

COMPREHENSIVE ANNUAL FINANCIAL REPORT



City of Nampa, Idaho

for

**Fiscal Year Ended
September 30, 2015**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

CITY OF NAMPA, IDAHO

Fiscal Year Ended September 30, 2015

**Submitted by: Department of Finance, City of Nampa
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CITY OF NAMPA, IDAHO

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March 7, 2016

Honorable Members of the City Council and Citizens of the City of Nampa, Idaho

In response to the requirements of Idaho Code Section 50-1010, the *Comprehensive Annual Financial Report of the City of Nampa, Idaho (CAFR)* for the fiscal year ended September 30, 2015, is submitted for your information and review. This report is the result of the cooperative efforts between Eide Bailly LLP, independent auditors, and the City of Nampa Finance Department. Even though the effort was cooperative, the City acknowledges and accepts responsibility for the accuracy and completeness of the data presented. To the best of our knowledge, we believe that the information in this report is accurate in all material aspects and presented in a manner designed to set forth the financial position and results of operations for the City. We further believe that all disclosures necessary to enable the reader to gain a reasonable understanding of the City's financial affairs have been included.

GAAP requires that management provide a discussion and analysis report (MD&A) to accompany the financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it and with the notes to the financial statements. The City's MD&A immediately follows the Independent Auditor's Report.

FINANCIAL REPORTING ENTITY AND SERVICES

The City of Nampa (the City) accepts its responsibility for financial accountability throughout each fiscal year. To assist the City in achieving the highest level of financial accountability, separate funds have been established in response to specific activities and services. This report includes information on the financial performance of the City as a whole (i.e. City-wide statements) and also for each major fund type including Governmental Funds and Proprietary Funds (i.e. Fund statements). A description of each fund type is provided in the financial sections of the CAFR.

The City provides a range of municipal services and facilities that include public safety, parks and recreation, library, culture and entertainment, cemetery, airport, community development, planning and zoning, building safety and inspection, street maintenance, water, and sewer and sanitation.

INTERNAL CONTROLS

The City's accounting records are maintained on a modified accrual basis, with the revenues being recorded when *available and measurable* and expenditures being recorded when the *services or goods are received and the liabilities are incurred*. Accounting records for the City's utilities and other enterprise funds are maintained on the accrual basis.

The City has developed an accounting system that is continually evaluated to assure the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance in two areas: 1) safeguarding assets against loss from unauthorized use or disposition and 2) reliability of financial records and convenient access for preparing financial statements and maintaining accountability.

The concept of reasonable assurance adopted by the City of Nampa recognizes that a) the evaluation of cost and benefit requires estimates and judgments by management and b) that the cost of the control should not exceed the benefits likely to be derived. Every effort is made to evaluate all internal controls against these criteria. It is our belief that the City's internal accounting controls adequately safeguard the City's assets and also provides reasonable assurance of properly recorded financial transactions. Cost centers are monitored within the City budget by both revenue and expenditure categories. In addition, while individual department and division heads are responsible for their budgets, the total budget is monitored by the Finance Department with quarterly updates to the City Council. Council also receives monthly cash reports compared with fund balances to be informed regarding overall cash flow and specific needs within each fund. This allows the fiduciary body to monitor the effectiveness of the City's fund balance policy.

BUDGET PROCESS

The City of Nampa is a municipal corporation governed by an elected mayor and six-member council. As required by Idaho Code Section 50-1002, the City Council shall, prior to passing the annual appropriation ordinance, prepare a budget estimating the revenues and expenditures for the ensuing fiscal year. After proper publication, a public hearing is held for any interested person to appear and show cause why such proposed budget should or should not be adopted.

City Council may amend the budget during the fiscal year by following the same procedure as used in adopting the original appropriation ordinance. However, in order to amend the budget to a greater amount than originally adopted, additional revenue must accrue to the City equal to the proposed expenditures.

ECONOMIC CONDITIONS

A sustained economic recovery is clearly evident in Nampa. Two hospitals are each investing \$80-\$100 million in new construction and jobs here. We continue to see growth in manufacturing both with existing companies expanding and the recruitment of new companies. Heartland RV will invest approximately \$12 Million and create 396 new jobs over a five year ramp up. Best Western Plus will invest \$6 Million and create an anchor site next to the Civic Center and represents the first hotel development in downtown in more than two decades. Mother Earth Brew Company will invest \$2 Million in a new facility in Nampa generating 75-100 new jobs. The facility will serve the entire northwest region and at full production will be the largest craft brewer in Idaho. Existing Nampa companies also expanded in 2015. ON Semiconductor added 30 full-time employees and 18 contractors this year. CapEd spent \$6 Million in construction by the end of 2015 and in 2016 will spend an additional \$6 Million at their site.

Woodgrain Millwork invested \$4 Million in their facility to construct a new building and purchased equipment to enhance the efficiencies at the Nampa facility to retain the site and over 200 jobs.

There are challenges to economic development. Wages continue to be significantly lower in Nampa and Canyon County compared to the neighboring opportunities in Ada County. However, we are beginning to see upward pressure on wages with some of the major employers in the City reporting that they have increased the starting wages for positions in 2015. The January unemployment rate for the Boise Metro is 3.9% but the rate for Nampa only is 5.1%. Businesses have difficulty finding skilled and qualified employees for open positions. Within the adult population 25 and older, only 17.4% have a bachelor's degree or higher. This creates a challenge when seeking to recruit companies with skilled higher-wage positions. It also makes it more difficult for existing firms to recruit and hire for degreed positions.

The levy rate decreased by 1.7% in the City as a result of increased assessed values in the past year. Median listing price for homes in Nampa is about \$157,500, an increase of 5.1% over last year. New subdivisions are being developed, as established ones with empty lots are being filled in with homes.

LONG-TERM FINANCIAL PLANNING

The City is taking a hard look to determine how much cash is preferred for investment prior to using low interest long-term debt. There are several infrastructure capital needs that could climb to decades of debt. Yet without significant planning and investment, the lack of core services of clean water and a sewer system for residential and industrial users quickly become national news that makes recovery difficult. Nampa has had two years of a decreasing levy rate and a steadily growing economy. City leaders recognize the challenge to prioritize investment in capital maintenance, primarily via cash for non-enterprise investments and via a combination of cash and debt financing for large capital infrastructure for enterprises.

Nampa must draw and keep businesses, needs a strong employee base, and requires an attractive community for families to live, work and play in order to grow towards a successful future. That requires an investment in parks and green space, which is competition for long-deferred capital maintenance items. City leaders have committed resources to the development of new parks and renewed playgrounds. Creative financing includes donations, grants with matching funds from franchise fees along with impact fees that have all been used for park and pathway development.

It is also important to recognize that core government services must be maintained as well as grow with the community and therefore will also require investment. Funding in the short term must be divided among these core services and the most critical capital needs to keep citizens confident and satisfied in the stewardship of their community.

RELEVANT FINANCIAL POLICIES

As a result of the City of Nampa's aggressive refusal to use reserves for operations coupled with tight management of department budgets, the General Fund ended FY 2015 by adding to reserves for the fourth consecutive year. The City currently complies with its own fund balance policy of maintaining 25% of annual expenditures in reserve for cash flow and emergent purposes. At its lowest point in FY 2015, the General Fund used all but \$1.7 million of its cash reserves for cash flow prior to the receipt of semi-annual tax payments, an indicator of the need to preserve the fund balance. Increasing assessed values have allowed an increase in the property tax budgets without an increase in the levy rate. Management is emphasizing that gradual increases in taxation provides a more stable economic environment rather than periodic and more dramatic increases.

MAJOR INITIATIVES

Within city government we are seeking to remain a competitive employer in order to attract and retain the kind of employees that are important for quality services to citizens. We are also investing in technology to gain efficiency and meet expectation of citizens. Investment in infrastructure is becoming imperative in order to avoid emergencies that interrupt critical services. Maintaining the levy rate and addressing these issues is the challenge.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Nampa for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2014. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

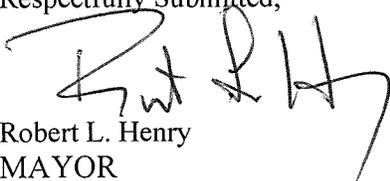
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Nampa has received a Certificate of Achievement for the last thirty-four consecutive years. We believe our current report continues to conform to the program requirements for this prestigious award and we are therefore, submitting it to the GFOA.

ACKNOWLEDGEMENT

The preparation of this report could not be accomplished without the capable services of the City's financial staff, the professional services of Eide Bailly LLP, and the cooperation of several other city, county, and state agencies. It is a privilege to work with such capable people whose pride in their work and commitment to quality should inspire confidence in the City's financial operations by the citizens of Nampa. We also greatly appreciate the support and guidance of the City Council in planning and conducting the financial affairs of the City in a responsible and progressive manner.

Respectfully Submitted,


Robert L. Henry
MAYOR


Vikki Chandler
FINANCE DIRECTOR



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

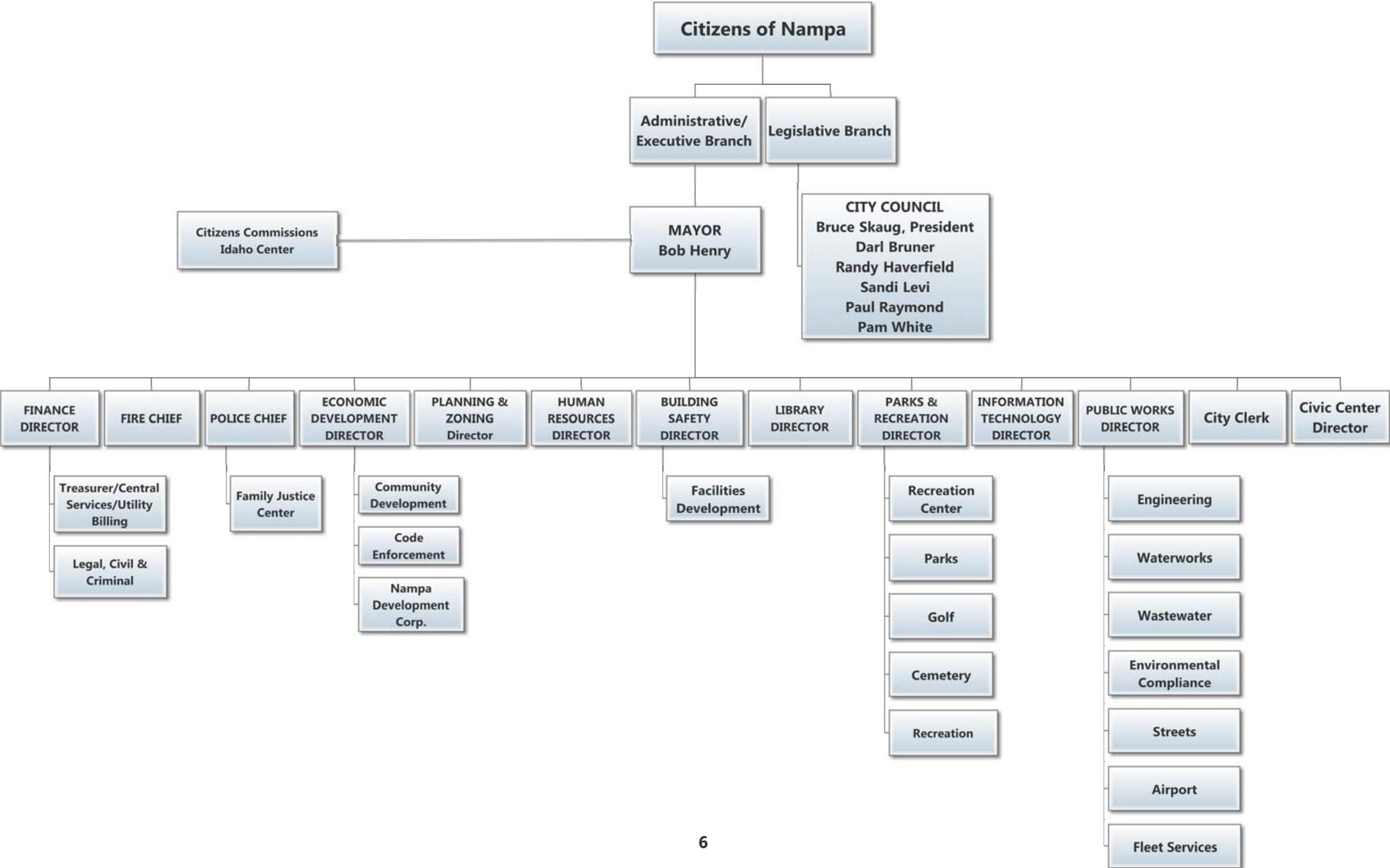
**City of Nampa
Idaho**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO

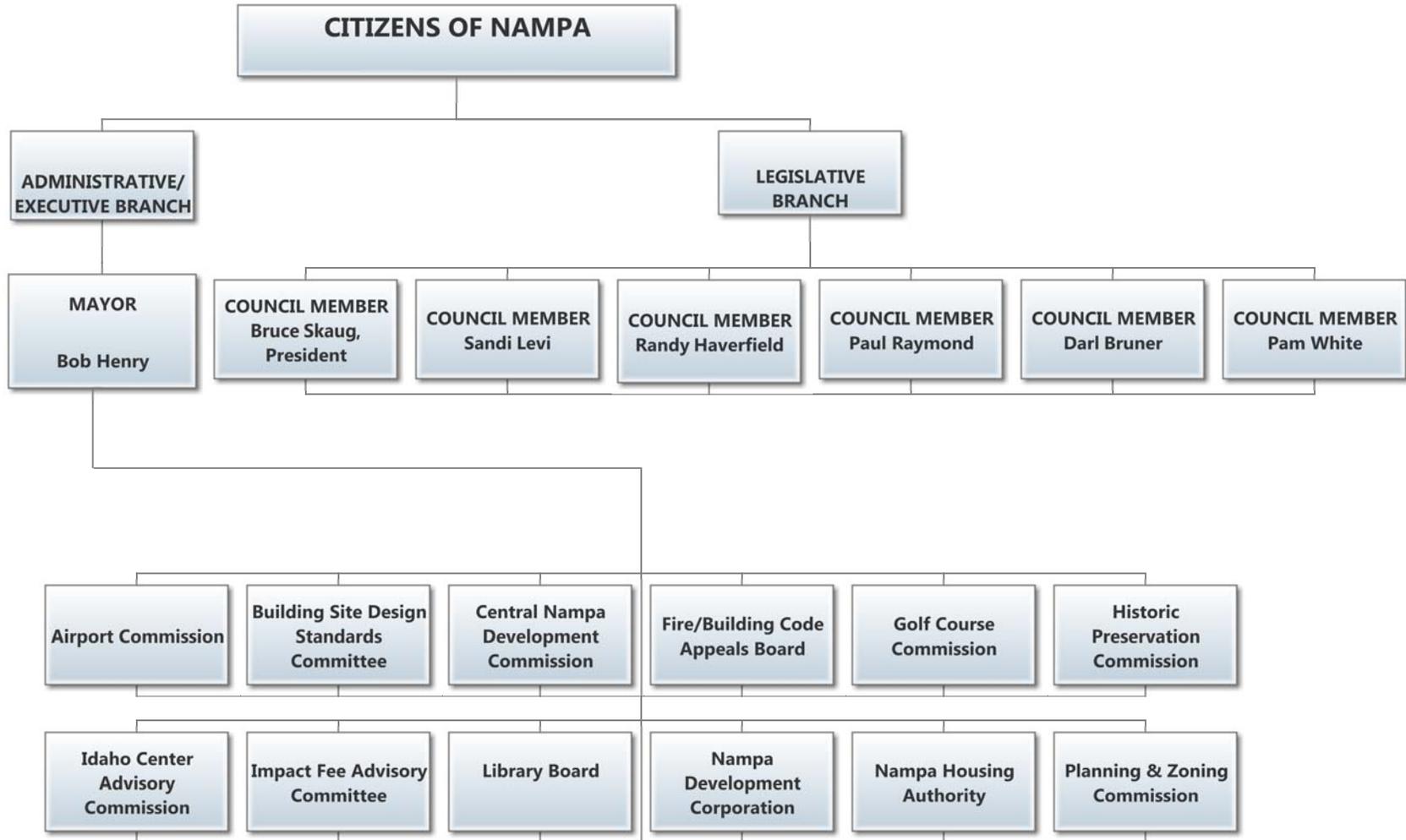
**City of Nampa
Organizational Chart
January 4, 2016**



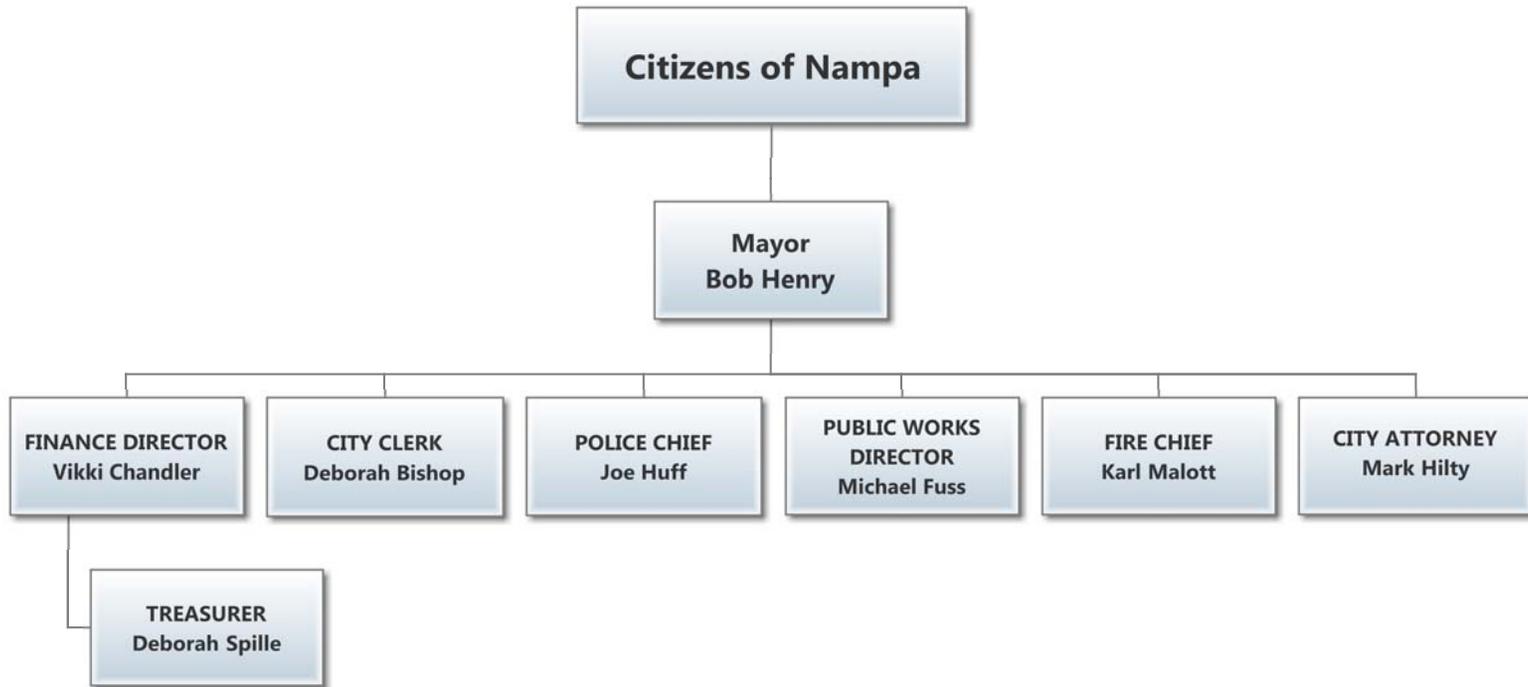
Elected Officials and Appointed Citizen Commissions

City of Nampa, Idaho

January 4, 2016



**Mayoral Appointments
City of Nampa
January 4, 2016**





Independent Auditor's Report

Honorable Mayor, Members of the City Council
and Finance Director
City of Nampa, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nampa, Idaho (the City), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nampa, Idaho, as of September 30, 2015, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As described in Note 1 and Note 15 to the financial statements, the City adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of the net position as of October 1, 2014. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedules of employer's share of net pension liability and employer contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Nampa, Idaho's financial statements. The introductory section, the combining statements of the nonmajor governmental funds and the internal service funds, the individual fund schedules of revenues, expenditures, and changes in fund balance-budget and actual for nonmajor governmental funds, and the statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

The combining statements, the individual fund schedules, and the schedule of federal expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the combining statements, the individual fund schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 25, 2016, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
February 25, 2016

City of Nampa, Idaho
Management's Discussion and Analysis
September 30, 2015

This discussion and analysis is provided by management in accordance with Governmental Accounting Standards Board (GASB) requirements to assist the reader in identifying and reviewing key issues and financial activity for the fiscal year ended September 30, 2015. Since this discussion and analysis focuses on the current fiscal year's activities and is a summary analysis, the reader is encouraged to review the financial statements which follow this section and the letter of transmittal which precedes this section, to acquire the full information contained in this report.

Financial Highlights

- ❑ Assets and deferred outflows of resources of the City of Nampa, Idaho (City) exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2015 by \$397.9 million (net position). Of this amount, \$334.7 million is invested in capital assets (net of debt), \$11.3 million is restricted, and \$51.9 million is unrestricted net position.
- ❑ The City's total net position increased by \$16.4 million in fiscal year 2015. The governmental net position increased by \$9.8 million while the business-type activities net position increased by \$6.6 million. The governmental increase is due to adjusted expenses for the Firefighter Retirement Fund (FRF) with the application of GASB 68, a decrease in the funding requirement for firefighters pension, a decrease in Streets expense and interest expense. Increased revenue in Sales tax and Other Governmental coupled with these decreased expenses added to the governmental net position. The increase in business-type activities was driven by increases in charges for services coupled with decreased expense, adding to the net position.
- ❑ At fiscal year close, the City's governmental funds reported a combined ending fund balance of \$44.9 million, an increase of \$3.2 million compared with the prior year. Approximately \$11.7 million, or 26.1%, of the fund balance is unassigned and available for ongoing obligations to citizens and creditors.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The financial statements in this report focus on both the City as a whole (government-wide) and on the major individual funds. Viewing governmental activity both as a whole and by individual major fund gives the reader a broader perspective, increases the City's accountability, and provides a fuller picture of the financial health and activities of the City.

The City's basic financial statements are composed of three parts: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to more closely parallel the reporting used in private-sector businesses, in that all governmental and business-type activities are reported using the same basis of accounting (accrual), and that the statements include a total column to provide information on the City as a whole. These statements should better answer the question "As a whole, is the City financially better off or worse off than it was a year ago?"

The Statement of Net Position provides information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference being reported as net position. Historical trending of the City's

City of Nampa, Idaho
Management's Discussion and Analysis
September 30, 2015

net position can provide a useful indicator as to whether the financial position of the City is improving or deteriorating.

The Statement of Activities provides information showing changes made to the City's net position during fiscal year 2015. Financial activity shown on this statement is reported on an accrual basis (at the time the underlying event causing the change occurs, rather than at the time the cash flows happen). Thus revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Fund Financial Statements

The fund financial statements are similar to the financial statements presented before implementation of GASB Statement 34 with the exception that the focus is on major funds, as opposed to the previous focus on fund types.

A fund is a self-balancing set of accounts that is used to keep track of specific revenues and expenditures related to certain activities or objectives. All of the funds of the City can be divided into two categories: Governmental funds and Proprietary funds.

Governmental funds

Governmental funds use *modified accrual accounting*, which measures current economic resources and focuses on changes to the current financial resources. This information can be useful in evaluating a government's short term financial needs.

The City maintains four fund types within the Governmental fund group: the General fund, Special Revenue funds, Debt Service funds, and Capital Projects funds. The City maintains one General fund, 12 Special Revenue funds (911 Fees, Airport, Cemetery, Civic Center, Electric Franchise Fees, Grants and Contracts, Golf Course, Idaho Center, Library, Parks & Recreation, Recreation Center, Streets), two Debt Service funds, two Capital Projects funds, and one blended component unit shown as a Special Revenue fund. In the Governmental fund statements, the General fund, Nampa Development Corporation (NDC), Streets fund, and the Local Improvement Districts fund are shown separately as major funds with all other governmental funds being aggregated. Individual fund information is presented in the combining statements beginning on page 76.

Proprietary funds

Proprietary funds use *full accrual accounting*, which measures total economic resources and focuses on changes to all economic resources. This accounting basis is similar to the accounting used in private-sector business and is used to account for business-type activities. This information is useful in evaluating a fund's net economic resources.

There are two fund types contained within the Proprietary fund group: Enterprise funds and Internal Service funds. The City maintains four Enterprise funds (Water, Sewer, Sanitation, and Development Services) and four Internal Service funds (Utility Billing, Unemployment Compensation, Workers Compensation, and Wellness). The Proprietary fund statements present Water, Sewer, and Sanitation as major funds. The Internal Service funds are combined into a single aggregate presentation on the proprietary fund financial statements. Combining statements for the internal service funds are provided elsewhere in this report.

Notes to the Financial Statements and Other Information

The notes provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements. The notes to financial statements start on page 39.

City of Nampa, Idaho
Management's Discussion and Analysis
September 30, 2015

Government-wide Financial Analysis

As noted earlier, net position over time can serve as a useful indicator of changes in an entity's financial position. As of September 30, 2015, the City had a positive net position of \$397.9 million. By far the largest portion of the City's net position at 84.1% reflects its investment in capital assets, less any related outstanding debt used to acquire those assets. These assets include buildings, land, equipment, infrastructure, and intangibles. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

The following Table 1 reflects the condensed FY14 and FY15 Statement of Net Position. Prior year data is presented for comparison purposes.

Table 1
Statements of Net Position
as of September 30, 2014 and 2015

	FY 2014, as restated			FY 2015		
	Govern- mental Activities	Business- Type Activities	Total	Govern- mental Activities	Business- Type Activities	Total
Current and other assets	\$ 100,794,356	\$ 33,579,652	\$ 134,374,008	\$ 103,777,643	\$ 37,740,226	\$ 141,517,869
Capital assets	276,937,770	110,230,366	387,168,136	276,962,851	116,193,592	393,156,443
Total assets	<u>377,732,126</u>	<u>143,810,018</u>	<u>521,542,144</u>	<u>380,740,494</u>	<u>153,933,818</u>	<u>534,674,312</u>
Deferred outflows of resources	3,499,548	171,907	3,671,455	8,658,606	750,440	9,409,046
Current liabilities	8,035,851	3,183,411	11,219,262	5,168,530	4,817,964	9,986,494
Long-term liabilities	75,999,911	4,813,300	80,813,211	77,672,811	7,491,009	85,163,820
Total liabilities	<u>84,035,762</u>	<u>7,996,711</u>	<u>92,032,473</u>	<u>82,841,341</u>	<u>12,308,973</u>	<u>95,150,314</u>
Deferred inflows of resources	50,408,488	1,275,574	51,684,062	49,943,437	1,086,231	51,029,668
Net position:						
Net investment in capital assets	221,272,833	106,802,367	328,075,200	223,976,841	110,758,594	334,735,435
Restricted	10,445,750	-	10,445,750	11,276,394	-	11,276,394
Unrestricted	15,068,841	27,907,273	42,976,114	21,361,087	30,530,460	51,891,547
Total net position	<u>\$ 246,787,424</u>	<u>\$ 134,709,640</u>	<u>\$ 381,497,064</u>	<u>\$ 256,614,322</u>	<u>\$ 141,289,054</u>	<u>\$ 397,903,376</u>

For the purpose of debt retirement, \$4.1 million of the City's net position has been restricted for debt service. The balance of restricted net position comprises \$5.0 million for Development Impact Fee Capital Projects, \$0.8 million for 911 Emergency Services, and \$1.4 million for NDC Bond Revenue Allocation Fund, for a total of \$11.3 million in Restricted net position. The balance of \$51.9 million or 13.0% of total net position is available to fund the City's ongoing obligations to citizens and creditors. Also, the City implemented GASB Statement 68 this year. With the new reporting change, the City is allocated its proportionate share of the Public Employee Retirement System of Idaho Base Plan and Firefighters' Retirement Fund net pension asset/liability, deferred outflows of resources, deferred inflows of resources, and pension expense. A restatement to record the effects of the new reporting guidance decreased beginning net position by \$15,895,743. Decisions regarding the allocations

City of Nampa, Idaho
Management's Discussion and Analysis
September 30, 2015

are made by the administrators of the pension plan, not by the City's management. In FY14 and FY15, the City has positive balances in all three categories of net position.

