



FY 2020 ANNUAL BUDGET



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ANNUAL BUDGET REPORT

City of Boise | 150 N. Capitol Blvd. | Boise, Idaho 83702

Prepared by Department of Finance & Administration Budget Office

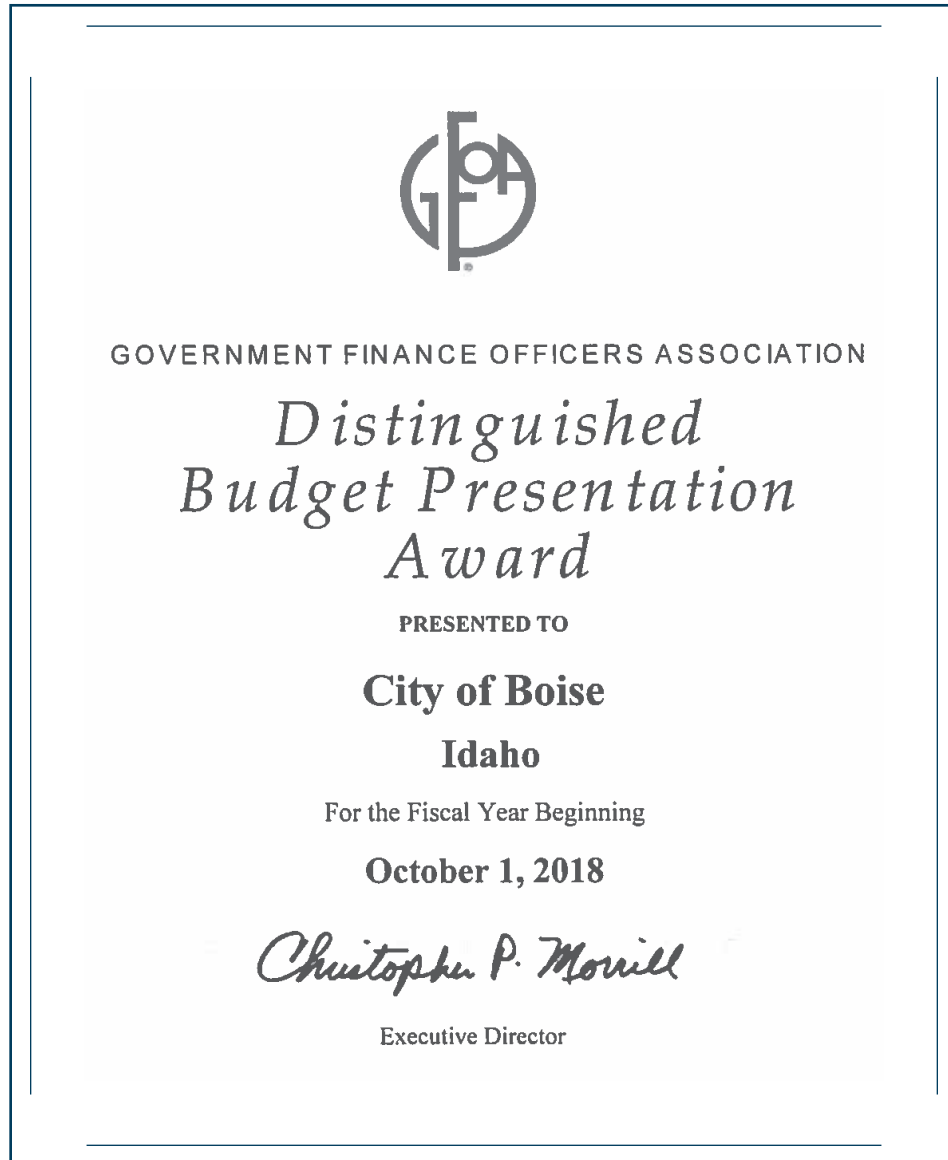
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BUDGET PRESENTATION AWARD



FY 2019

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Boise, Idaho for its annual budget for the fiscal year beginning October 1, 2018 (FY 2019).

MAYOR + CITY COUNCIL



David H. Bieter
Mayor



Lauren McLean
Council President



Elaine Clegg
Council President Pro Tem



Scot Ludwig
Council Member



Lisa Sánchez
Council Member



TJ Thomson
Council Member



Holli Woodings
Council Member



Introduction

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ORGANIZATION CHART

MESSAGE FROM THE MAYOR

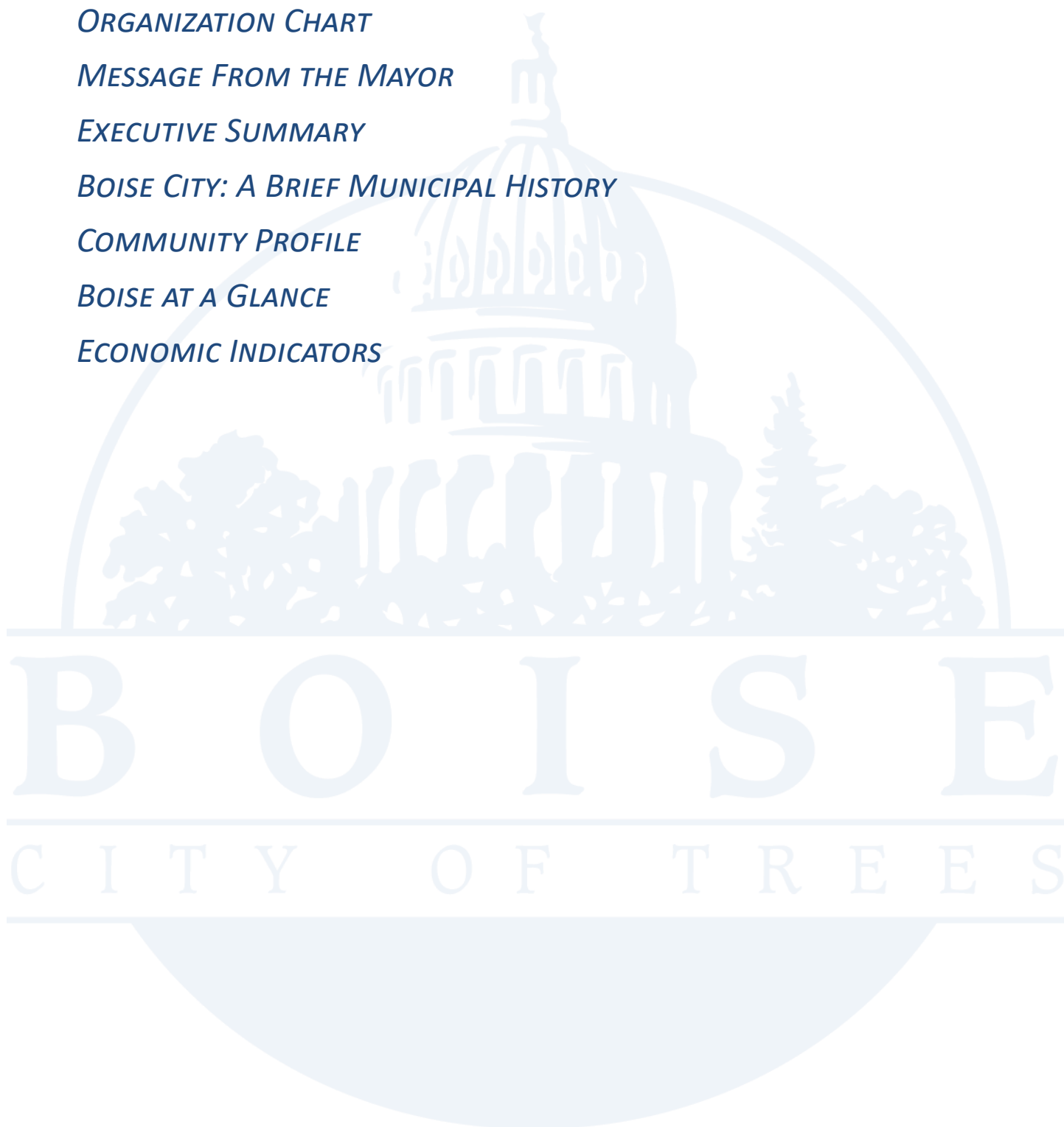
EXECUTIVE SUMMARY

BOISE CITY: A BRIEF MUNICIPAL HISTORY

COMMUNITY PROFILE

BOISE AT A GLANCE

ECONOMIC INDICATORS



City Organization Chart

Citizens of Boise

Office of the
Mayor



City
Council



Airport

Information
Technology

Office of the
City Council

Arts & History

Legal

Office of
Internal Audit

Community
Engagement

Library

Finance &
Administration

Parks &
Recreation

Fire

Planning &
Development

Human
Resources

Police

Public Works



OFFICE OF THE MAYOR

MAYOR: David H. Bieter

Message from the Mayor

FY 2020 Annual Budget

Boiseans can be proud to live in one of America's most successful cities. That success has many benefits including diversity, vibrancy, and a strong local economy, but it also presents challenges for our community and how the city delivers services.

Growth and success provide opportunities for continued investment in the great services our residents have come to expect. As we do so, we must also manage growth in ways that protect those things that make Boise such a great place to live, have a career, and raise a family. This budget reflects those priorities and the values of our residents.

Prior to developing our budget for Fiscal Year 2020, we asked how we could create specific goals to guide our actions and allow us to evaluate our performance. As such, we've defined livability through these eight targeted goals:



Together with our vision of making Boise the most livable city in the country, and our mission to be lasting, innovative, and vibrant, these targeted goals help guide our work and provide a strategic framework for prioritizing projects and allocating resources.

Here are some of the initiatives that the city completed in the last year, and others where work is continuing. These align with the strategic framework and will help ensure we continue to deliver the best, most innovative services to our citizens:

- Promote and provide opportunities for discovery, cultural enrichment, and lifelong learning by pursuing a new, improved, and expanded main library and home for the Department of Arts & History on the site of the existing downtown library. A total of \$74 million was allocated over the last two years for this estimated \$85 million project. This is an important project for Boise that the city plans to pursue. At the same time, we acknowledge the dedication and efforts of the many community members who desire a public vote on this project and a possible new sports park.
- Opened New Path Community Housing, a partnership led by the City of Boise with over 25 local partners, to create permanent supportive housing for the community's chronically homeless through the Housing First model.

- Began working with partners, including the Veteran's Administration, to create Valor Pointe, a project for homeless veterans that follows the Housing First philosophy. We expect to break ground on this project in July.
- Purchased 4.7 acres at the intersection of Franklin Road and Orchard Street, which will be explored as a possible location for the construction of a multi-family, mixed-use, transit-oriented affordable housing development.
- A new bike skills park in the Military Reserve area and the second phase of the Boise River Whitewater Park. These projects were made possible by the generosity of the J.A. and Kathryn Albertson Family Foundation and will both be open this summer.
- Celebrated the openings of Mariposa Park and Pine Grove Park in West Boise and accepted the donation of land for the future Sue Howell Park near Warm Springs Avenue and Idaho Highway 21.
- Zoo Boise's new Gorongosa National Park Exhibit opens this summer, expanding and enhancing the zoo's conservation efforts around the world. The new exhibit will provide educational opportunities and generate \$2 million toward efforts in Mozambique to protect wild elephants, lions, zebras, and more.
- Began the three-year, first phase modernization and expansion of the Lander Street Water Renewal Facility.
- Conducted two series of Community Conversations to gather meaningful feedback from residents on how the city should respond to new growth and plan for better transportation infrastructure.

To continue to achieve the high level of service our community has come to expect, the FY 2020 Proposed Budget incorporates the following goals:

- Continue to plan for a potential recession on the horizon
- Commit to not overbuilding the base budget in order to be nimble as an organization and address future strategic initiatives
- Focus on funding known needs and large capital projects
- Allocate one-time revenues to one-time uses, such as site-specific major repair and maintenance activities
- Continue to identify savings and efficiency opportunities through the lens of priority-based budgeting

Public Input and Key FY 2020 Recommendations

In addition to the strategic framework, feedback from the City of Boise's biannual citizen survey and a budget-specific resident survey conducted this winter help guide our budget priorities and where we allocate resources. Results from the 2018 survey show that 85 percent of survey participants think the overall quality of city services exceeds or greatly exceeds their expectations. Over 1,000 community members participated in the budget survey, which was designed to gain an understanding of resident priorities for city services and desired capital investments.

Feedback from the budget survey was evaluated and incorporated into budget recommendations for FY 2020. The following are the top four priorities identified in the survey, as well as some of the specific funding recommendations included in the FY 2020 Proposed Budget that relate to these areas:

1. Planning for Growth
 - o An update to the city's zoning ordinance
 - o Advancement of the city's Grow Our Housing Initiative
2. Emergency Response Services
 - o Addition of six new police officer positions, one of which will be funded by and housed at the airport
 - o Replacement of the Fire Department's automated external defibrillators, which are nearing the end of their useful life
 - o Addition of a fire training captain and M&O funding to support the new fire training center
 - o Conversion of a temporary emergency response coordinator to permanent status
3. Efforts to Mitigate Congestion
 - o Addition of funds to expand Valley Regional Transit service offerings within the City of Boise (or support capital needs)
 - o Creation of a position to support the City's Keep Boise Moving initiative
4. Neighborhood Parks and Open Space
 - o Addition of funding to support maintenance requirements associated with new parks and recreation assets
 - o Addition of funds to support various major repair and maintenance activities, such as park restroom and playground replacements, and ADA upgrades to existing playgrounds
 - o Allocation of funds to green-up Stewart Gulch Park and Bowler Park, and install amenities, including a dog park and playground, at Molenaar Park

The FY 2020 Proposed Budget also includes several other budget recommendations that will contribute to the goals outlined in the strategic framework, including:

- Addition of twenty-five positions in the airport fund to support increased passenger traffic and coverage during extended hours of operation (nights and weekends) at the airport. It should be noted that nineteen of these positions are conversion of temporary positions to permanent status.
- Addition of five positions in the Information Technology Department to keep up with increasing demand and to address service gaps
- Addition of three positions to support water renewal fund services and a half-time position to support the stormwater program

Capital Fund Recommendations

The city council continues to emphasize the importance of investing in capital assets for the community, and city staff have worked diligently to ensure that funding recommendations are directed to those capital projects representing the highest and best use of the city's resources. Over the past year, staff has continued to work on optimizing the funding that is allocated to the capital fund. A recent analysis of vehicle replacement cycles resulted in the identification of savings totaling approximately \$3.0 million over six years. Efforts like this allow the city to continue improving upon our already amazing parks inventory and ensure that major repair and maintenance activities occur in a timely fashion. Overall, I recommend a cumulative investment of \$16.5 million in the capital fund.

Funding recommendations for the capital fund for FY 2020 include:

- \$670,000 to provide amenities at Stewart Gulch Park in the Boise Foothills and Molenaar Park in Southwest Boise
- \$1.0 million to green-up Bowler Park, a 24-acre property in Southeast Boise that has been in the Parks & Recreation Department's inventory since 1995
- \$200,000 to complete improvements to the historic Erma Hayman House in the downtown area
- \$4.9 million in major equipment purchases across tax-supported departments, so that the city does not compromise effectiveness or safety due to deteriorating or obsolete equipment, while also ensuring we do not replace equipment prematurely
- \$6.4 million for major repairs and maintenance for various parks and facilities. Specific projects planned for FY 2020 include the following:
 - \$1.1 million for the replacement of aged playgrounds at Hobble Creek, Phillippi, and Cassia parks. The new playgrounds will consist of universally accessible equipment and fall material.
 - \$765,000 for the conversion of playground fall material at Camel's Back, Castle Hills, Fairview, Morris Hill, and Ann Morrison parks, as well as Simplot Sports Complex, from wood chip to poured-in-place rubberized surfacing. This conversion will ensure that these playgrounds, already equipped with accessible playground equipment, will be more readily accessible for children of all abilities.
 - \$490,000 for restroom replacements at Fort Boise Park, Bowden Park, and Rhodes Skate Park

Next Steps

Boiseans have had several opportunities to engage with the city about the FY 2020 budget, with additional opportunities to come:

- *Boise Neighborhoods Interactive (complete)*
- *City Council Town Hall (complete)*

- *Citizen survey participation (complete)*
- June 17-21 – Online feedback prior to city council budget workshop
- June 25 – City council budget workshop
- July 16 – Formal public hearing on the budget and fees & charges

As always, we welcome comments and suggestions regarding the proposed budget from our residents. As is the case with all Boise City Council meetings and work sessions, the budget workshop will be streamed live and archived on the city's website. We welcome public comment via:

- E-mail: budget@cityofboise.org
- Phone: (208) 384-4422
- Mail: Mayor's Office, City of Boise, P.O. Box 500, Boise, ID, 83701

All comments will be included in the public record and provided to the city council prior to both the June 25 budget workshop and the July 16 budget public hearing.

Sincerely,



David H. Bieter
Mayor



Executive Summary

INTRODUCTION

The FY 2020 Proposed budget represents the fifth year the City has prepared an annual budget (versus a biennial budget). An accompanying five-year financial forecast allows the City to project annual budget figures for long-term sustainability.

Beginning with the FY 2019 Proposed Budget, the philosophy for forecasting revenue was adjusted to include an actual forecasted amount, knowing that all of the budgeted revenue may not be sustainable long-term. This philosophy results in more funding being planned for the annual transfer to the Capital Fund, but may provide less cushion when a recession occurs. Risk is mitigated by maintaining an operating contingency, Cash Flow Reserve (CFR), Capital Fund reserve, and being conservative with outer-year forecasts. The CFR ended FY 2018 at \$16.8 million, or 7.3% of total FY 2019 Adopted expenditures. With \$1.5 million allocated as part of the FY 2019 budget, \$141,000 recommended as part of the FY 2020 budget, and anticipated FY 2019 and FY 2020 end-of-year contributions, it is anticipated that the CFR will reach the targeted 8.0% level. A summary of all FY 2020 contingency accounts is provided later in this document.

Modest annual increases are often used for less-significant revenues, or revenues that are more difficult to predict. Higher than budgeted revenues are typically allocated to one-time purposes or the Capital Fund. Using unplanned revenue for one-time needs furthers the City's goal of enhanced capital investment. Higher revenues also may not be sustainable over time, so allocating them to capital needs, versus increasing ongoing base expenditures or fixed costs, allows the City to react quickly should revenue unexpectedly decline.

The Mayor's FY 2020 Proposed expenditure budget for all City funds is \$764.7 million, or \$514.7 million net of \$250.0 million in contingent appropriation. The contingent appropriation provides the City with spending authority to carry over funds from one year to the next for multi-year projects, and also to appropriate funds for unforeseen events and unanticipated revenues. The General Fund budget is balanced, consistent with Idaho state law, at \$241.3 million. All other funds have a combined total use of fund balance of \$48.1 million: Enterprise Funds \$53.0 million, Capital Funds (\$7.6 million addition), and Other Funds \$2.7 million. The Mayor's recommended changes to the FY 2020 Proposed Budget for staffing levels, the General Fund



General Fund Revenue & Expenditures by Category

Revenue	2018	2019	2020	Change from FY 2019	
	Actual	Adopted	Proposed	\$	%
Property Tax	144,398,918	157,126,516	159,472,089	2,345,573	1.5%
Sales Tax	18,980,347	18,282,888	19,562,690	1,279,802	7.0%
Development Fees	12,573,169	10,525,091	10,431,439	(93,652)	-0.9%
Franchise Fees	5,384,681	5,343,990	5,495,259	151,269	2.8%
Liquor Tax	4,315,594	3,795,974	4,238,485	442,511	11.7%
Department Revenue	26,314,452	26,354,067	27,919,438	1,565,371	5.9%
Fines & Forfeitures	2,760,518	2,781,652	2,779,106	(2,547)	-0.1%
Internal Charges	7,397,351	8,192,719	8,253,470	60,751	0.7%
Other Revenue	4,373,326	3,683,331	3,171,317	(512,014)	-13.9%
Total Revenue	226,498,357	236,086,228	241,323,293	5,237,065	2.2%
Expenditures					
<i>Personnel</i>					
Salaries	87,186,186	92,427,436	98,045,734	5,618,298	6.1%
Temp/Recreation Wages	3,838,614	4,001,138	4,464,291	463,153	11.6%
Other Pay	3,210,372	2,340,240	2,461,145	120,905	5.2%
Overtime	3,621,611	3,906,973	4,135,064	228,091	5.8%
Constant Staffing	1,631,988	1,895,200	1,976,938	81,738	4.3%
Health	26,087,118	28,454,727	27,947,310	(507,417)	-1.8%
Retirement & Other Benefits	21,318,227	22,045,066	23,791,100	1,746,034	7.9%
Personnel Contingencies	(62,834)	893,000	400,000	(493,000)	-55.2%
<i>Personnel Subtotal</i>	<i>146,831,282</i>	<i>155,963,780</i>	<i>163,221,582</i>	<i>7,257,802</i>	<i>4.7%</i>
Maintenance & Operations	35,114,107	43,474,882	45,197,429	1,722,547	4.0%
Transfers Out	25,646,003	25,988,904	21,370,518	(4,618,386)	-17.8%
Other	10,906,777	10,658,662	11,533,764	875,102	8.2%
Total Expenditures	218,498,170	236,086,228	241,323,293	5,237,065	2.2%

operating budget, the Capital Fund, and Enterprise/ Other Funds are summarized on the following pages.

GENERAL FUND OPERATING BUDGET

The FY 2020 General Fund budget of \$241.3 million represents a \$5.2 million (2.2%) increase over the 2019 Adopted Budget. Adjusting for the Foothills Special Levy, which is included in FY 2019, the increase is \$10.2 million or 4.4%.

GENERAL FUND REVENUES

The General Fund revenue increase of \$5.2 million (\$10.2 million net of the Foothills Special Levy) is primarily due to increases in Property Tax, Sales Tax, and Department Revenue. Summaries of the larger revenues, and notable revenue items follow.

Property Tax

The FY 2020 budgeted estimate for Property Tax is \$2.3 million (1.5%) higher than FY 2019. Adjusting for the \$5.0 million Foothills Special Levy, which is included in the FY 2019 figure, the increase is \$7.3 million or 4.8%. The increase is composed of the

3.0% base increase, as allowed by statute, and 1.8% growth for new construction and annexation.

Sales Tax and Development Fees

The Sales Tax budget has been adjusted upward by \$1.3 million from FY 2019 to reflect stronger than anticipated collections over the past year. Strong continued growth is expected, however the budget factors in the possibility of a recession. Development Fees are budgeted to decline slightly compared to FY 2019. While development activity continues at a high level, the budget likewise factors in the possibility of a recession. If a recession does not occur, both revenue sources may exceed the budget and be adjusted upward during the year.

Highlights of Other Revenue Items

Franchise Fees are budgeted to increase 2.8%. The budget for Liquor Tax is up 11.7%, due to higher than anticipated FY 2018 and 2019 growth. This revenue is projected to have a reduced rate of growth through FY 2023, however, given new legislation that will reduce the allocation of state liquor funds to cities. Department Revenue is budgeted to increase 5.9% from FY 2019, due to increases for public safety and legal service contracts, park program user fees, parking revenues, and business licenses & permits. Fines & Forfeitures are projected to be flat, with increases offset by the discontinuation of library overdue materials fines. Internal Charges revenue is budgeted to increase 0.7%, reflecting changes in the cost allocation plan (CAP) and standard annual operating increases in internal service departments. Other Revenue is budgeted to decrease 13.9%, due to lower miscellaneous revenue and asset sales.

Revenue increases and decreases are explained in greater detail in the Revenue Manual section.

GENERAL FUND EXPENSES

The economic expansion is entering its eleventh year, with a very low unemployment rate and a local construction and development market that continues to operate at or near capacity. Inflation



remains in a low range. Economic growth is projected to slow between 2019-2022, with a recession possible in the next two years.

For the City, costs continue to increase, particularly for labor and construction. FY 2020 expenditures are budgeted to increase the same amount as revenues (\$5.2 million or 2.2%) over the FY 2019 Adopted Budget (\$10.2 million and 4.4% after adjusting for the Foothills Special Levy).

Personnel

Personnel expenses of \$163.2 million account for 67.6% of total General Fund expenditures and represent \$7.3 million or 70.9% of the \$10.2 million General Fund increase (after adjusting the Foothills Special Levy out of FY 2019). Personnel increases are attributable to cost increases (salary and benefits), as well as new positions. During the year, positions may be added to the General Fund through the interim budget change (IBC) process. Additionally, new positions proposed in the annual budget, if approved, become effective October 1. New positions address needs caused by growth, new initiatives, or critical operational needs. Examples of new positions for FY 2020 include six new police officer positions, another prosecutor in the Legal Department, an emergency preparedness coordinator, five new positions in Information Technology, and a position in Planning & Development Services to further the City's transportation initiatives. A financial stewardship focus guides decisions to add positions only where

needed since new positions are a recurring annual expense. Some positions may be funded internally with higher revenues or reallocated expenses, and some may be part-time. The City also has hired some positions for a pre-determined limited duration, to address short-term needs without increasing long-term personnel costs.

Proposed Salary Increases

The FY 2020 Proposed Budget allows for a 3.0% base increase, plus 2.0% one-time compensation, for general employees. For Police and Fire union personnel, labor cost increases are set by labor contracts. Increases for the general employee group (non-contract) are based on a performance pay model that assesses competency within the position and goal achievement. Human Resources continues to perform market rate analyses of salary levels for general employees. This analysis can result in salary



adjustments for selected positions that are deemed necessary to maintain competitive compensation levels so as to attract and retain a high-quality workforce. The FY 2020 Proposed Budget includes a \$300,000 personnel contingency allocation to make adjustments if needed.

Authorized Staffing

The FY 2020 Proposed Budget includes 1,816.08 Full-Time Equivalent (FTE) positions for all funds, reflecting an increase of 46.5 FTEs from the current approved base level. General Fund FTEs increased by 17.5, and all other funds increased by 29.0. A detailed list of FTE changes is in **Appendix C**.

CAPITAL BUDGET

The City's Capital Improvement Plan (CIP) includes all proposed capital projects citywide. As part of the due diligence process, capital projects are subject to prioritization and must compete for limited resources. The end result of the prioritization process is a five-year CIP, of which the first year is presented as part of the annual budget.

The FY 2020 Capital Fund expenditure budget totals \$16.5 million. The primary funding source is an annual transfer from the General Fund, with additional revenues coming from electric franchise fees, transfers from the Development Impact Fee Fund, and grants/donations/other sources. The FY 2020 Capital Fund Budget is significantly lower than the \$90.1 million allocated in the FY 2019 Adopted Budget. The higher FY 2019 figure was attributable to the Main Library project, for which \$69 million was allocated. The FY 2020 Proposed Budget is allocated toward Major Equipment, primarily fleet replacement (\$4.9 million), Major Repairs and Maintenance (\$6.4 million), and a number of discrete capital projects (\$5.2 million). The **Capital Fund Overview** section has additional funding details, and **Appendix A** contains a complete project summary, with project detail for all funds.

ENTERPRISE FUNDS

Notable changes to the Enterprise/Other Funds for the FY 2020 Proposed Budget are as follows:

Airport Fund

The Boise Airport (BOI) continues to offer an advantageous low cost structure to airline tenants. Based on the growth in enplanements and the expected impact on airline rates and charges, BOI should continue to keep its cost per enplaned passenger in a similar range, which is under \$5.00. This cost is very competitive, and an important factor when airlines consider adding new service to Boise. For FY 2020, the Airport budget reflects fee revenue growth of \$4.2 million (13.8%) above the FY 2019 Adopted Budget.

Solid Waste Fund

Solid Waste Fund operations include the Republic Services contract (services for trash, all recycling programs, and compost), landfill expenses, household hazardous waste program, and education and outreach. The City's composting program began in the second half of FY 2017. Market-driven changes required for plastics and paper recycling in FY 2018 caused costs and resulting customer rates to increase in FY 2019. The City also introduced the orange energy bag program to convert hard-to-recycle plastics into diesel fuel. Compared to the FY 2019 Adopted Budget, fund expenses for the FY 2020 Proposed Budget are \$66,000 lower, a slight decrease of 0.2%.

Water Renewal Fund

Operating and capital costs are driven primarily by NPDES permit compliance and the need to replace aging assets. For FY 2020, revenue in the Water Renewal Fund is budgeted to decrease by \$769,000, or 1.2%, compared to the FY 2019 Adopted Budget. This decrease is driven by lower than expected capital revenue from new development. Total fund expense is budgeted at \$21.9 million (33.6%) more than FY 2019, due to a \$20.0 million increase in capital projects. Over the next ten years, capital facility costs to meet permit requirements and

replace aging infrastructure are projected to exceed \$200 million.



For further detail on the Enterprise and Other Funds, please refer to those sections.

DEPARTMENTAL PROGRAM COST REPORTS

Beginning in FY 2018, the annual budget document included program-level information in each General Fund department and Enterprise/Other Funds section. The program information details the cost of each service line delivered, allowing for an enhanced view of how City resources are allocated. This work continues, as part of a multi-year citywide initiative, to enhance the budget process and ensure that resources are allocated to programs that are most aligned with the City's strategic priorities. The City continues to advance Priority Based Budgeting (PBB) to improve the data involved in decision making, in order to obtain more measurable and actionable results. Additional information on PBB can be found in the **LIV Improvement Model** section of this document.



BOISE CITY: A BRIEF MUNICIPAL HISTORY



Native American encampment alongside Boise River, circa 1870s. Courtesy Idaho State Historical Society.

INTRODUCTION

Boise's municipal history illustrates the pivotal role that local governments play in shaping the communities we call home. The City of Boise, as a governing body, has proven to be a major force in defining the community as well as evolving with it. The city's rich and complicated history reflects the realities of community building and helps us recognize that individual and collective efforts also shape the city's future. This brief history will present Boise's history and how recent projects have influenced our community.



View of downtown Boise, circa 1920s. Courtesy of Boise City Archives.

BOISE VALLEY

The Boise Valley is nestled between mountains to the north and the bench lands to the south. The geography created a natural trade corridor for indigenous people who also established communities and cultivated sacred sites in the area. The Shoshone, Bannock, Paiutes, and other tribes frequently met and traded with each other, including at annual gatherings in the Boise Valley.

John Jacob Astor's Pacific Fur Company, the first documented group of Euro-American explorers, arrived in the Boise area in 1811. Similar groups also established themselves in the area. Their continual presence segued from exploration into blazing travel routes for emigrating pioneers beginning in the 1830s.

Oregon Trail emigrants usually only passed through what is now Boise. Most continued westward to the preferred lush coastal valleys where farming held more promise than the rugged high desert landscape.



Original Boise City Hall, 8th & Idaho Streets. Circa 1890s. Courtesy of Boise City Archives.

FOUNDING & GROWING A CITY, 1862-1917

Gold fever hit the Boise Basin in 1862, which created new markets in and transportation routes through Boise. The resulting influx of people and resources prompted the United States military to establish Fort Boise on July 4, 1863.

On July 7, 1863, a ten-block townsite was platted on the north side of the river, marking the beginning of Boise City.



Plat of Boise, 1863. Courtesy Idaho State Historical Society.

The settlers moving into the Boise Valley pushed the indigenous community to the fringes of their homeland. They faced terrible hardships. Ultimately, U.S. soldiers forcibly moved these Native Americans to reservations in eastern Idaho and other locations, primarily in the Pacific Northwest.

After less than a year and a half, and some political shenanigans, Boise was designated the territorial capital, effective December 24, 1864. It remained the capital when Idaho gained statehood in 1890.

By early 1867, settlers in the city found themselves essentially squatters on federal land due to the passage of the Townsite Law. People who wanted to claim title to "their" land needed the mayor to file a new city plat. The only problem? Up to this point, Boiseans refused to institute a municipal government because they didn't want to pay taxes.



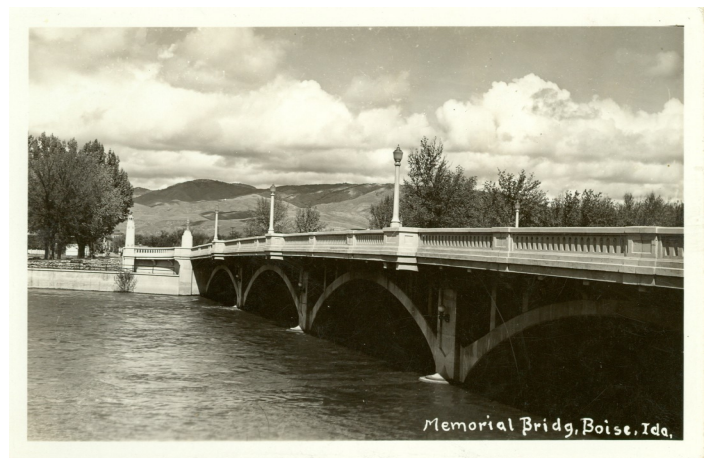
Trolley on Main, circa 1915. Courtesy Idaho State Historical Society.

Their tune changed when the Townsite Law passed. On November 18, 1867, Boise's first acting mayor took office, and filed the new townsite plat as his first order of business.

WWI TO WWII, 1918-1945

Farm profits collapsed after World War I, which cooled Boise's population growth. After a brief economic boom in the 1920s, the Great Depression of 1929 devastated the economy. Many banks and businesses went bankrupt and the unemployment rate skyrocketed.

Federal projects created through the Roosevelt Administration's New Deal benefitted Boise. New Deal projects changed the face of the city with new structures, such as the Oregon Trail Memorial Bridge on Capitol Boulevard, the Ada County Courthouse, and a runway and facilities for a new airport, which opened in 1938.



The Oregon Trail Memorial Bridge, circa 1940s. Courtesy Boise City Archives.

During World War II, Gowen Field Air Force Base boomed and Boise's community welcomed the itinerant soldiers. Boise's acting mayor of the time, Westerman Whillock, resigned after the Navy called him into active duty.



Westerman Whillock served as mayor from 1941-1942 and again 1946-1947. Courtesy of the Idaho State Historical Society.

POST WAR DEVELOPMENT, 1945-1979

After World War II, Boise's economy strengthened as new local corporations formed and others grew, including Ore-Ida, Boise Cascade, Trus Joist, Morrison-Knudsen, Simplot, and Albertsons.



Boise City Zoo Entrance, 1975. MS008, Gordon Bowen Collection, Boise City Archives.

Boise's boundaries expanded, and the population doubled in the 1960s and 1970s with the annexation of suburbs. Federal programs invested in Boise's interstate highway construction, modernization of the airport, a veterans' hospital, and improvements in Boise's schools, parks, and housing.

The City also created its first Human Resources department in the 1960s, as well as a department dedicated to city planning. Both of these departments formed as a result of recommendations from the City's first comprehensive plan, completed in 1964. The plan also outlined an idea for "a continuous green belt of public lands stretching along the river throughout the entire length of the community." During this period, the greenbelt eventually became a reality with the help and support of city officials, staff, and dedicated citizens.



Bill Onweiler, Sherm Perry, and Senator Frank Church, circa 1960s. 2018.44, Onweiler Family Collection, Boise City Archives.

This period is also marked by the City's effort to redevelop the downtown core. Many historic structures were lost in this process, but residents rallied to encourage the preservation of Boise's past. This led to the City's first historic preservation plan and historic districts. In 1978, the City formed an art commission, which ushered in a new era of public art.



Alexanders, circa 1970s. 2018.31, CCDC Collection, Boise City Archives.

MODERN BOISE, 1980-2010

Following an economic slump in the early 1980s, Boise's population grew along with economic opportunities and community amenities. Hewlett-Packard and Micron Technology expanded throughout the 1990s to become global leaders in technology.

Boise residents increasingly recognized the need to care for the natural environment. Interest groups spearheaded campaigns to preserve the Boise Foothills, expand parks and open space within the city, and to better care for the Boise River and surrounding desert. The effort to preserve Halls Gulch culminated in the 1990s, and the first Foothills Serial Levy passed in 2000. This dedication to preserve the foothills resulted in the managed protection of more than 10,750 acres for wildlife habitat, to promote clean water, and to provide recreational opportunities.



Preserve Your Foothills Cake: Vote in favor of Open Space cake, circa 2001. MS003, Foothills Levy Collection, Boise City Archives.

2010 TO PRESENT

In recent years, Boise has become one of the fastest growing cities in the nation. Many City-initiated projects contribute to and govern this growth by protecting and planning for Boise's future. Some of these projects include the Energize Our Neighborhoods program to nurture partnerships and investment aimed at keeping Boise's neighborhoods unique and desirable; a new historic district, the East Main Street District; the City's first cultural site, the James Castle House; and plans to develop the Spaulding Ranch site as a park that includes farmstead areas and programs related to the site's history. Additionally, the City will commemorate the Greenbelt's 50th Anniversary in September 2019. The festivities are expected to include three days of walking tours, lectures, and a celebration in Ann Morrison park.

Boise has blossomed in the early 21st century into a modern complex city. Current city initiatives work to meet the challenges that go along with growth while maintaining and cultivating a positive community culture to help make Boise the most livable city in the country.



The joy of fall on the Greenbelt. Courtesy of Erika Holmberg.

Boise is "committed to being a Welcoming City and creating a community where all of our residents feel welcomed, safe, and able to fully participate in, and contribute to, our city's economic and social life."

--Boise's Welcoming City Resolution

Community Profile



For more than a decade, the City has pursued its vision to make Boise the most livable city in the country. Looking back on the results, it is clear that vision has been a productive touchstone, helping to preserve the elements of our community that make Boise special and to guide the growth that is an inevitable result of our success. But what are the elements that make our city livable?

A livable city is thoughtfully designed, at all levels, to support healthy, productive and meaningful lives. A livable city empowers and encourages every resident of every age in everything they do. A livable city makes it easier for all of us to work, to learn, to build a business, to raise a family, and to enjoy nature, recreation and culture. And the job is never done. We will always have more work to do, more room for improvement.

The City of Boise's FY 2020 Proposed Budget is built upon this foundation. In recent years, the City has adopted a priority-based budgeting process that seeks to align and prioritize budget decisions according to citizen needs, citywide and departmental goals, costs, and program effectiveness. This process improves transparency in government, allows the City to identify services that have the most positive impact on the community, and helps build financial capacity for future initiatives.

Our vision, to make Boise the most livable city in the country, is transformed into action through our priority-based budget process and our commitment to the three pillars of the citywide strategic effort we call LIV Boise: *LASTING* Environments; *INNOVATIVE* Enterprises; and *VIBRANT* Communities.

LASTING ENVIRONMENTS

Since Boise was founded in 1863, and long before that, it has been treasured for its tremendous natural environment -- “a bright green gem in a setting of blue,” as the great Chicago attorney Clarence Darrow described after visiting more than a century ago.

Today, Boise residents revel in the natural beauty, the moderate climate and the diverse recreational opportunities available to them in every direction and all year round—from the Foothills to the Boise River, from winter snow sports at Bogus Basin to summer water activities at Lucky Peak.

Preserving and protecting this environment has long been among our citizens’ highest priorities. Creating lasting environments means recognizing, protecting, and improving the health and sustainability of all our activities, our connections to one another, and our natural resources.

Showcase examples of this commitment include the Greenbelt, the hugely popular 25-mile public pathway system—celebrating its 50th Anniversary in 2019—that provides recreation, wildlife habitat and flood control along the Boise River; and the equally popular preservation and enhancement efforts in the Foothills, which Boise residents have twice backed—by overwhelming margins—with their tax dollars.



The City took another stride toward sustainability in the past year with the announcement that the electricity that powers the City of Boise’s own facilities and operations will be 100% clean by the year 2030. Boise’s city government uses approximately two percent of the total electricity in Boise, making the commitment a significant one.



There has been a concerted effort to involve the community in the goals of sustainability and livability. This past year the City’s department of Public Works piloted the Livability Ambassadors program, working to educate interested residents about the City’s diverse sustainability efforts.

INNOVATIVE ENTERPRISES

From its earliest days as a city, Boise has embraced innovation, independence, and entrepreneurship as key drivers of a robust local economy. What started in the mid-1800s as a military base and supply hub for miners and trappers grew, in little more than a century, into the headquarters of such national and global corporations as Albertsons, Simplot, Boise Cascade, and Micron.

The City of Boise has carried those values into the 21st century by focusing on cultivating innovative enterprises—working with individuals, nonprofits and businesses to encourage creativity and collaboration with the goal of promoting economic prosperity and improving lives.

Clearly, that groundwork has paid off in a big way. The last few years have been a period of incredible economic and development activity, with projects such as The Fowler, Gem Center for the Arts, JUMP, and The Watercooler.

In 2015, the City joined with business leaders and community partners to launch a startup hub called Trailhead, a downtown space where entrepreneurs can connect to people and resources, explore new technologies, and create something all their own. Trailhead brings together a network of mentors, accomplished experts and founders with the passion to help Boise's best ideas flourish. Trailhead has gained remarkable momentum with its affordable, high-value memberships and easy, accessible atmosphere. And in 2017, Trailhead doubled in size with the opening of Trailhead North, continuing the expansion of entrepreneurial opportunity.



VIBRANT COMMUNITIES

A livable city is one that supports and nurtures its residents in body, mind and soul. Boiseans are fortunate to live in a community where public safety is paramount, education is a high priority, neighborhoods are clean and inviting, and cultural and recreational activities are accessible and affordable.

The City of Boise is committed to supporting this vibrancy by focusing support on fostering kindness in our community, arts and culture, housing and

community development, transportation choices, public health and safety, parks and open space, and the well-being of children and youth. Moreover, the City has strengthened its efforts to ensure that Boise remains a welcoming city to everyone, regardless of race, gender, religion, sexual orientation, or gender identity, including those seeking refuge from global violence and extremism in the world's war zones.



At his 2018 State of the City address, Mayor David Bieter proposed the creation of Boise Kind, a community-wide initiative to define and spread the values that make Boise such a wonderful place to live. The Mayor's proposal was made in response to a growing desire within our community to put aside differences and focus on preserving and fostering the core attributes that bond us together and make Boise such a livable city. Boise Kind officially kicked-off at the 2019 Treefort Music Fest. Community members are asked to plan, inspire, and share acts of kindness.

In 2015, the City purchased the house where internationally recognized Idaho artist James Castle (1899-1977) lived and developed his self-taught style of visual art. To honor Castle's work and life, the James Castle House opened in April 2018 with art and interpretive exhibits, educational offerings, and a yearlong artist-in-residence program.

The renovation of Rhodes Skate Park in 2016 was a huge success and turned the facility into a true national attraction, drawing some of the world's

best BMX and skateboard athletes to compete in Boise for the X Games Park Qualifier in 2017 and 2018. Thousands of spectators came to watch the action, and a one-hour recap of the competition aired nationally on ESPN2. The event was so successful the X Games qualifier is returning to Boise in June 2019.

Over the past 15 years, Boise has built a strong neighborhood library system, with branches in the Bown Crossing, Cole and Ustick, Collister, and Hillcrest neighborhoods, as well as a digital branch at the Boise Airport. Attention is now focused on Boise's Main Library, which was built in the 1940s as a hardware warehouse and converted to a library in 1973. In recent years, the need for a larger library has been identified due to a growing population and increased utilization. In February 2018, the City Council selected architect Moshe Safdie to lead a team in designing a modernized, expanded main library campus. This new campus will connect our city through 21st century library resources for everyone in our community. It also will house the Department of Arts & History and feature a gallery and retail space.

Among the most ambitious efforts on behalf of vibrant communities is Energize Our Neighborhoods, a collaborative program with Boise residents and public and private partners. The program was first implemented in the Vista neighborhood, one of the key gateways to the city. In 2018, it was expanded into three more neighborhoods—West End, West Bench, and the South Boise Village. Neighbors are participating in a visioning process to determine what is most important for them and their neighborhood.

CONCLUSION

These things are only a sample of the many dimensions of our city that our residents value—and that the City of Boise seeks to support and enhance.

The FY 2020 Proposed Budget attempts to reflect these many dimensions, to provide residents with the municipal services they expect and deserve, and to help continue building the most livable city in the country.



Boise at a Glance



BASIC CITY FACTS

Founded:	July 7, 1863
Idaho's Capital:	December 24, 1864
Population:	236,310 (COMPASS 2019 estimate)
Area of City:	82.8 square miles (approximate)

Public Safety

Fire Stations (active):	17
Police Stations:	1
(additional sub-station to be developed in FY 2020)	

SUMMARY OF CITY FACILITIES

Number of Public Art Installations:	325
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Airport

Terminals:	1
Concourses:	2
Airlines:	7
Non-stop Destinations:	20
Passengers in 2018:	3.9 million

Libraries

Number of Facilities:	
Main Library:	1
Branch Libraries:	4
Visitors in 2018:	1.5 million

Parks, Recreation, & Neighborhood Services

Parks (includes undeveloped sites)	91
Open Space Reserves:	13
City-Operated Community Centers:	8
Swimming Pools:	7
Miles of Greenbelt:	25
Miles of Foothills Trails:	190+

Environment & Utilities

Water Renewal Facilities:	3
Miles of Municipal Sewer Lines:	900+
Miles of Geothermal Pipeline:	20+
Geothermal Heating:	6 million sf (approximate)

MAJOR EMPLOYERS (TOP TEN)

1. St Luke's Health Systems (Total Ada County)
2. Micron Technology Inc
3. Boise School District
4. St Alphonsus Regional Medical Center
5. Boise State University
6. Wal-Mart Associates Inc
7. Department of Health & Welfare
8. West Ada School District
9. Albertsons Inc
10. Hewlett Packard



Economic Indicators



EMPLOYMENT

Total employment in Boise continues to grow. The latest data from the Idaho Department of Labor in March 2019 shows a low Boise unemployment rate (unadjusted) of 2.6%, 30 basis points lower than the Boise Metropolitan Statistical Area (MSA), 80 basis points lower than the State of Idaho overall, and 130 basis points lower than the nation.

Due to limitations of the unemployment rate, additional measures can be used to better understand the employment picture. According to the Bureau of Labor Statistics (BLS) U-6 unemployment measure, which includes temporary and part-time workers and reflects underemployment, Idaho was ranked the 11th lowest state in the country, after being ranked 13th a year ago. Idaho's rate was last measured at 6.3%, versus a national average of 7.6%. This means Idaho has relatively low labor underutilization compared to

other states. According to the State's Idaho Economic Forecast (IEF) for April, Idaho nonfarm employment is expected to grow at 2.9% in Calendar Year (CY) 2019, versus 1.7% nationally. For CYs 2020-2022, Idaho employment is projected to grow at approximately 2.0%, versus 1.0% or less for the nation. A primary reason Idaho job growth is increasing faster than the national average is immigration, which increases the labor supply needed for a growing economy.

CONSTRUCTION

The City of Boise tracks construction activity by the number of permits issued. Permits include residential dwellings (single family, duplex, and multi-family), other dwellings (garages, home additions, etc.), commercial construction, and trade permits. From January to April of 2019, total permit volume was higher than the prior four years except 2018; total permit revenue and valuation were all

higher than the same four-month period for years 2015-2018. A strong construction market, operating at or near capacity, is expected to continue to generate robust permit activity in 2019 and 2020, absent the onset of a recession. The IEF reports housing starts in Idaho grew 15.5% in CY 2018, following 13.3% growth in 2017 and 20.8% growth in 2016, with further growth of 2.2% forecast for 2019. National figures for these years are significantly lower. Idaho housing start growth for 2020-2022 is projected to be 4.6%, 5.3%, and 3.9%, also above national figures.



HOUSING

Boise housing continues to appreciate at a high rate. The latest House Price Index data from the Federal Housing Finance Agency, as of March 31, 2019, ranks Idaho first in the nation with year-over-year price appreciation of 13.4%. Nevada is second at 10.6% and Utah is third at 8.9%. The national average was 5.1%. Assessed residential value increases for Boise for tax year 2019 average 18.4%, following 13.6% for tax year 2018. Housing supply in the Boise market remains very low, despite large increases in house prices and rents. There is a shortage of housing to buy or rent, particularly in the lower-priced categories, and high in-migration from other states is keeping demand high.

AIRPORT PASSENGER TRAFFIC

The number of air passengers is typically a strong indicator of the health of the economy. Passenger traffic continues to grow, increasing 9.9% in the last 12 months (April 2018 to March 2019). While no new nonstop destinations were added in 2018, the Airport continued to see high growth due to additional flights and larger aircraft on existing routes. Competition and additional flights lead to lower fares and additional options for personal and business travel. Passenger growth is expected to continue to trend above the industry average.

Top 10 Tax Payers (FY 2019/TY 2018)	Assessed Market Value (\$ in thousands)	Percentage of Total Market Valuation
Micron Technology	333,200	1.42%
Boise Mall LLC	141,183	0.60%
Idaho Power	133,042	0.57%
Suez Water Idaho Inc.	107,324	0.46%
Broadway Park Holdings LLC	84,473	0.36%
Winco Foods LLC	62,136	0.26%
CenturyLink (Qwest)	59,569	0.25%
Eighth & Main LLC	59,094	0.25%
Boise Retirement Community	58,856	0.25%
Kensington Apartments LLC	53,019	0.23%

Strategic Planning & Forecasting

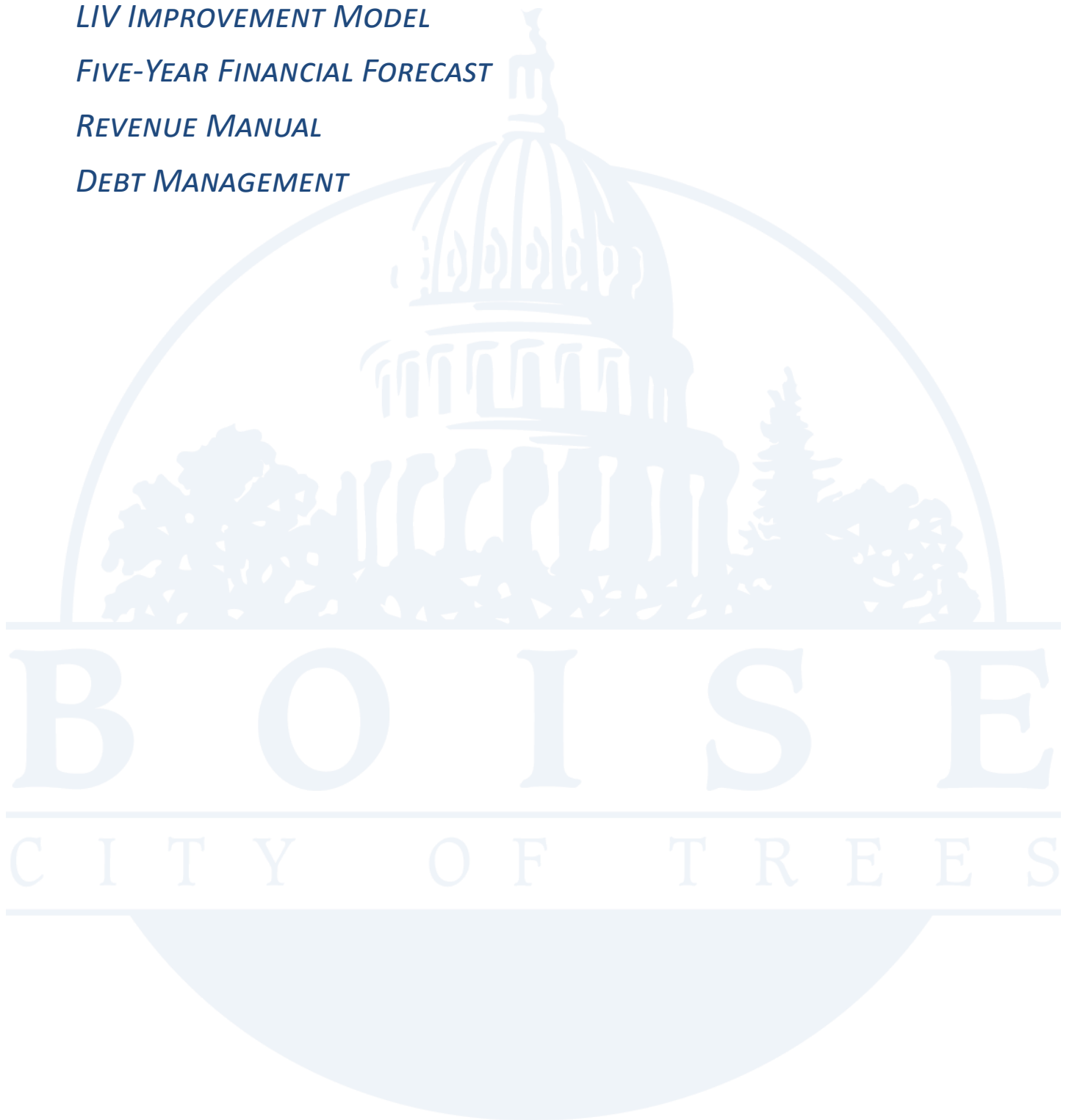
CONTENTS

LIV IMPROVEMENT MODEL

FIVE-YEAR FINANCIAL FORECAST

REVENUE MANUAL

DEBT MANAGEMENT





VISION

MAKING BOISE THE MOST LIVABLE
CITY IN THE COUNTRY



MISSION

LASTING ENVIRONMENTS

INNOVATIVE ENTERPRISES

VIBRANT COMMUNITIES



VALUES

ONE CITY, ONE TEAM -
FOR THE GREATEST GOOD

THERE'S *NOTHING* WE
CAN'T DO BETTER

CITIZEN EXPERIENCE
WITH "WOW"

STRATEGIC FRAMEWORK GOAL AREAS



**SAFE AND SECURE
COMMUNITY**



**HEALTHY
COMMUNITY**



**RESPONSIBLE BUILT
ENVIRONMENT**



**CONNECTED
COMMUNITY**



**ENVIRONMENTALLY
SUSTAINABLE
COMMUNITY**



**STRONG, DIVERSE
LOCAL ECONOMY**



**CREATIVE
AND INFORMED
COMMUNITY**



**INNOVATIVE AND
HIGH-PERFORMING
ORGANIZATION**

VISION, MISSION, AND STRATEGIC FRAMEWORK GOALS

The City of Boise's vision, mission, and strategic framework goals define what we are aiming to accomplish as an organization. Our shared vision of becoming the most livable city in the country is achieved through our mission of building Lasting Environments, Innovative Enterprises, and Vibrant Communities. These elements are created through the successful execution of our strategic framework goals of becoming a high-performing organization that works to make Boise a safe, healthy, connected, environmentally responsible, creative and informed community with a responsible built environment and a strong, diverse local economy.

LIV IMPROVEMENT MODEL

Our vision, mission, and goals define what we want Boise to be. The LIV Improvement Model represent the how — the process we use to achieve our goals. Under this model, we use data to make plans, execute those plans effectively, and measure success in everything we do.

The LIV Improvement Model is designed to depict the aspects of the projects — how we are planning, how we are executing the plans, and how we are performing.

In each of the areas, we are working on specific initiatives designed to improve our ability to execute plans (planning), take action (prioritization), and measure success (performance).



PLANNING

The City of Boise's planning efforts operate across three distinct but interconnected time horizons to ensure our plans are both forward-thinking and practical.

Future building is the foundation — a process by which staff educate each other on historical and emerging trends and use that context to imagine what Boise will look like in 20-30 years under best-case and worst-case scenarios.

The City Playbook uses the future building exercise as an input to help determine the City of Boise's top priorities over the next five years. Each department will also develop a Department Playbook highlighting top priorities.

Finally, annual workplans articulate immediate next steps toward completing our five-year priorities and achieving a best-case future for Boise.

PRIORITIZATION

The City strives to make data-driven budgeting decisions and recommendations. Priority Based Budgeting (PBB) is a method designed to gather meaningful information about how programs align with the goals outlined in the strategic framework. In conjunction with performance data, this information gives leadership the tools to best assess how to allocate human and financial resources. It also helps in identifying programs where efficiencies might be realized and/or if alternate service delivery options should be explored.

In the next year the City will continue to advance and integrate PBB into the organization. Refinement and re-scoring of programs will contribute to this effort as well as the identification of performance metrics at the program, department, and service line level for a broader and deeper understanding of where the City needs to align resources. These more detailed metrics will integrate into the structure of LIVstat, the City's performance management program, so that leaders and decision makers can use both detailed and high-level indicators to track performance and make resource allocation decisions.

PERFORMANCE

A performance program is the intersection between measuring and reviewing data and committing to specific goals and actions guided by the data. For the past two years, staff has been developing LIVstat, a Boise-authentic performance program, using the strategic framework and existing department plans as foundational elements.

LIVstat is structured around the goal areas of the strategic framework. Two to four goal indicators, outlined on the following pages, have been assigned to each goal area. These indicators are tracked and reviewed on a semi-annual basis with the leadership team, along with department subject matter experts coming together to review performance and trends and discuss opportunities for continued progress. These goal indicators are designed to measure outcome-based performance. Each goal area also has seven to ten object level metrics, designated to track progress at a more granular level.

Staff chose to assign metrics at the goal level rather than at the department level to ensure a cross-functional, collaborative approach to serving citizens and taking on citywide challenges. As this process is established, and in partnership with the prioritization work of PBB, meaningful metrics will be assigned at a department and/or service line level.

LIVSTAT SUCCESS INDICATORS

SAFE AND SECURE COMMUNITY



89%

Percent who feel safe in their neighborhood after dark¹



274

Index of serious crime incidents per 100,000 residents²



182

Fire incidents per 100,000 residents²

HEALTHY COMMUNITY



MEASUREMENT TO BEGIN IN 2019

Percent of residents living within 1/2 mile of park or open space



MEASUREMENT TO BEGIN IN 2019

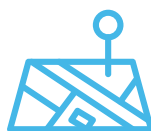
Percent of residents participating in a city-sponsored recreation activity in the past 12 months

RESPONSIBLE BUILT ENVIRONMENT



50%

Percent of income spent on housing and transportation for households under \$50k³



42%

Percent who say the city exceeds expectations in planning for growth¹

83%

Percent who rate their neighborhood as a place to live as “excellent” or “good”⁴



MEASUREMENT TO BEGIN IN 2019

Percent of households within proximity of core city services (Police/Fire/Parks)

CONNECTED COMMUNITY



19%

Percent who commute to work using alternative modes of transportation⁵



56%

Indexed percent who say they can get most places by bike, walking and public transit¹

MEASUREMENT TO BEGIN IN 2019

Percent of residents living within 1/2 mile of a neighborhood activity center

¹ Citizen Survey, 2018

² 2017

³ Housing and Transportation Index, 2017

⁴ Citizen Survey, 2016

⁵ 2013-2017

LIVSTAT SUCCESS INDICATORS

ENVIRONMENTALLY SUSTAINABLE COMMUNITY



83%

of residents believe the City promotes green behaviors like recycling¹

MEASUREMENT TO BEGIN IN 2019

Per capita index of natural resource use (landfill waste, greenhouse gas emissions and water)



MEASUREMENT TO BEGIN IN 2019

Index of trout and macro-invertebrates present in Boise River

STRONG, DIVERSE, LOCAL ECONOMY



2.3%

Unemployment rate in Boise²



55K

Median household income³



55%

Percent who say they would recommend starting a business in Boise⁴

16.2K

Number of business establishments in Ada County⁵

CREATIVE AND INFORMED COMMUNITY



1.42

Boise's Creative Vitality Index score⁶

MEASUREMENT TO BEGIN IN 2019

Percent of residents accessing a Library resource in past 12 months

73%

Percent who say the city's support for arts and cultural programs and events exceeds expectations⁷



85%

Percent who rate the quality of library services as "excellent" or "good"⁴

INNOVATIVE & HIGH-PERFORMING ORGANIZATION

40%

Employee Net Promoter Score



83%

Percent who say City of Boise meets or exceeds expectations overall⁷



MEASUREMENT TO BEGIN IN 2019

Percent of all performance measures meeting goal

¹Citizen Survey, 2018 ²BLS, December 2018 ³ACS 2013-2017 ⁴Citizen Survey, 2016 ⁵QCEW, Q2 2018 ⁶2013-2017 ⁷Citizen Survey, 2017

Five-Year Financial Forecast

FY 2020-2024 FINANCIAL FORECAST

The Five-Year Financial Forecast provides a multi-year view of anticipated General Fund revenues and expenditures, assuming current service levels. Updated regularly, this forecast is presented to City Council as part of the quarterly financial reports and the annual budget document. Updates are made for actual revenue receipts and expenditures, and other factors that change or become known and have a bearing on the City's financial future (e.g., legislative changes, new facilities, service delivery changes).

Forecast years use annual growth rates, with adjustments made for known items. Total revenue for historical years 2014-2018 has a compound annual growth rate (CAGR) of 4.6%. Projected revenue growth is lower, 3.6%, to depict a more sustainable level of revenue growth given the potential for a recession during the forecast period.

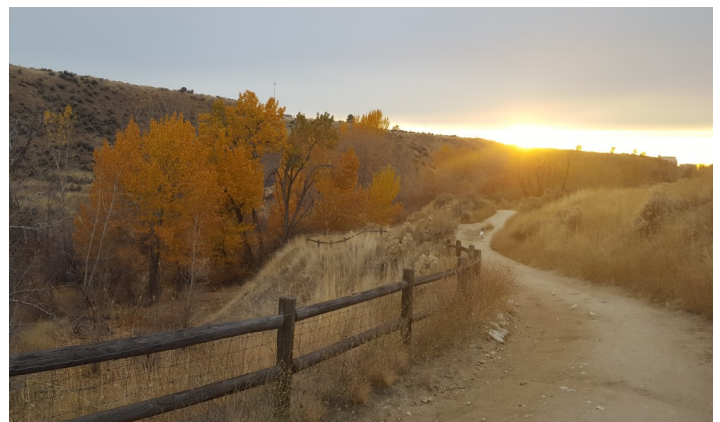
Compared to 2018, economists project lower economic growth (as measured by Gross Domestic Product, or GDP) for CYs 2019 and 2020, with growth further slowing in 2021 and 2022. History instructs that there will be another recession at some point. Therefore, growth for key revenues reflects a recession occurring in 2019-2021. Other revenues are grown modestly so as to not overbuild base revenues given uncertainty about future economic conditions. These measures position the City to better withstand the next recession.

The forecast model projects revenues growing faster than expenditures (CAGRs of 3.6% vs 2.6%) for 2021-2024. This creates unallocated resources, which are expected to be consumed by future initiatives and projects currently under evaluation. The estimated resource needs associated with these items may include additional personnel or operating costs for new facilities. These cost estimates are preliminary and will be adjusted as details of

different initiatives and projects become more defined. While adjusted net unallocated resources are negative numbers for FYs 2023 and 2024, decisions will be made as necessary to ensure the budget is balanced in these fiscal years.

Property Tax revenue, approximately two-thirds of General Fund revenue, is projected to grow an average of 4.2% for fiscal years 2021-2024, the statutorily allowed 3.0% plus an average of 1.2% growth from new construction and annexation. Sales Tax, Development Fees, Liquor Tax, Franchise Fees, and other revenues are assumed to have average annual growth rates ranging between 0.9% and 2.9% during the four forecast years.

Personnel expenditures are projected to increase 3.8% per year. This includes compensation, healthcare, pension cost, and other benefits, and anticipated FTE increases. Non-union personnel costs assume 3.0% base salary increases and 2.0% one-time compensation, as determined by individual performance. Collective labor agreements for public safety departments are also a key driver. Other costs, such as M&O and Equipment, are assumed to grow at average annual rates ranging from 1.0% to 5.4%. Capital/Debt Transfers decline in all years, primarily due to retirement of general obligation bond transfers by FY 2024, and final lease payments for three fire apparatus.



City of Boise General Fund		HISTORICAL FIGURES (\$000)					
		2014	2015	2016	2017	2018	Avg Annual \$ Change CAGR
1	General Fund Revenues						
2	Property Tax	119,320	123,954	131,372	137,300	144,399	6,270 4.9%
3	Sales Tax	13,955	15,147	16,321	17,428	18,980	1,256 8.0%
4	Development Fees	8,409	9,683	11,187	10,232	12,573	1,041 10.6%
5	Franchise Fees	5,403	5,019	5,155	5,414	5,385	(5) -0.1%
6	Liquor Tax	3,305	3,447	3,754	4,059	4,316	253 6.9%
7	Department Revenue	21,611	22,464	23,655	24,763	26,314	1,176 5.0%
8	Fines & Forfeitures	2,936	2,921	2,612	2,515	2,761	(44) -1.5%
9	Internal Charges	10,433	10,573	5,706	7,132	7,397	(759) -8.2%
10	Other Revenue	4,125	4,995	3,632	3,632	4,373	62 1.5%
11	Total Revenue	189,498	198,202	203,395	212,476	226,498	9,250 4.6%
12	General Fund Expenses						
13	Personnel Costs						
14	Compensation	83,330	86,927	91,019	95,407	99,229	3,975 4.5%
15	Taxes & Other Benefits	20,845	20,069	19,793	21,011	21,578	183 0.9%
16	Health	19,973	20,897	22,873	25,055	26,024	1,513 6.8%
17	Subtotal	124,148	127,892	133,685	141,473	146,831	5,671 4.3%
18	M&O						
19	General M&O	32,771	32,482	27,318	28,285	30,599	(543) -1.7%
20	Utilities	3,526	3,465	3,635	3,725	3,678	38 1.1%
21	Minor R&M	5,272	5,748	5,856	7,001	7,414	535 8.9%
22	Strategic Planning Contingency	25	-	-	-	-	(6) -100.0%
23	Subtotal	41,593	41,695	36,809	39,010	41,691	24 0.1%
24	Equipment						
25	Minor Equipment	2,555	2,652	2,858	3,107	3,259	176 6.3%
26	Major Equipment	499	970	1,170	1,545	1,071	143 21.0%
27	Subtotal	3,054	3,622	4,028	4,653	4,330	319 9.1%
28	Capital/Debt Transfers	17,132	21,122	17,919	42,574	25,646	2,128 10.6%
29	Total Expenses	185,928	194,331	192,442	227,710	218,498	8,142 4.1%
30	Net Unallocated Resources	3,570	3,872	10,952	(15,233)	8,000	

Note: FY 2017 shows a deficit due to a change in where the Capital Facilities Contingency was held. In FY 2017, it was transferred out of the General Fund.

City of Boise General Fund		FIVE-YEAR FINANCIAL FORECAST (\$000)						
		Adopted 2019	Proposed 2020	2021	2022	2023	2024	CAGR
1	General Fund Revenues							
2	Property Tax	157,127	159,472	166,358	173,231	180,506	188,216	4.2%
3	Sales Tax	18,283	19,563	20,052	20,653	21,273	21,911	2.9%
4	Development Fees	10,525	10,431	9,709	10,194	10,704	11,239	1.9%
5	Franchise Fees	5,344	5,495	5,542	5,589	5,639	5,689	0.9%
6	Liquor Tax	3,796	4,238	4,321	4,406	4,492	4,718	2.7%
7	Department Revenue	26,354	27,919	28,688	29,476	30,286	31,068	2.7%
8	Fines & Forfeitures	2,782	2,779	2,803	2,837	2,872	2,908	1.1%
9	Internal Charges	8,193	8,253	8,439	8,628	8,823	9,022	2.3%
10	Other Revenue	3,683	3,171	3,206	3,243	3,281	3,319	1.1%
11	Total Revenue	236,086	241,323	249,116	258,259	267,875	278,090	3.6%
12	General Fund Expenses							
13	Personnel Costs							
14	Compensation	104,265	111,003	114,877	119,223	123,993	128,966	3.8%
15	Taxes & Other Benefits	23,244	24,171	25,114	26,093	27,111	28,168	3.9%
16	Health	28,455	28,047	28,608	29,342	30,982	32,502	3.8%
17	Subtotal	155,964	163,222	168,599	174,657	182,086	189,636	3.8%
18	M&O							
19	General M&O	36,898	38,921	39,208	39,558	40,156	41,038	1.3%
20	Utilities	3,930	3,991	4,071	4,153	4,236	4,320	2.0%
21	Minor R&M	8,351	8,796	9,308	9,794	10,312	10,865	5.4%
22	Strategic Planning Contingency	500	600	700	800	900	1,000	
23	Subtotal	49,679	52,309	53,287	54,305	55,603	57,223	2.3%
24	Equipment							
25	Minor Equipment	3,210	3,359	3,393	3,427	3,461	3,496	1.0%
26	Major Equipment	1,244	1,063	1,074	1,085	1,095	1,106	1.0%
27	Subtotal	4,455	4,423	4,467	4,511	4,557	4,602	1.0%
28	Capital/Debt Transfers	25,989	21,371	17,293	17,175	16,990	15,733	-7.4%
29	Total Expenses	236,086	241,323	243,645	250,649	259,236	267,194	2.6%
30	Net Unallocated Resources	0	0	5,471	7,610	8,639	10,895	
31	Estimated Resource Needs		0	3,856	6,215	9,275	12,410	
32	Adjusted Net Unallocated Resources		0	1,615	1,395	(637)	(1,515)	



Revenue Manual



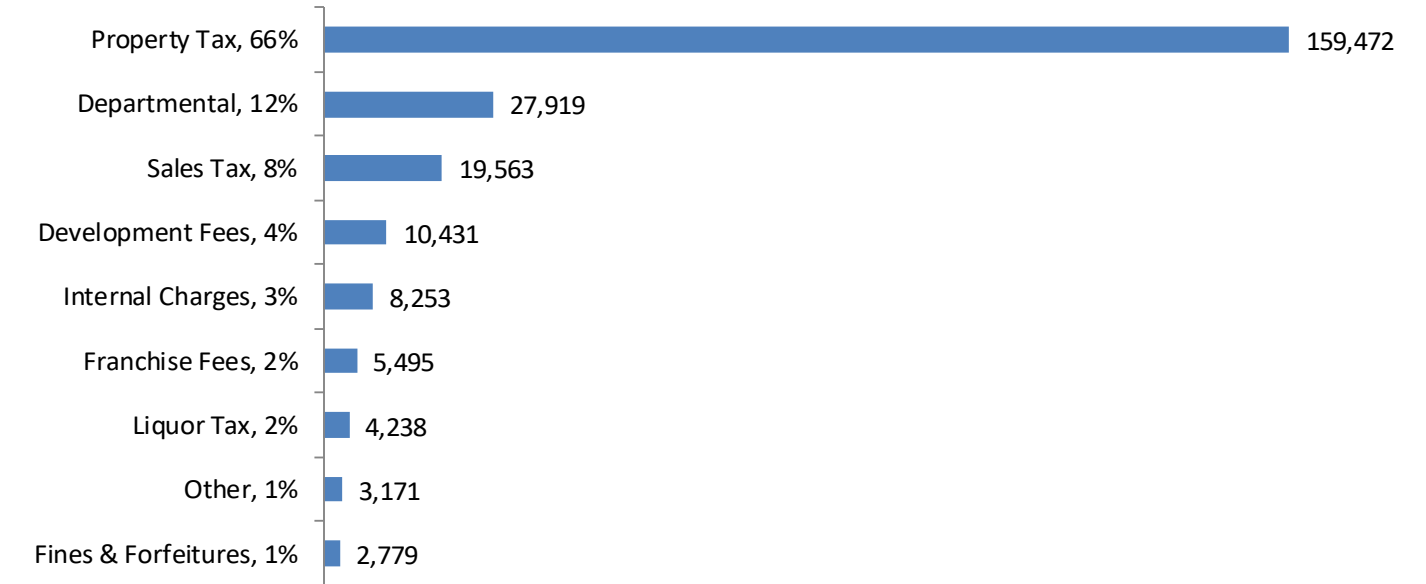
TAX FUNDS

The City’s tax supported funds (General Fund and Capital Fund) provide for services and facilities including police, fire, library, planning and development, and parks and recreation programs.

GENERAL FUND

General Fund operations are funded by various revenues. The Revenue Manual provides analysis of the more significant revenue sources given their importance in budgeting and financial planning.

FY 2020 General Fund Revenues (\$ Thousands)



The City groups revenues into the following general categories: base revenue, cyclical or program revenue, and one-time revenue.

- Base revenues are assumed to be primary resources, supporting core services such as police, fire, parks, and library.
- Cyclical revenues support planning and development, recreation programs, and other services that typically vary based on external customer influences such as program interest and the economy.
- One-time revenues are received once or occasionally, such as grants or end-of-year budget savings.

Revenue sources are monitored to inform forecasts and annual City and departmental business plans. They are regularly examined for changes in laws or regulations, external influences, trends, or other issues. Beginning in FY 2019, Property Tax, Sales Tax, and Development Fees were budgeted according to forecasted amounts, not grown by a modest amount since this resulted in unallocated revenue when actual revenues came in higher. With this change in methodology, projected revenues can



be proactively allocated to programs at the beginning of the year. Revenue estimates and associated expenditure budgets are actively monitored and adjusted when necessary, to ensure the General Fund remains in a balanced position.

In the table below, FYs 2017 and 2018 reflect actual revenues, and the FY 2019 Budget reflects the Adopted Budget. FY 2020 is the Proposed Budget and FYs 2021-2024 are projections. Underlying conditions and assumptions for projected revenues are explained further in the analysis for each revenue category. All figures are in thousands.

General Fund Revenues

Fiscal Year Revenue Source	2017 Actual	2018 Actual	2019 Budget	2020 Proposed	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Property Tax*	137,300	144,399	157,127	159,472	166,358	173,231	180,506	188,216
Sales Tax	17,428	18,980	18,283	19,563	20,052	20,653	21,273	21,911
Development Fees	10,232	12,573	10,525	10,431	9,709	10,194	10,704	11,239
Franchise Fees	5,414	5,385	5,344	5,495	5,542	5,589	5,639	5,689
Liquor Tax	4,059	4,316	3,796	4,238	4,321	4,406	4,492	4,718
Department Revenue	24,763	26,314	26,354	27,919	28,688	29,476	30,286	31,068
Fines & Forfeitures	2,515	2,761	2,782	2,779	2,803	2,837	2,872	2,908
Internal Charges	7,132	7,397	8,193	8,253	8,439	8,628	8,823	9,022
Other Revenue	3,632	4,373	3,683	3,171	3,206	3,243	3,281	3,319
Total GF Revenues	212,476	226,498	236,086	241,323	249,116	258,259	267,875	278,090
(increase over prior year)		6.6%	4.2%	2.2%	3.2%	3.7%	3.7%	3.8%
Total GF Expenses	227,710	218,498	236,086	241,323	243,645	250,649	259,236	267,194
(increase over prior year)		-4.0%	8.0%	2.2%	1.0%	2.9%	3.4%	3.1%
Revenues % of Expense	93%	104%	100%	100%	102%	103%	103%	104%

*FY 2019 includes \$5.0 million for the Foothills Special Levy

PROPERTY TAX

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Revenue \$	137,300	144,399	157,127	159,472	166,358	173,231	180,506	188,216
% Change		5.2%	8.8%	1.5%	4.3%	4.1%	4.2%	4.3%
Growth Incr.		1.9%	2.0%	1.8%	1.3%	1.1%	1.2%	1.3%

Property taxes are the City's largest revenue source, approximately two-thirds, of general government revenue. Property taxes are assessed on taxable property value using a statutory rate formula.

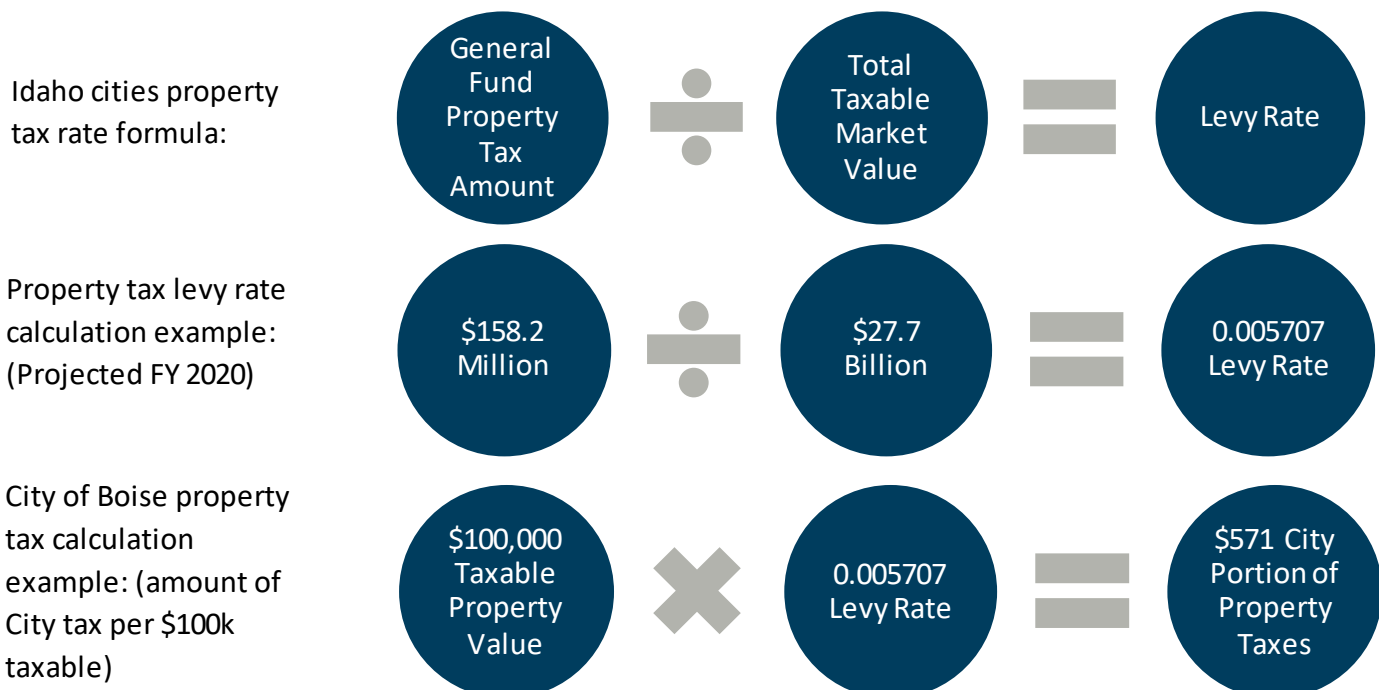
The City's total assessed property value has had significant changes in recent years, ranging from a 20.6% increase in tax year 2006 to an 11.7% decrease in tax year 2010. Assessed values have increased every year since tax year 2013, and are set to grow 14.9% in tax year 2019 (FY 2020). Changes in assessed property value affect the levy rate, which is a formula based on a taxing district's budget relative to taxable assessed property value.

Most taxing districts, except school districts, are governed by the "3% + growth" formula for property tax. The graphic below shows an estimated calculation for FY 2020. All property taxes are assessed and collected by the County. Questions

about assessed property values should be directed to the Ada County Assessor's Office at (208) 287-7200 or www.adacountyassessor.org.

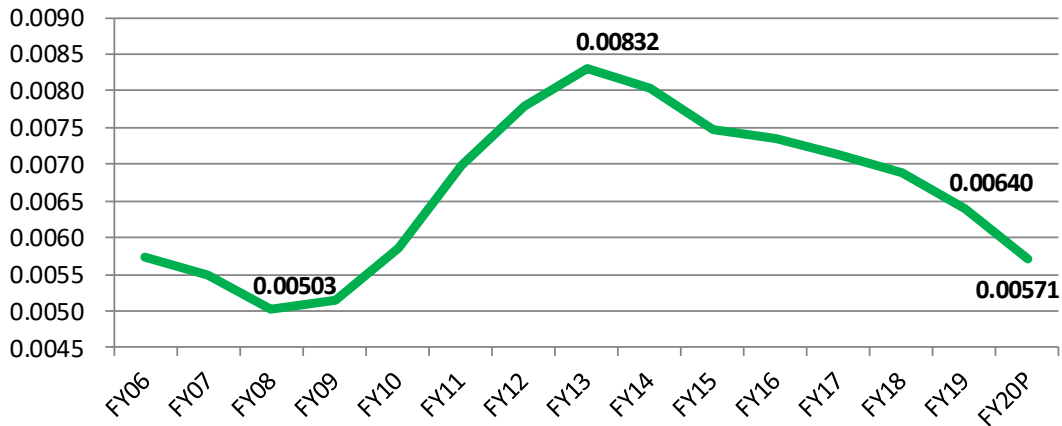
The City's base levy rate is projected to decrease by 10.7% for FY 2020. The decrease in base levy rate will be offset by average 18.4% and 9.2% increases in assessed property values for residential and commercial properties, respectively. The net tax increase for the average homeowner is shown in **Appendix D: Property Tax Analysis**.

