



CITY *of* BOISE

# FY 2021 ANNUAL BUDGET

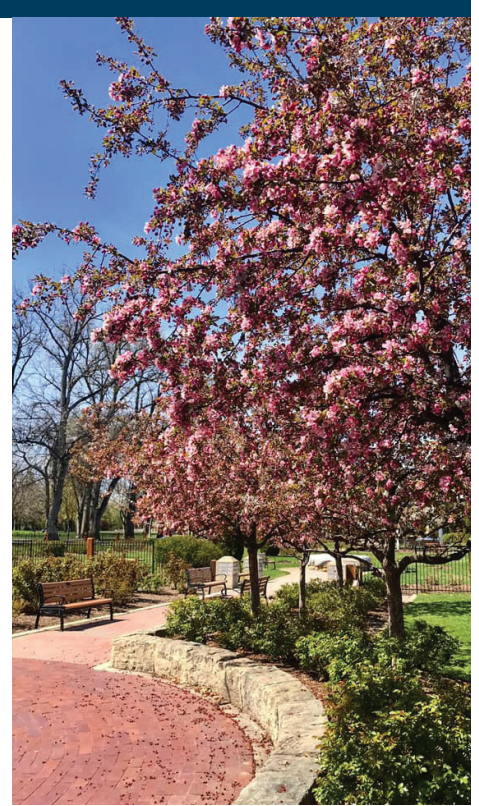
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# ANNUAL BUDGET REPORT

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

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**[cityofboise.org](http://cityofboise.org)**





# BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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PRESENTED TO

**City of Boise  
Idaho**

For the Fiscal Year Beginning

**October 1, 2019**

*Christopher P. Morill*

Executive Director

## **FY 2020**

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, 2019 (FY 2020).

# MAYOR & CITY COUNCIL



**Lauren McLean**  
Mayor



**Elaine Clegg**  
Council President



**Holli Woodings**  
Council President Pro Tem



**Patrick Bageant**  
Council Member



**Jimmy Hallyburton**  
Council Member



**Lisa E. Sánchez**  
Council Member



**TJ Thomson**  
Council Member



# City Organization Chart

## Citizens of Boise

Office of  
the Mayor



City  
Council



Airport

Innovation &  
Performance\*

Internal  
Audit\*\*

Arts &  
History

Legal

Community  
Engagement\*

Library

Finance &  
Administration

Parks &  
Recreation

Fire

Planning &  
Development

Human  
Resources

Police

Information  
Technology

Police  
Oversight\*

Public  
Works

\* Represents an office within the Office of the Mayor.

\*\*Represents an office within the City Council.



## OFFICE OF THE MAYOR

MAYOR: Lauren McLean

Dear Boise:

I am honored, along with the City of Boise Department Directors, to present the FY 2021 budget.

In the last six months, our community has experienced unprecedented hardship; made sacrifices to protect the health of others; called upon ourselves to address public safety and our nation's history of racism; and demonstrated, through it all, that we are committed to ensuring that together, we create a community that protects people, welcomes all, and offers opportunity for everyone. In these challenging times is the opportunity to rebuild stronger and safer, to seek ways to recover as a more resilient community.

Recognizing the financial impact that this crisis has had on residents, this budget takes zero percent base growth of property tax, the primary source of our General Fund revenue. The 2021 General Fund budget is lower than the last fiscal year budget due to this and the anticipated declines in several major revenue sources such as sales tax, development fees, parking, and Parks and Recreation programming. To address the financial impact of COVID-19 on city resources, we have reduced costs and set aside funds in a COVID-19 reserve to cover the additional costs related to the pandemic in the event that we aren't reimbursed by the state or federal government. And, we are proposing investments that will help launch efforts aimed at supporting economic recovery and opportunity for everyone.

Our goals with this budget, in addition to providing urgently needed property tax relief: continue to exhibit strong fiscal management and maintain financial flexibility for future investments and response to future economic downturns, and to proactively allocate resources to ensure our community recovers and thrives in a changing world and economy.

The staff at the City of Boise remain committed to each of you, our residents. They've demonstrated during this time that our city can pivot and adapt, deliver services in new ways, and change focus when our community requires it. From first responders to librarians, traffic enforcement staff to energy and water specialists, utility and maintenance employees to economic development specialists, we are here to serve this community with gratitude and humility. We are here to partner with each of you with hope and purpose to help those most vulnerable among us, create solutions to the health



and safety impacts of a pandemic, to invest in the future, and to work towards a more just society. Together, we'll be able to create a city for everyone.

### **Next Steps**

On June 30, 2020 the City Council will hold its annual budget workshop. At this meeting, staff will present an overview of the FY 2021 Proposed Budget. Due to COVID-19, this will be a virtual meeting. More information on the FY 2021 budget, as well as a link to the June 30, 2020 meeting, can be accessed at [cityofboise.org/budget](http://cityofboise.org/budget).

Public participation in the budget process is important and we want to hear from you.

On July 21, 2020, the City Council will hold a public hearing on the budget. Due to COVID-19 participation details will be forthcoming. Opportunities will be available for remote testimony.

Written comments, suggestions, and questions are also welcome. Input opportunities are available at [cityofboise.org/budget](http://cityofboise.org/budget). Any comments submitted will be provided to the City Council prior to the June 30, 2020 budget workshop and the July 21, 2020 public hearing.

Sincerely,



Lauren McLean  
Mayor



# Executive Summary

## INTRODUCTION

The budget process for Fiscal Year 2021 (FY 2021) has been steeped in uncertainty. The COVID-19 pandemic, which began to restrict daily activity community-wide in mid-March, is an unprecedented event. The economic impacts and recovery timeframe are unknown. There are numerous other areas of unpredictability that will present challenges over the coming year, including logistics about the upcoming academic year, the public's willingness to travel, the prospect of additional financial support from the federal government, the risk of a virus resurgence, the availability of a vaccine, and elections in November.

The abrupt reversal from more than a decade of economic expansion is expected to result in a decline in gross domestic product for calendar year (CY) 2020. While recessions typically end in a year or two, it can take years to recoup lost economic output, and the COVID-19 recession has the potential to be long and severe. There has been massive debt borrowing by the federal government, and interest rates have been significantly lowered, to stimulate and support the economy. Inflation remains in a low range.

The post-pandemic economy is likely to be substantially different. The leisure, hospitality, and retail categories have been severely affected, businesses are adapting to a changed world, and the recession is expected to cause many businesses to struggle and/or fail. Boise unemployment went from a very low 2.4% in February to 12.6% in April, with an improvement to 9.6% in May. The Federal Reserve estimates that the national unemployment rate will be 9.3% at the end of 2020, followed by 6.5% for 2021 and 5.5% for 2022 (4.0% is generally considered to be full employment). This means many recent job losses, once presumed to be temporary, may be permanent.

The FY 2021 Proposed budget assumes recessionary conditions will continue through FY 2021. Objectives for this budget include maintaining financial flexibility, in order to absorb revenue losses and fund new expenses that may arise, and allowing for targeted investments that bring local economic benefits, advance important city goals, and/or help the community manage through the pandemic.

Significant revenue reductions are budgeted in FY 2021 to sales tax, development fees, parking, and Parks and Recreation user fees. These revenues were trending ahead of budget for the first five months of FY 2020, but with the exception of development fees, they are now projected to end the current fiscal year below budget. For both FYs 2020 and 2021, revenue adjustments may be necessary outside of the budget cycle as economic conditions change.

Numerous expense savings are built into the FY 2021 budget as a result of declining revenues and to offset the impact of 0% base property tax growth. Savings resulting from a lower rate of growth for employee compensation, programmatic cost adjustments, and citywide strategies to reduce personnel and M&O budgets.

The Mayor's FY 2021 proposed expenditure budget for all funds is \$730.5 million, or \$555.5 million net of \$175.0 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 to appropriate funds for unforeseen events, including unanticipated revenues. The General Fund budget is balanced, consistent with Idaho state law, at \$238.7 million. This represents a \$2.6 million (1.1%) decrease from the FY 2020 Adopted Budget. All other funds have a combined total budget of \$491.8 million (\$316.8 million net of \$175.0 million in



contingent appropriation). Other funds have a combined fund balance use of \$116.5 million: enterprise funds \$102.5 million, capital funds \$10.7 million, and other funds \$3.2 million. The Mayor's FY 2021 Proposed Budget, including the General Fund, enterprise/other funds, Capital Fund, and staffing levels is summarized in this section.

It should be noted that the FY 2021 budget document is considerably shorter than prior years due to a confluence of factors, most notably the COVID-19 outbreak in March 2020. Since then, staff have worked diligently to reforecast all revenues and expenses and identify cost savings opportunities, while simultaneously developing the FY 2021 budget. In preparing this report, staff have worked to preserve the most important elements of prior budget documents. Later in CY 2020, perhaps to coincide with the annual end-of-year report, staff will reintroduce the Five-Year Financial Forecast. In developing the recommendations included in this report, preliminary revenue projections were developed for the out-years—as included in the Revenue Manual section. Revenue assumptions will be reevaluated as more economic data from the COVID-19 recession is available.

## **GENERAL FUND REVENUES**

The General Fund revenue decrease of \$2.6 million reflects budgeted decreases in Sales Tax, Development Fees, Franchise Fees, and Other Revenue, partially offset by a \$2.6 million (1.6%) increase in Property Tax associated with new construction/annexation. Information on key revenue items follows.

### **Property Tax**

The FY 2021 budget for Property Tax is \$2.6 million (1.6%) above the FY 2020 budget. In recognition of financial hardships the COVID-19 pandemic has placed on Boise residents, a 0% base increase to property taxes for FY 2021 is recommended. This property tax relief measure is anticipated to result in annual savings of \$40 for the average-priced

home in Boise, as compared to what would have been levied if the full 3% statutory increase had been taken. The increase is entirely due to new construction and annexation (new payers), which allows for new growth to support growth-related costs.

### **Sales Tax and Development Fees**

The Sales Tax budget has been adjusted downward by \$2.1 million (10.5%) from FY 2020's Adopted Budget. This revenue has seen high growth in recent years, but the economic impact of the pandemic and resulting recession may cause a significant decrease for FY 2021. Likewise, Development Fees are budgeted to decline \$1.4 million (13.6%) compared to last year. While development activity has been strong in recent years, and construction activity continued during the spring 2020 economic shutdown, the budget factors in a decline due to the anticipated lasting impact of the recession. A construction rebound is expected but the timing is uncertain.

### **Highlights of Other Revenue Items for FY 2021**

Franchise Fees are budgeted to decrease 8.0% to reflect recent downward trends and reduced activity due to the recession. The budget for Liquor Tax is up 6.2%, reflecting higher retail purchasing during the pandemic. Department Revenue is budgeted to decrease 0.7% from the FY 2020 Adopted Budget, due mainly to a reduction in Parks & Recreation program user fees and parking revenues. Fines & Forfeitures are projected to decrease 9.2% due to reduced parking and driving activity. Internal Charges revenue is budgeted to increase 2.5%, reflecting annual operating increases in internal service departments that flow through the cost allocation plan (CAP). Other Revenue is budgeted to decrease \$1.3 million (42.1%), due to an allowance for a higher than usual percentage of property taxes that may not be paid timely.

Revenue changes are explained in greater detail in the Revenue Manual section.

## GENERAL FUND EXPENSES

City costs continue to increase, mainly for personnel, of which much is set by contract. As with revenues, FY 2021 total General Fund expenditures are budgeted to decrease by \$2.6 million (1.1%) from the FY 2020 Adopted Budget.

### Personnel

Personnel expenses of \$166.4 million account for 69.7% of total General Fund expenditures and represent a \$3.2 million, a 2.0% increase. Increases are attributable to labor costs (salary and benefits), and a net total of 18.0 new positions. These increases are tempered by reduced compensation growth assumptions in FY 2021 for all employees (general and contract) as cost containment measures. Base adjustments to Police and Fire contract employees will need to be negotiated. The reduction to the base salary growth rate for general employees will be informed by the City's ability to realize savings in public safety contracts. Consistent with past practice, an allowance for one-time incentive compensation for general employees (2.0%) is included.

### Maintenance & Operations (M&O)

Most expenses for M&O costs have been held at FY 2020 levels, or reduced, as part of a rightsizing exercise. A recent citywide review will result in a total General Fund expense reduction of \$1.4 million compared to FY 2020. Some specific M&O increases, however, have been built into the FY 2021 Proposed Budget. These increases, many of which are outside the direct control of the City, include software maintenance and insurance (risk and workers compensation) costs. Additionally, increased M&O expenditures are recommended to support new infrastructure and initiatives, such as the Hayman House, the new Police Downtown Station, new parks, climate innovation, accessibility enhancements, and a larger fire academy.

The budget includes base savings reduction target of

\$1.7 million for city programs (originally \$2.0 million, but reduced as \$0.3 million in savings have been identified and incorporated into the budget). This savings target is independent of other savings measures included in the budget, such as reduced rate of salary growth or rightsizing M&O costs. It is anticipated that the priority based budgeting (PBB) approach will be used to identify additional savings at the program level. As potential savings opportunities are identified, they will be brought forward to City Council for feedback and approval.

### Contingencies

In addition to usual contingency funding, such as an operating contingency for unexpected items and a strategic planning contingency for City Council use, the City has planned a \$2.6 million COVID-19 contingency. This funding can be used for pandemic-related expenses or to offset higher than anticipated revenue declines, which will help address uncertainty over how long the economic impacts of the pandemic will last. A summary of all General Fund contingencies is included later in this report.

## AUTHORIZED STAFFING

The FY 2021 Proposed Budget includes 1,835.31 full-time equivalent (FTE) positions for all funds, reflecting an increase of 19.23 FTEs from the FY 2020 Adopted Budget. There are three key drivers impacting the authorized staffing count:

- Positions approved by the City Council during FY 2020: These adjustments, totaling 16.0 positions (15.33 General Fund, 0.67 other funds), were approved by City Council throughout FY 2020 via interim budget changes (IBCs). The majority of these adjustments (10.5 FTE) had a net-zero impact, meaning cost reductions were made elsewhere to support the new positions. Position adjustments that did have a cost impact were to address workload items that could not wait until the annual budget process, such as the Grow our Housing program, physical security, and environmental programs.



- Adjustments resulting from the implementation of position-level budgeting: These downward adjustments, totaling 12.77 FTE (11.1 General Fund, 1.67 other funds), are recommended. Through the elimination of these positions, most of which were unfunded over the past several years, the authorized position count will be more reflective of actual staffing in various departments.
- FY 2021 recommended adjustments, totaling 16.0 positions (13.77 General Fund, 2.23 other funds): In several instances, proposed adjustments are cost savings measures (i.e., permanent staffing is more cost-effective than contracting for services).

<b>FY 2020 Adopted FTE Total</b>	<b>1,816.08</b>
<b>General Fund Changes</b>	
FY 2020 Approved FTE Changes	15.33
FY 2021 Position Level Budgeting Adjustments	-11.10
FY 2021 Position Changes	13.77
<b>Subtotal General Fund Changes</b>	<b>18.00</b>
<b>Other Funds Changes</b>	
FY 2020 Approved FTE Changes	0.67
FY 2021 Position Level Budgeting Adjustments	-1.67
FY 2021 Positions Changes	2.23
<b>Subtotal Other Funds Changes</b>	<b>1.23</b>
<b>FY 2021 Authorized FTE Total</b>	<b>1,835.31</b>

Funding is recommended in the FY 2021 Proposed Budget to address workload issues associated with growth (\$800,000), however no specific recommendations are included. Due to the uncertainty of the economy, and general cost savings strategies described elsewhere that have yet to be completed, recommendations will be developed over the coming months and brought forward for City Council approval, once more is known about the status of the economy and cost savings measures.

## CAPITAL FUND

The Capital Fund accounts for all planned capital projects associated with general government

functions (e.g., police, fire, library, parks, etc.), not budgeted within the enterprise funds. As part of the due diligence process, capital projects are subject to prioritization and must compete for limited resources. The result is a five-year capital improvement plan (CIP), of which the first year is included as part of the annual budget.

The FY 2021 Capital Fund expenditure budget totals \$22.1 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 2021 amount is higher than the \$16.5 million allocated in the FY 2020 Adopted Budget. The increase is primarily due to investments in Fire (\$3.1 million) and programs designed to address homelessness in Boise (\$3.0 million). The FY 2021 Proposed Budget also allocates significant funding for major equipment (\$4.7 million), primarily fleet replacement, major repairs and maintenance (\$5.3 million), and a number of other discrete capital projects (\$12.1 million). The Capital Overview section contains more information.

## ENTERPRISE FUNDS

Key information for the Proposed Budget for Enterprise/Other Funds is as follows:

### Airport Fund

In early 2020 the Boise Airport (BOI) was experiencing unprecedented passenger growth. To respond to this significant increase in demand, BOI was in the planning phase of a large airport expansion. The onset of the COVID-19 pandemic in March put an abrupt halt to travel with severe declines of up to 95% in air passenger traffic. Although such large declines are not anticipated to last, air passenger traffic is still expected to remain lower than usual, with gradual recovery throughout FY 2021. The FY 2021 Proposed Budget reflects the anticipated decreases in revenue as well as a flat budget for operating costs. Although several larger

capital projects are being budgeted, large cash or bond-funded projects will only proceed should air traffic demand return quickly, signaling the need to resume the planned expansion of airport facilities.

### **Geothermal Fund**

The City charges geothermal customers a rate to cover operating costs, repairs and maintenance, and capital improvement projects. For FY 2021, the fund is budgeted to have a \$0.3 million use of fund balance. The budget reflects lower anticipated revenues due to COVID-19 economic impacts, and allows for continued expenditures in support of a proactive repair and replacement plan. In recent years, emergency repairs were creating a significant financial burden on the fund. The proactive repair plan has reduced the number of emergency repairs to two so far in FY 2020, reducing costs significantly. A cost of service study and strategic plan are underway. 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 source 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.

### **Solid Waste Fund**

Monthly user fees support the management and operation of Boise's solid waste system, including trash, recycling, and composting for both commercial and residential customers. The City currently contracts with Republic Services to provide these services. The Solid Waste team also oversees the household hazardous waste collection program and provides environmental education. The FY 2021 Proposed Budget anticipates a \$0.9 million use of fund balance, primarily due to assumed revenue and expense impacts from COVID-19. In addition, the Ada County Landfill rate structure is changing from volumetric to weight-

based fees. At this time, no customer rate change is proposed for FY 2021. However, depending on the pace of the economic recovery, and the impact of the landfill rate changes, a midyear rate change may be needed.

### **Water Renewal Fund**

This fund supports the management and operation of the City's used water (sewer) system. The City charges customer fees to fund operating expenses and capital improvements. A multi-year water renewal utility plan (WRUP) is currently in the process of being developed, with recommendations to be presented to the Mayor and City Council for approval. Therefore, FY 2021 represents a transition year between the WRUP approval process and implementation of plan recommendations in FY 2022. The FY 2021 proposed base operating budget is similar to the FY 2020 budget, with only a few changes. Estimated revenue impacts from COVID-19 are partially offset by planned expenditure savings. Three position additions are requested, a swing shift supervisor at Lander Street Water Renewal Facility, a Water Renewal Communications Coordinator, and a Utility Billing Administrative Specialist to provide additional focus on annual administrative processes, payment and adjustment processing, and collection methods. A 3.0% customer rate increase is requested for FY 2021. The increase offsets potential revenue shortfalls and covers a portion of existing customers' share of new capital facilities for multiple utility needs, such as replacement of aging assets and permit requirements.

# Boise at a Glance



## BASIC CITY FACTS

Founded:	July 7, 1863
Idaho's Capital:	December 24, 1864
Population:	240,380 (COMPASS 2020 estimate)
Area of City:	82.8 square miles (approximate)

## SUMMARY OF CITY FACILITIES

### Arts & History

Public Art Installations:	487
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### Airport

Terminals:	1
Concourses:	2
Airlines:	7
Non-stop Destinations:	18
Passengers in 2019:	4.1 million

### Libraries

Library Facilities:	5
Visitors in 2019:	1.5 million

### Parks, Recreation, & Neighborhood Services

Parks (includes 11 undeveloped sites):	103
Open Space Reserves:	13
City-Operated Community Centers:	11
Swimming Pools:	7
Miles of Greenbelt:	25
Miles of Foothills Trails:	200+

### Planning & Development Services

Permits Issued in 2019:	22,022
Inspections in 2019:	69,427
Residential Housing Units Owned:	303

### Public Safety

Fire Stations:	17
Fire Calls for Service:	19,400+
Children Educated at Fire Safety Week:	5,711
Police Stations:	2 (includes 1 under construction)

### Environment & Utilities

Water Renewal Facilities:	3
Miles of Municipal Sewer Lines:	900+
Miles of Geothermal Pipeline:	20+
Geothermal Heating:	6 million sf (approximate)
Pressurized Irrigation Systems:	5
Streetlights:	10,000+

## MAJOR EMPLOYERS (TOP TEN)

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



# Economic Indicators



## EMPLOYMENT

Total employment in Boise continued to grow into early 2020, then fell abruptly in April due to the COVID-19 pandemic. The Boise unemployment rate increased from 2.4% in February to 12.6% in April, followed by 9.6% for May. For the nation, unemployment rose from 3.8% in February to 14.4% in April and 13.0% in May.

Reopening of the economy, and displaced workers returning to work, are expected during the summer months but the pace of recovery is uncertain given measures required to manage virus risks and a potential resurgence of the virus. COVID-19 could come back seasonally like the flu. The availability of a vaccine is generally not expected until at least 2021. How quickly demand for goods and services recovers and allows for substantial employment gains is uncertain. Many job losses assumed to be temporary furloughs could become permanent. Recent Federal Reserve projections indicate the unemployment rate will be over 9% at the end of calendar year 2020. It is expected to take years for

lost jobs to be replaced as the economy recovers from this unprecedented event. The global reach of the pandemic could slow domestic recovery, if economic or COVID-19 issues persist in other countries longer than in the United States.

## CONSTRUCTION

Construction activity has been strong in recent years. This was the case for the first six months of FY 2020, then activity began to slow due to COVID-19. For various reasons, from health precautions to issues with lender financing as economic shutdown occurred, construction slowed in April and May. It is expected to return to a somewhat normal operating level in the second half of CY 2020, but timing is uncertain. Commercial construction had been at a very healthy level, with a robust pipeline of projects being planned. Residential construction was strong given the housing shortage. Going forward, residential construction is expected to rebound quickly given the continued high demand for housing. Large multifamily projects are expected to continue as the economy recovers. Commercial

construction is expected to recover more slowly given the prospect of business closures and lower demand for commercial space due to the economic difficulties caused by the pandemic.

## HOUSING

Housing in Boise, the Treasure Valley, and Idaho in general, has been leading the nation recently in annual home price appreciation. The latest House Price Index data from the Federal Housing Finance Agency, as of March 31, 2020, ranks Idaho first in the nation with year-over-year price appreciation of 12.6%. Montana is second at 10.2% and Wyoming is third at 9.9%. The national average was 5.7%. Assessed residential value increases in Boise for tax year 2020 average 6.6%, a significant decrease from 18.4% for tax year 2019. A housing shortage continues, for both rental housing and homes for sale, particularly in lower-priced categories. Home prices are not expected to decline in the next year, despite the recession.

## AIRPORT PASSENGER TRAFFIC

Passenger traffic at the Boise Airport has grown rapidly in recent years. The upward trend ended abruptly in March of 2020, when traffic declined 49% from the prior year, followed by a 95% drop in April. Once COVID-19 transmission risks diminish, flights and passenger traffic should recover from the exceptionally low levels caused by the pandemic. How soon this recovery occurs is uncertain. It is possible that airline travel may be down significantly for years. Considerations include how well the virus is contained over the coming months, and when an effective vaccine is available. Once air travel can resume with little or no virus risk, Boise's airport traffic is expected to grow again.

Top 10 Property Tax Payers (FY 2020/TY 2019)	Assessed Market Value (\$ in thousands)	Percentage of Total Market Valuation
Micron Technology	313,495	1.13%
Boise Mall LLC	139,045	0.50%
Idaho Power	134,398	0.48%
Suez Water Idaho Inc.	111,307	0.40%
Broadway Park Holdings LLC	91,114	0.33%
LN City Center Plaza LLC	75,334	0.27%
WinCo Foods LLC	63,340	0.23%
Eighth & Main LLC	63,211	0.23%
Boise Retirement Community	58,972	0.21%
Kensington Apartments LLC	51,535	0.19%

# 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, elected at-large by popular vote, chairs all meetings of the City Council and votes 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.

Staff has regular dialogue regarding the budget with city leadership throughout the year. This constant communication, while always advantageous, is especially critical during periods of economic uncertainty – as is currently the case with the COVID-19 pandemic and the onset of a recession. Additionally, the budget is actively monitored by the Budget Office and other departmental staff throughout the year. At the conclusion of each quarter, a financial report is prepared detailing revenues, expenditures, and economic trends.

Adjustments to the budget are generally approved by the City Council during the annual budget process and when quarterly reports are considered. Changes can also be approved via Interim Budget Changes at regular weekly City Council meetings.

The City's fiscal year runs from October 1<sup>st</sup> through September 30<sup>th</sup>. The annual budget development process is typically a highly structured process spanning January to August. Given the unprecedented situation caused by the pandemic, this year's budget process has deviated from the standard timeline, with significant changes noted alongside the City's traditional process, as detailed below:

**January - February:** Development of revenue and expenditure estimates, which are based on historical performance, anticipated changes in the economy, and operational factors. Due to the

impacts of the nascent recession and COVID-19, these estimates are still evolving and will be refined throughout the fiscal year.

**March - April:** Continued development of recommended revenue and expenditure changes that will be presented to the City Council for approval. Proposed changes are developed in accordance with Mayor and City Council goals. City departments work with the Budget Office to detail budget requests, project costs, and other information during this period. For FY 2021, the budget development process extended into June.

**May:** Development of the annual budget document and public engagement. Given the far-reaching effects of the pandemic in the spring of 2020, development of the budget document was delayed. These delays resulted in the document being substantially shorter than in prior years.

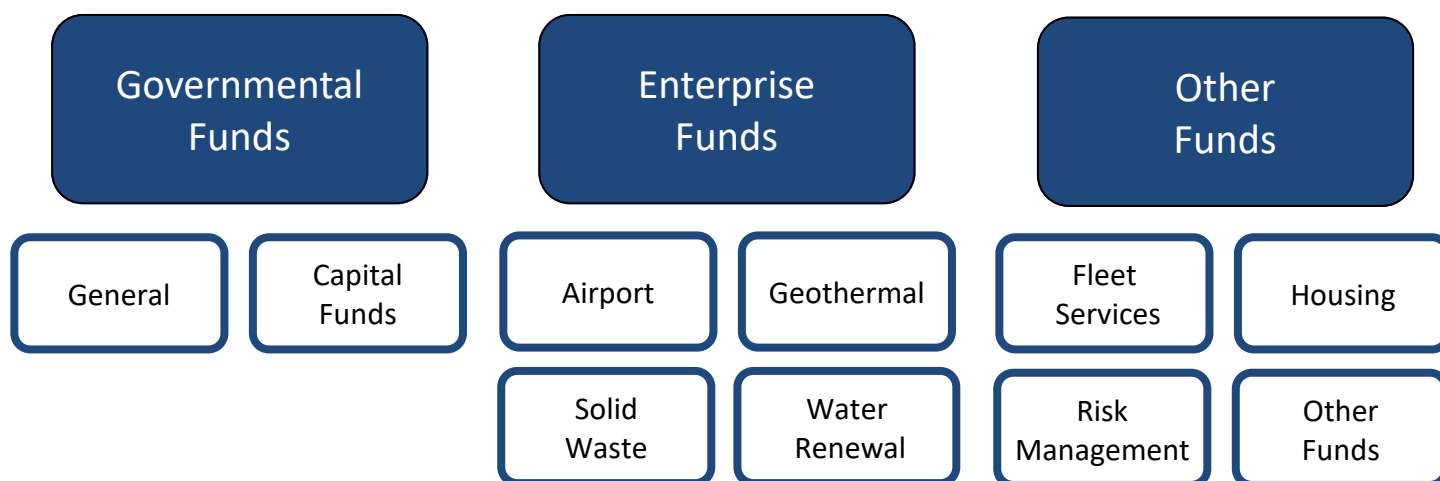
**June:** Finalization of the budget document and a special City Council session, the Budget Workshop, where the budget is presented.

**July - August:** Conduct public hearings on the budget, new fees, and existing fees increasing by more than 5.0%. Budget hearings are open to the public and are advertised in the Idaho Statesman. This advertisement includes a summary of the budget approved by the City Council. After the public hearings, and incorporating any resulting modifications, the City Council formally approves the proposed budget and fee changes. Finally, the property tax budget is submitted to Ada County in late August or early September.



# Fund Descriptions

## City of Boise 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, Foothills 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, electric franchise fees, and donations. The 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 Foothills Levy Fund was funded via a temporary tax (Open Space & Clean Water 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), customer facility charges (CFCs), and airport operating revenue.

**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. Rates charged are generally 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 contracts with Republic Services to meet the City's solid waste disposal needs and 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 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 units for lower income residents. 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 have assembled a diverse portfolio of properties over time, ranging from single-family homes to multifamily properties. These properties offer rental housing affordable for lower income residents.

**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. 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 liability requirements.

The Workers Compensation program was initiated in FY 1999, whereby the City funds a claims liability account and self-insured losses are paid through the Workers Compensation Fund. Similar to 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 Fund, Humane Society Trust Fund, and Contingent Appropriation Fund.

# Revenue Manual

## TAX-SUPPORTED FUNDS

The City's tax-supported funds (General Fund and Capital Fund) provide for general government 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 an overview and analysis of the more significant revenue sources given their importance in budgeting and financial planning. The City generally groups revenues into two categories:

- Base - revenues that are assumed to be sustainable and can be planned for dependably in future year forecasts. Collection levels for certain revenues in this category may deviate from year to year depending on the economy.
- One-time - revenues that are received once or occasionally.

Revenue collections are actively monitored to inform forecasts and annual City and departmental workplans. Collections may be affected by changes in laws or regulations, new or changing trends, or other influences such as the length and depth of the recession caused by the COVID-19 pandemic. Revenue estimates, and associated expenditure budgets, may be adjusted to reflect changing economic conditions and to ensure the General Fund remains in a balanced position.

