

# CITY OF IDAHO FALLS

City Budget Discussion

July 8, 2019



# Budget Overview (Funding Sources)

Funding Sources	2018/19 Approved Budget	2019/20 Department Requested Budget	Increase or Decrease
Charges for Services	\$ 94,664,027	\$ 94,512,892	(\$151,135)
Property and Franchise Taxes	\$ 35,263,156	\$ 37,161,183	\$1,898,027
Inter-Governmental	\$ 26,023,938	\$ 32,015,269	\$5,991,331
Payment In-Lieu of Taxes	\$ 6,148,000	\$ 5,123,819	(\$ 1,024,181)
Miscellaneous	\$ 8,102,110	\$ 9,900,983	\$1,798,873
Fund Balance	\$36,486,439	\$ 56,051,107	\$19,564,668
<b>Total</b>	<b>\$206,396,646</b>	<b>\$234,765,253</b>	<b>\$28,368,607</b>

# Budget Overview (Expenditures)

Expenditures	2018/19 Approved Budget	2019/20 Department Requested Budget	Increase or Decrease
Wages and Benefits	\$ 70,219,524	\$ 73,558,369	\$ 3,338,845
Operational Expenses	\$ 91,953,428	\$ 96,706,529	\$ 4,753,101
Capital Outlay	\$ 53,298,245	\$ 73,178,305	\$ 19,880,060
Depreciation	\$ 3,056,400	\$ 3,397,700	\$ 341,300
Debt Service	\$ 1,100,000	\$ 1,100,000	\$ -
Inter-Fund Transfers	\$ (13,230,952)	\$ (13,175,650)	\$ 55,302
<b>Total</b>	\$ 206,396,646	\$ 234,765,253	\$ 28,368,608



# Property Tax

# Property Tax (Assessed Value and Actual Value of Property Tax)

Collection Year	Net Assessed Value	Total Direct Tax Levy (%)	Property Taxes Certified to County
2018	\$3,540,971,736	0.009583647	\$33,935,422
2017	\$3,309,246,661	0.009513186	\$31,481,473
2016	\$3,124,421,943	0.009625027	\$30,072,649
2015	\$3,008,461,828	0.009561859	\$28,766,486
2014	\$2,977,260,980	0.009262093	\$27,575,663

## New Annexations and Growth (Taxable Value) History

Year	New Annexations	New Construction	Levy Rate	Total
2018	\$4,379,655	\$54,516,654	0.009513186	\$560,294
2017	\$3,474,714	\$49,214,777	0.009625027	\$507,138
2016	\$2,233,882	\$44,132,788	0.009561859	\$443,351
2015	\$417,645	\$38,853,400	0.009262093	\$363,732
2014	\$326,045	\$44,669,159	0.009026746	\$406,160



# Property Tax Worksheet

# Tax Revenues Levy & Collections

Collection Year	Property Tax Levy	Property Tax Collections	Difference Between Collections & Levy
2018 (Estimate)	\$33,935,422	\$34,274,776	\$339,354
2017	\$31,481,473	\$31,305,700	(\$175,773)
2016	\$30,072,649	\$30,128,731	\$56,082
2015	\$28,766,486	\$28,794,171	\$27,685
2014	\$26,768,236	\$27,840,847	\$1,072,611





# Salaries & Wages Discussion

# 10 Year View of Salaries & Wages

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City Total Wages	35,092,662	35,930,472	36,546,760	37,324,838	38,640,988	39,357,900	42,353,575	44,519,005	46,986,284	47,111,287	49,915,233
EE Count	618	618	613	611	618	618	620	640	653	679	683

# 10 Year Wages to Total Expenditures

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est	2020 Est
City Total Wages	35,092,662	35,930,472	36,546,760	37,324,838	38,640,988	39,357,900	42,353,575	44,519,005	46,986,284	47,111,287	49,915,233
City Expenditures	130,642,078	132,946,458	139,500,022	142,826,221	156,650,055	145,898,583	153,120,258	165,133,021	162,672,984	163,744,883	180,119,371
Percentage	26.86%	27.03%	26.20%	26.13%	24.67%	26.98%	27.66%	26.96%	28.88%	28.77%	27.71%

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est	2020 Est
General Fund Wages	20,961,408	21,703,694	22,050,921	22,376,368	22,876,992	22,951,078	24,058,786	24,889,356	26,126,305	26,713,970	28,755,476
General Fund Expenditures	34,404,788	37,085,713	35,989,983	35,789,206	38,284,188	37,275,496	40,649,378	47,881,146	44,591,004	47,111,287	47,834,688
Percentage	60.93%	58.52%	61.27%	62.52%	59.76%	61.57%	59.19%	51.98%	58.59%	56.70%	60.11%

# Factors of Salaries & Wages Changes

- ▶ Step and Grade
- ▶ Restructuring of Departments
- ▶ Personnel Policy
- ▶ New Positions
- ▶ Market Analysis
- ▶ Inflation Adjustments

# Recommendations

- ▶ Unfunded position hiring freeze
- ▶ Full-Time employee (FTE) equivalent monitoring
  - ▶ Human Resources & Finance FTE Study
- ▶ Human Resources new employee offer process
- ▶ Financial review before personnel changes

Questions