The Foothills Special Levy will also expire with tax year 2018 (FY 2019). This will remove \$5.0 million (3.3%) from the overall property tax levy amount in FY 2020. This reduction is slightly more than the 3.0% annual base increase. Including the expiration of the special levy, the total estimated levy rate reduction for FY 2020 is 13.5%. These changes will affect tax bills in December 2019 and June 2020.



Boise City Historical Property Tax Levy Rate

(Excludes Foothills Special Levy in FYs 2018-2019)



Property Tax Budget

The City's property tax budget for FY 2020 is projected to increase 1.5% compared to FY 2019, which included the \$5.0 million Foothills Special Levy. Excluding the Foothills Special Levy, which collected \$5.0 million in both FYs 2018 and 2019, the increase is 4.8%. This is composed of:

- 3.0% annual increase in the property tax formula
- 1.8% for growth due to new construction and annexation

Historical and projected property tax growth percentages are shown in the graph below.

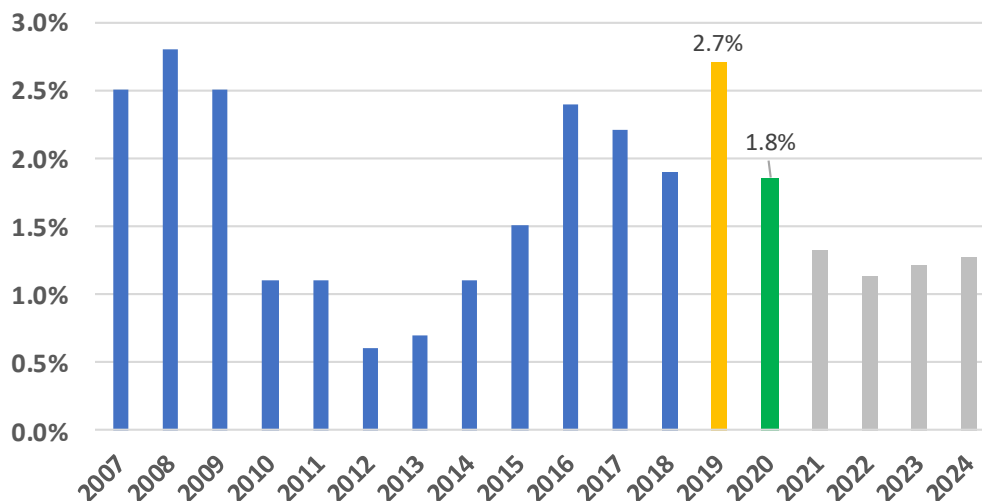
Property Valuation

- Tax year 2019 (FY 2020) total market value for Boise City is expected to increase 14.9% compared to last year. Total assessed taxable value is expected to increase more, 17.1%, a key factor being the fixed homeowners exemption.

Idaho Code notes:

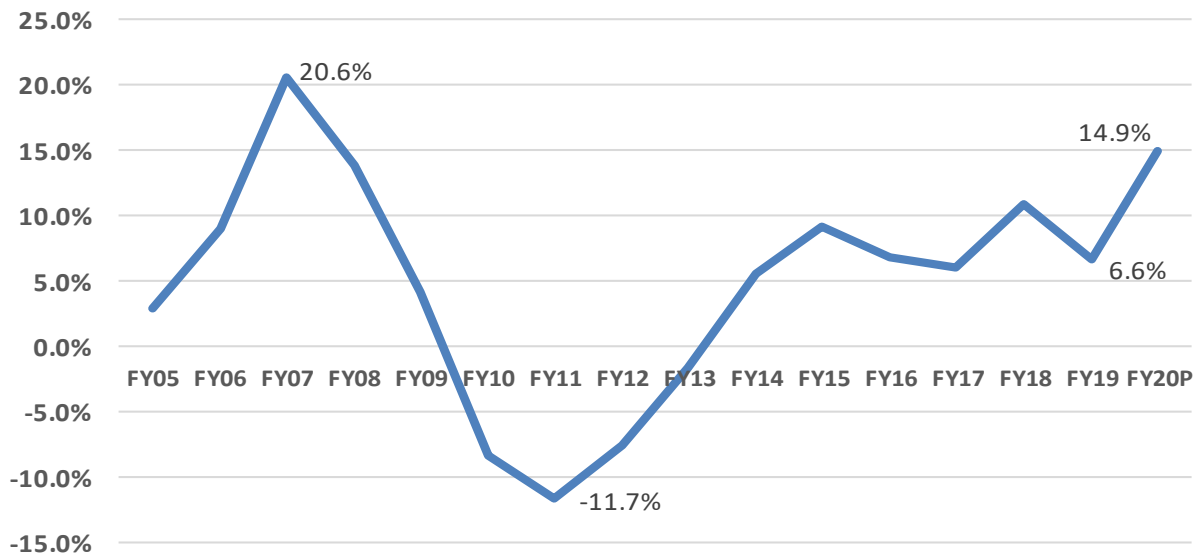
- New Construction Roll – Idaho Code section 63-301A was amended in 2007 to exclude new construction in revenue allocation areas (RAAs) from property tax new construction rolls (NCRs). RAA's are also known as Urban Renewal Districts. Boise has four such districts covering

Property Tax New Construction Growth %



Includes new construction and annexation. The 2019 figure would be 2.0% if the sunset of the Central District urban renewal district were excluded.

Historical Net % Change in Assessed Market Value City of Boise



855 acres of the downtown area: River Myrtle-Old Boise District (sunset year FY 2025), Westside District (sunset year FY 2026), 30th Street District (sunset year FY 2033), and Shoreline District (sunset year FY 2039). Another district, Gateway East on the south side of the city, contains another 2,643 acres and also sunsets in FY 2039. The new construction value added during the existence of an RAA is added to the NCR when the RAA is dissolved. The impact for the City is a delay in the realization of base revenue for new construction in RAA areas. Upon RAA dissolution, there is a one-time increase in the NCR value, which then carries forward in the City's base budget.

- Homeowners exemption – In the 2006 Legislative session, the homeowners exemption was expanded to include the “homestead,” which is defined as the home and up to one acre of land. The exemption limit was increased to \$75,000 and indexed to the Idaho housing price index. In FY 2017 the exemption was increased and capped at \$100,000 based on new legislation. For tax year 2019 (FY 2020), the exemption limit remains fixed at \$100,000. Changes in the exemption amount do not affect the City's budget authority, but they do change the distribution of taxes among property

owners. A fixed exemption amount increases the burden on homeowner-occupied residential property, given appreciation on homes assessed at \$200k or more will not include any corresponding increase in the exemption. The City supports restoring an indexed exemption.

- Personal Property Tax exemption – Effective January 1, 2013, House Bill 315 amended existing law to establish and revise provisions relating to certain personal property being exempt from taxation and to provide additional procedures and definitions. The bill created a new \$3,000 exemption on a de minimis item of tangible personal property and triggered the \$100,000 exemption on business personal property pursuant to Section 63-602KK in Idaho Code. The exemption was also expanded to include operating property. The legislative change was accompanied by a fixed tax replacement formula for taxing districts. Replacement funding comes from the State's General Fund through the sales tax revenue distribution formula provided for in Idaho Code Section 63-3638. The City of Boise continues to receive \$1.1 million annually.

SALES TAX

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Revenue \$	17,428	18,980	18,283	19,563	20,052	20,653	21,273	21,911
% Change		8.9%	-3.7%	7.0%	2.5%	3.0%	3.0%	3.0%

A portion of Idaho sales tax revenue is shared with Idaho cities. The distribution formula is established in State Code, based upon each city's proportionate share of (a) population and (b) assessed property market value. Sales tax is a shared revenue source, where taxes collected statewide are pooled, so the state's overall economic condition is the main factor in projecting sales tax revenue.

Projections & Assumptions

- The Proposed Budget and near-term projections reflect continued high growth in sales tax revenue that is offset with reduced growth from a possible recession by FY 2021. The FY 2020 Proposed Budget is set 7.0% above the FY 2019 budget figure, but is only 3.1% above the FY 2018 actual figure. The objective is to balance high growth with the potential for reduced or flat growth should a recession occur. Growth is set at 2.5% for FY 2020, then 3.0% for FYs 2022-2024. Continued strong growth in FY 2020 or beyond would likely result in upward budget adjustments, either during the annual budget process or as interim budget changes.
- Boise City's current proportionate share of assessed property market value, out of all Idaho cities, is 24.64%. This is a slight increase from the 24.58% figure from last year. The proportionate population calculation decreased slightly in the last year, from 18.98% to 18.88%. These percentages indicate that Boise market value has grown faster than average Idaho city, with population growth slightly below average.

Challenges & Opportunities

- Possible legislative changes to the distribution formula or exemptions.

- Stronger than projected economic growth could enhance revenue. An economic downturn would decrease revenue.
- Sales tax collection by Amazon.com began in April 2017, increasing revenue. Other online sellers will be required to collect sales tax under a new Idaho law that took effect June 1, 2019, following a U.S. Supreme Court decision. This will increase Idaho sales tax collection, but the magnitude and timing are unknown.



DEVELOPMENT FEES

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Revenue \$	10,232	12,573	10,525	10,431	9,709	10,194	10,704	11,239
% Change		22.9%	-16.3%	-0.9%	-6.9%	5.0%	5.0%	5.0%

Development fees, including building permits, are generated from building development and cover costs associated with planning activities, plan review, and building inspection.

Local development continues at a high level. The number of building permits issued through March (first six months of FY 2019) was 8.1% lower than the same timeframe for FY 2018, but is up substantially from the same period for FY 2017. The market valuation of new construction was likewise below FY 2018 yet substantially above FY 2017. For the first four months of CY 2019, valuation and revenue are higher than the prior four years.

Development impact fees are accounted for in a separate fund. An overview of projected development impact fee activity can be found in the Capital Funds section of this document.

Projections & Assumptions

- The budget figure for FY 2020, and projection for FY 2021, reflect a mix of probabilities for both continued growth and a possible recession. Given the length of the economic expansion, factoring in a recession reduces the likelihood of overbuilding base revenues that may not be sustainable long term. Development fee revenue can be volatile based on local business trends, the economic cycle, and other factors, and a recession would be expected to reduce this revenue significantly.
- Absent a recession, revenue may exceed budget for FY 2019 and FY 2020. Should revenue exceed budgeted amounts, interim budget changes can be used to deploy higher revenue for one-time needs, such as capital costs.

- Some of the fees in this category have proposed increases.
- Growth is set at 5.0% for the FY 2022-2024 projections.

Challenges & Opportunities

- Changes in the economic environment, such as the items listed below, can cause significant impacts to this revenue:
 - Consumer Confidence
 - Employment/Wage Conditions
 - Interest Rates
 - International Events
 - Legislative Changes
 - Tariff Changes



FRANCHISE FEES

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Natural Gas	1,766	1,599	1,749	1,768	1,788	1,808	1,827	1,848
Trash & Recycling	1,499	1,632	1,328	1,528	1,544	1,561	1,579	1,596
Cable TV	864	854	938	844	827	811	795	779
Water	1,286	1,298	1,328	1,355	1,382	1,410	1,438	1,467
Total \$	5,414	5,383	5,344	5,495	5,542	5,590	5,638	5,689
% Change		-0.6%	-0.7%	2.8%	0.8%	0.9%	0.9%	0.9%

Franchise fees are collected from businesses via a contract agreement that allows them to provide services the City has the statutory right to provide. The City charges a franchise fee to businesses providing water, trash and recycling, cable TV, natural gas, and electricity service. Electric franchise revenue is discussed in the capital revenue section.

The four franchise fees shown here are relatively stable as a group, but behave differently. Trash and recycling service has experienced strong growth. Natural gas and water have grown but usage fluctuates with weather and revenues adjust with pricing changes. Cable TV has been relatively flat following a significant decline in the last decade, but is expected to trend down further over time.

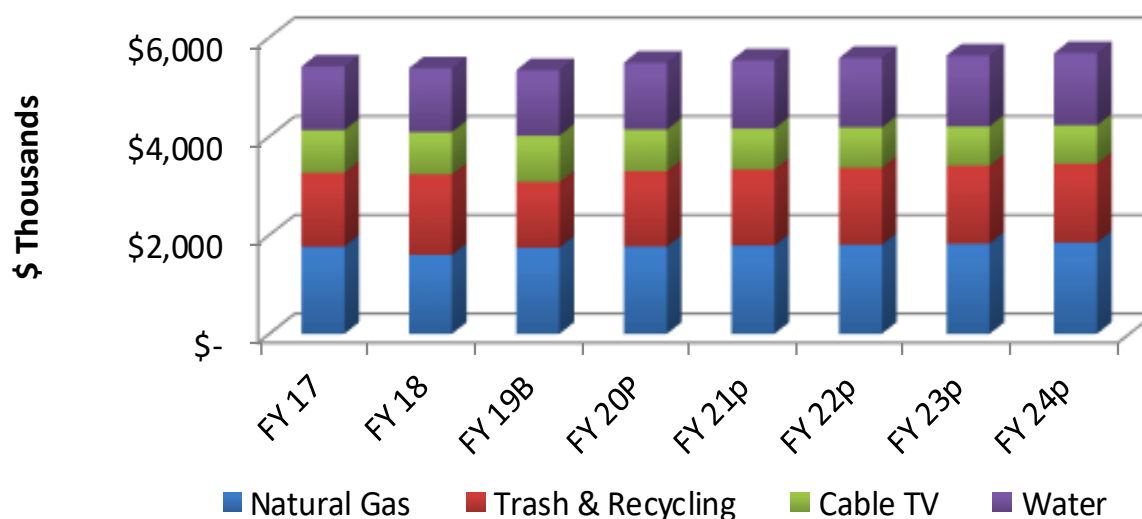
Projections & Assumptions

- For FY 2020, total franchise fee revenue is budgeted to increase 2.8% from FY 2019, driven

by a significant increase from trash and recycling service to align it better with recent years' actual results.

- Natural gas franchise revenue is weather-dependent. Rate changes and new residential and commercial development also drive usage and revenue. The increase for the FY 2020 budget is 1.1%, and the same 1.1% increase is used for the projection years of 2021-2024. While growth is expected, this revenue is difficult to predict.
- For trash and recycling service franchise revenue, following a FY 2020 budget increase of 15.0%, the projection year increases are set at 1.1% per year. Given high growth in FY 2018, continued growth in FY 2019 may lead to upward adjustments for FY 2020 and future years.

Franchise Fee Components



- Cable TV franchise revenue is budgeted to decrease 10.0% in FY 2020, to approximately the FY 2018 actual figure, then decline 2.0% annually as options for alternative TV service continue to expand in the marketplace.
- Water franchise revenue was flat in fiscal years 2017 and 2018, and is difficult to predict due to weather and demand. The budgeted increase for FY 2020 is 2.0%, and 2.0% is also used for projection year growth.
- Although rate changes are likely, there are no known rate adjustments factored into the FY 2020 Proposed Budget.

Challenges & Opportunities

- Inclement weather could have significant effects on franchise fee revenue given natural gas and water revenue are a function of billed usage.
- Continued growth of satellite television and the proliferation of internet-based television providers, such as Apple TV and Netflix, could lower cable franchise revenue more than expected.
- Rate changes across any of the four areas could have significant revenue impacts. Any changes to trash and recycling rates require City Council approval.



LIQUOR TAX

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Revenue \$	4,059	4,316	3,796	4,238	4,321	4,406	4,492	4,718
% Change		6.3%	-12.0%	11.7%	2.0%	2.0%	2.0%	5.0%

The City receives a portion of the surcharge on all liquor sales. The Idaho State Liquor Division operates liquor stores in Idaho and distributes funds quarterly in level installments. Additional installments may be distributed as the State reviews actual and anticipated liquor sales, normally near the State's fiscal year-end in June.

Projections & Assumptions

- The FY 2020 Proposed Budget increases revenue 11.7% over the FY 2019 Adopted Budget. This amount, however, is 1.8% below the FY 2018 actual figure. Liquor tax has been growing at healthy rates, but an amendment to state law (House Bill 643 amending Section 1-2218 of Idaho Code) is shifting a total of 4.0% of liquor tax allocation away from cities over a five-year period (ending with FY 2023) in order to fund magistrate courts.
- Annual growth is expected to be lower than in recent years.
- A 2.0% increase is assumed for FYs 2020-2023, with a 5.0% increase projected for FY 2024.

Challenges & Opportunities

- The distribution model calculates the City's revenue share based on total point of sale revenue within city limits. Higher growth in neighboring cities or the addition of stores outside Boise could reduce the amount the City receives.



DEPARTMENTAL REVENUE

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Revenue \$	24,763	26,314	26,354	27,919	28,688	29,476	30,286	31,068
% Change		6.3%	0.2%	5.9%	2.8%	2.7%	2.7%	2.6%

The City charges user fees, or enters into contracts, for services in which a direct benefit can be readily identified and billed. The most significant revenue items within the Departmental Revenue category are public safety contract revenue, legal services contract revenue, Parks & Recreation (BPR) user fees, licenses and permits (excluding building permits), parking revenue (excluding fines), and rental revenue. BPR fees include Idaho IceWorld, golf, zoo, cemetery, and other programs such as aquatics and softball.

Projections & Assumptions

- The FY 2020 Proposed Budget is 5.9% above the FY 2019 Adopted Budget figure for these revenues. The increase is primarily due to BPR fees and increases for public safety contracts with outside agencies.
- Parks & Recreation fee increases are included in the FY 2020 Proposed Budget (**Appendix B**).
- Legal services contracts include prosecutorial services for Eagle, Garden City, and Meridian.
- Public safety contracts include fire services for the North Ada County Fire & Rescue (NACFR) District and the Whitney Fire Protection District, and police services for the Boise Airport and Boise State University.
- For the projection years, aggregate annual increases trend down from 2.8% to 2.6%.

Challenges & Opportunities

- BPR user fee revenues may vary with disposable income and the health of the economy.
- Weather can have a significant impact on park, zoo, and outdoor recreation activities revenue.

- Privately-offered programs can impact participation levels.
- More aggressive cost recovery could enhance revenues, but fee increases could have the effect of reducing participation levels. In order to ensure BPR programming is available for all youths, regardless of ability to pay, scholarship funds are available. The FY 2020 Proposed Budget includes an increase to scholarship funding.
- Contracts are negotiated and may be changed, including the scope or volume of services provided. They also may or may not include annual cost escalation clauses.



FINES & FORFEITURES

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Revenue \$	2,515	2,761	2,782	2,779	2,803	2,837	2,872	2,908
% Change		9.8%	0.8%	-0.1%	0.8%	1.2%	1.2%	1.2%

Fines & Forfeitures revenue is comprised of more than 90% traffic fines and parking and towing fines. It also includes fine revenue for false alarms, overdue library items, and animal control.

Projections & Assumptions

- The FY 2020 Proposed Budget for total Fines & Forfeitures is a very slight decrease from the FY 2019 Adopted Budget figure. Parking fine amounts were increased during FY 2018, which increased revenue. Other fines have tended to be flat or trend downward in recent years.
- The FY 2020 Proposed Budget for parking and towing fine revenue is 4.1% higher than FY 2019. This revenue has grown since FY 2018 due to the higher fine amounts, more enforcement hours, and more vehicles parking downtown. Traffic fine revenue is set 7.0% higher given electronic citation system improvements and more staffing in Police.

- The budget for overdue book fine revenue has been set to zero in anticipation of Library discontinuing its fine system, a national trend among libraries. In recent years this revenue has trended down due to more digital materials and improved on-time return rates given the effectiveness of electronic reminders.
- Projections assume increases of 0.8% for FY 2021, then 1.2% for FYs 2022-2024.

Challenges & Opportunities

- Legislative action could increase/decrease traffic fine revenue, although no changes are foreseen.
- Court practices in assessing and administering traffic fines could increase or decrease revenue.



INTERNAL CHARGES

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Revenue \$	7,132	7,397	8,193	8,253	8,439	8,628	8,823	9,022
% Change		3.7%	10.8%	0.7%	2.2%	2.2%	2.3%	2.3%

Internal charges are derived from services provided to operating departments by support service departments. For example, departments reimburse Human Resources for recruitment services and Finance & Administration for purchasing services. These charges are made via a cost allocation plan (CAP) that determines the appropriate level of payment based on expected service usage. More than 80% of internal charges are based on the CAP plan, with the remainder billed out based on actual usage.

In FY 2016, the CAP plan was converted to a full-cost accounting methodology that includes all City departments as payers. This practice enables the City to determine the full cost of providing a program or service, by identifying indirect costs. In FY 2020, the CAP plan allocation method is being changed from being based on the service receiver's spending level to allocating out the service provider's actual cost. This is being done to address budget underspend in the Enterprise Funds that creates a gap between the cost of services provided and what is charged out for those services.

Projections & Assumptions

- For FY 2020, the budget for this revenue is 0.7% higher. The increase is due to standard annual operating increases across service-providing departments, which flow through the CAP plan, offset by some CAP plan cost adjustments.
- The projections for FYs 2021-2024, of 2.2%-2.3%, are based on estimated cost of service increases, assuming no material change in the level of service provided.
- Within the General Fund, internal charge revenue is offset by expenses, resulting in no net revenue. For services provided to Enterprise

Funds, there is an expense to the Enterprise Fund and revenue to the General Fund.

Challenges & Opportunities

- Significant changes in the cost of service.
 - Departmental restructuring.
- Allocation changes between direct-bill charges and CAP plan (indirect) internal charges.



OTHER REVENUE

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Revenue \$	3,632	4,373	3,683	3,171	3,206	3,243	3,281	3,319
% Change		20.4%	-15.8%	-13.9%	1.1%	1.2%	1.2%	1.2%

Other revenue includes numerous items, the three largest being miscellaneous revenue, interest income, and operating grants. Donations and rebates are also included within this category. Aside from interest income, these revenue items often are unexpected.

Miscellaneous revenue includes restitution, seizures, and rebate income.

The FY 2020 Proposed Budget is 13.9% lower due to FY 2019 including \$500,000 of planned use of fund balance reserves for a zoo capital project. Also, FY 2020 has no planned revenue for City asset sales as the majority of these are now recorded in the Capital Fund.

The City earns interest income on cash balances through investments. Additionally, the City earns interest income revenue when penalties and interest are paid, such as delinquent property taxes. The City's investment portfolio is monitored closely regarding security type, maturity, duration, and

source to maintain a balanced, low risk portfolio. Projections are based on estimated average cash balances in each fund and expected short-term interest rates.

Projections & Assumptions

- Both interest rates and the City's cash balances have increased in recent years. Higher interest rates increase interest income over time, but in the short-term there may be market value losses for fixed-income investments.
- Future projections assume modest annual increases in the low 1.0% range given the uncertainty predicting various miscellaneous revenue items, future interest rates, and fluctuations in the City's cash balances.

Challenges & Opportunities

- In a recessionary environment, both interest rates and City cash investment amounts could decrease.



CAPITAL FUND REVENUES

Fiscal Year	2017 A	2018 A	2019 B	2020 P	2021 p	2022 p	2023 p	2024 p
Electric FF	3,307	3,234	3,273	3,273	3,323	3,372	3,423	3,474
Interest	173	60	100	200	125	125	125	125
Grants/Donations/Other	2,181	4,190	53,831	5,689	7,611	4,150	2,650	564
Transfer In	51,137	26,193	20,972	19,393	14,454	17,322	14,480	13,700
Total	56,798	33,677	78,176	28,555	25,512	24,969	20,678	17,863
% Change		-40.7%	132.1%	-63.5%	-10.7%	-2.1%	-17.2%	-13.6%

Revenues dedicated to the Capital Fund include electric franchise fees, interest on cash balances in the fund, grants and donations, asset sales associated with the fleet, and transfers from the General Fund and Development Impact Fee Funds.

A new impact fee schedule and framework were implemented in January 2017. Impact fee revenues, collected on new development, are transferred to the Capital Fund when needed for planned uses like new parks or new fire and police infrastructure.

Projections & Assumptions

- The budgeted estimate for electric franchise fee revenue is set the same as the FY 2019 budget. While there is ongoing customer growth, this revenue source has been difficult to predict. Rate changes can affect revenue and energy efficiency can affect electricity consumption. Out-year growth is set at a modest 1.5%.
- The FY 2020 Proposed Budget figure for Capital Fund interest has been increased significantly given higher cash balances and interest rates. Starting in FY 2021, interest income is projected to decrease and hold steady since the cash balance in the Capital Fund is expected to be lower.
- Year-to-year variations in this category are common, with changes based on the CIP. Often grants and donations are unanticipated. When this occurs, the receipt of unanticipated funds is addressed through interim budget changes. The large increase in the FY 2019 budget is attributable to the Main Library project.

- Between FYs 2016 and 2017, the annual General Fund contribution to the Capital Fund (within the "Transfer In" category) was increased by \$5.0 million. This increased level of funding is considered sustainable. The base capital transfer amount is held flat through FY 2023, then grown at 1.0% for FY 2024. The FY 2017 figure also was much higher due to the \$12.5 million transfer of the capital contingency, along with a \$12.9 million end-of-year allocation, from the General Fund to the Capital Fund.

- The FY 2020 transfer from the General Fund is approximately \$4.4 million higher than the annual base transfer. This increase is attributable to some one-time funds that were available. These one-time funds will primarily be used for Major Repairs and Maintenance activities.

Challenges & Opportunities

- Higher than budgeted General Fund revenues, particularly sales tax or development fees, or underspend of budgeted expenses, may allow for additional contributions to the Capital Fund.
- Sustained development activity may allow for the acceleration of impact fee-funded projects. Conversely, a slowdown in development activity may result in delays to planned projects until sufficient impact fees have been collected.

Debt Management

DEBT MANAGEMENT OVERVIEW

The Mayor and City Council adopted a debt strategy to guide the planning for recognized capital projects and other activities, which may require long-term funding. The debt strategy is a significant consideration in the development and adoption of the annual budget.

DEBT POLICY SUMMARY

The City Council has adopted a formal Debt Policy to direct planning and management for city borrowings. According to the goal statement of the Debt Policy: The City will use debt when appropriate to assure that needed facilities are funded with a longer-term perspective that matches costs to the useful life of the facilities. The City will not issue debt for which the repayment schedule exceeds the useful life of the asset acquired. The City will demonstrate comprehensive, sound, and well-managed financial policies and practices to provide assurance to investors in City debt instruments of timely payment of all obligations. The City will assure that debt service can be fully supported within current revenues or income for the relevant fund.

Idaho Code section 50-1019 limits total debt for cities to two percent (2%) of taxable market value. The City's legal debt limit, based on data available from Ada County as of December 31, 2018, would be approximately \$471.6 million.

Municipal debt that is secured by the full faith and credit of the City and generally secured by a pledge of property taxes or a general revenue source is commonly called general obligation (GO) debt. Municipal debt secured by a pledge of revenue from a revenue-producing facility or operation from which the debt was used to construct or rehabilitate is known as Revenue debt.

The Idaho Constitution requires cities to hold an election and receive a favorable two-thirds majority vote authorizing the indebtedness, with the exception of requiring only a majority vote authorizing indebtedness related to water, sewer treatment, and electrical plants and facilities.

The annual requirement to amortize all debt outstanding as of September 30, 2018, excluding obligations associated with compensated absences and post-retirement benefits, are as follows:

City of Boise - Debt Payout Schedule

	Governmental Activities		Business Type-Activities		Entity Wide	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	3,212,677	1,446,134	6,930,995	1,284,067	10,143,672	2,730,201
2020	3,272,033	1,378,516	5,544,585	1,002,121	8,816,618	2,380,637
2021	3,357,015	1,299,914	1,407,596	720,286	4,764,611	2,020,200
2022	3,437,323	1,214,738	1,440,746	682,961	4,878,069	1,897,699
2023	3,532,968	1,122,868	1,360,346	644,231	4,893,314	1,767,099
2024-2028	12,067,120	4,273,658	6,451,467	2,605,755	18,518,587	6,879,413
2029-2033	9,390,773	2,268,824	5,695,000	1,571,688	15,085,773	3,840,512
2034-2038	2,664,725	994,854	3,255,000	699,000	5,919,725	1,693,854
2039-2043	1,534,145	246,899	1,490,000	90,000	3,024,145	336,899
2044-2045	383,309	5,141	-	-	383,309	5,141
Total	\$ 42,852,088	\$ 14,251,546	\$ 33,575,735	\$ 9,300,109	\$ 76,427,823	\$ 23,551,655

Note: Governmental Activity amounts include bonds issued by Harris Ranch Community Infrastructure District, a component unit of the City, although the City is not liable for any debt of the District.

Budget Overview

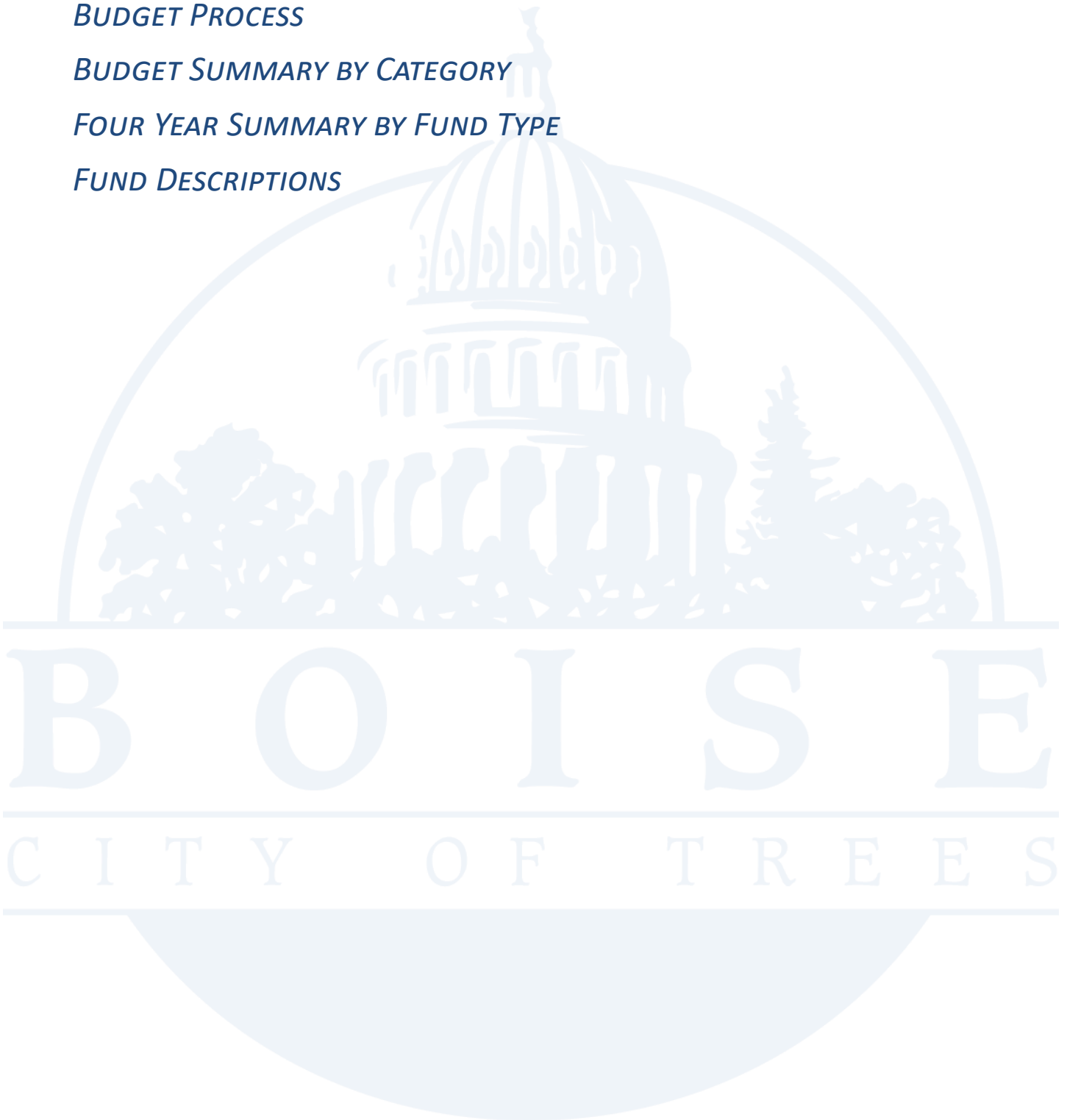
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BUDGET PROCESS

BUDGET SUMMARY BY CATEGORY

FOUR YEAR SUMMARY BY FUND TYPE

FUND DESCRIPTIONS





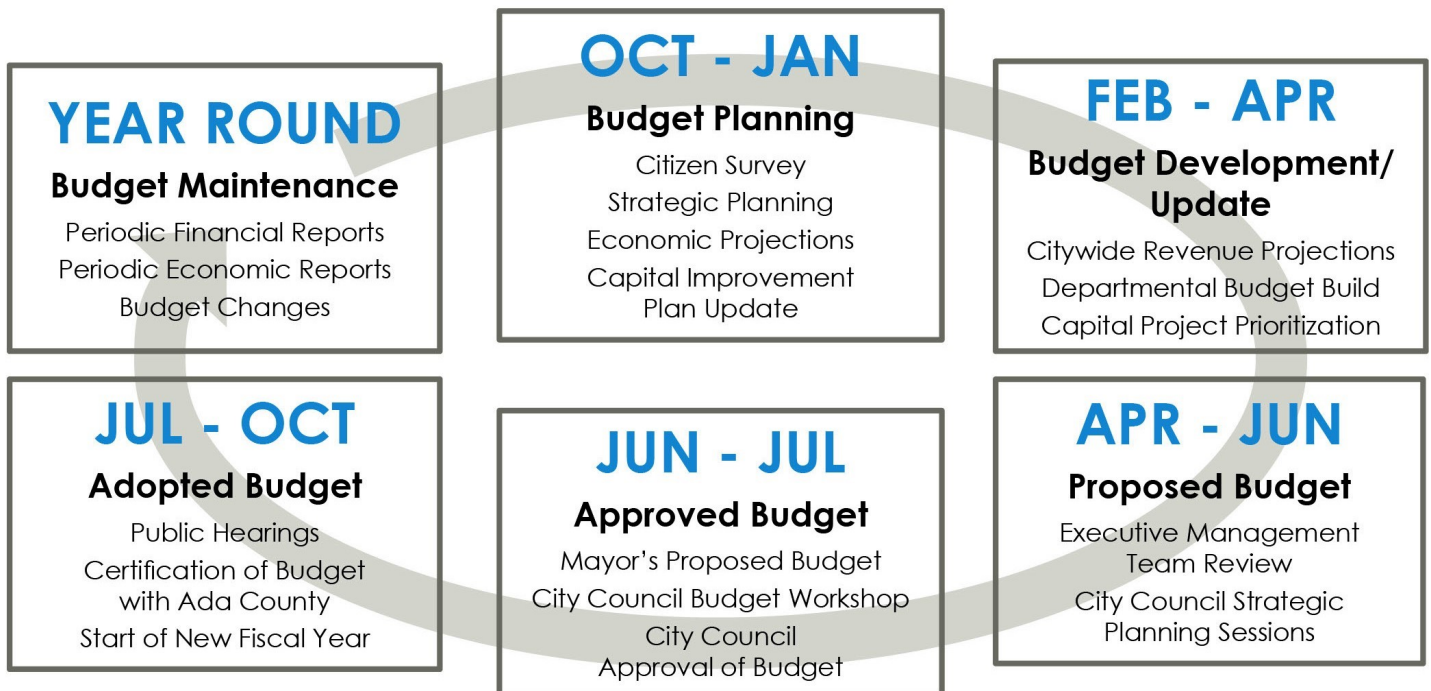
Budget Process

The City of Boise has a strong mayor-council form of government. The Mayor works full-time, managing the day-to-day operations of the City. The Mayor chairs all meetings of the City Council, voting only in the case of a tie. The six members of the City Council work part-time, holding budget and policy-setting authority for the City. The Mayor and City Council members are elected at large by popular vote. City Council members are elected to a specific council seat, but the seats are not determined geographically.

The Mayor and City Council seek and welcome public input and participation throughout the budget process. Budget hearings are open to the public and are advertised in the *Idaho Statesman*. The public hearing advertisement prior to City Council adoption includes a summary of the budget as approved by the City Council.

City departments work with the Budget Office to detail budget requests and capital project information during February and March. This citywide information, including potential issues raised with funding, affordability, etc., are compiled and presented to City Council as the Mayor's Proposed Budget.

After the City Council reviews and deliberates over the Proposed Budget in several strategic planning sessions and the budget workshop in June, the budget is presented at the budget hearing in July. Once approved, City Council then holds three ordinance readings to adopt the budget prior to mandatory certification of the budget with Ada County by the Thursday before the second Monday in September.

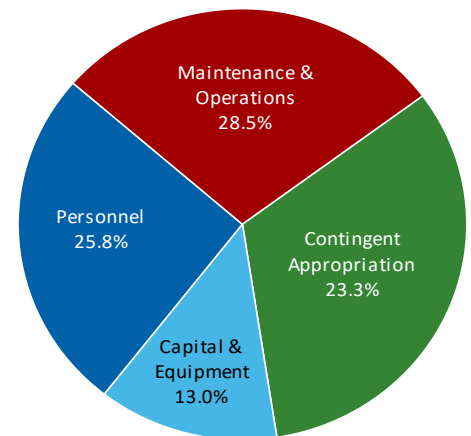


FY 2020 Budget Summary of Revenues and Expenditures - Funds by Category

Fund	Permits/ Fees/ Charges	Property Tax/ Assessments	Grants	Sales Tax	Other	FY 2020P Total Revenues	Retained Earnings/Fund Balance - Use (Increase)
Revenues							
Tax Funds							
General	46,164,722	159,472,089	634,175	19,562,690	15,489,617	241,323,293	0
Capital	0	0	0	0	31,186,325	31,186,325	(7,587,307)
Total Tax Funds	46,164,722	159,472,089	634,175	19,562,690	46,675,942	272,509,618	(7,587,307)
Enterprise Funds							
Airport	34,397,198	0	10,394,459	0	9,226,818	54,018,475	30,944,422
Geothermal	782,878	0	0	0	13,361	796,239	(11,834)
Municipal Irrigation	45,000	0	0	0	1,753	46,753	(2,419)
Solid Waste	36,272,742	0	0	0	2,134,424	38,407,166	(1,124,093)
Water Renewal	55,931,016	0	6,017	0	8,099,981	64,037,014	23,224,554
Total Enterprise Funds	127,428,834	0	10,400,476	0	19,476,337	157,305,647	53,030,630
Other Funds							
Contingent Appropriation	0	0	0	0	250,000,000	250,000,000	0
Debt Service	0	0	0	0	4,325,947	4,325,947	(249,164)
Economic Development	0	0	0	0	43,000	43,000	95,000
Fleet Services	3,592,021	0	0	0	0	3,592,021	(21,961)
Health Insurance	0	0	0	0	18,090,000	18,090,000	1,332,000
Heritage	0	0	0	0	1,010,000	1,010,000	(0)
Housing	0	0	2,620,001	0	2,071,371	4,691,372	1,057,668
Humane Society Trust	0	0	0	0	300	300	0
LM Cunningham	11,159	0	0	0	18,860	30,019	103,419
Risk Management	4,881,430	0	0	0	100,000	4,981,430	341,326
Total Other Funds	8,484,610	0	2,620,001	0	275,659,478	286,764,089	2,658,288
Revenues All Funds	182,078,166	159,472,089	13,654,652	19,562,690	341,811,757	716,579,354	48,101,611

Fund	Personnel	Maintenance/ Operations*	Capital & Equipment	FY 2020P Total
Expenditures				
Tax Funds				
General	163,221,582	77,038,451	1,063,260	241,323,293
Capital	0	2,635,246	20,963,772	23,599,018
Total Tax Funds	163,221,582	79,673,697	22,027,032	264,922,311
Enterprise Funds				
Airport	10,104,878	34,403,019	40,455,000	84,962,897
Geothermal	122,501	636,904	25,000	784,405
Municipal Irrigation	0	44,334	0	44,334
Solid Waste	614,430	36,590,643	78,000	37,283,073
Water Renewal	19,642,419	31,219,199	36,399,950	87,261,568
Total Enterprise Funds	30,484,228	102,894,099	76,957,950	210,336,277
Other Funds				
Contingent Appropriation	0	250,000,000	0	250,000,000
Debt Service	0	4,076,783	0	4,076,783
Economic Development	0	138,000	0	138,000
Fleet Services	1,408,621	2,161,439	0	3,570,060
Health Insurance	0	19,422,000	0	19,422,000
Heritage	0	510,000	500,000	1,010,000
Housing	1,056,998	4,692,042	0	5,749,040
Humane Society Trust	0	300	0	300
LM Cunningham	0	133,438	0	133,438
Risk Management	1,211,369	4,111,387	0	5,322,756
Total Other Funds	3,676,988	285,245,389	500,000	289,422,377
Expenditures All Funds	197,382,798	467,813,185	99,484,982	764,680,965

Citywide Expenditures by Category



* Includes "other" miscellaneous expenses

Four Year Summary of Revenues and Expenditures - Funds by Type

Fund	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Proposed
Revenues				
Tax Funds				
General Fund	212,476,245	226,498,357	236,086,228	241,323,293
Capital Funds	59,918,251	41,964,119	85,880,531	31,186,325
Total Tax Funds	272,394,496	268,462,476	321,966,759	272,509,618
Enterprise Funds				
Airport	41,531,533	41,537,633	42,236,026	54,018,475
Geothermal	1,560,576	1,156,284	789,435	796,239
Municipal Irrigation	57,112	73,323	48,711	46,753
Solid Waste	32,281,503	35,769,310	37,644,134	38,407,166
Water Renewal	66,150,187	59,569,416	64,806,256	64,037,014
Total Enterprise Funds	141,580,911	138,105,967	145,524,562	157,305,647
Other Funds				
Contingent Appropriation	214	857	175,000,000	250,000,000
Debt Service	4,192,471	4,166,973	4,197,989	4,325,947
Economic Development	130,143	117,402	134,333	43,000
Fleet Services	3,690,618	3,450,278	3,542,461	3,592,021
Health Insurance	16,612,685	18,048,025	17,755,000	18,090,000
Heritage	353,977	942,569	1,005,000	1,010,000
Housing	4,303,935	4,689,573	4,740,690	4,691,372
Humane Society Trust	(1)	55	481	300
LM Cunningham	56,591	41,215	24,500	30,019
Risk Management	3,425,241	3,705,589	4,244,070	4,981,430
Total Other Funds	32,765,874	35,162,535	210,644,524	286,764,089
Revenues All Funds	446,741,281	441,730,978	678,135,845	716,579,354

Fund	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Proposed
Expenditures				
Tax Funds				
General Fund	227,709,733	218,498,170	236,086,228	241,323,293
Capital Funds	39,105,166	34,175,483	97,987,805	23,599,018
Total Tax Funds	266,814,898	252,673,653	334,074,033	264,922,311
Enterprise Funds				
Airport	35,374,290	36,392,472	102,224,254	84,962,897
Geothermal	731,179	744,818	756,799	784,405
Municipal Irrigation	37,589	40,257	52,040	44,334
Solid Waste	31,315,516	36,484,066	37,348,746	37,283,073
Water Renewal	44,884,598	45,173,687	65,320,244	87,261,568
Total Enterprise Funds	112,343,172	118,835,300	205,702,083	210,336,277
Other Funds				
Contingent Appropriation	0	0	175,000,000	250,000,000
Debt Service	14,979,180	6,912,807	4,091,089	4,076,783
Economic Development	129,989	383,500	128,068	138,000
Fleet Services	3,568,487	3,178,648	3,556,276	3,570,060
Health Insurance	16,336,937	16,839,472	18,615,000	19,422,000
Heritage	558,191	305,775	1,005,000	1,010,000
Housing	3,123,348	5,347,705	5,525,603	5,749,040
Humane Society Trust	0	0	300	300
LM Cunningham	23,465	26,421	133,245	133,438
Risk Management	4,720,250	5,456,706	4,973,497	5,322,756
Total Other Funds	43,439,847	38,451,034	213,028,078	289,422,377
Expenditures All Funds	422,597,917	409,959,987	752,804,194	764,680,965
Fund Balance	24,143,364	31,770,990	(74,668,349)	(48,101,611)



Fund Descriptions

City of Boise Funds

Governmental Funds

General

Capital Funds

Enterprise Funds

Airport

Geothermal

Solid Waste

Water Renewal

Other Funds

Fleet Services

Housing

Risk Management

Other Funds

GOVERNMENTAL FUNDS

GENERAL FUND: The General Fund is the primary conduit through which tax-funded services are provided to citizens. The General Fund also delivers the administrative support for all City governmental functions. By state law, its annual adopted budget must be balanced.

CAPITAL FUNDS: The Capital Funds include the Capital Fund, Open Space & Clean Water Levy Fund, and the Development Impact Fee Fund. The Capital Fund is primarily reserved for multi-year capital infrastructure projects, and receives funds from a variety of sources, including transfers from the General and Development Impact Fee Funds, and electric franchise fees. The Development Impact Fee Fund receives revenue via charges on new development and transfers money to the Capital Fund based on planned project expenses. Utilization of impact fee resources is restricted to growth-related capital costs. The Open Space & Clean Water Levy Fund is funded via a temporary self-imposed tax (Foothills Special Levy) approved by voters. These funds are restricted to open space

acquisition/improvement and preservation of water quality along the Boise River corridor.

ENTERPRISE FUNDS

AIRPORT FUND: The Airport Fund accounts for the airport's operation and management. All revenues including terminal rent, landing and jetway fees, parking fees, and other charges, as well as the expenditures that support the general operation of the facility, are tracked in this fund. Capital improvements for the airport are funded primarily from Federal Aviation Administration (FAA) grants, Passenger Facility Charges (PFCs), and Customer Facility Charges (CFCs).



GEOTHERMAL FUND: Geothermal is a clean, renewable energy source. The City charges customers a geothermal rate to cover operating costs and fund replacement of assets. The current rates charged are competitive with natural gas rates. Like many of the other enterprise funds, the Geothermal Fund supports capital improvement projects and operating needs.



SOLID WASTE FUND: The Solid Waste Fund supports the management and operation of the City's solid waste system. The City currently contracts with Republic Services to meet the City's solid waste disposal needs. The City charges users a fee based on the type of business or residential occupancy.

WATER RENEWAL FUND: The Water Renewal Fund supports the management and operation of the City's used water (sewer) system. The City charges customers user fees to fund operating expenses and capital improvements. Connection fees fund the cost of line and trunk extensions. When land is developed, the City charges the developer for the cost of the installation of sewer trunk lines. The individual property owner is charged to extend the trunk lines to the structure.

OTHER FUNDS

FLEET SERVICES FUND: The Fleet Services Fund is an internal service fund that accounts for the cost of operating a maintenance facility for the City's automotive equipment and other vehicles. Users of fleet services are charged for the services provided.

HOUSING FUNDS: Housing Funds support preservation, new construction, acquisition, and rental opportunities. The City operates several revolving loan funds that provide low-interest loans for homeownership and rehabilitation, for both single-family and multifamily properties. Loan collections replenish the program and fund new loans to qualified citizens. Housing Funds also acquired a diverse portfolio of properties ranging from single-family homes to multi-family properties. These properties offer rental housing affordable to households earning 80% or less of the area median income.

RISK MANAGEMENT FUNDS: This category of funds consists of the Risk Management Fund and the Workers' Compensation Fund. The City accounts for the operation of its comprehensive liability and insurance programs, and the Occupational Safety and Industrial Hygiene program in the Risk Management Fund. Self-insured losses are paid through the Risk Management Fund. Costs are billed directly to City departments based on exposure, actual losses, and services provided. Unreserved retained earnings are used to fund operating shortfalls due to unexpected losses and increased liability requirements. The Workers' Compensation program was initiated in FY 1999, whereby the City funds a claim liability account and self-insured losses are paid through the Workers' Compensation Fund. Like with risk and liability insurance, costs are billed directly to city departments based on exposure, actual losses and services provided. Unreserved retained earnings are used to fund operating shortfalls due to unexpected losses and increased insurance costs.

OTHER FUNDS: All other funds include: Economic Development Fund, Heritage Fund, Debt Service Fund, Municipal Irrigation Fund, L.M. Cunningham Fund, Boise Municipal Health Trust, Humane Society Trust Fund, and Contingent Appropriation Fund.

Governmental Funds Detail

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GENERAL FUND OVERVIEW

GENERAL FUND DEPARTMENTS

ARTS & HISTORY

CITY COUNCIL

COMMUNITY ENGAGEMENT

CONTRACTUAL SERVICES

FINANCE & ADMINISTRATION

FIRE

HUMAN RESOURCES

INFORMATION TECHNOLOGY

LEGAL

LIBRARY

MAYOR'S OFFICE

PARKS & RECREATION

PLANNING & DEVELOPMENT SERVICES

POLICE

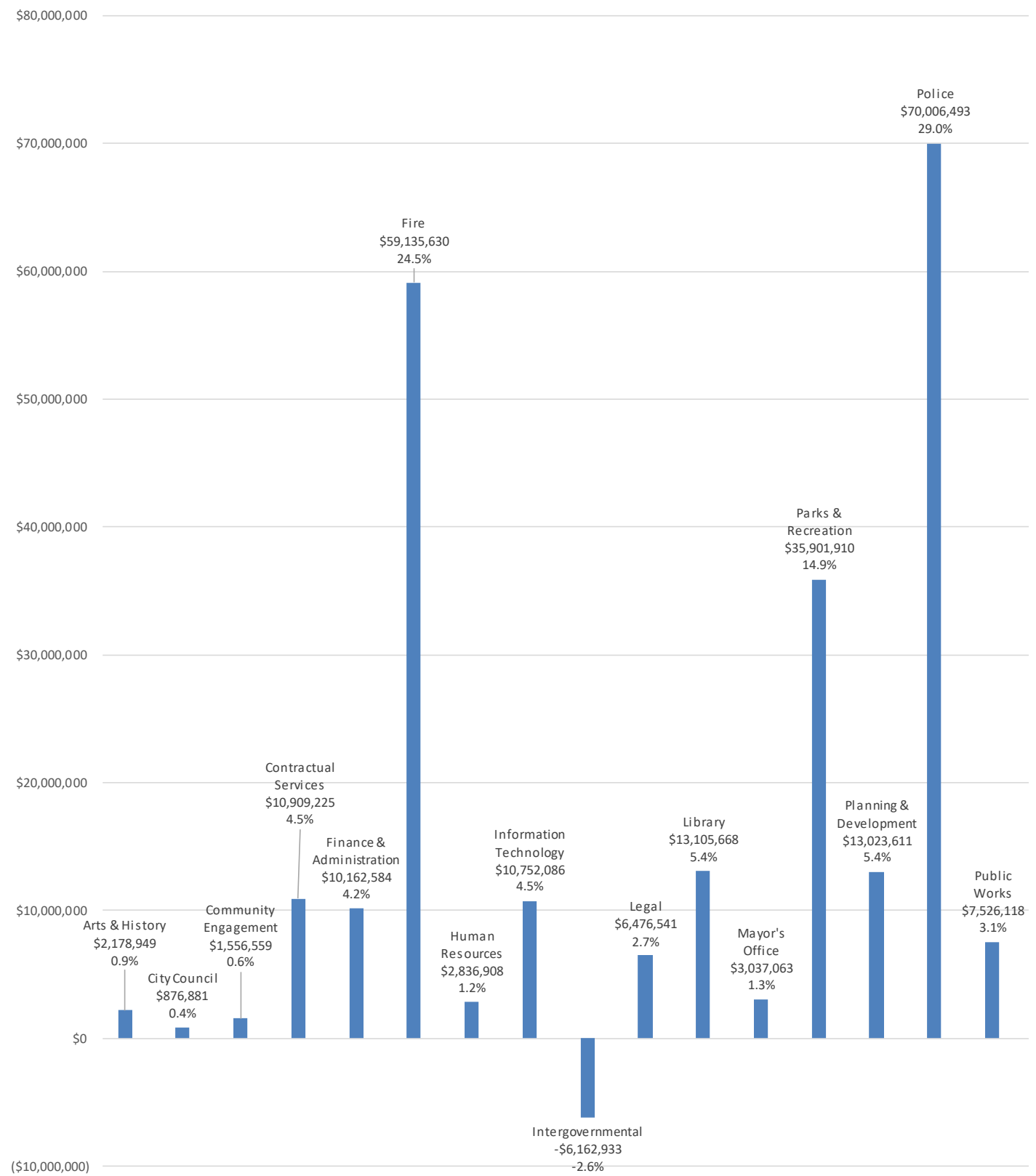
PUBLIC WORKS

CAPITAL FUNDS

General Fund

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	0	0	500,000	0	(500,000)	-100%	0%
Property Tax	137,300,141	144,398,918	157,126,516	159,472,089	2,345,573	1%	66%
Sales Tax	17,428,448	18,980,347	18,282,888	19,562,690	1,279,802	7%	8%
Development Fees	10,231,854	12,573,169	10,525,091	10,431,439	(93,652)	-1%	4%
Franchise Fees	5,414,439	5,384,681	5,343,990	5,495,259	151,269	3%	2%
Liquor Tax	4,058,920	4,315,594	3,795,974	4,238,485	442,511	12%	2%
Department Revenue	24,763,387	26,314,452	26,354,067	27,919,438	1,565,371	6%	12%
Fines & Forfeitures	2,515,273	2,760,518	2,781,652	2,779,106	(2,546)	0%	1%
Internal Charges	7,131,642	7,397,351	8,192,719	8,253,470	60,751	1%	3%
Other Revenue	3,632,140	4,373,326	3,183,330	3,171,317	(12,013)	0%	1%
Total Revenue	212,476,245	226,498,357	236,086,228	241,323,293	5,237,065	2%	100%
Expenditures by Category							
Personnel	141,473,193	146,831,282	155,963,780	163,221,582	7,257,802	5%	68%
Maintenance & Operations	32,830,910	35,114,107	43,474,882	45,097,429	1,622,547	4%	19%
Miscellaneous	51,860,164	35,299,298	35,403,121	31,941,022	(3,462,099)	-10%	13%
Major Equipment	1,545,466	1,071,278	1,244,445	1,063,260	(181,185)	-15%	0%
Capital	-	182,205	-	-	-	0%	0%
Total Expenditures	227,709,733	218,498,170	236,086,228	241,323,293	5,237,065	2%	100%
Fund Balance	(15,233,488)	8,000,187	0	0	0		

Expenditures by Department							
Arts & History	1,718,032	2,128,260	2,045,199	2,178,949	133,750	7%	1%
City Council	763,031	776,282	826,173	876,881	50,708	6%	0%
Community Engagement	1,085,530	1,327,047	1,460,962	1,556,559	95,597	7%	1%
Contractual Services	9,337,891	9,889,624	9,627,444	10,909,225	1,281,781	13%	5%
Finance & Administration	7,908,319	8,653,083	9,700,236	10,162,584	462,348	5%	4%
Fire	52,666,298	53,850,786	57,112,645	59,135,630	2,022,985	4%	25%
Human Resources	2,176,716	2,255,356	2,638,242	2,836,908	198,666	8%	1%
Information Technology	8,202,888	8,965,245	9,708,434	10,752,086	1,043,652	11%	4%
Intergovernmental	16,190,988	(2,970,864)	(611,604)	(6,162,933)	(5,551,329)	908%	-3%
Legal	5,736,745	6,154,207	6,350,821	6,476,541	125,720	2%	3%
Library	10,719,088	11,572,953	12,950,777	13,105,668	154,891	1%	5%
Mayor's Office	2,686,945	2,887,549	2,805,944	3,037,063	231,119	8%	1%
Parks & Recreation	30,216,575	33,013,298	35,041,438	35,901,910	860,472	2%	15%
Planning & Development	11,411,992	11,558,778	12,311,130	13,023,611	712,481	6%	5%
Police	60,013,301	61,945,970	66,867,208	70,006,493	3,139,285	5%	29%
Public Works	6,875,392	6,490,596	7,251,179	7,526,118	274,939	4%	3%
Total Expenditures	227,709,733	218,498,170	236,086,228	241,323,293	5,237,065	2%	100%



Intergovernmental includes various miscellaneous items and carries a negative balance largely due to internal transfers between General Fund departments (General Fund contribution, carry forward, and the cost allocation plan). The charts included in the following General Fund Department sections do not include Intergovernmental expenses.



Arts & History

Terri Schorzman
Director



Administration

Public Art
Care &
Conservation

Cultural
Sites

History &
Archives

Grants

CORE SERVICES

- DEVELOP CULTURAL POLICY
- ENHANCE & PRESERVE NEIGHBORHOOD PLACES
- MAINTAIN & DEVELOP CULTURAL ASSETS
- FOSTER ORGANIZATIONS & PARTNERSHIPS
- EXPAND CULTURAL RESOURCES FOR INDIVIDUALS

DEPARTMENT DESCRIPTION

The Department of Arts & History (A&H) contributes to the City's mission to be the most livable city in the country by enriching the vitality of Boise's downtown, neighborhoods, and civic environments. A&H helps realize the City's strategic vision to foster a creative and informed community. The Department nurtures a sense of place and contributes to a strong economic base with public art installations and their ongoing care, cultural sites preservation and programming, history programs, public archives, and a cultural grant program.

MISSION STATEMENT

To enhance Boise by providing leadership, advocacy, education, services, and support for arts and history in order for people to create, engage, and connect

with the community.

RECENT ACCOMPLISHMENTS

A&H continued implementing cultural plan goals outlined in core services. Recent highlights include opening the new city archive for public research; hosting a full year of exhibitions and programs at the James Castle House (over 7,000 visitors, more than 90 events and private tours, and eight artist residencies); launching the Erma Hayman House preservation effort; continuing with projects in public art including care and conservation; history programs and events; and distributing grants to individuals and organizations.



Archives Program

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

In FY 2020, A&H expects to begin and complete the exterior landscape and public art plan for the Erma Hayman House; program exhibits and engagement opportunities at the James Castle House; secure new archive collections; publish materials on local history topics; manage new public art projects at the Vista Median and James Castle House, as well as traffic boxes and other smaller-scale projects; continue ongoing care and conservation of the growing collection of public art; and support cultural projects that benefit people in Boise through the grant program.

Additionally, A&H will continue to move toward long-term goals that align with the cultural plan: (a) relocate to the new main library campus to create a facility with space for public cultural programming; (b) develop and manage art, archives, and artifact collections in a secure collections facility to allow

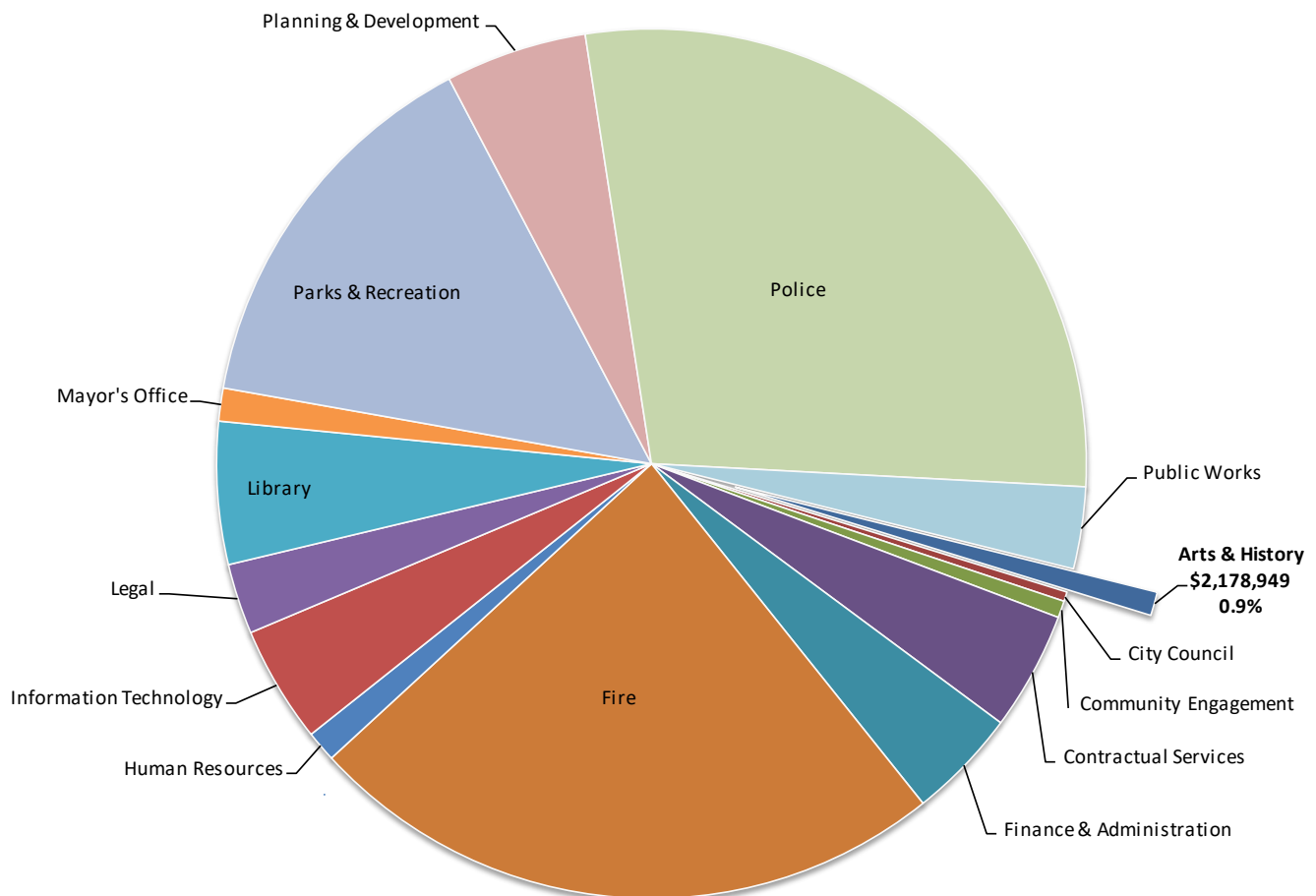
public access to the City's archival documents—items held in public trust that require proper storage space and environmental controls for all collections; (c) continue to develop and implement communications and community engagement programs; (d) manage public art and capital projects; (e) grow opportunities for artists, performers, historians, and other individuals and groups in the cultural arena through programming, contract work, public calls, and grants; and (f) continue development of the cultural sites program and related programming.

If approved, it is anticipated that the A&H component of the main library campus would be a community-based facility inviting residents to experience Boise's public art, history, and culture through exhibitions, performances, and workshops. The space would include a cultural information center, gallery space, Boise city archives, care and conservation lab, and a retail shop.

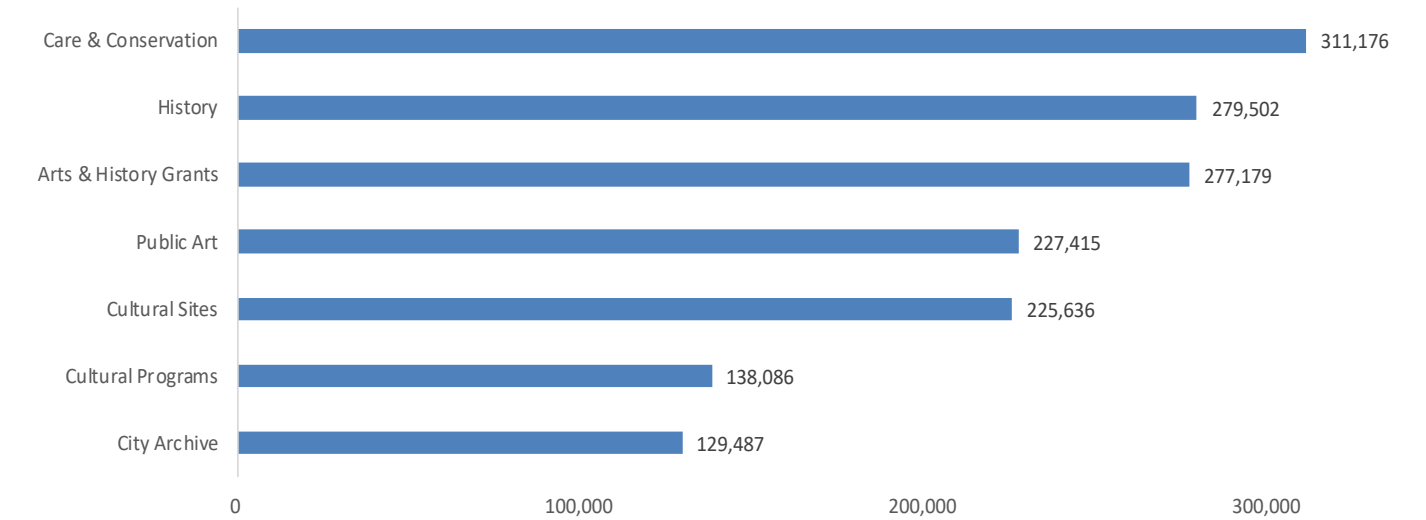


James Castle House Exhibit

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	8,696	89,966	0	0	0	0%	0%
General Fund Contribution	1,684,025	1,962,542	1,994,899	2,145,808	150,909	8%	99%
Departmental	0	0	5,000	0	(5,000)	-100%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	0	0	4,100	4,141	41	1%	0%
Other	55,133	32,326	41,200	29,000	(12,200)	-30%	1%
Total Revenue	1,747,854	2,084,834	2,045,199	2,178,949	133,750	7%	100%
Expenditures by Category							
Personnel	929,403	1,129,332	1,066,033	1,239,229	173,196	16%	57%
Maintenance & Operations	419,089	541,272	530,808	502,368	(28,440)	-5%	23%
Miscellaneous	53	0	2,525	0	(2,525)	-100%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	369,488	457,656	445,833	437,352	(8,481)	-2%	20%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	1,718,032	2,128,260	2,045,199	2,178,949	133,750	7%	100%
Fund Balance	29,821	(43,426)	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table form the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Office of the City Council

Council Members



City Council
Office

Internal
Audit

CORE SERVICES

- CREATION AND PASSAGE OF A BUDGET
- PROVIDE POLICY DIRECTION AND OVERSIGHT
- COMMUNITY RELATIONS
- INTERNAL AUDIT MONITORS FINANCIAL TRANSACTIONS AND PROVIDES ASSURANCE ON OPERATIONAL EFFECTIVENESS

DEPARTMENT DESCRIPTION

The Office of the City Council (Council) consists of Internal Audit and the City Council office. Council members are elected by the citizens of Boise and their responsibilities include, but are not limited to: setting the City budget, making a variety of policy decisions, and acting as the legislative body for the City. Council must also maintain communication with its constituents and respond to their needs as well as those of the City.

MISSION STATEMENT

To make Boise the most livable city in the country.

PAST ACCOMPLISHMENTS

- Franklin Park was acquired in 2014, and opened to the public in 2018. The pending acquisition of

property at Franklin Road and Orchard Street enables the City to plan and develop a mixed-use activity center in cooperation with the neighborhood association. This highly visible and central location is the first project that combines the City's housing strategy, Grow Our Housing, with a public park to create a long-term citywide asset.



Franklin Park Dedication Ceremony

- Council has recognized the need for a comprehensive strategy to address housing affordability and homelessness in Boise. To that end, the Council has launched two pivotal projects to house the community's vulnerable populations. First, New Path Community Housing opened its doors in November 2018,

the first “housing first” project in Idaho. Second, Valor Pointe, a project to house veterans experiencing homelessness, received Council approval in early 2019. To address housing affordability, the Council endorsed an initiative called Grow Our Housing in 2018. This initiative will examine a number of strategies to increase housing opportunities for Boise's citizens, including a housing incentive package, a community land trust, a targeted zoning approach, and reliance on strategic partnerships.

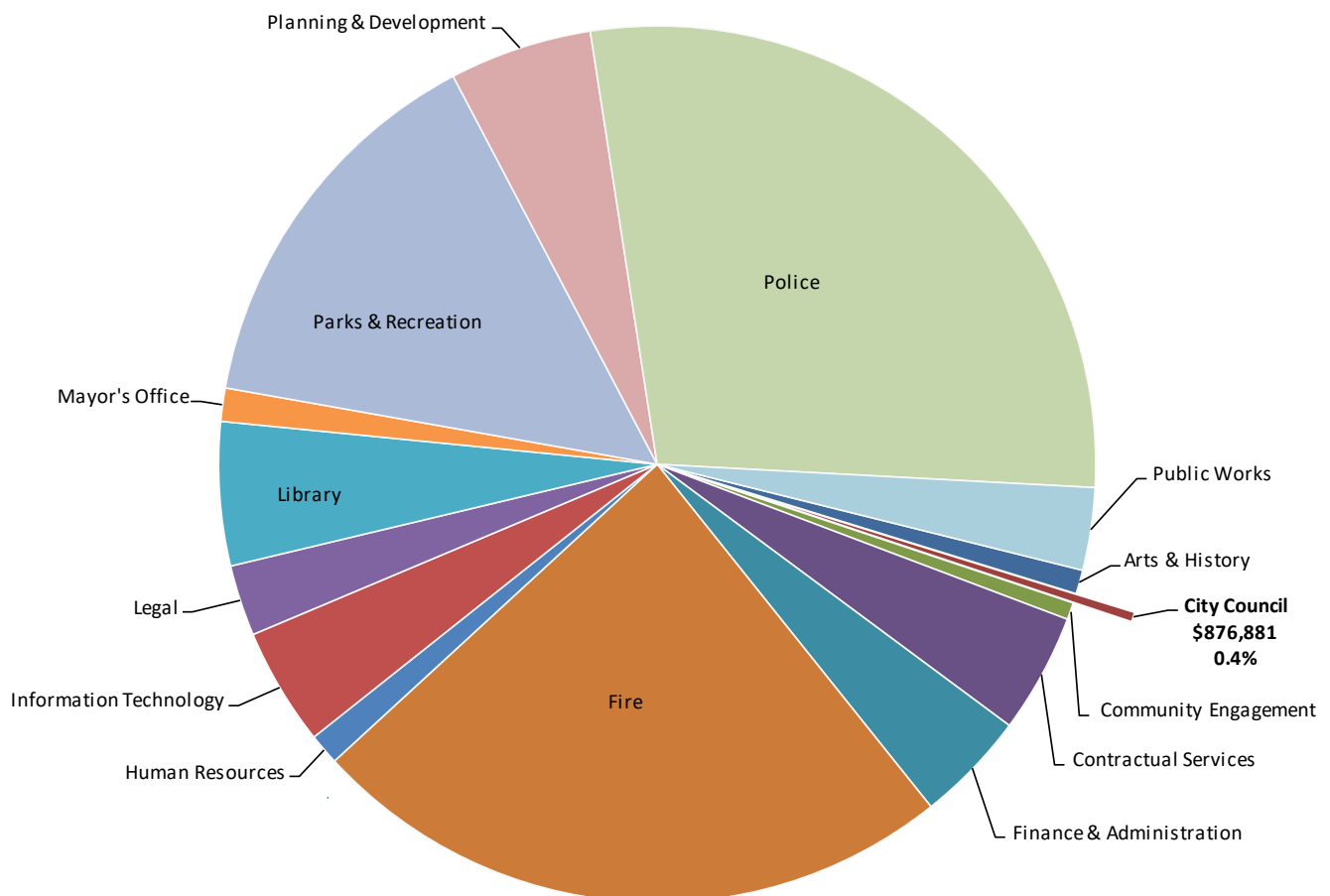
- Council held a successful series of town hall meetings last year and is going to continue that outreach this year by holding four town halls, approximately one per quarter.
- During FY 2018, the Office of Internal Audit (Audit) was staffed with one Director, one Senior Internal Auditor, one Staff Internal Auditor, and one Audit Intern. In addition to a combination of daily and weekly monitoring of financial transactions, Audit completed monthly and quarterly reviews, as well as seven scheduled projects during the year. Nine internal audit reports were finalized and released during FY 2018. In addition, Audit undertook and completed six limited scope inquiries and/or consulting engagements during the fiscal year.
- Audit continued its focus on ongoing monitoring and auditing techniques. During FY 2018, payments by check totaled over \$166.3 million, of which \$141.3 million (85.2%) was subjected to audit review. Audit also analyzed 100% of the City's 31,400 payments made with procurement cards during the year, with a combined value of over \$10.1 million. In addition, Audit performed quarterly reviews of grant activities, as well as select aspects of payrolls totaling \$4.5 million. Finally, travel expenses reviewed during the year totaled \$151,000.
- Internal Audit has continued to provide learning opportunities to upper-division college students through its internship program. The tenure for these students has averaged approximately 12 months, at which point they have been successful in securing full-time accounting-related or audit positions with local businesses and agencies.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

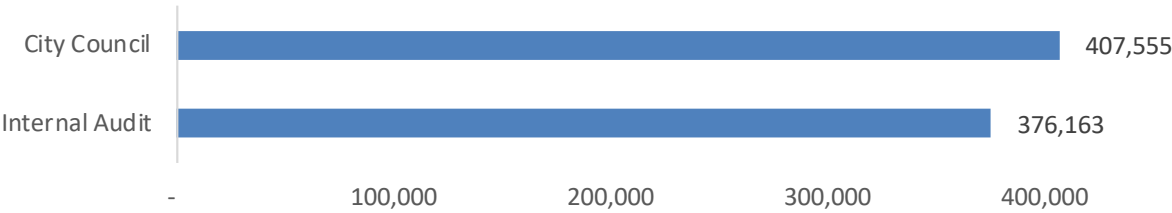
The City Council budget remains small, consisting only of the resources and funds needed to run City Council and Internal Audit. All of the major Council initiatives are funded in different areas of the City's budget.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	0	2,732	0	0	0	0%	0%
General Fund Contribution	627,806	632,043	681,564	616,862	(64,702)	-9%	70%
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	146,514	152,961	144,609	260,019	115,410	80%	30%
Other	0	0	0	0	0	0%	0%
Total Revenue	774,320	787,736	826,172	876,881	50,709	6%	100%
Expenditures by Category							
Personnel	721,896	707,309	756,930	808,721	51,791	7%	92%
Maintenance & Operations	41,135	68,973	69,243	68,160	(1,083)	-2%	8%
Miscellaneous	0	0	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	763,031	776,282	826,173	876,881	50,708	6%	100%
Fund Balance	11,290	11,454	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Community Engagement

Adam Park
Director



Digital
Communication

Public Outreach
& Engagement

Media
Relations

Graphic
Design

CORE SERVICES

- COMMUNICATION PLAN DEVELOPMENT & STRATEGIC PLANNING
- PUBLIC & MEDIA RELATIONS
- SOCIAL MEDIA STRATEGY & MANAGEMENT
- MAJOR EVENT PLANNING & MANAGEMENT
- GRAPHIC DESIGN SERVICES & BRAND MANAGEMENT
- VIDEO & PHOTOGRAPHY SERVICES
- WEBSITE MANAGEMENT

DEPARTMENT DESCRIPTION

The Office of Community Engagement (CE) was created to foster deeper connections and engagement with the citizens of Boise and City employees, using modern communication best practices. CE works to establish a citizen-centric communication culture within city government that is reflective of our community's values. CE's work is part of the City's effort to bring transparency, openness, and first-rate customer service to all of its interactions with citizens and visitors.

MISSION STATEMENT

Inform, engage, and inspire Boise residents and employees to help make Boise the most livable city in the country, working collaboratively with the Mayor, City Council, and all City departments.

PAST ACCOMPLISHMENTS

Established in early 2016, CE has become essential in supporting all City departments in the areas of communications, media relations, graphic design, and public engagement. Past accomplishments include:

- **ConnectBoise** — Concluded a multi-year, multi-phase communication campaign around the design and implementation of ConnectBoise, a new citywide performance management and recognition program.
 - ◇ This included a strategic partnership with the Human Resources and Information Technology departments.
 - ◇ Planned several conferences for 200 of the City's supervisors.
 - ◇ Launched a new tool on Boise Home for the ConnectBoise program.

- **Grow Our Housing** – Developed a new housing platform to unify all City communications and activity surrounding housing. Called “Grow Our Housing,” this new platform is intended to create a simpler and more accessible gateway for residents to understand, engage with, and influence the City’s housing policies.
- **Boise Kind** — CE and the Mayor’s Office successfully partnered on the rollout of “Boise Kind,” a new initiative to preserve and enhance Boise’s kind nature, giving out 1,000 stickers and over 500 snacks to residents and visitors at Treefort Music Festival in March of 2019.
 - ◊ Ongoing plans for Boise Kind include a community-wide day of service called Boise Kind Day, a partnership with the Boise School District for school-based kindness efforts, and much more.



- **Community Conversations** — Led several successful community conversations on growth with hundreds of participants.
 - ◊ Hosted meetings in multiple locations throughout Boise.
 - ◊ The conversations focused on both successes and challenges, with special emphasis on what the City is doing to provide housing affordability as Boise grows.
- **Boise’s Energy Future** — Worked with Public Works to develop and roll out an extensive communication plan for Boise’s Energy Future.

- **Curblt Energy Bags** – Worked with Public Works on the rollout of orange energy bags to divert waste from the landfill.



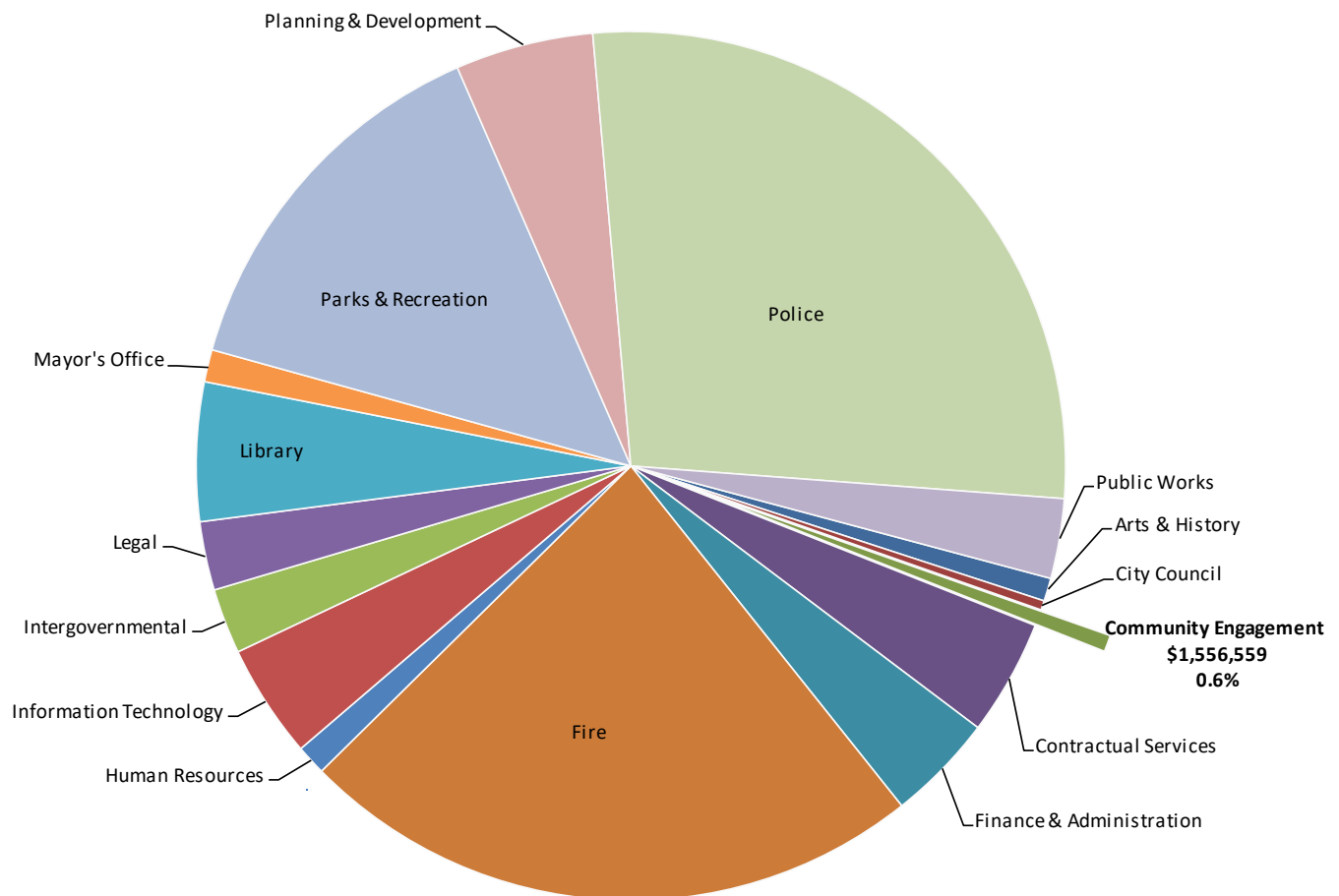
BUDGET HIGHLIGHTS/BUDGET OUTLOOK

CE’s FY 2020 budget includes investment in expanding new and innovative methods for public outreach.

