



CITY OF NAMPA FINANCE DEPARTMENT

Douglas Racine - Finance Director
(208) 468-5737

6/26/2020

FISCAL 2021 BUDGET SUMMARY

During a season of significant financial uncertainty, Nampa developed its Fiscal 2021 (FY21) budget by delivering sustainable cost controls; limiting our uses of revenues; and by focusing on the health & safety needs of employees and residents. As the State Legislature considered property tax mitigation, state sales tax redistribution and the automatic disclaiming of forgone taxes, the COVID 19 virus emerged forcing state & local governments to re-prioritize normal operations in order to meet the economic and health needs of both residents and employees. As a result, the City of Nampa created its Fiscal 2021 budget based on the following priorities:

- **0% increase in property tax rates** – This amounts to approximately \$1.5 million in property taxes increases that will NOT be passed on to residents.
- **Revenue growth limited to new construction revenues.** New construction revenues are *not* tax increases. Historical levy rates are applied to new commercial and residential real estate.
- **Implementation of Position Control** – A labor focused review process which adds a needed layer of control over labor and benefit cost increases.
- Requests for additional budget authority for Fiscal 2021 were generally deferred in order to limit cost increases during in a time of economic uncertainty.
- **Fleet Services were re-organized as an “Internal Service fund”.** This will relieve cost pressure on General Government and allow Fleet Services to operate in a more economical manner.
- **Planning & Zoning was re-organized as an “Internal Service” fund under Development Services.** This will improve operational efficiency and will shift cost accountability away from the General Government fund.

Municipal budgets are grouped in Funds types, as described below:

- **General Government** include (but are not limited to) Police, Fire, Finance, HR, IT, Clerks & Mayor’s Office
- **Enterprise funds** include (but are not limited to) Development Services, Water, Wastewater & Sanitation
- **Special Revenue funds** include (but are not limited to) Streets, Airport, Cemetery, Library, Parks, Rec Center, 911, Golf, Ford Idaho and Civic Center
- **Internal Service funds** include Utility Billing and Fleet Services
- **Capital Project funds** include Impact Fees and budgeted Capital
- **Debt Service** is used to maintain the city’s General Obligation Bond (maturing in 2024)

Nampa City Total Budget by Fund:

Nampa’s fund based 2021 and comparative 2020 budget totals are reflected in the following and data table and chart:

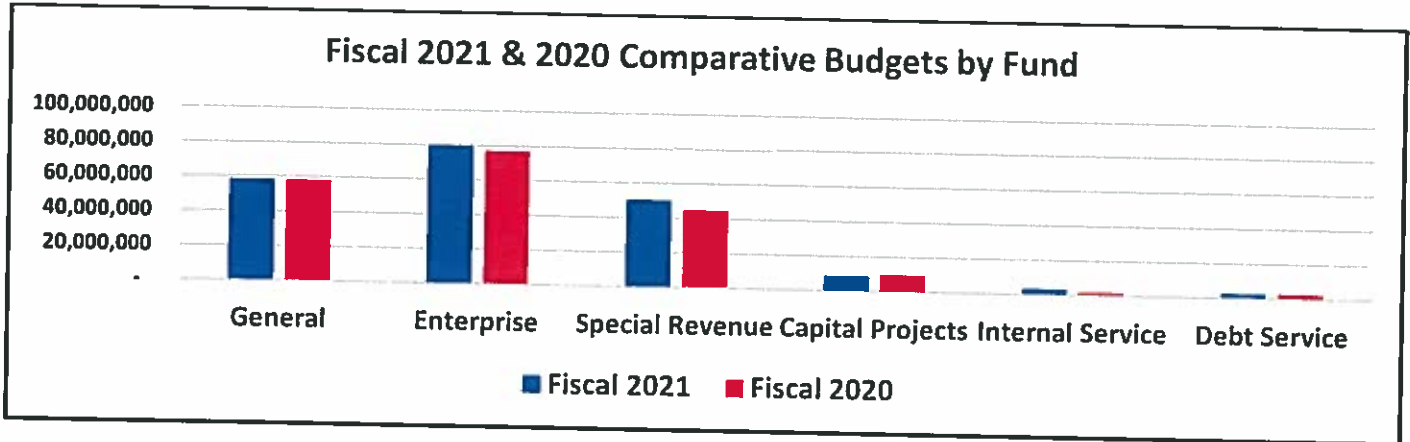
Fiscal 2021 and 2020 Budget Variance				
	FY 2021	FY 2020	Inc/(Dec)	Primary Cause of Change
General	58,236,504	58,029,298	207,206	New Construction revenues offset by Fleet Re-Org
Enterprise	80,692,753	76,841,989	3,850,764	
Special Revenue	48,974,496	44,349,182	4,625,314	Increase in water capital projects
Capital Projects	8,410,507	9,532,994	(1,122,487)	Increased impact fee and capital investment
Internal Service	3,127,867	1,721,415	1,406,452	
Debt Service	2,696,350	2,694,750	1,600	Fleet Re-Org from General to Internal Service
Total Funds	202,138,477	193,169,628	8,968,849	