In the table below, FYs 2018 and 2019 reflect actual revenues and FY 2020 shows the Adopted Budget. FY 2021 is the Proposed Budget and FYs 2022-2025 are projections. Underlying conditions and assumptions are discussed in each revenue category. All Revenue Manual tables are presented in thousands.

### General Fund Revenues

Fiscal Year	2018	2019	2020	2021	2022	2023	2024	2025
Revenue Source	Actual	Actual	Budget	Proposed	Projected	Projected	Projected	Projected
Property Tax	144,399	152,975	159,472	162,088	169,309	176,212	183,243	190,578
Sales Tax	18,980	20,148	19,563	17,500	18,025	18,566	19,301	19,880
Development Fees	12,573	13,289	10,431	9,012	9,415	10,357	11,289	12,079
Franchise Fees	5,385	5,272	5,495	5,057	5,120	5,186	5,253	5,324
Liquor Tax	4,316	4,463	4,238	4,500	4,600	4,600	4,738	4,975
Department Revenue	26,314	28,385	27,919	27,710	28,785	29,904	31,018	31,842
Fines & Forfeitures	2,761	2,933	2,779	2,523	2,630	2,987	3,088	3,190
Internal Charges	7,397	7,492	8,253	8,457	8,610	8,766	8,925	9,087
Other Revenue	4,373	5,655	3,171	1,836	3,945	3,920	3,745	3,246
<b>Total GF Revenues</b>	<b>226,498</b>	<b>240,613</b>	<b>241,323</b>	<b>238,683</b>	<b>250,440</b>	<b>260,496</b>	<b>270,600</b>	<b>280,200</b>
<i>(change from prior year)</i>		6.2%	0.3%	-1.1%	4.9%	4.0%	3.9%	3.5%



## PROPERTY TAX

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Revenue \$	144,399	152,975	159,472	162,088	169,309	176,212	183,243	190,578
% Change		5.9%	4.2%	1.6%	4.5%	4.1%	4.0%	4.0%

Property taxes are the City's largest revenue source, representing approximately two-thirds of General Fund revenue. Property taxes are assessed on taxable property value using a statutory rate formula that allows year-over-year increases up to "3% + growth" each year. For FY 2021 the City is not taking a base property tax increase. Growth from properties added through new construction and annexation (new payers) is being taken to fund services associated with growth.

Assessed property value in Boise has increased every year since FY 2014 (tax year 2013), and is expected to grow 6.7% in tax year 2020 (FY 2021). 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. Property taxes are assessed and collected by Ada County. Questions about assessed property values should be directed to the Ada County Assessor's Office at (208) 287-7200 or [www.adacountyassessor.org](http://www.adacountyassessor.org).

The City's levy rate is projected to decrease by 5.7% for FY 2021, from 0.00570 to 0.00538 (rounded to five decimal places). The decreased levy rate will be offset by average 6.6% and 8.8% increases in assessed property values for residential and commercial properties, respectively. These changes will affect tax bills due in December 2020 and June 2021. Detail on the estimated tax savings (\$40), for the average-priced Boise home, resulting from the City not taking a base tax increase are provided later in this report.

Idaho cities property  
tax rate formula:



Property tax levy rate  
calculation example:  
(Projected FY 2021)

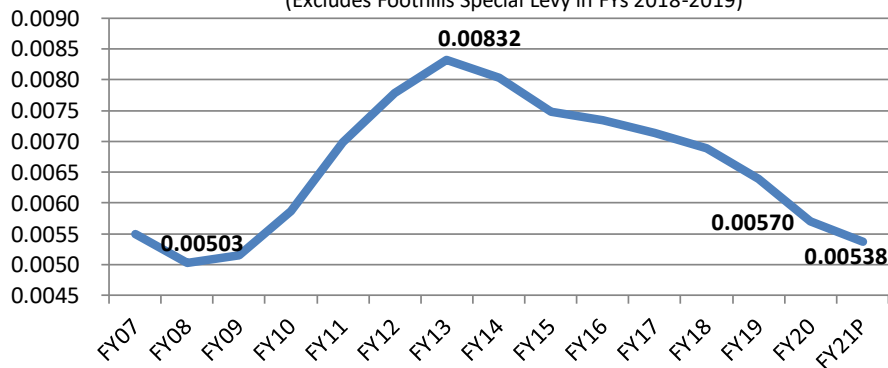


City of Boise property  
tax calculation  
example: (amount of  
City tax per \$100k  
taxable)



### 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 2021 is set to increase 1.6% compared to the FY 2020 budget. The increase is composed of:

- No base increase (0%) in the property tax formula
- 1.6% growth due to properties added to the tax rolls through new construction and annexation

Taking no base increase allows up to 3% (the statutory base increase limit) to be reserved as forgone property tax revenue that could be levied (collected) in a later year. The City Council has not made a determination on this matter. In accordance with new statutory requirements, if the City intends to reserve forgone revenue, it must hold a public hearing and pass a resolution.

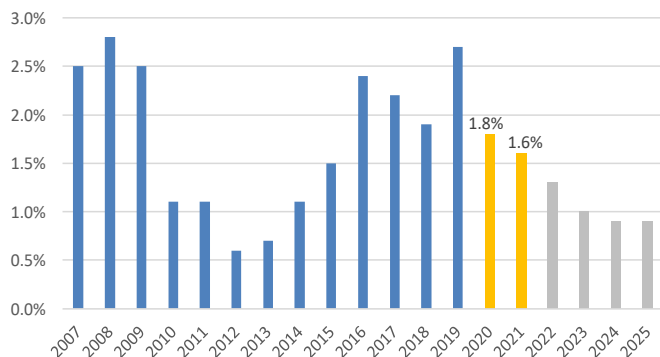
#### Property Valuation

- Tax year 2020 (FY 2021) total market value for Boise is expected to increase 6.7% compared to last year. Total assessed taxable value is expected to increase at a higher rate, 7.8%, a difference mainly due to the homeowners exemption being capped at \$100,000.

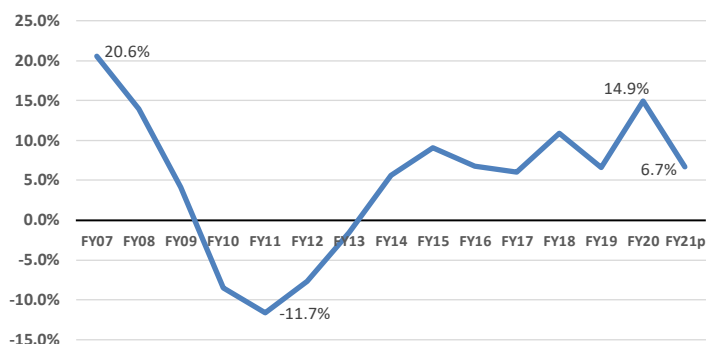
#### Idaho Code Notes

- 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). RAAs are also known as urban renewal districts. Boise has four such districts covering 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

#### Property Tax New Construction Growth %



#### Historical Net % Change in Assessed Market Value City of Boise



on the south side of the city, contains another 2,643 acres and 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 an Idaho housing price index. In FY 2017 the exemption was adjusted by state legislation to be 50% of the assessed value of the home, or \$100,000, whichever is lower. This adjustment resulted in a cap on the homeowners exemption by removing the annual indexing that previously adjusted for home price increases. For FY 2021 (tax year 2020), the exemption limit remains capped 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 capped exemption increases the burden on homeowner-occupied residential property. Appreciation on homes assessed at \$200,000 or more will not have a corresponding increase in the exemption as an offset. The City supports restoring an indexed exemption. If the exemption was still indexed, it would have risen to \$121,950 in tax year 2019 and \$135,850 in 2020, reducing the property tax burden on residential homeowners. In recent years, the rapid appreciation in Boise home values has shifted tax burden away from commercial properties (which have increased in value at a slower rate) and onto homeowners.

## SALES TAX

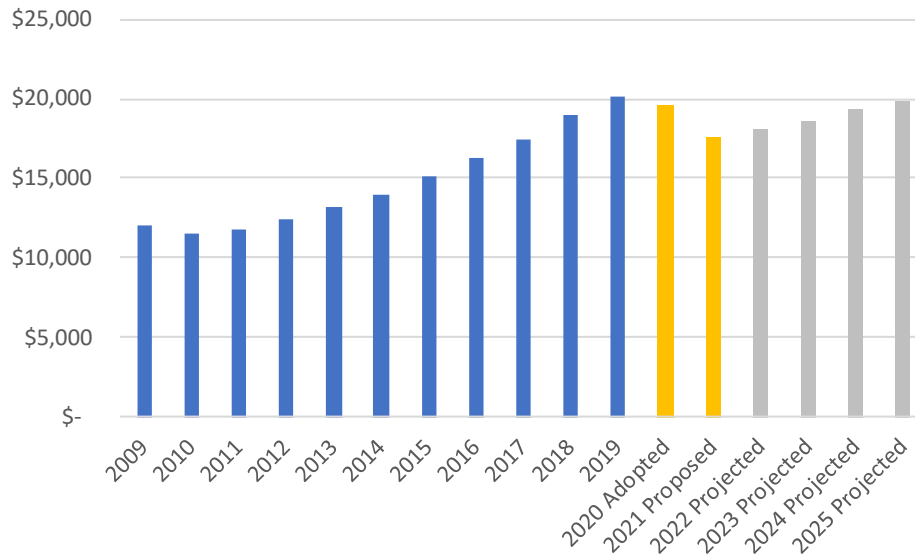
Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Revenue \$	18,980	20,148	19,563	17,500	18,025	18,566	19,301	19,880
% Change		6.2%	-2.9%	-10.5%	3.0%	3.0%	4.0%	3.0%

A portion of Idaho sales tax revenue is distributed to Idaho cities. The distribution formula is established in State Code, based upon each city's proportionate share of (a) population and (b) assessed property 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. In recent years this revenue source has grown rapidly with a vibrant Idaho economy.

In 2020, the legislature changed the sales tax distribution formula in an effort to equalize sales tax distribution per capita among cities and counties. Starting with the State's fiscal year 2021, beginning on July 1, 2020, annual sales tax distribution levels will be measured on a per-capita basis against a statewide average. Cities and counties with below-average distributions will receive full growth in sales tax revenue (the portion that is shared with cities and counties). Cities and counties with an above-average distribution will be limited to 1.0% annual sales tax growth, if there is growth. The per-capita average sales tax revenue distribution amounts will be recalculated annually. This limitation will shift more sales tax revenue to cities and counties currently falling below the average, which over time is expected to narrow the spread between cities with higher and lower per-capita amounts.

The amount a city or county collects during the State's FY 2020 will become its base for determining go-forward full growth or growth limited to 1.0%. Boise's base-level amount for the State's FY 2020 should be known in July. However, given the recession caused by the pandemic, a sales tax decline is projected for the State's FY 2021 revenues. As a result, the growth limitation from the new legislation is not expected to be a factor potentially limiting growth until Boise's 2020 base level is reached again. Projections using 3.0% and 4.0% growth in the out-years reflect an assumption that the base level will be reached again in FY 2025.

Another factor is new legislation, effective July 1, 2019, which diverts sales tax collected from new online sales tax payers into a Tax Relief Fund at the state level for five years. Absent this new legislation, this revenue would have been included in the sales tax distribution formula, increasing sales tax revenue allocated to cities and counties. Through April 2020, \$66.1 million has been diverted into the Tax Relief Fund. Over the five-year timeframe, well over \$300 million of online sales tax revenue could be diverted into the Tax Relief Fund.



#### Projections & Assumptions

- The depth and length of the recession could significantly affect the amount of this revenue.

## DEVELOPMENT FEES

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Revenue \$	12,573	13,289	10,431	9,012	9,415	10,357	11,289	12,079
% Change		5.7%	-21.5%	-13.6%	4.5%	10.0%	9.0%	7.0%

Development fees are generated from building development and cover costs associated with city planning activities, plan review, building permit issuance, and building inspections.

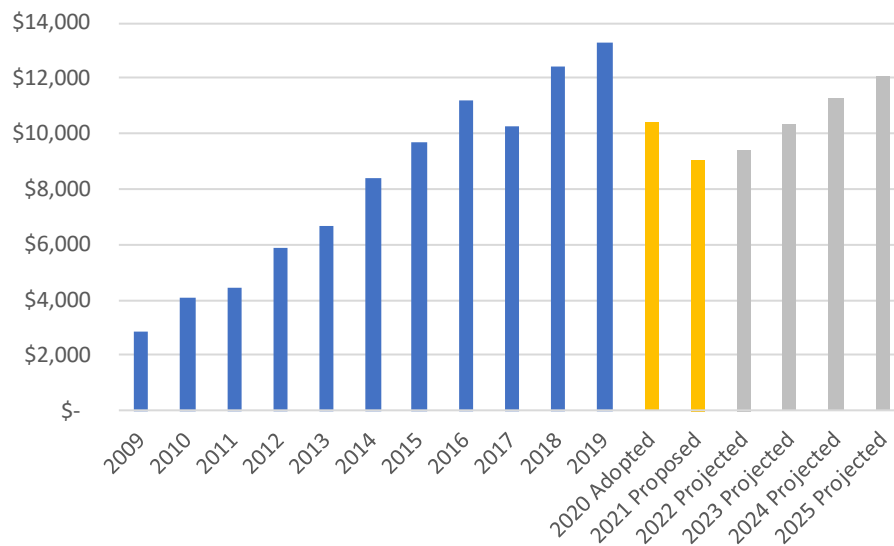
The local development economy has been operating at a level believed to be at or near capacity. Significant in-migration and a housing shortage have increased the demand for residential construction. In the last two years commercial construction has also increased significantly. Numerous large multifamily housing projects have also been planned and built, a trend expected to continue in coming years. Some residential construction has shifted outside of Boise, given housing costs are lower where land costs less. Large tracts of open, flat, undeveloped land are more available there, and lower-cost, more-affordable housing can be built there compared to Boise.

The economic disruption caused by COVID-19 has slowed construction in FY 2020. Construction is expected to return to a more normal pace in the summer months, but delayed or canceled projects, particularly commercial projects are expected. One reason is difficulty in obtaining bank financing for large projects, another is badly damaged sectors such as leisure, hospitality, and retail (other than grocery). A third reason is expected business closures that will increase supply of available commercial real estate, which is anticipated



to go from a tight market to one that has sufficient supply. If more people continue to work from home, this also may decrease long-term demand for commercial space.

FY 2020 revenue was above budget for the first half of the year, meaning revenue may still reach its budgeted level despite a significant drop in the second half. Revenue in FY 2021 is expected to be significantly lower than FY 2020, depending on the length and severity of the recession. The budget reflects a significant revenue decline of 13.6% from \$10.4 million to \$9.0 million. Residential construction is expected to return to normal levels fairly quickly given the housing shortage. Commercial construction may go through a prolonged slow period. Given the favorable economic conditions in Boise before the pandemic, it is possible that commercial construction will not fall as much here as in other places, and be quicker to recover. If in-migration continues from other states, this also may support recovery of commercial construction.



### Projections & Assumptions

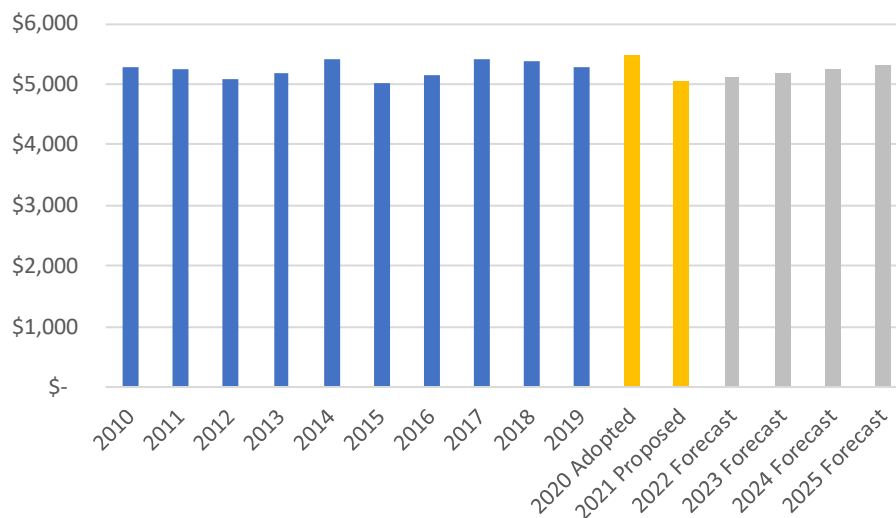
- No fee increases are proposed for FY 2021.
- The out-years after FY 2021 reflect relatively high economic growth, ranging from 5% to 10% per year, as the recession ends. Interest rates may remain low for years, supporting faster growth as revenues grow back to levels experienced in recent years.

### Franchise Fees

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Cable TV	856	828	844	696	682	668	655	642
Natural Gas	1,599	1,472	1,768	1,403	1,403	1,403	1,403	1,403
Trash & Recycling	1,632	1,748	1,528	1,770	1,823	1,878	1,934	1,992
Water	1,298	1,225	1,355	1,189	1,213	1,237	1,262	1,287
<b>Total \$</b>	<b>5,385</b>	<b>5,272</b>	<b>5,495</b>	<b>5,057</b>	<b>5,120</b>	<b>5,186</b>	<b>5,253</b>	<b>5,324</b>
<b>% Change</b>		-2.1%	4.2%	-8.0%	1.2%	1.3%	1.3%	1.3%

Franchise fees are collected from businesses via a contract agreement, which allows them to provide services that 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 later in the Capital Fund Revenues portion of this section.

Total collections for the four franchise fees have been relatively stable as a group, but individually have behaved differently. Trash and recycling service has experienced strong growth. Natural gas and water have grown, but usage fluctuates with weather and revenues adjust with commodity price changes. Cable TV has seen significant declines and is expected to trend down further over time as competition and streaming alternatives continue to grow.



#### *Projections & Assumptions*

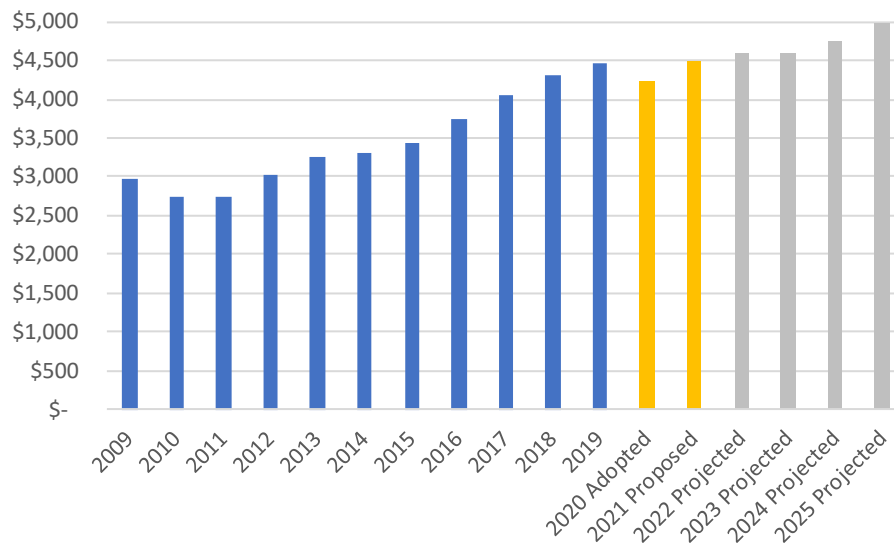
- For FY 2021, total franchise fee revenue is budgeted to decrease 8.0% from the FY 2020 Adopted Budget. The decline is driven mainly by significant decreases in Natural Gas, Cable TV, and Water, which are partially offset by an increase in Trash & Recycling.
- Projected out-year growth rates for total Franchise Fees are 1.2% in FY 2022 and 1.3% for FYs 2023-2025.
- Cable TV
  - ◊ Revenue has been steadily declining in recent years, due to the rate of consumer “cord cutting,” the primary cause of declines in this category. Consequently, FY 2021 estimates, as well as out-year projections, have been reduced.
  - ◊ In FY 2021, the projected decline of 17.6% from the FY 2020 Adopted Budget amount represents an effort to reflect these ongoing declines driven by changing consumer preferences as well as account for households cutting spending in response to economic hardships caused by the recession. Revenue in May 2020 indicates this may already be happening.
  - ◊ After the double-digit decrease in FY 2021, the out-year projections assume this revenue to decline by 2.0% per year.
- Natural Gas
  - ◊ Revenue is difficult to predict, given it is reliant on a number of interdependent variables: weather, rate (price) changes, new residential and commercial development, and general economic activity.
  - ◊ The projected decrease for FY 2021 is 20.7% below the FY 2020 Adopted Budget. This projected decline is primarily attributable to the collapse in natural gas prices that occurred in spring 2020, in connection with the worsening of the COVID-19 pandemic. Projections for FY 2022 and beyond are held flat (0.0% growth).
  - ◊ While growth in natural gas usage is expected to resume during FY 2021, revenue may not increase due to lower prices when compared to prior years. As natural gas revenue also correlates to economic activity (i.e., changes in demand), future revenues will likely vary from forecasted amounts since the timing and trajectory of the economic recovery is uncertain.

- Trash & Recycling service franchise revenue was projected to decline in FY 2020, which has not been observed to date. As a result, the projected increase, while 15.8% above the FY 2020 Adopted Budget, is only slightly above recent internal estimates for FY 2020 (and 1.3% above actual FY 2019 revenue). Growth is budgeted at 3.0% for the out-years of the forecast. This revenue source is more stable than the others, given prices do not typically decline and there are no ready alternatives.
- Water franchise revenue is also difficult to predict given weather materially affects demand. As internal projections indicate a meaningful shortfall versus the FY 2020 Adopted Budget forecast, additional modest revenue loss is budgeted for FY 2021. FYs 2022-2025 assumes annual growth resumes at 2.0%.
- Although rate changes are possible, there are no rate adjustments factored into the FY 2021 Proposed Budget.

## LIQUOR TAX

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Revenue \$	4,316	4,463	4,238	4,500	4,600	4,600	4,738	4,975
% Change		3.4%	-5.0%	6.2%	2.2%	0.0%	3.0%	5.0%

The City receives a portion of the surcharge on liquor sales within Boise. The Idaho State Liquor Division operates liquor stores in Idaho and distributes funds quarterly in level installments. Additional revenue payments may be distributed as the State reviews actual liquor sales near its fiscal year-end in June.



### Projections & Assumptions

- The FY 2021 Proposed Budget amount reflects a 6.2% increase over the amount budgeted for FY 2020. COVID-19 has caused major short-term loss for liquor sales to restaurants and bars, which in Boise is approximately 25% of sales, but much higher sales at liquor stores have more than made up for that reduction. Accordingly, revenue through the State's FY 2020 year-end is expected to trend higher, which should result in higher revenues for the City in FY 2021 (given the delayed timing of revenue payments).
- State legislation (House Bill 643 amending Section 1-2218 of Idaho Code) to fund magistrate courts is shifting a total of 4.0% of liquor tax allocation away from cities over a five-year period (with decreasing city percentages each year) that ends with the State's FY 2023. Therefore, annual growth must first offset this reduction. A corresponding decrease for Boise's magistrate court costs has been built into the budget and out-year forecast.
- Slight growth of 2.2% is projected for FY 2022, as the economy recovers from the recession in 2020 and 2021. Revenue is projected to be flat in FY 2023, given the effect of the legislative shift and a return to a

more normal distribution between stores and restaurants/bars. The uncertain duration of pandemic risks also creates uncertainty about future growth given potential changes in liquor consumption.

- Growth is projected at 3.0% for FY 2024 and 5.0% for FY 2025, given the tax shift from the legislation will be complete.

## FINES & FORFEITURES

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Revenue \$	2,761	2,933	2,779	2,523	2,630	2,987	3,088	3,190
% Change		6.2%	-5.2%	-9.2%	4.3%	13.5%	3.4%	3.3%

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

### Projections & Assumptions

- The FY 2021 Proposed Budget for total Fines & Forfeitures reflects a 9.2% decrease from the FY 2020 Adopted Budget figure. The decrease reflects lower revenue from parking/towing and traffic fines, given reduced parking and traffic activity from the recession.
- Revenues from overdue book fines were previously reflected in this category, however the revenue for overdue books was set to zero beginning in FY 2020 when Library discontinued its fine system, a national trend among libraries.
- Growth resumes in FYs 2022-2025, with an economy assumed to be expanding. Growth trends down from 3.3% to 4.3%, except for FY 2023, which is 13.5%. The higher increase in FY 2023 is due to an anticipated rebound in parking revenue, which translates into a higher level of parking & towing fines, after a period of lower parking revenue (and fines) through FY 2022.

## DEPARTMENTAL REVENUE

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Revenue \$	26,314	28,385	27,919	27,710	28,785	29,904	31,018	31,842
% Change		7.9%	-1.6%	-0.7%	3.9%	3.9%	3.7%	2.7%

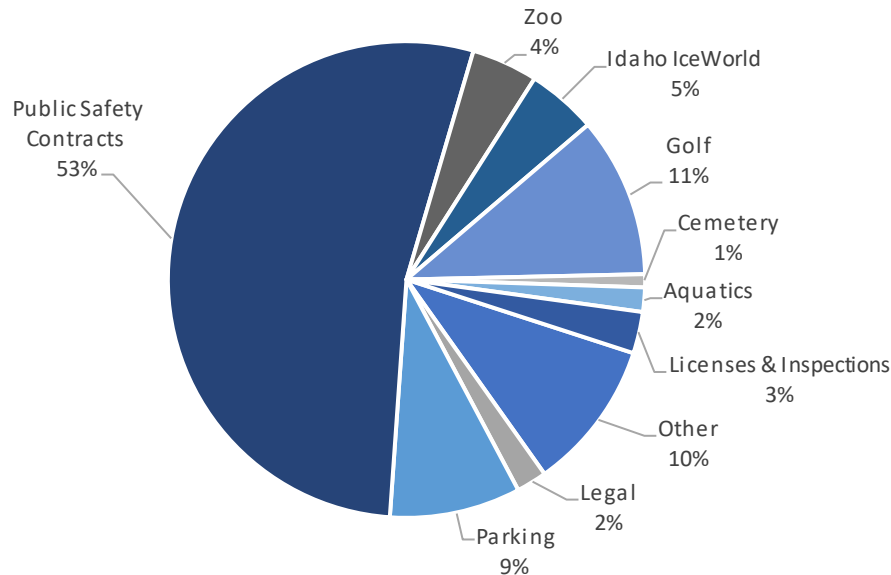
The City charges user fees, or enters into contracts, for services in which a direct benefit can be readily identified and billed. The most significant revenue items within the Departmental Revenue category are public safety contract revenue, legal services contract revenue, Parks & Recreation (BPR) 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 2021 Proposed Budget is 0.7% below the FY 2020 Adopted Budget figure. The decrease is primarily due to lower revenues from BPR fees and the legal service contract, partially offset by standard increases for public safety contracts. BPR fee revenue is projected to be down given the recession caused by COVID-19, which is expected to have a large adverse impact on BPR facilities and programs. There is uncertainty over the depth and length of the recession, which affects disposable income. Similarly there is uncertainty with how long pandemic risks will affect the ability of people to gather and participate in programs.



## FY 2021 Departmental Revenue: \$27.7 Million



- BPR has some modest fee increases proposed for FY 2021 to keep pace with increasing costs. A listing of proposed fee changes can be found elsewhere in this document.
- Legal services contracts include prosecutorial services for Meridian. As of the start of FY 2020, the City no longer provides these services for Eagle and Garden City.
- Public safety contracts include fire services for the North Ada County Fire & Rescue (NACFR), Whitney Fire Protection, and Sunset Fire districts, and police services for the Boise Airport and Boise State University.
- In order to ensure BPR programming is available for all youths, regardless of ability to pay, scholarship funds are available. This funding was increased in FY 2020 and is expected to cover the current need.
- For the projection years, aggregate annual increases range from 2.7% to 3.8%, as participation in BPR programs returns to a more historical level.

## INTERNAL CHARGES

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Revenue \$	7,397	7,492	8,253	8,457	8,610	8,766	8,925	9,087
% Change		1.3%	10.2%	2.5%	1.8%	1.8%	1.8%	1.8%

Internal charges are from services provided to operating departments by internal service departments which support them. 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 service usage.

The CAP enables the City to determine the full cost of providing a program or service, by identifying indirect costs. For FY 2020, the CAP allocation method was changed from being based on service receivers' activities, such as percent of budget expended, to allocating out service departments' actual costs. This addressed a gap between the cost of services provided and what was being charged for those services.

*Projections & Assumptions*

- The FY 2021 budget is 2.5% higher than FY 2020, due to operating cost increases across service-providing departments.
- Increases for the projection years are 1.8% per year. These reflect estimated cost of service increases, assuming no material change in the level of service provided. Unexpected changes in costs or service levels would have an effect on these figures.
- 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.

**OTHER REVENUE**

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Revenue \$	4,373	5,655	3,171	1,836	3,945	3,920	3,745	3,246
% Change		29.3%	-43.9%	-42.1%	114.9%	-0.6%	-4.4%	-13.3%

Other revenue includes a number of items, the three largest being miscellaneous revenue, interest income, and operating grants. Donations are also included within this category. Miscellaneous revenue includes restitution, seizures, and rebate income. Often these revenue items are unexpected.

The City earns interest income on cash balances through investments. Additionally, the City receives revenue when penalties, and interest thereon, are paid, such as on 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. Higher interest rates increase interest income over time, but in the short-term there may be market value losses for existing fixed-income investments as interest rates move up. Alternatively, lower interest rates reduce interest income over time but as rates fall there may be market gains on existing investments.

*Projections & Assumptions*

- The FY 2021 Proposed Budget amount is 42.1% lower than FY 2020 primarily due to an allowance for a possibly higher than normal level of unpaid property taxes given the recession. The property tax will be levied; this is a timing issue as more taxes may be paid late.
- Interest income in FY 2021 is projected to decline compared to current internal FY 2020 estimates, as interest rates are expected to remain at historic lows. The Federal Reserve has indicated it anticipates holding rates at their current depressed level for the next several years, which is expected to result in continued declines in interest income in the out-years.
- The out-years of the forecast show slight declines for Other Revenue after the rebound in FY 2022, due to projecting lower interest income and lower interest and penalty on property taxes, reversing the upward trend from the recession.