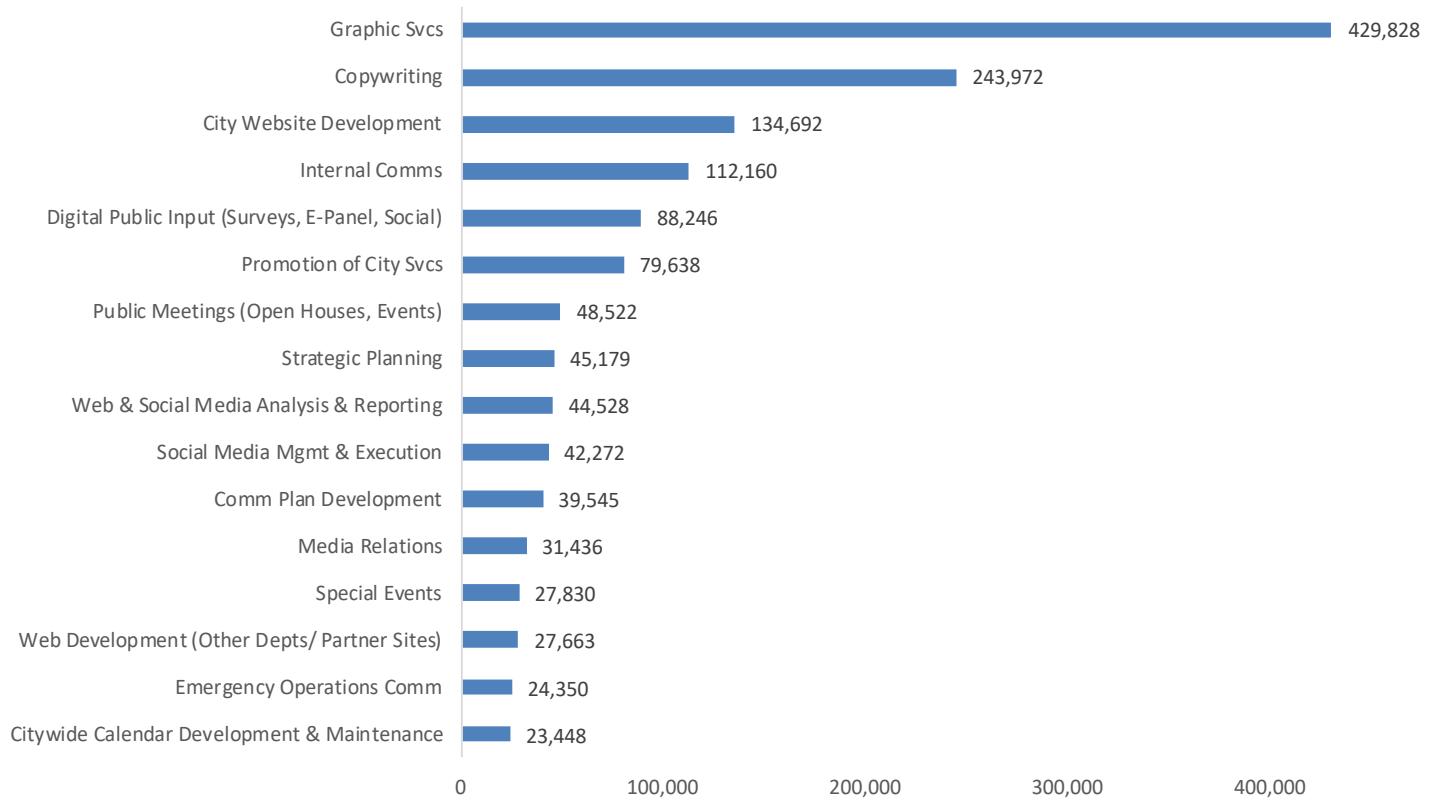
The budget also continues the City’s investment in communications with citizens across a variety of different platforms to accommodate our diverse community’s preferred methods of receiving information. These include a robust social media presence, traditional mail, effective print materials, digital and print advertising, in-person open house and town hall opportunities, and Spanish translation capabilities to allow for broader participation.

As Boise and surrounding cities continue to grow, it is more vital than ever that the City communicates to its citizens the many efforts being made on their behalf to preserve Boise’s history, authenticity, and high livability.

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
General Fund Contribution	1,158,272	1,180,946	1,281,149	1,174,644	(106,505)	-8%	75%
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	0	186,034	179,813	381,915	202,102	112%	25%
Other	5	0	0	0	0	0%	0%
Total Revenue	1,158,277	1,403,872	1,460,962	1,556,559	95,597	7%	100%
Expenditures by Category							
Personnel	964,941	1,177,148	1,241,959	1,363,247	121,288	10%	88%
Maintenance & Operations	120,463	149,898	219,003	193,312	(25,691)	-12%	12%
Miscellaneous	126	0	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	1,085,530	1,327,047	1,460,962	1,556,559	95,597	7%	100%
Fund Balance	72,747	76,826	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2018 and do not include transfers, indirect charges, or depreciation.

Contractual Services

Valley
Ride

Humane
Society

Municipal
Court

Other
Services

CORE SERVICES

- **CONTRACTED FINANCIAL SUPPORT OF PUBLIC TRANSPORTATION, ANIMAL CONTROL, MUNICIPAL COURT SERVICES, AND OTHER SERVICES SUCH AS ALLUMBAUGH HOUSE**

DEPARTMENT DESCRIPTION

The Contractual Services Department is comprised of contracts with outside entities, such as Valley Regional Transit, Idaho Humane Society, and Ada County to provide court services for the City of Boise.



Left: *In Our Own Backyard* (2016) by Amy Cheng
Right: *Keep People Moving* (2016) by Stephanie Inman

VALLEY REGIONAL TRANSIT

- Valley Regional Transit (VRT) is the regional public transportation authority for Ada and Canyon counties. VRT operates ValleyRide, the fixed-route and ADA paratransit services in Boise and the Treasure Valley. It contracts with a private firm to manage its operations.

- In FY 2020, the City's planned contribution to VRT is \$8.6 million, a \$1.2 million (15.9%) increase from FY 2019. This reflects an increase of \$1.0 million for route enhancements, or additional capital contributions, plus an annual increase.

IDAHO HUMANE SOCIETY

- Idaho Humane Society (IHS) served 10,618 lost and surrendered animals in 2018, reunited 1,796 pets with their owners, completed 6,152 adoptions, nurtured 1,638 animals in foster care, and transferred in 1,066 pets from other shelters. It also provided \$1.6 million in discounted and free medical services to shelter pets and the pets of low-income families.
- IHS plans to open a new animal care center that will include an adoption center, humane education center, veterinary medical center, and a teaching hospital. Animal control services provided to the City of Boise and other contracting municipalities will continue to operate out of the existing facility on Dorman Street. The operation of two facilities is expected to increase IHS' overall operating costs and thus required the City to increase its budget for contractual services.

- The FY 2020 Proposed Budget for IHS is approximately \$1.2 million, an increase of \$296,000 or 31.2% from FY 2019.
- IHS staff and leaders from all contracting agencies continue to meet regularly to discuss the changes at IHS, determine the final

operating impact and determine an equitable cost sharing mechanism going forward.



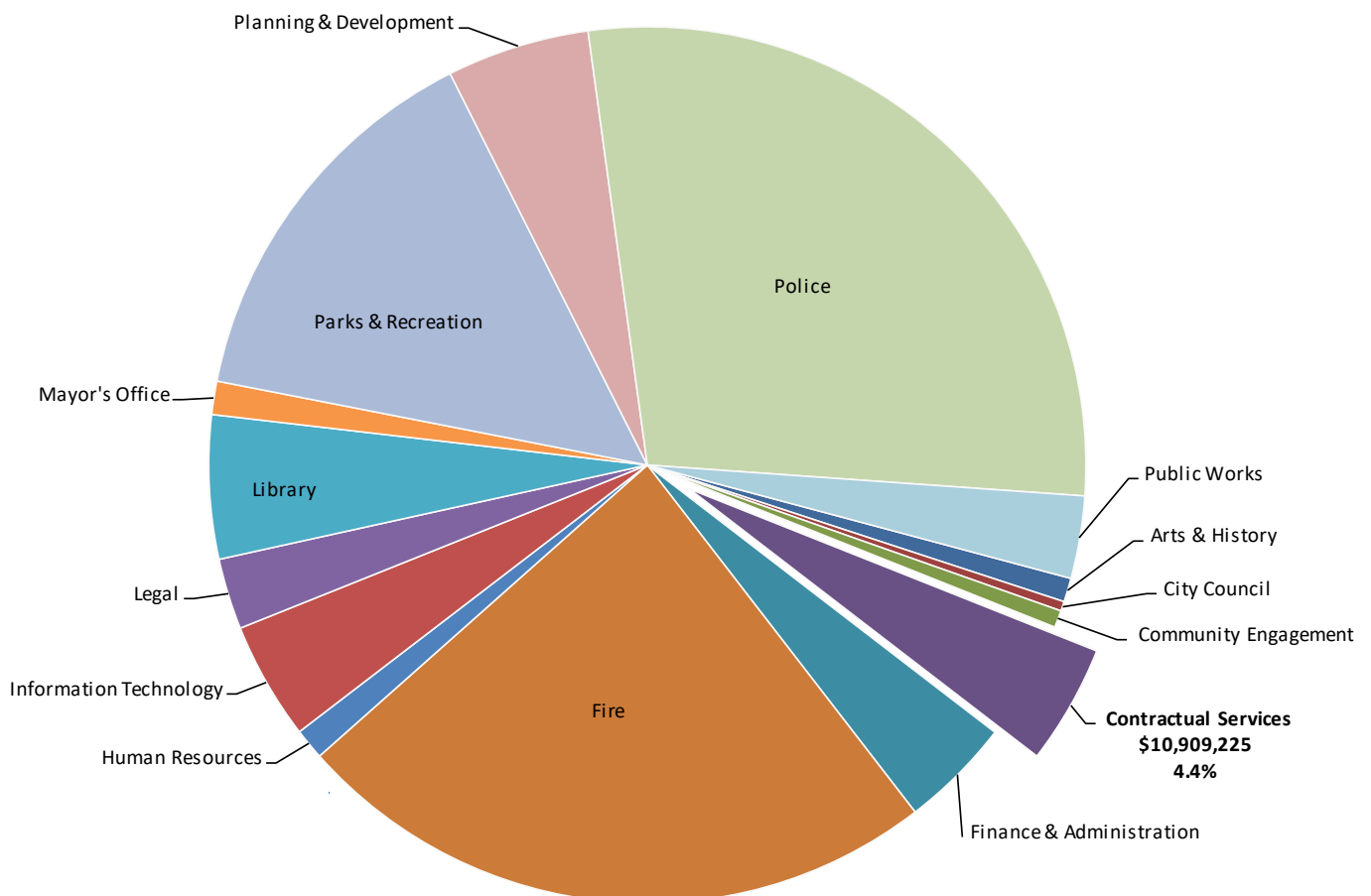
MUNICIPAL COURT

- Ada County charges the City of Boise for its use of municipal court facilities. In FY 2020, \$775,000 is allocated for this charge.

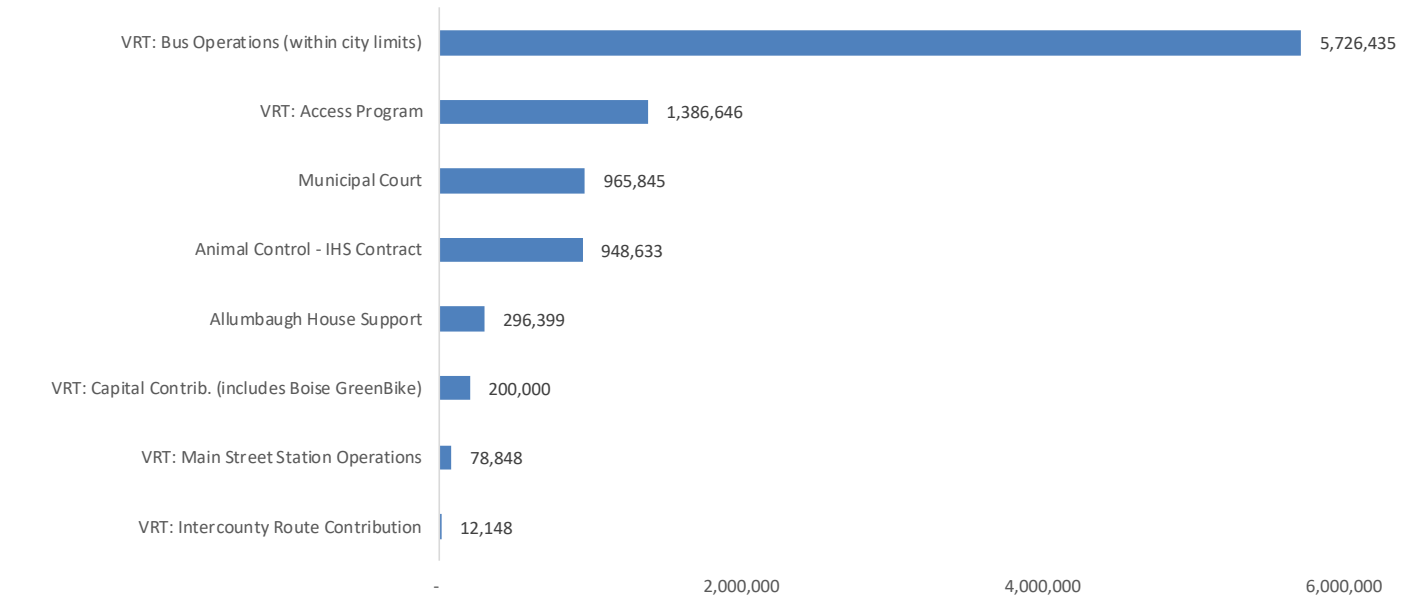
OTHER SERVICES: ALLUMBAUGH HOUSE

- The Allumbaugh House provides medically-monitored detoxification and residential mental health crisis services. A screening is required prior to admission (not a walk-in facility). The average patient stay for detoxification is 5.4 days and mental health stays average 6.0 days. The average daily census is 16 patients on-site.
- The City's planned contribution for FY 2020 is \$296,400.

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	300,000	450,622	0	0	0	0%	0%
General Fund Contribution	9,234,086	9,993,677	9,627,444	10,909,225	1,281,781	13%	100%
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	0	0	0	0	0	0%	0%
Other	124,554	117,085	0	0	0	0%	0%
Total Revenue	9,658,640	10,561,384	9,627,444	10,909,225	1,281,781	13%	100%
Expenditures by Category							
Personnel	0	0	0	0	0	0%	0%
Maintenance & Operations	213,613	382,202	442,478	442,478	0	0%	5%
Miscellaneous	8,746,694	9,123,187	9,079,921	10,308,733	1,228,812	14%	94%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	377,584	384,234	105,045	158,014	52,969	50%	1%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	9,337,891	9,889,624	9,627,444	10,909,225	1,281,781	13%	100%
Fund Balance	320,749	671,761	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table form the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Finance & Administration

Lynda Lowry
CFO, Director



Administration

Financial
Management

General
Government
Services

CORE SERVICES

- ACCOUNTING
- TREASURY MANAGEMENT
- BUDGETING
- PURCHASING
- CITY CLERK
- CODE ENFORCEMENT
- PARKING
- PRINT AND MAIL SERVICES

DEPARTMENT DESCRIPTION

The Department of Finance & Administration (DFA) provides all City financial functions as well as many other services to other City departments and outside constituents. DFA consists of three official divisions: Administration, Financial Management, and General Government Services. Fleet Services is managed by DFA but operates as an internal service fund and is therefore presented separately. Many of DFA's services are regulated by City Code, federal and state laws, and other policies and regulations intended to protect the general public (i.e. business licensing, animal enforcement) and safeguard City resources (i.e. purchasing, treasury, and accounting).

MISSION STATEMENT

DFA has a fiduciary responsibility to provide fiscal guidance and support to the City, facilitate the City's legislative process, and enforce City Code in an unbiased and consistent manner. The mission is to provide exceptional services to other City departments and the public. This is accomplished through a department staff that is committed to integrity, teamwork, expertise, continuous improvement, and collaboration.

PAST ACCOMPLISHMENTS

- DFA led another successful audit of the City's financial results for FY 2018. This reflects ongoing efforts to improve financial controls and procedures. The outcome of this work was positive as the City had no published findings for FY 2018 in the Comprehensive Annual Financial Report (CAFR) and remains classified as a low-risk auditee.
- Finance Optimization is an ongoing collaborative effort between DFA and all City departments. The goal is to create efficiencies and better controls by standardizing processes, reallocating resources to improve the sophistication of services, improve accuracy, and reduce risk. Initial milestones in this project were accomplished in FY 2016 with the reorganization

of finance and accounting personnel across the City into dedicated teams with specific roles, training, and management by DFA. FY 2019 and beyond will be focused on improving skill sets and training of finance personnel, accomplishing specific initiatives to streamline and improve processes and financial controls, and enhancing analytical capabilities to support advanced decision-making.

- A key objective for DFA is to assist in resource allocation by providing City leaders with information necessary for making informed decisions. In the past few years, DFA furthered this objective by leading the implementation of Priority Based Budgeting (PBB). The kickoff of PBB initially focused on the identification of all programs offered across the City and their associated costs (as presented in this document). In FY 2018, each of the programs was evaluated to determine at what level they support the City's goals. FY 2019 focused on achieving program efficiencies or cost savings identified during the evaluation phase to inform the FY 2020 Budget. Going forward, PBB will be used to continually evaluate program alignment with City goals, which will be useful in making resource allocation decisions, developing strategic plans, setting departmental objectives, and tracking/reporting performance measures.
- Parking Services is leading an ongoing effort to create a unified and balanced parking system that elevates the customer experience and supports present and future economic development. Over the past few years, the City has incorporated industry best practices in parking management, such as introducing variable meter rates to balance demand and providing technology applications such as credit card enabled meters and the ParkMobile mobile payment application. Focus has also been on addressing the increased demand for downtown employee parking. The City rolled out its first Park & Ride lot and began offering downtown employees ePermits, which give employees the

opportunity to purchase monthly permits for parking in designated areas downtown midweek and during twilight hours. In FY 2018, further changes in pricing and hours of enforcement were made to continue to manage the balance between parking supply and demand. In collaboration with the Capital City Development Corporation (CCDC), rate adjustments were made to also balance pricing between street and garage parking to ensure the most convenient on-street spaces are available to downtown patrons.



- In an effort to keep customer service at the forefront throughout the entire code enforcement and education process, the City Clerk's Office has undergone a number of changes related to licensing and code enforcement activities. Beginning on October 1, 2018 all nonemergency code enforcement functions across the City were consolidated into a new team called Code Compliance and Community Resources (CCCR). CCCR's mission is to enhance the customer service experience by providing a one-stop, citizen-focused team to address enforcement concerns, such as parking control, weed abatement, abandoned vehicles, etc. Subsequently, a new permitting & licensing system was implemented to enhance self-service options, which speeds up the code compliance process, reduces City Hall visits, and provides 24/7 online availability. The project also provided the City an opportunity to review

existing processes and rethink how business is conducted to ensure resources are maximized, to remain efficient in daily transactions, and to provide the best citizen experience possible.

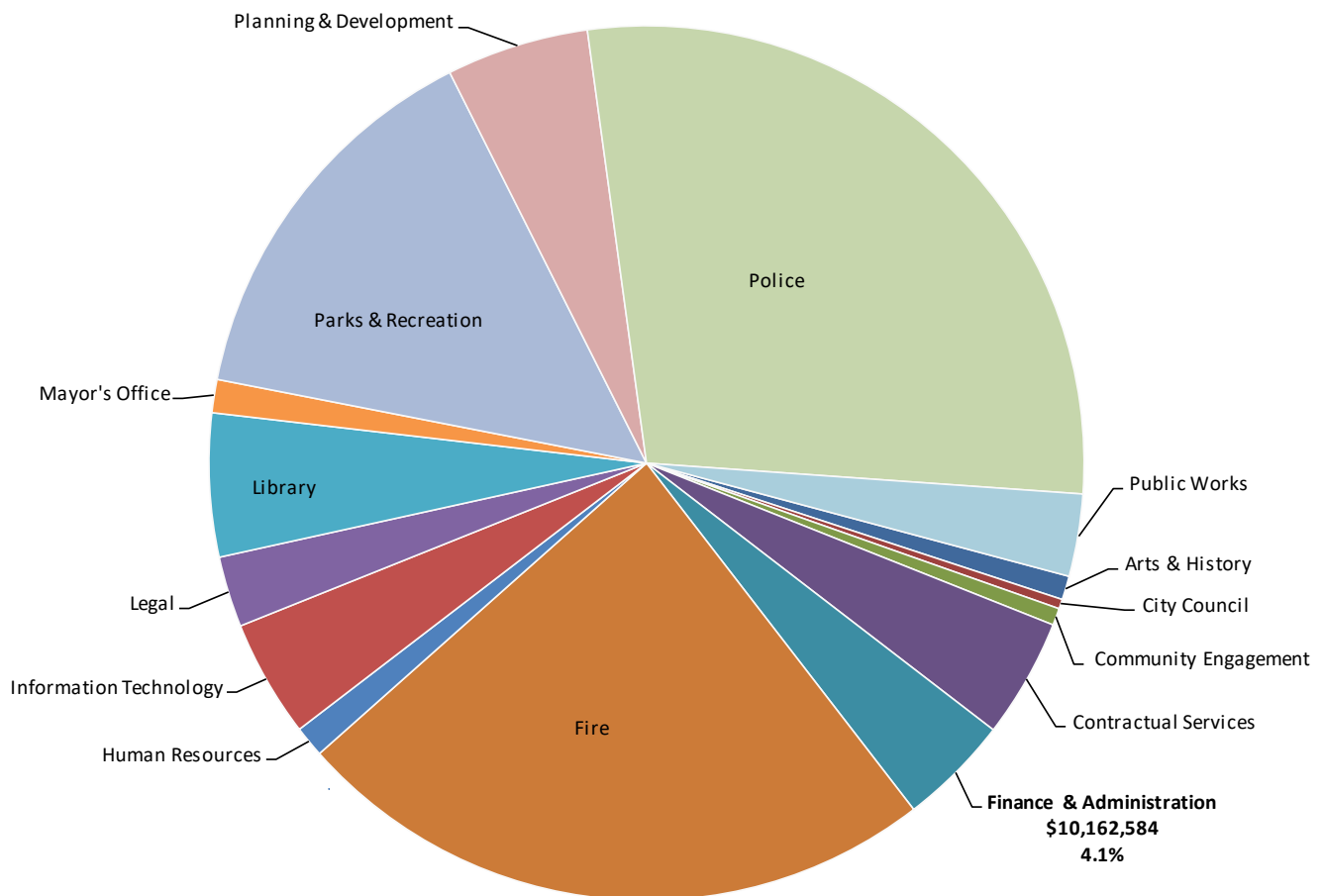
- Perhaps one of the City Clerk's most significant accomplishments in FY 2019 was the completion of a multi-year project to review, streamline, and rewrite City Code for more standardization and consistency, with elimination of conflicting language and errors. Sterling Codifiers was contracted to assist with this work, as well as to codify new and future ordinances and host the official version of Boise City Code online. The effective date of the repeal and replace of the entire City Code was April 1, 2019.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

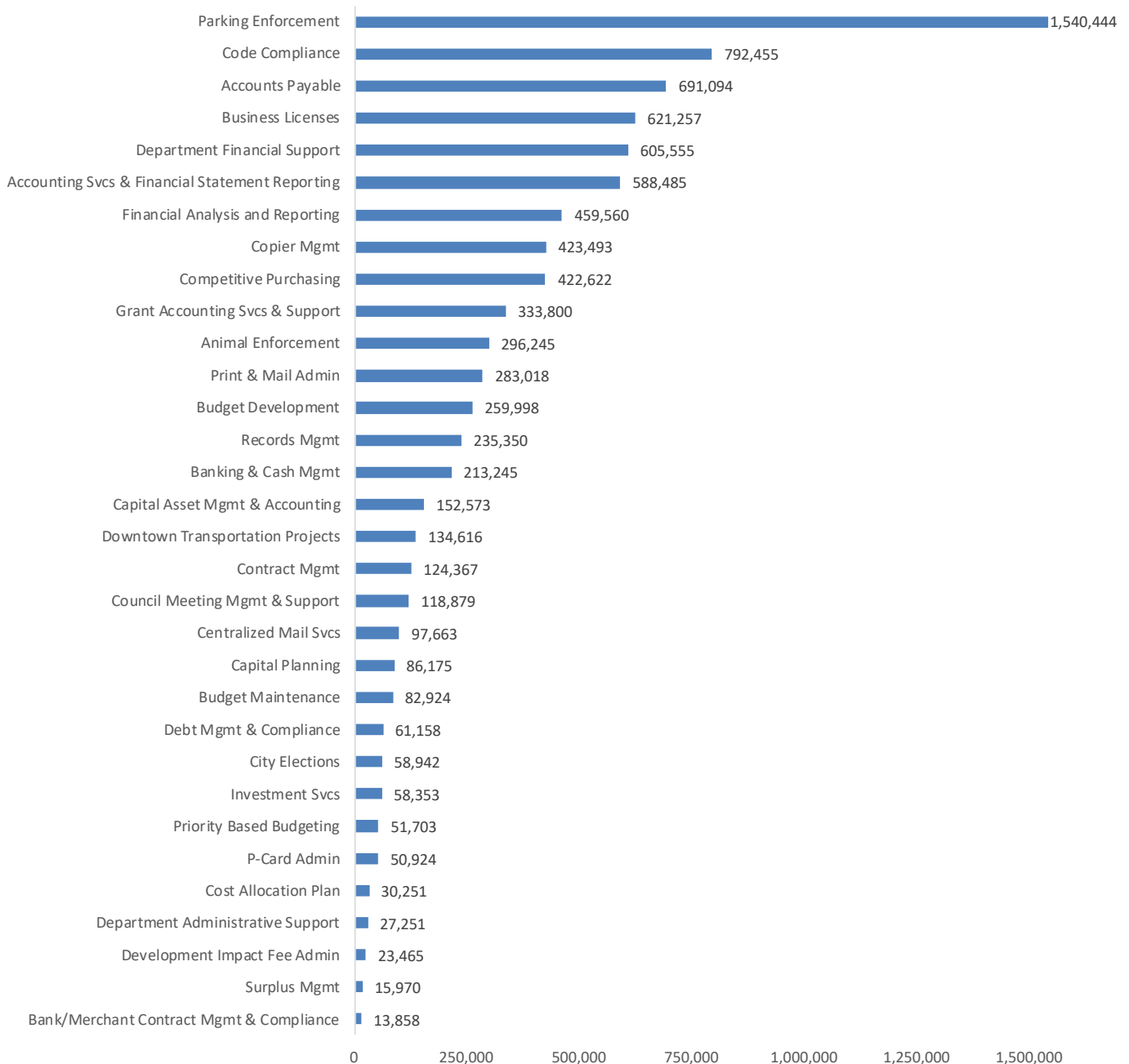
- In FY 2020, DFA's revenue is projected to increase, primarily due to higher parking revenue associated with the first full fiscal year of expanded enforcement hours. However, fees associated with parking revenue, such as credit card and meter fees, are expected to increase as well, resulting in a corresponding increase in maintenance and operations costs. All excess revenue not needed to cover expenses for parking is transferred to an Intergovernmental account to support transportation-related expenses. The proportion of meter payments to citations continues to increase, which is in line with the City's goal to change from a punitive-based to a compliance-based parking system.
- Personnel expense increases in DFA are consistent with planned annual increases. Cost allocation plan expense reductions are primarily due to a new allocation methodology being implemented for FY 2020, which ensures that internal service providers such as Accounting, Treasury, and Budget recover 100% of their actual costs. This change is being made to address budget gaps that were created when the allocation was based on the service receiver's spending level.
- The budget outlook for DFA is expected to remain stable. The finance functions will continue to focus on improving processes, controls, and efficiencies to achieve consistent staffing levels as well as enhancing decision support capabilities throughout the City. Future population growth could increase pressure on services such as Code Enforcement, Permitting & Licensing, and Animal Enforcement, which may require additional resources to maintain service levels.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	492,485	264,341	0	0	0	0%	0%
General Fund Contribution	4,740,748	5,667,260	5,740,509	5,451,389	(289,120)	-5%	54%
Departmental	1,751,054	1,932,133	1,866,562	2,191,384	324,822	17%	22%
Fines & Forfeitures	459,300	467,336	702,665	566,084	(136,581)	-19%	6%
Development Fees	26,670	26,643	25,000	26,000	1,000	4%	0%
Internal Charges	877,789	891,737	1,261,625	1,823,843	562,218	45%	18%
Other	7,010	138,962	103,875	103,884	9	0%	1%
Total Revenue	8,355,056	9,388,412	9,700,236	10,162,584	462,348	5%	100%
Expenditures by Category							
Personnel	5,741,975	6,434,543	7,021,208	7,206,831	185,623	3%	71%
Maintenance & Operations	1,497,490	1,489,541	1,948,286	2,358,509	410,223	21%	23%
Miscellaneous	27,391	14,568	17,000	17,000	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	641,463	714,431	713,742	580,244	(133,498)	-19%	6%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	7,908,319	8,653,083	9,700,236	10,162,584	462,348	5%	100%
Fund Balance	446,737	735,329	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.



Fire

Dennis Doan
Chief



Fire
Administration

Fire
Operations

Fire
Prevention

Office of
Emergency
Preparedness

CORE SERVICES

- ALL HAZARD EMERGENCY RESPONSE
- FIRE MITIGATION / PREVENTION / INVESTIGATION
- PUBLIC ASSISTANCE & EDUCATION
- EMERGENCY PREPAREDNESS

DEPARTMENT DESCRIPTION

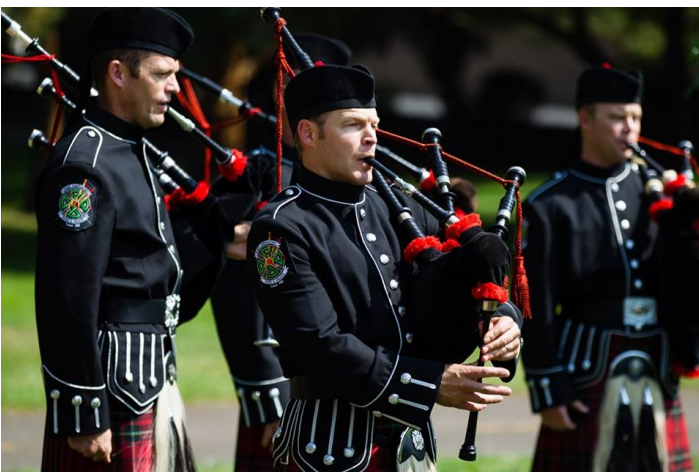
The Boise Fire Department (Fire) protects the lives and property of the community through a comprehensive fire and life-safety program. The Department serves approximately 250,000 residents in 129 square miles, including the City of Boise and

Garden City, the Boise Airport and three contracted service areas – the Whitney Fire District, the North Ada County Fire & Rescue District, and the Sunset Fire District. Fire is an all-hazards department that delivers emergency response services from seventeen fire stations strategically located throughout the community.

Firefighters respond to a variety of emergencies including structure fires, medical emergencies, wildland fires, motor vehicle accidents, swift water rescue, hazardous material incidents, technical rescues, and aircraft rescues. All firefighters are state-certified emergency medical technicians. The Department currently has eight engine companies capable of providing advanced life support (ALS) services. Fire is committed to collaborating with fire and emergency services agencies throughout Ada County to maximize the safety of residents and reduce property loss.

MISSION STATEMENT

Fire's mission is to empower its team members with a positive, engaging, and professionally challenging environment, and provide them with the standards, infrastructure, and training needed for superior service to the community.



In alignment with the mission, Fire's core values are:

Trust: Firm reliance on the integrity, ability, or character of another person.

Selfless Service: As stewards and public servants, firefighters will put the needs of others before themselves.

PAST ACCOMPLISHMENTS

- *Infrastructure & Training:* In 2014, Boise passed a Public Safety Bond to apply toward the upgrade and/or replacement of aging fire stations. The approved bond launched the development of Stations #4, #8, and #9, along with the Fire Training Center, in accordance with the minimum standards of the National Fire Protection Association (NFPA). These initiatives ensure firefighters have the proper tools in the proper locations to keep the city and its citizens safe.
- ◇ Given Boise's growth, some of the City's fire facilities are being modified to best protect the neighborhoods they serve. These upgrades will resolve current deficiencies by meeting current seismic and building codes as well as gender equity standards. The construction of Stations #4 and #8 was completed during the summer of 2017, and these stations are now open for service. Station #9 broke ground in October of 2018 and is proposed to open in the fall of 2019. Design for Station #5 is anticipated to follow in 2021.
- ◇ The Fire Training Center (FTC) opened June 2018. It is a state-of-the-art facility providing Fire with the ability to conduct comprehensive all-hazards training and NFPA 1403 Live Fire Training. In 2018 Fire conducted 99,365 hours of training and received a 100% ISO rating. The focus of training is to provide a safe and quality environment that educates, highlights, and matures the Department's skills in fire prevention and protection in accordance with national standards. New firefighters need to

acquire the necessary skills and veteran firefighters must continue to hone their skills to meet minimum requirements.

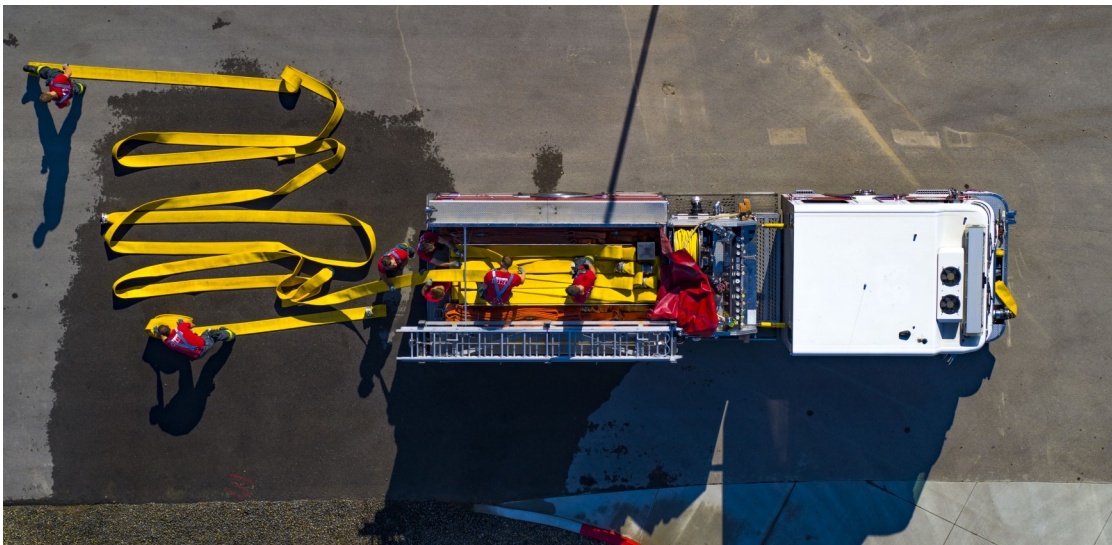
- *Environment & Training:* Within the first operating year of the FTC, significant advancements have occurred. With these advancements come a rise in the quality and quantity of programs, courses, standards, resource requirements, and collaborative efforts. In 2018, the FTC housed its first recruit academy, beginning a legacy of progression in knowledge for new recruits. The Department increased the level and variety of partnerships, including hosting the Twin Falls Fire Department for NFPA 1403 Live Fire Training. The FTC also provided Fire with the ability to hold simultaneous training, such as live vehicle burns, technical rescue, high-rise training, and hazardous materials training in control environments. The FTC continues to offer realistic opportunities for Boise's firefighters, surrounding partners, and the communities it serves.



- *Environment & Training:* Grant funding helps expand fire-adapted communities awareness and wildfire mitigation efforts in the City of Boise and Ada County. Boise Fire received several grant opportunities in 2018.
- ◇ Selected as a recipient of a subsequent \$10,000 award for the period of July 1, 2018 – June 30, 2019, a recipient for Fire Adapted Communities Network Grant; funding in the

amount of \$18,000 and selected as one of several recipients of the Idaho Firefighter License Plate Grant; funding in the amount of \$3,000 to provide wildfire mitigation education to fire personnel and the community. Funds are anticipated to be spent in early 2019.

- ◇ Awarded BLM Community Assistance grant to conduct fuel mitigation projects for wildfire. Fire is going into its third year of this five-year grant period. Most of the funding has been expended on hazardous vegetation removal, as well as annual slope mowing for fuel mitigation in Military Reserve, Hyatt Hidden Lakes Reserve, etc.
- ◇ Hired a temporary, full-time Wildfire Mitigation Assistant to assist with City of Boise Wildfire Mitigation Team projects during the peak of wildfire season.
- *Environment & Training:* Continue with a multi-year grant to implement a home wildfire safety evaluation tool and platform for situational awareness during emergency incidents. The platform is based on the Intterra Situational Awareness software and is continuously being refined and expanded. The grant period for this ends November 30, 2019.
- *Information Technology:* Fire implemented Accela as its new fire inspection and operational permitting software in June of 2018. This system provides technology enhancements needed to expand the fire operational permitting program. Since implementation, customers are now able to apply for and pay their operational permits online. Gaining efficiencies in scheduling reoccurring occupancy inspections is another significant benefit.
- *Community:* In 2018, Fire raised over \$191,000 for local and national charities. Fire and Local #149 proudly supported charities such as the Leukemia and Lymphoma Society, the Muscular Dystrophy Association, Toys for Tots, and the Idaho Food Bank. Additionally, Local 149 participated in Operation Warm by buying American-made coats and distributing them to elementary-aged children.
- *Community Partnerships:* Worked with Ada County Paramedics and all Ada County City Emergency Services System (ACCESS) agencies to determine where they could continue to partner to create efficiencies.
- ◇ Continued co-funding 2 positions: A Quality Assurance (QA) Officer and an EMS Training Officer, resulting in savings for all agencies within the ACCESS system. The QA position provides quality assurance for all EMS calls to ensure proper care and treatment were provided to patients. The EMS Training Officer continued to assist in the development and delivery of EMS-related training that all responders in the system receive.



- ◇ A two year EMS training calendar (2019-2020) was developed and finalized for all EMS responders in ACCESS.
- ◇ Developed a response plan and awarded an equipment grant for Active Shooter/Hostile Event Response (ASHER). Equipment will be received in 2019.
- ◇ PulsePoint, a mobile application launched in April 2017, assists in improving cardiac arrest victims' chances of surviving life-threatening events by empowering CPR-trained citizens to provide life-saving CPR assistance during a cardiac event. The number of citizens that have downloaded the application increases on a monthly basis, with 9,176 as of January 31, 2019.
- *National Partnerships:* Fire continues to participate in the FirstNet (Public Safety broadband network) project thru the National Institute of Standards and Technology (NIST) in Boulder, Colorado. The Department has been active with NIST for over a decade on various fire projects at a national level. Fire has numerous individuals that can and were selected to participate on a National Type 1 Incident Management Team (IMT) at various levels. A Type 1 IMT is on rotation year-round and responds to the largest incidents and disasters (hurricanes, tornados, floods, wildfire) in the United States.
- its members to help fight the growing threat of wildfires on a national level. This experience will help grow firefighters' knowledge and skills and will be brought back to better protect the citizens of Boise.
- Continue to work collaboratively with Public Works on the design of Station #5 and the development of a comprehensive remodel plan for all remaining fire stations, ensuring that the projects are lasting, innovative and sustainable.
- Work collaboratively with North Ada County Fire & Rescue and Whitney Fire Districts to develop long-term comprehensive strategic plans for fire and medical services in those areas.
- Define the next stages of development for Fire Training Center, including but not limited to: phase 2 infrastructure planning, public and private partnerships, community engagement, strategic diversity recruitment, and apprenticeships. Each initiative is aimed at evolving the FTC into a State Fire Academy.
- Stand up the City of Boise's Office of Emergency Preparedness. The Office seeks to ensure the safety and long-term quality of life in Boise and Southwest Idaho by creating and maintaining a strong emergency management and hometown security program to prepare for threats and hazards identified through regional community planning.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

- The Wildfire Division was created in June of 2018 and was tasked to further develop the ability of the Department to respond to and manage large scale wildfires in accordance with national standards. Within the first year, Fire is looking to qualify over 170 members. This accomplishment recognizes the Fire Department as the largest cooperating agency in the State of Idaho. Fire will expand the wildfire program in the summer of 2019 through the deployment of



- Define and begin the implementation of Community Risk Reduction (CRR). CRR is a process to identify and prioritize local risks (fire and medical), followed by the integrated and strategic investment of resources (emergency response and prevention) to reduce their occurrence and impact.
- Continue to optimize administrative support systems by working collaboratively with subject matter experts to identify areas of improvement with the specific focus of updating outdated documents, vetting processes for relevancy, and creating best practices.
- Update the Standard of Cover and Master Siting Plan to ensure that Fire is proactively prepared to provide the highest levels of service to a growing population.

The Department's strategic goals over a three-year period are:

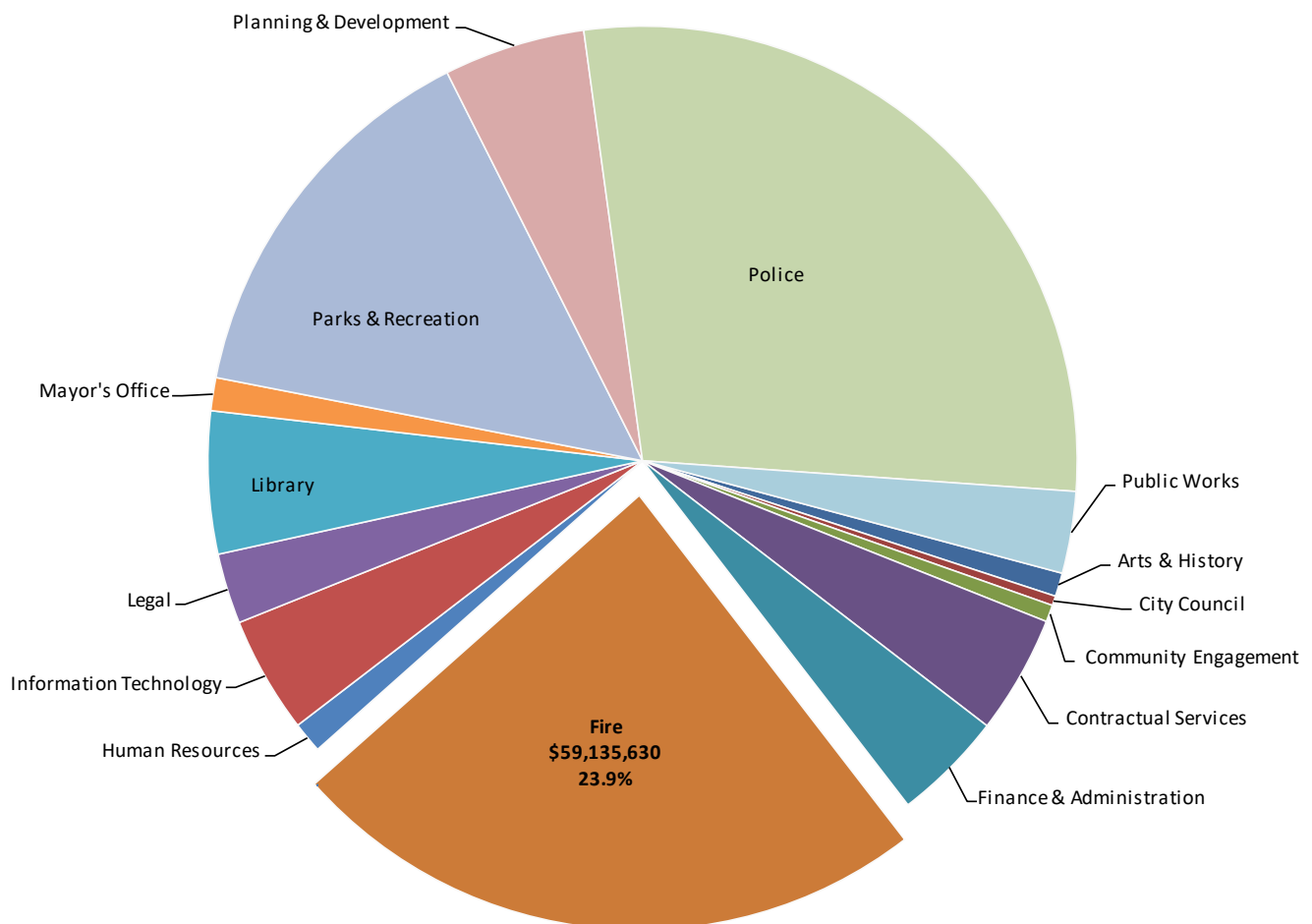
- Meet the service needs of the community by prioritizing training and most effectively deploying resources.
- Provide quality, sustainable, and cost-efficient infrastructure for the dynamic needs of the community and department.



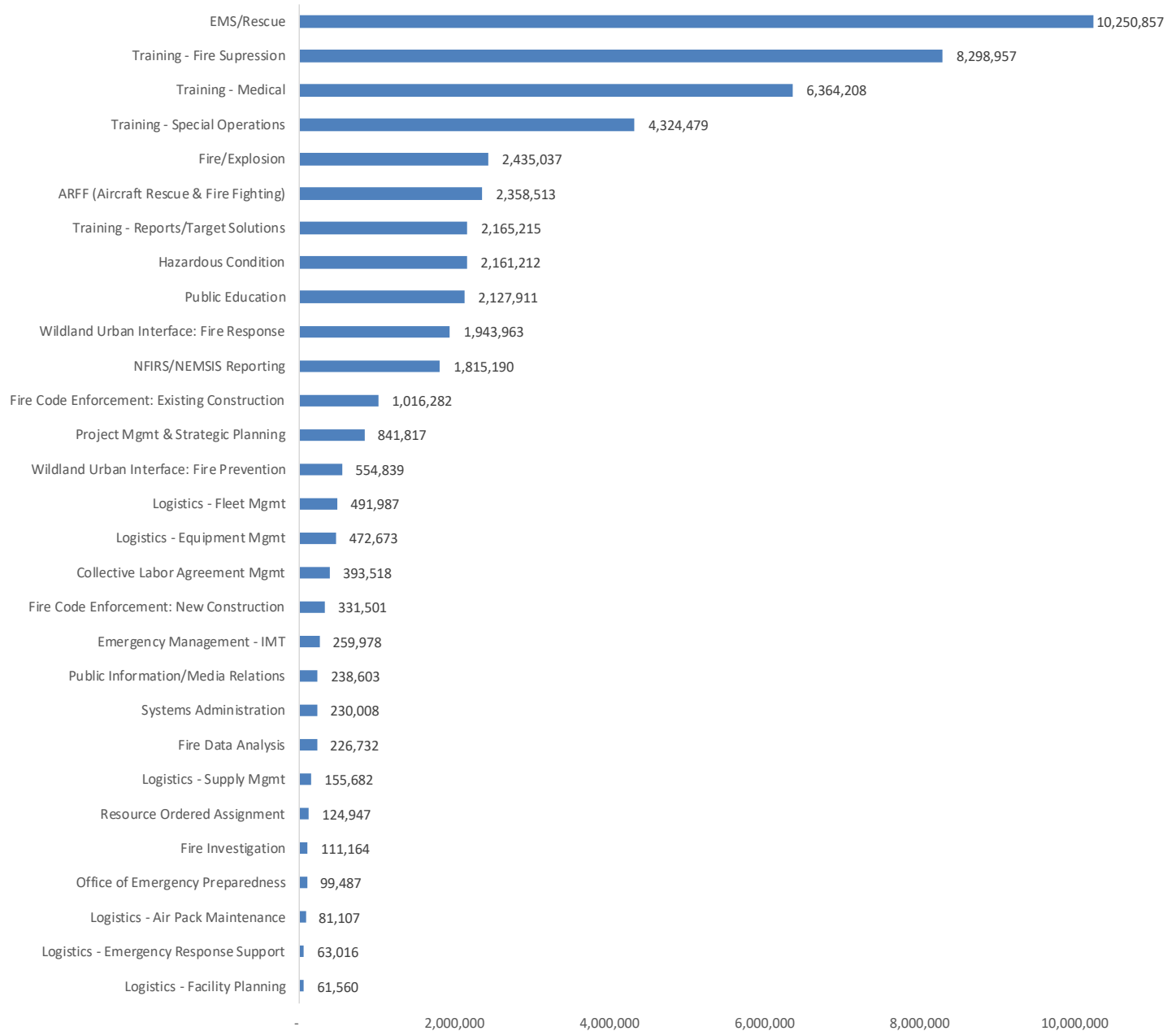
- Recruit, develop, and retain the highest quality team members to achieve standards of excellence by creating an environment that fosters growth and development and aligns with departmental values.
- Work with internal and external partners, provide the technological infrastructure to enhance the Department's ability to efficiently collect data, effectively deliver training, and support the Department's mission.
- Develop, refine, and optimize the financial and administrative support systems and practices to provide maximum effectiveness and efficiency for Fire.
- Develop, refine, and optimize internal and external communications to ensure that all pertinent information is communicated in an accurate, relevant, and timely manner.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	262,469	269,925	0	0	0	0%	0%
General Fund Contribution	42,949,637	44,772,177	47,093,365	48,758,923	1,665,558	4%	82%
Departmental	8,794,711	9,215,851	9,493,788	9,778,601	284,813	3%	17%
Fines & Forfeitures	16,750	13,925	19,000	17,100	(1,900)	-10%	0%
Development Fees	408,183	526,810	416,108	487,716	71,608	17%	1%
Internal Charges	0	0	0	0	0	0%	0%
Other	317,011	563,495	90,384	93,290	2,906	3%	0%
Total Revenue	52,748,760	55,362,183	57,112,645	59,135,630	2,022,985	4%	100%
Expenditures by Category							
Personnel	41,807,435	42,770,433	45,310,009	46,715,969	1,405,960	3%	79%
Maintenance & Operations	4,490,099	4,640,396	4,748,199	5,417,219	669,020	14%	9%
Miscellaneous	0	15,600	0	0	0	0%	0%
Major Equipment	119,455	24,486	0	0	0	0%	0%
Cost Allocation Plan	6,249,309	6,399,871	7,054,437	7,002,442	(51,995)	-1%	12%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	52,666,298	53,850,786	57,112,645	59,135,630	2,022,985	4%	100%
Fund Balance	82,462	1,511,397	0	0	0	0%	



Programs & Costs

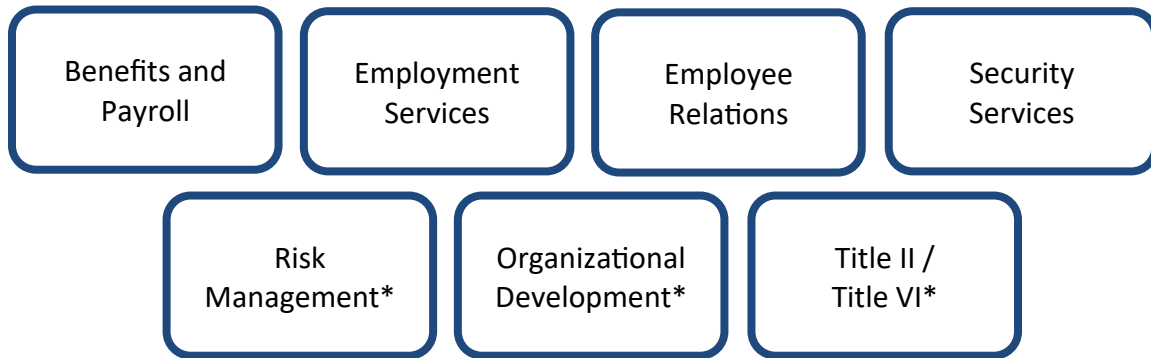


This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.



Human Resources

Kelcey Stewart
Director



* See Risk Management Funds for more information

CORE SERVICES

- PEOPLE MANAGEMENT - EMPLOYEE RECOGNITION, COMPLIANCE AND EMPLOYEE SUPPORT
- EMPLOYMENT SERVICES - RECRUITING, EMPLOYEE COMPENSATION, AND WORKFORCE PLANNING
- BENEFITS AND PAYROLL - COMPENSATION ADMINISTRATION, BENEFITS AND PAYROLL MANAGEMENT
- SECURITY SERVICES
- RISK MANAGEMENT - RISK, SAFETY, WORKERS COMPENSATION, TITLE II/TITLE VI
- ORGANIZATIONAL TRAINING/DEVELOPMENT

DEPARTMENT DESCRIPTION

Human Resources (HR) focuses on increasing employee engagement to ensure its mission statement is met. To do this, nine specific strategies are employed. These focus on: pay/benefits, development, recognition, participation, place,

communication, accountability, health/safety and run the business.

MISSION STATEMENT

Ensuring the best employees work for the best employer to make Boise the most livable city in the country.



PAST ACCOMPLISHMENTS

Human Resources is very grateful to City employees for their dedication to the organization and its vision, and for their embracing and building of the City's organizational culture. There is always room for growth, but here are a few things HR is especially proud of:

- **Employee Feedback** – In a 2018 survey conducted by Goodwell, the City received an employee net promotor score of 40, which is in the “good” range.
 - ◊ 89% of Self-Pulse respondents feel they have grown personally and/or professionally in the past quarter.
 - ◊ 82% of Self-Pulse respondents feel they are solid or thriving well.
- **Performance Management** – Over the past year, HR facilitated the development and implementation of a comprehensive new approach to performance management. *ConnectBoise* is a holistic effort to **engage, grow, and recognize** our people. The ultimate goal is to create a culture where all of our people can thrive and find meaning at work. The concept for *ConnectBoise* was designed by our own employees. Employee feedback will continue to inform the path forward.
- **Run the Business** – One of HR's core functions is ensuring that the department is run smoothly for both external and internal customers. HR monitors several different functions provided to City customers. One of the most important is recruiting. This past year HR opened 225 job postings, reviewed 10,174 applications, and hired and/or rehired 800 employees. There were 375 police officer applicants and 14 were hired. There were 711 firefighter applications and 10 were hired. Also, 371 job descriptions were updated last year. Job descriptions are generally reviewed and updated every three years.
- The wellbeing program was enhanced with the introduction of a new partner, Virgin Pulse.
- The security function was shifted to HR from Public Works at the end of FY 2018. A new security manager was hired to fill the City's need for increased security services.
- **Organizational Development** – Organizational development is one of HR's fastest-growing services. Because that function falls under the Risk/Safety budget, a detailed review of last year's activities can be found in the Risk Management section of this document.



BUDGET HIGHLIGHTS/BUDGET OUTLOOK

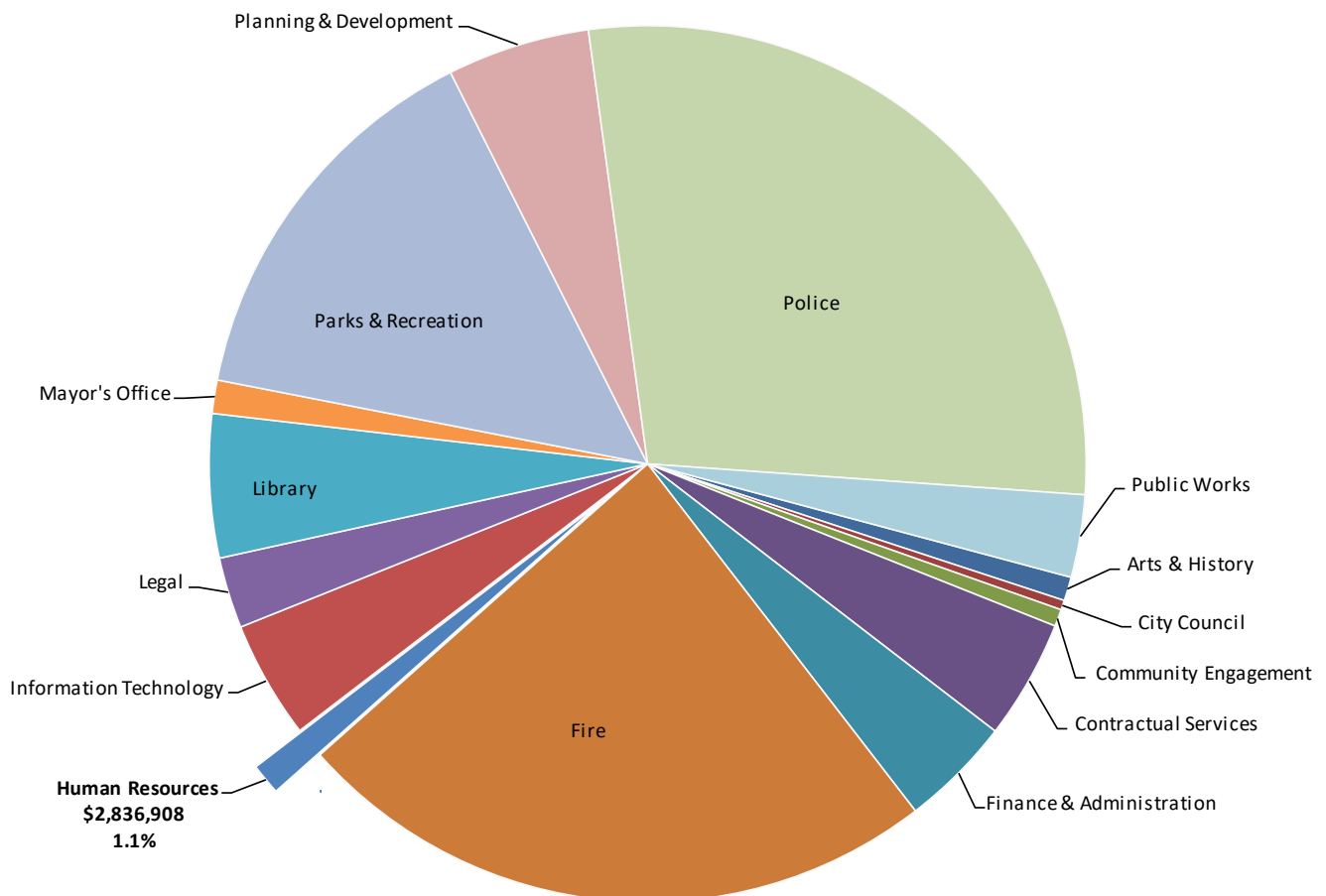
FY 2019 is proving to be an extremely rewarding one as HR tackles large projects that will increase employee engagement. Here are a few of those projects:

- **Total Rewards Project** – HR continues to develop Total Rewards, a principle-based, balanced approach to pay, recognition, and benefits, to be communicated, leveraged, and offered in a meaningful way for City employees. The program is designed to attract and retain people who are motivated by the opportunity to serve a purpose in support of citizens.

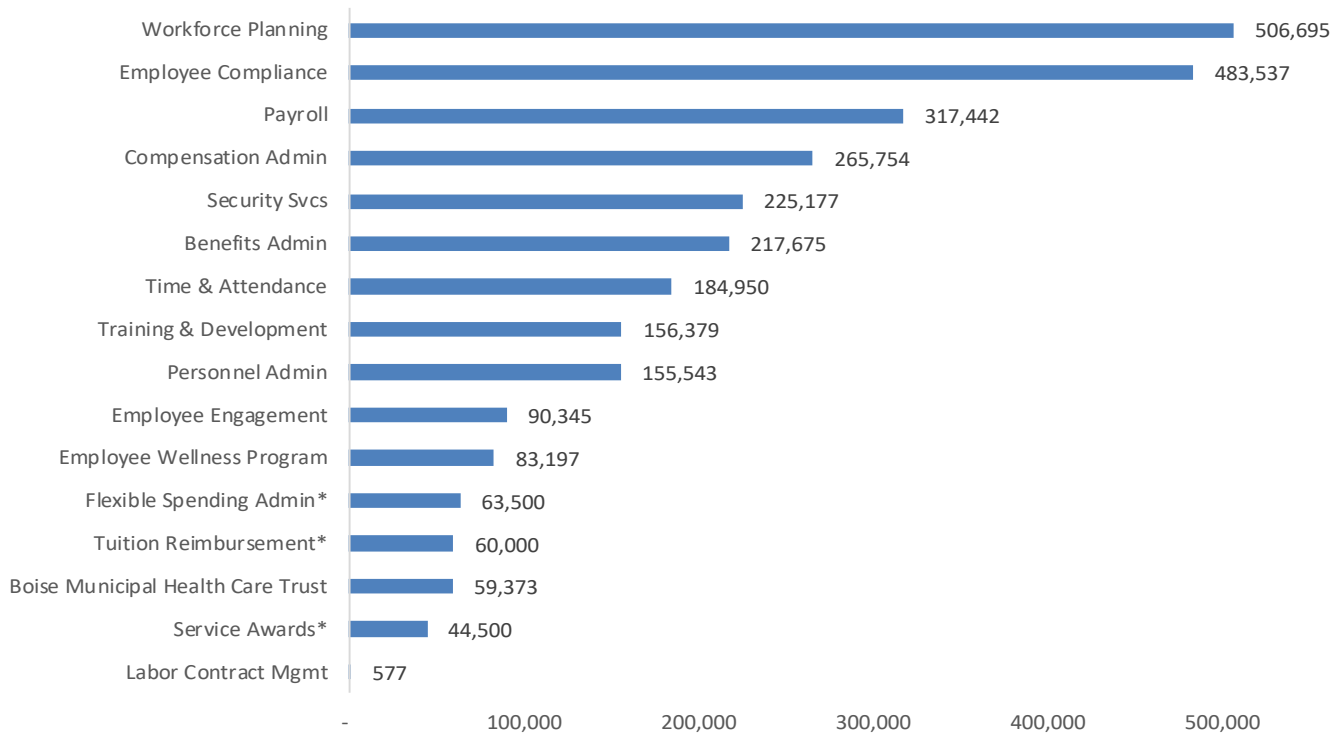
- **Recruitment** — The City is always seeking talented employees who want to join its mission, share its vision, and believe in its values. HR is focused on creating recruitment, selection, and onboarding experiences that are a direct reflection of the City's culture of engagement.
- **Employee Recognition** — A menu of employee events are scheduled, including the High 5 dinner, Mayor's Movers, Leadership Summits, and the Zoo Picnic to show appreciation for City employees. Flexible rewards were implemented as a way to empower leaders to recognize and reward high performance in more timely and meaningful ways.
- **Security Services** — Implementation of the City security plan, which includes updating security technology, implementing new employee communication systems, and providing employee training to increase employee safety.
- **Data** — A new Talent Insight Analyst was hired in FY 2019 to provide the City with detailed workforce analytics to support data-driven decisions across all departments.
- **Employee Feedback** — The listening tour occurs every two years. The most recent tour began in June 2019.
- **Benefits and Payroll** — 1.0 FTE was converted from a two-year limited duration position to an ongoing position in order to support payroll and timekeeping activities.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	37,020	7,050	0	0	0	0%	0%
General Fund Contribution	1,587,530	2,176,506	2,074,219	2,179,754	105,535	5%	77%
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	418,534	436,911	457,382	546,654	89,272	20%	19%
Other	109,590	111,538	106,641	110,500	3,859	4%	4%
Total Revenue	2,152,674	2,732,004	2,638,242	2,836,908	198,666	8%	100%
Expenditures by Category							
Personnel	1,730,900	1,793,815	1,952,576	2,136,422	183,846	9%	75%
Maintenance & Operations	445,271	461,542	685,666	700,486	14,820	2%	25%
Miscellaneous	545	0	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	2,176,716	2,255,356	2,638,242	2,836,908	198,666	8%	100%
Fund Balance	(24,042)	476,648	0	0	0	0%	



Programs & Costs



*Shown within HR due to operational alignment; however, these programs are budgeted within an Intergovernmental account in the general ledger.

This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.



Information Technology

Erika Cobb
CIO, Director



IT
Administration
Services

Customer
Service
Center

Department
Technology
Services

Enterprise
Application
Services

Software
Development
Services

Data
Services

GIS
Services

Infrastructure
Services

CORE SERVICES

- HELP DESK & FIELD TECHNICAL SUPPORT
- APPLICATION MANAGEMENT & MAINTENANCE
- CUSTOM APPLICATION/WEB DEVELOPMENT
- PROJECT & PORTFOLIO MANAGEMENT
- BUSINESS PROCESS & TECHNOLOGY ANALYSIS
- DATABASE ADMINISTRATION
- DATA WAREHOUSE & ANALYTICS TOOLS
- GIS DEVELOPMENT & MANAGEMENT
- DATACENTER & NETWORK MANAGEMENT
- CYBER SECURITY MANAGEMENT
- RADIO COMMUNICATIONS SERVICES

DEPARTMENT DESCRIPTION

The Information Technology Department (IT) collaborates with every department to implement new technology services, and provide supporting data and information while maintaining the City's existing information technology landscape. Services provided cover a wide variety of systems, infrastructure, and equipment including:

department and enterprise software systems, geographic information systems (GIS), data services, websites, radio and communications services, desktop hardware, and computer networks used by City departments to serve constituents.

MISSION STATEMENT

"We are your innovative partner in delivering WOW! solutions and services to make Boise Best!"

WOW!, n. and interjection

Pronunciation: \waú\

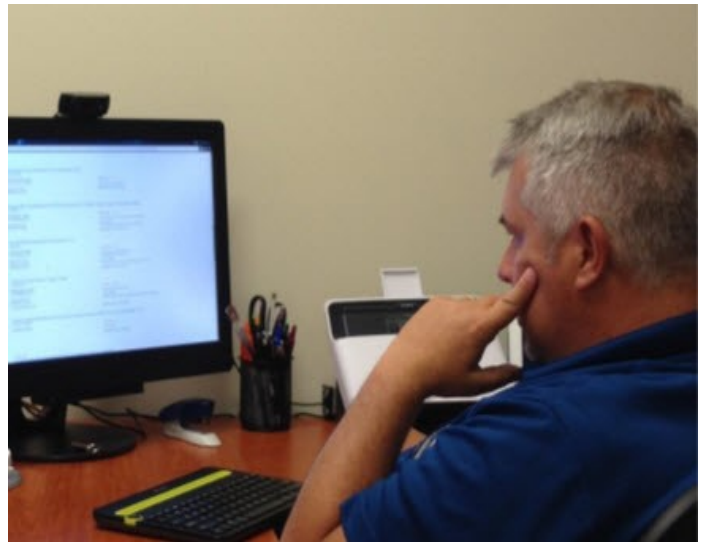
A. Right, Reliable, Resourceful and Responsible

PAST ACCOMPLISHMENTS

In FY 2018, IT completed 115 new technology initiatives. The primary focus was on customer-centric services available to City of Boise constituents: improved services, websites, a new constituent interaction management system, and for the second year in a row Boise was selected for ESPN's X Games Qualifier event, which requires a great deal of technology to be successful. Internally,

the focus was on optimizing the technology for facilities and field-based personnel, the capstone project of a major remodel of two data centers, and the move and retirement of a third data center. Other major projects completed include:

- New permitting & licensing system for the City Clerk and Fire Department
- A comprehensive cybersecurity gap analysis and vulnerability assessment was completed
- Technology for the Fire Department's new training facility
- Redesign of the Ridge to Rivers, Partners for Clean Air, and Boise Environmental Education websites
- The GIS team completed an extensive data audit, updated documentation, and enhanced GIS web presence, positioning the system to better serve the increasing GIS demand by departments and constituents
- New James Castle House point of sale system, connectivity, and security system
- New parking system for the Boise Airport
- Laser cutters for use by library patrons



An additional 20 large projects began in FY 2018 and are expected to be complete in FY 2019 or early FY 2020. Some of those projects are:

- New permitting & licensing system for Planning & Development Services and Public Works
- New cityofboise.org website
- Technology for the new Whitewater Park
- Infrastructure upgrades to desktop and server operating systems and databases
- Data center resiliency and disaster recovery

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

IT continues to manage and implement citywide technology initiatives. The Department's efforts are focused on increasing collaboration among City departments and other agencies to streamline overall software footprint, leverage volume discounts and economies of scale to reduce overall costs; and evaluate modern technologies to enable new and efficient capabilities to maintain a sustainable, business-focused organization. In addition, the Department will focus on implementing IT Governance and a process to better manage IT procurement to ensure resources continue to be used wisely.

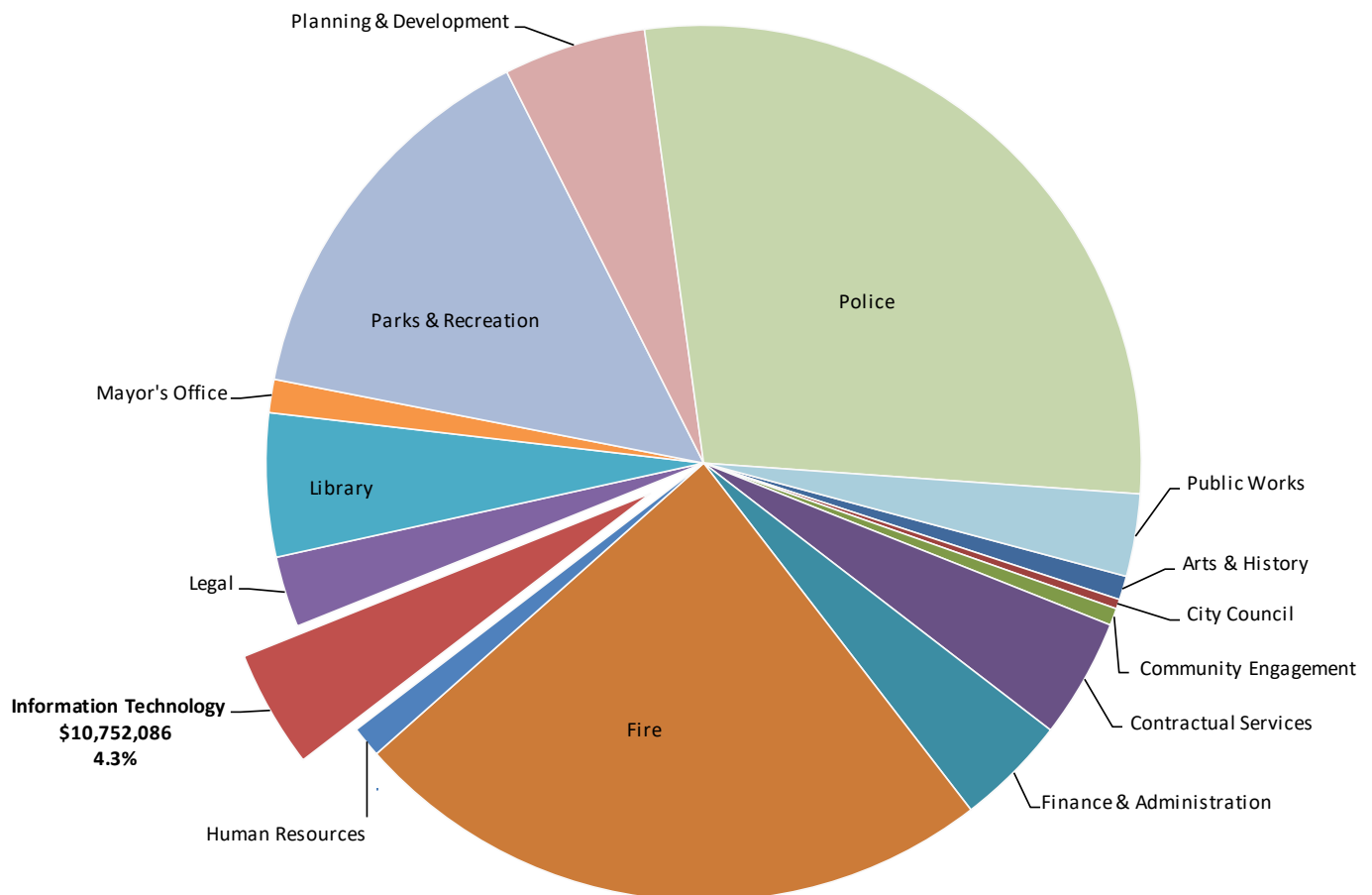


The IT priorities for the upcoming fiscal years are as follows:

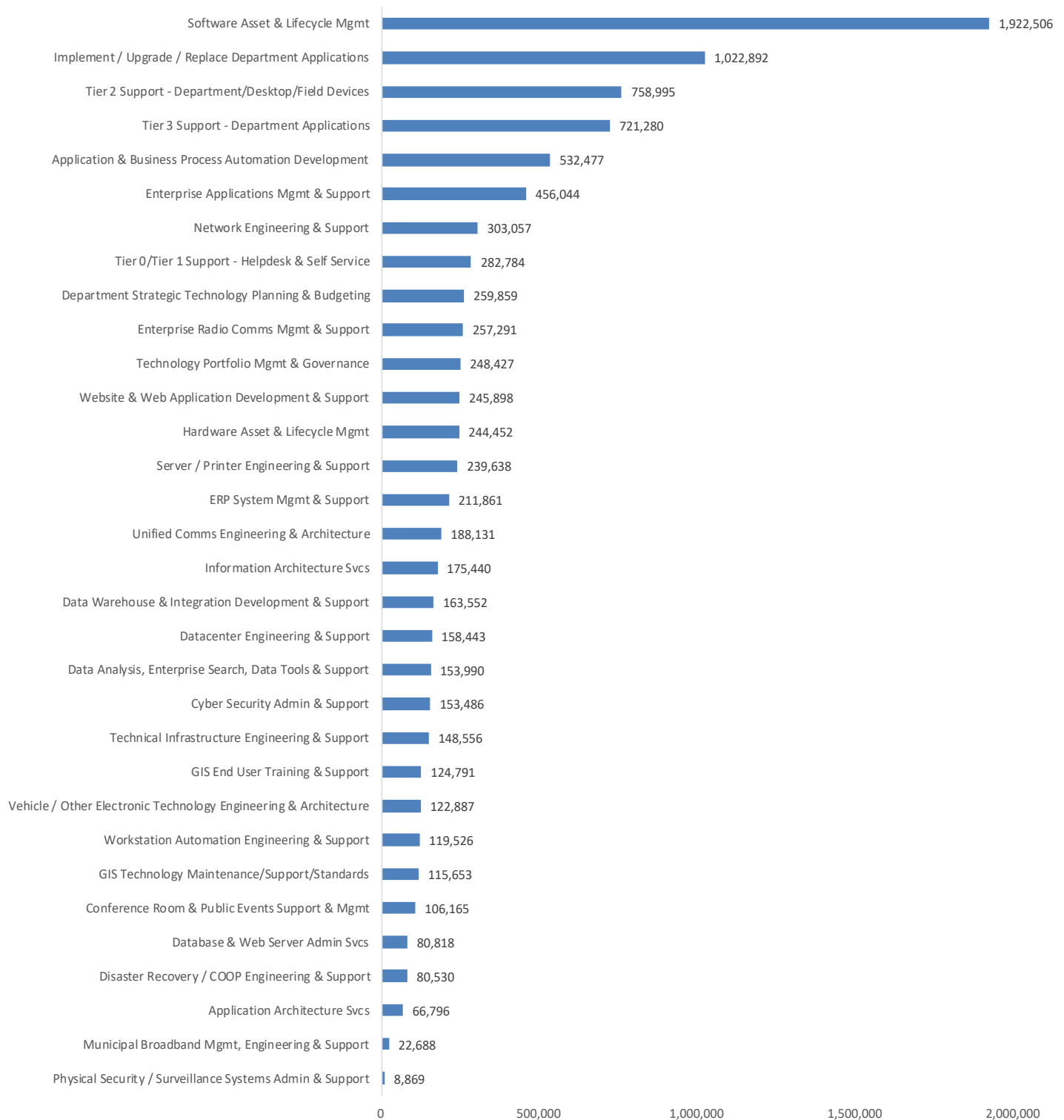
- **Citizen Experience Program** — Support and help lead both the high-touch and high-tech projects within this program, such as Permitting & Licensing and implementing a new Recreational Management Software.
- **Modernize and Streamline Technology** — Continue updating key technology systems to reflect efficient work processes and streamline overall software footprint.
- **Data Analytics Capabilities** — continue building and improving a rich data ecosystem aligned with the City's data-informed decision-making strategies.
- **Cyber Security** — Continue to map technology and policy gaps, analyze current vulnerabilities, and recommend courses of action to ensure the safety of our data.
- **Disaster Recovery** — Ensure the City's ability to continue operations in the event of a major system or data center outage through the use of replication technologies and system design enhancements.
- **"Business of IT"** — Improve change management practices, create comprehensive lifecycle management processes and tools for both hardware and software assets, and develop architecture planning, IT governance, and management practices.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	14,781	279,742	0	0	0	0%	0%
General Fund Contribution	7,006,127	7,452,973	8,006,405	7,937,751	(68,654)	-1%	74%
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	1,380,368	1,526,835	1,702,005	2,814,311	1,112,306	65%	26%
Other	0	0	24	24	0	0%	0%
Total Revenue	8,401,276	9,259,550	9,708,434	10,752,086	1,043,652	11%	100%
Expenditures by Category							
Personnel	5,893,358	6,349,638	6,667,360	7,251,647	584,287	9%	67%
Maintenance & Operations	2,309,530	2,615,607	3,041,074	3,500,439	459,365	15%	33%
Miscellaneous	0	0	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	8,202,888	8,965,245	9,708,434	10,752,086	1,043,652	11%	100%
Fund Balance	198,388	294,305	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.



Legal

Jayme
Sullivan
City Attorney



Municipal
Division

Criminal
Division

CORE SERVICES

- CRIMINAL PROSECUTION
- MUNICIPAL LEGAL SERVICES

DEPARTMENT DESCRIPTION

The Office of the City Attorney (Legal) is a full-service public law office. The Municipal Division provides legal advice, representation, and legal services to all City departments, divisions, and related municipal clients. The Criminal Division provides misdemeanor and infraction prosecution services for the City of Boise and the cities of Meridian, Eagle, and Garden City.