Table 2 provides a summary of the City's operation for the fiscal year ended September 30, 2015.

Table 2
Statements of Activities
for years ended September 30, 2014 and 2015

	FY 2014, as restated *			FY 2015		
	Govern- mental Activities	Business- Type Activities	Total	Govern- mental Activities	Business- Type Activities	Total
Revenues:						
Program revenues						
Charges for services	\$ 13,814,781	\$ 31,083,098	\$ 44,897,879	\$ 13,364,925	\$ 32,101,891	\$ 45,466,816
Operating grants and contributions	7,348,902	-	7,348,902	7,681,548	-	7,681,548
Capital grants and contributions	5,176,238	3,593,069	8,769,307	5,584,885	2,582,129	8,167,014
General revenues						
Property taxes	38,596,193	-	38,596,193	38,757,519	-	38,757,519
Agreements/shared revenue	6,949,390	-	6,949,390	7,846,173	-	7,846,173
Other	1,096,082	101,718	1,197,800	1,554,282	226,005	1,780,287
Total Revenues	72,981,586	34,777,885	107,759,471	74,789,332	34,910,025	109,699,357
Expenses:						
Governmental activities						
General government	7,077,371	-	7,077,371	7,418,119	-	7,418,119
Police	18,680,702	-	18,680,702	18,739,296	-	18,739,296
Fire	11,241,198	-	11,241,198	7,546,387	-	7,546,387
Culture and recreation	15,312,680	-	15,312,680	16,640,762	-	16,640,762
Streets	9,490,642	-	9,490,642	8,687,999	-	8,687,999
Other	7,899,756	-	7,899,756	8,809,291	-	8,809,291
Business-type activities						
Water	-	7,198,921	7,198,921	-	7,587,161	7,587,161
Sewer	-	8,982,772	8,982,772	-	8,910,835	8,910,835
Sanitation	-	7,058,388	7,058,388	-	7,636,887	7,636,887
Development services	-	979,057	979,057	-	1,316,308	1,316,308
Total Expenses	69,702,349	24,219,138	93,921,487	67,841,854	25,451,191	93,293,045
Change in net position						
before transfers	3,279,237	10,558,747	13,837,984	6,947,478	9,458,834	16,406,312
Transfers	2,896,381	(2,896,381)	-	2,879,420	(2,879,420)	-
Increase in net position	6,175,618	7,662,366	13,837,984	9,826,898	6,579,414	16,406,312
Net position-beginning, restated	240,611,806	127,047,274	367,659,080	246,787,424	134,709,640	381,497,064
Net position-ending	\$ 246,787,424	\$ 134,709,640	\$ 381,497,064	\$ 256,614,322	\$ 141,289,054	\$ 397,903,376

* The 2014 expenses have not been adjusted to report the effect of GASB 68/GASB 71 on the prior year.

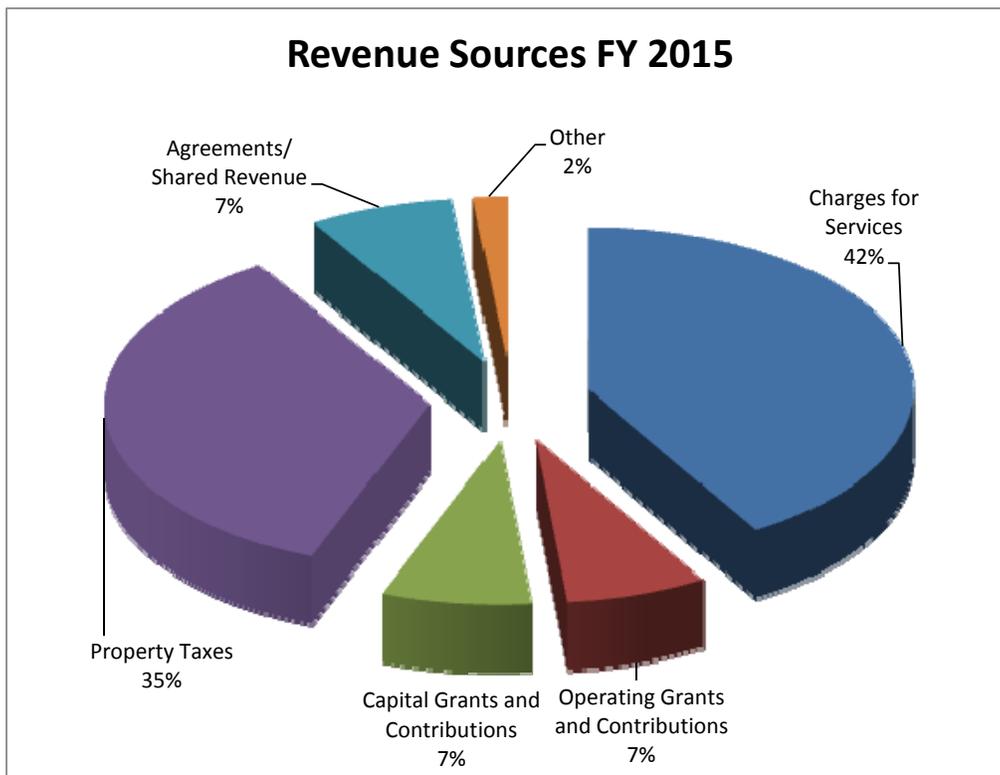
City of Nampa, Idaho
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Prior year data is presented for comparison purposes. Charges for services in the governmental activities decreased \$0.4 million over the previous year, due in large measure to decreases in receipts at City venues. Operating grants and contributions increased \$0.3 million primarily due to an increase in grant funding from Department of Justice for Family Justice Center. Capital grants and contributions increased by \$0.4 million with projections administered by the airport funded by the Federal Aviation Administration. Agreements/Shared Revenues increased by \$0.9 million due to an increase of \$0.5 million in Property Tax Replacement and \$0.4 million in State Shared revenue.

General Government Expenses increased by 4.8%, or \$0.3 million due to an increase in expenses in technology software and personnel. Police expenses remained nearly the same as the prior year, increased by only 0.3%. Fire expenses decreased by 32.9%, or \$3.7 million, mostly due to the decrease in the FRF pension expense with the application of GASB 68. Culture and recreation expenses increased 8.7%, \$1.3 million, for roofing and HVAC at the Recreation Center and Civic Center. Streets expenses decreased by 8.5%, \$0.8 million, with decreased oil prices and reduced bids for projects. Other expenses increased by 11.5%, \$0.9 million, partly due to an increase in engineering expenses.

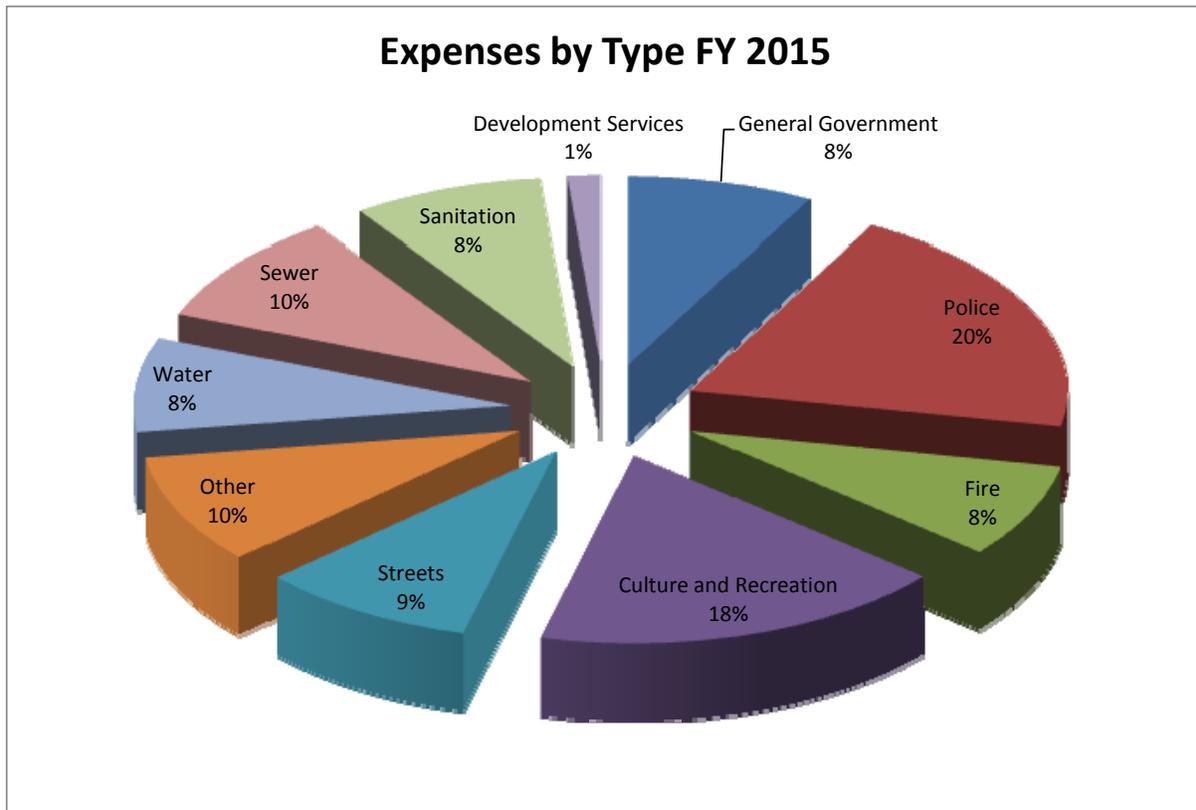
Business-Type Activities of Water, Sewer, Sanitation and Development Services increased revenue in Charges for services overall by 3.3% with an annual increase in fees and additional activity. Capital grants and contributions decreased by 28.1%, due to decreased infrastructure capital contributions. Expenses for Water increased by 5.4% with increased utilities expense; Sewer decreased slightly at 0.8% in contractual services; Sanitation contractual expenses increased by 8.2% due to an increase in fees and a change in services; Development Services expenses increased by 34.4% due an increase for a new software program.

The following chart displays City revenue for the fiscal year 2015.



City of Nampa, Idaho
Management's Discussion and Analysis
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The following chart displays the City's expenses for the fiscal year 2015.



Financial Analysis of the City's Funds

Governmental Funds: The focus of the City's governmental fund statement is to provide information on short-term cash inflows and outflows. This information is helpful in assessing the City's near-term financing needs. In particular, unreserved fund balance serves as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The City reports four major funds in FY15; General, NDC, Streets, and Local Improvement Districts.

At fiscal year end, the City's governmental ending combined fund balance totaled \$44.9 million, an increase of \$3.2 million from the previous year, due primarily to the increase in revenues in the General Fund which added \$1.8 million to reserves; Other Governmental Funds also added \$1.2 million to reserves partly through the Sale of Assets. Of the combined ending fund balance, approximately 4.7% is Nonspendable, a combination of inventory, prepaid expenses and receivable accounts; 25.3% is Restricted for debt retirement, or by the revenue source; 43.3% is Assigned, including all special revenue funds; 0.7% is Committed for Paid Leave Liability; and the balance of 26.0% is unassigned fund balance and available to meet uneven cash flow, emergent needs and budgetary needs in the next fiscal year.

City of Nampa, Idaho
Management's Discussion and Analysis
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General Fund

The General fund balance increased by \$1,878,358, compared to an increase in FY 2014 of \$352,791. The addition to General Fund reserves in FY 2015 is the result of more revenue than expenditures due to unfilled positions and additional revenues. The unassigned fund balance increased by \$1,991,968. Revenues increased by 4.5% and expenditures decreased slightly at 0.2% over the prior year. Property taxes revenue increased by 1.2% due to new construction and annexations. Fines and forfeitures decreased by 4.1% supporting the trend established in recent years. Intergovernmental revenue, or sales tax from state shared revenues, increased by 19.3%.

Nampa Development Corporation

As of the fiscal year end, NDC's ending combined fund balance totaled \$4.3 million, a decrease of \$0.8 million from the previous year, due to the completion of the new library. Of the total ending fund balance, \$2.9 million is restricted for the NDC Bonds; \$1.4 million is restricted for the NDC Bond Revenue Allocation.

Streets

Intergovernmental revenue increased in Streets by 5.4%, or \$276,189, as a result of an increase in the state gas tax. Expenditures decreased by 7.7% for maintenance and increased 30.1% for capital outlay, reflecting the variance of the resource allocation between maintenance and capital projects. The Committed fund balance of \$17,740, 0.2%, is for paid leave liability. The remaining 99.8% of assigned fund balance at September 30, 2015, increased by 6.0%, as resources were set aside for projects in the following year.

Local Improvement Districts

At September 30, 2015, the restricted fund balance was \$979,590, an increase of \$377,637. All is restricted for debt service.

Proprietary Funds:

The City's proprietary fund statements provide additional detail for the business-type activity information that is shown in city-wide statements. The proprietary fund statements show individual information on each of the City's four enterprise funds and four internal service funds.

Unrestricted net position of the proprietary funds with their corresponding percent of the total are: Water \$7,129,736, with 23.8%; Sewer \$20,664,328, with 68.9%; and Development Services \$2,179,053, with 7.3% of the total. The combined proprietary unrestricted net position total is \$29,973,117.

The increase/(decrease) in total net position resulting from fiscal year 2015 proprietary fund operations is: Water \$1,499,635; Sewer \$4,155,639; Development Services \$913,585; and Sanitation \$(12,000). The total increase to net position of the proprietary funds is \$6,556,859. The changes in net positions were due to increases in operating income as planned for regulatory requirements, investment in capital infrastructure and software.

General Fund Budgetary Highlights

Actual to budget comparisons are found following the Notes to the Financial Statements. Below is discussion regarding the general fund budget-to-actual comparison.

The City Council approved two revisions to the original FY15 budget. The budget amendments were due to decreases in the required pension payments for FRF that allowed increases in contractual services, early implementation of two percent cost of living raises for employees, establishment of rollover capital budgets from the prior year and increases in transfers for operational support. As indicated in the table below, expenditures

**City of Nampa, Idaho
Management's Discussion and Analysis
September 30, 2015**

were 2.4% less than budget, reflecting open positions at year-end, reduced fuel expenses and careful management of expenditures.

**Table 3
Budget to Actual Comparison - General Fund**

	FY 2014	FY2015
Original Budget	\$ 39,140,819	\$ 38,956,048
Final Budget	39,218,084	38,878,922
Actual Expenditures	38,196,853	37,954,955
Variance	\$ 1,021,231	\$ 923,967

Capital Assets

At fiscal year end, the City's investment in capital assets, net of accumulated depreciation, totals \$393,156,443 for both governmental activities and business-type activities. Capital asset investments include land, building and improvements, equipment, infrastructure, intangible assets and construction in progress. The net increase in the City's capital asset investment for the current fiscal year is \$5,988,307.

Major Capital items during the year include:

- ❑ Additions to Construction-in-progress include the Waste Water Treatment Plant at \$2.8 million, Purdam Lift Station at \$2.0 million, Canyon Street rebuild at \$0.7 million, and Midland-Lonestar Intersection at \$0.7 million.
- ❑ Infrastructure additions include Ridgecrest Drive realignment Street at \$1.4 million, Water main construction project at \$1.1 million; contributed capital for annexed irrigation lines at \$0.7 million, for annexed roads at \$2.5 million, for annexed sewer lines at \$0.8 million, and annexed water lines at \$1.1 million.
- ❑ The largest equipment additions were in the Library for furniture and equipment at \$511,500 and the Police Department with 6 patrol cars totaling \$226,000.

Capital assets activity is identified in Note 7 on page 53.

Debt Administration

According to state statutes, all cities have a legal limitation on their general obligation debt equal to two percent of their assessed valuation. Using this formula, the City of Nampa has a legal debt margin of \$77,498,419, an increase of \$4.0 million over last year due to increased total assessed value.

The total long-term debt obligation that pertains to the legal limit for the City of Nampa as of September 30, 2015, was equal to \$20,465,000, for general obligation bonds for governmental activities. See Note 9 for more detailed information.

City of Nampa, Idaho
Management's Discussion and Analysis
September 30, 2015

Economic Factors

Nampa continues to demonstrate sustainable economic recovery in FY 2015. Unemployment rates fell to 5.2% and more than 700 new jobs were added with \$100 million in new investment with businesses expanding or opening in Nampa. New construction permits totaled \$238 million, including two new hospitals.

The following companies are new to Nampa or expanded their business within our community:

- St. Luke's Hospital
- St. Alphonsus Hospital
- Heartland RV Manufacturing
- Centennial Plastics, Inc.
- Mother Earth Brew Co.
- Deseret Industries Thrift Stores
- Panera Bread
- Chick-fil-A
- TJ Maxx
- Freddy's Frozen Custard
- Popeyes
- GoGo Squeez

The lack of commercial buildings will hamper recruitment of those businesses who desire move-in space. Also, the expansion of the workforce for current and new employers continues to challenge growth, however several partnerships with local colleges assist in the development of skilled employees.

Request for Information

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Department of Finance, City Hall, 411 3rd Street South, Nampa, ID 83651, or call (208) 468-5737.

City of Nampa, Idaho
Statement of Net Position
September 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 35,464,204	\$ 33,171,764	\$ 68,635,968
Receivables:			
Property Taxes	40,870,846	-	40,870,846
Accounts	1,266,739	4,913,316	6,180,055
Franchise Fees	316,380	-	316,380
Special Assessments	5,703,778	-	5,703,778
Interest	126,810	-	126,810
Intergovernmental	1,206,043	-	1,206,043
Grants	894,599	-	894,599
Notes	350,053	-	350,053
Inventory	168,950	-	168,950
Internal Balances	354,264	(354,264)	-
Prepays	849,953	9,410	859,363
Restricted Cash and Investments	10,792,324	-	10,792,324
Net Pension Asset - Firefighters' Retirement Fund	5,412,700	-	5,412,700
Capital Assets:			
Land and other assets not depreciated	54,062,451	13,023,428	67,085,879
Other capital assets, net of depreciation	222,900,400	103,170,164	326,070,564
Total Assets	380,740,494	153,933,818	534,674,312
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charge on Refunding	1,556,442	-	1,556,442
Deferred Amount on Pension - PERSI Base Plan	5,792,180	750,440	6,542,620
Deferred Amount on Firefighters' Retirement Fund	1,309,984	-	1,309,984
Total Deferred Outflows of Resources	8,658,606	750,440	9,409,046

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
Statement of Net Position
September 30, 2015

	Primary Government		Total
	Governmental Activities	Business-type Activities	
LIABILITIES			
Accounts Payable	2,920,729	4,508,938	7,429,667
Accrued Liabilities	997,916	133,454	1,131,370
Claims Payable	490,695	-	490,695
Unearned Revenue	271,379	-	271,379
Deposits Payable	188,081	167,884	355,965
Accrued Interest	299,730	7,688	307,418
Long-term Liabilities:			
Due within one year	6,157,445	470,000	6,627,445
Due in more than one year	59,049,146	5,405,878	64,455,024
Net Pension Liability - PERSI Base Plan	12,466,220	1,615,131	14,081,351
Total Liabilities	82,841,341	12,308,973	95,150,314
DEFERRED INFLOWS OF RESOURCES			
Deferred Revenue - Property Taxes	39,523,819	-	39,523,819
Deferred Revenue - Notes and Interest Receivable	269,465	-	269,465
Deferred Amount on Pension - PERSI Base Plan	8,383,946	1,086,231	9,470,177
Deferred Amount on Firefighters' Retirement Fund	1,766,207	-	1,766,207
Total Deferred Inflows of Resources	49,943,437	1,086,231	51,029,668
NET POSITION			
Net Investment in Capital Assets	223,976,841	110,758,594	334,735,435
Restricted for:			
Debt Service	4,057,399	-	4,057,399
Development Impact Fee Capital Projects	4,963,280	-	4,963,280
911	816,222	-	816,222
NDC Bond Revenue Allocation Fund	1,439,493	-	1,439,493
Unrestricted	21,361,087	30,530,460	51,891,547
Total Net Position	\$ 256,614,322	\$ 141,289,054	\$ 397,903,376

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
Statement of Activities
For the Fiscal Year Ended September 30, 2015

Functions	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities:					
General Government	\$ 7,418,119	\$ 509,214	\$ 27,885	\$ -	\$ (6,881,020)
Police	18,739,296	1,704,236	246,302	-	(16,788,758)
Engineering and Public Works	2,859,998	553,373	48,981	757,859	(1,499,785)
Fire	7,546,387	2,058,524	27,940	52,998	(5,406,925)
Streets	8,687,999	-	5,373,307	3,399,727	85,035
Culture and Recreation	16,640,762	8,404,283	793,963	5,264	(7,437,252)
Community Development	3,238,024	135,295	1,163,170	1,369,037	(570,522)
Interest on Long-Term Liabilities	2,711,269	-	-	-	(2,711,269)
Total Governmental Activities	<u>67,841,854</u>	<u>13,364,925</u>	<u>7,681,548</u>	<u>5,584,885</u>	<u>(41,210,496)</u>
Business-Type Activities:					
Water	7,587,161	7,948,705	-	1,786,920	2,148,464
Sewer	8,910,835	12,864,660	-	795,209	4,749,034
Sanitation	7,636,887	8,749,291	-	-	1,112,404
Development Services	1,316,308	2,539,235	-	-	1,222,927
Total Business-Type Activities	<u>25,451,191</u>	<u>32,101,891</u>	<u>-</u>	<u>2,582,129</u>	<u>9,232,829</u>
Total Primary Government	<u>\$ 93,293,045</u>	<u>\$ 45,466,816</u>	<u>\$ 7,681,548</u>	<u>\$ 8,167,014</u>	<u>\$ (31,977,667)</u>

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
Statement of Activities
For the Fiscal Year Ended September 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Changes in Net Position			
Net (Expense) Revenue	\$ (41,210,496)	\$ 9,232,829	\$ (31,977,667)
General revenues not restricted:			
Shared Revenues:			
Property Taxes, Levied for General Purposes	35,931,826	-	35,931,826
Property Taxes, Levied for Debt Service	2,825,693	-	2,825,693
Franchise Fees	1,758,960	-	1,758,960
Sales Tax and Other Governmental	6,087,213	-	6,087,213
Earnings on Investments	695,564	226,005	921,569
Gain on Sale of Capital Assets	215,151	-	215,151
Miscellaneous	643,567	-	643,567
Transfers	2,879,420	(2,879,420)	-
Total General Revenues and Transfers	<u>51,037,394</u>	<u>(2,653,415)</u>	<u>48,383,979</u>
Change in Net Position	<u>9,826,898</u>	<u>6,579,414</u>	<u>16,406,312</u>
Net Position - October 1, as Previously Stated	260,652,900	136,739,907	397,392,807
Adjustment per GASB 68	<u>(13,865,476)</u>	<u>(2,030,267)</u>	<u>(15,895,743)</u>
Net Position October 1, as Restated	<u>246,787,424</u>	<u>134,709,640</u>	<u>381,497,064</u>
Net Position - Ending	<u>\$256,614,322</u>	<u>\$141,289,054</u>	<u>\$397,903,376</u>

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
Balance Sheet
Governmental Funds
September 30, 2015

	General	Nampa Development Corporation	Streets	Local Improvement Districts	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and Investments	\$ 10,733,131	\$ 823,378	\$ 9,496,925	\$ 243,719	\$ 11,714,842	\$ 33,011,995
Receivables:						
Taxes - Current	28,196,929	3,424,197	1,100,394	-	6,802,299	39,523,819
Taxes - Delinquent	941,630	148,966	28,424	-	228,007	1,347,027
Accounts	113,094	3,928	833,417	-	316,300	1,266,739
Franchise Fees	-	-	-	-	316,380	316,380
Special Assessments	-	-	-	5,703,778	-	5,703,778
Interest	92,230	-	-	102	34,478	126,810
Intergovernmental	1,206,043	-	-	-	-	1,206,043
Grants	-	-	-	-	894,599	894,599
Notes	56,078	-	-	-	293,975	350,053
Inventory	75,070	-	-	-	93,880	168,950
Prepays	818,152	1,122	-	-	4,460	823,734
Due From Other Funds	583,132	-	-	-	-	583,132
Advances to Nampa Development Corporation	778,629	-	-	-	-	778,629
Restricted Cash and Investments	662,000	4,300,568	-	736,187	5,037,099	10,735,854
Total Assets	\$44,256,118	\$ 8,702,159	\$ 11,459,160	\$6,683,786	\$ 25,736,319	\$ 96,837,542
Liabilities						
Accounts Payable	\$ 455,291	\$ 94,975	\$ 786,735	\$ 418	\$ 1,564,223	\$ 2,901,642
Accrued Liabilities	827,565	-	30,816	-	137,887	996,268
Advances from General Fund	-	778,629	-	-	-	778,629
Unearned Revenue	45,887	-	-	-	225,492	271,379
Deposits Payable	59,410	-	-	-	128,671	188,081
Total Liabilities	1,388,153	873,604	817,551	418	2,056,273	5,135,999
Deferred Inflows of Resources						
Unavailable:						
Property Taxes	29,087,018	3,566,804	1,127,215	-	7,017,619	40,798,656
Special Assessments	-	-	-	5,703,778	-	5,703,778
Notes and Interest Receivable	-	-	-	-	303,943	303,943
Total Deferred Inflows of Resources	29,087,018	3,566,804	1,127,215	5,703,778	7,321,562	46,806,377
Fund Balances						
Nonspendable	1,727,929	1,122	-	-	392,315	2,121,366
Restricted	-	4,260,629	-	979,590	6,102,528	11,342,747
Committed	252,285	-	17,740	-	52,756	322,781
Assigned	109,318	-	9,496,654	-	9,810,885	19,416,857
Unassigned	11,691,415	-	-	-	-	11,691,415
Total Fund Balances	13,780,947	4,261,751	9,514,394	979,590	16,358,484	44,895,166
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$44,256,118	\$ 8,702,159	\$ 11,459,160	\$6,683,786	\$ 25,736,319	\$ 96,837,542

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Position
 September 30, 2015

Total fund balances for governmental funds \$ 44,895,166

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land and other assets not depreciated	\$ 54,062,451	
Buildings and improvements, net of \$24,391,236 accumulated depreciation	70,500,419	
Equipment, net of \$23,512,373 accumulated depreciation	6,084,050	
Infrastructure, net of \$66,003,525 accumulated depreciation	<u>146,315,931</u>	276,962,851

Some of the City's property taxes and other long-term receivables will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as unavailable revenue in the funds:

Property taxes	1,274,837	
Special assessments	5,703,778	
Accrued interest	<u>34,478</u>	7,013,093

The obligations related to the PERSI Base Plan and the PERSI Firefighters' Retirement Fund are not due and payable in the current period nor are they financial resources in the current period. Therefore, they are not reported in the funds:

Net pension asset related to the PERSI Firefighters' Retirement Fund	5,412,700	
Net pension liability related to the PERSI Base Plan	(12,466,220)	
Deferred outflow of resources related to PERSI plans	7,102,164	
Deferred inflow of resources related to PERSI plans	<u>(10,150,153)</u>	(10,101,509)

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Accrued interest for special assessment debt is \$44,546, for general obligation refunding bonds is \$130,524, and for revenue allocation bonds is \$124,660. (299,730)

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Balances at year-end are:

Special assessment debt	(5,838,664)	
Unamortized special assessment bond discount	82,640	
General obligation refunding bonds	(20,465,000)	
Unamortized general obligation refunding bond premium	(2,056,222)	
Revenue allocation bonds (NDC)	(31,745,000)	
Unamortized revenue allocation bond discount (NDC)	70,069	
Unamortized revenue allocation bond premium (NDC)	(346,299)	
Compensated absences payable	<u>(4,908,115)</u>	(65,206,591)