## Capital Fund Revenues

Fiscal Year	2018 A	2019 A	2020 B	2021 P	2022 p	2023 p	2024 p	2025 p
Electric FF	3,234	3,031	3,273	3,323	3,372	3,423	3,474	3,526
Interest	60	1,602	200	500	350	350	350	350
Grants/Donations/Other	4,190	4,857	5,689	250	150	1,650	564	5,038
Transfer In	26,193	46,810	19,393	12,451	19,847	14,504	13,626	16,895
<b>Total \$</b>	<b>33,677</b>	<b>56,299</b>	<b>28,555</b>	<b>16,523</b>	<b>23,719</b>	<b>19,926</b>	<b>18,014</b>	<b>25,810</b>
% Change		67.2%	-49.3%	-42.1%	43.6%	-16.0%	-9.6%	43.3%

Revenues dedicated to the Capital Fund include electric franchise fees, interest on cash balances in the fund, grants and donations, asset sales, and transfers from other City funds, primarily the General Fund and Development Impact Fee Fund.

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 in FY 2021 reflects 1.5% growth from the FY 2020 Adopted Budget amount. 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 also set at a modest 1.5% annual rate.
- The FY 2021 Proposed Budget figure for Capital Fund interest has been increased significantly given higher cash balances, which are somewhat offset by recent interest rate reductions - the Federal Reserve has cut the Federal Funds Rate by 175 basis points (1.75%) since October 2019. Starting in FY 2022, interest income is projected to decrease and hold steady since the cash balance in the Capital Fund is expected to be lower and maturing fixed-income investments are reinvested at the lower rates now prevailing in the market.
- Year-to-year variations in grants, donations and other are common, with changes based on the capital improvement plan (CIP). Often grants and donations are unanticipated. When this occurs, the receipt of unanticipated funds is addressed through interim budget changes.
- In FYs 2018-2020, the base annual General Fund contribution to the Capital Fund (within the "Transfer In" category) was augmented by one-time transfers, usually at the end of the year. For FY 2021, as well as the out-years of the forecast, transfers from the General Fund are assumed to be limited to the annual base transfer. In recent years, the annual base transfer has been \$12.9 million; however, to help keep the General Fund in balance and offset the revenue impact associated with a 0% base increase for property taxes, the base transfer in FY 2021 is anticipated to be \$10.8 million, returning to \$12.9 million in FY 2022 and beyond. Other transfers programmed in FY 2021 and beyond consist entirely of transfers from the Development Impact Fee Fund. These Development Impact Fee Fund transfers represent funding for projects that are part of the 2016 CIP and Impact Fee Study.

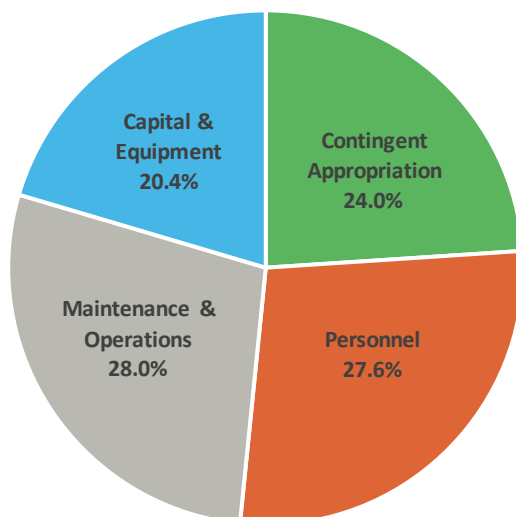
### Challenges & Opportunities

- Historically, higher than budgeted General Fund revenues, particularly sales tax or development fees, or underspend of budgeted expenses, have allowed for additional General Fund contributions to the Capital Fund. As mentioned previously, the financial impact of COVID-19 could limit such one-time contributions for the next several years.

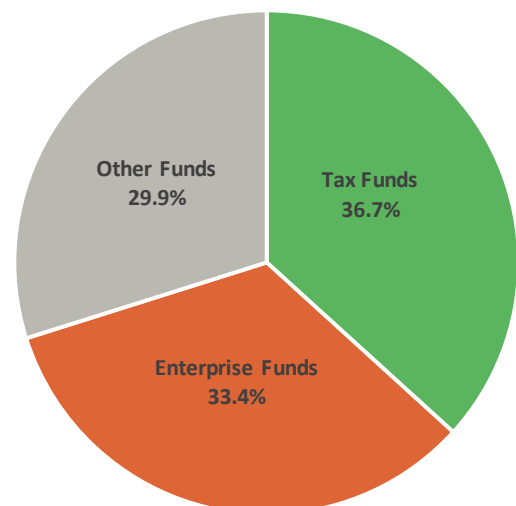
## FY 2021 Budget Summary of Revenues and Expenditures - Funds by Category

Fund	Total Revenues	Personnel	Maintenance/Operations	Capital & Equipment	FY 2021 Total Expenditures	Retained Earnings/Fund Balance - Use (Increase)
<b>Revenues</b>						
<b>Tax Funds</b>						
General	238,682,924	166,422,839	60,380,162	11,879,923	238,682,924	0
Capital	19,053,826	0	2,159,608	27,621,357	29,780,965	10,727,139
<b>Total Tax Funds</b>	<b>257,736,750</b>	<b>166,422,839</b>	<b>62,539,770</b>	<b>39,501,280</b>	<b>268,463,889</b>	<b>10,727,139</b>
<b>Enterprise Funds</b>						
Airport	36,831,798	10,238,101	32,939,564	72,200,000	115,377,665	78,545,867
Geothermal	513,943	130,109	688,591	0	818,700	304,757
Municipal Irrigation	47,727	0	40,908	0	40,908	(6,819)
Solid Waste	36,656,638	690,715	36,273,047	550,000	37,513,762	857,124
Water Renewal	67,282,209	21,049,688	32,168,715	36,879,000	90,097,403	22,815,194
<b>Total Enterprise Funds</b>	<b>141,332,315</b>	<b>32,108,613</b>	<b>102,110,825</b>	<b>109,629,000</b>	<b>243,848,438</b>	<b>102,516,123</b>
<b>Other Funds</b>						
Contingent Appropriation	175,000,000	0	175,000,000	0	175,000,000	0
Debt Service	4,475,298	0	4,402,632	0	4,402,632	(72,666)
Economic Development	40,000	0	22,000	0	22,000	(18,000)
Fleet Services	3,721,212	1,436,511	2,218,008	0	3,654,519	(66,693)
Health Insurance	19,392,480	0	20,587,320	0	20,587,320	1,194,840
Heritage	1,065,000	0	1,135,000	0	1,135,000	70,000
Housing	5,719,404	1,098,275	6,610,283	0	7,708,558	1,989,154
Humane Society Trust	200	0	200	0	200	0
LM Cunningham	24,200	0	156,000	0	156,000	131,800
Risk Management	5,516,188	916,038	4,600,150	0	5,516,188	0
<b>Total Other Funds</b>	<b>214,953,982</b>	<b>3,450,824</b>	<b>214,731,593</b>	<b>0</b>	<b>218,182,417</b>	<b>3,228,435</b>
<b>Total All Funds</b>	<b>614,023,047</b>	<b>201,982,276</b>	<b>379,382,188</b>	<b>149,130,280</b>	<b>730,494,744</b>	<b>116,471,697</b>

Citywide Expenditures by Category



Citywide Expenditures by Fund Category





### Four Year Summary of Revenues and Expenditures - Funds by Type

<b>Fund</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Proposed</b>
<b>Revenues</b>				
<b>Tax Funds</b>				
General Fund	226,498,357	240,613,101	241,323,293	238,682,924
Capital Funds	41,964,119	64,992,710	31,186,325	19,053,826
<b>Total Tax Funds</b>	268,462,476	305,605,811	272,509,618	257,736,750
<b>Enterprise Funds</b>				
Airport	41,537,633	48,278,852	54,018,475	36,831,798
Geothermal	1,156,284	1,484,182	796,239	513,943
Municipal Irrigation	73,323	49,191	46,753	47,727
Solid Waste	35,769,310	37,428,397	38,407,166	36,656,638
Water Renewal	59,569,416	66,769,612	64,037,014	67,282,209
<b>Total Enterprise Funds</b>	138,105,966	154,010,234	157,305,647	141,332,315
<b>Other Funds</b>				
Contingent Appropriation	857	1,384	250,000,000	175,000,000
Debt Service	4,166,973	4,451,898	4,325,947	4,475,298
Economic Development	117,402	50,564	43,000	40,000
Fleet Services	3,450,278	3,375,248	3,592,021	3,721,212
Health Insurance	18,048,025	18,921,332	18,090,000	19,392,480
Heritage	942,569	533,985	1,010,000	1,065,000
Housing	4,689,573	4,702,263	4,691,372	5,719,404
Humane Society Trust	55	443	300	200
LM Cunningham	41,215	32,093	30,019	24,200
Risk Management	3,705,589	5,560,391	4,981,430	5,516,188
<b>Total Other Funds</b>	35,162,536	37,629,601	286,764,089	214,953,982
<b>Revenues All Funds</b>	441,730,978	497,245,646	716,579,354	614,023,047
<b>Fund</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Proposed</b>
<b>Expenditures</b>				
<b>Tax Funds</b>				
General Fund	218,498,170	242,949,990	241,323,293	238,682,924
Capital Funds	34,175,483	37,857,050	23,599,018	29,780,965
<b>Total Tax Funds</b>	252,673,653	280,807,040	264,922,311	268,463,889
<b>Enterprise Funds</b>				
Airport	36,392,472	35,101,398	84,962,897	115,377,665
Geothermal	744,818	1,081,448	784,405	818,700
Municipal Irrigation	40,257	30,285	44,334	40,908
Solid Waste	36,484,066	36,427,167	37,283,073	37,513,762
Water Renewal	45,173,687	51,485,066	87,261,568	90,097,403
<b>Total Enterprise Funds</b>	118,835,300	124,125,364	210,336,277	243,848,438
<b>Other Funds</b>				
Contingent Appropriation	0	0	250,000,000	175,000,000
Debt Service	6,912,807	13,284,336	4,076,783	4,402,632
Economic Development	383,500	155,241	138,000	22,000
Fleet Services	3,178,648	3,203,554	3,570,060	3,654,519
Health Insurance	16,839,472	17,849,780	19,422,000	20,587,320
Heritage	305,775	821,403	1,010,000	1,135,000
Housing	5,347,705	5,627,536	5,749,040	7,708,558
Humane Society Trust	0	0	300	200
LM Cunningham	26,421	48,867	133,438	156,000
Risk Management	5,456,706	5,610,235	5,322,756	5,516,188
<b>Total Other Funds</b>	38,451,034	46,600,952	289,422,377	218,182,417
<b>Expenditures All Funds</b>	409,959,987	451,533,356	764,680,965	730,494,744
<b>Fund Balance</b>	31,770,990	45,712,290	(48,101,611)	(116,471,697)

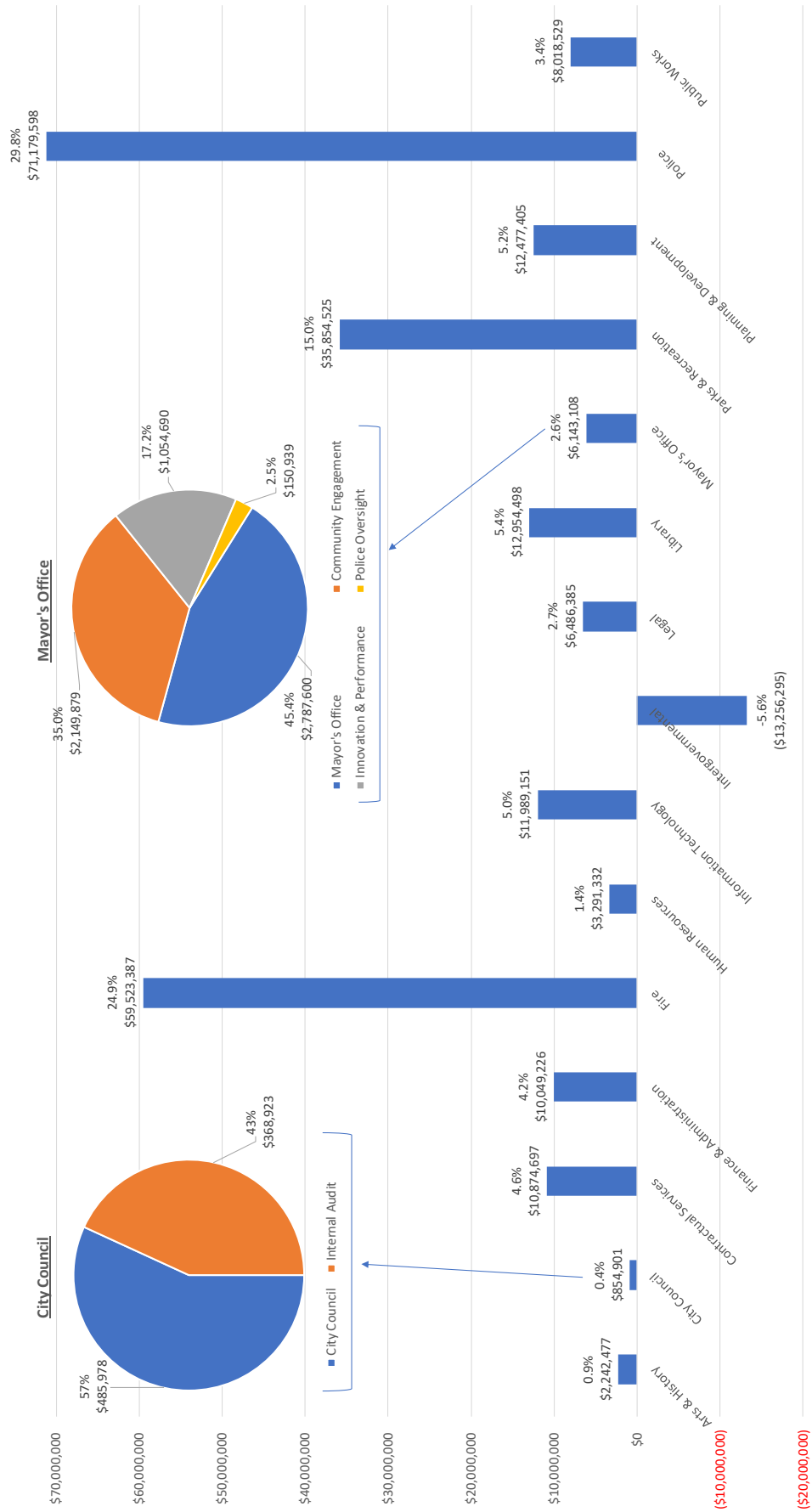
## General Fund Four Year Summary of Revenues and Expenditures

Revenue by Category	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	Change from FY 2020	
					\$	%
Property Tax	144,398,918	152,974,914	159,472,089	162,087,703	2,615,614	1.6%
Sales Tax	18,980,347	20,148,470	19,562,690	17,500,000	(2,062,690)	-10.5%
Development Fees	12,573,169	13,288,537	10,431,439	9,011,654	(1,419,785)	-13.6%
Franchise Fees	5,384,681	5,272,423	5,495,259	5,057,490	(437,769)	-8.0%
Liquor Tax	4,315,594	4,463,414	4,238,485	4,500,000	261,515	6.2%
Department Revenue	26,314,452	28,385,118	27,919,438	27,710,496	(208,942)	-0.7%
Fines & Forfeitures	2,760,518	2,932,828	2,779,106	2,523,002	(256,104)	-9.2%
Internal Charges	7,397,351	7,492,295	8,253,470	8,456,627	203,157	2.5%
Other Revenue	4,373,326	5,655,102	3,171,317	1,835,952	(1,335,365)	-42.1%
<b>Total Revenue</b>	<b>226,498,356</b>	<b>240,613,101</b>	<b>241,323,293</b>	<b>238,682,924</b>	<b>(2,640,369)</b>	<b>-1.1%</b>
<b>Expenditures by Category</b>						
Personnel	146,857,581	152,996,009	163,221,582	166,422,839	3,201,257	2.0%
Maintenance & Operations	35,114,107	37,350,234	45,197,429	45,832,476	635,047	1.4%
Transfers Out	25,646,003	41,995,561	21,370,518	15,186,518	(6,184,000)	-28.9%
Other	10,880,478	10,608,186	11,533,764	11,241,091	(292,673)	-2.5%
<b>Total Expenditures</b>	<b>218,498,169</b>	<b>242,949,990</b>	<b>241,323,293</b>	<b>238,682,924</b>	<b>(2,640,369)</b>	<b>-1.1%</b>
<b>Fund Balance</b>	<b>8,000,187</b>	<b>(2,336,889)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenditures by Department</b>						
Arts & History	2,128,260	2,156,650	2,178,949	2,242,477	63,528	2.9%
City Council	472,932	468,317	513,619	485,978	(27,641)	-5.4%
City Council - Internal Audit	303,350	352,644	363,262	368,923	5,661	1.6%
Contractual Services	9,889,624	9,732,656	10,909,225	10,874,697	(34,528)	-0.3%
Finance & Administration	8,653,083	9,720,135	10,162,584	10,049,226	(113,358)	-1.1%
Fire	53,850,786	56,890,427	59,135,630	59,523,387	387,757	0.7%
Human Resources	2,255,356	2,550,128	2,836,908	3,291,332	454,424	16.0%
Information Technology	8,965,245	9,814,949	10,752,086	11,989,151	1,237,065	11.5%
Intergovernmental	(2,970,864)	9,076,621	(6,162,933)	(13,256,295)	(7,093,362)	115.1%
Legal	6,154,207	5,772,724	6,476,541	6,486,385	9,844	0.2%
Library	11,572,953	12,766,259	13,105,668	12,954,498	(151,170)	-1.2%
Mayor's Office	2,680,106	2,759,871	2,889,195	2,787,600	(101,595)	-3.5%
Mayor - Community Engagement	1,327,047	1,556,790	1,556,559	2,149,879	593,320	38.1%
Mayor - Innovation & Performance	0	0	0	1,054,690	1,054,690	N/A
Mayor - Police Oversight	207,443	150,966	147,868	150,939	3,071	2.1%
Parks & Recreation	33,013,298	35,789,605	35,901,910	35,854,525	(47,385)	-0.1%
Planning & Development	11,558,778	11,451,191	13,023,611	12,477,405	(546,206)	-4.2%
Police	61,945,970	65,196,338	70,006,493	71,179,598	1,173,105	1.7%
Public Works	6,490,595	6,743,719	7,526,118	8,018,529	492,411	6.5%
<b>Total Expenditures</b>	<b>218,498,169</b>	<b>242,949,990</b>	<b>241,323,293</b>	<b>238,682,924</b>	<b>(2,640,369)</b>	<b>-1.1%</b>

## FY 2021 General Fund Summary of Revenues and Expenditures

Department	General Fund Contribution	Other Revenue	Total Revenue	Personnel	M&O/ Other	Total Expense
Arts & History	2,219,718	22,759	2,242,477	1,267,109	975,368	2,242,477
City Council	214,414	271,564	485,978	432,047	53,931	485,978
City Council - Internal Audit	368,923	0	368,923	362,247	6,676	368,923
Contractual Services	10,874,697	0	10,874,697	0	10,874,697	10,874,697
Finance & Administration	3,066,994	6,982,232	10,049,226	7,244,791	2,804,435	10,049,226
Fire	48,558,738	10,964,649	59,523,387	47,414,612	12,108,775	59,523,387
Human Resources	2,605,057	686,275	3,291,332	2,465,322	826,010	3,291,332
Information Technology	9,065,646	2,923,505	11,989,151	7,722,075	4,267,076	11,989,151
Intergovernmental	(202,929,850)	189,673,555	(13,256,295)	1,094,189	(14,350,484)	(13,256,295)
Legal	5,420,384	1,066,001	6,486,385	5,714,247	772,138	6,486,385
Library	12,666,045	288,453	12,954,498	6,460,448	6,494,050	12,954,498
Mayor's Office	1,999,983	787,617	2,787,600	1,828,812	958,788	2,787,600
Mayor - Community Engagement	1,751,007	398,872	2,149,879	1,664,150	485,729	2,149,879
Mayor - Innovation & Performance	1,054,690	0	1,054,690	614,690	440,000	1,054,690
Mayor - Police Oversight	150,939	0	150,939	112,556	38,383	150,939
Parks & Recreation	27,183,464	8,671,061	35,854,525	17,483,637	18,370,888	35,854,525
Planning & Development	3,977,405	8,500,000	12,477,405	8,422,264	4,055,141	12,477,405
Police	64,466,430	6,713,168	71,179,598	53,135,646	18,043,952	71,179,598
Public Works	7,285,315	733,213	8,018,528	3,131,789	4,886,740	8,018,529
<b>Total</b>	<b>0</b>	<b>238,682,924</b>	<b>238,653,540</b>	<b>166,570,631</b>	<b>72,112,293</b>	<b>238,682,924</b>

General Fund Expenditure Summary



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).



# General Fund Significant Revenue/Expenditure Changes

## ARTS & HISTORY

### Item: Hayman House Maintenance & Operations

**Funding Amount:** \$30,000

**Base or One-time:** Base

**New FTEs:** No

As the City finalizes its two-year remodel of the Hayman House, Arts & History will begin utilizing this new facility for community programs and special events. These programs will include community readings, art and artifact exhibitions, artist talks, and presentations on the history of the River Street Neighborhood. The maintenance and operation (M&O) costs to support these programs consist of site operations (such as utilities and maintenance), programmatic expenses, and spending on communications and marketing.

## COMMUNITY ENGAGEMENT

### Item: Alternative Transportation Culture Campaign

**Funding Amount:** \$100,000

**Base or One-time:** Base (Five Years)

**New FTEs:** No

The intent of this campaign is to create a culture where public transit, bicycling, and walking are viewed as first choices, so that driving alone is not viewed as the only choice. An equitable transportation system is one that meets daily mobility needs for all people, including the one-third of residents who don't drive. Valley Regional Transit (VRT) is planning to focus its marketing efforts on more use of public transportation, with new measures being added to address COVID-19 safety concerns. The City's campaign will be focused more broadly on alternative transportation modes. By encouraging a new community responsibility, people will become more comfortable and motivated to use alternative modes of transportation. Changing habits takes time and this campaign is envisioned to last five years to help people get out of their comfort zone of driving everywhere. Over time this is anticipated to decrease single-occupancy vehicle (SOV) trips, lead to a more robust public transit system, reduce road congestion, improve air quality, promote a better road culture and more safety in public rights of way, and create better, safer neighborhoods.

### Item: Language Access Priorities

**Funding Amount:** \$50,000

**Base or One-time:** Base

**New FTEs:** No

As part of the City's ongoing efforts to ensure access to community resources and services for all residents, this funding will allow for translation of certain core documents. Current documentation under consideration

includes items such as childcare-related materials, directional and multilingual signage in City Hall, parking regulations, and Spanish-language inserts for Utility Billing.

More broadly, city employees across all departments are working on developing comprehensive lists of language access priorities (LAP), which will assess and prioritize the City's language services in order to quickly address the most immediate needs. Over time, the goal of LAP is to create a seamless experience for all stakeholders, regardless of one's native language and address a multitude of language-related concerns, from internal language resources (e.g., multilingual employees at City Hall), to translation and interpretation services, to improved signage.

### **Item: Training & Capacity Initiatives**

**Funding Amount:** \$100,000

**Base or One-time:** One-time

**New FTEs:** No

The landscape of communications and communications technology is dynamic and fast-moving. Various existing and emerging engagement technologies can enhance how the City engages with the community in deep and meaningful ways. The people who live, work, and play in Boise rely on different modes of communication and engagement. Increasing our ability to reach people where they are, and in the ways they prefer to receive information, will build upon the City's existing communication capabilities.

Community Engagement (CE) has expertise in strategic communications and some of these technologies, but to effectively use new and emerging technologies, internal knowledge and expertise need to be developed within the department. This funding is to build that expertise, through training, procurement, and implementation of platforms and software. From there, CE staff can deploy new tools and expertise proactively across the organization, improving the City's ability to meaningfully engage the community while minimizing the reliance on, and expense of, consultants.

## **CONTRACTUAL SERVICES - VRT**

### **Item: City Go (Downtown Mobility)**

**Funding Amount:** \$100,000

**Base or One-time:** One-time

**New FTEs:** No

City Go is a membership-based, public-private partnership designed to meet the mobility needs of businesses and individuals in downtown Boise. City Go aims to create a member-supported mobility system and transportation management association that raises awareness of available services to increase public support, and use, of alternatives to single occupancy vehicle (SOV) trips.

Formally launched in November 2019, City Go brings businesses, developers, property managers/owners, and government entities together to address local transportation issues and shape the future of mobility in Boise. During its first few months of operation, City Go has added several business members and provided new mobility benefits to over 2,700 downtown employees.

This funding will help increase City Go's administrative and marketing capacity to effect commuter behavior

change, help fund an additional City Go staff member, help the City achieve its transportation and sustainability goals through SOV trip reduction, and generate additional revenue to support public transportation options in Boise.

## FINANCE & ADMINISTRATION

### Item: Procure to Pay Annual Maintenance

**Funding Amount:** \$150,000

**Base or One-time:** Base

**New FTEs:** No

Funding will support the annual maintenance cost of the City's newly acquired Procure to Pay (P2P) software system. The P2P software automates the process of obtaining and managing goods and services via the transactional flow of data sent to a supplier as well as the data that surrounds the fulfillment of orders and payments for products and services.

## FIRE

### Item: Fire Department Duties Consolidation

**Funding Amount:** \$174,000 reduction

**Base or One-time:** Base

**New FTEs:** No (1.0 FTE reduction)

The Fire Division Chief of Operations position was vacated early in FY 2020. The Fire Department has evaluated the overall Operations Division team structure and major areas of responsibility. Based on that evaluation, the Fire Department has determined that the responsibilities of that position can be accomplished within the current Operations team and thus, this position can be eliminated. No service level impacts will result from this change.

### Item: Recruit Academy

**Funding Amount:** \$179,374

**Base or One-time:** One-time

**New FTEs:** No

This one-time funding will be allocated towards the Fire Department recruit academy. Historically, the academy has been funded at a level that supports the training of 12 recruits. However, due to a large number of retirements, the academy is expecting to train 15-20 recruits in FY 2021. This one-time budget adjustment covers an additional three recruits (15 total) and future budget requests would be required if additional recruits are needed.

## HUMAN RESOURCES

### Item: Accessibility Improvements

**Funding Amount:** \$200,000

**Base or One-time:** Base

**New FTEs:** No

This funding allows for accessibility enhancements, outside of Americans with Disabilities Act (ADA) repairs budgeted in the Capital Fund (which are discussed elsewhere in this document). Examples of action items that could be supported by this funding include universal accessibility, gender-neutral and family-oriented restrooms (e.g., baby changing tables in men's restrooms), improved wayfinding and signage in public facilities, and interpretation and translation services.

### Item: Day Care Plan for City Employees

**Funding Amount:** \$100,000

**Base or One-time:** One-time

**New FTEs:** No

As part of a biannual employee listening tour, consideration is given to the top two or three requested employee benefits. For the past few years, daycare benefits have consistently been one of the top requested benefits. In response, a volunteer team composed of employees from various departments worked to research employer-offered benefits, the daycare market in Boise, and develop a cost-effective plan for this benefit. The volunteer team determined that offering a daycare option to employees could be an efficient approach to enhance employee recruitment and retention (as well as provide a mild stimulus to the local economy). Further, the working group determined that having a City-affiliated daycare option could help address affordability and accessibility for its employees.

Based on its preliminary review, the Human Resources Department (HR) believes the most economic approach could be to partner with local daycare provider(s) to establish a conveniently-located, single-site daycare facility to serve employees. As part of that model, employees could pay tuition on a sliding scale (based on income and other considerations). It is possible that a daycare option could also be used to support childcare at City events (e.g., City Council meetings). This funding will allow for further scoping of this initiative. As scoping work advances, staff will return to City Council to provide updates and seek feedback and approval. If this initiative were to be implemented, it is anticipated that additional funding would need to be identified.

## INFORMATION TECHNOLOGY

### Item: Fax Line Elimination

**Funding Amount:** \$15,300 reduction (approximate)

**Base or One-time:** Base

**New FTEs:** No

In an effort to modernize the City's technology utilization and costs, Information Technology (IT) evaluated all the fax lines in the organization for opportunities for elimination or conversion to a more efficient method (e.g. cloud-hosted solution, telephone line bundling, etc.). By eliminating unnecessary lines, which ranged



from \$16.50 to \$44.00 a month, the team identified \$6,300 in annual savings. For the 32 remaining lines, the infrastructure team determined the most efficient and cost-effective means to continue hosting the service is a line conversion from analog to digital. Upon completion of the conversion, approximately \$9,000 in additional annual savings is anticipated.

### **Item: Fiber Project**

**Funding Amount:** \$50,000

**Base or One-time:** One-time

**New FTEs:** No

As part of the City's ongoing commitment to provide equality of opportunity for all its citizens, IT occasionally funds the installation of conduit in new public construction and Right of Way projects. The cost to run this conduit along Bannock Street, from 6<sup>th</sup> to 8<sup>th</sup> Streets, is projected to cost \$50,000.

### **Item: Hardware Asset Centralization & Lifecycle Adjustments**

**Funding Amount:** \$55,000 reduction

**Base or One-time:** Base

**New FTEs:** Yes (1.0 FTE)

The Department of Finance & Administration (DFA) and IT have reviewed the replacement process for PCs, laptops, and tablets, and identified opportunities to reduce costs and streamline operations. By increasing the lifecycle of these devices by one year, reducing the number of iPads deployed to employees, and reducing the number of users with multiple devices, the departments were able to identify \$55,000 in base savings. As part of this strategy, funds have been centralized under IT so that purchasing and management can be conducted by one core team of experts. Centralization will help to minimize costs in the future by increasing life expectancy of hardware and limiting the number and type of assets used throughout the City. The savings generated from centralization will also allow for the addition of a new position, which will oversee the hardware purchasing process and management of devices.

### **Item: IT Staffing Model**

**Funding Amount:** \$248,285

**Base or One-time:** Base

**New FTEs:** Yes (2.0 FTE)

In 2019, IT conducted an organizational review, including a staffing analysis and benchmark study. The results led to the development of a new Organizational Design, and IT Operating Model. Critical missing skill sets were identified and prioritized. Based on the benchmark study, Boise is currently 23% below other similar municipal IT departments in its staffing. Additional requests to further implement the model will be forthcoming in future budget cycles. The positions being requested are the highest priority.