MISSION STATEMENT

The mission of the Legal Department is to provide legal services to the City of Boise so that it can govern lawfully with the highest level of integrity and effectively serve the community. The Department's purpose is to empower, guide, and protect the City of Boise. The Department's vision is to provide the highest standard of legal services to the City of Boise, while operating with responsibility, ethics, and fairness in order to best serve the City and its citizens.

PAST ACCOMPLISHMENTS

In FY 2018, Legal accomplished the following:

- Tried 46 jury trials
- Appeared at 28,534 court hearings
- Created legal trainings for the Police and Fire departments
- Facilitated establishment of the East Main Street Historic District, as well as the Shoreline and Gateway East Urban Renewal Districts
- Helped expand Boise's extensive trail system
- Recodified Boise City Code into a more accessible format

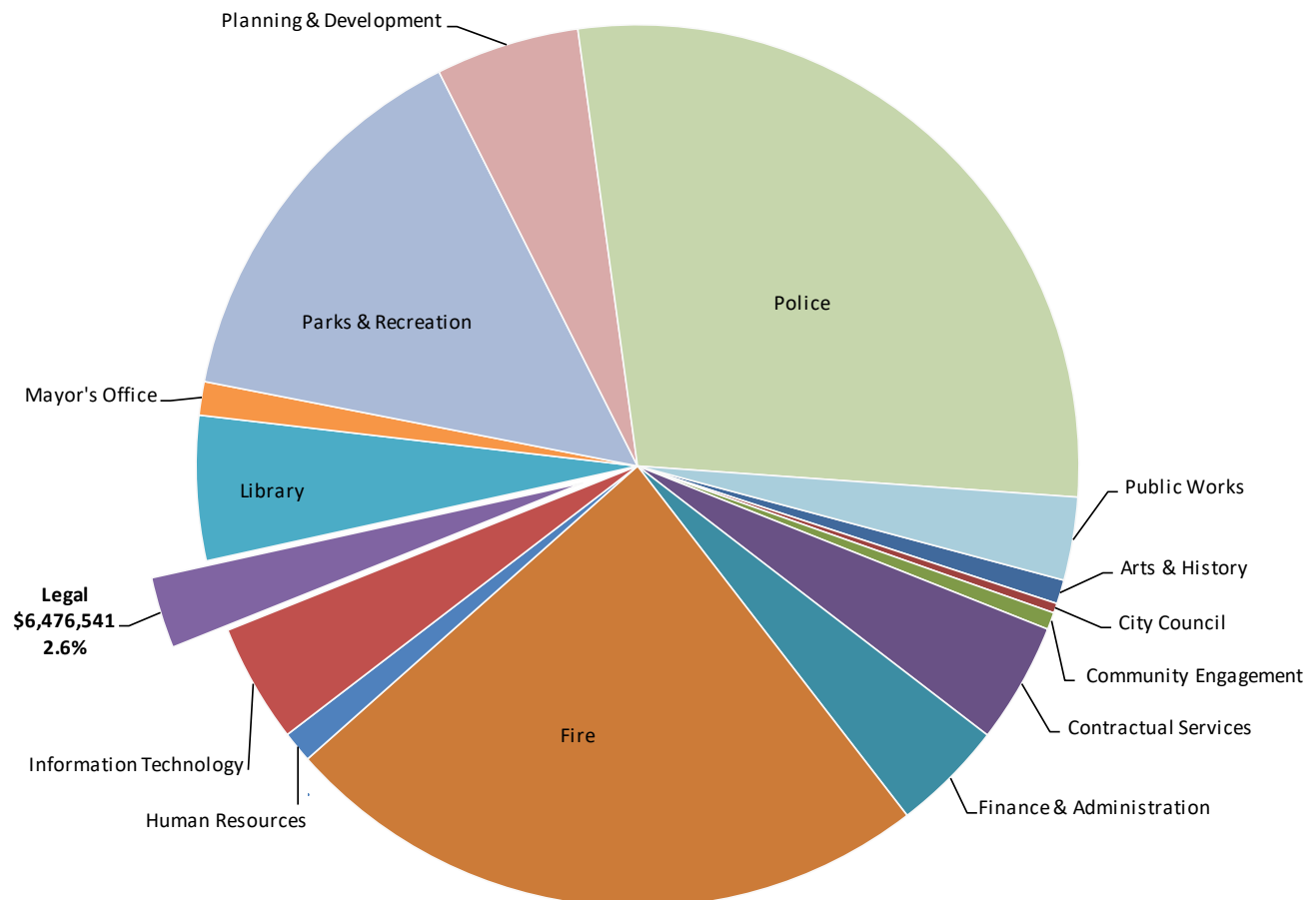


BUDGET HIGHLIGHTS/BUDGET OUTLOOK

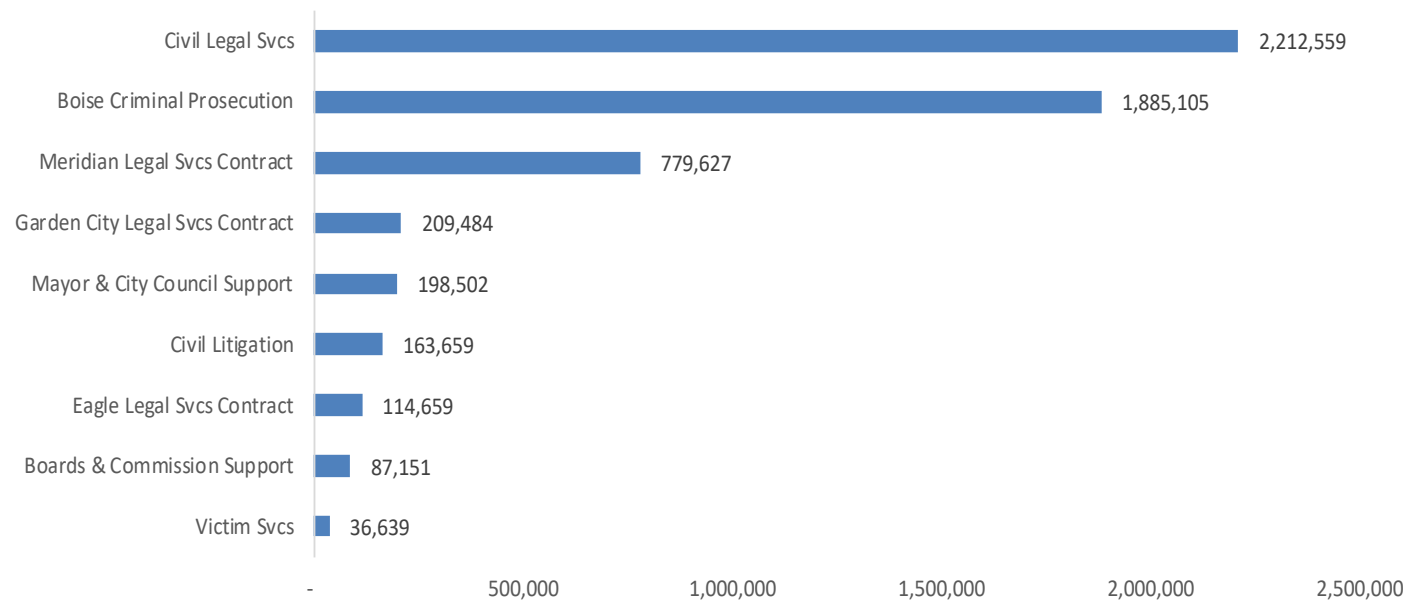
- For FY 2020, another prosecutor position is recommended to address the demand created by an increase in Magistrate Judge dockets at the Ada County Courthouse.
- The Legal Department has been working with the Department of Finance & Administration to ensure proper cost recovery for prosecution service contracts.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	154,000	205,457	0	0	0	0%	0%
General Fund Contribution	4,567,443	4,837,994	5,176,491	5,288,063	111,572	2%	82%
Departmental	540,554	566,633	550,236	714,664	164,428	30%	11%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	690,376	545,412	624,094	473,814	(150,280)	-24%	7%
Other	3,577	0	0	0	0	0%	0%
Total Revenue	5,955,950	6,155,496	6,350,821	6,476,541	125,720	2%	100%
Expenditures by Category							
Personnel	5,010,977	5,186,587	5,354,972	5,650,569	295,597	6%	87%
Maintenance & Operations	323,023	330,509	396,661	403,976	7,315	2%	6%
Miscellaneous	332	181,000	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	402,413	456,110	599,188	421,996	(177,192)	-30%	7%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	5,736,745	6,154,207	6,350,821	6,476,541	125,720	2%	100%
Fund Balance	219,205	1,289	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table form the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Library

Kevin Booe
Director



Administration

Library
Outreach

Main Library
Services

Neighborhood
Library Services

Acquisitions &
Collections

CORE SERVICES

- PROVIDE RELEVANT AND DYNAMIC INFORMATION MATERIALS AND SERVICES
- ESTABLISH EDUCATIONAL, CREATIVE, AND DISCOVERY PROGRAMMING THAT INSPIRES AND INFORMS THE PUBLIC
- IMPROVE AND ENHANCE THE LIBRARY CUSTOMER EXPERIENCE AND FACILITIES



DEPARTMENT DESCRIPTION

The Boise Public Library (Library) includes five facilities: a downtown main library and four neighborhood branch libraries. Library also provides reference, database, and digital material services via an extensive library website. Services available to citizens include traditional book loans, periodicals,

robots, DVD and Blu-ray loans, makers' and DIY programs, public internet access, 3D printing, laser cutters, educational programs for all ages, and one-on-one computer instruction for everyone.

MISSION STATEMENT

Library improves community members' quality of life by supporting their efforts to enhance knowledge, realize creative potential, and share ideas and stories.

PAST ACCOMPLISHMENTS

- During FY 2018, Library circulated 2,684,531 items to the public, generated 1,492,224 customer visits, and answered over 208,000 reference questions. In FY 2018 the library system experienced growth in library programming and reported its highest program attendance in Boise Public Library history with over 139,000 Boiseans attending a library or community program. Library also had over 119,000 registered borrowers.
- Library continued to increase funding levels for library materials, designating 10% of its existing operating budget for materials. Library continues to provide excellent customer service, as evidenced by feedback received through its

semi-annual satisfaction surveys.

- In FY 2019 Library completed an expansion of space at the Library! at Hillcrest, which began in FY 2018. Part of that space will be used in partnership with Step Ahead Idaho, a local non-profit company that provides college preparatory services to local high school students. The expanded space for Library provides more opportunities for library customers using meeting rooms, virtual reality, and other library services.

that meet the needs of a growing population. With expanded space, it is also anticipated that the materials collection can be substantially expanded.

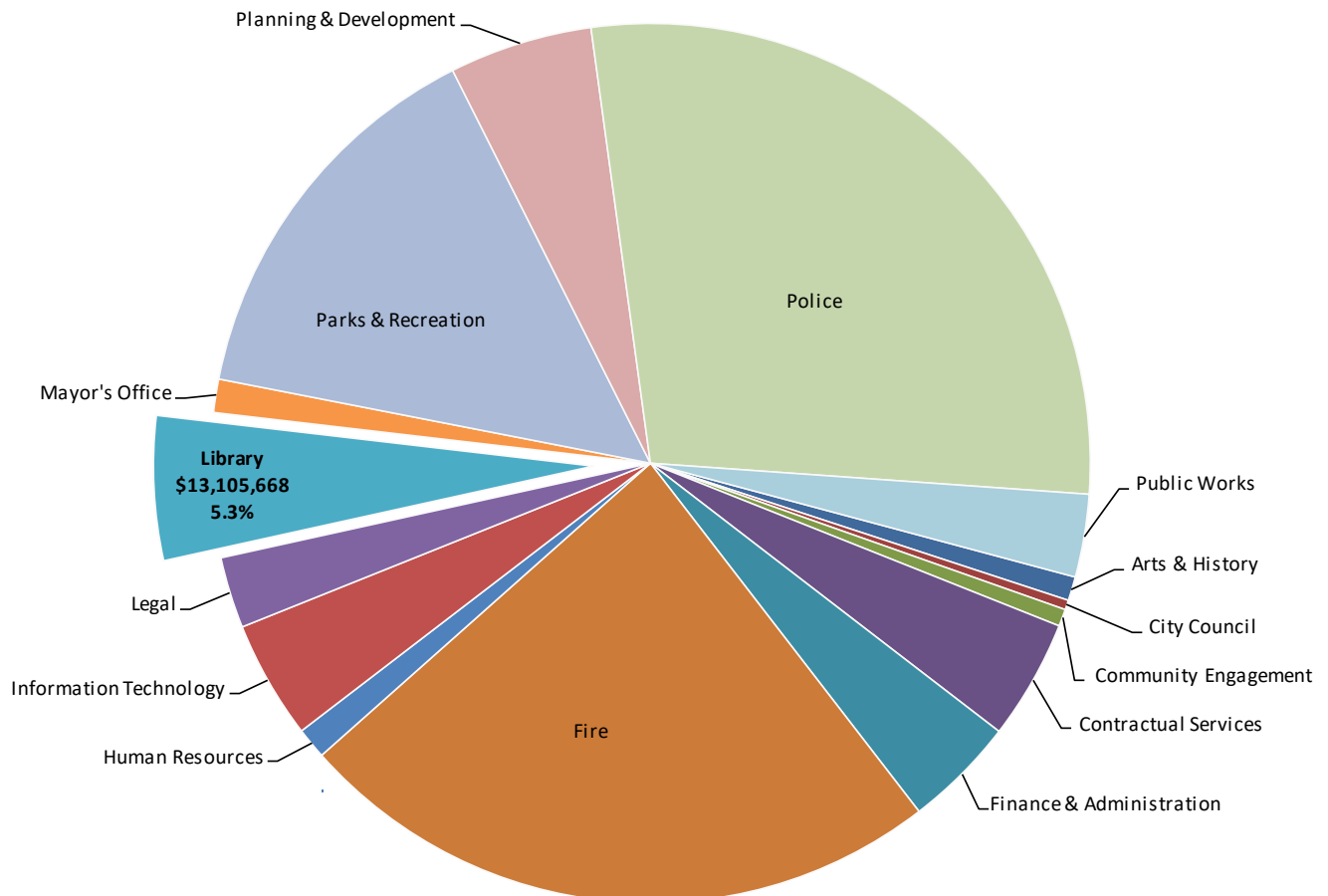
- In FY 2020, Library will continue to improve services through auto renewal of materials, renewing items up to five times, unless the item is on hold for another customer.
- Library will implement a trial period for new books which includes piloting a browsing collection model and extending new book loan periods to four weeks.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

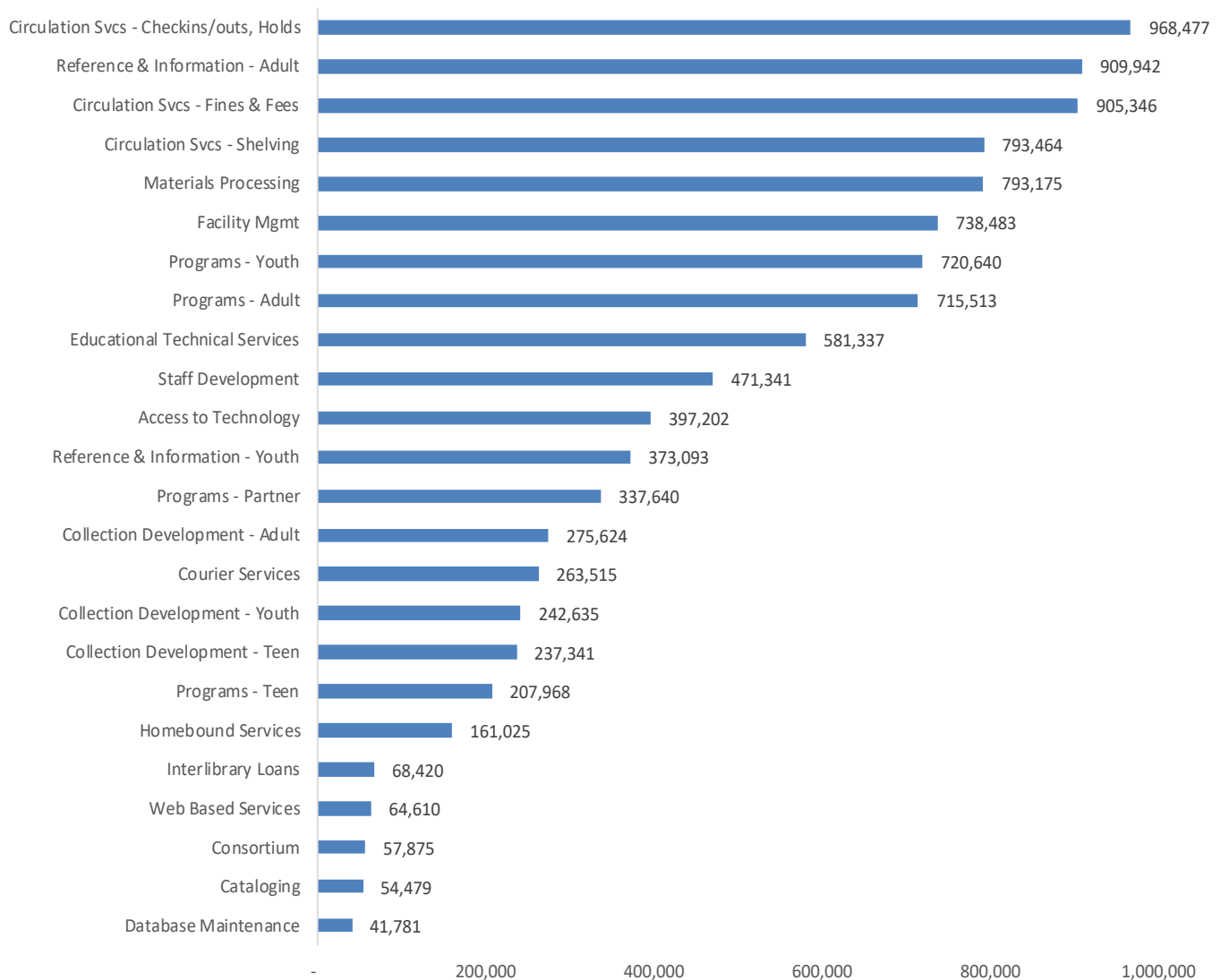
- In FY 2020, Library will continue focusing on six key areas; 1) delighting readers and sharing stories, 2) engaging learners and enhancing knowledge, 3) inspiring innovators and fostering creativity, 4) building community, 5) increasing access, operational excellence, and fiscal sustainability, and 6) training staff to provide a world-class library experience.
- Library will continue to focus on creating facilities that provide flexibility, reading spaces, program spaces, community spaces, and work on options for replacement of the Main Library.
- Originally designed as a warehouse, the current Main Library does not have sufficient space to offer contemporary programming and services
- Library will continue to focus on diversity in materials selection by maintaining a dynamic print collection, enhancing the e-book collection, and cultivating the digital music collection. Library operations will continue to keep pace with customer needs, educational and media trends and technology. These elements are an integral part of Library realizing its strategic initiatives. Programming will continue to be a major priority, with new programs offered to the multi-cultural community.
- In FY 2020, Library will eliminate all fines for overdue materials. This is in keeping with a nationwide trend to increase access to library services.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	202,007	186,877	0	0	0	0%	0%
General Fund Contribution	11,046,566	11,289,223	12,354,211	12,670,680	316,469	3%	97%
Departmental	260,569	285,836	323,014	323,157	143	0%	2%
Fines & Forfeitures	141,834	142,515	124,139	0	(124,139)	-100%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	34,795	34,764	44,540	44,540	0	0%	0%
Other	187,660	238,584	104,873	67,291	(37,582)	-36%	1%
Total Revenue	11,873,430	12,177,798	12,950,777	13,105,668	154,891	1%	100%
Expenditures by Category							
Personnel	5,688,246	6,048,894	6,444,782	6,453,743	8,961	0%	49%
Maintenance & Operations	2,467,369	2,963,610	2,796,707	3,189,100	392,393	14%	24%
Miscellaneous	9,934	10,892	50,000	0	(50,000)	-100%	0%
Major Equipment	1,160,085	1,008,759	1,177,103	898,897	(278,206)	-24%	7%
Cost Allocation Plan	1,393,453	1,540,798	2,482,185	2,563,928	81,743	3%	20%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	10,719,088	11,572,953	12,950,777	13,105,668	154,891	1%	100%
Fund Balance	1,154,343	604,845	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Office of the Mayor

Dave Bieter
Mayor



Executive
Office

Economic
Development

Office of
Police Oversight

CORE SERVICES

- OVERSEES DAY-TO-DAY OPERATIONS OF ALL CITY DEPARTMENTS
- RESPONSIBLE FOR POLICY AND BUDGET DEVELOPMENT
- COORDINATES CONSTITUENT SERVICES AND COMMUNICATIONS

DEPARTMENT DESCRIPTION

The Mayor's Office provides the primary staff and resource support for the Mayor in his roles as the City's Chief Executive Officer, head of the Executive Management Team, and chair of the City Council.

MISSION STATEMENT

The mission of the Mayor's Office is "to lead in the strategic direction of the organization and the community with the goal of providing exceptional municipal services and promoting a healthy, safe environment while ensuring a strong economy."

PAST ACCOMPLISHMENTS

- On November 29, 2018, New Path Community Housing, the first single-site, permanent supportive housing development in Idaho, opened its doors to 45 community members

experiencing chronic homelessness. This development is based on the Housing First model, which centers on moving people experiencing chronic homelessness into permanent housing, and then providing support services such as mental health counseling, substance abuse treatment and financial counseling. This development will be beneficial for the City of Boise – not only because of the lives it will help but because of the positive collaborative effort between the county, City, Housing Authority, Idaho Housing and Finance, and two local hospital systems to make it happen.



New Path Community Housing

- Boise Kind is a community-wide initiative to define and spread the values that make Boise such a wonderful place to live. The Mayor's

proposal was made in response to a growing desire within our community to put aside differences and focus on preserving and fostering the core attributes that bond us together and make Boise such a livable city.

Boise Kind is a collaborative initiative between the City of Boise, community members, business leaders, and non-profits aimed at protecting and promoting our community's core values and ensuring that Boise remains a kind and welcoming community.



- This year, the City advanced its long- medium- and short-term planning efforts. Department leadership participated in several future-building sessions, in which emerging trends were considered and Boise was envisioned thirty years into the future. This year also saw the development of a City Playbook which articulates the organization's top priorities over the next five years – those most likely to help the City achieve its long-term vision. The City of Boise also launched a new performance management program called LIVstat, in which performance against the City's strategic goals is measured in order to surface and collaboratively solve problems.

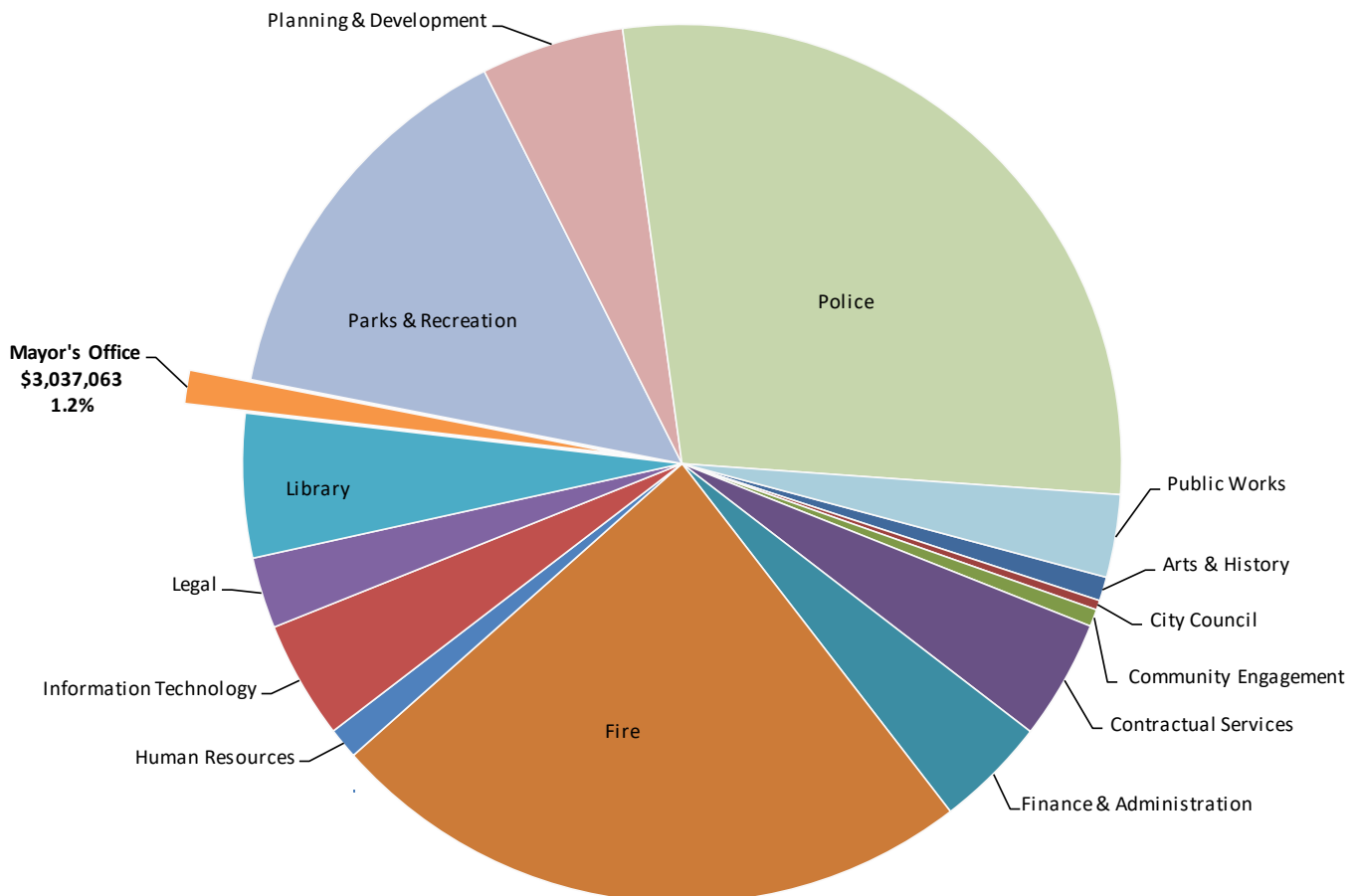
- FY 2019 citizen experience work focused on high tech projects. As of summer 2019, the new website and constituent services interaction management system are live, and the permitting & licensing and recreation management software projects are underway.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

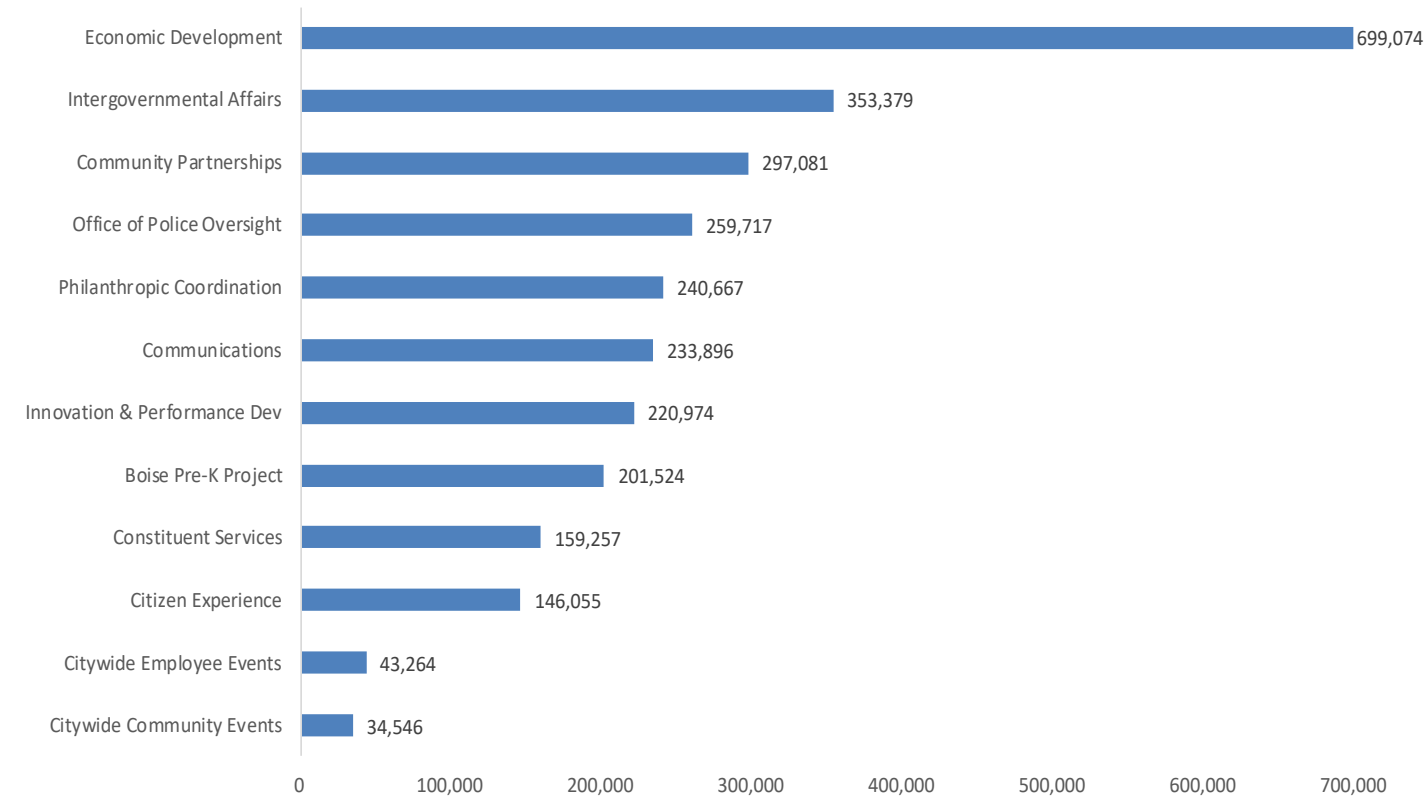
In FY 2019, Priority Based Budgeting (PBB) advanced past the implementation period and the City began to evaluate potential changes/take action on the data. Each department selected a subset of its programs to evaluate for opportunities to identify cost savings or alternative forms of service delivery. The evaluation processes are progressing ahead at varying timelines based on differences in complexity and workload requirements. However, the City has begun to see benefits of this innovative approach throughout the organization. Examples of successes include an evaluation by Finance & Administration of vehicle lifecycles for opportunities to replace vehicles less frequently while still maintaining the same levels of fleet service. The parks maintenance team also identified an opportunity to reduce time spent maintaining the Curtis Road right-of-way by installing an irrigation system and planting new, low-maintenance landscaping.

In the coming year, the Innovation & Performance Team (IPT) plans to continue supporting DFA with PBB by developing a long-term strategic plan for the program in order to maintain momentum and continue to identify opportunities to save or realign city resources to high priority initiatives.

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	179,403	59,151	0	0	0	0%	0%
General Fund Contribution	2,012,155	2,625,478	2,385,542	2,257,079	(128,463)	-5%	75%
Departmental	3,602	5,883	0	6,000	6,000	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	460,718	298,643	380,402	734,984	354,582	93%	24%
Other	104,401	60,000	40,000	39,000	(1,000)	-3%	1%
Total Revenue	2,760,280	3,049,154	2,805,944	3,037,063	231,119	8%	100%
Expenditures by Category							
Personnel	1,649,099	1,720,106	1,829,117	2,018,662	189,545	10%	67%
Maintenance & Operations	922,334	1,000,245	914,393	951,803	37,410	4%	31%
Miscellaneous	0	0	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	115,512	167,198	62,434	66,598	4,164	7%	2%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	2,686,945	2,887,549	2,805,944	3,037,063	231,119	8%	100%
Fund Balance	73,334	161,605	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table form the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Parks & Recreation

Doug
Holloway
Director



Administration

Recreation

Parks
(Resource
Services)

Foothills/Open
Space

Zoo
Boise

CORE SERVICES

- DELIVER ACCESSIBLE, SAFE, AND HEALTHY RECREATION OPPORTUNITIES
- PRESERVE, CONSERVE, AND CONNECT OPEN SPACES
- DEVELOP NEW AND MAINTAIN EXISTING PARKS AND FACILITIES
- FOSTER AND ENRICH PARTNERSHIP OPPORTUNITIES
- ENHANCE CONSERVATION AND EDUCATION OUTREACH
- IMPROVE THE PHYSICAL, MENTAL AND EMOTIONAL HEALTH OF OUR COMMUNITY

DEPARTMENT DESCRIPTION

The Parks & Recreation Department (BPR) is making Boise the most livable city in the country by managing and maintaining 136 sites, including Zoo Boise, Idaho IceWorld, Warm Springs and Quail Hollow Golf Courses, eight community centers, the Jim Hall Foothills Learning Center, urban gardens, sports fields, and the Boise Depot. The Department also manages park reservation schedules. Other amenities include 25 miles of Boise Greenbelt, the J.A. and Kathryn Albertson Family Foundation Boise Whitewater Park, three skate parks, three

cemeteries, six outdoor pools, and one indoor pool (managed by the YMCA). BPR also oversees the city's forestry services and maintains more than 190 miles of foothills trails.

BPR serves thousands of low-income youth at seven school-based centers, through programming of two mobile recreation vans that travel to locations throughout the City, and through provision of recreational opportunities at Fort Boise Community Center.



BPR enhances the quality of life in Boise by providing safe, healthy recreation and educational opportunities for children and adults. The

Department offers art, drama and dance classes, fitness and martial arts programs, mountain bike instruction, nature tours, environmental education programs, and more.

MISSION STATEMENT

Enhance Boise's quality of life by working in partnership with the community to foster and support citizen well-being and community environments.

PAST ACCOMPLISHMENTS

- BPR played a key role in the acquisition of 24 acres of open space property above Barber Valley. This purchase was unique in that residents of the Barber Valley Neighborhood Association and local non-profit organizations raised 75% of the purchase price. In 2018, the City created a master plan for the site and the community named the parcel Peace Valley Overlook Reserve.
- The City of Boise and BPR successfully held its second X Games Boise Park Qualifier at Rhodes Skate Park June 18-19, 2018. The event brought 60 world-class athletes from around the world to the skate park to compete in skateboarding and BMX competitions. An estimated 12,000 people visited the park and the addition of a family fun zone was well-received.
- The Zoo Boise Conservation Fund continues to partner with BPR's Foothills/Open Space division to donate \$250,000 over five years. The money is allowing the division to complete restoration and conservation projects in the Boise foothills to enhance our citizens' quality of life, native habitat, and recreational opportunities. This includes restoration of the Table Rock area where more than 18,000 plants have been planted.
- BPR and the Foothills Learning Center developed and launched the first outdoor preschool

program in Southern Idaho. The program has been filled each session since it launched and currently has a waiting list. Offerings will be expanded in 2019 to meet demand.

- Zoo Boise continues to receive accreditation from the Association of Zoos & Aquariums (AZA). AZA is the independent accrediting organization for the best zoos and aquariums in America, assuring the public that when they visit an AZA-accredited facility, it meets the highest standards. Less than 10% of licensed zoos and aquariums in the United States meet the accreditation standards.
- The Department collaborated with VRT to create a comprehensive plan to provide transportation for vulnerable populations, including older adults and people with disabilities. The Access to Independence project will replace the current SCRIP program operated by BPR and provide an affordable option for participants through VRT. This project will complete the first year success plan for the AARP Livable Community designation.
- The parks division completed construction of three new neighborhood parks serving Boise's West Bench and Central Bench. Franklin Park, Pine Grove Park, and Sterling Park were completed during 2018.
- Permitting was completed, and construction began, in FY 2019 on the new Bike Skills Park in Military Reserve, funded by the J.A. and Kathryn Albertson Family Foundation. The new park will offer trails, rollers, and other opportunities for mountain bikers of all skill levels.

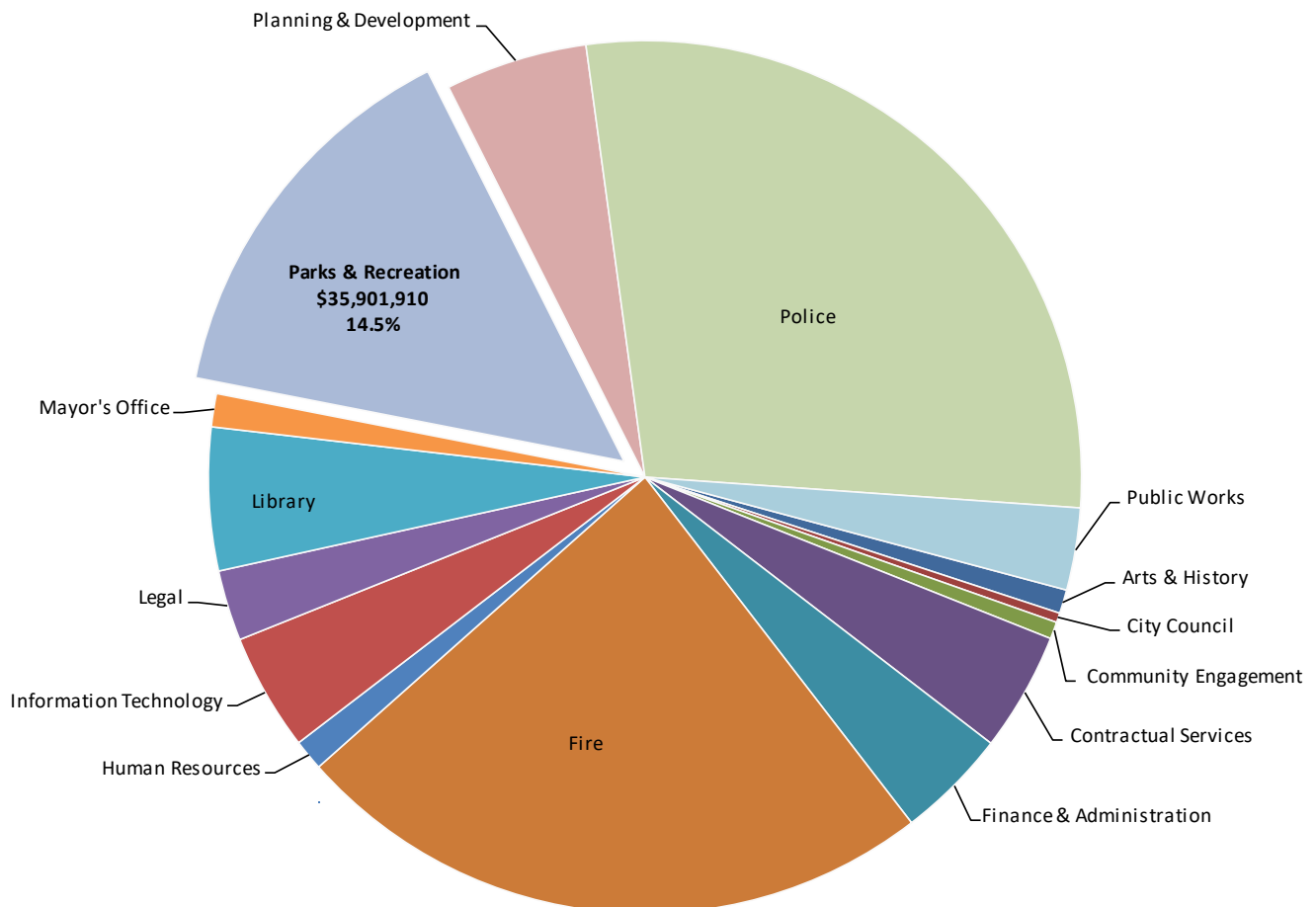
BUDGET HIGHLIGHTS/BUDGET OUTLOOK

- The City of Boise will once again host an X Games Park Qualifier at Rhodes Skate Park in June 2019. The event is expected to garner more attention for Boise and the local sports community.

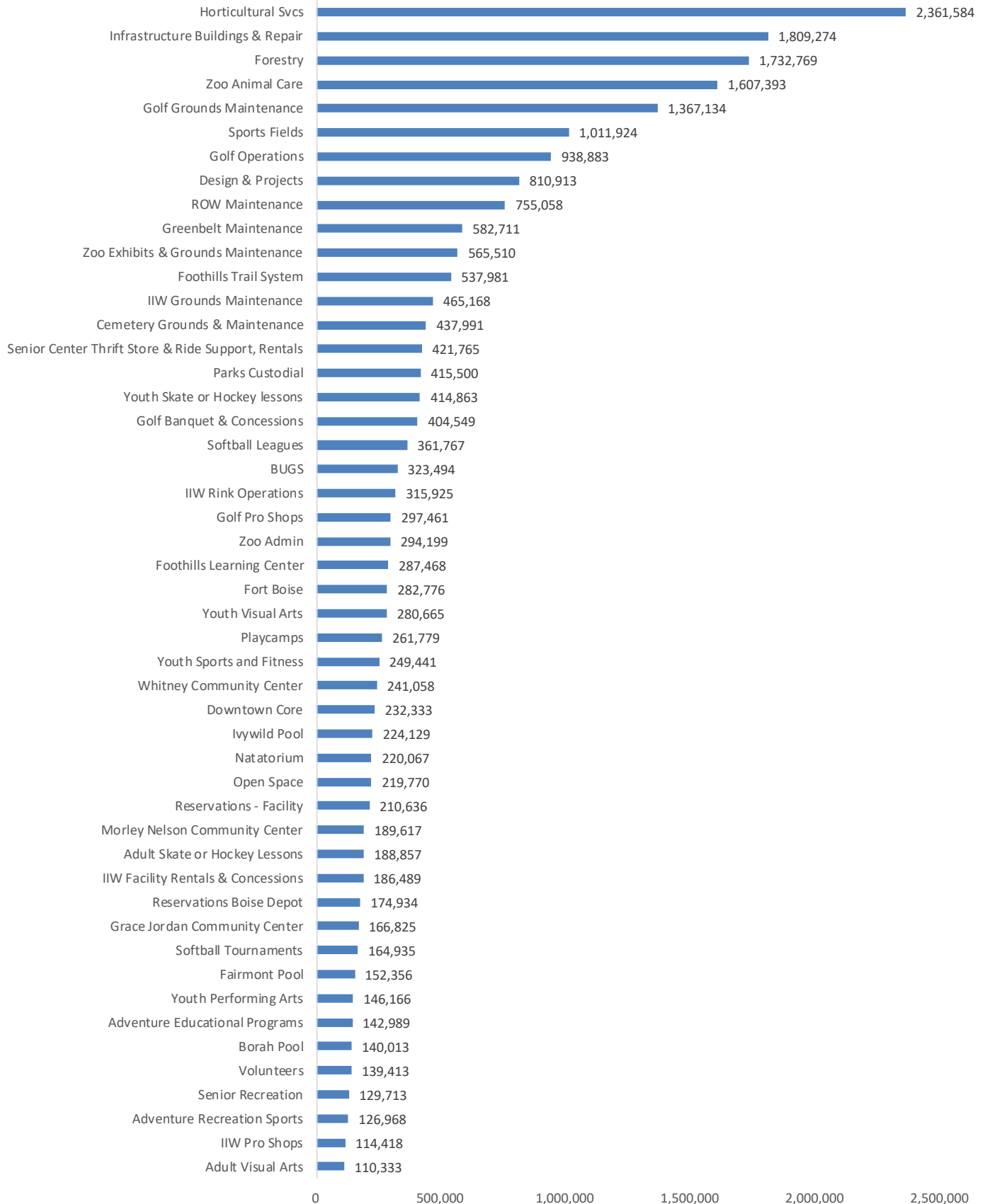


- The City of Boise and BPR will celebrate the grand opening of the new Gorongosa National Park Exhibit at Zoo Boise in July 2019. The exhibit will expand the zoo's footprint by 1.5 acres and will feature animals that can be found in Mozambique to help tell the zoo's conservation story.
- With the approved \$10 million Open Space and Clean Water levy funds, the Open Space and Clean Water Advisory Committee has submitted several project proposals to City Council for funding. The Cottonwood Creek daylighting project, was submitted in 2017 and is currently in the design phase. Then in 2018, the Committee and Council approved up to \$40,000 to assist in the design and construction of a wildlife overpass at mile marker 19 on Highway 21 in partnership with the Idaho Department of Transportation, Idaho Fish and Game, and many others.
- BPR was instrumental in negotiating the purchase of approximately eight acres of Healthwise Inc. property adjacent to Hillside to Hollow Reserve. In 2019, the property was purchased for \$435,000, plus due diligence and closing costs. A trailhead and trailhead amenities will be developed on a portion of the property. Design and construction of the trailhead is expected in 2020.
- BPR completed a total of 17 river bank repair projects in partnership with Public Works. These projects addressed areas damaged during historic flooding in 2017. Reimbursement for 90% of the cost will be provided by FEMA as a result of the disaster declaration that was approved by the federal government.
- Construction of Phase 2 of the J.A. and Kathryn Albertson Family Foundation Boise Whitewater Park project will be complete in June 2019.
- Whittier Community Center will begin operation in August 2019. This will be the ninth center operated by BPR. These community centers currently serve over 650 students per day.
- The Bike Skills Park at Military Reserve is anticipated to open in August 2019. The dog park at Military Reserve and the relocation of the archery range will occur in spring 2019.
- The Department was instrumental in leading the Ridge to Rivers partnership in developing the Happy Trails pledge campaign. This effort is meant to promote positivity, responsibility, and inclusivity on our trail system. In addition to offering a pledge, BPR is working with many partners to ensure that trail users are kind, friendly, and respectful.

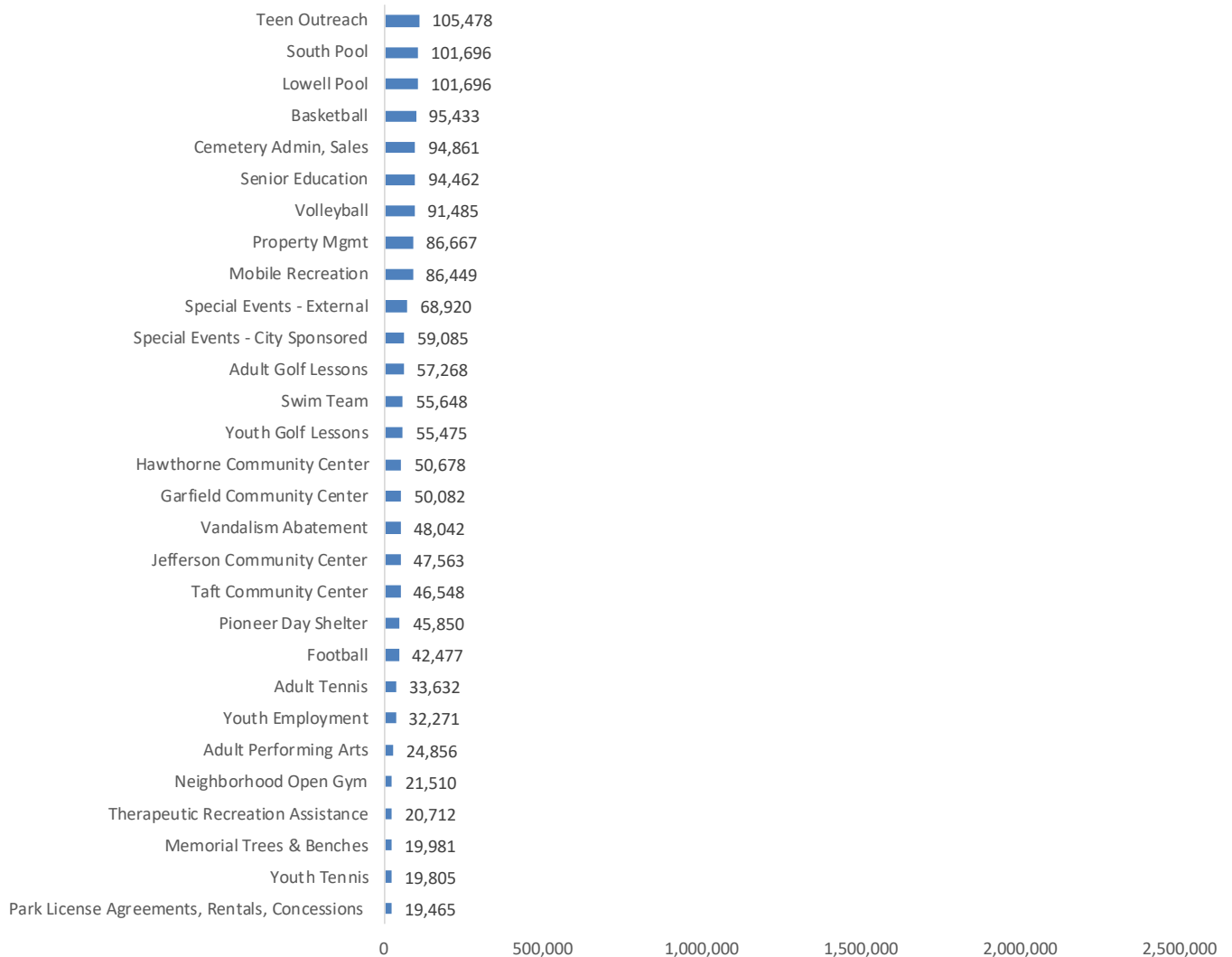
Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	20,058	795,805	500,000	0	(500,000)	-100%	0%
General Fund Contribution	21,884,233	22,960,739	24,946,330	26,129,080	1,182,750	5%	73%
Departmental	8,252,935	8,737,772	8,822,543	9,052,221	229,678	3%	25%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	3,440	5,777	3,237	3,188	(49)	-2%	0%
Internal Charges	269,207	207,175	300,152	68,269	(231,883)	-77%	0%
Other	513,186	787,564	469,176	649,152	179,976	38%	2%
Total Revenue	30,943,058	33,494,831	35,041,438	35,901,910	860,472	2%	100%
Expenditures by Category							
Personnel	15,117,014	15,732,809	16,256,078	17,463,462	1,207,384	7%	49%
Maintenance & Operations	7,771,219	8,765,094	8,943,758	9,365,052	421,294	5%	26%
Miscellaneous	124,148	727,816	620,000	0	(620,000)	-100%	0%
Major Equipment	0	26,133	0	0	0	0%	0%
Cost Allocation Plan	7,204,195	7,761,446	9,221,602	9,073,396	(148,206)	-2%	25%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	30,216,575	33,013,298	35,041,438	35,901,910	860,472	2%	100%
Fund Balance	726,483	481,533	0	0	0	0%	



Programs & Costs



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Planning & Development Services

Mark Lavin
Director



Administration /
Operations

Building

Housing &
Community
Development

Planning

CORE SERVICES

- EFFECTIVE AND COLLABORATIVE ADMINISTRATION/OPERATIONS
- FOSTER/ENSURE BUILDING COMPLIANCE WITH UP-TO-DATE BUILDING CODES
- SUPPORT LIVABILITY FROM HOUSING AND NEIGHBORHOODS TO SOCIAL AND HUMAN SERVICES
- PROGRESSIVE PLANNING: CURRENT, COMPREHENSIVE, TRANSPORTATION, AND NEIGHBORHOODS

DEPARTMENT DESCRIPTION

Planning & Development Services (PDS) partners with appropriate stakeholders to create and ensure a safe, livable, and economically viable community.

MISSION STATEMENT

Building Boise Together.

PAST ACCOMPLISHMENTS

- Supported 48 commission/committee hearings, received nearly 14,000 customer service inquiries, and processed more than 1,400 records requests.

- Reviewed nearly 4,000 plans, issued more than 22,000 permits, and completed approximately 70,000 inspections with a four-hour turnaround.
- Leveraged city landholdings and invested over \$4 million to support 200 new housing units.



Adare Manor under construction.

- Processed over 1,100 administrative applications and over 220 public hearing items.
- Attended 45 City Council hearings and 120 intergovernmental meetings.
- Secured more than \$1 million in McKinney-Vento Continuum of Care program funds for service providers to move people experiencing homelessness into permanent housing through rental assistance and support services.



- New Path Community Housing represents an unprecedented partnership with federal, state, county, city, and philanthropic investments, including a \$1.0 million General Fund investment by the City of Boise. Near the downtown core, Idaho's first site-based permanent supportive housing development has 40 units for those experiencing chronic homelessness and offers support services to maximize housing stability.
- Approved \$500,000 for capital projects through the Neighborhood Investment Program and \$50,000 through Energize Our Neighborhoods to support neighborhood communication and community-building.



- Hosted more than 150 residents at the second Boise Neighborhood Interactive. This full-day conference offered 18 unique workshops with 35 speakers and a community resource fair with 37 vendors.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

- Boise continues to experience strong development activity for housing, large commercial projects, hospital permitting, and school remodels/construction. Much of this activity has extended from FY 2018 and will continue well into FY 2020. Key projects include: St. Luke's Downtown Parking Facility; St. Luke's Campus Phase II; Adare Manor; and ongoing local school projects including rebuilds of Highlands Elementary, Pierce Park Elementary, and Mountain View Elementary. Several multi-family projects and at least one senior housing complex are also in various stages of review/planning including: Village East (272 Units); Park Place Senior/Family (152 Units); River Caddis (142 Units); Valor Pointe (27 Units); and the Cartee (160 Units).



- The outlook for federal funding levels to support housing affordability is plagued with continued reductions and uncertainty. The City continues to increase its investment for housing preservation and development.
- Grow Our Housing is the product of an intensive year-and-a-half audit of existing programs and evidence-based national best practices. As a result, new tools have been identified to augment existing policies and programs. To support this effort, the City has identified four strategies: Establish a Housing Land Trust; Align Public and Private Funding and Resources; Expand the Housing Incentive Program; and Maximize Land Use Allowances (ADU's/Zoning).
- In April 2019, Mayor and City Council allocated \$5.0 million to support the Grow Our Housing strategies., and \$325,000 is recommended as part of the FY 2020 Proposed Budget.



- The City of Boise will seek to incentivize a balanced housing portfolio to ensure success for every demographic. Compact, dynamic neighborhoods with walkable streets, high access to jobs, transit, and a wide variety of businesses/services throughout the city will guide these efforts. Affordability for Boise residents will not only consider the cost of housing but will also address transportation and other monthly needs.
- Transportation Action Plan (TAP) efforts will continue over the next year as the City makes progress in the development of a modern transportation system for Boise that provides real mobility choices and creates great places. The TAP, and Keep Boise Moving (next phase of TAP), takes transportation best practices and tailors them to Boise's context, resulting in a vision of a well-balanced transportation system. The goal of the TAP is not to reinvent the transportation planning wheel, but to take the existing body of work, build on it, and reshape it to meet the needs of a vibrant and growing city. PDS will continue having Community Conversations with a mobility focus in order to hear from the citizens of Boise and those who are interested/impacted. The addition of a position to support the Keep Boise Moving program is recommended as part of the FY 2020 Proposed Budget.

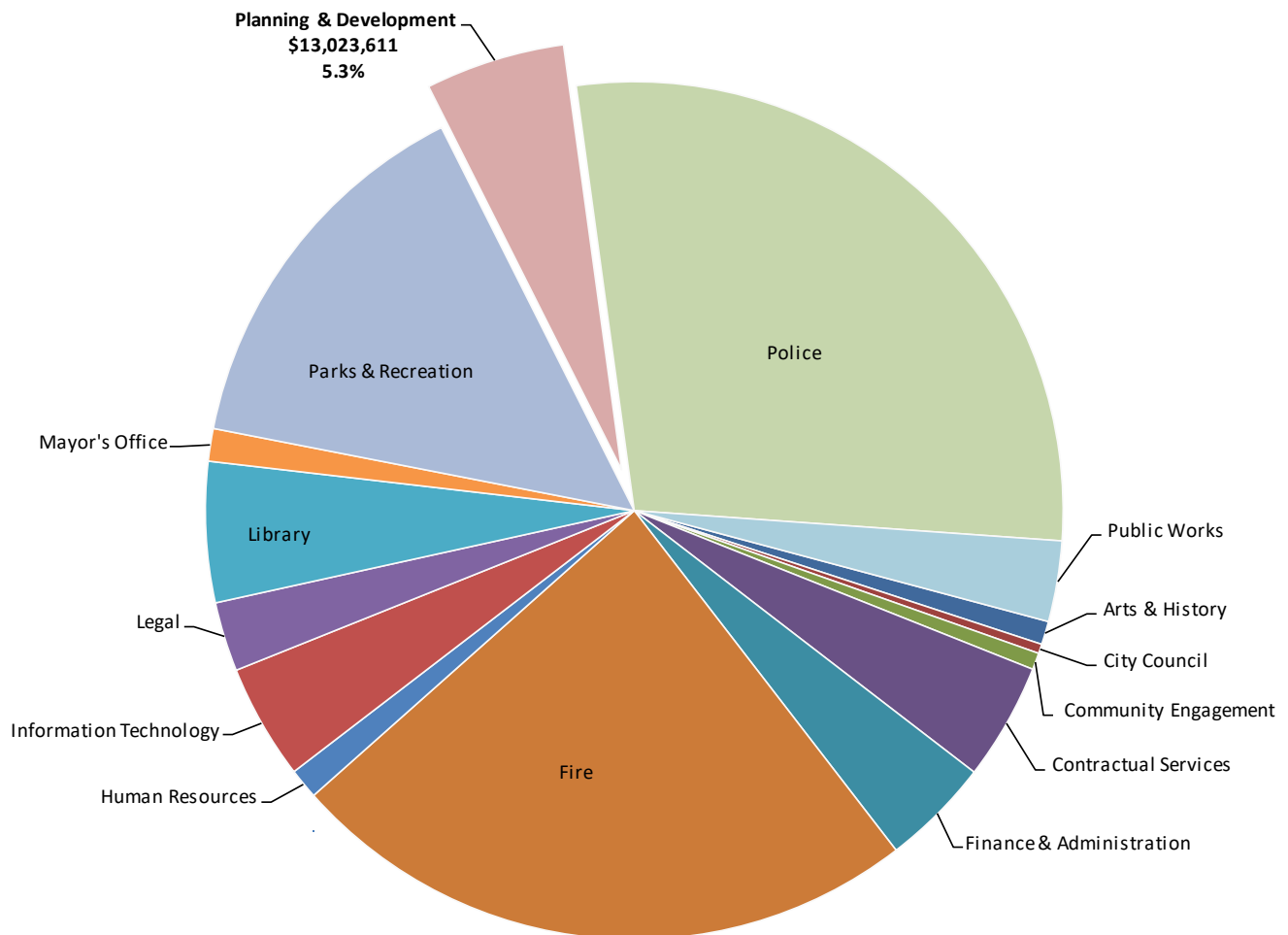
- Based on the success of the permanent supportive housing development, New Path Community Housing, the City is supporting the construction of 27 units along the State Street corridor. Valor Pointe will serve veterans and represents a \$1.5 million City investment (\$1.0 million HOME Investment Partnerships Program funds, \$250,000 Community Development Block Grant (CDBG) program funds, and \$250,000 from the Capital Fund).
- The permitting & licensing upgrade project continues. Accela Civic Platform will replace Tidemark. The City Clerk's Office and Boise Fire Department went live in June 2018. Configuration and programming of the system is in progress for PDS. Accela will track and issue various applications, permits and licenses with 24/7 access, provide mobile access for field inspectors, and allow improved data collection and reporting. The anticipated go-live date is mid to late FY 2020.



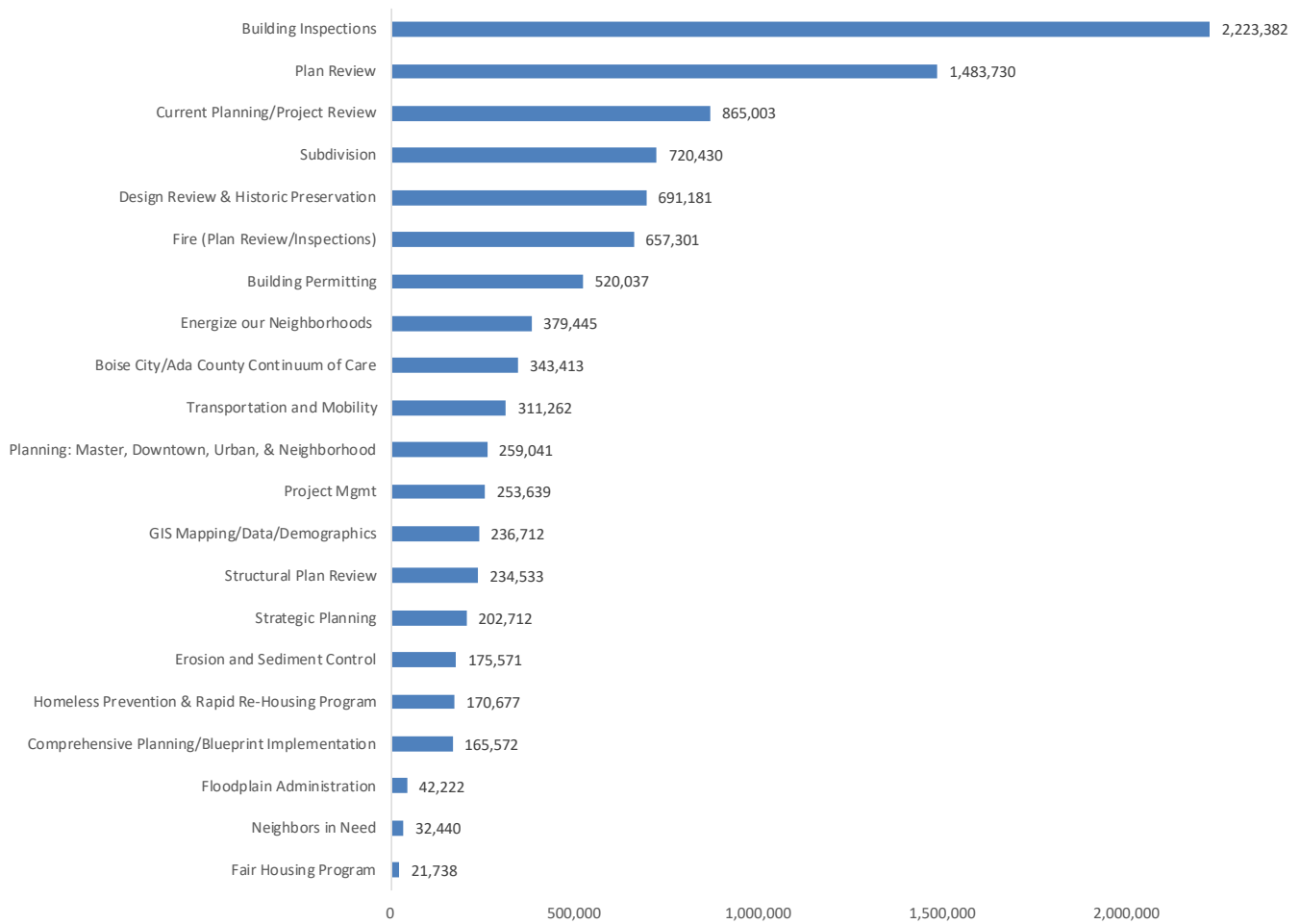
Energize Our Neighborhoods hosts a Visioning Event in South Boise Village. These events provide a way for residents, businesses, and families to create a shared vision for their

- Energize Our Neighborhoods, a collaboration between the City and its residents, along with public and private partners, will continue to focus on aligning community resources to improve livability and make measurable change to keep our neighborhoods unique and desirable.

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	799,297	1,225,642	0	0	0	0%	0%
General Fund Contribution	2,741,648	2,662,779	2,335,496	3,192,778	857,282	37%	25%
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	9,645,050	11,863,005	9,915,295	9,766,565	(148,730)	-2%	75%
Internal Charges	15,127	0	0	0	0	0%	0%
Other	138,961	24,704	60,339	64,268	3,929	7%	0%
Total Revenue	13,340,084	15,776,130	12,311,130	13,023,611	712,481	6%	100%
Expenditures by Category							
Personnel	8,012,445	8,003,520	8,425,416	8,708,896	283,480	3%	67%
Maintenance & Operations	1,166,832	1,385,499	1,958,275	2,265,902	307,627	16%	17%
Miscellaneous	266,979	222,285	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	1,965,736	1,947,474	1,927,439	2,048,813	121,374	6%	16%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	11,411,992	11,558,778	12,311,130	13,023,611	712,481	6%	100%
Fund Balance	1,928,092	4,217,352	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.



Police

William Bones
Chief



Chief's
Office

Information &
Police Services

Operations

CORE SERVICES

- RESPOND TO EMERGENCY CALLS FOR SERVICE
- INVESTIGATE CRIMES COMMITTED IN THE CITY
- WORK WITH BUSINESSES, NEIGHBORHOODS, AND COMMUNITY GROUPS TO IDENTIFY AND SOLVE PROBLEMS IMPACTING COMMUNITY SAFETY
- PROVIDE CRISIS INTERVENTION AND SUPPORT SERVICES TO VULNERABLE POPULATIONS AND VICTIMS OF CRIME



Aerial view of 2223 W. Fairview Avenue

DEPARTMENT DESCRIPTION

The Boise Police Department (BPD) works to achieve the City's vision of making Boise the most livable city in the country by maintaining safe neighborhoods where citizens and businesses can thrive. BPD has 400 sworn and civilian employees, dedicated to protecting and serving the people who work, live, and play in Idaho's vibrant capital city.

MISSION STATEMENT

The members of the Boise Police Department strive each day to further the Department's mission: To protect, serve and lead our community to a safer tomorrow.

PAST ACCOMPLISHMENTS

BPD had another busy year, filled with change and challenge. The number and complexity of calls for service continue to increase as BPD faces numerous retirements and welcomes and trains many new officers. BPD focused on its core mission while also introducing new initiatives:

- Utilizing development impact fees, BPD purchased 0.85 acres of property, including an existing building at 2223 W. Fairview Avenue. BPD plans to renovate the existing building to

meet the immediate need to centrally locate the bicycle unit in the downtown “Microdistrict.” The property is ideally located to provide tailored policing services to the downtown area, and the facility will have a positive impact on the surrounding neighborhood.

- BPD joined the City of Boise and the Treasure Valley Partnership in the formation and execution of a strategic plan to combat the growing opioid crisis. The plan outlines tactics and strategies that include education and diversion from the criminal justice system. BPD partnered with the Boise School District to provide education on opioid abuse to students in 8th and 11th grades. BPD is also working with the Idaho Department of Health and Welfare on a law enforcement assisted diversion program. Officers have identified and diverted the first few of many low-level offenders, sending them to treatment rather than jail.



- BPD is rolling out phase two of its implicit bias training. Developed in-house after extensive research, this training is tailored to law enforcement and will be presented to all sworn employees during spring overlap training.
- BPD launched an unmanned aerial vehicle (UAV) program to improve emergency responses, expedite investigation of crime scenes, and enhance search and rescue operations.

- BPD focused on safety and wellness with the Below 100 program, which seeks to reduce preventable line of duty death and injuries. Signage and education urge officers to wear seatbelts and body armor, watch their speed, and remember that complacency can kill.



BUDGET HIGHLIGHTS/BUDGET OUTLOOK

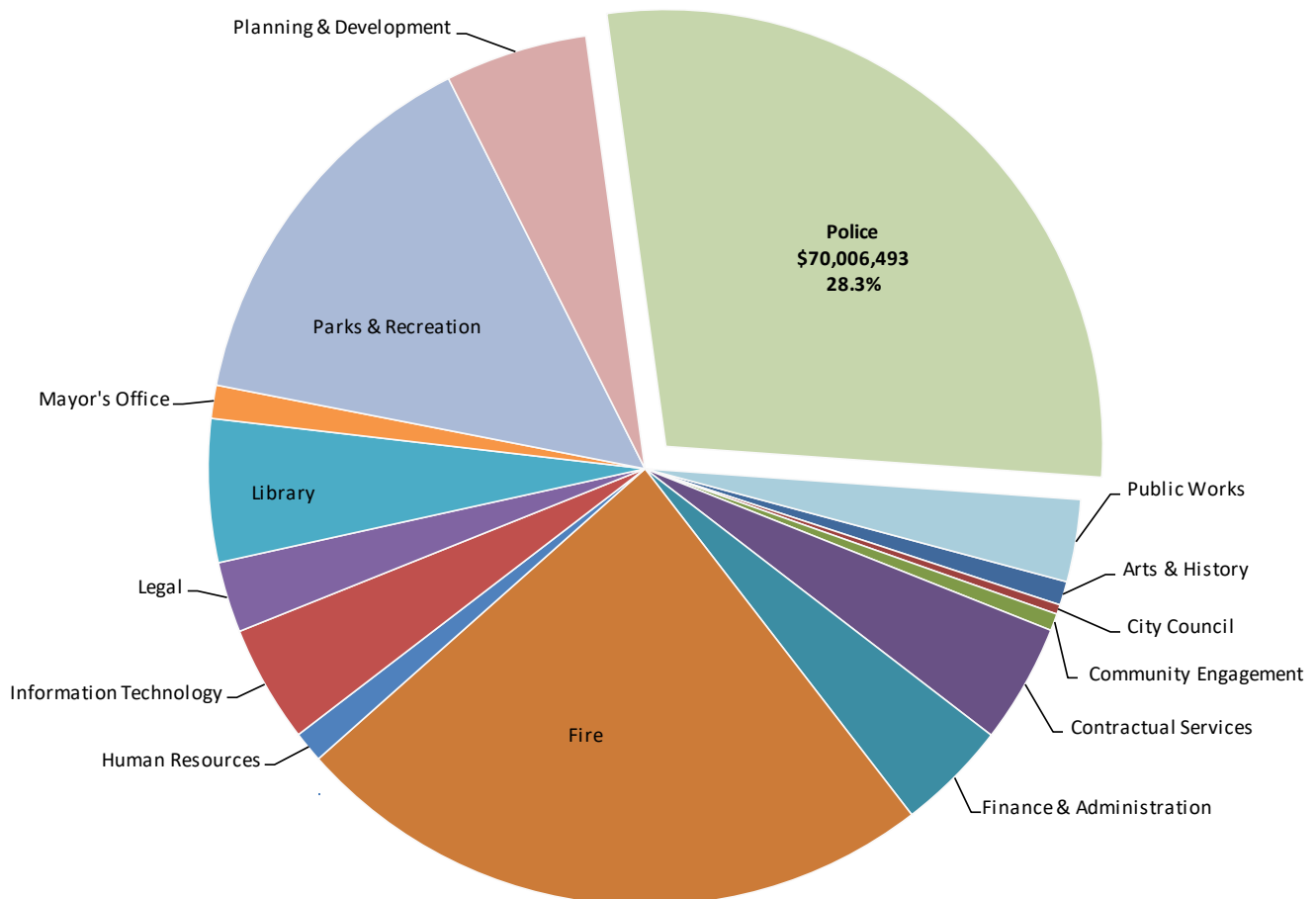
BPD will continue to focus on protecting and serving the citizens of Boise while maintaining operational efficiency. Some highlights for the coming year are:

- BPD continues to emphasize recruiting, hiring and training enough police officers to fulfill BPD’s mission in the face of increased calls for service and a growing number of retirements. BPD uses several models based on call data to guide hiring and allocation of officers. Six new officers are recommended as part of the FY 2020 Proposed Budget.
- Now that the location of the downtown facility is finalized, BPD will plan the renovation of the existing building on the Fairview site. The facility will house the bicycle unit, related administration, and provide drop-in report writing space for officers that work in the downtown area. The design will allow the renovated building and plaza to serve as the basis of a future expansion for a downtown station. BPD hopes to begin renovation/construction in early FY 2020.

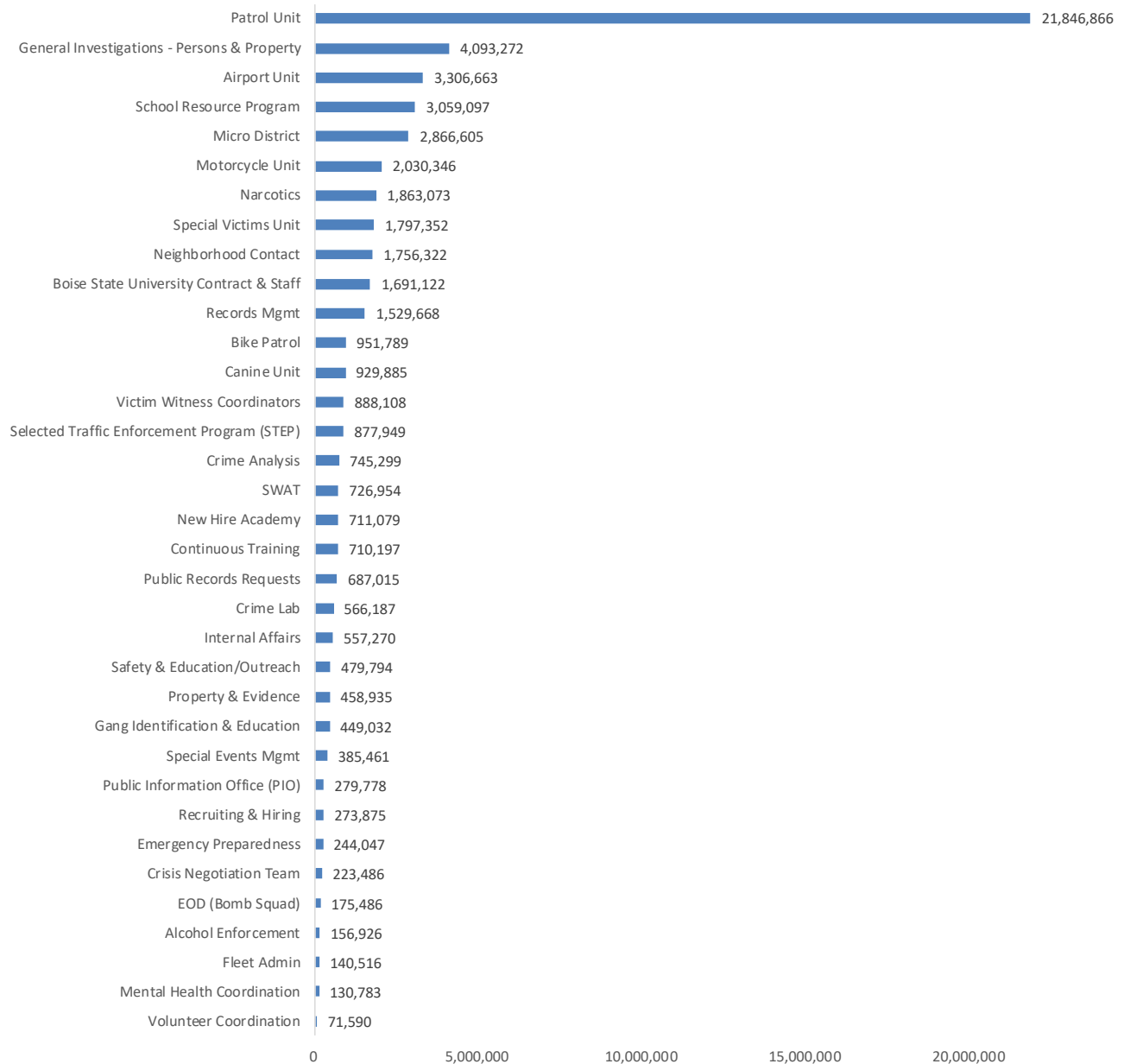
- BPD's master facilities plan includes a downtown station and an eastern district station, in addition to its current facility in West Boise. As the plans for the downtown station move forward, BPD is engaging in a new study to determine the timeline for, and location of, an eastern district station. The study will base its findings on calls for service and planned new development.
- BPD is facing an unprecedented number of retirements, including the potential loss of its entire command staff and the majority of its mid-level supervisors in the next five years. In response to this challenge, the command staff is working on a multi-faceted plan to develop the future leadership of BPD. Command staff is working on its own unity and decision-making, a written road map to succession planning, culture, communication, and a training plan to guide career growth and leadership.
- BPD's administration is facilitating the roll-out of the ConnectBoise program to sworn personnel. In conjunction with City partners, BPD will integrate standard performance guidelines for all officers into a performance management program that is flexible enough to meet the needs of its schedules and chain of command.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	317,870	647,460	0	0	0	0%	0%
General Fund Contribution	54,701,718	56,832,830	60,474,671	63,461,546	2,986,875	5%	91%
Departmental	4,297,611	4,353,588	4,334,760	4,500,251	165,491	4%	6%
Fines & Forfeitures	1,096,785	1,131,695	1,035,706	1,106,777	71,071	7%	2%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	0	0	0	0	0	0%	0%
Other	1,165,832	732,936	1,022,071	937,919	(84,152)	-8%	1%
Total Revenue	61,579,816	63,698,509	66,867,208	70,006,493	3,139,285	5%	100%
Expenditures by Category							
Personnel	45,424,022	46,920,106	49,491,865	51,795,274	2,303,409	5%	74%
Maintenance & Operations	6,365,541	6,664,512	7,105,296	7,468,208	362,912	5%	11%
Miscellaneous	192,945	130,021	97,971	97,971	0	0%	0%
Major Equipment	265,926	11,900	67,342	164,363	97,021	144%	0%
Cost Allocation Plan	7,764,868	8,037,226	10,104,734	10,480,677	375,943	4%	15%
Capital	0	182,205	0	0	0	0%	0%
Total Expenditures	60,013,301	61,945,970	66,867,208	70,006,493	3,139,285	5%	100%
Fund Balance	1,566,515	1,752,538	0	0	0	0%	



Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.



Public Works

Steve Burgos
Director



Administration

Engineering

Environmental

Facility
Management

CORE SERVICES

- ENGINEERING
- ENVIRONMENTAL
- FACILITY MANAGEMENT

DEPARTMENT DESCRIPTION

Public Works is a multi-faceted department that provides engineering, operations, environmental protection services, and facilities management. In particular, Public Works provides used water collection and water renewal (formerly called wastewater treatment), trash, recycling and compost collection, geothermal heating, and pressurized irrigation services. Public Works also provides engineering support for public streetlights, storm water drainage, hillside protection, flood plain review, construction management, sustainability planning and initiatives, and support for other departments.

MISSION STATEMENT

To use our resources effectively to protect the health, safety, and welfare of the community, leaving a legacy of enhanced quality of life for Boise.

PAST ACCOMPLISHMENTS

- In recent years, the City has prioritized energy efficiency in City operations. This has resulted in the initiation and completion of several energy-related projects and ongoing work to meet energy reduction goals. Projects include tracking municipal energy use, utilizing energy use reduction goals for and design of new municipal buildings, completion of a citywide Renewable Energy Strategy to set the 2035 community goal, and completion and implementation of a Building Energy Reduction Master Plan.
- The City began replacing fleet vehicles in 2016 with electric vehicles (EV). The goal is to reduce vehicle emissions and lead by example as we transition to a community EV goal. An EV readiness plan is currently in progress.