Deferred charges related to bond refundings are recorded as deferred outflows of resources and amortized over the life of the bonds on the Statement of Net Position. 1,556,442

Internal service funds are used to charge the costs of certain employee benefits to individual funds. The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net position. 1,794,600

Net position of governmental activities \$ 256,614,322

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2015

	General	Nampa Development Corporation	Streets	Local Improvement Districts	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property Taxes	\$27,906,680	\$ 3,573,375	\$ 862,195	\$ -	\$ 6,807,947	\$ 39,150,197
Franchise Fees	744,303	-	-	-	1,014,657	1,758,960
Investment Income	92,192	1,745	51,908	482,103	56,674	684,622
Business Licenses and Permits	132,686	-	-	-	-	132,686
Fines and Forfeitures	682,279	-	-	-	-	682,279
Intergovernmental	6,129,961	-	5,373,307	-	879,133	12,382,401
Grants	-	-	-	-	2,344,040	2,344,040
Charges for Services	2,656,452	-	-	-	9,893,508	12,549,960
Assessments	-	-	-	498,620	-	498,620
Impact Fees	-	-	-	-	1,153,873	1,153,873
Miscellaneous	166,494	50,324	59,961	-	366,788	643,567
Donations	42,943	-	-	-	799,000	841,943
Total Revenues	38,553,990	3,625,444	6,347,371	980,723	23,315,620	72,823,148
Expenditures:						
Current:						
General Government	6,950,497	-	-	-	30,921	6,981,418
Police	17,066,008	-	-	-	1,099,675	18,165,683
Engineering and Public Works	1,848,618	-	-	-	619,671	2,468,289
Fire	10,509,851	-	-	-	7,268	10,517,119
Streets	-	-	3,900,578	-	-	3,900,578
Culture and Recreation	355,293	-	-	-	12,739,542	13,094,835
Community Development	961,548	664,917	-	6,108	1,214,795	2,847,368
Capital Outlay	263,140	990,000	2,035,942	42,292	5,515,983	8,847,357
Debt Service:						
Principal	-	1,280,000	-	427,144	1,915,000	3,622,144
Interest	-	1,585,261	-	382,827	887,775	2,855,863
Total Expenditures	37,954,955	4,520,178	5,936,520	858,371	24,030,630	73,300,654
Excess (Deficiency) of Revenues Over (Under) Expenditures	599,035	(894,734)	410,851	122,352	(715,010)	(477,506)
Other Financing Sources (Uses):						
Transfers In	3,426,308	78,087	904,152	20,625	2,195,952	6,625,124
Transfers Out	(2,167,485)	-	(757,134)	(15,555)	(805,530)	(3,745,704)
LID Bonds Issued	-	-	-	250,215	-	250,215
Sale of Assets	20,500	-	-	-	554,733	575,233
Total Other Financing Sources (Uses)	1,279,323	78,087	147,018	255,285	1,945,155	3,704,868
Net Change in Fund Balances	1,878,358	(816,647)	557,869	377,637	1,230,145	3,227,362
Fund Balances at October 1	11,902,589	5,078,398	8,956,525	601,953	15,128,339	41,667,804
Fund Balances at September 30	\$ 13,780,947	\$ 4,261,751	\$ 9,514,394	\$ 979,590	\$ 16,358,484	\$ 44,895,166

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in
 Fund Balances of Governmental Funds to the Statement of Activities
 For the Fiscal Year Ended September 30, 2015

Net change in fund balances-total governmental funds \$ 3,227,362

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$8,409,472) exceeded capital outlays (\$6,333,700) in the current period. (2,075,772)

Contributions from developers and other donated capital assets are not recorded in the governmental funds because they are not a source of financial resources. However, in the statement of activities, these contributions are recorded as capital grants and contributions. 2,460,935

In the statement of activities, the gain (loss) on the sale or disposal of capital assets is reported, whereas in the governmental funds, the proceeds from sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets disposed. (360,082)

The governmental funds report the proceeds of long-term debt as financing sources, while repayment of the principal of long-term debt is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of long-term debt and related items is as follows:

Local Improvement District bonds issued	(250,215)	
Repayment of long-term debt	3,622,144	
Change in interest payable	12,522	
Amortization of bond premium	483,223	
Amortization of bond discount	(10,341)	
Amortization of deferred refunding costs	(340,810)	
Compensated absences	<u>(203,356)</u>	3,313,167

Because some property taxes and other long-term receivables will not be collected for several months after the City's fiscal year end they are not considered available revenues in the governmental funds, but are instead counted as unearned and unavailable revenues. They are, however, recorded as revenues in the Statement of Activities. (719,479)

Revenues (expenditures) related to the PERSI plan obligations do not require the use of current financial resources and therefore, are not reported as revenue or expenditures in the governmental funds. 3,763,967

Internal service funds are used to charge the costs of certain employee benefits to individual funds. The net revenue (expense) of certain internal service funds are included in governmental activities in the statement of activities. 216,800

Change in net position of governmental activities \$ 9,826,898

City of Nampa, Idaho
Statement of Net Position
Proprietary Funds
September 30, 2015

	Business-type Activities Enterprise Funds					Internal Service Funds
	Water Fund	Sewer Fund	Sanitation	Nonmajor Development		
				Services	Total	
<u>Assets</u>						
Current Assets:						
Cash and Investments	\$ 8,523,730	\$ 21,427,565	\$ -	\$ 2,676,104	\$ 32,627,399	\$ 2,996,574
Accounts Receivable, Net	1,159,338	2,026,772	1,727,206	-	4,913,316	-
Prepays	3,050	2,000	-	440	5,490	30,139
Restricted Cash	-	-	-	-	-	56,470
Total Current Assets	9,686,118	23,456,337	1,727,206	2,676,544	37,546,205	3,083,183
Non Current Assets:						
Capital Assets:						
Land	175,126	294,021	-	-	469,147	-
Buildings	797,020	22,617,472	-	-	23,414,492	656,327
Equipment (Including Underground Assets)	71,265,118	82,135,209	-	557,986	153,958,313	312,211
Construction in Progress	3,299,995	9,254,286	-	-	12,554,281	-
Less Accumulated Depreciation	(25,331,494)	(48,961,613)	-	(538,197)	(74,831,304)	(339,875)
Total Non Current Assets	50,205,765	65,339,375	-	19,789	115,564,929	628,663
Total Assets	59,891,883	88,795,712	1,727,206	2,696,333	153,111,134	3,711,846
<u>Deferred Outflows of Resources</u>						
Deferred Amount on Pension-PERSI Base Plan	234,880	320,589	-	129,544	685,013	65,427

The notes to the financial statements are an integral part of this statement.

	Business-type Activities Enterprise Funds					Internal Service Funds
	Water Fund	Sewer Fund	Sanitation	Nonmajor		
				Development Services	Total	
Liabilities						
Current Liabilities:						
Accounts Payable	1,606,466	1,741,357	1,144,074	15,521	4,507,418	20,607
Accrued Liabilities	41,388	57,203	-	23,479	122,070	13,032
Claims Payable	-	-	-	-	-	490,695
Customer Deposits	139,083	5,801	-	23,000	167,884	-
Accrued Interest Payable	5,006	2,682	-	-	7,688	-
Due to Other Funds	-	-	583,132	-	583,132	-
Compensated Absences Payable - Current	95,000	142,000	-	67,000	304,000	21,000
Revenue Refunding Bonds Payable - Current	145,000	-	-	-	145,000	-
Total Current Liabilities	2,031,943	1,949,043	1,727,206	129,000	5,837,192	545,334
Long-Term Liabilities:						
Compensated Absences Payable	58,819	9,529	-	31,715	100,063	15,817
Notes Payable	-	2,202,261	-	-	2,202,261	-
Revenue Refunding Bonds Payable (Net of Unamortized Premium)	3,087,737	-	-	-	3,087,737	-
Net Pension Liability-PERSI Base Plan	505,521	689,986	-	278,810	1,474,317	140,814
Total Long-Term Liabilities	3,652,077	2,901,776	-	310,525	6,864,378	156,631
Total Liabilities	5,684,020	4,850,819	1,727,206	439,525	12,701,570	701,965
Deferred Inflows of Resources						
Deferred Amount on Pension-PERSI Base Plan	339,979	464,040	-	187,510	991,529	94,702
Net Position						
Net Investment in Capital Assets	46,973,028	63,137,114	-	19,789	110,129,931	628,663
Unrestricted	7,129,736	20,664,328	-	2,179,053	29,973,117	2,351,943
Total Net Position	\$ 54,102,764	\$ 83,801,442	\$ -	\$ 2,198,842	140,103,048	\$ 2,980,606
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					1,186,006	
Net Position of Business-type Activities					<u>\$ 141,289,054</u>	

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2015

	Business-type Activities Enterprise Funds	
	Water Fund	Sewer Fund
Operating Revenues:		
Charges for Services	\$ 7,441,991	\$ 10,970,193
Total Operating Revenues	7,441,991	10,970,193
Operating Expenses:		
Salaries and Benefits	1,659,857	2,250,411
Contractual Services	580,926	281,558
Materials and Supplies	1,151,256	1,201,426
Utilities	1,860,829	670,615
Other Purchased Services	345,078	1,107,136
Depreciation	1,926,400	3,415,526
Total Operating Expenses	7,524,346	8,926,672
Operating Income (Loss)	(82,355)	2,043,521
Nonoperating Revenues (Expenses):		
Hook-on Fees	506,714	1,894,467
Investment Income	100,866	109,586
Interest Expense	(124,214)	(2,682)
Loss on Disposal of Assets	-	(1,040)
Total Nonoperating Revenues (Expenses)	483,366	2,000,331
Income Before Contributions and Transfers	401,011	4,043,852
Capital Contributions	1,786,920	795,209
Transfers In	15,555	-
Transfers Out	(703,851)	(683,422)
Change in Net Position	1,499,635	4,155,639
Net Position - October 1, as Previously Stated	53,238,583	80,513,136
Adjustment per GASB 68	(635,454)	(867,333)
Net Position October 1, as Restated	52,603,129	79,645,803
Net Position - September 30	\$ 54,102,764	\$ 83,801,442

Adjustment to reflect the consolidation of internal service fund activities related to Enterprise Funds
Change in Net Position of Business-type Activities

The notes to the financial statements are an integral part of this statement.

Business-type Activities			
Enterprise Funds			
Nonmajor			Internal Service Funds
Sanitation	Development Services	Total	
\$ 8,749,291	\$ 2,539,235	\$ 29,700,710	\$ 2,019,721
8,749,291	2,539,235	29,700,710	2,019,721
-	846,963	4,757,231	931,593
7,649,501	58,245	8,570,230	42,851
-	397,206	2,749,888	105,996
-	5,177	2,536,621	4,882
-	-	1,452,214	599,288
-	7,641	5,349,567	35,392
7,649,501	1,315,232	25,415,751	1,720,002
1,099,790	1,224,003	4,284,959	299,719
-	-	2,401,181	-
-	12,582	223,034	12,548
-	-	(126,896)	-
-	-	(1,040)	-
-	12,582	2,496,279	12,548
1,099,790	1,236,585	6,781,238	312,267
-	-	2,582,129	-
-	-	15,555	-
(1,111,790)	(323,000)	(2,822,063)	(72,912)
(12,000)	913,585	6,556,859	239,355
12,000	1,635,730	135,399,449	2,918,258
-	(350,473)	(1,853,260)	(177,007)
12,000	1,285,257	133,546,189	2,741,251
\$ None	\$ 2,198,842		\$ 2,980,606
		22,555	
		\$ 140,125,603	

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2015

	Business-type Activities Enterprise Funds	
	Water	Sewer
Cash Flows from Operating Activities:		
Receipts from Customers and Users	\$ 7,307,300	\$ 10,966,836
Receipts from Interfund Services Provided	-	-
Payments to Suppliers	(2,494,479)	(2,499,617)
Payments to Employees	(1,681,437)	(2,281,751)
Payments for Interfund Services Used	(509,836)	(169,945)
Net Cash Provided by Operating Activities	2,621,548	6,015,523
Cash Flows from Non-Capital Financing Activities:		
Hook on Fees	506,714	1,894,467
Transfers From Other Funds	15,555	-
Transfers to Other Funds	(703,851)	(683,422)
Net Cash Provided (Used) by Non-Capital Financing Activities	(181,582)	1,211,045
Cash Flows from Capital and Related Financing Activities:		
Proceeds from Issuance of Debt	-	2,202,261
Principal Payments on Capital Debt	(145,000)	-
Interest Payments on Capital Debt	(124,334)	-
Acquisition of Capital Assets	(3,281,477)	(5,469,422)
Net Cash Used by Capital and Related Financing Activities	(3,550,811)	(3,267,161)
Cash Flows from Investing Activities:		
Investment Income	50,604	109,586
Net Cash Provided by Investing Activities	50,604	109,586
Net Increase (Decrease) in Cash and Investments	(1,060,241)	4,068,993
Cash and Investments, Beginning of Year	9,583,971	17,358,572
Cash and Investments, End of Year	\$ 8,523,730	\$ 21,427,565

The notes to the financial statements are an integral part of this statement.

Sanitation	Nonmajor Development		Total	Internal Service Funds
	Sanitation	Services		
\$ 8,548,557	\$ 2,521,235	\$ 29,343,928	\$ 1,169,995	
-	-	-	849,726	
(7,320,249)	(458,063)	(12,772,408)	(768,569)	
-	(870,151)	(4,833,339)	(934,240)	
(116,518)	-	(796,299)	-	
<u>1,111,790</u>	<u>1,193,021</u>	<u>10,941,882</u>	<u>316,912</u>	
-	-	2,401,181	-	
-	-	15,555	-	
(1,111,790)	(323,000)	(2,822,063)	(72,912)	
<u>(1,111,790)</u>	<u>(323,000)</u>	<u>(405,327)</u>	<u>(72,912)</u>	
-	-	2,202,261	-	
-	-	(145,000)	-	
-	-	(124,334)	-	
-	(16,197)	(8,767,096)	-	
-	(16,197)	(6,834,169)	-	
-	12,582	172,772	12,548	
-	12,582	172,772	12,548	
-	866,406	3,875,158	256,548	
-	1,809,698	28,752,241	2,796,496	
<u>\$ -</u>	<u>\$ 2,676,104</u>	<u>\$ 32,627,399</u>	<u>\$ 3,053,044</u>	

(continued on next page)

City of Nampa, Idaho
Statement of Cash Flows (Continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2015

	Business-type Activities Enterprise Funds	
	Water	Sewer
Reconciliation of Operating Income (Loss) to Net Cash		
Provided by Operating Activities:		
Operating Income (Loss)	\$ (82,355)	\$ 2,043,521
Adjustments to Reconcile Operating Income (Loss) to Net Cash		
Provided by Operating Activities:		
Depreciation	1,926,400	3,415,526
Pension Expense (Income)	(24,834)	(33,896)
Decrease (Increase) in:		
Accounts Receivable	(125,617)	(8,174)
Prepays	10,710	21,450
Increase (Decrease) in:		
Accounts Payable	923,064	569,723
Claims Payable	-	-
Accrued Liabilities	4,897	10,512
Deposits Payable	(9,074)	4,817
Compensated Absences Payable	(1,643)	(7,956)
Interfund Payables	-	-
Net Cash Provided by Operating Activities	\$ 2,621,548	\$ 6,015,523
Noncash Investing, Capital, and Financing Activities:		
Contributions of Capital Assets	\$ 1,786,920	\$ 795,209

The notes to the financial statement are an integral part of this statement.

Sanitation	Nonmajor Development Services	Total	Internal Service Funds
\$ 1,099,790	\$ 1,224,003	\$ 4,284,959	\$ 299,719
-	7,641	5,349,567	35,392
-	(13,697)	(72,427)	(6,918)
(200,734)	-	(334,525)	-
-	(440)	31,720	(5,727)
159,307	3,005	1,655,099	(17,000)
-	-	-	7,175
-	2,170	17,579	832
-	(18,000)	(22,257)	-
-	(11,661)	(21,260)	3,439
53,427	-	53,427	-
\$ 1,111,790	\$ 1,193,021	\$ 10,941,882	\$ 316,912
\$ -	\$ -	\$ 2,582,129	\$ -

City of Nampa
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2015

	<u>Employee Welfare Benefit Plan Trust</u>
Assets:	
Cash and cash equivalents	\$ 625,387
Investments, at fair value:	
Certificates of deposit	1,270,139
Corporate bond	199,817
Federal agency mutual fund	119,018
Accounts receivable	3,007
Prepaid expenses	<u>41,816</u>
Total Assets	<u>2,259,184</u>
Liabilities:	
Accounts payable	54,241
Health claims incurred but not reported	<u>211,859</u>
Total Liabilities	<u>266,100</u>
Net Position Available for Benefits	<u><u>\$ 1,993,084</u></u>

The notes to the financial statements are an integral part of this statement.

City of Nampa
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended September 30, 2015

	<u>Employee Welfare Benefit Plan Trust</u>
Additions:	
Employer contributions	\$ 3,745,908
Plan member contributions	339,772
COBRA contributions	46,136
Total contributions	<u>4,131,816</u>
Reimbursements	82,078
Investment income	17,824
Unrealized loss on investments	<u>(7,901)</u>
Total additions	<u>4,223,817</u>
Deductions:	
Health claim benefits	3,975,419
Change in incurred but not reported	(126,847)
Administrative expenses	759,601
Total deductions	<u>4,608,173</u>
Changes in Net Position	(384,356)
Net Position Available for Benefits, Beginning of the Year	<u>2,377,440</u>
Net Position Available for Benefits, End of the Year	<u><u>\$ 1,993,084</u></u>

The notes to the financial statements are an integral part of this statement.

City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Nampa, Idaho (the City) was incorporated April 17, 1891, under the provisions of the Idaho Code Section 50-101 Et. Seq. as recodified in 1967. The City operates under a Council-Mayor form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, recreation, public improvements, planning and zoning, and general administrative services.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The more significant of the government's accounting principles are described below.

Financial Reporting Entity

For financial reporting purposes, the financial statements for the City include all organizations for which the City is financially accountable, and other organizations for which the nature and significance of their relationships with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The Nampa Development Corporation (NDC) was created in 2007 to provide urban renewal services for the citizens of the City. NDC is a separate and distinct legal entity created by state statute. The Directors for NDC are the City Council. Since NDC's governing board is the same as the City's, and management of the City has operational responsibility for NDC, NDC is presented in these financial statements as a blended component unit reported as a special revenue fund. Complete financial statements of NDC can be obtained from the offices of the Finance Director at the City.

The City contributes to the multi-employer Public Employee Retirement System of Idaho (System). The System is administered by the State of Idaho and the City is not the major participant in the plan, therefore, the plan financial statements are not included in this report.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(continued on next page)

City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources management focus and modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes available if they are collected within 30 days after year end. A 90 day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

General Fund – the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Nampa Development Corporation Fund – to provide urban renewal services for the citizens of the City. Tax increment financing is the major source of revenue for NDC.

Streets Fund – to account for the operation of the street maintenance department. Financing is provided by property taxes, state gasoline and sales taxes. State Law and City ordinance require that these revenues be used for public works maintenance and construction.

Local Improvement Districts Fund – to account for the construction and financing of infrastructure assets. Financing is provided through the assessment of citizens within the designated district to be improved. Bond ordinances restrict the use of these revenues to the project for which they are approved.

The City reports the following major enterprise funds:

Water Fund – accounts for all revenue and expense activity related to providing water services to the residents of the City. This account activity includes, but is not limited to, administration, operations, maintenance, financing and related debt service and construction.

(continued on next page)

City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Sewer Fund – accounts for all revenue and expense activity related to providing sewer services to the residents of the City. This account activity includes, but is not limited to, administration, operations, maintenance, financing and related debt service and construction.

Sanitation Fund – accounts for all revenue and expense activity related to providing sanitation services to the residents of the City. Revenue and expense activity in this fund is primarily limited to the contractual agreement between the City of Nampa and Republic Services.

These funds are used to account for operations that are financed and operated in a manner similar to private business when the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered, primarily through user charges or when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Additionally, the City reports the following fund types:

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. These funds account for the costs of billing and collecting for City water, irrigation, and sewer services, and for premiums charged to departments for employee wellness, workers compensation and unemployment compensation claims and expenses on a cost reimbursement basis.

Fiduciary Funds – The Employee Welfare Benefit Plan Trust is used to account for the City’s self insured health insurance trust. Plan assets are dedicated to providing health benefits to employees.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between various functions of the government when elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and products and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the City’s enterprise funds are charges for services to customers for sales and services. The Water and Sewer Funds recognize as nonoperating revenue the portion of hook-on fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All expenses not meeting this definition are reported as nonoperating expenses.

The Idaho Center special revenue fund recognizes revenue from ticket sales net of the costs of the event. The money received for ticket sales is collected by the Idaho Center on behalf of the event promoter and performer. The revenue earned by the Idaho Center is based on the contract entered into between the Idaho Center and event promoter. Ticket sales collected before the event is held are recorded as a liability since the ticket purchasers are entitled to receive a refund if the event is cancelled. Gross ticket sales collected and event costs paid by the Idaho

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Center during the year ended September 30, 2015, were \$3,656,448 and \$1,776,952, respectively. Ticket sales collected and held at September 30, 2015, for an event occurring subsequent to year end were \$110,604.

Cash and Cash Equivalents

The City pools the cash of most funds into several common bank accounts. The accounting records of the funds with pooled cash reflect the equity or deficiency in pooled cash. Any deficiencies in cash of individual funds represent amounts due to other funds for cash borrowed.

For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments, including restricted cash, with a maturity of three months or less when purchased to be cash equivalents. The investment purchases and sales information is not available for individual funds and management believes that due to the nature of pooled investments this information is not significant for purposes of understanding the statement of cash flows. Accordingly, the net change method is used to report cash flows from investments in these statements.

Investments

State statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, commercial paper, corporate bonds, repurchase agreements, City coupon and local improvement district bonds.

Investments are stated at fair value as determined by quoted market prices. The City pools its investible funds to maximize interest income. The City allocates interest income on investments to the various funds based on the average balance of the net contribution of the respective fund.

Encumbrances

The City employed encumbrance accounting during the year. Encumbrances, if existing at the end of the fiscal year, are recorded and appropriations lapse at year end. Open encumbrances would then be an assignment of fund balance since the commitments would be honored in subsequent years. Encumbrances do not constitute expenditures or liabilities. There were no encumbrances outstanding at September 30, 2015, and none were recorded.

Property Taxes Receivable

Within the governmental fund financial statements, property taxes are recognized as revenue when the amount of taxes levied is measurable, and proceeds are available to finance current period expenditures.

In accordance with Idaho law, *ad valorem* property taxes are levied in dollars in September for each calendar year. Taxes are recorded by the City using the modified accrual basis of accounting. Levies are made on or before the 2nd Monday of September. One-half of the property taxes are due on or before the 20th of December and the remaining one-half is due on or before June 20th of the following year. A lien is filed on property three years from the date of delinquency. Since the City is on a September 30 fiscal year-end, property taxes levied during September for the succeeding year's collection are recorded as unavailable revenue at the City's year-end and recognized as revenue in the following fiscal year. Canyon County bills and collects taxes for the City.

Property taxes have been levied for the NDC and are shown in the financial statements as property taxes receivable and unavailable revenue in the amount of the levy. However, there is a legal obligation for the NDC to rebate back to the Vallivue School District a portion of this levy. The estimated rebate amount of \$478,412 has been netted against the receivable.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until that time. The City has two items that qualify for reporting in this category: the pension obligation and the deferred charge on refunding. The pension obligation results from changes in assumptions or other inputs in the actuarial calculation of the City's net pension liability. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position and the fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources* represents an acquisition of net position that applies to future periods, so will not be recognized as an inflow of resources (revenue) until that time. The City has the following types of items that qualify for reporting in this category: unavailable property tax revenue, notes receivable, as well as future inflows related to pension obligations. The balance of the deferred inflows of resources relating to property taxes and notes receivable as of September 30, 2015, will be recognized as a revenue and increase in net position at the start of the next fiscal year or as eligibility requirements are satisfied. This treatment is a result of the property tax calendar in the State of Idaho and the eligibility requirements that have not been met as of year end.

Items reported as deferred inflows of resources arising only under a modified accrual basis of accounting, only reported in the governmental funds balance sheet, are as follows: unavailable property tax revenue and special assessments revenue. The governmental funds report these unavailable revenues as the amounts are deferred and will be recognized as inflows of resources in the period that the amounts become available.

Customer Services Receivable

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

In the governmental fund financial statements, receivables are recorded when they are both measurable and available. Proprietary fund receivables consist of all revenues earned at year-end and not yet received.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/due from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Special Assessment Receivable

The City has special assessments for local improvement districts. If delinquent assessments are not collected within two years after their due date, liens are attached to the property.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Inventories and Prepaids

Supply inventories are valued at cost (first-in, first-out method) and consist of expendable supplies and vehicle repair parts. Inventory held for resale is valued at the lower of cost or market (first-in first-out method). Resale inventory consists of golf supplies. The costs of inventory and prepaid items are recognized as expenditures in governmental funds when consumed (consumption method) and as expenses in proprietary funds when used.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and intangible assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 for machinery and equipment, \$25,000 for buildings and building improvements, \$75,000 for infrastructure, and \$75,000 for right of way and easements, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if original cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. Public domain infrastructure consisting of roads and sidewalks are also reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Depreciation is recorded by use of the straight-line method. The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

Building and improvements	10-50 years
Machinery and equipment	3-25 years
Infrastructure	20-50 years
Underground sewer and water lines	20-40 years

Maintenance, repairs and minor renewals are charged to operations as incurred. When an asset is disposed of, accumulated depreciation is deducted from the original cost, and any gain or loss arising from its disposal is credited or charged to operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred during construction of capital assets of business-type activities are capitalized when they are material. There was no interest costs included as part of the costs of capital assets under construction in the current year.

Risk Management

The City is exposed to various risks of loss related to theft of, damage to and destruction of assets for which the City carries commercial insurance. No settlements in excess of insurance coverage have been paid in the last three years. The City participates in a public entity risk pool, Idaho Counties Risk Management Program (ICRMP), for general liability insurance. The City's exposure to loss from its participation in ICRMP is limited only to the extent of its deductible.

City employees are provided traditional health care insurance that covers hospitalization and major medical expenses with specified limits. The plan is self-funded by the City and held in trust. It is administered by a third-party administrator. The Trust carries specific stop-loss and aggregate stop-loss insurance against losses. The premiums for these policies are billed monthly by the plan administrator. All claims are processed by the administrator, who issues checks drawn against a Trust bank account. The Trust pays the administrator a monthly fee for various administrative services.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

The City established a self-funded workers compensation plan in January, 2010. The City carries specific stop-loss and aggregate stop-loss insurance against losses. The claims are processed by a third party administrator, who issues checks drawn against a separate bank account.

Bonded Indebtedness

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize long-term obligations as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Special Assessment Debt

Special assessment bonds are issued to provide funding for the construction of various local improvement districts. Collections from property owner's assessments are the primary source of debt service funds to retire maturing bonds. Although the City has no legal obligation to cover delinquencies in the event of default on the bonds, the City is authorized to do so. Previous actions by the City related to defaults on other special assessment projects make it probable the City will assume responsibility for the debt in event of default.

General Obligation Bonds

The Bonds are general obligations of the City and the full faith, credit and resources of the City are pledged for the punctual payment of the principal of and interest on the Bonds. The Bonds are secured by *ad valorem* taxes to be levied against all taxable property within the City. These taxes, when collected, are required to be applied solely for the purpose of payment of principal and interest on the Bonds.

Revenue Bonds

The Revenue Refunding Bonds, Series 2012D were issued to refund a 2010 loan from the Idaho Department of Environmental Quality issued to finance the construction of a drinking water storage tank. Principal and interest on the bonds are payable solely from and secured by net revenues of the water fund.

