

City of Nampa
Special City Council
February 11, 2016
9:00 a.m. Council Chambers

Roll Call

Proposed Amendments to Agenda

Any items added less than 48 hours prior to the meeting are added by Council motion at this time

Agenda

- 1) Fund Balance Policy and Cash Flow Discussion
- 2) FY 2015 Financial Report and Decision about PL Liability
- 3) FY 2016 1st Quarter Financial Report
- 4) Enterprise/Management Software Discussion
- 5) General Fund Projections and Property Tax Revenue Discussion
- 6) FY 2017 Budget Discussion of Process and Paperwork
- 7) LID Management
 - a. Involuntary vs. delinquency rate
 - b. County certification
 - c. Cash flow
- 8) Civic Center Fee Schedule Decision and request for public hearing

Adjourn



CITY OF NAMPA
FINANCE DEPARTMENT

Vikki Chandler - Finance Director
(208) 468-5737

February 11, 2016, 9 AM

Finance Workshop Agenda

- 1) Fund Balance Policy and Cash Flow Discussion
- 2) FY 2015 Financial Report and Decision about PL Liability
- 3) FY 2016 1st Quarter Financial Report
- 4) Enterprise/Management Software Discussion
- 5) General Fund Projections and Property Tax Revenue Discussion
- 6) FY 2017 Budget Discussion of Process and Paperwork
- 7) LID Discussion
 - a. Involuntary vs. delinquency rate
 - b. County certification
- 8) Civic Center Fee Schedule Decision and request for public hearing



QUIZ

1. What is an emergency fund or a cash reserve?

(Hint: Cash not needed for current use, and saved for future needs.)

2. How large should it be and why?

(Hint: Check our fund balance policy)

3. How does it get replenished after it has been used?

(No hint)

Revised Fund Balance Policy

The City of Nampa believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City of Nampa needs to maintain a General Fund Balance sufficient to fund all cash flows of the City, to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature, and to provide funds for all existing encumbrances.

The purpose of this policy is to specify the size and composition of the City of Nampa's financial reserves and to identify certain requirements for replenishing any fund balance reserves utilized.

I. The following individual items shall constitute the City of Nampa **General Fund Balance**:

- A. Assigned Fund Balance shall be determined by Council's recommendations for funding projects from current resources.
- B. Unassigned Fund Balance: Unassigned fund balance is undesignated, and represents expendable available financial resources that can be used to meet contingencies and working capital requirements. The City of Nampa will maintain a fund balance for fiscal cash liquidity purposes (i.e. reserve funds) that will provide for sufficient cash flow to minimize the potential of short term borrowing. At minimum this amount shall be **three months of General Fund annual operational expenditures**. Council recognizes that any appropriation of funds from Unassigned Fund Balance should be for non-recurring expenditures, as this funding source represents prior year surpluses that may or may not materialize in subsequent fiscal years.

II. Monitoring and Reporting

The City of Nampa Finance Director shall annually prepare a report documenting the status of the fund balance with this policy and present to the Council in conjunction with the development of the annual budget. Should the report disclose there are unassigned and undesignated funds available; a recommendation for use of said funds shall be presented to the Council in the report.

III. Replenishment of the Unassigned fund balance for Fiscal Stability Fund Balance

Should the Unassigned reserve for Fiscal Stability Fund Balance amount fall below the targeted level, the Council must approve and adopt a plan to restore this balance to the target level within 24 months. If restoration of the reserve cannot be accomplished within such period without severe hardship to the City of Nampa, then the Council will establish a different time period.

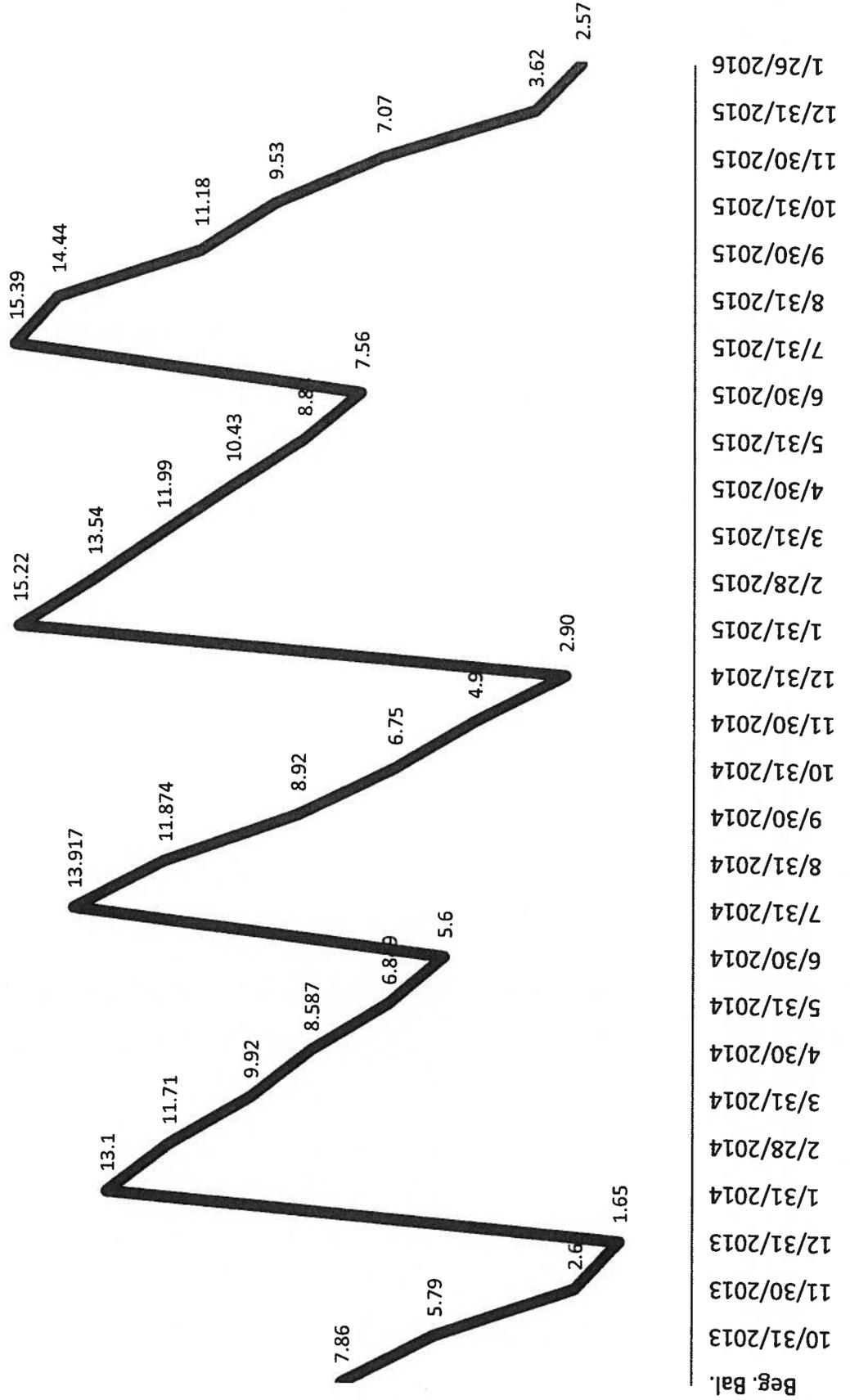
IV. A similar policy for Special Revenue Funds shall be adopted with special attention given to uneven revenue streams, working capital for emergent needs, as well as present and future capital requirements. The fund balance in all Special Revenue Funds shall be assigned, because the revenue streams produced by user fees are restricted to the individual funds.

City of Nampa
Bank Accounts
For month Ended December 2015

Bank	Acct No	Ending Bank Balance
Wells Fargo Medical Trust Checking	80800329 \$	744,921
Wells Fargo Depository	80800014 \$	1,194,649
Wells Fargo HUD	80004468 \$	-
Wells Fargo Accounts Payable	1015536533 \$	856,004
Wells Fargo Payroll	1015536525 \$	480,146
Wells Fargo Police Special Ops	1015536582 \$	40,168
Wells Fargo Police SIU	2502160985 \$	94,929
Wells Fargo Parks Impact Fees	6988237001 \$	1,989,570
Wells Fargo Police Impact Fees	6988237027 \$	892,267
Wells Fargo Fire Impact Fees	6988237035 \$	757,092
Wells Fargo Streets Impact Fees	6988237043 \$	1,356,700
Wells Fargo Library PayPal Acct	2502162114 \$	-
DL Evans Project Play Acct	917105839 \$	1,644
Mountain West Bank-Intermountain Claims Acct (workers comp)	22040006613	
Wells Fargo Workers Comp Custody Account	23852200 \$	662,000
US Bank GO Refunding Bond Series 2012 Bond Fund	201315000 \$	-
US Bank LID No. 148 Series 2010	142746000 \$	-
Idaho Center Accounts:		
Wells Fargo - ICTickets Trust Account	6317317052 \$	89,916
Wells Fargo - Idaho Center Operations	8020157411 \$	260,258
Wells Fargo - Idaho Center Payroll	8020157403 \$	1,564
Wells Fargo - Id Ctr ATM Bank Account	1010602561 \$	626
Wells Fargo-IC Tickets JNJ Account	8020155555 \$	500
Wells Fargo - Event Trust Account	81139404 \$	268,439
Key Bank - IC Tickets Meridian	124081004259 \$	1,000
Idaho Independent Bank- IC Tickets	600022701 \$	1,000
Idaho Independent Bank- IC Tickets McU's	660030008 \$	500
BannerBank-IC Tickets Batteries Plus	6806029818 \$	500
Zions Bank -IC Tickets Jack's	442005757 \$	-
City Investment Accounts		
LGIP 3223-LID 148	3223 \$	591,548
LGIP 2156-Pooled Cash	2156 \$	11,010,533
Zions Custody & Safekeeping Account	5965845	Closed 12-31
US Bank Custody Account	1050988133 \$	43,419,480
City of Nampa Municipal LID's		\$ 478,022
Edward Jones Medical Welfare Benefit Plan	834-13282-1-2 \$	1,634,077
NDC Cash & Investment Accounts		
Columbia Bank Sweep Account	9302761	Closed
Columbia Bank Checking Account	9303884	Closed
DL Evans Checking Account	922003637 \$	486,650
DL Evans Money Market Account	922003645 \$	258,030
BNY 2010 Bond Fund	348689 \$	-
BNY 2010 Bond Debt Service Reserve Fund	348690 \$	1,219,527
BNY Library Bond Proceeds Fund	792731 \$	-
BNY Library Construction Fund	792732 \$	15,327
BNY Library Bond Fund	792733 \$	-
BNY Library Bond Debt Service Fund	792734 \$	206
BNY Library Bond Debt Service Reserve Fund	792735 \$	1,619,461
BNY Library Parking Revenue Fund	792736 \$	-
BNY Revenue Allocation Fund	792737 \$	1,452,718
Grand Total Cash		\$ 71,879,971

Fund	Description	Balance
001	GENERAL FUND	\$ 4,488,185
002	STREET & TRAFFIC	\$ 9,008,149
003	LIBRARY	\$ 604,154
004	CEMETERY	\$ 196,136
005	AIRPORT	\$ 1,065,858
006	PARKS & RECREATION	\$ 334,196
007	RECREATION CENTER	\$ 2,800,409
008	GOLF COURSE	\$ 1,950,659
009	911 FEES	\$ 729,310
010	FAMILY JUSTICE CENTER	\$ 131,330
020	NAMPA DEVELOPMENT CORP	\$ 5,052,653
021	DOWNTOWN RENEWAL	\$ 136,807
022	CIVIC CENTER	\$ 260,222
023	IDAHO CENTER	\$ 641,298
024	DEVELOPMENT SERVICES	\$ 2,699,995
025	WATER	\$ 6,643,271
026	WASTEWATER	\$ 22,027,205
028	BID #1	\$ 597
029	UTILITY BILLING	\$ 533,417
031	SANITATION	\$ (620,700)
035	DEVELOPMENT IMPACT FEES	\$ 5,020,148
036	CAPITAL PROJECTS FUND	\$ 981,453
040	DEBT SERVICE FUND	\$ 365,862
054	INVESTMENTS	\$ 14,700
100	PRIVATE GRANTS	\$ 970,074
101	EMPLOYEE HEALTH BENEFITS TRUST	\$ 2,384,121
102	WORKERS COMPENSATION FUND	\$ 1,956,127
103	UNEMPLOYMENT INSURANCE FUND	\$ 203,910
104	WELLNESS PROGRAM	\$ 374,899
200	FEDERAL HUD FUND	\$ (346,824)
205	FEDERAL EPA FUND	\$ (357,541)
210	FEDERAL DOJ FUND	\$ (31,878)
225	FEDERAL DHS-HOMELAND SECURITY	\$ (1,613)
230	FEDERAL DOT FUND	\$ (2,250)
260	FAA FUND	\$ (15,634)
270	FEDERAL DOI (Dept of Interior)	\$ (2,583)
300	STATE OF IDAHO FUND	\$ (6,796)
400	LOCAL MUNICIPALITIES	\$ (117,077)
700	LID Guarantee Fund	\$ 105,328
732	LID 132	\$ 312
741	LID 141	\$ 1,497
742	LID 142	\$ 2,530
743	LID 143	\$ 22,230
745	LID 145	\$ 1,452
746	LID 146	\$ 5,550
747	LID 147	\$ 65,726
748	LID 148	\$ 752,943
749	LID 149	\$ 1,805
750	LID 150	\$ 2,537
751	LID 151	\$ 37,250
752	LID 152	\$ 3,944
753	LID 153	\$ 13,657
754	LID 154	\$ 10,698
755	LID 155	\$ 5,025
756	LID 156	\$ 980
759	LID 159	\$ (104)
760	LID 160	\$ (3,232)
		<u>\$ 71,102,374</u>
	Grand Total Cash	\$ (71,879,971)
	Items in transit	\$ (777,597)

Cash Flow FY 2014 - Present (in millions)



Headlines to avoid From the Idaho Press Tribune:

County budget plans hit snag

- KELCIE MOSELEY kmoseley@idahopress.com © 2015 Idaho Press-Tribune
- Aug 7, 2015

Canyon County Controller Zach Wagoner said there isn't enough in fund balances and revenue from current property tax levies to generate enough to cover the expansion and pay bump...Rule appeared frustrated at Wagoner several times over the fact that in 2013, Wagoner advised commissioners to use up some of the reserve funds in the budget because the amount was becoming too large compared to expenses. Wagoner said the county did still have a large sum of reserve funds, but it has been eaten away by a courthouse remodel and other capital projects...

**Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015**

The State Lottery maintains a contract with INTRALOT, Inc. through February 18, 2017, pay 1.98 percent of total net sales and a \$3,466 monthly fee for a wireless tablet-reporting system to be used by Lottery’s regional sales representatives. The State Lottery also has purchased prize annuities in the name of the individual winners, but is still liable in the event the insurance companies default on payments. The amount of payments for the year ended June 30, 2015, is \$15.1 million.

commitments for investments to private equity partnerships.

Component Unit

The Idaho Housing and Finance Association has commitments to purchase \$627.6 million of single-family mortgages. The Association has commitments to sell or secure \$303.8 million of single-family mortgages.

The Public Employee Retirement System of Idaho has a total of \$652.8 million and €70.2 million in outstanding

C. Encumbrances

Encumbrances within the restricted, committed, and assigned fund balances of the governmental funds are as follows (dollars in thousands):

	General Fund	Health and Welfare	Transportation	Nonmajor Governmental
Encumbrances	\$ 40,903	\$ 13,239	\$ 27,310	\$ 17,928

NOTE 17. SUBSEQUENT EVENTS

Subsequent to June 30, 2015, the following events occurred:

Primary Government

On July 1, 2015, the Office of the State Treasurer issued tax anticipation notes in the amount of \$500.0 million. The notes were issued to cover temporary cash flow shortfalls and to finance the State’s daily operations in anticipation of certain tax revenues of the State to be collected during the fourth quarter of the 2016 fiscal year. The notes mature on June 30, 2016.

Component Units

On July 8, 2015, the Idaho Housing and Finance Association issued 2015 Series A Single-Family Mortgage Bonds in the amount of \$63.5 million. On July 21, 2015, the Association issued 2015 Series A Grant and Revenue Anticipation (GARVEE) Bonds in the amount of \$172.5 million. Proceeds from the bonds were used to repay prior bonds.

Local Improvement Districts

- 1) Accomplish a private-public partnership between property owner and the City to maintain amenities that enhance properties, decrease liability and promote the overall livability and appeal of the City.
- 2) Have been offered at low interest rates and below-cost to owners by not including the initial expense of engineering, public notices, mailings as well as not including ongoing administrative expense for financial tracking systems, mailings, bond processing, certifications, etc. **We seek permission to recover a fair administrative cost for LIDs that would include a greater portion of these direct and administrative expenses.**
- 3) Are challenging: LIDs have lost money for the City when individual LIDs are paid off and the matching bonds are not redeemed. Without redeeming the bond, the City continues to pay interest for an LID bond for which we were not collecting funds. The ordinance creating the LID needs to be changed to contain language granting authority to the City Treasurer to redeem and pay bonds. Going forward, the attorney is adding this language in the ordinances.
- 4) Have remedial methods in State code: Council may consider levying a tax to cover the lost funds for LIDs that are not paid, assuming Council prefers not to foreclose on a property where a lien has been placed for non-payment of a LID. But the bond interest must be paid from the individual LID bond fund, and no other bond fund. This becomes a liability for the City. **With an involuntary LID, this situation could become even more frequent. At present we have 54 LIDs with certified delinquencies that we tried to have the County certify.** The county has refused to accept these LID delinquencies and to certify these with tax deeds that would allow the County to collect and allocate property taxes to this portion of the debt. The Mayor has requested the City Attorney to seek a judicial declaration affirming the interpretation by several municipalities of Idaho State Code. Enclosed is Mr. Hilty's letter to the County stating the City's position.
- 5) Another reason this is important is that developers are starting to come forward seeking a method to fund large initial costs of both commercial and residential developments. Council could decide to use LIDs as a funding mechanism, as was done for Gateway Development in 2010 when public bonds were sold for private development. Appropriate safeguards must be in place to minimize the risk to the City and to transfer that risk to developers. Strong recommendations include a) issuing the LID on a reimbursement basis after infrastructure has been built, which also makes the bonds much more marketable by lowering the risk of fulfillment of terms; b) making the bonds callable on any date so as not to incur any undue interest expense; and c) creating development agreements that are ironclad to remove all doubts about requirements and consequences of non-fulfillment.
- 6) While LIDs are a tool for effective public-private partnership, they can provide a challenge to appropriate cost recovery and cash flow. The more the City uses them, the more careful we must be with policies, procedures, implementation and application. Otherwise, the City could be losing more than we are gaining at not maintaining our fiduciary responsibility to citizens.



Chris Yamamoto
Canyon County Clerk of the District Court
Ex-Officio Auditor and Recorder



"Serving all of Canyon County in an efficient, accurate and friendly manner"

October 6, 2015

Deborah Spille
Treasurer, City of Nampa
401 3rd Street South
Nampa, Idaho 83651

Re: Certification of LID Delinquencies to the Tax Roll

Dear Ms. Spille:

This letter will acknowledge receipt of your packet on September 15, 2015, containing documents intended to establish that the city meets the statutory requirements to have certain LID delinquencies certified to the tax roll relating to the properties listed in Exhibit A. We have reviewed relevant statutory provisions, together with our legal counsel, and believe that these delinquencies do not meet the statutory requirements to be included on the tax roll.

Primarily, we read Idaho Code § 50-1715 as authorizing only current year delinquencies to be certified. When no installment payments are permitted, or they are not certified to the tax roll in the year in which they become delinquent, the city is not permitted to certify the amounts to the tax roll; rather, the city's only remedies are to wait until the property sells, or foreclose its lien. See also, Idaho § 50-1521. It appears that all of the reported delinquencies relate to payments that were due prior to calendar year 2014, and therefore do not qualify for certification under Idaho Code § 50-1715.

We also question whether LID delinquencies can be certified at all in light of Idaho Code § 63-902(10), which requires that the city be "required to collect such charge in the same manner provided by law for the collection of real and personal property." Idaho Code § 50-1715 permits the city council to certify delinquent installments to the tax collector ("the council may certify"), it does not "require" it. While we recognize that it make no sense for the legislature to authorize the certification of LID delinquencies in one place, then disallow them in another, its most recent expression of intent is that they are disallowed; and while this may be an oversight, if challenged in court, it is likely an LID certification would be invalidated. Accordingly, we intend to advise the Board that we do not view certification of LID delinquencies to be permitted or appropriate in any event.

While it is ultimately the Board of Commissioners who will decide whether a charge will be certified to the tax rolls, we wanted to make you aware of our view before these go to the Board so you can respond to our conclusions and/or revise your submissions. We are more than willing to meet with you to discuss these issues if you feel our view is erroneous.

Sincerely,

A handwritten signature in black ink, appearing to read "Zach Wagoner". The signature is fluid and cursive, with a prominent initial "Z" and a long, sweeping underline.

Zach Wagoner
County Controller

Attachment



Hamilton, Michaelson & Hilty, LLP

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JOSHUA D. MILLS
MAREN C. ERICSON
CHRIS J. BERGLUND
KERRY MICHAELSON
*Retired

October 13, 2015

Zach Wagoner
County Controller
111 N. 11th Ave. Ste. 320
Caldwell, ID 83605

Re: *Certification of LID Delinquencies to the Tax Roll*

Dear Mr. Wagoner:

As you know, I represent the City of Nampa. I am writing in response to your letter of October 6, 2015, regarding the County's position that LID delinquencies do not meet the statutory requirements to be included on the County tax roll. As the City interprets Idaho Code, the delinquencies may be included on the County tax roll, and should be included when the City complies with certification requirements.

First, the City does not believe that Idaho Code limits the certification of LID-assessment delinquencies to only current-year delinquencies. Idaho Code Section 50-1715 states that "if any installment is not paid within twenty (20) days from the date it is due, the same shall become delinquent and the treasurer shall add a penalty of two per cent (2%) thereto. In addition to any other method of collection provided in this code, the council may certify delinquent installments to the tax collector, and when so certified they shall be extended on the tax rolls and collected as are property taxes." (emphasis added). This provision states that "any" installment becomes delinquent if not paid, and that that delinquency can be certified to the County. Because installments are not all due within one year, and this code allows for past installments by using the term "any," the provision accounts for delinquencies accrued before the current year. It does not give the City a time limit within which the delinquency must be certified.

Additionally, if there are remaining delinquencies beyond the current year, foreclosure is not the City's only option for recovery of the delinquencies. As your letter states, the County's position is that delinquencies past the current year must be collected through methods of foreclosure. However, Idaho Code Section 50-1721 states that when assessments are not paid in turn with their installment deadlines, "such assessments shall be collected, or the property therein shall be foreclosed and sold for such assessments and costs, in a suit for that purpose by the municipality." (emphasis added). Because this provision still allows for collection by using the disjunctive "or," it is likely that the City could still collect in any manner provided for in the code. Collection is an option, or foreclosure is an option. Foreclosure is not the required method for collection of delinquent assessments from before the current year.

Second, the City believes that the legislature intended for it to be able to certify LID delinquent assessments to the County. Idaho Code Section 63-902(10)(c) says that a City may certify its delinquencies

to the County if it "is required to collect such charge in the same manner provided by law for the collection of real and personal property taxes." The County's position is that the City is not *required* to collect the charge in the same manner as property taxes because the LID-assessment statute uses the term, "may." Idaho Code Section 50-1715 states:

If any assessment is not paid in full within said thirty (30) day period, such assessment shall become delinquent and shall be collected in the same manner and with the same penalties and interest added thereto as hereinafter provided for delinquent assessments. [...] If any installment is not paid within twenty (20) days from the date it is due, the same shall become delinquent [...]. In addition to any other method of collection provided in this code, the council may certify delinquent installments to the tax collector, and when so certified they shall be extended on the tax rolls and collected as are property taxes.

(emphasis added). Because the City *shall* collect delinquent assessments in the manner as "hereinafter provided," and the manner that was provided for in the applicable statutes includes certification to the County tax rolls, it seems apparent that the legislature intended for that method of collection to be available.

Finally, because a LID assessment is a type of special assessment, the requirement in Idaho Code Section 63-902(10)(c) is fulfilled because special assessments are required to be collected in the same manner as property taxes. A special assessment is defined as, "a charge imposed upon property for a specific purpose, collected and enforced in the same manner as property taxes." I.C. § 63-201(25). All money from these assessments "shall be held by the city treasurer as a special fund to be applied to the payment of the improvement for which the assessment was made, and said money shall be used for no other purpose whatever unless to reimburse such city for money expended for such improvement." I.C. § 50-1008. Unpaid special assessments "shall be declared delinquent and be certified to the tax collector of the county by the city clerk." *Id.* LID assessments are special assessments by definition; even within Idaho case law, these assessments have been referred to as special assessments. See *Mann v. Granite Reeder Water & Sewer Dist.*, 143 Idaho 248 (2006). Therefore, certification to the County tax rolls is an appropriate method of collection.

Based upon the foregoing explanations, the City's position is that delinquent LID assessments may be certified to the County tax rolls in accordance with Idaho Code. We request that the County Commissioners be made aware of this position before they decide whether to include the delinquent assessments on the County tax rolls. Thank you.

Very truly yours,

HAMILTON, MICHAELSON & HILTY, LLP

MARK HILTY
MH/md
cc: City of Nampa

Financial Reports Table of Contents

FY 2015 Revenue and Expense	Pages:
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FY 2015 Revenue and Expense – All Funds

Points to note:

- 1) General Fund was budgeted to save \$592,939, but actually saved \$1,870,179, primarily due to careful stewardship by directors, several unfilled positions, and excess receipts of nearly \$600,000 in Property Tax Revenues. While nearly every department came in under budget, the most impactful were:

Police	\$270,244
Fire Operations	\$187,807
Engineering	\$173,867
Facilities	\$147,678

It is important to note that \$255,813 has been restricted in the fund balance as budgeted for PL liability. It is the recommendation of administration that we add another \$1 million to assigned balance for PL liability and minimize the need to budget additional amounts in the future, except as estimated for PL payouts by each department annually.

- 2) Street Fund continues to set aside what is not used of their budget: \$1.6 million in Operations and \$1.36 million in Capital items.
- 3) Library used about half of the amount budgeted of their fund balance for capital. They are still experiencing what a full year in their building costs.
- 4) Several funds will be seeking carryover amounts from unused 2015 budgeted capital items, including Parks, Recreation Center, Idaho Center (parking lot), Development Services (software), and Impact Fees.

New in 2015 is a requirement from Government Accounting Standards Board that requires reporting on pension boards and their accompanying assets and liabilities. There are entries in our enterprise funds from PERSI that relate to this requirement. In states with unhealthy boards, these entries create disturbing financial reports. For us it creates discomfort because we are told what the numbers are but not where they come from. And it creates a lot of work to generate a successful financial report for the auditors and to win that darn award again this year. But Michelle is diligent (stubborn) and is getting it done.

Please note that our self-funded benefits continue to provide well for employees by giving good service and to keep costs in check for the City. Self-funded benefits include Health, Workers Compensation and Unemployment.

Although I usually generate a report that rolls up all LIDs into one fund, the true report is included here to show that each one must be kept separately, and no funding from one can be used to pay off another. This will become an important item that we will discuss later.

The Balance Sheet

Consider the Cash and Investments compared to the Fund Balance, and if receivables and payables are somewhat offset. Inventory and other non-cash items may increase a fund balance with non-liquid items. In the Capital Fund we have about \$800,000 in reserves that has not been budgeted. This fund is replenished by Electric Franchise Fees of about \$1 million a year. It is very important to note that most grants have a negative cash balance. That is because grant programs spend money and then get reimbursed usually on a quarterly basis, but not always. Grants management is a critical component to cash management and to avoid audit findings. All of our audit findings since I've been here have related to grants and how they've been managed. We are quite good at grant writing and successful at being awarded grants. But I will be recommending an additional FTE within the Finance Department for a more comprehensive grants management program.