- The City launched a Livability Ambassador program in 2018. Community members participate in a series of expert-guided lessons, tours, and discussions designed to expand knowledge about the City's vision and goals around sustainability, a responsible built environment, a connected community, and safety and security, among others. For 2019, participants will explore citywide initiatives related to a Responsible Built Environment. They will learn about city planning, community and neighborhood engagement, diversified housing options for all demographics and income levels, historic preservation, and transportation and infrastructure.
 - Public Works is also engaged in prioritizing strategic water management to identify opportunities for long-term community water use and management.
 - Completion of significant facility projects in 2018 included the new Fire Training facility and the City Hall Plaza remodel.
- and hillside plan review, capital project management, climate protection/air quality, groundwater, water resource management, and stormwater programs. Activities related to the City's geothermal system, water renewal facilities, and solid waste services are accounted for in separate funds and discussed in detail in the Enterprise Funds section of this document.
- Overall, FY 2020 budgeted expenditures are up slightly compared to the FY 2019 Adopted Budget. Personnel costs reflect standard increases, and M&O costs reflect increases in professional services and minor repairs and maintenance, partially offset by lower utility costs.
 - The FY 2020 Proposed Budget includes the following recommended additions:
 - ◊ 0.5 FTE for the stormwater program to help meet NPDES permit requirements
 - ◊ Funding for repair and maintenance at the new fire training facility
 - ◊ Funding for the Energy Future implementation plan
 - ◊ Funding for environmental compliance assessments and studies

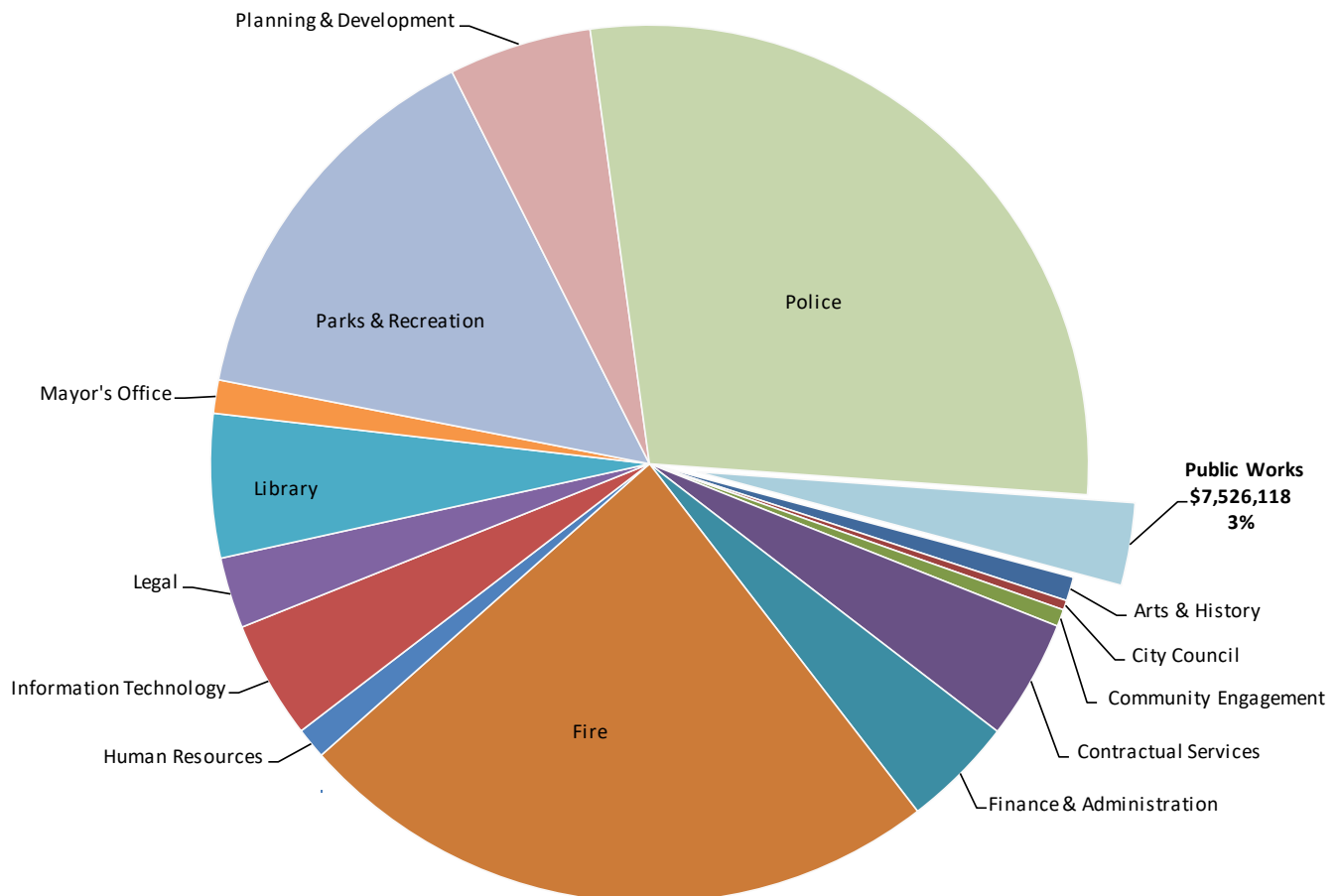
BUDGET HIGHLIGHTS/BUDGET OUTLOOK

Public Works' General Fund budget provides for facility management, municipal lighting, drainage

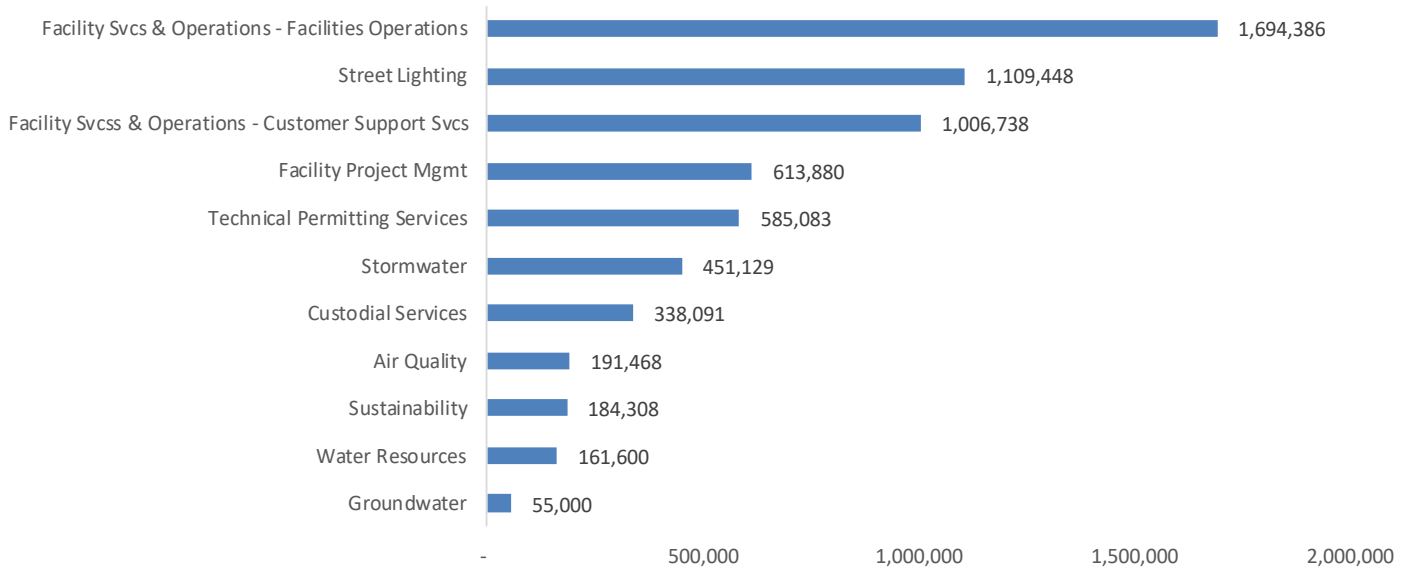


2018 Livability Ambassadors touring the Dixie Drain Phosphorous Removal Facility

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Carry Forward	371,529	455,983	0	0	0	0%	0%
General Fund Contribution	5,937,523	5,851,166	6,173,283	6,720,570	547,287	9%	89%
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	148,512	150,935	165,451	147,970	(17,481)	-11%	2%
Internal Charges	658,976	841,751	789,506	533,424	(256,082)	-32%	7%
Other	172,797	181,837	122,939	124,154	1,215	1%	2%
Total Revenue	7,289,336	7,481,671	7,251,179	7,526,118	274,939	4%	100%
Expenditures by Category							
Personnel	2,468,977	2,582,265	2,902,475	3,006,260	103,785	4%	40%
Maintenance & Operations	3,579,926	3,201,107	3,474,244	3,701,042	226,798	7%	49%
Miscellaneous	48,586	46,800	59,262	46,800	(12,462)	-21%	1%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	777,904	660,424	815,198	772,016	(43,182)	-5%	10%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	6,875,392	6,490,596	7,251,179	7,526,118	274,939	4%	100%
Fund Balance	413,944	991,076	0	0	0	0%	



Programs & Costs



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Capital Funds



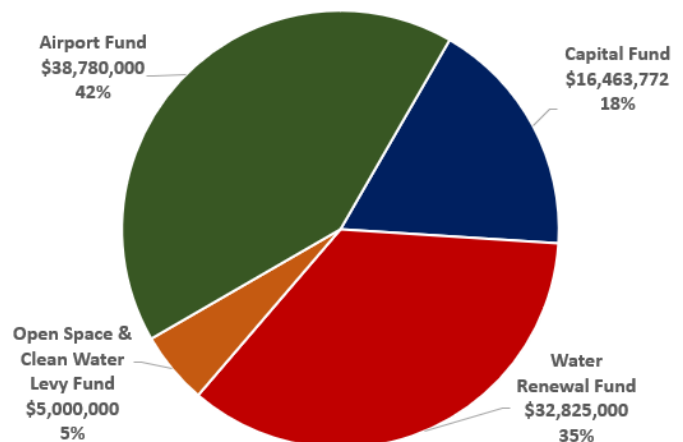
CAPITAL FUNDING OVERVIEW

The annual capital budget and five-year capital improvement plan (CIP) provide a framework for the City's capital investments. As part of developing the capital budget, the City must prioritize how to allocate limited resources over a variety of competing needs. Projects and funding levels are prioritized utilizing several criteria, including, but not limited to: health and safety impacts; Boise resident priorities; Mayor and City Council priorities; alignment with development impact fee plans; the lifespan and current condition of existing assets; mandated improvements; project scope, feasibility, and level of resources required; coordination with other projects; master planning documents; availability of donations and grants, and alignment with the Strategic Framework.

Capital projects are generally accounted for in the Airport, Water Renewal, Capital, and Open Space and Clean Water Levy funds. The City's overall capital investment in FY 2020 (not including funds that will be carried over from FY 2019) is \$93.1 million, with the majority of those funds, or 78%,

allocated in the enterprise funds (Airport, \$38.8 million, and Water Renewal Fund, \$32.8 million). This is in contrast to FY 2019, where 54% of the City's overall capital investment was accounted for in the Capital Fund. The focus of this section is the Capital, Open Space and Clean Water Levy, and Development Impact Fee funds. Details on the Airport and Water Renewal Fund capital projects can be found in the Enterprise Funds section of this document.

Total FY 2020 Budget: \$93.1 M



CAPITAL PROGRAM OVERVIEW

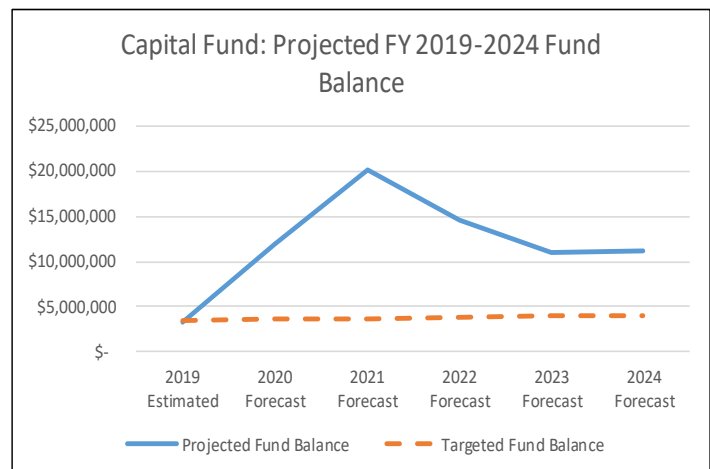
Capital Fund

Projects not accounted for in the enterprise funds (Airport and Water Renewal) are accounted for in the Capital Fund. These projects include improvements to and replacement of a significant portion of the City's capital assets, including parks, libraries, public safety facilities, technology systems, and public art. Major Equipment, including fleet replacement, and Major Repairs and Maintenance (MRM) are also accounted for in the Capital Fund.

The Capital Fund receives the majority of its revenue through transfers from the General and Development Impact Fee Funds. Additionally, the Capital Fund receives revenue from electric franchise fees and donations/contributions. In FY 2020, the planned transfer from the General Fund totals \$17.3 million. This transfer is comprised of the annual base transfer, \$12.9 million, and one-time funds totaling \$4.4 million.

It is important that the five-year CIP remain balanced as it provides a picture for the public and City Council of the projects being planned in future years, and it informs longer-term funding implications of current decisions. A key component of keeping the fund in balance includes maintaining reserve levels sufficient to respond to unanticipated needs or emerging priorities. The capital plan is revised and discussed with the City Council on a

regular basis in order to ensure that the projects within it remain relevant and represent the highest and best use of City resources. Details on the projects included in the outer years of the capital plan, as well as a financial summary, are included later in this section.



FY 2020 Capital Investments

For FY 2020, expenditures totaling \$16.5 million are recommended. This level of investment represents a significant decrease from the FY 2019 Adopted Budget of \$90.1 million. The decrease is attributable to the Main Library project, for which \$69.0 million was allocated in FY 2019. Funding recommended in FY 2020 provides for Major Equipment (\$4.9 million), MRM (\$6.4 million), and a number of discrete capital projects. Capital projects include Bowler Park Greenup (\$1 million), Molenaar Park Amenities (\$400,000) and Stewart Gulch Amenities (\$270,000), Hayman House improvements (\$202,000), to-be-identified Fire Station improvements (\$400,000), and a series of technology investments (\$1.5 million).

Major Equipment

In FY 2020, approximately \$4.1 of the overall \$4.9 million allocated within the Major Equipment category is recommended for the replacement of vehicles, including police patrol, fire service, and parks maintenance. As part of the budget development process, staff from the departments



Hayman House

that require vehicles collaborate with staff from the Fleet Management Division and Budget Office to develop the recommended vehicle replacement list. Age, mileage, maintenance history, current condition assessments, operational factors, and anticipated resale revenues are considered when determining when/whether a vehicle should be replaced. This process ensures that departments have the necessary equipment to safely and efficiently perform their jobs, while also ensuring that vehicles are not retained too long or replaced prematurely.

During FY 2019, staff from across the organization partnered to examine vehicle replacement assumptions. The goal of this review was to determine if savings could be realized by lengthening replacement cycles, while still maintaining safety and efficiency standards. Maintenance impacts were also considered, as it is important that the City dispose of vehicles before significant downtime is experienced and higher maintenance costs are incurred. This evaluation, which was completed in spring 2019, determined that savings could be realized by retaining certain vehicle types longer than previously assumed. When the revised replacement plan, which extends through FY 2025, was compared with the prior replacement plan, approximately \$3.0 million in savings was identified. Approximately one-half of this savings was released for other uses, with the other half retained in reserve. As this new approach is put into practice, these reserve funds will be available if it is determined that certain vehicles actually should not have their replacement cycles lengthened.

Major Repairs and Maintenance

MRM funding is allocated on an annual basis to ensure that the City's infrastructure is properly maintained, since the impact of deferring maintenance can be costly and result in operational inefficiencies. In FY 2020, \$6.5 million is budgeted for necessary improvements to various Parks & Recreation, Fire, and Library facilities, the City's

rental housing portfolio, art installations, City Hall, and City Hall West.

As part of the FY 2020 budget, \$800,000 is allocated in the Capital Fund for maintenance needs associated with the rental housing program. This represents the first time that the General Fund has made this kind of commitment to rental housing maintenance. This investment, which is the first year of a multi-year investment projected to total \$6.0 million through FY 2025, aligns with the City Council's affordable housing goals and is deemed necessary as federal funding has diminished over time. It is also noteworthy that as part of the FY 2020 CIP, annual MRM funding for public art is recommended to be doubled, from \$15,000 to \$30,000.



1025 S. Capitol Blvd.

FY 2020 MRM funding will be directed to a mix of annually recurring areas (e.g., parking lots, pools, irrigation, zoo, HVAC, sports fields, and flooring), as well as a number of one-time, site-specific projects, including:

- Replacement of aging playgrounds at Cassia, Phillippi, and Hobble Creek parks with universally accessible equipment.
- Replacement of playground fall material at Ann Morrison, Camel's Back, Castle Hills, Fairview, Morris Hill, and Simplot Sports Complex parks. These conversions, from wood chip to a poured-in-place rubberized surface, will ensure that

there is at least one ADA accessible playground in each of the City's park planning areas.

- Renovation of the Art Room at Fort Boise Community Center, converting a portion of it from a darkroom to ceramics space.

Highlights of FYs 2021-2024 Capital Plan

As mentioned previously, the long-term outlook of the Capital Fund is considered when short-term recommendations are developed. In developing the FY 2020 project recommendations, staff worked to ensure that resources are projected to be available for projects programmed in future years, with sufficient reserves available for emergencies, cost overruns, and/or new priorities. The projects planned for FY 2021 and beyond are subject to change, as the City Council only approves projects for one year as part of the budget process. The outer-year projects are presented to provide context and to facilitate prioritization and policy discussions. As such, future-year projects are evaluated on an annual basis. Below is a summary of the planned future-year projects.

Arts & History

As required by the Percent for Art ordinance, funds equal to 1.0% of eligible capital expenditures are programmed for the acquisition of public art.

Fire

Funding is planned in future years for two fire stations: renovation or replacement of Station #5 and a new station in Northwest Boise. Various options for both of these projects are currently being developed and evaluated. In future years, additional funds may need to be identified for further remodels/renovations of fire stations, beyond the four that were approved as part of the bond approved by the voters in FY 2014. In FY 2020, \$400,000 is allocated for remodel and renovation costs.

Information Technology

Funding is planned in future years for ongoing IT projects such as telephone system upgrades/

replacements, upgrades to the permit management system and enterprise resource planning system, and infrastructure hardware replacement.

Parks & Recreation

Parks & Recreation represents the largest area of investment, not including Major Equipment and MRM. A large number of projects are planned after FY 2020, many of which are outlined in a ten-year plan approved as part of the 2016 Development Impact Fee update. Funding currently planned for Parks & Recreation projects between FYs 2021-2024 totals \$13.8 million (\$4.2 million of which is anticipated to be supported by development impact fees).

Significant planned projects include park amenities (Franklin, Magnolia, Pine Grove, Sterling, and Veteran's Memorial), Spaulding Ranch, pool replacements, and right-of-way improvements. Parks & Recreation projects are spread across the entire city, and are timed according to need and funding availability. Looking beyond FY 2024, funding may be required to relocate parks maintenance operations from their current base at Julia Davis Park, and to install amenities at parks such as Bowler and Molenaar.



Pine Grove Park

In FYs 2021-2024, significant resources are planned for Parks & Recreation Major Equipment (\$5.3 million), and MRM (\$9.8 million). Additional MRM funding may be required to avoid a backlog of

repairs and to address ADA needs that may be identified. As park facilities and playgrounds age and need to be replaced, they will be replaced with equipment that is accessible by community members of all abilities.

Planning & Development Services

Ongoing funding (\$500,000 annually) is planned for the Neighborhood Investment Project (NIP).

Public Works

Funding is allocated for two recurring projects: Public Safety Lighting and LED Streetlight Replacements.

Please refer to the “Capital Fund: FY 2020-2024 Financial Plan” on the last page of this section for a summary of the capital plan through FY 2024.

Operating Impacts

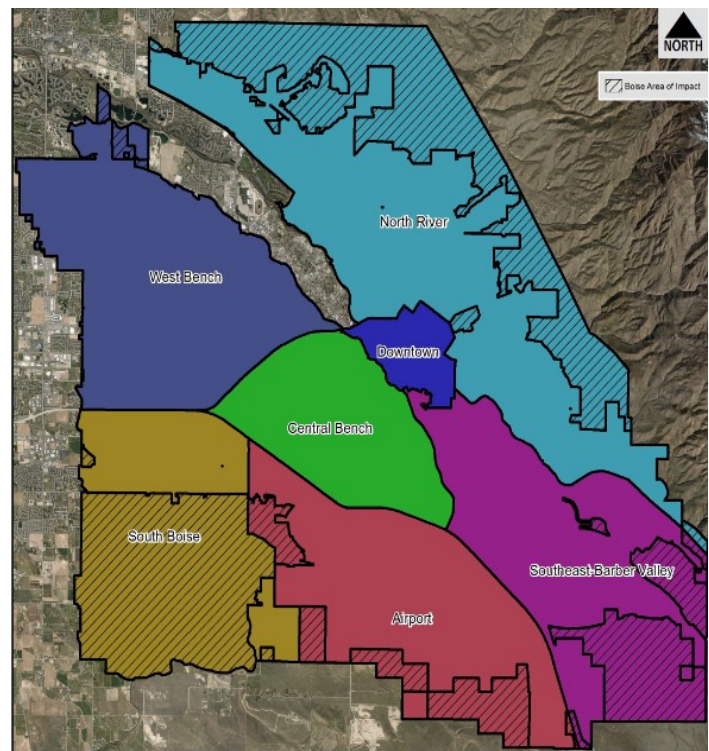
Capital projects that add capacity, replace an existing asset, or change processes can impact operating and maintenance expenses (O&M), including the need for additional staff. Repair and replacement projects generally have no impact or may reduce O&M.

Each project in the CIP has been evaluated to determine its anticipated operating impact. Below is a summary of the anticipated impact of the FY 2020-2024 CIP on the City’s operating budget. These costs have all been built into the Five Year Financial Forecast, presented earlier in this document. Some of the projects that drive these costs include Alta Harris Park, the Bike Skills Park, Lowell and South Pools, Spaulding Ranch, Hayman House, and the new Police Micro District. Potential operating costs

associated with the Main Library project, budgeted in FY 2019, are still being evaluated. As planned capital projects draw nearer and more details become available, assumptions and costs will be further refined.

Development Impact Fee Fund

An impact fee is a fee imposed as a condition of development to pay for a proportionate share of the cost of system improvements needed to serve the development. The City imposes impact fees for new or expanded parks, trail acquisition/development, and infrastructure related to expansion of fire and police services. While park impact fees are only assessed for residential construction, Police and Fire impact fees are collected for all types of development.



Park Planning Area Map

Department	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Arts & History	\$0	\$30,000	\$30,000	\$30,000	\$30,000
Fire	\$0	\$0	\$0	\$0	\$994,000
Information Technology	\$0	\$60,000	\$60,000	\$60,000	\$60,000
Parks & Recreation	\$447,000	\$531,000	\$775,000	\$912,000	\$939,000
Police	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

In FY 2017, a multi-year effort to update and restructure the Development Impact Fee program was completed. The primary objective of this update was to establish a consistent, equitable, and transparent fee methodology. As part of this update, the boundaries of the park planning areas were revisited, and some changes were made. The Impact Fee 10-year Capital Improvement Plans (Fire, Parks, and Police), which are a component of the Comprehensive Plan and a subset of the City's overall CIP, were approved by the Development Impact Fee Advisory Committee and the Planning and Zoning Commission before being approved by City Council. The new fees were effective as of January 16, 2017. Projects supported by impact fees are budgeted within the Capital Fund, and supported via transfers from the Development Impact Fee Fund. A map of the park planning areas can be found on the previous page, and a summary of projected balances in each of the impact fee categories is on this page.

Open Space & Clean Water Levy Fund

In November of 2015, Boise voters approved a "Foothills" temporary tax levy (totaling \$10.0 million) to fund the preservation of open space and clean water improvements. The FY 2020 budget includes an allocation of \$5.0 million for such projects, in compliance with the benefits listed in the 2015 ballot language.



Healthwise Land Acquisition Announcement

Enterprise Funds

Each of the City's enterprise funds (Airport, Geothermal, and Water Renewal) may have distinct CIPs. The prioritization of capital projects in these funds is determined by a variety of factors, such as the department's operational needs, funding availability, guiding strategic documents, regulatory changes, and/or specific City Council direction. The combined level of investment of \$71.6 million in the enterprise funds is slightly higher than the \$71.2 million budgeted in FY 2019. An overview of the capital investments for the various enterprise funds can be found in the Enterprise Funds section of this document.

Impact Fee Category	FY 2020 Projected Beginning Balance	FY 2020 Projected Revenues	FY 2020 Projected Expenses	FY 2020 Projected Ending Balance
Fire	\$2,476,544	\$632,418	\$150,000	\$2,958,961
Police	\$358,168	\$304,688	\$295,246	\$367,610
Parks: Central Bench	\$137,464	\$41,799	\$0	\$179,263
Parks: North River	\$403,705	\$280,285	\$270,000	\$413,990
Parks: Southeast and Barber Valley	\$107,876	\$326,412	\$1,020,000	\$(585,712)
Parks: West Bench	\$10,370	\$155,136	\$0	\$165,506
Parks: Southwest	\$288,878	\$99,781	\$400,000	\$(11,341)
Parks: Regional and Significant Spaces	\$800,680	\$690,481	\$0	\$1,491,161

Capital Fund: FY 2020-2024 Financial Plan

	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1 Beginning Fund Balance/Reserves					
2 Fund Balance - Reserved for Future Projects	3,372,534	11,850,821	20,202,100	14,601,375	11,058,713
3 Project-Specific Reserves	626,996	626,996	626,996	626,996	626,996
4 Total Beginning Fund Balance/Reserves	3,999,530	12,477,817	20,829,096	15,228,371	11,685,709
5 Revenues					
6 Franchise Fees and Interest	3,473,423	3,447,524	3,497,361	3,547,947	3,599,291
7 General Fund Transfer In	17,257,465	12,862,711	12,862,710	12,862,711	12,991,338
8 Impact Fee Fund Transfer In	2,135,246	1,591,246	4,459,171	1,617,419	708,746
9 Other	5,689,189	7,610,810	4,150,000	2,650,000	563,500
10 Total Revenues	28,555,323	25,512,291	24,969,242	20,678,077	17,862,875
11 Total Sources	32,554,853	37,990,108	45,798,338	35,906,448	29,548,584
12 Major Equipment/Repairs & Maintenance					
13 Major Equipment	4,870,712	5,687,415	6,027,625	5,956,575	6,244,741
14 Major Repairs & Maintenance	6,457,025	3,916,751	4,089,255	4,531,591	4,634,012
15 Total Major Equip/Repairs & Maint	11,327,737	9,604,166	10,116,880	10,488,166	10,878,753
16 Capital Projects					
17 Total Arts & History	245,534	30,294	163,423	94,409	23,593
18 Total Community Engagement	-	-	-	-	-
19 Total Finance & Administration	-	-	-	-	-
20 Total Fire	400,000	550,000	10,008,829	-	-
21 Total Human Resources	-	-	-	-	-
22 Total Information Technology	1,561,500	883,287	1,159,170	1,028,149	1,032,228
23 Total Library	-	-	-	1,500,000	-
24 Total Parks & Recreation	1,860,000	1,711,000	4,739,400	6,477,750	892,000
25 Total Planning & Development Services	800,000	500,000	500,000	500,000	500,000
26 Total Police	-	-	-	250,000	-
27 Total Public Works	269,000	269,000	269,000	269,000	269,000
28 Grant Matches/Other	475,000	475,000	475,000	475,000	1,000,000
29 Total Capital Projects	5,611,034	4,418,581	17,314,822	10,594,308	3,716,821
30 Ending Fund Balance/Reserves					
31 Fund Balance - Reserved for Future Projects	11,850,821	20,202,100	14,601,375	11,058,713	11,187,749
32 Project Specific Reserves	3,765,261	3,765,261	3,765,261	3,765,261	3,765,261
33 Total Ending Fund Balance/Reserves	15,616,082	23,967,361	18,366,636	14,823,974	14,953,010
34 Total Use	32,554,853	37,990,108	45,798,338	35,906,448	29,548,584



Enterprise Funds Detail

CONTENTS

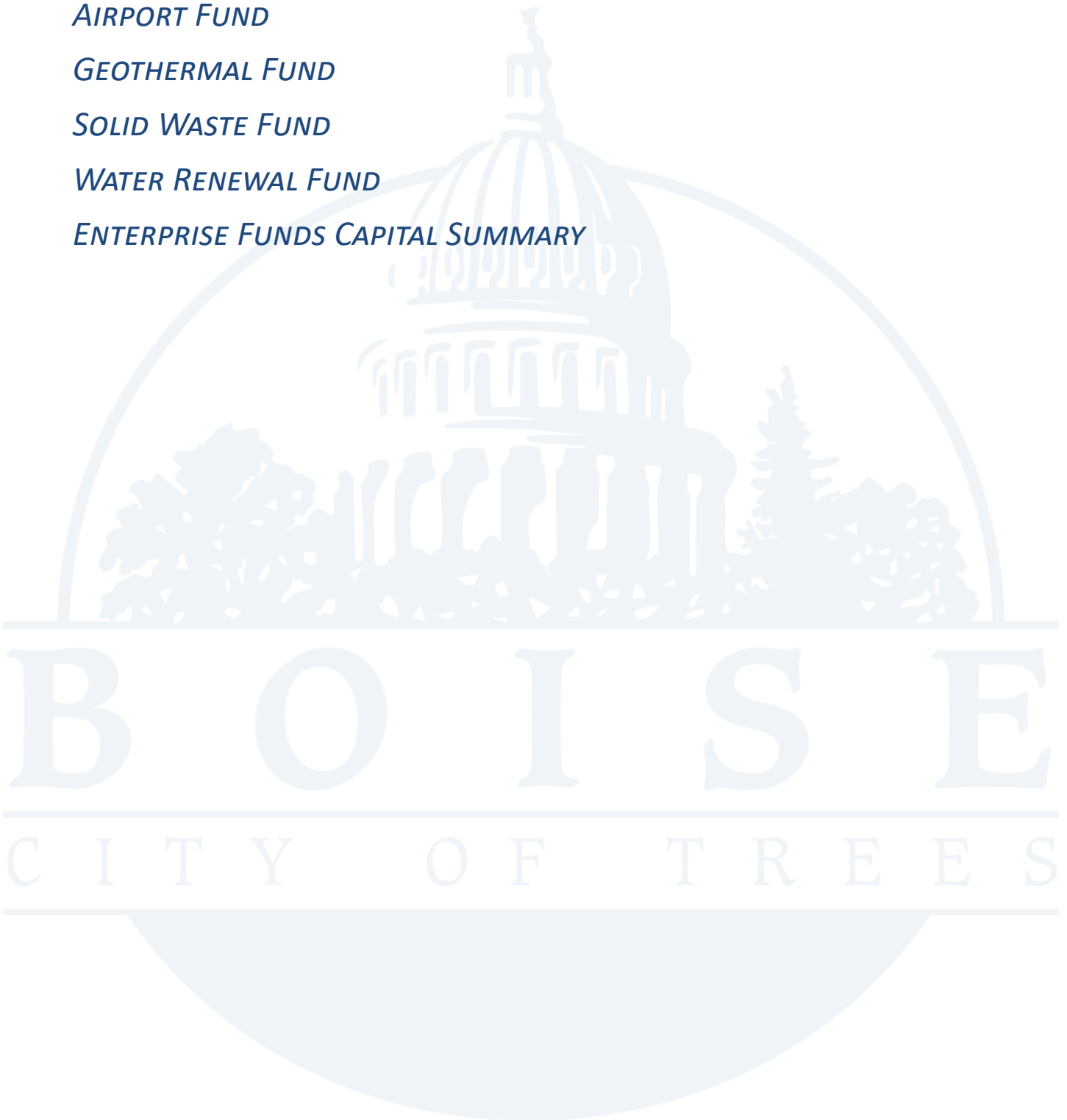
AIRPORT FUND

GEOTHERMAL FUND

SOLID WASTE FUND

WATER RENEWAL FUND

ENTERPRISE FUNDS CAPITAL SUMMARY





Airport Fund

Rebecca Hupp
Director



Administration

Operations

Facilities

AIRPORT FUND OVERVIEW

The Boise Airport is the primary commercial service airport in southwestern Idaho, with nearly 3.9 million passengers annually and a service area that extends into eastern Oregon. In 2018, the Airport had a record year for passenger traffic, surpassing 2017 statistics by 10%, making the Boise Airport the 68th busiest airport in the United States. Seven airlines offer nonstop service to 20 destinations. In FY 2019, United Airlines added an additional flight to Los Angeles, increasing capacity to the second busiest airport in the nation. The Airport enjoys a vibrant general aviation industry with both corporate and recreational based aircraft. The airport is also home to the Idaho Air and Army National Guard, as well as the National Interagency Fire Center.



MISSION STATEMENT

The Boise Airport's mission is to provide a world-class gateway that connects people with the most livable city in the country. The role of the airport is both to provide air transportation facilities and to serve as an economic engine for the region.

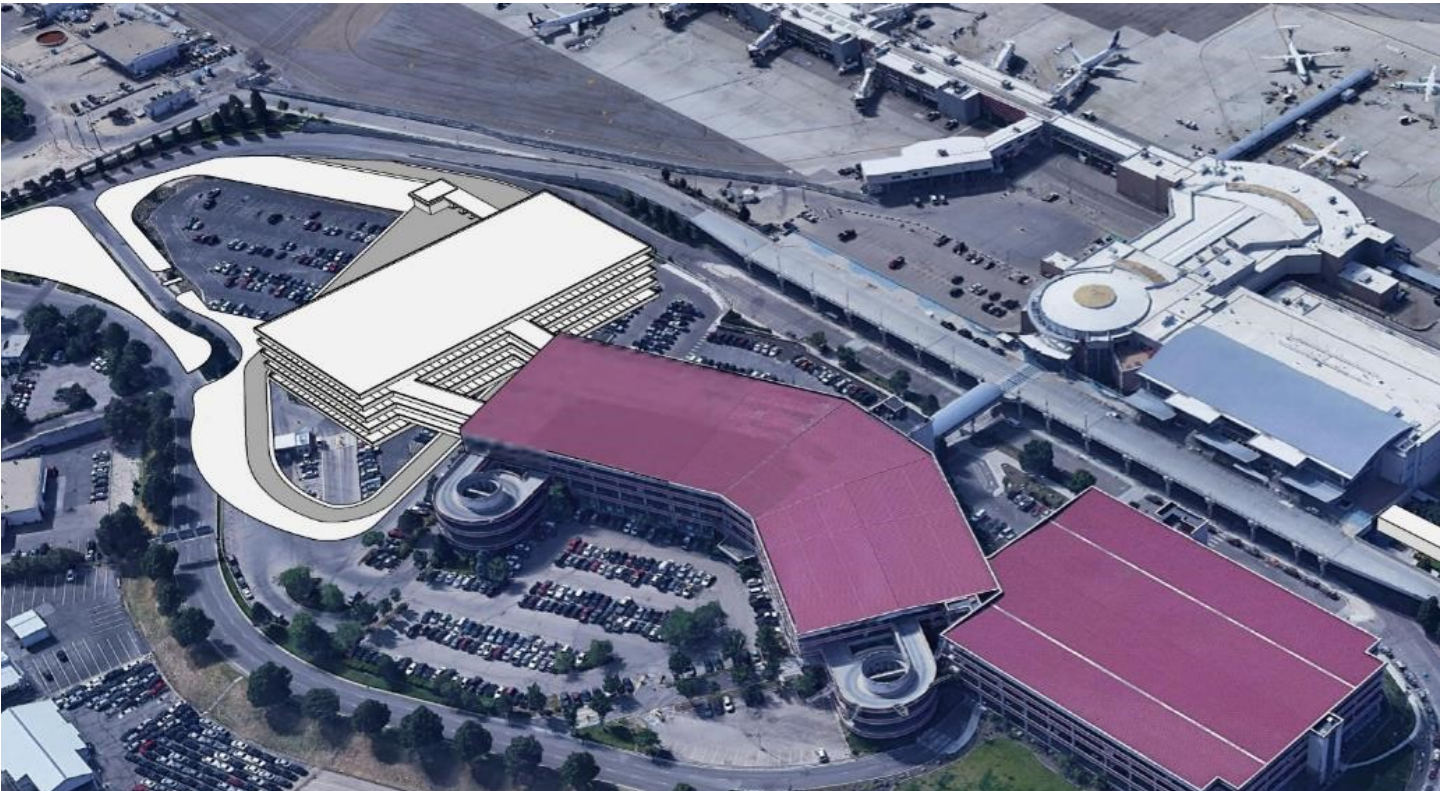
PAST ACCOMPLISHMENTS

The Airport is continually seeking to meet the challenges of a rapidly changing and volatile industry in order to meet the needs of the community and ensure strong air service for the future.

In 2018, the Airport completed its Master Plan Update, which focuses on short, medium, and long term growth. The plan was a multi-year process that involved input from a variety of stakeholders. The plan has been submitted to the FAA for acceptance.

The Airport also completed a number of airfield maintenance projects which included rehabilitation work for Taxiway A, reconstruction of Taxiway M and Taxilane F, and completing phase II of the safety area project associated with Runway 10L/28R.

The Airport replaced aging technology and equipment that was associated with the public and



employee parking facilities. This project included replacing all parking entry kiosks, badge readers, entry/exit arms, exit plaza software and hardware, and digital screens within the garage.

The Airport also focused on the passenger experience at the security checkpoint by adding a liquid dump station, change collection kiosks for local non-profits, and additional signage reminding passengers to double-check their luggage for prohibited items.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

The Airport is committed to maintaining its competitive advantage by keeping a low cost structure for its airline tenants. Based on the growth of enplanements and the expected impact on airline rates and charges, BOI should keep its cost per enplaned passenger in the same range as it has been historically, which is under \$5.00.

- The Airport will begin to collect a Passenger Facility Charge (PFC) in 2019. The PFC application will be submitted to the FAA for approval in late FY 2019 and is anticipated to generate \$7 million annually. The Airport will

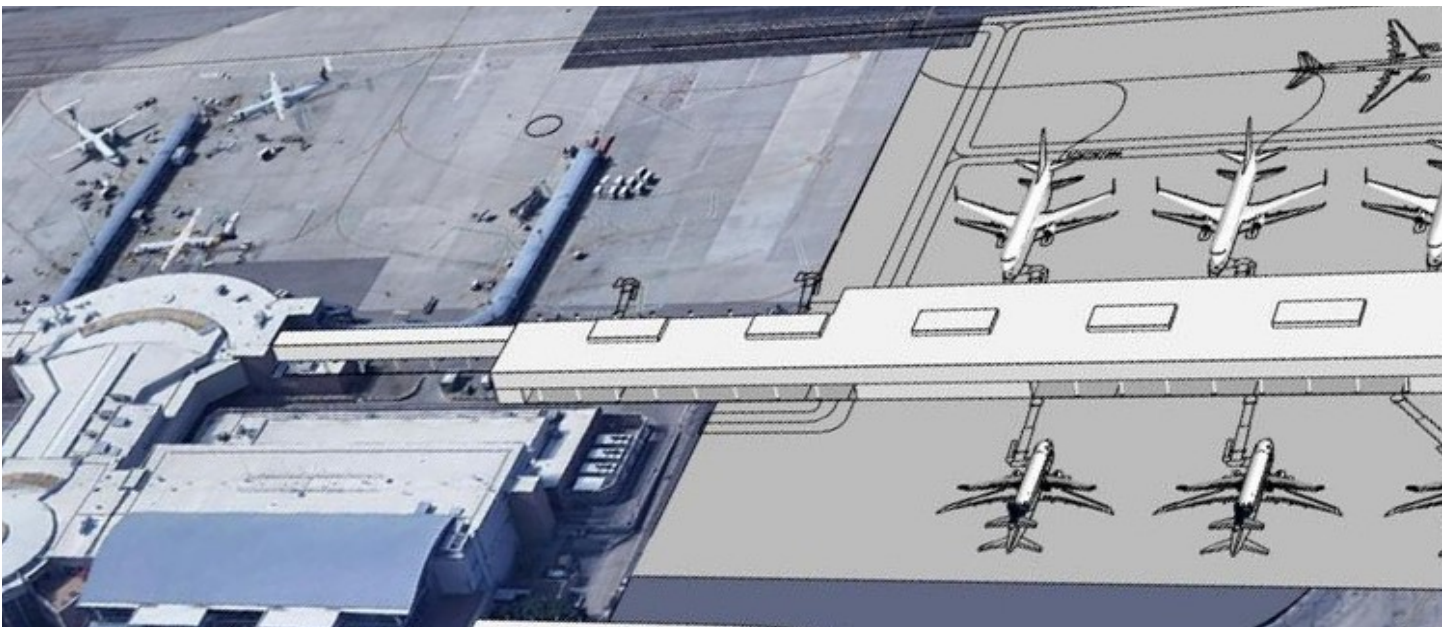
use these revenues to fund the future construction of Concourse A. In FY 2020, the Airport also plans to use PFC funds for several FAA-eligible airport projects.

- The Boise Metro Area is continually ranked as one of the fastest growing areas in the country. As our community's population continues to increase, the airport is experiencing similar growth in terms of passenger traffic and aircraft operations. The Boise Airport experienced record growth in 2018. While the industry is averaging approximately 5% year-over-year growth, the Boise Airport is experiencing double that, with a 10% year-over-year growth from 2017 to 2018. Recognizing the dramatic changes to the Airport's business, as well as the upcoming capital development program, the Airport hired a consultant to conduct a review of the Airport's staffing model. The study compared Boise to peer airports to understand how the Boise Airport's staffing level compared to others and identify opportunities for improvement. The study found that the Boise Airport had the leanest staffing model by a significant margin when compared to its peers.

In light of the findings, the Boise Airport is requesting six additional positions to provide additional coverage during extended hours of operation, specifically nights and weekends, as well as to accommodate the increased workload. The Airport is also requesting that nineteen positions that are currently staffed by temporary employees be converted to permanent full-time. Additional positions may be requested in future years.

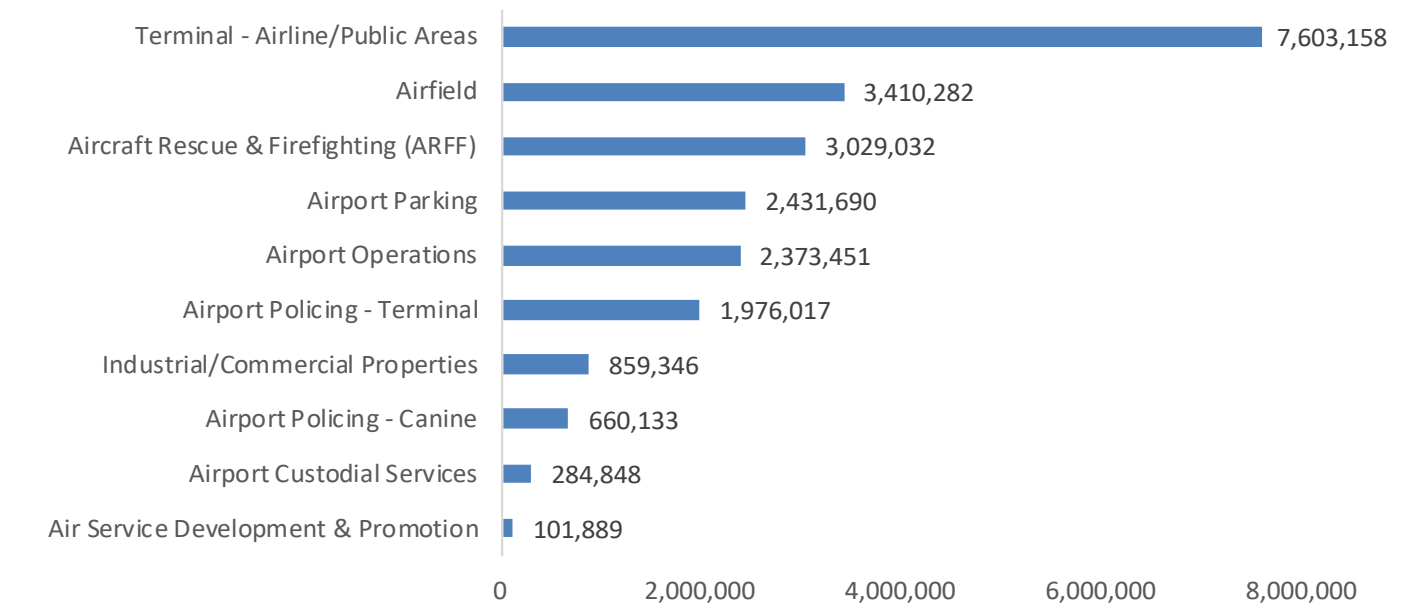
Capital projects will primarily be supported by operating cash flow and grants. Some highlights of the Fiscal Year 2020 capital and equipment program include:

- Taxilane and Taxiway Rehabilitation and Reconstruction - This includes rehabilitation of Taxilane D, Taxiway's J and B, and reconstruction of Taxiway H.
- Public Parking Garage - The airport's current parking facilities are reaching capacity. A close-in parking facility is needed to accommodate current and future growth.
- Rental Car Garage - In order to build Concourse A, the Airport must relocate the current rental car parking lot. The new facility will encompass all needs associated with rental car operations.
- Concourse A Design - The airport has 22 gates, all of which are in use during peak times of the day. This project includes the design for Concourse A and the Concourse A apron to accommodate additional gates, hold room space, and passenger amenities.
- Taxilane Construction - Construction is required to extend Taxilane S, which currently provides access to the SkyWest Hangar, in order to allow additional development in this area.
- Parking Lot Improvements - The Airport needs to improve the economy lot facility in order to increase capacity.
- Equipment Purchase - The Airport will purchase a new snowblower, in order to replace a current piece of machinery that is at the end of its operating lifespan.
- General Aviation (GA) Rehabilitation - GA apron rehabilitation is needed to meet acceptable operating conditions for the general aviation community.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Departmental	31,900,401	33,455,276	30,333,169	34,562,596	4,229,427	14%	64%
Fines & Forfeitures	13,065	9,448	18,595	14,558	(4,037)	-22%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	0	0	0	0	0	0%	0%
Capital	1,117,052	1,146,101	1,096,906	8,177,305	7,080,399	645%	15%
Other	8,501,015	6,926,809	10,787,356	11,264,016	476,660	4%	21%
Total Revenue	41,531,533	41,537,633	42,236,026	54,018,475	11,782,449	28%	100%
Expenditures by Category							
Personnel	6,987,260	7,182,895	8,018,565	10,104,878	2,086,313	26%	12%
Maintenance & Operations	13,386,577	15,670,365	16,943,962	18,168,446	1,224,484	7%	21%
Miscellaneous	13,752,381	12,148,082	15,778,245	14,532,937	(1,245,308)	-8%	17%
Major Equipment	2,793,807	402,353	1,775,000	1,675,000	(100,000)	-6%	2%
Cost Allocation Plan	1,248,072	1,391,129	1,658,482	1,701,636	43,154	3%	2%
Capital	8,548,584	12,277,150	58,050,000	38,780,000	(19,270,000)	-33%	46%
Total Expenditures	46,716,681	49,071,975	102,224,254	84,962,897	(17,261,357)	-17%	100%
Fund Balance	(5,185,147)	(7,534,341)	(59,988,228)	(30,944,422)	29,043,806		

Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the "Expenditures by Category" table form the previous page. The figures on this page are reflective of FY 2019 and do not include capital, transfers, indirect charges, or depreciation.



Geothermal Fund

GEOTHERMAL FUND OVERVIEW

The Geothermal Fund is part of the Public Works Department and provides development, operation, and maintenance of the city-owned geothermal system. The goal for this fund is to provide a low-cost, pollution-free supply of heating energy to the downtown core and university areas.

The City of Boise's geothermal system serves more square footage than any other system in the United States – roughly 6 million square feet.

Grant or other agency funding has paid for much of the system's cost. To support the growth of the system, the City will reimburse new customers with free water if the customer pays for the construction cost of pipeline extension.



PAST ACCOMPLISHMENTS

Fort and Robbins Pipeline Replacement

- Completed October 2018, City Utility Maintenance crews replaced 720 feet of geothermal main lines prior to the construction of a traffic roundabout planned for spring 2019 at the intersection of Fort Street and Robbins Road.

The existing 10" and 14" geothermal lines in this area were part of the original geothermal system and were nearing the end of their useful life. Replacing the geothermal lines improved the reliability of the overall system.

This project was a first in many ways. Specifically, this project was the first replacement project of the geothermal system (except small point repairs). This was also the first project to be completely done in-house, including design, construction, inspection and project management. By completing this project in-house, there was a significant cost savings to the Geothermal Fund. Overall, this project was very successful and has set the stage for future construction and replacement projects.

Union Block Realignment

- Completed September 2018, new geothermal lines were installed in Idaho Street between Capitol Boulevard and 8th Street. These new geothermal lines provide independent services to the Idaho Building, Fidelity Building, and Union Block Buildings.

Prior to this construction, the City-owned geothermal lines ran through the basements of these buildings. Improvements within the buildings, streets and alleys provided an opportunity to get out of the basements and into the public right-of-way.

In addition to improving how these buildings are served, the City also piloted new pipeline materials. This pipeline was constructed with high-temperature HDPE (High Density Polyethylene) pipe. This pipe was chosen due to its performance, availability, and cost. This project was completely funded by a partnership with CCDC as part of the Central District Urban Renewal District.

Geothermal Aquifer and Water Rights

- The geothermal aquifer is in good condition. Maximum water levels increased 0.5-feet compared to the previous year and the fluid temperature remains steady at $177^{\circ} \pm 1^{\circ}$ Fahrenheit. In water year (WY) 2018, the City of Boise pumped 312.5 million gallons and re-injected 297.1 million gallons of those pumped.

Because of healthy water levels and sustained temperatures, per the 2017 Stipulated Agreement of water right permit 63-34326, the City has requested an increase in the pumping limits for WY 2020 from 325 million gallons to 355 million gallons. Based on discussions with the Idaho Department of Water Resources and the other Districts, the pumping limit increase is expected to be approved in spring 2019.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

Geothermal service is provided to 92 buildings in the downtown core, including service to 11 buildings at Boise State University.

- The Geothermal Fund is anticipated to have a positive net position of \$12,000 in FY 2020, compared to \$33,600 in FY 2018. Revenues in the two years are nearly identical.
- The FY 2020 M&O expenditure budget is slightly above the FY 2018 actuals. Expenses also include a \$25,000 major equipment budget for system repairs.

FY 2020 operational highlights include:

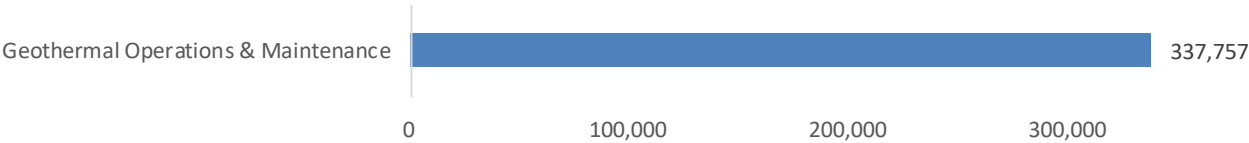
- Cost of Service Study and Strategic Plan – The strategic planning process will define a path forward, accounting for technical, regulatory, and outreach considerations, and best use of water rights. The strategic planning process will also provide an opportunity for the City to frame geothermal energy as a clean, renewable energy with measurable environmental benefits. The cost of service study will link the strategic planning concepts to rate structures, capital

repair and replacement plans, and cash flow projections.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Departmental	819,355	766,772	777,663	782,292	4,629	1%	98%
Fines & Forfeitures	(40)	0	0	0	0	0%	0%
Development Fees	75	0	31	34	3	10%	0%
Internal Charges	1,215	0	1,958	552	(1,406)	-72%	0%
Capital	407,461	0	0	0	0	0%	0%
Other	332,511	389,512	9,783	13,361	3,578	37%	2%
Total Revenue	1,560,576	1,156,284	789,435	796,239	6,804	1%	100%
Expenditures by Category							
Personnel	110,537	116,598	117,983	122,501	4,518	4%	16%
Maintenance & Operations	341,893	334,267	336,491	345,160	8,669	3%	44%
Miscellaneous	227,720	244,016	234,284	248,884	14,600	6%	32%
Major Equipment	14,397	0	25,000	25,000	0	0%	3%
Cost Allocation Plan	51,029	49,936	43,041	42,860	(181)	0%	5%
Capital	196,008	635,331	0	0	0	0%	0%
Total Expenditures	941,584	1,380,149	756,799	784,405	27,606	4%	100%
Fund Balance	618,992	(223,865)	32,636	11,834	(20,802)		

Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table form the previous page. The figures on this page are reflective of FY 2019 and do not include capital, transfers, indirect charges, or depreciation.

Solid Waste Fund

SOLID WASTE FUND OVERVIEW

The Solid Waste Fund is part of the Public Works Department and is responsible for the City's trash, recycling, and composting services. Users pay monthly fees to have residential and commercial trash, as well as recyclables, picked up and properly managed. A residential curbside composting service was added in 2017. Solid Waste also oversees the household hazardous waste collection program and provides outreach services through the environmental education program. The team also provides assistance to all City departments on issues such as asbestos identification and management, environmental site assessments, storage tank removal, contaminated soil remediation, and hazardous waste remediation and monitoring.

PAST ACCOMPLISHMENTS

Curb It Composting Program

- In FY 2017, Public Works launched a new curbside composting program to Boise residential customers in efforts to reduce landfill waste by 30%. Key program components include weekly curbside compost collection on the same day as trash collection, year-round leaf collection, free compost to Boise residents, and unlimited pickup of compostable materials. As of March 2019, 48,000 tons of compostable materials have been diverted from the landfill. Since 2016, the compost program has contributed to a 26% reduction of residential waste taken to the landfill.

Household Hazardous Waste

- The Household Hazardous Waste (HHW) Collection Program consists of Ada County's Household Hazardous Waste Facility located at the Ada County Landfill, and city-sponsored mobile collection sites in Boise, Eagle, Kuna, and



City of Boise Compost Facility

Meridian. The HHW program has set a hierarchy for waste management, with recycling as the highest and first priority and regulated landfill disposal as the lowest priority. More than 85% of the materials are recycled in the program.

Energy Bag Program

- In FY 2018, Public Works launched an Energy Bag (EB) program with the goal of diverting hard-to-recycle plastics from the recycling stream and processing them into diesel fuel. Prior to this program, many of the plastic recyclables from Boise households were collected, sorted, and shipped for sale to markets around the world, primarily China. In early 2018, China placed a ban on many of the materials because they are

difficult to recycle, resulting in the City's implementation of the EB program. The program also allows landfill diversion of certain plastics that are not traditionally recyclable. As of March 2019, over 300 tons of plastics have been collected.

Environmental Services

- Environmental services are provided by Public Works to all City departments to facilitate evaluation needs. Services include conducting or coordinating environmental site assessments for property acquisitions, environmental remediation projects, managing hazardous wastes from City operations, conducting site inspections for proper management of hazardous materials, and taking asbestos samples for City facilities.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

Solid Waste Fund operations include the Republic Services franchise agreement, landfill expenses, household hazardous waste collection, and education and outreach.

- The FY 2020 Proposed Budget includes continuation of the EB program and the reduced value of plastics and paper commodities due to market conditions.
- The expenditure budget is allocated in the following categories: 63% franchise hauler, 22% landfill, and 15% program administration.
- Revenues are split 50% residential services, 44% commercial services, 5% franchise fees, and 1% other.
- No customer rate change is proposed for FY 2020.

YOUR GUIDE TO MANAGING PLASTICS

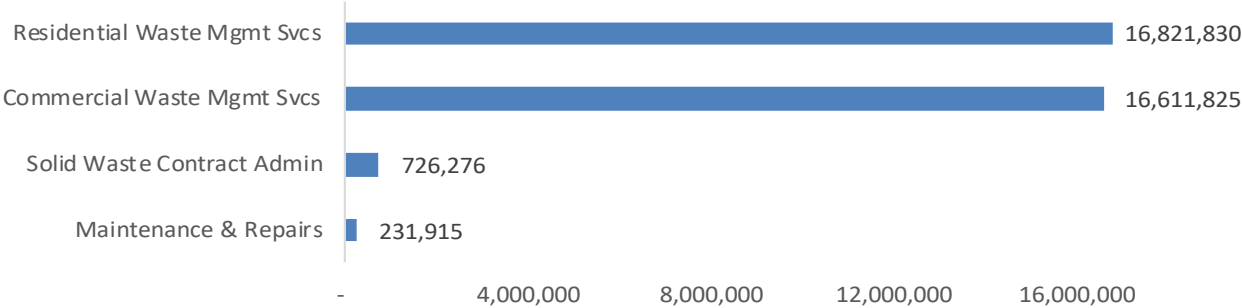


RECYCLE	HEFTY® ENERGYBAG®	TRASH		
Plastics can go in the blue cart if they meet the following requirements:	Plastics can go in the orange bag if they meet the following requirements:	All other plastics must go in the trash cart.		
<p>IS IT... MARKED AS A #1 OR #2</p> <p>AND... SHAPED LIKE A BOTTLE, JUG, OR JAR</p> <p>(for example: milk jugs, 2-liter soft drink bottles, detergent jugs, mayonnaise jars, peanut butter jars)</p> <p>YES? RECYCLE IT!</p>	<p>IS IT... MARKED AS A #4 - #7</p> <p>OR... ON THE LIST BELOW*</p> <table border="0"> <tr> <td> <p>KITCHEN</p> <ul style="list-style-type: none"> Plastic bags Plastic bottle caps Plastic dinnerware Plastic food packaging Plastic lids Plastic single-serve cups Plastic squeeze pouches Plastic straws Foam products </td> <td> <p>OFFICE / BATHROOM</p> <ul style="list-style-type: none"> Bubble/shrink wrap Air packs/pillows Plastic envelopes Toothpaste/lotion tubes Empty deodorant sticks Amber-colored Rx bottles </td> </tr> </table> <p>*for a detailed list visit curbitboise.org</p> <p>YES? ORANGE BAG IT!</p>	<p>KITCHEN</p> <ul style="list-style-type: none"> Plastic bags Plastic bottle caps Plastic dinnerware Plastic food packaging Plastic lids Plastic single-serve cups Plastic squeeze pouches Plastic straws Foam products 	<p>OFFICE / BATHROOM</p> <ul style="list-style-type: none"> Bubble/shrink wrap Air packs/pillows Plastic envelopes Toothpaste/lotion tubes Empty deodorant sticks Amber-colored Rx bottles 	<p>INCLUDING...</p> <p>WATER BOTTLE (crinkly lightweight)</p> <p>ANY UNLABELED PLASTIC (not identified on the EnergyBag® list)</p> <p>ANY #1 PLASTIC NOT ACCEPTED IN THE RECYCLE CART (for example, hinged-lid (clamshell) containers)</p> <p>2 MATERIALS BONDED TOGETHER (for example, a pet food bag with a paper liner.)</p> <p>EMPTY HAZARDOUS WASTE OR PESTICIDE CONTAINERS</p> <p>PVC OR #3 VINYL </p> <p>(shower curtains, PVC pipes, garden hoses, inflatable items, kids toys)</p> <p>YES? TRASH IT!</p>
<p>KITCHEN</p> <ul style="list-style-type: none"> Plastic bags Plastic bottle caps Plastic dinnerware Plastic food packaging Plastic lids Plastic single-serve cups Plastic squeeze pouches Plastic straws Foam products 	<p>OFFICE / BATHROOM</p> <ul style="list-style-type: none"> Bubble/shrink wrap Air packs/pillows Plastic envelopes Toothpaste/lotion tubes Empty deodorant sticks Amber-colored Rx bottles 			
<p>NO... CRINKLY LIGHTWEIGHT WATER BOTTLES</p> <p>These water bottles must go in the trash.</p>	<p>NO... #1 PLASTICS, PAPER, METAL OR CARDBOARD</p> <p>Check to see if these items can be recycled, otherwise they must go in the trash.</p>			

REV: 7/18

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Departmental	30,300,376	32,797,405	35,566,139	36,272,742	706,603	2%	94%
Fines & Forfeitures	4,000	3,603	2,472	4,101	1,629	66%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Other	1,977,126	2,968,303	2,075,523	2,130,323	54,800	3%	6%
Total Revenue	32,281,503	35,769,310	37,644,134	38,407,166	763,032	2%	100%
Expenditures by Category							
Personnel	410,833	505,975	593,483	614,430	20,947	4%	2%
Maintenance & Operations	29,607,260	34,649,526	35,788,154	35,775,876	(12,278)	0%	96%
Miscellaneous	138,443	124,642	144,154	121,300	(22,854)	-16%	0%
Major Equipment	0	0	55,000	78,000	23,000	42%	0%
Cost Allocation Plan	1,158,980	1,203,923	767,955	693,467	(74,488)	-10%	2%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	31,315,516	36,484,066	37,348,746	37,283,073	(65,673)	0%	100%
Fund Balance	965,987	(714,756)	295,388	1,124,093	828,705		

Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table form the previous page. The figures on this page are reflective of FY 2019 and do not include capital, transfers, indirect charges, or depreciation.

Water Renewal Fund

WATER RENEWAL FUND OVERVIEW

The Water Renewal Fund is part of the Public Works Department and has activities that are broken into four divisions: Operations, Engineering, Environmental, and Administration.

Operations is responsible for the operation and maintenance of all used water (sewer) pipeline and water renewal (wastewater treatment) facilities, including a biosolids application site. Water renewal occurs at the West Boise and Lander Street Water Renewal Facilities and the Dixie Drain Phosphorus Removal Facility, with the renewed (treated) water being returned to the Boise River and the biosolids being recycled at the Twenty Mile South Farm. Sewer, geothermal, and irrigation pipeline services are provided by the Utilities Maintenance group.

Engineering provides a broad range of technical support services, including facilities assessment and planning, studies, design, design review, survey, inspection, and project management for the sewer collection and water renewal facilities.

Environmental ensures NPDES permit compliance and works with the Engineering division on research and design of new facilities.

Administration provides budgeting, records management, public outreach, rate setting, and billing support. The General, Geothermal, Solid Waste, and Municipal Irrigation Funds reimburse the Water Renewal Fund to cover the costs of contracted services for administration, operations, and engineering. Monthly service fees are charged to water renewal customers.

PAST ACCOMPLISHMENTS

Public Works continues to foster programs that ensure a safe, healthy, and livable community.

Dixie Drain Phosphorus Removal

- The Dixie Drain Phosphorus Removal Facility, built near the confluence of the Boise and Snake rivers, removes phosphorus from groundwater and surface water from agricultural operations in the lower Boise River watershed. Through the treatment efforts, both upstream at the existing treatment plants and the additional treatment at Dixie Drain, the overall environmental benefit to the river system is greatly improved.



Joplin Sewer Rehabilitation

- Public Works replaced a 0.4 mile section of 60" concrete pipeline that conveys approximately 10 million gallons of used water daily along Joplin Road to the West Boise Water Renewal Facility. The new 60" fiberglass pipe significantly reduces infiltration and inflow.

West Boise Water Renewal Facility Optimization

- In recent years, the West Boise Water Renewal Facility has added process improvements to remove/recycle phosphorus from the used water stream. In 2019, a significant effort was optimizing the removal process, resulting in significantly better treatment performance and predictability. The result has been continued process performance improvement towards meeting NPDES Permit requirements.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

The FY 2020 Water Renewal operating budget is similar to the FY 2019 budget, with only a few proposed changes which are noted elsewhere in this section. A customer rate increase of 5% is requested for FY 2020. This rate increase covers existing customers' share of new capital facilities related to NPDES requirements.

Some highlights of the FY 2020 capital and equipment program include:



- *Lander Street Water Renewal Facility (LSWRF) Improvements:* Involves rehabilitation of the LSWRF to replace existing assets and installation of new assets to meet NPDES permit obligations for phosphorus removal. The initial phase of the project will include rebuilding the headworks facility, expanding the ultraviolet disinfection facility, and adding tertiary phosphorus treatment.
- *Major Repair and Replacement* for water renewal facilities, utilities maintenance, Twenty Mile South Farm, and pipeline is budgeted annually to protect and extend the life of capital assets and facilities.
- *316 (a) Temperature Mitigation:* The current NPDES permit includes effluent limits for temperature. This project provides for projects in FY 2020 and 2021 to demonstrate mitigation alternatives.

- *Office Space Remodel:* As Boise grows, Water Renewal Fund operations also grow, and in turn the need for more staff. Remodeling existing office space allows for a more efficient use of space to accommodate additional staffing.
- *Large Diameter Pipeline Repairs:* A series of large diameter pipeline replacement projects has been identified for the current ten-year capital planning window. Projects will be completed every other fiscal year.



- *Used Water Collections System Assessment and Rehab:* The used water infrastructure has functioned reliably for decades. Although some portions of the system are aging, the system is assessed and rehabbed systematically to ensure continued reliable performance.
- *Water Renewal Utility Planning:* Public Works is currently in phase 2 of a multi-year utility planning process. Current work includes public outreach and engagement, selection of strategic direction, and evaluation of alternatives. Financial capacity, regulatory compliance, and

technical requirements are components of the analysis. In late 2019, phase 3 implementation will begin.

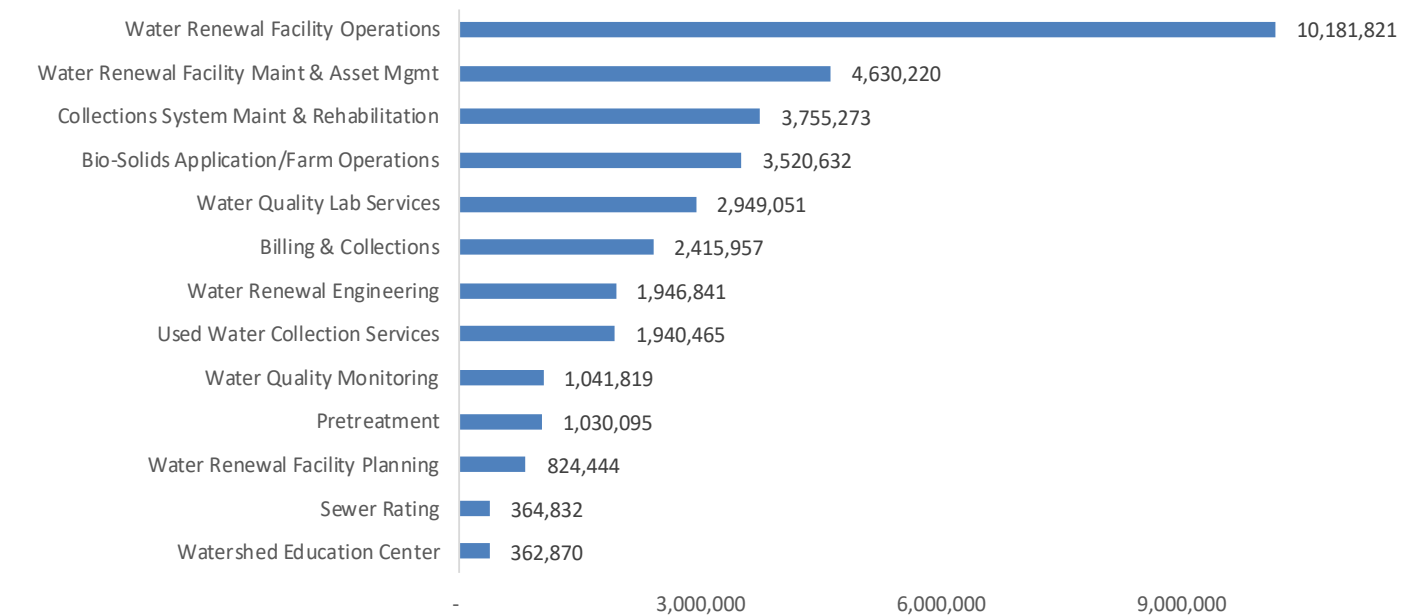
The FY 2020 Proposed budget includes the following FTE recommendations:

- ◇ Operations Division: An Instrument Technician (1.0 FTE) for the water renewal facilities is requested to help balance the workload increase from automation and instrumentation added with new facilities and upgrades of existing facilities.
- ◇ Administration Division: A Records and Information Specialist (1.0 FTE) is requested to facilitate transition to a more comprehensive digital records management structure.
- ◇ Environmental Division: An Environmental Technician (1.0 FTE) is requested for the Sampling and Monitoring team. NPDES permit requirements rely on samples gathered and data compiled by this team.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Departmental	46,377,382	49,654,092	54,256,527	54,562,658	306,131	1%	85%
Fines & Forfeitures	3,800	3,690	3,162	4,414	1,252	40%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	1,238,145	1,375,828	1,426,524	1,418,824	(7,700)	-1%	2%
Capital	17,514,053	7,288,553	8,013,037	6,835,000	(1,178,037)	-15%	11%
Other	1,016,806	1,247,254	1,107,006	1,216,118	109,112	10%	2%
Total Revenue	66,150,187	59,569,416	64,806,256	64,037,014	(769,242)	-1%	100%
Expenditures by Category							
Personnel	16,962,153	17,495,623	18,868,131	19,642,419	774,288	4%	23%
Maintenance & Operations	12,750,144	12,268,435	14,259,400	14,393,488	134,088	1%	16%
Miscellaneous	11,631,198	12,022,327	11,643,725	12,343,214	699,489	6%	14%
Major Equipment	2,449,944	2,254,645	3,277,000	3,246,700	(30,300)	-1%	4%
Cost Allocation Plan	3,541,102	3,387,301	4,127,506	4,482,497	354,991	9%	5%
Capital	8,325,488	12,986,463	13,144,482	33,153,250	20,008,768	152%	38%
Total Expenditures	55,660,030	60,414,795	65,320,244	87,261,568	21,941,324	34%	100%
Fund Balance	10,490,158	(845,379)	(513,988)	(23,224,554)	(22,710,566)		

Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table form the previous page. The figures on this page are reflective of FY 2019 and do not include capital, transfers, indirect charges, or depreciation.



Enterprise Funds Capital Summary



AIRPORT CAPITAL PLAN

Revenues

Airport capital revenues include:

- Capital Facility Charges (CFCs) – User fees charged to rental car patrons. Proceeds are used for parking-related facilities and improvements.
- Passenger Facility Charges (PFCs) – User fees charged to airline patrons. Proceeds are used for terminal-related facilities and improvements approved by the Federal Aviation Administration (FAA).
- Grants – Airport is eligible for grants from the FAA. Grant awards are generally project-specific and are on a reimbursement basis.
- Taxiway Relocation/Rehab (\$6.1 million) - Extend taxiway life and to comply with FAA standards.
- Concourse A (\$5.0 million) - Design of concourse A, aircraft parking aprons, and utilities to meet airline needs.
- Rental Car Garage/Customer Lobby (\$1.5 million) - Planning and design of a new rental car garage and customer lobby due to the Concourse A expansion project.
- Passenger Boarding Bridge (\$1.3 million) - Installation of a boarding bridge to meet airline needs during the Concourse A construction.
- Terminal Upgrades Project Management (\$1.2 million) - Project management services related to the forthcoming terminal upgrade project.

Expenditures

A total of 24 projects are recommended for FY 2020 with a combined cost of \$37.8 million. Highlights from these capital projects include:

- Public Parking Garage (\$19.0 million) - Design and construction of a four-level, 800-stall parking garage.

WATER RENEWAL CAPITAL PLAN

The Water Renewal Fund proposed capital improvement plan includes eight projects and annual funding for major repair and maintenance with a combined cost of \$32.8 million. Highlights

from the FY 2020 capital projects include:

- Lander Street (LS) Headworks (\$19.7 million) - Rebuild the original 1950s facility along with necessary site-related upgrades: site access, yard utilities, and treatment processes.
- Used Water Rehabilitation (\$5.6 million) - Rehabilitate and relocate sewer pipes that have a high likelihood of failure and are near the end of their useful life.
- Tertiary Phosphorus Removal (\$2.5 million) - Filtration design costs associated with the tertiary phosphorus treatment process.
- UV Disinfection (\$1.7 million) - Rebuild the original 1990s facility along with necessary site-related upgrades: site access, yard utilities, and UV disinfection processes.

OPERATING IMPACT

Capital projects that add capacity, replace an existing asset, or change processes can impact operations and maintenance expenses (O&M). New processes and expanding facility capacities can add more O&M costs including power, chemicals, and possibly additional staffing. Repair and replacement projects generally have no impact or may reduce O&M.

Airport

Capital projects planned for FY 2020 will not noticeably change airport O&M expenses, with the exception of the Concourse A, rental car, and public parking projects. Increased operating costs for these projects will be offset by increased revenue generated from increased passenger traffic and available lease space. Operating costs were not included in the FY 2020 budget as project construction is expected to span multiple years prior to completion.

Water Renewal

Most FY 2020 capital projects for Water Renewal will not result in increased O&M expenses, with the exception of the LS headworks and UV disinfection projects. The operating impacts of these projects will be evaluated as the projects are completed.

Detailed descriptions of all projects can be found in Appendix A.



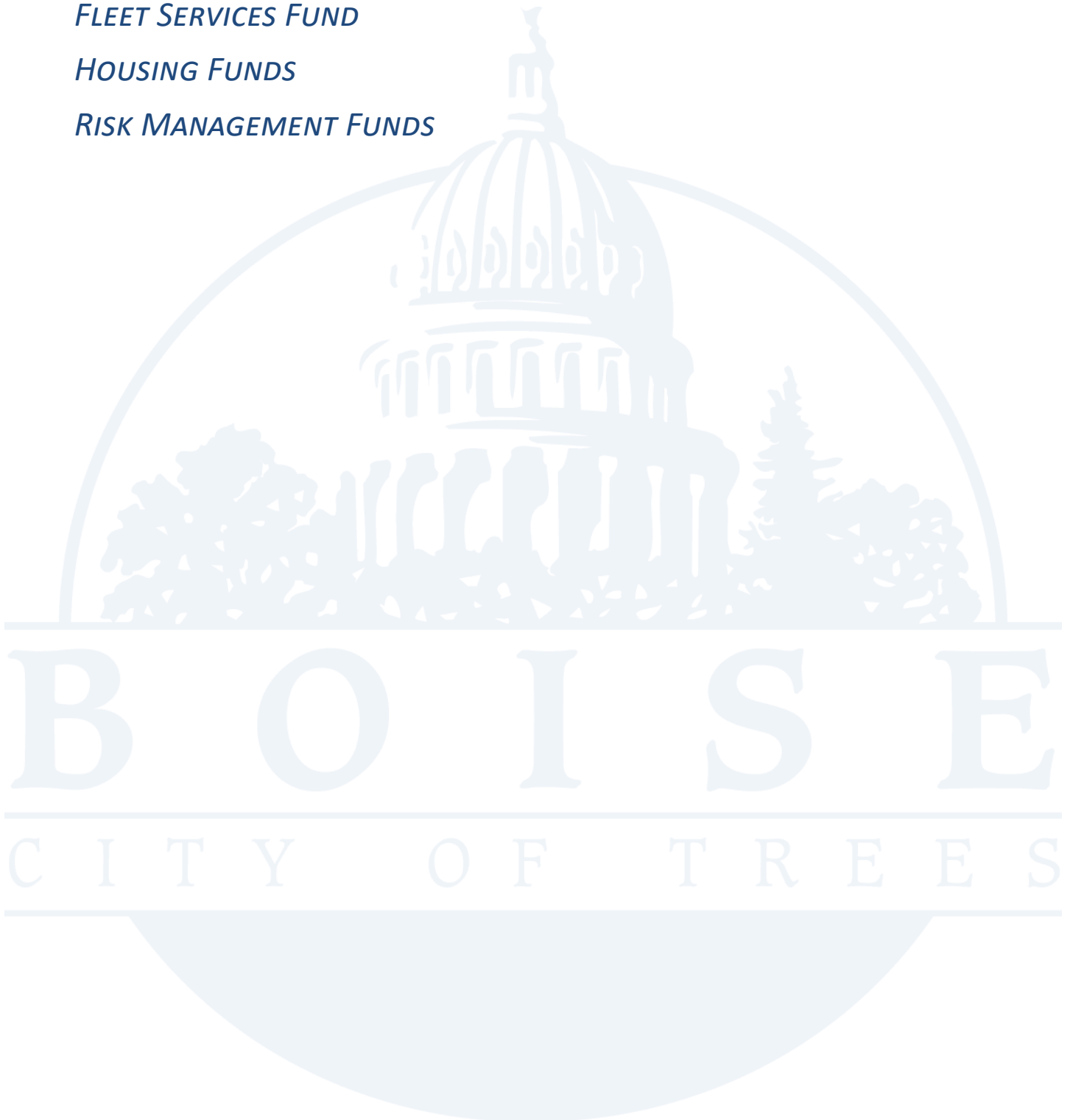
Other Funds Detail

CONTENTS

FLEET SERVICES FUND

HOUSING FUNDS

RISK MANAGEMENT FUNDS





Fleet Services Fund

FLEET SERVICES FUND DESCRIPTION

Fleet Services is part of the Department of Finance & Administration. Its highly trained staff of technicians work on a diversified fleet, including tractors, motorcycles, police patrol vehicles, fire apparatus, and lawn equipment. This unique fleet of more than 1,500 assets, which consumes approximately 500,000 gallons of fuel and travels over five million miles per year, has an acquisition value of approximately \$68 million. Fleet Services operates as an internal service fund and charges are established based on resources consumed. Fleet Services buys and maintains the City's rolling stock, including public safety, emergency response vehicles, and general city operations equipment.

PAST ACCOMPLISHMENTS

The Fleet Services Division has been instrumental in furthering the City's energy goals by implementing several green fleet initiatives. Fleet Services manages the citywide vehicle pool, and now has 189 alternative fuel vehicles, which amounts to 17% of the general fleet. Electric plug-in and hybrid vehicles account for 48% of the administrative motor pool. Additional alternative fuel implementations include increases in propane-powered lawn equipment to

maintain the City's parks and CNG vehicles for servicing environmental programs. These approaches, along with many other operational implementations, have garnered Fleet Services noteworthy national recognition as a Leading Fleet in America. As an Elite Fleet and former #1 Leading Fleet, Fleet Services continues to perform at a high level under the same leadership.



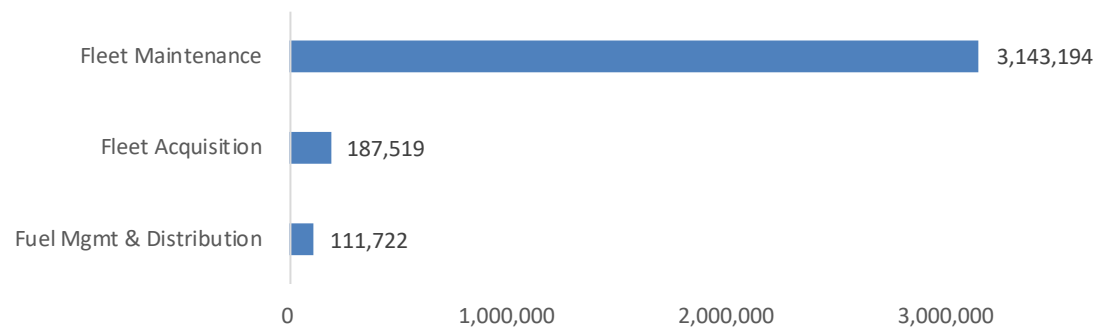
BUDGET HIGHLIGHTS/BUDGET OUTLOOK

Establishing replacement cycles for municipal fleets is both art and science. It involves judgment, prediction, forecasts, and assumptions on one hand, and analysis of available data on the other. Fleet Services, with the help of financial leadership, evaluated the current fleet replacement criteria, maintenance costs, and operational data to determine if there were additional capital savings to be realized without sacrificing reliability or significantly increasing operating costs. At the end of the analysis, it was determined that extending vehicle life on certain vehicle classes was a prudent approach to achieving the desired goals of the City. This shift in philosophy is anticipated to save the City approximately \$3.0 million between FYs 2020-2025.



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	3,672,641	3,423,669	3,538,869	3,592,021	53,152	2%	100%
Capital	0	0	0	0	0	0%	0%
Other	17,976	26,609	3,592	0	(3,592)	-100%	0%
Total Revenue	3,690,618	3,450,278	3,542,461	3,592,021	49,560	1%	100%
Expenditures by Category							
Personnel	1,198,434	1,216,469	1,315,572	1,408,621	93,049	7%	39%
Maintenance & Operations	2,198,234	1,869,839	2,149,524	2,049,995	(99,529)	-5%	57%
Miscellaneous	171,819	92,339	79,180	111,444	32,264	41%	3%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Capital	0	0	12,000	0	(12,000)	-100%	0%
Total Expenditures	3,568,487	3,178,648	3,556,276	3,570,060	13,784	0%	100%
Fund Balance	122,131	271,630	(13,815)	21,961	35,776		

Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.



Housing Funds

HOUSING FUNDS OVERVIEW

The Housing & Community Development Division (HCD) administers funds received from the U.S. Department of Housing & Urban Development (HUD).

As an entitlement jurisdiction, the City has secured and expended Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) funds since 1974 and 1992, respectively.

The CDBG program works to ensure decent affordable housing, develop viable urban communities, and provide services to the most vulnerable citizens. Community development activities build stronger, more resilient communities and may support infrastructure, installation of public facilities, community centers, housing rehabilitation, public services, homeowner assistance, and other identified needs.

HOME is designed exclusively to create housing that is affordable to households earning 80% or below the area median income. The program funds a broad range of activities, including financial assistance to eligible homeowners and new



The City contributed HOME funds to support the construction of 134 units of mixed-income housing, leveraging the City's landholdings in the West End.

homebuyers, construction of housing for rent or ownership, and site acquisition/improvement.

HCD also manages home ownership and home improvement loans to income-eligible households for the purchase or preservation of single-family homes. The Home Improvement Program is also available to support and preserve multi-family rental housing; while the property owner is not required to be income-restricted, its tenants must meet income guidelines. A unique aspect to the City's loan program is that the \$8 million portfolio is managed in-house and the loan proceeds are reinvested into the programs to support future loans.



The iconic Boulevard Motel is in the City's rental portfolio. Its 22 studio units were completely remodeled and the historic neon sign was removed, restored, and reinstalled.

The City of Boise has owned and operated rental units for over 20 years. HCD currently manages several commercial buildings and 300 residential units which range from studios to 3-bedroom apartments and single-family homes with 2-6 bedrooms. These units are income-restricted to applicants that earn 80% or below the area median income. Many of the units are located in the downtown corridor and/or along main public transit routes.



In partnership with its Energize Our Neighborhoods program, the City of Boise used CDBG funds to install transportation enhancements on Vista Avenue.

PAST ACCOMPLISHMENTS

In FY 2018, HCD accomplished the following:

- Leveraged landholdings and invested \$4.1 million to support construction of more than 200 new units.
- Invested more than \$1 million to preserve and improve 5 single-family homes and 21 multi-family units.
- Issued \$100,000 in home ownership loans to income-eligible households.
- Processed \$1.5 million in housing loan payments, including 39 loan payoffs.
- Managed 230 loans with a portfolio value of \$7.3 million.
- Maintained loan portfolio at 90%-95% current.
- Processed 500 applications for city-owned rental housing.
- Provided affordable rental housing to more than 500 citizens.
- Invested more than \$600,000 in rental housing properties for interior and exterior renovations, including new roofing, exterior paint, updated landscaping, and unit remodels.

BUDGET HIGHLIGHTS

The City of Boise has experienced stagnant and reduced federal entitlement funding over the last decade. Several measures are utilized by HUD to determine entitlement amounts, including the extent of poverty, population, housing overcrowding, age of housing, and population growth in relationship to other metropolitan areas.

The FY 2019 omnibus spending bill maintained the CDBG funding level from FY 2018 and decreased HOME by 8.22%. CDBG and HOME funds are predominantly invested to leverage other funding sources such as city General Funds and the Low-Income Housing Tax Credit (LIHTC) program. Highly competitive and scarce, LIHTC is a main source for the development of affordable housing.

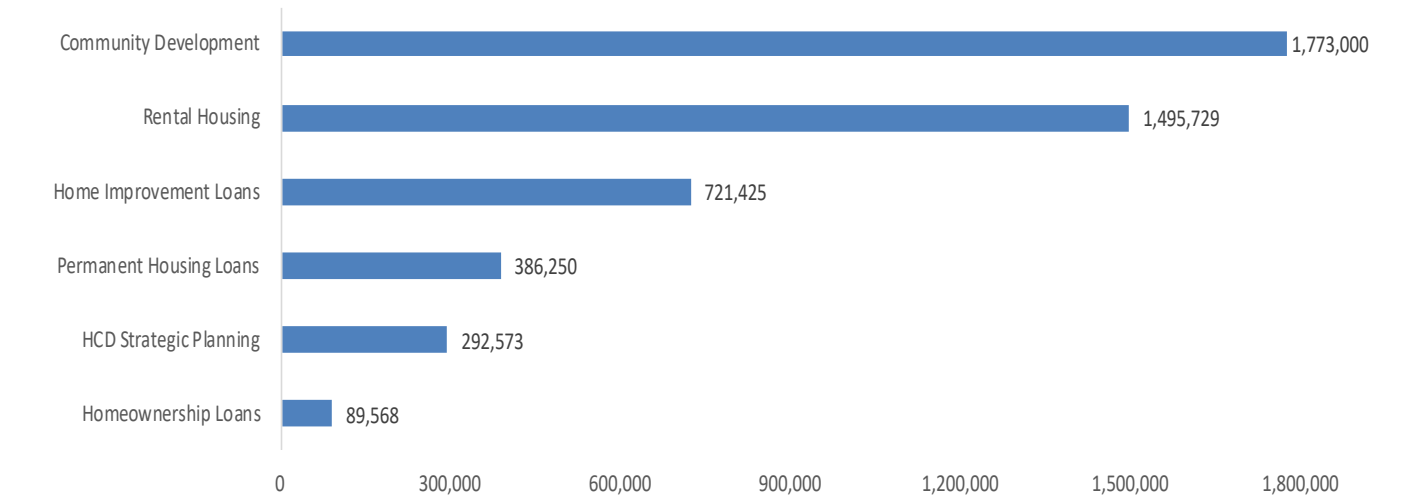
FEDERAL FUNDING

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ENTITLEMENTS TO CITY OF BOISE



Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Departmental	1,494,592	1,460,710	1,509,201	1,515,792	6,591	0%	32%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	0	1,959	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Other	2,809,344	3,226,904	3,231,489	3,175,580	(55,909)	-2%	68%
Total Revenue	4,303,935	4,689,573	4,740,690	4,691,372	(49,318)	-1%	100%
Expenditures by Category							
Personnel	936,138	1,064,618	1,049,538	1,056,998	7,460	1%	18%
Maintenance & Operations	274,680	1,087,147	1,132,274	1,371,900	239,626	21%	24%
Miscellaneous	1,772,359	2,798,372	3,066,353	3,025,128	(41,225)	-1%	53%
Major Equipment	15,381	0	0	0	0	0%	0%
Cost Allocation Plan	140,171	397,568	277,438	295,014	17,576	6%	5%
Capital	1,560,552	2,300	0	0	0	0%	0%
Total Expenditures	4,699,281	5,350,005	5,525,603	5,749,040	223,437	4%	100%
Fund Balance	(395,346)	(660,432)	(784,913)	(1,057,668)	(272,755)		

Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table form the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Risk Management Funds

RISK MANAGEMENT FUNDS OVERVIEW

Risk & Safety and Training & Development are a part of Human Resources. The Risk Management Funds category includes the Risk Management Fund and the Workers' Compensation Fund. These funds administer the City's programs for risk management, liability, property loss, insurance, occupational safety and health, citywide employee training, learning management system, leadership programs, organizational development, Title II ADA (Americans with Disabilities Act) and Section 504 (Rehabilitation Act) compliance, Title VI (non-discrimination) compliance, and workers' compensation. Through proactive risk management, fostering an innovative learning environment, and promoting a safe workplace, the funds contribute to the City's livability, benefitting employees, citizens, and visitors.

PAST ACCOMPLISHMENTS

Over the last year, City employees have completed more than 20,000 trainings as tracked by iLearn!, the City's learning management system. As part of the City's organizational development efforts, employees in all departments are growing by participating in ConnectBoise. For the first time ever, all employees are now receiving at least 30 minutes a month of 1:1 time with their supervisor that is dedicated to supporting the employee's success. A six-month pilot test with Public Works was completed, and from that feedback, a two-day leadership training experience was provided for over 300 supervisors. Ongoing support is being provided.

The Risk Management team had the opportunity to share the City's culture journey and presented at a national conference for the Public Risk Management Association.

Implementation of Title II/VI has made significant

strides this past year, including education and outreach to all department leadership teams. Also, bilingual notices are posted throughout all public facilities.

There were over 500 employee injuries, and of those, 268 workers' compensation claims were processed. Over 150 liability and property claims were handled, along with 53 subrogation claims. To reduce injuries and risk exposures, over 60 facility inspections were completed and almost 90 safety trainings were presented to employees. Software was purchased to streamline inspections and to aid in safety program compliance. Incident data is provided regularly to departments for review and implementation of preventative measures.



BUDGET HIGHLIGHTS/BUDGET OUTLOOK

ConnectBoise ongoing development opportunities are being provided for employees including: 90-Day Development Planning, The Safety Leader, and Hire For Fit. These courses, along with regular ConnectBoise Huddles provided by the Organizational Development Team to all employees, are designed to develop employees and increase employee engagement throughout the City. In the near future, two-hour ConnectBoise seminars will be provided for all City employees.

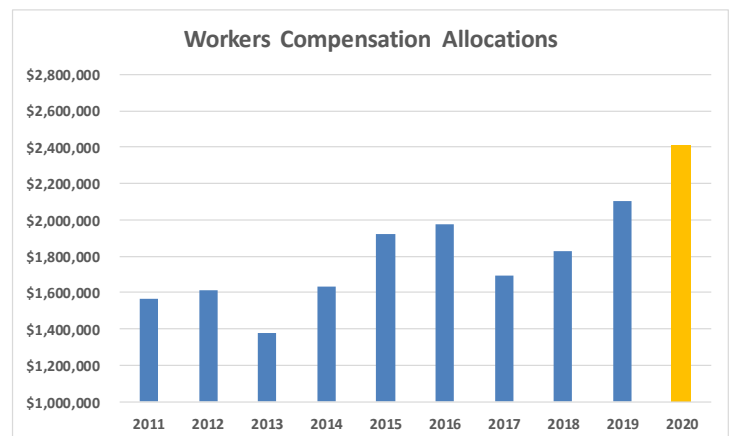
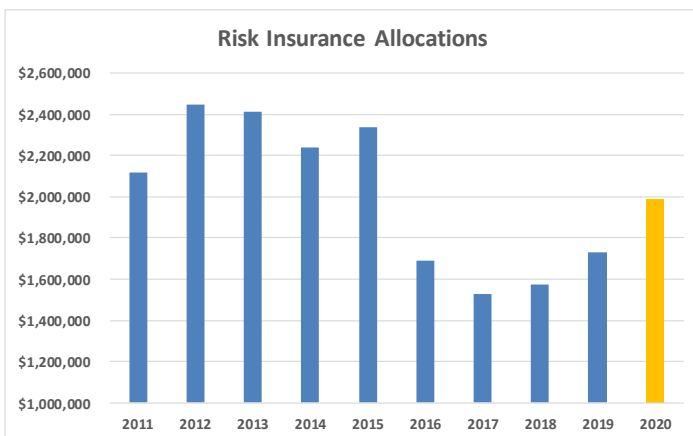
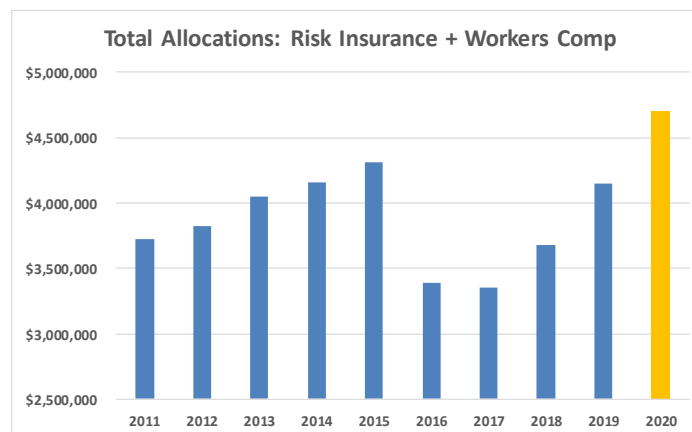
In support of Title II/VI, all department Language Assistance Plans (LAPs) are being updated, as well as sourcing vendors for interpretation and translation needs. A self-evaluation of services, programs, activities, and facilities will be conducted for all departments to further equal opportunity compliance. Accessible fall material is being implemented at several park playgrounds.

The workers' compensation program underwent a thorough analysis and review. From that analysis, different programs and processes are being implemented to enhance the current program and make improvements.

Workers' compensation program funding requirements are expected to increase due to

recent legislative changes related to public safety personnel.

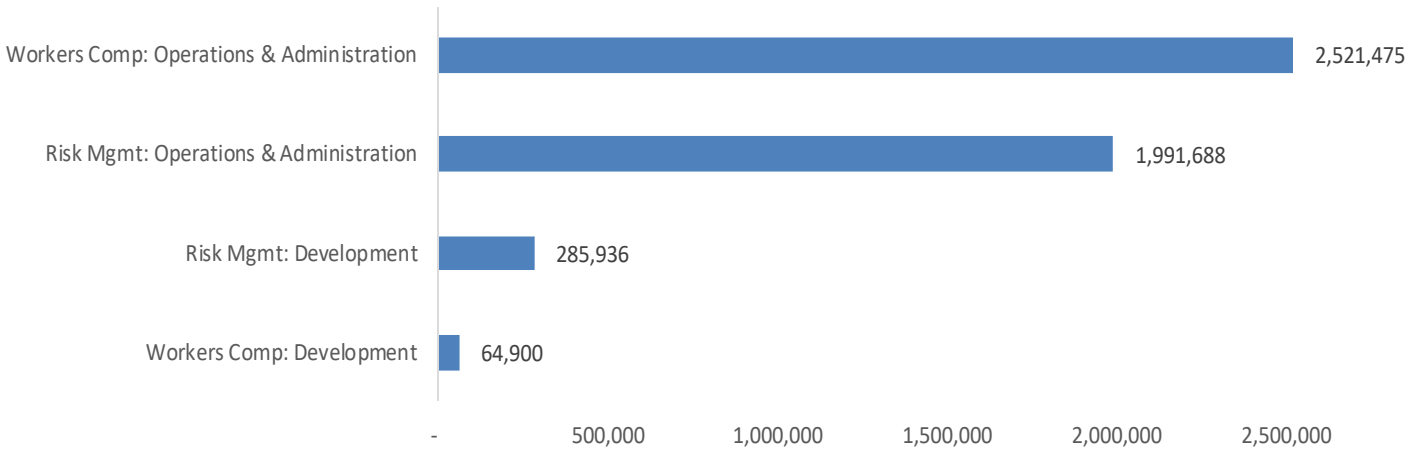
Total insurance allocation costs are budgeted to increase 13.3% from the FY 2019 Adopted Budget, to \$4.7M. This is a 15.0% increase for risk insurance and a 12.1% increase for workers' compensation insurance. A consultant is used to develop the insurance cost allocation plan and account for these legislative changes. The Risk funds are at 90% confidence levels. They are funded per actuarial assumptions, considering annual allocations and projected changes in fund balances. The graphs below show allocations over ten years.



<i>Figures in \$M</i>	2019B	2020B	% Chg
Total Risk Mgmt	\$ 4.1	\$ 4.7	13.3%
Risk Insurance	\$ 1.7	\$ 2.0	15.0%
Workers Comp	\$ 2.4	\$ 2.7	12.1%

Revenue by Category	2017 Actuals	2018 Actuals	2019 Adopted	2020 Proposed	Change from FY 2019		% of Total
					\$	%	
Departmental	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Development Fees	0	0	0	0	0	0%	0%
Internal Charges	3,356,440	3,676,379	4,149,070	4,881,430	732,360	18%	98%
Capital	0	0	0	0	0	0%	0%
Other	68,801	29,210	95,000	100,000	5,000	5%	2%
Total Revenue	3,425,241	3,705,589	4,244,070	4,981,430	737,360	17%	100%
Expenditures by Category							
Personnel	900,122	907,941	1,116,875	1,211,369	94,494	8%	23%
Maintenance & Operations	3,768,128	4,497,245	3,801,622	4,056,387	254,765	7%	76%
Miscellaneous	52,001	51,520	55,000	55,000	0	0%	1%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	4,720,250	5,456,706	4,973,497	5,322,756	349,259	7%	100%
Fund Balance	(1,295,010)	(1,751,117)	(729,427)	(341,326)	388,101		

Programs & Costs



This data is a programmatic view of departmental activities. The costs represented in this chart do not equal total costs included in the “Expenditures by Category” table from the previous page. The figures on this page are reflective of FY 2019 and do not include transfers, indirect charges, or depreciation.

Appendix A:

Capital Improvement Plan

Project Details

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SUMMARY

GENERAL FUND

ARTS & HISTORY

FIRE

INFORMATION TECHNOLOGY

PARKS & RECREATION

PLANNING & DEVELOPMENT SERVICES

PUBLIC WORKS

OPEN SPACE & CLEAN WATER LEVY FUND

AIRPORT FUND

WATER RENEWAL FUND

City of Boise
FY 2020 Annual Budget
Capital and Operating Costs By Fund and Department for FY 2020

Project Name	2020 Project Cost	Funding Sources							Total Base Operating ³
		Tax	Cash Flow / Fund Balance	Grant	Impact Fee	PFC / CFC	Donation / Partnership	Foothills Levy	
1 Tax Support									
2 Capital Fund									
3 Major Equipment									
4 Finance & Administration	62,500	62,500							
5 Fire	1,914,276	1,914,276							
6 Information Technology	30,000	30,000							
7 Library	214,761	214,761							
8 Parks & Recreation	884,663	884,663							
9 Planning & Development Services	98,745	98,745							
10 Police	1,411,767	1,411,767							
11 Public Works	29,000	29,000							
12 Unallocated Equipment	225,000	225,000							
13 Subtotal Major Equipment	4,870,712	4,870,712	0	0	0	0	0	0	0
14 Major Repair & Maintenance									
15 Arts & History	30,000	30,000							
16 Library	136,025	136,025							
17 Parks & Recreation	4,550,000	4,550,000							
18 Planning & Development Services	800,000	800,000							
19 Public Works	841,000	841,000							
20 Unallocated for Emergency Repairs	100,000	100,000							
21 Subtotal Major Repair & Maintenance	6,457,025	6,457,025	0	0	0	0	0	0	0
22 Capital Projects									
23 Arts & History									
24 ¹ Hayman House	202,000	101,000					101,000		30,000
25 Percent for Art	43,535	43,535							
26 Subtotal Arts & History	245,535	144,535	0	0	0	0	101,000	0	30,000
27 Fire									
28 ¹ Station Remodels	400,000	400,000							
29 Subtotal Fire	400,000	400,000	0	0	0	0	0	0	0
30 Information Technology									
31 Active Directory File Scanner	360,000	360,000							60,000
32 ERP (Lawson) Upgrade	150,000	150,000							
33 ITIS (Infrastructure Services) Hardware	650,000	650,000							
34 Permit Management System	250,000	250,000							
35 Telephone System Upgrade/Replacement	151,500	151,500							
36 Subtotal Information Technology	1,561,500	1,561,500	0	0	0	0	0	0	60,000
37 Parks & Recreation									
38 Bowler Park Greenup	1,020,000				1,020,000				39,000
39 Molenaar Park Amenities	400,000				400,000				25,000
40 Right of Ways	170,000	170,000							
41 Stewart Gulch Park Amenities	270,000				270,000				7,500
42 Subtotal Parks & Recreation	1,860,000	170,000	0	0	1,690,000	0	0	0	71,500
43 Planning & Development Services									
44 Neighborhood Investment Program	500,000	500,000							
45 St Lukes Roundabout Reimbursement	300,000	300,000							
46 Subtotal Planning & Development Services	800,000	800,000	0	0	0	0	0	0	0
47 Public Works									
48 LED Streetlights	245,000	245,000							
49 Public Safety Lighting	24,000	24,000							2,400
50 Subtotal Public Works	269,000	269,000	0	0	0	0	0	0	2,400
51 Total Capital Fund	16,463,772	14,672,772	0	0	1,690,000	0	101,000	0	163,900

City of Boise
FY 2020 Annual Budget
Capital and Operating Costs By Fund and Department for FY 2020

		Funding Sources								
Project Name		2020 Project Cost	Tax	Cash Flow / Fund Balance	Grant	Impact Fee	PFC / CFC	Donation / Partnership	Foothills Levy	Total Base Operating ³
60	Open Space & Clean Water Levy Fund									
61	Capital Projects									
62	Open Space & Clean Water Projects	5,000,000							5,000,000	
63	Total Open Space & Clean Water Levy Fund	5,000,000	0	0	0	0	0	0	5,000,000	0
64										
65	Total Tax Support Funds	21,463,772	14,672,772	0	0	1,690,000	0	101,000	5,000,000	163,900
66										
67	Enterprise Funds									
68	Airport Fund									
69	Airfield Development Programming	300,000		18,000	282,000					
70	Airfield Lighting Control System Replacement	230,000		230,000						
71	Baggage System Improvements	500,000		500,000						
72	Communications and IT Infrastructure Upgrades	400,000		400,000						
73	Computer Based Training System	150,000		150,000						
74	Concourse A, Apron, and Utilities	5,000,000		5,000,000						
75	² Economy Lot Improvements	1,000,000		1,000,000						
76	Electric Infrastructure & VALE Ground Support Equipment	510,000		30,600	479,400					
77	General Aviation (GA) Apron Rehabilitation	350,000		350,000						
78	Genetec Storage Area Network Replacement	230,000		230,000						
79	Infrastructure Development	500,000		500,000						
80	Land Acquisition	350,000		350,000						
81	Miscellaneous Terminal & Lease Space Improvements	350,000		350,000						
82	Parking Lot R-1 Reconstruction	230,000		230,000						
83	Passenger Boarding Bridge	1,300,000					1,300,000			
84	Public Address System	120,000		120,000						
85	Public Parking Garage Expansion	17,500,000		17,500,000						
86	Rental Car Garage & Customer Lobby Design	1,500,000					1,500,000			
87	Solar Hot Water System Expansion	160,000		160,000						
88	Taxiway H Relocation	2,800,000		175,000	2,625,000					
89	Taxiways B, D, and J Rehabilitation	3,300,000		206,000	3,094,000					
90	Terminal Cooling Tower Relocation	200,000					200,000			
91	Terminal Facilities Upgrades	400,000		400,000						
92	Terminal Upgrades Project Management	1,200,000					1,200,000			
93	Upper Curb Improvements	200,000		200,000						
94	Total Airport Fund	38,780,000	0	28,099,600	6,480,400	0	4,200,000	0	0	0
95										
96	Water Renewal Fund									
97	Administration/Operations Space Requirements	1,200,000		1,200,000						
98	Dixie Drain Major R&M	100,000		100,000						
99	Lander Street Headworks	19,650,000		19,650,000						
100	Lander Street Major R&M	375,000		375,000						
101	Lander Street UV Disinfection	1,700,000		1,700,000						
102	Lander Tertiary Phosphorus Removal	2,500,000		2,500,000						
103	Lift Station Major R&M	100,000		100,000						
104	Miscellaneous Trunk & Lateral Extensions	500,000		500,000						
105	Temperature Mitigation	500,000		500,000						
106	Twenty Mile South Farm Major R&M	200,000		200,000						
107	Used Water Rehab - Large Diameter	4,400,000		4,400,000						
108	Used Water Rehab - Small Diameter	1,200,000		1,200,000						
109	Utilities Maintenance Major R&M	50,000		50,000						
110	West Boise Major R&M	350,000		350,000						
111	Total Water Renewal Fund	32,825,000	0	32,825,000	0	0	0	0	0	0
112										
113	Total Enterprise Funds	71,605,000	0	60,924,600	6,480,400	0	4,200,000	0	0	0
114										
115	Total All Funds	93,068,772	14,672,772	60,924,600	6,480,400	1,690,000	4,200,000	101,000	5,000,000	163,900

¹ Arts & History and Fire capital projects will be managed by Public Works; therefore, the associated budget has been loaded into Public Works.

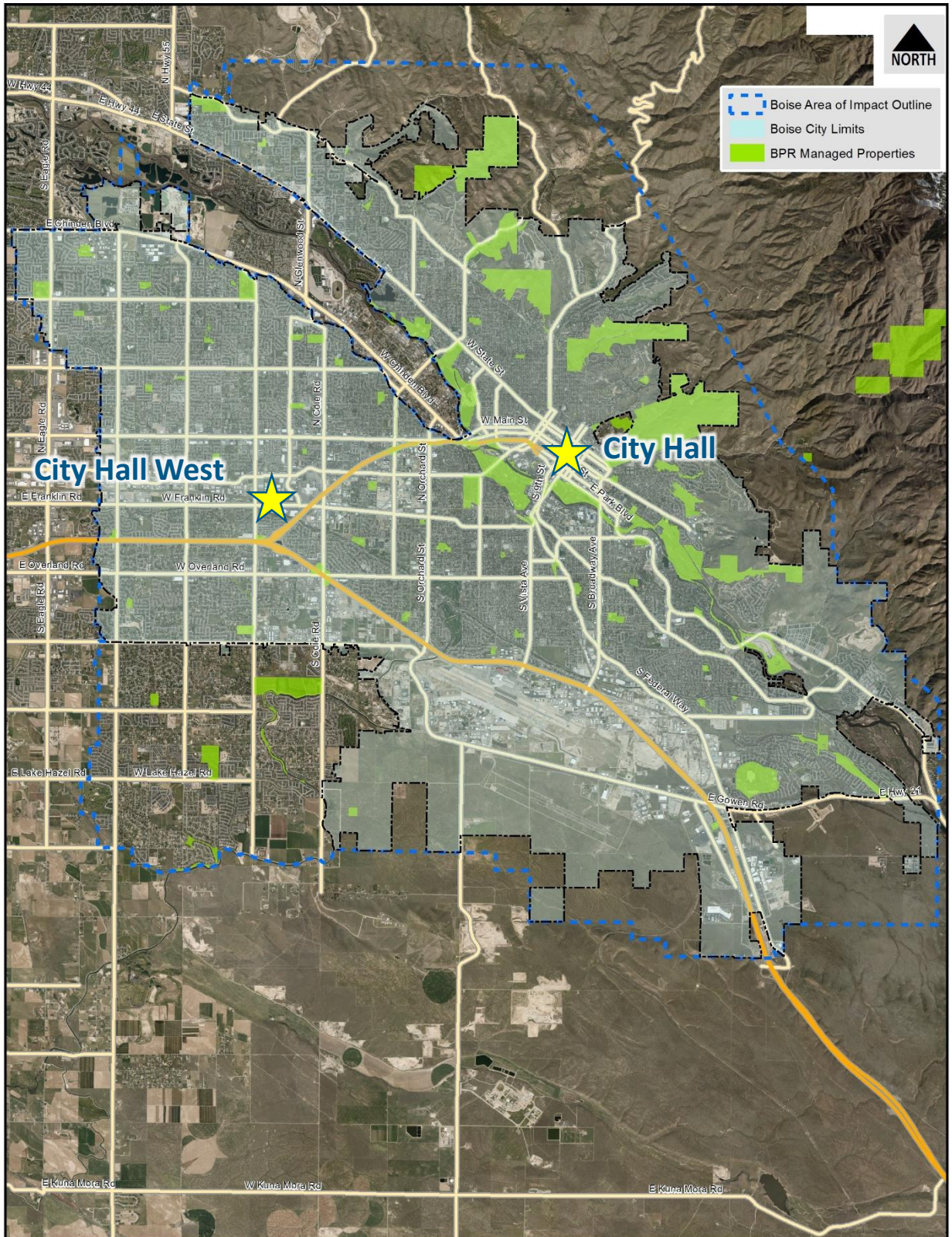
² Funding for this project was approved by City Council on May 21, 2019. Due to the timing of this approval, this project was not removed from the FY 2020 budget. Upon budget adoption, this funding will be reduced so as not to over allocate.

³ Figures reflect anticipated ongoing operations and maintenance requirements. Repair and replacement projects generally do not result in increased operating costs. In many instances, no operating funds are requested in FY 2020, as the anticipated construction term for the project may extend beyond FY 2020. As the completion of construction draws nearer, anticipated operating expenses are re-





Capital Projects Fund – FY 2020



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Path: N:\Workspaces\PublicWorks\Engineering\Projects\CapitalImprov\Projects_16\Maps\CIIP_capital2018.mxd
Date: 5/31/2017



TITLE: Hayman House
DEPARTMENT: Arts & History
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Downtown
ANTICIPATED COMPLETION: Winter 2019



Erma Hayman House, Circa 1970, image courtesy of John Bertram

The Erma Hayman House was built in 1907 when the River Street neighborhood was a working-class section of the city and home to many immigrants. By the 1930s the neighborhood housed approximately 80 African American families. Erma and Lawrence Hayman bought the house in 1949; Erma lived in the home until her death in 2009.

In FY 2018 the property was donated by CCDC (~\$200K) along with \$277K for necessary upgrades. Another \$277,000 for upgrades will come from the City, a portion of which will be housed in the Percent for Art allocation.

The goal of this project is to enhance and protect the site as an identifiable cultural destination. FY 2020 funding represents the second year of a 2-year project. FY 2019 funding was used for improvements to landscaping and public art installation, while FY 2020 funding will allow for improvements to the exterior and interior of the house.

<u>Funding Sources</u>		2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Tax Support	65,000	202,000	-	-	-	-	202,000
Partnership/Leverage Funds	137,000						

TITLE: Percent for Art
DEPARTMENT: Arts & History
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



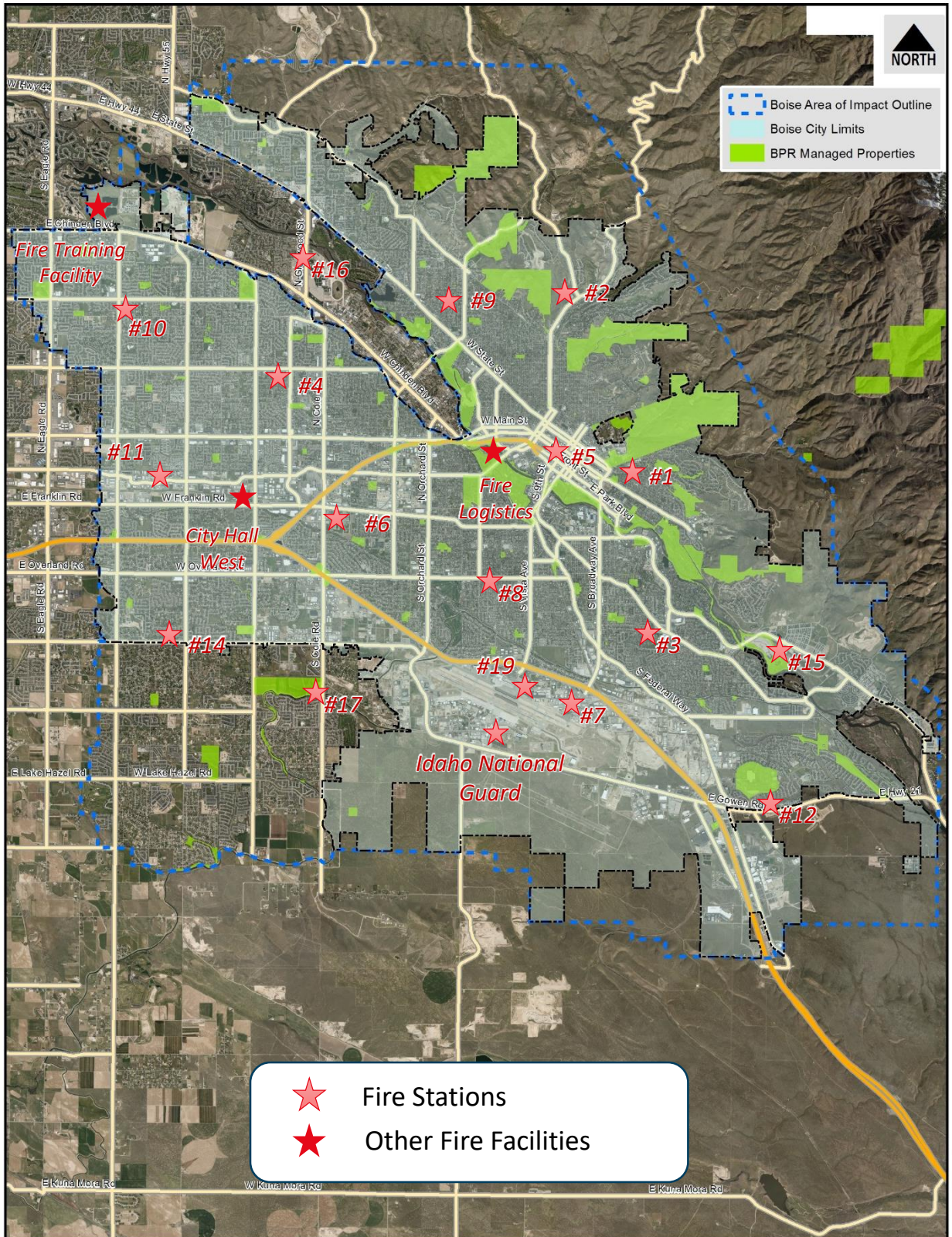
Integration (2017) by Sector Seventeen

The "Percent for Art" ordinance requires that the City appropriate an amount equal to 1.0% of certain eligible capital expenditures to fund art in public places within the city.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	43,535	43,535	30,000	163,000	94,000	24,000	354,535



Fire Projects – FY 2020



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Date: 5/31/2017

TITLE: Fire Station Remodels
DEPARTMENT: Fire
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: Winter 2019

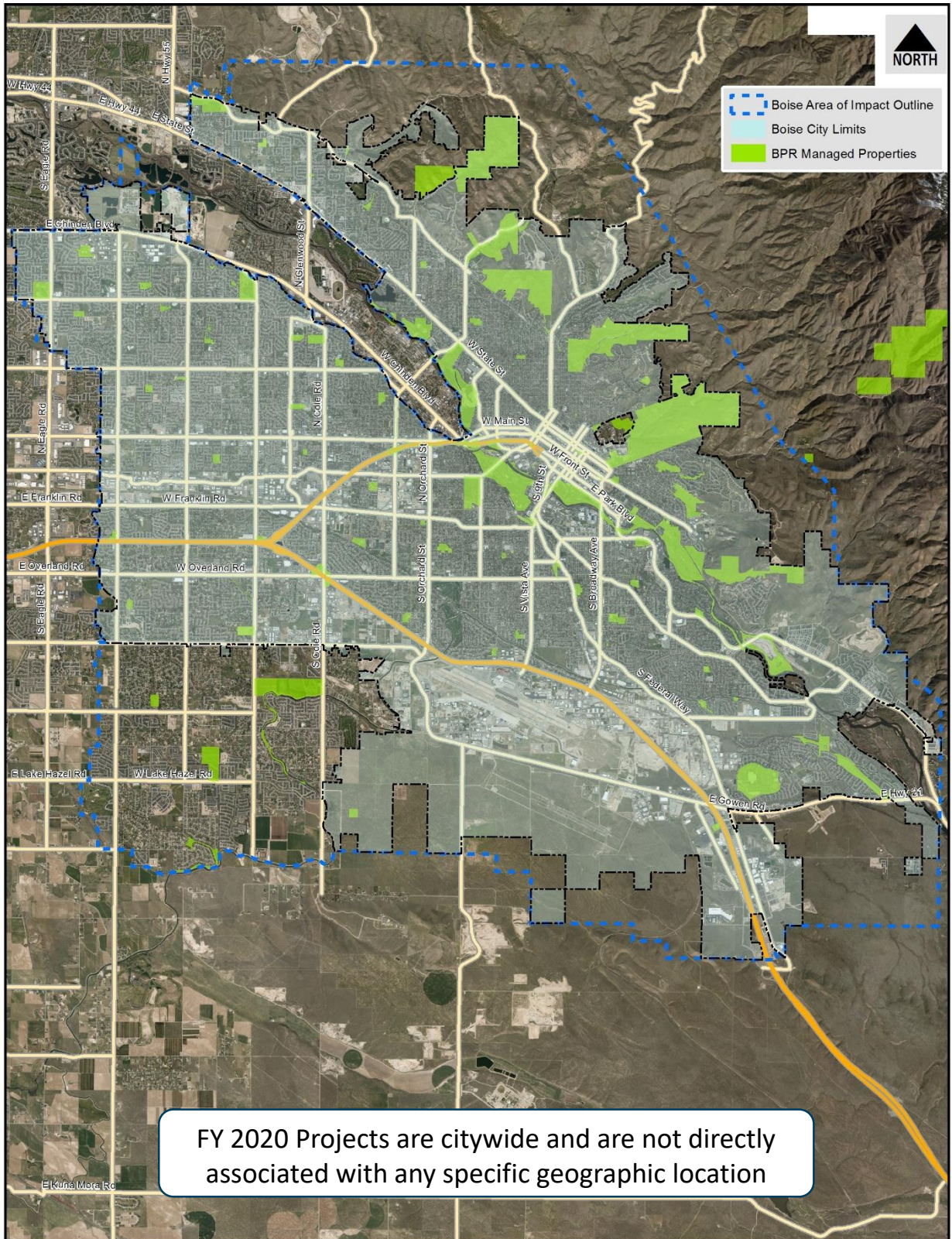


This funding will allow for fire station enhancements. Public Works is currently evaluating fire station facility needs to develop a long term remodel/renovation plan. This study will be completed in fall 2019 and will identify the highest priority use of these funds. Upon completion of the study, additional funds may be required in future years.

<i>Funding Sources</i>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	400,000	400,000	-	-	-	-	400,000



Information Technology Projects – FY 2020



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Date: 5/31/2017

TITLE: Active Directory File Scanner
DEPARTMENT: Information Technology
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: Summer 2020



This project allows for the integration of a Cybersecurity Toolset that is used to detect and identify rogue permissions and activity within current systems. It also provides insight into where sensitive data is stored on the network so that it can be classified and protected.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	360,000	360,000	-	-	-	-	360,000

TITLE: Enterprise Applications Enhancements
DEPARTMENT: Information Technology
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



This funding allows for the enhancement and expansion of the City's Time and Attendance and ERP systems to better align with business needs. Improvements will be completed through business process analysis and design, consulting services, and possibly module/license purchases. In FY 2020, the focus will be on the time and attendance and procure-to-pay systems.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	150,000	150,000	103,000	300,000	240,000	240,000	1,033,000

TITLE: IT (Infrastructure Services) Hardware
DEPARTMENT: Information Technology
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



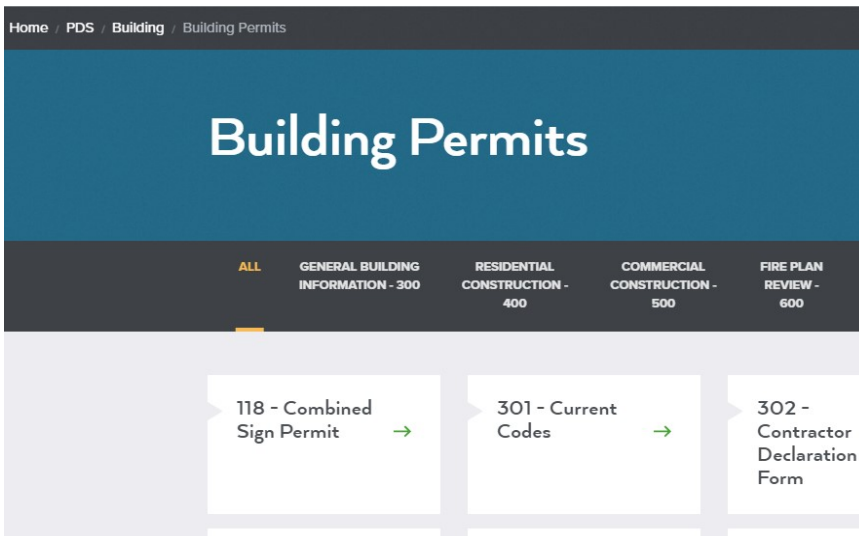
This annual project allows for the lifecycle replacement of existing network, server, and storage hardware that is not attributable to enterprise funds. By replacing hardware before it reaches the end of its useful life, service interruptions and system downtime can be reduced.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	650,000	650,000	550,000	550,000	550,000	550,000	2,850,000

TITLE: Permit Management System Enhancements
DEPARTMENT: Information Technology
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)

CITY of BOISE

RESIDENTS VISITORS BUSINESS GOVERNMENT



This funding will be used to enhance and expand the new permitting and licensing system in the production environment. Implementation of the new system is currently underway. The Office of the City Clerk and Fire Department are currently using the new system while Planning & Development Services and Public Works are expected to begin using it in FY 2020.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	250,000	250,000	75,000	150,000	75,000	75,000	625,000

TITLE: Telephone System Upgrade/Replacement
DEPARTMENT: Information Technology
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)

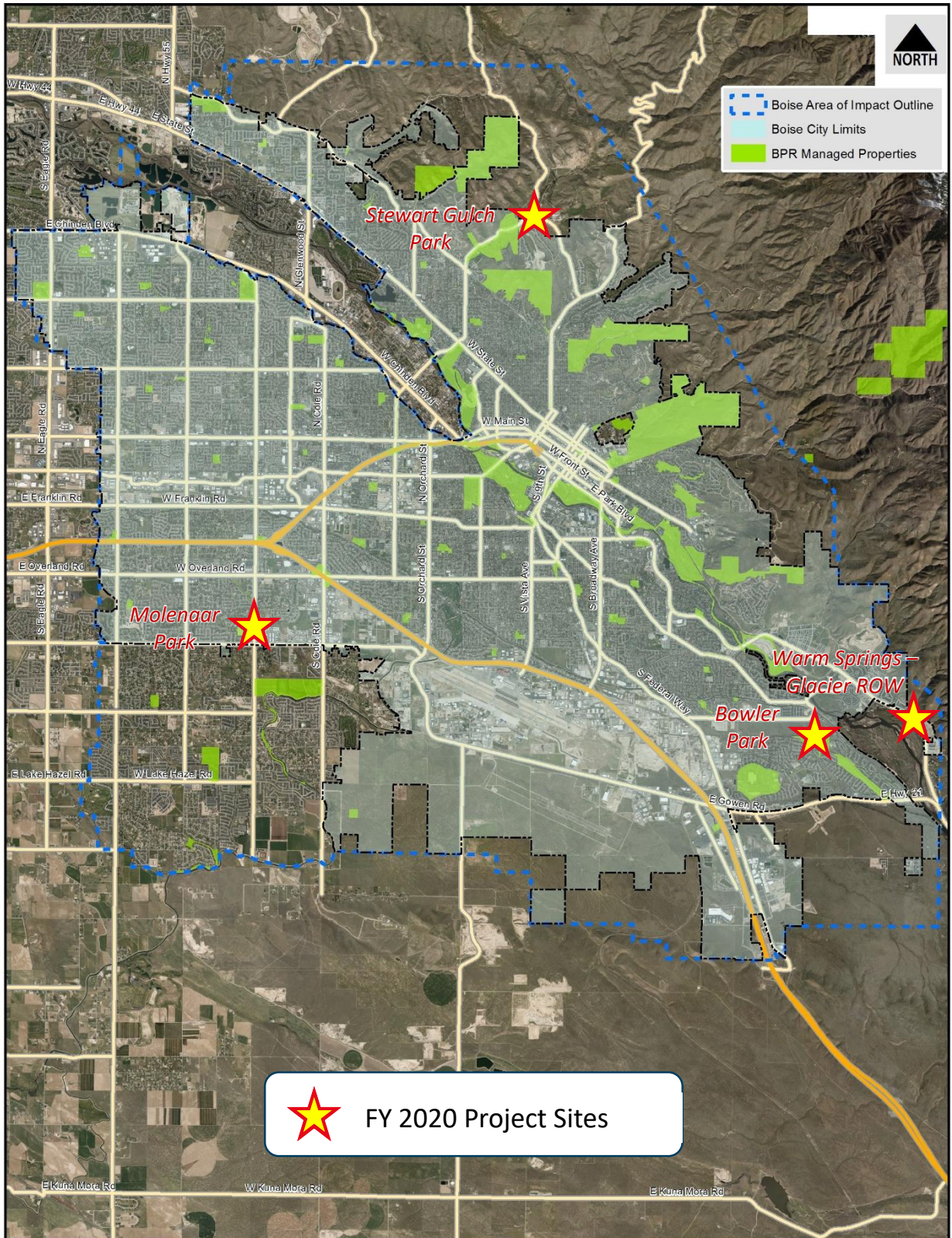


This funding will allow for the recurring lifecycle replacement of phones, as the average lifespan for this equipment is six years. Through May 2019, 99% of the City's phones have been converted to VOIP. At the current level of investment the citywide upgrade is anticipated to be complete by the summer of 2019.

<i>Funding Sources</i>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	151,500	151,500	155,288	159,170	163,149	167,228	796,335



Parks & Recreation – FY 2020



FY 2020 Project Sites

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Path: N:\Workspaces\PublicWorks\Engineering\Projects\Captain\Improv\Projects_16\Maps\CIIP_capital2018.mxd

Date: 5/31/2017

TITLE: Bowler Park Greenup
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Southeast
ANTICIPATED COMPLETION: Fall 2020

PARK PLANNING AREA: Southeast-Barber Valley



This funding allows for the greenup of Bowler Park, which is a 24-acre property located in Surprise Valley. The master plan is currently being explored with neighbors in the area to determine the appropriate mix of uses and amenities. This land has been in the Parks & Recreation Department inventory since 1995.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Impact Fees	1,020,000	1,020,000	-	-	-	-	1,020,000

TITLE: Molenaar Amenities
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Southwest
ANTICIPATED COMPLETION: Spring 2020

PARK PLANNING AREA: South Boise



Molenaar Park is a 20-acre park located in southwest Boise. The park was greened up in 2016 with soccer fields, pathways, a pond, and a restroom. The masterplan calls for a dog off-leash area and a playground that will be constructed in FY 2020 utilizing impact fees. The playground will be designed using universal accessibility principles to accommodate users of all abilities. Impact fee funds for amenities were advanced due to a neighborhood investment program request. Additional amenities are anticipated to be completed in FY2025.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Impact Fees	400,000	400,000	-	-	-	-	400,000

TITLE: Right of Way Projects
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)

PARK PLANNING AREA: N/A (multiple)



The Master License Agreement between the City and Ada County Highway District (ACHD) outlines responsibilities for installation and maintenance of landscaped areas within the Right of Way when roadways are constructed. The agreement outlines the minimum improvements ACHD will install, and in instances where the City prefers something above the standard improvement, it will pay for installation and maintain improvements. FY 2020 funding is for a detached sidewalk which will include a large planter area that serves as a gateway into the Barber Valley in Southeast Boise. Design has not been completed, but will occur concurrently with the ACHD project.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	170,000	170,000	65,000	65,000	65,000	65,000	430,000

TITLE: Stewart Gulch Greenup
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Foothills
ANTICIPATED COMPLETION: Spring 2020

PARK PLANNING AREA: North River

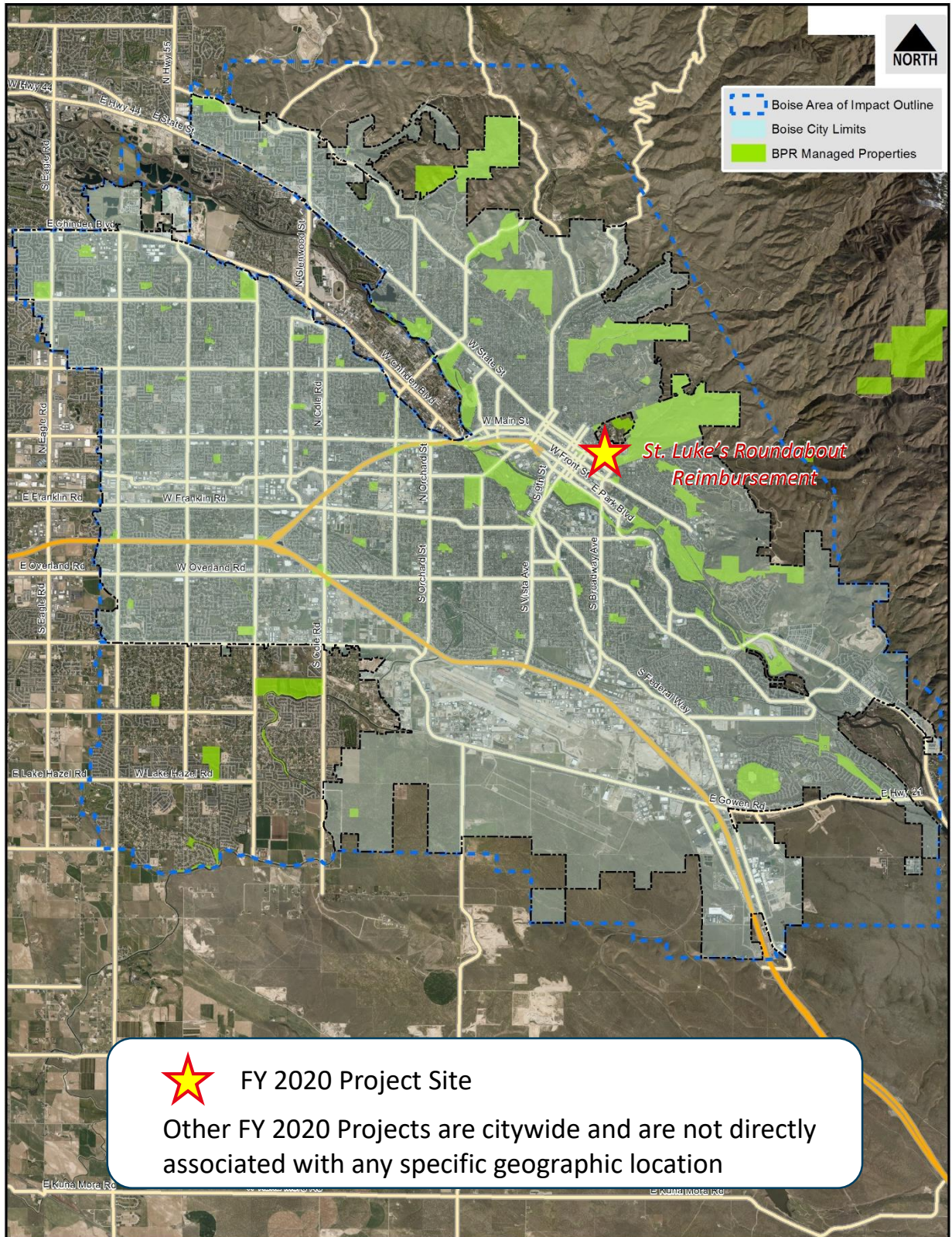


Stewart Gulch Park is home to amenities including a parking lot and playground. The greenup portion of the project will include planting trees, installing sod, irrigation systems, and a six-foot-wide pathway.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Impact Fees	270,000	270,000	-	-	-	-	270,000



Planning & Development Services Projects – FY 2020



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Date: 5/31/2017

TITLE: Neighborhood Investment Program
DEPARTMENT: Planning & Development Services
CATEGORY: Project Update
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



Frolic and Grow (2017) by Marlene Mussler-Wright

This program is part of the City’s Energize Our Neighborhoods initiative, funding comprehensive neighborhood plans and capital construction projects to help enrich the lives of residents, enhance the identity and quality of life in city neighborhoods and encourage a strong sense of community. Active neighborhood associations are invited to generate ideas for projects.

Recent capital investments include accessible playground surfacing, historic brochures and signage, public art, park shelters, community gardens, and streetscape beautification projects. Projects are selected each year on an application review basis.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000

TITLE: St. Lukes Roundabout Reimbursement
DEPARTMENT: Planning & Development Services
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Downtown
ANTICIPATED COMPLETION: Winter 2019

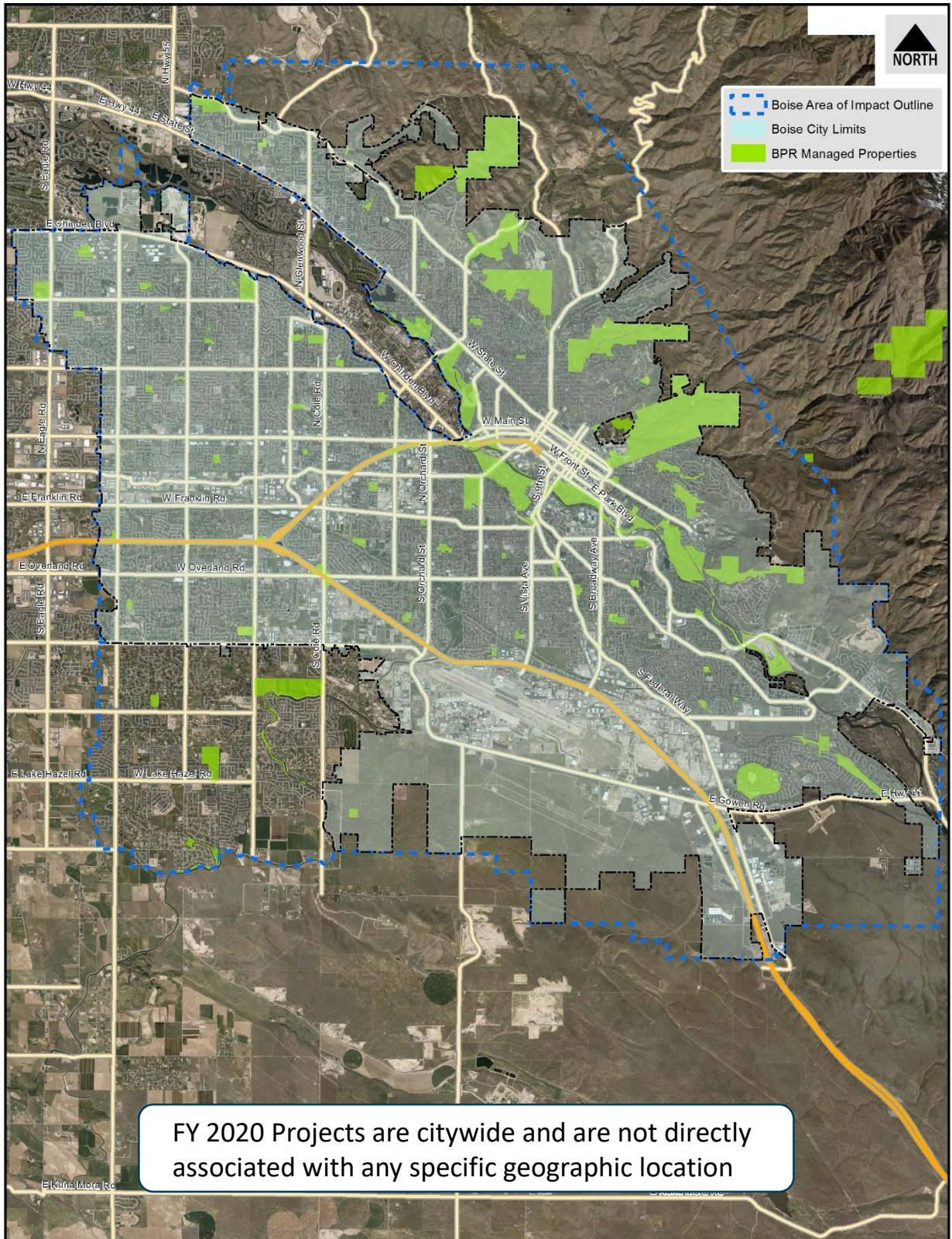


This project funds a reimbursement to St. Luke’s for a new roundabout at the intersection of 3rd/Fort/Robbins as part of transportation improvements associated with the St. Luke’s downtown campus Master Plan, as requested by the City of Boise. The roundabout at this location is considered one of the “Fort Boise Area Improvements” under the original three-party Development Agreement between St. Luke’s, ACHD, and the City of Boise that is directed at enhancing traffic operations, circulation, safety, and improved bicycle and pedestrian connectivity. St. Luke’s is advancing the cost for design and construction of this Fort Boise Area Improvement.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	300,000	300,000	-	-	-	-	300,000



Public Works Projects – FY 2020



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Date: 5/31/2017

TITLE: LED Streetlights
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



This funding provides for the conversion of street lights from high-pressure sodium (HPS) to light emitting diode (LED) technology. LED lights consume roughly 60% less energy than HPS lights. In addition, LED lights generally have lower maintenance costs.

Public Works converts up to 600 HPS lights per year depending on fixture and contractor cost. At the current rate it is expected to take approximately eight years to replace all remaining HPS bulbs, as called for by the City's 2030 energy efficiency goals.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	245,000	245,000	245,000	245,000	245,000	245,000	1,225,000

TITLE: Public Safety Lighting
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)

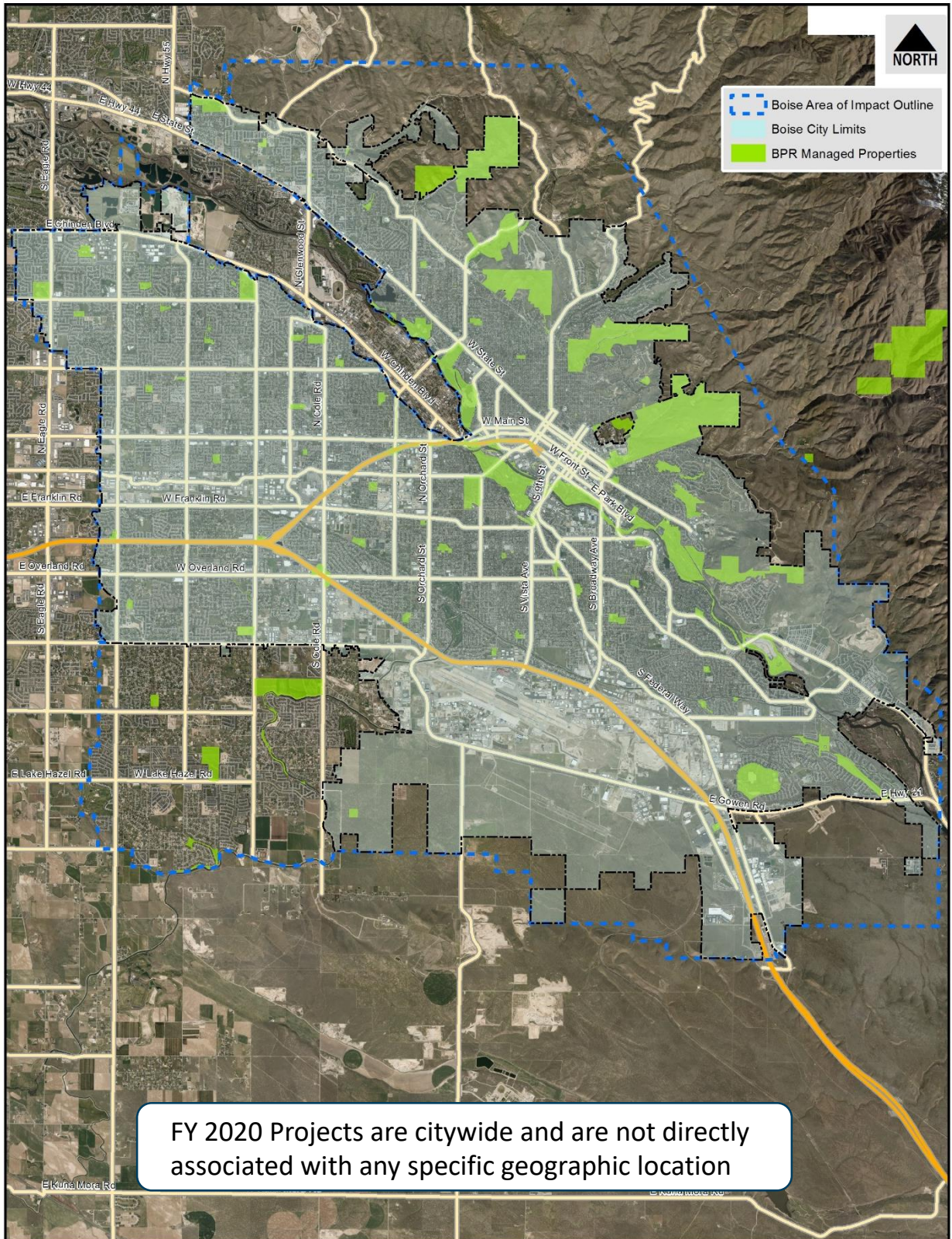


This funding allows for the installation of street lighting improvements where requested by residents, police, etc. Public Works staff is often contacted requesting additional street lights not related to new development, and with the exception of Neighborhood Investment Program (for larger requests), this is the only source of funding to accommodate those requests. Requests are screened for conformance to city street light placement standards and prioritized by criteria such as road classification and pedestrian conflicts. Where existing Idaho Power poles exist, lights are added as Idaho Power-owned lights on existing poles.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	24,000	24,000	24,000	24,000	24,000	24,000	120,000



Open Space & Clean Water Levy Projects – FY 2020



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Path: N:\Workspaces\PublicWorks\Engineering\Projects\CapitolImprov\Projects_16\Maps\CIIP_capital2018.mxd

Date: 5/31/2017

TITLE:

DEPARTMENT:

CATEGORY:

COMPREHENSIVE PLAN AREA:

ANTICIPATED COMPLETION:

Open Space & Clean Water Levy Projects

Parks & Recreation

Capital Asset (Growth)

N/A (multiple)

N/A (recurring)

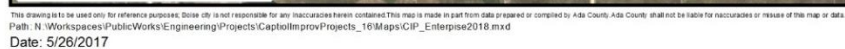
PARK PLANNING AREA:

Multiple



The Open Space & Clean Water Levy Fund accounts for the \$10 million "Foothills Special Levy" collected in FYs 2018 and 2019. Funding can be spent to acquire property and/or implement improvement projects in areas such as the Boise River and Boise Foothills.

<i>Funding Sources</i>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Tax Support	5,000,000	5,000,000	-	-	-	-	5,000,000



TITLE: Airfield Development
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2024



This project consists of a multi-year airfield development project, which includes a runway 28L extension, relocation of runway 10R threshold and lights, relocation of FAA navigation equipment, and removal of taxiways. The project programming will be done in 2020. An environmental assessment will be completed in 2021. FAA reimbursable agreements for the navigational aids relocation and design and construction work will be completed in FYs 2022 through 2024.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	18,000	300,000	2,200,000	10,000,000	12,000,000	11,000,000	35,500,000
Grant	282,000						

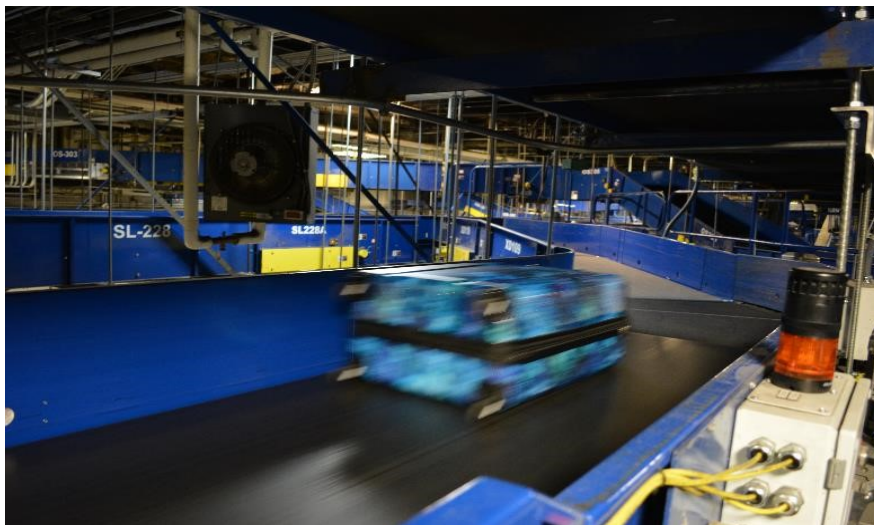
TITLE: Airfield Lighting Control System Replacement
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of replacing and upgrading the airfield lighting control system. The existing system is at the end of its service life and no longer has technical support. The project will be designed and constructed in 2020.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	230,000	230,000	-	-	-	-	230,000

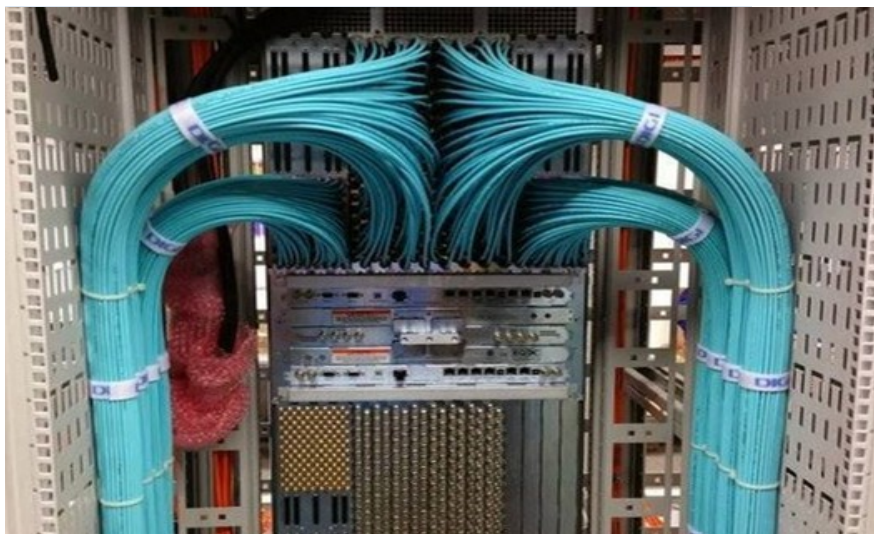
TITLE: Baggage System Improvements
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Spring 2021



This project consists of the design and improvements to the checked baggage system. Improvements will provide an alternate delivery system to TSA and provide additional queue space prior to the TSA inspection area.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	-	-	-	-	500,000

TITLE: Communications and IT Infrastructure Upgrades
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of replacing and upgrading communications and IT infrastructure and systems that support airport operations. The communication and IT infrastructure upgrades will be implemented to meet facility needs and customer demands.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	400,000	400,000	-	-	-	-	400,000

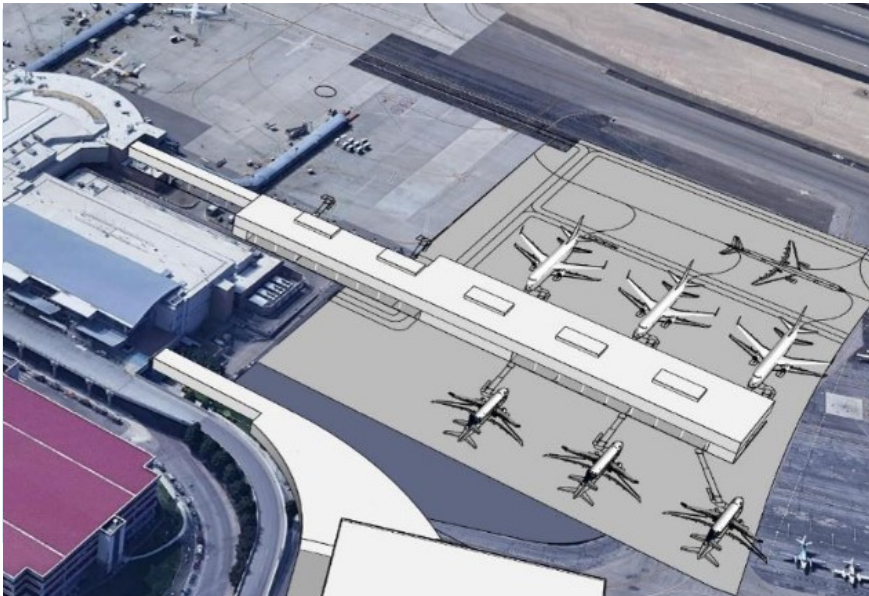
TITLE: Computer Based Training System
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of the purchase and installation of a computer-based training system for federally mandated airport security and safety training.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	150,000	150,000	-	-	-	-	150,000

TITLE: Concourse A, Apron, and Utilities Planning and Design
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2022



This project consists of the planning and design of Concourse A, aircraft parking aprons, and utilities as part of the Terminal Upgrade program. It is anticipated that project planning and preliminary design will be done in FY 2020, design will be completed in FY 2021, with construction occurring in FYs 2022 and 2023.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Bond	5,000,000	5,000,000	8,000,000	50,000,000	-	-	63,000,000

TITLE: Electric Infrastructure and VALE Ground Support Equipment
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of installation of electric infrastructure and VALE (voluntary airport low emissions) ground support equipment. This project will convert diesel-powered ground support equipment to all-electric power in order to reduce fossil fuel emissions.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	30,600	510,000	-	-	-	-	510,000
Grant	479,400						

TITLE: General Aviation Apron Rehabilitation
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of the design and reconstruction of general aviation aprons. The project will be implemented to meet general aviation customer needs.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	350,000	350,000	-	-	-	-	350,000

TITLE: Genetec Storage Area Network Replacement
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of replacing and upgrading the Genetec Storage Area Network. This system stores all of the security and CCTV data for the Airport. The Storage Area Network and servers are aging and at risk of failure. Given the critical nature of these systems to airport security, it is essential to keep these up-to-date.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	230,000	230,000	-	-	-	-	230,000

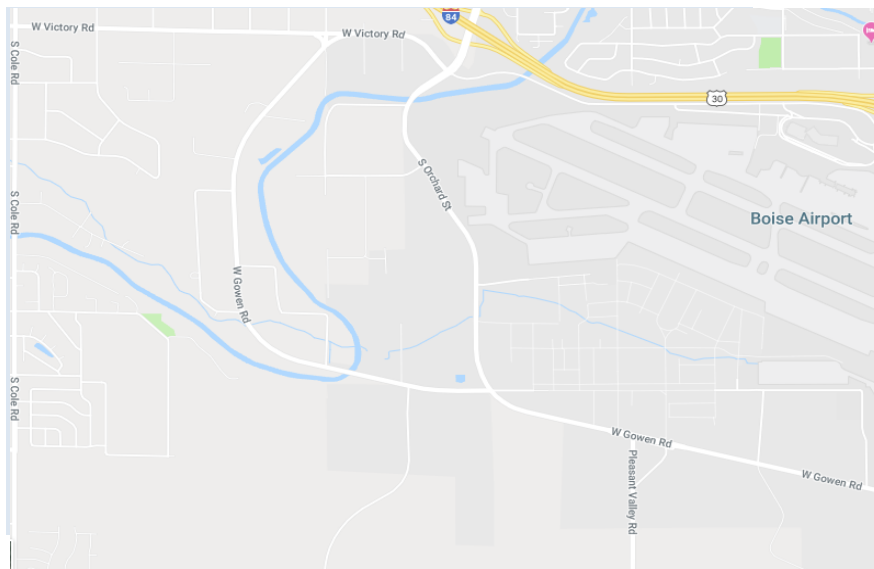
TITLE: Infrastructure Development
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of replacing, upgrading, and developing infrastructure and utilities at the airport. Work to be completed with this funding includes utility, communications, storm water, security gates and fencing, and miscellaneous pavement repairs. The Airport utility and infrastructure projects will be implemented to meet facility and customer needs.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	-	-	-	-	500,000

TITLE: Land Acquisition
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: TBD



The airport is surrounded by property, some which is privately owned. The airport's long term strategy includes the purchase of surrounding land where possible and affordable. This request allows the airport to act quickly on purchasing moderately priced property as opportunities arise.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	350,000	350,000	-	-	-	-	350,000

TITLE: Miscellaneous Terminal and Lease Space Remodels/Improvements
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of the design and construction of miscellaneous terminal and lease space remodels and improvements to meet terminal staffing and lease customer needs.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	350,000	350,000	-	-	-	-	350,000

TITLE: Parking Lot R-1 Reconstruction
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of the design and reconstruction of the R-1 parking lot (approximately 21 stalls). This lot will be used for employee and contractor parking.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	230,000	230,000	-	-	-	-	230,000

TITLE: Passenger Boarding Bridge
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of the purchase and installation of a new passenger boarding bridge. As airlines add flights, and during concourse A construction, another passenger boarding bridge is needed to meet airline needs.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
PFCs or CFCs	1,300,000	1,300,000	-	-	-	-	1,300,000

TITLE: Public Address System
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of the purchase and installation of a new public address system for the airport. The current system is reaching the end of its useful life and does not comply with ADA standards.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	120,000	120,000	-	-	-	-	120,000

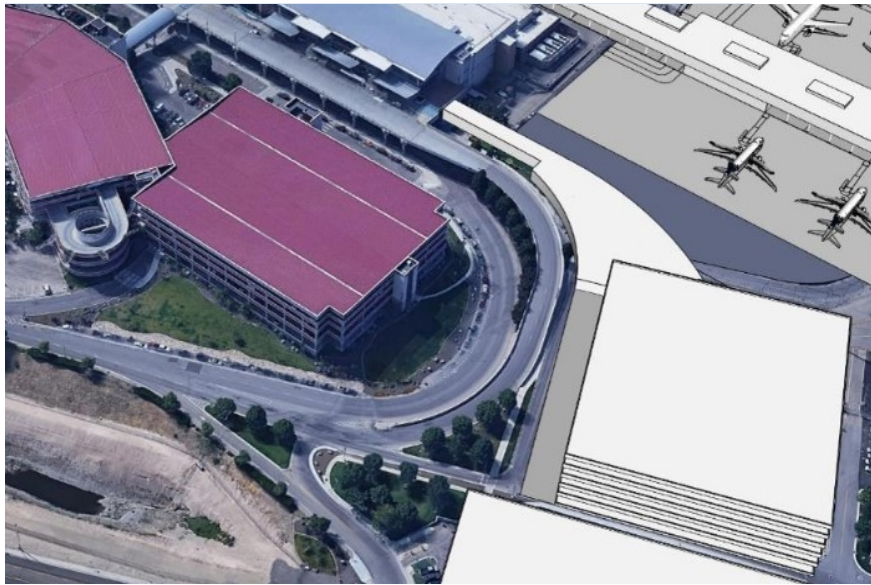
TITLE: Public Parking Garage Expansion
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of the design and construction of a four-level, approximate 800-stall, addition to the airport public parking garage. During peak travel periods, there is not adequate public parking near the terminal. Currently, the shuttle lot is being used to meet this need.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	17,500,000	17,500,000	-	-	-	-	17,500,000

TITLE: Rental Car Garage and Customer Lobby
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2022



This project consists of the planning, design, and construction of the new rental car garage and customer service lobby. FY 2020 funds will be directed to the planning and design for this project. The existing rental car facilities don't have adequate stalls for the current volume of rental car customers and cannot be expanded in their current location.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
PFCs or CFCs	1,500,000	1,500,000	36,000,000	5,000,000	-	-	42,500,000

TITLE: Solar Hot Water System Expansion
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2020



This project allows for the design and construction of an expansion to the existing solar hot water system. This project will enable the Airport to further renewable energy goals.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	160,000	160,000	-	-	-	-	160,000

TITLE: Taxiway H Relocation
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of Taxiway H being reconstructed at a new location to comply with Federal Aviation Administration (FAA) standards and align with future airfield geometry. The taxiway relocation will replace a deteriorated taxiway surface that currently has aircraft weight restrictions.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	175,000	2,800,000	-	-	-	-	2,800,000
Grant	2,625,000						

TITLE: Taxiways B, D, and J Rehabilitation
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of the rehabilitation of Taxiways B, D, and J to comply with FAA standards and extend taxiway life. These taxiways have deteriorated pavement that needs rehabilitation to maintain safety and customer service for signature airlines and general aviation customers.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	206,000	3,300,000	-	-	-	-	3,300,000
Grant	3,094,000						

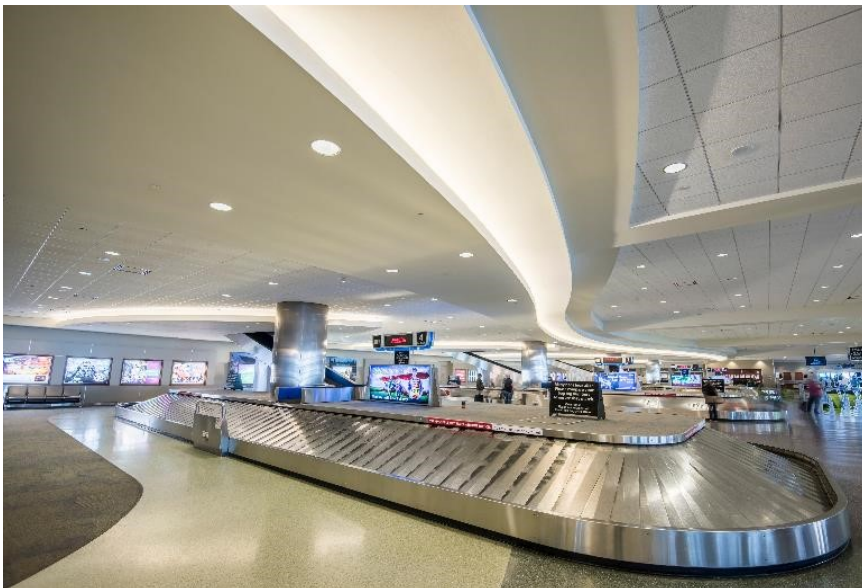
TITLE: Terminal Cooling Tower Relocation
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2021



This project consists of the planning, design, and construction for the relocation and expansion of the terminal cooling tower. The current cooling tower is nearing the end of its service life and needs to be expanded and relocated to support the terminal upgrade program.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
PFCs or CFCs	200,000	200,000	3,500,000	-	-	-	3,700,000

TITLE: Terminal Facilities Upgrades
DEPARTMENT: Airport
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project consists of replacing and upgrading terminal facilities and equipment, such as the baggage system, passenger boarding bridges, and HVAC systems.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	400,000	400,000	-	-	-	-	400,000

TITLE: Terminal Upgrades Program Management
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2022



This project consists of program management services for the Terminal Upgrade program. Program management services include planning, scheduling, cost estimating, stakeholder meeting, and project support.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
PFCs or CFCs	1,200,000	1,200,000	1,600,000	2,000,000	-	-	4,800,000

TITLE: Upper Curb Improvements
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2020



This project allows for the design and construction of additional passenger shelters and signage on the upper curb, to relieve traffic and congestion on the lower curb.

<u>Funding Sources</u>		2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	200,000	200,000	-	-	-	-	200,000

TITLE: Administration/Operations Space Requirements
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



Cottonwoods (2017) by Dwaine Carver and Zachary Hill

This project will address office and meeting space constraints for Public Works employees supported by the Water Renewal Fund. Phase 1, beginning in 2019 and running through 2020, will create additional meeting and office spaces at City Hall. The Phase I work will be coordinated with the City Hall Master Plan upgrades. Phase 2 will address space needs at the Public Works Department's other work locations.

<i>Funding Sources</i>		2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	1,200,000	1,200,000	-	1,000,000	1,000,000	4,000,000	7,200,000

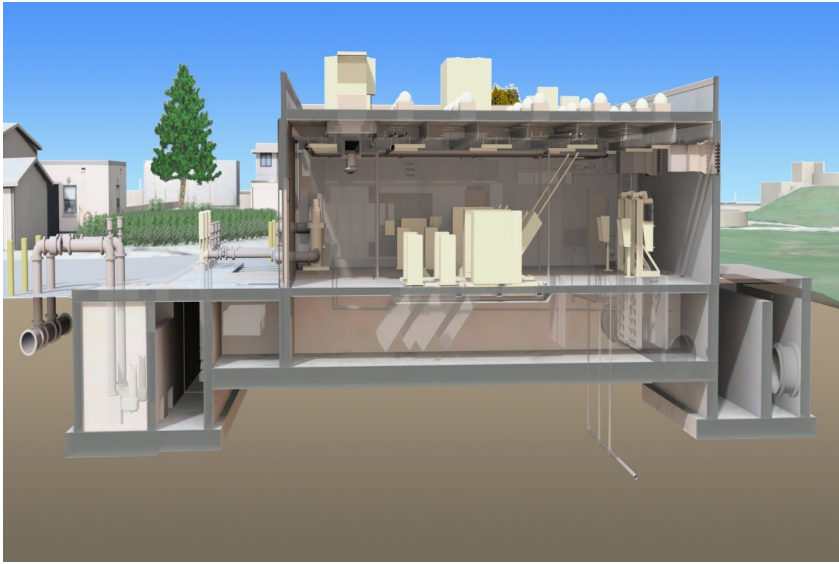
TITLE: Lander Street Headworks
DEPARTMENT: Public Works
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: North/East End
ANTICIPATED COMPLETION: Fall 2023



This project includes rebuilding of the existing Lander Street Water Renewal Facility (LSWRF) Headworks facility originally constructed in 1950. In addition, it includes all the necessary site-related upgrades including construction access to the site, yard utilities, and new primary treatment removal processes.

<i>Funding Sources</i>		2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	19,650,000	19,650,000	6,700,000	2,000,000	-	-	28,350,000

TITLE: Lander Street UV Disinfection
DEPARTMENT: Public Works
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: North/East End
ANTICIPATED COMPLETION: Fall 2021



This project allows for the rebuilding of the existing LSWRF Ultraviolet (UV) facility, originally constructed in the late 1990s. It also includes all the necessary site-related upgrades including construction access to the site, yard utilities, and new UV Disinfection processes.

<u>Funding Sources</u>	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance 1,700,000	1,700,000	11,000,000	-	-	-	12,700,000

TITLE: Lander Street Tertiary Filtration Phosphorus Removal
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: North/East End
ANTICIPATED COMPLETION: Fall 2024



Public Works anticipates that future discharge permits for Lander Street will require the addition of tertiary phosphorus treatment to meet lower limits. This project was originally part of the LSWRF Phase 1 project, but is now being scheduled to align with the future construction of reuse facilities at Lander Street. By scheduling construction of the two processes together, it is anticipated that the City will be able to save substantially on construction costs.

The business case evaluation completed for tertiary phosphorus treatment at Lander Street selected granular media filtration as the preferred technology, with a phased approach to construction used to manage cash flow requirements. The design of the filters is scheduled for FY 2020, with construction in FYs 2023 and 2024.

<u>Funding Sources</u>	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance 2,500,000	2,500,000	-	-	11,250,000	11,250,000	25,000,000

TITLE: Miscellaneous Trunk and Lateral Extensions
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



This recurring project supports the City's sewer extension policy. Funding is used for the installation of trunk and lateral pipelines to serve existing residents, new projects supporting community enhancements, and for extensions in advance of or in conjunction with Idaho Transportation Department (ITD) and Ada County Highway District (ACHD) street and highway projects. All projects will conform to sewer extension policies adopted by the Public Works Commission.

<i>Funding Sources</i>		2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000

TITLE: Temperature Mitigation
DEPARTMENT: Public Works
CATEGORY: Major R&M
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: Fall 2029



To address conditions occurring with or without WRF discharges and to improve aquatic habitat in the Lower Boise River, the City has committed to a portfolio of temperature management actions to enhance spawning and rearing habitat, decrease stream temperatures, and provide flow and thermal refugia.

FYs 2020 and 2021 provide programmatic allocations to temperature mitigation projects that will be determined during the fiscal year. There is a three-year gap in funding that corresponds to the design and construction of reuse projects at the LSWRF. FYs 2025-2029 is a five year period where the City must show progress towards improving water temperatures in the lower Boise river.

<i>Funding Sources</i>		2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	500,000	-			1,000,000

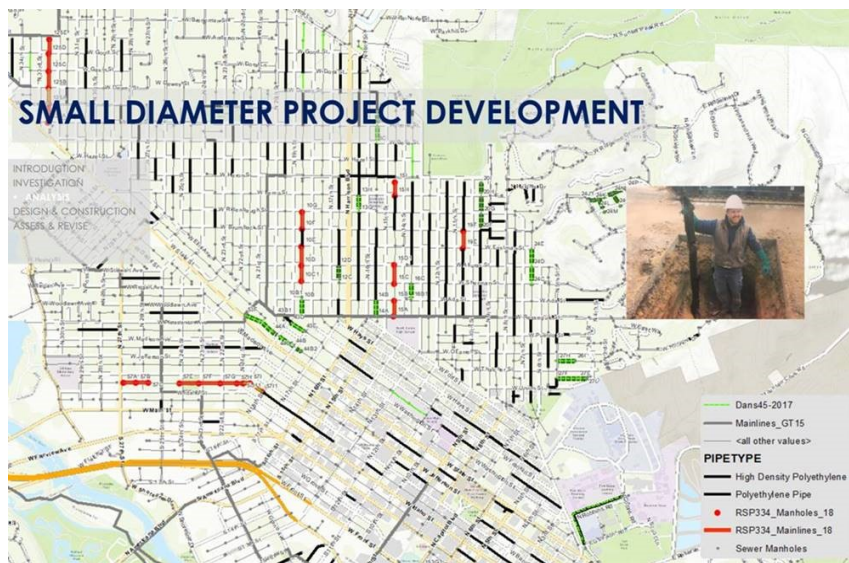
TITLE: Used Water Rehabilitation and Replacement - Large Diameter
DEPARTMENT: Public Works
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



This project is to rehabilitate and relocate (R & R) used water (sewer) pipes that have a high likelihood of failure and are near the end of their useful life. In FY 2020, approximately 3,000 linear feet of 30-inch and approximately 2,000 linear feet of 42-inch reinforced concrete pipe will be replaced. Large diameter R & R projects are planned for every other year, with amounts determined as part of the annual budget cycle.

<i>Funding Sources</i>		2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	4,400,000	4,400,000	-	-	-	-	4,400,000

TITLE: Used Water Rehabilitation and Replacement - Small Diameter
DEPARTMENT: Public Works
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: N/A (recurring)



This recurring project allows for the replacement/rehabilitation of used water (sewer) mains that have a high likelihood of failure due to structural deficiencies such as root intrusion and/or corrosion due to hydrogen sulfide.

The sanitary used water collection system includes approximately 900 miles of small-diameter used water main (8-inch to 21-inch diameter). Approximately 20%, or 180 miles, of this main line is made up of either concrete or clay pipe. The majority of this pipe is approximately 50 years old or older. The expected remaining useful life of this pipe is estimated at 75 years. The objective of this project is to replace these pipe types over the next 75 years at a rate of 2.4 miles per year (0.3% of the total system per year).

<i>Funding Sources</i>		2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000

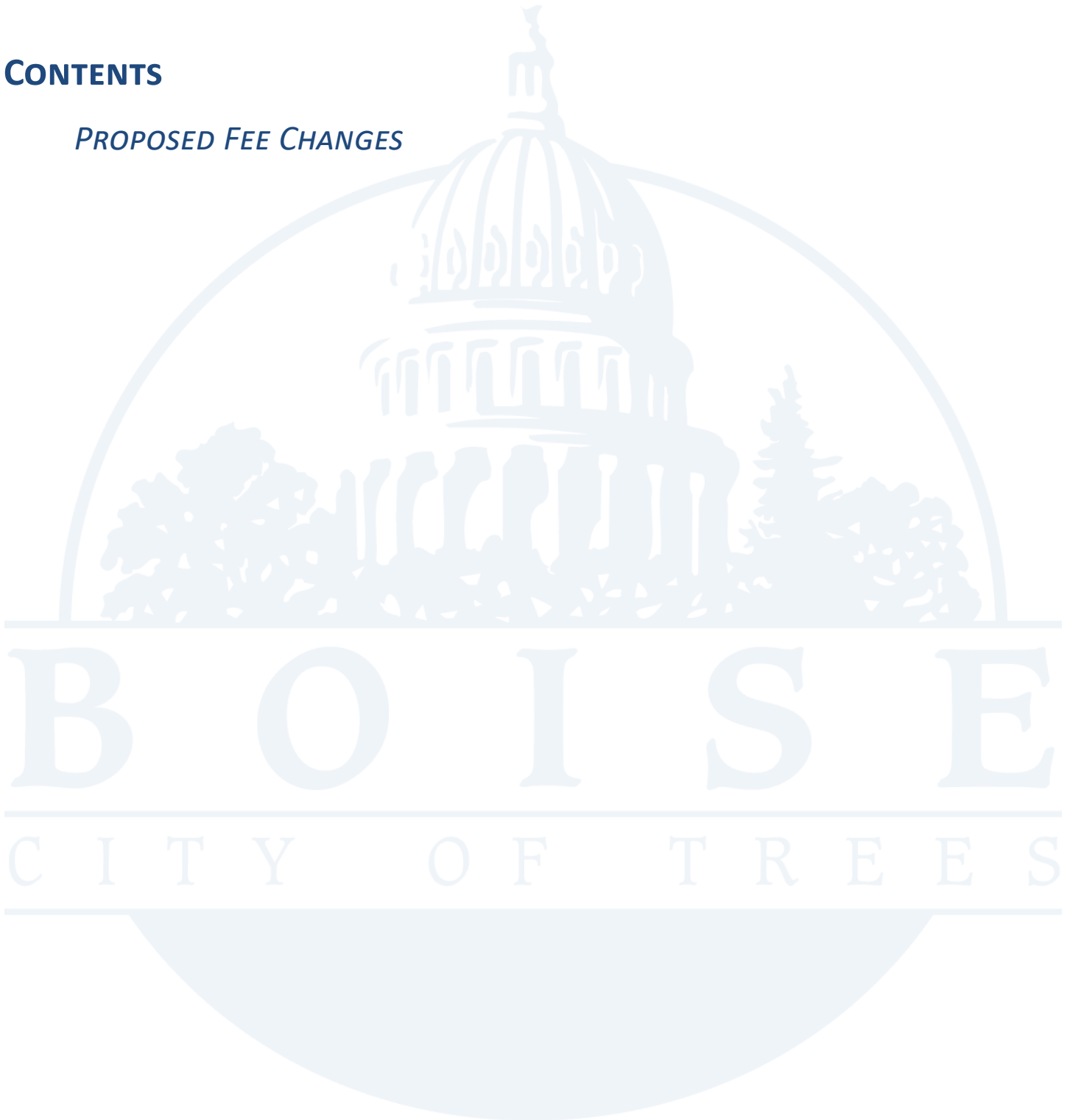


Appendix B:

Proposed Fee Changes

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PROPOSED FEE CHANGES



City of Boise

FY 2020 Annual Budget

Yellow highlighting indicates a new fee, or a fee increase of greater than 5.0%.

Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Airport	Public Parking	Economy Lot Public Parking (daily rate)	7.50	8.00	6.67%
Airport	Public Parking	Long Term Garage Public Parking (daily rate)	11.50	13.00	13.04%
Airport	Public Parking	Long Term Surface Public Parking (daily rate)	9.00	10.00	11.11%
Airport	Public Parking	Short Term Public Parking (daily rate)	21.50	23.00	6.98%
Finance & Admin	City Clerk	Adult Background Check (living in facility home)	20.00	Eliminate	-100.00%
Finance & Admin	City Clerk	Alarm Installation Service License	146.50	151.00	3.07%
Finance & Admin	City Clerk	Alarm Installer License	40.00	41.50	3.75%
Finance & Admin	City Clerk	Auction House	32.50	33.50	3.08%
Finance & Admin	City Clerk	Auction Sale (per day)	28.25	29.00	2.65%
Finance & Admin	City Clerk	Auctioneer License (semi-annual)	32.50	33.50	3.08%
Finance & Admin	City Clerk	Background Check	20.00	Eliminate	-100.00%
Finance & Admin	City Clerk	Commercial Transportation Service Business Transfer of License (annual)	185.00	192.00	3.78%
Finance & Admin	City Clerk	Commercial Transportation Service Business Transfer of License (partial)	92.50	96.00	3.78%
Finance & Admin	City Clerk	Commercial Transportation Service Vehicle Transfer of License	25.00	25.50	2.00%
Finance & Admin	City Clerk	Commercial Transportation Vehicle License	185.00	190.50	2.97%
Finance & Admin	City Clerk	Commercial Vehicle Driver	38.75	37.00	-4.52%
Finance & Admin	City Clerk	Eating and Drinking License	34.00	35.00	2.94%
Finance & Admin	City Clerk	Eating and Drinking Mobile	34.00	35.00	2.94%
Finance & Admin	City Clerk	Going Out of Business	38.50	39.50	2.60%
Finance & Admin	City Clerk	Going Out of Business (time extension)	38.50	39.50	2.60%
Finance & Admin	City Clerk	In-State Background Check	25.00	Eliminate	-100.00%
Finance & Admin	City Clerk	Massage Establishment License	260.00	268.00	3.08%
Finance & Admin	City Clerk	Non-Consent Towing License	39.00	40.00	2.56%
Finance & Admin	City Clerk	Out-of-State Background Check	50.00	Eliminate	-100.00%
Finance & Admin	City Clerk	Pawnbroker License	415.00	427.50	3.01%
Finance & Admin	City Clerk	Precious Metals Dealer License (full year)	97.00	100.00	3.09%
Finance & Admin	City Clerk	Precious Metals Dealer License (itinerant)	93.00	96.00	3.23%
Finance & Admin	City Clerk	Precious Metals Dealer License (partial year)	48.50	50.00	3.09%
Finance & Admin	City Clerk	Private Patrol Agent License	40.00	41.50	3.75%
Finance & Admin	City Clerk	Private Patrol Service	146.50	151.00	3.07%
Finance & Admin	City Clerk	Private Security Service License	146.50	151.00	3.07%
Finance & Admin	City Clerk	Senior Discount - Owner of Dog, Over 65 Years of Age	9.75	10.00	2.56%
Finance & Admin	City Clerk	Sidewalk Café License	97.50	100.50	3.08%
Finance & Admin	City Clerk	Solicitor Annual License	113.00	118.00	4.42%
Finance & Admin	City Clerk	Solicitor Semi - Annual License	56.50	59.00	4.42%
Finance & Admin	City Clerk	Special Event	193.50	198.50	2.58%
Finance & Admin	City Clerk	Temporary Merchant License	54.00	55.50	2.78%
Finance & Admin	City Clerk	Tree Service	50.00	51.50	3.00%
Finance & Admin	City Clerk	Valet - New	250.00	257.50	3.00%
Finance & Admin	City Clerk	Valet - Renewal	90.00	92.50	2.78%
Finance & Admin	City Clerk	Vehicle Immobilization Agent License	41.75	43.00	2.99%
Finance & Admin	City Clerk	Vehicle Immobilization Service	103.00	106.00	2.91%
Finance & Admin	City Clerk	Vendor Annual License	113.00	118.00	4.42%
Finance & Admin	City Clerk	Vendor Semi-Annual License	56.50	59.00	4.42%
Fire	Cost Recovery Ord	Arson Investigation	85.00	105.00	23.53%
Fire	Cost Recovery Ord	Dive Rescue	640.00	1,200.00	87.50%
Fire	Cost Recovery Ord	False Alarm Commercial 2nd Call	125.00	200.00	60.00%
Fire	Cost Recovery Ord	False Alarm Failure to Notify	150.00	200.00	33.33%
Fire	Cost Recovery Ord	False Alarm Residential 2nd Call	75.00	100.00	33.33%
Fire	Cost Recovery Ord	False Alarm Residential 3rd Call	150.00	125.00	-16.67%
Fire	Cost Recovery Ord	False Alarm Residential 4th Call and Beyond	300.00	250.00	-16.67%
Fire	Cost Recovery Ord	Hazardous Spills (minor)	108.00	290.00	168.52%
Fire	Cost Recovery Ord	Hazmat Incidents	1,987.00	1,775.00	-10.67%
Fire	Cost Recovery Ord	Illegal Fires	75.00	110.00	46.67%
Fire	Cost Recovery Ord	Pipeline Incident (major)	670.00	1,125.00	67.91%
Fire	Cost Recovery Ord	Pipeline Incident (minor)	160.00	285.00	78.13%
Fire	Cost Recovery Ord	Powerline Incidents	120.00	265.00	120.83%
Fire	Cost Recovery Ord	Vehicle Fire	145.00	210.00	44.83%
Fire	Other	Entry Level Testing Fee	25.00	30.00	20.00%
Fire	Permit & Service Fees	Aerosol Products Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Amusement Buildings Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Aviation Facilities Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Battery Systems Permit	110.00	140.00	27.27%

City of Boise

FY 2020 Annual Budget

Yellow highlighting indicates a new fee, or a fee increase of greater than 5.0%.

Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Fire	Permit & Service Fees	Bonfire Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Cellulose Nitrate Film Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Combustible Dust Producing Operations Permit	155.00	205.00	32.26%
Fire	Permit & Service Fees	Combustible Fibers Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Compressed Gas Permit	155.00	205.00	32.26%
Fire	Permit & Service Fees	Covered Mall Buildings Permit	155.00	205.00	32.26%
Fire	Permit & Service Fees	Cryogenic Fluids Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Cutting and Welding Permit	85.00	110.00	29.41%
Fire	Permit & Service Fees	Dry Cleaning Plants Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Emergency Responder Radio Coverage System	New	140.00	
Fire	Permit & Service Fees	Exhibits, Trade Shows, and any Special Event Permit	155.00	205.00	32.26%
Fire	Permit & Service Fees	Fire Department Fire Watch	80.00	110.00	37.50%
Fire	Permit & Service Fees	Fire Hydrants and Valves Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Flame Effects Before an Audience Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit: Storage Class I, Inside > 5 gallons	85.00	110.00	29.41%
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit: Storage Class I, Outside > 10 gallons	85.00	110.00	29.41%
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit: Storage Class II, IIIA, Outside > 60 gallons	85.00	110.00	29.41%
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit: Storage, Class II, IIIA, Inside > 25 gallons	85.00	110.00	29.41%
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit: Tank (install, alter)	260.00	330.00	26.92%
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit: Tank (remove, abandon, dispose)	110.00	140.00	27.27%
Fire	Permit & Service Fees	Floor Finishing Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Fruit and Crop Ripening Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Fumigation and Thermal Insecticidal Fogging Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Hazardous Material Permit	205.00	265.00	29.27%
Fire	Permit & Service Fees	Hazardous Production Materials Facilities Permit	205.00	265.00	29.27%
Fire	Permit & Service Fees	High Piled Storage Permit	155.00	205.00	32.26%
Fire	Permit & Service Fees	Hot Work Operations Permit	85.00	110.00	29.41%
Fire	Permit & Service Fees	Industrial Ovens Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Inspections Required by Other Agencies	110.00	85.00	-22.73%
Fire	Permit & Service Fees	Liquefied Petroleum Gases Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Lumber Yards/Woodworking Plants Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Magnesium Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Miscellaneous Combustible Storage > 2,500 Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Operational Permit - Renewal	New	85.00	
Fire	Permit & Service Fees	Organic Coatings Permit	155.00	205.00	32.26%
Fire	Permit & Service Fees	Places of Assembly Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Private Fire Hydrants Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Proxylin Plastics Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Pyrotechnic Special Effects Material Permit	205.00	140.00	-31.71%
Fire	Permit & Service Fees	Refrigeration Equipment Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Repair Garage and Service Stations Permit	85.00	110.00	29.41%
Fire	Permit & Service Fees	Rooftop Heliports Permit	85.00	110.00	29.41%
Fire	Permit & Service Fees	Spraying and Dipping Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Storage or Scrap Tires and Tire Byproduct Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Temporary Structures or Uses	110.00	140.00	27.27%
Fire	Permit & Service Fees	Tire Rebuilding Plants Permit	205.00	265.00	29.27%
Fire	Permit & Service Fees	Waste Handling Permit	110.00	140.00	27.27%
Fire	Permit & Service Fees	Wood Products Permit	110.00	140.00	27.27%
Library	General Fees	Card Replacement	1.00	1.05	5.00%
Library	General Fees	Document Delivery Fee for Article from Idaho Clipping Files	5.00	5.25	5.00%
Library	General Fees	Document Delivery Fee for Idaho Statesman Obituary	5.00	5.25	5.00%
Library	General Fees	Document Delivery Fee from Phone Books and Boise City Directories (per page)	1.00	1.05	5.00%
Library	Overdue Fees	Books	0.25	Eliminate	-100.00%
Library	Overdue Fees	CDs (per day)	0.25	Eliminate	-100.00%
Library	Overdue Fees	DVDs, Blu-ray - Feature & TV (per day)	1.00	Eliminate	-100.00%
Library	Overdue Fees	DVDs, Blu-ray - Non-Fiction (per day)	0.25	Eliminate	-100.00%
Library	Overdue Fees	KidpackS (per day)	1.00	Eliminate	-100.00%
Library	Overdue Fees	Video Games (per day)	1.00	Eliminate	-100.00%

City of Boise

FY 2020 Annual Budget

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Parks & Recreation	Active Adult	Lifetime and Leisure One Day Activities	8.00	8.25	3.13%
Parks & Recreation	Active Adult	Overnight Trips	120.00	100% Cost	0.00%
Parks & Recreation	Active Adult	Senior Fitness Class (per hour)	6.00	6.25	4.17%
Parks & Recreation	Administration	Appeal Fee	100.00	105.00	5.00%
Parks & Recreation	Administration	Cancellation Fee	120.00	125.00	4.17%
Parks & Recreation	Administration	Commercial Use (annual fee)	315.00	325.00	3.17%
Parks & Recreation	Administration	Construction Use	30.00	35.00	16.67%
Parks & Recreation	Administration	Easement Application Fee	30.00	35.00	16.67%
Parks & Recreation	Administration	Insurance Processing Fee	25.00	30.00	20.00%
Parks & Recreation	Administration	Insurance Rental Fee	100.00	100% Cost	
Parks & Recreation	Administration	Memorial Bench (non-premier)	1,200.00	1,500.00	25.00%
Parks & Recreation	Administration	Memorial Bench (premier or stone)	2,000.00	2,500.00	25.00%
Parks & Recreation	Administration	Metal Detection Permit	10.00	10.50	5.00%
Parks & Recreation	Adult Art	Adult (6 mtg x 2 hours)	62.86	66.00	5.00%
Parks & Recreation	Adult Art	Adult (6 mtg x 3 hours)	93.05	97.70	5.00%
Parks & Recreation	Adult Art	Adult (8 mtg x 2 hours)	83.62	87.80	5.00%
Parks & Recreation	Adult Art	Adult 8 mtg x 3 hours	125.41	131.69	5.01%
Parks & Recreation	Adult Art	Adult Pottery Open Lab (6 mtg x 2 hours)	61.00	64.05	5.00%
Parks & Recreation	Adult Art	Adult Pottery Open Lab (8 mtg x 2 hours)	83.62	87.80	5.00%
Parks & Recreation	Adult Art	Adult Private Class	New	100.00	
Parks & Recreation	Adult Art	Commercial Kiln Firing Fee (1 square foot)	15.45	16.00	3.56%
Parks & Recreation	Adult Art	Material Lab Fee	56.31	59.13	5.01%
Parks & Recreation	Adult Art	Pottery Drop-In	10.61	11.15	5.09%
Parks & Recreation	Adult Fitness	Pilates Class (per hour)	6.00	6.25	4.17%
Parks & Recreation	Adult Fitness	Tai Chi Class (per hour)	3.20	3.35	4.69%
Parks & Recreation	Adult Fitness	Yoga Class (per hour)	6.00	6.25	4.17%
Parks & Recreation	Adult Performing Arts	Dance Class Individual (per hour)	6.31	7.00	10.94%
Parks & Recreation	Adult Performing Arts	Recital Fee	5.00	6.00	20.00%
Parks & Recreation	Adult Sports	ASA Fee	13.50	100% Cost	
Parks & Recreation	Adult Sports	USSSA Fee	28.00	100% Cost	
Parks & Recreation	Adult Tennis	Court Rental - Tennis Pro (per hour)	8.49	8.90	4.83%
Parks & Recreation	Adult Tennis	Idaho Tennis Association Court Rental (per court, per hour)	1.18	1.27	7.63%
Parks & Recreation	Adult Tennis	Indoor Clinic	New	25.00	
Parks & Recreation	Adult Tennis	Indoor Court Rental	New	22.64	
Parks & Recreation	Adult Tennis	Indoor Private Lesson	New	65.00	
Parks & Recreation	Adult Tennis	Pickleball Drop-in	New	2.83	
Parks & Recreation	Adult Tennis	Pickleball League	25.00	26.00	4.00%
Parks & Recreation	Adult Tennis	Pickleball Lesson	44.00	46.00	4.55%
Parks & Recreation	Adult Tennis	Pickleball Tournament Fee	30.00	31.00	3.33%
Parks & Recreation	Adult Tennis	Private/Public Court Rental (per pro, per year)	300.00	310.00	3.33%
Parks & Recreation	Adult Tennis	Public Court Rental (per court, per hour)	2.36	2.46	4.24%
Parks & Recreation	Adult Tennis	Tennis Lesson	44.00	46.00	4.55%
Parks & Recreation	AdVenture	Adapted Bike Rides	6.00	6.25	4.17%
Parks & Recreation	AdVenture	Adaptive Fitness Class (16 hours or 8 weeks)	53.00	55.00	3.77%
Parks & Recreation	AdVenture	AdVenture Activity and Meal	21.00	23.00	9.52%
Parks & Recreation	AdVenture	AdVenture Art Class (8 weeks)	51.50	52.00	0.97%
Parks & Recreation	AdVenture	AdVenture Field Trip and Meal	43.00	45.00	4.65%
Parks & Recreation	AdVenture	AdVenture Outing Fee (per hour)	10.00	10.25	2.50%
Parks & Recreation	AdVenture	Bike Ride and Picnic	12.25	13.00	6.12%
Parks & Recreation	AdVenture	Bowling Club	27.25	28.50	4.59%
Parks & Recreation	AdVenture	Camping (2 nights)	80.00	85.00	6.25%
Parks & Recreation	AdVenture	Cooking Class (6 weeks)	61.75	62.00	0.40%
Parks & Recreation	AdVenture	Dutch Oven Cooking Class	10.00	10.50	5.00%
Parks & Recreation	AdVenture	Elk Sleigh Rides	46.00	48.00	4.35%
Parks & Recreation	AdVenture	Extended Bike Ride and Picnic	15.00	15.50	3.33%
Parks & Recreation	AdVenture	Group Programs (hour fee)	25.00	26.00	4.00%
Parks & Recreation	AdVenture	Performing Art Class (8 weeks)	34.00	35.00	2.94%
Parks & Recreation	AdVenture	Rafting- Day Trip	32.00	34.00	6.25%
Parks & Recreation	AdVenture	School Programs (hour fee)	20.00	21.00	5.00%
Parks & Recreation	AdVenture	Sleeping Bag Cleaning	10.00	14.00	40.00%
Parks & Recreation	AdVenture	Snowshoeing and Hot Springs	49.00	49.00	0.00%
Parks & Recreation	AdVenture	Snowshoeing for Group to Bogus (per person)	New	8.00	
Parks & Recreation	AdVenture	Social Clubs (7 weeks)	71.00	74.00	4.23%
Parks & Recreation	AdVenture	Sun Valley Biking	63.25	66.00	4.35%
Parks & Recreation	AdVenture	Tie Dyeing	10.00	11.00	10.00%

City of Boise

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Parks & Recreation	AdVenture	Water Skiing (per day)	10.25	10.50	2.44%
Parks & Recreation	AdVenture	Wilderness Within Reach Fly-In	41.50	43.00	3.61%
Parks & Recreation	Aquatics	Junior Lifeguard (course)	60.00	62.00	3.33%
Parks & Recreation	Aquatics	Pool Rental (per hour)	216.98	225.00	3.70%
Parks & Recreation	Aquatics	Season Pass - Up to 5 Members	112.26	115.40	2.80%
Parks & Recreation	Aquatics	Season Pass - Youth (11 & under)	29.19	30.38	4.08%
Parks & Recreation	Aquatics	Swim Lessons - Youth (eight 25 minute lessons)	34.00	35.50	4.41%
Parks & Recreation	Basketball	BB Late Registration Fee	33.02	35.00	6.00%
Parks & Recreation	Basketball	BB N/R Player (3 on 3)	10.20	11.97	17.35%
Parks & Recreation	Basketball	BB N/R Player (5 on 5)	27.21	31.48	15.69%
Parks & Recreation	Basketball	BB Tournament (5 on 5)	91.82	97.40	6.08%
Parks & Recreation	Boise Depot	Bell Tower (2 hours)	45.00	47.17	4.82%
Parks & Recreation	Boise Depot	Bell Tower (4 hour)	85.00	94.34	10.99%
Parks & Recreation	Boise Depot	Bell Tower Additional hours (per hour)	30.00	31.13	3.77%
Parks & Recreation	Boise Depot	Depot Additional Hours (per hour)	New	117.92	
Parks & Recreation	Boise Depot	Depot Limited Event: Meeting Station, Rehearsals, Setups (per hour, with a 2 hour minimum)	110.00	117.92	7.20%
Parks & Recreation	Boise Depot	Depot Plaza Additional Hours (per hour)	55.00	61.32	11.49%
Parks & Recreation	Boise Depot	Depot Plaza (up to 8 hours)	260.00	283.02	8.85%
Parks & Recreation	Boise Depot	Great Hall (5 hours)	525.00	547.17	4.22%
Parks & Recreation	Boise Depot	Great Hall (6 hours)	630.00	660.38	4.82%
Parks & Recreation	Boise Depot	Great Hall (8 hours or Fri-Sat peak season)	900.00	925.47	2.83%
Parks & Recreation	Boise Depot	Great Hall Holiday Rental (12 hours)	1,775.00	1,825.47	2.84%
Parks & Recreation	Boise Depot	Meeting Station with Great Hall Rental (per hour)	55.00	70.75	28.64%
Parks & Recreation	Boise Depot	Platt Garden with Great Hall or Meeting Station Rental (per hour)	55.00	61.32	11.49%
Parks & Recreation	Boise Depot	Speaker System	65.00	70.75	8.85%
Parks & Recreation	Boise Depot	Special Fee Overage Penalty	150.00	155.66	3.77%
Parks & Recreation	Boise Depot	Tour Fee with Reservation	50.00	55.00	10.00%
Parks & Recreation	Boise Urban Garden School	Adult Registration Fee (per session)	10.00	11.00	10.00%
Parks & Recreation	Boise Urban Garden School	Culinary Camp (5 sessions)	90.00	95.00	5.56%
Parks & Recreation	Boise Urban Garden School	Culinary Club (4 sessions)	45.00	50.00	11.11%
Parks & Recreation	Boise Urban Garden School	Garden and Culinary Camp (5 weeks)	236.25	240.00	1.59%
Parks & Recreation	Boise Urban Garden School	Garden Science Camp (5 sessions)	80.00	85.00	6.25%
Parks & Recreation	Boise Urban Garden School	Group Lesson Fee (3 hours)	85.00	90.00	5.88%
Parks & Recreation	Boise Urban Garden School	Preschool Program (1 session)	18.00	20.00	11.11%
Parks & Recreation	Cemetery	Additional Chairs Set-up	35.00	36.00	2.86%
Parks & Recreation	Cemetery	Ash Vaults	200.00	210.00	5.00%
Parks & Recreation	Cemetery	Concrete Boxes	550.00	575.00	4.55%
Parks & Recreation	Cemetery	Concrete Vaults	700.00	725.00	3.57%
Parks & Recreation	Cemetery	Crypt Plate	295.00	300.00	1.69%
Parks & Recreation	Cemetery	Crypt Vase	120.00	125.00	4.17%
Parks & Recreation	Cemetery	Disinterment - Adult	1,925.00	2,000.00	3.90%
Parks & Recreation	Cemetery	Disinterment - Court Ordered	500.00	515.00	3.00%
Parks & Recreation	Cemetery	Disinterment - Mausoleum	1,750.00	1,800.00	2.86%
Parks & Recreation	Cemetery	Disinurnment - Ash (lot or crypt)	400.00	420.00	5.00%
Parks & Recreation	Cemetery	Disinurnment - Ash (niche)	200.00	210.00	5.00%
Parks & Recreation	Cemetery	Extended Grave - Adult	375.00	390.00	4.00%
Parks & Recreation	Cemetery	Floral Placement	6.00	6.25	4.17%
Parks & Recreation	Cemetery	Interment- Crypt	875.00	900.00	2.86%
Parks & Recreation	Cemetery	Interments - Adult (includes vault handling, lowering device, & burial setup)	575.00	650.00	13.04%
Parks & Recreation	Cemetery	Inurnment of Ashes - Adult in a Crypt or Cemetery (includes vault handling, lowering device, & burial setup)	400.00	450.00	12.50%
Parks & Recreation	Cemetery	Lot Sales - Crypt	5,800.00	6,000.00	3.45%
Parks & Recreation	Cemetery	Lot Sales - Dbl Niche	1,325.00	1,350.00	1.89%
Parks & Recreation	Cemetery	Lot Sales - MHC Ash	450.00	500.00	11.11%
Parks & Recreation	Cemetery	Lot Sales - MHC Flat	900.00	940.00	4.44%
Parks & Recreation	Cemetery	Lot Sales - MHC Monument	1,400.00	1,470.00	5.00%
Parks & Recreation	Cemetery	Lot Sales - Niche Simplicity (glass front)	1,925.00	2,000.00	3.90%
Parks & Recreation	Cemetery	Lot Sales - Niche Single Economy (brass)	800.00	825.00	3.13%
Parks & Recreation	Cemetery	Lot Sales - Niche Single (granite wall)	950.00	985.00	3.68%
Parks & Recreation	Cemetery	Lot Sales - Pioneer Ash	975.00	1,000.00	2.56%
Parks & Recreation	Cemetery	Lot Sales - Pioneer Monument	1,995.00	2,080.00	4.26%
Parks & Recreation	Cemetery	Marker Installation	225.00	235.00	4.44%

City of Boise

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Parks & Recreation	Cemetery	Mausoleum Keys	4.00	4.20	5.00%
Parks & Recreation	Cemetery	Mausoleum Memorial Set-up	75.00	77.00	2.67%
Parks & Recreation	Cemetery	Niche Plate - Double	250.00	260.00	4.00%
Parks & Recreation	Cemetery	Niche Plate - Name Scroll	175.00	180.00	2.86%
Parks & Recreation	Cemetery	Niche Plate- Single	195.00	200.00	2.56%
Parks & Recreation	Cemetery	Niche Vase	120.00	125.00	4.17%
Parks & Recreation	Cemetery	Overtime Charge (per hour, after 4 pm wkdays)	200.00	210.00	5.00%
Parks & Recreation	Cemetery	Repurchase Documentation Fee	75.00	78.00	4.00%
Parks & Recreation	Cemetery	Saturday Service	350.00	360.00	2.86%
Parks & Recreation	Cemetery	Sunday/Holiday Service	550.00	575.00	4.55%
Parks & Recreation	Cemetery	Temporary Marker Set	35.00	36.00	2.86%
Parks & Recreation	Cemetery	Vase (metal)	20.00	20.50	2.50%
Parks & Recreation	Community Centers	Out-of-Programming School-Based Multi-Purpose Room Rental (per hour)	35.00	37.00	5.71%
Parks & Recreation	Community Centers	School-Based Multi-Purpose Room Rental (per hour)	20.00	20.75	3.75%
Parks & Recreation	FBCC Operations	After-Hours Staff for Community Center Room Rentals	24.00	26.50	10.42%
Parks & Recreation	FBCC Operations	Annual Pass (youth)	New	121.00	
Parks & Recreation	FBCC Operations	Dance/Multi-Purpose Studio Rental (per hour)	16.00	16.75	4.69%
Parks & Recreation	FBCC Operations	Gym Rental (per hour)	42.00	44.00	4.76%
Parks & Recreation	FBCC Operations	Indoor Pickleball League	25.00	26.00	4.00%
Parks & Recreation	FBCC Operations	Indoor Pickleball Tournament	30.00	31.00	3.33%
Parks & Recreation	FBCC Operations	Monthly Pass (youth)	New	10.00	
Parks & Recreation	FBCC Operations	TAC Rental	32.00	33.50	4.69%
Parks & Recreation	Football	FB N/R Fee	22.64	23.15	2.25%
Parks & Recreation	Forestry	Adopt-A-Tree Basic: 10-20" Diameter at Breast Height (DBH)	500.00	515.00	3.00%
Parks & Recreation	Forestry	Adopt-A-Tree Basic: 20+" DBH	1,000.00	1,030.00	3.00%
Parks & Recreation	Forestry	Adopt-A-Tree Basic: 2-10" DBH	250.00	257.50	3.00%
Parks & Recreation	Forestry	Adopt-A-Tree Premier: 10-20" DBH	1,000.00	1,030.00	3.00%
Parks & Recreation	Forestry	Adopt-A-Tree Premier: 20+" DBH	2,000.00	2,060.00	3.00%
Parks & Recreation	Forestry	Adopt-A-Tree Premier: 2-10" DBH	500.00	515.00	3.00%
Parks & Recreation	Forestry	Firewood	75.47	77.73	2.99%
Parks & Recreation	Forestry	ISA Study Guide	80.19	100% Cost	
Parks & Recreation	Forestry	Mulch/Chips (per yard)	15.09	16.04	6.30%
Parks & Recreation	Forestry	Street Tree 1-1/2"	99.06	102.03	3.00%
Parks & Recreation	Forestry	Street Tree 2"	148.59	153.05	3.00%
Parks & Recreation	Forestry	Street Tree 2-1/2"	198.11	204.05	3.00%
Parks & Recreation	Forestry	Tree Selection Guide	4.72	9.43	99.79%
Parks & Recreation	Golf	Cart Rental - Per Seat	New	14.15	
Parks & Recreation	Golf	Cart Rental - Pull Cart	New	4.01	
Parks & Recreation	Golf	Club Fitting (30 minutes)	New	41.00	
Parks & Recreation	Golf	Club Rental - Up to 18 Holes	New	37.74	
Parks & Recreation	Golf	Driving Range - Range Balls	New	8.49	
Parks & Recreation	Golf	Flight Monitor Use	New	41.00	
Parks & Recreation	Golf	Green Fee - Up to 18 Holes	New	33.96	
Parks & Recreation	Golf	Lessons - Group (per hour)	New	80.00	
Parks & Recreation	Golf	Lessons - Private (per hour)	New	103.00	
Parks & Recreation	Golf	Passes - Annual Cart Fee	New	707.55	
Parks & Recreation	Golf	Passes - Annual Green Fee	New	1,226.42	
Parks & Recreation	Golf	Private Cart Trail Fee (1 day)	New	10.61	
Parks & Recreation	Golf	Rental - Additional Event Staff Fee (per person, per hour)	New	35.00	
Parks & Recreation	Golf	Rental - Additional Hour (per hour)	New	113.21	
Parks & Recreation	Golf	Rental - Banquet Room (4 hour time block)	New	330.19	
Parks & Recreation	Golf	Rental - Board Room (4 hour time block)	New	165.09	
Parks & Recreation	Golf	Rental - Driving Range (4 hour time block)	New	1,200.00	
Parks & Recreation	Golf	Rental - Wedding Event Fee	New	731.13	
Parks & Recreation	Golf	Reservation Change Fee	New	50.00	
Parks & Recreation	Golf	Security Deposit	New	300.00	
Parks & Recreation	Golf	Wine Corkage Fee (per bottle)	New	10.00	
Parks & Recreation	IIW Hockey	Adult 3 on 3 League (individual fee)	165.19	169.81	2.80%
Parks & Recreation	IIW Hockey	Adult 3 on 3 League (team fee)	1,297.17	1,339.62	3.27%
Parks & Recreation	IIW Hockey	Adult 5 on 5 Spring/Summer (individual fee)	291.51	300.00	2.91%
Parks & Recreation	IIW Hockey	Adult 5 on 5 Spring/Summer (team fee)	3,773.59	3,886.79	3.00%
Parks & Recreation	IIW Hockey	Adult Fall/Winter League (individual fee)	388.68	400.94	3.15%
Parks & Recreation	IIW Hockey	Adult Fall/Winter League (team fee)	5,188.68	5,344.34	3.00%
Parks & Recreation	IIW Hockey	Adult Instructional	19.00	21.00	10.53%

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Parks & Recreation	IIW Hockey	Beginner Adult Development League	19.00	21.00	10.53%
Parks & Recreation	IIW Hockey	Coaching - Group Over 5 (per hour)	New	200.00	
Parks & Recreation	IIW Hockey	Combo (3 month pass)	297.17	311.32	4.76%
Parks & Recreation	IIW Hockey	Hockey Camp	200.00	400.00	100.00%
Parks & Recreation	IIW Hockey	Learn to Play Hockey	17.00	19.00	11.76%
Parks & Recreation	IIW Hockey	Youth 3 on 3 League	131.13	140.57	7.20%
Parks & Recreation	IIW Hockey	Youth 5 on 5 League	424.53	466.98	10.00%
Parks & Recreation	IIW Operations	Annual Pass - Family Additional Member (after first 4)	70.50	70.75	0.35%
Parks & Recreation	IIW Operations	Annual Pass - Family Limited (4)	292.45	301.89	3.23%
Parks & Recreation	IIW Operations	Annual Pass - Individual	150.94	155.66	3.13%
Parks & Recreation	IIW Operations	Broomball Equipment Rental Fee	25.00	27.50	10.00%
Parks & Recreation	IIW Operations	Event Cleaning Fee	New	75.00	
Parks & Recreation	IIW Operations	Event Zone (per hour)	New	47.17	
Parks & Recreation	IIW Operations	Group Admission (101+ people)	5.66	6.13	8.30%
Parks & Recreation	IIW Operations	Group Admission (10-50 people)	6.60	7.08	7.27%
Parks & Recreation	IIW Operations	Group Admission (51-100 people)	6.13	6.60	7.67%
Parks & Recreation	IIW Operations	Private Ice Bulk (per 1.25 hours) - Century Link	179.25	100% Cost	
Parks & Recreation	IIW Operations	Private Ice (per 1.25 hours) - Century Link	207.55	100% Cost	
Parks & Recreation	IIW Operations	Private Ice (per game) - Century Link	707.55	100% Cost	
Parks & Recreation	IIW Operations	Private Ice (per hour) - 5p to Close	245.00	255.00	4.08%
Parks & Recreation	IIW Operations	Private Ice (per hour) - Century Link	245.00	100% Cost	
Parks & Recreation	IIW Operations	Private Ice (per hour) - Open to 5p	195.00	205.00	5.13%
Parks & Recreation	IIW Operations	VIP Room (per hour) - Mon-Fri 8a to 5p	New	47.17	
Parks & Recreation	IIW Operations	VIP Room (per hour) - Mon-Thur 12a-6a and 5p Fri-12a Mon	New	66.04	
Parks & Recreation	IIW Operations	VIP Room (per hour) - Mon-Thur 5p to 12a	New	47.17	
Parks & Recreation	IIW Skating	3 Month Freestyle	240.57	252.83	5.10%
Parks & Recreation	IIW Skating	Figure Skating Camps	285.00	400.00	40.35%
Parks & Recreation	IIW Skating	Ice Skating Camps	125.00	165.00	32.00%
Parks & Recreation	IIW Skating	Learn to Skate - 1/2 hour	12.00	13.00	8.33%
Parks & Recreation	IIW Skating	Learn to Skate - Equipment Rental	New	47.17	
Parks & Recreation	IIW Skating	Show Admission - Adult	9.43	10.38	10.07%
Parks & Recreation	IIW Skating	Show Admission - Youth	4.72	7.08	50.00%
Parks & Recreation	IIW Skating	USFSA	20.00	100% Cost	
Parks & Recreation	JHFLC	Full Day Environmental Camp (1 week)	78.00	90.00	15.38%
Parks & Recreation	JHFLC	Group Lesson Fee (3 hours)	85.00	90.00	5.88%
Parks & Recreation	JHFLC	Half Day Nature Camp (5 sessions)	51.50	65.00	26.21%
Parks & Recreation	JHFLC	Half Day Nature Program (1 session)	17.50	20.00	14.29%
Parks & Recreation	JHFLC	Workshops (one day)	61.80	65.00	5.18%
Parks & Recreation	Mobile Recreation	Mobile Recreation Van - Private Programming Rental (per hour)	65.00	68.00	4.62%
Parks & Recreation	Movies Under the Stars	Movies Under the Stars (fee per movie)	New	3,000.00	
Parks & Recreation	Natorium	Lifeguard Training Course	124.00	126.00	1.61%
Parks & Recreation	Park Reservations	Ann Morrison Fountain	315.00	330.19	4.82%
Parks & Recreation	Park Reservations	Ann Morrison Entire Park All Day	1,128.75	1,500.00	32.89%
Parks & Recreation	Park Reservations	Band Shell	393.75	400.94	1.83%
Parks & Recreation	Park Reservations	Beer/Wine Concession Sales Permit	200.00	225.00	12.50%
Parks & Recreation	Park Reservations	City Open Space per Reserve	75.00	80.19	6.92%
Parks & Recreation	Park Reservations	Disc Golf Course	173.25	179.25	3.46%
Parks & Recreation	Park Reservations	Esther Simplot Entire Park All Day	1,312.50	1,320.75	0.63%
Parks & Recreation	Park Reservations	Extra Tables	8.00	8.25	3.13%
Parks & Recreation	Park Reservations	Garden/Gazebo (per 4 hour time block)	94.50	99.06	4.83%
Parks & Recreation	Park Reservations	Greenbelt per Quadrant (per 4 hour time block)	75.00	80.19	6.92%
Parks & Recreation	Park Reservations	Julia Davis Entire Park All Day	1,443.75	1,500.00	3.90%
Parks & Recreation	Park Reservations	Kristin Armstrong Municipal Park (1/2 park, per day)	892.50	900.00	0.84%
Parks & Recreation	Park Reservations	Kristin Armstrong Municipal Park (full park, per day)	1,653.75	1,725.00	4.31%
Parks & Recreation	Park Reservations	Maintenance Staff (per hour)	25.50	26.50	3.92%
Parks & Recreation	Park Reservations	Military Reserve Archery Range (per 4 hour time block)	57.75	61.32	6.18%
Parks & Recreation	Park Reservations	Park for Profit "Commercial" Use - 1 Hour (one-time event)	105.00	125.00	19.05%
Parks & Recreation	Park Reservations	Park for Profit "Commercial" Use - 4 Hours (one-time event)	367.50	438.68	19.37%
Parks & Recreation	Park Reservations	Park for Profit "Commercial" Use - All Day (one-time event)	682.50	816.04	19.57%
Parks & Recreation	Park Reservations	Picnic Sites (per 4 hour time block)	94.50	99.06	4.83%
Parks & Recreation	Park Reservations	Plaza Rental (per 4 hour time block)	94.50	99.06	4.83%
Parks & Recreation	Park Reservations	Portable Restroom Rental	New	100% Cost	
Parks & Recreation	Park Reservations	Single Car Pass	26.25	30.00	14.29%
Parks & Recreation	Park Reservations	Sound Permit	52.50	55.00	4.76%

City of Boise

FY 2020 Annual Budget

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Parks & Recreation	Park Reservations	Special Use Permit for Various Offsite Areas in Parks (per 4 hour time block)	57.75	61.32	6.18%
Parks & Recreation	Park Reservations	Staff Callout (per hour)	50.00	51.50	3.00%
Parks & Recreation	Park Reservations	Stage Rental	New	613.21	
Parks & Recreation	Park Reservations	Trash Boxes	4.00	6.00	50.00%
Parks & Recreation	Park Reservations	Utility Vehicle Turf Permit	26.25	30.00	14.29%
Parks & Recreation	Park Reservations	Vehicle Overnight Pass	26.25	30.00	14.29%
Parks & Recreation	Play Camp	Playcamp Weekly Fee	90.00	93.00	3.33%
Parks & Recreation	Play Camp	Teen Summer Playcamp Weekly Fee	72.50	93.00	28.28%
Parks & Recreation	Softball Gold League	Fall N/R Player Fees	13.95	14.62	4.80%
Parks & Recreation	Softball Gold League	Field Reservation	8.96	9.20	2.68%
Parks & Recreation	Softball Gold League	Late Registration	33.02	35.00	6.00%
Parks & Recreation	Softball Gold League	Sunday N/R Player	13.95	14.62	4.80%
Parks & Recreation	Softball Silver League	SB Silver N/R Player	12.00	12.36	3.00%
Parks & Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament (fast pitch)	363.54	377.36	3.80%
Parks & Recreation	Softball Tournaments	Field Banner, 1-Color	515.00	530.45	3.00%
Parks & Recreation	Softball Tournaments	Field Banner, 2-Color	535.00	551.05	3.00%
Parks & Recreation	Softball Tournaments	Field Banner, 3-Color	550.00	566.50	3.00%
Parks & Recreation	Softball Tournaments	Field Lights (per field, per hour)	42.00	43.26	3.00%
Parks & Recreation	Softball Tournaments	Field Naming Rights, 1-Color Banners	1,400.00	1,442.00	3.00%
Parks & Recreation	Softball Tournaments	Field Naming Rights, 2-Color Banners	1,430.00	1,472.90	3.00%
Parks & Recreation	Softball Tournaments	Field Naming Rights, 3-Color Banners	1,460.00	1,503.80	3.00%
Parks & Recreation	Softball Tournaments	Mens ASA National Entry Fee - 3GG Invitational Tournament (slow pitch)	New	471.70	
Parks & Recreation	Softball Tournaments	Tournament Field Rental (per game)	37.50	37.74	0.64%
Parks & Recreation	Sports Fields	Bleacher Rental (extended daily use)	50.00	51.50	3.00%
Parks & Recreation	Sports Fields	Bleacher Rental - Mobile 256 Seat Capacity (per event)	300.00	309.00	3.00%
Parks & Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse (top dress, sod goal areas, overseed complete field, includes goal painting) 45x85 or Smaller	109.15	112.40	2.98%
Parks & Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse (top dress, sod goal areas, overseed complete field, includes goal painting) 59x90 or Larger	218.30	224.80	2.98%
Parks & Recreation	Sports Fields	Field Renovation - Youth (top dress, sod goal areas, overseed complete field, includes goal painting) 45x85 or Smaller	54.60	56.20	2.93%
Parks & Recreation	Sports Fields	Field Renovation - Youth (top dress, sod goal areas, overseed complete field, includes goal painting) 50x90 or Larger	109.15	112.40	2.98%
Parks & Recreation	Sports Fields	Goal Install & Remove - Adult	39.55	40.70	2.91%
Parks & Recreation	Sports Fields	Goal Install & Remove - Youth	19.80	20.40	3.03%
Parks & Recreation	Sports Fields	Layout & Paint - Adult 45x85 Field or Smaller	127.50	131.30	2.98%
Parks & Recreation	Sports Fields	Layout & Paint - Adult 50x90 Field or Larger	182.10	187.55	2.99%
Parks & Recreation	Sports Fields	Layout & Paint - Lacrosse Field	161.15	165.95	2.98%
Parks & Recreation	Sports Fields	Layout & Paint - Lacrosse, Boys Youth	91.00	93.70	2.97%
Parks & Recreation	Sports Fields	Layout & Paint - Lacrosse, Boys/Girls Youth Combo	113.80	117.20	2.99%
Parks & Recreation	Sports Fields	Layout & Paint - Lacrosse, Girls Youth	96.40	99.30	3.01%
Parks & Recreation	Sports Fields	Layout & Paint - Soccer, Youth 45x85 Field or Smaller	63.25	65.10	2.92%
Parks & Recreation	Sports Fields	Layout & Paint - Soccer, Youth 50x90 Field or Larger	91.00	93.70	2.97%
Parks & Recreation	Sports Fields	Repaint - Lacrosse	47.85	49.25	2.93%
Parks & Recreation	Sports Fields	Repaint - Lacrosse Field, Boy Youth	21.80	22.45	2.98%
Parks & Recreation	Sports Fields	Repaint - Lacrosse Field, Girls Youth	26.90	27.70	2.97%
Parks & Recreation	Sports Fields	Repaint - Lacrosse, Boys/Girls Youth Combo	27.30	28.10	2.93%
Parks & Recreation	Sports Fields	Repaint - Soccer Field, Adult 45x85 or Smaller	37.45	38.55	2.94%
Parks & Recreation	Sports Fields	Repaint - Soccer Field, Adult 50x90 or Larger	43.65	44.95	2.98%
Parks & Recreation	Sports Fields	Repaint - Soccer Field, Youth 45x85 or Smaller	18.70	19.25	2.94%
Parks & Recreation	Sports Fields	Repaint - Soccer Field, Youth 50x90 or Larger	21.80	22.45	2.98%
Parks & Recreation	Sports Fields	Seasonal Maintenance - Adult (aerate, fertilize, seed-worn areas) 45x85 or Smaller	156.00	160.65	2.98%
Parks & Recreation	Sports Fields	Seasonal Maintenance - Adult (aerate, fertilize, seed-worn areas) 50x90 or Larger	312.30	321.65	2.99%
Parks & Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse (aerate, fertilize, seed-worn areas) 50x90 or larger	156.15	160.80	2.98%
Parks & Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse 45x85 or Smaller	78.00	80.35	3.01%
Parks & Recreation	Sports Fields	Soccer Goal Sleeve Installation	39.50	40.65	2.91%
Parks & Recreation	Sports Fields	Sports Camp/Clinic/Rentals (4hour time blocks)	57.50	61.32	6.64%

City of Boise

FY 2020 Annual Budget

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Parks & Recreation	Sports Fields	Tournament Field Rental	37.50	37.74	0.64%
Parks & Recreation	Sr Center	Active Living Every Day (per hour)	5.00	6.00	20.00%
Parks & Recreation	Sr Center	Additional Staff Needed for Off-hour Room Rental	15.00	26.50	76.67%
Parks & Recreation	Sr Center	Bazaar Vendor Permit - Over 60	15.00	20.00	33.33%
Parks & Recreation	Sr Center	Bazaar Vendor Permit - Under 60	25.00	30.00	20.00%
Parks & Recreation	Sr Center	Coffee Sales	0.23	0.24	4.35%
Parks & Recreation	Sr Center	Entire Facility Rental (4 hours)	800.00	825.00	3.13%
Parks & Recreation	Sr Center	Facility Rental - Dining Room Rental Fee Minimum Charge/Hour	75.00	77.50	3.33%
Parks & Recreation	Sr Center	Facility Rental - Dining Room Rental (additional hour)	50.00	51.89	3.78%
Parks & Recreation	Sr Center	Newsletter Ads (per month)	New	15.00	
Parks & Recreation	Sr Center	Non-Profit Senior Meeting Small Room Rental/Hour During	20.00	25.00	25.00%
Parks & Recreation	Sr Center	Rental of Smaller Room/Hour - Off Hour (2 hour minimum)	50.00	51.89	3.78%
Parks & Recreation	Sr Center	Senior Center Drop-In	4.72	7.54	59.75%
Parks & Recreation	Swim Team	Swim Meet Entry Fee Individual Event	3.77	3.92	3.98%
Parks & Recreation	Swim Team	Swim Meet Entry Fee Relay Event	7.55	7.78	3.05%
Parks & Recreation	Swim Team	Swim Meet Team Fee	216.98	227.50	4.85%
Parks & Recreation	Swim Team	Swim Team Member	89.00	93.00	4.49%
Parks & Recreation	Swim Team	Swim Team T-Shirt	9.43	9.91	5.09%
Parks & Recreation	Teen Outreach	TaeKwonDo	12.00	13.00	8.33%
Parks & Recreation	Volleyball	VB Late Registration Fee	33.02	35.00	6.00%
Parks & Recreation	Volleyball	VB Non-Resident Player	13.61	14.99	10.14%
Parks & Recreation	Volleyball	VB Team Fee	264.79	272.64	2.96%
Parks & Recreation	Youth Art	Art Parent/Child (2 & up) (6 mtg x 0.75 hour)	44.75	46.99	5.01%
Parks & Recreation	Youth Art	Access to Arts	42.45	44.57	4.99%
Parks & Recreation	Youth Art	Art Camps (5 mtg x 3 hours)	87.50	91.88	5.01%
Parks & Recreation	Youth Art	Drop-In Art	3.75	4.00	6.67%
Parks & Recreation	Youth Art	Fall, Winter, Spring Art (6-17yrs) (8 mtg x 1.5 hours)	57.05	59.90	5.00%
Parks & Recreation	Youth Art	Private Group Lesson (1.5 hour)	74.25	78.00	5.05%
Parks & Recreation	Youth Art	School/Non-Profit Firing Fee (1 square foot)	5.00	5.25	5.00%
Parks & Recreation	Youth Art	Summer Art (6-17 yrs) (6 mtg x 1.5 hours)	56.20	59.01	5.00%
Parks & Recreation	Youth Camps	Youth Camp (per hour)	5.00	5.15	3.00%
Parks & Recreation	Youth Fitness	Open Water Technical Classes (per hour)	New	6.50	
Parks & Recreation	Youth Fitness	River Sports Classes - Adult & Youth (per person, per hour)	New	27.00	
Parks & Recreation	Youth Fitness	Youth Sports Fitness Activities (per hour)	5.00	5.25	5.00%
Parks & Recreation	Youth Performing Arts	Recital Fee	5.00	6.00	20.00%
Parks & Recreation	Youth Performing Arts	Youth Performing Arts (theater, drama, dance, creative movement) (per hour)	5.25	5.50	4.76%
Parks & Recreation	Youth Tennis	Indoor Tennis Clinic	New	15.00	
Parks & Recreation	Youth Tennis	Pickleball Lessons	36.00	37.50	4.17%
Parks & Recreation	Youth Tennis	Tennis Lessons	36.00	37.50	4.17%
Parks & Recreation	Zoo Boise	Ages 12-61	9.50	10.50	10.53%
Parks & Recreation	Zoo Boise	Ages 3-11	6.50	7.50	15.38%
Parks & Recreation	Zoo Boise	Family Day Ages 12+	6.75	7.50	11.11%
Parks & Recreation	Zoo Boise	Family Day Ages 3-11	5.50	6.50	18.18%
Planning & Devel	Building Fee Schedule	Additional Comm'l, Multi-Family, or Fire Plan Review, after 3rd review or due to changes (per hour)	New	65.00	
Planning & Devel	Building Fee Schedule	Additional Plan Review Fee after 3rd review or due to changes (per hour)	50.50	65.00	28.71%
Planning & Devel	Building Fee Schedule	Additional Res'l Plan Review after 3rd review or due to changes (per hour)	New	55.00	
Planning & Devel	Building Fee Schedule	After Hours Inspection Fee (per hour, minimum of two hours)	46.31	83.00	79.23%
Planning & Devel	Building Fee Schedule	Building Permit Fee \$1.00 to \$501.00 (per \$)	New	0.053	
Planning & Devel	Building Fee Schedule	Clerical Administrative Fee for permit work, refunds, plan modification processing, etc. (per hour)	New	35.00	
Planning & Devel	Building Fee Schedule	Commercial Solar Photovoltaic Systems Permit Fee at one-half of total project valuation using Table No. 1-A for permit and plan review fees	New	Varies	
Planning & Devel	Building Fee Schedule	Energy Code Inspection Fee	27.56	55.00	99.56%
Planning & Devel	Building Fee Schedule	Fire Alarm System Other Inspection, Plan Review, and Administrative Fees (as noted in Table No. 1-A)	New	Varies	
Planning & Devel	Building Fee Schedule	Fire Alarm System Plan Review and Inspection Permit (base fee)	150.00	175.00	16.67%
Planning & Devel	Building Fee Schedule	Fire Alarm System Plan Review and Inspection Permit - Fee Per Alarm Initiating Device (up to a maximum of \$4,000 per permit)	4.20	4.60	9.52%

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Planning & Devel	Building Fee Schedule	Fire Sprinkler and Alternative Extinguishing Systems Other Inspection, Plan Review, and Administrative Fees (as noted in Table No. 1-A)	New	Varies	
Planning & Devel	Building Fee Schedule	Fire Sprinkler and Alternative Extinguishing Systems Plan Review and Inspection Permit (base fee)	New	175.00	
Planning & Devel	Building Fee Schedule	Fire Sprinkler and Alternative Extinguishing Systems Plan Review and Inspection Permit - Fee Per Sprinkler Head or Appliance Nozzle (up to a maximum of \$4,000 per permit)	4.41	4.85	9.98%
Planning & Devel	Building Fee Schedule	Grading Permit Fees, Inspection for which no fee specifically indicated (per hour)	50.50	55.00	8.91%
Planning & Devel	Building Fee Schedule	Grading Permit Fees, Inspections outside of normal business hours (minimum charge of two hours)	50.50	83.00	64.36%
Planning & Devel	Building Fee Schedule	Grading Permit Fees, Reinspection fees [NOTE: not per hour]	50.50	55.00	8.91%
Planning & Devel	Building Fee Schedule	Inspections for which no fee specifically indicated (per hour)	New	55.00	
Planning & Devel	Building Fee Schedule	Outsourced Structural Review Fee, where required, at actual hourly cost per structural engineer firm contract	New	100% Cost	
Planning & Devel	Building Fee Schedule	Plan Review and Inspection Fee for Certificate of Occupancy, Minor Construction	157.50	175.00	11.11%
Planning & Devel	Building Fee Schedule	Plan Review and Inspection Permit Fee for individual, separate permits for fire service line, valve replacement, and similar work without fire sprinkler heads or nozzles	New	175.00	
Planning & Devel	Building Fee Schedule	Reinspection Fee	46.31	55.00	18.76%
Planning & Devel	Building Fee Schedule	Residential Solar Photovoltaic Systems Plan Review/Inspections Permit Fee	New	165.00	
Planning & Devel	Building Fee Schedule	Special Investigation Fee at 100% of building permit fee	New	100% Cost	
Planning & Devel	Electrical Code	Additional Plan Review Fee after 3rd review or due to changes (per hour)	New	55.00	
Planning & Devel	Electrical Code	Commercial Temporary Power Pole (flat fee, no add'l base fee)	New	80.00	
Planning & Devel	Electrical Code	Hot Ttub or Spa (up to two inspections)	New	110.00	
Planning & Devel	Electrical Code	Inspections for which no fee specifically indicated, commercial and residential projects (per hour)	New	55.00	
Planning & Devel	Electrical Code	Installation of Photovoltaic System (up to two inspections)	New	110.00	
Planning & Devel	Electrical Code	Installation of radiant floor heating system (up to two inspections)	80.00	110.00	37.50%
Planning & Devel	Electrical Code	Installation or alteration of a single branch circuit that supplies power to fixtures or appliances including, but not limited to various items - see actual PDS fee schedule	New	55.00	
Planning & Devel	Electrical Code	Miscellaneous residential or multi-family related electrical work not contained within this fee schedule (up to two inspections)	80.00	110.00	37.50%
Planning & Devel	Electrical Code	More than one branch circuit being installed or altered for an addition, alteration, repair, or fixture replacement	New	110.00	
Planning & Devel	Mechanical & Fuel Gas Code	Base Permit Fee for residential projects with three or more dwelling units, and any residential addition, alteration, repair, and/or fixture replacement	30.00	32.00	6.67%
Planning & Devel	Mechanical & Fuel Gas Code	Commercial Mechanical Permit Fee (base fee)	30.00	32.00	
Planning & Devel	Mechanical & Fuel Gas Code	Refrigeration Piping for Coolers and Freezers - Permit Additional Fee, 1,000 or More Total Square Feet	New	220.00	
Planning & Devel	Mechanical & Fuel Gas Code	Refrigeration Piping for Coolers and Freezers - Permit Additional Fee, Under 1,000 Total Square Feet	New	110.00	
Planning & Devel	Mechanical & Fuel Gas Code	Refrigeration Piping for Coolers and Freezers - Permit Base Fee	New	32.00	
Planning & Devel	Mechanical Code	Additional Plan Review Fee after 3rd review or due to changes (per hour)	New	55.00	
Planning & Devel	Mechanical Code	Inspections for which no fee specifically indicated (per hour)	New	55.00	
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - Hydronic Heating System	New	78.00	
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - Gas piping	New	12.00	
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - NFPA 13D Fire sprinkler service with backflow	New	12.00	
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - Res'l lawn service supply through backflow	New	44.00	
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - Sewer service only	New	55.00	

City of Boise

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2019	Proposed FY 2020	Percent Change
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - Sewer and water combination	New	55.00	
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - Steam shower system incl required backflow	New	12.00	
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - Thermal solar heating system	New	78.00	
Planning & Devel	Plumbing Code	Additional Res'l Permit Fee for work performed separate from the base permit - Water service only	New	55.00	
Planning & Devel	Plumbing Code	Additional Plan Review Fee after 3rd review or due to changes (per hour)	New	55.00	
Planning & Devel	Plumbing Code	Plumbing Permits for Commercial or Industrial Properties, including an inspection fee for water service piping to sewer and storm sewer discharge piping (base fee)	30.00	32.00	6.67%
Planning & Devel	Plumbing Code	Residential projects with three or more dwelling units, and any residential addition, alteration, repair, and/or fixture replacement (base fee)	30.00	32.00	6.67%
Planning & Devel	Plumbing Code	Inspections for which no fee specifically indicated (per hour)	New	55.00	
Planning & Devel	Plumbing Code	NFPA 13D Fire sprinkler service with backflow assembly permit (three or more res'l dwelling units)	New	12.00	
Planning & Devel	Plumbing Code	Residential lawn sprinkler supply through backflow permit (three or more res'l dwelling units)	New	12.00	
Planning & Devel	Plumbing Code	Steam shower system including required backflow permit (three or more res'l dwelling units)	New	12.00	
Planning & Devel	Plumbing Code	Water service only permit (three or more res'l dwelling units)	New	55.00	
Planning & Devel	Plumbing Code	Misc. Res'l Plumbing - Replacement of an existing or the installation of a new sewer or water line (single line)	New	55.00	
Planning & Devel	Plumbing Code	Misc. Res'l Plumbing - Hydronic heating system	New	110.00	
Public Works	Bench Sewer District	Unmonitored > 1,000 - 1,500 mg/l Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS)	11.58	14.39	24.27%
Public Works	Bench Sewer District	Unmonitored > 200 - 400 mg/l BOD and TSS	3.99	4.65	16.54%
Public Works	Bench Sewer District	Unmonitored > 400 - 600 mg/l BOD and TSS	5.59	6.69	19.68%
Public Works	Bench Sewer District	Unmonitored > 600 - 800 mg/l BOD and TSS	7.22	8.75	21.19%
Public Works	Bench Sewer District	Unmonitored > 800 - 1,000 mg/l BOD and TSS	8.78	10.79	22.89%
Public Works	Bench Sewer District	Unmonitored 0 - 200 mg/l BOD and TSS	2.51	2.73	8.76%
Public Works	Water Renewal (sewer)	Decant Facility Fees	58.48	61.40	4.99%
Public Works	Water Renewal (sewer)	Fixed Charge for Zero Use	7.79	8.17	4.88%
Public Works	Water Renewal (sewer)	Monitored Four Rate System BOD	312.35	327.96	5.00%
Public Works	Water Renewal (sewer)	Monitored Four Rate System Flow	605.37	635.63	5.00%
Public Works	Water Renewal (sewer)	Monitored Four Rate System NH3-N (ammonia)	83.91	88.10	4.99%
Public Works	Water Renewal (sewer)	Monitored Four Rate System TSS	251.39	263.95	5.00%
Public Works	Water Renewal (sewer)	Monitored Three Rate System BOD	320.12	336.12	5.00%
Public Works	Water Renewal (sewer)	Monitored Three Rate System Flow	605.37	635.63	5.00%
Public Works	Water Renewal (sewer)	Monitored Three Rate System TSS	251.39	263.95	5.00%
Public Works	Water Renewal (sewer)	Septage Dumping - Per Thousand Gallons	95.73	100.51	4.99%
Public Works	Water Renewal (sewer)	Temporary Lift Stations	8.34	8.75	4.92%
Public Works	Water Renewal (sewer)	Unmonitored > 1,000 - 1,500 mg/l BOD and TSS	13.71	14.39	4.96%
Public Works	Water Renewal (sewer)	Unmonitored > 200 - 400 mg/l BOD and TSS	4.43	4.65	4.97%
Public Works	Water Renewal (sewer)	Unmonitored > 400 - 600 mg/l BOD and TSS	6.38	6.69	4.86%
Public Works	Water Renewal (sewer)	Unmonitored > 600 - 800 mg/l BOD and TSS	8.34	8.75	4.92%
Public Works	Water Renewal (sewer)	Unmonitored > 800 - 1,000 mg/l BOD and TSS	10.28	10.79	4.96%
Public Works	Water Renewal (sewer)	Unmonitored 0 - 200 mg/l BOD and TSS	2.60	2.73	5.00%

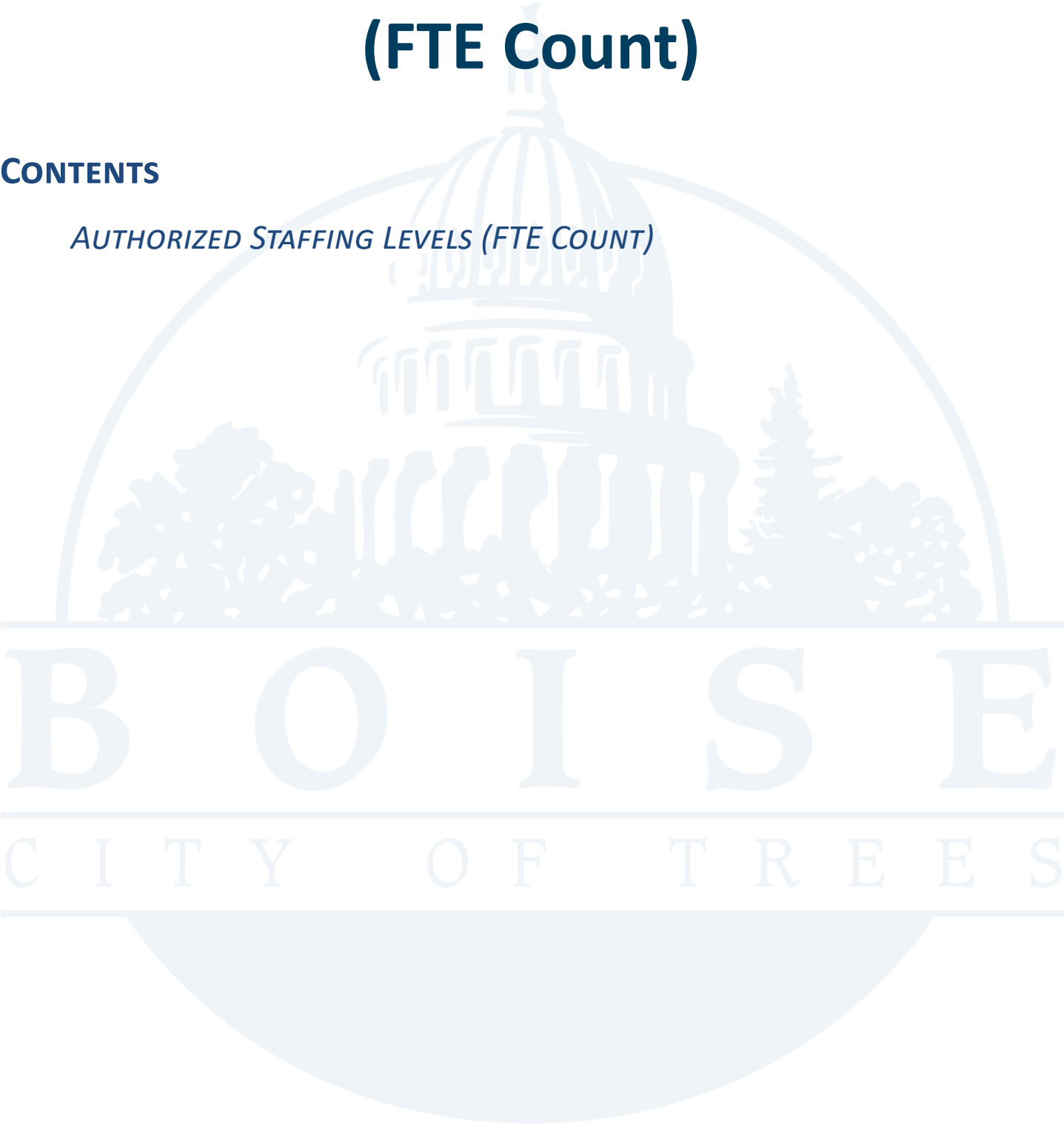


Appendix C:

Authorized Staffing Levels (FTE Count)

CONTENTS

AUTHORIZED STAFFING LEVELS (FTE COUNT)



Authorized Staffing Levels

Department	FY 2019 Adopted FTE Total	FY 2019 Approved FTE Changes	FY 2020 Proposed FTE Changes	FY 2020 Proposed FTE Total	Comments
Airport					
Airport Fund	109.00	0.00	25.00	134.00	
			4.00		Airfield Maintenance Specialist
			4.00		Airport Custodian
			1.00		Airport Maintenance Supervisor
			1.00		Airport Maintenance Technician
			5.00		Airport Operations Specialist
			1.00		Airport Operations Supervisor
			8.00		Baggage System Operator
			1.00		Electrician
Arts & History					
General Fund	11.50	1.00	0.00	12.50	
		1.00			Cultural Sites Program Coordinator
City Council					
General Fund	10.50	0.00	0.00	10.50	
Community Engagement (CE)					
General Fund	13.00	0.00	0.00	13.00	
Finance & Administration (DFA)					
General Fund	88.33	0.00	0.00	88.33	
		-1.00			Transfer to Mayor's Office - Strategic Real Estate Manager
		1.00			Transfer from PW Water Renewal Fund - PW Purchasing Specialist
Fleet Services Fund	19.25	0.00	1.00	20.25	
			1.00		Mechanic
Fire					
General Fund - General Employees	24.00	0.00	2.00	26.00	
			1.00		Fire Prevention
			1.00		Permanent Coordinator for Office of Emergency Preparedness
General Fund - Contract Employees	266.25	0.00	1.00	267.25	
			1.00		Fire Training Center (Fire Captain)
Human Resources (HR)					
General Fund	18.80	3.00	0.00	21.80	
		1.00			Transfer from PW - Security Program Manager
		1.00			Transfer from PW - Security Program Specialist
		1.00			Payroll/Timekeeping Administrator
Risk Management Fund	6.45	0.50	0.00	6.95	
		0.50			Risk and Safety Coordinator for PW group (50/50 split with 642)
Workers Comp Fund	3.75	0.50	0.00	4.25	
		0.50			Risk and Safety Coordinator for PW group (50/50 split with 641)
Information Technology					
General Fund	59.75	0.00	5.00	64.75	
			1.00		Enterprise Application Developer
			1.00		Help Desk Technician
			1.00		Senior Network Engineer
			1.00		Software Asset Management Administrator
			1.00		VOIP Engineer
Legal					
General Fund	52.35	0.00	1.00	53.35	
			1.00		Prosecutor
Library					
General Fund	122.20	0.00	0.00	122.20	

Department	FY 2019 Adopted FTE Total	FY 2019 Approved FTE Changes	FY 2020 Proposed FTE Changes	FY 2020 Proposed FTE Total	Comments
Mayor's Office					
General Fund	15.30	3.00	0.00	18.30	
		1.00			Transfer from DFA - Strategic Real Estate Manager
		1.00			Enterprise Portfolio Manager
		1.00			Strategic Initiatives Manager
Parks & Recreation					
General Fund	159.25	6.00	1.00	166.25	
		1.00			Custodian
		2.00			Maintenance Worker
		1.00			Park Ranger
		1.00			Ranger Technician
		1.00			Urban Agriculture Specialist
			1.00		Maintenance Worker
Planning & Development Svcs (PDS)					
General Fund	90.93	0.00	1.00	91.93	
			1.00		Keep Boise Moving (Transportation)
Housing Funds	14.57	0.00	0.00	14.57	
Police					
General Fund - General Employees (incl Command)	103.40	0.00	0.00	103.40	
General Fund - Contract Employees	296.50	0.00	6.00	302.50	
			6.00		Police Officers
Public Works (PW)					
General Fund	30.98	-2.00	0.50	29.48	
	0.37				FY19 budget book adjustment - FTE increase in GB Admin Support
		-1.00			Transfer to HR - Security Program Manager
		-1.00			Transfer to HR - Security Program Specialist
			0.50		Stormwater Specialist
Geothermal Fund	1.00	0.00	0.00	1.00	
Solid Waste Fund	6.50	0.00	0.00	6.50	
Water Renewal Services Fund	235.02	-1.00	3.00	237.02	
		-1.00			Transfer to DFA General Fund - PW Purchasing Specialist
			1.00		Environmental Technician
			1.00		Instrument Technician
			1.00		Records and Information Specialist
Total All Funds					
	1,758.95	11.00	46.50	1,816.08	
Summary Totals by Fund					
General Fund	1,363.04	11.00	17.50	1,391.54	
Airport Fund	109.00	0.00	25.00	134.00	
Fleet Services Fund	19.25	0.00	1.00	20.25	
Risk Management Fund	6.45	0.50	0.00	6.95	
Workers Comp Fund	3.75	0.50	0.00	4.25	
Housing Funds	14.57	0.00	0.00	14.57	
Geothermal Fund	1.00	0.00	0.00	1.00	
Solid Waste Fund	6.50	0.00	0.00	6.50	
Water Renewal Fund	235.02	(1.00)	3.00	237.02	
Total All Funds	1,758.58	11.00	46.50	1,816.08	



Appendix D:

Other

CONTENTS

PROPERTY TAX ANALYSIS

FOR EVERY TAX DOLLAR

CONTINGENCY ACCOUNTS

INTERFUND TRANSFERS

FUND BALANCE AND RETAINED EARNINGS

FINANCIAL POLICIES

DEPARTMENT DIVISION DETAILS



BOISE

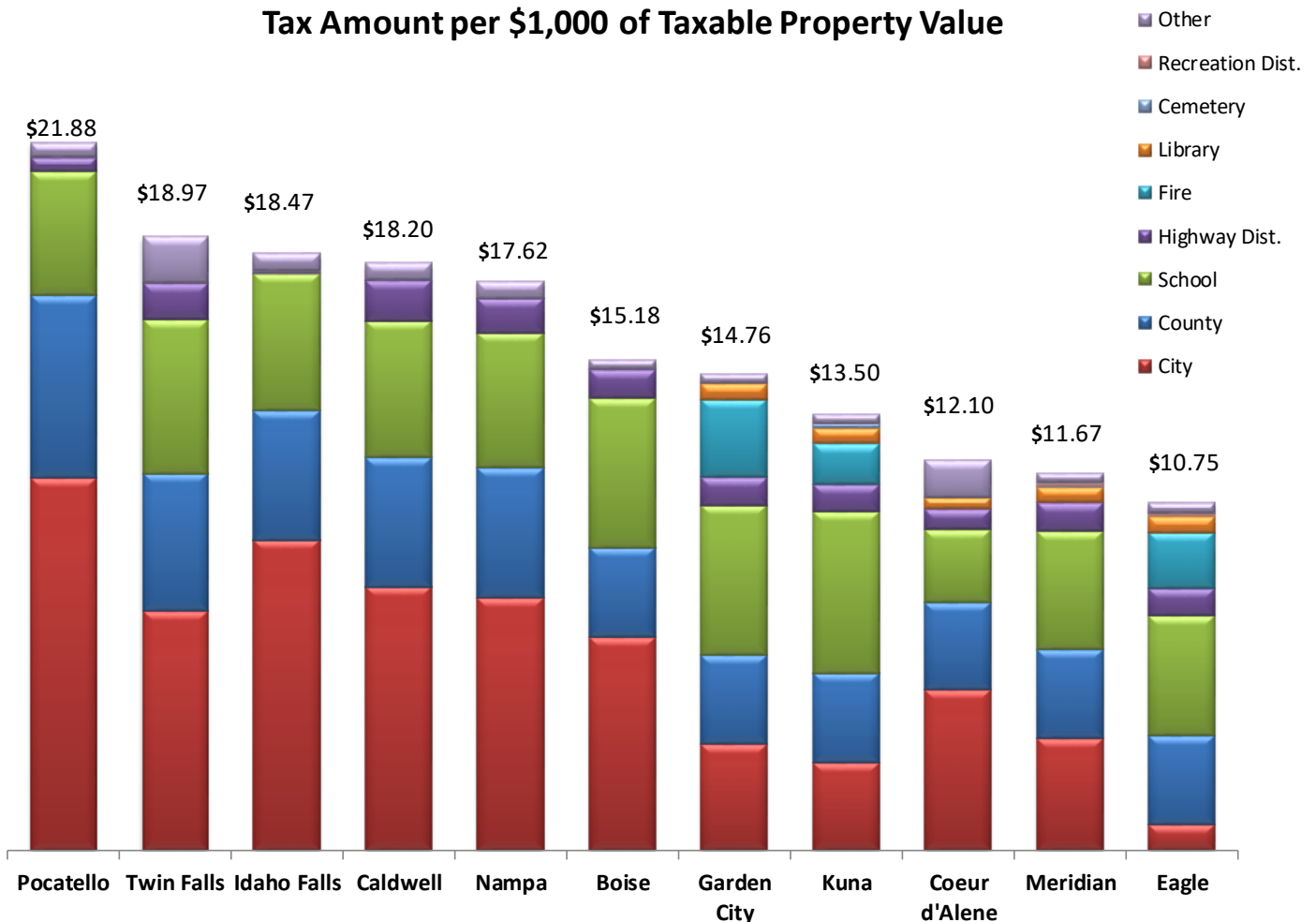
CITY OF TREES

Property Tax Analysis

The chart below is a comparison of total levy rates (tax rates) among different Idaho cities. Total tax rates per \$1,000 of taxable property value are displayed from largest to smallest. The Budget Office compiles this public tax data in order to show comparisons among other cities. Each jurisdiction has varying taxing districts, in addition to city levy rates, which can make it difficult to compare levy rates. For example, since only a small number of cities in this study have airports, airport levy rates were omitted from this analysis. For each city in the chart below, the majority of total property taxes consist of city levy rates (red), county levy rates (blue), and school levy rates (green) in varying degrees. Compared to the other cities, the total tax rate for the City of Boise is in the middle between Pocatello (highest tax rate) and Eagle (lowest tax

rate). It is important to note that assessed property values are a large component of the total taxes property owners pay within each jurisdiction. For example, in tax year 2019 (FY 2020), based on the average Eagle home (\$505,700) and the average Boise home (\$330,200), total tax payments are significantly different. In this case, the Eagle home would be assessed \$4,361 in taxes and the Boise home would be assessed \$3,494, assuming both homes received the Homeowners Exemption (\$100,000 for tax year 2019).

Tax Amount per \$1,000 of Taxable Property Value



Average Homeowner Impact

ESTIMATED

Fiscal Year 2020 (Tax Year 2019)

City Levy Rate Only

1 City takes the increase for growth and annexation and the 3% base increase

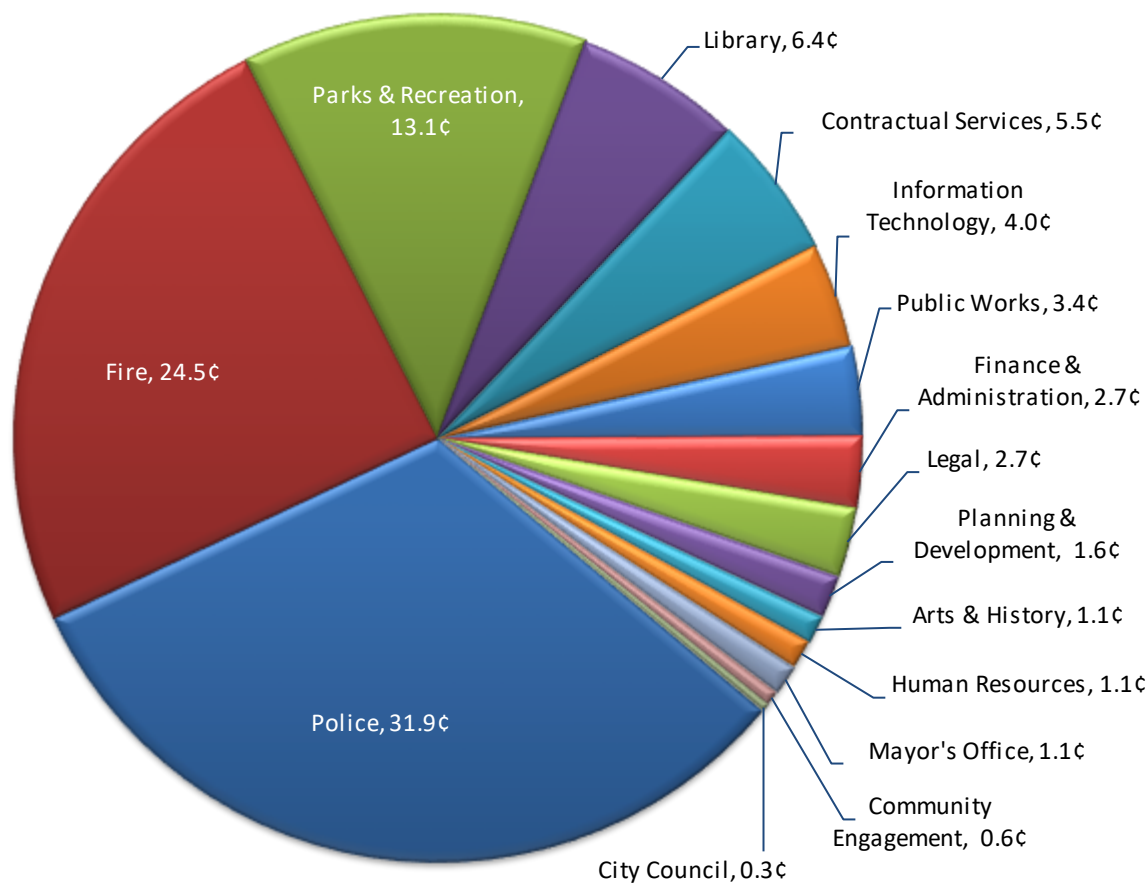
	FY 2019	FY 2020	% Change
2 Assessed Value	283,100	330,200	16.6%
3 Exemption	100,000	100,000	0.0%
4 Taxable Value	183,100	230,200	25.7%
5 City Levy Rate	0.006600852	0.005707158	-13.5%
6 City Taxes	\$ 1,208.62	\$ 1,313.79	
7 \$ Change		\$ 105.17	

8 City takes the increase for growth and annexation and does not take the 3% base increase

	FY 2019	FY 2020	% Change
9 Assessed Value	283,100	330,200	16.6%
10 Exemption	100,000	100,000	0.0%
11 Taxable Value	183,100	230,200	25.7%
12 City Levy Rate	0.006600852	0.005542848	-16.0%
13 City Taxes	\$ 1,208.62	\$ 1,275.96	
14 \$ Change		\$ 67.35	

15 Cost of 3% Base Increase by City \$ 37.82

For Every Tax Dollar



The chart above is a depiction of how each tax dollar is spent. This is calculated by determining the amount of resources necessary to fund operations within each General Fund department after accounting for all other revenues.

General Fund Contingency Accounts

Operating Contingency	1,816,117
ADA Facility Assessments (\$200,000)	
Capital Projects Operating Impact (\$50,000)	
Downtown Mobility Collaborative (\$100,000)	
Grow Our Housing (\$325,000)	
Planned Cash Flow Contribution (\$141,117)	
Priority Based Budgeting (\$500,000)	
Unallocated (\$500,000)	
Downtown: Central District Maintenance Contingency	793,087
Strategic Planning Contingency*	600,000
Workforce Planning Contingency	300,000
Revenue Neutral Contingency	250,000
Property Tax Contingency	200,000
Health Contingency	100,000
	<u>\$ 4,059,204</u>

*The Strategic Planning Contingency is set at \$500,000 each year and is available for items at the City Council's discretion. For planning purposes, it is assumed that \$400,000 will be allocated to one-time items, and \$100,000 will be allocated to ongoing items. The FY 2020 budget for this category includes the annual \$500,000, as well as \$100,000 for potential ongoing items from the FY 2019 allocation. As items are approved, the contingency account is reduced and other budgets are increased accordingly. Due to the budget development timeframe, it is currently unknown if any of the FY 2019 Strategic Planning Contingency will be allocated to ongoing items. If ongoing allocations are made by the City Council, \$100,000 is available. If no ongoing allocations are made before the end of FY 2019, this \$100,000 will be moved to the Unallocated Operating Contingency.

Interfund Transfers In

Transfer To	Transfer From	FY 2020
General Fund		
Operations Support	Solid Waste Fund	103,000
	Total General Fund	103,000
Capital Fund		
Capital Improvement Projects	General Fund	17,257,466
Capital Improvement Projects	Impact Fee Fund	2,135,246
	Total Capital Fund	19,392,712
Debt Service Fund		
General Debt	General Fund	4,079,249
	Total Debt Service Fund	4,079,249
Housing Funds		
Operational Support	General Fund	33,803
	Total Housing Funds	33,803
	TOTAL TRANSFERS IN	\$ 23,608,764

Interfund Transfers Out

Transfer From		Transfer To	FY 2020
General Fund			
Capital Improvement Projects	Capital Fund		17,257,466
General Debt	Debt Service Fund		4,079,249
Operational Support	Housing Funds		33,803
		Total General Fund	21,370,518
Impact Fee Fund			
Capital Improvement Projects	Capital Fund		2,135,246
		Total Impact Fee Fund	2,135,246
Solid Waste Fund			
Operations Support	General Fund		103,000
		Total Solid Waste Fund	103,000
		TOTAL TRANSFERS OUT	\$ 23,608,764

Fund Balance Analysis

INTRODUCTION

Fund position analysis is important for long-term financial planning and in building the annual budget. Beginning and ending fund balances, reserves, and designations provide indications of the financial position of each fund. The Fund Overview schedule provides prior year audited “actuals” for the two previous fiscal years, revised budget amounts for the current fiscal year, and planned use of fund balance or retained earnings for the upcoming year. The Fund Balance schedule shows beginning and ending fund balance dollar amounts for all City funds.

CATEGORIES

Fund balance and retained earnings measure the City’s financial capacity and position at a point in time. The City monitors fund balances quarterly, whenever significant financial plans are considered (e.g., a major capital project), and in the Comprehensive Annual Financial Report (CAFR).

Fund balance and retained earnings categories include the following:

- **Reserved Commitments** represent amounts for which the City is legally responsible, such as repayment guarantee amounts for bond issues, encumbrances, dedicated purposes, capital repairs, replacements or expansion, and inventory. Reserves are established for commitments made in executed contracts and can change only in accordance with changes to those documents. Reserved funds are committed and cannot be reallocated or used for other purposes.
 - **Designations** are made by City Council resolution or other official action. Fund balance amounts are specified to be used for specific purposes, such as future capital projects, rebudgeted projects from prior fiscal years, to protect the City from financial adversity or preserve its fiscal integrity, or other planned activities. Designated funds are committed only by policy, not by law or legal commitment. The City Council may choose to reallocate them to other purposes. Designated fund balances reflect officially approved priority uses and as such are deemed unavailable. However, unlike reserves, they are somewhat discretionary.
 - **Available Fund Balance** is the remaining balance after all obligations (reserves and designations) are deducted. These amounts are “unreserved and undesignated” fund balance and are available for allocation.
- In the following funds, the fund balances are anticipated to increase or decrease by more than 10%, which necessitates a more detailed discussion.** In all other funds, the fund balances are anticipated to increase or decrease by less than 10%.
- **Capital Fund:** The increase in total ending balance is due to projected expenses being lower than revenues. Budget recommendations for the Capital Fund are developed with a multi-year focus. Projects are programmed according to various criteria, as outlined in the Capital Fund section.
 - **Clean Water and Open Space Levy Fund:** During 2015, voters approved a serial levy in the amount of \$10 million to purchase land in the Boise foothills for the preservation of natural habitat and continued and enhanced public access. In 2017, voters approved an amendment that would allow for revenue collections in FYs 2018 and 2019. The projected decrease in total

ending balance is due to \$5 million of these funds being budgeted in FY 2020. To the extent that funds are not spent, they will be carried over for use in future years.

- **Airport Fund:** The Airport fund is an enterprise fund used to account for the activities related to the operation of the City-owned municipal airport. The reduction in fund balance is attributable to planned capital projects. Please see Appendix A: Capital Improvement Plan for greater detail on planned capital expenditures.
- **Solid Waste Fund:** The Solid Waste Fund is an enterprise fund that completely supports the management and operation of the City's solid waste system. The City charges users a fee based on the type of business or residential occupancy. User fees are assessed each year. Due to recent rate increases, fund balance is expected to increase.
- **Economic Development Fund:** The Economic Development Fund accounts for activities associated with miscellaneous City properties, such as portions of the Industrial Park, as well as certain economic development activities. The decrease in fund balance is primarily attributable to a decrease in expected rental revenues. A tenant that was previously leasing space canceled the lease in FY 2018. A long-term plan for this fund is currently being developed, however there is a potential that this fund will be dissolved.
- **Boise Municipal Health Care Trust Fund:** The Boise Municipal Health Care Trust provides optional health care benefits to all full-time employees who regularly work at least 20 hours per week, and their dependents. The reduction in fund balance is attributable to anticipated increases in member participation, which

directly translates to an increase in claims and other trust expenses. Other contributing factors are customary fluctuations and increases in cost of claims and administration based on participant and retiree enrollment.

- **L.M. Cunningham Fund:** The L.M. Cunningham fund supports the operating costs of the City arboretum, whereby City departments purchase trees and plant material at a predetermined rate based on size and condition. The trees and plants are planted along City right-of-ways, City parks, and other City areas. Retained earnings are available and held for unexpected shortfalls. The decrease is attributable to anticipated expenditures of \$100,000 that are programmed for renovation of the grounds.

The following pages provide a fund analysis. Please note: Net position or fund balance (for governmental funds) is principally the difference between assets and liabilities. However, total fund balance is not necessarily the amount of funds available to finance current or future spending. Entities with significant capital assets will report a large percentage of fund balance/net position that is not in spendable form.

FY 2020 Fund Balance Analysis

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Revised	FY 2020 Proposed
Tax Funds				
General Fund				
Beginning Balance	\$ 50,183,536	\$ 34,950,049	\$ 42,950,235	\$ 24,013,483
All Revenues	212,476,245	226,498,357	231,532,947	241,323,293
Total Expenditures	227,709,733	218,498,170	250,469,699	241,323,293
Ending Balance	\$ 34,950,049	\$ 42,950,235	\$ 24,013,483	\$ 24,013,483
Rsrv for capital expansion	1,961,860	1,543,243	868,650	868,650
Rsrv for dedicated purposes	1,022,167	902,090	787,590	787,590
Rsrv for encumbrances	393,782	154,716	-	-
Designated for sub. year's exp. & approved purposes	2,474,550	3,686,595	-	-
Designated for cash flow	14,281,340	16,845,782	16,845,782	16,845,782
Designated for reduction/prevention of Homelessness	1,970,632	2,018,732	2,018,732	2,018,732
Rsrv for Inventory/Prepays/Advances/Other	3,742,163	3,492,729	3,492,729	3,492,729
Planned Use of Fund Balance			-	-
Unassigned - Available	9,103,554	14,306,348	(0)	(0)
Total Ending Fund Balance	\$ 34,950,049	\$ 42,950,235	\$ 24,013,483	\$ 24,013,483
Capital Projects Fund				
Beginning Balance	\$ 27,204,008	\$ 47,037,971	\$ 49,731,195	\$ 11,618,816
All Revenues	56,797,566	33,677,126	110,546,241	28,555,325
All Expenditures	36,963,603	30,983,902	148,658,620	16,463,772
Ending Balance	\$ 47,037,971	\$ 49,731,195	\$ 11,618,816	\$ 23,710,369
Assets not available (site purchases)	222,818	1,243,079	1,243,079	1,243,079
Rsrv for encumbrances	12,940,277	12,400,695	-	-
Designated for continuation of projects	17,202,894	20,879,630	-	-
Rsrv for Street Lights (City & County)	558,216	558,216	558,216	558,216
Rsrv for Golf Capital Expense	460,070	452,963	452,963	452,963
Rsrv for Print Services	193,062	174,780	174,780	174,780
Unassigned - Available	15,460,634	14,021,832	9,189,778	21,281,331
Total Ending Fund Balance	\$ 47,037,971	\$ 49,731,195	\$ 11,618,816	\$ 23,710,369
Clean Water and Open Space Levy Fund				
Beginning Balance	\$ 641,209	\$ 540,723	\$ 5,148,941	\$ 5,032,954
All Revenues	446	5,034,992	5,000,000	100,000
All Expenditures	100,932	426,774	5,115,987	5,000,000
Ending Balance	\$ 540,723	\$ 5,148,941	\$ 5,032,954	\$ 132,954
Rsrv for capital expansion	540,723	5,148,941	5,032,954	132,954
Total Ending Fund Balance	\$ 540,723	\$ 5,148,941	\$ 5,032,954	\$ 132,954
Impact Fee Fund				
Beginning Balance	\$ 8,968,874	\$ 10,048,483	\$ 10,535,676	\$ 5,901,702
All Revenues	3,120,239	3,252,001	2,705,000	2,531,000
All Expenditures	2,040,631	2,764,807	7,338,974	2,135,246
Ending Balance	\$ 10,048,483	\$ 10,535,676	\$ 5,901,702	\$ 6,297,456
Rsrv for capital expansion	10,048,483	10,535,676	5,901,702	6,297,456
Total Ending Fund Balance	\$ 10,048,483	\$ 10,535,676	\$ 5,901,702	\$ 6,297,456
Enterprise Funds				
Airport Fund				
Beginning Balance	\$ 187,817,311	\$ 193,893,254	\$ 199,038,416	\$ 198,661,953
All Revenues	41,531,533	41,537,633	42,236,026	54,018,475
All Expenditures	35,374,290	36,392,472	42,612,489	84,962,897
Total Ending Net Position	\$ 193,974,554	\$ 199,038,416	\$ 198,661,953	\$ 167,717,531

FY 2020 Fund Balance Analysis

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Revised	FY 2020 Proposed
Geothermal Fund				
Beginning Balance	\$ 7,689,611	\$ 8,517,408	\$ 8,928,874	\$ 9,735,010
All Revenues	1,560,576	1,156,284	1,539,435	796,239
All Expenditures	731,179	744,818	733,299	784,405
Total Ending Net Position	\$ 8,519,008	\$ 8,928,874	\$ 9,735,010	\$ 9,746,844
Municipal Irrigation Fund				
Beginning Balance	\$ 284,923	\$ 304,445	\$ 337,511	\$ 334,182
All Revenues	57,112	73,323	48,711	46,753
All Expenditures	37,589	40,257	52,040	44,334
Total Ending Net Position	\$ 304,445	\$ 337,511	\$ 334,182	\$ 336,601
Solid Waste Fund				
Beginning Balance	\$ (791,563)	\$ 167,614	\$ (547,142)	\$ (200,704)
All Revenues	32,281,503	35,769,310	37,644,134	38,407,166
All Expenditures	31,315,516	36,484,066	37,297,696	37,283,073
Total Ending Net Position	\$ 174,424	\$ (547,142)	\$ (200,704)	\$ 923,389
Water Renewal Fund				
Beginning Balance	\$ 335,862,014	\$ 356,906,924	\$ 371,302,653	\$ 384,373,457
All Revenues	66,150,187	59,569,416	64,806,256	64,037,014
All Expenditures	44,884,598	45,173,687	51,735,452	87,261,568
Total Ending Net Position	\$ 357,127,604	\$ 371,302,653	\$ 384,373,457	\$ 361,148,903
Other Funds				
Debt Service Fund				
Beginning Balance	\$ 26,031,536	\$ 15,244,827	\$ 12,498,993	\$ 3,405,893
All Revenues	4,192,471	4,166,973	4,197,989	4,325,947
All Expenditures	14,979,180	6,912,807	13,291,089	4,076,783
Ending Balance	\$ 15,244,827	\$ 12,498,993	\$ 3,405,893	\$ 3,655,057
Designated for long-term liabilities	15,244,827	12,498,993	3,405,893	3,655,057
Total Ending Fund Balance	\$ 15,244,827	\$ 12,498,993	\$ 3,405,893	\$ 3,655,057
Economic Development Fund				
Beginning Balance	\$ 529,400	\$ 529,554	\$ 263,457	\$ 269,722
All Revenues	130,143	117,402	134,333	43,000
All Expenditures	129,989	383,500	128,068	138,000
Total Ending Fund Balance	\$ 529,554	\$ 263,457	\$ 269,722	\$ 174,722
Fleet Services Fund				
Beginning Balance	\$ 421,137	\$ 528,048	\$ 799,678	\$ 767,382
All Revenues	3,690,618	3,450,278	3,542,461	3,592,021
All Expenditures	3,568,487	3,178,648	3,574,757	3,570,060
Total Ending Net Position	\$ 543,268	\$ 799,678	\$ 767,382	\$ 789,343
Boise Municipal Health Care Trust Fund				
Beginning Balance	\$ 6,478,979	\$ 6,754,728	\$ 7,963,280	\$ 7,103,280
All Revenues	16,612,685	18,048,025	17,755,000	18,090,000
All Expenditures	16,336,937	16,839,472	18,615,000	19,422,000
Total Ending Net Position	\$ 6,754,728	\$ 7,963,280	\$ 7,103,280	\$ 5,771,280
Heritage Fund				
Beginning Balance	\$ 1,946,118	\$ 1,741,904	\$ 2,378,697	\$ 1,505,325
All Revenues	353,977	942,569	1,005,000	1,010,000
All Expenditures	558,191	305,775	1,878,372	1,010,000
Total Ending Fund Balance	\$ 1,741,904	\$ 2,378,697	\$ 1,505,325	\$ 1,505,325

FY 2020 Fund Balance Analysis

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Revised	FY 2020 Proposed
Housing Funds				
Beginning Balance	\$ 21,427,986	\$ 22,594,953	\$ 21,936,821	\$ 21,092,388
All Revenues	4,303,935	4,689,573	4,740,690	4,691,372
All Expenditures	3,123,348	5,347,705	5,585,123	5,749,040
Total Ending Net Position	\$ 22,608,573	\$ 21,936,821	\$ 21,092,388	\$ 20,034,720
L.M. Cunningham Fund				
Beginning Balance	\$ 348,924	\$ 382,050	\$ 396,844	\$ 236,899
All Revenues	56,591	41,215	24,500	30,019
All Expenditures	23,465	26,421	184,445	133,438
Total Ending Net Position	\$ 382,050	\$ 396,844	\$ 236,899	\$ 133,480
Risk Management Funds				
Beginning Balance	\$ 7,465,465	\$ 6,159,035	\$ 4,407,918	\$ 3,678,491
All Revenues	3,425,241	3,705,589	4,316,570	4,981,430
All Expenditures	4,720,250	5,456,706	5,045,997	5,322,756
Total Ending Net Position	\$ 6,170,455	\$ 4,407,918	\$ 3,678,491	\$ 3,337,165

Enterprise/Other Funds net position represents the change in net position for both operating and non-operating items.

Financial Policies Summary

Financial Management and Internal Control

The City of Boise shall promote organized financial planning, budgeting, and accounting to assure disclosure of all financial transactions and to facilitate financial management and accountability by departments, divisions and agencies through financial reporting.

The City of Boise shall maintain a high standard of accounting practices. Finance & Administration will issue internal control procedures, including segregation of duties, to ensure that a good faith effort is made to implement all independent and/or internal auditor recommendations, pertaining to internal control.

The City of Boise shall inform the citizens, Mayor, City Council and staff on the full cost of providing city services and will establish a means to reasonably record and report all associated costs of programs, services, and projects provided by the City by fund.

Budgetary

The City of Boise shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures.

The City of Boise shall employ a budgetary basis to ensure consistency from year to year and equitably communicate the planned costs for major service areas and capital projects.

The City of Boise shall adhere to the timeline for the budget as stated on the budget preparation calendar. The City shall notify the necessary parties involved by the statutory deadline for the public hearing on the annual adoption of the subsequent fiscal year's budget and shall submit its adopted budget for certification by the statutory deadline.

The City of Boise shall maintain a budgetary control system, based on regular reporting of actual versus budgeted revenues and expenditures, to ensure adherence to the approved budget.

Treasury

Investments

All investments are strictly in accordance with Idaho Statutes, City Code and Policy guidelines. The primary objective of the City's investment program is to safeguard government funds while providing adequate liquidity to meet the City's daily needs. The City has an approved diversification schedule to minimize risks.

All proceeds collected must be deposited with the City's primary bank or designated depositing location daily. Deposits in less than \$500 shall be deposited at least once a week to assure all monies collected are allocated to the correct revenue account.

The City of Boise shall attempt to match investments with anticipated cash flow requirements to take best advantage of prevailing economic and market conditions while maintaining adequate liquidity by ensuring that investments meet the cash flow needs of the City.

Debt

The following debt policies are intended to demonstrate a commitment to long-term financial planning. Adherence to these policies will help assure protection of the City's bond rating.

Cash purchase is the preferred method for acquisition of capital equipment and real property, but the City of Boise recognizes that circumstances exist that would support other means of financing

such transactions. Any capital acquisition strategy that involves a financing mechanism other than an approved cash purchase shall be approved by the City's Finance & Administration and Legal departments.

Debt financing will include general obligation bonds, revenue bonds, limited obligation revenue bonds, certificates of participation, and other alternative financing techniques.

The City may consider refunding outstanding debt when legally permissible and financially advantageous.

The type of instrument utilized will be determined based on the purpose, term, and market conditions at the time of issuance to provide the City with the greatest flexibility and least cost.

To the extent possible, the City will design the repayment of a debt issuance in context of the fund's overall debt, annual cash flow capacity and long-term financial sustainability.

The City shall appropriate funds, on an annual basis, in the Debt Service Fund to sufficiently cover payment according to terms of each borrowing issued for non-enterprise departments. The City shall also reserve a sufficient debt service coverage level from proceeds of a bond issue and/or available revenues in the Debt Service Fund applicable to bond covenants and rating agency requirements.

The City may use credit enhancements only when net debt service on the debt issue is reduced by more than the costs of the enhancement. The City will seek a credit rating on all new issues which are expected to be sold in the public market.

The City of Boise will seek a credit rating on all new issues which are expected to be sold in the public market. The City will continue to apply for ratings on securities which have been rated by one or more of the rating agencies in the past.

The City acknowledges the responsibilities of the underwriting community and pledges to make all reasonable efforts to assist underwriters in their efforts to comply with SEC Rule 15c2-12 and MSRB Rule G-36.

The City will not issue general obligation bonds or incur other tax-supported indebtedness for any purpose in an amount which, with all outstanding and unpaid indebtedness, will exceed two percent (2%) of the taxable market value. The City's annual debt service level may be limited at the discretion of the City Council based on other debt capacity indicators.

Prior to issuance, the City Council shall approve the issuance of any debt. Upon approval, and in accordance with State Code, each debt instrument shall be executed and signed by the Mayor, countersigned by the Treasurer, and will be attested to by the signature of the Clerk under the official seal of the City.

The City of Boise will invest all debt proceeds in adherence to the approved City Cash Management and Investment policies unless otherwise directed in such documents as the trust indenture, escrow agreement or bond ordinance, and approved by the City Council. The City shall comply with all applicable requirements for bonded indebtedness in order to preserve the tax-exempt status of such debt issues.

Procurement and Payables

The City of Boise shall process all vendor claims timely and efficiently. All payment of vendor claims shall be in accordance with Idaho Code and shall be approved by the City Council or the Council President if the payment is time sensitive.

To ensure that all bid processes are fair, equitable and legal, employees of the City of Boise shall comply with the procurement process and dollar limits set to ensure it obtains the highest quality and most cost-efficient goods, services and products in a timely manner.

The City of Boise will utilize change orders and contract amendments to make adjustments to existing contracts to resolve issues of cost and time that were unknown or that changed from when the contract was approved and to resolve emergency situations.

The City of Boise issues purchasing cards to Department Director designated staff to use in lieu of requisitions, purchase orders, invoices and checks. Purchasing card holders shall be responsible for the appropriate use of City funds when using the purchasing card and shall keep receipts and current records of purchases and transactions.

The City of Boise will dispose of surplus property in an ethical and legal manner following City Code and State statutes.

Revenues

The City of Boise shall use fine revenue to offset a portion of the cost for the administration of justice including parking, and code enforcement, police work and prosecution.

The City of Boise grants franchises and assesses franchise fees in accordance with Idaho Code for use of the community's public assets and facilities and for the provision of public services on behalf of the City.

The City of Boise actively seeks Federal and State funding opportunities and grants from private foundations and other sources and evaluates the effect of the cost of base services going forward.

Impact fees are assessed to cover the cost for capital facilities needed to serve new growth and development within the community as authorized by Idaho law and Boise City ordinance.

The City of Boise will establish license and permit fees at a level reasonably related to the cost of monitoring and enforcing services or functions that require regulation for the benefit of public health

and safety while taking into consideration similar fees assessed by other public entities.

The City of Boise will pursue to the full extent allowed by state and federal law all delinquent amounts owed to the City.

The City of Boise will take active measures to encourage economic development and to develop a stable and diversified revenue system to protect the City from fluctuations in any one source.

The City of Boise will use an objective and analytical approach in order to predict revenues as accurately as possible.

The City of Boise will establish all user charges and fees at a level closely related to the full cost of providing the services (i.e., direct, indirect, administration, and capital and equipment costs), taking into consideration similar charges/fees being levied by other public, private and regulatory organizations, unless a City interest is identified and approved by the City Council to adjust a specific fee.

Department Divisions

The following pages provide detailed descriptions for each department's General Fund operating structure. Some departments have functions that cross into other funds that will not be discussed. For further details, please see the fund descriptions for the specific fund in the Fund Detail section of the Budget Book.

Arts & History

Administration: The Administration Division supports the delivery of all programs and services to the community. This includes the City Arts & History civic engagement efforts, communications, financial and personnel operations, and cultural planning.

Public Art Care & Conservation: The main function of the Public Art Division is to develop public art project opportunities, facilitate artist selection, implement and oversee projects, mediate between partners and promote the City's public art through media and advocacy. Public Art programs include the implementation of the Percent for Art ordinance, management of public art projects on contract, and education about the collection. Care and conservation of the ever-growing collection is also a critical function.

Cultural Sites: The Cultural Sites Division is dedicated to saving, reinventing and promoting historic properties unique to our city's history. Valuable historic buildings are saved and repurposed, creating meaningful new opportunities for the community to collaborate and engage in physical spaces that are literally irreplaceable.

History: The History Division documents, collects and preserves vital historical information about the city from which interpretive programming, communication tools, publications, heritage tourism opportunities, festivals, and other initiatives emerge.

Archives: The Archives Division is responsible for identifying, preserving, and making accessible records and papers of enduring value, such as meeting minutes, correspondence, photographs, and maps. These materials tell the story of Boise and its evolution. The Archives Division employs professional standards to ensure these materials are saved for current and future generations to access and explore.

Grants: The Grants Division manages the Arts & History grant program to help fund those in established and emerging creative and cultural fields with proposals designed to directly benefit Boise residents. Staff manage all components of the program, from establishing criteria and coordinating the selection process, to budget tracking and working with community outreach to promote projects and events.

City Council

City Council Office: The Boise City Council is the legislative body for the City of Boise. It is the responsibility of the City Council to pass legislation and set broad policies. The City Council sets the budget for the City, a process that is completed on an annual basis. City Council members are also responsible for their constituent outreach and communications. Members of the Council act as ambassadors for the City of Boise; this includes, but is not limited to, speaking with the media, attending ceremonies and other events, and interacting with the public. The City Council Office provides all research, scheduling, and support services for members of the City Council.

Internal Audit: The Internal Audit Division provides internal audit and consulting services, at multiple locations throughout the City, depending on annual work plans. These plans are approved by the City Council, and/or by special request of City

department managers, the Mayor, or members of the City Council.

Community Engagement

Digital Communication: Digital communication includes the city website, social media, Boise Home, and email newsletters.

Public Outreach and Engagement: Includes all online and in-person forms of public engagement, such as online surveys, public meetings, open houses, focus groups, and community conversations.

Media Relations: Media relations covers all work done by communication managers with the news media (television, radio, newspaper). This includes writing press and media releases, as well as working with the media to promote and/or respond to current events, emergencies, and city sponsored programs and events.

Graphic Design: The graphic design team manages requests and creates materials for all fourteen city departments. Their work can be seen in such materials as the ESPN X Games, safety brochures for Boise Police, recruiting materials for Human Resources, and the annual budget book.

Contractual Services

Transportation: Valley Regional Transit (VRT) is the regional public transportation authority for Ada and Canyon counties in southwest Idaho that provides both fixed-line and on-demand public transportation services in Boise. The City of Boise provides the majority of the local funding for operation of the fixed-line system and contributes funding for maintenance, planning, and administration costs.

Humane Society: The City supports the Idaho Humane Society operations. The Idaho Humane Society is the largest and oldest animal welfare organization and veterinary charity in Idaho.

Municipal Court: Ada County charges the City of Boise for its use of municipal court facilities.

Other Services (Allumbaugh House): The City provides a contribution to the Allumbaugh House. The Allumbaugh House provides medically monitored detoxification and residential mental health crises services.

Finance & Administration

Administration: The Administration Division of Finance & Administration includes the Department Director and support staff, which provide leadership and direction for the Department. The Administration Division supports the delivery of all programs and services provided to both internal and external customers, and the citizens of Boise.

Financial Management: The Financial Management division for Finance & Administration includes Accounting and Treasury, Budget, Purchasing, and Financial Management functions. It ensures citywide financial compliance and fiscal responsibility as required by industry standards, federal and state statutes, and municipal codes. The Accounting and Treasury office accumulates and manages actual financial data for the City and generates a variety of financial reports, including the annual audit, the cost allocation plan and the Comprehensive Annual Financial Report; tracks grants and loans; handles accounts receivable and cash handling processes; and completes bank reconciliations. The Budget office manages the City's budget development, monitoring, and reporting processes. The Purchasing office coordinates citywide purchases in excess of \$25,000, manages surplus property, and oversees accounts payable. Finally, the Financial Management division assists departments with processing day to day financial transactions, as well as performs various financial analysis for decision making and general budget management.

General Government Services: The General Government Services division for Finance & Administration includes licensing, code

enforcement, print, mail, and City Clerk. Licensing focuses primarily on food, alcohol, taxi cabs, child care and animal licensing. Code enforcement includes parking, animal enforcement, business licensing compliance as well as all other non-emergency enforcement concerns such as weed abatement, abandoned vehicles, etc. City Print and Mail provides printing services and processes the City's interdepartmental and external mail. The City Clerk's office is the Municipal Clerk to the Mayor and City Council for technical and administrative support. This office manages the City's vital records.

*(This department performs functions across multiple funds. This dynamic is not represented above. See **Fleet Services Fund** for more detail.)*

Fire

Administration: The Chief's Office provides the leadership and direction for the Department. Administration works closely with the Mayor/City Council and Executive Management Team to carry out the City & Department Strategic and Work Plans. Administration manages budget and fiscal control, business/strategic planning and execution, performance management, project management, contracts, labor-management relations and policy development and compliance. Communications management, both internal & external, are provided by this Division as well.

Fire Operations: The Fire Operations Division's budget includes Operations, Specialty Teams, and Emergency Medical Services. These Divisions provide fire and rescue responses to calls for service annually. The Operations Section directs the Department's participation in the City's All-Hazard Incident Management Type 3 Team which prepares to ensure the community's safety in the event of a major disaster. The Division develops and implements deployment strategies through the continual management of its Standard of Cover, which includes a risk assessment, critical task analysis, agency service level objectives, and distribution and concentration measures.

Operations oversee all fire suppression activities and responses to 911 calls for service including structure fires, high-rise building fires, wildland fires, and motor vehicle accidents. The Wildfire Division of Operations manages the training and deployment of wildland firefighters locally and nationally. Specialty Teams manages the training and deployment of four special teams - Hazardous Materials, Technical Rescue, Dive Rescue, and Aircraft Rescue and Firefighting. Members of Specialty Teams and Wildfire teams also serve as firefighters in one of the City's stations. The Emergency Medical Services Division plans, directs and reviews the EMS services provided by Fire, including all training and certification for EMT, Advanced EMT, and Paramedic employees in accordance with national, state and local standards. The Boise Fire Department staffs Advanced Life Support (ALS) engine companies ensuring patients receive the fastest medical care possible in the event of an emergency.

As part of the Operations Division, the Training and Safety Division ensures firefighters are properly trained to respond to all emergency requests in the safest and most effective manner possible. This Division is located at the Fire Training Center which is a state-of-the-art facility providing the Boise Fire Department with the ability to conduct comprehensive all-hazards training. The Division trains department personnel in firefighting skills from their recruit academy through each certification and promotion. In collaboration with the City's Human Resources Department, the Division manages programs to promote the safety and wellness of its members, and assists in the coordination and delivery of emergency response training to other City departments.

As part of the Operations Division, the Logistics Division oversees the acquisition, management, and maintenance of the Department's stations and ancillary facilities, apparatus, vehicles, and equipment. The Department's Fleet and Self-Contained Breathing Apparatus (SCBAs) are maintained within the Logistics Division. This

Division also manages the City's Opticom system, and all hydrant maintenance and mapping.

Fire Prevention: The Fire Prevention Division conducts plan review, code enforcement, fire safety education and fire investigations. The unit also investigates all fires to determine origin and cause, keeps detailed records to identify common occurrences, and contributes to the prosecution of those who commit arson. Fire safety programs include Fire Safe House, Juvenile Fire Setters, Fire Prevention Week visits to all elementary schools, and Wildland-Urban Interface fire safety. Each of these activities contributes to the proactive protection of the community by reducing the risk of loss of life, injury, or damage to property resulting from fire.

Office of Emergency Preparedness: As a City program under the direction of the Fire Department, the Office of Emergency Preparedness seeks to ensure the safety and long-term quality of life in Boise and Southwest Idaho by creating and maintaining a strong emergency management and hometown security program to prepare for threats and hazards identified through regional community planning. The office plans, organizes, implements, monitors and evaluates the Boise City Comprehensive Emergency Management Plan (CEMP). This Division provides the framework for local mitigation, preparedness (prevention and protection), and response and recovery activities. Additionally, the office provides a plan for consistency throughout the City and facilitates interoperability between local, state and federal governments. Finally, the office has responsibilities associated with homeland security, pre-planning events that impact the City of Boise and implementing/maintaining a citywide situational awareness program.

Human Resources

Benefits and Payroll: Benefits and Payroll administers the City's health, wellness, and fringe benefit programs, supports the Health Insurance

Trust and Trustees, and manages the Human Resources information system. Payroll manages payroll operations as well as the timekeeping and payroll systems.

Employment Services: Employment Services focuses on recruiting, compensation issues, reclassifications, reorganizations, diversity and affirmative action initiatives, internships and volunteers, and succession planning. Employment Services provides support to all city departments and to external customers by being a first point of contact for customers, running and maintaining various programs, on-boarding new employees, and providing administrative and clerical support to the HR Department.

Employee Relations: Employee Relations provides support to all city departments to include support to supervisors and employees in workplace investigations, discipline matters, performance issues, and grievances to ensure compliance with federal, state, and local laws. Employee Relations develops citywide employment policies and procedures, represents the City in unemployment compensation matters, and provides labor negotiations support.

Security Services: Security Services is responsible for the security of all city employees and infrastructure, excluding the Airport. This includes access control and CCTV systems, employee training, developing policies and procedures, employee communication systems, employee and contractor badging services, technology for building security, lost and found, and investigating security concerns.

*(This department performs functions across multiple funds. This dynamic is not represented above. See **Risk Management Funds** for more detail.)*

Information Technology

IT Administration Services: IT Administration Services provides strategic direction, planning, process support, tools, guidance, and materials for

IT Department employees to accurately maintain and manage IT finances, policies, and human resource needs.

Customer Service Center: The Customer Service Center provides technical support and assistance to city departments, employees, and elected officials. Serving as a single point of contact, the Customer Service Center tracks each reported incident to an appropriate resolution and stores this information in a database of helpful solutions. This division also provides basic software, hardware, and related services to City employees.

Data Services: Data Services provides tooling, support, and strategic direction to citywide data-related initiatives. Activities include server and database administration and security; data warehousing; analysis and reporting; integration of enterprise applications and data sources; and enterprise search across web and application content, databases, and document/file systems.

Department Technology Services: Department Technology Services consists of IT Project Coordinators who are assigned to oversee and manage the existing and future technology needs specific to each department. This includes implementing new products specific to each department's line of business, providing expert-level technical support for those products, and assisting departments with technology planning and budgeting.

Development Services: Software Development helps run the City's day-to-day operations by managing citywide services that include web server administration and security; website design and implementation; web policy and standards; and web content management, as well as custom designed and custom-built business applications to automate business processes; gain efficiencies; enable service improvements; and support business initiatives. Activities also include ensuring that developed and purchased applications work within the City's

technical infrastructure and are in alignment with enterprise strategic goals.

GIS Services: GIS Services provides geospatial software, services, technical support, data maintenance, data and software access, standards, and overall coordination for the use of spatial technologies to all areas of the City.

Infrastructure Services: Infrastructure Services serves as the foundation upon which the City's information systems and capabilities are built and also includes the information systems security team and radio communications division. It consists of the equipment, cabling, systems, software and services used in common across the organization, regardless of mission/program/project.

Legal

Municipal Division: The Office of the City Attorney provides a full range of civil legal services for the Mayor and City Council and all other city departments. The Municipal Division also provides legal counsel for numerous City boards and commissions and has a Litigation Section that represents the City in civil litigation and risk management matters.

Criminal Division: The Criminal Division prosecutes misdemeanor crimes that have been investigated by the Boise, Meridian, Garden City, and Eagle Police Departments. The prosecutors are involved in every stage of prosecution from arraignment through sentencing. The Office also handles conflict felony cases for Ada County. City prosecutors appear in more than 28,000 court hearings a year. Screening attorneys review thousands of reports to determine if charges should be filed. Criminal Division prosecutors average nearly fifty jury trials and hundreds of bench trials each year. Prosecution of Meridian, Eagle, and Garden City cases occur through yearly service contracts.

Library

Administration: The Administrative Support Division provides Library administration, security, financial, maintenance, and custodial services to the Boise Public Library. This division also provides Library consortium member consultation and relations for a 12-member Library consortium.

Library Outreach: Outreach Services includes providing popular reading and reference materials for Library customers through homebound services and delivery of materials through the courier service.

Main Library Services: The Main Library serves as the “heart” of the City’s Library system, including programs for all ages focused on literacy and informational topics relevant to a diverse and growing population, reference and technology assistance, and access to information via electronic, print, document, and digital resources. The Library also provides web access and expert staff to assist members of the public with information retrieval. Public services include reference and information services, collection access, public programming, and borrower services. Service delivery ranges from face-to-face customer service, reference services via email and telephone, children’s, teen, and adult programming, and space for community meetings and gatherings. Library staff are working to create “Makers Spaces”, which include programming on popular DIY topics.

Neighborhood Library Services: The branch libraries make up the Neighborhood Library Services Division. The Cole & Ustick, Bown Crossing, Collister, and Hillcrest branch libraries offer the full spectrum of Library services found at the Main Library. The digital library at the Boise Airport offers digital content, including eMagazines, eBooks for kids, and web browsing.

Acquisitions & Collections Development: Acquisitions and Collection Development Services is responsible for the selection of all Library materials,

both print and digital, collection assessments, acquiring new materials, cataloging, and processing of all Library materials. Functions also include mending and binding of materials and maintenance of the bibliographic database.

Office of the Mayor

Executive Office: The Executive Office oversees day-to-day operations of all City departments, is responsible for policy and budget development, sets the City Council agenda, and coordinates constituent service and communications functions throughout the organization. The offices of Intergovernmental Affairs, Philanthropy, Community Partnerships, and Community Engagement are operated out of the Executive Office.

Economic Development: The Economic Development Division assists companies that want to expand or locate in Boise and supports the retention and expansion of existing businesses.

Office of Police Oversight: The Office of Police Oversight provides impartial review and investigation of complaints of misconduct by Boise police officers. In addition, the Office of Police Oversight conducts independent reviews of officer involved shootings and other critical incidents. This independent office answers directly to the Mayor and City Council. Its mission is to promote public confidence in the professionalism and accountability of the employees of the Boise Police Department.

Parks & Recreation

Administration: The Administration Division provides internal support services to the department as well as to the Parks and Recreation Commission and other advisory committees. These include strategic leadership, accounting and payroll services, marketing and public outreach, plus records management and administration for cemeteries. The park facility reservation subdivision provides facility scheduling for private and community events, including the Boise Depot which

is available for weddings, business meetings, and social gatherings.

Recreation: The Recreation Division provides recreation, education, fitness, and social activities for the community. Programs include visual and performing arts, adult athletics, seven community centers, aquatics in six outdoor pools, and the indoor Boise City Aquatic Center located at YMCA West. A Mobile Recreation van delivers recreation, nutrition and social skill development, community youth services and activities, various outreach programs at Boise schools and camps, and the Quail Hollow and Warm Springs Golf Courses. Quail Hollow and Warm Springs Golf Courses are beautiful 18-hole courses that serve golfers and clubhouse patrons year-round. Facilities include a full-service pro shop, a driving range, a café, and a clubhouse. Quail Hollow has recently renovated its clubhouse and kitchen which has given customers increased options for meetings and special events. Idaho IceWorld is the only ice rink open to the public within 150 miles of Boise. It features two NHL regulation-sized rinks, ten locker rooms, a game arcade, and a 5,000 square foot event center equipped with a full catering kitchen, two restaurants, and the Cutting Edge Sports Pro Shop. Idaho IceWorld offers youth and adult hockey, figure and freestyle skating, broomball, curling, and public skating. It serves Treasure Valley high school hockey teams, and various skating and hockey clubs.

Parks (Resources Services): The Park Division plans, designs, develops, maintains, and preserves the City's parks, recreational properties, and amenities. Services provided include: park planning, design, development, greenbelt development/operations, park facility management, volunteer services, property and water rights management, rights of way, sports fields, forestry, horticulture, infrastructure services (inspection, repair and maintenance), swimming pool maintenance, custodial services, and cemetery services. The division provides for the care, operations and maintenance of the city's public trees, 80 developed city parks with 1,306 acres, and 25 miles of Boise

River Greenbelt pathways. In addition, this division maintains three cemeteries, and manages over 70,000 hours of volunteer services. Finally, this division provides for acquisition of park properties and recreation facilities through the negotiation of purchases, easements and licenses.

Foothills/Open Space Division: The Foothills/Open Space Division originated in 2002 after the passage of a \$10 million foothills levy. This commitment to open space and Boise's natural amenities was reaffirmed in 2017 after passage of the \$10 million open space and clean water levy. The City is tasked with using the funds to protect natural open space, clean water, and native habitat in areas such as the Boise River and the Boise Foothills. The division has expanded and includes the Ridge to Rivers program, open space restoration and the environmental education programs at the Jim Hall Foothills Learning Center (JHFLC) and the Boise Urban Garden School (BUGS). The Foothills/Open Space Division has protected approximately 12,000 acres of open space in the foothills and has brought the city's owned natural open space acres to almost 5,000. The management of these lands includes wildfire mitigation, wildlife habitat restoration, noxious weed control and a number of other issues. Ridge to Rivers has expanded by increased contributions from agency partners to over 190 miles of trails with more planned for the future. Environmental educators reach out to over 15,000 school children and citizens each year through lessons, monthly programs and special events hosted at the JHFLC and BUGS.

Zoo Boise: Zoo Boise operates year-round as a USDA -licensed animal exhibitor accredited by the Association of Zoos & Aquariums. In addition to animal exhibits such as giraffes, lions, penguins, and red pandas, Zoo Boise operates a café, a gift shop, and catering services for hosting special events. The zoo manages extensive volunteer programs for teens and adults as well as a college internship program. Zoo Boise draws more than 390,000 people annually to the downtown area. Zoo Boise manages the Zoo Boise Conservation Fund which

partners with conservation groups working to protect animals in the wild. The zoo's primary conservation effort is the restoration of Gorongosa National Park in Mozambique.

Planning & Development Services

Administration/Operations: The Administration/Operations Division provides internal support to the department, as well as external support for citizens/customers. This includes permitting, staffing boards, committees, and commissions such as the Planning & Zoning Commission, Historic Preservation Commission, and Design Review Committee. Other support includes strategic leadership, finance and budget management, records management, and leading citywide initiatives.

Building: The Building Division ensures community safety by verifying compliance of structures and new construction with minimum building safety and accessibility codes. This division encourages sustainability by verifying compliance with energy and building conservation codes and enforcing ordinances that minimize sediment and erosion leaving construction sites.

Housing & Community Development: The Housing & Community Development Division supports livability from housing and neighborhoods to social and human services. The division manages Energize Our Neighborhoods, a collaboration between the City, its residents, and public and private partners to keep our neighborhoods unique and desirable. This program focuses on aligning community resources to improve livability and make measurable change. The division also leads the Boise City/Ada County Continuum of Care (CoC), the system in Ada County designed to help people experiencing homelessness or those at imminent risk of experiencing homelessness. The CoC coordinates a wide-range of housing and service providers, from prevention and emergency shelter to permanent housing. See **Housing Funds** section for more detail on programs this division oversees.

Planning: The Planning Division develops a comprehensive plan and ordinances that promote livability. Development applications are reviewed to ensure compliance with the comprehensive plan and adopted ordinances. The Planning Division is made up of Current Planning, Comprehensive Planning, Design Review, and Historic Preservation.

*(This department performs functions across multiple funds. This dynamic is not represented here; see **Housing Funds** for more detail.)*

Police

Chief's Office: The Chief's Office provides leadership and direction for the department. This division oversees the Operations Bureau which consists of the Patrol, Community Outreach and Criminal Investigations subdivisions and the Information & Police Services Bureau which consists of the Administrative Support and Professional Development and Standards subdivisions.

Patrol: This subdivision is the largest in the department and provides the initial response to any request for police services from the public. Patrol officers serve the community through preventive patrol and active enforcement of the City and State laws. Police Patrol also provides advanced evidence collection, graffiti documentation and field crime reporting services, takes telephone crime reports, and provides community resource information to the public. The Specialized Traffic Enforcement Unit within Patrol focuses on the enforcement of local traffic laws, monitors reckless and aggressive driving behaviors and serves as the DUI enforcement team targeting intoxicated drivers. This subdivision also includes the K9 unit which assists with drug detection, suspect apprehension and explosive detection.

Community Outreach: This subdivision supports the safety of the community through several specialized units which are tailored to provide services to certain geographic areas and populations or address specific crimes and pattern crimes. The Airport,

Boise State University and MicroDistrict Units provide tailored service to their respective locations including federally mandated airport site security and bomb sweeps of cargo; planning and staffing special events and game day operations at the University, and patrolling residential areas, entertainment centers, the greenbelt and parks in and around the downtown core, which accounts for more than 20 percent of all calls for service to Boise Police.

The Motorcycle Unit proactively enhances the department's traffic enforcement efforts by providing driver's and bicycle safety education; targeted traffic enforcement of driving laws; enforcement at high accident locations, and other activities to promote driver safety.

Neighborhood Contact Officers (NCOs) work with community residents and stakeholders bringing community resources together to address long term issues related to safety and the quality of life in Boise neighborhoods. They also specialize in police relations with specific groups such as the refugee community.

Through education, enforcement and collaborative partnerships, the School Resource Officer (SRO) program assists schools in providing a safe school environment, holding juveniles responsible for their actions, and preventing individual problems from developing into patterns of delinquency. SROs also investigate cases referred from health and welfare, educate young people about the role of laws and courts, and develop positive relationships between juveniles and police officers.

Criminal Investigations: This subdivision is comprised of several units working in conjunction to respond to and conduct investigations into felony crimes; identify, apprehend and assist in the prosecution of criminal violators; and provide support and referral services for crime victims, witnesses, and their families. Investigative units include Violent Crimes, Sexual Assault, Domestic

Violence, Internet Crimes Against Children, Fraud, Burglary, Arson, and miscellaneous Property Crimes. The Victim Witness unit provides counseling, advice, and a court liaison for crime victims throughout the legal process. The Crime Lab conducts physical evidence examinations and responds to large crime scenes for on-site investigation needs. The Narcotics Unit provides targeted enforcement of major drug dealers and drug networks.

Professional Development & Standards: This subdivision provides internal support to the department in the areas of personnel management, policy development, department accreditation, grant development, research and analysis, and training program development and management. As part of its training function, this subdivision also issues and maintains firearms carried by police officers and oversees the firearms training and qualification programs.

Administration & Support: This subdivision supports the department with administrative services including strategic planning and project management, records and information services, and crime prevention. The Project Management Unit focuses on strategic planning and goal setting, resource allocation, and implementation of department projects and priorities. The Records Unit processes and manages police records, exports crime report data to various criminal justice information systems and prepares case reports for the Prosecutor's Office. This Unit also conducts all transcription and archiving for the department and manages all public records requests. The Information Services Unit is devoted to researching, analyzing and disseminating data which enables the department to develop effective strategies and tactics to address crime. The Crime Prevention Unit reaches out and supports the community to prevent crime through the support of neighborhood watch programs, home security surveys, bike registration, personal safety, Crime Stoppers, and business retail crime prevention.

Public Works

Administration: The Administration Division provides overhead support, including budget and accounting functions for the Public Works Department.

Engineering: The Engineering Division includes Development and Information Services (DIS), which provides engineering and technical support for various General Fund departments and activities. The DIS group focus areas are municipal street lighting, addressing, hillside, floodplain, GIS, drainage, and other technical development assistance. Municipal street lighting is responsible for managing the installation and maintenance of all city street lights. Drainage is responsible for reviewing commercial development drainage plans and inspecting installations to ensure compliance with the federal stormwater National Pollutant Discharge Elimination System (NPDES) permit. Floodplain is responsible for technical assistance with the FEMA Flood Insurance Rating system and development within the 100-year floodplain. Hillside is responsible for technical assistance with the Hillside Development Area within the Boise foothills. DIS also manages flood mitigation facilities in the Boise foothill gulches. Fees are charged for plan review and inspection services.

Environmental: The Environmental Division is comprised of several units that provide technical support for the City's stormwater, groundwater, climate protection/air quality, water resource management, and sustainability programs. The stormwater unit oversees compliance of federal and state regulations and provides educational outreach support required to meet the conditions of the stormwater National Pollutant Discharge Elimination System (NPDES) permit. The groundwater and air quality units support the City's participation in local water studies and protection programs and supports air quality, electric vehicle, and climate protection programs. The water resource management unit inventories and tracks the City's water rights and acts to ensure protection

of those rights. The sustainability unit documents the City's livability initiatives and facilitates projects with partners to further the City's goals in this area.

Facilities Program Management: The Facilities Division provides comprehensive support for city building facilities. The Facilities Program Management (FPM) team provides project management support for major General Fund projects such as rebuilding fire stations and constructing new libraries. The Facility Services and Operations (FSO) group maintains and operates City Hall and City Hall West and supports certain other facilities including Fire stations and the Boise Art Museum. The staff also support internal departments through conference room setups, area reconfigurations, remodels and relocations.

*(This department performs functions across multiple funds. This dynamic is not represented here; see **Geothermal Fund, Solid Waste Fund, and Water Renewal Fund.**)*

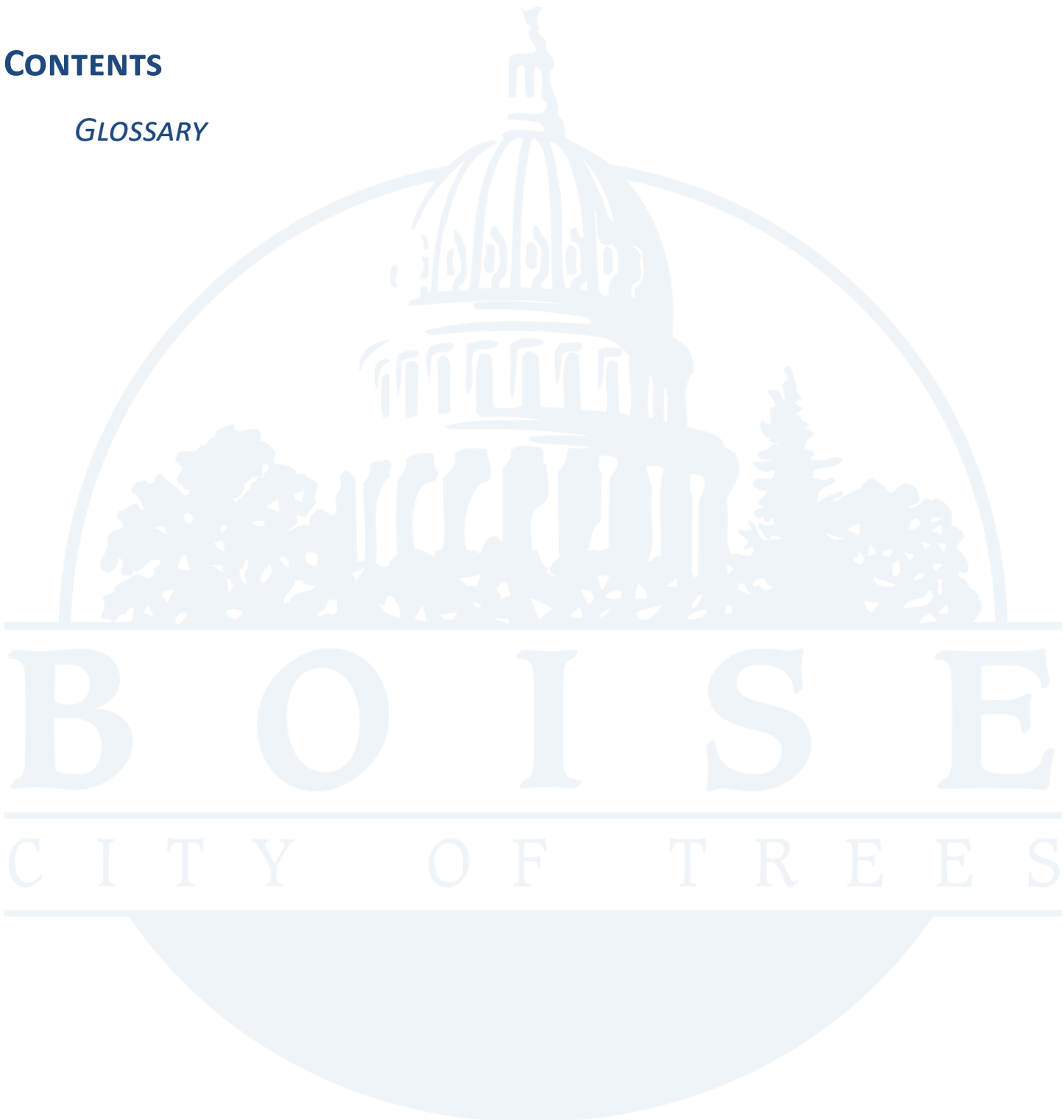


Appendix E:

Glossary

CONTENTS

GLOSSARY



Glossary

ACCOUNTING UNIT (AU): The basic unit of services in the City, sometimes also referred to as cost centers. All city services are organized into accounting units focusing on outcomes for customers.

ACCRUAL: Revenues and expenses that have been earned, but the actual cash transaction has not been completed as of the date of the accrual entry.

ACTUAL: Signifies revenue or expenditure totals which actually occurred, which is in contrast to an estimate for a given period.

ADA COUNTY HIGHWAY DISTRICT (ACHD): ACHD is a separate taxing authority that provides maintenance for all streets and roads within the county including the City of Boise. ACHD does not provide for state roads and federal highways.

ADOPTED BUDGET: The financial operation plan, consisting of an estimate of revenue and expenditures for both operating and capital costs, for the upcoming fiscal year. The annual budget is approved by adopting the Annual Appropriation Ordinance for the fiscal year. Only one year annual budgets are authorized. The budget may be amended through a process similar to budget adoption [Idaho Code 50-1003].

AGENCY FUNDS: Funds used to collect and temporarily hold money for a third party, such as another unit of government.

ANNEXATION: Under Idaho Code, cities have the authority to expand their borders and provide tax-based services to the annexed areas [Idaho Code 50-222].

APPROPRIATION: The legal authority to spend within the approved budget. Prior to incurring the actual expenditure/expense, the City budget and accounting process requires that the funding to support the appropriation be identified and/or accrued.

ASSESSED MARKET VALUE: For property taxation purposes, the County Assessor establishes a market value for all real and for certain personal property within the taxing jurisdiction. In Idaho, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data.

ASSETS: Property owned or held by an entity that has monetary value.

BALANCED BUDGET: The City adheres to a structurally balanced budget in that base ongoing revenues are matched to base ongoing expenses and one-time or cyclical revenues cover one-time expenses to manage to a net zero or positive bottom line.

BASE BUDGET: The expenditure and revenue base budget reflects on-going costs and revenues for services that are reasonably anticipated to be provided in the future. One-time costs and revenues do not generally become a part of the base budget. New ongoing commitments (e.g. additional facilities to maintain or new personnel costs to support added services) and ongoing funding sources (e.g. a new revenue source) become part of the base and therefore must be considered for their effect on future budgets.

BASIS OF ACCOUNTING: See **MODIFIED ACCRUAL BASIS**

BASIS OF BUDGETING: The basis of budgeting refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues. The City of Boise uses a modified accrual basis for budgeting in governmental funds. Under Idaho State law, unspent

appropriations from prior years must be specifically "rebudgeted," via resolution of the City Council, or "encumbered," in order to be carried forward into the next fiscal year. A valid, legal commitment such as a contract or purchase order is required for encumbrances. Proprietary funds are budgeted using accrual concepts. However, all operating and capital expenses that will be incurred during the year and revenue to be received and credited to the year are identified in the budgeting process because of the need for appropriation authority.

BEGINNING FUND BALANCE: An amount representing the balance remaining at the end of the previous fiscal year.

BOND: A written promise, generally under seal, to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the date of maturity, together with periodic interest at a specified rate.

BOND RATING: The rating established by a rating company (such as Fitch, Moody's or Standard and Poor's) that assesses the City's financial stability, resources and capacity to repay the issued debt by evaluating the organization's administrative management, financial management, debt load, and local economics.

BUDGET: A written report of the local government's comprehensive financial operations plan on an annual basis. The budget estimates the probable amount of money necessary for all purposes for which an appropriation is to be made and itemizes the proposed expenditures by department, fund or service [Idaho Code 50-1002].

BUDGET HEARING: Before the budget is adopted, the City Council must hold a public hearing where interested persons may testify concerning the proposed budget. Legal notice of the budget hearing must be given to the public in advance [Idaho Code 50-1002].

BUDGET ORDINANCE: The budget is adopted each year by the City Council through passage of an ordinance. This ordinance is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

BUDGET PROCESS: The process of translating planning and programming decisions into specific financial plans.

CAPITAL BUDGET: The plan for future capital construction or repair, rehabilitation, or renovation. Boise's capital budgets are multi-year in nature with the action year for appropriation authorization incorporated into the overall annual budget process. Capital projects often extend beyond the fiscal year in which the project is first approved. Therefore, the City either appropriates the entire project cost in the initial fiscal year or identifies annual phases, which may be approved in future years if/when funding is available. By policy, operating costs in all proposed capital projects must be estimated when submitted for consideration.

CAPITAL EXPENDITURES: Capital acquisitions (either purchases or donations) of \$10,000 or more per unit with a useful life of at least three years.

CAPITAL FUND: The Capital Fund is a tax supported fund primarily reserved for approved multi-year projects or dedicated to specific project types.

CAPITAL IMPROVEMENT PROGRAM (CIP): The CIP is a five-year plan of projects for new capital facilities, major equipment, or major repair or rehabilitation of existing facilities. The CIP presents a comprehensive picture of the City's capital needs within the five-year period and facilitates budget planning.

CASH FLOW RESERVE: Per policy, the City shall strive to maintain the General Fund cash flow reserve balance equal to eight percent (8%) of the annual budgeted base revenues of the ensuing fiscal year in the General Fund to provide reasonable assurance to purchasers of city debt instruments that the City will pay all general obligations and meet unforeseen emergencies.

CERTIFIED PROPERTY TAX: Consistent with Idaho State Code, the City of Boise certifies to the County Tax Collector, the property taxes required for the upcoming budget year. The property tax amount must be certified by the Thursday before

the second Monday in September. Property owners then pay the taxes in December and June of the next fiscal year. The County Clerk and the State Tax Commission have authority to approve the amounts and to complete the certification.

CHARGES FOR SERVICE: Revenues received as compensation for a service provided, or cost recovery for mandated compliance, such as fire inspection fees.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): An entitlement grant program authorized by the federal government which provides a federal grant for each year in which the program is authorized by Congress. The entitlement is based upon a formula that includes the City's population. The CDBG is limited to eligible uses of the funds and generally affects low and moderate-income persons or the elimination of blight.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The CAFR is the financial statement to the citizens and the financial community of the City's financial health. This financial performance report includes results of the completed fiscal year operations and the status of all city funds and account groups. It also includes a disclosure of the City's compliance with generally accepted accounting principles and governmental accounting and financial reporting standards as promulgated by the Government Standards Board.

CONTINGENCY: An appropriation of funds to cover unforeseen events during the budget year, such as emergencies, newly required programs, shortfalls in revenue, or other unforeseen eventualities.

CONTINGENT APPROPRIATION: A mechanism that allows the City to appropriate funds associated with unanticipated revenues received during the year, or funds from retained earnings (fund balance). It also allows the City to move funds from one year to the next for projects that span multiple years.

DIRECT COSTS: Costs allocated based on statistical measures of the service provided where the costs can be directly attributed to a specific service group.

DIVISION: An organizational sub-unit of a department.

ENCUMBRANCE: A financial obligation due to a commitment to purchase an item or service.

ENTERPRISE FUND: A fund in which government services and activities are supported primarily through user charges. Rates and charges are set at a level to provide the total cost of the services including depreciation.

EXECUTIVE MANAGEMENT TEAM (EMT): The EMT, which is comprised of the Mayor, Chief Operating Officer, and all department directors, was established to advise the Mayor in the management of the citywide budget process including budget development and interim budget management.

EXPENDITURE: An actual payment made by city check, purchasing card, or wire transfer for goods or services.

FEES: A general term used for a charge imposed by local government. Major fees include building permits and user charges.

FIDUCIARY FUNDS: Funds held in a trust capacity. Fiduciary funds include employee benefit trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FISCAL YEAR (FY): A 12-month period to which the annual operating budget applies. Idaho State Code sets the municipal fiscal year as the twelve-month period from October 1st through September 30th [Idaho Code 50-1001].

FULL TIME EQUIVALENTS (FTEs): Personnel resources are budgeted by position (which may be full-time or part-time). Positions are identified by their equivalence to a full-time position. For all positions except firefighting positions, one (1.0) FTE equals 2,080 hours per year. Firefighting positions equal 2,824 hours per FTE.

FUND: A fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances.

FUND BALANCE/FUND EQUITY: Fund balance is used for government funds. Fund equity, or net position, is used for enterprise funds. In a governmental fund, fund balance is the residual of assets, plus deferred outflows of resources, less liabilities and deferred inflows of resources (if applicable). Fund balance has five components: nonspendable, restricted, committed, assigned, and unassigned.

In an enterprise fund, net position or fund equity is the residual of assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources. Net position is displayed in three components: net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

FUND TYPE: The eight fund types include: general, special revenue, debt service, capital projects, enterprise, internal service, nonexpendable trust, and agency funds.

GENERAL FUND: The fund that accounts for all revenues and expenditures, which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

GENERAL OBLIGATION BOND ISSUE: Idaho Code provides for two kinds of General Obligation bonded indebtedness: 1) capital bonds to construct capital facilities, and 2) operating cost overrides to fund current program and service costs. Both kinds of General Obligation debt require approval by a two-thirds majority of the electorate. Debt service can be funded as a special levy beyond general property tax limitations [Idaho Code 50-1019 through 50-1026A].

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): The standard guidelines for financial accounting.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The body that defines generally accepted accounting principles for governments.

GOVERNMENTAL FUNDS: These funds support the City's traditional programs, services and projects including General Government Administration, Fire, Parks & Recreation, Library, Public Works, Police, and Planning & Development Services. Governmental funds use a spending measurement focus. Only current assets and current liabilities are generally included on General Fund balance sheets. Fund balance is considered a measure of "available spendable resources" which are either reserved (not appropriable for expenditure or legally segregated for a specific use) or unreserved. The unreserved portions may be designated to indicate tentative plans for their use in future periods. The following types of governmental funds are utilized by the City: General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund.

HOMEOWNERS EXEMPTION: This exemption allows 50% of the value of your home including up to one acre of land to be exempted, or up to \$100,000 worth of exemption; whichever is less. To qualify, applicants must own, occupy, and use the dwelling as their primary residence. Taxpayers can qualify for an exemption on only one home at a time. [Idaho Code 63-602G]

IMPACT FEE: A fee that is implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services to the new development. The City of Boise assesses impact fees for police, fire, and park impact.

INDIRECT COSTS: Costs used by multiple activities, and which cannot therefore be assigned to specific cost objects.

INFRASTRUCTURE: Public domain fixed assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

INTERGOVERNMENTAL REVENUES: Intergovernmental revenues predominantly include citywide revenue sources such as property tax, sales tax, liquor tax, franchise fees, and interest income.

INTERIM BUDGET CHANGE (IBC): A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted.

INTERNAL SERVICE FUNDS: Fund types used for the financing of goods or services provided by one department of a government to other departments or agencies on a cost-reimbursement basis.

LEVY RATE: The total amount of tax levied for each hundred dollars (\$100) of real and personal property within a taxing district as determined by the County Assessor and the State of Idaho as the basis for levying taxes.

LIABILITIES: Debt or other legal obligations arising out of transactions in the past.

MAINTENANCE AND OPERATIONS (M&O): Costs for materials, supplies and services needed to provide programs and services. The M&O budget includes all costs except personnel, major equipment, and capital.

MAJOR EQUIPMENT (MEQ): A standalone (single) piece of equipment which costs \$10,000, or more, and has a useful lifespan of three years, or more.

MAJOR REPAIRS AND MAINTENANCE (MRM): Repairs and maintenance that are capital events that materially extend the useful life of a building, increase the value of a building, or both such as: new HVAC systems, improved lighting, fire systems, complete roof replacements, and building remodels that extend the useful life or create more efficient use of the building.

MANDATES: The Federal and State governments establish legal requirements that all cities must follow. Some entail significant costs, which must be funded locally.

MISSION: Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

MODIFIED ACCRUAL BASIS: The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service, and Capital). The modified accrual basis of accounting, as used by the City of Boise, recognizes revenues when they are measurable and available. Likewise, expenditures are generally recorded as the liabilities are incurred. An exception to this general rule is that interest revenue and expenditures on special assessment levies and indebtedness is recorded when due. All material revenue sources including property taxes and intergovernmental revenues are susceptible to accrual.

OPERATING BUDGET: The costs to provide personnel and supporting maintenance and operation services, as well as the costs for equipment and major categories in the operating budget.

ORDINANCE: A formal legislation enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

PERSONNEL COSTS: Includes the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health and workers' compensation insurance.

PRIORITY BASED BUDGETING (PBB): An innovative approach to budgeting that seeks to align city resources with city goals.

PROJECTION: Estimation of revenues and expenditures based upon past trends, current economic conditions and future financial forecasts.

PROPERTY TAX: A tax that uses property value as a means to allocate the cost burden of local services.

PROPERTY TAX LIMITATIONS: In 1995, the legislature approved House Bill 156 which set a limit for annual increases on property tax of no more than 3% than the prior year total levy plus a growth-related amount for annexation and new

construction. Voters may authorize, by majority vote, a taxing district such as the City to exceed the limitations for a period not to exceed two years.

PROPOSED BUDGET: City and State Code require the Mayor to prepare a proposed budget for all city operations and capital annually and to present it to the City Council for their review, amendment and adoption. The Mayor has established a budget staff and process to assist in preparing the proposed budget for his/her approval.

PROPRIETARY FUNDS: Proprietary funds account for services for which the City charges a fee, internally and externally. There are two types of proprietary funds, enterprise and internal service.

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO (PERSI): A State of Idaho defined benefit pension plan to which both employees and employers contribute.

QUARTERLY REPORT (QR): The Department of Finance & Administration (DFA) prepares citywide summaries of financial performance on a quarterly basis. The quarterly report is prepared with the quarterly economic brief, which highlights economic trends that influence financial performance of the City.

RECLASSIFICATION: The moving of an existing position from one personnel classification to another.

REBUDGET: Unspent or unencumbered prior year funds reauthorized for the same purpose as previously approved, usually as a result of delayed program implementation.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESOLUTION: An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.

REVENUE: Funds received by the City as income, including tax payments, interest earnings, grants, and state sales tax revenue sharing.

REVENUE BONDS: Idaho State Code provides cities with the ability to issue debt, supported by user fees, to construct facilities, which provide services, which can be associated with user benefits and fees. Revenue bonds require approval by a two-thirds majority of the voters [Idaho Code 50-1027 through 50-1042].

SALES TAX: Idaho State sales tax is at 6.0%. Sales tax is a shared revenue source, where all statewide taxes collected are pooled, so the overall economic condition of the state is the key factor in projecting receipts. The distribution formula is established in State Code, based upon each city's proportionate share of population and assessed market value.

SPECIAL ASSESSMENT BOND: A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements—i.e. sidewalks, roads, or sewer systems [Idaho Code 50-317, 50-333, 50-335 & 50-1008].

STRATEGIC FRAMEWORK: A structured outline used to define and organize the fundamental and supporting elements essential to ensuring the City is achieving its mission to create lasting environments, innovative enterprises and vibrant communities. The strategic framework goal areas represent vital focus areas for the city and the objectives supporting the goal areas guide how the City's core services and special projects should be aligned and directed toward producing effective service delivery approaches and responses.

SUPPLEMENTAL OVERRIDE LEVY: Voters may approve a property tax levy for operation or capital services through a simple majority vote. The levy may not exceed two years in length [Idaho Code 63-802].

SUPPORT SERVICE CHARGE: An internal charge from one department/fund to another intended to recover the cost of services or overhead provided.

SWORN EMPLOYEES: Employees required under the Municipal and State Codes to enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non-civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They include the Mayor, officers of the court (City Attorneys and Court Marshals), Building and Zoning Inspectors and Licensing Enforcement Officers.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TRANSFER: An amount distributed from one fund to finance activities in another fund with no expectation of repayment. The originating fund shows the transfer as an expenditure and the receiving fund shows the transfer as a revenue.

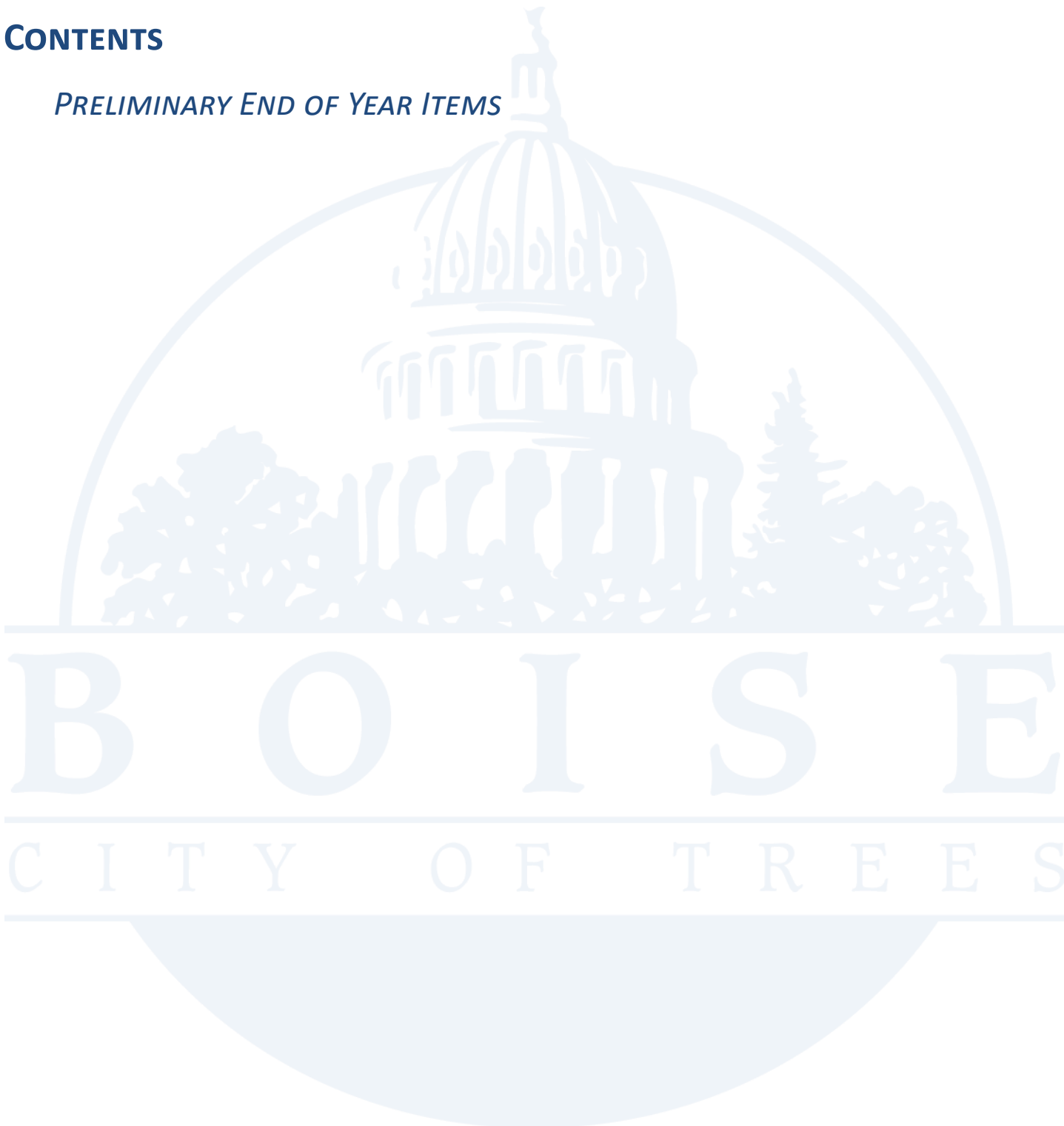
USER FEES: The fee charged for services to the party or parties who directly benefits. See also **CHARGES FOR SERVICE**.

Appendix F:

Preliminary End of Year

CONTENTS

PRELIMINARY END OF YEAR ITEMS



FY 2019 Preliminary

End of Year Items

Cash Flow Contribution (8% of incremental increase)	\$818,965
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Mayor
David H. Bieter

Council President
Lauren McLean

Council President Pro Tem
Elaine Clegg

Council Member
Scot Ludwig

Council Member
Lisa Sánchez

Council Member
TJ Thomson

Council Member
Holli Woodings

Chief Operating Officer
Jade Riley

Chief Financial Officer
Lynda Lowry

Budget Manager
Eric Bilimoria