Revenue Allocation Bonds

Nampa Development Corporation Revenue Allocation Bonds, Series 2010 were issued to finance the acquisition and construction of a public safety facility and related improvements, to provide a reserve fund and to pay costs of issuance of the Bonds. Principal and interest on the bonds are payable solely from future tax revenues of NDC.

Nampa Development Corporation Revenue Allocation Bonds, Series 2013 were issued to finance the construction of the library square project, to provide a reserve fund and to pay costs of issuance of the Bonds. Principal and interest on the bonds are payable solely from future tax revenues of NDC.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Compensated Absences Payable

The City provides personal leave to employees that work over 30 hours a week. It is paid to employees when taken and will also be paid to employees or their beneficiaries upon the employee's termination, retirement or death. The amount of unpaid personal leave accumulated by City employees is accrued as an expense when incurred in the government-wide and proprietary fund financial statements, which use the accrual basis of accounting. In the governmental funds, the amounts that normally would be liquidated with expendable available financial resources are accrued as current-year expenditures.

Pensions

For purposes of measuring the net pension asset/liability and pension expense (revenue), information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and Firefighters' Retirement Fund (FRF) and additions to/deductions from Base Plan's and FRF's fiduciary net position have been determined on the same basis as they are reported by the Base Plan and FRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Equity

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

- Net investment in capital assets - consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any notes or other borrowings attributable to those assets.
- Restricted net position - consists of net assets with constraints placed on the use either by external groups, such as grantors or laws and regulations of other governments, or law through constitutional provisions or enabling legislation. The most significant restriction as of September 30, 2015 related to bonds issued to finance a public safety facility and Library Square.
- Unrestricted net position - all other assets that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- Nonspendable fund balance - amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.
- Assigned fund balance—amounts the City intends to use for a specific purpose. Intent can be expressed by the City Council or by the Finance Director.
- Unassigned fund balance—amounts that are available for any purpose.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

City Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution that places specific constraints on how the resources may be used. The Council action that imposed the limitation would need to occur no later than the close of the reporting period. Assigned fund balance is established by City Council through adoption or amendment of the budget, as intended for specific purpose (such as the purchase of equipment, construction, debt service, or for other purposes). As the signor of the budget ordinance, the mayor is the designated authority to authorize assignment of fund balance. Assigned fund balance can also be established by Council after the close of the reporting period by resolution.

In the general fund, the City strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 25% of the actual GAAP basis expenditures and other financing sources and uses.

When an expenditure is incurred for which restricted, committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of restricted funds, then committed funds, followed by assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues, expenditures and expenses during the reported period. The actual results could differ from those estimates.

Recently Issued and Adopted Accounting Pronouncements

As of October 1, 2014, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments to calculate and report the cost and obligations associated with pensions in their financial statements, including additional note disclosures and required supplementary information.

NOTE 2 – CASH AND INVESTMENTS

At September 30, 2015, cash and investments were invested as follows:

Cash on hand	\$ 39,390
Cash and cash equivalents	12,057,682
Investments	<u>67,331,220</u>
Total	<u>\$ 79,428,292</u>
Deposits with financial institutions	
Unrestricted	\$ 1,856,593
Restricted	10,201,089
Cash on hand	<u>39,390</u>
Total cash	<u>\$ 12,097,072</u>

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Investments carried at fair value	
Money Market Funds	\$ 1,631,551
Commercial Paper	449,285
Certificates of Deposit	22,302,865
Local Improvement District Bonds	490,826
U.S. Agency Securities	8,347,709
U.S. Treasury	10,000,478
Municipal Obligations (NDC Bonds)	517,313
External Investment Pool (LGIP)	22,999,959
External Investment Pool (LGIP) - Restricted	591,234
	<hr/>
Total investments	<u>\$ 67,331,220</u>

Statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, revenue, City coupon and local improvement district bonds, repurchase agreements, and the State of Idaho Local Government Investment Pool (LGIP).

Investment in State Investment Pools

The City is a voluntary participant in the LGIP. The LGIP is regulated by State of Idaho code under the oversight of the Treasurer of the State of Idaho. The LGIP is managed by the State of Idaho Treasurer's Office and is established as a cooperative endeavor to enable public entities of the State of Idaho to aggregate funds for investment. This pooling is intended to improve administrative efficiency and increase investment yield. The funds of the pool are invested in certificates of deposit, repurchase agreements, and U.S. government securities. The U.S. government securities and the collateral for the repurchase agreements are held in trust by a safekeeping bank. The certificates of deposit are federally insured. The fair value of the City's investment in the pools is reported in the accompanying financial statements at amounts based on the City's pro-rata share of the fair market value provided by the fund for the entire portfolio. Interest income earned on pooled investments is allocated to the various funds of the City in proportion to each fund's respective share of cash and investments.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely impact the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the City manages its exposure to interest rate risk is by purchasing a combination of long and short-term investments. The City keeps funds needed for operations in short-term liquid investments while maintaining a stable longer term investment portfolio with duration matched to expected completion of capital projects. In accordance with its investment policy, the City manages its exposure to interest rate risk by limiting the weighted average maturity of its portfolio to one year or less.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

As of September 30, 2015, the City had the following investments:

Investment Type	Rating	Fair Value	Remaining Maturity (in Years)			
			Less than 1 year	1-5 years	6-10 years	More than 10 years
Local Improvement District Bonds	Not Rated	\$ 490,826	\$ 45,168	\$ 180,670	\$ 177,848	\$ 87,140
Money market funds	Aaa-mf	1,631,551	1,631,551	-	-	-
Commercial Paper	Not Rated	449,285	449,285	-	-	-
Certificates of Deposit	Not Rated	22,302,865	9,210,132	13,092,733	-	-
Municipal Obligations	Not Rated	517,313	333,355	183,958	-	-
U.S. Agency Securities	AA+	8,347,709	1,814,657	6,533,052	-	-
U.S. Treasury	AAA	10,000,478	1,268,701	8,731,777	-	-
External Investment Pool	Not Rated	23,591,193	23,591,193	-	-	-
Total		\$67,331,220	\$38,344,042	\$28,722,190	\$177,848	\$87,140

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. All investments required to be rated had a rating of AAA by a nationally recognized rating agency. It is the City's policy to limit its investments to those that have a rating of A grade or higher by Fitch Ratings, Moody Investors Services, or Standard and Poor's, or be default risk-free such as government securities.

Concentration of Credit Risk

When investments are concentrated in one issuer, this concentration represents heightened risk of potential loss. No specific percentage identifies when concentration risk is present. The GASB has adopted a principal that governments should provide note disclosure when five percent of the entity's total investments are concentrated in any one issuer. Investments in obligations specifically guaranteed by the U.S. government, mutual funds, and other pooled investments are exempt from disclosure.

In accordance with its investment policy, the City will diversify its investments by security and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

Investments in any one issuer (other than State investment pools) that represents 5% or more of total City investments are as follows:

Issuer	Investment Type	Reported Amount	Percentage
U.S. Treasury	U.S. Treasury	\$10,000,478	14.85%

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The custodial credit risk for *investments* is the risk that in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. City policy states that securities will

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

be held by an independent third party custodian selected by the City as evidenced by safekeeping receipts in the City's name in order to minimize custodial credit risk.

The bank ledger balance for cash deposits at September 30, 2015, is \$14,174,309. This ledger balance includes \$313,242 of deposits insured by FDIC insurance, \$8,074,286 of deposits that are collateralized, \$662,000 of deposits that are uninsured. The bank ledger balance for Nampa Development Corporation cash deposits, consists of \$501,000 of deposits covered by FDIC insurance, \$565,246 of deposits that have been invested in the Nampa Development Corporation's name and are collateralized, and \$4,058,535 uninsured, of which \$4,050,567 is held in bond accounts.

The City minimizes exposure to custodial credit risk by requiring that investments, to the extent possible, be identified as to City of Nampa ownership and be held in the City's name. All commercial paper, agency bonds and money market funds, except as noted above, are held in custody by Wells Fargo in the City's name.

NOTE 3 – RESTRICTED ASSETS

Restricted assets are required to be segregated as to use and are therefore identified as restricted assets. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Funds set aside in the General Fund are to meet the requirements of the State of Idaho Industrial Commission who requires a deposit for reserves for the City's self-funded workers compensation plan.

Funds set aside in the Nampa Development Corporation Fund are restricted pursuant to the bonds issued to finance a public safety facility and library square project. The funds which are held by the Bank of New York Mellon consist of \$15,326 in a bond construction fund, \$2,839,083 in debt reserve funds, and \$1,446,159 in a revenue allocation fund.

Investments restricted in the Local Improvement District Fund are restricted pursuant to the issuance of Local Improvement District Bond No. 148 in a bond fund, interest fund, and debt reserve account.

Funds set aside in the Idaho Center Fund are to meet the requirements of the Idaho Center management agreement. The agreement stipulates that all ticket sale revenue be held in a separate interest-bearing account to provide a source of funds for payments to performers and promoters in connection with events held at the Idaho Center.

Funds set aside in the Development Impact Fee Fund are restricted pursuant to Idaho Statute Title 67 Chapter 82. The funds are held in separate bank accounts and the balances consist of \$2,049,052 for Parks Impact Fees, \$855,148 for Police Impact Fees, \$732,952 for Fire Impact Fees, and \$1,298,188 for Streets Impact Fees.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

NOTE 4 – INTERGOVERNMENTAL AND GRANT RECEIVABLES

The following summarizes the intergovernmental receivables at September 30, 2015:

Intergovernmental Receivable:

State of Idaho	
Revenue sharing	\$ 884,203
Liquor apportionment	152,754
Canyon County	
Rural Fire District	169,086
	<u>\$ 1,206,043</u>

Grants owed to the City at September 30, 2015, by source are:

Federal	\$ 869,590
State	25,009
Total	\$ 894,599

NOTE 5 – NOTES RECEIVABLE

As part of its requests for Community Development Block Grants, the City agreed to accept money for the purpose of low income loans. The loans have been made to people who qualify under the programs guidelines. They are receivable in lump sum payments of principal and interest at the end of the loan period. The interest rates vary from 5% to 7% and terms from 1 year to 20 years. They are non-assumable and must be paid at the end of the term, upon death of the mortgagee, or upon the sale of the property. The notes are secured by the property, generally by a first mortgage.

The City administers a Housing Rehabilitation Program, called the Critical Needs Repair Loan Program, funded with a Community Development Block Grant. Under this program the City accepts money for the purpose of low income loans. The loans are made to people who qualify under the program guidelines. The loans are received either in lump sum payments of principal and interest at the end of the loan period or monthly payments. The nature of repayments is dependent upon the income level of the loan recipient, per program guidelines. The interest rates vary from 0% to 3% and the terms from 4 to 20 years. The notes are non-assumable and must be paid at the end of the term, upon death of the mortgagee, upon the sale of the property, or when the mortgagee no longer resides in the property. The notes are secured by the property, generally by a second mortgage.

The proceeds from the collections of interest and principal on the above loans will be used to make expenditures qualifying under the grant agreement with HUD. These include additional low income loans, street and road improvements, irrigation system improvements, and park-recreation improvements.

The City created a property improvement program in order to rehabilitate housing in the North Nampa area. Loans have been made to people who qualify under the program guidelines. The principal amount of the loans have been forgiven at the rate of 5% per year for each year that the maker retained the real property as their primary residence up to ½ of the face amount of the note. The final write-off provisions occurred in fiscal year 2013. The loans do not bear interest and are due in lump sum payments upon the sale of the real property. The notes are secured by a deed of trust on the property.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

NOTE 6 – INTERNAL BALANCES AND TRANSFERS

The interfund payable balances represent amounts due to the General fund for cash borrowed. The composition of interfund balances as of September 30, 2015 was as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Sanitation	\$ 583,132

The interfund transfer activity for the year ended September 30, 2015 was as follows:

	Transfers In:						Total
	General Fund	Nampa Development Corporation	Streets	Local Improvement Districts	Other Governmental Funds	Water Fund	
Transfers Out:							
General Fund	\$ -	\$ -	\$ 17,318	\$ -	\$ 2,150,167	\$ -	\$ 2,167,485
Streets Fund	690,724	-	-	20,625	45,785	-	757,134
Local Improvement Districts	-	-	-	-	-	15,555	15,555
Other Governmental Funds	727,443	78,087	-	-	-	-	805,530
Water Fund	703,851	-	-	-	-	-	703,851
Sewer Fund	683,422	-	-	-	-	-	683,422
Sanitation Fund	224,956	-	886,834	-	-	-	1,111,790
Development Services Fund	323,000	-	-	-	-	-	323,000
Internal Service Funds	72,912	-	-	-	-	-	72,912
Totals	\$ 3,426,308	\$ 78,087	\$ 904,152	\$ 20,625	\$ 2,195,952	\$ 15,555	\$ 6,640,679

Transfers to other governmental funds from the General fund for general support included \$1,156,232 for the Idaho Center, \$364,644 for the Civic Center, \$610,927 for Parks and Recreation, \$15,031 for Library, \$1,623 for Cemetery, \$1,710 for Airport, and \$17,318 for Streets. Transfers to the General fund include the following transfers to fund an administrative overhead allocation: \$690,724 from the Streets fund, a transfer from other governmental funds of \$333,150 from the Library fund, \$187,610 from the Parks and Recreation fund, \$109,384 from the Recreation Center fund, \$89,324 from the Golf fund, \$7,975 from the Civic Center fund, \$703,851 from the Water fund, \$683,422 from the Sewer fund, a transfer of \$72,912 from internal service funds is from Utility Billing, and \$323,000 from the Development Services fund. Other transfers to the General fund include: \$224,956 from the Sanitation fund for franchise fee revenue. An additional transfer from the Sanitation fund for franchise fee revenue of \$886,834 was made to Streets. A transfer of \$20,625 from the Streets fund to the Local Improvement Districts fund was to fulfill the Street fund's commitment to participate in a special assessment project to construct sidewalks. A transfer from the Streets fund to other governmental funds of \$45,785 was to cover a funding deficit in the grants and contracts fund for street projects. A \$15,555 transfer from the Local Improvement Districts fund to the Water fund was to fund a special assessment project for utility hook-ups. The \$78,087 transfer from other governmental funds to Nampa Development Corporation was to fulfill the Library fund's commitment to participate in the construction of a new library.

The advances to Nampa Development Corporation and advance from the General Fund represents startup costs borrowed by the Nampa Development Corporation, the blended component unit, from the General fund. The balance of the advances at September 30, 2015, was \$778,629.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015 was as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 45,046,226	\$ -	\$ (346,898)	\$ -	\$ 44,699,328
Intangible assets	187,721	-	-	-	187,721
Construction in progress	26,726,640	2,707,946	(13,184)	(20,246,000)	9,175,402
Total capital assets, not being depreciated	<u>71,960,587</u>	<u>2,707,946</u>	<u>(360,082)</u>	<u>(20,246,000)</u>	<u>54,062,451</u>
Capital assets, being depreciated:					
Buildings and improvements	76,717,512	141,060	-	18,033,083	94,891,655
Equipment	28,291,563	1,241,016	(343,166)	407,010	29,596,423
Infrastructure	205,808,936	4,704,613	-	1,805,907	212,319,456
Total capital assets, being depreciated	<u>310,818,011</u>	<u>6,086,689</u>	<u>(343,166)</u>	<u>20,246,000</u>	<u>336,807,534</u>
Less accumulated depreciation for:					
Buildings and improvements	(22,164,777)	(2,226,459)	-	-	(24,391,236)
Equipment	(22,464,090)	(1,391,449)	343,166	-	(23,512,373)
Infrastructure	(61,211,961)	(4,791,564)	-	-	(66,003,525)
Total accumulated depreciation	<u>(105,840,828)</u>	<u>(8,409,472)</u>	<u>343,166</u>	<u>-</u>	<u>(113,907,134)</u>
Total capital assets, being depreciated, net	<u>204,977,183</u>	<u>(2,322,783)</u>	<u>-</u>	<u>20,246,000</u>	<u>222,900,400</u>
Governmental activities capital assets, net	<u>\$ 276,937,770</u>	<u>\$ 385,163</u>	<u>\$ (360,082)</u>	<u>\$ -</u>	<u>\$ 276,962,851</u>

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 369,147	\$ 100,000	\$ -	\$ -	\$ 469,147
Construction in progress	5,583,076	6,993,585	-	(22,380)	12,554,281
Total capital assets, not being depreciated	<u>5,952,223</u>	<u>7,093,585</u>	<u>-</u>	<u>(22,380)</u>	<u>13,023,428</u>
Capital assets, being depreciated:					
Buildings and improvements	24,070,819	-	-	-	24,070,819
Equipment (including underground assets)	150,055,603	4,255,640	(63,099)	22,380	154,270,524
Total capital assets, being depreciated	<u>174,126,422</u>	<u>4,255,640</u>	<u>(63,099)</u>	<u>22,380</u>	<u>178,341,343</u>
Less accumulated depreciation for:					
Buildings and improvements	(13,998,373)	(530,615)	-	-	(14,528,988)
Equipment (including underground assets)	(55,849,906)	(4,854,344)	62,059	-	(60,642,191)
Total accumulated depreciation	<u>(69,848,279)</u>	<u>(5,384,959)</u>	<u>62,059</u>	<u>-</u>	<u>(75,171,179)</u>
Total capital assets, being depreciated, net	<u>104,278,143</u>	<u>(1,129,319)</u>	<u>(1,040)</u>	<u>22,380</u>	<u>103,170,164</u>
Business-type activities capital assets, net	<u>\$ 110,230,366</u>	<u>\$ 5,964,266</u>	<u>\$ (1,040)</u>	<u>\$ -</u>	<u>\$ 116,193,592</u>

Depreciation expense was charged to functions of the City as follows:

Governmental activities:	
General government	\$ 178,775
Police	736,589
Engineering and public works	396,363
Fire	329,134
Road and street	4,633,688
Culture and recreation	1,764,498
Community development	370,425
Total depreciation expense, governmental activities	<u>\$ 8,409,472</u>
Business-type activities:	
Water	\$ 1,926,400
Sewer	3,415,526
Development Services	7,641
Internal services	35,392
Total depreciation expense, business-type activities	<u>\$ 5,384,959</u>

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

NOTE 8 – RISK MANAGEMENT AND CLAIM LIABILITY

The City purchases general liability insurance with Idaho Counties Risk Management Program (ICRMP). ICRMP is a risk management program specifically designed to provide insurance training and services for public entities in Idaho. Idaho Code limits tort liability claims to \$500,000. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the loss can be reasonably estimated. At September 30, 2015, no provision for such losses is considered necessary.

The City established the City of Nampa Employee Welfare Benefit Plan Trust, a self-funded health plan, for its full-time employees, excluding fire and police employees. The Plan administrator, Blue Cross of Idaho, is responsible for the approval, processing and payment of claims. The Trust is responsible for a monthly administrative fee.

As part of the health care coverage of the Plan, the Trust purchases stop-loss coverage. During 2015, the stop loss coverage paid claims in excess of \$125,000 and the minimum aggregate deductible was \$4,592,088.

The City established a self-funded workers compensation plan in January, 2010. The activity is reported in an internal service fund on these financial statements. The City limits its exposure through specific and aggregate stop-loss insurance coverage. All claims handling procedures are performed by a third-party claims administrator.

Changes in workers compensation claims liabilities during the past two years are summarized below:

	2014	2015
Unpaid claims, beginning of year	\$ 888,863	\$ 483,520
Incurred claims (including IBNR's)	17,257	354,277
Claim payments	(422,600)	(347,102)
Unpaid claims, end of year	\$ 483,520	\$ 490,695

NOTE 9 – LONG-TERM DEBT

Long-term debt consisted of the following as of September 30, 2015:

Governmental activities

Special Assessment Bonds

Local Improvement District Bonds (15) due in annual installments through 2032; interest at 3.00% to 6.70%, including unamortized bond discount of \$82,640.	\$ 5,756,024
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General Obligation Refunding Bonds

\$20,695,000 Series 2012 General Obligation Refunding Bonds due in annual installments of \$1,895,000 to \$2,640,000 through 2024; interest at 2.00% to 5.00%, including unamortized bond premium of \$2,056,222. Bonds maturing on and after August 1, 2023, are redeemable on August 1, 2022, at par plus accrued interest.	\$ 22,521,222
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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Revenue Allocation Bonds

\$18,000,000 Nampa Development Corporation Series 2010 Revenue Allocation Bonds due in annual installments of \$400,000 to \$1,825,000 through 2030; interest at 2.4% to 6.0%, including unamortized bond discount of \$70,069. Bonds maturing on March 1, 2021, are redeemable on any interest payment date beginning March 1, 2020, at par plus accrued interest.

\$ 15,754,931

Revenue Allocation Bonds

\$18,320,000 Nampa Development Corporation Series 2013 Revenue Allocation Bonds due in annual installments of \$590,000 to \$4,235,000 through 2031; interest at 2.4% to 5.0%, including unamortized bond premium of \$346,299. Bonds maturing on and after September 1, 2025, are redeemable on September 1, 2024, at 102.5% of par plus accrued interest.

\$ 16,266,299

Business-type activities

Revenue Refunding Bonds

\$3,250,000 Series 2012D Revenue Refunding Bonds due in annual installments of \$130,000 to \$250,000 through 2030; interest at 2.0% to 5.0%, including unamortized bond premium of \$437,737. Bonds maturing on and after September 15, 2023, are redeemable on or after September 15, 2022, at par plus accrued interest.

\$ 3,232,737

Notes payable

\$2,202,261 note payable issued for wastewater treatment plant improvements due in bi-annual installments of \$67,071 (including interest at 2.00%) through 2037.

\$ 2,202,261

The City has pledged future special assessment collections to repay 15 Local Improvement District Bonds totaling \$5.8 million. Proceeds from the Special Assessments provide funding for various water, sewer, and street local improvement district projects. The special assessment bonds are payable solely from collections on local improvement district bonds and are payable through 2032. Annual principal and interest payments on the certificates are expected to require 100% of the collections. The total principal and interest remaining to be paid on the special assessment bonds is \$8,718,490. Principal and interest paid for the current year and total special assessment collections were \$809,971 and \$973,161, respectively.

The City has pledged future water customer revenues, net of specified operating expenses, to repay a \$3,250,000 revenue bond. Proceeds from the revenue bond provided refunding for a water loan used as financing to construct a water storage reservoir and associated transmission pipelines. The revenue bond is payable solely from water customer net revenues and is payable over 18 years. The total principal and interest remaining to be paid on the bond is \$3,876,200, payable through September 2030. Principal and interest paid for the current year and total customer net revenues were \$268,700 and (\$82,355), respectively.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

The City has pledged future sewer customer revenues, net of specified operating expenses, to repay \$2,202,261 of draws on a loan from the Clean Water State Revolving Fund with the Department of Environmental Quality. The City is authorized to borrow up to \$17,000,000. This loan will be used to upgrade the City's wastewater treatment facility. Upon project completion, a promissory note will be issued and the loan will be repaid in biannual installments at 2.0% over 20 years from the Sewer Fund. The total principal and interest remaining to be paid on the bond is \$2,682,847, payable through September 2037. No principal was paid in the current year. Interest of \$2,682 was accrued in the current year. Total customer net operating revenues for the current year were \$2,043,521.

Nampa Development Corporation has pledged a portion of future tax increment revenues to repay \$18,000,000 in revenue allocation bonds issued in September 2010 to finance a public safety facility and \$18,320,000 in revenue allocation bonds issued in April 2013 to finance the Library Square project. The bonds are payable solely from incremental tax revenues and net parking revenues generated from the Library Square Project. Incremental tax revenues were projected to produce 125 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$47,648,882, payable through September 2031. Principal and interest paid for the current year and total tax increment revenues were \$2,835,375 and \$3,547,889, respectively.

The annual requirements to amortize all debt outstanding at September 30, 2015, are as follows:

Year Ending September 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2016	\$ 3,657,445	\$ 2,687,093	\$ 145,000	\$ 120,800
2017	3,776,679	2,521,652	155,000	115,000
2018	3,906,102	2,357,179	250,548	152,395
2019	4,054,831	2,184,905	252,368	147,375
2020	4,193,883	2,015,663	264,224	139,118
2021-2025	20,561,531	7,283,019	1,440,302	559,958
2026-2030	13,638,296	3,306,186	1,617,644	260,316
2031-2035	4,259,897	213,711	610,465	60,248
2036-2037	-	-	261,710	6,576
Total	<u>\$ 58,048,664</u>	<u>\$ 22,569,408</u>	<u>\$ 4,997,261</u>	<u>\$ 1,561,786</u>

Total interest cost incurred during 2015 was \$2,497,355.

In Idaho, a municipality is allowed a debt limit, excluding enterprise fund debt, of 2% of the market valuation of the real and personal property in its taxing area. The City's legal debt limits for governmental funds for 2015, based on data available from Canyon County as of September 30, 2015, would be approximately \$77,498,419.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

The following is a summary of changes in long-term debt of the City for the year ended September 30, 2015:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
General obligation bonds	\$ 1,915,000	\$ -	\$ (1,915,000)	\$ -	\$ -
General obligation refunding bond	20,465,000	-	-	20,465,000	1,895,000
Special assessment debt	6,015,593	250,215	(427,144)	5,838,664	442,445
Revenue allocation bonds 2010 (NDC)	16,390,000	-	(565,000)	15,825,000	635,000
Revenue allocation bonds 2013 (NDC)	16,635,000	-	(715,000)	15,920,000	685,000
	<u>61,420,593</u>	<u>250,215</u>	<u>(3,622,144)</u>	<u>58,048,664</u>	<u>3,657,445</u>
Bond premium - go bond	11,220	-	(11,220)	-	-
Bond premium - go refunding bond	2,506,468	-	(450,246)	2,056,222	-
Bond discount - special assessments	(88,149)	-	5,509	(82,640)	-
Bond discount 2010 (NDC)	(74,901)	-	4,832	(70,069)	-
Bond premium 2013 (NDC)	368,056	-	(21,757)	346,299	-
	<u>64,143,287</u>	<u>250,215</u>	<u>(4,095,026)</u>	<u>60,298,476</u>	<u>3,657,445</u>
Compensated absences	4,704,759	2,726,953	(2,523,597)	4,908,115	2,500,000
Governmental activity					
long-term liabilities	<u>\$ 68,848,046</u>	<u>\$ 2,977,168</u>	<u>\$ (6,618,623)</u>	<u>\$ 65,206,591</u>	<u>\$ 6,157,445</u>
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities					
Revenue refunding bond	\$ 2,940,000	\$ -	\$ (145,000)	\$ 2,795,000	\$ 145,000
Bond premium - refunding bond	487,999	-	(50,262)	437,737	-
Note payable	-	2,202,261	-	2,202,261	-
	<u>3,427,999</u>	<u>2,202,261</u>	<u>(195,262)</u>	<u>5,434,998</u>	<u>145,000</u>
Compensated absences	458,701	307,369	(325,190)	440,880	325,000
Business-type activity					
long-term liabilities	<u>\$ 3,886,700</u>	<u>\$ 2,509,630</u>	<u>\$ (520,452)</u>	<u>\$ 5,875,878</u>	<u>\$ 470,000</u>

The utility billing internal service fund predominantly serves the business-type funds. Accordingly, long-term liabilities for it are included as part of the above totals for business-type activities. At year end \$36,817 of internal service fund compensated absences are included above. Governmental accrued compensated absences will be liquidated by the general fund and a few special revenue funds. The General fund pays for approximately 89 percent of the governmental activities accrued compensated absences, while the Streets fund pays for 3 percent, and other governmental funds pay for the remaining 8 percent.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

NOTE 10 – DEFINED BENEFIT PENSION PLAN

Plan Description

The City contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

The City also contributes to the FRF which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers a closed group of firefighters who were hired before October 1, 1980, and who received benefits in addition to those provided under the PERSI Base Plan. The cost to administer the plan is financed through the contributions and investment earnings of the FRF. Additional FRF funding is obtained from receipts from a state fire insurance premium tax. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan and the FRF is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active System members with at least ten years of service and three members who are Idaho citizens not members of the System except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligibility members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

The FRF provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service as well as the final average salary. A firefighter must have 5 years of service to be eligible for a lifetime retirement allowance at age 60. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance is based on Idaho Code Title 72 Chapter 14.