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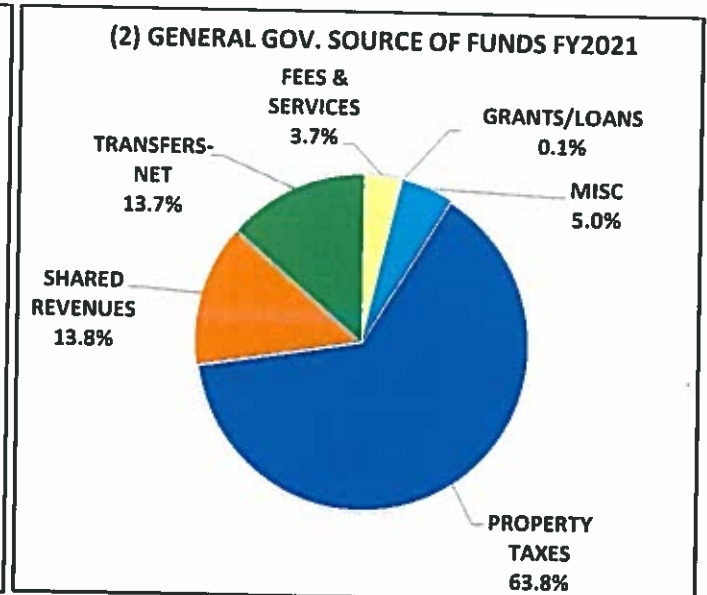
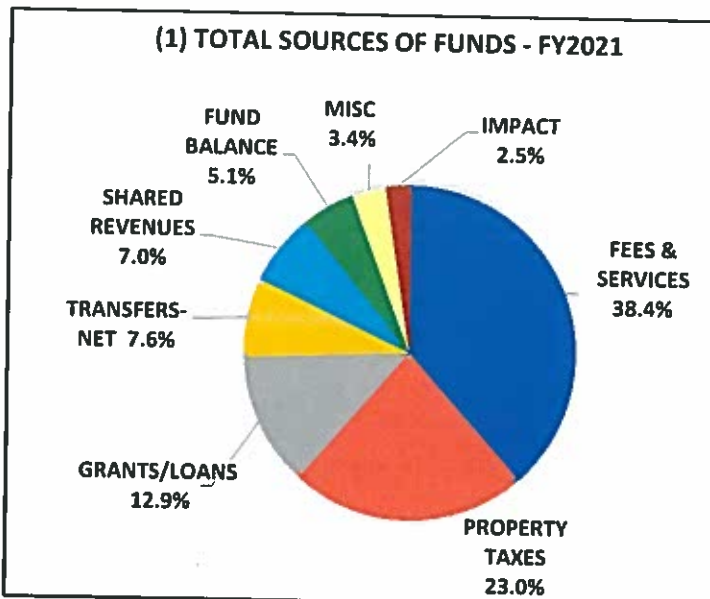
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Nampa Total Funding Sources:

	FY 2021	FY 2020	Inc / (Dec)	% of Total	Primary Causes of Change
FEES & SERVICES	77,626,531	63,554,329	14,072,202	38.4%	\$7.0M from Amazon & \$4.1M from sewer hookup fees
PROPERTY TAXES	46,579,475	44,566,931	2,012,544	23.0%	\$1.2M in New Construction & \$0.3M in GO payment
GRANTS/LOANS	26,072,566	20,036,198	6,036,368	12.9%	\$4.0M in DEQ loan and \$2.5M in street grants
TRANSFERS-NET	15,385,779	14,818,990	566,789	7.6%	Miscellaneous changes
SHARED REVENUES	14,236,546	15,054,488	(817,942)	7.0%	Decreased state sales tax and highway dist. revenues
FUND BALANCE	10,358,028	23,956,502	(13,598,474)	5.1%	Decreased fund usage in wastewater & streets
MISC	6,777,553	6,662,626	114,927	3.4%	Miscellaneous changes
IMPACT	5,102,000	4,519,564	582,436	2.5%	Increased streets impact fee spending from fund bal.
Total Sources of Funds	202,138,477	193,169,628	8,968,849	100.0%	

City of Nampa funding sources for fiscal 2021 are shown below based on 1) Total from all sources and 2) General government sources. Graph 1 shows the percentage allocation of the city's \$202.1M budget, while Graph 2 shows only the funds used to support General Government operations, or \$58.2M.



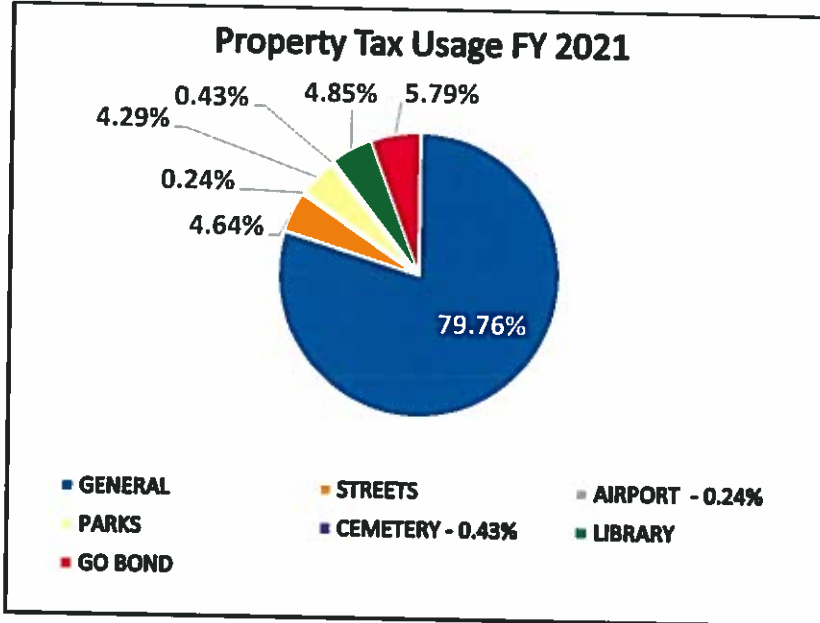


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Property Taxes fund activities throughout the City of Nampa. The chart & table below show how total property taxes are used to fund city services. Effective budgetary controls serve to limit the spending increase to only those funds generated by Residential and Commercial real estate growth (New Construction). General government property taxes increased by \$1.7 million due entirely to new construction revenue estimates for Fiscal 2021.



Property Tax Usage FY2020 - FY2021

Total budgeted property taxes for Fiscal 2021 are estimated to be **\$46.6 million** and are allocated to Nampa's budgetary funds as follows:

	FY21	FY20
General	\$37.2 M	\$35.4 M
Streets	\$ 2.2 M	\$ 2.2 M
Airport	\$ 0.1 M	\$ 0.1 M
Parks	\$ 2.0 M	\$ 2.0 M
Cemetery	\$ 0.2 M	\$ 0.2 M
Library	\$ 2.2 M	\$ 2.2 M
GO Bond	\$ 2.7 M	\$ 2.5 M

Comparative Fiscal 2021 & 2020 Budgets by Cost and Capital Categories:

Budget by Cost Category	FY 2021	FY 2020	Variance	% Change	Primary Cause of Change
<i>(In millions)</i>					
Personal Services	\$ 61.7	\$ 61.2	\$ 0.5	0.9%	Market adjustments & staff changes
Operations	76.6	66.8	9.8	14.7%	Amazon expenses & Fleet Re-Org
Capital	58.8	60.3	(1.5)	-2.5%	Miscellaneous capital changes
Debt Service	4.9	4.9	\$ -	0.4%	
Total Budget	\$ 202.0	\$ 193.2	\$ 8.8	4.6%	

Nampa City Capital Requests

FUND	FY 2021		FY 2020	
	PROPOSED BUDGET		ADOPTED	Inc / (Dec)
GENERAL FUND	\$ -		\$ 748,000	\$ (748,000)
STREET FUND	3,389,800		3,206,013	183,787
AIRPORT	451,375		486,408	(35,033)
PARKS	494,400		340,009	154,391
RECREATION	1,698,500		342,000	1,356,500
GOLF FUNDS	644,000		609,000	35,000
IMPACT FEE FUND	5,862,200		6,483,264	(621,064)
CAPITAL FUND	1,524,750		1,294,950	229,800
DEVELOPMENT SERVICES	266,000		975,000	(709,000)
WATER/IRRIGATION	7,692,941		6,129,450	1,563,491
WASTEWATER/ENV COM	31,629,681		32,060,268	(430,587)
GRANT FUND	5,229,125		7,689,918	(2,460,793)
TOTAL NAMPA OPERATING DEPARTMENTS	\$ 58,882,772		\$ 60,364,280	\$ (1,481,508)



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The budget process for Fiscal 2021 generated a balanced budget focused meeting existing operational and capital needs by balancing limited revenue increases with highly prioritized cost increases. Property tax revenues increased by New Construction estimates of \$1.7 million but excluded the 3% percentage increase allowed by state law.

Cost savings were achieved in large part through the Position Control process discussed in the opening of this budget summary. It is important to note that "funding limited budgets", such as presented here, will be subject to economic changes driven by continued COVID-19 impacts or from potential State action in the form of new legislation or from the application of state driven relief programs. The current state proposal to provide public safety labor & benefits relief in exchange for a reduced property tax pass through has NOT been factored in at this time. Any such changes will be budget neutral and will be amended in as offered by the State and approved by Council.

**CITY OF NAMPA
GENERAL GOVERNMENT**

FISCAL YEARS 2021 & 2022 PROPOSED BUDGETS

REVENUE COLLECTIONS	FY 2021	FY 2022	FY 2020	FY 20 to FY 21	FY 2019	FY2018
DESCRIPTION	PROPOSED BUDGET	PROPOSED BUDG	ADOPTED	VARIANCE	ACTUAL	ACTUAL
PROPERTY TAX REVENUE	\$ 36,412,451	\$ 36,055,920	\$ 34,630,920	\$ 1,781,531	\$ 32,199,806	\$ 30,035,866
DELINQ PROPERTY TAX REVENUE	-	-	-	-	469,163	478,348
CIRCUIT BREAKER TAX REVENUE	-	-	-	-	413,525	390,160
PROPERTY TAX INTEREST & PNLTY	205,000	205,000	205,000	-	190,591	193,682
INTGOVT REV -HOUSING AUTHORITY	-	-	-	-	22,859	21,986
PROPERTY TAX REPLACEMENT	534,151	534,151	534,151	-	531,286	531,286
STATE SHARED REVENUES	7,719,668	7,840,172	7,840,172	(120,504)	7,708,599	7,142,810
FRANCHISE FEES	635,000	730,000	730,000	(95,000)	676,755	716,974
COURT REVENUE	326,733	326,733	326,733	-	338,616	335,497
PENALTY AND SERVICE CHARGES	-	-	-	-	-	40
RENT & LEASE INCOME	-	-	-	-	28,234	-
MISC. REVENUE	-	-	-	-	81,686	545
REFUNDS & REIMBURSEMENTS	-	-	-	-	6,817	520
INTEREST INCOME	235,000	235,000	235,000	-	343,828	217,303
SALE OF ASSETS	-	-	-	-	59,328	-
	46,068,003	45,926,976	44,501,976	1,566,027	43,071,092	40,065,017
REGULAR SALARIES			61,966	61,966	161,468	20,722
FICA TAXES	-	-	-	-	6,323	1,585
PERSI	-	-	-	-	(7,804)	(2,786)
HEALTH INSURANCE	-	-	-	-	-	-
UNEMPLOYMENT INSURANCE	-	-	-	-	-	52
OTHER PERSONNEL INS BENEFIT	-	-	-	-	1,143	(14,539)
Salary and Benefits	-	-	61,966	61,966	161,130	5,034
OPERATIONS & SUPPLIES EXPENSES			-	-	24,821	274
DUES & MEMBERSHIPS	94,484	92,420	92,420	(2,064)	131,647	124,472
CONTRACTUAL SERVICES	638,130	75,000	567,139	(70,991)	483,694	556,109
CONTINGENCY*	721,017	1,892,922	-	(721,017)	-	-
Total Operating Expenditures	1,453,631	2,060,342	659,559	(794,072)	640,162	680,854
Total Expenditures	1,453,631	2,060,342	721,525	(732,106)	801,292	685,888
Net Transfers - In	1,893,153	2,138,932	2,431,137	(537,984)	2,244,250	1,023,426
Excess/(Deficiency)	\$ 46,507,525	\$ 46,005,566	\$ 46,211,588	\$ (295,937)	\$ 44,514,050	\$ 40,402,555

CITY OF NAMPA
SUMMARY OF GENERAL GOVERNMENT
FISCAL YEARS 2021 & 2022 PROPOSED BUDGETS

GENERAL GOVERNMENT OPERATIONS	FY 2021	FY 2022	FY 2020	FY 20 to FY 21	FY 2019	FY2018
DESCRIPTION	PROPOSED BUDGET	PROPOSED BUDGET	ADOPTED	VARIANCE	ACTUAL	ACTUAL
PROPERTY TAX REVENUE	\$ 36,412,451	\$ 36,055,920	\$ 34,630,920	\$ 1,781,531	\$ 32,199,806	\$ 30,035,866
DELINQ PROPERTY TAX REVENUE	-	-	-	-	469,163	478,348
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PROPERTY TAX INTEREST & PNLT	205,000	205,000	205,000	-	190,591	193,682
INTGOVT REV -HOUSING AUTHORITY	-	-	-	-	22,859	21,986
PROPERTY TAX REPLACEMENT	534,151	534,151	534,151	-	531,286	531,286
STATE SHARED REVENUES	7,719,668	7,840,172	7,840,172	(120,504)	7,708,599	7,142,810
FRANCHISE FEES	635,000	730,000	730,000	(95,000)	676,755	716,974
LICENSES	117,000	117,000	117,000	-	116,084	118,086
PERMITS	45,000	45,000	45,000	-	48,045	46,604
COURT REVENUE	326,733	326,733	326,733	-	338,616	335,497
RURAL FIRE DISTRICT	2,538,839	2,600,000	2,477,130	61,709	2,334,268	2,027,246
HAZARDOUS MATERIAL (HAZ MAT)	5,000	5,000	5,000	-	2,475	-
PENALTY AND SERVICE CHARGES	-	-	-	-	1,530	715
PLAN REVIEW - FIRE	250,000	275,000	256,000	(6,000)	401,329	196,918
PARKING TICKETS	9,500	9,500	9,500	-	11,536	21,414
RENT & LEASE INCOME	30,200	30,200	11,000	19,200	52,428	22,797
CODE ENFORCEMENT	70,000	70,000	70,000	-	27,846	41,669
SUBDIVISION INSPECTIONS	170,000	170,000	170,000	-	287,418	176,558
CHARGES FOR SERVICES	197,000	237,000	395,000	(198,000)	435,532	354,457
ADMIN FEE	68,000	68,000	63,000	5,000	32,165	69,916
MISC. REVENUE	93,900	95,890	95,700	(1,800)	152,918	185,115
REFUNDS & REIMBURSEMENTS	13,800	13,800	13,800	-	66,054	13,875
FINES & FORFEITURES	10,000	10,000	10,000	-	2,917	3,656
DONATIONS & SPONSORS	25,750	25,750	25,750	-	22,499	15,231
INTEREST INCOME	235,000	235,000	235,000	-	343,828	217,303
GRANT REVENUE	3,500	3,500	3,500	-	-	-
CONTRACTED SERVICES REVENUE	571,200	537,500	558,400	12,800	572,025	566,338
FUND BALANCE BUDGET	-	-	598,000	(598,000)	-	-
CAPITAL LEASE PROCEEDS	-	-	-	-	663,546	-
SALE OF ASSETS	-	-	-	-	-	11,455
Total Revenue	50,286,692	50,240,116	49,425,756	860,936	48,125,642	43,924,506
REGULAR SALARIES	27,036,445	27,036,455	27,454,715	418,270	25,497,348	23,126,685
PL PAYOUT	552,849	622,305	606,855	54,006	371,532	454,875
OTHER PAYOUT	-	-	-	-	1,624,300	-
CLOTHING ALLOWANCE TAXABLE	30,000	-	70,000	40,000	28,803	47,600
EMPLOYEE WELLNESS	40,408	40,408	45,185	4,777	41,769	10,998
OVERTIME	1,116,975	1,142,095	1,128,795	11,820	1,375,976	1,203,400
CONTRACTED OVERTIME	90,000	95,000	91,800	1,800	77,371	78,116
FICA TAXES	1,664,777	1,664,777	1,766,669	101,892	1,669,633	1,772,781
PERSI	4,334,261	4,334,261	4,680,319	346,058	4,157,723	3,273,224
WORKERS COMPENSATION INSURANCE	762,222	762,222	761,653	(569)	783,496	744,509
HEALTH INSURANCE	6,197,023	6,197,023	6,219,327	22,304	5,224,170	4,791,963
UNEMPLOYMENT INSURANCE	38,534	38,534	35,892	(2,641)	34,433	32,859
CLOTHING ALLOWANCE NONTAXABLE	129,000	129,000	70,000	(59,000)	117,505	72,237
OTHER PERSONNEL INS BENEFIT	80,675	80,675	95,285	14,610	79,933	72,815
Salary and Benefits	42,073,168	42,142,754	43,026,494	953,326	41,083,993	35,682,061
COMPUTER SOFTWARE/LICENSE	56,500	30,950	9,680	(46,820)	13,718	16,238
COMPUTER HARDWARE	-	-	17,730	17,730	7,869	62,568
OPERATIONS & SUPPLIES EXPENSES	367,423	355,870	411,900	44,477	425,359	364,228
PERSONNEL EQUIPMENT	339,483	315,950	376,440	36,957	378,063	294,093
FIRE/POLICE EQUIPMENT	171,694	160,045	200,387	28,693	201,545	107,443
FIRE/POLICE PREVENTION	64,050	64,050	62,050	(2,000)	48,751	42,745
SCBA EQUIPMENT	15,650	10,000	10,000	(5,650)	53,809	9,958
MEDICAL SERVICES	122,740	125,580	125,580	2,840	95,906	91,085
LAUNDRY	8,700	9,350	15,600	6,900	12,683	10,853
REPAIR & MAINT BUILDINGS	206,665	192,000	199,000	(7,665)	253,400	221,346
FLEET SERVICES	914,846	914,846	331,000	(583,846)	349,241	301,525
MOTOR FUEL	260,385	262,470	265,595	5,210	310,609	304,557

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GENERAL GOVERNMENT OPERATIONS	FY 2021	FY 2022	FY 2020	FY 20 to FY 21	FY 2019	FY2018
DESCRIPTION	PROPOSED BUDGET	PROPOSED BUDGET	ADOPTED	VARIANCE	ACTUAL	ACTUAL
VEHICLE MAINT (NON FLEET)	41,800	16,300	-	(41,800)	-	-
REPAIR & MAINT EQUIPMENT	42,245	44,140	46,390	4,145	42,596	20,543
IT TRANSFERS - COMPUTER HW/SW	1,332,284	1,320,071	1,529,877	197,594	1,316,431	1,389,895
RADIOS	-	-	-	-	2,407	-
BUILDING/LAND RENTAL	15,000	14,322	14,322	(678)	167,198	13,482
LEASED EQUIPMENT	383,278	383,278	326,105	(57,173)	150,729	167,747
CONTRACTED SEASONAL LABOR	74,000	72,000	36,492	(37,508)	76,171	51,483
ADVERTISING & LEGAL PUBS	17,250	17,578	39,078	21,828	38,247	26,959
MARKETING/PUB RELATIONS	28,770	33,320	51,520	22,750	37,111	27,314
SPECIAL EVENTS PROMOTION	31,800	31,800	32,300	500	24,280	25,216
INSURANCE	392,389	404,939	391,354	(1,035)	382,564	400,377
INSURANCE CLAIMS	35,000	35,000	25,000	(10,000)	12,112	(11,951)
CONFERENCES	29,800	29,800	-	(29,800)	-	-
TRAINING	263,550	257,300	-	(263,550)	-	-
TRAVEL MEALS	29,250	29,250	-	(29,250)	-	-
TRAVEL TRANSPORTATION	87,800	88,100	-	(87,800)	-	-
CONFERENCES TRAINING & TRAVEL	188,112	305,425	640,523	452,411	382,134	306,109
DUES & MEMBERSHIPS	171,284	169,720	172,785	1,501	197,212	178,991
TELEPHONE - CELL & OTHER	1,905	1,705	35,508	33,603	24,248	23,685
EQUIPMENT/VEHICLES <10K	127,362	198,645	203,354	75,992	276,466	224,659
UTILITIES	259,874	260,064	267,249	7,375	215,177	225,556
MAINTENANCE CONTRACTS	672,761	603,043	427,151	(245,610)	337,446	239,586
CONTRACTUAL SERVICES	1,697,800	652,261	1,223,124	(474,676)	997,974	1,079,249
LEGAL FEES	992,481	992,481	1,143,481	151,000	871,521	923,363
CONTINGENCY	721,017	1,892,922	-	(721,017)	-	-
Operating Expenditures	10,164,948	10,294,575	8,630,575	(1,534,372)	7,702,978	7,138,902
Total Expenditures	52,238,115	52,437,329	51,657,069	(581,046)	48,786,971	42,820,963
Net Transfers & Allocations	1,951,424	2,197,203	2,381,313	429,889	7,737,004	7,569,843
Excess/(Deficiency)¹	\$ 1	\$ (10)	\$ 150,000	\$ (149,999)	\$ 34,027	\$ 430,941

1. Capital Expenditures detailed in the Capital Section

City of Nampa - Proposed Fiscal 21-20 Comparative budget By Fund Type

Fund Type	Fund Name	2021 (in 000's)			2020 (in 000's)			FY21-FY20 Inc / (Dec)		
		Revenue	Expense	Capital	Net	Revenue	Expense		Capital	Net
General	100-Gen Gov	58,236.5	58,236.5	-	0	58,029.3	57,879.3	150.0	0	207.2
Total General Gov		58,236.5	58,236.5	-	0	58,029.3	57,879.3	150.0	0	207.2
Special Revenue	200-Streets	18,496.7	15,106.9	3,389.8	0	13,430.4	10,224.4	3,206.0	0	5,066.3
Special Revenue	205-Airport	1,008.8	557.4	451.4	0	1,079.6	593.2	486.4	0	(70.8)
Special Revenue	220-Parks & Recs	4,474.5	3,980.1	494.4	0	4,065.4	3,725.4	340.0	0	409.1
Special Revenue	225-Rec center	4,704.0	3,005.5	1,698.5	0	3,367.2	3,025.2	342.0	0	1,336.8
Special Revenue	230-Golf	3,076.0	2,432.0	644.0	0	3,010.5	2,401.5	609.0	0	65.5
Special Revenue	235-Cemetery	449.0	449.0	-	0	306.3	306.3	-	0	142.7
Special Revenue	250-Library	2,217.4	2,217.4	-	0	2,361.1	2,361.1	-	0	(143.7)
Special Revenue	255-FJC	310.4	310.3	-	0	304.6	304.6	-	0	5.7
Special Revenue	260-911	960.4	960.4	-	0	1,051.0	1,051.0	-	0	(90.7)
Special Revenue	270-Civic Cntr	1,064.0	1,064.0	-	0	1,064.0	1,024.0	40.0	0	-
Special Revenue	235-Idaho Cntr	4,932.3	4,932.3	-	0	5,232.3	4,652.3	580.0	0	(300.0)
Special Revenue	280-Grants	7,208.3	1,979.2	5,229.1	0	9,076.6	1,386.7	7,689.9	0	(1,868.3)
Special Revenue	290-Main Street	72.8	72.8	-	0				0	
Total Special Revenue		48,974.5	37,067.3	11,907.2	0	44,349.2	31,055.8	13,293.3	0	4,552.5
Capital Projects	300-Impact fees	6,837.2	975.0	5,862.2	0	7,508.3	1,025.0	6,483.3	0	(671.1)
Capital Projects	300-Cap Proj	1,573.3	48.6	1,524.8	0	2,024.7	729.8	1,295.0	0	(451.4)
Total Capital Projects		8,410.5	1,023.6	7,387.0	0	9,533.0	1,754.8	7,778.2	0	(1,122.5)
Debt Service	400-GO Bond	2,696.4	2,696.4	-	0	2,694.8	2,694.8	-	0	1.6
Total Debt Service		2,696.4	2,696.4	-	0	2,694.8	2,694.8	-	0	1.6
Enterprise	500-Building	4,503.1	4,237.1	266.0	0	4,269.2	3,294.2	975.0	0	233.9
Enterprise	530-Water	19,565.4	11,872.5	7,692.9	0	17,892.3	11,762.9	6,129.5	0	1,673.1
Enterprise	540-Wastewater	44,248.8	12,619.1	31,629.7	0	43,275.2	11,214.9	32,060.3	0	973.6
Enterprise	560-Sanitation	12,375.4	12,375.4	-	0	11,405.3	11,405.3	-	0	970.2
Total Enterprise		80,692.8	41,104.1	39,588.6	0	76,842.0	37,677.3	39,164.7	0	3,850.8
Internal Service	600-UB	1,426.6	1,426.6	-	0	1,721.4	1,721.4	-	0	(294.8)
Internal Service	610-Fleet	1,701.2	1,701.2	-	0	-	-	-	0	1,701.2
Total Internal Service		3,127.9	3,127.9	-	0	1,721.4	1,721.4	-	0	1,406.5
		202,138.5	143,255.7	58,882.8	(0)	193,169.6	132,783.3	60,386.3	0	8,896.1