FY 2016 items to note:

Annual payments in the first quarter often tilt the percentage slightly unfavorably in salaries and benefits, especially in Police and Fire. However, unfilled positions also provide a tilt in the other direction in several departments, where the market rate for open positions is challenging our budgets and our benefits are not as competitive as they used to be. Some departments have ordered capital items while others must wait for seasonal expenditures to reflect their percentages more correctly. Because there is not much flexibility in these budgets (except for the fuel budgets), directors are very careful, as the annual review indicates. But capital needs and market rate for employees are becoming the drag on many budgets.

Of particular concern is the Civic Center, where transition has created some transparency to issues that have been longstanding. The new director will be addressing that with Council at the end of this meeting. Other issues will be addressed with the budget amendment coming to Council next month, which will include rollover items, capital needs, and new grants.

City of Nampa

Revenue & Expense - All Funds - FY 2015

Description	FY15 Ending Bal	Budget	Remainder	%
Mayor's Office				
Revenues, Charges, Rents	\$ 1,755	\$ -	\$ (1,755)	0%
Revenue	\$ 1,755	\$ -	\$ (1,755)	0%
Salary and Wages	\$ 208,030	\$ 211,594	\$ 3,564	2%
Benefits and Taxes	\$ 81,923	\$ 82,605	\$ 682	1%
Operations and Maintenance	\$ 33,471	\$ 47,515	\$ 14,044	30%
Expense	\$ 323,424	\$ 341,714	\$ 18,290	5%
Mayor's Office	\$ (321,669)	\$ (341,714)	\$ (20,045)	6%
Council				
Salary and Wages	\$ 65,786	\$ 65,586	\$ (200)	0%
Benefits and Taxes	\$ 82,382	\$ 83,530	\$ 1,148	1%
Operations and Maintenance	\$ 1,812	\$ 7,450	\$ 5,639	76%
Expense	\$ 149,979	\$ 156,566	\$ 6,587	4%
Council	\$ 149,979	\$ 156,566	\$ 6,587	4%
Teen Council				
Salary and Wages	\$ 6,042	\$ 8,730	\$ 2,688	31%
Benefits and Taxes	\$ 3,837	\$ 4,130	\$ 293	7%
Expense	\$ 9,879	\$ 12,860	\$ 2,981	23%
Teen Council	\$ 9,879	\$ 12,860	\$ 2,981	23%
Finance Operations				
Revenues, Charges, Rents	\$ 6,000	\$ 6,000	\$ -	0%
Revenue	\$ 6,000	\$ 6,000	\$ -	0%
Salary and Wages	\$ 446,941	\$ 439,865	\$ (7,076)	-2%
Benefits and Taxes	\$ 174,623	\$ 179,694	\$ 5,071	3%
Operations and Maintenance	\$ 89,148	\$ 90,920	\$ 1,772	2%
Expense	\$ 710,712	\$ 710,479	\$ (233)	0%
Finance Operations	\$ (704,712)	\$ (704,479)	\$ 233	0%
Legal				
Operations and Maintenance	\$ 899,295	\$ 901,000	\$ 1,705	0%
Expense	\$ 899,295	\$ 901,000	\$ 1,705	0%
Legal	\$ 899,295	\$ 901,000	\$ 1,705	0%

Description	FY15 Ending Bal	Budget	Remainder	%
General Government				
Property Tax Revenues	\$ 28,437,966	\$ 27,892,950	\$ (545,016)	-2%
State Shared Revenues	\$ 5,584,575	\$ 5,564,000	\$ (20,575)	0%
Franchise Fees, Licenses, Permits	\$ 744,303	\$ 850,000	\$ 105,697	12%
Revenues, Charges, Rents	\$ 757,548	\$ 732,995	\$ (24,553)	-3%
Grant & Restricted Revenues	\$ 14,100	\$ 12,000	\$ (2,100)	-18%
Interfund Transfers In	\$ 1,544,437	\$ 1,566,584	\$ 22,147	1%
In-Kind Allocation In	\$ 2,241,437	\$ 2,241,437	\$ 0	0%
Revenue	\$ 39,324,366	\$ 38,859,966	\$ (464,400)	-1%
Benefits and Taxes	\$ (276)	\$ -	\$ 276	0%
Operations and Maintenance	\$ 876,972	\$ 877,863	\$ 891	0%
Interfund Transfer Out	\$ 2,392,368	\$ 2,225,006	\$ (167,362)	-8%
Expense	\$ 3,269,064	\$ 3,102,869	\$ (166,195)	-5%
General Government	\$ 36,055,302	\$ 35,757,097	\$ (298,205)	-1%
City Clerk				
Franchise Fees, Licenses, Permits	\$ 115,094	\$ 120,000	\$ 4,906	4%
Revenues, Charges, Rents	\$ 10,315	\$ 10,000	\$ (315)	-3%
Revenue	\$ 125,409	\$ 130,000	\$ 4,591	4%
Salary and Wages	\$ 142,513	\$ 141,664	\$ (849)	-1%
Benefits and Taxes	\$ 64,236	\$ 63,955	\$ (281)	0%
Operations and Maintenance	\$ 36,878	\$ 46,349	\$ 9,471	20%
Expense	\$ 243,626	\$ 251,968	\$ 8,342	3%
City Clerk	\$ (118,218)	\$ (121,968)	\$ (3,750)	3%
Human Resources				
Revenues, Charges, Rents	\$ 4,652	\$ -	\$ (4,652)	0%
Revenue	\$ 4,652	\$ -	\$ (4,652)	0%
Salary and Wages	\$ 183,956	\$ 199,605	\$ 15,649	8%
Benefits and Taxes	\$ 78,836	\$ 82,756	\$ 3,920	5%
Operations and Maintenance	\$ 58,590	\$ 44,757	\$ (13,833)	-31%
Expense	\$ 321,382	\$ 327,118	\$ 5,736	2%
Human Resources	\$ (316,730)	\$ (327,118)	\$ (10,388)	3%
Information Technology Oper				
Revenues, Charges, Rents	\$ 129	\$ -	\$ (129)	0%
Revenue	\$ 129	\$ -	\$ (129)	0%
Salary and Wages	\$ 585,484	\$ 655,038	\$ 69,554	11%
Benefits and Taxes	\$ 236,534	\$ 274,205	\$ 37,671	14%
Operations and Maintenance	\$ 421,786	\$ 360,303	\$ (61,483)	-17%
Capital Items and Depreciation Exp	\$ 14,278	\$ -	\$ (14,278)	0%
Expense	\$ 1,258,082	\$ 1,289,546	\$ 31,464	2%
Information Technology Oper	\$ (1,257,953)	\$ (1,289,546)	\$ (31,593)	2%

Description	FY15 Ending Bal	Budget	Remainder	%
Planning & Zoning				
Revenues, Charges, Rents	\$ 112,706	\$ 121,600	\$ 8,894	7%
Revenue	\$ 112,706	\$ 121,600	\$ 8,894	7%
Salary and Wages	\$ 276,607	\$ 293,765	\$ 17,158	6%
Benefits and Taxes	\$ 112,244	\$ 119,965	\$ 7,721	6%
Operations and Maintenance	\$ 43,647	\$ 33,610	\$ (10,037)	-30%
Expense	\$ 432,499	\$ 447,340	\$ 14,841	3%
Planning & Zoning	\$ (319,793)	\$ (325,740)	\$ (5,947)	2%
Police Operations				
Franchise Fees, Licenses, Permits	\$ 4	\$ 500	\$ 496	99%
Revenues, Charges, Rents	\$ 58,849	\$ 30,100	\$ (28,749)	-96%
Grant & Restricted Revenues	\$ 349,100	\$ 366,253	\$ 17,153	5%
Revenue	\$ 407,952	\$ 396,853	\$ (11,099)	-3%
Salary and Wages	\$ 11,404,950	\$ 11,366,197	\$ (38,753)	0%
Benefits and Taxes	\$ 4,534,322	\$ 4,775,249	\$ 240,927	5%
Operations and Maintenance	\$ 1,084,390	\$ 1,139,133	\$ 54,743	5%
Capital Items and Depreciation Exp	\$ 225,757	\$ 227,985	\$ 2,228	1%
In-Kind Allocation Expense	\$ 1,504,549	\$ 1,504,549	\$ 0	0%
Expense	\$ 18,753,968	\$ 19,013,113	\$ 259,145	1%
Police Operations	\$ (18,346,016)	\$ (18,616,260)	\$ (270,244)	1%
PD Investigative Services				
Operations and Maintenance	\$ 28,066	\$ 35,000	\$ 6,934	20%
Expense	\$ 28,066	\$ 35,000	\$ 6,934	20%
PD Investigative Services	\$ 28,066	\$ 35,000	\$ 6,934	20%
Police Training Program				
Revenues, Charges, Rents	\$ 13,511	\$ -	\$ (13,511)	0%
Revenue	\$ 13,511	\$ -	\$ (13,511)	0%
Operations and Maintenance	\$ 14,280	\$ -	\$ (14,280)	0%
Expense	\$ 14,280	\$ -	\$ (14,280)	0%
Police Training Program	\$ (769)	\$ -	\$ 769	0%
Public Works Admin				
Interfund Transfers In	\$ 229,947	\$ 229,947	\$ 0	0%
Revenue	\$ 229,947	\$ 229,947	\$ 0	0%
Salary and Wages	\$ 215,231	\$ 225,035	\$ 9,804	4%
Benefits and Taxes	\$ 80,154	\$ 86,627	\$ 6,473	7%
Operations and Maintenance	\$ 24,164	\$ 21,296	\$ (2,868)	-13%
Expense	\$ 319,550	\$ 332,958	\$ 13,408	4%
Public Works Admin	\$ (89,603)	\$ (103,011)	\$ (13,408)	13%

Description	FY15 Ending Bal	Budget	Remainder	%
Engineering				
Franchise Fees, Licenses, Permits	\$ 13,936	\$ 12,000	\$ (1,936)	-16%
Revenues, Charges, Rents	\$ 51,453	\$ 60,000	\$ 8,547	14%
Interfund Transfers In	\$ 1,006,740	\$ 1,006,740	\$ -	0%
Revenue	\$ 1,072,129	\$ 1,078,740	\$ 6,611	1%
Salary and Wages	\$ 876,620	\$ 925,544	\$ 48,924	5%
Benefits and Taxes	\$ 347,255	\$ 387,325	\$ 40,070	10%
Operations and Maintenance	\$ 305,193	\$ 396,678	\$ 91,485	23%
Expense	\$ 1,529,069	\$ 1,709,547	\$ 180,478	11%
Engineering	\$ (456,940)	\$ (630,807)	\$ (173,867)	28%
Fleet Management				
Revenues, Charges, Rents	\$ 749	\$ -	\$ (749)	0%
Interfund Transfers In	\$ 277,695	\$ 277,695	\$ (0)	0%
Revenue	\$ 278,444	\$ 277,695	\$ (749)	0%
Salary and Wages	\$ 387,906	\$ 400,891	\$ 12,985	3%
Benefits and Taxes	\$ 190,451	\$ 194,196	\$ 3,745	2%
Operations and Maintenance	\$ 224,640	\$ 229,517	\$ 4,877	2%
Capital Items and Depreciation Exp	\$ -	\$ -	\$ -	0%
Expense	\$ 802,997	\$ 824,604	\$ 21,607	3%
Fleet Management	\$ (524,553)	\$ (546,909)	\$ (22,356)	4%
Facilities Development				
Revenues, Charges, Rents	\$ 63,700	\$ 61,695	\$ (2,005)	-3%
Interfund Transfers In	\$ 7,975	\$ 7,975	\$ (0)	0%
Revenue	\$ 71,675	\$ 69,670	\$ (2,005)	-3%
Salary and Wages	\$ 284,363	\$ 314,955	\$ 30,592	10%
Benefits and Taxes	\$ 159,075	\$ 177,030	\$ 17,955	10%
Operations and Maintenance	\$ 492,768	\$ 589,893	\$ 97,125	16%
Expense	\$ 936,205	\$ 1,081,878	\$ 145,673	13%
Facilities Development	\$ (864,530)	\$ (1,012,208)	\$ (147,678)	15%
Economic Development Operation				
Revenues, Charges, Rents	\$ 35,456	\$ 32,306	\$ (3,150)	-10%
Revenue	\$ 35,456	\$ 32,306	\$ (3,150)	-10%
Salary and Wages	\$ 238,090	\$ 239,335	\$ 1,245	1%
Benefits and Taxes	\$ 94,038	\$ 96,175	\$ 2,137	2%
Operations and Maintenance	\$ 88,043	\$ 97,960	\$ 9,917	10%
Expense	\$ 420,170	\$ 433,470	\$ 13,300	3%
Economic Development Operation	\$ (384,714)	\$ (401,164)	\$ (16,450)	4%
Historic Preservation				
Operations and Maintenance	\$ 895	\$ 5,000	\$ 4,105	82%
Expense	\$ 895	\$ 5,000	\$ 4,105	82%
Historic Preservation	\$ 895	\$ 5,000	\$ 4,105	82%

Description	FY15 Ending Bal	Budget	Remainder	%
Community Projects				
Revenues, Charges, Rents	\$ 7,340	\$ 7,000	\$ (340)	-5%
Revenue	\$ 7,340	\$ 7,000	\$ (340)	-5%
Salary and Wages	\$ -	\$ 354	\$ 354	100%
Benefits and Taxes	\$ -	\$ 213	\$ 213	100%
Operations and Maintenance	\$ 13,503	\$ 14,000	\$ 497	4%
Expense	\$ 13,503	\$ 14,567	\$ 1,064	7%
Community Projects	\$ (6,163)	\$ (7,567)	\$ (1,404)	19%
Code Enforcement - Admin				
Salary and Wages	\$ 116,312	\$ 117,243	\$ 931	1%
Benefits and Taxes	\$ 61,611	\$ 61,232	\$ (379)	-1%
Operations and Maintenance	\$ 44,156	\$ 44,625	\$ 469	1%
Expense	\$ 222,079	\$ 223,100	\$ 1,021	0%
Code Enforcement - Admin	\$ 222,079	\$ 223,100	\$ 1,021	0%
Code Enforcement - Parking				
Franchise Fees, Licenses, Permits	\$ -	\$ 100	\$ 100	100%
Revenues, Charges, Rents	\$ 30,695	\$ 17,889	\$ (12,806)	-72%
Revenue	\$ 30,695	\$ 17,989	\$ (12,706)	-71%
Salary and Wages	\$ 21,878	\$ 29,506	\$ 7,628	26%
Benefits and Taxes	\$ 13,938	\$ 18,250	\$ 4,312	24%
Operations and Maintenance	\$ 6,546	\$ 6,760	\$ 214	3%
Expense	\$ 42,362	\$ 54,516	\$ 12,154	22%
Code Enforcement - Parking	\$ (11,667)	\$ (36,527)	\$ (24,860)	68%
Code Enforcement - Abatement				
Revenues, Charges, Rents	\$ 30,327	\$ 84,000	\$ 53,673	64%
Revenue	\$ 30,327	\$ 84,000	\$ 53,673	64%
Operations and Maintenance	\$ 21,779	\$ 84,000	\$ 62,221	74%
Expense	\$ 21,779	\$ 84,000	\$ 62,221	74%
Code Enforcement - Abatement	\$ 8,548	\$ -	\$ (8,548)	0%
Parks Admin				
Interfund Transfers In	\$ 359,514	\$ 359,525	\$ 11	0%
Revenue	\$ 359,514	\$ 359,525	\$ 11	0%
Salary and Wages	\$ 244,713	\$ 248,423	\$ 3,710	1%
Benefits and Taxes	\$ 102,900	\$ 104,566	\$ 1,666	2%
Operations and Maintenance	\$ 7,680	\$ 10,751	\$ 3,071	29%
Expense	\$ 355,293	\$ 363,740	\$ 8,447	2%
Parks Admin	\$ 4,221	\$ (4,215)	\$ (8,436)	200%

Description	FY15 Ending Bal	Budget	Remainder	%
Fire Operations				
Franchise Fees, Licenses, Permits	\$ 1,700	\$ 2,000	\$ 300	15%
Revenues, Charges, Rents	\$ 2,028,743	\$ 1,962,756	\$ (65,987)	-3%
Grant & Restricted Revenues	\$ 19,519	\$ 24,000	\$ 4,481	19%
Revenue	\$ 2,049,962	\$ 1,988,756	\$ (61,206)	-3%
Salary and Wages	\$ 6,518,438	\$ 6,492,779	\$ (25,659)	0%
Benefits and Taxes	\$ 3,110,063	\$ 3,142,932	\$ 32,869	1%
Operations and Maintenance	\$ 849,971	\$ 969,452	\$ 119,481	12%
Capital Items and Depreciation Exp	\$ 13,104	\$ 13,104	\$ -	0%
In-Kind Allocation Expense	\$ 736,888	\$ 736,888	\$ 0	0%
Expense	\$ 11,228,464	\$ 11,355,155	\$ 126,691	1%
Fire Operations	\$ (9,178,502)	\$ (9,366,399)	\$ (187,897)	2%
Fire Prevention Bureau				
Franchise Fees, Licenses, Permits	\$ 15,888	\$ 10,000	\$ (5,888)	-59%
Revenues, Charges, Rents	\$ 28,074	\$ 16,300	\$ (11,774)	-72%
Grant & Restricted Revenues	\$ 2,250	\$ 5,000	\$ 2,750	55%
Revenue	\$ 46,212	\$ 31,300	\$ (14,912)	-48%
Operations and Maintenance	\$ 31,379	\$ 26,300	\$ (5,079)	-19%
Expense	\$ 31,379	\$ 26,300	\$ (5,079)	-19%
Fire Prevention Bureau	\$ 14,833	\$ 5,000	\$ (9,833)	-197%
GENERAL FUND	\$ 1,870,179	\$ 592,939	\$ (1,277,240)	-215%

City of Nampa

Revenue & Expense - All Funds - FY 2015

Description	FY15 Ending Bal	Budget	Remainder	%
GENERAL FUND				
Property Tax Revenues	\$ 28,437,966	\$ 27,892,950	\$ (545,016)	-2%
<i>State Shared Revenues</i>	\$ 5,584,575	\$ 5,564,000	\$ (20,575)	0%
Franchise Fees, Licenses, Permits	\$ 890,925	\$ 994,600	\$ 103,675	10%
Revenues, Charges, Rents	\$ 3,242,000	\$ 3,142,641	\$ (99,359)	-3%
Grant & Restricted Revenues	\$ 384,969	\$ 407,253	\$ 22,284	5%
<i>Interfund Transfers In</i>	\$ 3,426,308	\$ 3,448,466	\$ 22,158	1%
In-Kind Allocation In	\$ 2,241,437	\$ 2,241,437	\$ 0	0%
Revenue	\$ 44,208,180	\$ 43,691,347	\$ (516,833)	-1%
Salary and Wages	\$ 22,223,860	\$ 22,376,109	\$ 152,249	1%
Benefits and Taxes	\$ 9,528,144	\$ 9,934,635	\$ 406,491	4%
Operations and Maintenance	\$ 5,699,052	\$ 6,080,132	\$ 381,080	6%
Capital Items and Depreciation Exp	\$ 253,140	\$ 241,089	\$ (12,051)	-5%
<i>Interfund Transfer Out</i>	\$ 2,392,368	\$ 2,225,006	\$ (167,362)	-8%
In-Kind Allocation Expense	\$ 2,241,437	\$ 2,241,437	\$ 0	0%
Expense	\$ 42,338,001	\$ 43,098,408	\$ 760,407	2%
GENERAL FUND	\$ 1,870,179	\$ 592,939	\$ (1,277,240)	-215%
STREET & TRAFFIC				
<i>Property Tax Revenues</i>	\$ 862,195	\$ 846,294	\$ (15,901)	-2%
State Shared Revenues	\$ 5,250,520	\$ 5,108,793	\$ (141,727)	-3%
Franchise Fees, Licenses, Permits	\$ 400	\$ -	\$ (400)	0%
Revenues, Charges, Rents	\$ 111,469	\$ 18,000	\$ (93,469)	-519%
Grant & Restricted Revenues	\$ 122,787	\$ 116,803	\$ (5,984)	-5%
<i>Interfund Transfers In</i>	\$ 904,152	\$ 991,488	\$ 87,336	9%
Revenue	\$ 7,251,523	\$ 7,081,378	\$ (170,145)	-2%
Salary and Wages	\$ 999,969	\$ 990,500	\$ (9,469)	-1%
Benefits and Taxes	\$ 526,388	\$ 530,833	\$ 4,445	1%
<i>Operations and Maintenance</i>	\$ 2,374,220	\$ 4,005,078	\$ 1,630,859	41%
Capital Items and Depreciation Exp	\$ 2,035,942	\$ 3,403,353	\$ 1,367,411	40%
Interfund Transfer Out	\$ 757,134	\$ 690,724	\$ (66,410)	-10%
Expense	\$ 6,693,653	\$ 9,620,488	\$ 2,926,835	30%
STREET & TRAFFIC	\$ 557,869	\$ (2,539,110)	\$ (3,096,979)	122%
LIBRARY				
Property Tax Revenues	\$ 1,881,697	\$ 1,865,908	\$ (15,789)	-1%
Revenues, Charges, Rents	\$ 118,294	\$ 88,100	\$ (30,194)	-34%
Interfund Transfers In	\$ 15,031	\$ 15,031	\$ -	0%
Revenue	\$ 2,015,022	\$ 1,969,039	\$ (45,983)	-2%
Salary and Wages	\$ 802,900	\$ 858,213	\$ 55,313	6%
Benefits and Taxes	\$ 332,158	\$ 361,674	\$ 29,516	8%
Operations and Maintenance	\$ 410,188	\$ 402,538	\$ (7,650)	-2%
Capital Items and Depreciation Exp	\$ 700	\$ 700,000	\$ 699,300	100%
Interfund Transfer Out	\$ 815,603	\$ 333,150	\$ (482,453)	-145%
<i>Expense</i>	\$ 2,361,548	\$ 2,655,575	\$ 294,027	11%
LIBRARY	\$ (346,526)	\$ (686,536)	\$ (340,010)	50%

Description		FY15 Ending Bal		Budget		Remainder	%
CEMETERY							
<i>Property Tax Revenues</i>	\$	163,260	\$	160,015	\$	(3,245)	-2%
Revenues, Charges, Rents	\$	78,918	\$	81,349	\$	2,431	3%
Grant & Restricted Revenues	\$	6,850	\$	5,000	\$	(1,850)	-37%
Interfund Transfers In	\$	1,623	\$	1,623	\$	-	0%
In-Kind Allocation In	\$	24,235	\$	26,438	\$	2,203	8%
Revenue	\$	274,886	\$	274,425	\$	(461)	0%
<i>Salary and Wages</i>	\$	96,349	\$	91,819	\$	(4,530)	-5%
Benefits and Taxes	\$	46,245	\$	47,942	\$	1,697	4%
Operations and Maintenance	\$	98,900	\$	112,569	\$	13,669	12%
Capital Items and Depreciation Exp	\$	12,000	\$	12,000	\$	-	0%
<i>In-Kind Allocation Expense</i>	\$	24,235	\$	26,438	\$	2,203	8%
Expense	\$	277,728	\$	290,768	\$	13,040	4%
CEMETERY	\$	(2,842)	\$	(16,343)	\$	(13,501)	83%
AIRPORT							
<i>Property Tax Revenues</i>	\$	102,830	\$	100,786	\$	(2,044)	-2%
Revenues, Charges, Rents	\$	416,664	\$	387,241	\$	(29,423)	-8%
Interfund Transfers In	\$	1,710	\$	1,710	\$	-	0%
In-Kind Allocation In	\$	36,809	\$	36,809	\$	(0)	0%
<i>Revenue</i>	\$	558,013	\$	526,546	\$	(31,467)	-6%
Salary and Wages	\$	91,696	\$	91,356	\$	(340)	0%
Benefits and Taxes	\$	43,572	\$	44,029	\$	457	1%
Operations and Maintenance	\$	193,929	\$	297,919	\$	103,990	35%
Capital Items and Depreciation Exp	\$	104,913	\$	129,095	\$	24,182	19%
<i>In-Kind Allocation Expense</i>	\$	36,809	\$	36,809	\$	(0)	0%
Expense	\$	470,919	\$	599,208	\$	128,289	21%
AIRPORT	\$	87,094	\$	(72,662)	\$	(159,756)	220%
PARKS & RECREATION							
<i>Property Tax Revenues</i>	\$	1,805,005	\$	1,770,000	\$	(35,005)	-2%
Revenues, Charges, Rents	\$	339,104	\$	374,912	\$	35,808	10%
Grant & Restricted Revenues	\$	37,341	\$	47,000	\$	9,659	21%
Interfund Transfers In	\$	610,927	\$	610,927	\$	(0)	0%
In-Kind Allocation In	\$	113,893	\$	113,893	\$	(0)	0%
<i>Revenue</i>	\$	2,906,270	\$	2,916,732	\$	10,462	0%
Salary and Wages	\$	801,807	\$	872,109	\$	70,302	8%
Benefits and Taxes	\$	380,663	\$	414,399	\$	33,736	8%
Operations and Maintenance	\$	1,132,796	\$	1,321,288	\$	188,492	14%
<i>Capital Items and Depreciation Exp</i>	\$	11,736	\$	100,000	\$	88,264	88%
Interfund Transfer Out	\$	187,610	\$	187,610	\$	-	0%
In-Kind Allocation Expense	\$	113,893	\$	113,893	\$	(0)	0%
Expense	\$	2,628,506	\$	3,009,299	\$	380,793	13%
PARKS & RECREATION	\$	277,764	\$	(92,567)	\$	(370,331)	400%

Description		FY15 Ending Bal		Budget		Remainder	%
RECREATION CENTER							
<i>Revenues, Charges, Rents</i>	\$	3,016,533	\$	3,106,208	\$	89,675	3%
Grant & Restricted Revenues	\$	26,002	\$	20,000	\$	(6,002)	-30%
In-Kind Allocation In	\$	164,863	\$	164,863	\$	0	0%
Revenue	\$	3,207,398	\$	3,291,071	\$	83,673	3%
Salary and Wages	\$	1,225,441	\$	1,472,639	\$	247,199	17%
Benefits and Taxes	\$	378,687	\$	416,624	\$	37,937	9%
<i>Operations and Maintenance</i>	\$	748,215	\$	810,054	\$	61,839	8%
Capital Items and Depreciation Exp	\$	820,450	\$	1,191,556	\$	371,106	31%
Interfund Transfer Out	\$	109,384	\$	109,394	\$	10	0%
In-Kind Allocation Expense	\$	164,863	\$	164,863	\$	0	0%
Expense	\$	3,447,040	\$	4,165,130	\$	718,090	17%
RECREATION CENTER	\$	(239,642)	\$	(874,059)	\$	(634,417)	73%
GOLF COURSE							
Revenues, Charges, Rents	\$	2,294,986	\$	2,251,449	\$	(43,537)	-2%
In-Kind Allocation In	\$	107,208	\$	107,209	\$	1	0%
<i>Revenue</i>	\$	2,402,194	\$	2,358,658	\$	(43,536)	-2%
Salary and Wages	\$	390,759	\$	382,277	\$	(8,482)	-2%
<i>Benefits and Taxes</i>	\$	187,051	\$	192,281	\$	5,230	3%
Operations and Maintenance	\$	1,195,098	\$	1,399,833	\$	204,735	15%
Capital Items and Depreciation Exp	\$	211,940	\$	232,000	\$	20,060	9%
Interfund Transfer Out	\$	89,324	\$	89,323	\$	(1)	0%
In-Kind Allocation Expense	\$	107,208	\$	107,209	\$	1	0%
<i>Expense</i>	\$	2,181,381	\$	2,402,923	\$	221,542	9%
GOLF COURSE	\$	220,813	\$	(44,265)	\$	(265,078)	599%
911 FEES							
<i>Revenues, Charges, Rents</i>	\$	4,970	\$	1,000	\$	(3,970)	-397%
Grant & Restricted Revenues	\$	943,515	\$	1,100,000	\$	156,485	14%
Revenue	\$	948,485	\$	1,101,000	\$	152,515	14%
Salary and Wages	\$	151,017	\$	171,762	\$	20,745	12%
Benefits and Taxes	\$	59,185	\$	67,902	\$	8,717	13%
Operations and Maintenance	\$	577,123	\$	704,108	\$	126,985	18%
Capital Items and Depreciation Exp	\$	114,752	\$	147,133	\$	32,381	22%
<i>Expense</i>	\$	902,076	\$	1,090,905	\$	188,829	17%
911 FEES	\$	46,409	\$	10,095	\$	(36,314)	-360%
FAMILY JUSTICE CENTER							
<i>Revenues, Charges, Rents</i>	\$	29,718	\$	11,269	\$	(18,449)	-164%
Grant & Restricted Revenues	\$	4,337	\$	-	\$	(4,337)	0%
Interfund Transfers In	\$	224,883	\$	224,883	\$	0	0%
Revenue	\$	258,938	\$	236,152	\$	(22,786)	-10%
Salary and Wages	\$	122,698	\$	121,910	\$	(788)	-1%
Benefits and Taxes	\$	45,230	\$	57,237	\$	12,007	21%
<i>Operations and Maintenance</i>	\$	72,832	\$	67,809	\$	(5,023)	-7%
Capital Items and Depreciation Exp	\$	10,000	\$	-	\$	(10,000)	0%
Expense	\$	250,759	\$	246,956	\$	(3,803)	-2%
FAMILY JUSTICE CENTER	\$	8,179	\$	(10,804)	\$	(18,983)	176%

Description	FY15 Ending Bal	Budget	Remainder	%
NAMPA DEVELOPMENT CORP				
Property Tax Revenues	\$ 3,573,375	\$ -	\$ (3,573,375)	0%
Revenues, Charges, Rents	\$ 52,071	\$ -	\$ (52,071)	0%
Interfund Transfers In	\$ 78,087	\$ -	\$ (78,087)	0%
Revenue	\$ 3,703,533	\$ -	\$ (3,703,533)	0%
Operations and Maintenance	\$ 664,919	\$ -	\$ (664,919)	0%
<i>Capital Items and Depreciation Exp</i>	\$ 990,000	\$ -	\$ (990,000)	0%
Debt Service	\$ 2,865,261	\$ -	\$ (2,865,261)	0%
Expense	\$ 4,520,180	\$ -	\$ (4,520,180)	0%
NAMPA DEVELOPMENT CORP	\$ (816,647)	\$ -	\$ 816,647	0%
DOWNTOWN RENEWAL				
Franchise Fees, Licenses, Permits	\$ -	\$ -	\$ -	0%
Revenues, Charges, Rents	\$ 52,911	\$ 47,502	\$ (5,409)	-11%
Revenue	\$ 52,911	\$ 47,502	\$ (5,409)	-11%
<i>Salary and Wages</i>	\$ 34,550	\$ 33,306	\$ (1,244)	-4%
Benefits and Taxes	\$ 12,200	\$ 12,566	\$ 366	3%
Operations and Maintenance	\$ 10,588	\$ 54,930	\$ 44,342	81%
Capital Items and Depreciation Exp	\$ 66,446	\$ 63,443	\$ (3,003)	-5%
<i>Expense</i>	\$ 123,784	\$ 164,245	\$ 40,461	25%
DOWNTOWN RENEWAL	\$ (70,873)	\$ (116,743)	\$ (45,870)	39%
CIVIC CENTER				
Revenues, Charges, Rents	\$ 411,853	\$ 565,823	\$ 153,970	27%
<i>Grant & Restricted Revenues</i>	\$ -	\$ -	\$ -	0%
Interfund Transfers In	\$ 364,644	\$ 364,644	\$ 0	0%
In-Kind Allocation In	\$ 69,192	\$ 69,192	\$ -	0%
Revenue	\$ 845,689	\$ 999,659	\$ 153,970	15%
Salary and Wages	\$ 238,855	\$ 333,215	\$ 94,360	28%
<i>Benefits and Taxes</i>	\$ 87,898	\$ 125,541	\$ 37,643	30%
Operations and Maintenance	\$ 350,219	\$ 527,451	\$ 177,232	34%
Capital Items and Depreciation Exp	\$ 1,681	\$ -	\$ (1,681)	0%
Interfund Transfer Out	\$ 7,975	\$ 7,975	\$ (0)	0%
<i>In-Kind Allocation Expense</i>	\$ 69,192	\$ 69,192	\$ -	0%
Expense	\$ 755,820	\$ 1,063,374	\$ 307,554	29%
CIVIC CENTER	\$ 89,869	\$ (63,715)	\$ (153,584)	241%
IDAHO CENTER				
Revenues, Charges, Rents	\$ 3,155,725	\$ 3,710,857	\$ 555,132	15%
Interfund Transfers In	\$ 1,156,232	\$ 988,870	\$ (167,362)	-17%
<i>In-Kind Allocation In</i>	\$ 228,474	\$ 228,474	\$ -	0%
Revenue	\$ 4,540,432	\$ 4,928,201	\$ 387,769	8%
Operations and Maintenance	\$ 3,928,231	\$ 4,249,727	\$ 321,496	8%
Capital Items and Depreciation Exp	\$ 337,678	\$ 575,000	\$ 237,322	41%
In-Kind Allocation Expense	\$ 228,474	\$ 228,474	\$ -	0%
Expense	\$ 4,494,383	\$ 5,053,201	\$ 558,818	11%
IDAHO CENTER	\$ 46,049	\$ (125,000)	\$ (171,049)	137%

Description	FY15 Ending Bal	Budget	Remainder	%
DEVELOPMENT SERVICES				
Franchise Fees, Licenses, Permits	\$ 2,517,536	\$ 1,801,491	\$ (716,045)	-40%
Revenues, Charges, Rents	\$ 34,281	\$ 20,000	\$ (14,281)	-71%
Revenue	\$ 2,551,817	\$ 1,821,491	\$ (730,326)	-40%
Salary and Wages	\$ 601,788	\$ 643,414	\$ 41,626	6%
Benefits and Taxes	\$ 258,871	\$ 274,130	\$ 15,259	6%
Operations and Maintenance	\$ 137,223	\$ 175,447	\$ 38,224	22%
Capital Items and Depreciation Exp	\$ 347,244	\$ 405,500	\$ 58,256	14%
Interfund Transfer Out	\$ 323,000	\$ 323,000	\$ (0)	0%
Expense	\$ 1,668,126	\$ 1,821,491	\$ 153,365	8%
DEVELOPMENT SERVICES	\$ 883,692	\$ -	\$ (883,692)	0%
WATER				
Revenues, Charges, Rents	\$ 8,049,571	\$ 7,888,099	\$ (161,472)	-2%
Interfund Transfers In	\$ 15,555	\$ -	\$ (15,555)	0%
In-Kind Contributions	\$ 1,786,920	\$ -	\$ (1,786,920)	0%
Revenue	\$ 9,852,045	\$ 7,888,099	\$ (1,963,946)	-25%
Salary and Wages	\$ 1,103,828	\$ 1,254,885	\$ 151,057	12%
Benefits and Taxes	\$ 580,863	\$ 668,640	\$ 87,777	13%
Operations and Maintenance	\$ 3,884,956	\$ 4,864,661	\$ 979,705	20%
Capital Items and Depreciation Exp	\$ 5,261,009	\$ 4,512,702	\$ (748,307)	-17%
Debt Service	\$ 124,214	\$ 268,700	\$ 144,486	54%
Interfund Transfer Out	\$ 703,851	\$ 703,851	\$ -	0%
Expense	\$ 11,658,721	\$ 12,273,439	\$ 614,718	5%
WATER	\$ (1,806,676)	\$ (4,385,340)	\$ (2,578,664)	59%
WASTEWATER				
Franchise Fees, Licenses, Permits	\$ 390	\$ 300	\$ (90)	-30%
Revenues, Charges, Rents	\$ 12,972,816	\$ 11,619,953	\$ (1,352,863)	-12%
Interfund Transfers In	\$ -	\$ -	\$ -	0%
In-Kind Contributions	\$ 795,209	\$ -	\$ (795,209)	0%
Revenue	\$ 13,768,415	\$ 11,620,253	\$ (2,148,162)	-18%
Salary and Wages	\$ 1,513,412	\$ 1,666,504	\$ 153,092	9%
Benefits and Taxes	\$ 770,896	\$ 846,329	\$ 75,433	9%
Operations and Maintenance	\$ 3,185,980	\$ 4,728,522	\$ 1,542,542	33%
Capital Items and Depreciation Exp	\$ 8,959,702	\$ 9,529,614	\$ 569,912	6%
Debt Service	\$ 2,682	\$ -	\$ (2,682)	0%
Interfund Transfer Out	\$ 683,422	\$ 683,422	\$ (0)	0%
Expense	\$ 15,116,094	\$ 17,454,391	\$ 2,338,297	13%
WASTEWATER	\$ (1,347,679)	\$ (5,834,138)	\$ (4,486,459)	77%

Description	FY15 Ending Bal	Budget	Remainder	%
UTILITY BILLING				
Revenues, Charges, Rents	\$ 852,697	\$ 849,727	\$ (2,970)	0%
Revenue	\$ 852,697	\$ 849,727	\$ (2,970)	0%
Salary and Wages	\$ 312,675	\$ 301,291	\$ (11,384)	-4%
Benefits and Taxes	\$ 163,877	\$ 161,705	\$ (2,172)	-1%
Operations and Maintenance	\$ 258,485	\$ 284,517	\$ 26,032	9%
Capital Items and Depreciation Exp	\$ 35,392	\$ -	\$ (35,392)	0%
Interfund Transfer Out	\$ 72,912	\$ 72,912	\$ -	0%
Expense	\$ 843,341	\$ 820,425	\$ (22,916)	-3%
UTILITY BILLING	\$ 9,356	\$ 29,302	\$ 19,946	68%
SANITATION				
Revenues, Charges, Rents	\$ 8,749,291	\$ 8,038,000	\$ (711,291)	-9%
Revenue	\$ 8,749,291	\$ 8,038,000	\$ (711,291)	-9%
Operations and Maintenance	\$ 7,649,501	\$ 6,828,725	\$ (820,776)	-12%
Interfund Transfer Out	\$ 1,111,790	\$ 1,221,275	\$ 109,485	9%
Expense	\$ 8,761,291	\$ 8,050,000	\$ (711,291)	-9%
SANITATION	\$ (12,000)	\$ (12,000)	\$ -	0%
DEVELOPMENT IMPACT FEES				
Revenues, Charges, Rents	\$ 1,155,281	\$ -	\$ (1,155,281)	0%
Revenue	\$ 1,155,281	\$ -	\$ (1,155,281)	0%
Operations and Maintenance	\$ 18,000	\$ 15,000	\$ (3,000)	-20%
Capital Items and Depreciation Exp	\$ 567,151	\$ 3,850,000	\$ 3,282,849	85%
Expense	\$ 585,151	\$ 3,865,000	\$ 3,279,849	85%
DEVELOPMENT IMPACT FEES	\$ 570,130	\$ (3,865,000)	\$ (4,435,130)	115%
CAPITAL PROJECTS FUND				
Property Tax Revenues	\$ 1,059	\$ -	\$ (1,059)	0%
Franchise Fees, Licenses, Permits	\$ 1,014,657	\$ 1,120,000	\$ 105,343	9%
Revenues, Charges, Rents	\$ 37,402	\$ -	\$ (37,402)	0%
Revenue	\$ 1,053,118	\$ 1,120,000	\$ 66,882	6%
Capital Items and Depreciation Exp	\$ 918,399	\$ 1,132,235	\$ 213,836	19%
Expense	\$ 918,399	\$ 1,132,235	\$ 213,836	19%
CAPITAL PROJECTS FUND	\$ 134,719	\$ (12,235)	\$ (146,954)	1201%
LIBRARY MAJOR CAPITAL CAMPAI				
Revenues, Charges, Rents	\$ 18,337	\$ 80,000	\$ 61,663	77%
Interfund Transfers In	\$ 404,366	\$ -	\$ (404,366)	0%
Revenue	\$ 422,702	\$ 80,000	\$ (342,702)	-428%
Operations and Maintenance	\$ 138,312	\$ -	\$ (138,312)	0%
Capital Items and Depreciation Exp	\$ 548,514	\$ 455,235	\$ (93,279)	-20%
Expense	\$ 686,826	\$ 455,235	\$ (231,591)	-51%
LIBRARY MAJOR CAPITAL CAMPAI	\$ (264,124)	\$ (375,235)	\$ (111,111)	30%

Description	FY15 Ending Bal	Budget	Remainder	%
DEBT SERVICE FUND				
Property Tax Revenues	\$ 2,854,097	\$ 2,798,575	\$ (55,522)	-2%
Revenues, Charges, Rents	\$ 1,632	\$ -	\$ (1,632)	0%
Revenue	\$ 2,855,729	\$ 2,798,575	\$ (57,154)	-2%
Debt Service	\$ 2,802,775	\$ 2,798,575	\$ (4,200)	0%
Expense	\$ 2,802,775	\$ 2,798,575	\$ (4,200)	0%
DEBT SERVICE FUND	\$ 52,954	\$ -	\$ (52,954)	0%
PRIVATE GRANTS				
Revenues, Charges, Rents	\$ 617,176	\$ 30,000	\$ (587,176)	-1957%
Grant & Restricted Revenues	\$ 101,638	\$ 170,300	\$ 68,662	40%
Revenue	\$ 718,815	\$ 200,300	\$ (518,515)	-259%
Operations and Maintenance	\$ 92,026	\$ 180,300	\$ 88,274	49%
Capital Items and Depreciation Exp	\$ -	\$ 120,000	\$ 120,000	100%
Expense	\$ 92,026	\$ 300,300	\$ 208,274	69%
PRIVATE GRANTS	\$ 626,789	\$ (100,000)	\$ (726,789)	727%
EMPLOYEE HEALTH BENEFITS TRUST				
Franchise Fees, Licenses, Permits	\$ 3,985,680	\$ -	\$ (3,985,680)	0%
Revenues, Charges, Rents	\$ 138,136	\$ -	\$ (138,136)	0%
Interfund Transfers In	\$ 100,000	\$ -	\$ (100,000)	0%
Revenue	\$ 4,223,816	\$ -	\$ (4,223,816)	0%
Benefits and Taxes	\$ 102,484	\$ -	\$ (102,484)	0%
Operations and Maintenance	\$ 4,505,689	\$ -	\$ (4,505,689)	0%
Expense	\$ 4,608,173	\$ -	\$ (4,608,173)	0%
EMPLOYEE HEALTH BENEFITS TRU	\$ (384,356)	\$ -	\$ 384,356	0%
WORKERS COMPENSATION FUND				
Franchise Fees, Licenses, Permits	\$ 910,664	\$ 61,238	\$ (849,426)	-1387%
Revenues, Charges, Rents	\$ 172,369	\$ -	\$ (172,369)	0%
Revenue	\$ 1,083,033	\$ 61,238	\$ (1,021,795)	-1669%
Salary and Wages	\$ 43,685	\$ 42,790	\$ (895)	-2%
Benefits and Taxes	\$ 143,167	\$ 18,448	\$ (124,719)	-676%
Operations and Maintenance	\$ 404,774	\$ -	\$ (404,774)	0%
Expense	\$ 591,625	\$ 61,238	\$ (530,387)	-866%
WORKERS COMPENSATION FUND	\$ 491,408	\$ -	\$ (491,408)	0%
UNEMPLOYMENT INSURANCE FUND				
Franchise Fees, Licenses, Permits	\$ 96,539	\$ -	\$ (96,539)	0%
Revenue	\$ 96,539	\$ -	\$ (96,539)	0%
Operations and Maintenance	\$ 71,046	\$ -	\$ (71,046)	0%
Expense	\$ 71,046	\$ -	\$ (71,046)	0%
UNEMPLOYMENT INSURANCE FUN	\$ 25,493	\$ -	\$ (25,493)	0%

Description	FY15 Ending Bal	Budget	Remainder	%
WELLNESS PROGRAM				
Franchise Fees, Licenses, Permits	\$ 100,000	\$ -	\$ (100,000)	0%
Revenue	\$ 100,000	\$ -	\$ (100,000)	0%
Salary and Wages	\$ 274,421	\$ -	\$ (274,421)	0%
Operations and Maintenance	\$ 19,398	\$ -	\$ (19,398)	0%
Interfund Transfer Out	\$ 100,000	\$ -	\$ (100,000)	0%
Expense	\$ 393,819	\$ -	\$ (393,819)	0%
WELLNESS PROGRAM	\$ (293,819)	\$ -	\$ 293,819	0%
FEDERAL HUD FUND				
Revenues, Charges, Rents	\$ 21,849	\$ 4,000	\$ (17,849)	-446%
Grant & Restricted Revenues	\$ 553,212	\$ 1,146,710	\$ 593,498	52%
Revenue	\$ 575,061	\$ 1,150,710	\$ 575,649	50%
Salary and Wages	\$ 172,792	\$ 167,116	\$ (5,676)	-3%
Benefits and Taxes	\$ 78,226	\$ 80,495	\$ 2,269	3%
Operations and Maintenance	\$ 254,726	\$ 532,295	\$ 277,569	52%
Capital Items and Depreciation Exp	\$ 69,317	\$ 370,804	\$ 301,487	81%
Expense	\$ 575,061	\$ 1,150,710	\$ 575,649	50%
FEDERAL HUD FUND	\$ -	\$ -	\$ -	0%
FEDERAL DOJ FUND				
Grant & Restricted Revenues	\$ 606,785	\$ 466,866	\$ (139,919)	-30%
Revenue	\$ 606,785	\$ 466,866	\$ (139,919)	-30%
Salary and Wages	\$ 163,263	\$ 79,238	\$ (84,025)	-106%
Benefits and Taxes	\$ 33,650	\$ 13,191	\$ (20,459)	-155%
Operations and Maintenance	\$ 408,307	\$ 374,437	\$ (33,870)	-9%
Expense	\$ 605,221	\$ 466,866	\$ (138,355)	-30%
FEDERAL DOJ FUND	\$ 1,564	\$ -	\$ (1,564)	0%
FEDERAL DHS-HOMELAND SECURI				
Grant & Restricted Revenues	\$ 83,926	\$ 55,950	\$ (27,976)	-50%
Revenue	\$ 83,926	\$ 55,950	\$ (27,976)	-50%
Operations and Maintenance	\$ 33,360	\$ 15,950	\$ (17,410)	-109%
Capital Items and Depreciation Exp	\$ 50,566	\$ 40,000	\$ (10,566)	-26%
Expense	\$ 83,926	\$ 55,950	\$ (27,976)	-50%
FEDERAL DHS-HOMELAND SECURI	\$ -	\$ -	\$ -	0%
FEDERAL DOT FUND				
Grant & Restricted Revenues	\$ 54,756	\$ 286,225	\$ 231,469	81%
Revenue	\$ 54,756	\$ 286,225	\$ 231,469	81%
Salary and Wages	\$ 13,930	\$ 4,064	\$ (9,866)	-243%
Benefits and Taxes	\$ 1,419	\$ 936	\$ (483)	-52%
Operations and Maintenance	\$ 39,408	\$ 45,601	\$ 6,193	14%
Capital Items and Depreciation Exp	\$ -	\$ 235,624	\$ 235,624	100%
Expense	\$ 54,756	\$ 286,225	\$ 231,469	81%
FEDERAL DOT FUND	\$ -	\$ -	\$ -	0%

Description		FY15 Ending Bal		Budget		Remainder	%
NATIONAL ENDOWMENT FOR ART							
Grant & Restricted Revenues	\$	2,692	\$	-	\$	(2,692)	0%
Revenue	\$	2,692	\$	-	\$	(2,692)	0%
Operations and Maintenance	\$	2,692	\$	-	\$	(2,692)	0%
Expense	\$	2,692	\$	-	\$	(2,692)	0%
NATIONAL ENDOWMENT FOR ART	\$	-	\$	-	\$	-	0%
FAA FUND							
Grant & Restricted Revenues	\$	779,903	\$	915,765	\$	135,862	15%
Revenue	\$	779,903	\$	915,765	\$	135,862	15%
Operations and Maintenance	\$	46,477	\$	84,863	\$	38,386	45%
Capital Items and Depreciation Exp	\$	733,426	\$	830,902	\$	97,476	12%
Expense	\$	779,903	\$	915,765	\$	135,862	15%
FAA FUND	\$	-	\$	-	\$	-	0%
FEDERAL DOI (Dept of Interior)							
Grant & Restricted Revenues	\$	2,583	\$	5,654	\$	3,071	54%
Revenue	\$	2,583	\$	5,654	\$	3,071	54%
Operations and Maintenance	\$	2,583	\$	5,654	\$	3,071	54%
Expense	\$	2,583	\$	5,654	\$	3,071	54%
FEDERAL DOI (Dept of Interior)	\$	-	\$	-	\$	-	0%
STATE OF IDAHO FUND							
Revenues, Charges, Rents	\$	(45,785)	\$	-	\$	45,785	0%
Grant & Restricted Revenues	\$	977,797	\$	9,420,142	\$	8,442,345	90%
Interfund Transfers In	\$	45,785	\$	-	\$	(45,785)	0%
Revenue	\$	977,797	\$	9,420,142	\$	8,442,345	90%
Salary and Wages	\$	4,379	\$	-	\$	(4,379)	0%
Benefits and Taxes	\$	-	\$	-	\$	-	0%
Operations and Maintenance	\$	202,004	\$	202,829	\$	825	0%
Capital Items and Depreciation Exp	\$	771,414	\$	9,217,313	\$	8,445,899	92%
Expense	\$	977,797	\$	9,420,142	\$	8,442,345	90%
STATE OF IDAHO FUND	\$	-	\$	-	\$	-	0%
LOCAL MUNICIPALITIES							
Grant & Restricted Revenues	\$	174,900	\$	1,168,792	\$	993,892	85%
Revenue	\$	174,900	\$	1,168,792	\$	993,892	85%
Salary and Wages	\$	-	\$	-	\$	-	0%
Benefits and Taxes	\$	-	\$	-	\$	-	0%
Capital Items and Depreciation Exp	\$	174,900	\$	1,168,792	\$	993,892	85%
Expense	\$	174,900	\$	1,168,792	\$	993,892	85%
LOCAL MUNICIPALITIES	\$	-	\$	-	\$	-	0%

Description		FY15 Ending Bal		Budget		Remainder	%
LID Guarantee Fund							
Revenues, Charges, Rents	\$	11,806	\$	-	\$	(11,806)	0%
Interfund Transfers In	\$	59,268	\$	-	\$	(59,268)	0%
Revenue	\$	71,073	\$	-	\$	(71,073)	0%
Operations and Maintenance	\$	1,862	\$	-	\$	(1,862)	0%
Interfund Transfer Out	\$	672	\$	-	\$	(672)	0%
Expense	\$	2,535	\$	-	\$	(2,535)	0%
LID Guarantee Fund	\$	68,539	\$	-	\$	(68,539)	0%
LID 132							
Revenues, Charges, Rents	\$	161	\$	-	\$	(161)	0%
Revenue	\$	161	\$	-	\$	(161)	0%
LID 132	\$	161	\$	-	\$	(161)	0%
LID 139							
Revenues, Charges, Rents	\$	21	\$	-	\$	(21)	0%
Interfund Transfers In	\$	672	\$	-	\$	(672)	0%
Revenue	\$	694	\$	-	\$	(694)	0%
Operations and Maintenance	\$	1	\$	-	\$	(1)	0%
Debt Service	\$	245	\$	-	\$	(245)	0%
Expense	\$	246	\$	-	\$	(246)	0%
LID 139	\$	448	\$	-	\$	(448)	0%
LID 140							
Debt Service	\$	1,250	\$	-	\$	(1,250)	0%
Expense	\$	1,250	\$	-	\$	(1,250)	0%
LID 140	\$	1,250	\$	-	\$	(1,250)	0%
LID 141							
Revenues, Charges, Rents	\$	53	\$	-	\$	(53)	0%
Revenue	\$	53	\$	-	\$	(53)	0%
Operations and Maintenance	\$	1	\$	-	\$	(1)	0%
Debt Service	\$	279	\$	-	\$	(279)	0%
Expense	\$	280	\$	-	\$	(280)	0%
LID 141	\$	(228)	\$	-	\$	228	0%
LID 142							
Revenues, Charges, Rents	\$	4,819	\$	-	\$	(4,819)	0%
Revenue	\$	4,819	\$	-	\$	(4,819)	0%
Operations and Maintenance	\$	5	\$	-	\$	(5)	0%
Debt Service	\$	837	\$	-	\$	(837)	0%
Expense	\$	842	\$	-	\$	(842)	0%
LID 142	\$	3,978	\$	-	\$	(3,978)	0%

Description		FY15 Ending Bal		Budget		Remainder	%
LID 143							
Revenues, Charges, Rents	\$	3,118	\$	-	\$	(3,118)	0%
Revenue	\$	3,118	\$	-	\$	(3,118)	0%
Operations and Maintenance	\$	4	\$	-	\$	(4)	0%
Expense	\$	4	\$	-	\$	(4)	0%
LID 143	\$	3,114	\$	-	\$	(3,114)	0%
LID 145							
Revenues, Charges, Rents	\$	92	\$	-	\$	(92)	0%
Revenue	\$	92	\$	-	\$	(92)	0%
Operations and Maintenance	\$	1	\$	-	\$	(1)	0%
Debt Service	\$	150	\$	-	\$	(150)	0%
Expense	\$	152	\$	-	\$	(152)	0%
LID 145	\$	(59)	\$	-	\$	59	0%
LID 146							
Revenues, Charges, Rents	\$	6,224	\$	-	\$	(6,224)	0%
Revenue	\$	6,224	\$	-	\$	(6,224)	0%
Operations and Maintenance	\$	13	\$	-	\$	(13)	0%
Debt Service	\$	2,272	\$	-	\$	(2,272)	0%
Expense	\$	2,285	\$	-	\$	(2,285)	0%
LID 146	\$	3,939	\$	-	\$	(3,939)	0%
LID 147							
Revenues, Charges, Rents	\$	20,173	\$	-	\$	(20,173)	0%
Revenue	\$	20,173	\$	-	\$	(20,173)	0%
Operations and Maintenance	\$	4	\$	-	\$	(4)	0%
Debt Service	\$	11,764	\$	-	\$	(11,764)	0%
Expense	\$	11,768	\$	-	\$	(11,768)	0%
LID 147	\$	8,405	\$	-	\$	(8,405)	0%
LID 148							
Revenues, Charges, Rents	\$	418,732	\$	-	\$	(418,732)	0%
Revenue	\$	418,732	\$	-	\$	(418,732)	0%
Operations and Maintenance	\$	798	\$	-	\$	(798)	0%
Debt Service	\$	359,563	\$	-	\$	(359,563)	0%
Interfund Transfer Out	\$	53,176	\$	-	\$	(53,176)	0%
Expense	\$	413,537	\$	-	\$	(413,537)	0%
LID 148	\$	5,195	\$	-	\$	(5,195)	0%
LID 149							
Revenues, Charges, Rents	\$	1,377	\$	-	\$	(1,377)	0%
Revenue	\$	1,377	\$	-	\$	(1,377)	0%
Operations and Maintenance	\$	5	\$	-	\$	(5)	0%
Debt Service	\$	459	\$	-	\$	(459)	0%
Expense	\$	465	\$	-	\$	(465)	0%
LID 149	\$	912	\$	-	\$	(912)	0%

Description	FY15 Ending Bal	Budget	Remainder	%
LID 150				
Revenues, Charges, Rents	\$ 823	\$ -	\$ (823)	0%
Revenue	\$ 823	\$ -	\$ (823)	0%
Operations and Maintenance	\$ 1	\$ -	\$ (1)	0%
Debt Service	\$ -	\$ -	\$ -	0%
Expense	\$ 1	\$ -	\$ (1)	0%
LID 150	\$ 822	\$ -	\$ (822)	0%
LID 151				
Revenues, Charges, Rents	\$ 7,204	\$ -	\$ (7,204)	0%
Revenue	\$ 7,204	\$ -	\$ (7,204)	0%
Operations and Maintenance	\$ 34	\$ -	\$ (34)	0%
Debt Service	\$ 4,835	\$ -	\$ (4,835)	0%
Expense	\$ 4,869	\$ -	\$ (4,869)	0%
LID 151	\$ 2,336	\$ -	\$ (2,336)	0%
LID 152				
Revenues, Charges, Rents	\$ 415	\$ -	\$ (415)	0%
Revenue	\$ 415	\$ -	\$ (415)	0%
Operations and Maintenance	\$ 34	\$ -	\$ (34)	0%
Debt Service	\$ 314	\$ -	\$ (314)	0%
Expense	\$ 348	\$ -	\$ (348)	0%
LID 152	\$ 67	\$ -	\$ (67)	0%
LID 153				
Revenues, Charges, Rents	\$ 4,547	\$ -	\$ (4,547)	0%
Revenue	\$ 4,547	\$ -	\$ (4,547)	0%
Operations and Maintenance	\$ 74	\$ -	\$ (74)	0%
Expense	\$ 74	\$ -	\$ (74)	0%
LID 153	\$ 4,473	\$ -	\$ (4,473)	0%
LID 154				
Revenues, Charges, Rents	\$ 1,525	\$ -	\$ (1,525)	0%
Revenue	\$ 1,525	\$ -	\$ (1,525)	0%
Operations and Maintenance	\$ 6	\$ -	\$ (6)	0%
Debt Service	\$ 858	\$ -	\$ (858)	0%
Expense	\$ 865	\$ -	\$ (865)	0%
LID 154	\$ 660	\$ -	\$ (660)	0%
LID 155				
Revenues, Charges, Rents	\$ 155,063	\$ -	\$ (155,063)	0%
Interfund Transfers In	\$ 20,625	\$ -	\$ (20,625)	0%
Revenue	\$ 175,688	\$ -	\$ (175,688)	0%
Operations and Maintenance	\$ 27	\$ -	\$ (27)	0%
Capital Items and Depreciation Exp	\$ 42,292	\$ -	\$ (42,292)	0%
Expense	\$ 42,318	\$ -	\$ (42,318)	0%
LID 155	\$ 133,369	\$ -	\$ (133,369)	0%

Description		FY15 Ending Bal		Budget		Remainder	%
LID 156							
Revenues, Charges, Rents	\$	16,083	\$	-	\$	(16,083)	0%
Revenue	\$	16,083	\$	-	\$	(16,083)	0%
Operations and Maintenance	\$	4	\$	-	\$	(4)	0%
Interfund Transfer Out	\$	15,555	\$	-	\$	(15,555)	0%
Expense	\$	15,559	\$	-	\$	(15,559)	0%
LID 156	\$	525	\$	-	\$	(525)	0%
LID 160							
Operations and Maintenance	\$	3,232	\$	-	\$	(3,232)	0%
Expense	\$	3,232	\$	-	\$	(3,232)	0%
LID 160	\$	3,232	\$	-	\$	(3,232)	0%

City of Nampa

Balance Sheet - All Funds

Description	Balance 9/30/15	
GENERAL FUND		
Cash and Investments	\$	11,844,015
Petty Cash	\$	4,450
Accounts Receivable and Prepaids	\$	31,385,699
Inventory	\$	75,070
Asset	\$	43,309,235
Accounts Receivable and Prepaids	\$	778,629
Accounts Payable and Restricted	\$	(30,418,292)
Liability	\$	(29,639,664)
Beginning Fund Balance	\$	(11,468,508)
Restricted Fund Balance	\$	(330,884)
Fund Balance	\$	(11,799,392)
GENERAL FUND	\$	1,870,179
STREET & TRAFFIC		
Cash and Investments	\$	9,496,925
Accounts Receivable and Prepaids	\$	1,128,818
Asset	\$	10,625,743
Accounts Payable and Restricted	\$	(1,944,766)
Liability	\$	(1,944,766)
Beginning Fund Balance	\$	(8,938,785)
Restricted Fund Balance	\$	(17,740)
Fund Balance	\$	(8,956,525)
STREET & TRAFFIC	\$	(275,548)
LIBRARY		
Cash and Investments	\$	1,063,189
Petty Cash	\$	135
Accounts Receivable and Prepaids	\$	2,056,245
Asset	\$	3,119,568
Accounts Payable and Restricted	\$	(2,123,470)
Liability	\$	(2,123,470)
Beginning Fund Balance	\$	(1,328,431)
Restricted Fund Balance	\$	(14,193)
Fund Balance	\$	(1,342,624)
LIBRARY	\$	(346,526)

Description	Balance 9/30/15
CEMETERY	
Cash and Investments	\$ 237,844
Accounts Receivable and Prepaids	\$ 172,351
Asset	\$ 410,195
Accounts Payable and Restricted	\$ (198,418)
Liability	\$ (198,418)
Beginning Fund Balance	\$ (213,158)
Restricted Fund Balance	\$ (1,460)
Fund Balance	\$ (214,618)
CEMETERY	\$ (2,842)
AIRPORT	
Cash and Investments	\$ 1,075,615
Petty Cash	\$ 50
Accounts Receivable and Prepaids	\$ 111,480
Asset	\$ 1,187,145
Accounts Payable and Restricted	\$ (175,583)
Liability	\$ (175,583)
Beginning Fund Balance	\$ (922,973)
Restricted Fund Balance	\$ (1,496)
Fund Balance	\$ (924,469)
AIRPORT	\$ 87,094
PARKS & RECREATION	
Cash and Investments	\$ 762,396
Accounts Receivable and Prepaids	\$ 1,881,612
Asset	\$ 2,644,007
Accounts Payable and Restricted	\$ (2,038,322)
Liability	\$ (2,038,322)
Beginning Fund Balance	\$ (313,835)
Restricted Fund Balance	\$ (14,086)
Fund Balance	\$ (327,921)
PARKS & RECREATION	\$ 277,764
RECREATION CENTER	
Cash and Investments	\$ 2,767,474
Petty Cash	\$ 680
Asset	\$ 2,768,154
Accounts Payable and Restricted	\$ (155,512)
Liability	\$ (155,512)
Beginning Fund Balance	\$ (2,843,118)
Restricted Fund Balance	\$ (9,166)
Fund Balance	\$ (2,852,284)
RECREATION CENTER	\$ (239,642)

Description	Balance 9/30/15
GOLF COURSE	
Cash and Investments	\$ 2,225,416
Petty Cash	\$ 2,950
Accounts Receivable and Prepaids	\$ -
Inventory	\$ 93,880
Asset	\$ 2,322,246
Accounts Payable and Restricted	\$ (125,652)
Liability	\$ (125,652)
Beginning Fund Balance	\$ (1,867,512)
Restricted Fund Balance	\$ (108,268)
Fund Balance	\$ (1,975,780)
GOLF COURSE	\$ 220,813
911 FEES	
Cash and Investments	\$ 897,858
Asset	\$ 897,858
Accounts Payable and Restricted	\$ (79,694)
Liability	\$ (79,694)
Beginning Fund Balance	\$ (769,814)
Restricted Fund Balance	\$ (1,942)
Fund Balance	\$ (771,756)
911 FEES	\$ 46,409
FAMILY JUSTICE CENTER	
Cash and Investments	\$ 124,751
Accounts Receivable and Prepaids	\$ 466
Asset	\$ 125,218
Accounts Payable and Restricted	\$ (13,842)
Liability	\$ (13,842)
Beginning Fund Balance	\$ (101,139)
Restricted Fund Balance	\$ (2,058)
Fund Balance	\$ (103,197)
FAMILY JUSTICE CENTER	\$ 8,179
NAMPA DEVELOPMENT CORP	
Cash and Investments	\$ 5,123,610
Petty Cash	\$ 335
Accounts Receivable and Prepaids	\$ 3,578,213
Asset	\$ 8,702,159
Accounts Receivable and Prepaids	\$ (778,629)
Accounts Payable and Restricted	\$ (3,661,779)
Liability	\$ (4,440,407)
Beginning Fund Balance	\$ (5,078,398)
Fund Balance	\$ (5,078,398)
NAMPA DEVELOPMENT CORP	\$ (816,647)

Description	Balance 9/30/15	
DOWNTOWN RENEWAL		
Cash and Investments	\$	218,183
Accounts Receivable and Prepaids	\$	124
Asset	\$	218,307
Accounts Payable and Restricted	\$	(37,781)
Liability	\$	(37,781)
Beginning Fund Balance	\$	(251,399)
Fund Balance	\$	(251,399)
DOWNTOWN RENEWAL	\$	(70,873)
CIVIC CENTER		
Cash and Investments	\$	287,329
Petty Cash	\$	330
Accounts Receivable and Prepaids	\$	(63,581)
Asset	\$	224,078
Accounts Payable and Restricted	\$	(39,279)
Liability	\$	(39,279)
Beginning Fund Balance	\$	(91,215)
Restricted Fund Balance	\$	(3,715)
Fund Balance	\$	(94,930)
CIVIC CENTER	\$	89,869
IDAHO CENTER		
Cash and Investments	\$	265,858
Petty Cash	\$	450
Accounts Receivable and Prepaids	\$	141,463
Asset	\$	407,771
Accounts Payable and Restricted	\$	(192,621)
Liability	\$	(192,621)
Beginning Fund Balance	\$	(169,102)
Fund Balance	\$	(169,102)
IDAHO CENTER	\$	46,049
Assets = Liabilities + Fund Balances		
DEVELOPMENT SERVICES		
Cash and Investments	\$	2,676,005
Petty Cash	\$	100
Accounts Receivable and Prepaids	\$	440
Fixed Assets and Depreciation	\$	19,789
PERSI Pension - GASB 68	\$	129,544
Asset	\$	2,825,878
Accounts Payable and Restricted	\$	(160,715)
PERSI Pension - GASB 68	\$	(466,320)
Liability	\$	(627,035)
Beginning Fund Balance	\$	(1,285,257)
Fund Balance	\$	(1,285,257)
DEVELOPMENT SERVICES	\$	913,586

Description	Balance 9/30/15
WATER	
Cash and Investments	\$ 8,523,730
Accounts Receivable and Prepaids	\$ 1,162,388
Fixed Assets and Depreciation	\$ 50,205,765
PERSI Pension - GASB 68	\$ 234,880
Asset	\$ 60,126,763
Accounts Payable and Restricted	\$ (1,945,762)
Long-Term Liabilities	\$ (3,232,737)
PERSI Pension - GASB 68	\$ (845,500)
Liability	\$ (6,023,999)
Beginning Fund Balance	\$ (52,603,129)
Fund Balance	\$ (52,603,129)
WATER	\$ 1,499,635
WASTEWATER	
Cash and Investments	\$ 21,427,565
Accounts Receivable and Prepaids	\$ 2,028,772
Fixed Assets and Depreciation	\$ 65,339,375
PERSI Pension - GASB 68	\$ 320,589
Asset	\$ 89,116,301
Accounts Payable and Restricted	\$ (4,160,832)
PERSI Pension - GASB 68	\$ (1,154,026)
Liability	\$ (5,314,858)
Beginning Fund Balance	\$ (79,645,803)
Fund Balance	\$ (79,645,803)
WASTEWATER	\$ 4,155,639
BID #1	
Cash and Investments	\$ 5,047
Accounts Receivable and Prepaids	\$ 37,990
Asset	\$ 43,037
Accounts Payable and Restricted	\$ (43,037)
Liability	\$ (43,037)
BID #1	\$ -
UTILITY BILLING	
Cash and Investments	\$ 542,515
Petty Cash	\$ 1,850
Accounts Receivable and Prepaids	\$ 320
Fixed Assets and Depreciation	\$ 628,663
PERSI Pension - GASB 68	\$ 65,427
Asset	\$ 1,238,775
Accounts Payable and Restricted	\$ (46,121)
PERSI Pension - GASB 68	\$ (235,516)
Liability	\$ (281,637)
Beginning Fund Balance	\$ (940,864)
Fund Balance	\$ (940,864)
UTILITY BILLING	\$ 16,274

Description	Balance 9/30/15
SANITATION	
Cash and Investments	\$ (583,132)
Accounts Receivable and Prepaids	\$ 1,727,206
Asset	\$ 1,144,074
Accounts Payable and Restricted	\$ (1,144,074)
Liability	\$ (1,144,074)
Beginning Fund Balance	\$ (12,000)
Fund Balance	\$ (12,000)
SANITATION	\$ (12,000)
DEVELOPMENT IMPACT FEES	
Cash and Investments	\$ 5,166,149
Accounts Receivable and Prepaids	\$ -
Asset	\$ 5,166,149
Accounts Payable and Restricted	\$ (202,869)
Liability	\$ (202,869)
Beginning Fund Balance	\$ (4,393,150)
Fund Balance	\$ (4,393,150)
DEVELOPMENT IMPACT FEES	\$ 570,130
CAPITAL PROJECTS FUND	
Cash and Investments	\$ 796,467
Accounts Receivable and Prepaids	\$ 335,865
Asset	\$ 1,132,331
Accounts Payable and Restricted	\$ (130,119)
Liability	\$ (130,119)
Beginning Fund Balance	\$ (867,494)
Fund Balance	\$ (867,494)
CAPITAL PROJECTS FUND	\$ 134,719
LIBRARY MAJOR CAPITAL CAMPAIGN	
Cash and Investments	\$ 31,588
Asset	\$ 31,588
Accounts Payable and Restricted	\$ (31,588)
Liability	\$ (31,588)
Beginning Fund Balance	\$ (264,124)
Fund Balance	\$ (264,124)
LIBRARY MAJOR CAPITAL CAMPAIGN	\$ (264,124)
DEBT SERVICE FUND	
Cash and Investments	\$ 317,750
Accounts Receivable and Prepaids	\$ 2,792,946
Asset	\$ 3,110,696
Accounts Payable and Restricted	\$ (2,787,669)
Liability	\$ (2,787,669)
Beginning Fund Balance	\$ (270,073)
Fund Balance	\$ (270,073)
DEBT SERVICE FUND	\$ 52,954

Description	Balance 9/30/15
PRIVATE GRANTS	
Cash and Investments	\$ 1,001,211
Accounts Receivable and Prepays	\$ 5,228
Asset	\$ 1,006,439
Accounts Payable and Restricted	\$ (27,099)
Liability	\$ (27,099)
Beginning Fund Balance	\$ 626,711
Restricted Fund Balance	\$ (979,262)
Fund Balance	\$ (352,551)
PRIVATE GRANTS	\$ 626,789
 EMPLOYEE HEALTH BENEFITS TRUST	
Cash and Investments	\$ 2,214,361
Accounts Receivable and Prepays	\$ 41,816
Accounts Payable and Restricted	\$ 3,007
Asset	\$ 2,259,184
Accounts Payable and Restricted	\$ (266,100)
Liability	\$ (266,100)
Beginning Fund Balance	\$ (2,377,440)
Fund Balance	\$ (2,377,440)
EMPLOYEE HEALTH BENEFITS TRUST	\$ (384,356)
 WORKERS COMPENSATION FUND	
Cash and Investments	\$ 1,994,736
Accounts Receivable and Prepays	\$ 26,219
Asset	\$ 2,020,954
Accounts Payable and Restricted	\$ (495,821)
Liability	\$ (495,821)
Beginning Fund Balance	\$ (1,033,726)
Fund Balance	\$ (1,033,726)
WORKERS COMPENSATION FUND	\$ 491,408
 UNEMPLOYMENT INSURANCE FUND	
Cash and Investments	\$ 206,800
Asset	\$ 206,800
Accounts Payable and Restricted	\$ (13,779)
Liability	\$ (13,779)
Beginning Fund Balance	\$ (167,527)
Fund Balance	\$ (167,527)
UNEMPLOYMENT INSURANCE FUND	\$ 25,493
 WELLNESS PROGRAM	
Cash and Investments	\$ 307,144
Asset	\$ 307,144
Accounts Payable and Restricted	\$ (1,829)
Liability	\$ (1,829)
Beginning Fund Balance	\$ (599,134)
Fund Balance	\$ (599,134)
WELLNESS PROGRAM	\$ (293,819)

Description	Balance 9/30/15
FEDERAL HUD FUND	
Cash and Investments	\$ (196,013)
Accounts Receivable and Prepaids	\$ 568,092
Asset	\$ 372,079
Accounts Payable and Restricted	\$ (372,079)
Liability	\$ (372,079)
FEDERAL HUD FUND	\$ -
FEDERAL DOJ FUND	
Cash and Investments	\$ (49,982)
Accounts Receivable and Prepaids	\$ 166,336
Asset	\$ 116,354
Accounts Payable and Restricted	\$ (58,724)
Liability	\$ (58,724)
Beginning Fund Balance	\$ 1,564
Restricted Fund Balance	\$ (57,630)
Fund Balance	\$ (56,066)
FEDERAL DOJ FUND	\$ 1,564
FEDERAL DHS-HOMELAND SECURITY	
Cash and Investments	\$ (1,153)
Accounts Receivable and Prepaids	\$ 1,153
Asset	\$ -
FEDERAL DHS-HOMELAND SECURITY	\$ -
FEDERAL DOT FUND	
Cash and Investments	\$ (27,256)
Accounts Receivable and Prepaids	\$ 28,568
Asset	\$ 1,313
Accounts Payable and Restricted	\$ (1,313)
Liability	\$ (1,313)
FEDERAL DOT FUND	\$ -
FAA FUND	
Cash and Investments	\$ (2,493)
Accounts Receivable and Prepaids	\$ 452,002
Asset	\$ 449,509
Accounts Payable and Restricted	\$ (449,509)
Liability	\$ (449,509)
FAA FUND	\$ -
FEDERAL DOI (Dept of Interior)	
Cash and Investments	\$ (2,583)
Accounts Receivable and Prepaids	\$ 2,583
Asset	\$ -
Accounts Payable and Restricted	\$ -
Liability	\$ -
FEDERAL DOI (Dept of Interior)	\$ -

Description	Balance 9/30/15	
STATE OF IDAHO FUND		
Cash and Investments	\$	29,579
Accounts Receivable and Prepaids	\$	57,004
Asset	\$	86,583
Accounts Payable and Restricted	\$	(86,583)
Liability	\$	(86,583)
STATE OF IDAHO FUND	\$	-
LOCAL MUNICIPALITIES		
Cash and Investments	\$	(117,077)
Accounts Receivable and Prepaids	\$	117,077
Asset	\$	-
Accounts Payable and Restricted	\$	-
Liability	\$	-
LOCAL MUNICIPALITIES	\$	-
LID Guarantee Fund		
Cash and Investments	\$	92,997
Accounts Receivable and Prepaids	\$	864
Asset	\$	93,861
Accounts Payable and Restricted	\$	(0)
Liability	\$	(0)
Beginning Fund Balance	\$	(47,616)
Fund Balance	\$	(47,616)
LID Guarantee Fund	\$	46,244
LID 132		
Cash and Investments	\$	(842)
Accounts Receivable and Prepaids	\$	1,108
Asset	\$	266
Accounts Payable and Restricted	\$	-
Liability	\$	-
Beginning Fund Balance	\$	(152)
Fund Balance	\$	(152)
LID 132	\$	114
LID 139		
Beginning Fund Balance	\$	448
Fund Balance	\$	448
LID 139	\$	448
LID 140		
Beginning Fund Balance	\$	(1,250)
Fund Balance	\$	(1,250)
LID 140	\$	(1,250)

Description	Balance 9/30/15	
LID 141		
Cash and Investments	\$	1,497
Accounts Receivable and Prepaids	\$	469
Asset	\$	1,967
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(2,540)
Liability	\$	(2,540)
Beginning Fund Balance	\$	346
Fund Balance	\$	346
LID 141	\$	(228)
LID 142		
Cash and Investments	\$	(2,924)
Accounts Receivable and Prepaids	\$	7,941
Asset	\$	5,017
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(11,157)
Liability	\$	(11,157)
Beginning Fund Balance	\$	273
Fund Balance	\$	273
LID 142	\$	(5,868)
LID 143		
Cash and Investments	\$	22,114
Accounts Receivable and Prepaids	\$	13,317
Asset	\$	35,432
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(31,354)
Liability	\$	(31,354)
Beginning Fund Balance	\$	(1,116)
Fund Balance	\$	(1,116)
LID 143	\$	2,962
LID 145		
Cash and Investments	\$	1,452
Accounts Receivable and Prepaids	\$	2,276
Asset	\$	3,728
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(3,790)
Liability	\$	(3,790)
Beginning Fund Balance	\$	2
Fund Balance	\$	2
LID 145	\$	(59)

Description	Balance 9/30/15	
LID 146		
Cash and Investments	\$	5,194
Accounts Receivable and Prepaids	\$	35,062
Asset	\$	40,256
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(49,440)
Liability	\$	(49,440)
Beginning Fund Balance	\$	926
Fund Balance	\$	926
LID 146	\$	(8,258)
LID 147		
Cash and Investments	\$	46,294
Accounts Receivable and Prepaids	\$	160,272
Asset	\$	206,566
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(211,627)
Liability	\$	(211,627)
Beginning Fund Balance	\$	1,584
Fund Balance	\$	1,584
LID 147	\$	(3,477)
LID 148		
Cash and Investments	\$	745,974
Accounts Receivable and Prepaids	\$	5,037,893
Asset	\$	5,783,867
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(5,088,158)
Liability	\$	(5,088,158)
Beginning Fund Balance	\$	(701,751)
Fund Balance	\$	(701,751)
LID 148	\$	(6,042)
LID 149		
Cash and Investments	\$	1,805
Accounts Receivable and Prepaids	\$	7,411
Asset	\$	9,215
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(9,992)
Liability	\$	(9,992)
Beginning Fund Balance	\$	146
Fund Balance	\$	146
LID 149	\$	(631)

Description	Balance 9/30/15	
LID 150		
Cash and Investments	\$	1,171
Accounts Receivable and Prepaids	\$	2,050
Asset	\$	3,220
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(4,781)
Liability	\$	(4,781)
Beginning Fund Balance	\$	194
Fund Balance	\$	194
LID 150	\$	(1,367)
LID 151		
Cash and Investments	\$	31,086
Accounts Receivable and Prepaids	\$	102,506
Asset	\$	133,592
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(141,022)
Liability	\$	(141,022)
Beginning Fund Balance	\$	460
Fund Balance	\$	460
LID 151	\$	(6,970)
LID 152		
Cash and Investments	\$	3,944
Accounts Receivable and Prepaids	\$	4,956
Asset	\$	8,900
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(9,156)
Liability	\$	(9,156)
Beginning Fund Balance	\$	324
Fund Balance	\$	324
LID 152	\$	67
LID 153		
Cash and Investments	\$	22,515
Accounts Receivable and Prepaids	\$	93,001
Asset	\$	115,516
Accounts Payable and Restricted	\$	(58)
Long-Term Liabilities	\$	(114,412)
Liability	\$	(114,470)
Beginning Fund Balance	\$	332
Fund Balance	\$	332
LID 153	\$	1,378

Description	Balance 9/30/15	
LID 154		
Cash and Investments	\$	8,528
Accounts Receivable and Prepaids	\$	14,140
Asset	\$	22,668
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(25,432)
Liability	\$	(25,432)
Beginning Fund Balance	\$	339
Fund Balance	\$	339
LID 154	\$	(2,425)
LID 155		
Cash and Investments	\$	(314)
Accounts Receivable and Prepaids	\$	122,177
Asset	\$	121,863
Accounts Payable and Restricted	\$	-
Long-Term Liabilities	\$	(122,177)
Liability	\$	(122,177)
Beginning Fund Balance	\$	133,683
Fund Balance	\$	133,683
LID 155	\$	133,369
LID 156		
Cash and Investments	\$	2,752
Accounts Receivable and Prepaids	\$	11,390
Asset	\$	14,142
Accounts Payable and Restricted	\$	(360)
Long-Term Liabilities	\$	(13,626)
Liability	\$	(13,986)
Beginning Fund Balance	\$	192
Fund Balance	\$	192
LID 156	\$	349
LID 159		
Cash and Investments	\$	(104)
Asset	\$	(104)
Accounts Payable and Restricted	\$	-
Liability	\$	-
Beginning Fund Balance	\$	104
Fund Balance	\$	104
LID 159	\$	-
LID 160		
Cash and Investments	\$	(3,232)
Asset	\$	(3,232)
Accounts Payable and Restricted	\$	-
Liability	\$	-
LID 160	\$	(3,232)

City of Nampa

Revenue & Expense - All Funds - FY 2016

Description	FY16 Bal 12/31	Encumbrance	Budget	Remainder	%
Mayor's Office					
Salary and Wages	\$ 54,171	\$ -	\$ 225,103	\$ 170,932	76%
Benefits and Taxes	\$ 21,749	\$ -	\$ 89,729	\$ 67,980	76%
Operations and Maintenance	\$ 16,786	\$ -	\$ 51,731	\$ 34,945	68%
Expense	\$ 92,706	\$ -	\$ 366,563	\$ 273,857	75%
Mayor's Office	\$ 92,706	\$ -	\$ 366,563	\$ 273,857	75%
Council					
Salary and Wages	\$ 16,603	\$ -	\$ 65,586	\$ 48,983	75%
Benefits and Taxes	\$ 21,918	\$ -	\$ 88,041	\$ 66,123	75%
Operations and Maintenance	\$ 549	\$ -	\$ 8,276	\$ 7,728	93%
Expense	\$ 39,069	\$ -	\$ 161,903	\$ 122,834	76%
Council	\$ 39,069	\$ -	\$ 161,903	\$ 122,834	76%
Finance Operations					
Revenues, Charges, Rents	\$ 1,500	\$ -	\$ 6,000	\$ 4,500	75%
Interfund Transfers In	\$ -	\$ -	\$ 100,000	\$ 100,000	100%
Revenue	\$ 1,500	\$ -	\$ 106,000	\$ 104,500	99%
Salary and Wages	\$ 119,100	\$ -	\$ 487,535	\$ 368,435	76%
Benefits and Taxes	\$ 48,976	\$ -	\$ 207,447	\$ 158,471	76%
Operations and Maintenance	\$ 8,657	\$ 4	\$ 435,007	\$ 426,346	98%
Expense	\$ 176,734	\$ 4	\$ 1,129,989	\$ 953,251	84%
Finance Operations	\$ (175,234)	\$ (4)	\$ (1,023,989)	\$ (848,751)	83%
Legal					
Operations and Maintenance	\$ 214,149	\$ -	\$ 881,000	\$ 666,851	76%
Expense	\$ 214,149	\$ -	\$ 881,000	\$ 666,851	76%
Legal	\$ 214,149	\$ -	\$ 881,000	\$ 666,851	76%
General Government					
Property Tax Revenues	\$ 444,876	\$ -	\$ 28,727,783	\$ 28,282,907	98%
State Shared Revenues	\$ 508,579	\$ -	\$ 5,827,474	\$ 5,318,895	91%
Franchise Fees, Licenses, Permits	\$ 46,967	\$ -	\$ 795,000	\$ 748,033	94%
Revenues, Charges, Rents	\$ 105,484	\$ -	\$ 670,000	\$ 564,516	84%
Grant & Restricted Revenues	\$ -	\$ -	\$ 12,000	\$ 12,000	100%
Interfund Transfers In	\$ 401,983	\$ -	\$ 1,607,930	\$ 1,205,947	75%
In-Kind Allocation In	\$ 565,094	\$ -	\$ 2,260,376	\$ 1,695,282	75%
Revenue	\$ 2,072,982	\$ -	\$ 39,900,563	\$ 37,827,581	95%
Benefits and Taxes	\$ 111	\$ -	\$ -	\$ (111)	0%
Operations and Maintenance	\$ 429,398	\$ -	\$ 651,765	\$ 222,367	34%
Interfund Transfer Out	\$ 526,598	\$ -	\$ 2,059,341	\$ 1,532,744	74%
Expense	\$ 956,107	\$ -	\$ 2,711,106	\$ 1,754,999	65%
General Government	\$ 1,116,876	\$ -	\$ 37,189,457	\$ 36,072,581	97%

Description	FY16 Bal 12/31	Encumbrance	Budget	Remainder	%
City Clerk					
Franchise Fees, Licenses, Permits	\$ 14,062	\$ -	\$ 120,000	\$ 105,939	88%
Revenues, Charges, Rents	\$ 2,833	\$ -	\$ 10,000	\$ 7,168	72%
Revenue	\$ 16,894	\$ -	\$ 130,000	\$ 113,106	87%
Salary and Wages	\$ 37,934	\$ -	\$ 143,198	\$ 105,264	74%
Benefits and Taxes	\$ 16,962	\$ -	\$ 67,104	\$ 50,142	75%
Operations and Maintenance	\$ 16,022	\$ -	\$ 56,968	\$ 40,946	72%
Expense	\$ 70,918	\$ -	\$ 267,270	\$ 196,352	73%
City Clerk	\$ (54,024)	\$ -	\$ (137,270)	\$ (83,246)	61%
Human Resources					
Revenues, Charges, Rents	\$ (1,195)	\$ -	\$ -	\$ 1,195	0%
Revenue	\$ (1,195)	\$ -	\$ -	\$ 1,195	0%
Salary and Wages	\$ 51,373	\$ -	\$ 197,511	\$ 146,138	74%
Benefits and Taxes	\$ 21,784	\$ -	\$ 86,633	\$ 64,849	75%
Operations and Maintenance	\$ 12,283	\$ -	\$ 94,384	\$ 82,101	87%
Expense	\$ 85,440	\$ -	\$ 378,528	\$ 293,088	77%
Human Resources	\$ (86,636)	\$ -	\$ (378,528)	\$ (291,892)	77%
Information Technology Oper					
Revenues, Charges, Rents	\$ 1,272	\$ -	\$ -	\$ (1,272)	0%
Revenue	\$ 1,272	\$ -	\$ -	\$ (1,272)	0%
Salary and Wages	\$ 203,883	\$ -	\$ 863,109	\$ 659,226	76%
Benefits and Taxes	\$ 82,691	\$ -	\$ 365,403	\$ 282,712	77%
Operations and Maintenance	\$ 229,211	\$ 6,069	\$ 632,128	\$ 396,848	63%
Capital Items and Depreciation Exp	\$ -	\$ -	\$ 191,444	\$ 191,444	100%
Expense	\$ 515,785	\$ 6,069	\$ 2,052,084	\$ 1,530,230	75%
Information Technology Oper	\$ (514,514)	\$ (6,069)	\$ (2,052,084)	\$ (1,531,501)	75%
Planning & Zoning					
Revenues, Charges, Rents	\$ 32,720	\$ -	\$ 137,000	\$ 104,280	76%
Revenue	\$ 32,720	\$ -	\$ 137,000	\$ 104,280	76%
Salary and Wages	\$ 72,055	\$ -	\$ 303,033	\$ 230,978	76%
Benefits and Taxes	\$ 30,874	\$ -	\$ 136,902	\$ 106,028	77%
Operations and Maintenance	\$ 12,099	\$ -	\$ 47,624	\$ 35,525	75%
Expense	\$ 115,027	\$ -	\$ 487,559	\$ 372,532	76%
Planning & Zoning	\$ (82,308)	\$ -	\$ (350,559)	\$ (268,251)	77%
Police Operations					
Revenues, Charges, Rents	\$ 5,507	\$ -	\$ 26,300	\$ 20,793	79%
Grant & Restricted Revenues	\$ 156,600	\$ -	\$ 400,000	\$ 243,400	61%
Revenue	\$ 162,107	\$ -	\$ 426,300	\$ 264,193	62%
Salary and Wages	\$ 3,328,955	\$ -	\$ 11,753,804	\$ 8,424,849	72%
Benefits and Taxes	\$ 1,257,614	\$ 6,712	\$ 4,911,750	\$ 3,647,423	74%
Operations and Maintenance	\$ 294,983	\$ 5,997	\$ 1,159,936	\$ 858,956	74%
Capital Items and Depreciation Exp	\$ -	\$ 28,307	\$ 28,661	\$ 354	1%
In-Kind Allocation Expense	\$ 379,735	\$ -	\$ 1,518,938	\$ 1,139,203	75%
Expense	\$ 5,261,287	\$ 41,016	\$ 19,373,089	\$ 14,070,786	73%
Police Operations	\$ (5,099,180)	\$ (41,016)	\$ (18,946,789)	\$ (13,806,593)	73%

Description	FY16	Bal 12/31	Encumbrance	Budget	Remainder	%
PD Investigative Services						
Operations and Maintenance	\$	11,923	\$ 203	\$ 35,000	\$ 22,875	65%
<i>Expense</i>	\$	11,923	\$ 203	\$ 35,000	\$ 22,875	65%
PD Investigative Services	\$	11,923	\$ 203	\$ 35,000	\$ 22,875	65%
Police Training Program						
Revenues, Charges, Rents	\$	2,361	\$ -	\$ -	\$ (2,361)	0%
<i>Revenue</i>	\$	2,361	\$ -	\$ -	\$ (2,361)	0%
Operations and Maintenance	\$	1,593	\$ -	\$ -	\$ (1,593)	0%
<i>Expense</i>	\$	1,593	\$ -	\$ -	\$ (1,593)	0%
Police Training Program	\$	769	\$ -	\$ -	\$ (769)	0%
Public Works Admin						
Interfund Transfers In	\$	59,599	\$ -	\$ 238,394	\$ 178,795	75%
<i>Revenue</i>	\$	59,599	\$ -	\$ 238,394	\$ 178,795	75%
Salary and Wages	\$	62,069	\$ -	\$ 237,072	\$ 175,003	74%
Benefits and Taxes	\$	22,792	\$ -	\$ 95,109	\$ 72,317	76%
Operations and Maintenance	\$	4,066	\$ -	\$ 21,748	\$ 17,682	81%
<i>Expense</i>	\$	88,927	\$ -	\$ 353,929	\$ 265,002	75%
Public Works Admin	\$	(29,329)	\$ -	\$ (115,535)	\$ (86,206)	75%
Engineering						
Franchise Fees, Licenses, Permits	\$	3,432	\$ -	\$ 12,000	\$ 8,568	71%
Revenues, Charges, Rents	\$	4,177	\$ -	\$ 58,000	\$ 53,823	93%
Interfund Transfers In	\$	310,038	\$ -	\$ 1,240,152	\$ 930,114	75%
<i>Revenue</i>	\$	317,647	\$ -	\$ 1,310,152	\$ 992,505	76%
Salary and Wages	\$	190,593	\$ -	\$ 955,237	\$ 764,644	80%
Benefits and Taxes	\$	85,441	\$ -	\$ 415,104	\$ 329,663	79%
Operations and Maintenance	\$	107,173	\$ -	\$ 336,965	\$ 229,792	68%
<i>Expense</i>	\$	383,208	\$ -	\$ 1,707,306	\$ 1,324,098	78%
Engineering	\$	(65,560)	\$ -	\$ (397,154)	\$ (331,594)	83%
Fleet Management						
Revenues, Charges, Rents	\$	95	\$ -	\$ -	\$ (95)	0%
Interfund Transfers In	\$	77,999	\$ -	\$ 392,996	\$ 314,997	80%
<i>Revenue</i>	\$	78,094	\$ -	\$ 392,996	\$ 314,902	80%
Salary and Wages	\$	101,546	\$ -	\$ 398,332	\$ 296,786	75%
Benefits and Taxes	\$	51,297	\$ -	\$ 205,118	\$ 153,821	75%
Operations and Maintenance	\$	50,440	\$ -	\$ 233,193	\$ 182,753	78%
Capital Items and Depreciation Exp	\$	85,340	\$ -	\$ 211,800	\$ 126,460	60%
<i>Expense</i>	\$	288,624	\$ -	\$ 1,048,443	\$ 759,819	72%
Fleet Management	\$	(210,530)	\$ -	\$ (655,447)	\$ (444,917)	68%

Description	FY16 Bal 12/31	Encumbrance	Budget	Remainder	%
Facilities Development					
Revenues, Charges, Rents	\$ 59,632	\$ -	\$ 79,378	\$ 19,746	25%
Revenue	\$ 59,632	\$ -	\$ 79,378	\$ 19,746	25%
Salary and Wages	\$ 75,484	\$ -	\$ 357,661	\$ 282,177	79%
Benefits and Taxes	\$ 43,739	\$ -	\$ 208,389	\$ 164,650	79%
Operations and Maintenance	\$ 107,785	\$ 24,479	\$ 550,423	\$ 418,160	76%
Capital Items and Depreciation Exp	\$ -	\$ -	\$ 37,500	\$ 37,500	100%
Expense	\$ 227,008	\$ 24,479	\$ 1,153,973	\$ 902,487	78%
Facilities Development	\$ (167,376)	\$ (24,479)	\$ (1,074,595)	\$ (882,741)	82%
Economic Development Operation					
Revenues, Charges, Rents	\$ 16,264	\$ -	\$ 24,328	\$ 8,065	33%
Revenue	\$ 16,264	\$ -	\$ 24,328	\$ 8,065	33%
Salary and Wages	\$ 59,432	\$ -	\$ 238,889	\$ 179,457	75%
Benefits and Taxes	\$ 24,404	\$ -	\$ 99,980	\$ 75,576	76%
Operations and Maintenance	\$ 42,142	\$ -	\$ 98,879	\$ 56,737	57%
Expense	\$ 125,978	\$ -	\$ 437,748	\$ 311,770	71%
Economic Development Operation	\$ (109,714)	\$ -	\$ (413,420)	\$ (303,706)	73%
Historic Preservation					
Operations and Maintenance	\$ 1,492	\$ -	\$ 5,000	\$ 3,508	70%
Expense	\$ 1,492	\$ -	\$ 5,000	\$ 3,508	70%
Historic Preservation	\$ 1,492	\$ -	\$ 5,000	\$ 3,508	70%
Community Projects					
Revenues, Charges, Rents	\$ 1,000	\$ -	\$ 7,000	\$ 6,000	86%
Revenue	\$ 1,000	\$ -	\$ 7,000	\$ 6,000	86%
Operations and Maintenance	\$ 1,954	\$ -	\$ 14,000	\$ 12,046	86%
Expense	\$ 1,954	\$ -	\$ 14,000	\$ 12,046	86%
Community Projects	\$ (954)	\$ -	\$ (7,000)	\$ (6,046)	86%
Code Enforcement - Admin					
Salary and Wages	\$ 50,306	\$ -	\$ 197,200	\$ 146,894	74%
Benefits and Taxes	\$ 26,644	\$ -	\$ 108,403	\$ 81,759	75%
Operations and Maintenance	\$ 26,623	\$ -	\$ 50,667	\$ 24,044	47%
Expense	\$ 103,573	\$ -	\$ 356,270	\$ 252,697	71%
Code Enforcement - Admin	\$ 103,573	\$ -	\$ 356,270	\$ 252,697	71%
Code Enforcement - Parking					
Revenues, Charges, Rents	\$ 6,260	\$ -	\$ 32,135	\$ 25,876	81%
Revenue	\$ 6,260	\$ -	\$ 32,135	\$ 25,876	81%
Salary and Wages	\$ 7,208	\$ -	\$ 30,366	\$ 23,158	76%
Benefits and Taxes	\$ 4,938	\$ -	\$ 17,605	\$ 12,667	72%
Operations and Maintenance	\$ 1,424	\$ -	\$ 8,518	\$ 7,094	83%
Expense	\$ 13,570	\$ -	\$ 56,489	\$ 42,919	76%
Code Enforcement - Parking	\$ (7,311)	\$ -	\$ (24,354)	\$ (17,043)	70%

Description	FY16	Bal 12/31	Encumbrance	Budget	Remainder	%
Code Enforcement - Abatement						
Revenues, Charges, Rents	\$	4,856	\$ -	\$ 54,000	\$ 49,144	91%
Revenue	\$	4,856	\$ -	\$ 54,000	\$ 49,144	91%
Operations and Maintenance	\$	1,710	\$ -	\$ 54,000	\$ 52,290	97%
Expense	\$	1,710	\$ -	\$ 54,000	\$ 52,290	97%
Code Enforcement - Abatement	\$	3,146	\$ -	\$ -	\$ (3,146)	0%
Parks Admin						
Interfund Transfers In	\$	91,447	\$ -	\$ 365,787	\$ 274,340	75%
Revenue	\$	91,447	\$ -	\$ 365,787	\$ 274,340	75%
Salary and Wages	\$	65,137	\$ -	\$ 243,881	\$ 178,744	73%
Benefits and Taxes	\$	28,102	\$ -	\$ 109,782	\$ 81,680	74%
Operations and Maintenance	\$	1,240	\$ -	\$ 12,123	\$ 10,883	90%
Expense	\$	94,479	\$ -	\$ 365,786	\$ 271,307	74%
Parks Admin	\$	(3,032)	\$ -	\$ 1	\$ 3,033	
Fire Operations						
Franchise Fees, Licenses, Permits	\$	50	\$ -	\$ 2,000	\$ 1,950	98%
Revenues, Charges, Rents	\$	497,674	\$ -	\$ 2,025,943	\$ 1,528,269	75%
Grant & Restricted Revenues	\$	720	\$ -	\$ 24,000	\$ 23,280	97%
Revenue	\$	498,444	\$ -	\$ 2,051,943	\$ 1,553,499	76%
Salary and Wages	\$	1,810,897	\$ -	\$ 6,747,034	\$ 4,936,137	73%
Benefits and Taxes	\$	779,596	\$ -	\$ 3,033,681	\$ 2,254,085	74%
Operations and Maintenance	\$	223,228	\$ -	\$ 979,939	\$ 756,711	77%
Capital Items and Depreciation Exp	\$	-	\$ -	\$ 56,849	\$ 56,849	100%
In-Kind Allocation Expense	\$	185,360	\$ -	\$ 741,438	\$ 556,079	75%
Expense	\$	2,999,080	\$ -	\$ 11,558,941	\$ 8,559,861	74%
Fire Operations	\$	(2,500,636)	\$ -	\$ (9,506,998)	\$ (7,006,362)	74%
Fire Prevention Bureau						
Franchise Fees, Licenses, Permits	\$	2,460	\$ -	\$ 10,000	\$ 7,540	75%
Revenues, Charges, Rents	\$	7,123	\$ -	\$ 16,300	\$ 9,177	56%
Revenue	\$	9,583	\$ -	\$ 26,300	\$ 16,717	64%
Operations and Maintenance	\$	6,200	\$ -	\$ 26,300	\$ 20,100	76%
Expense	\$	6,200	\$ -	\$ 26,300	\$ 20,100	76%
Fire Prevention Bureau	\$	3,383	\$ -	\$ -	\$ (3,383)	0%
GENERAL FUND	\$	(8,445,077)	\$ (71,771)	\$ 300,000	\$ 8,816,847	2939%

City of Nampa at 12/31/15

Revenue & Expense - All Funds - FY 2016

Description	FY16 Ending Bal	Encumbered	FY16 Budget	Remainder	%
GENERAL FUND					
Property Tax Revenues	\$ 444,876	\$ -	\$ 28,727,783	\$ 28,282,907	98%
State Shared Revenues	\$ 508,579	\$ -	\$ 5,827,474	\$ 5,318,895	91%
Franchise Fees, Licenses, Permits	\$ 66,971	\$ -	\$ 939,000	\$ 872,030	93%
Revenues, Charges, Rents	\$ 747,561	\$ -	\$ 3,146,384	\$ 2,398,823	76%
Grant & Restricted Revenues	\$ 157,320	\$ -	\$ 436,000	\$ 278,680	64%
Interfund Transfers In	\$ 941,065	\$ -	\$ 3,945,259	\$ 3,004,194	76%
In-Kind Allocation In	\$ 565,094	\$ -	\$ 2,260,376	\$ 1,695,282	75%
<i>Revenue</i>	<i>\$ 3,431,465</i>	<i>\$ -</i>	<i>\$ 45,282,276</i>	<i>\$ 41,850,811</i>	<i>92%</i>
Salary and Wages	\$ 6,306,748	\$ -	\$ 23,444,551	\$ 17,137,803	73%
Benefits and Taxes	\$ 2,569,632	\$ 6,712	\$ 10,246,180	\$ 7,669,836	75%
Operations and Maintenance	\$ 1,823,130	\$ 36,751	\$ 6,445,574	\$ 4,585,692	71%
Capital Items and Depreciation Exp	\$ 85,340	\$ 28,307	\$ 526,254	\$ 412,607	78%
Interfund Transfer Out	\$ 526,598	\$ -	\$ 2,059,341	\$ 1,532,744	74%
In-Kind Allocation Expense	\$ 565,094	\$ -	\$ 2,260,376	\$ 1,695,282	75%
<i>Expense</i>	<i>\$ 11,876,542</i>	<i>\$ 71,771</i>	<i>\$ 44,982,276</i>	<i>\$ 33,033,964</i>	<i>73%</i>
GENERAL FUND	\$ (8,445,077)	\$ (71,771)	\$ 300,000	\$ 8,816,847	
STREET & TRAFFIC					
Property Tax Revenues	\$ 16,673	\$ -	\$ 1,100,394	\$ 1,083,721	98%
State Shared Revenues	\$ 41,520	\$ -	\$ 5,933,795	\$ 5,892,275	99%
Revenues, Charges, Rents	\$ 2,032	\$ -	\$ 15,000	\$ 12,968	86%
Interfund Transfers In	\$ 229,655	\$ -	\$ 918,620	\$ 688,965	75%
<i>Revenue</i>	<i>\$ 289,880</i>	<i>\$ -</i>	<i>\$ 7,967,809</i>	<i>\$ 7,677,929</i>	<i>96%</i>
Salary and Wages	\$ 238,671	\$ -	\$ 1,015,934	\$ 777,263	77%
Benefits and Taxes	\$ 125,764	\$ -	\$ 567,810	\$ 442,046	78%
Operations and Maintenance	\$ 425,059	\$ 1,416	\$ 4,275,039	\$ 3,848,564	90%
Capital Items and Depreciation Exp	\$ 148,786	\$ 287,100	\$ 3,415,351	\$ 2,979,465	87%
Interfund Transfer Out	\$ 218,831	\$ -	\$ 875,323	\$ 656,492	75%
<i>Expense</i>	<i>\$ 1,157,111</i>	<i>\$ 288,516</i>	<i>\$ 10,149,457</i>	<i>\$ 8,703,830</i>	<i>86%</i>
STREET & TRAFFIC	\$ (867,231)	\$ (288,516)	\$ (2,181,648)	\$ (1,025,901)	47%
LIBRARY					
Property Tax Revenues	\$ 31,123	\$ -	\$ 1,992,553	\$ 1,961,430	98%
Revenues, Charges, Rents	\$ 27,054	\$ -	\$ 90,000	\$ 62,946	70%
<i>Revenue</i>	<i>\$ 58,177</i>	<i>\$ -</i>	<i>\$ 2,082,553</i>	<i>\$ 2,024,376</i>	<i>97%</i>
Salary and Wages	\$ 204,002	\$ -	\$ 883,472	\$ 679,470	77%
Benefits and Taxes	\$ 89,857	\$ -	\$ 382,624	\$ 292,767	77%
Operations and Maintenance	\$ 95,219	\$ -	\$ 515,994	\$ 420,775	82%
Capital Items and Depreciation Exp	\$ 32,908	\$ -	\$ -	\$ (32,908)	0%
Interfund Transfer Out	\$ 75,116	\$ -	\$ 300,463	\$ 225,347	75%
<i>Expense</i>	<i>\$ 497,101</i>	<i>\$ -</i>	<i>\$ 2,082,553</i>	<i>\$ 1,585,452</i>	<i>76%</i>
LIBRARY	\$ (438,924)	\$ -	\$ -	\$ 438,924	0%

Description	FY16 Ending Bal	Encumbered	FY16 Budget	Remainder	%
CEMETERY					
Property Tax Revenues	\$ 2,616	\$ -	\$ 166,815	\$ 164,199	98%
Revenues, Charges, Rents	\$ 27,245	\$ -	\$ 82,849	\$ 55,605	67%
Grant & Restricted Revenues	\$ 1,375	\$ -	\$ 7,000	\$ 5,625	80%
In-Kind Allocation In	\$ 10,094	\$ -	\$ 40,378	\$ 30,284	75%
Revenue	\$ 41,330	\$ -	\$ 297,042	\$ 255,712	86%
Salary and Wages	\$ 24,362	\$ -	\$ 92,321	\$ 67,959	74%
Benefits and Taxes	\$ 12,688	\$ -	\$ 49,920	\$ 37,232	75%
Operations and Maintenance	\$ 24,438	\$ -	\$ 114,423	\$ 89,985	79%
Capital Items and Depreciation Exp	\$ -	\$ -	\$ 7,000	\$ 7,000	100%
In-Kind Allocation Expense	\$ 10,094	\$ -	\$ 40,378	\$ 30,284	75%
Expense	\$ 71,583	\$ -	\$ 304,042	\$ 232,459	76%
CEMETERY	\$ (30,253)	\$ -	\$ (7,000)	\$ 23,253	-332%
AIRPORT					
Property Tax Revenues	\$ 1,631	\$ -	\$ 103,810	\$ 102,179	98%
Revenues, Charges, Rents	\$ 123,617	\$ -	\$ 411,262	\$ 287,645	70%
In-Kind Allocation In	\$ 10,306	\$ -	\$ 41,225	\$ 30,919	75%
Revenue	\$ 135,555	\$ -	\$ 556,297	\$ 420,742	76%
Salary and Wages	\$ 24,469	\$ -	\$ 91,774	\$ 67,305	73%
Benefits and Taxes	\$ 11,671	\$ -	\$ 45,890	\$ 34,219	75%
Operations and Maintenance	\$ 35,784	\$ 20	\$ 369,155	\$ 333,351	90%
Capital Items and Depreciation Exp	\$ 10,895	\$ -	\$ 20,000	\$ 9,105	46%
In-Kind Allocation Expense	\$ 10,306	\$ -	\$ 41,225	\$ 30,919	75%
Expense	\$ 93,126	\$ 20	\$ 568,044	\$ 474,898	84%
AIRPORT	\$ 42,429	\$ (20)	\$ (11,747)	\$ (54,156)	461%
PARKS & RECREATION					
Property Tax Revenues	\$ 28,436	\$ -	\$ 1,823,100	\$ 1,794,664	98%
Revenues, Charges, Rents	\$ 47,420	\$ -	\$ 349,500	\$ 302,080	86%
Grant & Restricted Revenues	\$ 1,477	\$ -	\$ 50,000	\$ 48,523	97%
Interfund Transfers In	\$ 154,627	\$ -	\$ 842,731	\$ 688,104	82%
In-Kind Allocation In	\$ 53,553	\$ -	\$ 214,213	\$ 160,660	75%
Revenue	\$ 285,514	\$ -	\$ 3,279,544	\$ 2,994,030	91%
Salary and Wages	\$ 195,409	\$ -	\$ 844,530	\$ 649,122	77%
Benefits and Taxes	\$ 103,445	\$ -	\$ 438,595	\$ 335,150	76%
Operations and Maintenance	\$ 226,966	\$ 13,829	\$ 1,371,864	\$ 1,131,069	82%
Capital Items and Depreciation Exp	\$ 10,194	\$ -	\$ 265,724	\$ 255,530	96%
Interfund Transfer Out	\$ 47,585	\$ -	\$ 190,338	\$ 142,754	75%
In-Kind Allocation Expense	\$ 53,553	\$ -	\$ 214,213	\$ 160,660	75%
Expense	\$ 637,151	\$ 13,829	\$ 3,325,264	\$ 2,674,284	80%
PARKS & RECREATION	\$ (351,637)	\$ (13,829)	\$ (45,720)	\$ 319,746	-699%

Description	FY16 Ending Bal	Encumbered	FY16 Budget	Remainder	%
RECREATION CENTER					
Revenues, Charges, Rents	\$ 729,854	\$ -	\$ 3,166,250	\$ 2,436,396	77%
Grant & Restricted Revenues	\$ 3,395	\$ -	\$ 22,600	\$ 19,205	85%
In-Kind Allocation In	\$ 46,664	\$ -	\$ 186,656	\$ 139,992	75%
Revenue	\$ 779,913	\$ -	\$ 3,375,506	\$ 2,595,593	77%
Salary and Wages	\$ 298,144	\$ -	\$ 1,436,631	\$ 1,138,487	79%
Benefits and Taxes	\$ 97,975	\$ -	\$ 438,614	\$ 340,639	78%
Operations and Maintenance	\$ 168,271	\$ 13,007	\$ 889,531	\$ 708,253	80%
Capital Items and Depreciation Exp	\$ 85,770	\$ 19,759	\$ 289,000	\$ 183,472	63%
Interfund Transfer Out	\$ 27,210	\$ -	\$ 108,841	\$ 81,631	75%
In-Kind Allocation Expense	\$ 46,664	\$ -	\$ 186,656	\$ 139,992	75%
Expense	\$ 724,034	\$ 32,766	\$ 3,349,273	\$ 2,592,473	77%
RECREATION CENTER	\$ 55,879	\$ (32,766)	\$ 26,233	\$ 3,120	12%
GOLF COURSE					
Revenues, Charges, Rents	\$ 263,438	\$ -	\$ 2,324,488	\$ 2,061,050	89%
In-Kind Allocation In	\$ 30,065	\$ -	\$ 120,260	\$ 90,195	75%
Revenue	\$ 293,503	\$ -	\$ 2,444,748	\$ 2,151,245	88%
Salary and Wages	\$ 91,345	\$ -	\$ 378,854	\$ 287,509	76%
Benefits and Taxes	\$ 45,632	\$ -	\$ 199,811	\$ 154,179	77%
Operations and Maintenance	\$ 213,055	\$ 19,220	\$ 1,363,525	\$ 1,131,250	83%
Capital Items and Depreciation Exp	\$ 101,880	\$ -	\$ 186,000	\$ 84,120	45%
Interfund Transfer Out	\$ 26,674	\$ -	\$ 106,696	\$ 80,022	75%
In-Kind Allocation Expense	\$ 30,065	\$ -	\$ 120,260	\$ 90,195	75%
Expense	\$ 508,651	\$ 19,220	\$ 2,355,146	\$ 1,827,275	78%
GOLF COURSE	\$ (215,148)	\$ (19,220)	\$ 89,602	\$ 323,970	362%
911 FEES					
Grant & Restricted Revenues	\$ 236,528	\$ -	\$ 987,669	\$ 751,141	76%
Revenue	\$ 236,528	\$ -	\$ 987,669	\$ 751,141	76%
Salary and Wages	\$ 24,897	\$ -	\$ 170,662	\$ 145,765	85%
Benefits and Taxes	\$ 10,136	\$ -	\$ 59,290	\$ 49,154	83%
Operations and Maintenance	\$ 309,024	\$ 13,250	\$ 757,717	\$ 435,443	57%
Expense	\$ 344,056	\$ 13,250	\$ 987,669	\$ 630,363	64%
911 FEES	\$ (107,528)	\$ (13,250)	\$ -	\$ 120,778	0%
FAMILY JUSTICE CENTER					
Revenues, Charges, Rents	\$ 5,908	\$ -	\$ 11,269	\$ 5,361	48%
Grant & Restricted Revenues	\$ 17,335	\$ -	\$ -	\$ (17,335)	0%
Interfund Transfers In	\$ 56,221	\$ -	\$ 224,883	\$ 168,662	75%
Revenue	\$ 79,464	\$ -	\$ 236,152	\$ 156,688	66%
Salary and Wages	\$ 31,230	\$ -	\$ 122,465	\$ 91,235	75%
Benefits and Taxes	\$ 12,104	\$ -	\$ 59,587	\$ 47,483	80%
Operations and Maintenance	\$ 30,161	\$ -	\$ 68,959	\$ 38,798	56%
Expense	\$ 73,495	\$ -	\$ 251,011	\$ 177,516	71%
FAMILY JUSTICE CENTER	\$ 5,969	\$ -	\$ (14,859)	\$ (20,828)	140%

Description	FY16 Ending Bal	Encumbered	FY16 Budget	Remainder	%
NAMPA DEVELOPMENT CORP					
Property Tax Revenues	\$ 60	\$ -	\$ 3,559,876	\$ 3,559,816	100%
Revenues, Charges, Rents	\$ 13,106	\$ -	\$ 65,800	\$ 52,694	80%
Revenue	\$ 13,166	\$ -	\$ 3,625,676	\$ 3,612,510	100%
Operations and Maintenance	\$ 96,919	\$ -	\$ 631,267	\$ 534,348	85%
Capital Items and Depreciation Exp	\$ 5,356	\$ -	\$ -	\$ (5,356)	0%
Debt Service	\$ -	\$ -	\$ 3,287,145	\$ 3,287,145	100%
Expense	\$ 102,275	\$ -	\$ 3,918,412	\$ 3,816,137	97%
NAMPA DEVELOPMENT CORP	\$ (89,109)	\$ -	\$ (292,736)	\$ (203,627)	70%
DOWNTOWN RENEWAL					
Revenues, Charges, Rents	\$ 78	\$ -	\$ -	\$ (78)	0%
Revenue	\$ 78	\$ -	\$ -	\$ (78)	0%
Operations and Maintenance	\$ 46,290	\$ -	\$ -	\$ (46,290)	0%
Expense	\$ 46,290	\$ -	\$ -	\$ (46,290)	0%
DOWNTOWN RENEWAL	\$ (46,212)	\$ -	\$ -	\$ 46,212	0%
CIVIC CENTER					
Revenues, Charges, Rents	\$ 127,979	\$ -	\$ 576,577	\$ 448,598	78%
Grant & Restricted Revenues	\$ 2,350	\$ -	\$ -	\$ (2,350)	0%
Interfund Transfers In	\$ 86,400	\$ -	\$ 345,600	\$ 259,200	75%
In-Kind Allocation In	\$ 20,306	\$ -	\$ 81,223	\$ 60,917	75%
Revenue	\$ 237,034	\$ -	\$ 1,003,400	\$ 766,366	76%
Salary and Wages	\$ 105,832	\$ -	\$ 330,577	\$ 224,745	68%
Benefits and Taxes	\$ 37,915	\$ -	\$ 124,603	\$ 86,688	70%
Operations and Maintenance	\$ 102,011	\$ -	\$ 466,997	\$ 364,986	78%
In-Kind Allocation Expense	\$ 20,306	\$ -	\$ 81,223	\$ 60,917	75%
Expense	\$ 266,065	\$ -	\$ 1,003,400	\$ 737,335	73%
CIVIC CENTER	\$ (29,030)	\$ -	\$ -	\$ 29,030	0%
IDAHO CENTER					
Revenues, Charges, Rents	\$ -	\$ -	\$ 3,453,646	\$ 3,453,646	100%
Interfund Transfers In	\$ -	\$ -	\$ 1,320,851	\$ 1,320,851	100%
In-Kind Allocation In	\$ 61,723	\$ -	\$ 246,893	\$ 185,170	75%
Revenue	\$ 61,723	\$ -	\$ 5,021,390	\$ 4,959,667	99%
Operations and Maintenance	\$ -	\$ -	\$ 4,273,997	\$ 4,273,997	100%
Capital Items and Depreciation Exp	\$ -	\$ -	\$ 550,500	\$ 550,500	100%
In-Kind Allocation Expense	\$ 61,723	\$ -	\$ 246,893	\$ 185,170	75%
Expense	\$ 61,723	\$ -	\$ 5,071,390	\$ 5,009,667	99%
IDAHO CENTER	\$ -	\$ -	\$ (50,000)	\$ (50,000)	100%

Description	FY16 Ending Bal	Encumbered	FY16 Budget	Remainder	%
DEVELOPMENT SERVICES					
Franchise Fees, Licenses, Permits	\$ 453,559	\$ -	\$ 1,732,984	\$ 1,279,425	74%
Revenues, Charges, Rents	\$ 4,890	\$ -	\$ 22,667	\$ 17,777	78%
<i>Revenue</i>	\$ 458,449	\$ -	\$ 1,755,651	\$ 1,297,202	74%
Salary and Wages	\$ 169,994	\$ -	\$ 670,502	\$ 500,508	75%
Benefits and Taxes	\$ 67,425	\$ -	\$ 294,603	\$ 227,178	77%
Operations and Maintenance	\$ 39,289	\$ 1,400	\$ 241,704	\$ 201,015	83%
Capital Items and Depreciation Exp	\$ 50,655	\$ -	\$ 190,000	\$ 139,345	73%
Interfund Transfer Out	\$ 73,637	\$ -	\$ 294,547	\$ 220,910	75%
<i>Expense</i>	\$ 401,000	\$ 1,400	\$ 1,691,356	\$ 1,288,956	76%
DEVELOPMENT SERVICES	\$ 57,449	\$ (1,400)	\$ 64,295	\$ 8,246	13%
WATER					
Revenues, Charges, Rents	\$ 1,347,082	\$ -	\$ 8,879,000	\$ 7,531,918	85%
<i>Revenue</i>	\$ 1,347,082	\$ -	\$ 8,879,000	\$ 7,531,918	85%
Salary and Wages	\$ 306,346	\$ -	\$ 1,296,886	\$ 990,540	76%
Benefits and Taxes	\$ 161,477	\$ -	\$ 711,720	\$ 550,243	77%
Operations and Maintenance	\$ 1,075,919	\$ 401,959	\$ 5,123,574	\$ 3,645,696	71%
Capital Items and Depreciation Exp	\$ 354,709	\$ -	\$ 2,872,114	\$ 2,517,405	88%
Debt Service	\$ -	\$ -	\$ 268,700	\$ 268,700	100%
Interfund Transfer Out	\$ 202,738	\$ -	\$ 810,953	\$ 608,215	75%
<i>Expense</i>	\$ 2,101,189	\$ 401,959	\$ 11,083,947	\$ 8,580,799	77%
WATER	\$ (754,107)	\$ (401,959)	\$ (2,204,947)	\$ (1,048,881)	48%
WASTEWATER					
Revenues, Charges, Rents	\$ 3,384,386	\$ -	\$ 12,103,629	\$ 8,719,243	72%
<i>Revenue</i>	\$ 3,384,386	\$ -	\$ 12,103,629	\$ 8,719,243	72%
Salary and Wages	\$ 407,565	\$ -	\$ 1,663,792	\$ 1,256,227	76%
Benefits and Taxes	\$ 205,985	\$ -	\$ 869,662	\$ 663,677	76%
Operations and Maintenance	\$ 661,193	\$ 59,518	\$ 4,767,435	\$ 4,046,724	85%
Capital Items and Depreciation Exp	\$ 658,270	\$ -	\$ 3,731,713	\$ 3,073,443	82%
Debt Service	\$ -	\$ -	\$ 300,000	\$ 300,000	100%
Interfund Transfer Out	\$ 192,757	\$ -	\$ 771,027	\$ 578,270	75%
<i>Expense</i>	\$ 2,125,769	\$ 59,518	\$ 12,103,629	\$ 9,918,341	82%
WASTEWATER	\$ 1,258,617	\$ (59,518)	\$ -	\$ (1,199,098)	0%
UTILITY BILLING					
Revenues, Charges, Rents	\$ 209,677	\$ -	\$ 838,706	\$ 629,029	75%
<i>Revenue</i>	\$ 209,677	\$ -	\$ 838,706	\$ 629,029	75%
Salary and Wages	\$ 82,712	\$ -	\$ 315,932	\$ 233,220	74%
Benefits and Taxes	\$ 43,746	\$ -	\$ 170,590	\$ 126,844	74%
Operations and Maintenance	\$ 80,072	\$ 46	\$ 279,127	\$ 199,009	71%
Interfund Transfer Out	\$ 18,264	\$ -	\$ 73,057	\$ 54,793	75%
<i>Expense</i>	\$ 224,794	\$ 46	\$ 838,706	\$ 613,866	73%
UTILITY BILLING	\$ (15,118)	\$ (46)	\$ -	\$ 15,164	0%

Description	FY16 Ending Bal	Encumbered	FY16 Budget	Remainder	%
SANITATION					
Revenues, Charges, Rents	\$ 2,257,098	\$ -	\$ 8,685,969	\$ 6,428,871	74%
<i>Revenue</i>	\$ 2,257,098	\$ -	\$ 8,685,969	\$ 6,428,871	74%
Operations and Maintenance	\$ 2,035,793	\$ -	\$ 7,534,335	\$ 5,498,542	73%
Interfund Transfer Out	\$ 287,909	\$ -	\$ 1,151,634	\$ 863,726	75%
<i>Expense</i>	\$ 2,323,702	\$ -	\$ 8,685,969	\$ 6,362,267	73%
SANITATION	\$ (66,603)	\$ -	\$ -	\$ 66,603	0%
DEVELOPMENT IMPACT FEES					
Revenues, Charges, Rents	\$ 261,886	\$ -	\$ 890,250	\$ 628,364	71%
<i>Revenue</i>	\$ 261,886	\$ -	\$ 890,250	\$ 628,364	71%
Operations and Maintenance	\$ 22,076	\$ -	\$ 270,000	\$ 247,924	92%
Capital Items and Depreciation Exp	\$ 299,882	\$ 120,708	\$ 2,550,400	\$ 2,129,810	84%
<i>Expense</i>	\$ 321,958	\$ 120,708	\$ 2,820,400	\$ 2,377,734	84%
DEVELOPMENT IMPACT FEES	\$ (60,072)	\$ (120,708)	\$ (1,930,150)	\$ (1,749,370)	91%
CAPITAL PROJECTS FUND					
Property Tax Revenues	\$ 289	\$ -	\$ 19,121	\$ 18,832	98%
Franchise Fees, Licenses, Permits	\$ -	\$ -	\$ 988,000	\$ 988,000	100%
Revenues, Charges, Rents	\$ 22,833	\$ -	\$ -	\$ (22,833)	0%
<i>Revenue</i>	\$ 23,122	\$ -	\$ 1,007,121	\$ 983,999	98%
Capital Items and Depreciation Exp	\$ 43,881	\$ -	\$ 41,227	\$ (2,654)	-6%
Interfund Transfer Out	\$ -	\$ -	\$ 855,724	\$ 855,724	100%
<i>Expense</i>	\$ 43,881	\$ -	\$ 896,951	\$ 853,070	95%
CAPITAL PROJECTS FUND	\$ (20,759)	\$ -	\$ 110,170	\$ 130,929	119%
DEBT SERVICE FUND					
Property Tax Revenues	\$ 42,836	\$ -	\$ 2,696,900	\$ 2,654,064	98%
<i>Revenue</i>	\$ 42,836	\$ -	\$ 2,696,900	\$ 2,654,064	98%
Debt Service	\$ 350	\$ -	\$ 2,696,900	\$ 2,696,550	100%
<i>Expense</i>	\$ 350	\$ -	\$ 2,696,900	\$ 2,696,550	100%
DEBT SERVICE FUND	\$ 42,486	\$ -	\$ -	\$ (42,486)	0%
INVESTMENTS					
Revenues, Charges, Rents	\$ 117,543	\$ -	\$ -	\$ (117,543)	0%
<i>Revenue</i>	\$ 117,543	\$ -	\$ -	\$ (117,543)	0%
INVESTMENTS	\$ 117,543	\$ -	\$ -	\$ (117,543)	0%
PRIVATE GRANTS					
Revenues, Charges, Rents	\$ 14,901	\$ -	\$ 30,000	\$ 15,099	50%
Grant & Restricted Revenues	\$ 47,003	\$ -	\$ 41,954	\$ (5,049)	-12%
<i>Revenue</i>	\$ 61,905	\$ -	\$ 71,954	\$ 10,049	14%
Operations and Maintenance	\$ 69,449	\$ -	\$ 51,954	\$ (17,495)	-34%
Capital Items and Depreciation Exp	\$ -	\$ -	\$ 720,000	\$ 720,000	100%
<i>Expense</i>	\$ 69,449	\$ -	\$ 771,954	\$ 702,505	91%
PRIVATE GRANTS	\$ (7,544)	\$ -	\$ (700,000)	\$ (692,456)	99%

Description	FY16 Ending Bal	Encumbered	FY16 Budget	Remainder	%
EMPLOYEE HEALTH BENEFITS TRUST					
Revenues, Charges, Rents	\$ 915,535	\$ -	\$ -	\$ (915,535)	0%
<i>Revenue</i>	\$ 915,535	\$ -	\$ -	\$ (915,535)	0%
Operations and Maintenance	\$ 866,509	\$ -	\$ -	\$ (866,509)	0%
<i>Expense</i>	\$ 866,509	\$ -	\$ -	\$ (866,509)	0%
EMPLOYEE HEALTH BENEFITS TRUST	\$ 49,026	\$ -	\$ -	\$ (49,026)	0%
WORKERS COMPENSATION FUND					
Revenues, Charges, Rents	\$ 249,906	\$ -	\$ 63,663	\$ (186,243)	-293%
<i>Revenue</i>	\$ 249,906	\$ -	\$ 63,663	\$ (186,243)	-293%
Salary and Wages	\$ 11,163	\$ -	\$ 44,172	\$ 33,009	75%
Benefits and Taxes	\$ 135,843	\$ -	\$ 19,491	\$ (116,352)	-597%
Operations and Maintenance	\$ 167,237	\$ -	\$ -	\$ (167,237)	0%
<i>Expense</i>	\$ 314,243	\$ -	\$ 63,663	\$ (250,580)	-394%
WORKERS COMPENSATION FUND	\$ (64,336)	\$ -	\$ -	\$ 64,336	0%
UNEMPLOYMENT INSURANCE FUND					
Revenues, Charges, Rents	\$ 10,890	\$ -	\$ -	\$ (10,890)	0%
<i>Revenue</i>	\$ 10,890	\$ -	\$ -	\$ (10,890)	0%
UNEMPLOYMENT INSURANCE FUND	\$ 10,890	\$ -	\$ -	\$ (10,890)	0%
WELLNESS PROGRAM					
Revenues, Charges, Rents	\$ 89,176	\$ -	\$ -	\$ (89,176)	0%
<i>Revenue</i>	\$ 89,176	\$ -	\$ -	\$ (89,176)	0%
Salary and Wages	\$ 10,725	\$ -	\$ -	\$ (10,725)	0%
Operations and Maintenance	\$ 8,866	\$ -	\$ -	\$ (8,866)	0%
<i>Expense</i>	\$ 19,591	\$ -	\$ -	\$ (19,591)	0%
WELLNESS PROGRAM	\$ 69,584	\$ -	\$ -	\$ (69,584)	0%
FEDERAL HUD FUND					
Revenues, Charges, Rents	\$ 14,494	\$ -	\$ 6,000	\$ (8,494)	-142%
Grant & Restricted Revenues	\$ -	\$ -	\$ 1,190,959	\$ 1,190,959	100%
<i>Revenue</i>	\$ 14,494	\$ -	\$ 1,196,959	\$ 1,182,465	99%
Salary and Wages	\$ 25,139	\$ -	\$ 97,012	\$ 71,873	74%
Benefits and Taxes	\$ 11,017	\$ -	\$ 43,373	\$ 32,356	75%
Operations and Maintenance	\$ 40,148	\$ -	\$ 595,052	\$ 554,904	93%
Capital Items and Depreciation Exp	\$ 33,036	\$ -	\$ 461,522	\$ 428,486	93%
<i>Expense</i>	\$ 109,340	\$ -	\$ 1,196,959	\$ 1,087,619	91%
FEDERAL HUD FUND	\$ (94,846)	\$ -	\$ -	\$ 94,846	0%
FEDERAL EPA FUND					
Revenues, Charges, Rents	\$ 1,335,305	\$ -	\$ 14,321,071	\$ 12,985,766	91%
<i>Revenue</i>	\$ 1,335,305	\$ -	\$ 14,321,071	\$ 12,985,766	91%
Capital Items and Depreciation Exp	\$ 1,379,626	\$ -	\$ 14,321,071	\$ 12,941,445	90%
<i>Expense</i>	\$ 1,379,626	\$ -	\$ 14,321,071	\$ 12,941,445	90%
FEDERAL EPA FUND	\$ (44,321)	\$ -	\$ -	\$ 44,321	0%

Description	FY16 Ending Bal	Encumbered	FY16 Budget	Remainder	%
FEDERAL DOJ FUND					
Grant & Restricted Revenues	\$ 84,919	\$ -	\$ 236,232	\$ 151,313	64%
<i>Revenue</i>	<i>\$ 84,919</i>	<i>\$ -</i>	<i>\$ 236,232</i>	<i>\$ 151,313</i>	<i>64%</i>
Salary and Wages	\$ 13,019	\$ -	\$ 49,534	\$ 36,515	74%
Benefits and Taxes	\$ 5,438	\$ -	\$ 24,827	\$ 19,389	78%
Operations and Maintenance	\$ 98,706	\$ -	\$ 161,871	\$ 63,165	39%
<i>Expense</i>	<i>\$ 117,163</i>	<i>\$ -</i>	<i>\$ 236,232</i>	<i>\$ 119,069</i>	<i>50%</i>
FEDERAL DOJ FUND	\$ (32,244)	\$ -	\$ -	\$ 32,244	0%
FEDERAL DHS-HOMELAND SECURITY					
Grant & Restricted Revenues	\$ 1,638	\$ -	\$ 308,250	\$ 306,612	99%
<i>Revenue</i>	<i>\$ 1,638</i>	<i>\$ -</i>	<i>\$ 308,250</i>	<i>\$ 306,612</i>	<i>99%</i>
Operations and Maintenance	\$ 2,377	\$ -	\$ -	\$ (2,377)	0%
Capital Items and Depreciation Exp	\$ -	\$ -	\$ 308,250	\$ 308,250	100%
<i>Expense</i>	<i>\$ 2,377</i>	<i>\$ -</i>	<i>\$ 308,250</i>	<i>\$ 305,873</i>	<i>99%</i>
FEDERAL DHS-HOMELAND SECURITY	\$ (738)	\$ -	\$ -	\$ 738	0%
FEDERAL DOT FUND					
Grant & Restricted Revenues	\$ 3,375	\$ -	\$ 30,664	\$ 27,289	89%
<i>Revenue</i>	<i>\$ 3,375</i>	<i>\$ -</i>	<i>\$ 30,664</i>	<i>\$ 27,289</i>	<i>89%</i>
Operations and Maintenance	\$ 3,375	\$ -	\$ 30,664	\$ 27,289	89%
<i>Expense</i>	<i>\$ 3,375</i>	<i>\$ -</i>	<i>\$ 30,664</i>	<i>\$ 27,289</i>	<i>89%</i>
FEDERAL DOT FUND	\$ -	\$ -	\$ -	\$ -	0%
FAA FUND					
Grant & Restricted Revenues	\$ 29,488	\$ -	\$ 108,450	\$ 78,962	73%
<i>Revenue</i>	<i>\$ 29,488</i>	<i>\$ -</i>	<i>\$ 108,450</i>	<i>\$ 78,962</i>	<i>73%</i>
Operations and Maintenance	\$ 8,260	\$ -	\$ 108,450	\$ 100,190	92%
Capital Items and Depreciation Exp	\$ 21,228	\$ -	\$ -	\$ (21,228)	0%
<i>Expense</i>	<i>\$ 29,488</i>	<i>\$ -</i>	<i>\$ 108,450</i>	<i>\$ 78,962</i>	<i>73%</i>
FAA FUND	\$ -	\$ -	\$ -	\$ -	0%
FEDERAL DOI (Dept of Interior)					
Grant & Restricted Revenues	\$ 3,452	\$ -	\$ -	\$ (3,452)	0%
<i>Revenue</i>	<i>\$ 3,452</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (3,452)</i>	<i>0%</i>
FEDERAL DOI (Dept of Interior)	\$ 3,452	\$ -	\$ -	\$ (3,452)	0%
STATE OF IDAHO FUND					
Grant & Restricted Revenues	\$ 2,303	\$ -	\$ 2,082,728	\$ 2,080,425	100%
<i>Revenue</i>	<i>\$ 2,303</i>	<i>\$ -</i>	<i>\$ 2,082,728</i>	<i>\$ 2,080,425</i>	<i>100%</i>
Operations and Maintenance	\$ 50,275	\$ -	\$ 53,615	\$ 3,340	6%
Capital Items and Depreciation Exp	\$ 1,642	\$ -	\$ 2,029,113	\$ 2,027,471	100%
<i>Expense</i>	<i>\$ 51,917</i>	<i>\$ -</i>	<i>\$ 2,082,728</i>	<i>\$ 2,030,811</i>	<i>98%</i>
STATE OF IDAHO FUND	\$ (49,614)	\$ -	\$ -	\$ 49,614	0%
LOCAL MUNICIPALITIES					
Grant & Restricted Revenues	\$ -	\$ -	\$ 1,695,079	\$ 1,695,079	100%
<i>Revenue</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,695,079</i>	<i>\$ 1,695,079</i>	<i>100%</i>
Capital Items and Depreciation Exp	\$ 238,893	\$ -	\$ 1,695,079	\$ 1,456,186	86%
<i>Expense</i>	<i>\$ 238,893</i>	<i>\$ -</i>	<i>\$ 1,695,079</i>	<i>\$ 1,456,186</i>	<i>86%</i>
LOCAL MUNICIPALITIES	\$ (238,893)	\$ -	\$ -	\$ 238,893	0%

City of Nampa at 12/31/15 and 2/9/16

Balance Sheet - All Funds - FY 2016

Description	Balance 12/31/15
GENERAL FUND	
Cash and Investments	\$ 4,488,240
Petty Cash	\$ 4,450
Accounts Receivable and Prepaids	\$ 908,576
Inventory	\$ 96,419
Asset	\$ 5,497,685
Accounts Receivable and Prepaids	\$ 778,629
Accounts Payable and Restricted	\$ (1,051,820)
Liability	\$ (273,191)
Beginning Fund Balance	\$ (13,338,687)
Restricted Fund Balance	\$ (330,884)
Fund Balance	\$ (13,669,571)
GENERAL FUND	\$ (8,445,077)
STREET & TRAFFIC	
Cash and Investments	\$ 9,008,164
Accounts Receivable and Prepaids	\$ -
Asset	\$ 9,008,164
Accounts Payable and Restricted	\$ (361,000)
Liability	\$ (361,000)
Beginning Fund Balance	\$ (9,496,654)
Restricted Fund Balance	\$ (17,740)
Fund Balance	\$ (9,514,394)
STREET & TRAFFIC	\$ (867,231)
LIBRARY	
Cash and Investments	\$ 604,154
Petty Cash	\$ 135
Accounts Receivable and Prepaids	\$ (780)
Asset	\$ 603,508
Accounts Payable and Restricted	\$ (46,335)
Liability	\$ (46,335)
Beginning Fund Balance	\$ (981,904)
Restricted Fund Balance	\$ (14,193)
Fund Balance	\$ (996,097)
LIBRARY	\$ (438,924)
CEMETERY	
Cash and Investments	\$ 196,136
Accounts Receivable and Prepaids	\$ -
Asset	\$ 196,136
Accounts Payable and Restricted	\$ (14,612)
Liability	\$ (14,612)
Beginning Fund Balance	\$ (210,316)
Restricted Fund Balance	\$ (1,460)
Fund Balance	\$ (211,776)
CEMETERY	\$ (30,253)

Description	Balance 12/31/15
AIRPORT	
Cash and Investments	\$ 1,065,858
Petty Cash	\$ 50
Accounts Receivable and Prepaids	\$ (919)
Asset	\$ 1,064,988
Accounts Payable and Restricted	\$ (10,996)
Liability	\$ (10,996)
Beginning Fund Balance	\$ (1,010,066)
Restricted Fund Balance	\$ (1,496)
Fund Balance	\$ (1,011,562)
AIRPORT	\$ 42,429
PARKS & RECREATION	
Cash and Investments	\$ 333,917
Accounts Receivable and Prepaids	\$ -
Asset	\$ 333,917
Accounts Payable and Restricted	\$ (79,869)
Liability	\$ (79,869)
Beginning Fund Balance	\$ (591,599)
Restricted Fund Balance	\$ (14,086)
Fund Balance	\$ (605,685)
PARKS & RECREATION	\$ (351,637)
RECREATION CENTER	
Cash and Investments	\$ 2,801,254
Petty Cash	\$ 680
Asset	\$ 2,801,934
Accounts Payable and Restricted	\$ (133,413)
Liability	\$ (133,413)
Beginning Fund Balance	\$ (2,603,476)
Restricted Fund Balance	\$ (9,166)
Fund Balance	\$ (2,612,642)
RECREATION CENTER	\$ 55,879
GOLF COURSE	
Cash and Investments	\$ 1,950,659
Petty Cash	\$ 2,950
Inventory	\$ 93,880
Asset	\$ 2,047,489
Accounts Payable and Restricted	\$ (66,043)
Liability	\$ (66,043)
Beginning Fund Balance	\$ (2,088,326)
Restricted Fund Balance	\$ (108,268)
Fund Balance	\$ (2,196,594)
GOLF COURSE	\$ (215,148)
911 FEES	
Cash and Investments	\$ 729,310
Asset	\$ 729,310
Accounts Payable and Restricted	\$ (18,674)
Liability	\$ (18,674)
Beginning Fund Balance	\$ (816,222)
Restricted Fund Balance	\$ (1,942)
Fund Balance	\$ (818,164)
911 FEES	\$ (107,528)

Description	Balance 12/31/15
FAMILY JUSTICE CENTER	
Cash and Investments	\$ 128,009
Accounts Receivable and Prepaids	\$ -
Asset	\$ 128,009
Accounts Payable and Restricted	\$ (10,665)
Liability	\$ (10,665)
Beginning Fund Balance	\$ (109,318)
Restricted Fund Balance	\$ (2,058)
Fund Balance	\$ (111,376)
FAMILY JUSTICE CENTER	\$ 5,969
NAMPA DEVELOPMENT CORP	
Cash and Investments	\$ 5,052,653
Petty Cash	\$ 335
Accounts Receivable and Prepaids	\$ 1,075
Asset	\$ 5,054,063
Accounts Receivable and Prepaids	\$ (778,629)
Accounts Payable and Restricted	\$ (102,792)
Liability	\$ (881,421)
Beginning Fund Balance	\$ (4,261,751)
Fund Balance	\$ (4,261,751)
NAMPA DEVELOPMENT CORP	\$ (89,109)
DOWNTOWN RENEWAL	
Cash and Investments	\$ 136,807
Accounts Receivable and Prepaids	\$ -
Asset	\$ 136,807
Accounts Payable and Restricted	\$ (2,492)
Liability	\$ (2,492)
Beginning Fund Balance	\$ (180,526)
Fund Balance	\$ (180,526)
DOWNTOWN RENEWAL	\$ (46,212)
CIVIC CENTER	
Cash and Investments	\$ 260,222
Petty Cash	\$ 330
Accounts Receivable and Prepaids	\$ (67,997)
Asset	\$ 192,555
Accounts Payable and Restricted	\$ (36,787)
Liability	\$ (36,787)
Beginning Fund Balance	\$ (181,084)
Restricted Fund Balance	\$ (3,715)
Fund Balance	\$ (184,799)
CIVIC CENTER	\$ (29,030)
IDAHO CENTER	
Cash and Investments	\$ 265,858
Petty Cash	\$ 450
Accounts Receivable and Prepaids	\$ 141,463
Asset	\$ 407,771
Accounts Payable and Restricted	\$ (192,621)
Liability	\$ (192,621)
Beginning Fund Balance	\$ (215,151)
Fund Balance	\$ (215,151)
IDAHO CENTER	\$ -

Description	Balance 12/31/15
DEVELOPMENT SERVICES	
Cash and Investments	\$ 2,699,995
Petty Cash	\$ 100
Accounts Receivable and Prepaids	\$ 2,325
Fixed Assets and Depreciation	\$ 19,789
Asset	\$ 2,722,209
Accounts Payable and Restricted	\$ (129,141)
Liability	\$ (129,141)
Beginning Fund Balance	\$ (2,198,842)
Fund Balance	\$ (2,198,842)
DEVELOPMENT SERVICES	\$ 394,225
WATER	
Cash and Investments	\$ 6,643,031
Accounts Receivable and Prepaids	\$ 969,300
Fixed Assets and Depreciation	\$ 50,205,765
Asset	\$ 57,818,095
Accounts Payable and Restricted	\$ (626,081)
Long-Term Liabilities	\$ (3,232,737)
Liability	\$ (3,858,819)
Beginning Fund Balance	\$ (54,102,764)
Fund Balance	\$ (54,102,764)
WATER	\$ (143,487)
WASTEWATER	
Cash and Investments	\$ 22,084,608
Accounts Receivable and Prepaids	\$ 2,319,885
Fixed Assets and Depreciation	\$ 65,339,375
Asset	\$ 89,743,868
Accounts Payable and Restricted	\$ (3,850,372)
Liability	\$ (3,850,372)
Beginning Fund Balance	\$ (83,801,442)
Fund Balance	\$ (83,801,442)
WASTEWATER	\$ 2,092,054
BID #1	
Cash and Investments	\$ 597
Accounts Receivable and Prepaids	\$ 43,127
Asset	\$ 43,724
Accounts Payable and Restricted	\$ (43,724)
Liability	\$ (43,724)
BID #1	\$ -
UTILITY BILLING	
Cash and Investments	\$ 533,417
Petty Cash	\$ 1,400
Accounts Receivable and Prepaids	\$ (1,124)
Fixed Assets and Depreciation	\$ 628,663
Asset	\$ 1,162,356
Accounts Payable and Restricted	\$ (50,247)
Liability	\$ (50,247)
Beginning Fund Balance	\$ (957,138)
Fund Balance	\$ (957,138)
UTILITY BILLING	\$ 154,971

Description	Balance 12/31/15
SANITATION	
Cash and Investments	\$ (620,700)
Accounts Receivable and Prepaids	\$ 1,838,751
Asset	\$ 1,218,051
Accounts Payable and Restricted	\$ (1,284,654)
Liability	\$ (1,284,654)
SANITATION	\$ (66,603)
DEVELOPMENT IMPACT FEES	
Cash and Investments	\$ 5,020,148
Asset	\$ 5,020,148
Accounts Payable and Restricted	\$ (116,940)
Liability	\$ (116,940)
Beginning Fund Balance	\$ (4,963,280)
Fund Balance	\$ (4,963,280)
DEVELOPMENT IMPACT FEES	\$ (60,072)
CAPITAL PROJECTS FUND	
Cash and Investments	\$ 981,453
Accounts Receivable and Prepaids	\$ -
Asset	\$ 981,453
Accounts Payable and Restricted	\$ -
Liability	\$ -
Beginning Fund Balance	\$ (1,002,213)
Fund Balance	\$ (1,002,213)
CAPITAL PROJECTS FUND	\$ (20,759)
LIBRARY MAJOR CAPITAL CAMPAIGN	
Cash and Investments	\$ -
Asset	\$ -
LIBRARY MAJOR CAPITAL CAMPAIGN	\$ -
DEBT SERVICE FUND	
Cash and Investments	\$ 365,862
Accounts Receivable and Prepaids	\$ -
Asset	\$ 365,862
Accounts Payable and Restricted	\$ (350)
Liability	\$ (350)
Beginning Fund Balance	\$ (323,026)
Fund Balance	\$ (323,026)
DEBT SERVICE FUND	\$ 42,486
INVESTMENTS	
Cash and Investments	\$ 14,700
Accounts Receivable and Prepaids	\$ 102,843
Asset	\$ 117,543
INVESTMENTS	\$ 117,543
PRIVATE GRANTS	
Cash and Investments	\$ 969,452
Accounts Receivable and Prepaids	\$ 3,023
Asset	\$ 972,475
Accounts Payable and Restricted	\$ (679)
Liability	\$ (679)
Beginning Fund Balance	\$ (10,972)
Restricted Fund Balance	\$ (968,368)
Fund Balance	\$ (979,340)
PRIVATE GRANTS	\$ (7,544)

Description	Balance 12/31/15
EMPLOYEE HEALTH BENEFITS TRUST	
Cash and Investments	\$ 2,384,121
Accounts Receivable and Prepaids	\$ -
Accounts Payable and Restricted	\$ -
Asset	\$ 2,384,121
Accounts Payable and Restricted	\$ (342,012)
Liability	\$ (342,012)
Beginning Fund Balance	\$ (1,993,084)
Fund Balance	\$ (1,993,084)
EMPLOYEE HEALTH BENEFITS TRUST	\$ 49,026

WORKERS COMPENSATION FUND	
Cash and Investments	\$ 1,956,127
Accounts Receivable and Prepaids	\$ -
Asset	\$ 1,956,127
Accounts Payable and Restricted	\$ (495,329)
Liability	\$ (495,329)
Beginning Fund Balance	\$ (1,525,133)
Fund Balance	\$ (1,525,133)
WORKERS COMPENSATION FUND	\$ (64,336)

UNEMPLOYMENT INSURANCE FUND	
Cash and Investments	\$ 203,910
Asset	\$ 203,910
Accounts Payable and Restricted	\$ -
Liability	\$ -
Beginning Fund Balance	\$ (193,020)
Fund Balance	\$ (193,020)
UNEMPLOYMENT INSURANCE FUND	\$ 10,890

WELLNESS PROGRAM	
Cash and Investments	\$ 374,899
Asset	\$ 374,899
Accounts Payable and Restricted	\$ -
Liability	\$ -
Beginning Fund Balance	\$ (305,315)
Fund Balance	\$ (305,315)
WELLNESS PROGRAM	\$ 69,584

FEDERAL HUD FUND	
Cash and Investments	\$ (346,824)
Accounts Receivable and Prepaids	\$ 567,992
Asset	\$ 221,168
Accounts Payable and Restricted	\$ (316,014)
Liability	\$ (316,014)
FEDERAL HUD FUND	\$ (94,846)

FEDERAL EPA FUND	
Cash and Investments	\$ (393,859)
Accounts Receivable and Prepaids	\$ (67,167)
Asset	\$ (461,026)
Accounts Payable and Restricted	\$ 416,705
Liability	\$ 416,705
FEDERAL EPA FUND	\$ (44,321)

Description	Balance 2/9/16
FEDERAL HUD FUND	
Cash and Investments	(136,111)
Accounts Receivable and Prepaids	328,481
Asset	192,370
Accounts Payable and Restricted	(303,407)
Liability	(303,407)
FEDERAL HUD FUND	(111,037)

FEDERAL EPA FUND	
Cash and Investments	245,687
Accounts Receivable and Prepaids	(815,485)
Asset	(569,798)
Accounts Payable and Restricted	525,477
Liability	525,477
FEDERAL EPA FUND	(44,321)

Description **Balance 12/31/15**

FEDERAL DOJ FUND	
Cash and Investments	\$ (28,557)
Accounts Receivable and Prepaids	\$ 79,873
Asset	\$ 51,316
Accounts Payable and Restricted	\$ (25,929)
Liability	\$ (25,929)
Beginning Fund Balance	\$ (22,110)
Restricted Fund Balance	\$ (35,520)
Fund Balance	\$ (57,630)
FEDERAL DOJ FUND	\$ (32,244)

FEDERAL DHS-HOMELAND SECURITY	
Cash and Investments	\$ (1,613)
Accounts Receivable and Prepaids	\$ 875
Asset	\$ (738)
FEDERAL DHS-HOMELAND SECURITY	\$ (738)

FEDERAL DOT FUND	
Cash and Investments	\$ (2,250)
Accounts Receivable and Prepaids	\$ 3,656
Asset	\$ 1,406
Accounts Payable and Restricted	\$ (1,406)
Liability	\$ (1,406)
FEDERAL DOT FUND	\$ -

FAA FUND	
Cash and Investments	\$ (15,634)
Accounts Receivable and Prepaids	\$ 29,488
Asset	\$ 13,853
Accounts Payable and Restricted	\$ (13,853)
Liability	\$ (13,853)
FAA FUND	\$ -

FEDERAL DOI (Dept of Interior)	
Cash and Investments	\$ (2,583)
Accounts Receivable and Prepaids	\$ 6,035
Asset	\$ 3,452
FEDERAL DOI (Dept of Interior)	\$ 3,452

STATE OF IDAHO FUND	
Cash and Investments	\$ (6,796)
Accounts Receivable and Prepaids	\$ 26,408
Asset	\$ 19,612
Accounts Payable and Restricted	\$ (69,226)
Liability	\$ (69,226)
STATE OF IDAHO FUND	\$ (49,614)

LOCAL MUNICIPALITIES	
Cash and Investments	\$ (117,077)
Accounts Receivable and Prepaids	\$ 117,077
Asset	\$ -
Accounts Payable and Restricted	\$ (238,893)
Liability	\$ (238,893)
LOCAL MUNICIPALITIES	\$ (238,893)

Description **Balance 2/9/16**

FEDERAL DOJ FUND	
Cash and Investments	(39,381)
Accounts Receivable and Prepaids	51,830
Asset	12,449
Accounts Payable and Restricted	(341)
Liability	(341)
Beginning Fund Balance	(22,110)
Restricted Fund Balance	(35,520)
Fund Balance	(57,630)
FEDERAL DOJ FUND	(45,522)

FEDERAL DHS-HOMELAND SE	
Cash and Investments	(738)
Accounts Receivable and Prepaids	738
Asset	-
FEDERAL DHS-HOMELAND SE	-

FEDERAL DOT FUND	
Cash and Investments	(4,388)
Accounts Receivable and Prepaids	3,375
Asset	(1,013)
Accounts Payable and Restricted	-
Liability	-
FEDERAL DOT FUND	(1,013)

FAA FUND	
Cash and Investments	(17,681)
Accounts Receivable and Prepaids	17,681
Asset	-
Accounts Payable and Restricted	-
Liability	-
FAA FUND	-

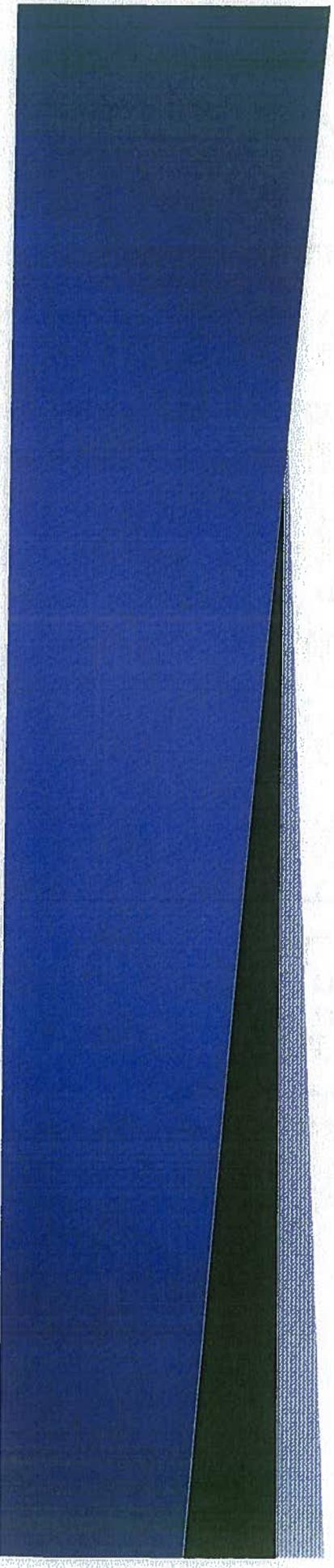
FEDERAL DOI (Dept of Interior)	
Cash and Investments	(2,583)
Accounts Receivable and Prepaids	6,035
Asset	3,452
FEDERAL DOI (Dept of Interior)	3,452

STATE OF IDAHO FUND	
Cash and Investments	(6,942)
Accounts Receivable and Prepaids	76,408
Asset	69,466
Accounts Payable and Restricted	(67,831)
Liability	(67,831)
STATE OF IDAHO FUND	1,636

LOCAL MUNICIPALITIES	
Cash and Investments	(355,970)
Accounts Receivable and Prepaids	117,077
Asset	(238,893)
Accounts Payable and Restricted	-
Liability	-
LOCAL MUNICIPALITIES	(238,893)

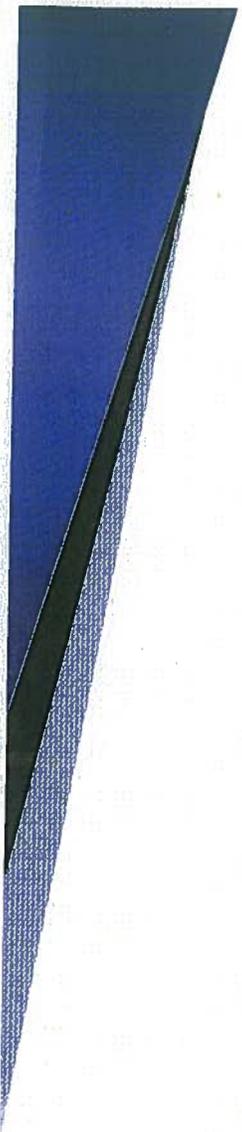
Finance Workshop

**February 11, 2016
9 AM**

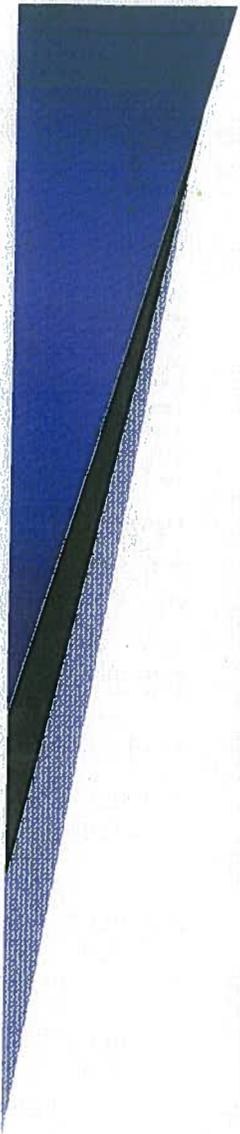


Agenda

- ▶ 1. Fund Balance Policy and Cash Flow Discussion



Idaho Independent Ba	600022701	\$	1,000		
Idaho Independent B	660030008	\$	500		
BannerBank-IC Ticke	6806029818	\$	500		
Zions Bank -IC Ticket	442005757	\$	-		
City Investment Accounts					
LGIP 3223-LID 148	3223	\$	591,548		
LGIP 2156-Pooled Ca	2156	\$	11,010,533		
Zions Custody & Safe	5965845		Closed 12-31		
US Bank Custody Ac	1050988133	\$	43,419,480		
City of Nampa Municipal LID's		\$	478,022		
Edward Jones Medical	834-13282-1-2	\$	1,634,077		
NDC Cash & Investment Accounts					
Columbia Bank Sweet	9302761		Closed		
Columbia Bank Check	9303884		Closed		
DL Evans Checking A	922003637	\$	486,650		
DL Evans Money Mar	922003645	\$	258,030		
BNY 2010 Bond Fund	348689	\$	-		
BNY 2010 Bond Debt	348690	\$	1,219,527		
BNY Library Bond Pr	792731	\$	-		
BNY Library Bond Pr	792732	\$	15,327		
BNY Library Bond Fu	792733	\$	-		
BNY Library Bond De	792734	\$	206		
BNY Library Bond De	792735	\$	1,619,461		
BNY Library Parking	792736	\$	-		

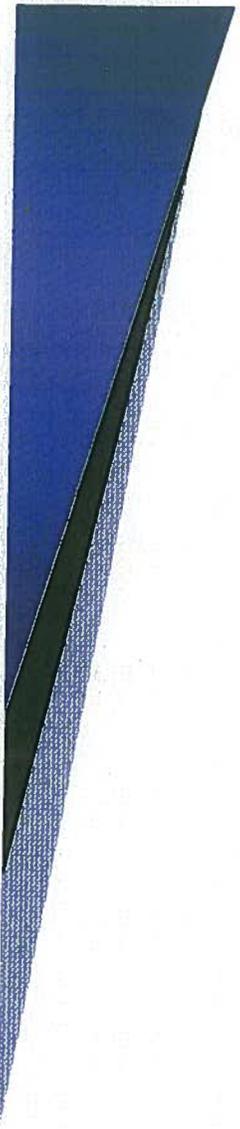


The Idaho Press Tribune

KELCIE MOSELEY kmoseley@idahopress.com Aug 7, 2015

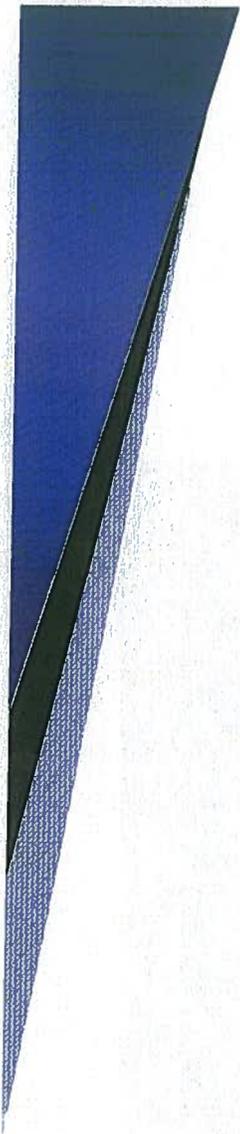
County budget plans hit snag

...Canyon County Controller Zach Wagoner said there isn't enough in fund balances and revenue from current property tax levies to generate enough to cover the expansion and pay bump...Rule appeared frustrated at Wagoner several times over the fact that in 2013, Wagoner advised commissioners to use up some of the reserve funds in the budget because the amount was becoming too large compared to expenses. Wagoner said the county did still have a large sum of reserve funds, but it has been eaten away by a courthouse remodel and other capital projects...



Cash Report by Fund at 12/31/15

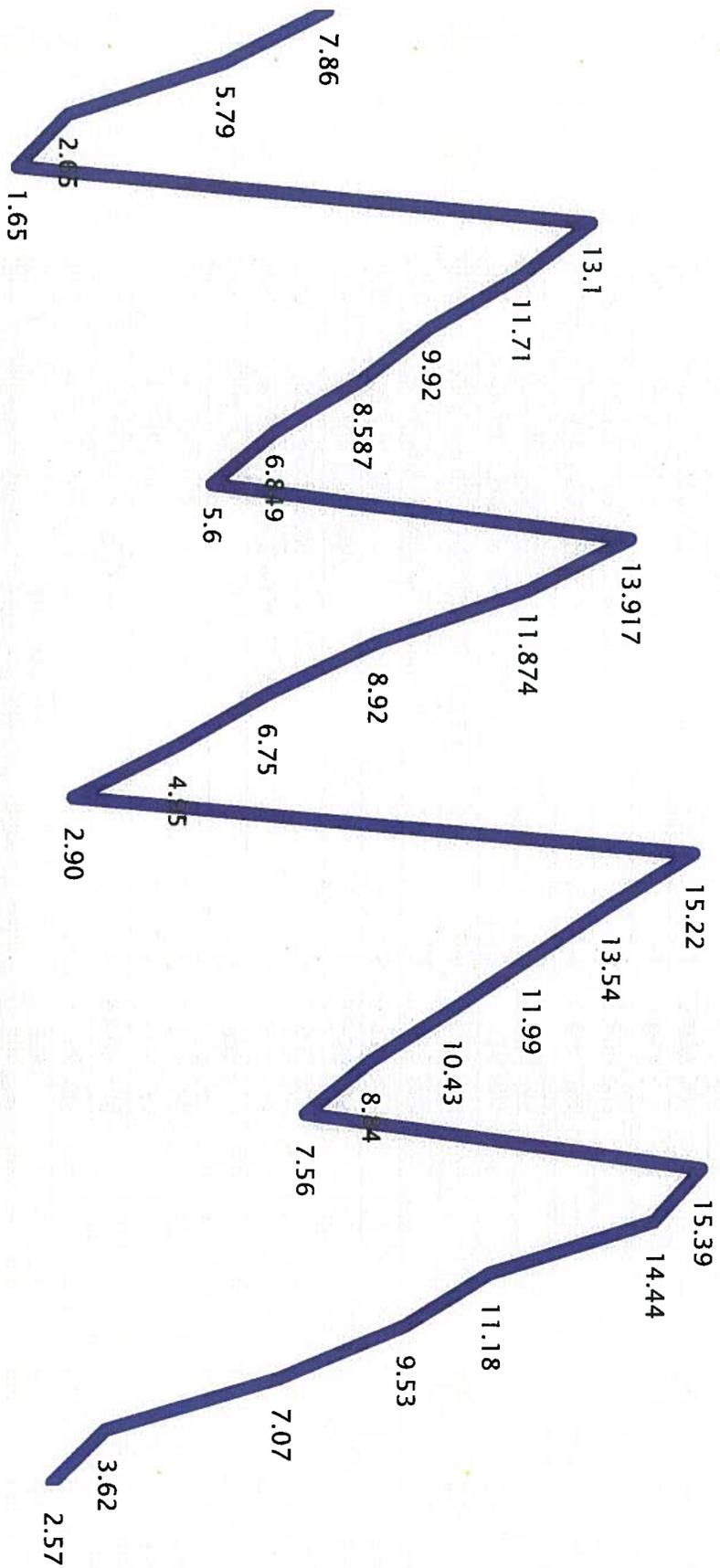
Fund	Description	Balance
001	GENERAL FUND	\$ 4,488,185
002	STREET & TRAFFIC	\$ 9,008,149
003	LIBRARY	\$ 604,154
004	CEMETERY	\$ 196,136
005	AIRPORT	\$ 1,065,858
006	PARKS & RECREATION	\$ 334,196
007	RECREATION CENTER	\$ 2,800,409
008	GOLF COURSE	\$ 1,950,659
009	911 FEES	\$ 729,310
010	FAMILY JUSTICE CENTER	\$ 131,330
020	NAMPA DEVELOPMENT CORP	\$ 5,052,653
021	DOWNTOWN RENEWAL	\$ 136,807
022	CIVIC CENTER	\$ 260,222
023	IDAHO CENTER	\$ 641,298
024	DEVELOPMENT SERVICES	\$ 2,699,995
025	WATER	\$ 6,643,271
026	WASTEWATER	\$ 22,027,205
028	BID #1	\$ 597
029	UTILITY BILLING	\$ 533,417



General Fund Cash Flow FY 2014 – Present

(in millions)

Beg. Bal.
 10/31/2013
 11/30/2013
 12/31/2013
 1/31/2014
 2/28/2014
 3/31/2014
 4/30/2014
 5/31/2014
 6/30/2014
 7/31/2014
 8/31/2014
 9/30/2014
 10/31/2014
 11/30/2014
 12/31/2014
 1/31/2015
 2/28/2015
 3/31/2015
 4/30/2015
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 9/30/2015
 10/31/2015
 11/30/2015
 12/31/2015
 1/26/2016

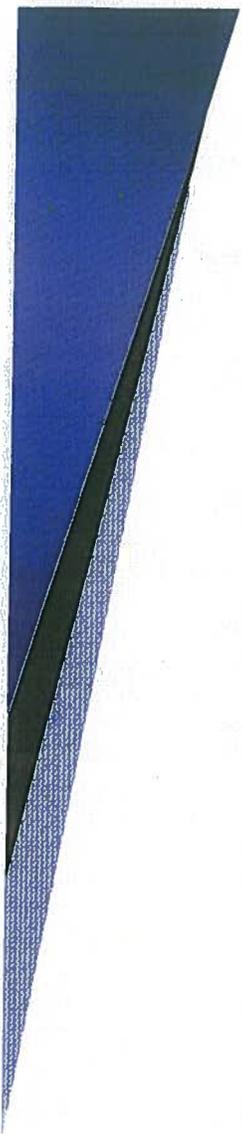


NOTE 17. SUBSEQUENT EVENTS

Subsequent to June 30, 2015, the following events occurred:

Primary Government

On July 1, 2015, the Office of the State Treasurer issued tax anticipation notes in the amount of \$500.0 million. The notes were issued to cover temporary cash flow shortfalls and to finance the State's daily operations in anticipation of certain tax revenues of the State to be collected during the fourth quarter of the 2016 fiscal year. The notes mature on June 30, 2016.

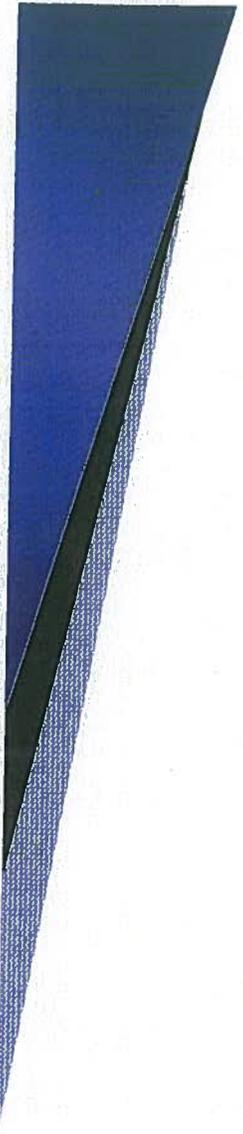


2. Financial Reports

◆ FY 2015 General Fund

General Fund	1,870,179	592,939	1,277,240
PL Liability	(255,813)	(255,813)	
Unassigned Fund Balance	1,614,366	337,126	

Police	\$270,244
Fire Operations	\$187,807
Engineering	\$173,867
Facilities	\$147,678



Retirement Statistics

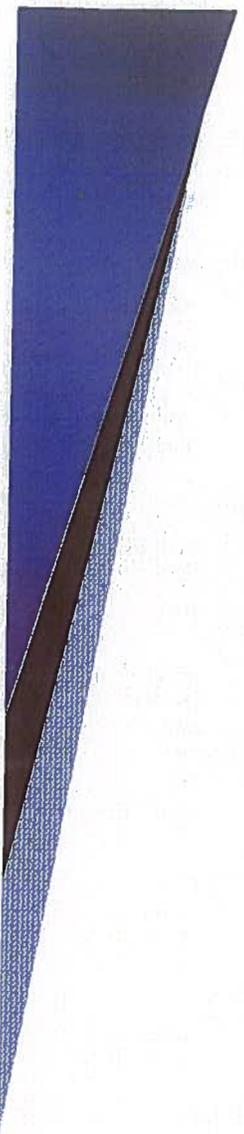
At 9/30/17 - 48 employees are eligible @ \$1.2 million

At 9/30/21 - 95 employees are eligible @ \$2.4 million

This is in the GENERAL FUND ALONE

In ALL FUNDS, including the General Fund:

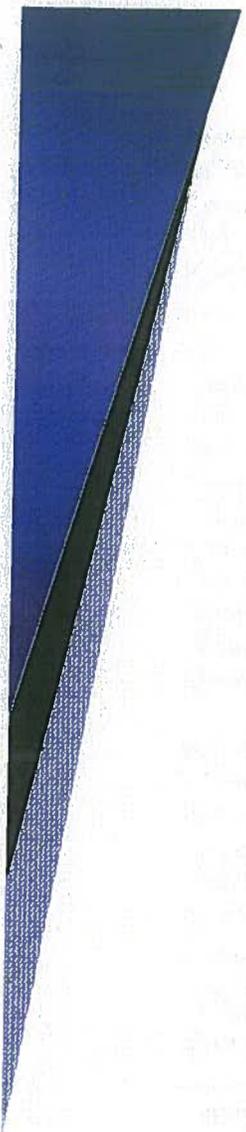
At 9/30/21 - 113 Employees (21%) are eligible @
about \$2.7 million



3) What else does the General Fund need to cover?

Let's review the Balance Sheet.

Grant Sources	9/30/2015	12/31/2015	2/9/2016
FEDERAL HUD FUND	(\$196,013)	(\$346,824)	(\$136,111)
FEDERAL EPA FUND	\$ -	(\$393,859)	\$245,687
FEDERAL DOJ FUND	(\$49,982)	(\$28,557)	(\$39,381)
LOCAL MUNICIPALITIES	(\$117,077)	(\$117,077)	(\$355,970)

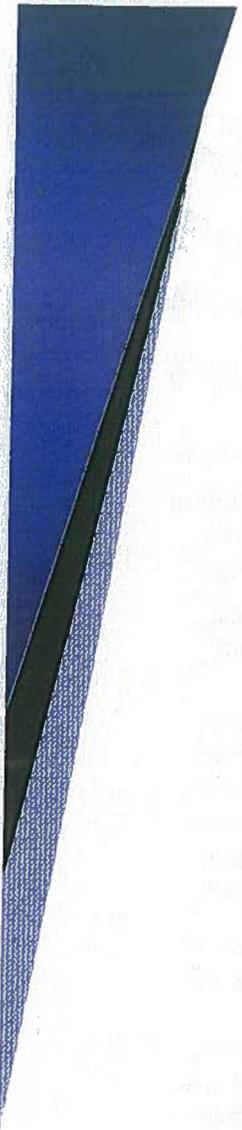


4) Enterprise/Management Software

- ▶ What is Springbrook?
- ▶ What do we use for budgeting?
- ▶ What about HR and Payroll?

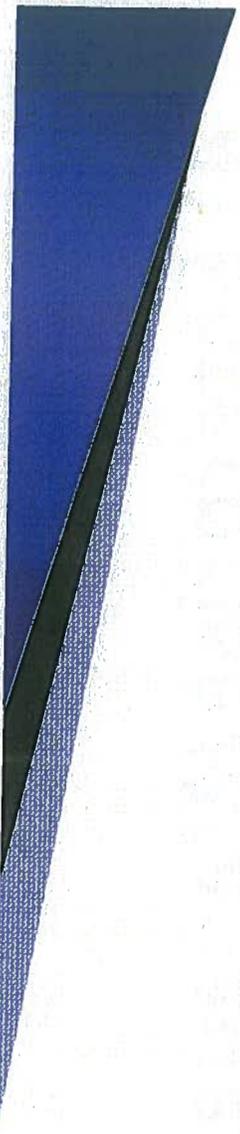
(Isn't it all about the same thing?)

NO.



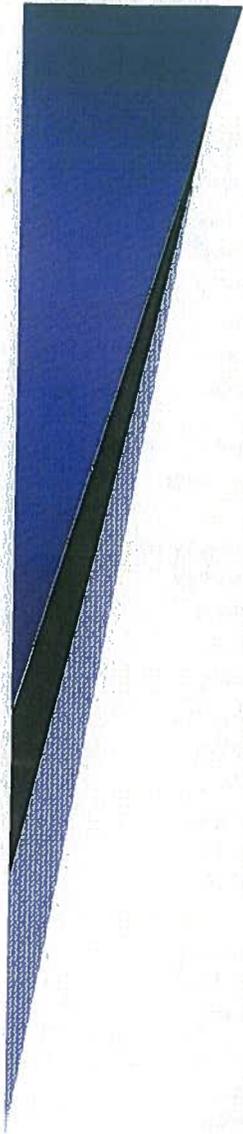
\$\$\$\$ How much did she say???

**Not sure, but we need to plan for 2-3 years
investment of probably \$800,000 per year...
maybe more...**



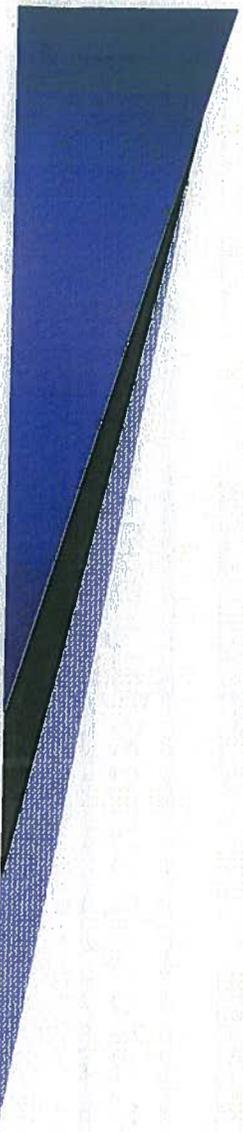
5) General Fund Projections & Property Tax Revenue Discussion

Description	FY 2016 Budget	%	FY 2017 Projected	%	FY 2018 Projected	%	FY 2019 Projected	%
GENERAL FUND								
Revenue (New Constr/Annex)	683,000		750,000 3%		725,000 2%		650,000 2%	
Property Tax Revenues	(28,727,783)	1.0%	(30,339,616)	5.6%	(31,671,409)	4.4%	(32,954,837)	4.1%
Shared Tax Revenues	(5,827,474)	4.3%	(6,089,710)	4.5%	(6,363,747)	4.5%	(6,650,116)	4.5%
Fees and Licenses Revenues	(939,000)	5.4%	(900,000)	-4.2%	(936,000)	4.0%	(973,440)	4.0%
Other Revenues	(3,582,384)	-1.2%	(3,689,856)	3.0%	(3,837,450)	4.0%	(3,875,824)	1.0%
Interfund Transfers In	(3,945,259)	15.1%	(4,024,164)	2.0%	(4,104,647)	2.0%	(4,186,740)	2.0%
Grant Revenues								
Revenue	43,021,900	2.5%	45,043,347	4.7%	46,913,253	4.2%	48,640,958	3.7%
Expense								
Salary and Wages	23,444,551	5.49%	24,184,429	3.2%	25,018,118	3.4%	25,893,752	3.5%
Taxes and Benefits	10,246,180	7.5%	10,963,805	7.0%	11,681,995	6.6%	12,207,685	4.5%
Operations & Maintenance	6,445,574	13.1%	6,638,941	3.0%	6,838,109	3.0%	7,043,253	3.0%
Capital items	526,254	107.9%	993,863	88.9%	999,608	0.6%	1,002,073	0.2%
Debt Service/PL Reserve	300,000	17.3%			-		-	
Interfund Transfers Out	2,059,341	-13.9%	2,262,308	9.9%	2,375,423	5.0%	2,494,195	5.0%
Expense	43,021,900	6.6%	45,043,346	4.7%	46,913,254	4.2%	48,640,957	3.7%
Fund Reserves (Deficits)	-		0		(0)		0	



Annual Budget Process

- ▶ Revenue Projections
- ▶ Prepare Current Personnel numbers
- ▶ Build Operational expenses and estimate capital and staffing needs
- ▶ Meetings to review above between Finance and Directors
- ▶ Prepare budget materials for Council
- ▶ Present balanced budgets to Council
- ▶ Hash it out.

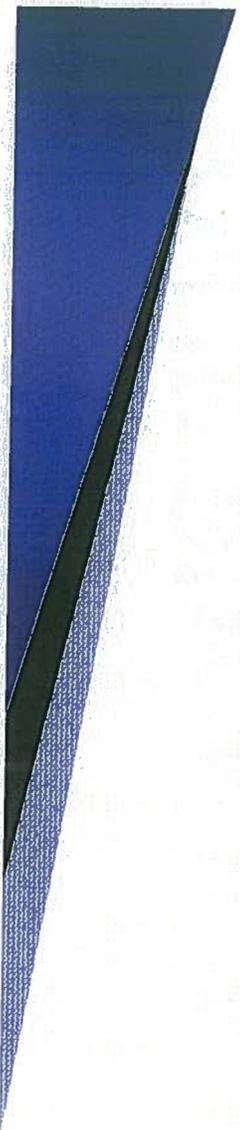


6) FY 2017 Revenue Projections

Property Tax Revenues:

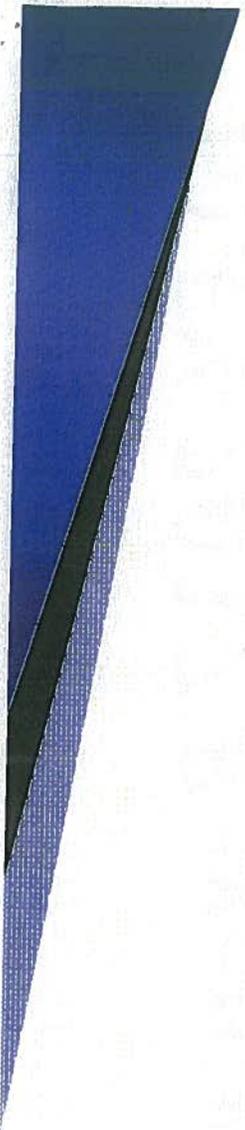
Maintain the levy rate?

Meet the need?



7) LID Discussion

- ▶ Pros and Cons
- ▶ Delinquent LIDs
- ▶ State Code
- ▶ Judicial Confirmation



Nampa Civic Center

Price Increase & Price Sheet revamp

February 10, 2016

ISSUE: Prices have not been increased in approximately 10 years placing financial pressure on employee performance, facility management, repair and the image of the facility.

SITUATION:

1. There is no clear reason or modeling formula for any current room rental price.
2. The average rental pricing in the Valley is 34 to 40 cents per foot.
 - a. NCC is priced (on average) at 16 cents per foot.
 - b. Full facility rental is currently 9 cents per foot.
3. Heavy discounting is occurring, ranging from 15% to 34%.
4. Gratuitously, approximately 23% of the ticketing has been comped on 26,000 tickets.
5. Booking capacity is running around 25% (1,012 events vs 3993 maximum).

PATH:

1. Revise room rental pricing to 19 cents per foot over the facility raising revenue stream 125%.
2. Revise the auditorium rental up 129% from \$695 to \$960 per day.
 - a. Establish a second ticketing revenue option for higher cost on key performances.
 - b. Establish a subcontract ticketing option for third party patrons.
3. Establish criteria for rentals into the contract:
 - a. Cap second room rental less 5%, 3rd room less 10% vs a 43% discount.
 - b. 100% payment when booking is \$500 or less
 - c. \$500 refundable cleaning deposit added
 - d. Full payment due 3 days prior to event changed
 - e. Reconciled balance due 30 days net
 - f. Discount (5%) on F/B above \$5,000
 - g. Non-profit patron rental rate is less 10% vs 6% to 8%
 - h. City Department rate is at cost of labor plus F/B; rental space waived.
4. Initiate a 4.5% annual price increase in 2017, 2018, 2019, 2020 to get closer to cost neutral.
5. Equipment rental rates to increase 123% to afford repair and replacement.
6. No more free tech time at \$25 to \$50 per hour for contract labor.
7. Added a 15% senior and military plus a 10% group ticket discount.

ACTION REQUESTED:

1. Approval for public hearing
2. Approval to implement new price schedule ASAP for contracting.

RENTAL SPACE PRICING REQUEST
FEB 10, 2016 (fdc)

Prices have not been increased for ~ 10 years

ROOM SELECTIONS		Prices have been arbitrarily set											
#	Commercial rent is 35 to 40 cents per foot	FULL DAY	SQ FT	PRICE PER FT	HALF DAY	HALF PER FT	OUR NEW	PER FT NEW	\$\$\$ Δ	% Change			
187	Banquet North	340	2400	0.14	225	0.09	480	0.200	140	141%			
	Banquet Central	340	2340	0.15	225	0.10	468	0.200	128	138%			
	Banquet South	340	2340	0.15	225	0.10	468	0.200	128	138%			
77	Lobby	525	4056	0.13	420	0.10	649	0.160	124	124%			
	Exhibit Hallway	1	2000	0.00	1	0.00	200	0.100	199	add			
220	Casler North	135	675	0.20	100	0.15	135	0.200	0	100%			
	Casler South	135	675	0.20	150	0.22	135	0.200	0	100%			
164	HF North	85	450	0.19	65	0.14	90	0.200	5	106%			
	HF South	135	640	0.21	100	0.16	128	0.200	-7	95%			
11	The Calliope Garden	235	4500	0.05	170	0.04	270	0.060	35	115%			
132	Union Pacific Executive Board Room	130	600	0.22	90	0.15	150	0.250	20	115%			
91	Keithly Room	105	600	0.18	75	0.13	X	X	X	delete			
	Ferdinand Room	65	209	0.31	55	0.26	52	0.250	-13	80%			
	PRICE INDEX	2571		0.16			3225	0.19		125%			
12	Full center rental (all rentable spaces)	1695	19185	0.09	1901	0.10	2897	0.151		171%			

2015 CAPACITY BENCHMARK: (1012 events of 3993 possibles) or 25%
 Actual posted prices will be rounded up to the next \$5.00

CRITERIA: DISCOUNT & TERMS

- 1 **Half day rent is less 20% (0800 to 1400) or (1600 to 2400)**
 * Room discounts previously ranged from 15% to 32%..
 * Full facility discount previously 44% vs standard room rate...
- 2 **2nd room less 5%, 3rd room less 10%, full facility less 10% .**
- 3 **No heavy discounts for full facility rental.**
- 4 **No half day rental for auditorium**
- 5 **Non profit rental price less 10% on rooms only**
 * Non-profit discount was a 6% - 8% discount.
- 6 **Additional 5% room discount on F/B orders above \$5,000**

7	Initiate an annual 4.5% price increase in 2017 ...
	<i>* Balance to market and rental conditions and volume striving for cost neutral</i>
8	100% paid @ booking when \$500 or less on any contract
9	Paid in full 3 days prior to event
10	Reconciled balance due in 30 days

THEATER PRICING REQUEST

FEB 10, 2016 (fdc)

Prices not been increased for ~ 10 years

Prices have been arbitrarily set

	AUDITORIUM: NCC EVENT (2,800 ft sq)	FULL	SEAT	NEW	SEAT	
130	Auditorium w/MIMs, change rooms, screens, rigging, etc.	695	1.09	960	1.50	138%
	Auditorium rehearsal (1/2 DAY)	450	0.70	512	0.80	114%
	PRICE INDEX	1145		1472		129%
2	OR SECOND TICKET OPTION IN LIEU OF RENT					
	EX: TICKET FEE @ \$2.00 base (\$9600 venue)			1280	2.00	
	+ Credit card fee per ticket on 640 tickets			288	0.03	
	+ mailing fee per ticket on 640 tickets			128	0.20	
	+ tax (6%) On \$15 ticket average on 640 tickets			576	0.06	
	PRICED OPTION			2272	2.29	198%
+	OPTIONAL Marketing w/email blasts per 640 tickets sold			480	0.75	
3	SUBCONTRACT CLIENT TICKETING OPTION					
	Facility TICKET FEE \$2.00 base (\$9600 venue)			960	1.50	
	+ Credit card fee per ticket on 640 tickets			288	0.03	
	+ mailing fee per ticket on 640 tickets			128	0.20	
	+ tax (6%) On \$15 ticket average on 640 tickets			576	0.06	
	Marketing w/email blasts per 640 tickets sold			480	0.75	ADD
+	One time set up fee of \$250					
+	Optional charge up to 25% of a higher ticket price					
	PRICED SERVICE			2432	2.54	NEW

Criteria

>	Other venues run around \$3.50 to \$5.50 per seat	
>	Other venues can run 15 to 18% take on a higher ticket price	
1	640 seats x \$15.00 (average price per ticket)	
2	Seat ticket fees enabled for independent events	
3	Ticketing service provided as an option	
4	Senior ticket discount (15%) age 65 and older	
5	Military ticket discount (15%)	
6	Group bulk discount (10 tickets or more) 10%	

EQUIPMENT PRICING REQUEST		Replacement/repair costs figured			
FEB 10, 2016 (Jdc)					
FLOOR & EQUIPMENT RENTALS			NEW PRICE	DOLLAR Δ	
Seating set up (optional):		Price			
1	Linen per table	3.5	4	0.50	114%
2	Black chair covers	3	4	1.00	133%
3	Black chair covers w/silver sash	4	5	1.00	125%
4	Coat racks	0	0	0.00	0%
Structural Equipment needed:					
5	Staging (6 x 8 feet) (3 stage risers are included)	0	0	0.00	0%
6	Additional risers needed (each)	20	35	15.00	175%
Site & Property					
7	Security (\$40 per hour, as required by Center)	40	50	10.00	125%
8	Parking (Valet tip basis only)	0	0	0.00	0%
9	Early entry fee per hour per NNC Staff (before 7:00 AM)	50	50	0.00	100%
Dance Floors					
10	Standard dance floor 24x24	135	150	15.00	111%
11	Larger dance floor 30x30	235	250	15.00	106%
12	Marley Auditorium dance floor	75	125	50.00	167%
Display & Vendor Configurations					
13	Vendor space w/table, chair, waste basket	25	40	15.00	160%
14	Vendor space w/pipe & drape	50	75	25.00	150%
15	Display or registration tables	15	25	10.00	167%
Audio/Electronics					
16	NCC Wireless Internet provided free (non-secured)	0	0	0.00	0%
17	Microphones (1 podium/lectern/corded microphone)	0	0	0.00	0%
18	Additional cordless mics placed	16	25	9.00	156%
19	Portable sound system	125	150	25.00	120%
20	Phone line/conference phone hookup	35	50	15.00	143%
21	* Long distance billed to LESSEE				
22	110V/20 amp power hookup	18	20	2.00	111%
23	220V/20 amp power hookup	35	40	5.00	114%
24	Electrical taping fee per table	5	15	10.00	300%
25	Audio/Video Switch	60	60	0.00	100%

26	CD player with digital cable connection	35		0	-35.00	0%
27	iPod Adapter	10		0	-10.00	0%
28	NCC Sound/Light crew member w/manned console/hour	50		50	0.00	100%
29	NCC Sound/light crew member /hour each	25		25	0.00	100%
Pianos per performance:						
30	Yamaha Concert piano	65		150	85.00	231%
31	Baby Grand Piano	35		75	40.00	214%
32	Baby Grand Piano #2	35		75	40.00	214%
33	Upright	25		50	25.00	200%
34	Upright #2	25		50	25.00	200%
Visuals						
35	TV/Monitors or DVD player w/cart & power - each set up	55		65	10.00	118%
36	Multi-Media projector (high resolution)	90		100	10.00	111%
37	Laptop computer	75		75	0.00	100%
38	T-1 internet/computer hookup	35		35	0.00	100%
39	Dual Projection (per pair)	300		300	0.00	100%
40	AV Cart w/power and sound	0		0	0.00	0%
41	Screen large 9 x 12 foot screen each	30		40	10.00	133%
42	Screen standard 8 x 8 each	15		20	5.00	133%
43	Dry erase board	15		20	5.00	133%
44	Flipchart	15		20	5.00	133%
45	Flags (State & US Flag)	0		0	0.00	0%
PRICE INDEX		1885		2323		123%

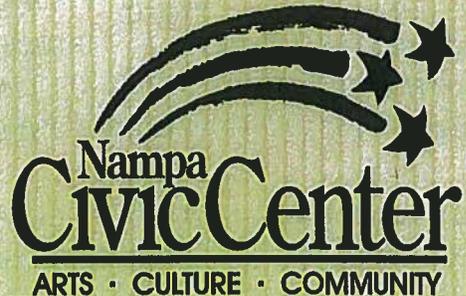
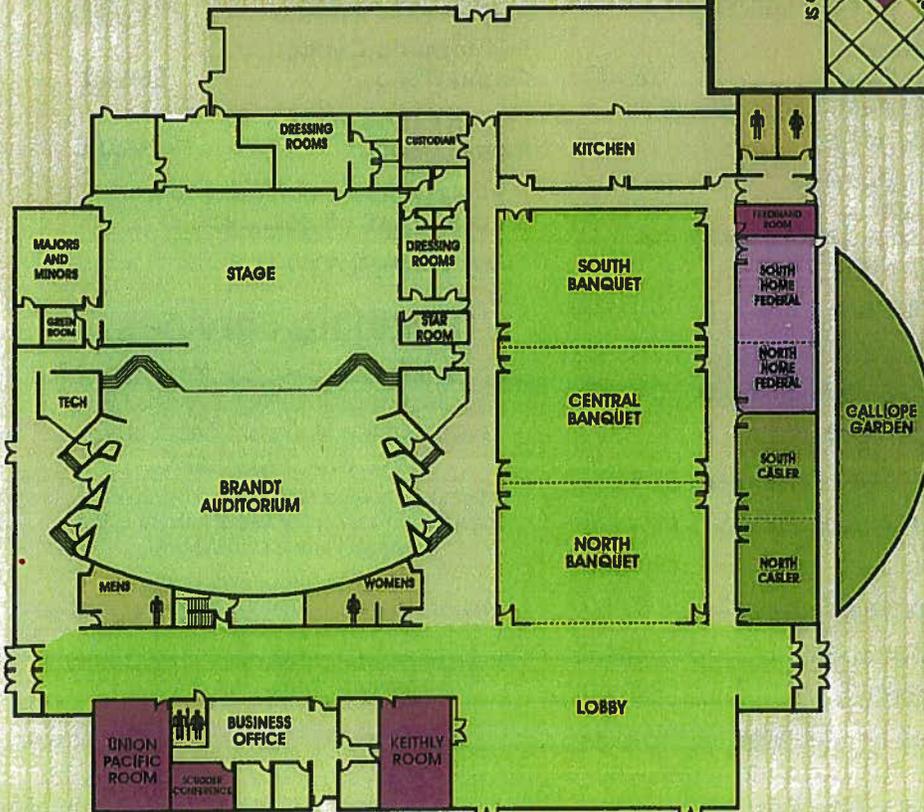
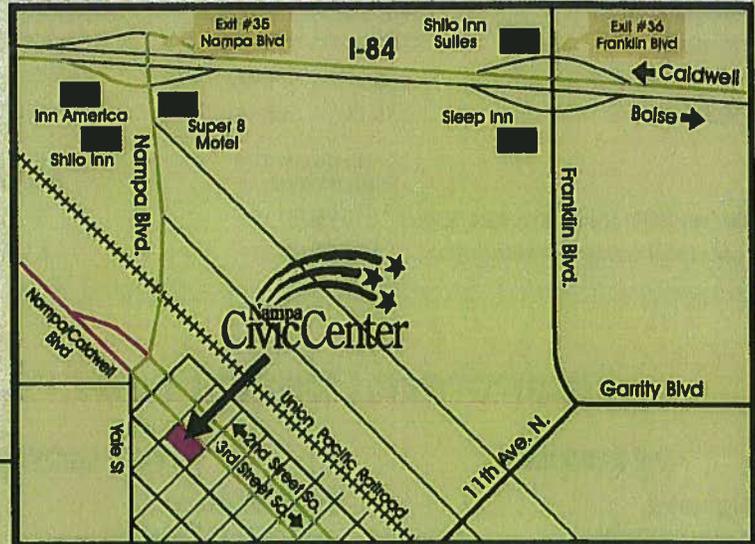
CRITERIA

- 1 **Prices have not been increased for ~ 10 years**
- 2 Tech crews are charged per rate, no free tech time

Nampa Civic Center Capacity

Name of Room	Dimensions W x D	Square Feet	Ceiling Height	Reception	Rounds	Banquet	18' Classroom	30' Classroom	Theater	Conference	U-Shape	8'x8' Booths	8'x10' Booths
Banquet & Exhibit Hall	60' x 170'	10,200	12'	1,800	610	900	500	300	1125	-	-	98	78
Lobby	78' x 52'	4056	12'	675	250	375	200	120	450	-	-	30	26
North Banquet	60' x 40'	2400	12'	375	120	175	100	60	225	-	-	23	17
Center Banquet	60' x 39'	2340	12'	375	120	175	100	60	225	-	-	23	17
South Banquet	60' x 39'	2340	12'	375	120	175	100	60	225	-	-	23	17
Exhibit Hallway	20' x 100'	2000	-	-	-	-	-	-	-	-	-	19	15
Brandt Auditorium	50' x 56'	8200	24'	-	-	-	-	-	640	-	-	-	-
Majors & Minors	22' x 24'	528	9'	35	32	40	24	20	60	32	24	-	-
Casler	22.5' x 30'	1350	10'	200	64	80	60	48	120	72	56	-	-
North Casler	22.5' x 60'	675	10'	100	32	40	30	24	50	32	24	-	-
South Casler	22.5' x 60'	675	10'	100	32	40	30	24	50	32	24	-	-
Home Federal	22.5' x 48'	1080	10'	150	56	60	50	36	90	48	36	-	-
North Home Federal	22.5' x 20'	450	10'	50	24	20	16	12	30	16	12	-	-
South Home Federal	22.5' x 20'	450	10'	32	40	32	16	12	30	16	12	-	-
Union Pacific Room	20' x 30'	600	9'	-	8	16	-	-	24	18	-	-	-
Keithly Room	20' x 30'	600	9'	40	8	12	-	-	20	10	-	-	-
Scudder Room	15' x 13'	195	9'	-	-	-	-	-	-	10	-	-	-
Ferdinand Room	9.5' x 22'	209	9.5'	-	8	8	8	8	-	-	-	-	8
Collope Garden	90' x 50'	4500	-	675	160	200	-	-	400	-	-	-	-

The City of Nampa is located in the Heart of the Treasure Valley, only a few minutes from Idaho's Capitol City of Boise. Regardless of whether your special event is for a cozy group of ten or a full banquet hall of one thousand guests, the Civic Center has a special room for your occasion. Come let us pamper you with superior service.



(208) 468-5500

info@nampaciviccenter.com

www.nampaciviccenter.com

Convention Center Rental Fees

	STANDARD RATE		COMMUNITY/NON-PROFIT RATE	
	FULL DAY	HALF DAY	FULL DAY	HALF DAY
Banquet Rooms				
1 Banquet Room	\$340.00	\$225.00	\$315.00	\$210.00
2 Banquet Rooms	\$575.00	\$395.00	\$525.00	\$365.00
3 Banquet Rooms	\$695.00	\$495.00	\$650.00	\$465.00
Lobby				
Lobby only	\$525.00	\$420.00	\$495.00	\$400.00
Lobby with 1 banquet	\$695.00	\$550.00	\$675.00	\$520.00
Lobby with 2 banquet	\$795.00	\$605.00	\$760.00	\$575.00
Lobby with 3 banquet	\$850.00	\$620.00	\$800.00	\$595.00
Casler Room				
One	\$135.00	\$100.00	\$125.00	\$95.00
Combined	\$175.00	\$150.00	\$175.00	\$140.00
Home Federal Room				
North	\$85.00	\$65.00	\$80.00	\$60.00
South	\$135.00	\$100.00	\$125.00	\$95.00
Combined	\$175.00	\$145.00	\$170.00	\$135.00
Calliope Garden	\$235.00	\$170.00	\$225.00	\$155.00
Union Pacific Room	\$130.00	\$90.00	\$125.00	\$85.00
Keithly Room	\$105.00	\$75.00	\$100.00	\$70.00
Office Conference Room	\$65.00	\$55.00	\$60.00	\$50.00
Ferdinand Room	\$65.00	\$55.00	\$60.00	\$50.00

	STANDARD RATE FULL DAY ONLY	COMMUNITY/NON-PROFIT RATE FULL DAY ONLY
Full Center rental including auditorium	\$1695.00	\$1595.00
Full Center rental without auditorium	\$1275.00	\$1195.00

Equipment Rental Fees

AV EQUIPMENT	TRADE SHOW
Microphones (wireless or corded)	Vendor Space w/o Pipe & Drape (Includes skirted table, chairs, trash can and power)
\$16.00	\$25.00
Multi-Media Projector	Vendor Space with Pipe & Drape (Includes skirted table, chairs, trash can and power)
\$90.00	\$50.00
Large Screen (9 x 12)	Display Tables
\$30.00	\$15.00
VCR & Monitor	110v/20amp power hookup
\$16.00	\$18.00
Phone Lines, first each additional (long distance not included)	220v/20amp power hookup
\$35.00 \$150.00	\$35.00
Overhead Projector & Screen	MISC
\$10.00	Clean Up Fee (Food Shows) (standard cleanup included in rental)
Flip Chart	\$150.00
\$15.00	Dance Floor
Laptop	\$135.00
\$75.00	Linen Charge Per Table
Portable Sound System	\$3.50
\$125.00	*Upright Piano
Tech Labor (Basic Tech)	\$25.00
\$25.00	*Grand Piano
T-1 Internet Connection	\$35.00
\$35.00	\$35.00
Dual Projection	
\$300.00	
High Resolution Projector	
\$175.00	

* Tuning not included

Auditorium Rental Fees

FULL DAY*

Standard Rate \$695.00
or \$1 per ticket or 15% of Gross (whichever is greatest)

Non-Profit/Community Rate \$650.00

*Full Day auditorium rental includes lead Theater Technician for up to 10 hours. \$25 per hour for each additional hour.

HALF DAY*

Standard Rate \$485.00
or \$1 per ticket or 15% of Gross (whichever is greatest)

Non-Profit/Community Rate \$460.00

*Half Day auditorium rental includes lead Theater Technician for up to 6 hours. \$25 per hour for each additional hour.

LABOR FEES

Lead Theater Technician: \$25 per each additional hour

(Included in rental: 6hrs Half Day/10hrs Full Day)

Audio Technician: \$25 per hour

Audio Technician required. Can be waived if rental customer has independent qualified Audio Technician. Subject to advance approval by Civic Center.

Additional Theater Technicians: \$25 per hour

(Stage manager, spot light operators, carpenters, etc.)

ADDITIONAL FEES

Marley Dance Floor \$75.00

9 Ft Yamaha Concert Grand Piano \$65.00

***6 Ft Yamaha Baby Grand Piano \$35.00**

4 wireless mics included. \$35 per mic for additional wireless mics.

* Does not include tuning.

Ticketing Services

The Nampa Civic Center offers professional ticketing services for events at the Nampa Civic Center or at your own venue.

Offering 24 hours a day 7 days a week online ticketing, phone and orders at the box office Monday-Friday from 8AM-5PM.

Real Time Seat Selection at www.nampaciviccenter.com. (Pick your exact seat on-line)

Tickets by phone (208) 468-5555 (Civic Center) Monday - Friday 8AM-5PM