The benefit payments for the FRF are calculated using a benefit formula adopted by the Idaho Legislature. The FRF cost of living increase is based on the increase in the statewide average firefighter's wage.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Member and Employer Contributions

Member and employer contributions paid to the Base Plan and the FRF are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for Base Plan employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2015, the member contribution rate was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% for general employees and 11.66% for police and firefighters. The City's contributions were \$3,454,062 for the year ended September 30, 2015.

The total FRF employer contribution rate through December 31, 2014 was 37.55%. This includes the employer excess rate of 25.89% plus the PERSI class 2 firefighters rate of 11.66%. As of January 1, 2015, the total employer rate was reduced to 25.31% which includes the lower employer excess rate of 13.65% plus the PERSI class 2 firefighters rate of 11.66%. The FRF member rate for the year for class B is 11.45% which is 3.09% above the class 2 rate of 8.36%. The City's contributions were \$526,740 for the year ended September 30, 2015.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2015, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2015, the City's proportion was 1.0693311 percent.

For the year ended September 30, 2015, the City recognized pension expense, related to the Base Plan, of \$2,719,935. At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,688,051
Changes in assumptions or other inputs	512,821	
Net difference between projected and actual earnings on pension plan investments	5,182,329	7,394,621
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	387,505
City's contributions subsequent to the measurement date	847,470	
Total	\$ 6,542,620	\$ 9,470,177

The \$847,470 reported as deferred outflows of resources related to pensions resulting from Employer contributions to the Base Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2015.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2014, the beginning of the measurement period ended June 30, 2015, is 5.5 years.

At September 30, 2015, the City reported an asset for its proportionate share of the net pension asset of the FRF. The net pension asset was measured as of July 1, 2015, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The City's proportion of the net pension asset was based on the City's share of contributions in the FRF pension plan relative to the total contributions of all participating FRF employers. At July 1, 2015, the City's proportion was 10.0215340 percent.

For the year ended September 30, 2015, the City recognized pension revenue related to the FRF of \$2,670,506. At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to FRF pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	1,230,030	1,766,207
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	-
City's contributions subsequent to the measurement date	79,954	-
Total	\$ 1,309,984	\$ 1,766,207

The \$79,954 reported as deferred outflows of resources related to pensions resulting from City contributions to the FRF subsequent to the measurement date will be recognized as an addition to the net pension asset in the year ending September 30, 2015.

The average of the expected remaining service lives of all employees that are provided with pensions through the FRF (active and inactive employees) determined at July 1, 2014, the beginning of the measurement period ended June 30, 2015, is 1 year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ending September 30,	Base Plan	FRF
2016	\$ (1,530,562)	\$ (281,228)
2017	(1,530,562)	(281,228)
2018	(1,530,562)	(281,228)
2019	962,304	307,507
2020	(145,645)	-

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years. Unfunded actuarial accrued liability for FRF is the difference between the actuarial present value of the FRF benefits not provided by the Base Plan and the FRF assets. Currently FRF assets exceed this actuarial present value; therefore there is not an unfunded liability to amortize at this time. The maximum amortization period for the FRF permitted under Section 59-1394, Idaho Code, is 50 years.

The total pension liability in the July 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	4.25 – 10.00% (3.75% FRF)
Salary inflation	3.75%
Investment rate of return	7.10%, net of investment expenses
Cost-of-living adjustments	1% (3.75% FRF)

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed in 2012 for the period July 1, 2007 through June 30, 2011 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Asset/Liability as of June 30, 2015, is based on the results of an actuarial valuation date of July 1, 2015.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

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City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2014.

Asset Class	Index	Target Allocation	Long-Term Expected Real Rate of Return*
Core Fixed Income	Barclays Aggregate	30.00%	0.80%
Broad US Equities	Russell 3000	55.00%	6.90%
Developed Foreign Equities	MSCI ACWI ex USA	15.00%	7.55%

*Arithmetic return

Actuarial Assumptions

Assumed Inflation - Mean	3.25%
Assumed Inflation - Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Geometric Rate of Return	7.50%
Assumed Investment Expenses	0.40%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	7.10%

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Employer's proportionate share of the net pension liability (asset)			
Base Plan	\$ 34,297,055	\$ 14,081,351	\$ (2,725,326)
FRF	(2,093,676)	(5,412,700)	(8,210,359)

(continued on next page)

City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the pension plan

At September 30, 2015, there were no payables to the defined benefit pension plan for legally required employer contributions or for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

NOTE 11 – CONTINGENT LIABILITIES

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, could become a liability of the City. City management believes disallowances, if any, will be immaterial.

The City has been named as defendant in various legal actions, the results of which are not presently determinable. However, in the opinion of the City's management and legal counsel, the amount of losses that might be sustained, if any, would not materially affect the City's financial position.

City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

NOTE 12 – COMMITMENTS

The City had several outstanding or planned construction projects as of September 30, 2015. These projects are evidenced by contractual commitments with contractors and include:

Fund	Description	Contract Amounts	Commitment Remaining
Streets	Karcher and Middleton Intersection	\$ 856,775	\$ 37,342
Streets	Amity Road Widening	1,686,154	34,929
Streets	North Canyon Street	606,824	61,278
Streets	Midland Road Rehab	79,594	45,876
Streets	Midland and Lone Star Intersection	729,535	196,048
Streets	14th Avenue Storm Drain	459,855	111,007
Other Governmental	Downtown Sidewalks and Trees	57,592	38,249
Other Governmental	SH-45 Realignment Concept	267,194	36,893
Other Governmental	Bicycle and Pedestrian Improvements	398,378	398,378
Water	Water Well #20	725,148	91,793
Water	Meter Reading Equipment	389,682	116,644
Water	Pheasant Hollow Irrigation Well Rehab	39,103	27,512
Water	Water Main Construction	1,151,244	69,373
Water	Cost of Service Study	161,575	87,762
Sewer	Treatment Plant Improvements	21,468,458	15,153,553
Sewer	Purdam Lift Station	3,047,708	883,549
Sewer	Infiltration Project	927,187	904,283
		<u>\$ 33,052,006</u>	<u>\$ 18,294,469</u>

The Nampa Development Corporation has a commitment to provide funding for infrastructure improvements and historic façade restorations in an estimated amount not to exceed \$350,000 to Willow Creek Associates, LLC.

NOTE 13 – OTHER INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosure of certain information concerning individual funds. At September 30, 2015, the GO Bond Debt Service fund had expenditures in excess of appropriations of \$4,200.

(continued on next page)

City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

NOTE 14 – FUND BALANCES

The following summarizes the fund balance classifications at September 30, 2015:

	General Fund	Nampa Development Corporation	Streets	Local Improvement Districts	Other Governmental Funds
Fund Balances:					
Nonspendable:					
Inventory and Prepays	\$ 893,222	\$ 1,122	\$ -	\$ -	\$ 98,340
Notes Receivable	56,078	-	-	-	293,975
Advances to NDC	778,629	-	-	-	-
Restricted for:					
Debt Service	-	-	-	979,590	323,026
911	-	-	-	-	816,222
Development Impact Fees	-	-	-	-	4,963,280
NDC Bond Restricted	-	2,839,083	-	-	-
NDC Bond Revenue Allocation	-	1,421,546	-	-	-
Committed for:					
Compensated Absences	252,285	-	17,740	-	52,756
Assigned to:					
Airport	-	-	-	-	1,010,066
Cemetery	-	-	-	-	210,316
Civic Center	-	-	-	-	181,084
Downtown Development	-	-	-	-	180,526
Family Justice Center	109,318	-	-	-	-
Golf Courses	-	-	-	-	2,096,016
Grants and Contracts	-	-	-	-	741,588
Idaho Center	-	-	-	-	212,097
Library	-	-	-	-	981,904
Parks and Recreation	-	-	-	-	591,599
Recreation Center	-	-	-	-	2,603,476
Streets	-	-	9,496,654	-	-
Capital Projects	-	-	-	-	1,002,213
Unassigned	11,691,415	-	-	-	-
	<u>\$ 13,780,947</u>	<u>\$ 4,261,751</u>	<u>\$ 9,514,394</u>	<u>\$ 979,590</u>	<u>\$ 16,358,484</u>

NOTE 15 – RESTATEMENTS

As of October 1, 2014, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments to calculate and report the cost and obligations associated with pensions in their financial statements, including additional note disclosures and required supplementary information. Beginning net position was restated to retroactively report the beginning net pension asset/liability, and related deferred outflows and deferred inflows of resources as follows:

(continued on next page)

City of Nampa, Idaho
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Net Position, Beginning of Year - As Previously Stated	<u>\$ 260,652,900</u>	<u>\$ 136,739,907</u>
Prior Period Adjustment - Implementation GASB 68:		
Base Plan Adjustments:		
Net Pension Liability	(7,151,865)	(926,601)
Deferred Outflows of Resources - Contributions	731,517	94,776
Deferred Outflows of Resources - Changes of Assumptions	595,330	77,132
Deferred Inflows of Resources		
- Net Difference Between Projected and Actual		
Investment Earnings on Pension Plan Investments	(8,957,599)	(1,160,551)
Deferred Inflows of Resources		
- Net Difference Between Expected and Actual Experience	(887,793)	(115,023)
Firefighters Retirement Fund Adjustments:		
Net Pension Asset	4,047,163	-
Deferred Outflows of Resources - Contributions	275,449	-
Deferred Inflows of Resources		
- Net Difference Between Projected and Actual		
Investment Earnings on Pension Plan Investments	<u>(2,517,678)</u>	<u>-</u>
Total Adjustments as of September 30, 2014	<u>(13,865,476)</u>	<u>(2,030,267)</u>
Net Position, Beginning of Year - As Restated	<u>246,787,424</u>	<u>134,709,640</u>

The total impact of adopting this statement on the Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds is a decrease to the net position, beginning of year, as noted below:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Development Services</u>	<u>Utility Billing ISF Fund</u>
Net Position, Beginning of Year - As Previously Stated	<u>\$53,238,583</u>	<u>\$80,513,136</u>	<u>\$1,635,730</u>	<u>\$1,117,871</u>
Prior Period Adjustment - Implementation GASB 68:				
Base Plan Adjustments:				
Net Pension Liability	(290,017)	(395,845)	(159,954)	(80,785)
Deferred Outflows of Resources - Contributions	29,664	40,488	16,361	8,263
Deferred Outflows of Resources				
- Changes of Assumptions	24,141	32,951	13,315	6,725
Deferred Inflows of Resources				
- Net Difference Between Projected and Actual				
Investment Earnings on Plan Investments	(363,241)	(495,789)	(200,339)	(101,182)
Deferred Inflows of Resources - Net Difference				
Between Expected and Actual Experience	<u>(36,001)</u>	<u>(49,138)</u>	<u>(19,856)</u>	<u>(10,028)</u>
Total Adjustments as of September 30, 2014	<u>(635,454)</u>	<u>(867,333)</u>	<u>(350,473)</u>	<u>(177,007)</u>
Net Position, Beginning of Year - As Restated	<u>\$52,603,129</u>	<u>\$79,645,803</u>	<u>\$1,285,257</u>	<u>\$ 940,864</u>

CITY OF NAMPA, IDAHO

REQUIRED SUPPLEMENTARY INFORMATION

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

General Fund – functions as the chief operating fund for state and local governments. The Governmental Accounting Standards Board (GASB) states the General Fund should be used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The various components of the General Fund presented in this report include the following:

Legislative	Information Systems
Executive	Other General Government
Finance	Police
City Clerk	Public Works
Human Resources	Engineering
Central Services Treasurer	Fire
Legal	Economic Development
Facilities Development	Code Enforcement
Vehicle Maintenance	Parks and Recreation
Planning and Zoning	Family Justice Center

NAMPA DEVELOPMENT CORPORATION

Nampa Development Corporation – to provide urban renewal services for the citizens of the City.

STREETS FUND

Streets Fund – to account for the operation of the street maintenance department. Financing is provided by property taxes, state gasoline and sales taxes. State Law and City ordinance require that these revenues be used for public works maintenance and construction.

City of Nampa, Idaho
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Tax	\$ 27,858,596	\$ 27,362,096	\$ 27,906,680	\$ 544,584
Franchise Fees	850,000	850,000	744,303	(105,697)
Investment Income	60,000	60,000	92,192	32,192
Business Licenses and Permits	132,600	132,600	132,686	86
Fines and Forfeitures	685,100	698,095	682,279	(15,816)
Intergovernmental	5,576,000	6,106,854	6,129,961	23,107
Charges for Services	2,766,697	2,663,315	2,656,452	(6,863)
Miscellaneous	73,086	108,453	166,494	58,041
Donations	31,300	31,300	42,943	11,643
Total Revenues	38,033,379	38,012,713	38,553,990	541,277
Expenditures:				
Current:				
General Government	7,014,314	7,222,936	6,950,497	272,439
Police	17,139,313	17,315,579	17,066,008	249,571
Engineering and Public Works	2,019,910	2,042,505	1,848,618	193,887
Fire	11,110,219	10,631,463	10,509,851	121,612
Culture and Recreation	346,405	363,740	355,293	8,447
Community Development	1,084,798	1,061,610	961,548	100,062
Capital Outlay	241,089	241,089	263,140	(22,051)
Total Expenditures	38,956,048	38,878,922	37,954,955	923,967
Excess (Deficiency) of Revenues Over (Under) Expenditures	(922,669)	(866,209)	599,035	1,465,244
Other Financing Sources (Uses):				
Transfers In	3,427,371	3,448,466	3,426,308	(22,158)
Transfers Out	(1,922,568)	(2,000,123)	(2,167,485)	(167,362)
Sale of Assets	-	-	20,500	20,500
Total Other Financing Sources (Uses)	1,504,803	1,448,343	1,279,323	(169,020)
Net Change in Fund Balance	<u>\$ 582,134</u>	<u>\$ 582,134</u>	1,878,358	<u>\$ 1,296,224</u>
Fund Balance at October 1			<u>11,902,589</u>	
Fund Balance at September 30			<u>\$ 13,780,947</u>	

See notes to required supplementary information.

City of Nampa, Idaho
Nampa Development Corporation Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Taxes	\$ 3,278,255	\$ 3,559,876	\$ 3,573,375	\$ 13,499
Investment Income	2,500	2,500	1,745	(755)
Miscellaneous	30,000	54,962	50,324	(4,638)
<i>Total Revenues</i>	3,310,755	3,617,338	3,625,444	8,106
Expenditures:				
Current:				
Community Development	401,450	643,310	664,917	(21,607)
Capital Outlay	2,599,000	2,592,383	990,000	1,602,383
Debt Service:				
Principal	1,699,992	1,699,992	1,280,000	419,992
Interest	1,585,383	1,585,383	1,585,261	122
<i>Total Expenditures</i>	6,285,825	6,521,068	4,520,178	2,000,890
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,975,070)	(2,903,730)	(894,734)	2,008,996
Other Financing Sources:				
Transfers In	-	78,087	78,087	-
Net Change in Fund Balance	<u>\$ (2,975,070)</u>	<u>\$ (2,825,643)</u>	(816,647)	<u>\$ 2,008,996</u>
Fund Balance at October 1			<u>5,078,398</u>	
Fund Balance at September 30			<u>\$ 4,261,751</u>	

See notes to required supplementary information.

City of Nampa, Idaho
Streets Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Taxes	\$ 846,294	\$ 846,294	\$ 862,195	\$ 15,901
Investment Income	18,000	18,000	51,908	33,908
Intergovernmental	5,216,569	5,225,596	5,373,307	147,711
Miscellaneous	-	-	59,961	59,961
<i>Total Revenues</i>	6,080,863	6,089,890	6,347,371	257,481
Expenditures:				
Salaries and Benefits	1,504,015	1,521,333	1,526,358	(5,025)
Operations and Maintenance	4,005,078	4,005,078	2,374,220	1,630,858
Capital Outlay	3,375,865	3,403,352	2,035,942	1,367,410
<i>Total Expenditures</i>	8,884,958	8,929,763	5,936,520	2,993,243
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,804,095)	(2,839,873)	410,851	3,250,724
Other Financing Sources (Uses):				
Transfers In	974,170	991,488	904,152	(87,336)
Transfers Out	(690,724)	(690,724)	(757,134)	(66,410)
<i>Total Other Financing Sources (Uses)</i>	283,446	300,764	147,018	(153,746)
Net Change in Fund Balance	<u>\$ (2,520,649)</u>	<u>\$ (2,539,109)</u>	557,869	<u>\$ 3,096,978</u>
Fund Balance at October 1			<u>8,956,525</u>	
Fund Balance at September 30			<u>\$ 9,514,394</u>	

See notes to required supplementary information.

City of Nampa, Idaho
 Schedule of Employer's Share of Net Pension Liability and Schedule of Employer Contributions
 PERSI Base Plan
 For the Fiscal Year Ended September 30, 2015

Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last 10 - Fiscal Years*

	2015
Employer's portion of the net pension liability	1.0693311%
Employer's proportionate share of the net pension liability	\$ 14,081,351
Employer's covered-employee payroll	\$ 29,500,174
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	47.73%
Plan fiduciary net position as a percentage of the total pension liability	91.38%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of July 1, 2015 (measurement date).

Schedule of Employer Contributions
PERSI - Base Plan
Last 10 - Fiscal Years*

	2015
Statutorily required contribution	\$ 3,454,062
Contributions in relation to the statutorily required contribution	\$ (3,454,062)
Contribution (deficiency) excess	\$ -
Employer's covered-employee payroll	\$ 29,699,501
Contributions as a percentage of covered-employee payroll	11.63%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of September 30, 2015.

See notes to required supplementary information.

City of Nampa, Idaho
 Schedule of Employer's Share of Net Pension Asset and Schedule of Employer Contributions
 PERSI Firefighters' Retirement Fund (FRF)
 For the Fiscal Year Ended September 30, 2015

Schedule of Employer's Share of Net Pension Asset
FRF
Last 10 - Fiscal Years*

	2015
Employer's portion of the net pension asset	10.0215340%
Employer's proportionate share of the net pension asset	\$ 5,412,700
Employer's covered-employee payroll	\$ 6,368,029
Employer's proportional share of the net pension asset as a percentage of its covered-employee payroll	85.00%
Plan fiduciary net position as a percentage of the total pension asset	118.08%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of July 1, 2015 (measurement date).

Schedule of Employer Contributions
FRF
Last 10 - Fiscal Years*

	2015
Statutorily required contribution	\$ 526,740
Contributions in relation to the statutorily required contribution	\$ (526,740)
Contribution (deficiency) excess	\$ -
Employer's covered-employee payroll	\$ 6,367,483
Contributions as a percentage of covered-employee payroll	8.27%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of September 30, 2015.

See notes to required supplementary information.

City of Nampa, Idaho
Notes to Required Supplementary Information
September 30, 2015

LEGAL COMPLIANCE – BUDGET

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Council shall, prior to passing the annual appropriation ordinance, prepare a budget, estimating the probable amount of money necessary for all purposes for which an appropriation is to be made, including interest and principal due on the bonded debt and sinking fund, itemizing and classifying the proposed expenditures by department, fund, or service, as nearly as may be practicable, and specifying any fund balance accumulated under Section 50-1005A, Idaho Code. To support such proposed expenditures, the Council shall prepare an estimate of the total revenue anticipated during the ensuing fiscal year for which a budget is being prepared, classifying such receipts by source as nearly as may be possible and practicable, said estimate to include any surplus not subject to the provisions of Section 50-1004 and 50-1005A, Idaho Code, nor shall said estimated revenue include funds accumulated under Section 50-236, Idaho Code.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to October 1, the budget is legally enacted through passage of an appropriation ordinance.
4. The City Council may, at any time during the fiscal year, by using the same procedures which was used in adopting the original appropriation ordinance, amend the appropriation ordinance to a greater amount than adopted. However, this can only happen if, after the adoption of the regular appropriation ordinance, the City receives additional revenue from any source other than *ad valorem* tax revenues. However, other than the foregoing exception, there can be no further appropriations made during the fiscal year unless the proposal to make each new appropriation has been sanctioned by a majority of the legal voters of the City. They can sanction the new appropriation either by a petition signed by the number equal to the majority who voted in the last general city election or they can sanction it by a majority of favorable votes in a special election. Whatever method is used, all appropriations end with the fiscal year for which they were made (50-1003). The original budget was amended for the fiscal year ended September 30, 2015.
5. Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Enterprise and Internal Service Funds. Legal budgetary control is established based upon total revenues and expenditures.
6. Budgets for the General, and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Enterprise and Internal Service funds are budgeted on the cash basis. Annual budgets are not adopted for the Local Improvement Districts (LID) Funds. The level of control (level at which expenditures may not exceed budget) is the fund.
7. Management has the authority to amend budgets within individual funds without seeking approval of the governing body. The detail at which appropriations are legally adopted extends to the fund level.
8. During the year, supplementary appropriations were made as additional revenues became available.

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CITY OF NAMPA
OTHER FINANCIAL INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds – used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Airport Fund – to account for the operation of the City airport. Financing is provided by property, taxes, federal and state grants, rental fees, and user charges from airport operations.

Cemetery Fund – the account for the operation and maintenance of the cemetery. Property taxes and sales of cemetery plots are the principal revenue sources. City ordinance requires that these revenues be used to finance cemetery operations and maintenance.

Civic Center Fund – to account for the Civic Center, a 42,500 sq foot facility with 14 separate event spaces, which accommodates conventions, conferences, concerts, meetings and seminars, banquets, receptions, and other special events.

Electric Franchise Fee Downtown Development Fund – to account for the collection and expenditures of electric franchise fee revenue designated for downtown development.

Golf Course Fund – to account for the operation, maintenance, and debt service of Ridgecrest Golf Course and Centennial Golf Course. Financing is provided by green fees, which are restricted for Golf Course operations and maintenance.

Grants and Contracts Fund – to account for the expenditures of grants and contracts. This is a consolidation of twelve separate funds including eleven Federal grant funds, a state grant and contract fund, a local municipality fund, and a private grants fund.

Idaho Center Fund – to account for the Idaho Center, an enclosed arena which accommodates sporting events, concerts, agricultural and horse expos, and conventions.

Library Fund – to account for the operation of the public library. Financing is provided primarily through property taxes, which are restricted for library operations by City ordinance.

Parks and Recreation Fund – to account for the operation of City owned parks and recreation programs. Financing is provided through program fees and property taxes.

Recreation Center Fund – to account for the operation and maintenance of the Nampa Recreation Center. Financing for operations is provided by rental and membership fees.

911 Fee Fund – to account for the operation of the 911 System. Financing is provided by a fee collected by telecommunications service providers.

CAPITAL PROJECTS FUNDS

Capital Projects Funds – used to account for and report financial resources that are to be used for capital outlays, including the acquisition or construction of capital facilities (other than those financed by proprietary funds or trust funds).

Development Impact Fee Fund - to account for the collection and expenditure of development impact fee revenues. These fees are collected when a building permit is issued to fund increased capacity for parks and trails, traffic signals and bridges, police building, fire building and trucks. These monies may not be used for operational or maintenance support; by state statute they must be used for capital expansion as required by new development.

Capital Projects Fund – to account for the accumulation of resources that are to be used for capital outlays.

DEBT SERVICE FUNDS

Debt Service Funds – used to account for and report the accumulation of resources for, and payment of, general long-term debt principal and interest.

City of Nampa, Idaho
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2015

	Special Revenue					
	Airport	Cemetery	Civic Center	Electric Franchise Downtown	Golf Course	Grants and Contracts
Assets						
Cash and Investments	\$ 1,075,665	\$ 237,844	\$ 287,659	\$ 218,182	\$ 2,228,366	\$ 634,233
Receivables:						
Taxes - Current	103,810	166,815	-	-	-	-
Taxes - Delinquent	3,488	5,536	-	-	-	-
Accounts	4,182	-	-	124	-	173,584
Franchise Fees	-	-	-	-	-	-
Interest	-	-	-	-	-	34,478
Grants	-	-	-	-	-	894,599
Notes	-	-	-	-	-	293,975
Inventory	-	-	-	-	93,880	-
Prepays	-	-	-	-	-	1,407
Restricted Cash	-	-	-	-	-	-
Total Assets	\$ 1,187,145	\$ 410,195	\$ 287,659	\$ 218,306	\$ 2,322,246	\$ 2,032,276
Liabilities						
Accounts Payable	\$ 65,036	\$ 23,009	\$ 29,860	\$ 37,780	\$ 75,076	\$ 591,433
Accrued Liabilities	3,394	3,362	9,438	-	12,694	8,141
Unearned Revenue	-	-	-	-	-	91,789
Deposits Payable	45	-	63,562	-	37,882	-
Total Liabilities	68,475	26,371	102,860	37,780	125,652	691,363
Deferred Inflows of Resources						
Deferred Revenue-Property Taxes	107,108	172,048	-	-	-	-
Deferred Notes and Interest Receivable	-	-	-	-	-	303,943
Total Deferred Inflows of Resources	107,108	172,048	-	-	-	303,943
Fund Balances						
Nonspendable	-	-	-	-	93,880	295,382
Restricted	-	-	-	-	-	-
Committed	1,496	1,460	3,715	-	6,698	-
Assigned	1,010,066	210,316	181,084	180,526	2,096,016	741,588
Total Fund Balances	1,011,562	211,776	184,799	180,526	2,196,594	1,036,970
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,187,145	\$ 410,195	\$ 287,659	\$ 218,306	\$ 2,322,246	\$ 2,032,276

Special Revenue					Capital Projects		Debt Service	Total Nonmajor Governmental Funds
Idaho Center	Library	Parks and Recreation	Recreation Center	911 Fees	Development Impact Fee	Capital Projects Fund	GO Bond	
\$ 164,549	\$ 1,094,911	\$ 762,396	\$ 2,768,154	\$ 897,858	\$ 230,809	\$ 796,466	\$ 317,750	\$ 11,714,842
-	1,992,553	1,823,100	-	-	-	19,121	2,696,900	6,802,299
-	64,062	58,511	-	-	-	364	96,046	228,007
138,410	-	-	-	-	-	-	-	316,300
-	-	-	-	-	-	316,380	-	316,380
-	-	-	-	-	-	-	-	34,478
-	-	-	-	-	-	-	-	894,599
-	-	-	-	-	-	-	-	293,975
-	-	-	-	-	-	-	-	93,880
3,053	-	-	-	-	-	-	-	4,460
101,759	-	-	-	-	4,935,340	-	-	5,037,099
<u>\$ 407,771</u>	<u>\$ 3,151,526</u>	<u>\$ 2,644,007</u>	<u>\$ 2,768,154</u>	<u>\$ 897,858</u>	<u>\$ 5,166,149</u>	<u>\$ 1,132,331</u>	<u>\$ 3,110,696</u>	<u>\$ 25,736,319</u>
\$ 57,950	\$ 74,486	\$ 132,693	\$ 88,340	\$ 75,028	\$ 202,869	\$ 110,663	\$ -	\$ 1,564,223
-	27,493	27,371	41,328	4,666	-	-	-	137,887
110,604	-	-	23,099	-	-	-	-	225,492
24,067	370	-	2,745	-	-	-	-	128,671
<u>192,621</u>	<u>102,349</u>	<u>160,064</u>	<u>155,512</u>	<u>79,694</u>	<u>202,869</u>	<u>110,663</u>	<u>-</u>	<u>2,056,273</u>
-	2,053,080	1,878,258	-	-	-	19,455	2,787,670	7,017,619
-	-	-	-	-	-	-	-	303,943
-	<u>2,053,080</u>	<u>1,878,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,455</u>	<u>2,787,670</u>	<u>7,321,562</u>
3,053	-	-	-	-	-	-	-	392,315
-	-	-	-	816,222	4,963,280	-	323,026	6,102,528
-	14,193	14,086	9,166	1,942	-	-	-	52,756
212,097	981,904	591,599	2,603,476	-	-	1,002,213	-	9,810,885
<u>215,150</u>	<u>996,097</u>	<u>605,685</u>	<u>2,612,642</u>	<u>818,164</u>	<u>4,963,280</u>	<u>1,002,213</u>	<u>323,026</u>	<u>16,358,484</u>
<u>\$ 407,771</u>	<u>\$ 3,151,526</u>	<u>\$ 2,644,007</u>	<u>\$ 2,768,154</u>	<u>\$ 897,858</u>	<u>\$ 5,166,149</u>	<u>\$ 1,132,331</u>	<u>\$ 3,110,696</u>	<u>\$ 25,736,319</u>