Software Engineering Supervisor (1.0 FTE): This role will manage the development team performing custom development and integrations, as well as manage the ongoing needs of in-house developed software and websites. This is a new specialized role designed to enable faster execution of software development projects. Many custom development requests are currently slotted in an extended queue or are unable to be addressed.

Sr. System Analyst (1.0 FTE): The Sr. Systems Analyst is a functional and technical expert focused on managing, maintaining, and enhancing citywide enterprise software applications. The number of enterprise applications has continued to grow over the years and staffing has not increased to keep up with demand. This role will allow IT to address the current backlog of work in a more timely manner.

### **Item: IT Staffing Model - Contractor Conversion**

**Funding Amount:** \$113,555 (General Fund Portion Only)

**Base or One-time:** Base

**New FTEs:** Yes (3.0 FTE)

This action increases the authorized position count for IT by three (2.0 Sr. Project Managers, 1.0 Sr. Business Analyst). The Sr. Project Manager and Sr. Business Analyst roles have been contracted from outside the organization for several years to support project delivery. Converting these positions to full-time staff is anticipated to save the City over \$240,000 (Capital Fund) on an annualized basis. These positions are part of the overall new IT Organizational Design and address a major skills gap while providing direct financial savings to the City (when compared to the cost of contracting for these positions). 70% or more of the cost associated with these positions will be charged to projects in the Capital Fund, with the remaining portion charged to the General Fund. An overview of the positions is provided below:

Sr. Project Manager (2.0 FTE): Expert-level IT Project Managers responsible for the management of assigned technology projects. This role will manage the overall project team and be responsible for the scope, schedule, budget, issues, and risks during the life of the project. This role is required to successfully lead day-to-day project work.

Sr. Business Analyst (1.0 FTE): Works with business stakeholders to elicit, analyze, specify, and validate business requirements. This position will support the facilitation, creation, and documentation of new business processes and ensure project deliverables meet requirements. This position is an integral part of a successful project team.

## **INNOVATION & PERFORMANCE**

### **Item: Diversity, Equity, and Inclusion**

**Funding Amount:** \$100,000

**One-Time or Ongoing:** Base

**New FTEs:** No

In March 2020, the City Council approved a one-time allocation of \$60,000 to allow the diversity, equity, and inclusion (DEI) steering team, extended team, Mayor, and City Council to participate in intercultural developmental inventory assessments and to begin a process intended to lead to the creation of a new DEI strategic framework. Funding recommended as part of this action is intended to allow for ongoing support of DEI activities, including a holistic staff training plan, as well as review of policies and procedures throughout the organization. The framework will be built by a diverse group of city employees, conducting robust stakeholder interviews and evaluating existing city policies and processes. Upon completion of the framework, which will outline the DEI values and goals of the City, an action plan will be developed to address specific areas of opportunity and gaps.

**Item: Strategic Planning Framework & Development****Funding Amount:** \$100,000**Base or One-time:** One-time**New FTEs:** No

During calendar years 2017 and 2018, the City embarked on an effort to define a framework of strategic goals that embodied the overarching goals of the Mayor's Office, City Council, and other city departments. This strategic framework has informed the organization on priorities and areas of focus, helping to align citywide collaboration towards these common goals. With shifting priorities, as well as the desire to respond to changing citizen needs, the City Council and Mayor will review and refresh the City's Strategic Framework. This funding would allow for the retention of a professional services firm to facilitate updating the framework.

**INTERGOVERNMENTAL****Item: Citywide Reduction Target****Funding Amount:** \$1,700,000 reduction**Base or One-time:** Base**New FTEs:** No

Due to the COVID-19 pandemic, most General Fund revenue categories are anticipated to experience declines in FY 2021 as compared to FY 2020. In response, a series of cost-savings strategies are recommended, including a \$2.0 million base reduction to the General Fund. Of the \$2.0 million target that was established, approximately \$300,000 was identified prior to the production of this document and includes the following items described elsewhere in this section:

- Partial reimbursement (10.0%) from the West Ada School District for the provision of School Resource Officers at district high schools within City of Boise limits. After an anticipated four-year phase-in period, it is anticipated that reimbursement from the West Ada School District will cover 37.5% of the cost of School Resource Officers.
- Elimination of the Division Chief of Operations position in the Fire Department by consolidating duties.
- Centralization of budgets for PCs, laptops, and tablets into IT, along with a one-year extension to the replacement lifecycle for these devices.
- Insourcing utility location services previously performed through professional service contracts on behalf of the Public Works (PW) and IT Departments. Creation of a new position to perform this work is anticipated to result in annual savings to the General Fund.
- Elimination of fax landlines across the organization.

After these reductions are considered, reductions totaling \$1.7 million remain to be identified. As strategies to realize these savings are developed, staff will bring forward recommendations to City Council for feedback and approval.

**Item: Compensation Adjustments****Funding Amount:** \$2,225,000 reduction**Base or One-time:** Base**New FTEs:** No

Due to the COVID-19 pandemic, most General Fund revenue categories are anticipated to experience declines in FY 2021 as compared to FY 2020. In response, a series of cost-savings strategies are recommended, including a reduction in the rate of salary growth for employees. While the recommended reduction to the rate of salary growth would apply to all employees across the organization, the \$2.2 million savings figure is applicable only to the General Fund (public safety contract and general employees). The exact composition of this request has yet to be determined, as salary concessions for public safety contract employees have yet to be negotiated. The reduction to the growth rate for general employees will be informed by the City's ability to realize savings in the public safety contracts.

**Item: COVID-19 Contingency****Funding Amount:** \$2,550,000**Base or One-time:** Base**New FTEs:** No

This funding allows for the establishment of a COVID-19 Contingency. Due to the unprecedented nature of the COVID-19 pandemic, holding a contingency account for revenue and/or expenditure impacts is required. This contingency could be used to offset General Fund revenue shortfalls (if the duration of this event is longer than anticipated and revenues fall short of budgeted estimates), or for unanticipated expenditures not reimbursed by other sources. Examples of potential expenditure items include enhanced support for vulnerable members of the community, or enhanced sanitation at city facilities. Before funding from this contingency is utilized, it will be brought forward for City Council consideration and approval.

**Item: Department Workload Initiatives****Funding Amount:** \$800,000**Base or One-time:** Base**New FTEs:** No

As the volume and complexity of work performed by city staff increases, additional resources are sometimes required to ensure the continuity of operations and the ability to implement new initiatives. This funding allows for the establishment of a contingency account to address departmental workload issues, which could allow for the creation of new positions. Rather than build new positions directly into the FY 2021 budget, it has been determined that a more prudent approach is to wait until later in calendar year 2020 to develop recommendations. This will allow staff to assess the economic environment at that time, and determine if ongoing increases to personnel costs are sustainable. Any recommendations will be informed by revenue trends, and by success in realizing cost savings that have been built into the FY 2021 budget. Staff recommendations will be brought forward for City Council review and approval prior to implementation.

**Item: Eviction Prevention****Funding Amount:** \$100,000**Base or One-time:** Base**New FTEs:** No

This funding allows for the establishment of an eviction prevention fund, which will allow the City to support the Our Path Home strategic initiative to reduce first-time homelessness, help renters and landlords avoid costly evictions, reduce barriers to maintaining permanent housing, and help to avoid households becoming homeless. Before the COVID-19 pandemic, the City was already facing an affordable housing shortage, with housing costs significantly outpacing wage growth. This resulted in rent-burdened households paying, in many cases, far greater than 30% of their total income towards rent. Homeowners who fall behind on mortgage payments often have forbearance options available from lenders, but renters are not covered by such programs. Data from Our Path Home's homeless management information system and research (conducted both locally and nationally) shows that the costs to keep people housed is much less than the financial and social costs of rehousing them once they are displaced. Avoiding eviction also greatly reduces stress on families, particularly children who may suffer significant adverse effects. Working with Our Path Home partner agencies, which provide housing support services and are positioned to intervene at eviction court or beforehand, the City's Eviction Prevention Fund will provide resources to keep renters housed.

**Item: Human Rights Commission Scope****Funding Amount:** \$50,000**Base or One-time:** One-time**New FTEs:** No

As part of the Mayor's and City Council's continued focus on diversity, equity, and inclusion (DEI) issues, this funding allows for a scope assessment for the potential establishment of a Boise Human Rights Commission. Specifically, these funds would be used to hire a professional services firm to assist in these efforts, after the DEI framework (discussed elsewhere in this section) is developed and presented to the City Council and Mayor.

The Commission, if established, would be an advisory body working to eliminate oppression, discrimination, and bigotry, as well as promoting greater understanding, inclusion, and accessibility for everyone living or working in Boise. The Commission would be guided by existing local, state, and federal laws.

**PARKS & RECREATION****Item: New Park Operating Expenditures****Funding Amount:** \$51,372**Base or One-time:** Base**New FTEs:** No

As the City continues to enhance its public spaces by investing in new parks, and upgrading amenities at existing parks, there is a corresponding increase in annual operating costs borne by the Parks & Recreation Department (BPR). Additional operating costs that are directly attributable to recent capital improvement projects are expected to total \$51,372 in FY 2021. These costs are driven by maintenance activities at Bowler,



Memorial, and Stewart Gulch parks. In addition, recent right of way projects will require a *de minimis* amount of funding beginning in FY 2021, which is included in the \$51,372.

### **Item: Temporary & Recreation Wage Adjustments**

**Funding Amount:** \$414,000 reduction

**Base or One-time:** One-time

**New FTEs:** No

Due to the COVID-19 pandemic and the resulting recession, participation levels in BPR program offerings are anticipated to decline. As a result, it is anticipated that the department will need to hire a reduced number of temporary workers. A \$414,000 reduction is recommended for FY 2021, and will be reevaluated as part of the FY 2022 budget build process. The revenue-generating BPR programs that employ temporary workers typically bring in \$3 for every \$1 in temporary employee wages (it should be noted that there are numerous other cost elements associated with BPR programming, and the City does not make a profit on any of the programs that are offered). For FY 2021, a reduction of approximately \$1.2 million is anticipated in these programs as compared to the pre-COVID-19 forecast. Reducing the budget for temporary employees at that same 3:1 ratio results in the \$414,000 recommendation described here. In the event that participation levels are higher in FY 2021 (which would result in additional registration revenue), funding can be added back at the same 3:1 ratio during the fiscal year (subject to City Council review and approval).

## **PLANNING & DEVELOPMENT SERVICES**

### **Item: Urban Pathway Master Plan**

**Funding Amount:** \$100,000

**Base or One-time:** One-time

**New FTEs:** No

Funding for a pathway master plan will permit the City to hire a consultant to assist in public engagement and the creation of a non-motorized, off-street pathway master plan along canals and irrigation ditches within Boise. The plan will establish the configuration of an off-street network, along with typical pathway cross-sections for various types of facilities. The plan will also include a legal framework for coordinating ownership and liability issues with irrigation districts, prioritized pathway segments, operation and maintenance practices, cost estimates, and timelines. It took 50 years to build out the Greenbelt, and it started with a plan. This planning effort will be the first step in creating a system of non-motorized, off-street pathways connecting the Greenbelt to key destinations and transportation corridors within the City.

### **Item: Zoning Ordinance**

**Funding Amount:** \$125,000

**Base or One-time:** One-time

**New FTEs:** No

Funding for a zoning ordinance rewrite will permit the City to update the ordinance to reflect new zoning standards and best practices. The current ordinance dates to 1965 and has been amended numerous times, resulting in a disjointed and difficult to administer ordinance that often falls short of the aspirations of Boise's award-winning comprehensive plan, Blueprint Boise. This project, which also received funding as part of the FY 2020 Adopted Budget, will result in wholesale rewrite of Title 11 of the Boise City Code with the intent of

streamlining processes, reducing the number of zoning districts, and adopting modern land use standards while employing a form-based regulatory framework. The final product will work to incentivize high-quality urban design present zoning tools and recommendations to better implement city priorities related to housing affordability, transportation, economic development, and long-term sustainability.

## POLICE

### Item: Downtown Station Maintenance & Operations

**Funding Amount:** \$30,000

**Base or One-time:** Base

**New FTEs:** No

A new Police Downtown Station is set to open in the fall on Fairview Avenue in the west end of downtown, once renovations to the existing building and site are complete. The facility will house the bicycle unit, related administration, and provide drop-in report writing space for officers who work in the downtown area. The location is well-suited to help provide tailored policing services to the downtown area, and the facility is anticipated to have a positive impact on the surrounding neighborhood.

Site acquisition and development costs for the facility are being funded with impact fees. Once operational, there will be \$30,000 of M&O costs such as utilities, cleaning, and insurance.

### Item: Police Officers

**Funding Amount:** \$732,000

**Base or One-time:** Base

**New FTEs:** Yes (5.0 FTE)

As part of a plan that began with the addition of seven new police officer positions in the FY 2019 Adopted Budget, with five more added in FY 2020, the City is planning to add five additional officer positions in FY 2021. These additions allow the Boise Police Department (BPD) to maintain service levels given community growth and calls for service that are growing in number and complexity. The department also needs more officers to maintain a desired balance between responding to calls and proactive community policing activities. It is anticipated that new police officers will continue to be added over the following three years. As officers are added, Police will allocate staff based on call data and input from City leaders and the community. Since the onset of the community policing policy in the 1990s, BPD has allocated increasing budget to community outreach-related positions and away from traditional patrol duties. Community outreach positions include Neighborhood Contact Officers, the Bicycle Unit, School Resource Officers, and the Refugee Liaison Officer. Full-year funding is not included in FY 2021 as it is anticipated that the positions will not be filled until later in the fiscal year.

### Item: School Resource Officers

**Funding Amount:** \$30,875 Revenue Increase

**Base or One-time:** Base

**New FTEs:** No

The School Resource Officer (SRO) program places officers in schools to handle calls for service that originate in and around the school, and to engage students and teachers to proactively prevent crime and provide a

safe learning environment. The Boise Police Department (BPD) tracks calls for service by school and uses this data to allocate officers throughout the Boise and West Ada School Districts. Other police divisions provide services to schools including youth-oriented curriculum and classes.

Based on peer city research conducted by BPD, almost all school districts around the country provide partial funding to police departments for SRO services. Currently, West Ada reimburses the Meridian Police Department and Ada County Sheriff's Office for SRO services provided to schools in each jurisdiction. Based on this precedent, for FY 2021 West Ada has agreed to pay approximately 10% of BPD's cost to place SROs at high schools and middle schools during the academic year (nine months). Over a three year phase-in period, the reimbursement level is anticipated to reach 50% (of the nine month academic year). This reimbursement level reflects the fact that schools are open approximately 75% of the calendar year, and there is a shared benefit to the schools and the community of having officers embedded in school programming. A similar approach is anticipated for other Boise schools (budgetary figures are currently being developed).

## PUBLIC WORKS

### Item: Carbon Neutral City Operations

**Funding Amount:** \$75,000 / \$150,000

**Base or One-time:** Base / One-time

**New FTEs:** No

This funding will allow for development and evaluation of a roadmap to achieve the carbon neutral city operations goal by 2030. A study will be conducted to evaluate the cost of electric power usage at all city facilities with the potential of funding pilot projects to convert city buildings to all-electric. Activities will include evaluations of how the City may purchase carbon offsets for more difficult changes to current operations (e.g., fleet conversion to electric vehicles, and accommodating recently installed thermal energy assets).

### Item: Climate Economy Accelerator

**Funding Amount:** \$100,000

**Base or One-time:** Base

**New FTEs:** No

By being on the forefront of climate innovation, it is anticipated that the City can promote a healthy and vibrant economy and uncover new business opportunities in the process. It is the latter that the Climate Economy Accelerator is focused on - positioning Boise to be a recognized leader for innovative approaches and businesses with significant market value focused on technical and social solutions to climate change. This work will include developing the focus of the accelerator (i.e., identify climate change issues that are either particularly relevant to the challenges faced by Boise and/or which Boise is uniquely positioned to address), establishing a structure for the accelerator, identifying and establishing partnerships to support the concept, and developing long-term funding models/strategies.

**Item: Energy Initiatives****Funding Amount:** \$250,000**Base or One-time:** One-time**New FTEs:** No

PW leads all City energy initiatives. Following completion of Boise's Energy Future in 2019, PW is now focused on implementation of initiatives and projects to meet the municipal 100% Clean Electricity Goal by 2030 and Community 100% Clean Electricity Goal by 2035. This work includes completion of a thermal energy plan, investment in energy efficiency within city operations, and study of renewable energy concepts for city buildings beyond the Airport project recommended under Solar Project Scoping.

**Item: Energy Program Manager****Funding Amount:** \$120,000**Base or One-time:** Base**New FTEs:** Yes (1.0 FTE )

This funding allows for the creation of a permanent, full-time Energy Program Manager for all energy related initiatives. This position will support all work associated with Boise's Energy Future, including coordinating with Idaho Power and assisting with hearings and rate cases at Idaho Public Utilities Commission (PUC). The Energy Program Manager will oversee all internal energy initiatives including electrification, energy efficiency, and city renewable energy goals. Additional actions include leading all community-wide energy efficiency efforts and liaising with Intermountain Gas.

**Item: Energy and Water Efficiency for Vulnerable Populations****Funding Amount:** \$100,000**Base or One-time:** Base**New FTEs:** No

With this funding, the City will promote existing energy and water efficiency programs, and potentially develop new programs aimed at assisting vulnerable populations by lowering utility bills. This strategy is viewed as a foundational approach to addressing equity and affordability issues. The City Council considered equitable access to clean energy and energy efficiency in setting the 2035 citywide clean electricity goal.

**Item: Environmental Justice & Health Equity Baseline Report****Funding Amount:** \$50,000**Base or One-time:** One-time**New FTEs:** No

This work will evaluate the geographic distribution of environmental and health benefits and harms, then compare these distributions to neighborhood demographic information. The goal is to understand whether and where there are disparities in access to environmental and health amenities, or disproportionate exposure to environmental and health harms among traditionally underserved communities.

**Item: Solar Project Scoping****Funding Amount:** \$100,000**Base or One-time:** One-time**New FTEs:** No

A green tariff approach proposed by Idaho Power will likely allow entities to gain access to renewable sources of electricity through construction of new solar/wind facilities with the renewable energy then delivered on Idaho Power's transmission and distribution network. This funding will allow for a study to be conducted on a potential project at the Boise Airport that would support meeting the goal of 100% clean electricity by 2030 for all municipal operations. The project would also help meet potential carbon neutral goals as the City progresses towards electrification of city facilities and fleet.

**Item: Utility Location Insourcing****Funding Amount:** \$26,252 reduction**Base or One-time:** Base**New FTEs:** Yes (1.0 FTE )

Currently, PW and IT use third party contractors to conduct municipal utility location services as required by state law for private and public construction projects. Locating services are required to prevent damage to utilities (streetlights, fiber, stormwater, etc.) during construction, costing taxpayers and contractors for unnecessary repairs and project delays. These services have historically been provided via contract. In recent years, PW has spent approximately \$84,000 for locating services, and IT has spent approximately \$15,000. Several other departments contract for this service as well, based on scheduled construction or maintenance projects. PW and IT can eliminate the funding that has been allocated historically for contracted location services (\$99,000) and repurpose a portion of that funding to support the addition of a city employee who can provide those services at a savings to the City. This approach will result in a savings of over \$26,000 a year and will add capacity to the organization through the addition of a full-time resource.

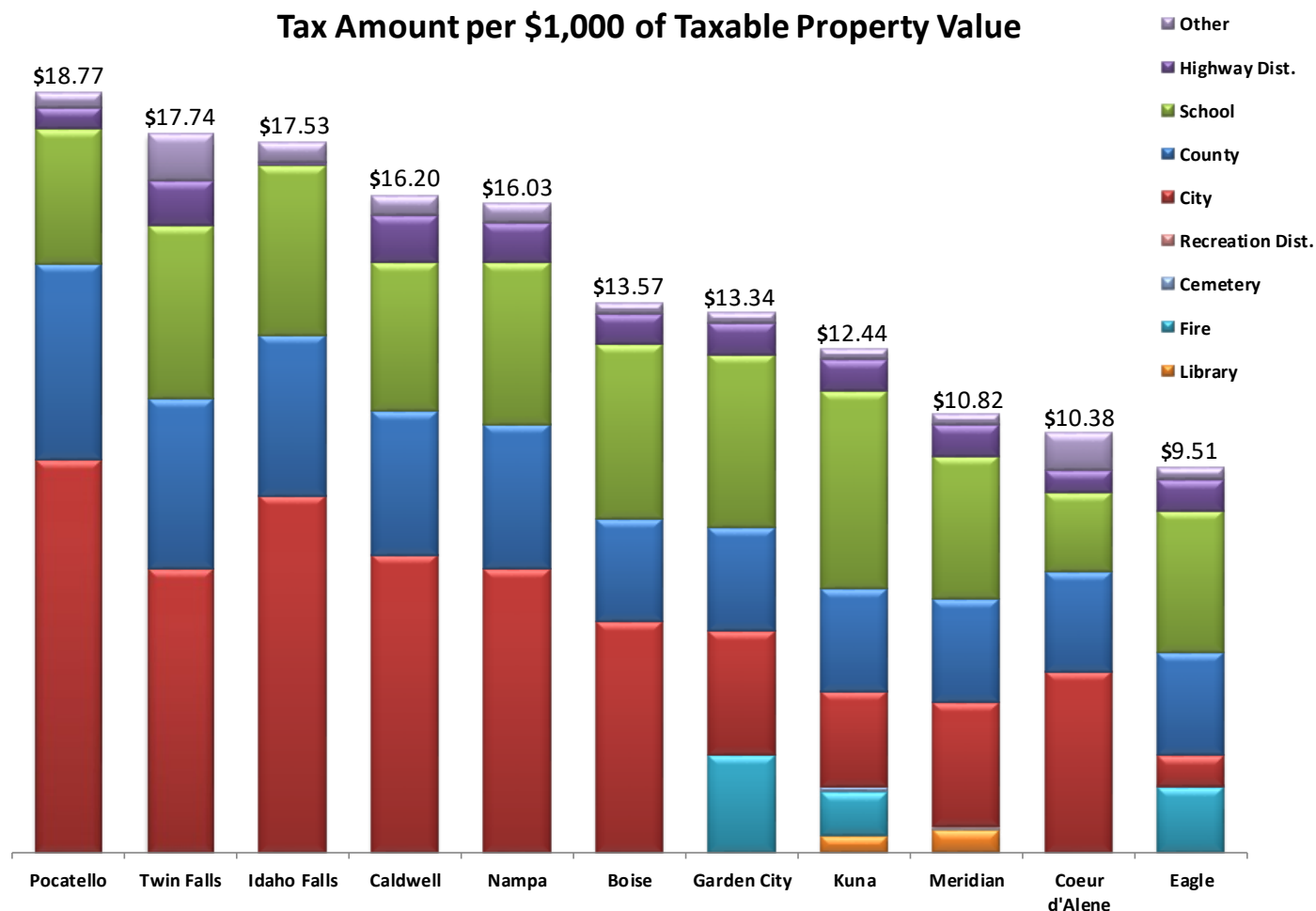


# Property Tax Analysis

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). 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). To visually compare other city levy rates to Boise's levy rate, everything in the graph below that is red or below the red portion represents generally comparable services. 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 \$4,033 in taxes and the Boise home would be assessed \$3,124, 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 2021 (Tax Year 2020)**

**City Levy Rate Only**

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

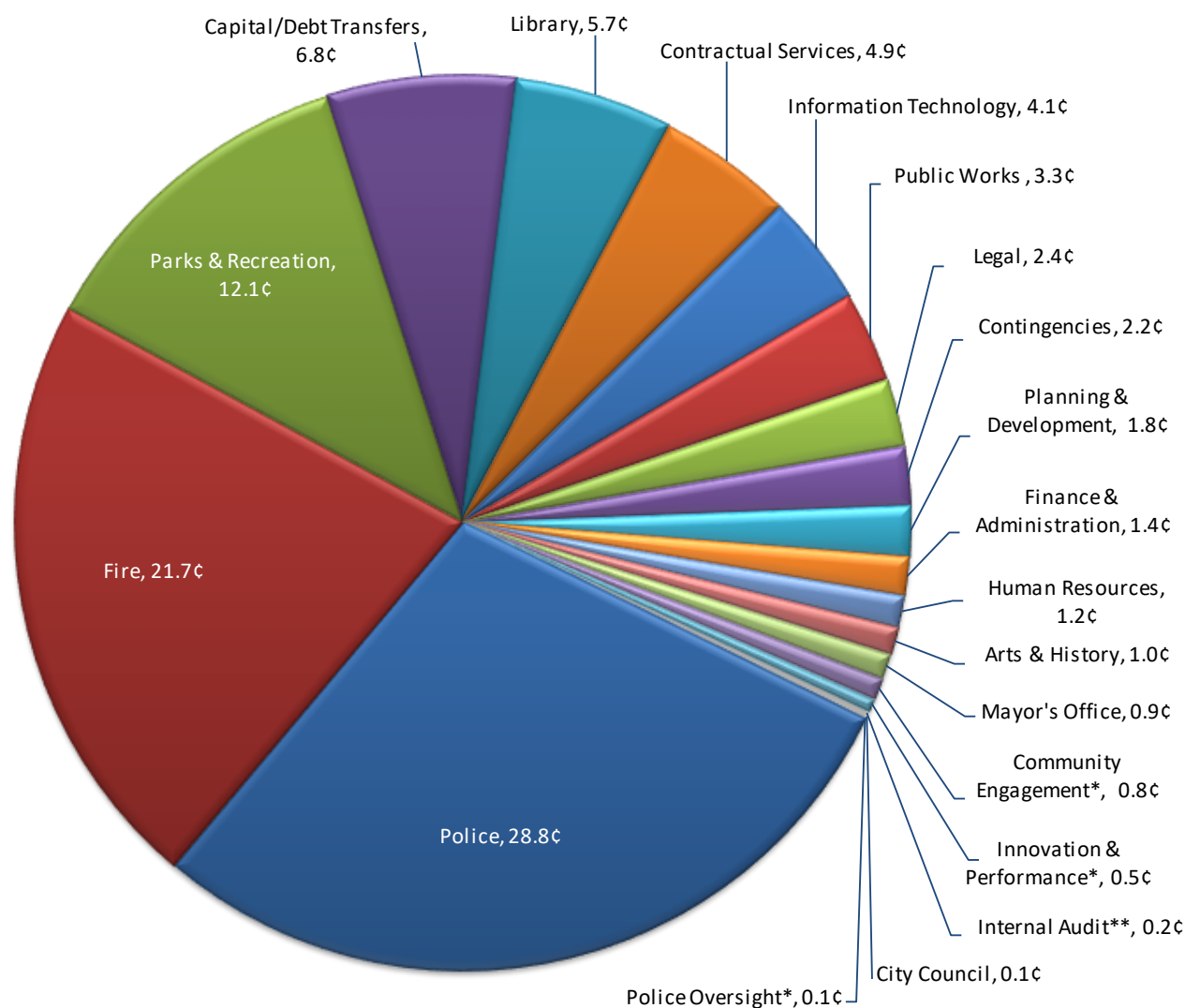
	FY 2020	FY 2021	% Change
2 Assessed Value	330,200	351,023	6.3%
3 Exemption	100,000	100,000	0.0%
4 Taxable Value	230,200	251,023	9.0%
5 City Levy Rate	0.005698506	0.005536239	-2.8%
6 City Taxes	\$ 1,311.80	\$ 1,389.72	5.9%
7 \$ Change		\$ 77.93	

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

	FY 2020	FY 2021	% Change
9 Assessed Value	330,200	351,023	6.3%
10 Exemption	100,000	100,000	0.0%
11 Taxable Value	230,200	251,023	9.0%
12 City Levy Rate	0.005698506	0.005376469	-5.7%
13 City Taxes	\$ 1,311.80	\$ 1,349.62	2.9%
14 \$ Change		\$ 37.82	

**15 Savings from City Taking 0% Base Increase**      **\$ 40.11**

# 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 or office after accounting for all other revenues.

\* Represents an office within the Mayor's Office.

\*\* Represents an office within the City Council.