City of Nampa, Idaho
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2015

	Special Revenue					
	Airport	Cemetery	Civic Center	Electric Franchise Downtown	Golf Course	Grants and Contracts
Revenues:						
Property Taxes	\$ 102,830	\$ 163,260	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-	-	-
Investment Income	5,669	1,307	-	1,591	12,152	-
Intergovernmental	-	-	-	-	-	879,133
Grants	-	-	-	-	-	2,344,040
Charges for Services	409,395	83,100	385,791	51,320	2,143,026	1,895
Impact Fees	-	-	-	-	-	-
Miscellaneous	1,600	1,361	5,117	-	137,822	113,209
Donations	-	-	20,945	-	1,986	38,422
Total Revenues	519,494	249,028	411,853	52,911	2,294,986	3,376,699
Expenditures:						
Current:						
General Government	-	-	-	-	-	30,921
Police	-	-	-	-	-	312,350
Engineering and Public Works	329,197	241,493	-	-	-	48,981
Fire	-	-	-	-	-	7,268
Culture and Recreation	-	-	676,972	-	1,772,908	10,264
Community Development	-	-	-	57,338	-	1,139,457
Capital Outlay	104,913	12,000	1,681	66,446	211,940	1,799,623
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	434,110	253,493	678,653	123,784	1,984,848	3,348,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	85,384	(4,465)	(266,800)	(70,873)	310,138	27,835
Other Financing Sources (Uses):						
Transfers In	1,710	1,623	364,644	-	-	45,785
Transfers Out	-	-	(7,975)	-	(89,324)	-
Sale of Assets	-	-	-	-	-	554,733
Total Other Financing Sources (Uses)	1,710	1,623	356,669	-	(89,324)	600,518
Net Change in Fund Balances	87,094	(2,842)	89,869	(70,873)	220,814	628,353
Fund Balances at October 1	924,468	214,618	94,930	251,399	1,975,780	408,617
Fund Balances at September 30	\$ 1,011,562	\$ 211,776	\$ 184,799	\$ 180,526	\$ 2,196,594	\$ 1,036,970

Special Revenue					Capital Projects		Debt Service	Total
Idaho Center	Library	Parks and Recreation	Recreation Center	911 Fee	Development Impact Fee	Capital Projects Fund	GO Bond	Nonmajor Governmental Funds
\$ -	\$ 1,881,697	\$ 1,805,005	\$ -	\$ -	\$ -	\$ 1,059	\$ 2,854,096	\$ 6,807,947
-	-	-	-	-	-	1,014,657	-	1,014,657
11	7,917	-	16,136	4,970	1,408	3,881	1,632	56,674
-	-	-	-	-	-	-	-	879,133
-	-	-	-	-	-	-	-	2,344,040
2,563,551	-	332,566	2,979,349	943,515	-	-	-	9,893,508
-	-	-	-	-	1,153,873	-	-	1,153,873
-	90,370	6,538	10,771	-	-	-	-	366,788
592,163	38,343	37,341	36,279	-	-	33,521	-	799,000
<u>3,155,725</u>	<u>2,018,327</u>	<u>2,181,450</u>	<u>3,042,535</u>	<u>948,485</u>	<u>1,155,281</u>	<u>1,053,118</u>	<u>2,855,728</u>	<u>23,315,620</u>
-	-	-	-	-	-	-	-	30,921
-	-	-	-	787,325	-	-	-	1,099,675
-	-	-	-	-	-	-	-	619,671
-	-	-	-	-	-	-	-	7,268
3,928,231	1,683,557	2,315,267	2,352,343	-	-	-	-	12,739,542
-	-	-	-	-	18,000	-	-	1,214,795
337,678	549,214	11,736	820,450	114,752	567,151	918,399	-	5,515,983
-	-	-	-	-	-	-	1,915,000	1,915,000
-	-	-	-	-	-	-	887,775	887,775
<u>4,265,909</u>	<u>2,232,771</u>	<u>2,327,003</u>	<u>3,172,793</u>	<u>902,077</u>	<u>585,151</u>	<u>918,399</u>	<u>2,802,775</u>	<u>24,030,630</u>
<u>(1,110,184)</u>	<u>(214,444)</u>	<u>(145,553)</u>	<u>(130,258)</u>	<u>46,408</u>	<u>570,130</u>	<u>134,719</u>	<u>52,953</u>	<u>(715,010)</u>
1,156,232	15,031	610,927	-	-	-	-	-	2,195,952
-	(411,237)	(187,610)	(109,384)	-	-	-	-	(805,530)
-	-	-	-	-	-	-	-	554,733
<u>1,156,232</u>	<u>(396,206)</u>	<u>423,317</u>	<u>(109,384)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,945,155</u>
46,048	(610,650)	277,764	(239,642)	46,408	570,130	134,719	52,953	1,230,145
169,102	1,606,747	327,921	2,852,284	771,756	4,393,150	867,494	270,073	15,128,339
<u>\$ 215,150</u>	<u>\$ 996,097</u>	<u>\$ 605,685</u>	<u>\$ 2,612,642</u>	<u>\$ 818,164</u>	<u>\$ 4,963,280</u>	<u>\$ 1,002,213</u>	<u>\$ 323,026</u>	<u>\$ 16,358,484</u>

City of Nampa, Idaho
 Airport Special Revenue Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Taxes	\$ 100,786	\$ 100,786	\$ 102,830	\$ 2,044
Investment Income	1,800	1,800	5,669	3,869
Charges for Services	383,441	383,441	409,395	25,954
Miscellaneous	2,000	2,000	1,600	(400)
<i>Total Revenues</i>	488,027	488,027	519,494	31,467
Expenditures:				
Salaries and Benefits	133,675	135,385	135,268	117
Operations and Maintenance	291,318	297,919	193,929	103,990
Capital Outlay	119,500	129,095	104,913	24,182
<i>Total Expenditures</i>	544,493	562,399	434,110	128,289
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,466)	(74,372)	85,384	159,756
Other Financing Sources:				
Transfers In	-	1,710	1,710	-
Net Change in Fund Balance	<u>\$ (56,466)</u>	<u>\$ (72,662)</u>	87,094	<u>\$ 159,756</u>
Fund Balance at October 1			<u>924,468</u>	
Fund Balance at September 30			<u>\$ 1,011,562</u>	

City of Nampa, Idaho
Cemetery Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Taxes	\$ 160,015	\$ 160,015	\$ 163,260	\$ 3,245
Investment Income	500	500	1,307	807
Charges for Services	85,000	85,000	83,100	(1,900)
Miscellaneous	849	849	1,361	512
<i>Total Revenues</i>	246,364	246,364	249,028	2,664
Expenditures:				
Salaries and Benefits	138,139	139,762	142,593	(2,831)
Operations and Maintenance	112,569	112,569	98,900	13,669
Capital Outlay	12,000	12,000	12,000	-
<i>Total Expenditures</i>	262,708	264,331	253,493	10,838
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,344)	(17,967)	(4,465)	13,502
Other Financing Sources:				
Transfers In	-	1,623	1,623	-
Net Change in Fund Balance	<u>\$ (16,344)</u>	<u>\$ (16,344)</u>	(2,842)	<u>\$ 13,502</u>
Fund Balance at October 1			<u>214,618</u>	
Fund Balance at September 30			<u>\$ 211,776</u>	

City of Nampa, Idaho
Civic Center Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Charges for Services	\$ 535,023	\$ 535,023	\$ 385,791	\$ (149,232)
Miscellaneous	-	-	5,117	5,117
Donations	130,800	30,800	20,945	(9,855)
<i>Total Revenues</i>	665,823	565,823	411,853	(153,970)
Expenditures:				
Salaries and Benefits	452,830	458,756	326,753	132,003
Operations and Maintenance	457,873	527,451	350,219	177,232
Capital Outlay	100,000	-	1,681	(1,681)
<i>Total Expenditures</i>	1,010,703	986,207	678,653	307,554
Excess (Deficiency) of Revenues Over (Under) Expenditures	(344,880)	(420,384)	(266,800)	153,584
Other Financing Sources (Uses):				
Transfers In	348,595	364,644	364,644	-
Transfers Out	-	(7,975)	(7,975)	-
<i>Total Other Financing Sources (Uses)</i>	348,595	356,669	356,669	-
Net Change in Fund Balance	<u>\$ 3,715</u>	<u>\$ (63,715)</u>	89,869	<u>\$ 153,584</u>
Fund Balance at October 1			<u>94,930</u>	
Fund Balance at September 30			<u>\$ 184,799</u>	

City of Nampa, Idaho
 Electric Franchise Fee Downtown Development Special Revenue Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Investment Income	\$ -	\$ -	\$ 1,591	\$ 1,591
Charges for Services	47,106	47,502	51,320	3,818
<i>Total Revenues</i>	47,106	47,502	52,911	5,409
Expenditures:				
Salaries and Benefits	45,476	45,872	46,750	(878)
Operations and Maintenance	9,930	54,930	10,588	44,342
Capital Outlay	20,000	63,443	66,446	(3,003)
<i>Total Expenditures</i>	75,406	164,245	123,784	40,461
Net Change in Fund Balance	<u>\$ (28,300)</u>	<u>\$ (116,743)</u>	(70,873)	<u>\$ 45,870</u>
Fund Balance at October 1			<u>251,399</u>	
Fund Balance at September 30			<u>\$ 180,526</u>	

City of Nampa, Idaho
 Golf Course Special Revenue Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Investment Income	\$ 3,000	\$ 3,000	\$ 12,152	\$ 9,152
Charges for Services	2,103,672	2,110,449	2,143,026	32,577
Miscellaneous	138,000	138,000	137,822	(178)
Donations	-	-	1,986	1,986
<i>Total Revenues</i>	2,244,672	2,251,449	2,294,986	43,537
Expenditures:				
Salaries and Benefits	567,781	574,558	577,811	(3,253)
Operations and Maintenance	1,364,833	1,399,833	1,195,097	204,736
Capital Outlay	267,000	232,000	211,940	20,060
<i>Total Expenditures</i>	2,199,614	2,206,391	1,984,848	221,543
Excess of Revenues Over Expenditures	45,058	45,058	310,138	265,080
Other Financing Uses:				
Transfers Out	(89,192)	(89,324)	(89,324)	-
Net Change in Fund Balance	<u>\$ (44,134)</u>	<u>\$ (44,266)</u>	220,814	<u>\$ 265,080</u>
Fund Balance at October 1			<u>1,975,780</u>	
Fund Balance at September 30			<u><u>\$ 2,196,594</u></u>	

City of Nampa, Idaho
 Grants and Contracts Special Revenue Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Intergovernmental	\$ 9,919,402	\$ 10,364,176	\$ 879,133	\$ (9,485,043)
Grants	2,474,834	6,063,728	2,344,040	(3,719,688)
Charges for Services	-	-	1,895	1,895
Miscellaneous	-	-	113,209	113,209
Donations	42,500	42,500	38,422	(4,078)
<i>Total Revenues</i>	12,436,736	16,470,404	3,376,699	(13,093,705)
Expenditures:				
Salaries and Benefits	311,958	345,040	467,659	(122,619)
Operations and Maintenance	855,869	1,441,929	1,081,582	360,347
Capital Outlay	11,368,909	14,783,435	1,799,623	12,983,812
<i>Total Expenditures</i>	12,536,736	16,570,404	3,348,864	13,221,540
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(100,000)	(100,000)	27,835	127,835
Other Financing Sources:				
Transfers In	-	-	45,785	45,785
Sale of Assets	-	-	554,733	554,733
<i>Total Other Financing Sources</i>	-	-	600,518	600,518
Net Change in Fund Balance	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	628,353	<u>\$ 728,353</u>
Fund Balance at October 1			<u>408,617</u>	
Fund Balance at September 30			<u>\$ 1,036,970</u>	

City of Nampa, Idaho
Idaho Center Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Investment Income	\$ 120	\$ 120	\$ 11	\$ (109)
Charges for Services	2,960,737	2,960,737	2,563,551	(397,186)
Donations	750,000	750,000	592,163	(157,837)
<i>Total Revenues</i>	3,710,857	3,710,857	3,155,725	(555,132)
Expenditures:				
Operations and Maintenance	4,239,727	4,249,727	3,928,231	321,496
Capital Outlay	550,000	575,000	337,678	237,322
<i>Total Expenditures</i>	4,789,727	4,824,727	4,265,909	558,818
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,078,870)	(1,113,870)	(1,110,184)	3,686
Other Financing Sources:				
Transfers In	978,870	988,870	1,156,232	167,362
Net Change in Fund Balance	<u>\$ (100,000)</u>	<u>\$ (125,000)</u>	46,048	<u>\$ 171,048</u>
Fund Balance at October 1			<u>169,102</u>	
Fund Balance at September 30			<u>\$ 215,150</u>	

City of Nampa, Idaho
Library Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Taxes	\$ 1,865,908	\$ 1,865,908	\$ 1,881,697	\$ 15,789
Investment Income	2,100	2,100	7,917	5,817
Miscellaneous:				
Library Fees and Fines	76,000	76,000	90,370	14,370
Donations	90,000	90,000	38,343	(51,657)
<i>Total Revenues</i>	2,034,008	2,034,008	2,018,327	(15,681)
Expenditures:				
Salaries and Benefits	1,204,856	1,219,887	1,135,057	84,830
Operations and Maintenance	402,538	402,538	548,500	(145,962)
Capital Outlay	1,155,235	1,155,235	549,214	606,021
<i>Total Expenditures</i>	2,762,629	2,777,660	2,232,771	544,889
Excess (Deficiency) of Revenues Over (Under) Expenditures	(728,621)	(743,652)	(214,444)	529,208
Other Financing Sources (Uses):				
Transfers In	-	15,031	15,031	-
Transfers Out	(333,150)	(333,150)	(411,237)	(78,087)
<i>Total Other Financing Sources (Uses)</i>	(333,150)	(318,119)	(396,206)	(78,087)
Net Change in Fund Balance	<u>\$ (1,061,771)</u>	<u>\$ (1,061,771)</u>	(610,650)	<u>\$451,121</u>
Fund Balance at October 1			<u>1,606,747</u>	
Fund Balance at September 30			<u>\$ 996,097</u>	

City of Nampa, Idaho
Parks and Recreation Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Taxes	\$ 1,770,000	\$ 1,770,000	\$ 1,805,005	\$ 35,005
Charges for Services	374,912	374,912	332,566	(42,346)
Miscellaneous	-	-	6,538	6,538
Donations	47,000	47,000	37,341	(9,659)
<i>Total Revenues</i>	2,191,912	2,191,912	2,181,450	(10,462)
Expenditures:				
Salaries and Benefits	1,270,684	1,286,508	1,182,471	104,037
Operations and Maintenance	1,321,288	1,321,288	1,132,796	188,492
Capital Outlay	100,000	100,000	11,736	88,264
<i>Total Expenditures</i>	2,691,972	2,707,796	2,327,003	380,793
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,060)	(515,884)	(145,553)	370,331
Other Financing Sources (Uses):				
Transfers In	595,103	610,927	610,927	-
Transfers Out	(181,182)	(187,610)	(187,610)	-
<i>Total Other Financing Sources (Uses)</i>	413,921	423,317	423,317	-
Net Change in Fund Balance	<u>\$ (86,139)</u>	<u>\$ (92,567)</u>	277,764	<u>\$ 370,331</u>
Fund Balance at October 1			<u>327,921</u>	
Fund Balance at September 30			<u><u>\$ 605,685</u></u>	

City of Nampa, Idaho
Recreation Center Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Investment Income	\$ 4,500	\$ 4,500	\$ 16,136	\$ 11,636
Charges for Services	3,052,000	3,077,208	2,979,349	(97,859)
Miscellaneous	8,500	8,500	10,771	2,271
Donations	36,000	36,000	36,279	279
Total Revenues	3,101,000	3,126,208	3,042,535	(83,673)
Expenditures:				
Salaries and Benefits	1,864,054	1,889,263	1,604,128	285,135
Operations and Maintenance	810,054	810,054	748,215	61,839
Capital Outlay	925,800	1,191,555	820,450	371,105
Total Expenditures	3,599,908	3,890,872	3,172,793	718,079
Excess (Deficiency) of Revenues Over (Under) Expenditures	(498,908)	(764,664)	(130,258)	634,406
Other Financing Uses:				
Transfers Out	(102,834)	(109,394)	(109,384)	10
Net Change in Fund Balance	<u>\$ (601,742)</u>	<u>\$ (874,058)</u>	(239,642)	<u>\$ 634,416</u>
Fund Balance at October 1			<u>2,852,284</u>	
Fund Balance at September 30			<u>\$ 2,612,642</u>	

City of Nampa, Idaho
 911 Fee Special Revenue Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Investment Income	\$ 1,000	\$ 1,000	\$ 4,970	\$ 3,970
Charges for Services	1,100,000	1,100,000	943,515	(156,485)
<i>Total Revenues</i>	1,101,000	1,101,000	948,485	(152,515)
Expenditures:				
Salaries and Benefits	237,075	239,664	210,202	29,462
Operations and Maintenance	648,908	704,108	577,123	126,985
Capital Outlay	-	147,131	114,752	32,379
<i>Total Expenditures</i>	885,983	1,090,903	902,077	188,826
Net Change in Fund Balance	<u>\$ 215,017</u>	<u>\$ 10,097</u>	46,408	<u>\$ 36,311</u>
Fund Balance at October 1			<u>771,756</u>	
Fund Balance at September 30			<u><u>\$ 818,164</u></u>	

City of Nampa, Idaho
 Development Impact Fee Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Investment Income	\$ -	\$ -	\$ 1,408	\$ 1,408
Impact Fees	-	-	1,153,873	1,153,873
<i>Total Revenues</i>	-	-	1,155,281	1,155,281
Expenditures:				
Operations and Maintenance	15,000	15,000	18,000	(3,000)
Capital Outlay	3,650,000	3,850,000	567,151	3,282,849
<i>Total Expenditures</i>	3,665,000	3,865,000	585,151	3,279,849
Net Change in Fund Balance	<u>\$ (3,665,000)</u>	<u>\$ (3,865,000)</u>	570,130	<u>\$ 4,435,130</u>
Fund Balance at October 1			<u>4,393,150</u>	
Fund Balance at September 30			<u>\$ 4,963,280</u>	

City of Nampa, Idaho
 Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Taxes	\$ -	\$ -	\$ 1,059	\$ 1,059
Franchise Fees	1,120,000	1,120,000	1,014,657	(105,343)
Investment Income	-	-	3,881	3,881
Donations	-	-	33,521	33,521
<i>Total Revenues</i>	1,120,000	1,120,000	1,053,118	(66,882)
Expenditures:				
Capital Outlay	1,056,955	1,132,235	918,399	213,836
<i>Total Expenditures</i>	1,056,955	1,132,235	918,399	213,836
 Net Change in Fund Balance	 <u>\$ 63,045</u>	 <u>\$ (12,235)</u>	 134,719	 <u>\$ 146,954</u>
 Fund Balance at October 1			 <u>867,494</u>	
 Fund Balance at September 30			 <u><u>\$ 1,002,213</u></u>	

City of Nampa, Idaho
GO Bond Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues:				
Property Taxes	\$ 2,798,575	\$ 2,798,575	\$ 2,854,096	\$ 55,521
Investment Income	-	-	1,632	1,632
<i>Total Revenues</i>	2,798,575	2,798,575	2,855,728	57,153
Expenditures:				
Debt Service:				
Principal	1,915,000	1,915,000	1,915,000	-
Interest	883,575	883,575	887,775	(4,200)
<i>Total Expenditures</i>	2,798,575	2,798,575	2,802,775	(4,200)
Net Change in Fund Balance	\$ -	\$ -	52,953	\$ 52,953
Fund Balance at October 1			270,073	
Fund Balance at September 30			\$ 323,026	

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NONMAJOR PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

Internal Service Funds – used to account for the financing of goods or services provided by one department or agency to the other departments or agencies of the government and to the other government units, on a cost reimbursement basis.

Unemployment Compensation Fund – to account for unemployment insurance premiums charged to departments, unemployment claims, insurance premiums, and to build reserves to protect against self-insured risks.

Workers Compensation Fund – to account for workers compensation premiums charged to departments, workers compensation claims, and to build reserves to protect against self-insured risks.

Utility Billing Fund – to account for the costs of billing and collecting for City services. Such costs are billed to the other departments at actual cost. The services provided that are included in this fund are water, irrigation, and sewer billings and collections.

Wellness Fund – to account for the costs of providing wellness benefits to City Employees.

City of Nampa, Idaho
Combining Statement of Net Position
Internal Service Funds
September 30, 2015

	Unemployment Comp	Workers Comp	Wellness	Utility Billing	Total
<u>Assets</u>					
Current Assets:					
Cash and Investments	\$ 206,800	\$ 1,938,265	\$ 307,144	\$ 544,365	\$ 2,996,574
Prepays	-	26,219	-	3,920	30,139
Restricted Cash	-	56,470	-	-	56,470
Total Current Assets	206,800	2,020,954	307,144	548,285	3,083,183
Non Current Assets:					
Buildings	-	-	-	656,327	656,327
Equipment	-	-	-	312,211	312,211
Less Accumulated Depreciation	-	-	-	(339,875)	(339,875)
Total Non Current Assets	-	-	-	628,663	628,663
Total Assets	206,800	2,020,954	307,144	1,176,948	3,711,846
<u>Deferred Outflows of Resources</u>					
Deferred Amount on Pensions	-	-	-	65,427	65,427
<u>Liabilities</u>					
Current Liabilities:					
Accounts Payable	13,780	3,478	1,829	1,520	20,607
Accrued Liabilities	-	1,648	-	11,384	13,032
Claims Payable	-	490,695	-	-	490,695
Compensated Absences Payable-Current	-	-	-	21,000	21,000
Total Current Liabilities	13,780	495,821	1,829	33,904	545,334
Long-Term Liabilities:					
Compensated Absences Payable	-	-	-	15,817	15,817
Net Pension Liability	-	-	-	140,814	140,814
Total Long-Term Liabilities	-	-	-	156,631	156,631
Total Liabilities	13,780	495,821	1,829	190,535	701,965
<u>Deferred Inflows of Resources</u>					
Deferred Amount on Pensions	-	-	-	94,702	94,702
<u>Net Position</u>					
Net Investment in Capital Assets	-	-	-	628,663	628,663
Unrestricted	193,020	1,525,133	305,315	328,475	2,351,943
Total Net Position	\$ 193,020	\$ 1,525,133	\$ 305,315	\$ 957,138	\$ 2,980,606

City of Nampa, Idaho
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Fiscal Year Ended September 30, 2015

	Unemployment Comp	Workers Comp	Wellness	Utility Billing	Total
Operating Revenues:					
Charges for Services	\$ 96,539	\$ 1,073,456	\$ -	\$ 849,726	\$ 2,019,721
Total Operating Revenues	96,539	1,073,456	-	849,726	2,019,721
Operating Expenses:					
Salaries and Benefits	-	187,538	274,421	469,634	931,593
Contractual Services	-	-	-	42,851	42,851
Materials and Supplies	-	-	-	105,996	105,996
Utilities	-	-	-	4,882	4,882
Other Purchased Services	71,046	404,088	19,398	104,756	599,288
Depreciation and Amortization	-	-	-	35,392	35,392
Total Operating Expenses	71,046	591,626	293,819	763,511	1,720,002
Operating Income (Loss)	25,493	481,830	(293,819)	86,215	299,719
Nonoperating Revenues:					
Investment Income	-	9,577	-	2,971	12,548
Total Nonoperating Revenues	-	9,577	-	2,971	12,548
Income (Loss) Before Transfers	25,493	491,407	(293,819)	89,186	312,267
Transfers Out	-	-	-	(72,912)	(72,912)
Change in Net Position	25,493	491,407	(293,819)	16,274	239,355
Net Position October 1, as Previously Stated	167,527	1,033,726	599,134	1,117,871	2,918,258
Adjustment per GASB 68	-	-	-	(177,007)	(177,007)
Net Position October 1, as Restated	167,527	1,033,726	599,134	940,864	2,741,251
Net Position - September 30	\$ 193,020	\$ 1,525,133	\$ 305,315	\$ 957,138	\$ 2,980,606

City of Nampa, Idaho
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended September 30, 2015

	Unemployment Comp	Workers Comp	Wellness	Utility Billing	Total
Cash Flows from Operating Activities:					
Receipts from Customers and Users	\$ 96,539	\$1,073,456	\$ -	\$ -	\$1,169,995
Receipts from Interfund Services Provided	-	-	-	849,726	849,726
Payments to Suppliers	(70,788)	(398,618)	(17,569)	(281,594)	(768,569)
Payments to Employees	-	(187,465)	(274,421)	(472,354)	(934,240)
Net Cash Provided (Used) by Operating Activities	25,751	487,373	(291,990)	95,778	316,912
Cash Flows from Non-Capital Financing Activities:					
Transfers to Other Funds	-	-	-	(72,912)	(72,912)
Net Cash Used by Non-Capital Financing Activities	-	-	-	(72,912)	(72,912)
Cash Flows from Investing Activities:					
Investment Income	-	9,577	-	2,971	12,548
Net Cash Provided by Investing Activities	-	9,577	-	2,971	12,548
Net Increase (Decrease) in Cash and Investments	25,751	496,950	(291,990)	25,837	256,548
Cash and Investments, Beginning of Year	181,049	1,497,785	599,134	518,528	2,796,496
Cash and Investments, End of Year	\$ 206,800	\$1,994,735	\$ 307,144	\$ 544,365	\$ 3,053,044
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	\$ 25,493	\$ 481,830	\$(293,819)	\$ 86,215	\$ 299,719
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	-	-	-	35,392	35,392
Pension Expense (Income)	-	-	-	(6,918)	(6,918)
Decrease (Increase) in:					
Prepays	-	(1,807)	-	(3,920)	(5,727)
Increase (Decrease) in:					
Accounts Payable	258	102	1,829	(19,189)	(17,000)
Claims Payable	-	7,175	-	-	7,175
Accrued Liabilities	-	73	-	759	832
Compensated Absences Payable	-	-	-	3,439	3,439
Net Cash Provided (Used) by Operating Activities	\$ 25,751	\$ 487,373	\$(291,990)	\$ 95,778	\$ 316,912

STATISTICAL SECTION

This part of the City of Nampa’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.</i>	99
Revenue Capacity <i>These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.</i>	111
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.</i>	117
Demographic and Economic Information <i>Theses schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.</i>	125
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.</i>	128

City of Nampa, Idaho
Net Position by Component
Last Ten Fiscal Years

	2006	2007	2008	2009
Governmental activities				
Net investment in capital assets	\$ 131,744,585	\$ 206,026,415	\$ 220,233,372	\$ 221,544,950
Restricted	6,218,544	3,609,970	4,767,656	733,971
Unrestricted	23,485,239	33,006,128	24,097,390	26,302,982
Total governmental activities net position	<u>161,448,368</u>	<u>242,642,513</u>	<u>249,098,418</u>	<u>248,581,903</u>
Business -type activities				
Net investment in capital assets	59,693,193	90,401,123	100,396,825	103,221,244
Restricted	110,400	106,500	-	-
Unrestricted	29,238,729	23,780,619	18,466,482	15,446,662
Total business-type activities net position	<u>89,042,322</u>	<u>114,288,242</u>	<u>118,863,307</u>	<u>118,667,906</u>
Primary government				
Net investment in capital assets	191,437,778	296,427,538	320,630,197	324,766,194
Restricted	6,328,944	3,716,470	4,767,656	733,971
Unrestricted	52,723,968	56,786,747	42,563,872	41,749,644
Total primary government net position	<u>\$ 250,490,690</u>	<u>\$ 356,930,755</u>	<u>\$ 367,961,725</u>	<u>\$ 367,249,809</u>

Note: This schedule was modified in 2014 to correct 2013 business type activities classifications of net position. GASB 65 was implemented in 2014 and GASB 68 was implemented in 2015. Changes to Net Position as a result of these Statement implementations have not been retroactively applied in these schedules.

2010	2011	2012	2013	2014	2015
\$ 221,467,716	\$ 221,550,604	\$ 217,852,596	\$ 218,151,959	\$ 221,272,833	\$ 223,976,841
2,302,479	2,645,579	9,375,751	11,983,472	10,445,750	11,276,394
32,830,912	26,700,084	24,530,842	25,544,016	28,934,317	21,361,087
<u>256,601,107</u>	<u>250,896,267</u>	<u>251,759,189</u>	<u>255,679,447</u>	<u>260,652,900</u>	<u>256,614,322</u>
108,189,234	106,374,621	105,235,502	104,585,871	106,802,367	110,758,594
-	-	-	-	-	-
13,566,054	17,337,983	19,764,933	24,540,279	29,937,540	30,530,460
<u>121,755,288</u>	<u>123,712,604</u>	<u>125,000,435</u>	<u>129,126,150</u>	<u>136,739,907</u>	<u>141,289,054</u>
329,656,950	327,925,225	323,088,098	322,737,830	328,075,200	334,735,435
2,302,479	2,645,579	9,375,751	11,983,472	10,445,750	11,276,394
46,396,966	44,038,067	44,295,775	50,084,295	58,871,857	51,891,547
<u>\$ 378,356,395</u>	<u>\$ 374,608,871</u>	<u>\$ 376,759,624</u>	<u>\$ 384,805,597</u>	<u>\$ 397,392,807</u>	<u>\$ 397,903,376</u>

City of Nampa, Idaho
Changes in Net Position
Last Ten Fiscal Years

	2006	2007	2008	2009
Expenses				
Governmental activities:				
General government	\$ 7,763,129	\$ 6,243,756	\$ 6,238,462	\$ 6,277,986
Police	12,301,936	14,215,577	15,969,087	17,877,388
Engineering and Public Works	2,778,604	2,434,383	2,887,919	2,844,234
Fire	7,682,055	8,923,108	10,688,987	11,164,245
Streets	3,119,960	6,013,043	6,770,490	7,667,696
Culture and Recreation	12,873,435	15,596,941	16,272,705	16,027,936
Community Development	1,426,787	3,805,002	2,295,609	2,649,497
Miscellaneous	-	-	-	1,148,178
Interest on Long-Term Liabilities	1,799,101	1,529,704	1,447,666	1,456,170
Total governmental activities expenses	<u>49,745,007</u>	<u>58,761,514</u>	<u>62,570,925</u>	<u>67,113,330</u>
Business-type activities:				
Water	4,941,316	6,136,330	7,105,477	6,682,963
Sewer	5,712,541	6,199,335	7,117,882	7,385,753
Sanitation	5,145,388	6,352,008	7,312,864	7,086,975
Stormwater	-	-	-	-
Developmental Services	-	1,904,053	1,873,092	1,638,332
Total business-type activities expenses	<u>15,799,245</u>	<u>20,591,726</u>	<u>23,409,315</u>	<u>22,794,023</u>
Total primary government expenses	<u>\$ 65,544,252</u>	<u>\$ 79,353,240</u>	<u>\$ 85,980,240</u>	<u>\$ 89,907,353</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General Government	\$ 4,959,777	\$ 341,200	\$ 245,237	\$ 108,105
Police	1,907,134	990,438	1,648,315	1,849,266
Engineering and Public Works	1,122,455	593,955	545,967	445,057
Fire	1,754,881	2,021,082	2,000,797	1,806,312
Streets	-	-	-	687
Culture and Recreation	10,110,308	9,622,112	9,685,375	8,834,978
Community Development	-	-	-	101,626
Operating grants and contributions	5,414,876	5,836,076	6,837,392	5,968,878
Capital grants and contributions	12,173,305	12,953,537	8,211,849	4,162,016
Total governmental activities program revenues	<u>37,442,736</u>	<u>32,358,400</u>	<u>29,174,932</u>	<u>23,276,925</u>
Business-type activities:				
Charges for services:				
Water	6,833,719	6,371,716	6,270,780	6,198,740
Sewer	9,606,835	8,263,030	8,254,024	7,711,251
Sanitation	5,238,764	6,324,110	7,265,796	7,079,096
Stormwater	-	-	-	-
Developmental Services	-	2,903,821	1,965,637	766,827
Operating grants and contributions	-	-	-	-
Capital grants and contributions	6,154,281	21,539,174	3,789,796	2,313,779
Total business-type activities program revenues	<u>27,833,599</u>	<u>45,401,851</u>	<u>27,546,033</u>	<u>24,069,693</u>
Total primary government program revenues	<u>\$ 65,276,335</u>	<u>\$ 77,760,251</u>	<u>\$ 56,720,965</u>	<u>\$ 47,346,618</u>

	2010	2011	2012	2013	2014	2015
\$	6,320,736	\$ 6,894,165	\$ 7,089,426	\$ 7,028,841	\$ 7,077,371	\$ 7,418,119
	18,286,155	18,441,578	18,964,566	17,817,675	18,680,702	18,739,296
	2,476,323	2,642,073	3,053,170	2,518,291	2,777,008	2,859,998
	11,171,629	11,327,067	11,339,523	11,022,866	11,241,198	7,546,387
	7,870,699	7,837,856	7,401,113	7,684,364	9,490,642	8,687,999
	15,485,270	15,468,317	15,827,938	16,013,582	15,312,680	16,640,762
	3,317,620	9,861,909	2,985,407	2,764,558	2,293,926	3,238,024
	-	-	-	-	-	-
	1,411,518	2,644,413	2,612,473	2,302,576	2,828,822	2,711,269
	<u>66,339,950</u>	<u>75,117,378</u>	<u>69,273,616</u>	<u>67,152,753</u>	<u>69,702,349</u>	<u>67,841,854</u>
	6,072,422	6,865,801	7,367,871	6,872,910	7,198,921	7,587,161
	7,545,833	7,967,317	8,459,515	8,060,300	8,982,772	8,910,835
	6,169,697	6,234,665	6,591,720	6,618,491	7,058,388	7,636,887
	367,810	548,789	-	-	-	-
	1,216,905	870,403	978,605	814,322	979,057	1,316,308
	<u>21,372,667</u>	<u>22,486,975</u>	<u>23,397,711</u>	<u>22,366,023</u>	<u>24,219,138</u>	<u>25,451,191</u>
\$	<u>87,712,617</u>	<u>97,604,353</u>	<u>92,671,327</u>	<u>89,518,776</u>	<u>93,921,487</u>	<u>93,293,045</u>
\$	109,222	\$ 108,646	\$ 138,508	\$ 462,281	\$ 440,651	\$ 509,214
	1,793,844	1,717,577	1,547,227	1,583,970	1,677,979	1,704,236
	453,824	240,509	177,534	208,656	547,195	553,373
	1,711,810	1,778,010	1,885,026	1,834,823	2,118,226	2,058,524
	-	-	922,066	-	-	-
	8,449,892	7,351,200	8,371,264	8,420,586	8,811,586	8,404,283
	129,796	101,010	153,400	223,546	219,144	135,295
	7,568,340	7,789,286	6,483,237	6,243,835	7,348,902	7,681,548
	10,855,135	3,763,813	3,697,099	3,386,803	5,176,238	5,584,885
	<u>31,071,863</u>	<u>22,850,051</u>	<u>23,375,361</u>	<u>22,364,500</u>	<u>26,339,921</u>	<u>26,631,358</u>
	6,405,258	6,706,633	6,885,153	7,196,173	7,802,341	7,948,705
	9,759,591	10,567,830	10,628,626	10,894,612	13,386,846	12,864,660
	6,978,153	7,309,131	7,620,772	7,894,383	8,024,005	8,749,291
	450	12,575	-	-	-	-
	944,640	951,026	1,660,835	1,475,520	1,869,906	2,539,235
	-	-	-	-	-	-
	1,932,789	895,404	621,789	1,211,972	3,593,069	2,582,129
	<u>26,020,881</u>	<u>26,442,599</u>	<u>27,417,175</u>	<u>28,672,660</u>	<u>34,676,167</u>	<u>34,684,020</u>
\$	<u>57,092,744</u>	<u>49,292,650</u>	<u>50,792,536</u>	<u>51,037,160</u>	<u>61,016,088</u>	<u>61,315,378</u>

(continued next page)

City of Nampa, Idaho
Changes in Net Position (Continued)
Last Ten Fiscal Years

	2006	2007	2008	2009
Net (Expense) Revenue				
Governmental activities	\$ (12,302,271)	\$ (26,403,114)	\$ (33,395,993)	\$ (43,836,405)
Business-type activities	12,034,354	24,810,125	4,136,718	1,275,670
Total primary government net expense	<u>\$ (267,917)</u>	<u>\$ (1,592,989)</u>	<u>\$ (29,259,275)</u>	<u>\$ (42,560,735)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
General revenues:				
Property taxes	\$ 22,106,353	\$ 26,603,510	\$ 30,478,834	\$ 34,017,020
Franchise fees	744,911	1,791,331	2,617,565	2,621,860
Sales tax and other governmental	4,401,603	4,803,358	4,762,976	4,404,365
Earnings on investments	2,419,095	2,346,468	1,766,454	329,588
Gain (loss) on sale of capital assets	-	-	-	-
Miscellaneous	333,633	994,452	345,605	340,037
Special item-impairment of building	-	-	-	-
Transfers	747,209	778,735	(119,536)	1,607,020
Total governmental activities	<u>30,752,804</u>	<u>37,317,854</u>	<u>39,851,898</u>	<u>43,319,890</u>
Business-type activities:				
Investment earnings	1,096,245	1,214,530	318,811	135,949
Gain (loss) on sale of capital assets	46,746	-	-	-
Transfers	(747,209)	(778,735)	119,536	(1,607,020)
Total business-type activities	<u>395,782</u>	<u>435,795</u>	<u>438,347</u>	<u>(1,471,071)</u>
Total primary government	<u>31,148,586</u>	<u>37,753,649</u>	<u>40,290,245</u>	<u>41,848,819</u>
Change in Net Position				
Governmental activities	18,450,533	10,914,740	6,455,905	(516,515)
Business-type activities	12,430,136	25,245,920	4,575,065	(195,401)
Total primary government	<u>\$ 30,880,669</u>	<u>\$ 36,160,660</u>	<u>\$ 11,030,970</u>	<u>\$ (711,916)</u>

GASB 65 was implemented in 2014 and GASB 68 was implemented in 2015. Changes to Net Position as a result of these Statement implementations have not been retroactively applied in these schedules.

2010	2011	2012	2013	2014	2015
\$ (35,268,087)	\$ (52,267,327)	\$ (45,898,255)	\$ (44,788,253)	\$ (43,362,428)	\$ (41,210,496)
4,648,214	3,955,624	4,019,464	6,306,637	10,457,029	9,232,829
<u>\$ (30,619,873)</u>	<u>\$ (48,311,703)</u>	<u>\$ (41,878,791)</u>	<u>\$ (38,481,616)</u>	<u>\$ (32,905,399)</u>	<u>\$ (31,977,667)</u>
\$ 35,481,633	\$ 37,100,951	\$ 37,560,710	\$ 38,269,694	\$ 38,596,193	\$ 38,757,519
1,330,681	1,324,071	1,416,827	1,697,380	1,811,154	1,758,960
4,235,381	4,309,180	4,525,302	4,878,505	5,138,236	6,087,213
173,735	732,082	627,410	666,802	566,506	695,564
-	-	-	-	-	215,151
453,115	1,042,616	887,221	917,043	529,576	643,567
-	-	(1,033,505)	-	-	-
1,612,746	2,053,587	2,777,212	2,279,087	2,896,381	2,879,420
<u>43,287,291</u>	<u>46,562,487</u>	<u>46,761,177</u>	<u>48,708,511</u>	<u>49,538,046</u>	<u>51,037,394</u>
51,914	55,279	45,579	98,165	101,718	226,005
-	-	-	-	-	-
<u>(1,612,746)</u>	<u>(2,053,587)</u>	<u>(2,777,212)</u>	<u>(2,279,087)</u>	<u>(2,896,381)</u>	<u>(2,879,420)</u>
<u>(1,560,832)</u>	<u>(1,998,308)</u>	<u>(2,731,633)</u>	<u>(2,180,922)</u>	<u>(2,794,663)</u>	<u>(2,653,415)</u>
<u>41,726,459</u>	<u>44,564,179</u>	<u>44,029,544</u>	<u>46,527,589</u>	<u>46,743,383</u>	<u>48,383,979</u>
8,019,204	(5,704,840)	(5,704,840)	3,920,258	6,175,618	9,826,898
3,087,382	1,957,316	1,957,316	4,125,715	7,662,366	6,579,414
<u>\$ 11,106,586</u>	<u>\$ (3,747,524)</u>	<u>\$ (3,747,524)</u>	<u>\$ 8,045,973</u>	<u>\$ 13,837,984</u>	<u>\$ 16,406,312</u>

City of Nampa, Idaho
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Fund				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Reserved	4,255,328	2,420,279	8,431,933	5,313,268
Unreserved	<u>16,981,330</u>	<u>16,635,697</u>	<u>7,548,631</u>	<u>6,706,495</u>
Total general fund	<u>\$ 21,236,658</u>	<u>\$ 19,055,976</u>	<u>\$ 15,980,564</u>	<u>\$ 12,019,763</u>
All Other Governmental Funds				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Reserved	2,191,179	1,460,222	1,272,805	912,026
Unreserved, reported in:				
Special revenue funds	12,801,772	14,398,163	11,960,804	13,906,273
Capital projects fund	<u>6,893,011</u>	<u>5,158,829</u>	<u>2,872,302</u>	<u>2,964,977</u>
Total all other governmental funds	<u>\$ 21,885,962</u>	<u>\$ 21,017,214</u>	<u>\$ 16,105,911</u>	<u>\$ 17,783,276</u>

Note: The City began to report fund balance classifications under GASB 54 in fiscal year 2011. Changes to fund balance information have not been retroactively applied.

2010	2011	2012	2013	2014	2015
\$ -	\$ 2,941,617	\$ 2,817,117	\$ 2,477,436	\$ 2,099,945	\$ 1,727,929
-	-	-	-	-	-
-	-	-	-	-	252,285
-	49,024	75,494	99,879	103,197	109,318
-	7,208,233	7,722,313	8,972,483	9,699,447	11,691,415
4,155,999	-	-	-	-	-
6,649,662	-	-	-	-	-
<u>\$ 10,805,661</u>	<u>\$ 10,198,874</u>	<u>\$ 10,614,924</u>	<u>\$ 11,549,798</u>	<u>\$ 11,902,589</u>	<u>\$ 13,780,947</u>
\$ -	\$ 270,471	\$ 354,160	\$ 355,343	\$ 372,058	\$ 393,437
-	11,723,258	8,742,151	24,910,535	11,115,330	11,342,747
-	-	-	-	-	70,496
-	15,544,138	17,024,617	17,031,726	18,277,827	19,307,539
-	(21,522)	(15,030)	(114,221)	-	-
17,742,406	-	-	-	-	-
16,247,830	-	-	-	-	-
3,645,442	-	-	-	-	-
<u>\$ 37,635,678</u>	<u>\$ 27,516,345</u>	<u>\$ 26,105,898</u>	<u>\$ 42,183,383</u>	<u>\$ 29,765,215</u>	<u>\$ 31,114,219</u>

City of Nampa, Idaho
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2006	2007	2008	2009
Revenues				
Property taxes	\$ 22,318,901	\$ 26,534,335	\$ 29,908,879	\$ 33,263,213
Franchise fees	744,911	1,791,331	2,617,565	2,621,860
Investment income	2,350,001	2,288,173	1,709,614	328,222
Business licenses & permits	4,775,761	330,783	78,988	100,075
State revenue sharing (Sales tax)	4,039,894	4,339,820	4,269,259	3,836,943
Liquor profits apportionment	349,762	451,831	481,384	555,286
Fines and forfeitures	598,003	527,040	737,994	679,814
Highway user fund	2,668,440	2,838,965	2,868,107	2,730,354
Road and bridge tax	1,296,888	1,444,721	1,613,607	1,753,339
Grants and other intergovernmental	1,993,506	1,506,563	3,034,354	3,206,244
Charges for services	14,480,791	12,710,967	13,308,710	12,366,142
Assessments	619,930	334,610	194,598	62,593
Impact fees	1,505,327	1,352,220	958,954	197,862
Miscellaneous	333,631	994,442	345,605	340,037
Donations	191,320	419,638	1,142,535	226,399
Total revenues	58,267,066	57,865,439	63,270,153	62,268,383
Expenditures				
General government	5,427,244	5,629,460	6,363,635	5,973,916
Police	11,900,396	13,627,402	15,275,161	17,171,477
Engineering and public works	2,741,635	2,078,890	2,519,457	2,578,046
Fire	7,443,125	8,433,479	10,060,062	10,518,853
Streets	1,883,726	1,889,165	2,510,879	3,182,885
Culture and recreation	12,102,202	13,226,380	13,931,299	13,624,468
Community development	1,421,833	1,818,363	2,348,755	2,624,602
Miscellaneous	-	-	-	1,148,178
Capital outlay	28,207,253	12,132,701	14,644,043	5,948,567
Debt service:				
Principal	1,199,625	2,072,290	2,060,101	1,863,620
Interest	2,318,068	1,546,699	1,486,648	1,527,331
Bond issue costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	74,645,107	62,454,829	71,200,040	66,161,943
Excess (deficiency) of revenues over (under) expenditures	(16,378,041)	(4,589,390)	(7,929,887)	(3,893,560)

	2010	2011	2012	2013	2014	2015
\$	35,228,294	\$ 37,422,736	\$ 37,913,867	\$ 38,478,228	\$ 38,454,080	\$ 39,150,197
	1,330,681	1,324,071	1,416,827	1,697,380	1,811,154	1,758,960
	172,000	729,589	624,794	663,144	562,643	684,622
	113,489	115,148	127,004	136,092	126,394	132,686
	3,656,987	3,703,388	3,875,108	4,182,275	4,427,140	4,859,923
	565,293	593,718	638,802	683,906	697,956	724,652
	698,250	680,325	553,569	786,401	711,543	682,279
	2,720,229	2,710,207	2,717,602	2,731,262	2,792,186	3,040,784
	1,879,980	2,024,360	2,105,331	2,152,705	2,230,812	2,209,736
	4,820,502	5,041,505	2,445,904	2,864,520	4,296,417	3,891,346
	11,836,649	10,501,479	12,514,452	11,711,369	12,784,353	12,549,960
	98,377	438,134	533,412	586,238	479,516	498,620
	501,100	529,607	1,156,600	1,194,468	1,250,308	1,153,873
	453,115	1,042,616	887,221	917,043	529,576	643,567
	171,269	189,578	223,791	198,744	917,095	841,943
	<u>64,246,215</u>	<u>67,046,461</u>	<u>67,734,284</u>	<u>68,983,775</u>	<u>72,071,173</u>	<u>72,823,148</u>
	5,875,999	6,410,703	6,353,902	6,436,549	6,774,645	6,981,418
	17,618,488	17,983,300	17,280,742	17,155,249	18,049,020	18,165,683
	2,298,525	2,479,691	2,725,723	2,120,093	2,413,785	2,468,289
	10,530,873	10,801,588	10,853,316	10,738,013	11,732,022	10,517,119
	3,413,712	3,509,719	3,549,205	3,368,834	4,223,911	3,900,578
	13,451,762	13,226,805	13,586,613	13,546,323	13,627,632	13,094,835
	3,217,808	9,630,880	2,658,993	2,674,841	2,217,556	2,847,368
	-	-	-	-	-	-
	5,713,023	17,670,536	9,704,706	9,781,161	21,411,008	8,847,357
	1,717,327	2,121,032	2,704,497	3,957,845	3,592,792	3,622,144
	1,440,154	2,633,148	2,660,620	2,410,509	2,990,560	2,855,863
	399,450	63,583	-	824,078	-	-
	-	-	-	240,000	-	-
	<u>65,677,121</u>	<u>86,530,985</u>	<u>72,078,317</u>	<u>73,253,495</u>	<u>87,032,931</u>	<u>73,300,654</u>
	(1,430,906)	(19,484,524)	(4,344,033)	(4,269,720)	(14,961,758)	(477,506)

(continued next page)

City of Nampa, Idaho
Changes in Fund Balances, Governmental Funds (Continued)
Last Ten Fiscal Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Other Financing Sources (Uses)				
Transfers in	1,651,891	2,120,922	2,697,813	5,626,823
Transfers out	(904,682)	(1,327,353)	(2,817,349)	(4,026,173)
LID bonds issued	25,453	55,787	62,708	9,474
General obligation refunding bonds issued	-	-	-	-
General obligation bond premium	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Proceeds from long-term borrowings	-	233,152	-	-
Revenue allocation bonds issued (NDC)	-	-	-	-
Revenue allocation bond premium (discount)	-	-	-	-
Sale of assets	-	-	-	-
Total other financing sources (uses)	<u>772,662</u>	<u>1,082,508</u>	<u>(56,828)</u>	<u>1,610,124</u>
Net change in fund balances	<u><u>\$ (15,605,379)</u></u>	<u><u>\$ (3,506,882)</u></u>	<u><u>\$ (7,986,715)</u></u>	<u><u>\$ (2,283,436)</u></u>
Debt service as a percentage of noncapital expenditures	7.6%	7.2%	6.3%	5.6%

2010	2011	2012	2013	2014	2015
3,923,649	4,835,956	7,674,285	7,434,446	6,888,572	6,625,124
(1,879,078)	(2,754,814)	(4,788,168)	(5,155,359)	(3,992,191)	(3,745,704)
118,864	6,787,447	463,519	31,794	-	250,215
-	-	-	20,695,000	-	-
-	-	-	3,327,759	-	-
-	-	-	(23,770,440)	-	-
-	-	-	-	-	-
18,000,000	-	-	18,320,000	-	-
(94,229)	(110,185)	-	398,879	-	-
-	-	-	-	-	575,233
<u>20,069,206</u>	<u>8,758,404</u>	<u>3,349,636</u>	<u>21,282,079</u>	<u>2,896,381</u>	<u>3,704,868</u>
<u>\$ 18,638,300</u>	<u>\$ (10,726,120)</u>	<u>\$ (994,397)</u>	<u>\$ 17,012,359</u>	<u>\$ (12,065,377)</u>	<u>\$ 3,227,362</u>
5.3%	6.9%	8.5%	9.9%	10.1%	9.7%

City of Nampa, Idaho
 Assessed Value and Actual Value of Taxable Property
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Farm Property</u>	<u>Personal Property</u>	<u>Manufacturing Property</u>	<u>Operating Property</u>
2006	2,189,852,070	642,305,222	1,319,595	220,188,314	227,850,775	35,968,728
2007	2,494,342,355	803,737,490	1,599,265	245,514,945	247,947,795	36,583,886
2008	3,587,625,945	989,687,206	1,845,170	310,061,876	278,094,419	44,042,249
2009	3,864,567,098	1,156,649,658	2,399,990	343,732,680	353,965,906	43,489,794
2010	3,168,264,005	1,185,063,323	2,776,820	330,280,017	364,822,048	45,105,918
2011	2,581,923,775	1,083,545,326	4,411,820	301,293,629	345,773,925	46,295,766
2012	2,260,646,260	1,037,828,850	4,638,380	285,227,979	330,449,070	52,455,718
2013	2,074,717,185	1,014,012,945	5,263,450	299,101,321	338,153,432	53,920,792
2014	2,349,843,433	1,019,101,478	7,223,770	310,846,484	359,104,032	54,866,751
2015	3,156,209,419	1,050,054,530	7,866,140	248,543,112	340,123,950	55,617,970

Note: This schedule is derived from data available in August.
 Some values have subsequent changes not reflected in this schedule.

Source: Canyon County Auditor's Office

Subsequent Roll Estimate	Other Property	Less Tax-Exempt Property	Less: Nampa Urban Renewal Increment	Total Taxable Assessed Value	Total Direct Tax Rate
5,426,484	13,381,001	(638,177,949)	-	2,698,114,240	0.007981236
9,361,101	14,354,300	(902,616,545)	-	2,950,824,592	0.008711268
18,259,427	15,279,266	(1,219,935,594)	(41,237,939)	3,983,722,025	0.007214180
12,075,948	13,952,969	(1,321,497,290)	(150,119,113)	4,319,217,640	0.007111312
19,524,746	15,230,863	(1,110,279,786)	(188,672,481)	3,832,115,473	0.008282831
4,442,730	16,299,538	(917,734,477)	(158,843,722)	3,307,408,310	0.010156010
5,714,106	14,127,587	(795,321,364)	(150,292,492)	3,045,474,094	0.011117115
14,930,965	13,892,232	(715,576,799)	(149,259,157)	2,949,156,366	0.011581203
13,183,192	11,154,813	(786,045,815)	(173,817,879)	3,165,460,259	0.011030645
9,864,746	9,004,881	(1,024,152,599)	(178,970,088)	3,674,162,061	0.009493504

City of Nampa, Idaho
Property Tax Rates - Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	Overlapping Rates								Total Tax Code Area 2	Total Tax Code Area 2-01
	City of Nampa	Canyon County	Ambulance District	Highway Dist. #1	College Western Idaho	Mosquito Abatement	School District #131	School District #139		
2006	.80	.46	.02	.10			.67	.80	2.05	2.18
2007	.87	.45	.02	.10			.40	.53	1.84	1.97
2008	.72	.39	.02	.09			.34	.52	1.56	1.74
2009	.71	.39	.02	.09	.01	.01	.37	.51	1.60	1.74
2010	.82	.42	.01	.10	.01	.01	.32	.50	1.73	1.91
2011	1.02	.50	.02	.13	.02	.01	.38	.51	2.07	2.19
2012	1.11	.54	.02	.14	.02	.01	.35	.52	2.21	2.37
2013	1.16	.57	.03	.15	.02	.02	.39	.55	2.32	2.50
2014	1.10	.50	.03	.15	.02	.02	.39	.57	2.20	2.39
2015	0.95	.39	.02	.13	.02	.01	.42	.58	1.95	2.11

Source: Canyon County Auditor's Office (rate per \$100 of assessed value)

Overlapping governments are those that coincide, at least in part, with the geographical boundaries of the City.

This schedule was modified in fiscal year 2015 to report taxes by fiscal year instead of tax year.