## City of Boise

### FY 2021 Annual Budget

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

## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Airport	Replacement	Lost Key (1st time)	New	10.00	
Airport	Replacement	Lost Key (2nd time)	New	25.00	
Airport	Replacement	Lost Key (3rd time)	New	50.00	
Finance & Admin	General	Abatement: Administrative Fee	84.00	86.50	2.98%
Finance & Admin	General	Abatement: Certification Fee	50.00	51.50	3.00%
Finance & Admin	General	Alarm Installation Service License	151.00	155.50	2.98%
Finance & Admin	General	Alarm Installer License	41.50	42.75	3.00%
Finance & Admin	General	Clean Up Deposit	135.00	139.00	2.96%
Finance & Admin	General	Commercial Transportation Service Vehicle Transfer of License	25.50	26.25	2.94%
Finance & Admin	General	Going Out of Business	39.50	40.50	2.53%
Finance & Admin	General	Going Out of Business (time extension)	39.50	40.50	2.53%
Finance & Admin	General	Massage Establishment License	268.00	276.00	2.99%
Finance & Admin	General	Non-Aerial Common Fireworks Permit	25.00	25.75	3.00%
Finance & Admin	General	Pawnbroker License	427.50	440.25	2.98%
Finance & Admin	General	Precious Metals Dealer License (full year)	100.00	103.00	3.00%
Finance & Admin	General	Precious Metals Dealer License (itinerant)	96.00	98.75	2.86%
Finance & Admin	General	Precious Metals Dealer License (partial year)	50.00	51.50	3.00%
Finance & Admin	General	Sidewalk Café License	100.50	103.50	2.99%
Finance & Admin	General	Solicitor Annual License	118.00	121.50	2.97%
Finance & Admin	General	Solicitor Semi-Annual License	59.00	60.75	2.97%
Finance & Admin	General	Temporary Use Permit – Failure to Comply with Standards and Regulations	15.00	15.25	1.67%
Finance & Admin	General	Temporary Use Permit – Failure to Erect Barricades/Fencing	15.00	15.25	1.67%
Finance & Admin	General	Temporary Use Permit – Failure to Obtain Permit	15.00	15.25	1.67%
Finance & Admin	General	Temporary Use Permit Violation First Offense	15.00	15.25	1.67%
Finance & Admin	General	Valet - New	257.50	265.00	2.91%
Finance & Admin	General	Valet - Renewal	92.50	95.25	2.97%
Finance & Admin	General - Health	Eating and Drinking License	35.00	36.00	2.86%
Finance & Admin	General - Health	Eating and Drinking Mobile	35.00	36.00	2.86%
Finance & Admin	General - Professional	Auction House	33.50	34.50	2.99%
Finance & Admin	General - Professional	Auctioneer License (semi-annual)	33.50	34.50	2.99%
Finance & Admin	General - Professional	Commercial Transportation Service Business Transfer of License (partial)	96.00	98.75	2.86%
Finance & Admin	General - Professional	Non-Consent Towing License	40.00	41.00	2.50%
Finance & Admin	General - Professional	Private Patrol Agent License	41.50	42.75	3.00%
Finance & Admin	General - Professional	Private Patrol Service	151.00	153.50	1.66%
Finance & Admin	General - Professional	Private Security Service License	151.00	155.50	2.98%
Finance & Admin	General - Professional	Special Event	198.50	204.25	2.90%
Finance & Admin	General - Professional	Temporary Merchant License	55.50	57.00	2.70%
Finance & Admin	General - Professional	Tree Service	51.50	53.00	2.91%
Finance & Admin	General - Professional	Vehicle Immobilization Agent License	43.00	44.25	2.91%
Finance & Admin	General - Professional	Vehicle Immobilization Service	106.00	109.00	2.83%
Finance & Admin	General - Professional	Vendor Annual License	118.00	121.50	2.97%
Finance & Admin	General - Professional	Vendor Semi-Annual License	59.00	60.75	2.97%
Finance & Admin	General - Right of Way	8th Street: Temporary Use Permit, extension 1-10 days, per day	50.00	51.50	3.00%
Finance & Admin	General - Right of Way	8th Street: Temporary Use Permit, extension beyond 10 days, per day	100.00	103.00	3.00%
Finance & Admin	General - Right of Way	8th Street: Temporary Use Permit, per 5 days	100.00	103.00	3.00%
Finance & Admin	General - Right of Way	8th Street: Temporary Use Permit, per day	30.00	30.90	3.00%
Finance & Admin	General - Taxi	Taxi Cab Driver License	37.00	38.00	2.70%
Finance & Admin	General - Taxi	Taxi Vehicle New after Jan. 1 (part year)	102.00	105.00	2.94%
Finance & Admin	General - Taxi	Taxi Vehicle New, Renewal or Transfer (full year)	204.00	210.00	2.94%
Finance & Admin	General - Taxi	Taxi Vehicle Out of Service Decal Removal	44.00	45.25	2.84%
Finance & Admin	General - Taxi	Taximeter Re-seal	41.00	42.00	2.44%
Finance & Admin	Parking	Angle Parking Violation	60.00	61.75	2.92%
Finance & Admin	Parking	Blocking Driveway	60.00	61.75	2.92%
Finance & Admin	Parking	Blocking of Accessible Parking Space	150.00	154.50	3.00%
Finance & Admin	Parking	Boise High Student Parking ePermit - per semester	13.00	13.50	3.85%
Finance & Admin	Parking	City Parking Facilities – Beyond Parking Stall Lines	60.00	61.75	2.92%
Finance & Admin	Parking	City Parking Facilities – Fail To Display Parking Permit	20.00	20.50	2.50%
Finance & Admin	Parking	City Parking Facilities – Fail to Pay Parking Fee	20.00	20.50	2.50%
Finance & Admin	Parking	City Parking Facilities – Parking in Non-Parking Area	60.00	61.75	2.92%
Finance & Admin	Parking	City Parking Facilities – Restricted or Reserved Spaces	20.00	20.50	2.50%
Finance & Admin	Parking	City Parking Facilities – Yellow Curb Violation	60.00	61.75	2.92%

## City of Boise

### FY 2021 Annual Budget

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## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Finance & Admin	Parking	Expired Parking Meter	20.00	20.50	2.50%
Finance & Admin	Parking	Extended Parking Non-Vehicular Items (72 hours)	30.00	30.75	2.50%
Finance & Admin	Parking	Extended Parking Prohibited (72 hours)	30.00	30.75	2.50%
Finance & Admin	Parking	Fail to Comply with Permit Terms, Conditions, or Restrictions	15.00	15.25	1.67%
Finance & Admin	Parking	Failure to Pay for Parking Session	20.00	20.50	2.50%
Finance & Admin	Parking	Leaving Running Vehicle Unattended	60.00	61.75	2.92%
Finance & Admin	Parking	Obstructing Traffic	60.00	61.75	2.92%
Finance & Admin	Parking	On Railroad Tracks	60.00	61.75	2.92%
Finance & Admin	Parking	Overweight Commercial Vehicle Parked In a Residential Area Longer than 2 Hours	25.00	61.75	147.00%
Finance & Admin	Parking	Park in Restricted, Hooded, or Blocked Parking Meter Space	60.00	61.75	2.92%
Finance & Admin	Parking	Park Longer Than Maximum Allowable Time (extended parking)	30.00	30.75	2.50%
Finance & Admin	Parking	Park More than 1 Vehicle in a Single Parking Meter Space	60.00	61.75	2.92%
Finance & Admin	Parking	Park Outside the Lines of a Single Parking Meter Space	60.00	61.75	2.92%
Finance & Admin	Parking	Park Unauthorized Vehicle in Parking Meter Space Using Zero Emission Vehicle Permit	60.00	61.75	2.92%
Finance & Admin	Parking	Park Unauthorized Vehicle with Delivery Permit, Meter Use Permit, or Meter Hood in Parking Meter Space	60.00	61.75	2.92%
Finance & Admin	Parking	Park Zero Emission Vehicle in Parking Meter Space Longer Than Maximum Allowable Time	30.00	30.75	2.50%
Finance & Admin	Parking	Parked Alongside/Opposite of Excavation/Obstruction	60.00	61.75	2.92%
Finance & Admin	Parking	Parked in Marked Bike Lane	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Non-Vehicular Items – Reflective Devices	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Non-Vehicular Items Impeding Traffic (pedestrian and/or vehicular)	60.00	61.75	2.92%
Finance & Admin	Parking	Parked on Crosswalk	60.00	61.75	2.92%
Finance & Admin	Parking	Parked on Sidewalk/Parkway	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Upon Bridge, Elevated Structure or in Highway Tunnel	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Where Traffic Control Devices Prohibit (load/unload goods and merchandise)	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Where Traffic Control Devices Prohibits (drop off/pick up passengers)	60.00	61.75	2.92%
Finance & Admin	Parking	Parked with Wrong Direction and/or Within 18” of curb (left-hand side)	60.00	61.75	2.92%
Finance & Admin	Parking	Parked with Wrong Direction and/or Within 18” of curb (right- hand side)	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Within 15’ of Fire Hydrant	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Within 20’ of Bike Path Approach	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Within 20’ of Crosswalk	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Within 20’ of Driveway to Fire Station	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Within 30’ of Stop Sign	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Within 30’ of the Corner (in safety zone)	60.00	61.75	2.92%
Finance & Admin	Parking	Parked Within 50’ of Nearest Rail Crossing	60.00	61.75	2.92%
Finance & Admin	Parking	Parking at a Blue Curb	150.00	154.50	3.00%
Finance & Admin	Parking	Parking at Yellow and Red Curb	60.00	61.75	2.92%
Finance & Admin	Parking	Parking in Alley	60.00	61.75	2.92%
Finance & Admin	Parking	Parking in City Park – Beyond Posted Parking Time Limits	25.00	25.75	3.00%
Finance & Admin	Parking	Parking in City Park – Beyond Space Lines or Taking More Than One Space	60.00	61.75	2.92%
Finance & Admin	Parking	Parking in City Park – Failure to Remove Vehicle From Park Past Posted Parking Time Limits	25.00	25.75	3.00%
Finance & Admin	Parking	Parking in City Park – In Area Closed to Public	60.00	61.75	2.92%
Finance & Admin	Parking	Parking in City Park – Not in Compliance with Authorized Signs	60.00	61.75	2.92%
Finance & Admin	Parking	Parking in City Park – Obstructing Traffic	60.00	61.75	2.92%
Finance & Admin	Parking	Parking in City Park – Outside Park Hours	60.00	61.75	2.92%
Finance & Admin	Parking	Parking in City Park – Upon Turf or Grass	60.00	61.75	2.92%
Finance & Admin	Parking	Parking in City Park in Non-Designated Area	60.00	61.75	2.92%
Finance & Admin	Parking	Parking Meter Hood Monthly Rental	215.00	221.25	2.91%
Finance & Admin	Parking	Parking Meter Hood Yearly	1,600.00	1,648.00	3.00%
Finance & Admin	Parking	Parking Meter Hood Yearly Additional Vehicle up to 5 (must have yearly permit)	30.00	30.75	2.50%
Finance & Admin	Parking	Parking on Sidewalk/Parkway	60.00	61.75	2.92%
Finance & Admin	Parking	Parking Prohibited/Intersection	60.00	61.75	2.92%



## City of Boise

### FY 2021 Annual Budget

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## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Finance & Admin	Parking	Re-feed (or “Plug”) Parking Meter	30.00	30.75	2.50%
Finance & Admin	Parking	Re-parking on Block Face on Same Calendar Day	25.00	25.75	3.00%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to comply with all terms, conditions or restrictions of the RPD/SPD Permit	25.00	25.75	3.00%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to Park Within 2 Blocks of Residence in RPD	25.00	25.75	3.00%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to Remove Vehicle From Block Face	25.00	25.75	3.00%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to Remove Vehicle from SPD Boundaries	25.00	25.75	3.00%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to Use RPD/SPD Permit the corresponding RPD/SPD Zone	25.00	25.75	3.00%
Finance & Admin	Parking	Residential/Special Parking Districts – Parking Time Limit Violations	25.00	25.75	3.00%
Finance & Admin	Parking	Standing/Parking at Curb	60.00	61.75	2.92%
Finance & Admin	Parking	Temporary Use Permit Violation Second & Subsequent Offenses	60.00	61.75	2.92%
Finance & Admin	Parking	Time Zone Violation	25.00	25.75	3.00%
Finance & Admin	Parking	Unauthorized Use of Accessible Parking Placard/Plates	150.00	154.50	3.00%
Finance & Admin	Parking	Unauthorized Use of Accessible Parking Space (no placard/plates)	150.00	154.50	3.00%
Fire	Permit & Service Fees	Capacitor Energy Storage Permit	New	140.00	
Fire	Permit & Service Fees	Fuel Cell Power Systems Permit	New	140.00	
Fire	Permit & Service Fees	Gas Detection System	New	140.00	
Fire	Permit & Service Fees	Mobile Food Preparation Vehicles Permit	New	45.00	
Fire	Permit & Service Fees	Plant Extraction System Permit	New	140.00	
Parks & Recreation	Active Adult	Lifetime and Leisure One Day Activities	8.25	8.50	3.03%
Parks & Recreation	Active Adult	Senior Fitness Class (per hour)	6.25	6.50	4.00%
Parks & Recreation	Administration	Commercial Use (annual fee)	325.00	330.00	1.54%
Parks & Recreation	Administration	Memorial Bench (non-premier)	1,500.00	1,525.00	1.67%
Parks & Recreation	Administration	Memorial Bench (premier or stone)	2,500.00	2,525.00	1.00%
Parks & Recreation	Administration	Metal Detection Permit	10.50	10.75	2.38%
Parks & Recreation	Adult Art	Adult (8 mtg x 2 hours)	87.80	89.00	1.37%
Parks & Recreation	Adult Art	Adult (8 mtg x 3 hours)	131.69	133.50	1.37%
Parks & Recreation	Adult Art	Adult (6 mtg x 2 hours)	66.00	67.00	1.52%
Parks & Recreation	Adult Art	Adult (6 mtg x 3 hours)	97.70	99.25	1.59%
Parks & Recreation	Adult Art	Adult Pottery Open Lab (6 mtg x 2 hours)	64.05	65.00	1.48%
Parks & Recreation	Adult Art	Adult Pottery Open Lab (8 mtg x 2 hours)	87.80	89.00	1.37%
Parks & Recreation	Adult Art	Adult Private Class	100.00	101.50	1.50%
Parks & Recreation	Adult Art	Commercial Kiln Firing Fee (1 square foot)	16.00	16.27	1.69%
Parks & Recreation	Adult Art	Material Lab Fee	59.13	60.38	2.11%
Parks & Recreation	Adult Art	Pottery Drop-In	11.15	11.32	1.52%
Parks & Recreation	Adult Fitness	Drop-in Fitness Class/per hour	10.00	10.25	2.50%
Parks & Recreation	Adult Fitness	Pilates Class (per hour)	6.25	6.50	4.00%
Parks & Recreation	Adult Fitness	Yoga Class (per hour)	6.25	6.50	4.00%
Parks & Recreation	Adult Performing Arts	Adult Performing Arts Drop in Fee	New	10.00	
Parks & Recreation	Adult Performing Arts	Costume Fee	20.00	20.28	1.40%
Parks & Recreation	Adult Performing Arts	Dance Class Individual (per hour)	7.00	7.10	1.43%
Parks & Recreation	Adult Performing Arts	Material Fee	New	60.00	
Parks & Recreation	Adult Performing Arts	Recital Fee	6.00	6.10	1.67%
Parks & Recreation	Adult Sports	Rescheduling Fee	65.00	66.95	3.00%
Parks & Recreation	Adult Tennis	Pickleball League	26.00	30.00	15.38%
Parks & Recreation	Adult Tennis	Pickleball Lesson	46.00	48.00	4.35%
Parks & Recreation	Adult Tennis	Private/Public Court Rental (per pro, per year)	310.00	320.00	3.23%
Parks & Recreation	Adult Tennis	Tennis Lesson	46.00	48.00	4.35%
Parks & Recreation	AdVenture	Adapted Bike Rides	6.25	6.50	4.00%
Parks & Recreation	AdVenture	Adaptive Fitness Class (16 hours or 8 weeks)	55.00	55.75	1.36%
Parks & Recreation	AdVenture	Adaptive Sports Clinic - Youth	20.00	20.25	1.25%
Parks & Recreation	AdVenture	AdVenture Activity and Meal	23.00	23.50	2.17%
Parks & Recreation	AdVenture	AdVenture Art Class (8 weeks)	52.00	52.50	0.96%
Parks & Recreation	AdVenture	AdVenture Field Trip and Meal	45.00	45.75	1.67%
Parks & Recreation	AdVenture	AdVenture Outing Fee (per hour)	10.25	10.50	2.44%
Parks & Recreation	AdVenture	AdVenture Teen Camp	73.00	76.50	4.79%
Parks & Recreation	AdVenture	BEST Club (weekly)	10.00	10.25	2.50%
Parks & Recreation	AdVenture	Bike Ride and Picnic	13.00	13.25	1.92%
Parks & Recreation	AdVenture	Bike Ride and Picnic - Extended	15.50	15.75	1.61%
Parks & Recreation	AdVenture	Bowling Club	28.50	29.00	1.75%

## City of Boise

### FY 2021 Annual Budget

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## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Parks & Recreation	AdVenture	Camping (2 nights)	85.00	87.00	2.35%
Parks & Recreation	AdVenture	Cooking Class (6 weeks)	62.00	63.00	1.61%
Parks & Recreation	AdVenture	Dutch Oven Cooking Class	10.50	11.00	4.76%
Parks & Recreation	AdVenture	Elk Sleigh Rides	48.00	48.75	1.56%
Parks & Recreation	AdVenture	Garden and Art (4 weeks)	40.00	40.50	1.25%
Parks & Recreation	AdVenture	Goalball (8 weeks)	25.00	25.25	1.00%
Parks & Recreation	AdVenture	Group Programs (per hour)	26.00	26.50	1.92%
Parks & Recreation	AdVenture	Idaho Youth Adaptive Sports Camp	65.00	66.00	1.54%
Parks & Recreation	AdVenture	Performing Art Class (8 weeks)	35.00	35.50	1.43%
Parks & Recreation	AdVenture	Rafting (day trip)	34.00	34.50	1.47%
Parks & Recreation	AdVenture	Sleeping Bag Cleaning	14.00	15.00	7.14%
Parks & Recreation	AdVenture	Snowshoeing and Hot Springs	49.00	49.75	1.53%
Parks & Recreation	AdVenture	Snowshoeing for Group to Bogus (per person)	8.00	8.25	3.13%
Parks & Recreation	AdVenture	Social Clubs (7 weeks)	74.00	74.75	1.01%
Parks & Recreation	AdVenture	Sun Valley Biking	66.00	67.00	1.52%
Parks & Recreation	AdVenture	Tie Dyeing	11.00	11.25	2.27%
Parks & Recreation	AdVenture	Water Skiing (per day)	10.50	10.75	2.38%
Parks & Recreation	AdVenture	Wheelchair Basketball (8 weeks)	24.00	24.25	1.04%
Parks & Recreation	AdVenture	Wheelchair Rugby (8 weeks)	28.00	28.25	0.89%
Parks & Recreation	AdVenture	Wilderness Within Reach Fly-In	43.00	44.00	2.33%
Parks & Recreation	Aquatics	Adult Lap	3.78	4.01	6.08%
Parks & Recreation	Aquatics	Daily Admission - Under 12	2.12	2.22	4.72%
Parks & Recreation	Aquatics	Daily Admission - 12-18	2.59	2.69	3.86%
Parks & Recreation	Aquatics	Daily Admission - Adult	3.78	4.01	6.08%
Parks & Recreation	Aquatics	Daily Admission - Parent Plus 2 Children	7.55	7.88	4.37%
Parks & Recreation	Aquatics	Junior Lifeguard (course)	62.00	65.00	4.84%
Parks & Recreation	Aquatics	Pool Daily Admission - Family Day	9.45	9.91	4.87%
Parks & Recreation	Aquatics	Swim Lessons - Private (per hour)	31.00	32.50	4.84%
Parks & Recreation	Aquatics	Swim Lessons - Youth (eight 25 minute lessons)	35.50	36.00	1.41%
Parks & Recreation	Basketball	N/R Player (3 on 3)	11.97	12.33	3.00%
Parks & Recreation	Basketball	N/R Player (5 on 5)	31.48	32.42	3.00%
Parks & Recreation	Basketball	Team Fee (5 on 5)	572.54	587.50	2.61%
Parks & Recreation	Basketball	Team Fee (3 on 3)	108.83	112.80	3.65%
Parks & Recreation	Basketball	Tournament (5 on 5)	97.40	100.94	3.63%
Parks & Recreation	Boise Depot	Bell Tower Additional Hours (per hour)	31.13	32.08	3.05%
Parks & Recreation	Boise Depot	Depot Plaza Additional Hours (per hour)	61.32	61.98	1.08%
Parks & Recreation	Boise Depot	Platt Garden with Great Hall or Meeting Station Rental (per hour)	61.32	61.98	1.08%
Parks & Recreation	Boise Urban Garden School	Environmental Camp with Lunch - Full day (5 sessions)	New	140.00	
Parks & Recreation	Boise Urban Garden School	Environmental Camp with Lunch - Half day (5 sessions)	New	85.00	
Parks & Recreation	Boise Urban Garden School	Outdoor Preschool Class (3 sessions)	New	240.00	
Parks & Recreation	Cemetery	Additional Chairs Set up	36.00	36.50	1.39%
Parks & Recreation	Cemetery	Ash Vaults	210.00	213.21	1.53%
Parks & Recreation	Cemetery	Concrete Boxes	575.00	583.02	1.39%
Parks & Recreation	Cemetery	Concrete Vaults	725.00	735.85	1.50%
Parks & Recreation	Cemetery	Crypt Plate	300.00	304.72	1.57%
Parks & Recreation	Cemetery	Crypt Vase	125.00	126.89	1.51%
Parks & Recreation	Cemetery	Disinterment - Adult	2,000.00	2,030.00	1.50%
Parks & Recreation	Cemetery	Disinterment - Court Ordered	515.00	525.00	1.94%
Parks & Recreation	Cemetery	Disinterment - Infant	850.00	865.00	1.76%
Parks & Recreation	Cemetery	Disinterment - Mausoleum	1,800.00	1,825.00	1.39%
Parks & Recreation	Cemetery	Extended Grave - Adult	390.00	395.00	1.28%
Parks & Recreation	Cemetery	Extended Grave - Infant	300.00	305.00	1.67%
Parks & Recreation	Cemetery	Floral Placement	6.25	6.30	0.80%
Parks & Recreation	Cemetery	Interment - Crypt	900.00	910.00	1.11%
Parks & Recreation	Cemetery	Interments - Adult (includes vault handling, lowering device, & burial setup)	650.00	660.00	1.54%
Parks & Recreation	Cemetery	Interments - Infant (includes vault handling, lowering device, & burial setup)	300.00	305.00	1.67%
Parks & Recreation	Cemetery	Inurnment of Ashes - Adult in a Crypt or Cemetery (includes vault handling, lowering device, & burial setup)	450.00	455.00	1.11%
Parks & Recreation	Cemetery	Lot Sales - Crypt	6,000.00	6,100.00	1.67%
Parks & Recreation	Cemetery	Lot Sales - Double niche	1,350.00	1,370.00	1.48%
Parks & Recreation	Cemetery	Lot Sales - Infant	275.00	280.00	1.82%
Parks & Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Ash	500.00	505.00	1.00%

## City of Boise

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## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Parks & Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Flat	940.00	955.00	1.60%
Parks & Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Monument	1,470.00	1,490.00	1.36%
Parks & Recreation	Cemetery	Lot Sales - Niche Simplicity (glass front)	2,000.00	2,025.00	1.25%
Parks & Recreation	Cemetery	Lot Sales - Niche Single Economy (brass)	825.00	840.00	1.82%
Parks & Recreation	Cemetery	Lot Sales - Niche Single (granite wall)	985.00	1,000.00	1.52%
Parks & Recreation	Cemetery	Lot Sales - Pioneer Ash	1,000.00	1,015.00	1.50%
Parks & Recreation	Cemetery	Lot Sales - Pioneer Monument	2,080.00	2,115.00	1.68%
Parks & Recreation	Cemetery	Marker Installation	235.00	237.50	1.06%
Parks & Recreation	Cemetery	Mausoleum Keys	4.20	4.25	1.19%
Parks & Recreation	Cemetery	Mausoleum Memorial Set-up	77.00	78.00	1.30%
Parks & Recreation	Cemetery	Niche Plate - Double	260.00	264.15	1.60%
Parks & Recreation	Cemetery	Niche Plate - Name Scroll	180.00	182.00	1.11%
Parks & Recreation	Cemetery	Niche Plate - Single	200.00	202.83	1.42%
Parks & Recreation	Cemetery	Niche Vase	125.00	126.42	1.14%
Parks & Recreation	Cemetery	Overtime Charge (per hour, after 4 pm weekdays)	210.00	213.00	1.43%
Parks & Recreation	Cemetery	Repurchase Documentation Fee	78.00	79.00	1.28%
Parks & Recreation	Cemetery	Saturday Service	360.00	365.00	1.39%
Parks & Recreation	Cemetery	Sunday/Holiday Service	575.00	585.00	1.74%
Parks & Recreation	Cemetery	Temporary Marker Set	36.00	36.50	1.39%
Parks & Recreation	Cemetery	Vase (metal)	20.50	20.75	1.22%
Parks & Recreation	Community Centers	Out-of-Programming School-Based Multi-Purpose Room Rental (per hour)	37.00	38.21	3.27%
Parks & Recreation	Community Centers	School-Based Multi-Purpose Room Rental (per hour)	20.75	21.70	4.58%
Parks & Recreation	Football	Late Registration Fee	42.45	43.72	3.00%
Parks & Recreation	Football	N/R Fee	23.15	23.84	3.00%
Parks & Recreation	Football	Spring Tournament Fee	New	259.43	
Parks & Recreation	Football	Team Fee	505.19	523.59	3.64%
Parks & Recreation	Football	Tournament Fee	83.96	89.62	6.74%
Parks & Recreation	Forestry	Firewood	77.73	80.19	3.16%
Parks & Recreation	Forestry	Mulch/Chips (per yard)	16.04	16.98	5.86%
Parks & Recreation	Forestry	Street Tree 1-1/2"	102.03	103.77	1.71%
Parks & Recreation	Forestry	Street Tree 2"	153.05	155.66	1.71%
Parks & Recreation	Forestry	Street Tree 2-1/2"	204.05	207.55	1.72%
Parks & Recreation	Fort Boise Community Center	Annual Pass - Adult	215.00	216.98	0.92%
Parks & Recreation	Fort Boise Community Center	Annual Pass - Senior	181.50	182.08	0.32%
Parks & Recreation	Fort Boise Community Center	Annual Pass - Youth	121.00	121.70	0.58%
Parks & Recreation	Fort Boise Community Center	Dance/Multi-Purpose Studio Rental (per hour)	16.75	16.98	1.37%
Parks & Recreation	Fort Boise Community Center	Gym Rental (per hour)	44.00	44.34	0.77%
Parks & Recreation	Fort Boise Community Center	Indoor Pickleball League	26.00	28.30	8.85%
Parks & Recreation	Fort Boise Community Center	Indoor Pickleball Tournament	31.00	32.08	3.48%
Parks & Recreation	Fort Boise Community Center	Monthly Pass - Adult	22.00	22.64	2.91%
Parks & Recreation	Fort Boise Community Center	Monthly Pass - Senior	16.50	16.98	2.91%
Parks & Recreation	Fort Boise Community Center	TAC Rental	33.50	33.96	1.37%
Parks & Recreation	Golf	Cart Rental - Per Seat	14.15	15.09	6.64%
Parks & Recreation	Golf	Cart Rental - Private Cart Trail Fee (1 day)	10.61	11.32	6.69%
Parks & Recreation	Golf	Cart Rental - Pull Cart	4.01	4.25	5.99%
Parks & Recreation	Golf	Club Fitting (30 minutes)	41.00	45.00	9.76%
Parks & Recreation	Golf	Driving Range - Range Balls	8.49	9.43	11.07%
Parks & Recreation	Golf	Flight Monitor Use	41.00	45.00	9.76%
Parks & Recreation	Golf	Green Fee - Up to 18 Holes	33.96	34.91	2.80%
Parks & Recreation	Golf	Passes - Annual Cart Fee	707.55	728.77	3.00%
Parks & Recreation	Golf	Passes - Annual Green Fee	1,226.42	1,263.00	2.98%
Parks & Recreation	Golf	Rental - Additional Hour (per hour)	113.21	141.51	25.00%
Parks & Recreation	Golf	Rental - Board Room (4-hour time block)	165.09	188.68	14.29%
Parks & Recreation	Golf	Rental - Driving Range (4-hour time block)	1,200.00	1,226.41	2.20%
Parks & Recreation	Idaho IceWorld Hockey	Adult 3 on 3 League (individual fee)	169.81	174.53	2.78%
Parks & Recreation	Idaho IceWorld Hockey	Adult 3 on 3 League (team fee)	1,339.62	1,382.08	3.17%
Parks & Recreation	Idaho IceWorld Hockey	Adult 5 on 5 Spring/Summer (individual fee)	300.00	306.60	2.20%
Parks & Recreation	Idaho IceWorld Hockey	Adult 5 on 5 Spring/Summer (team fee)	3,886.79	4,004.72	3.03%
Parks & Recreation	Idaho IceWorld Hockey	Adult Fall/Winter League (individual fee)	400.94	405.66	1.18%
Parks & Recreation	Idaho IceWorld Hockey	Adult Fall/Winter League (team fee)	5,344.34	5,504.72	3.00%
Parks & Recreation	Idaho IceWorld Hockey	Adult Hockey Tournament	1,250.00	1,264.15	1.13%
Parks & Recreation	Idaho IceWorld Hockey	Adult Instructional	21.00	21.50	2.38%
Parks & Recreation	Idaho IceWorld Hockey	Beginner Adult Development League	21.00	21.50	2.38%



## City of Boise

### FY 2021 Annual Budget

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## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Parks & Recreation	Idaho IceWorld Hockey	Coaching - Group Over 5 (per hour)	200.00	205.00	2.50%
Parks & Recreation	Idaho IceWorld Hockey	Coaching - Private up to 4 (per hour)	60.00	61.00	1.67%
Parks & Recreation	Idaho IceWorld Hockey	Combo (3 month pass)	311.32	334.91	7.58%
Parks & Recreation	Idaho IceWorld Hockey	Equipment Rental	47.17	48.11	1.99%
Parks & Recreation	Idaho IceWorld Hockey	Hockey Camp	400.00	410.00	2.50%
Parks & Recreation	Idaho IceWorld Hockey	Jersey Fee	New	28.30	
Parks & Recreation	Idaho IceWorld Hockey	Learn to Play Hockey	19.00	19.50	2.63%
Parks & Recreation	Idaho IceWorld Hockey	Pickup Hockey Drop-In	11.32	11.79	4.15%
Parks & Recreation	Idaho IceWorld Hockey	Pickup Hockey Pass Book (10 punches)	103.77	106.60	2.73%
Parks & Recreation	Idaho IceWorld Hockey	Pickup Pass (3 month)	207.55	212.26	2.27%
Parks & Recreation	Idaho IceWorld Hockey	Stick Pass (3 month)	188.68	193.40	2.50%
Parks & Recreation	Idaho IceWorld Hockey	Stick Time (parent/child)	14.15	14.62	3.32%
Parks & Recreation	Idaho IceWorld Hockey	Stick Time Drop-In	9.43	9.91	5.09%
Parks & Recreation	Idaho IceWorld Hockey	Stick Time Pass Book	84.91	87.50	3.05%
Parks & Recreation	Idaho IceWorld Hockey	Youth 3 on 3 League	140.57	142.45	1.34%
Parks & Recreation	Idaho IceWorld Hockey	Youth 5 on 5 League	466.98	476.42	2.02%
Parks & Recreation	Idaho IceWorld Hockey	Youth Hockey Tournament	1,250.00	1,273.59	1.89%
Parks & Recreation	Idaho IceWorld Operations	Annual Pass - Family Additional Member (after first 4)	70.75	71.70	1.34%
Parks & Recreation	Idaho IceWorld Operations	Annual Pass - Family Limited (4)	301.89	306.60	1.56%
Parks & Recreation	Idaho IceWorld Operations	Annual Pass - Individual	155.66	157.55	1.21%
Parks & Recreation	Idaho IceWorld Operations	Broomball Equipment Rental Fee	27.50	28.30	2.91%
Parks & Recreation	Idaho IceWorld Operations	Company Pass	5.66	5.90	4.24%
Parks & Recreation	Idaho IceWorld Operations	Curling Drop-In Fee	14.15	14.39	1.70%
Parks & Recreation	Idaho IceWorld Operations	Dasher Board Signs 30" X 48" (1 rink)	600.00	605.00	0.83%
Parks & Recreation	Idaho IceWorld Operations	Dasher Board Signs 30" X 48" (2 rinks)	950.00	960.00	1.05%
Parks & Recreation	Idaho IceWorld Operations	Dasher Board Signs 30" X 90" (1 rink)	1,000.00	1,015.00	1.50%
Parks & Recreation	Idaho IceWorld Operations	Dasher Board Signs 30" X 90" (2 rinks)	1,600.00	1,620.00	1.25%
Parks & Recreation	Idaho IceWorld Operations	Event Center - Projector Rental	47.17	47.64	1.00%
Parks & Recreation	Idaho IceWorld Operations	Event Center - Whole Room (per hour, Mon-Fri 8am to 5pm)	47.17	47.64	1.00%
Parks & Recreation	Idaho IceWorld Operations	Event Center - Whole Room (per hour, Mon-Thur 12am-6am and 5pm Fri-12am Mon)	155.66	157.08	0.91%
Parks & Recreation	Idaho IceWorld Operations	Event Center - Whole Room (per hour, Mon-Thur 5pm to 12am)	94.34	95.28	1.00%
Parks & Recreation	Idaho IceWorld Operations	Event Cleaning Fee	75.00	76.00	1.33%
Parks & Recreation	Idaho IceWorld Operations	Event Zone (per hour)	47.17	47.64	1.00%
Parks & Recreation	Idaho IceWorld Operations	E-Z Skater	3.77	4.01	6.37%
Parks & Recreation	Idaho IceWorld Operations	Facility Rental - Entire Facility (4 hour block)	New	2,405.66	
Parks & Recreation	Idaho IceWorld Operations	Facility Set-up/Take-down Fee	75.00	76.00	1.33%
Parks & Recreation	Idaho IceWorld Operations	Group Admission (101+ people)	6.13	6.37	3.92%
Parks & Recreation	Idaho IceWorld Operations	Group Admission (10-50 people)	7.08	7.31	3.25%
Parks & Recreation	Idaho IceWorld Operations	Group Admission (51-100 people)	6.60	6.84	3.64%
Parks & Recreation	Idaho IceWorld Operations	Ice Sled Rental	3.77	4.01	6.37%
Parks & Recreation	Idaho IceWorld Operations	Locker Room Sign	1,000.00	1,015.00	1.50%
Parks & Recreation	Idaho IceWorld Operations	Non-Profit Organization	5.66	5.75	1.59%
Parks & Recreation	Idaho IceWorld Operations	Pass Book - Adult	66.04	67.08	1.57%
Parks & Recreation	Idaho IceWorld Operations	Pass Book - Youth	56.60	57.12	0.92%
Parks & Recreation	Idaho IceWorld Operations	Private Ice (per hour) - 5pm to Close	255.00	258.96	1.55%
Parks & Recreation	Idaho IceWorld Operations	Private Ice (per hour) - Open to 5pm	205.00	207.55	1.24%
Parks & Recreation	Idaho IceWorld Operations	Public Skate - Adult	6.60	6.84	3.64%
Parks & Recreation	Idaho IceWorld Operations	Public Skate - Adult with Skates	9.43	9.91	5.09%
Parks & Recreation	Idaho IceWorld Operations	Public Skate - Youth	5.66	5.90	4.24%
Parks & Recreation	Idaho IceWorld Operations	Public Skate - Youth with Skates	8.49	8.96	5.54%
Parks & Recreation	Idaho IceWorld Operations	Rink Naming Rights (annual)	6,000.00	6,075.00	1.25%
Parks & Recreation	Idaho IceWorld Operations	Scoreboard Signs Bottom Panel (1 rink)	650.00	655.00	0.77%
Parks & Recreation	Idaho IceWorld Operations	Scoreboard Signs Bottom Panel (2 rinks)	1,100.00	1,110.00	0.91%
Parks & Recreation	Idaho IceWorld Operations	Scoreboard Signs Side Panels (1 rink)	800.00	810.00	1.25%
Parks & Recreation	Idaho IceWorld Operations	Scoreboard Signs Side Panels (2 rinks)	1,300.00	1,310.00	0.77%
Parks & Recreation	Idaho IceWorld Operations	Skate Rental	2.83	3.07	8.48%
Parks & Recreation	Idaho IceWorld Operations	Skating Event with Food - Additional Person	16.51	16.75	1.45%
Parks & Recreation	Idaho IceWorld Operations	Skating Event with Food - Up to 10 people	165.09	167.31	1.34%
Parks & Recreation	Idaho IceWorld Operations	Skating Event without Food - Additional Person	14.15	14.29	0.99%
Parks & Recreation	Idaho IceWorld Operations	Skating Event without Food - Up to 10 people	141.51	143.16	1.17%
Parks & Recreation	Idaho IceWorld Operations	Team Sponsorships	950.00	960.00	1.05%
Parks & Recreation	Idaho IceWorld Operations	VIP Room (per hour) - Monday-Friday 8am to 5pm	47.17	47.69	1.10%

## City of Boise

### FY 2021 Annual Budget

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## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Parks & Recreation	Idaho IceWorld Operations	VIP Room (per hour) - Monday-Thursday 12am-6am and 5pm Friday-12am Monday	66.04	66.75	1.08%
Parks & Recreation	Idaho IceWorld Operations	VIP Room (per hour) - Monday-Thursday 5pm to 12am	47.17	47.69	1.10%
Parks & Recreation	Idaho IceWorld Operations	Zamboni Signs - Both Sides	1,750.00	1,775.00	1.43%
Parks & Recreation	Idaho IceWorld Skating	Coaching (per hour)	60.00	60.50	0.83%
Parks & Recreation	Idaho IceWorld Skating	Figure Skating Camps	400.00	405.00	1.25%
Parks & Recreation	Idaho IceWorld Skating	Freestyle	9.43	9.91	5.09%
Parks & Recreation	Idaho IceWorld Skating	Freestyle Pass (3 Month)	252.83	265.57	5.04%
Parks & Recreation	Idaho IceWorld Skating	Freestyle Pass (30 Day)	165.09	170.05	3.00%
Parks & Recreation	Idaho IceWorld Skating	Freestyle Pass Book (10 punches)	84.91	87.50	3.05%
Parks & Recreation	Idaho IceWorld Skating	Freestyle/Stick Time - Combo Pass (3 month)	330.19	340.09	3.00%
Parks & Recreation	Idaho IceWorld Skating	Ice Skating Camps	165.00	167.00	1.21%
Parks & Recreation	Idaho IceWorld Skating	Learn to Skate - 1/2 hour	13.00	13.15	1.15%
Parks & Recreation	Idaho IceWorld Skating	Learn to Skate - Equipment Rental	47.17	47.69	1.10%
Parks & Recreation	Idaho IceWorld Skating	Show Admission - Adult	10.38	10.47	0.87%
Parks & Recreation	Idaho IceWorld Skating	Show Admission - Youth	7.08	7.12	0.56%
Parks & Recreation	Idaho IceWorld Skating	Show Participation Fee	75.00	75.75	1.00%
Parks & Recreation	Idaho IceWorld Skating	Show VIP Admission	21.23	21.46	1.08%
Parks & Recreation	Jim Hall Foothills Learning Center	Adult Registration Fee (per session)	New	11.00	
Parks & Recreation	Jim Hall Foothills Learning Center	Facility/Room Rental at FLC (full day)	188.68	235.85	25.00%
Parks & Recreation	Jim Hall Foothills Learning Center	Facility/Room Rental at FLC (half day)	94.34	117.92	24.99%
Parks & Recreation	Jim Hall Foothills Learning Center	Full Day Environmental Camp (1 week)	90.00	130.00	44.44%
Parks & Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (3 sessions)	New	240.00	
Parks & Recreation	Mobile Recreation	Mobile Recreation Van - Private Programming Rental (per hour)	68.00	68.87	1.28%
Parks & Recreation	Movies Under the Stars	Movies Under the Stars (fee per movie)	3,000.00	3,039.62	1.32%
Parks & Recreation	Natatorium	Hydrotube - 10 Ride	5.66	6.13	8.30%
Parks & Recreation	Natatorium	Hydrotube - 10 Ride Pass with Pool Pass	3.77	4.25	12.73%
Parks & Recreation	Natatorium	Hydrotube - Day Pass	7.55	8.02	6.23%
Parks & Recreation	Natatorium	Hydrotube - Day Pass with Pool Pass	5.66	6.13	8.30%
Parks & Recreation	Natatorium	Hydrotube - Evening Pass	5.66	6.13	8.30%
Parks & Recreation	Natatorium	Hydrotube - Evening Pass with Pool Pass	3.77	4.25	12.73%
Parks & Recreation	Natatorium	Hydrotube - Family Time	16.98	18.87	11.13%
Parks & Recreation	Natatorium	Hydrotube - Family Time with Pool Pass	9.43	11.32	20.04%
Parks & Recreation	Park Reservations	Eighth Street (per section)	New	80.19	
Parks & Recreation	Park Reservations	Military Reserve Archery Range (per 4-hour time block)	61.32	61.98	1.08%
Parks & Recreation	Park Reservations	Special Use Permit for Various Offsite Areas in Parks (per 4-hour time block)	61.32	61.98	1.08%
Parks & Recreation	Senior Center	Drop-In Fitness Classes/ Education Program	10.00	10.25	2.50%
Parks & Recreation	Senior Center	Facility Rental - Dining Room Rental Fee Minimum Charge/Hour	77.50	78.30	1.03%
Parks & Recreation	Senior Center	Facility Rental Dining Room Rental (additional hour)	51.89	52.36	0.91%
Parks & Recreation	Senior Center	Newsletter Ads (per month)	15.00	15.25	1.67%
Parks & Recreation	Softball Gold League	Fall N/R Player Fees	14.62	15.36	5.06%
Parks & Recreation	Softball Gold League	Fall Player Fee	9.54	9.91	3.88%
Parks & Recreation	Softball Gold League	Fall Team Fee	413.00	415.09	0.51%
Parks & Recreation	Softball Gold League	Field Reservation	9.20	10.38	12.83%
Parks & Recreation	Softball Gold League	Late Registration	35.00	36.05	3.00%
Parks & Recreation	Softball Gold League	Spring N/R Player	18.60	20.47	10.05%
Parks & Recreation	Softball Gold League	Spring Player Fee	12.72	13.21	3.85%
Parks & Recreation	Softball Gold League	Spring Team Fee	489.00	495.28	1.28%
Parks & Recreation	Softball Gold League	Sunday N/R Player	14.62	15.35	4.99%
Parks & Recreation	Softball Gold League	Sunday Player Fee	9.54	9.91	3.88%
Parks & Recreation	Softball Gold League	Sunday Team Fee	339.00	394.34	16.32%
Parks & Recreation	Softball Gold League	USSSA Men's Team	716.00	737.48	3.00%
Parks & Recreation	Softball Gold League	USSSA N/R Player	22.50	23.18	3.00%
Parks & Recreation	Softball Silver League	SB Silver League Tournament	82.00	84.91	3.55%
Parks & Recreation	Softball Silver League	SB Silver N/R Player	12.36	12.74	3.07%
Parks & Recreation	Softball Silver League	SB Silver Player Fee	New	5.66	
Parks & Recreation	Softball Tournaments	Entry Fee - 3GG Invitational Tournament	249.63	259.43	3.93%
Parks & Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament (fast pitch)	377.36	388.68	3.00%
Parks & Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament (slow pitch)	301.13	311.32	3.38%
Parks & Recreation	Softball Tournaments	Field Banner, 1-Color	530.45	550.00	3.69%
Parks & Recreation	Softball Tournaments	Field Banner, 2-Color	551.05	575.00	4.35%
Parks & Recreation	Softball Tournaments	Field Banner, 3-Color	566.50	590.00	4.15%



## City of Boise

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## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Parks & Recreation	Softball Tournaments	Field Lights (per hour, per field)	43.26	44.56	3.00%
Parks & Recreation	Softball Tournaments	Field Naming Rights, 1-Color Banners	1,442.00	1,500.00	4.02%
Parks & Recreation	Softball Tournaments	Field Naming Rights, 2-Color Banners	1,472.90	1,525.00	3.54%
Parks & Recreation	Softball Tournaments	Field Naming Rights, 3-Color Banners	1,503.80	1,550.00	3.07%
Parks & Recreation	Softball Tournaments	Girls ASA National Entry Fee - 4GG Invitational Tournament (fast pitch)	471.70	485.85	3.00%
Parks & Recreation	Softball Tournaments	Men's ASA National Entry Fee - 3GG Invitational Tournament (slow pitch)	471.70	485.85	3.00%
Parks & Recreation	Softball Tournaments	Tournament Field Rental (per game)	37.74	38.87	2.99%
Parks & Recreation	Softball Tournaments	Tournament Youth/Adult Parking Fee (per day)	4.72	4.86	3.00%
Parks & Recreation	Softball Tournaments	Tournament Youth/Adult Parking Fee (per tournament)	18.87	19.44	3.00%
Parks & Recreation	Softball Tournaments	Used Softballs	1.00	1.03	3.00%
Parks & Recreation	Sports Fields	Bleacher Rental (extended daily use)	51.50	52.03	1.03%
Parks & Recreation	Sports Fields	Bleacher Rental - Mobile 256 Seat Capacity (per event)	309.00	312.17	1.03%
Parks & Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse (top dress, sod goal areas, overseed complete field, includes goal painting) 45x85 or smaller	112.40	113.50	0.98%
Parks & Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse (top dress, sod goal areas, overseed complete field, includes goal painting) 59x90 or larger	224.80	227.00	0.98%
Parks & Recreation	Sports Fields	Field Renovation - Youth (top dress, sod goal areas, overseed complete field, includes goal painting) 45x85 or smaller	56.20	56.75	0.98%
Parks & Recreation	Sports Fields	Field Renovation - Youth (top dress, sod goal areas, overseed complete field, includes goal painting) 50x90 or larger	112.40	113.50	0.98%
Parks & Recreation	Sports Fields	Goal Install & Remove - Adult	40.70	41.10	0.98%
Parks & Recreation	Sports Fields	Goal Install & Remove - Youth	20.40	20.60	0.98%
Parks & Recreation	Sports Fields	Layout & Paint - Adult 45X85 field or smaller	131.30	132.55	0.95%
Parks & Recreation	Sports Fields	Layout & Paint - Adult 50X90 field or larger	187.55	190.00	1.31%
Parks & Recreation	Sports Fields	Layout & Paint Lacrosse Field	165.95	167.70	1.05%
Parks & Recreation	Sports Fields	Layout & Paint -Lacrosse, Boys Youth	93.70	94.50	0.85%
Parks & Recreation	Sports Fields	Layout & Paint -Lacrosse, Boys/Girls Youth Combo	117.20	118.25	0.90%
Parks & Recreation	Sports Fields	Layout & Paint -Soccer, Youth 45X85 field or smaller	65.10	65.75	1.00%
Parks & Recreation	Sports Fields	Layout & Paint -Soccer, Youth 50X90 or larger field	93.70	94.60	0.96%
Parks & Recreation	Sports Fields	Layout & Paint-Lacrosse, Girls Youth	99.30	100.25	0.96%
Parks & Recreation	Sports Fields	Repaint - Lacrosse Field	49.25	50.00	1.52%
Parks & Recreation	Sports Fields	Repaint - Lacrosse Field, Boy Youth	22.45	22.70	1.11%
Parks & Recreation	Sports Fields	Repaint - Lacrosse Field, Girls Youth	27.70	28.00	1.08%
Parks & Recreation	Sports Fields	Repaint - Lacrosse, Boys/Girls Youth Combo	28.10	28.50	1.42%
Parks & Recreation	Sports Fields	Repaint - Soccer Field, Adult 45x85 or smaller	38.55	39.00	1.17%
Parks & Recreation	Sports Fields	Repaint - Soccer Field, Adult 50x90 or larger	44.95	45.50	1.22%
Parks & Recreation	Sports Fields	Repaint - Soccer Field, Youth 45x85 or smaller	19.25	19.50	1.30%
Parks & Recreation	Sports Fields	Repaint - Soccer Field, Youth 50x90 or larger	22.45	22.70	1.11%
Parks & Recreation	Sports Fields	Seasonal Maintenance - Adult (aerate, fertilize, seed worn areas) 45x85 or smaller	160.65	162.50	1.15%
Parks & Recreation	Sports Fields	Seasonal Maintenance - Adult (aerate, Fertilize, seed worn areas) 50x90 or larger	321.65	325.00	1.04%
Parks & Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse (aerate, fertilize, seed worn areas) 50x90 or larger	160.80	162.60	1.12%
Parks & Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse (aerate, fertilize, seed worn areas) 45x85 or smaller	80.35	81.25	1.12%
Parks & Recreation	Sports Fields	Soccer Goal Sleeve Installation	40.65	41.00	0.86%
Parks & Recreation	Sports Fields	Sports Camp/Clinic/Rentals (4-hour time blocks)	61.32	61.98	1.08%
Parks & Recreation	Sports Fields	Tournament Field Rental	37.74	38.11	0.98%
Parks & Recreation	Swim Team	Swim Meet Team Fee	227.50	235.00	3.30%
Parks & Recreation	Swim Team	Swim Team Member	93.00	96.00	3.23%
Parks & Recreation	Teen Outreach	Taekwondo	13.00	13.39	3.00%
Parks & Recreation	Teen Outreach	Teen Drop-In	1.89	1.91	1.06%
Parks & Recreation	Teen Outreach	Teen Outing (per day)	33.02	33.35	1.00%
Parks & Recreation	Volleyball	Drop-In Fee	4.00	4.12	3.00%
Parks & Recreation	Volleyball	N/R Player	14.99	15.44	3.00%
Parks & Recreation	Volleyball	Team Fee	272.64	283.02	3.81%
Parks & Recreation	Youth Art	Access to Arts	44.57	45.00	0.96%
Parks & Recreation	Youth Art	Art Camps (5 mtg x 3 hours)	91.88	93.00	1.22%

## City of Boise

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## Proposed Fee Changes

Department	Program / Category	Fee Description	Current FY 2020	Proposed FY 2021	Percent Change
Parks & Recreation	Youth Art	Art Parent/ Child (2 & up) (6 mtg x 0.75 hour)	46.99	47.50	1.09%
Parks & Recreation	Youth Art	Drop-In Art	4.00	4.01	0.25%
Parks & Recreation	Youth Art	Fall, Winter, Spring Art (6-17yrs) (8 mtg x 1.5 hours)	59.90	60.50	1.00%
Parks & Recreation	Youth Art	Private Group Lesson (1.5 hour)	78.00	79.00	1.28%
Parks & Recreation	Youth Art	School/Non-Profit Firing Fee (1 square foot)	5.25	5.28	0.57%
Parks & Recreation	Youth Art	Summer Art (6-17 yrs.) (6 mtg x 1.5 hours)	59.01	59.75	1.25%
Parks & Recreation	Youth Camps	Materials/Field Trip Fee	New	60.00	
Parks & Recreation	Youth Camps	Youth Camp (per hour)	5.15	5.25	1.94%
Parks & Recreation	Youth Fitness	Materials/Field Trip Fee	New	60.00	
Parks & Recreation	Youth Fitness	Open Water Technical Classes (per hour)	6.50	6.60	1.54%
Parks & Recreation	Youth Fitness	River Sports Classes - Adult & Youth (per person, per hour)	27.00	27.25	0.93%
Parks & Recreation	Youth Fitness	Youth Sports Fitness Activities (per hour)	5.25	5.30	0.95%
Parks & Recreation	Youth Performing Arts	Costume Fee	20.00	20.28	1.40%
Parks & Recreation	Youth Performing Arts	Material Fee	New	60.00	
Parks & Recreation	Youth Performing Arts	Recital Fee	6.00	6.10	1.67%
Parks & Recreation	Youth Performing Arts	Summer Musical Cast Fee	15.50	15.75	1.61%
Parks & Recreation	Youth Performing Arts	Youth Performing Arts (theater, drama, dance, creative movement) (per hour)	5.50	5.55	0.91%
Parks & Recreation	Youth Tennis	Pickleball Lessons	37.50	39.00	4.00%
Parks & Recreation	Youth Tennis	Tennis Lessons	37.50	39.00	4.00%
Parks & Recreation	Zoo Boise	Non-Profit Youth Group (per person)	2.00	2.50	25.00%
Public Works	Bench Sewer District - O&M Fees	Unmonitored > 1,000 - 1,500 mgI BOD and TSS/ccf	14.39	14.82	2.99%
Public Works	Bench Sewer District - O&M Fees	Unmonitored > 200 - 400 mgI BOD and TSS/ccf	4.65	4.79	3.01%
Public Works	Bench Sewer District - O&M Fees	Unmonitored > 400 - 600 mgI BOD and TSS/ccf	6.69	6.89	2.99%
Public Works	Bench Sewer District - O&M Fees	Unmonitored > 600 - 800 mgI BOD and TSS/ccf	8.75	9.01	2.97%
Public Works	Bench Sewer District - O&M Fees	Unmonitored > 800 - 1000 mgI BOD and TSS/ccf	10.79	11.11	2.97%
Public Works	Bench Sewer District - O&M Fees	Unmonitored 0 - 200 mgI BOD and TSS/ccf	2.73	2.81	2.93%
Public Works	Billing & Administration	Non-Sufficient Funds (NSF) Fee	New	20.00	
Public Works	Sewer - O&M Fees	Fixed Monthly Charge for Zero Use	8.17	8.42	3.06%
Public Works	Sewer - O&M Fees	Monitored Four Rate System BOD/ lb. of BOD Daily Average Per Year	327.96	337.80	3.00%
Public Works	Sewer - O&M Fees	Monitored Four Rate System Flow/ 1,000 Gallons Daily Average Per Year	635.63	654.70	3.00%
Public Works	Sewer - O&M Fees	Monitored Four Rate System NH3-N/ lb. of NH3-N Daily Average Per Year	88.10	90.74	3.00%
Public Works	Sewer - O&M Fees	Monitored Four Rate System TSS/ lb. of TSS daily average per year	263.95	271.87	3.00%
Public Works	Sewer - O&M Fees	Monitored Three Rate System BOD/ lb. of BOD Daily Average Per Year	336.12	346.20	3.00%
Public Works	Sewer - O&M Fees	Monitored Three Rate System Flow/ 1,000 Gallons Daily Average Per Year	635.63	654.70	3.00%
Public Works	Sewer - O&M Fees	Monitored Three Rate System TSS/ lb. of TSS Daily Average Per	263.95	271.87	3.00%
Public Works	Sewer - O&M Fees	Temporary Lift Stations	8.75	9.01	2.97%
Public Works	Sewer - O&M Fees	Unmonitored > 1,000 - 1,500 mgI BOD and TSS/ccf	14.39	14.82	2.99%
Public Works	Sewer - O&M Fees	Unmonitored > 200 - 400 mgI BOD and TSS/ccf	4.65	4.79	3.01%
Public Works	Sewer - O&M Fees	Unmonitored > 400 - 600 mgI BOD and TSS/ccf	6.69	6.89	3.00%
Public Works	Sewer - O&M Fees	Unmonitored > 600 - 800 mgI BOD and TSS/ccf	8.75	9.01	2.97%
Public Works	Sewer - O&M Fees	Unmonitored > 800 - 1000 mgI BOD and TSS/ccf	10.79	11.11	2.97%
Public Works	Sewer - O&M Fees	Unmonitored 0 - 200 mgI BOD and TSS/ccf	2.73	2.81	2.93%
Public Works	Solid Waste - Additional Fees	Additional Yardage (one yard)	New	16.31	
Public Works	Solid Waste - Commercial Admin	Container Steam Clean	New	195.72	
Public Works	Solid Waste - Commercial Admin	Dry Run (container not picked up or serviced)	New	32.62	
Public Works	Solid Waste - Commercial Admin	Lid Lock	New	28.92	
Public Works	Solid Waste - Commercial Admin	Lid Lock Installation Fee	28.92	48.93	69.19%
Public Works	Solid Waste - Commercial Admin	Weigh Fee	New	32.62	
Public Works	Subdivisions	Floodplain Plan Review & Inspection (per lot)	New	380.00	

# Authorized Staffing Levels

Department	FY 2020 Adopted FTE Total	FY 2020 Approved FTE Changes	FY 2021 Proposed FTE Changes	FY 2021 Proposed FTE Total	Comments
<b>Airport</b>					
Airport Fund	134.00	0.00	0.00	134.00	
<b>Arts &amp; History</b>					
General Fund	12.50	0.50	0.00	13.00	
		0.50			Communications Assistant
<b>City Council</b>					
General Fund	7.50	0.00	0.00	7.50	
<b>City Council - Office of Internal Audit</b>					
General Fund	3.00	0.00	0.00	3.00	
<b>Finance &amp; Administration (DFA)</b>					
General Fund	88.33	0.50	0.34	89.17	
		1.00			Animal Compliance Supervisor
		-0.50			Transfer to Parks - A/R Account Specialist
			1.00		Transfer from Library - Capital Campaign Coordinator
			-0.66		Position-level budgeting adjustment
Fleet Services Fund	20.25	0.00	-2.00	18.25	
			-2.00		Position-level budgeting adjustment
<b>Fire</b>					
General Fund-General Employees	26.00	0.00	0.00	26.00	
			1.00		Transfer from Police - Emergency Preparedness Sr. Manager
			-1.00		Position review - Deactivate - Division Chief of Operations
General Fund-Contract Employees	267.25	0.00	0.00	267.25	
<b>Human Resources</b>					
General Fund	21.80	0.00	3.35	25.15	
			1.00		OD/ADA funding reallocation - ADA/Title VI Risk Coordinator
			1.00		OD/ADA funding reallocation - Organizational Development Manager
			1.10		OD/ADA funding reallocation - Training & Org. Development Coordinator
			0.25		OD/ADA funding reallocation - Training/Development Systems Admin.
Risk Management Fund	6.95	0.00	-2.60	4.35	
			-0.75		OD/ADA funding reallocation - ADA/Title VI Risk Coordinator
			-0.75		OD/ADA funding reallocation - Organizational Development Manager
			-0.85		OD/ADA funding reallocation - Training & Org. Development Coordinator
			-0.25		OD/ADA funding reallocation - Training/Development Systems Admin.
Workers Compensation Fund	4.25	0.00	-0.75	3.50	
			-0.25		OD/ADA funding reallocation - ADA/Title VI Risk Coordinator
			-0.25		OD/ADA funding reallocation - Organizational Development Manager
			-0.25		OD/ADA funding reallocation - Training & Org. Development Coordinator
<b>Information Technology (IT)</b>					
General Fund	64.75	1.00	3.15	68.90	
		-1.00			Transfer to IPT - Enterprise Business Data Strategist
		1.00			IT Field Technician
		1.00			Physical Security Surveillance System Administrative & Support
			1.00		IT Hardware Procurement Coordinator
			1.00		Software Engineering Supervisor
			0.30		Sr. Business Analyst
			0.60		Sr. Project Manager
			1.00		Sr. System Analyst
			-0.75		Position-level budgeting adjustment
Capital Fund	0.00	0.00	2.10	2.10	
			0.70		Sr. Business Analyst
			1.40		Sr. Project Manager
<b>Legal</b>					
General Fund	53.35	0.00	-1.25	52.10	
			-1.25		Position-level budgeting adjustment

Department	FY 2020 Adopted FTE Total	FY 2020 Approved FTE Changes	FY 2021 Proposed FTE Changes	FY 2021 Proposed FTE Total	Comments
<b>Library</b>					
General Fund	122.20	-1.00	-9.81	111.39	
		-1.00			Transfer to CE - Customer Experience Manager
			-1.00		Transfer to DFA - Capital Campaign Coordinator
			-8.81		Position-level budgeting adjustment
<b>Mayor's Office (MO)</b>					
General Fund	17.30	-3.00	0.70	15.00	
		-1.00			Transfer to IPT - City Portfolio Sr. Manager
		-1.00			Transfer to IPT - Innovation & Performance Admin. Coordinator
		-1.00			Transfer to IPT - Strategic Initiative Program Manager
		-1.00			Transfer to IPT - Strategic Initiatives Manager
		1.00	1.00		Transfer from PDS - Transportation Policy Advisor
		1.00			Strategic Housing Manager
			-0.30		Position-level budgeting adjustment
<b>Mayor's Office - Office of Community Engagement (CE)</b>					
General Fund	13.00	1.00	1.00	15.00	
		1.00			Transfer from Library - Customer Experience Manager
			1.00		Social Media Manager
<b>Mayor's Office - Office of Innovation &amp; Performance (IPT)</b>					
General Fund	0.00	5.00	0.00	5.00	
		1.00			Transfer from IT - Enterprise Business Data Strategist
		1.00			Transfer from MO - City Portfolio Sr. Manager
		1.00			Transfer from MO - Innovation & Performance Admin. Coordinator
		1.00			Transfer from MO - Strategic Initiative Program Manager
		1.00			Transfer from MO - Strategic Initiatives Manager
<b>Mayor's Office - Office of Police Oversight</b>					
General Fund	1.00	0.00	0.00	1.00	
<b>Parks &amp; Recreation</b>					
General Fund	166.25	10.00	0.00	176.25	
		0.50			Administrative Specialist Sr.
		1.00			Arborist
		1.00			Ice Rink Supervisor
		1.00			Maintenance Mechanic
		5.00			PT Temp to FT Permanent Conversion - Parks Maintenance Worker
		0.50			Transfer from DFA - Administrative Specialist Sr.
		1.00			Whitewater Park Technician
<b>Planning &amp; Development Services</b>					
General Fund	91.93	1.00	-0.83	92.10	
		1.00			Program Manager - Grow Our Housing
			-1.00		Transfer to MO - Transportation Policy Advisor
			0.17		Position-level budgeting adjustment
Housing Funds	14.57	0.00	-0.17	14.40	
			-0.17		Position-level budgeting adjustment
<b>Police</b>					
General Fund-General Employees (includes Command Staff)	103.40	0.00	-0.50	102.90	
			-1.00		Transfer to Fire - Emergency Preparedness Sr. Manager
			0.50		Position-level budgeting adjustment
General Fund-Contract employees	302.50	0.00	4.50	307.00	
			5.00		Police Officer
			-0.50		Position-level budgeting adjustment
<b>Public Works</b>					
General Fund	29.48	0.33	2.02	31.83	
		0.33			Deputy Environmental Division Manager
			1.00		Energy Program Manager
			0.07		Reallocation from Water Renewal - Deputy Environmental Division Manager
			0.15		Reallocation from Water Renewal - Environmental Division Manager
			0.50		Reallocation from Water Renewal - Environmental Specialist Sr.
			-0.20		Reallocation to Water Renewal - Air Quality/Energy Coordinator
			-1.00		Reallocation to Water Renewal - Stormwater Program Coordinator
			1.00		Streetlight Technician
			0.50		Position-level budgeting adjustment
Geothermal Fund	1.00	0.00	0.00	1.00	

Department	FY 2020 Adopted FTE Total	FY 2020 Approved FTE Changes	FY 2021 Proposed FTE Changes	FY 2021 Proposed FTE Total	Comments
Solid Waste Fund	6.50	0.33	0.22	7.05	
		0.33			Deputy Environmental Division Manager
			0.07		Reallocation from Water Renewal - Deputy Environmental Division Manager
			0.15		Reallocation from Water Renewal - Environmental Division Manager
Water Renewal Fund	237.02	0.34	3.76	241.12	
		0.34			Deputy Environmental Division Manager
			1.00		Lander Street Shift Supervisor
			1.00		Utility Billing Admin. Specialist
			1.00		Water Renewal Communications Coordinator
			-0.14		Reallocation .07 FTE to General Fund, .07 FTE to Solid Waste - Deputy Environmental Division Manager
			1.00		Reallocation from General Fund - Stormwater Program Coordinator
			-0.50		Reallocation to General Fund - Environmental Specialist Sr.
			0.20		Reallocation from General Fund - Air Quality/Energy Coordinator
			-0.30		Reallocation .15 FTE to General Fund, .15 FTE to Solid Waste - Environmental Division Manager
			0.50		Position-level budgeting adjustment
<b>Total All Funds</b>	<b>1,816.08</b>	<b>16.00</b>	<b>3.23</b>	<b>1,835.31</b>	
<b>Summary Totals by Fund</b>					
General Fund	1,391.54	15.33	2.67	1,409.54	
Capital Fund	0.00	0.00	2.10	2.10	
Airport Fund	134.00	0.00	0.00	134.00	
Fleet Services Fund	20.25	0.00	(2.00)	18.25	
Geothermal Fund	1.00	0.00	0.00	1.00	
Housing Funds	14.57	0.00	(0.17)	14.40	
Risk Management Fund	6.95	0.00	(2.60)	4.35	
Solid Waste Fund	6.50	0.33	0.22	7.05	
Water Renewal Fund	237.02	0.34	3.76	241.12	
Workers Compensation Fund	4.25	0.00	(0.75)	3.50	
<b>Total All Funds</b>	<b>1,816.08</b>	<b>16.00</b>	<b>3.23</b>	<b>1,835.31</b>	

# General Fund Contingency Accounts

Operating Contingency	1,125,506
ADA Facility Assessments (\$200,000)	
Grow Our Housing (\$125,000)	
Planned Cash Flow Contribution (\$50,506)	
Priority Based Budgeting (\$250,000)	
Unallocated (\$500,000)	
COVID-19 Contingency	2,550,000
Downtown: Central District Maintenance Contingency	350,000
Strategic Planning Contingency*	324,000
Revenue Neutral Contingency	250,000
Property Tax Contingency	200,000
	<u>\$ 4,799,506</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 starting position for the FY 2021 allocation included the annual \$500,000, as well as \$100,000 for potential ongoing items from the FY 2020 allocation. The FY 2021 allocation was then reduced by \$26,000 to reflect the second year of a two-year funding commitment to the McMillan Elementary After-School Program, as approved by the City Council in August 2019. The McMillan Elementary After School Program is being evaluated for the possibility of ongoing funding as part of the FY 2022 budget. Additionally, this allocation was reduced by \$250,000 to help offset the reduced level of General Fund revenues attributable to taking 0% property tax growth.

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 2020 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 2020, this \$100,000 will be moved to the Unallocated Operating Contingency.



# Capital Overview

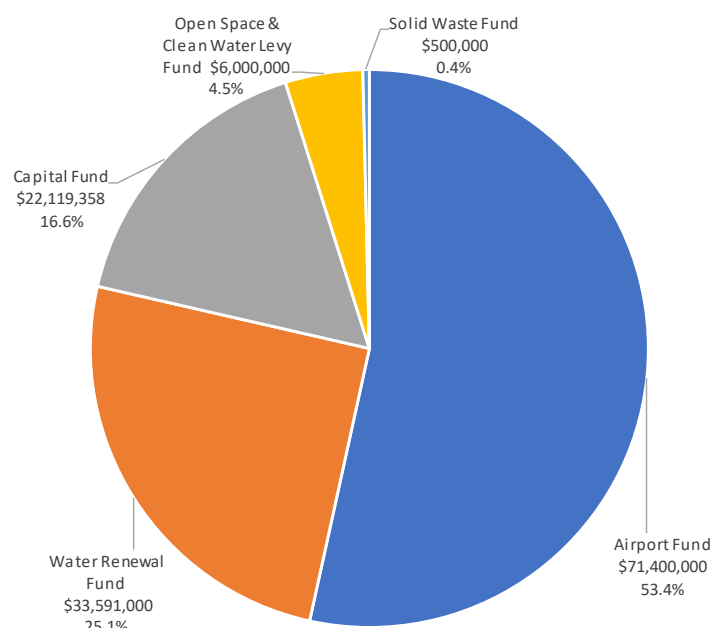


## CAPITAL FUNDING OVERVIEW

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 number of competing needs. Projects and funding levels are prioritized utilizing several criteria, including, but not limited to: health and safety impacts; Boise residents' 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 City's Strategic Framework.

Capital projects are generally accounted for in the Airport, Capital, Open Space and Clean Water Levy, Solid Waste, and Water Renewal funds. The City's overall capital investment in FY 2021 (not including funds that will be carried over from FY 2020) is \$133.6 million, with the majority of those funds, or

83.4%, allocated in the enterprise funds and the remaining 16.6% allocated in the Capital Fund (see graph below). This is similar to FY 2020, where 17.7% of the City's overall capital investment was accounted for in the Capital Fund.



## CAPITAL PROGRAM OVERVIEW

### Capital Fund

Capital projects not covered by an enterprise fund are generally 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 (MEQ), 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 Fund and Development Impact Fee Fund. Additionally, the Capital Fund receives revenue from electric franchise fees and donations/contributions. In FY 2021, the only planned transfer from the General Fund is the annual base transfer. In recent years, the annual base transfer has been \$12.9 million. However, due to financial impacts in FY 2021 of the COVID-19 pandemic—reduced City revenues and no base property tax increase—the budgeted base transfer is \$10.8 million. This one-time reduction is necessary to preserve a balanced budget in the General Fund. The amount of this reduction will be reevaluated during FY 2021, as the City assesses the impacts of COVID-19 on its financial condition. Unanticipated recession-related economic effects could result in further reductions to this transfer in FY 2021. Similarly, due to the current level of economic uncertainty, supplemental, one-time, transfers from the General Fund are not anticipated during the projection period.

It is important that the five-year CIP remain balanced since it provides a picture for the public and City Council of the projects being planned in future years. It also informs longer-term funding implications of current decisions. A key component of keeping the fund in balance is maintaining reserve levels sufficient to respond to unanticipated needs or emerging priorities. The CIP 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. Summaries of certain out-year projects are included later in this section.

### FY 2021 Capital Investments

For FY 2021, expenditures totaling \$22.1 million are recommended. This level of investment represents a 34% increase from the FY 2020 Adopted Budget of \$16.5 million. This increase is primarily due to new projects in Fire, and Planning & Development Services, partially offset by less MRM spending and fewer projects in Parks & Recreation (BPR). FY 2021 funding provides for MEQ (\$4.7 million), MRM (\$5.3 million), and a number of discrete capital projects (totaling \$12.1 million). Capital projects include funding for various housing initiatives (\$3.0 million), remodels of Fire Stations 1 and 6 (totaling \$1.7 million), accelerated LED Streetlight conversions to conserve energy (\$1.3 million), and an increased budget for a series of technology-related investments (totaling \$2.0 million).

### Major Equipment

In FY 2021, approximately \$3.7 million of the overall \$4.7 million allocated within major equipment is recommended for the replacement of vehicles, including police patrol, fire service, and parks maintenance. Beginning in FY 2021, annual funding of \$150,000 has been programmed to further the City's electric and alternate fuel vehicle transition initiatives. This funding will allow for the purchase of additional (i.e., currently unplanned) electric vehicles and enhance the City's vehicle charging infrastructure. This funding is in addition to the 45 alternative fuel and hybrid vehicles that are already included in Fleet's FY 2021 plan. As of June 2020, the City had 286 alternative fuel and hybrid vehicles (including six all-electric and two plug-in hybrid vehicles), representing approximately 30% of the on-road fleet.

As part of Fleet's budget development process, staff from the departments 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, operational factors, and anticipated resale revenues are considered when determining when a vehicle should be replaced. This process ensures staff have the necessary equipment to safely and efficiently perform their jobs, while also verifying 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 was to determine if savings could be realized by lengthening replacement cycles, while maintaining safety and improving 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, annual savings of approximately \$500,000 were identified.

### **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 2021, \$5.3 million is budgeted for necessary improvements to various BPR, Fire, and Library facilities; the City's rental housing portfolio; art installations; City Hall; and City Hall West.

As part of an ongoing funding commitment the City began in FY 2020, the FY 2021 budget allocates \$800,000 for the maintenance and/or replacement of the City's rental housing assets. This six-year maintenance program, which will enter its second

year in FY 2021, is projected to total \$6.1 million by FY 2025 and promotes the City's overall affordable housing goals.

Proposed FY 2021 MRM funding is directed towards a mix of annually recurring areas (e.g., HVAC, irrigation, pools and other aquatic facilities, sports fields, and Zoo Boise), as well as several one-time, site-specific projects, including:

- Address much-needed repairs at the Downtown Branch of the Library;
- Replace the aging shelter and restrooms at Eagle Rock Park in order to better accommodate a new summer playcamp; and
- Replace the deteriorating fountain in Ann Morrison Park.

### **Highlights of FYs 2022-2025 Capital Plan**

As previously mentioned, the long-term outlook of the Capital Fund is considered when short-term recommendations are developed. In developing the FY 2021 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 new and/or changing priorities. The projects planned for FY 2022 and after are subject to change, as the City Council only approves projects for one year as part of the budget process. Significant out-year projects are summarized below to provide context and facilitate prioritization and policy discussions; however, future projects are reevaluated periodically.

Given the unique uncertainties resulting from the pandemic-induced recession that began in February 2020, the forecast period presented herein is more uncertain than previous years' plans. Although the Capital Fund is expected to retain adequate reserves through FY 2025, the rapidly changing economic environment may result in unexpected changes in planned revenues and expenditures in all years. These changes could reduce the fund's reserves.



Below is a summary of significant out-year projects by department.

### *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 five fire stations: renovations at Stations 3, 7, and 11, renovation or replacement of Station 5, and a new fire station in Northwest Boise. Various options for these latter two projects are currently being developed and evaluated. As the scoping work on Station 5 and the new Northwest Station is in early stages, additional funding may be required. Based on current estimates, a total of \$25.7 million is allocated between FY 2022 and FY 2025 for fire-related projects, with development impact fees anticipated to support at least \$4.9 million of this funding.

### *Human Resources (HR)*

Boise is committed to ensuring that all residents can access city's facilities and programming. As part of this effort, HR is currently conducting an Americans with Disabilities Act (ADA) compliance assessment. In order to ensure city facilities are accessible to all Boiseans, funding is planned in future years to address deficiencies identified in this report. In addition, there is funding provided for the update and maintenance of critical physical security infrastructure, such as cameras and access card readers.

### *Information Technology*

Funding is planned in future years for ongoing projects such as infrastructure hardware replacement, enterprise resource planning systems, telephone system upgrades/replacements, upgrades to the permit management system, and cybersecurity.

### *Library*

The Library has allowances for two potential

projects in the forecast period: (i) land acquisition for a standalone Hillcrest Library branch or improvements to the existing leased facility, and (ii) funding for the Downtown Branch. Although the forecast currently allows for funding in FY 2025 for the latter, the scope of this project has yet to be developed and any future funding is subject to further review and approval.

### *Parks & Recreation*

BPR has a number of projects planned after FY 2021, many of which are outlined in a ten-year plan approved as part of the 2016 CIP and Impact Fee Study. Funding currently planned for BPR projects in FYs 2022-2025 totals \$24.9 million (\$7.3 million of which is anticipated to be supported by development impact fees).

Significant planned projects include park amenities at Boise Hills, Bowler, Magnolia, Mariposa (formerly Sterling), Molenaar, Pine Grove, Sunset, and Veteran's Memorial parks. Additional BPR projects include pool replacements, greenup of Charles F. McDevitt Youth Sports Complex, continued buildout of the Optimist Sports Complex, relocation of BPR maintenance operations (from the current facility at Julia Davis Park), additional Greenbelt connectivity, and recurring right of way improvements. BPR projects are spread across the City, and are timed according to need and funding availability.

In FYs 2022-2025, significant resources are planned for BPR MEQ (\$5.8 million), and MRM (\$11.1 million). Additional MRM funding may be needed to avoid a backlog of repairs. 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.

Capital projects that add new parks or increase amenities can impact operating and maintenance (O&M) expenses, including the need for additional staff. These O&M costs are accounted for in the General Fund's operating budget.

### *Planning & Development Services*

Ongoing funding (\$500,000 annually) is planned for the Neighborhood Investment Program. Separately, in addition to the \$3.0 million allocated in FY 2021 for various housing initiatives focused on providing affordable housing alternatives in Boise, another \$3.0 million of funding for housing is planned for FY 2022.

### *Public Works*

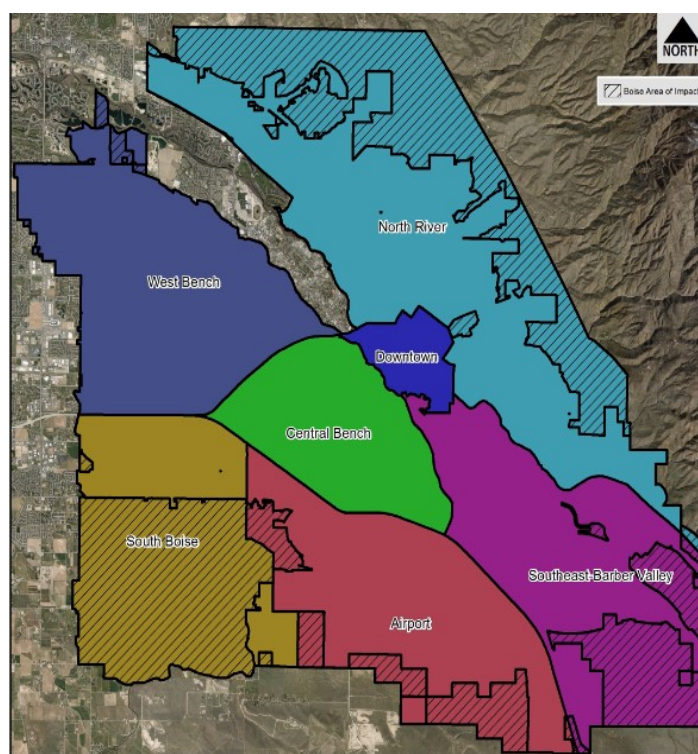
Funding is allocated for one recurring project: Public Safety Lighting. Historically, there has also been annual funding allocated for LED Streetlight conversions; however, these projects are being accelerated into FY 2021 and will not need additional future funding. This acceleration is anticipated to yield approximately \$60,000 in annual energy savings, which is recommended to be retained in the Public Works operating budget to support streetlight maintenance activities and energy costs associated with new poles.

### **Development Impact Fee Fund**

A development 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 development impact fees for new and 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, fire and police impact fees are collected for all types of development.

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 &

Zoning Commission before being approved by City Council. The new fee schedules were effective as of January 16, 2017, subject to annual adjustments to account for inflation. Projects supported by impact fees are budgeted within the Capital Fund, and supported via transfers from the Development Impact Fee Fund. Timing for impact fee-funded projects can be adjusted based on collection levels and fund balance for the corresponding park planning area. A map of the park planning areas is below, and a summary of projected balances in each of the impact fee categories is located at the top of the following 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 2021 budget includes an allocation of \$6.0 million for such projects, in compliance with the 2015 ballot language. These funds will be used for the acquisition of critical open spaces and improvement projects promoting clean water, wildlife habitat, and open spaces.

## FY 2021 Projected

Impact Fee Category	Beginning			Ending	
	Balance	Revenues	Expenses	Balance	
Fire	\$ 3,289,350	\$ 634,576	\$ 985,525	\$ 2,938,401	
Police	388,093	305,885	388,093	305,885	
Parks: Central Bench	141,131	14,239	-	155,371	
Parks: North River	447,111	328,018	151,000	624,129	
Parks: Southeast and Barber Valley	(669,516)	231,495	-	(438,021)	
Parks: West Bench	358,166	132,834	-	491,000	
Parks: Southwest	19,314	108,162	-	127,476	
Parks: Regional and Significant Spaces	654,509	675,457	135,000	1,194,966	

**Enterprise Funds**

Each of the City's enterprise funds (Airport, Geothermal, Solid Waste, 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 specific City Council direction. All FY 2021 enterprise fund capital projects are detailed later in this document.

**Airport Fund**

The Airport's mission is to provide a gateway that connects people with the most livable city in the country. The Boise Airport is the primary commercial service airport in southwestern Idaho, with approximately 4.1 million passengers annually and a service area that extends into eastern Oregon. In 2019, the airport had another record year for passenger traffic, making the Boise Airport the 67<sup>th</sup> busiest airport in the United States. Seven airlines offer nonstop service to 18 destinations. The airport enjoys a vibrant general aviation industry with both corporate and recreational based aircraft and is home to the Idaho Air and Army National Guard, as well as the National Interagency Fire Center.

The Airport anticipates a challenging FY 2021, following the significant decrease in air travel due to COVID-19. The airport has developed revised financial forecasts based on three different potential recovery scenarios. These forecasts help inform future budget and capital spending decisions, with

the continuing goal of maintaining a net-zero operating budget.

Due to the dramatic decrease in passenger traffic and revenue, the Airport has halted all new construction that was to be funded with airport discretionary funds. The most substantial project affected is the employee parking garage, which has been cancelled at this time. Construction projects funded by grants will continue.

The Airport has \$71.4 million budgeted for capital projects in FY 2021, with two large projects, construction of a new rental car facility, and an expansion of the public parking garage, accounting for over half of this amount.

Airport capital projects are funded through a variety of sources. In May of 2020, the Airport began collecting a passenger facility charge (PFC), which will provide funding for specific capital projects. Grant revenue will provide an estimated \$19.5 million in funding for FY 2021 capital projects. Additionally, in order to fund future improvements to car rental facilities, on May 1, 2020, the airport increased its customer facility charge (CFC) from \$1.25 per contract day to \$3.25 per contract day. The Airport anticipates the use of bond financing for its two garage projects, which will be backed by general airport revenues and/or CFCs. Finally, the remaining funding needed for capital projects is provided by airport operating revenue. Projects listed in this document are included to maintain budget flexibility, but will only be implemented if demand warrants and funding is available.



## **Geothermal Fund**

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

Boise's geothermal system serves more square footage than any other system in the United States – roughly 6.0 million square feet. Geothermal service is provided to 92 buildings in the downtown core, including 11 buildings at Boise State University. In addition, several buildings use it for more innovative heating needs like swimming pools, laundry, and sidewalk snow melt.

The Geothermal Fund does not include any major capital projects for FY 2021. Rather, plans include continuation of proactive repairs and replacements to improve system reliability.

## **Solid Waste Fund**

The Solid Waste Fund, also managed by the Public Works Department, is responsible for the City's trash, recycling, and composting services. All of these services are contracted through a franchise agreement with Republic Services.

The Solid Waste Fund is not capital-intensive. User rates fund the occasional capital project. The only capital project planned for FY 2021 is maintenance and rehabilitation of the Gowen remediation site (\$0.5 million).

## **Water Renewal Fund**

The Water Renewal utility system is the City's single largest asset with over \$2.0 billion in facilities. FY 2020 is the final phase of a multi-year utility planning process, and the resulting Water Renewal Utility Plan (WRUP) will provide strategic direction to the utility for the coming twenty-plus years. The WRUP will be a living document to be revisited and updated every few years. The plan also provides a working framework for day-to-day planning and evaluation of capital investments.

In the coming years, significant capital outlays will be needed to address the fund's aging infrastructure (portions of which are nearly 100 years old), meet regulatory requirements, provide for capacity needs, and meet citizens' service level expectations. Public Works' staff is engaged in regular discussions with City Council regarding these needs and possible funding strategies.

The FY 2021 capital budget is \$33.6 million. Projects include the continuation of the Lander Street Water Renewal Facility phase one improvements, planning for a new aeration basin at the West Boise Water Renewal Facility, planning for a capacity improvement project, and MRM projects for the collection system and water renewal facilities.

City of Boise  
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Capital and Operating Costs By Fund and Department for FY 2021

		Project Name	Funding Sources							
			2021 Project Cost	Tax Support	Cash Flow / Fund Balance	Grant	Impact Fee	PFC / CFC	Donation / Partnership	Levy Funds
1	Tax Support									
2	Capital Fund									
3	Major Equipment									
4		Finance & Administration	111,000	111,000						
5		Fire	738,280	738,280						
6		Information Technology	62,000	62,000						
7		Intergovernmental (Alternative Fuel Vehicles)	150,000	150,000						
8		Library	241,000	241,000						
9		Parks & Recreation	1,464,594	1,464,594						
10		Planning & Development Services	146,000	146,000						
11		Police	1,510,112	1,510,112						
12		Public Works	116,000	116,000						
13		Unallocated Equipment	200,000	200,000						
14		Subtotal Major Equipment	4,738,986	4,738,986	0	0	0	0	0	0
15										
16		Major Repair & Maintenance								
17		Arts & History	30,000	30,000						
18		Library	1,166,576	1,166,576						
19		Parks & Recreation	2,535,000	2,435,000					100,000	
20		Planning & Development Services	800,000	800,000						
21		Public Works	641,000	641,000						
22		Unallocated for Emergency Repairs	100,000	100,000						
23		Subtotal Major Repair & Maintenance	5,272,576	5,172,576	0	0	0	0	100,000	0
24										
25		Capital Projects								
26		Arts & History								
27		Percent for Art	90,223	90,223						
28		Subtotal Arts & History	90,223	90,223	0	0	0	0	0	0
29										
30		Finance & Administration								
31		Budget Software	175,000	175,000						
32		Cashiering System Replacement	500,000	500,000						
33		Subtotal Finance & Administration	675,000	675,000	0	0	0	0	0	0
34										
35		Fire								
36		Fire Station 1 Remodel	803,000	803,000						
37		Fire Station 5 Evaluation	550,000	550,000						
38		Fire Station 6 Remodel	923,785	923,785						
39		Northwest Fire Station	850,000				850,000			
40	1	Subtotal Fire	3,126,785	2,276,785	0	0	850,000	0	0	0
41										
42		Human Resources								
43		ADA Compliance	350,000	350,000						
44		Physical Security System	358,000	358,000						
45		Subtotal Human Resources	708,000	708,000	0	0	0	0	0	0
46										
47		Information Technology								
48		Conference Room Infrastructure Upgrades	50,000	50,000						
49		Cyber Security	50,000	50,000						
50		Enterprise Resource Planning Upgrades	725,000	725,000						
51		IT (Infrastructure Services) Hardware	650,000	650,000						
52		Microsoft Migration	250,000	250,000						
53		Permit Management System Enhancements	75,000	75,000						
54		Telephone System Upgrade/Replacement	155,288	155,288						
55		Subtotal Information Technology	1,955,288	1,955,288	0	0	0	0	0	0

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Project Name		Funding Sources							
		2021 Project Cost	Tax Support	Cash Flow / Fund Balance	Grant	Impact Fee	PFC / CFC	Donation / Partnership	Levy Funds
56									
57	Parks & Recreation								
58	Memorial Park Amenities	151,000				151,000			
59	Pool Planning	200,000	200,000						
60	Right of Way Projects	65,000	65,000						
61	Spaulding Ranch	277,500	142,500			135,000			
62	Subtotal Parks & Recreation	693,500	407,500	0	0	286,000	0	0	0
63									
64	Planning & Development Services								
65	Neighborhood Investment Program	500,000	500,000						
66	Various Housing Initiatives	3,000,000	3,000,000						
67	Subtotal Planning & Development Services	3,500,000	3,500,000	0	0	0	0	0	0
68									
69	Public Works								
70	LED Streetlights	1,335,000	1,335,000						
71	Public Safety Lighting	24,000	24,000						
72	Subtotal Public Works	1,359,000	1,359,000	0	0	0	0	0	0
73	Total Capital Fund	22,119,358	20,883,358	0	0	1,136,000	0	100,000	0
74									
75	Foothills Levy Fund								
76	Capital Projects								
77	Open Space & Clean Water Projects	6,000,000							6,000,000
78	Total Foothills Levy Fund	6,000,000	0	0	0	0	0	0	6,000,000
79									
80	Total Tax Support Funds	28,119,358	20,883,358	0	0	1,136,000	0	100,000	6,000,000
81									
82	Enterprise Funds								
83	Airport Fund								
84	Communications and IT Infrastructure Upgrades	500,000		500,000			1,500,000		
85	Concourse A Apron	1,500,000							
86	Contract / Lease Management System	200,000		200,000					
87	Electric Heating Boiler	800,000					800,000		
88	Gate B22 Passenger Boarding Bridge Extension	300,000					300,000		
89	Gate Management Software	400,000		400,000					
90	Infrastructure Improvements	500,000		500,000					
91	Land Acquisition	1,000,000		1,000,000					
92	Navigational Aids Relocation	1,000,000		100,000	900,000				
93	Public Parking Garage Expansion	33,500,000		33,500,000					
94	Rental Car Garage & Customer Lobby Design	6,000,000					6,000,000		
95	Runway Incursion Mitigation - Preliminary Design	500,000		50,000	450,000				
96	Snow Removal Equipment Building	1,300,000					1,300,000		
97	Sustainability Projects	500,000		500,000					
98	Taxi-lane D Rehabilitation	600,000					600,000		
99	Taxi-lane N Construction	3,000,000			2,790,000		210,000		
100	Taxiway D & G / Taxi-lane A3 Relocation	14,500,000			12,092,000		2,408,000		
101	Taxiway S Upgrade	3,300,000			3,300,000				
102	Terminal Access Road Rehabilitation	600,000					600,000		
103	Terminal Cooling Tower Relocation	500,000					500,000		
104	Terminal Facilities Upgrades	500,000		500,000					
105	Terminal Upgrades Project Management	400,000					400,000		
106	Total Airport Fund	71,400,000	0	37,250,000	19,532,000	0	14,618,000	0	0
107									
108	Solid Waste Fund								
109	Gowen Field Soil Vapor Extraction System	500,000		500,000					
110	Total Solid Waste Fund	500,000	0	500,000	0	0	0	0	0

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Project Name		2021 Project Cost	Funding Sources							
			Tax Support	Cash Flow / Fund Balance	Grant	Impact Fee	PFC / CFC	Donation / Partnership	Levy Funds	
111										
112	Water Renewal Fund									
113	Aeration Basin #7 Capacity	700,000		700,000						
114	Dixie Drain Major R&M	108,000		108,000						
115	Lander Street Aeration Blowers	2,500,000		2,500,000						
116	Lander Street Major R&M	405,000		405,000						
117	Lander Street Secondary Capacity	1,500,000		1,500,000						
118	Lander Street UV Disinfection	20,200,000		20,200,000						
119	Lift Station Major R&M	108,000		108,000						
120	Miscellaneous Trunk & Lateral Extensions	500,000		500,000						
121	Temperature Mitigation	250,000		250,000						
122	Twenty Mile South Farm Major R&M	216,000		216,000						
123	Used Water Rehabilitation and Replacement	4,200,000		4,200,000						
124	Utilities Maintenance Major R&M	54,000		54,000						
125	Water Renewal Capacity Improvement	2,250,000		2,250,000						
126	West Boise Major R&M	600,000		600,000						
127	Total Water Renewal Fund	33,591,000	0	33,591,000	0	0	0	0	0	0
128										
129	Total Enterprise Funds	105,491,000	0	71,341,000	19,532,000	0	14,618,000	0	0	0
130										
131	Total All Funds	133,610,358	20,883,358	71,341,000	19,532,000	1,136,000	14,618,000	100,000	6,000,000	6,000,000

<sup>1</sup> Fire capital projects will be managed by Public Works; therefore, the associated budget has been loaded into Public Works.

# Capital Fund

## Capital Project Overview

### ARTS & HISTORY

#### Project: Percent for Art

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring)

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>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support 90,223	90,223	293,784	97,679	39,075	429,154	949,915

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### FINANCE & ADMINISTRATION

#### Project: Budget Software

Comprehensive Plan Area: N/A

Anticipated Completion: Summer 2021

In December 2018, the City Council approved funding for the purchase of a budget software system. Implementation of the software began in August 2019, and portions of the system were used as part of the FY 2021 budget development process. Automating the budget development process is expected to result in efficiencies, budgetary savings (by allowing staff to budget at a more granular level), and minimize the risk of errors. Staff efforts in FY 2020 were focused on implementing the salary and benefits module (for general employees) and operating module. During FY 2021, the Budget Office anticipates expanding the use of this new software to include budgeting for capital projects, and personnel for contract employees.

The money recommended for FY 2021 will allow for professional project management services for phase 2 of implementation, potential improvements to system reporting, and a public interface module that will allow for greater budget transparency for the citizens of Boise. In addition, the data visualization aspects of this software will help build citizen engagement by communicating budget data visually. This will allow the Budget Office to convey dense, complicated information in a more meaningful manner, including descriptive text, informational pop-ups, charts, and graphs. In addition, searching, filtering and sorting tools will allow the public to find information faster.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support 175,000	175,000	-	-	-	-	175,000

\*\*\*\*\*



**Project: Cashiering System Replacement****Comprehensive Plan Area:** N/A**Anticipated Completion:** Summer 2021

The City Clerk's current payment system has limited features, a small user base, and no defined continuity plan. The Clerk's Office would like to position itself with a new payment system having more robust features, including ongoing support, scalability, collaborative integrations, and improved reconciliation and reporting functions. The new system will ensure the Clerk's Office has the long-term product support to perform their daily tasks, while also offering integrations with other city systems, and directly connecting to merchant processors for payments. These improvements will increase staff efficiency by reducing the amount of manual entry required.

The City has issued a request for proposal to top tier vendors who can meet these aforementioned needs. The project is expected to take approximately one year from vendor selection through implementation. The duration will be influenced by the level of system integration and customization required. The project team will include key members of DFA (including the City Clerk's Office and Treasury) and IT to ensure functional and business needs are met.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support      500,000	500,000	-	-	-	-	500,000

\*\*\*\*\*

**FIRE****Project: Fire Station 1 Remodel****Comprehensive Plan Area:** North/East Ends**Anticipated Completion:** Winter 2021

As part of the FY 2020 budget, the City Council allocated funding for a comprehensive review and condition assessment of the City's fire stations. Based on the results of this study, PW identified work that needs to be performed at Fire Station 1 (FS1). Fire and PW continue to evaluate and re-prioritize station remodels to ensure the most urgent needs are addressed in a timely manner. Funding for this project may need to be revisited.

The current FS1 was built in 1980 and is a 7,376 square foot facility located near Fort Boise at 707 Reserve Street. The 40 year-old station was last updated in 2013, when minor interior and landscape improvements were performed. The FY 2021 remodel plan includes updating aging mechanical and electrical systems with energy efficient systems, a small building expansion for an extractor and decontamination room for station crews, and correcting ADA deficiencies.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support      803,000	803,000	-	-	-	-	803,000

\*\*\*\*\*

**Project: Fire Station 5 Evaluation****Comprehensive Plan Area:** Downtown**Anticipated Completion:** Fall 2021

Fire Station 5 (FS5) is the oldest fire station in the City, built in 1951. Due to the age of the facility, the comprehensive fire station review identified numerous deficiencies, including all building systems (electrical, mechanical, envelope, architectural, structural). The building has numerous ADA and operational deficiencies.

Staff have explored several options for FS5, including a light remodel, an extensive remodel and expansion, and constructing a brand new facility. As a result of this work, PW and Fire recommended that, due to the potential expense and service implications of any option, a more robust planning effort should be made to identify and start concept design with the preferred alternative.

The recommended budget for FY 2021 does not reflect the cost to remodel or rebuild FS5. This budget is solely to fund a design alternatives analysis, as well as public outreach. The cost estimate included in FY 2022 is based on Public Works' current initial work and is subject to revision based on the results of both the design and public engagement process. The anticipated completion date above relates only to the planning work.

<u><b>Funding Sources</b></u>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>Project 5-Yr Total</b>
Tax Support      550,000	550,000	11,750,000	-	-	-	12,300,000

\*\*\*\*\*

**Project: Fire Station 6 Remodel****Comprehensive Plan Area:** Central Bench**Anticipated Completion:** Fall 2021

As part of the FY 2020 budget, the City Council allocated funding for a comprehensive review and condition assessment of the City's fire stations. Based on the results of this study, Fire and PW identified necessary work that needs to be performed at Fire Station 6 (FS6).

The current FS6 was built in 1991 and is a 8,150 square foot facility located near the Boise Town Square mall at 6933 Franklin Road. FS6 has not had any substantial improvements during its nearly 30-year life. The FY 2021 remodel plan includes mechanical and electrical upgrades with energy efficient systems, correcting ADA deficiencies, and a small expansion to address operational issues—adding an extractor and decontamination room.

<u><b>Funding Sources</b></u>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>Project 5-Yr Total</b>
Tax Support      923,785	923,785	-	-	-	-	923,785

\*\*\*\*\*

**Project: Northwest Fire Station****Comprehensive Plan Area:** Northwest**Anticipated Completion:** Winter 2021

In June 2019, the City Council approved the location of a future fire station in Northwest Boise, at the intersection of Gary Lane and Tobi Street. This was done after extensive research and in collaboration with the Eagle Fire Department and North Ada County Fire & Rescue (NACFR). Since the selection of the site, there have been ongoing discussions about the timing, details and cost of this station. A potential cost sharing arrangement between the City and NACFR is being evaluated.

The recommended budget for FY2021 does not reflect the total cost to build this new fire station, but rather the costs associated with the upfront planning and design work to properly scope the project. This is a necessary step to build out the architectural design features and amenities that must be fully evaluated before bidding the project and beginning construction. PW anticipates construction would begin late fall 2021 and the funds required for the building phase of the project will be requested as part of the FY 2022 budget. The amount shown below for FY 2022 is preliminary and subject to change.

<u>Funding Sources</u>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>Project 5-Yr Total</b>
Impact Fees      850,000	850,000	7,650,000	-	-	-	8,500,000

\*\*\*\*\*

**HUMAN RESOURCES****Project: Americans with Disabilities Act Compliance****Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A (ongoing)

The City is dedicated to providing full access to the City's programs, services, recreational spaces, and facilities for all people. As part of the FY 2020 Adopted Budget, the City Council approved funding in the General Fund to begin a thorough evaluation of city facilities and identify accommodations necessary to comply with the Americans with Disabilities Act (ADA). An additional \$200,000 in the General Fund is recommended in FY 2021 to complete the evaluation process. While the facility assessment has been delayed due to the COVID-19 pandemic, HR anticipates having a finalized remediation plan during FY 2021. To ensure the City can begin to quickly remedy key deficiencies identified in the plan, funding in the Capital Fund has been programmed starting in FY 2021. Following receipt of the final report, future year budgets will be modified to ensure the City can correct deficiencies in a timely manner.

<u>Funding Sources</u>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>Project 5-Yr Total</b>
Tax Support      350,000	350,000	350,000	350,000	350,000	350,000	1,750,000

\*\*\*\*\*

**Project: Physical Security System****Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring)

In order to provide a safe environment for city employees and the citizens of Boise, HR and IT have identified outdated cameras and unsupported card readers at facilities throughout the City. Funding recommended in FY 2021 allows for the replacement of those devices. Ongoing funding, in FY 2022 and beyond, will allow for regular system upkeep: replacing equipment as it becomes damaged or obsolete to ensure the system continues to function as designed.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support	358,000	358,000	130,000	130,000	130,000	130,000	878,000

\*\*\*\*\*

**INFORMATION TECHNOLOGY****Project: Conference Room Infrastructure Upgrades****Comprehensive Plan Area:** Downtown**Anticipated Completion:** Spring 2021

Supporting multimedia and remote connectivity has long been a focus for collaboration at City Hall. Many conference rooms feature large displays (monitors and projectors) to enhance teamwork and productivity. It is anticipated that FY 2021 funding will cover a small number of the conference rooms at city facilities. Additional funding beyond FY 2021 will likely be required to support ongoing replacements and requirements.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support	50,000	50,000	-	-	-	-	50,000

\*\*\*\*\*

**Project: Cyber Security****Comprehensive Plan Area:** N/A**Anticipated Completion:** N/A (recurring)

Cyber security threats continue to evolve each year and the need to protect against these threats is ever increasing. With increased remote system usage, the possible sources of threats increase, requiring more sophisticated solutions. IT continues to map technology and policy gaps, analyze current vulnerabilities, and recommend courses of action to ensure the safety of city data. Additional funding is recommended to address potential system failures. The investment in cyber security is believed to be a prudent resource allocation to ensure the City's data and network remain secure.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support	50,000	50,000	50,000	50,000	50,000	50,000	250,000

\*\*\*\*\*

**Project: Enterprise Resource Planning System Upgrades****Comprehensive Plan Area:** N/A**Anticipated Completion:** N/A (recurring)

This funding allows for the evaluation and enhancement of the City's enterprise resource planning (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 2021, the focus will be on (i) system selection, planning, and consulting for both ERP and HR systems, (ii) further development of OnBase as well as (iii) the time and attendance system.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support      725,000	725,000	300,000	240,000	240,000	240,000	1,745,000

\*\*\*\*\*

**Project: IT (Infrastructure Services) Hardware****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>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support      650,000	650,000	550,000	550,000	550,000	550,000	2,850,000

\*\*\*\*\*

**Project: Microsoft Migration****Comprehensive Plan Area:** N/A**Anticipated Completion:** Spring 2021

This project will move the City's Microsoft Office 365 Tenant into the Government Cloud to comply with the FBI's Criminal Justice Information Services' security parameters, and allow for greater mobility and flexibility for the Boise Police, Legal, and Police Oversight departments.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support      250,000	250,000	-	-	-	-	250,000

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**Project: Permit Management System Enhancements****Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring)

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 City Clerk's Office and Fire Department are currently using the new system, while Planning & Development Services and Public Works are expected to go-live in late FY 2020. In FY 2021 there will be additional enhancements and features added, including new reporting capabilities.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support 75,000	75,000	150,000	75,000	75,000	150,000	525,000

\*\*\*\*\*

**Project: Telephone System Upgrade/Replacement****Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring)

This funding will allow for recurring lifecycle replacement of phones. The average lifespan for this equipment is six years. Through May 2020, all the City's phones have been converted to voice over internet protocol (VoIP). Future projected spend is devoted to continued lifecycle refreshment.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support 155,288	155,288	159,170	163,149	167,228	171,408	816,243

\*\*\*\*\*

**PARKS & RECREATION****Project: Memorial Park Amenities****Comprehensive Plan Area:** North / East Ends**Park Planning Area:** North River**Anticipated Completion:** Summer 2021

BPR will engage the public in a master plan revision process for Memorial Park to determine the need for additional amenities. This funding will allow for the opportunity to construct amenities identified through the public engagement process.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Impact Fees 151,000	151,000	-	-	-	-	151,000

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**Project: Pool Planning****Comprehensive Plan Area:** Central Bench and North / East Ends**Park Planning Area:** Central Bench and North River**Anticipated Completion:** Summer 2021

Two of the City's pools, Lowell and South, are nearing the end of their useful lives. BPR and PW will begin to evaluate the current status of the two pools and it is recommended that funding be appropriated in FY 2021 to determine the best solution for each pool. This analysis will include a critical evaluation of available alternatives in order to determine the best long-term solution for each pool. This funding will also assist with initial public engagement and cost estimates. Projected amounts in FYs 2022 and 2023 are legacy estimates and will be refreshed next year based on the results of the analysis.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support 200,000	200,000	3,100,000	3,300,000	-	-	6,600,000

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**Project: Right of Way Projects****Comprehensive Plan Area:** N/A (multiple)**Park Planning Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring)

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, or intersections are reconstructed, and for landscape applications adjacent to detached sidewalks.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support 65,000	65,000	65,000	65,000	65,000	65,000	325,000

\*\*\*\*\*

**Project: Spaulding Ranch****Comprehensive Plan Area:** West Bench**Park Planning Area:** West Bench**Anticipated Completion:** Summer 2021

This funding provides for a portion of the costs associated with the construction of a park access road (and associated parking) through Spaulding Ranch from North Glenwood Street to North Cole Road, and installation of an irrigation conveyance system for green-up and future agricultural operations. This project is necessary to make the site accessible for future growers and urban agriculture partners.

Preliminary cost estimates for roadway construction exceed the amount budgeted. Additional funding requests using impact fee receipts and/or donations, required for the continued investment in infrastructure to ensure future productivity of the land, will be brought forward for City Council consideration as cost estimates are developed.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Impact Fees 135,000						
Tax Support 142,500	277,500	-	-	-	-	277,500

## PLANNING & DEVELOPMENT SERVICES

### Project: Neighborhood Investment Program

**Comprehensive Plan Area:** N/A (multiple)

**Anticipated Completion:** N/A (recurring)

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>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000

\*\*\*\*\*

### Project: Various Housing Initiatives

**Comprehensive Plan Area:** N/A (multiple)

**Anticipated Completion:** N/A (ongoing)

Grow Our Housing is dedicated to promoting housing choice and livable neighborhoods. As Boise continues to grow, the availability of affordable housing continues to shrink, resulting in more Boise community members unable to find housing. Compounding these issues are the economic consequences of the COVID-19 pandemic, which have left many without jobs. The funding outlined below provides support to help address the issue of affordable housing, whether it be through developer incentives, land acquisition, a Land Trust, or funding other private/public partnerships.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support	3,000,000	3,000,000	3,000,000	-	-	-	6,000,000

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## PUBLIC WORKS

### Project: LED Streetlights

**Comprehensive Plan Area:** N/A (multiple)

**Anticipated Completion:** Summer 2021

This funding provides for the conversion of streetlights 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.

For several years, PW has been converting approximately 600-700 HPS lights per year. The number of lights converted each year was driven by available budget and costs associated with the conversions. At this rate, it would have taken until FY 2026 to replace all remaining HPS bulbs. As part of the City's priority-based budgeting work, staff determined that by accelerating the remaining LED conversions (approximately 3,500), the City could sooner realize an estimated \$60,000 in annual operating cost savings, and move the City more quickly towards its 2030 energy efficiency goals. The savings from these conversions will be reallocated within the streetlight budget to help cover increasing operating, maintenance, and asset management costs of the streetlight system.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support      1,335,000	1,335,000	-	-	-	-	1,335,000

\*\*\*\*\*

### Project: Public Safety Lighting

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, or others. Staff is often contacted requesting additional streetlights not related to new development and, with the exception of the Neighborhood Investment Program (for larger projects), this is the only source of funding to accommodate these needs.

Requests are screened for conformance to city streetlight placement standards and prioritized by criteria such as road classification and pedestrian conflicts.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Tax Support      24,000	24,000	24,000	24,000	24,000	24,000	120,000

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# Foothills Levy Fund

## Capital Project Overview

**PARKS & RECREATION**

**Project: Open Space & Clean Water Projects**

**Comprehensive Plan Area:** N/A (multiple)

**Anticipated Completion:** N/A

The Foothills Levy Fund accounts for the \$10 million “Open Space & Clean Water 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.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Levy Funds 6,000,000	6,000,000	-	-	-	-	6,000,000

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# Airport Fund

## Capital Project Overview

### AIRPORT

#### Project: Communications and IT Infrastructure Upgrades

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2021

This project consists of upgrading information technology and communications infrastructure to meet new standards that will better support airport users. This project will include the replacement of server equipment, installation of fiber optic cabling, upgrades to the radio system, and replacement of radio equipment.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	-	-	-	-	500,000

\*\*\*\*\*

#### Project: Concourse A Apron

Comprehensive Plan Area: Airport

Anticipated Completion: Winter 2021/2022

As part of the Concourse A development, this project will provide funding for the planning and design of the parking apron. This project will be coordinated with users and phased to minimize operational impacts.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs	1,500,000	1,500,000	-	-	-	-	1,500,000

\*\*\*\*\*

#### Project: Contract / Lease Management System

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2021

This project allows for the purchase of an integrated contract and lease management system, which could also include the replacement of the Airport's current accounts receivable (AR) system. A lease management system will provide the Business and Accounting teams with a centralized system with comprehensive reporting, lease renewal and adjustment workflow, and tracking capabilities for the Airport's revenue

contracts and leases. Including the AR system would also help the Airport centralize accounting functions, increasing workflow productivity, and ease reporting constraints.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 200,000	200,000	-	-	-	-	200,000

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### Project: Electric Heating Boiler

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2021

As part of the citywide commitment to sustainability and clean energy, this project will fund the design and installation of a new electric heating boiler to reduce use of natural gas and provide additional heating capacity for the Concourse A development.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs 800,000	800,000	-	-	-	-	800,000

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### Project: Gate B22 Passenger Boarding Bridge Extension

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2021

This project adds a roughly 40 foot walkway extension to Gate B22 passenger boarding bridge. The extended walkway will provide for an additional aircraft parking position without the need to expand the overall building. The Airport recommends this project as a cost-effective way to meet increased aircraft parking needs.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs 300,000	300,000	-	-	-	-	300,000

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### Project: Gate Management Software

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2021

The purchase of a gate management software system will provide an intuitive solution for allocating gates according to flight schedules and arrival times. The airport has a limited number of gates that commercial aircraft can utilize. The introduction of a gate management solution will allow for enhanced utilization of existing gates, while limiting additional infrastructure investment.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 400,000	400,000	-	-	-	-	400,000

\*\*\*\*\*

**Project: Infrastructure Improvements****Comprehensive Plan Area:** Airport**Anticipated Completion:** Fall 2021

Improvements include expanding and upgrading airport infrastructure, such as utilities, storm water run-off, signage, and electrical systems. These projects enhance user needs, meet code requirements, keep airport systems current with new technology, and improve customer service.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	-	-	-	-	500,000

\*\*\*\*\*

**Project: Land Acquisition****Comprehensive Plan Area:** Airport**Anticipated Completion:** Fall 2021

This project will support acquisition of properties adjacent to the airport. Acquisitions are necessary to meet long-term development needs, and noise abatement concerns, in accordance with the Airport's Master Plan. Delaying acquisitions would likely result in increased cost and decreased property availability.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	1,000,000	1,000,000	-	-	-	-	1,000,000

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**Project: Navigational Aids Relocation****Comprehensive Plan Area:** Airport**Anticipated Completion:** Fall 2022

This project consists of a reimbursable agreement with the FAA for planning and design of navigational aids (NAVAIDS) relocation for the runway incursion mitigation project, which is discussed elsewhere in this section. This reimbursable agreement is for planning, design, and cost estimating.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Grant	900,000	1,000,000	-	-	-	-	1,000,000
Cash Flow/Fund Balance	100,000						

\*\*\*\*\*

**Project: Public Parking Garage Expansion****Comprehensive Plan Area:** Airport**Anticipated Completion:** Fall 2022

This project consists of administration and construction of a new 1,200 stall public parking garage, new exit plaza, parking office, connecting pedestrian walkway, and associated site work (including public art). The Airport has experienced high levels of passenger growth over the last few years, increasing demand on close-in parking. Prior to the impacts of COVID-19, the existing parking garage and close-in parking filled to capacity daily, requiring passengers to use the remote shuttle lot. Despite the recent decline in passenger traffic,

activity is expected to recover to pre-COVID-19 levels over the next few years. Construction is scheduled to begin in summer of 2021 and take approximately 14 months to complete.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	33,500,000	33,500,000	-	-	-	-	33,500,000

\*\*\*\*\*

### **Project: Rental Car Garage & Customer Lobby Design**

**Comprehensive Plan Area:** Airport

**Anticipated Completion:** Winter 2022/2023

This project consists of planning, design, and construction of a new consolidated rental car garage, customer lobby, offices, fueling and car wash facilities, associated site work, and utilities. The rental car companies have outgrown current facilities at the airport. Expanded accommodations are required to meet current and future customer capacity. Additionally, the planned Concourse A expansion requires current rental car facilities to be relocated.

These new facilities were developed with stakeholder input during the Airport Master Plan process and have been coordinated with the overall airport development. This project will be funded by a bond issuance and CFCs, a user fee charged per rental car contract day. The current CFC account balance is at approximately \$10 million.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs	6,000,000	6,000,000	66,000,000	2,000,000	2,000,000	2,000,000	78,000,000

\*\*\*\*\*

### **Project: Runway Incursion Mitigation - Preliminary Design**

**Comprehensive Plan Area:** Airport

**Anticipated Completion:** Winter 2021/2022

This project consists of the preliminary design for the runway incursion mitigation (RIM) upgrades. RIM planning addresses the need for runway safety. These modifications help avoid collisions and near-collisions on runways. The contemplated upgrades require construction design and FAA approval. This project will be covered by an FAA grant with a city match.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Grant	450,000	500,000	-	-	-	-	500,000
Cash Flow/Fund Balance	50,000						

\*\*\*\*\*

### **Project: Snow Removal Equipment Building**

**Comprehensive Plan Area:** Airport

**Anticipated Completion:** Winter 2021/2022

This funding provides for the design and construction of a new building to store snow removal equipment. The current storage building, the old fire station, is being demolished to make room for Concourse A. Snow

removal equipment needs to be stored indoors to ensure proper functionality during cold weather, allow for ice and snow accumulation to melt off, and to maximize equipment life.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs	1,300,000	1,300,000	-	-	-	-	1,300,000

\*\*\*\*\*

### Project: Sustainability Projects

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2021

This funding allows for the implementation of multiple projects to reduce energy use. Projects include replacing old technology lights (fluorescent and incandescent bulbs) with LED lights, and upgrades to the HVAC systems. This collection of projects also includes the installation of solar panels.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	-	-	-	-	500,000

\*\*\*\*\*

### Project: Taxi-lane D Rehabilitation

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2021

This portion of Taxi-lane D is in a high traffic area. The pavement has deteriorated beyond the point of repair. The pavement surface needs to be removed and replaced. This funding will provide for the rehabilitation and replacement of the portion of Taxi-lane D that leads onto the air carrier apron.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs	600,000	600,000	-	-	-	-	600,000

\*\*\*\*\*

### Project: Taxi-lane N Construction

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2021

As the Airport continues to grow, private companies are beginning to develop hangar facilities on Airport property north of Taxiway A. The Airport is responsible for providing access to the airfield, which this funding will address. PFC and grant revenues are anticipated to cover the cost of this project.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Grant	2,790,000	3,000,000	-	-	-	-	3,000,000
PFCs or CFCs	210,000						

\*\*\*\*\*



**Project: Taxiway D & G / Taxi-lane A3 Relocation****Comprehensive Plan Area:** Airport**Anticipated Completion:** With 2022

The pavement on Taxiways D and G is in poor condition and needs to be reconstructed. Compliance with new FAA standards requires both taxiways be reconstructed, in new locations, outside the middle third of the runway. Taxi-lane A3 is also being reconstructed in a new location to comply with FAA standards to eliminate direct access to the runway.

Portions of this project (Taxiway D and Taxi-lane A3) are included in the Airport's five-year capital improvement program and have been coordinated with the FAA. These portions are being moved ahead one year to prepare for possible stimulus funding. This project is dependent upon the FAA providing a grant to reimburse the Airport for a substantial portion of the cost. The remaining funding will be supported by PFCs.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Grant	12,092,000	14,500,000	-	-	-	-	14,500,000
PFCs or CFCs	2,408,000						

\*\*\*\*\*

**Project: Taxiway S Upgrade****Comprehensive Plan Area:** Airport**Anticipated Completion:** Winter 2021/2022

The Airport plans to develop a new cargo facility at the southeast corner of the airfield. This will require taxiways to be upgraded to taxiway design group 5 (TDG-5). The project consists of design work to upgrade Taxiway S to TDG-5 to accommodate larger aircraft and will utilize reimbursable agreements with FAA for the aforementioned relocation of NAVAIDS.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Grant	3,300,000	3,300,000	-	-	-	-	3,300,000

\*\*\*\*\*

**Project: Terminal Access Road Rehabilitation****Comprehensive Plan Area:** Airport**Anticipated Completion:** Fall 2021

Portions of the terminal access road pavement have deteriorated and need replacing. Portions of the access road will be replaced, while the remaining roadway will be seal coated to extend the pavement life and improve the customer experience. This project will be supported by PFCs.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs	600,000	600,000	-	-	-	-	600,000

\*\*\*\*\*

**Project: Terminal Cooling Tower Relocation****Comprehensive Plan Area:** Airport**Anticipated Completion:** Winter 2021/2022

The current cooling towers are obstructing airport expansions and will not be sufficient to service the Airport as it continues to grow. This project will relocate the cooling towers to an ideal location that will not impact future projects. This project will also increase cooling capacity to assist in airport growth. The cost of this project will be covered by PFCs.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs 500,000	500,000	-	-	-	-	500,000

\*\*\*\*\*

**Project: Terminal Facilities Upgrades****Comprehensive Plan Area:** Airport**Anticipated Completion:** Winter 2021/2022

This project budget allows for various facility improvements, remodels, and tenant improvements, including replacement of roof top HVAC units, upgrades to the baggage system, passenger boarding bridges, electrical gear, and plumbing upgrades and repairs. This allows the Airport to be responsive to customer needs by making timely facility improvements.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 500,000	500,000	-	-	-	-	500,000

\*\*\*\*\*

**Project: Terminal Upgrades Project Management****Comprehensive Plan Area:** Airport**Anticipated Completion:** Winter 2021/2022

This project consists of planning and program management services for the terminal upgrades program. These services are needed to plan and coordinate various projects and develop project schedules and budgets. This project will be supported by PFCs.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
PFCs or CFCs 400,000	400,000	-	-	-	-	400,000

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# Solid Waste Fund

## Capital Project Overview

**PUBLIC WORKS**

**Project:** Gowen Field Soil Vapor Extraction System  
**Comprehensive Plan Area:** Airport  
**Anticipated Completion:** Fall 2021

This project is for the expansion of the current Gowen Field soil vapor extraction (SVE) system. The system is designed to remove contaminants from the underlying groundwater. Idaho Department of Environmental Quality (DEQ) is the regulator for this city owned remediation site and has indicated expansion of the system may be warranted based on future sampling results. This funding includes the installation of four 140-foot SVE wells with connection piping, design, permit, and engineering fees. The City is under a consent decree from the DEQ for this property.

<u>Funding Sources</u>		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	-	-	-	-	500,000

\*\*\*\*\*

# Water Renewal Fund

## Capital Project Overview

### PUBLIC WORKS

#### Project: Aeration Basin #7 Capacity

Comprehensive Plan Area: West Bench

Anticipated Completion: Fall 2023

This project will expand the treatment capacity of the West Boise Water Renewal Facility (WBWRF) by adding aeration basin #7 and related equipment. If not expanded, the current aeration basin capacity would limit the future treatment capacity of the facility.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 700,000	700,000	6,622,900	5,590,943	-	-	12,913,843

\*\*\*\*\*

#### Project: Lander Street Aeration Blowers

Comprehensive Plan Area: North/East Ends

Anticipated Completion: Fall 2022

This project will replace the existing aeration blowers at the Lander Street Water Renewal Facility (LSWRF). The scope of work includes modifications to the existing structural, mechanical, and electrical systems to allow for new equipment to be installed in the current blower area of the operations building. The new blower size has been selected to meet anticipated life cycle design parameters and to accommodate the targeted buildout capacity of the LSWRF.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 2,500,000	2,500,000	1,096,950	-	-	-	3,596,950

\*\*\*\*\*

#### Project: Lander Street Secondary Capacity

Comprehensive Plan Area: North/East Ends

Anticipated Completion: Fall 2026

This project at the LSWRF will construct dissolved oxygen improvements in the aeration basins and new secondary clarifier(s). The aeration basin improvements will be started as soon as possible, with the construction of additional clarifier(s), if any, to begin later.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 1,500,000	1,500,000	5,792,720	6,824,770	14,056,840	10,860,035	39,034,365

\*\*\*\*\*

**Project: Lander Street UV Disinfection****Comprehensive Plan Area:** North/East Ends**Anticipated Completion:** Fall 2022

This project at the LSWRF includes construction of a new headworks facility and a new ultra-violet (UV) disinfection facility to replace the existing facilities. The project also includes all site-related upgrades such as new construction access to the site, yard utilities, and new primary treatment removal processes. The project is currently in progress.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 20,200,000	20,200,000	2,090,000	-	-	-	22,290,000

\*\*\*\*\*

**Project: Miscellaneous Trunk & Lateral Extensions****Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring)

This funding provides trunk and lateral pipelines to existing residents, new projects that support community enhancements, and extensions in advance of, or in conjunction with, Idaho Transportation Department and Ada County Highway District street and highway projects. All projects will conform to sewer extension policies adopted by the Public Works Commission.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 500,000	500,000	515,000	530,450	546,364	562,754	2,654,568

\*\*\*\*\*

**Project: Temperature Mitigation****Comprehensive Plan Area:** North/East Ends**Anticipated Completion:** N/A (recurring)

The Environmental Protection Agency (EPA) issued new permits to the City in 2012 containing effluent limits for temperature that would require significant temperature reduction obligations to be met by August 1, 2022. In December 2017, the City submitted a Compliance Alternatives Evaluation report which shows that only the combination of wastewater cooling towers and chillers would be sufficient to meet the temperature limits.

Since this is not a preferred alternative, the City applied for a §316(a) thermal variance. The thermal variance requires ongoing demonstration of progress towards meeting the water quality standards for temperature in the Boise River. The variance request is under review by DEQ and would apply to the to-be-issued permit, as the current permit cannot be modified. FY 2021 funding would allow for programmatic allocations to temperature mitigation projects that will be determined during the fiscal year.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance 250,000	250,000	515,000	530,450	546,364	1,125,509	2,967,323

\*\*\*\*\*



**Project: Used Water Rehabilitation and Replacement****Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring)

This project is intended to replace/rehabilitate sewer mains that have a high likelihood of failure due to structural deficiencies such as root intrusion, corrosion, cracks and systemic joint failure. In addition, the project provides a manageable (logistically and fundable) programmatic approach to replace aging infrastructure in a way that avoids an “all-at-once” approach.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance      4,200,000	4,200,000	6,180,000	6,365,400	6,556,362	6,753,053	30,054,815

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**Project: Water Renewal Capacity Improvement****Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** Fall 2029

This funding addresses the treatment capacity needed in the Water Renewal System to support increased economic activity, new permit requirements, and continued growth throughout the City. This is a multi-year project that is expected to take up to nine years to complete. Conveying and treating used water is fundamental to Water Renewal Services' mission. Investments are required to continue to serve the City's residential, commercial, and industrial customers while protecting the Boise River and meeting permit requirements.

<u>Funding Sources</u>	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Project 5-Yr Total
Cash Flow/Fund Balance      2,250,000	2,250,000	2,914,900	5,972,867	6,774,907	12,673,229	30,585,903

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# FY 2020 Preliminary

## End of Year Items

Risk Management and Workers Compensaton Funds	\$2,000,000
Contribution	
Criminal Case Management System Replacement	TBD
Procure to Pay Software System	TBD

Mayor  
Lauren McLean

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Council President  
Elaine Clegg

Council President Pro Tem  
Holli Woodings

Council Member  
Patrick Bageant

Council Member  
Jimmy Hallyburton

Council Member  
Lisa Sanchez

Council Member  
TJ Thomson

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Chief of Staff  
Courtney Washburn

Chief Operating Officer  
Jade Riley

Chief Financial Officer  
Lynda Lowry

Budget Manager  
Eric Bilimoria

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