City of Nampa, Idaho
Principal Property Taxpayers
Current Year and Nine Years Ago

	2015			2006		
	Market Valuation	Rank	% of Total Market Valuation	Market Valuation	Rank	% of Total Market Valuation
DDR Nampa LLC	\$ 58,363,130	1	1.5%	\$ 13,588,680	5	0.5%
Amalgamated Sugar Company, LLC	57,534,700	2	1.5%	34,789,970	2	1.2%
TVM Centercal LLC	44,021,840	3				
Wal-Mart	42,125,474	4	1.1%	24,816,220	3	0.8%
JR Simplot Company	24,870,120	5	0.6%			
Admiral Beverage Corp	23,910,057	6	0.6%			
Idaho Power	23,391,543	7	0.6%	12,631,642	8	0.4%
Plexus	16,015,316	8	0.4%	12,680,860	7	0.4%
Volante Investments LLP	15,963,620	9	0.4%			
Micron Technology	14,176,514	10	0.4%	65,697,930	1	2.2%
Mercy Medical Center				16,827,650	4	0.6%
Qwest Corporation				13,409,706	6	0.5%
Rogers Brothers Seeds Co				10,848,010	9	0.4%
Rinconada Dev. LLC				10,683,720	10	0.4%
	<u>\$ 320,372,314</u>		<u>7.1%</u>	<u>\$ 215,974,388</u>		<u>7.0%</u>

Source: Canyon County Auditor's Office (Values are without subrolls)

City of Nampa, Idaho
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Original Levy
2006	\$ 21,988,240	\$ (14,874)	\$ 21,973,366	\$ 21,523,487	97.9%
2007	26,490,627	(54,976)	26,435,651	25,838,820	97.5%
2008	29,241,928	(102,464)	29,139,464	28,124,735	96.2%
2009	31,067,944	(144,515)	30,923,429	29,648,887	95.4%
2010	31,921,046	(181,392)	31,739,654	30,450,261	95.4%
2011	33,739,429	(45,409)	33,694,020	32,651,050	96.8%
2012	34,006,659	(5,722)	34,000,937	33,097,013	97.3%
2013	34,342,337	37,341	34,379,678	33,621,534	97.9%
2014	34,674,535	25,680	34,700,215	33,866,035	97.7%
2015	34,900,922	321,272	35,222,194	34,572,703	99.1%

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Adjusted Levy
\$ 449,871	\$ 21,973,358	100.0%
595,269	26,434,089	100.0%
1,012,688	29,137,423	100.0%
1,255,818	30,904,705	99.9%
1,266,624	31,716,885	99.9%
1,040,126	33,691,176	100.0%
899,212	33,996,225	100.0%
621,545	34,243,079	99.6%
540,691	34,406,726	99.2%
-	34,572,703	98.2%

City of Nampa, Idaho
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Revenue Allocation Bonds (NDC)
	Capital Leases	General Obligation Bonds	Certificates of Participation	Special Assessment Bonds		
2006	\$ 490,058	\$ 35,133,315	\$ 825,000	\$ 2,297,294	\$ -	
2007	428,157	34,076,383	555,000	1,845,844	-	
2008	187,381	32,890,909	280,000	1,494,227	-	
2009	143,913	31,576,653	-	1,223,549	-	
2010	98,267	30,124,002	-	1,070,732	17,905,771	
2011	50,334	28,608,247	-	7,145,404	17,910,603	
2012	-	27,009,546	-	7,035,269	17,390,435	
2013	-	27,170,152	-	6,474,727	34,575,080	
2014	-	24,897,688	-	5,927,444	33,318,155	
2015	-	22,521,222	-	5,756,024	32,021,230	

This schedule was modified in fiscal year 2014, to remove the deferred charge on refunding, which is reported as a deferred outflow of resources and not reported as part of outstanding debt. This schedule was modified in fiscal year 2013 to retroactively show outstanding debt net of related premiums, discounts and adjustments.

* Data unavailable at time of publishing

Source: Idaho Commerce and Labor; US Census Bureau.

Business-type Activities

Water and Sewer Revenue Bonds	General Obligation Bonds	Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 200,000	\$ 2,791,726	\$ -	\$ 67,684	\$ 41,805,077	0.03	545.85
100,000	2,471,846	-	-	39,477,230	0.03	498.14
-	2,148,006	1,449,038	-	38,449,561	0.03	478.45
-	1,815,225	3,774,413	-	38,533,753	0.03	474.31
-	1,473,554	3,972,562	-	54,644,888	0.04	670.02
-	1,123,106	3,894,299	-	58,731,993	0.04	709.71
-	758,949	3,737,779	-	55,931,978	0.04	666.41
3,619,365	386,217	-	-	72,225,541	0.05	834.80
3,427,999	-	-	-	67,571,286	0.05	766.02
3,232,737	-	2,202,261	-	65,733,474	*	*

City of Nampa, Idaho
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

General Bonded Debt Outstanding					
Fiscal Year ²	Population	Taxable Market Value ¹	Gross Bonded Debt ³	Ratio of Debt to Market Value	G. O. Debt Per Capita
2006	79,819	\$ 2,952,792,672	\$ 37,230,000	0.013	466
2007	79,249	3,965,714,734	35,920,000	0.009	453
2008	80,362	4,307,141,692	34,475,000	0.008	429
2009	81,241	3,812,590,726	32,890,000	0.009	405
2010	81,557	3,307,408,310	31,155,000	0.009	382
2011	82,755	3,045,474,094	29,345,000	0.010	355
2012	83,930	2,949,156,366	27,435,000	0.009	327
2013	86,518	3,165,460,259	24,565,000	0.008	284
2014	88,211	3,674,162,061	22,380,000	0.006	254
2015	*	3,874,920,956	20,465,000	0.005	*

* Data unavailable at time of publishing

1) A Homeowners Exemption was passed by the electorate of Idaho in 1983 that exempted from taxation 50% of the market value of an owner occupied residence up to a maximum cap. The maximum for 2014 property taxes due in fiscal year 2015 was \$83,920. For 2015 property taxes the maximum amount is \$89,580.

2) Fiscal year represents the County's tax year which differs from the City's fiscal year.

3) Gross bonded debt represents the principal balance of general obligation bonded debt and does not reflect premiums or other adjustments.

Source: Canyon County Auditor's Office; United States Census; Intermountain Demographics

City of Nampa, Idaho
 Direct and Overlapping Government Activities Debt
 As of September 30, 2015

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Nampa School District #131	\$ 98,545,000	78%	\$ 76,865,100
Vallivue School District #139	<u>93,180,000</u>	18%	<u>16,772,400</u>
Total Overlapping Bonded Debt	<u>\$ 191,725,000</u>		93,637,500
City Governmental Activities Direct Debt			<u>60,298,476</u>
Total Direct and Overlapping Debt			<u>\$ 153,935,976</u>

Sources:

Net taxable value of real and personal property (provided by Canyon County) was used to determine the percentage applicable for the Canyon County overlapping debt.

Notes:

Overlapping governments are those that coincide, at least in part, with the geographical boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Nampa. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of the overlapping government.

City of Nampa, Idaho
 Legal Debt Margin Information
 Last Ten Fiscal Years

	2006	2007	2008	2009
Debt limit	\$ 59,055,853	\$ 79,314,295	\$ 86,142,834	\$ 76,251,815
Total net debt applicable to limit	37,230,000	35,920,000	34,475,000	32,890,000
Remaining Legal debt margin	21,825,853	43,394,295	51,667,834	43,361,815
Total net debt applicable to the limit as a percentage of debt limit	63.0%	45.3%	40.0%	43.1%

2010	2011	2012	2013	2014	2015
\$ 66,148,166	\$ 60,909,482	\$ 58,983,127	\$ 63,309,205	\$ 73,483,241	\$ 77,498,419
31,155,000	29,345,000	27,435,000	24,565,000	22,380,000	20,465,000
34,993,166	31,564,482	31,548,127	38,744,205	51,103,241	57,033,419
47.1%	48.2%	46.5%	38.8%	30.5%	26.4%

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed value	\$ 3,874,920,956
Debt limit (2% of Assessed value)	77,498,419
Debt applicable to limit:	
General obligation bonds	<u>20,465,000</u>
Remaining Legal debt margin	<u><u>\$ 57,033,419</u></u>

City of Nampa, Idaho
Pledged Revenue Coverage
Last Ten Fiscal Years

Water and Sewer Revenue Bonds

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ 7,348,781	\$ 5,672,539	\$ 1,676,242	\$ 120,000	\$ 20,800	11.91
2007	7,213,884	6,066,619	1,147,265	100,000	13,000	10.15
2008	7,556,013	6,973,695	582,318	100,000	6,500	5.47
2009	-	-	-	-	-	-
2010	-	-	-	-	-	-
2011	-	-	-	-	-	-
2012	-	-	-	-	-	-
2013	6,751,722	6,807,643	(55,921)	170,000	103,041	(0.20)
2014	7,261,087	7,203,304	57,783	140,000	126,734	0.22
2015	7,441,991	7,524,346	(82,355)	145,000	124,214	(0.31)

Special Assessment Bonds

Fiscal Year	Special Assessment Collections	Debt Service		Coverage
		Principal	Interest	
2006	\$ 619,930	\$ 480,795	\$ 144,936	0.99
2007	334,610	507,237	109,414	0.54
2008	194,598	414,325	90,776	0.39
2009	62,593	280,152	71,125	0.18
2010	98,377	271,681	57,582	0.30
2011	438,134	608,099	395,650	0.44
2012	533,412	579,163	462,954	0.51
2013	586,238	597,845	449,013	0.56
2014	479,516	552,792	414,579	0.50
2015	498,620	427,144	382,827	0.62

Certificates of Participation

Fiscal Year	Charges for Services	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ 2,550,153	\$ 1,947,138	\$ 603,015	\$ 260,000	\$ 34,290	2.05
2007	2,739,851	2,029,211	710,640	270,000	27,400	2.39
2008	2,590,430	2,440,550	149,880	275,000	19,570	0.51
2009	2,360,317	2,228,187	132,130	280,000	11,820	0.45
2010	-	-	-	-	-	-
2011	-	-	-	-	-	-
2012	-	-	-	-	-	-
2013	-	-	-	-	-	-
2014	-	-	-	-	-	-
2015	-	-	-	-	-	-

Water Note Payable

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ -	\$ -	\$ -	\$ -	\$ -	-
2007	-	-	-	-	-	-
2008	5,957,389	7,007,651	(1,050,262)	-	11,222	(93.59)
2009	6,086,551	6,589,931	(503,380)	-	73,823	(6.82)
2010	6,287,357	5,943,675	343,682	-	139,400	2.47
2011	6,559,547	6,847,337	(287,790)	78,263	130,053	(1.38)
2012	6,512,004	6,993,058	(481,054)	156,520	125,213	(1.71)
2013	6,751,722	6,807,643	(55,921)	3,737,779	26,958	(0.01)
2014	-	-	-	-	-	-
2015	-	-	-	-	-	-

Sewer Note Payable

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ -	\$ -	\$ -	\$ -	\$ -	-
2007	-	-	-	-	-	-
2008	-	-	-	-	-	-
2009	-	-	-	-	-	-
2010	-	-	-	-	-	-
2011	-	-	-	-	-	-
2012	-	-	-	-	-	-
2013	-	-	-	-	-	-
2014	-	-	-	-	-	-
2015	10,970,193	8,926,672	2,043,521	-	2,682	761.94

City of Nampa, Idaho
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	K - 12 School Enrollment	% of Persons 25 or Older With High School Degree or Higher	Un-employment Rate
2006	76,587	\$ 1,275,939,420	\$ 16,660	28.2	13,621	80.0%	3.9%
2007	79,249	1,399,061,846	17,654	28.9	15,418	83.2%	2.9%
2008	80,362	1,444,587,312	17,976	28.6	16,559	83.4%	4.8%
2009	81,241	1,410,262,519	17,359	28.7	16,063	84.1%	12.8%
2010	81,557	1,387,529,241	17,013	30.1	15,777	80.8%	12.4%
2011	82,755	1,417,675,905	17,131	30.6	17,824	82.1%	12.1%
2012	83,930	1,419,004,510	16,907	29.3	17,823	83.2%	7.8%
2013	86,518	1,454,627,134	16,813	30.3	15,161	83.0%	6.7%
2014	88,211	1,449,042,097	16,427	30.8	19,291	82.8%	4.4%
2015	*	*	*	*	*	*	4.9%

Information is based upon a calendar year. Population information is provided by the Population Division of the U.S. Census Bureau. Population estimates are made on July 1 of each year. With each new issue of July 1 estimates, the estimates for the prior years back to the last census are revised.

Source: Idaho Commerce and Labor; US Census Bureau

* Data unavailable at time of publishing.

City of Nampa, Idaho
Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2015</u>			<u>2006</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Nampa School District #131	1500	1	3.86%	1500	1	4.62%
Wal-Mart	800	2	2.06%	400	8	1.23%
College of Western Idaho	800	3	2.06%			
Plexus Corp.	700	4	1.80%	300	10	0.92%
St. Al's-Nampa (Mercy Medical)	600	5	1.54%	700	2	2.16%
City of Nampa	600	6	1.54%	600	3	1.85%
Sorrento Lactalis, Inc.	500	7	1.29%	500	6	1.54%
Amalgamated Sugar Co. LLC	500	8	1.29%	400	9	1.23%
Northwest Nazarene University	400	9	1.03%	600	4	1.85%
Great American Appetizers	390	10	1.00%			
MPC Computers				500	5	1.54%
Spectek LLC/ Micron Technology				500	7	1.54%
3rd Qtr Employed Labor Force			38,893			32,450

Per Department of Labor; listed above are the top 10 employers that have given DOL permission to provide employment data.

Source: Idaho Department of Labor, Communications & Research Division

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City of Nampa, Idaho
Number of City Government Employees by Function/Program
Last Ten Fiscal Years

<u>Department/Program</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Government										
Mayor's office	3.45	2.00	4.00	4.48	4.48	4.52	4.52	4.52	4.72	4.87
Finance	3.00	4.00	2.00	3.00	3.00	3.00	8.40	8.40	7.30	7.20
City clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Central services	6.50	6.00	7.00	7.00	5.50	5.50	*	*	*	*
Code enforcement	*	*	*	6.00	6.00	7.00	7.00	7.00	4.40	4.28
Human resources	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.92
Information systems	6.90	8.00	10.00	8.90	7.90	10.90	11.40	11.40	11.20	11.20
Building safety	16.00	18.00	16.00	16.00	9.90	11.40	8.74	10.00	10.47	11.69
Planning and zoning	6.80	7.00	7.00	7.00	5.00	5.10	7.01	7.00	5.00	5.00
Facilities development	2.50	2.00	9.00	8.00	8.50	7.64	8.28	9.00	9.50	9.48
Public works	2.00	3.50	3.00	3.00	3.00	3.00	3.73	3.50	3.50	3.50
Engineering	20.49	20.00	20.00	22.98	16.50	16.50	16.50	16.54	16.54	16.54
Community development	12.50	11.25	14.00	9.87	11.26	11.00	12.71	10.76	13.36	12.69
Public Safety										
Police	152.12	153.00	168.00	182.19	175.20	171.14	167.18	168.04	164.01	165.00
Fire department	78.50	80.00	92.00	124.19	120.81	121.20	119.80	121.20	119.80	118.80
911 fees	1.10	1.00	**	2.10	2.10	2.10	2.60	2.60	3.80	2.80
Parks and Recreation										
Parks	16.50	16.50	16.00	18.00	17.66	17.66	20.50	20.50	21.00	21.25
Recreation	12.46	8.60	3.00	11.96	11.87	9.56	7.94	8.16	8.20	8.43
Recreation center	54.68	57.73	20.00	56.45	56.50	55.03	53.25	53.73	53.38	53.13
Golf	12.00	12.00	12.00	12.00	12.14	12.14	12.00	11.00	10.95	9.00
Cemetery	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Culture										
Civic center	12.72	9.00	5.00	12.46	10.46	10.69	11.16	8.82	8.10	8.63
Library	25.50	26.25	25.00	27.75	26.03	26.00	26.23	28.44	28.98	28.98
Fleet/Vehicle maintenance	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Streets	19.00	19.00	21.00	22.00	24.00	25.00	24.00	24.00	23.00	23.00
Airport	3.00	2.00	3.00	3.00	3.00	3.00	3.00	2.50	2.00	2.00
Utility Billing	15.00	17.00	14.00	15.00	14.50	8.50	10.62	9.60	9.70	8.86
Water	24.00	25.00	26.00	25.00	26.00	29.00	30.00	30.96	32.46	31.46
Wastewater	35.00	35.00	34.00	36.34	36.00	35.00	36.00	36.00	29.50	30.50
Stormwater	*	*	*	*	3.00	3.00	3.00	3.50	*	*
Environmental Compliance	*	*	*	*	*	*	*	*	8.50	9.50
Totals	557.72	560.83	549.00	662.67	637.31	631.58	632.57	634.17	626.37	625.71

Note: Schedule includes years for which data was available

* The stormwater division was created in 2010 and ended in 2013. Central Services was combined with Finance in 2012.

Environmental Compliance division was created in 2014.

** Data Unavailable

City of Nampa, Idaho
Operating Indicators by Function/Program
Last Ten Fiscal Years

Department/Program	2006	2007	2008	2009
Finance				
Managed a budget of	\$112,800,000	\$116,079,000	\$128,685,996	\$114,037,210
City Clerk				
Number of Burials	127	123	107	96
Number of Resolutions Processed	49	45	43	49
Number of Ordinance Processed	127	110	85	63
Central services				
Number of Utility Billing Accounts	25,786	27,928	27,945	28,291
Number of Irrigation Accounts	24,217	26,090	26,273	26,759
Number of Vouchers Processed	14,177	38,628	42,639	36,708
Code Enforcement				
Parking Tickets Issued	1,243	1,609	1,715	1,842
Human resources				
Number of Employees Processed	621	639	718	66
Information systems				
Number of Sites Supported	29	31	29	33
Helpdesk Tickets Processed	6,817	6,366	5,937	6,013
Building				
Building Permits Issued	1,988	1,398	977	557
Building Inspections Conducted	57,265	*	15,759	6,386
Planning & Zoning				
Annexations Approved	43	33	20	11
P & Z Applications Processed	93	102	113	60
Number of Subdivisions Approved	29	20	11	11
Police				
Number of Traffic Accidents	1,726	1,916	1,735	1,506
Number of Patrol Miles	678,900	773,238	1,144,363	1,226,949
Calls for Service	79,614	53,048	60,774	56,685
Fire Department				
Number of Fire Incidents	6,449	6,716	6,688	6,727
Parks				
Number of Park Sites	20	22	22	24
Number of Recreation /Community Centers	1	1	1	1
Miles of Trails Maintained	9.67	9.26	9.26	9.26
Number of Park Acres Maintained	257.59	242.41	242.41	262.89

* Data Unavailable

2010	2011	2012	2013	2014	2015
\$110,108,653	\$101,421,300	\$124,519,640	\$117,709,493	\$128,349,973	\$138,761,320
72	113	123	97	93	118
51	40	43	36	34	35
46	55	53	23	88	44
27,949	28,399	28,914	28,831	29,253	29,619
26,622	26,889	26,893	26,941	27,031	26,673
35,289	30,074	29,325	31,802	30,743	26,567
877	487	697	170	616	1,261
113	78	104	128	116	105
23	38	38	63	64	66
8,723	7,597	9,264	8,915	10,252	11,590
2,774	2,399	3,844	3,650	4,940	5,969
5,707	7,626	9,653	8,240	12,340	13,918
3	4	2	7	12	12
138	256	200	293	334	317
2	2	1	7	25	27
1,992	1,323	1,434	1,546	1,527	1,864
1,220,176	1,160,313	1,023,563	716,394	664,218	602,211
50,986	45,196	46,141	47,740	47,534	67,553
7,020	7,425	7,120	8,572	8,214	9,361
24	24	24	28	28	28
1	1	1	1	1	1
9.26	9.26	11.73	9.22	11.23	11.28
262.89	262.89	278.52	329	331.51	359.3

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City of Nampa, Idaho
 Operating Indicators by Function/Program (Continued)
 Last Ten Fiscal Years

Department/Program	2006	2007	2008	2009
Golf				
Rounds of Golf (Ridgecrest)	40,943	44,048	38,941	36,246
Rounds of Golf (Centennial)	33,990	39,453	36,014	34,957
Idaho Center				
Number of Event Days	180	169	259	250
Number of Patrons Served	327,000	327,656	356,101	310,020
Civic Center				
Patrons Served	200,000	208,119	197,675	175,236
Number of Events	863	935	900	1,050
Number of Event Days	*	*	*	1297
Library				
Number of Reference Questions	16,102	21,288	22,105	22,011
Number of Item Check-outs	578,139	582,053	662,525	741,087
Number of Patrons Served	*	*	325,977	352,745
Vehicle Maintenance				
Number of Vehicles Maintained	369	380	364	350
Number of Misc Equip & Trailers	*	*	129	153
Street				
Miles of Street Owned	338.52	358.30	364.91	367.04
Bridges Added	0	0	0	0
Miles of Streets Maintained	*	*	*	367.04
Airport				
Number of Based Aircraft	323	321	341	298
Fuel Sales-Number of Gallons	173,270	184,289	175,216	165,975
Water				
Number of Water Meters Set	*	730	499	93
Number of Hydrants Flushed	*	1,545	1,907	747
Number of Hydrants Repaired	*	55	25	43
Wastewater				
Miles of Sewer Pipe Added	23	26.93	5.682	4885
Lab Tests	32,779	45,839	49,265	51,921

* Data Unavailable Sources: Various government departments.

2010	2011	2012	2013	2014	2015
32,464	27,897	28,964	43,781	38,427	39,215
31,137	27,431	29,502	31,507	29,745	32,048
169	153	147	154	161	182
291,789	235,485	258,352	238,752	223,604	241,548
182,436	135,573	147,088	135,489	152,129	95,865
1,294	1,091	1,110	2,520	987	906
1903	1343	1341	341	346	331
26,593	15,914	17,122	29,071	27,927	43,919
687,252	749,502	751,486	634,627	612,361	666,627
331,812	333,124	334,709	321,492	305,062	344,188
388	362	315	291	357	354
155	166	211	217	178	171
356.00	369.44	369.28	370.31	372.007	376516
0	0	0	0	0	0
356	369.437	369.28	370.31	372.007	376516
306	273	284	291	291	296
161,314	140,908	126,171	146,933	146,989	157,121
518	113	295	310	325	373
1,794	1,325	1,223	596	1,022	1,067
44	45	14	53	80	107
1.946	1.615	0	1.68	2.923	2.391
47,239	46,700	44,180	44,978	38,972	42,844

City of Nampa, Idaho
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years

<u>Function/Program</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Fire										
Fire Engines	12	12	14	14	14	16	16	16	16	16
Fire Stations	4	4	5	5	5	5	5	5	5	5
Police										
Police vehicles **	56	52	129	121	128	156	123	146	140	136
Motorcycles	10	11	9	10	9	6	12	12	13	6
Police Stations	4	4	5	5	5	5	5	5	4	4
Parks and Recreation										
Park Sites	20	22	22	24	24	24	24	28	28	28
Playgrounds	19	21	23	23	24	24	24	25	23	23
Golf Courses	2	2	2	2	2	2	2	2	2	2
Tennis Courts	2	5	3	3	3	3	3	3	3	3
Soccer Fields	4	4	4	4	4	4	4	4	4	4
Pools	2	2	2	2	2	2	2	2	2	2
Disc Golf Courses	*	*	*	2	2	2	2	2	2	2
Football Fields	*	*	*	1	1	1	1	1	1	1
Baseball Fields	*	*	*	8	9	9	9	18	18	18
Public Works										
Streets (miles)	338.52	358.30	364.91	367.04	367.97	369.44	369.28	370.31	370.31	376.5

*Data Unavailable

** The police vehicles listed for 2005-2007 represents patrol vehicles only.

CITY OF NAMPA
SINGLE AUDIT SECTION

City of Nampa, Idaho
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Development Block Grant	14.218		\$ 555,107
Total Department of Housing and Urban Development			555,107
U. S. DEPARTMENT OF INTERIOR			
Passed through the Idaho State Historical Society Historic Preservation	15.904	P14AF00052	2,583
Total Department of Interior			2,583
U. S. DEPARTMENT OF JUSTICE			
Department of Justice Asset Forfeiture Fund	16.000		9,422
The Community-Defined Solutions to Violence Against Women	16.590		135,854
Abuse of Women Later in Life	16.528		174,903
Increasing Efficiencies for Law Enforcement in Canyon County	16.738		85,366
Passed through City of Caldwell Edward Byrne Memorial Justice Assistance-Local Solicitation	16.738	2011-DJ-BX-2977	12,616
Passed through Idaho State Police Edward Byrne Memorial Justice Assistance	16.738 16.738	2013-DJ-BX-0052	59,320 157,302
Passed through the Idaho Attorney General's Office Missing Children's Assistance	16.543	2013-MC-FX-K024	1,945
Passed through Idaho State Police Violence Against Women	16.588 16.588 16.588	2013-WF-AX-0028 2014-WF-AX-0050	3,594 33,031 36,625
Passed through Idaho Network of Children's Advocacy Centers Improving the Investigation and Prosecution of Child Abuse Missing Children's Assistance	16.758	2014-CI-FX-K006	9,586
Passed through Western Regional CAC Technology Infrastructure	16.758 16.758	2012-CI-FX-K002 2013-CI-FX-K003	3,894 5,564

See accompanying notes to schedule of expenditures of federal awards.

City of Nampa, Idaho
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Passed through National Children's Alliance			
Improving the Investigation and Prosecution of Child Abuse	16.758	NAMP-ID-IMHPI14	4,978
	16.758		<u>24,022</u>
Total Department of Justice			<u>540,073</u>
U. S. DEPARTMENT OF TRANSPORTATION			
Federal Aviation Administration Airport Improvement Program	20.106		<u>779,903</u>
Passed through the Idaho Department of Transportation	20.205	A014(339)	22,051
Highway Planning and Construction	20.205	A012(537)	(324)
	20.205	A012(536)	<u>(60)</u>
	20.205		<u>21,667</u>
State and Community Highway Safety	20.600	TSP-2015-2-0	9,220
	20.600	M2HVE-2014-01	15,601
	20.600	DD-2015-01-00-00	<u>1,256</u>
	20.600		<u>26,077</u>
National Highway Transportation Safety	20.608	164AL-2015-01-00-00	572
	20.608	164AL-2015-01-00-00	<u>973</u>
	20.608		<u>1,545</u>
National Highway Transportation Safety	20.616	M2HVE-2014.01	<u>5,083</u>
Total Department of Transportation			<u>834,275</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES			
Passed through Westaf			
Tour West Grant	45.025	TW20130156	2,250
Passed through the Idaho Commission on the Arts			
Arts Education - Quick Funds	45.025	3172QF4-15	442
	45.025		<u>2,692</u>
Total National Endowment for the Humanities			<u>2,692</u>
U. S. ENVIRONMENTAL PROTECTION AGENCY			
Capitalization Grants for Clean Water State Revolving Funds	66.458		<u>1,349,844</u>
Total Environmental Protection Agency			<u>1,349,844</u>
U. S. DEPARTMENT OF HOMELAND SECURITY			
National Fire Academy Training Assistance	97.018		<u>5,268</u>

See accompanying notes to schedule of expenditures of federal awards.

City of Nampa, Idaho
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Number</u>	<u>Expenditures</u>
Passed through State of Idaho	97.067	EMW2013SS00149	60,271
Bureau of Homeland Security		EMW2014SS00084	<u>18,388</u>
	97.067		<u>78,659</u>
Total Department of Homeland Security			<u>83,927</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u><u>\$ 3,368,501</u></u>

See accompanying notes to schedule of expenditures of federal awards.

City of Nampa, Idaho
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended September 30, 2015

NOTE 1 – BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards presents the activity of all federal financial award programs of the City. The reporting entity is defined in Note 1 to the City’s financial statements.

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting as described in Note 1 to the City’s financial statements.

The following programs have been identified as major programs for the year ended September 30, 2015:

<u>Program</u>	<u>CFDA Number</u>
Airport Improvement Program	20.106
Capitalization Grants for Clean Water State Revolving Funds	66.458

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City administers certain federal award programs through subrecipients. Of the federal expenditures presented in this schedule, the City provided federal awards and loans to subrecipients as follows:

<u>Program</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipient</u>
Community Development Block Grants	14.218	\$169,519

The Schedule of Expenditures of Federal Awards expenditures have been reduced by program income using the deductive method. Community Development Block Grant expenditures were reduced by \$19,954 of program income.



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor, Members of the City Council
and Finance Director
City of Nampa, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nampa, Idaho (the City), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated February 25, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho
February 25, 2016



Independent Auditor’s Report on Compliance for Each Major Program; Report on Internal Control over Compliance Required by OMB Circular A-133

Honorable Mayor, Members of the City Council
and Finance Director
City of Nampa, Idaho

Report on Compliance for Each Major Federal Program

We have audited the City of Nampa, Idaho’s (the City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the year ended September 30, 2015. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the City’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City’s compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Nampa, Idaho, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended September 30, 2015.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
February 25, 2016

City of Nampa, Idaho
Summary Schedule of Prior Year Findings
For the Fiscal Year Ended September 30, 2015

PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None Reported

City of Nampa, Idaho
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended September 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	No

Identification of major programs:

<u>CFDA number</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program
66.458	Capitalization Grants for Clean Water State Revolving Funds

Dollar threshold used to distinguish between Type A and Type B programs	\$300,000
Auditee qualified as low-risk auditee?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

None Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported