



CITY *of* BOISE

FY 2023

ADOPTED BUDGET

CITY *of* BOISE

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ANNUAL BUDGET REPORT

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CITY *of* BOISE



ORGANIZATION CHART

Citizens of Boise



Office of the Mayor



City Council

Airport

Legal

Internal Audit**

Arts & History

Library

Community
Engagement*

Parks & Recreation

Finance and
Administration

Planning & Development

Fire

Police

Human Resources

Police Accountability*

Information Technology

Public Works

* Represents an office within the Office of the Mayor.

** Represents an office within City Council.



OFFICE OF THE MAYOR

MAYOR: Lauren McLean

Dear Boise:

I am pleased, along with the City of Boise Department Directors, to present the FY 2023 budget.

As we've seen this past year, Boise continues to change. But change doesn't have to be something that's "happening to us" if we see opportunity in the challenges we face. Together, we can shape this change, as we always have. We must seize the opportunity in this pivotal moment. We will succeed because we put people first; we try all solutions; because we do what must be done. That is the mission captured in this budget.

As always, we are focused on caring for the people of this city. You'll see this budget both provides tax relief and directs resources to grow our economy, make homes more affordable, keep our city safe, take climate action, and ensure we care for our families while giving back to our unique and welcoming community. Now more than ever, we must support all the people of Boise to ensure we're truly a city for everyone.

We have a once in a generation opportunity to make a lasting impact with millions of dollars from the American Rescue Plan. We spent the second half of last year getting community feedback to make sure we use these funds to help Boise families hit hardest by the pandemic. We will come together to tackle the biggest challenges we're facing, allowing us to create our shared vision of this city's future.

Our city employees make all our goals attainable. They have faced so much and through it all, they have invented new and impactful ways to provide the programs and services our community relies on. As a city team, we focus on serving people to create a community where everyone can thrive. I am so grateful for the opportunity to work alongside them.

We've overcome challenges throughout our history, on our journey to becoming the city we are today. We're doing the same right now on our journey to what's next. This is a moment of great change, and I am optimistic. I know we will come out the other side together, our vision intact, and values front and center, like we always have. We will continue to come together, create solutions, care for each other, and value one another for what we add to this community. I hope you share my optimism. Thank you for this opportunity to share with you the budget, and our plans for the coming year.

Sincerely,

Lauren McLean
Mayor

CITY *of* BOISE



EXECUTIVE SUMMARY

Introduction

The economic environment is generally favorable as Fiscal Year 2023 (FY 2023) approaches. Unemployment is low, jobs are widely available, and wages are rising. Economic expansion has been aided by high in-migration and construction development. The FY 2023 Adopted Budget assumes generally favorable economic conditions will continue through FY 2023, although reserves are available if current economic risks (e.g., high inflation, labor shortages, international uncertainty, COVID, etc.) result in revenue reductions to the city. The FY 2023 Adopted Budget also prioritizes investments in community priorities (e.g., affordable housing, public safety, transportation, economic development, and climate action), and also seeks to respond to growth and inflation, stabilize the workforce, and enhance service levels. A reduced growth rate for property taxes, which is the city's largest revenue source, will provide relief to residential property owners. A property tax rebate program is also included for qualifying homeowners.

Boise's unemployment rate has returned to a very low level of 2.0% as of April 2022. This compares favorably to the April 2019 (2.2%) and February 2020 (2.3%) rates, and a 4.0% rate that is generally considered to be full employment. Unemployment in Boise also compares favorably to the statewide rate (2.6% in April 2022) and national rate (3.3% in April 2022).

While many facets of the economy are performing positively, Boise and the Treasure Valley do continue to feel the effects of a housing shortage and resulting housing affordability issues. As such, this budget includes numerous investments to address housing affordability.

The General Fund budget is balanced, consistent with Idaho state law, at \$306.0

million. This represents a \$29.8 million increase (10.8%) from the FY 2022 Adopted Budget, however over half of that growth (\$15.2 million) is attributable to funds received from the federal government through the American Rescue Plan Act (ARPA). All other funds have a combined total budget of \$556.3 million (excluding the Budget Appropriation Contingency).

The FY 2023 Adopted Budget, including the General Fund, enterprise/other funds, Capital Fund, and staffing levels, is summarized in this section.

American Rescue Plan Act

The City of Boise was awarded \$36.9 million in ARPA funds. In May 2022, the City Council approved the allocation of this funding towards various uses, including affordable housing (\$12.0 million), broadband (\$2.0 million), climate action (\$10.0 million), various community needs (\$10.2 million), and administrative expenses (\$2.6 million). Of the total allocation, \$6.5 million was appropriated in FY 2022, with the remainder built into the FY 2023 budget. Descriptions of these allocations are included in the General Fund Significant Revenue/Expenditure Changes (climate action and community needs), Other Funds Significant Revenue/Expenditure Changes section (affordable housing), and Capital Project Overview (broadband) sections of this document.

General Fund Revenues

The General Fund revenue increase over the FY 2022 Adopted Budget is \$29.8 million (10.8%). Revenue estimates reflect budgeted increases in all revenue categories, with the largest percentage increases in Development Fees, Sales Tax, Departmental Revenue, and Other Revenue (primarily attributable to ARPA). General Fund revenue highlights are summarized below.

Property Tax

The Property Tax budget will be increased by 2.45% instead of the maximum of 3.0%, placing the average annual property tax increase at 1.8% since the beginning of the pandemic. To further assist Boise residents who already qualify for the “circuit breaker” program, the FY 2023 budget also includes \$1.2 million for tax rebates. The FY 2023 budgeted estimate for Property Tax is \$6.0 million above the FY 2022 budget, reflecting the 2.45% base increase as well as increased collections attributable to new development (new payers).

The estimated cost of the city's 2.45% Property Tax increase for the average-priced home in Boise is approximately \$38. Residential Property Tax bills are likely to be more than 2.45% higher in FY 2023 than they were in FY 2022 due to ongoing burden shift caused by two factors:

- More rapid rate of growth in overall assessed value for residential property (29.2%) versus overall commercial property (21.0%);
- Diminishing value of the homeowners exemption due to it no longer being adjusted annually (indexed) to keep pace with rising home values.

Sales Tax and Development Fees

The Sales Tax budget has been increased by \$2.6 million (12.0%) from the FY 2022 Adopted Budget. Boise's revenue growth from Sales Tax was capped at 1.0% in FY 2021 due to statewide legislation passed during the 2020 session. The FY 2022 budget for Sales Tax assumed that the city would once again be capped at 1.0% growth. Actual statewide Sales Tax growth has been robust, exceeding 10%, which has enabled some cities that were previously capped at 1% to realize full growth. The determination as to whether the city will receive 1% growth or full growth is made quarterly and is dependent upon different factors, including population and economic growth trends across the state. In FY

2022, the City of Boise received full growth (not limited to 1%) for the first two quarters. For FY 2023, the budget assumes the city will again be capped at 1% growth, however the 1% growth would be on top of quarterly Sales Tax base figures that increased significantly in FY 2022.

Similarly, Development Fee revenues are budgeted to increase significantly, \$2.3 million or 18.0%, from the FY 2022 budget figure. Development activity slowed in FY 2020, early in the pandemic, but returned to a normal range in FY 2021. In FY 2022, collections have been even stronger and are on pace to exceed budget by \$3.0 million or more. As a result, the FY 2023 budgeted estimate has been increased, balancing the high activity level with the always-present possibility of an economic slowdown. It should be noted that there is an expenditure offset for Development Fees (e.g., plan review and building inspections), so the increased revenues in FY 2023 do not represent revenues that can support general government services. The higher revenues are an improvement upon planned cost recovery for these services compared to FY 2022.

Highlights of Other Revenue Items for FY 2023

Departmental Revenue is budgeted to increase \$3.1 million (10.5%) from the FY 2022 Adopted Budget, primarily due to growth in Parks and Recreation user fees and higher reimbursements for public safety contracts. As with Development Fees, there is an expenditure offset for revenues in this category. Internal Charges revenue is budgeted to increase \$1.7 million (16.2%) due to growth in internal service departments that support enterprise funds and public-facing departments, which has an impact on cost allocation plan collections. Franchise Fees are budgeted to increase only 1.3% due to difficulty predicting natural gas pricing, water demand, and ongoing reductions to cable television. The budget for Liquor Tax revenue

is 3.0% higher than FY 2022, but below the FY 2021 actual figure to allow for high pandemic sales volumes to moderate. Fines and Forfeitures revenue is projected to increase only 0.3%, due to uncertainty about growth in parking revenues (which drives fines). Other Revenue is budgeted to increase \$16.9 million. This increase is attributable to the recognition and associated allocation of certain ARPA funds.

Revenue changes are explained in greater detail in the Revenue Manual section of this document.

General Fund Expenses

City costs typically increase each year, mainly for personnel, of which a significant percentage is set by public safety labor contracts. As with revenues, FY 2023 total General Fund expenditures are budgeted to increase by \$29.8 million (10.8%) from the FY 2022 Adopted Budget.

Personnel

Personnel expenses of \$194.1 million account for 63.4% of total General Fund expenditures and represent a \$16.7 million (9.4%) increase. Increases are attributable to labor costs (salary and benefits), and a net total of 37.8 new General Fund positions. Wage adjustments to Police and Fire contract employees are set by contract, which currently are being negotiated. In early June, a 5.9% cost-of-living adjustment for all non-contract and non-temporary positions was advanced by the City Council to address employee retention and high vacancy levels. FY 2023 compensation also includes a one-time increase (2.5%) to the merit-based funding that is included in the base budget for permanent general employees. The cost of living increase and one-time compensation measures are intended to retain employees and enable the city to attract employees in a tight and highly competitive labor market. The budget also

includes an increase in the city's living wage to \$16.15 per hour.

Maintenance and Operations (M&O)

Base M&O expenses are budgeted to increase \$13.6 million (14.0%). Net of a \$9.9 million one-time General Fund transfer for housing projects in FY 2023, the increase would be \$3.7 million (3.8%). Some specific M&O cost increases associated with new or expanded services are outlined in the General Fund Significant Revenue/Expenditure Changes section. The majority of base M&O expenses have been held at existing levels, as vacancies have limited the ability of departments to spend their budgets in prior years. The base increases that have been built into the budget tend to be outside the direct control of the city, and include software maintenance and insurance (risk and workers compensation) costs. An attempt was made as part of this budget to limit growth in other M&O items as the city continues to experience a high level of vacancies, which has affected the ability of departments to execute projects and spend approved budgets. While measures have been included in the FY 2023 budget to address the high number of vacancies, it is anticipated that resolving this issue will take time. It should be noted, however, that the city's long-term M&O forecast does account for inflationary impacts.

Contingencies

The operating contingency includes \$1.7 million to be allocated toward the project portfolio (recommendations to be brought forward for City Council consideration at a later time), and \$550,000 for unplanned items. An economic uncertainty reserve of \$500,000 is included should higher costs for fuel, energy, or other goods and services be sustained at elevated levels. The annual City Council contingency is \$500,000. A summary of all General Fund

contingencies is included in the Contingency Summary section.

Authorized Staffing

The FY 2023 Adopted Budget includes 1,985.0 full-time equivalent (FTE) positions for all funds, an increase of 92.3 FTEs from the FY 2022 Adopted Budget. Of those, 76.1 were funded as part of the FY 2023 annual budget process, with the remaining positions approved in FY 2022. There are two key factors that increase the authorized staffing count:

- FY 2022 mid-year adjustments totaling 16.2 positions (8.2 General Fund, 8.0 other funds). This includes position additions approved by the City Council through the Interim Budget Change process (e.g., project management positions in the Mayor's Office and Public Works, and additional support for Human Resources) and the conversion of permanent positions to temporary positions.
- FY 2023 adjustments, totaling 76.1 positions (37.8 General Fund, 38.3 other funds): these positions are mainly to support growth in city services. Areas where growth is concentrated are Police, Human Resources, Airport Fund, and Water Renewal Fund.

FY 2022 Adopted FTE Total	1,892.67
General Fund Changes	
FY 2022 Approved FTE Changes	8.19
FY 2023 Adopted Position Changes	37.83
Subtotal General Fund Changes	46.02
Other Funds Changes	
FY 2022 Approved FTE Changes	8.00
FY 2023 Adopted Position Changes	38.30
Subtotal Other Funds Changes	46.30
FY 2023 Adopted FTE Total	1,984.99

Capital Fund

The Capital Fund accounts for capital projects associated with general government functions (e.g., police, fire, library, and parks), excluding projects within the enterprise and housing funds.

As part of the annual budget development process, potential 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 budget. As with the General Fund, the goal is to ensure that the five-year CIP is balanced.

The FY 2023 Capital Fund expenditure budget totals \$82.9 million. The primary funding source for the Capital Fund is transfers from the General Fund, with additional revenues coming from electric franchise fees, transfers from the Development Impact Fee Fund, grants, donations, and other sources. The FY 2023 amount is 207% higher than the \$26.9 million allocated in the FY 2022 Adopted Budget. The increase, which is supported by the use of fund balance, is primarily due to spending on public safety projects (two fire stations, \$23.1 million in aggregate), the relocation of the Parks Maintenance Facility (\$19.0 million), and a transfer to the housing funds (\$13.5 million). The Capital Overview section contains more information on these projects.

Enterprise Funds

Key information for the Adopted Budget for enterprise funds is as follows:

Airport Fund

Air travel has rebounded from the severe disruption caused by the pandemic. Passenger traffic at the Boise Airport (BOI) recovered and began growing again late in FY 2021, which continued during FY 2022. Accordingly, the Airport restarted its plan for various expansion projects, and has transitioned to medium hub status after years of high growth. BOI air travel is poised to continue its growth in FY 2023 as the Airport continues to pursue new flights. Airport's FY 2023 Adopted Budget reflects increased revenue, personnel additions, and numerous capital projects.

A total of 25.0 new positions are budgeted to support airport growth (20.0 positions in maintenance and operations and 5.0 positions in administration). Summaries of these additions are provided in this budget document.

Numerous growth-related capital projects are in process, including two parking garages, with more projects to follow as part of a significant airport expansion plan. The FY 2023 budget assumes fund balance usage of \$122.4 million, mostly for capital and equipment costs. Bond financing is also being utilized to advance capital projects.

Geothermal Fund

The city charges downtown geothermal customers a rate to cover the system's operating costs, repairs and maintenance, and capital improvement projects. The budget reflects growth in projected revenues and allows for continued expenditures in support of a proactive repair and replacement plan. This utility is an integral part of the Boise Energy Future plan that will yield significant environmental and financial benefits.

Solid Waste Fund

Monthly user fees support the management and operation of Boise's solid waste system, including trash and recycling for commercial and residential customers and composting for residential customers. The city contracts with Republic Services of Idaho to provide these services. All expenses, and associated revenues, are accounted for in the Solid Waste Fund. The solid waste team in Public Works also oversees the household hazardous waste collection program and provides related environmental education. The FY 2023 Adopted

Budget includes a 3.0% rate increase to cover increasing costs.

Water Renewal Fund

The Water Renewal Fund supports the management and operation of the city's water renewal (sewer) system. The city charges customers to cover operating expenses and capital improvements. A multi-year water renewal utility plan (Utility Plan) was approved by City Council in October 2020, which is now in the implementation phase. The plan includes a 20-year CIP to support regulatory compliance, planned repair and replacement, capacity needs, and community expectations. The estimated present value cost over 20 years is \$1.1 billion. For FY 2023, the capital budget is \$88.1 million.

Historically, the city has utilized a pay-as-you-go strategy to fund capital improvements. Following voter passage of up to \$570 million in revenue bond funding in November 2021, and estimated availability of \$399 million of low interest rate financing available through the Water Infrastructure Finance and Innovation Act (WIFIA), an Environmental Protection Agency program, Public Works has begun to use debt financing. This will assist with affordability and allow for rate predictability and generational equity. Debt financing will improve affordability by allowing the city to increase rates more slowly than if only cash were utilized to fund this investment. For FY 2023, the approved increase is 9.9% for commercial customers, with a smaller increase of 7.5% for residential customers.

The addition of 10.6 positions is included for FY 2023. Five positions will support utility operations, four will increase administrative resources, and two positions (1.6 FTE) will support strategy and planning.



BOISE AT A GLANCE

Boise at a Glance



Basic City Facts

Founded:	July 7, 1863	Population:	243,570 (COMPASS 2022 estimate)
Idaho's Capital:	December 24, 1864	Area of City:	83 square miles (approximate)

Summary of City Facilities and Activities

Arts & History

Public Art Installations: 392

Airport

Terminals: 1
 Concourses: 2
 Airlines: 7
 Non-stop Destinations: 28
 Passengers in CY 2021: 3.6 million

Environment and Utilities

Water Renewal Facilities: 3
 Miles of Municipal Sewer Lines: 980+
 Miles of Geothermal Pipeline: 21
 Geothermal Heating: 6.25 million square feet
 Pressurized Irrigation Systems: 7
 Streetlights: 10,000+

Libraries

Library Facilities: 5
 Visitors in CY 2021: 0.4 million

Parks, Recreation and Neighborhood Services

Parks (includes 11 undeveloped sites): 102
 Golf Courses: 2
 City-Operated Community Centers: 7
 Swimming Pools: 5
 Miles of Greenbelt: 25
 Miles of Foothills Trails: 200+

Planning and Development Services

Permits Issued in CY 2021: 24,185
 Inspections in CY 2021: 72,354
 Residential Housing Units Owned: 304

Public Safety

Fire Stations: 17
 Fire Calls for Service in CY 2021: 21,234
 Children Educated at Fire Safety Week: 2,828
 Police Stations: 2
 Police Calls for Service in CY 2021: 132,394



ECONOMIC INDICATORS



Employment

Boise employment recovered from the pandemic in 2021. The labor market improvement has been so strong that a labor shortage now exists. The exceptionally low unemployment has also occurred with significant in-migration bringing new workers. In 2021, the unemployment rate fell from 4.5% in January to a very low 2.3% in December. By April 2022, the rate was down to 2.0%. Comparable April figures are 2.6% for Idaho and 3.3% for the nation.

The national labor force participation rate in April 2019 (pre-pandemic) was 62.9%. For the month of April in 2020 through 2022, the percentages have been 60.2%, 61.7%, and 62.2%. Even with improvement in the last two years, this rate is still below the pre-pandemic level, which translates to a workforce gap of 1.8 million workers. Three factors contributing to the labor participation decline and the labor shortage are early retirements since the start of the pandemic, parents who are opting not to work given challenges with or reduced availability of childcare, and workers affected by or concerned about COVID. Going forward, job growth may add to the workforce gap and a shortage of workers is expected to decrease the rate of economic growth. Also, demographic trends suggest the United

States will increasingly have an older workforce, with a lower birth rate, and the workforce will continue to shrink. (Idaho may do better than other places in the near term if in-migration continues, bringing workers.) With the labor shortage comes significant worker movement as people seek different jobs that provide higher wages, better benefits, or more career opportunities or flexibility. As the labor shortage persists, competition for labor will remain high, which is likely to exert upward pressure on wages.

Despite uncertainty and volatile economic times, including high inflation and labor/supply shortages that are slow to resolve, the economy is performing relatively well and job growth is anticipated in FY 2023 alongside economic growth. Economic growth (GDP at the national level net of inflation) of 3.0% is projected for CY 2022 and 2.8% for CY 2023, following high growth of 5.7% in CY 2021. The Federal Reserve is committed to reducing high inflation by raising interest rates and reducing its balance sheet. These actions over the coming months are intended to reduce demand and slow the economy, which does create a risk of recession. Additionally, COVID remains a risk, as continued outbreaks could affect in-person work and things like air travel, conventions, and gatherings. Lastly, Russia's invasion of Ukraine, which is affecting global energy and

grain markets, is a risk factor. Given the wide availability of jobs, and economic benefit that would come from improved supply chains, lower energy prices, and/or lower inflation, any recession that might occur in FY 2023 could be brief.

Construction

Construction activity in Boise has been robust in recent years. Activity slowed somewhat in 2020 during the early months of the pandemic, but largely returned to normal in the first half of FY 2021. FY 2021 ended up being a record year for development fees, and FY 2022 is trending higher yet. Commercial construction is very active, at or near capacity, with a robust pipeline of projects in review and being planned. Many multifamily housing projects are also in process and being planned. Numerous large projects (i.e., 100 or more units) are planned for downtown and other commercial areas, which will increase density and provide needed housing. Residential construction has been strong for years given the housing shortage, but single family permits in Boise have been trending lower given limited tracts of undeveloped land in the city. Infill housing development continues but has not been generating as many new building permits, and more large-scale new “greenfield” residential development is occurring in cities outside of Boise. Going forward, more residential and multifamily housing is needed in Boise and the Treasure Valley.

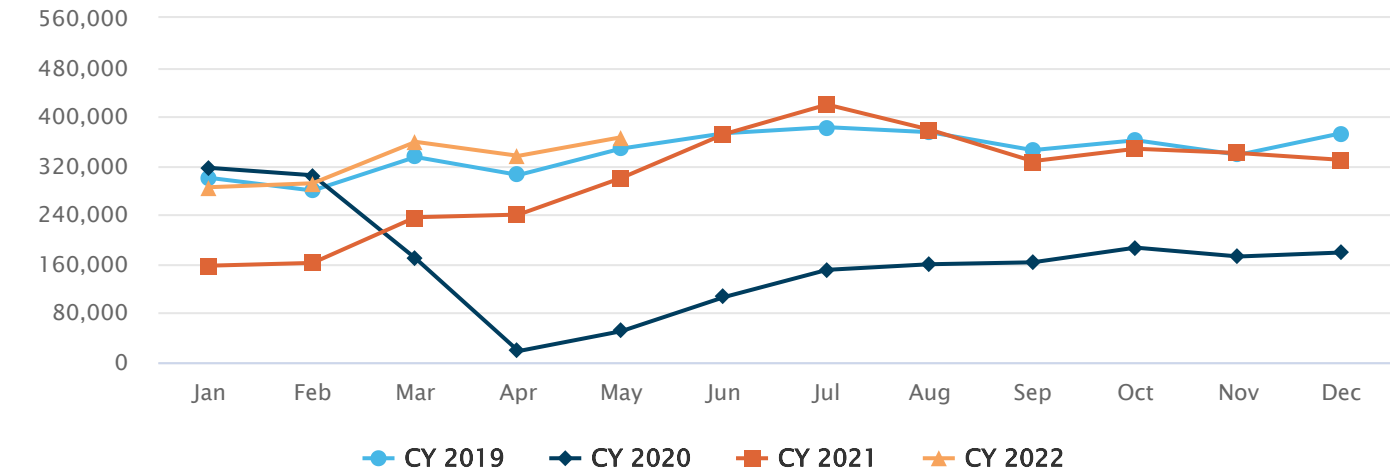
Housing

Home price appreciation in Idaho was again very high in the last year. The latest House Price Index data from the Federal Housing Finance Agency, as of March 31, 2022, ranks Idaho fifth in the nation with year-over-year price appreciation of 25.5%. The national average was 18.7%, with house prices rising in all 50 states in the last year. Overall assessed residential value increases in Boise for tax year 2022 are estimated at 29.2%, following another large increase of 24.7% for tax year 2021. A significant housing shortage continues, for both rental housing and homes for sale, particularly lower-priced categories. When supply may better balance with demand is uncertain. Until more balance is achieved, the price of housing to purchase or rent may continue to increase.

Airport Passenger Traffic

Passenger traffic at the Boise Airport (BOI) was severely affected by the pandemic in 2020. Following a low point in April 2020, air traffic slowly grew back in 2020 and early 2021. By June 2021, traffic was nearly back to the June 2019 (pre-pandemic) figure, and July traffic exceeded the July 2019 figure. Since then, traffic has been similar to, or exceeded, pre-pandemic levels. Travel has shifted somewhat to more leisure versus business activity, but recent signs suggest that more business travel is returning. Aided by new flights and a solid economy, a resumption of BOI's air traffic growth is anticipated. The following graph shows BOI air passenger traffic for CYs 2020, 2021, and year-to-date 2022.

AIRPORT PASSENGER TRAFFIC BY MONTH





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.

Throughout the year, city staff and leadership are in regular dialogue regarding the budget. This constant communication, while always advantageous, is especially critical during periods of economic and operational uncertainty, as demonstrated by the city's successful navigation of the global outbreak of COVID-19, the ensuing pandemic and related shutdowns, a recession, and an inflationary environment not seen in over 40 years.

The budget is actively monitored throughout the year. At the conclusion of each quarter, a financial report is prepared detailing revenues, expenditures, comparisons thereof to budgeted amounts, and economic trends. In addition to these regular reports, the city's budget transparency tool, OpenBook, allows for near real-time monitoring of revenues, spending, and staffing. OpenBook is updated monthly and is available at cityofboise.openbook.questica.com.

Adjustments to the budget are generally approved by the City Council during the annual budget process and through Interim Budget Changes (IBCs) at City Council meetings.

The city's fiscal year runs from October 1st through September 30th. The annual budget development process is typically a highly structured process spanning January to August. Despite the ongoing economic uncertainty, the process for the FY 2023 budget development largely followed the city's traditional timeline:

January — February: Development of revenue and expenditure estimates, which are based on historical performance, anticipated changes in

the economy, and operational factors. Despite the effects of recent economic uncertainty, staff anticipates a largely stable economic environment in FY 2023.

March — May: 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 Mayoral and City Council goals. City departments work with the Budget Office to detail budget requests, project costs, and other information during this period.

May — June: In May, all departments make presentations to City Council highlighting key departmental budget priorities and requests. Based on the feedback from these discussions, the annual budget document is assembled.

June: The budget document is released and the budget is presented at a special City Council session, the Budget Workshop.

July — September: The City Council conducts 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. Following adoption, the property tax budget is submitted to Ada County in late August or early September. Finally, the Budget Office updates the budget document to reflect the Adopted Budget, which is then published to the city's website prior to the start of the new fiscal year.



FUND DESCRIPTIONS

City of Boise Funds

GOVERNMENTAL FUNDS

General

Capital Funds

ENTERPRISE FUNDS

Airport

Geothermal

Solid Waste

Water Renewal

SPECIAL REVENUE/
INTERNAL SERVICE FUNDS

Fleet Services

Housing

Risk Management

Other Funds

Governmental Funds

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

Capital Funds: The capital funds include the Capital Fund, Open Space and Clean Water Levy Fund, and the Development Impact Fee Fund.

The Capital Fund is primarily reserved for multi-year capital infrastructure projects and major equipment, and receives funds from a variety of sources, including transfers from the General and Development Impact Fee funds, electric franchise fees, and grants and donations.

The Development Impact Fee Fund receives revenue via charges on new development (impact fees) and transfers money to the Capital Fund based on actual project expenses. Utilization of impact fee resources is restricted to growth-related capital projects.

The Open Space and Clean Water Levy Fund was funded via a temporary tax approved by voters. These funds are restricted to open space acquisition and improvement and preservation of water quality along the Boise River corridor.

Enterprise Funds

Airport Fund: The Airport Fund accounts for the airport's operation, management, and capital expenditures. 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), bonds, 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.

Special Revenue And Internal Service 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: This category of funds consists of the HOME Investment Partnerships Program (HOME) and Community Development Block Grant Funds (collectively referred to as Housing and Urban Development Funds throughout this document), the Housing Projects and Special Activities Fund, and the Housing Property Management Fund. It should be noted that these funds are now reflected individually in the budget document, whereas in prior years they were collapsed into a single line. This adjustment was made to provide additional clarity for the community on these funds due to their varying

funding sources and objectives. Below is a summary of each of the housing funds:

- **Housing and Urban Development (HUD) Funds:** The Housing and Urban Development Funds comprise the city's HOME and Community Development Block Grant program funds (provided through federal grants) that support the construction, acquisition, and rehabilitation of affordable housing and other community development projects.
- **Housing Projects and Special Activities Fund:** The Housing Projects and Special Activities Fund includes local funds for the construction of new affordable and permanent supportive housing and the preservation of existing housing. This fund also includes significant one-time federal resources that support housing activities, primarily emergency rental assistance.
- **Housing Property Management Fund:** The Housing Property Management Fund supports the operations and repair and maintenance of city-owned rental housing. These units are affordable to residents at lower income levels.

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 Fund 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 Budget Appropriation Contingency Fund.



GENERAL FUND REVENUE MANUAL

General Fund operations are funded by a variety of sources. This 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 fluctuate from year to year depending on the economy. Property Tax and Franchise Fees are examples of base revenues.
- **One-time** — revenues that are received once or occasionally. Examples include grant proceeds (such as the American Rescue Plan Act, or ARPA) and fund balance accumulated in prior years.

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 a recession. 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 following tables, FYs 2020 and 2021 reflect actual revenues and FY 2022 shows the Adopted Budget. FY 2023 is highlighted and displays the Adopted Budget, while FYs 2024-2027 are forecast projections subject to revision in future budget cycles. Underlying conditions and assumptions are discussed in each revenue category.

Dollars in all Revenue Manual tables and charts are presented in thousands. In this section, and throughout this document, figures are frequently rounded to the nearest million or thousand dollar increment or, for percentages, one decimal. This can result in totals that do not appear to be correct; however, the figures provided as the total are correct, regardless of rounding issues.

General Fund Revenues

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue Source								
Carryforward/Fund Balance	\$ -	\$ -	\$ 17,364	\$ 14,489	\$ -	\$ -	\$ -	\$ -
Departmental Revenue	24,990	27,898	29,393	32,476	33,181	34,168	35,184	36,231
Development Fees	12,436	14,403	12,511	14,766	15,549	16,507	17,394	18,053
Fines and Forfeitures	2,222	2,196	2,427	2,436	2,932	2,970	3,010	3,037
Franchise Fees	5,197	5,382	5,121	5,186	5,254	5,324	5,387	5,462
Internal Charges	8,091	8,468	10,490	12,191	12,573	12,946	13,332	13,731
Liquor Tax	4,747	5,143	4,747	4,889	5,036	5,187	5,343	5,503
Other Revenue	35,448	10,251	3,359	20,228	5,291	5,326	5,431	5,471
Property Tax	159,620	135,831	169,446	175,409	182,079	188,902	199,545	208,123
Sales Tax	20,965	21,175	21,387	23,959	24,386	24,800	25,208	25,636
Total GF Revenues	\$ 273,716	\$ 230,747	\$ 276,245	\$ 306,029	\$ 286,281	\$ 296,130	\$ 309,834	\$ 321,247
% Change		-15.7%	19.7%	10.8%	-6.5%	3.4%	4.6%	3.7%

Departmental Revenue

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue	\$ 24,990	\$ 27,898	\$ 29,393	\$ 32,476	\$ 33,181	\$ 34,168	\$ 35,184	\$ 36,231
% Change		11.6%	5.4%	10.5%	2.2%	3.0%	3.0%	3.0%

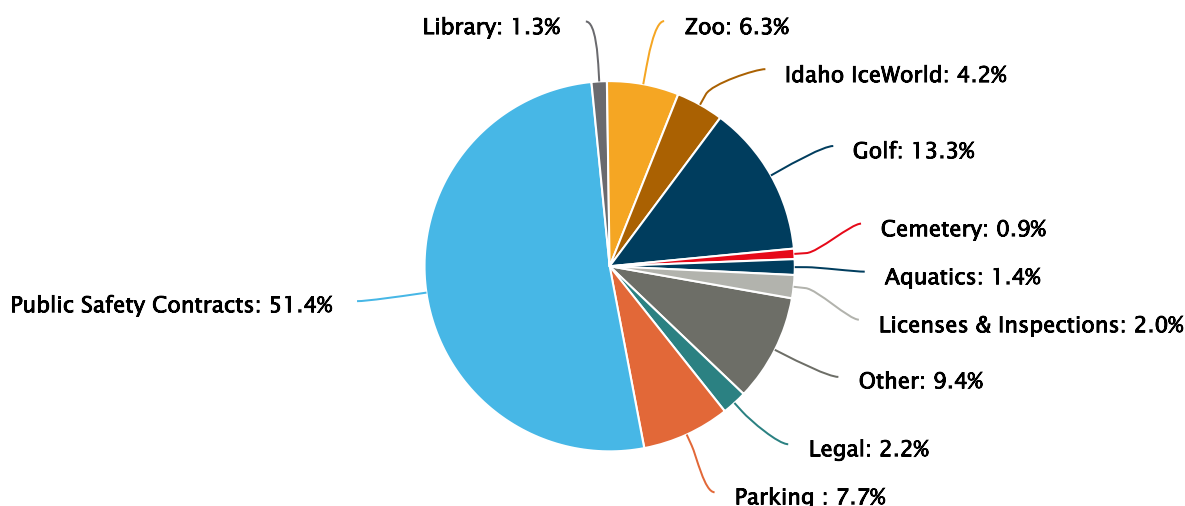
The city charges user fees, or enters into contracts, for services in which a direct benefit can be readily identified and billed. The most significant revenue items within the Departmental Revenue category are public safety contract revenue, legal services contract revenue, Parks and Recreation (BPR)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

Projections and Assumptions

- The FY 2023 Adopted Budget is 10.5% above the FY 2022 Adopted Budget figure. The increase is primarily attributable to higher BPR program participation and reimbursements for public safety contracts (e.g., Boise State University, school resource officers, and Airport). BPR fee revenue is projected to increase from FY 2022 due to expanded participation levels, increased program offerings, and reduced facility closures/social distancing measures. Revenues at facilities such as the golf courses and the zoo are projected to continue their return to pre-pandemic levels, as is program participation in other areas, such as classes and camps.
- BPR program areas generally include modest fee changes in order to keep pace with increasing costs. A listing of all fee changes is included elsewhere in this document.
- The FY 2023 Adopted Budget for Idaho IceWorld maintains the cost recovery strategy introduced in the FY 2022 Adopted Budget.
- 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. If participation is higher than anticipated, resulting in a shortage within the scholarship account, a recommendation to adjust funding will be brought forward for City Council consideration.
- Legal services contracts include prosecutorial services for the City of Meridian.
- Public safety contracts include fire services for the North Ada County Fire and Rescue (NACFR), Whitney Fire Protection, and Sunset Fire districts, as well as the Boise Airport. Police contracts include the Boise Airport, Boise State University, and the Boise School District. The FY 2023 Adopted Budget generally reflects the contracted amounts between the City of Boise and the partner agency. It should be noted, however, that the contracts for NACFR and Whitney expire at the end of FY 2022, and FY 2023 contract amounts have not yet been set. Once these contracts have been negotiated and executed, the budgeted revenue estimates may be adjusted.

- The budget for parking revenue is comparable with FY 2022, but not quite a return to pre-pandemic levels due to continued uncertainty (specifically around large events and monthly permits, which may continue to lag). This category will be monitored as the year progresses and, if warranted, adjustments may be brought forward for City Council consideration.
- For the forecast years, aggregate annual increases range from 2.2% to 3.0%, reflecting estimated activity levels and cost increases for the city.

FY 2023 DEPARTMENTAL REVENUE: \$32.5 MILLION



Development Fees

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue	\$ 12,436	\$ 14,403	\$ 12,511	\$ 14,766	\$ 15,549	\$ 16,507	\$ 17,394	\$ 18,053
% Change		15.8%	-13.1%	18.0%	5.3%	6.2%	5.4%	3.8%

Development Fees are generated from construction development and are intended to cover the associated costs of city planning activities, such as plan review, building permit issuance, and inspections.

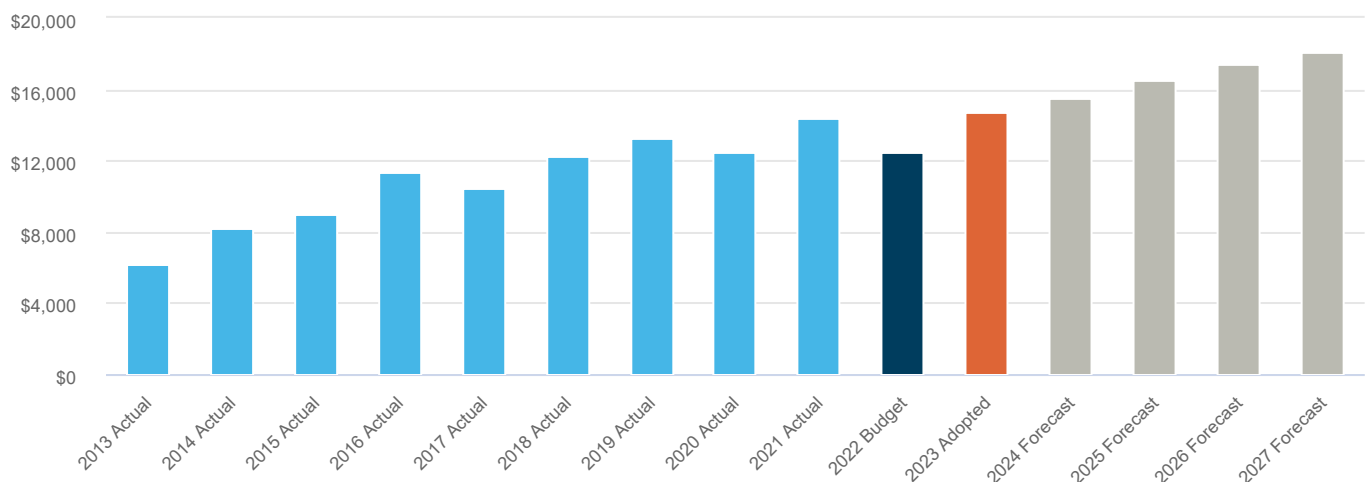
The local construction market has operated at or near capacity for several years, as part of a healthy local economy. The pandemic slowed construction temporarily in FY 2020, but in FY 2021 activity returned to a pre-pandemic level. Significant in-migration and a housing shortage support high demand for residential construction. Numerous large multifamily projects have been built, with more under construction or being planned. Permits for remodeling and addition projects likewise have been high for several years. Commercial construction also continues to be very active, with a steady flow of projects being proposed and built in Boise.

Continued growth in construction development, and Development Fees, is expected in the near term. Some residential construction has shifted outside of Boise, where open tracts of flat, undeveloped land are available and less costly. In comparison, Boise is more limited to infill development, with undeveloped land mainly on the city's south side. Higher costs for labor, materials, and land have increased the cost of construction greatly in the last 10 years.

The FY 2021 budget was set conservatively during the initial months of the pandemic at \$9.0 million, and actual revenues were far higher at \$14.4 million. The FY 2022 budget was increased to \$12.5 million, and FY 2022 revenues are anticipated to exceed that amount. The FY 2023 budget is set higher at \$14.8 million, an increase of \$2.3 million (18.0%) over the FY 2022 budget.

Projections and Assumptions

- Current planning fees will increase 5.0% for FY 2023, as costs have continued to increase. Some Development Fees in Public Works will increase 3.0%.
- Large commercial projects, including multifamily housing projects, drive revenue the most, given their complexity and high valuation.
- The forecast years include a revenue increase of 5.3% in FY 2024, then ongoing moderate growth that varies from 3.8% to 6.2% from FYs 2025-2027. These projections seek to balance the probability of ongoing growth, including rapid growth, against the effects of an occasional slowdown or recession.



Fines and Forfeitures

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue	\$ 2,222	\$ 2,196	\$ 2,427	\$ 2,436	\$ 2,932	\$ 2,970	\$ 3,010	\$ 3,037
% Change		-1.2%	10.5%	0.3%	20.4%	1.3%	1.3%	0.9%

Fines and Forfeitures revenue is comprised of more than 95% parking/towing and traffic fines. It also includes fine revenue for false alarms and animal control.

Projections and Assumptions

- The FY 2023 Adopted Budget for total Fines and Forfeitures reflects a 0.3% increase from the FY 2022 Adopted Budget figure. The slight increase is primarily attributable to revenue from parking/towing fines.
- Out-year estimates within this category all assume year-over-year growth. FY 2024 assumes 20.4% growth from FY 2023, reflecting a return to a pre-pandemic level of parking. FYs 2025-2027 forecast annual growth figures ranging between 0.9% and 1.3%.

Franchise Fees

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Cable TV	\$ 758	\$ 730	\$ 682	\$ 668	\$ 655	\$ 642	\$ 629	\$ 616
Natural Gas	1,492	1,561	1,403	1,403	1,403	1,403	1,403	1,403
Trash & Recycling	1,748	1,778	1,823	1,878	1,934	1,992	2,050	2,112
Water	1,199	1,313	1,213	1,237	1,262	1,287	1,305	1,331
Total	\$ 5,197	\$ 5,382	\$ 5,121	\$ 5,186	\$ 5,254	\$ 5,324	\$ 5,387	\$ 5,462
% Change		3.6%	-4.8%	1.3%	1.3%	1.3%	1.2%	1.4%

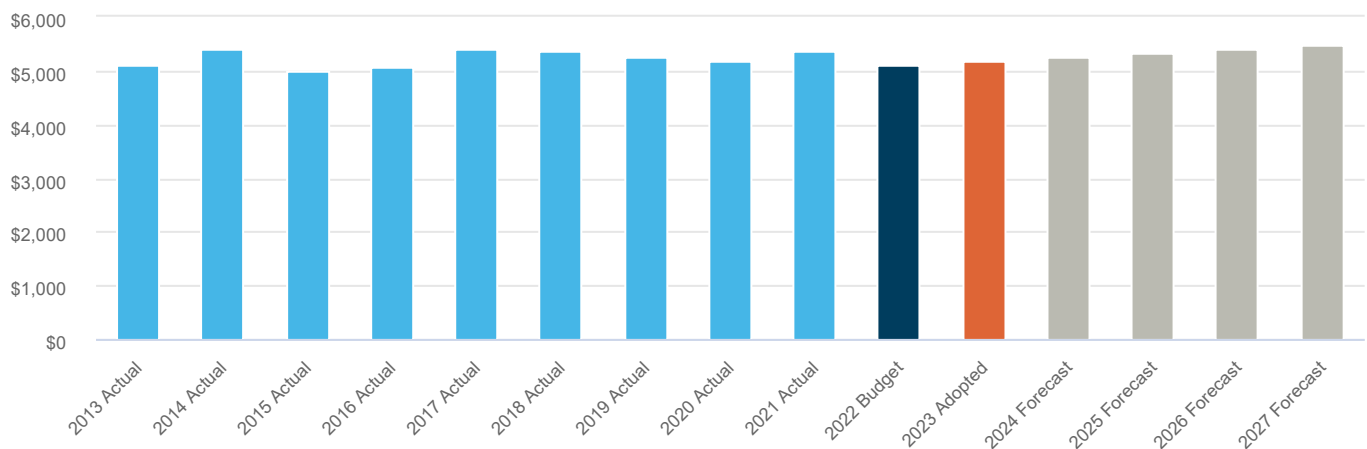
Franchise Fees are collected from businesses via a contract agreement, which allows them to provide services that the city has the statutory right to provide. The city charges a franchise fee to businesses providing water, trash and recycling, cable TV, natural gas, and electricity services. (Electric Franchise Fees are accounted for in the Capital Fund and discussed later in the Capital Fund Revenues portion of the Capital Overview section.)

Historically, collections for the four Franchise Fees have performed differently; however, collectively, they have been relatively stable. Cable TV has seen significant declines and is expected to trend down further over time as competition from streaming alternatives continues to grow. Notwithstanding the recent impact of the war in Ukraine and related sanctions, natural gas has generally trended down over time, as increased domestic gas production has weighed on prices (and thus franchise revenues). Trash and recycling service has historically experienced strong

growth, although that has abated in recent years. Water has slowly grown over time, but usage fluctuates year-to-year with weather.

Projections and Assumptions

- The FY 2023 Adopted Budget amount is 1.3% above the FY 2022 budget, reflecting declines in Cable TV revenue and the difficulty in predicting natural gas revenue.
- Cable TV revenue has been steadily declining due to the rate of consumer “cord cutting,” and, anecdotally, consumer budget constraints. Consequently, estimated future collections assume this trend continues (2% annual declines).
- Natural Gas
 - ◇ This category is difficult to predict as it is reliant on a number of interdependent variables: weather, rate (price) changes, new residential and commercial development, and general economic activity.
 - ◇ Following the collapse of natural gas prices in the spring and summer of 2020, by the summer of 2021 prices stabilized near pre-pandemic levels. Recent inflationary pressures and the impact of sanctions on Russia have caused a spike in natural gas prices, which is expected to persist for several months.
 - ◇ As future demand and pricing remain unknown, this revenue is budgeted to remain flat in FY 2023 and beyond, but the city will reevaluate revenue estimates in future budget cycles.
- Trash and Recycling service franchise revenue has been remarkably steady, as prices do not typically decline and there are no feasible alternatives. Staff expects FY 2022 collections to match FY 2020 and FY 2021 levels, with growth budgeted at approximately 3.0% for FY 2023 and the out-years of the forecast.
- Water franchise revenue is also difficult to predict given weather materially affects demand. However, as the city continues to grow, internal projections indicate a small amount of growth in this revenue is appropriate, so 2.0% growth is budgeted in FY 2023 and projected for most of the out-years.



Internal Charges

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue	\$ 8,091	\$ 8,468	\$ 10,490	\$ 12,191	\$ 12,573	\$ 12,946	\$ 13,332	\$ 13,731
% Change		4.7%	23.9%	16.2%	3.1%	3.0%	3.0%	3.0%

Internal Charges are generated from services provided to operating departments by internal service departments (ISDs) that support them. For example, enterprise funds reimburse the General Fund for recruitment services provided by Human Resources and accounting services provided by Finance and Administration. These reimbursements are made via a cost allocation plan (CAP) that determines the appropriate level of payment based on expected service usage.

More than 90% of Internal Charges are from CAP charges from General Fund ISDs to the enterprise funds (e.g., Human Resources providing recruitment and hiring services to the Airport Fund).

The CAP enables the city to determine the full cost of providing a program or service, by identifying and allocating internal indirect costs.

Projections and Assumptions

- The FY 2023 budget is higher than FY 2022, due mainly to estimated cost of service increases. The FY 2023 Adopted Budget includes some growth in the ISDs (e.g., staffing additions in Human Resources, Legal, and Information Technology), which increases the pool of internal costs subject to allocation. Much of the ISD growth is driven by increased service needs from the enterprise funds, which in turn have seen significant growth in recent years due to community growth. Growth is also attributable to compensation adjustments approved by the City Council in FY 2022.
- Increases for the forecast years are 3.1% for FY 2024, then 3.0% 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.

Liquor Tax

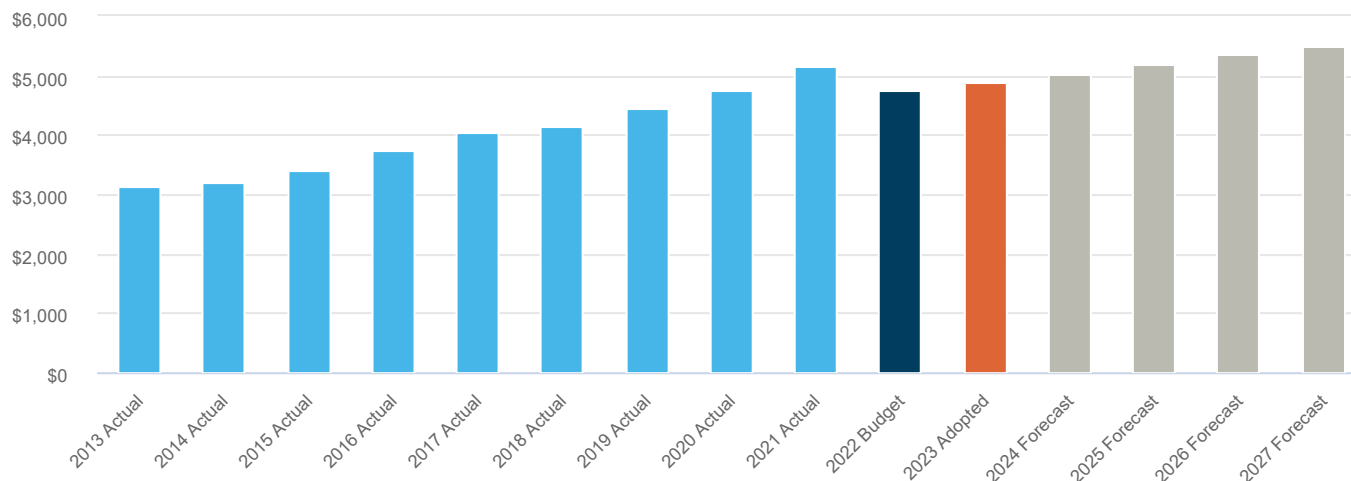
(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue	\$ 4,747	\$ 5,143	\$ 4,747	\$ 4,889	\$ 5,036	\$ 5,187	\$ 5,343	\$ 5,503
% Change		8.3%	-7.7%	3.0%	3.0%	3.0%	3.0%	3.0%

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 equal installments. Additional revenue payments may be distributed as the state reviews actual liquor sales near its fiscal year-end in June. In recent years, the year-end payments have been substantial, more than the quarterly payments.

The FY 2023 Adopted Budget reflects a 3.0% increase over the amount budgeted for FY 2022. The budget figures for both FY 2022 and FY 2023 are below the actual figure for FY 2021. This is intentional, given revenue could decline from prior years should liquor sales slow as pandemic risks decline and people purchase less retail liquor. The pandemic caused a significant decline in liquor sales to bars and restaurants, which in Boise was approximately 25% of sales, but higher sales at retail liquor stores more than offset that loss. Accordingly, revenue has trended higher. This growth may carry over into FY 2023 due to the delayed timing of revenue payments. Alternatively, more growth may occur due to population increase and/or a continuation of purchasing patterns (more retail, less bars and restaurants). Given uncertainty about these dynamics, the budget reflects the possibility of liquor purchases returning to a more historical pattern. Another factor that could reduce revenue through June 2023 is the final year of a stepdown in liquor tax allocation that goes to cities, as called for by state legislation (House Bill 643).

Projections and Assumptions

- State legislation (House Bill 643) 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 percentages going to cities each year) that ends in June 2023. Therefore, annual growth must first offset this reduction. A corresponding decrease for Boise's magistrate court costs has been built into the budget in Contractual Services.
- Modest growth of 3.0% is forecast for FYs 2024-2027, given uncertainty as to how liquor sale trends may adjust from high growth that occurred during the pandemic.
- The offsetting effect of more Liquor Tax revenue being allocated to fund magistrate courts also makes forecasting difficult. Annual growth could increase in FY 2024 and beyond, given the tax shift from House Bill 643 will be complete.



Other Revenue

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue	\$ 35,448	\$ 10,251	\$ 3,359	\$ 20,228	\$ 5,291	\$ 5,326	\$ 5,431	\$ 5,471
% Change		-71.1%	-67.2%	502.2%	-73.8%	0.7%	2.0%	0.7%

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 invested cash balances. Additionally, the city receives revenue when penalties and interest are paid 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 gains on existing investments.

Projections and Assumptions

- The FY 2023 Adopted Budget amount is \$16.9 million (502.2%) higher than FY 2022. Of this, \$15.2 million is due to one-time ARPA funds from the federal government. As outlined in the significant revenue and expenditure changes sections of this budget book, the city plans to spend ARPA funds on housing, broadband, climate change, and other community needs.
- The FY 2023 Adopted Budget includes an additional \$0.9 million attributable to the Boise Fire Department's (BFD) Wildfire Division. BFD's Wildfire Division was created in 2018 to respond to large-scale wildfires in the Treasure Valley and surrounding areas. All expenses incurred by the

division are reimbursed through the State of Idaho's incident assignment program. In previous fiscal years, the Wildfire Division's revenues and expenses weren't budgeted; instead, BFD used Interim Budget Changes (IBCs) to increase the budget to support the costs and associated revenues generated by the program. However, this approach resulted in underreporting the true cost of providing fire services to the community in the city's annual budget and made in-year forecasting difficult. In the FY 2023 Adopted Budget, BFD estimated income from the Wildfire Division and is accounting for it in Other Revenue. The offsetting expense is reported in the BFD budget.

- Interest income is budgeted to increase from roughly \$0.6 million in FY 2022 to \$1.0 million in FY 2023. Beginning in FY 2021, the city began to receive federal funds (e.g., ARPA; Coronavirus Aid, Relief, and Economic Security [CARES] Act; etc.) in response to the pandemic, which will continue into FY 2023. Unspent funds associated with the federal grants are placed in income-bearing accounts until the funds are spent by the city, which should lead to higher investment income. The incoming cash from one-time grants is expected to lead to higher cash balances than in FY 2022. Finally, the city has experienced lower cash usage due to personnel vacancies.
- Interest income is expected to increase to \$1.3 million in FY 2024 and then level off in the future forecast years. The expected increase is due to the continuation of factors outlined in FY 2023, coupled with an expectation of higher interest rates and improved cash management (see "DFA - Treasury Analyst" in the General Fund Significant Revenue/Expenditure Changes section of this document). As various factors have resulted in high levels of inflation, the Federal Reserve has responded by raising interest rates from their historically low levels, and has signaled additional rate increases are forthcoming. Estimates for interest income will be reevaluated as part of each budget cycle.

Property Tax

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue	\$ 159,620	\$ 135,831	\$ 169,446	\$ 175,409	\$ 182,079	\$ 188,902	\$ 199,545	\$ 208,123
% Change		-14.9%	24.7%	3.5%	3.8%	3.7%	5.6%	4.3%

Property Tax Overview

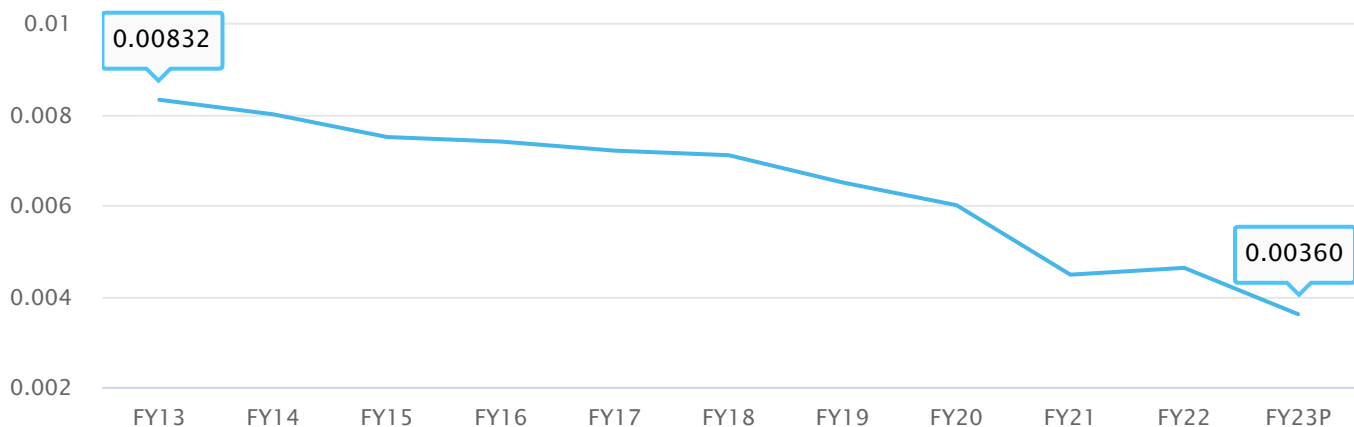
Property taxes are the city's largest revenue source, typically representing approximately 60% of General Fund revenue. Property taxes are assessed based on taxable property values using a statutory rate formula that allows year-over-year budget increases of up to "3% + growth" per year. Although the city forecasts 3% base growth in the out-years (plus full new construction growth), an evaluation is made each year to determine if the full amount is necessary (as demonstrated by the city taking less than the maximum in two of the last three years). Recent state legislation (House Bill 389) reduced the value of new construction (to 90% from 100%) that can be used when calculating the amount of growth-related property taxes a taxing district can collect. It likewise reduced the property tax from property annexation to 90%, and retired urban renewal district net value additions were reduced to 80% (90% if formed in 2006 or before).

For FY 2023, the Adopted Budget reflects a 2.45% base Property Tax increase (rather than the full 3% that is allowable), and the full amount (90%) of allowable taxes attributable to new construction and annexation (assessed to new payers) in order to fund the expansion of city services required by growth.

Overall assessed property value (which includes both residential and commercial properties) in Boise has increased every year since FY 2014 (tax year 2013), and grew by an estimated 26.0% for tax year 2022 (FY 2023). Changes in assessed property values affect the levy rate, which is a formula based on a taxing district's budget relative to the total of taxable assessed property values. 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.adacounty.id.gov/assessor.

BOISE HISTORICAL PROPERTY TAX LEVY RATE

(Excludes Foothills Special Levy in FYs 2018-2019)



The city's levy rate is projected to decrease by 21.8% for FY 2023 (from 0.00461 to 0.00360, rounded to five decimal places). While the levy rate is projected to decline, there are numerous other factors which impact the taxes that are ultimately paid by property owners. These include changes in assessed value for individual properties, the relative rate of growth in assessed value for each property as compared to other properties in the city, and exemptions (including the diminishing value of the homeowners exemption). It should be noted that the levy rate would have decreased by a lesser amount (resulting in higher property taxes) if not for the city increasing property taxes by less than the maximum amount. Detail on the estimated tax impact (\$37.85 for the average Boise home) of the city taking the base tax increase in FY 2023 is provided later in this budget document.

Idaho cities property tax rate formula	General Fund Property Tax Amount	÷	Total Taxable Market Value	=	Levy Rate
Property tax levy rate calculation example: (Projected FY 2023)	\$175.2 Million	÷	\$48.6 Billion	=	0.00360 Levy Rate
City of Boise property tax calculation example: (amount of city tax per \$100k of taxable value)	\$100,000 Taxable Property Value	×	0.00360 Levy Rate	=	\$360 City Portion of Property Taxes

Property Tax Budget

The budgeted estimate for Property Tax in FY 2023 will increase by \$6.0 million compared to the FY 2022 Adopted Budget. The increase is primarily composed of:

- A 2.45% base increase in the property tax formula
- 1.0% growth due to new properties added to the tax rolls through new construction and annexation

Base increases are used to support cost increases associated with existing services, while collections associated with new construction and annexation are used to support growth-related service expansion.

For FY 2023, the value of anticipated new construction and annexation is approximately \$557 million (after accounting for the 10% statutory reduction established by House Bill 389). Over time, the 10% statutory reduction will present challenges in maintaining service levels, as growth-related service additions will not be fully supported by property tax receipts. HB 389 also requires that, going forward, the city and other taxing districts calculate a preliminary levy rate (in advance of the actual rate being set in the fall), in order to determine the property tax from new construction and annexation (previously, the last year's actual levy rate was used). If the levy rate is declining, as it has been in recent years, the revised formula reduces the amount of property tax collected for newly constructed and annexed properties.

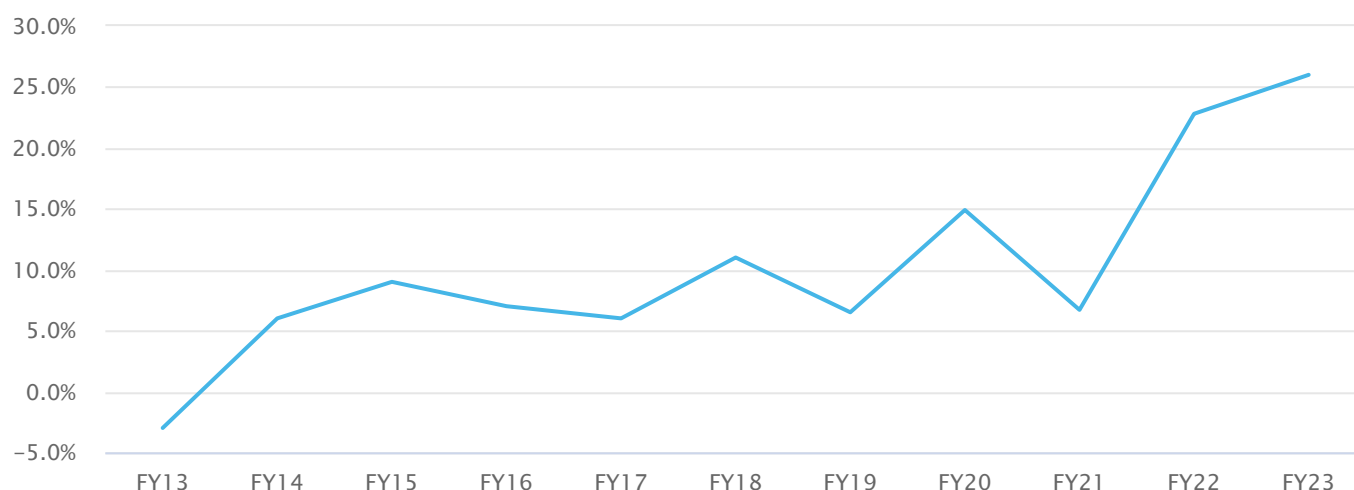
Property Valuation

The tax year (TY) 2022 (FY 2023) overall assessed property value for Boise, based on preliminary numbers from the Ada County Assessor's Office, is expected to increase 26.0% compared to the prior year. Total taxable value is projected to increase at a higher rate of 32.2%, as the static homeowners exemption represents a smaller portion of residential value.

The current system that the county uses to determine property values tends to shift the property tax burden from commercial to residential properties, since assessed valuations for residential homes have been increasing much faster than those for commercial properties. For example, taxable

values in Boise increased approximately 37% for residential properties in TY 2022, compared to approximately 20% for commercial properties. This means that residential taxable values increased at a 85% higher rate than commercial values in TY 2022, continuing a trend that has existed for many years. This ongoing trend compounds the valuation and burden shift. Over the last five years, residential values have grown at an annual rate that is over 50% greater than those of commercial properties. In 2002, the burden for property taxes was approximately equal for residential and commercial properties, but in the years since the distribution has shifted. In TY 2022, the residential burden is estimated to be 74%, and the upward trend is expected to continue into the future, given rapid home price increases and a capped homeowners exemption.

NET % CHANGE IN ASSESSED MARKET VALUE



Idaho Code Notes

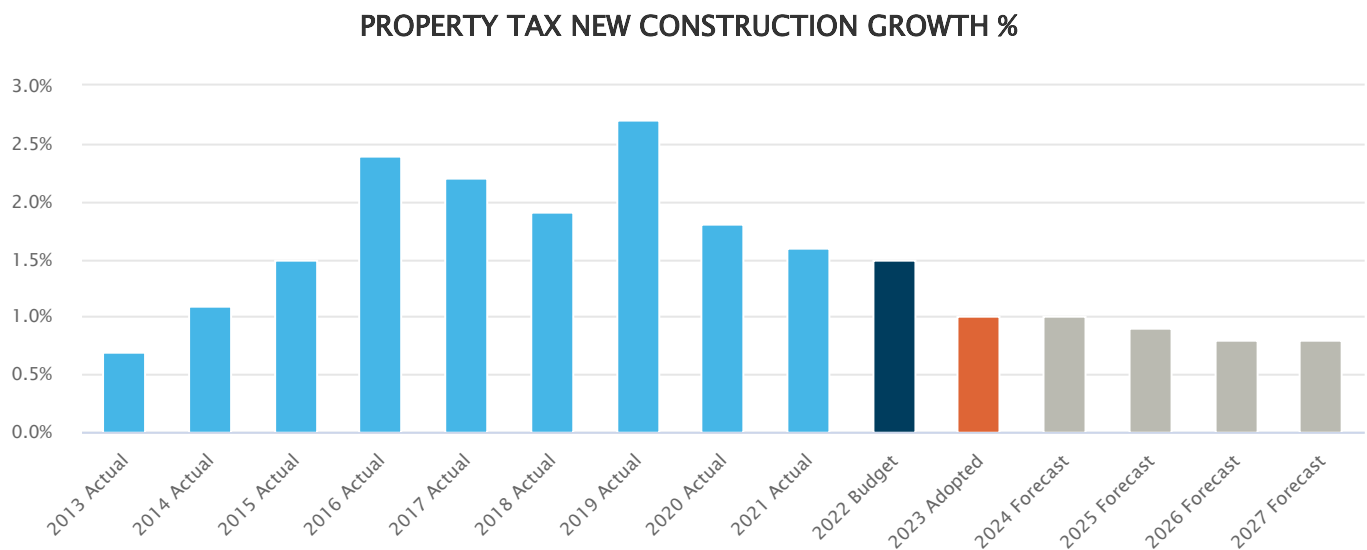
New Construction Roll – Idaho Code section 63-301A was amended in 2007 to exclude new construction in revenue allocation areas (RAAs) from property tax new construction rolls (NCRs). RAAs are also known as urban renewal districts. Boise has four such districts covering 855 acres of the downtown area: 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 on the south side of the city, contains another 2,643 acres and sunsets in FY 2039. Finally, the State Street district, encompassing 577 acres along State Street, sunsets in FY 2042. The new construction value added during the existence of an RAA is added to the NCR when the RAA is sunset (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, which is valued at 90% for RAAs formed in 2006 or before, or 80% for RAAs formed after 2006.

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 2016, 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. In 2021, the

exemption limit was raised from \$100,000 to \$125,000 by House Bill 389, but indexing was not restored. 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 \$250,000 or more will not have a corresponding increase in the exemption as an offset. The city supports restoring an indexed exemption so as to maintain more balance in the distribution of property tax burden between residential and commercial property owners. If the homeowners exemption was still indexed, it would have risen to \$149,525 in TY 2021 and \$174,229 in TY 2022, reducing the property tax paid by homeowners.

New Construction

The following chart shows the Property Tax growth percentage represented by new construction. The forecast shows smaller percentages in FYs 2025-2027, representing a decrease in the rate of growth of new construction. Increases in assessed value drives the levy rate down which reduces revenue from this source.



Sales Tax

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenue	\$ 20,965	\$ 21,175	\$ 21,387	\$ 23,959	\$ 24,386	\$ 24,800	\$ 25,208	\$ 25,636
% Change		1.0%	1.0%	12.0%	1.8%	1.7%	1.6%	1.7%

Sales Tax is collected statewide, pooled together, and then a portion (approximately 11.5%) is allocated to cities and counties. The state's overall economic condition is the main factor in projecting growth of total Sales Tax revenue. In recent years, Sales Tax collections have grown rapidly with a vibrant Idaho economy.

Starting on July 1, 2020, a new formula was introduced to compare a city's prior year Sales Tax revenue on a per capita basis each quarter against a statewide per capita average. Cities with a per capita figure above the average are limited to 1.0% growth for that quarter (using the prior year quarter as a base amount), whereas cities below the average receive full growth. Since cities receiving 1.0% growth and full growth are split approximately equally, the cities receiving full growth receive much higher growth in percentage terms than is realized at the statewide level. Increases for any city, including 1.0%, are dependent on state collections growing. The legislature made this change to equalize sales tax distribution across cities on a per capita basis. The per capita averages are recalculated quarterly, and take into consideration changes such as new population census data. The change shifts more Sales Tax revenue growth to cities falling below the statewide per capita average, which over time will narrow the spread between cities with higher and lower per capita amounts.

The amounts a city collected during the state's FY 2020 became its initial base level for determining go-forward full growth or growth limited to 1.0%. Then after applying 1.0% growth or full growth, a new quarterly base level is set. Boise's base level amount was above the statewide average on a per capita basis, which limited its growth to 1.0% through the final quarter of FY 2021. Given high sales tax growth (well in excess of 10%), the statewide per capita average moved up quickly and Boise's average fell below the statewide average for the first fiscal quarter of FY 2022. Boise received full growth of 26.3% (year-over-year), followed by 22.9% full growth for the second fiscal quarter. Full growth appears likely for the third and fourth quarters of FY 2022 as well, an estimated 15.0% or more (lower than the first two quarters because very high sales tax growth appears to be moderating).

For FY 2023, staff expects Boise to again be limited to 1.0% growth following such high growth in at least two quarters of FY 2022. Importantly, however, the FY 2023 budget is set 12.0% higher due to the FY 2022 full growth in the first two quarters. FYs 2024-2027 assume growth of 1.6% to 1.8%, given the difficulty in predicting when Boise will again be eligible for full growth. For these years, modeling is done to assume 1.0% growth plus a modest probability of receiving full growth that may be in the 10% range (using a more typical sales tax growth rate of 7.0%). The result is growth that averages 1.6-1.8% over that four-year time frame.

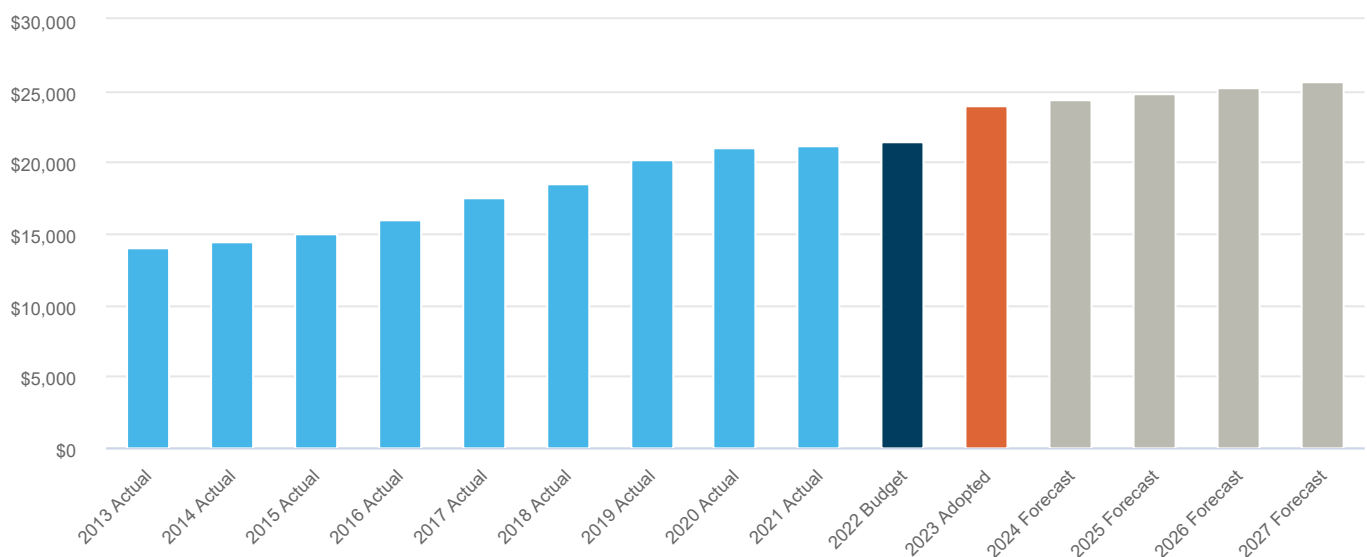
Another Sales Tax factor is legislation that became effective on July 1, 2019, that diverts sales tax collected from new online sales tax payers into a state tax relief fund through June 30, 2024. Absent

this new legislation, this revenue would have been included in the sales tax distribution allocated to cities and counties. Given recent collection rates exceeding \$150 million per year, \$700 million or more of online Sales Tax revenue will likely get diverted into the Tax Relief Fund. When this five-year legislative period expires, additional Sales Tax revenue could be allocated to cities and counties. It also is possible that the legislature may choose to allocate this Sales Tax revenue to other purposes.

During the FY 2022 legislative session, the legislature passed House Bill 735, which (beginning in July 2024) diverts a portion of sales tax collections to the state's public defense fund. As a result, sales tax distribution to cities will be reduced by \$4.0 million per quarter (\$16.0 million per year). This reduction will somewhat offset the increased revenues cities would have received upon the expiration of the aforementioned online sales tax legislation.

Projections and Assumptions

- The FY 2022 budget assumed growth of 1.0%, but growth was unexpectedly received for the first and second fiscal quarters that exceeded 20.0%, and growth in the range of 15.0% is likely for the third and fourth quarters as well. Budget practice is to not increase base revenue until it is known to be sustainable, so the FY 2023 budget reflects only 1.0% growth for the third and fourth quarters of FY 2022.
- Sales Tax collections are currently growing at very high rates. Collections are expected to continue growing at high annual growth rates (above 5.0%) for the near term, and possibly through the forecast years ending with FY 2027. High inflation is elevating the growth rate in FY 2022.
- Boise is expected to return to being limited to 1.0% sales tax growth in FY 2023, with average growth of 1.6-1.8% in the out-years of the forecast period.



CITY *of* BOISE



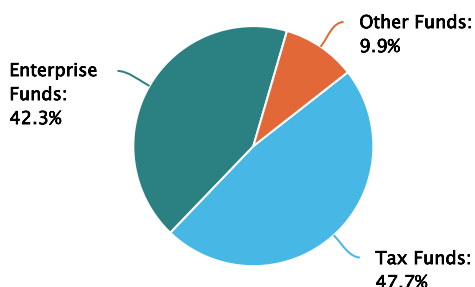
ALL FUNDS BUDGET SUMMARY

FY 2023 BUDGET SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY CATEGORY

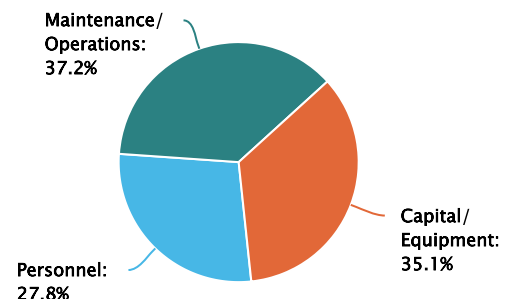
Fund	Total Revenues	Personnel	Maintenance/ Operations	Capital/ Equipment	Adopted Total Expenditures	Fund Balance Increase/ (Decrease)
Tax Funds						
General Fund	306,028,033	194,068,719	110,974,984	984,330	306,028,033	-
Capital Funds	50,237,964	-	39,687,636	65,972,644	105,660,280	(55,422,316)
Total Tax Funds	356,265,997	194,068,719	150,662,620	66,956,974	411,688,313	(55,422,316)
Enterprise Funds						
Airport	47,076,630	14,856,632	36,531,940	118,100,000	169,488,572	(122,411,942)
Geothermal	752,527	225,440	660,013	-	885,453	(132,926)
Municipal Irrigation	54,556	-	45,983	-	45,983	8,573
Solid Waste	39,942,988	1,046,853	38,276,903	60,000	39,383,756	559,232
Water Renewal	80,361,624	25,218,193	42,059,666	88,063,000	155,340,859	(74,979,235)
Total Enterprise Funds	168,188,325	41,347,118	117,574,505	206,223,000	365,144,623	(196,956,298)
Other Funds*						
Debt Service	2,455,243	-	2,384,274	-	2,384,274	70,969
Economic Development	42,000	-	-	-	-	42,000
Fleet Services	4,075,520	1,733,502	2,369,426	-	4,102,928	(27,408)
Health Insurance	23,981,760	-	24,012,760	-	24,012,760	(31,000)
Heritage	736,980	-	944,710	246,000	1,190,710	(453,730)
Housing - HUD Funds	3,013,430	637,329	3,325,330	-	3,962,659	(949,229)
Housing - Projects and Special Activities	48,450,000	-	12,016,214	29,000,000	41,016,214	7,433,786
Housing - Property Management	1,790,500	630,440	1,723,256	-	2,353,696	(563,196)
Humane Society Trust	-	-	-	-	-	-
LM Cunningham	23,000	-	157,150	-	157,150	(134,150)
Risk Management	6,336,761	1,139,322	5,214,557	-	6,353,879	(17,118)
Total Other Funds	90,905,194	4,140,593	52,147,677	29,246,000	85,534,270	5,370,924
Total All Funds	615,359,516	239,556,430	320,384,802	302,425,974	862,367,206	(247,007,690)

*Excludes the Budget Appropriation Contingency, which is outlined elsewhere in this document. If including the potential revenues and expenses that could use the Budget Appropriation Contingency, FY 2023 figures would be \$935,359,516 (revenue) and \$1,182,367,206 (expense).

CITYWIDE EXPENDITURES BY FUND TYPE



CITYWIDE EXPENDITURES BY CATEGORY



FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
REVENUES				
Tax Funds				
General Fund	273,716,712	230,744,961	276,244,703	306,028,033
Capital Funds	36,056,784	38,181,637	28,943,090	50,237,964
Total Tax Funds	309,773,496	268,926,598	305,187,793	356,265,997
Enterprise Funds				
Airport	48,696,410	60,052,829	36,009,409	47,076,630
Geothermal	1,013,101	861,835	594,620	752,527
Municipal Irrigation	57,715	49,547	48,909	54,556
Solid Waste	37,559,954	37,980,491	39,959,503	39,942,988
Water Renewal	71,002,505	78,905,079	73,859,488	80,361,624
Total Enterprise Funds	158,329,686	177,849,780	150,471,928	168,188,325
Other Funds*				
Debt Service	4,221,850	4,385,465	18,350,315	2,455,243
Economic Development	46,951	37,511	40,000	42,000
Fleet Services	3,525,321	3,150,372	3,661,212	4,075,520
Health Insurance	19,953,313	20,277,686	21,322,000	23,981,760
Heritage	1,857,054	410,068	1,115,000	736,980
Housing - HUD Funds	1,893,897	2,797,050	4,915,490	3,013,430
Housing - Projects and Special Activities	99,353	10,681,601	46,500	48,450,000
Housing - Property Management	1,515,531	1,558,216	1,520,240	1,790,500
Humane Society Trust	403	(63)	200	-
LM Cunningham	24,685	97,812	24,200	23,000
Risk Management	7,120,987	7,728,766	5,652,514	6,336,761
Total Other Funds	40,259,345	51,124,485	56,647,671	90,905,194
Revenues All Funds	508,362,528	497,900,863	512,307,392	615,359,516

*Presentation excludes the Budget Appropriation Contingency (outlined elsewhere in this report).

FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
EXPENDITURES				
Tax Funds				
General Fund	234,479,697	242,245,772	276,244,703	306,028,033
Capital Funds	24,531,474	28,199,738	32,888,946	105,660,280
Total Tax Funds	259,011,172	270,445,509	309,133,649	411,688,313
Enterprise Funds				
Airport	37,917,568	37,731,503	154,197,755	169,488,572
Geothermal	814,167	676,653	918,283	885,453
Municipal Irrigation	30,560	34,390	44,045	45,983
Solid Waste	37,151,804	36,341,892	39,410,486	39,383,756
Water Renewal	53,717,259	52,093,617	99,608,686	155,340,859
Total Enterprise Funds	129,631,358	126,878,055	294,179,254	365,144,623
Other Funds*				
Debt Service	4,074,733	4,402,380	18,294,654	2,384,274
Economic Development	123,496	-	22,000	-
Fleet Services	3,534,729	2,919,264	3,590,562	4,102,928
Health Insurance	20,439,611	20,510,198	21,322,000	24,012,760
Heritage	514,165	462,069	1,203,000	1,190,710
Housing - HUD Funds	2,204,478	2,651,138	6,116,370	3,962,659
Housing - Projects and Special Activities	168,687	11,093,969	78,061	41,016,214
Housing - Property Management	1,794,465	1,471,858	1,885,932	2,353,696
Humane Society Trust	-	-	200	-
LM Cunningham	37,396	50,637	156,000	157,150
Risk Management	5,225,329	5,068,407	5,856,940	6,353,879
Total Other Funds	38,117,090	48,629,921	58,525,719	85,534,270
Expenditures All Funds	426,759,619	445,953,485	661,838,622	862,367,206
Fund Balance	81,602,909	51,947,378	(149,531,230)	(247,007,690)

*Presentation excludes the Budget Appropriation Contingency (outlined elsewhere in this report).



GENERAL FUND BUDGET SUMMARY

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

Revenue by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change from FY 2022	
					\$	%
Carryforward/Fund Balance	-	-	17,363,565	14,488,785	(2,874,780)	N/A
Departmental Revenue	24,990,278	27,897,633	29,393,083	32,476,071	3,082,988	10.5%
Development Fees	12,435,810	14,403,084	12,510,961	14,765,947	2,254,986	18.0%
Fines and Forfeitures	2,221,667	2,195,563	2,427,451	2,435,911	8,460	0.3%
Franchise Fees	5,196,960	5,381,505	5,120,552	5,185,552	65,000	1.3%
Internal Charges	8,091,312	8,467,587	10,490,151	12,190,577	1,700,426	16.2%
Liquor Tax	4,747,065	5,142,797	4,747,065	4,889,477	142,412	3.0%
Other Revenue	35,447,894	10,250,684	3,359,457	20,228,180	16,868,723	502.1%
Property Tax	159,620,462	135,831,191	169,445,668	175,408,533	5,962,865	3.5%
Sales Tax	20,965,264	21,174,917	21,386,750	23,959,000	2,572,250	12.0%
Total Revenue	273,716,712	230,744,961	276,244,703	306,028,033	29,783,330	10.8%
Expenditures by Category						
Personnel	157,806,719	161,049,091	177,352,732	194,068,719	16,715,987	9.4%
Maintenance & Operations	75,411,062	80,043,690	97,387,784	110,974,984	13,587,200	14.0%
Capital/Equipment	1,261,917	1,152,991	1,504,187	984,330	(519,857)	-34.6%
Total Expenditures	234,479,697	242,245,772	276,244,703	306,028,033	29,783,330	10.8%
Fund Balance	39,237,014	(11,500,810)	-	-	-	0.0%

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

Expenditures by Department	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change from FY 2022	
					\$	%
Arts & History	2,153,786	2,186,866	2,514,374	2,911,581	397,207	15.8%
City Council	466,185	491,615	494,339	518,942	24,603	5.0%
City Council - Internal Audit	372,069	366,262	376,492	420,471	43,979	11.7%
Contractual Services*	10,159,822	5,764,778	9,042,540	10,939,749	1,897,209	21.0%
Finance and Administration	9,918,070	9,529,347	10,656,956	12,111,064	1,454,108	13.6%
Fire	58,420,519	58,469,239	62,710,376	67,934,292	5,223,916	8.3%
Human Resources	2,565,842	3,075,531	3,760,385	5,671,965	1,911,580	50.8%
Information Technology	11,229,841	12,354,609	13,357,471	15,894,410	2,536,939	19.0%
Intergovernmental	(5,672,415)	(3,322,333)	6,592,260	3,641,983	(2,950,277)	-44.8%
Legal	5,915,133	6,260,356	6,964,973	8,240,442	1,275,469	18.3%
Library	13,814,923	12,474,900	14,284,559	15,245,345	960,786	6.7%
Mayor's Office	2,770,153	2,934,159	4,002,943	4,652,284	649,341	16.2%
Mayor - Comm. Engagement	1,630,440	1,792,290	2,426,533	3,124,119	697,586	28.7%
Mayor - Police Oversight	166,853	171,302	-	-	-	N/A
Parks and Recreation	33,347,225	34,432,619	39,605,257	42,773,508	3,168,251	8.0%
Planning and Development	13,479,547	16,979,121	13,722,275	16,966,110	3,243,835	23.6%
Police	67,052,181	70,241,930	77,502,676	84,487,908	6,985,232	9.0%
Police Accountability	-	8,694	201,228	323,503	122,275	60.8%
Public Works	6,689,522	8,034,486	8,029,067	10,170,357	2,141,290	26.7%
Total Expenditures	234,479,697	242,245,772	276,244,703	306,028,033	29,783,330	10.8%

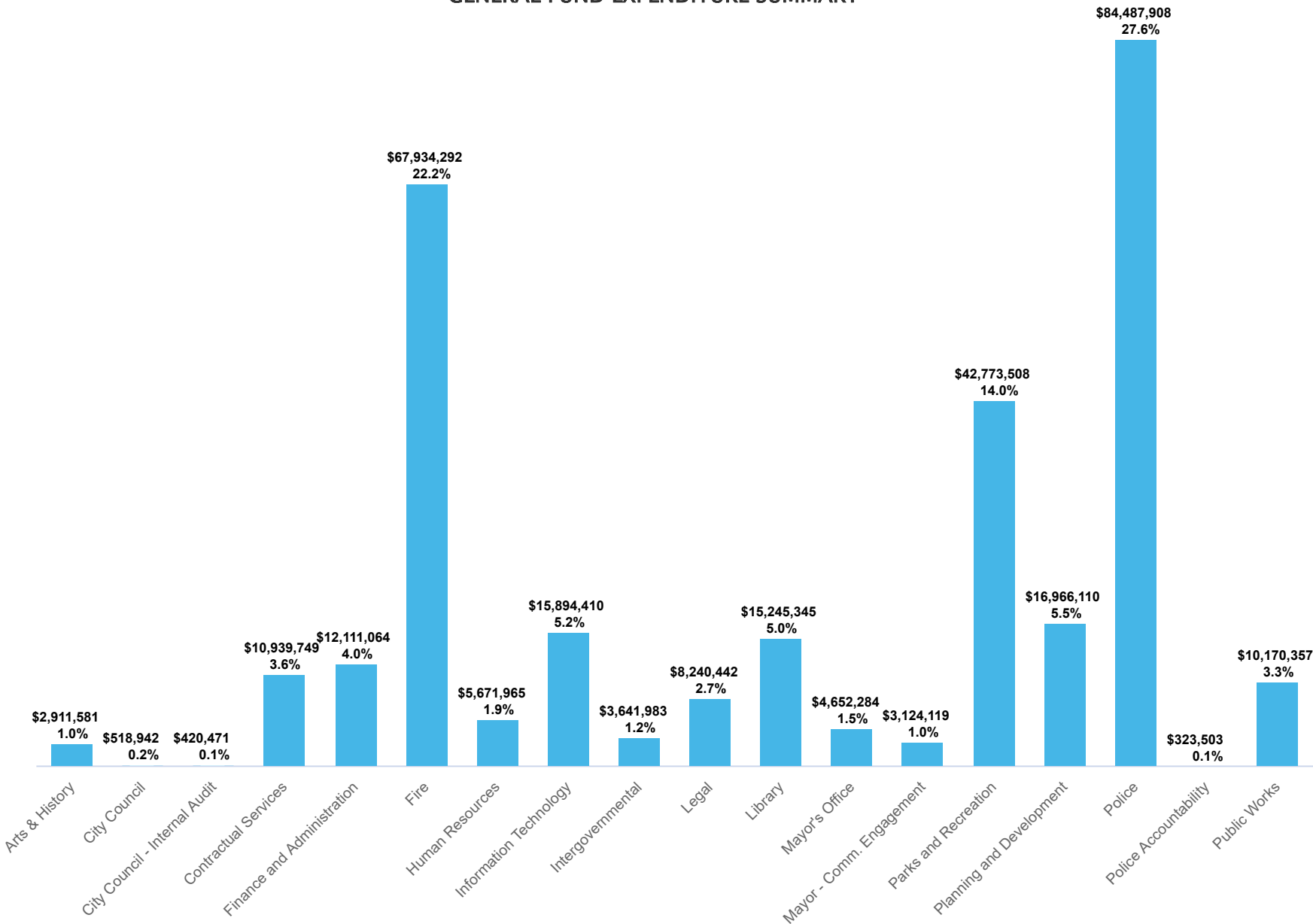
* Includes contributions to Valley Regional Transit (VRT), Allumbaugh House, Idaho Humane Society, and Magistrate Court.

FY 2023 GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Department	Revenue/ Reimb.	Personnel	M&O	Capital/ Equipment	Total Expenditures	Difference (Rev.-Exp.)
Arts & History	37,300	1,537,705	1,373,876	-	2,911,581	(2,874,281)
City Council	140,285	450,206	68,736	-	518,942	(378,657)
City Council - Internal Audit	126,789	413,795	6,676	-	420,471	(293,682)
Contractual Services*	-	-	10,939,749	-	10,939,749	(10,939,749)
Finance and Administration	7,753,466	9,123,296	2,987,768	-	12,111,064	(4,357,598)
Fire	12,619,712	51,845,855	16,088,437	-	67,934,292	(55,314,580)
Human Resources	1,033,292	4,752,628	919,337	-	5,671,965	(4,638,673)
Information Technology	4,839,824	9,870,544	6,023,866	-	15,894,410	(11,054,586)
Intergovernmental	241,477,071	(1,610,101)	5,252,084	-	3,641,983	237,835,088
Legal	908,517	7,011,493	1,228,949	-	8,240,442	(7,331,925)
Library	476,480	7,443,640	6,958,307	843,398	15,245,345	(14,768,865)
Mayor's Office	1,274,241	3,309,214	1,343,070	-	4,652,284	(3,378,043)
Mayor - Comm. Engagement	861,024	2,333,121	790,998	-	3,124,119	(2,263,095)
Parks and Recreation	10,878,886	19,637,603	23,135,905	-	42,773,508	(31,894,622)
Planning and Development	13,803,962	10,478,785	6,487,325	-	16,966,110	(3,162,148)
Police	8,557,093	63,037,531	21,309,445	140,932	84,487,908	(75,930,815)
Police Accountability	-	200,163	123,340	-	323,503	(323,503)
Public Works	1,240,091	4,233,241	5,937,116	-	10,170,357	(8,930,266)
Total	306,028,033	194,068,719	110,974,984	984,330	306,028,033	-

* Includes contributions to Valley Regional Transit (VRT), Allumbaugh House, Idaho Humane Society, and Magistrate Court.

GENERAL FUND EXPENDITURE SUMMARY



CITY *of* BOISE



GENERAL FUND SIGNIFICANT REVENUE/ EXPENDITURE CHANGES

The following items highlight significant FY 2023 Adopted Budget changes, grouped by department. These adjustments were developed in consultation with department staff and city leadership and ultimately approved by the City Council. The amounts provided reflect the changes in revenue and expenses for each specific adjustment, with negative expense amounts reflecting identified savings. For personnel-related expenses, the amounts shown in FY 2023 may reflect a partial year of the position cost, as all new positions are not expected to be filled on the first day of the fiscal year. Finally, in certain items, "M&O/Other" may include capital equipment or project expenditures that are budgeted in the Capital Fund; however, in order to reflect a more holistic view of each budget change, these capital costs are included in the items being discussed. The narrative will clarify when the "M&O/Other" line contains Capital Fund expenses.

Arts & History

Item: ARTS & HISTORY CULTURAL OUTREACH EXPANSION

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	24,500	-	
Total Cost	\$ 24,500	\$ -	

This funding adjustment for the Arts & History Department (A&H) is intended to expand cultural outreach and is expected to provide additional support for coordinated, effective, and accessible communications and community engagement efforts across divisions (History and Public Art) and programs (Archives, Care & Conservation, Cultural Sites, Grants, History, and Public Art). This one-time funding will support advertising, social media, video production, and event marketing, activities. These funds will allow for more Boise residents and visitors to know about, engage in, and benefit from the department's offerings tied to economic opportunity, collections, cultural infrastructure, and programming. The impact of this funding will be evaluated over the course of FY 2023 to determine if a recommendation to continue this funding should be brought forward in future budget cycles.

Item: ARTS & HISTORY PROGRAMMING EXPANSION

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	13,091	13,091	
Total Cost	\$ 13,091	\$ 13,091	

This item allows for the expansion of certain A&H programs. This expansion includes the creation of historical walking tours which are needed to meet the growing demand for place-based, educational, and informative programming. Expenses include creating a pilot walking tour (research and docent training) as well as promotion and advertising.

Item: ERMA HAYMAN HOUSE OPERATING EXPENSES

	FY 2023	Ongoing	
Personnel	\$ 99,823	\$ 101,597	FTE Change(s): Yes (1.0 FTE)
M&O/Other	44,118	41,118	
Total Cost	\$ 143,941	\$ 142,715	

The Erma Hayman House was donated to the city in 2018 and, after considerable renovations, opened to the public in September 2022. The Erma Hayman House is part of the River Street Neighborhood that, for much of the twentieth century, was a working-class section of the city and housed immigrants from around the world. By 1940, housing segregation had made River Street home to the majority of Boise's African-American residents. Erma Hayman and her husband purchased the home in 1948, and Erma lived there until her death in 2009 at the age of 102. This house is the last single-family home on its block. The preservation of the Erma Hayman House will help preserve the history of this community.

This adjustment to the personnel budget allows for the addition of 1.0 Program Coordinator and increased funding for temporary staff, which will allow the Erma Hayman House to be open to the public. The M&O adjustment funds the cost of operations, public programs, communications, and outreach and make the investment in the Erma Hayman House comparable to the James Castle House.

Finance and Administration**Item: ENHANCED REPORTING CAPABILITIES**

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	150,000	-	
Total Cost	\$ 150,000	\$ -	

As technology and data collection continue to evolve rapidly, the current set of financial reports available to managers across the city are often inadequate to readily allow for data-driven decision making. Existing reports can be difficult to access and fail to clearly communicate and differentiate between budget, expenditures to-date, and commitments related to open purchase orders. This reporting gap makes it difficult for managers to acquire goods and services, manage projects, and confirm transactions are being recorded correctly. Combined with staffing shortages and employee turnover, user-friendly financial reports are crucial to improve financial management across the organization.

Due to existing reporting limitations, finance managers must devote a significant amount of time to provide basic financial data to managers, often on an ad hoc basis. This one-time funding will allow the Department of Finance and Administration (DFA) to retain a professional services firm to supplement the Information Technology department's data services efforts, in order to enhance existing reports and work with managers to develop new reports that can provide up-to-date information "on demand." In addition to improving reporting and financial transparency, improved and automated reporting will allow finance managers to devote more time to more value-added activities.

Item: INCREASE FINANCIAL SUPPORT FOR PLANNING AND DEVELOPMENT SERVICES AND PUBLIC WORKS

	FY 2023	Ongoing	
Personnel	\$ 280,640	\$ 289,839	FTE Change(s): Yes (3.0 FTE)
M&O/Other	12,500	5,000	
Total Cost	\$ 293,140	\$ 294,839	

In FY 2022, the Water Renewal Fund (staffed by Public Works) issued its first tranche of debt in what is expected to be a \$570 million bond program. In addition, the FY 2023 Adopted Budget for Planning and Development Services (PDS) includes substantial funding for affordable and permanent supportive housing initiatives. Collectively, these programs include numerous grant opportunities, increased financial disclosure requirements, and significant overall increases in financial complexity.

As a result, transactional and financial management workloads have increased dramatically, which is expected to continue, and possibly accelerate, in the future as project volume and complexity grows for PDS and Public Works. This staffing increase will add 3.0 FTE to DFA to support these two departments. Currently, there are 6.0 DFA positions supporting PDS and Public Works. This staff augmentation will improve support for transaction processing, financial planning, forecasting, and reporting requirements. This is anticipated to allow PDS and Public Works to better focus on high priority projects that are instrumental in helping Boise proactively plan for, and accommodate, ongoing growth.

Item: LICENSE AND PERMIT STAFFING

	FY 2023	Ongoing	
Personnel	\$ 58,726	\$ 60,748	FTE Change(s): Yes (1.0 FTE)
M&O/Other	28,305	805	
Total Cost	\$ 87,031	\$ 61,553	

As Boise's population continues to grow, so do the demands on city services, including the Front Office clerks in City Hall. This position will allow the City Clerk's Front Office to add 1.0 License and Permit Clerk in order to maintain the level of service that citizens have come to expect. In addition to growth-related demand, there have been significant changes in the number, types, and complexity of business licenses. This increase in permit numbers and complexity is expected to continue based on existing projects and city priorities.

As a result of these increased demands (and to manage workload on existing staff), an additional position is being added. This resource will also allow the Clerk's Office to provide additional reporting; test new systems that are needed for changes in policy and additional license types; ensure adequate staffing coverage during busy licensing renewal periods, vacation times, and illnesses; and could help reduce historically high turnover on the Clerk's team.

One-time FY 2023 costs consist primarily of \$25,000 to remodel the Front Office to accommodate this additional employee. This cost will be accounted for in the Capital Fund (see "DFA – Major Repairs and Maintenance" in the Capital Project Overview section).

Item: TREASURY ANALYST

	FY 2023	Ongoing	
Revenue	\$ 32,500	\$ 32,750	FTE Change(s): Yes (1.0 FTE)
Total Revenue	\$ 32,500	\$ 32,750	
Personnel	\$ 104,044	\$ 107,441	
M&O/Other	4,500	2,000	
Total Cost	\$ 108,544	\$ 109,441	
Net Expense	\$ 76,044	\$ 76,691	

To ensure the city remains an effective steward of the public funds with which it is entrusted, the city will add a fourth treasury position. The current balance of staffing levels and workload has resulted in limitations in performing statutory functions, monitoring cash and investment holdings, and advancing strategic initiatives. Specifically, duties related to the Harris Ranch Community Improvement District (CID), capital markets monitoring, cash position forecasting, and reconciliations require additional support.

This new position will address the aforementioned capacity constraints, and is expected to largely pay for itself through improved investment management. For example, the city regularly holds excess cash balances because it lacks the resources to model net cashflows and properly predict cash use. By modeling city cashflows more accurately, the Deputy Treasurer estimates increased revenues from:

- Improved city-pooled portfolio management, increasing interest income.
- Enhanced debt (bond) management (enterprise funds), maximizing interest earnings while minimizing interest expense.

It is also expected that this new FTE will allow treasury to:

- Better support Housing and Community Development's (HCD) land purchases (and other affordable housing initiatives) and improve HCD's cash and accounts receivable reconciliation processes.
- Support increased reporting requirements for the Airport and Water Renewal funds, as required by recent bonding programs in these funds.
- Provide more transparent and timely reporting for the residents of the Harris Ranch CID.
- Collaborate with Utility Billing to replace the online payments portal.

In addition to the increased revenue, a significant portion of the personnel costs for this position would be recovered from the enterprise funds under the city's cost allocation plan (CAP), making this position even more cost-effective for the city. The savings resulting from the CAP revenues are not reflected in the revenue or expense estimates in the preceding table. Similarly, there is approximately \$84,000 of additional interest revenues for the capital and enterprise funds (collectively) that are not reflected in the table.

Fire

Item: EMS TRAINING CAPTAIN

	FY 2023	Ongoing	
Personnel	\$ 157,392	\$ 163,749	FTE Change(s): Yes (1.0 FTE)
M&O/Other	30,740	8,700	
Total Cost	\$ 188,132	\$ 172,449	

The Emergency Medical Services (EMS) training and certification requirements for Boise Fire Department's (BFD) personnel from the Idaho Department of Health and Welfare have increased in recent years. There are currently 278 BFD personnel licensed by the state to provide EMS services at the Basic Emergency Medical Technician (EMT) and Paramedic EMT levels. There is a funding agreement in place with the state to provide the Paramedic EMT training, however, BFD is required to provide its own Basic EMT training for all qualifying positions. Currently BFD has one EMS Training Captain to provide this training, however, due to the increased requirements, the department needs an additional EMS Training Captain to handle the training volume. The addition of 1.0 EMS Training Captain will ensure the BFD is compliant with state EMS requirements while also providing community outreach and CPR training to the public.

Item: FIRE RECRUIT ACADEMY

	FY 2023	Ongoing	
Personnel	\$ 789,065	\$ -	FTE Change(s): No
M&O/Other	111,190	-	
Total Cost	\$ 900,255	\$ -	

BFD's annual budget typically allows for 12 recruits. In FY 2022, BFD received \$0.3 million to hire and train an additional six recruits to meet the department's anticipated staffing needs. Due to increased retirements, resignations, and the recent approval of Fire Station 13, BFD needs to increase the size of its recruit academies over the next two fiscal years to ensure adequate staffing levels in the coming years. This item will fund an additional nine recruits in FYs 2023 and 2024 and bring the total recruit academy class in these years from 12 to 21. It will cover the cost of personnel (and associated M&O) for the five months during which recruits are taking part in the training academy.

Item: PUBLIC EDUCATION MANAGER

	FY 2023	Ongoing	
Personnel	\$ 100,950	\$ 102,148	FTE Change(s): Yes (1.0 FTE)
M&O/Other	7,200	4,600	
Total Cost	\$ 108,150	\$ 106,748	

In 2014, BFD determined that public education was a priority area of the department that necessitated dedicated staffing resources. To accomplish this, a Fire Prevention Captain was reassigned from fire inspections and investigations to public education related responsibilities. In the intervening years since this change, the fire inspection workload has increased dramatically as the city continues to grow. Currently, BFD must inspect 5,100 occupancies per year to remain compliant with the National Fire Protection Association's (NFPA) prescribed inspection frequency. The current capacity of the department's six inspectors is 3,600 per year, leaving a gap which has created a backlog of inspections.

This adjustment will add 1.0 Public Education Manager (civilian position) to manage the department's public education programs and allow the Fire Prevention Captain to resume their original role and help reduce the backlog of fire inspections. The new position will have specific training and experience educating youth and adults in the community about fire related issues.

Item: WILDFIRE DIVISION FUNDING

	FY 2023	Ongoing	
Revenue	\$ 944,363	\$ 969,890	
Total Revenue	\$ 944,363	\$ 969,890	
Personnel	\$ 850,913	\$ 876,440	FTE Change(s): No
M&O/Other	93,450	93,450	
Total Cost	\$ 944,363	\$ 969,890	
Net Expense	\$ -	\$ -	

BFD's Wildfire Division was created in 2018 to respond to large scale wildfires in the Treasure Valley and surrounding areas. All expenses incurred by the division are reimbursed through the state's incident assignment program. In previous fiscal years, the Wildfire Division's expenses weren't budgeted; instead, BFD absorbed the expenses incurred by the division in the general fire budget and Interim Budget Changes (IBCs) were used to increase the budget to support the costs (and recognize associated revenues generated by the program) based on the division's workload. However, this approach has resulted in underreporting the true cost of providing fire services to the community in the city's annual budget as well as making in-year forecasting difficult for the department. To more accurately reflect the cost of all BFD programs, this adjustment will provide expenditure funding to support estimated activities of the Wildfire Division, along with associated revenues. These expenses will still be reimbursed by the incident assignment program, but the change will separate general fire expenses from those related to the Wildfire Division and result in the BFD's budget more accurately reflecting the total cost of services rendered to the community.

Human Resources**Item: CITY SECURITY STAFFING**

	FY 2023	Ongoing	
Personnel	\$ 413,416	\$ 424,454	FTE Change(s): Yes (6.0 FTE)
M&O/Other	(142,528)	(142,528)	
Total Cost	\$ 270,888	\$ 281,926	

This adjustment adds 6.0 new FTEs (3.0 Security Program Specialists and 3.0 Security Program Assistants) to support security efforts within City Hall and the libraries:

- Four of the six positions (3.0 Security Program Assistants and 1.0 Security Program Specialists) will be located in the libraries. Prior to October 2021, the city used outside contractors to provide security services. Due to inconsistent service levels from the contractors, the city ended its contracts and converted security services to a city-staffed model on a trial basis.

This in-house trial resulted in significant improvement to security at the libraries and has all but eliminated the need for Library staff to address challenging visitors. In turn, there has been a noticeable improvement to the morale and wellbeing of Library staff. The ongoing cost of these positions will be approximately \$254,000; however, with the elimination of funding for contracted security positions from the Library's budget, the net cost to the city for this adjustment is approximately \$112,000 per year.

- Two of the six positions (2.0 Security Program Specialists) will be assigned to City Hall and convert the city's Lobby Ambassador program to permanent positions. This function was funded with one-time funding in FY 2022. These positions should allow security to respond to issues that do not rise to the level of a 911 call and allow non-security staff (e.g., Finance, Legal, clerks, etc.) to focus on their service areas rather than addressing challenging visitors. Additionally, as the city grows, these positions should allow security to continue services which include, badging, access control, video management, contractor background checks, public meeting support, lobby control and investigative support. The ongoing cost of these positions is approximately \$160,000 per year.

Item: COBRA CONTRACT ADMINISTRATION

	FY 2023	Ongoing	
Revenue	\$ (3,000)	\$ (3,180)	
Total Revenue	\$ (3,000)	\$ (3,180)	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	12,000	12,720	
Total Cost	\$ 12,000	\$ 12,720	
Net Expense	\$ 15,000	\$ 15,900	

The city's sole Benefits Administrator spends roughly 200 hours per year administering COBRA and retiree insurance benefits. This funding allows the city to contract with an existing vendor to manage all billing, notifications, and collection of past due COBRA and retiree insurance premiums. Utilizing the vendor will free capacity for the existing Benefits Administrator to support much needed department-wide initiatives such as Total Rewards. The implementation of this contract is expected to result in the cessation of roughly \$3,000/year of revenue.

Item: COMPENSATION COORDINATOR

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 82,801	\$ 83,918	FTE Change(s): Yes (1.0 FTE)
M&O/Other	2,500	-	
Total Cost	\$ 85,301	\$ 83,918	

This adjustment adds a Compensation Coordinator position to support the Compensation Analyst in analyzing compensation requests, maintaining job code tables, and reviewing living-wage compensation standards. Due to the high volume of work to maintain the aforementioned workstreams, the Compensation Analyst has limited ability to participate in workforce planning as well as develop proactive compensation plans. Adding this position allows the department to adequately support and build consistency and equity into the compensation analysis process.

Item: HUMAN RESOURCES STAFFING ADJUSTMENTS

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 40,791	\$ 40,791	FTE Change(s): No
M&O/Other	-	-	
Total Cost	\$ 40,791	\$ 40,791	

Human Resources staffing continues to evolve to align skill sets with the appropriate roles and ensure the right roles are available and staffed accordingly. To accomplish these goals, the department has identified the following positions that will benefit from being adjusted:

- As the city brings the compensation function into the current Payroll and Benefits team, renaming the team "Total Rewards" better represents the work of this team in support of the city's employees. In addition, the role of the leader of that team has increased in depth and breadth resulting in the need to elevate the position to Senior Manager of Total Rewards. The current Benefits Administrator, Compensation Analyst, and Employee Relations Specialist will be reclassified to Senior/Lead roles. These changes should allow the Benefits, Compensation, and Employee Relations teams to develop an infrastructure to scale and meet its growing commitments.
- The existing Employment Services Administration Specialist will be reclassified to an Employment Services/Recruiting Specialist to support the city's elevated employee recruitment efforts and continue working to reduce existing vacancy rates.

Item: RECRUITMENT AND ADVERTISING

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	74,200	15,000	
Total Cost	\$ 74,200	\$ 15,000	

With an increasing position count and higher levels of employee turnover, additional funding for recruitment and advertising activities is needed. The city currently has limited financial resources dedicated to position advertising, which impacts the number of people who are aware of vacant city positions. To reach a more diverse pool of qualified candidates, the city expects to benefit from targeting a wider audience and by adding specialty advertising (ongoing cost of \$15,000). The city will also benefit from utilizing a specialized recruiting service to help the city reduce the number of vacant positions (\$59,200 in both FYs 2023 and 2024). It is anticipated that this advertising and recruitment funding may reduce the amount of time key leadership and staff positions are vacant and minimize service disruption to internal and external stakeholders.

Information Technology**Item: CYBERSECURITY AND PATCH MANAGEMENT**

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	410,000	325,000	
Total Cost	\$ 410,000	\$ 325,000	

This funding supports ongoing software licensing costs associated with cybersecurity and patch management, as described below:

- 24x7 cybersecurity event monitoring (\$150,000, base): This adjustment funds ongoing costs associated with enhanced cybersecurity event monitoring and response capabilities. It also provides for a security operations center (a centralized function in which a dedicated team of cybersecurity specialists monitor, detect, analyze, and respond to cybersecurity incidents) to reduce city risk by accelerating the detection of cybersecurity events and automating immediate mitigation responses. One-time costs in FY 2023 (estimated at \$175,000) are anticipated to be funded by the portfolio fund (housed in Operating Contingency). Once the due diligence on this project is completed and a final FY 2023 cost is available, a recommendation to move this funding from the portfolio fund to the Information Technology (IT) Department will be brought forward through the IBC process.

- Cloud-based web filtering (\$75,000, base): This adjustment is to improve the security of hybrid/remote workers by reducing the likelihood of compromised user accounts and installation of malware on user laptops. Protecting city employees from accessing suspect web locations, even when they are not working on the city network, will provide a significant defense against these types of attacks. One-time costs in FY 2023 (estimated at \$100,000) are also anticipated to be funded by the portfolio fund and advanced through the IBC process once project costs are finalized.
- Patch management solution (\$100,000, base): A security patch is software that corrects errors in computer software code. Security patches are issued by software companies to address vulnerabilities discovered in the company's product. This funding allows for the selection and implementation of a patch management solution to identify, track, and manage software updates for system and application software from multiple vendors. This will replace the current Windows server update services, which is limited to only Microsoft products. The new solution will provide increased awareness of critical software updates across the city and automate the implementation of those updates. This will improve the security, availability, and performance of city information systems by ensuring all have current software fixes applied. One-time costs associated with this adjustment (\$135,000) are included in the Capital Fund budget (see "IT - Patch Management System" in the Capital Project Overview section).

Item: INFORMATION TECHNOLOGY M&O FUNDING ADJUSTMENTS

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	15,258	(1,392)	
Total Cost	\$ 15,258	\$ (1,392)	

This item funds certifications and training for IT staff and an increase in licenses for on-demand end-user technology training for staff (e.g., data analyst, business analyst, etc.). Ongoing costs will be offset by land line elimination.

- Certifications and training: Over 30 team members have been realigned into specialized areas and project management roles. Certifications include Project Management Professional, certifications from the International Institute of Business Analysis, and leadership training for the new supervisor (collectively, \$16,650, one-time).
- End-user technology training: An additional 10 licenses for on-demand departmental technology training would be required for city personnel to efficiently utilize existing software in their day-to-day work (\$8,600, base).
- Land line elimination savings: New ongoing costs, outlined above, will be offset by savings realized from the elimination of land lines that were required for 911 services before the shift to voice over internet protocol (VoIP) communications (savings of \$9,992, base).

Item: INFORMATION TECHNOLOGY STAFFING ADJUSTMENTS

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 20,438	\$ 20,438	FTE Change(s): No
M&O/Other	-	-	
Total Cost	\$ 20,438	\$ 20,438	

There are two individuals within the IT Department currently at Cybersecurity Analyst II and System Analyst II designations who have demonstrated the skill level and performance typical of senior positions. This adjustment aligns the job description and compensation of these positions with the services they are providing to the city.

Item: NETWORK MANAGER

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 146,294	\$ 150,958	FTE Change(s): Yes (1.0 FTE)
M&O/Other	7,500	2,500	
Total Cost	\$ 153,794	\$ 153,458	

The network team is responsible for the entire city network, all city servers, and internet service to over 70 city facilities. The IT Senior Manager is the subject matter expert for the city's new broadband initiative which is supported by ARPA (funding for this project is included in the FY 2023 Adopted Budget and additional information can be found in the capital section of this document). To be successful, the IT Senior Manager needs to delegate management of the network systems and four personnel to a mid-level manager. The addition of a Network Manager will allow the current senior manager to delegate certain responsibilities.

Item: PC AND LAPTOPS

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	115,200	115,200	
Total Cost	\$ 115,200	\$ 115,200	

IT hardware costs (e.g., laptops, desktops, etc.) have increased by approximately 20% in FY 2022. Supply chain issues in FY 2022 limited the IT Department's ability to order and receive hardware. Assuming supply chain issues improve in FY 2023, this funding will cover hardware cost increases as well as ongoing replacements for recently added positions.

Item: SOFTWARE MAINTENANCE

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	522,634	576,592	
Total Cost	\$ 522,634	\$ 576,592	

This item funds ongoing software maintenance (i.e., subscriptions) costs and additional licenses for existing software systems.

- These include new or expanded systems including time and attendance, software to allow for improved visibility into the city's IT landscape (allowing for consolidation and optimization of IT investments), and interactive voice response (initially for automated telephonic building inspection scheduling). (FY 2023: \$402,133; Ongoing \$456,091). The FY 2023 cost will be partially funded from project capital funds.
- Software maintenance costs are one of the fastest growing cost categories in the city. This item provides additional funding for existing systems to allow for additional licenses and/or annual cost increases (\$120,501, base).

Intergovernmental**Item: ARPA ALLOCATIONS**

	FY 2023	Ongoing	
Revenue	\$ 15,200,000	\$ -	
Total Revenue	\$ 15,200,000	\$ -	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	15,200,000	-	
Total Cost	\$ 15,200,000	\$ -	
Net Expense	\$ -	\$ -	

The City of Boise was awarded \$36.9 million through ARPA. On May 24, 2022, the City Council approved the allocation of this funding towards various uses, including affordable housing (\$12.0 million), broadband (\$2.0 million), climate action (\$10.0 million), various other community needs (\$10.2 million), and administrative expenses (\$2.6 million). Of the total allocation, \$6.5 million was appropriated in FY 2022 (\$1.0 million for broadband, \$5.0 million for various community needs, and \$0.5 million for administrative expenses), with the remainder built into the FY 2023 budget. Descriptions of the funding allocations for affordable housing and broadband can be found elsewhere in this document. This adjustment appropriates the funding allocated towards climate action (\$10.0 million) and the remaining funding for other community needs (\$5.2 million).

In alignment with Boise's Climate Action Roadmap, climate efforts supported by ARPA will advance energy and water strategies, speed up the effort to build climate resiliency in our community, and contribute to Boise's goal of carbon neutrality by 2050. Currently, natural gas emissions at city facilities are responsible for 9% of overall municipal emissions and cannot be significantly reduced without moving to a cleaner heating fuel source. By converting city buildings from natural gas to clean energy, carbon emissions will be reduced and energy efficiency may increase. Furthermore, the preservation and expansion of the use of surface water supplies for use in residential irrigation will mitigate water supply risk and increase our community's resiliency to climate change by allowing existing surface water irrigation to continue and enabling those residents who may have lost access to surface water irrigation to rejoin the system. Finally, a portion of this ARPA funding is being reserved for participation in future offerings from Idaho Power for customers to purchase renewable electricity.

The funding for other community needs was allocated as follows:

- \$3.95 million to incentivize more community members to provide childcare services and reduce licensing costs,
- \$2.75 million to support mental health services in the community,
- \$2.0 million to support small business, and
- \$1.5 million to address food insecurity.

Item: CASH FLOW RESERVE

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	(1,326,536)	-	
Total Cost	\$ (1,326,536)	\$ -	

The Cash Flow Reserve, which allows for unanticipated revenue declines and/or emergency expenses, had been set at 8% of base revenues, per policy. Each year, a calculation is performed to determine the amount of budgetary growth, and an amount equal to 8% of the growth is added to the reserve. This adjustment changes the way the annual reservation is calculated. Beginning in FY 2023, the reservation will be calculated after removing the annual transfer to the Capital Fund and any contingency funding. This change has the effect of reducing the amount that needs to be reserved in the Cash Flow Reserve, producing one-time savings of approximately \$1.3 million in FY 2023. The annual capital transfer and contingencies themselves could be reduced, if needed, in an emergency situation.

Item: PROJECT PORTFOLIO

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	1,650,000	-	
Total Cost	\$ 1,650,000	\$ -	

In order to allow additional General Fund departmental projects during FY 2023, a portfolio fund of \$1.65 million has been established. These funds will be held for new projects as they get defined and planned throughout the fiscal year. The projects expected to utilize these funds include a study for BPD to assess future facility needs, several IT projects to increase the city's cybersecurity protection, as well as other projects for various departments. Projects funded by the portfolio fund are expected to be pursued during FY 2023 as departments have resources available to work on them. Departments will be required to scope their projects, outline the benefits of the proposed project and alignment with city/department objectives, and prepare cost estimates prior to advancing. Once that is completed, requests to move funds from the \$1.65 million portfolio fund to specific project(s) will be brought forward for City Council consideration through the IBC process.

Item: PROPERTY TAX REBATE

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	1,200,000	-	
Total Cost	\$ 1,200,000	\$ -	

During the FY 2022 legislative session, the Idaho State Legislature passed House Bill 550 (City Property Tax Rebate Program), allowing cities to use excess General Fund monies to rebate property taxes. This item establishes funding for a one-time property tax rebate program for certain Boiseans in FY 2023. The city intends to use the same parameters as set forth in the state's property tax reduction program, as provided for in Chapter 7, Title 63, of Idaho Code (frequently referred to as the "Circuit Breaker") to identify taxpayers eligible for this rebate. To benefit from the Circuit Breaker program, which reduces property taxes for qualifying taxpayers, applicants must meet several criteria:

- Must be an Idaho resident,
- Must own and occupy the home or mobile home and the value doesn't exceed a limit set by law (currently \$300,000 or 150% of the median assessed value for the county, whichever is greater),
- Total income for CY 2021, after deducting medical expenses, of \$32,230 or less, and
- Must meet one of the following: 65 years of age (or older), former POW or hostage, blind, widow(er), or disabled.

In order to provide this property tax rebate, the City Council must pass an ordinance detailing the following:

- Total amount appropriated,
- Instructions and a deadline for property taxpayers to apply,
- Formula for determining tax rebate amounts,
- Method for distributing rebates, and
- Other matters as necessary to administer the program.

The city anticipates finalizing the policy, application, and ordinance in fall 2022, which should allow ample time to start the notification process for eligible taxpayers. As this is a rebate program, these funds won't be paid to taxpayers until after the final tax year 2022 property tax payments are due in June 2023.

Item: TRANSFERS TO HOUSING FUNDS

	FY 2023	Ongoing	
Revenue	\$ 1,000,000	\$ -	
Total Revenue	\$ 1,000,000	\$ -	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	11,080,000	-	
Total Cost	\$ 11,080,000	\$ -	
Net Expense	\$ 10,080,000	\$ -	

For FY 2023, a number of fund transfers were approved regarding housing-related funding for Housing and Community Development (HCD), along with a number of changes to the HCD accounting structure. HCD accounting is complex given the number of funds, funding sources, programs, activities, and projects. Some HCD programs are also accounted for in the General Fund (focused on homelessness and administration). The changes are necessary to simplify the accounting structure, which will help the organization better understand HCD programs and funding, and more readily track housing project dollars.

These changes are in response to the evolution of different housing and homelessness programs, including new funding sources and programs. Pandemic housing and homelessness programs heightened the need to make accounting changes. The changes will simplify how housing investment funds are accounted for and held. One significant change is to move all HCD-related funding for housing projects (e.g., MODA Franklin) and major repairs and maintenance (MRM) out of the Capital Fund (not included in this specific adjustment, but outlined in the capital sections of this document) and into the Housing Projects and Special Activities Fund. The MRM funding, previously accounted for in the Capital Fund and supported by the annual General Fund transfer to the Capital Fund (\$250,000 per year), will now be funded through a direct transfer from the General Fund to the Property Management Fund. The annual transfer from the General Fund to the Capital Fund will be reduced accordingly.

This item consists of a \$1.0 million transfer from PDS (General Fund) to the Housing Projects and Special Activities Fund (previously budgeted in the General Fund for housing projects), and a one-time \$9.9 million transfer from the General Fund to enable a total FY 2023 housing investment of \$45.0 million (including ARPA funds and housing project funds already spent or encumbered). As new project recommendations are developed, they will be brought forward for City Council approval via the IBC process. Finally, an additional one-time transfer from the General Fund to the Property Management Fund (\$180,000) will offset lost rental revenue from a building closure in FY 2022 at the Capitol Boulevard campus.

Item: VACANCY SAVINGS

	FY 2023	Ongoing	
Personnel	\$ (4,040,000)	\$ -	FTE Change(s): No
M&O/Other	-	-	
Total Cost	\$ (4,040,000)	\$ -	

This action reduces the amount of funding available for personnel (salaries and benefits) in the General Fund during FY 2023. The city continues to have a higher than average level of vacancies, and a number of new positions have been added as part of the FY 2023 Adopted Budget. Through approved investments in the Human Resources Department, and compensation adjustments to positions across the organization, it is anticipated that the city's vacancy rate can be reduced to more historical levels. Typically, some level of vacancy savings are built into the budget, however in recent years the vacancy rate assumptions have not been high enough due to a very competitive employment market. Realizing that it will take time to bring vacancy levels down, additional savings have been assumed. The savings resulting from the higher than normal rate of vacancies has been allocated towards one-time needs as part of the FY 2023 Adopted Budget, to ensure that planned savings are proactively programmed. It should be noted that these savings are assumed to be one-time and therefore have not been reflected in the outer years of the forecast.

Legal

Item: CRIMINAL DIVISION SALARY ADJUSTMENTS

	FY 2023	Ongoing	
Personnel	\$ 24,682	\$ 24,682	FTE Change(s): No
M&O/Other	-	-	
Total Cost	\$ 24,682	\$ 24,682	

This item will fund the reclassification of four positions in the Legal Department's (Legal) Criminal Division (1.0 Legal Analyst, 2.0 Lead Legal Analysts, and 1.0 Legal Screening Analyst) to Legal Analyst II. The case workload for the Legal Department has steadily increased in recent years as Boise continues to experience rapid population growth. While Legal has attempted to deal with the increased workload within its current personnel resources by changing assignments and business processes, the department anticipates having to add staff within the next four fiscal years. To facilitate this staffing increase, Legal will reclassify these four administrative support positions to provide more opportunities for professional growth and training. All four positions currently have extensive job responsibilities outside the scope of their current job duties, so the reclassification will increase their pay to match those responsibilities.

Item: LEGAL RESEARCH PLATFORM AND CASE MANAGEMENT SYSTEM

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	54,360	54,360	
Total Cost	\$ 54,360	\$ 54,360	

This item will fund a new legal research platform to replace the existing platform used by the city. Vendor support for the current platform has ended and the annual cost to transition the city's license to the new system is \$22,360. In addition, the licensing, hosting, and storage costs for Legal's new case management system are anticipated to be \$32,000 higher than the current budget for those items. The new system is expected to go live in March 2023. These two systems are essential for Legal's attorneys in all three divisions (municipal, public safety, and criminal) to perform their jobs and stay up to date on current legal standards and cases.

Item: MUNICIPAL DIVISION STAFFING

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 234,114	\$ 241,673	FTE Change(s): Yes (2.0 FTE)
M&O/Other	9,000	3,000	
Total Cost	\$ 243,114	\$ 244,673	

This item will fund the addition of 1.0 Attorney IV and 1.0 Paralegal in the Municipal Division. Additional staffing is required to support increased needs within Airport and Public Works, as well as various housing and environmental initiatives. This pipeline of projects requires specific subject matter experience that will be prioritized by the department in the hiring process. Hiring an additional attorney will reduce the department's reliance on outside counsel and provide the same quality legal services to the city at a reduced, in-house cost. The addition of an Attorney IV will also increase the workload of the department's paralegal team. The industry standard ratio of paralegals to attorneys is 1:4, and preserving this ratio is especially important for the Municipal Division as it does not have administrative staff. An additional Paralegal will maintain the current ratio of paralegals to attorneys.

Item: VICTIM WITNESS COORDINATOR

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 79,235	\$ 80,404	New FTEs: Yes (1.0 FTE)
M&O/Other	5,500	2,500	
Total Cost	\$ 84,735	\$ 82,904	

This item will add 1.0 Victim Witness Coordinator in the Criminal Division. The Boise City Attorney has a mandated duty to protect the constitutional and statutory rights of victims, which includes activities such as notifications of court proceedings, facilitating their participation in court, and coordinating restitution. (This role is different than victim/witness support roles in Police.) Currently these activities are performed by each attorney for their clients; however, this is inefficient since it takes away from the attorneys' time to prepare for cases and make court appearances. In addition, the current process is not cost effective for the city since these activities could be provided at a much lower cost by non-attorney staff. Best practice for cities is to have a dedicated Victim Witness Coordinator to handle these responsibilities and ensure that attorney time is dedicated to case preparation and client work, rather than administrative tasks.

Library

Item: FACILITIES MAINTENANCE CONSOLIDATION

	FY 2023	Ongoing	
Personnel	\$ (132,587)	\$ (136,979)	FTE Change(s): Yes (-2.0 FTE)
M&O/Other	(580,853)	(580,853)	
Total Cost	\$ (713,440)	\$ (717,832)	

This adjustment shifts 2.0 Library Maintenance Workers from the Library to the Public Works Department (Public Works), along with all other related funding. The shift of these positions and associated funding into Public Works is part of a broader strategy to centralize building maintenance functions. Elsewhere in this section, there is an item describing a similar shift of positions and non-personnel funding from the Boise Parks and Recreation Department (BPR) to Public Works. Through this consolidation, building maintenance will have more consistent tracking in the city's enterprise asset management solution. It is anticipated that this change in the service delivery model will have numerous other operational and financial benefits. Finally, it is anticipated that consolidating building maintenance staff into one department will benefit staff by providing more backup opportunities when incidents and off-hour emergencies occur.

Item: INTEGRATED LIBRARY SYSTEM DISCOVERY LAYER

	FY 2023	Ongoing	
Revenue	\$ 62,100	\$ 62,100	
Total Revenue	\$ 62,100	\$ 62,100	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	90,000	90,000	
Total Cost	\$ 90,000	\$ 90,000	
Net Expense	\$ 27,900	\$ 27,900	

This action provides funding for enhancements to the Integrated Library System (ILS) through the creation of a discovery layer. The ILS is a public access catalog for library materials. Enhancements are expected to provide improved search engine functionality for users, ensuring that finding materials will be easier with either follow-up prompts and recommendations or fewer returned search errors. The total cost for the improvements is \$90,000; however, a significant portion of the improvements will be reimbursed by Library partners through the LYNX! Consortium.

Item: LIBRARY MATERIALS

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	353,000	-	
Total Cost	\$ 353,000	\$ -	

In recent years, the utilization of library materials, along with replacement costs, have been increasing. From FY 2020 to present, the cost of digital materials has increased by as much as 20% per year, and print materials have increased substantially as well. While checkout of physical materials as of May 2022 is 13% below pre-pandemic levels, many pre-pandemic programming options are being brought back (e.g., story time), which is anticipated to increase checkout rates. With increased utilization, it is anticipated that physical materials (books, AV, etc.) will wear out faster, necessitating a more rapid replacement cycle. The utilization of digital materials increased throughout the pandemic, a trend that is not anticipated to stop. Unlike physical materials, digital materials generally have a defined lifespan (i.e., a fixed number of check-outs). Once the maximum number of check-outs has been reached, that title must be repurchased to remain in the collection. This funding allows for a one-time increase to the Library materials budget. Use and replacement cost patterns will continue to be monitored over the next year, and ongoing adjustments to this budget may be recommended as part of future budget cycles.

Item: LIBRARY STAFFING ADJUSTMENTS

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 103,226	\$ 103,418	FTE Change(s): Yes (0.13 FTE)
M&O/Other	-	-	
Total Cost	\$ 103,226	\$ 103,418	

Over the past year, the Library has evaluated its staffing model and made various adjustments based on operational needs, including the conversion of several permanent part-time positions to temporary wages (outlined in the Authorized Staffing Levels section of this document). While those adjustments had no financial impact on the General Fund, this item reflects a series of reclassifications with a combined base impact of approximately \$103,000. These adjustments include : 4.0 Library Branch Supervisors to 4.0 Library Branch Division Managers, 0.87 Library Services Specialist to 1.0 Home-Based Services Librarian, and 1.0 Senior Library Services Specialist to 1.0 Information Services Librarian. These adjustments are intended to align the job classifications and compensation levels for these positions with the duties that are performed.

Office of Community Engagement

Item: CITY-BRANDED MERCHANDISE

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	25,000	-	
Total Cost	\$ 25,000	\$ -	

The city currently provides limited promotional material (e.g., apparel with the City of Boise logo) for various audiences (staff, board and commission members, residents, etc.). This funding allows for an increase in the amount of these promotional items. As the city has struggled with vacancies and staff have faced increased workloads, this material will support employee recognition, ongoing engagement, and onboarding. It is also used at public events to create excitement and civic pride throughout the city. There are no ongoing costs shown for this item, as this funding is only for two years. Ongoing adjustments to this budget may be recommended as part of future budget cycles.

Item: COMMUNITY ENGAGEMENT ENHANCEMENTS

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	65,000	65,000	
Total Cost	\$ 65,000	\$ 65,000	

This funding enables the city to procure digital engagement tools to increase the effectiveness of communication with, and outreach to, residents by using engagement methods designed to reach residents on their preferred news, social media, and messaging platforms. These engagement tools will facilitate communication and interaction in an increasingly digital environment. For example, these tools could allow residents to "vote" on crowd-sourced ideas around strategic initiatives and/or enable the city to send text messages to residents with critical information on city events and public safety concerns.

Office of Police Accountability

Item: OFFICE OF POLICE ACCOUNTABILITY ENHANCEMENTS

	FY 2023	Ongoing	
Personnel	\$ 30,904	\$ 31,094	FTE Change(s): Yes (0.5 FTE)
M&O/Other	50,000	50,000	
Total Cost	\$ 80,904	\$ 81,094	

This item will provide funding for the Office of Police Accountability (OPA) to meet regulatory requirements and increase its authorized staffing level. City code stipulates that OPA must conduct audits and investigate public safety incidents. To accomplish this, \$20,000 is being added to OPA's M&O budget to hire investigators with law enforcement backgrounds. In addition, \$30,000 is being added to OPA's M&O budget for mandated, independent legal services. Finally, this item will fund a 0.5 FTE increase to the OPA Case Administrator position to reflect the actual hours worked by the employee. This change will increase OPA's total authorized staffing to 2.0 FTE.

Office of the Mayor

Item: DATA ANALYSIS TRAINING

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	25,000	-	
Total Cost	\$ 25,000	\$ -	

This one-time funding adjustment will fund a consultant to provide advanced analytics training (e.g., Power BI) to analysts across the organization. This training, and the resulting improvement in data transparency and accessibility, will support efforts to empower data-driven decisions and ensure the city is utilizing innovative approaches to address its largest challenges.

Item: DIVERSITY, EQUITY, AND INCLUSION

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	100,000	-	
Total Cost	\$ 100,000	\$ -	

This investment allows for the Diversity, Equity, and Inclusion (DEI) initiative to enter Phase 3. The city began Phase 1 in FY 2020 and concluded it in FY 2021. The outcome was a summary of strengths and areas of opportunity based on employee and leadership input. The work underway in Phase 2 (FY 2022) includes an assessment of the city's HR policies and procedures; internal and external engagement and communications strategies; additional stakeholder interviews; and the development of a DEI Strategic Plan that identifies a desired future state and the actions needed to move toward it. The DEI Strategic Plan aims to advance Boise's vision of a "City for Everyone" by ensuring the city has the training, policies and procedures needed to attract and retain a workforce that is representative of the community, and to ensure equitable opportunities for residents to engage with their government.

Item: INTERNSHIP PROGRAM

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 50,000	\$ -	FTE Change(s): No
M&O/Other	-	-	
Total Cost	\$ 50,000	\$ -	

In FY 2021, the city began a paid internship pilot program on a one-time basis. This funding was continued in FY 2022 and this funding allows the program to continue into FY 2023. Paid internships add capacity to advance strategic initiatives, provide opportunities to students who would not be able to participate in unpaid internship programs, augment staffing to promote high-priority city projects, and contribute to local workforce development. This funding will be made available to all departments hosting interns.

Parks and Recreation

Item: FACILITIES MAINTENANCE CONSOLIDATION

	FY 2023	Ongoing	
Personnel	\$ (143,217)	\$ (148,169)	FTE Change(s): Yes (-2.0 FTE)
M&O/Other	(215,700)	(215,700)	
Total Cost	\$ (358,917)	\$ (363,869)	

This adjustment will shift 2.0 Maintenance Workers from BPR to Public Works, along with all other related funding. This shift is part of a broader strategy to centralize building maintenance functions including transferring positions and non-personnel funding from the Library to Public Works. Through this consolidation, building maintenance will have more consistent tracking in the city's enterprise asset management solution. It is anticipated that this change in the service delivery model will have numerous operational and financial benefits. Finally, it is anticipated that consolidating building maintenance staff into one department will benefit staff by providing more backup opportunities when incidents and off-hour emergencies occur.

Item: IDAHO ICEWORLD MAINTENANCE STAFF

	FY 2023	Ongoing	
Revenue	\$ 60,375	\$ 62,766	
Total Revenue	\$ 60,375	\$ 62,766	
Personnel	\$ 60,375	\$ 62,766	FTE Change(s): Yes (1.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 60,375	\$ 62,766	
Net Expense	\$ -	\$ -	

Idaho IceWorld (IIW) continues to be an important city asset and BPR is focused on improving its operational resiliency and financial sustainability. IIW is a year-round facility that has seen a steady increase in attendance and interest from the public for lessons, reservations and club activities. To maintain service levels, 1.0 Ice Maintenance Technician will be added to BPR. Responsibilities of this position will include supporting rink operations, assisting in shift coverage for other IIW positions, and providing custodial support. The cost associated with this position will be offset by increased revenues.

Item: NEW PARK OPERATING EXPENSES

	FY 2023	Ongoing	
Personnel	\$ 30,388	\$ 31,300	FTE Change(s): No
M&O/Other	18,477	18,477	
Total Cost	\$ 48,865	\$ 49,777	

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 in BPR. With the cumulative impact of other parks and amenities additions (e.g., Cherie Buckner-Webb, Bowler, Primrose, and Molenaar), temporary wage funding is being added to BPR's FY 2023 budget. The increase to the M&O budget will cover other non-personnel expenses such as supplies and utilities.

Item: PARKS MAINTENANCE CUSTODIAL/EVENT MAINTENANCE STAFF

	FY 2023	Ongoing	
Personnel	\$ 121,096	\$ 125,272	FTE Change(s): Yes (2.0 FTE)
M&O/Other	18,500	18,500	
Total Cost	\$ 139,596	\$ 143,772	

This adjustment will add 1.0 Custodian and 1.0 Events Maintenance Technician to BPR. As the public's utilization of an expanding park inventory continues to grow, it is important that BPR is adequately staffed to ensure that these parks are clean, well-cared for, and safe. The addition of these positions will assist the department in meeting community expectations and maintaining the department's high service standards. Specifically, these positions will focus on the 68 restrooms and 36 park reservation sites across the system.

Item: ZOO BOISE STAFFING

	FY 2023	Ongoing	
Revenue	\$ 246,183	\$ 253,570	
Total Revenue	\$ 246,183	\$ 253,570	
Personnel	\$ 246,183	\$ 253,570	FTE Change(s): Yes (5.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 246,183	\$ 253,570	
Net Expense	\$ -	\$ -	

With substantial growth of Zoo Boise attendance, enhanced exhibits, and amenities, BPR has identified additional staffing is required to successfully operate this popular city attraction. Further, this adjustment is needed to maintain accreditation with the Association of Zoos and Aquariums (AZA). This item will add 5.0 positions to BPR (1.0 Custodian, 1.0 Animal Care Assistant, 2.0 Zookeepers, and 1.0 Gate Attendant).

- Maintaining AZA accreditation is critical as it confirms that Zoo Boise is meeting the high standards required for the animals' welfare, care, and management, including living environments, social groupings, health, and nutrition. Benefits of AZA accreditation include: opportunities for collaboration and consultation with AZA colleagues; eligibility for funding and grants; and participation in animal exchange (i.e., access to specimens from other AZA-accredited zoos and aquariums for loan and/or breeding). The addition of the 2.0 Zookeepers and 1.0 Animal Care Program Assistant will support the zoo in meeting AZA standards. The cost of these positions will be offset by increased revenues. Fee adjustments to the zoo are outlined in the Adopted Fee Changes section of this report.
- Due to the increase in Zoo Boise attendance, 1.0 Custodian will be added to BPR's budget. The department currently has funding for a temporary position that will be used toward the costs of a permanent Zoo Custodian, with the difference being supported by additional revenue.
- The concessions vendor has historically provided gate attendance support at the zoo. Effective FY 2023, BPR will need to provide its own gate support and 1.0 Zoo Gate Attendant position will be needed. Funding previously allocated towards temporary wages will be used to cover a portion of the position, with the difference being supported by additional revenues.

Planning and Development Services

Item: DEVELOPMENT SERVICES SUPPORT

	FY 2023	Ongoing	
Personnel	\$ 302,986	\$ 311,791	FTE Change(s): Yes (3.0 FTE)
M&O/Other	510,000	-	
Total Cost	\$ 812,986	\$ 311,791	

This adjustment will provide additional resources for the Development Services section of the Planning and Development Services Department (PDS) to support increasing workload and address staffing shortfalls. Years of high in-migration, a housing shortage, and increased commercial project work (particularly large multi-family) have increased workload (e.g., applications, inspections, permits, etc.) across the department and increased review and processing timelines. Development fees, which support staff costs, have been increasing in recent years and are projected to be at record levels in FY 2022. The adjustments in the FY 2023 Adopted Budget are as follows:

- The addition of 1.0 Project Manager to plan, coordinate, and facilitate full-cycle project management support of housing initiatives. This position will manage a diverse portfolio of complex housing projects that require direct, specialized experience facilitating discussions and meeting with builders and key stakeholders throughout the permitting and construction phases. Support will include addressing engineering challenges, solutions to environmental impacts, civic involvement, site research, project requirements, inspections, and approvals.

- The addition of 1.0 Urban Designer to assume a lead role in developing design plans for various capital improvement projects, residential and commercial development projects, and other redevelopment projects and programs. The position will provide strategic support to the planning team and take the lead on preparing and directing design concepts, schematic plans, landscape construction plans, and community design plans. This position will also be responsible for presenting at boards and commissions on urban design issues, and supporting work involving streetscape improvements, affordable housing, and commercial development projects. The increasing urbanization and density of Boise necessitates the addition of a position like this, and it will also assist PDS in advancing strategic projects.
- The addition of 1.0 Plans Review/Permit Technician will restore staffing at the permit counter back to five, after one of the existing positions was converted into a training position in FY 2022. The training position was required to support the recently implemented permitting and licensing system, which has more complexities than the previous system. The permit counter staff have increasingly needed to use overtime to keep up with workload, and high turnover has further exacerbated that issue.
- One-time funding (\$500,000) for plan review contractual services support. This external support is needed due to the volume of work, particularly large commercial and multi-family projects. These costs will be supported by the development fees paid for the services being provided.

Item: OUR PATH HOME HOMELESSNESS PROGRAMMING

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	740,000	405,000	
Total Cost	\$ 740,000	\$ 405,000	

This adjustment provides funding to support critical homelessness-related programming (\$405,000 base, \$335,000 one-time). The base funding will be allocated as follows:

- \$185,000 for coordinated entry management,
- \$125,000 for street outreach program management and implementation,
- \$65,000 to assist residents exiting homelessness or who are housing insecure, and
- \$30,000 to support sheltering costs in inclement weather.

This funding for homelessness programming will ensure that these critical services are provided through Our Path Home partners via a memorandum of understanding. By providing support out of the General Fund, the city will be able to better leverage Housing and Urban Development (HUD) funds without relying on a competitive grant process. Additionally, Continuum of Care funds, and other federal funds, will become available to provide more services in the community.

One-time funds, totaling \$335,000, will provide permanent supportive housing services at New Path Community Housing in FY 2023. New Path is a "housing first" initiative that is part of Our Path Home. When Ada County opted to discontinue its funding to New Path, it created a funding gap for the homeless services system, which includes wraparound services such as social and case workers.

Item: RECORDS MICROFICHE SCANNING

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	100,000	-	
Total Cost	\$ 100,000	\$ -	

This adjustment will provide funding for PDS to have a vendor scan and digitize PDS microfiche of building plan and building code documents. Presently, a large volume of documents, some of which date back to the early 1900s, are held exclusively on microfiche. The microfiche is aging, beginning to disintegrate, and takes up significant space. This project will ensure compliance with city record retention policies and maintain the integrity of public records. If the microfiche is not digitized (and backed up electronically), there is a risk that documents stored on microfiche could become unreadable or lost permanently.

Item: ZONING CODE REWRITE

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	150,000	-	
Total Cost	\$ 150,000	\$ -	

The multi-year zoning code rewrite project began in late 2019 and is expected to be completed in 2024. Additional one-time funding of \$150,000 will provide enhanced visual aids and community outreach to improve the process of updating the zoning code. Additional work could include developing neighborhood renderings, design suggestions, and imagery to support community engagement in specific neighborhood areas, corridor streets, or activity centers.

Police

Item: COMMUNITY SERVICE SPECIALISTS

	FY 2023	Ongoing	
Personnel	\$ 229,523	\$ 237,206	FTE Change(s): Yes (3.0 FTE)
M&O/Other	102,838	30,798	
Total Cost	\$ 332,361	\$ 268,004	

This item will fund 3.0 Community Service Specialist (CSS) positions (2.0 Community Service Specialists and 1.0 Community Service Specialist Supervisor) to respond to non-enforcement calls for service. The CSS unit, which is wholly comprised of civilian positions, provides public safety response to specific types of calls for service such as taking reports from citizens for lost or stolen property, crime scene evidence gathering, and crash responses at a much lower cost than sworn officer response. This helps the Boise Police Department (BPD) provide rapid response to all types of calls while freeing sworn officers to focus on proactive policing and responses to enforcement related calls. In FY 2021, the CSS unit responded to 4,752 calls for service and the inclusion of three additional CSS positions in the FY 2023 budget will ensure the division can handle an increased caseload as BPD's calls for service continues to rise.

Item: CRIME LAB STAFFING

	FY 2023	Ongoing	
Personnel	\$ 94,704	\$ 97,812	FTE Change(s): Yes (1.0 FTE)
M&O/Other	5,140	3,240	
Total Cost	\$ 99,844	\$ 101,052	

This item will add 1.0 Criminalist II position for BPD's crime lab, increasing the lab's dedicated staffing to 8.0 FTEs. This civilian position will be responsible for processing major crime scenes and aiding in the identification and prosecution of suspects. Currently, the crime lab has a large backlog of cases which has been compounded by a lengthy and time intensive accreditation process and changes to evidence archiving standards, both of which diverted a substantial amount of crime lab staff time away from processing cases. The addition of a Criminalist II position will enable the lab to review and process evidence in a timelier manner, leading to more cleared cases, and the ability to process evidence in more disciplines, including DNA samples. This is the second consecutive year of staff investment in the Crime Lab following the addition of an Evidence Analyst position in the FY 2022 budget.

Item: HUMAN AND CIVIL RIGHTS TRAINING

	FY 2023	Ongoing	
Personnel	\$ 295,160	\$ 241,520	FTE Change(s): No
M&O/Other	13,800	13,600	
Total Cost	\$ 308,960	\$ 255,120	

In FY 2022, BPD implemented a training program aimed at educating officers about the role they play in protecting the human and civil rights of citizens. The training was developed by the Wassmuth Center and Carr Center for Human Rights and is focused on how societal conditions, group dynamics, and individual actors contribute to how police and marginalized communities view and interact with each other. All BPD staff will be required to complete the training which features a three-tiered design incorporating increasingly complex issues as officers move through the program. This funding will allow for the second year of the training program in BPD's budget. The first year of the program was funded by the Mayor's Office and resulted in 80 sworn officers and civilian staff completing the first tier of the program, 45 completing the second tier, and 10 finishing the third tier. BPD's goal is to have all sworn and civilian staff complete all three tiers of the program by the end of year five (FY 2026). Funding for this training is programmed through FY 2026, however, the anticipated costs for this program reduce each year as more and more BPD members complete the system (FY 2024: \$255,120; FY 2025: \$86,000; FY 2026: \$74,000).

Item: POLICE BUSINESS SYSTEMS ADMINISTRATOR

	FY 2023	Ongoing	
Personnel	\$ 111,613	\$ 113,222	FTE Change(s): Yes (1.0 FTE)
M&O/Other	4,900	3,000	
Total Cost	\$ 116,513	\$ 116,222	

This item will add 1.0 Police Systems Administrator to provide comprehensive administration of all software and systems in the department. Currently, systems administrator responsibilities are assigned as secondary responsibilities to sworn and civilian BPD staff. This model has become increasingly challenging for BPD as new systems require increased time and funding to implement without a dedicated systems administrator overseeing the process. This addition is modeled after BFD, which recently developed a new approach to systems administration. The approach uses a dedicated Systems Administrator who functions as a subject matter expert on all BFD systems and serves as the liaison between Fire users and IT. By adopting this model, BPD anticipates saving time and money, and implementing systems that more effectively meet the business needs of the department. The position will also be critical in the implementation of new systems, including the city's timekeeping solution.

Item: PUBLIC RECORDS REQUEST STAFFING

	FY 2023	Ongoing	
Personnel	\$ 59,998	\$ 62,062	FTE Change(s): Yes (1.0 FTE)
M&O/Other	4,900	3,000	
Total Cost	\$ 64,898	\$ 65,062	

This item will fund a 1.0 Senior Public Records Administrative Specialist position for the Public Records Request (PRR) division of BPD. In 2016, BPD implemented an on-body video (OBV) program to capture interactions between sworn officers and the public. As part of this initiative, the PRR division began receiving requests for body camera footage, each of which necessitates a PRR staff member watch the full video and make redactions where necessary. The division receives 10,000 record requests annually and this workload is anticipated to increase in late FY 2022 when an additional 70 detectives and undercover officers begin wearing OBV devices. In addition, the state mandates that all public requests must be completed within ten days, which has increased the PRR division's workload to the point where they can no longer support officer report transcription. This report transcription has been pushed back to sworn personnel resulting in more time filling out reports and less time available for officers to police. The addition of this position will help address the growing workload of PRRs and ensure continued compliance with the state's ten-day response mandate.

Item: RECORDS MANAGEMENT SYSTEM UPGRADE

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	50,000	50,000	
Total Cost	\$ 50,000	\$ 50,000	

BPD uses a records management system (RMS) to archive all police reports and connect data with state and federal crime reporting systems. There are state and federal mandates for localities to report their crime data, and the RMS system is the mechanism to meet these requirements. BPD's current RMS is being upgraded to a new version which requires annual server upgrades to remain operational. This item will fund the required annual upgrades to the RMS and BPD's server infrastructure ensuring the continued functionality of the system as well as compliance with state and federal police reporting requirements.

Public Works

Item: BUSINESS STRATEGY SENIOR MANAGER

	FY 2023	Ongoing	
Personnel	\$ 29,994	\$ 30,321	FTE Change(s): Yes (0.2 FTE)
M&O/Other	-	-	
Total Cost	\$ 29,994	\$ 30,321	

This adjustment will add 1.0 Business Strategy Senior Manager to manage strategic priorities and key initiatives. This position will work closely with the Public Works Director and be allocated 60% to the Water Renewal Fund, 20% to the Solid Waste Fund, and 20% to the General Fund. Funding and FTE changes indicated in the table above only represent the General Fund portion of the position. Duties will include:

- Development of strategic plans (annual business plan and playbooks that focus on a 3-5 year time-horizon) that align Public Works' operations with the city's mission and strategic priorities,
- Identification of strategic risks and development of strategies to manage and mitigate them,
- Development of performance measurements across the department,
- Management of communication strategies,
- Development and management of departmental learning initiatives and leadership development planning to maximize a high-performance culture (efficiency, capacity, and employee engagement and retention), and
- Oversight of the implementation of community-facing assets, including the WaterShed and Public Works Art Plans, to ensure strategic alignment.

Item: FACILITIES MAINTENANCE CONSOLIDATION

	FY 2023	Ongoing	
Personnel	\$ 275,804	\$ 285,148	FTE Change(s): Yes (4.0 FTE)
M&O/Other	796,553	796,553	
Total Cost	\$ 1,072,357	\$ 1,081,701	

This adjustment shifts a total of 4.0 positions from the Library (2.0 Maintenance Workers) and Parks and Recreation Departments (2.0 Maintenance Workers) to Public Works, along with all funding related to these positions. The shift of these positions and associated funding into Public Works is part of a broader strategy to centralize building maintenance functions. Through this consolidation, building maintenance will have more consistent tracking in the city's enterprise asset management solution. It is anticipated that this change in the service delivery model will have numerous other operational and financial benefits. Finally, it is anticipated that consolidating building maintenance staff into one department will benefit staff by providing more backup opportunities when incidents and off-hours emergencies occur.

Item: PUBLIC WORKS ENGINEER STAFFING

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 105,534	\$ 108,967	FTE Change(s): Yes (1.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 105,534	\$ 108,967	

This adjustment will add 1.0 Engineer to Public Works to address workload from a higher level of development activity. Public Works reviews drainage, floodplain, hillside development, and subdivision permit applications, all of which are supported by development fee revenue. This workload has increased significantly in the past several years, resulting in lengthened permit review times. Based on current activity levels, current staffing (2.0 Engineers) is not sufficient to address demand. When not supporting development activity, this position will work on various engineering projects and assist other city staff and departments with construction-related projects and design.

Item: WATER RESOURCES PLANNING

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	265,000	-	
Total Cost	\$ 265,000	\$ -	

This adjustment will provide \$250,000 for a One Water planning study, plus \$15,000 for water rights technical assistance due to increasing levels of water rights activity. The One Water planning study will better define Boise's water supply portfolio, identify and evaluate risks to long-term security of water supplies, and evaluate alternative water supplies and risk mitigation. Another key part of the study is to prepare an integrated water management strategy to use Boise's water supplies in a sustainable manner based on fit-for-purpose use, recycled water, conservation, partnerships with other water users, and reductions in the water supply's carbon footprint. This study is a proactive step to protect a precious resource and support climate change resiliency.

SUMMARY OF GENERAL FUND SIGNIFICANT REVENUE/EXPENDITURE CHANGES

Dept.	Item	FY 2023				Ongoing				FTEs
		a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	
AH	Arts & History Cultural Outreach Expansion	-	-	24,500	24,500	-	-	-	-	-
AH	Arts & History Programming Expansion	-	-	13,091	13,091	-	-	13,091	13,091	-
AH	Erma Hayman House Operating Expenses	-	99,823	44,118	143,941	-	101,597	41,118	142,715	1.00
	Subtotal: Arts & History	-	99,823	81,709	181,532	-	101,597	54,209	155,806	1.00
DFA	Enhanced Reporting Capabilities	-	-	150,000	150,000	-	-	-	-	-
DFA	Increase Financial Support for Planning and Development Services and Public Works	-	280,640	12,500	293,140	-	289,839	5,000	294,839	3.00
DFA	License and Permit Staffing	-	58,726	28,305	87,031	-	60,748	805	61,553	1.00
DFA	Treasury Analyst	32,500	104,044	4,500	76,044	32,750	107,441	2,000	76,691	1.00
	Subtotal: Finance and Administration	32,500	443,410	195,305	606,215	32,750	458,028	7,805	433,083	5.00
FR	EMS Training Captain	-	157,392	30,740	188,132	-	163,749	8,700	172,449	1.00
FR	Fire Recruit Academy	-	789,065	111,190	900,255	-	-	-	-	-
FR	Public Education Manager	-	100,950	7,200	108,150	-	102,148	4,600	106,748	1.00
FR	Wildfire Division Funding	944,363	850,913	93,450	-	969,890	876,440	93,450	-	-
	Subtotal: Fire	944,363	1,898,320	242,580	1,196,537	969,890	1,142,337	106,750	279,197	2.00
HR	City Security Staffing	-	413,416	(142,528)	270,888	-	424,454	(142,528)	281,926	6.00
HR	Cobra Contract Administration	(3,000)	-	12,000	15,000	(3,180)	-	12,720	15,900	-
HR	Compensation Coordinator	-	82,801	2,500	85,301	-	83,918	-	83,918	1.00
HR	Human Resources Staffing Adjustments	-	40,791	-	40,791	-	40,791	-	40,791	-
HR	Recruitment and Advertising	-	-	74,200	74,200	-	-	15,000	15,000	-
	Subtotal: Human Resources	(3,000)	537,008	(53,828)	486,180	(3,180)	549,163	(114,808)	437,535	7.00
IT	Cybersecurity and Patch Management	-	-	410,000	410,000	-	-	325,000	325,000	-
IT	Information Technology M&O Funding Adjustments	-	-	15,258	15,258	-	-	(1,392)	(1,392)	-
IT	Information Technology Staffing Adjustments	-	20,438	-	20,438	-	20,438	-	20,438	-
IT	Network Manager	-	146,294	7,500	153,794	-	150,958	2,500	153,458	1.00
IT	PC and Laptops	-	-	115,200	115,200	-	-	115,200	115,200	-
IT	Software Maintenance	-	-	522,634	522,634	-	-	576,592	576,592	-
	Subtotal: Information Technology	-	166,732	1,070,592	1,237,324	-	171,396	1,017,900	1,189,296	1.00
IG	ARPA Allocations	15,200,000	-	15,200,000	-	-	-	-	-	-
IG	Cash Flow Reserve	-	-	(1,326,536)	(1,326,536)	-	-	-	-	-
IG	Project Portfolio	-	-	1,650,000	1,650,000	-	-	-	-	-
IG	Property Tax Rebate	-	-	1,200,000	1,200,000	-	-	-	-	-
IG	Transfers to Housing Funds	1,000,000	-	11,080,000	10,080,000	-	-	-	-	-

Dept.	Item	FY 2023				Ongoing				FTEs
		a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	
IG	Vacancy Savings	-	(4,040,000)	-	(4,040,000)	-	-	-	-	-
	Subtotal: Intergovernmental	16,200,000	(4,040,000)	27,803,464	7,563,464	-	-	-	-	-
LG	Criminal Division Salary Adjustments	-	24,682	-	24,682	-	24,682	-	24,682	-
LG	Legal Research Platform and Case Management System	-	-	54,360	54,360	-	-	54,360	54,360	-
LG	Municipal Division Staffing	-	234,114	9,000	243,114	-	241,673	3,000	244,673	2.00
LG	Victim Witness Coordinator	-	79,235	5,500	84,735	-	80,404	2,500	82,904	1.00
	Subtotal: Legal	-	338,031	68,860	406,891	-	346,759	59,860	406,619	3.00
LB	Facilities Maintenance Consolidation	-	(132,587)	(580,853)	(713,440)	-	(136,979)	(580,853)	(717,832)	(2.00)
LB	Integrated Library System Discovery Layer	62,100	-	90,000	27,900	62,100	-	90,000	27,900	-
LB	Library Materials	-	-	353,000	353,000	-	-	-	-	-
LB	Library Staffing Adjustments	-	103,226	-	103,226	-	103,418	-	103,418	0.13
	Subtotal: Library	62,100	(29,361)	(137,853)	(229,314)	62,100	(33,561)	(490,853)	(586,514)	(1.87)
CE	City-Branded Merchandise	-	-	25,000	25,000	-	-	-	-	-
CE	Community Engagement Enhancements	-	-	65,000	65,000	-	-	65,000	65,000	-
	Subtotal: Office of Community Engagement	-	-	90,000	90,000	-	-	65,000	65,000	-
OPA	Office of Police Accountability Enhancements	-	30,904	50,000	80,904	-	31,094	50,000	81,094	0.50
	Subtotal: Office of Police Accountability	-	30,904	50,000	80,904	-	31,094	50,000	81,094	0.50
MA	Data Analysis Training	-	-	25,000	25,000	-	-	-	-	-
MA	Diversity, Equity, and Inclusion	-	-	100,000	100,000	-	-	-	-	-
MA	Internship Program	-	50,000	-	50,000	-	-	-	-	-
	Subtotal: Office of the Mayor	-	50,000	125,000	175,000	-	-	-	-	-
BPR	Facilities Maintenance Consolidation	-	(143,217)	(215,700)	(358,917)	-	(148,169)	(215,700)	(363,869)	(2.00)
BPR	Idaho IceWorld Maintenance Staff	60,375	60,375	-	-	62,766	62,766	-	-	1.00
BPR	New Park Operating Expenses	-	30,388	18,477	48,865	-	31,300	18,477	49,777	-
BPR	Parks Maintenance Custodial/Event Maintenance Staff	-	121,096	18,500	139,596	-	125,272	18,500	143,772	2.00
BPR	Zoo Boise Staffing	246,183	246,183	-	-	253,570	253,570	-	-	5.00
	Subtotal: Parks and Recreation	306,558	314,825	(178,723)	(170,456)	316,336	324,739	(178,723)	(170,320)	6.00
PDS	Development Services Support	-	302,986	510,000	812,986	-	311,791	-	311,791	3.00
PDS	Our Path Home Homelessness Programming	-	-	740,000	740,000	-	-	405,000	405,000	-
PDS	Records Microfiche Scanning	-	-	100,000	100,000	-	-	-	-	-
PDS	Zoning Code Rewrite	-	-	150,000	150,000	-	-	-	-	-
	Subtotal: Planning and Development Services	-	302,986	1,500,000	1,802,986	-	311,791	405,000	716,791	3.00
BPD	Community Service Specialists	-	229,523	102,838	332,361	-	237,206	30,798	268,004	3.00
BPD	Crime Lab Staffing	-	94,704	5,140	99,844	-	97,812	3,240	101,052	1.00

Dept.	Item	FY 2023				Ongoing				FTEs
		a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	
BPD	Human and Civil Rights Training	-	295,160	13,800	308,960	-	241,520	13,600	255,120	-
BPD	Police Business Systems Administrator	-	111,613	4,900	116,513	-	113,222	3,000	116,222	1.00
BPD	Public Records Request Staffing	-	59,998	4,900	64,898	-	62,062	3,000	65,062	1.00
BPD	Records Management System Upgrade	-	-	50,000	50,000	-	-	50,000	50,000	-
	Subtotal: Police	-	790,998	181,578	972,576	-	751,822	103,638	855,460	6.00
PW	Business Strategy Senior Manager	-	29,994	-	29,994	-	30,321	-	30,321	0.20
PW	Facilities Maintenance Consolidation	-	275,804	796,553	1,072,357	-	285,148	796,553	1,081,701	4.00
PW	Public Works Engineer Staffing	-	105,534	-	105,534	-	108,967	-	108,967	1.00
PW	Water Resources Planning	-	-	265,000	265,000	-	-	-	-	-
	Subtotal: Public Works	-	411,332	1,061,553	1,472,885	-	424,436	796,553	1,220,989	5.20
Total		17,542,521	1,315,008	32,100,237	15,872,724	1,377,896	4,579,601	1,882,331	5,084,036	37.83



OTHER FUNDS SIGNIFICANT REVENUE/ EXPENDITURE CHANGES

The following items highlight significant FY 2023 Adopted Budget changes, grouped by fund. These adjustments were developed in consultation with department staff, the executive management team, and City Council. The amounts provided reflect the changes in revenue and expenses for each specific item, with negative expense amounts reflecting identified savings. For personnel-related expenses, the amounts shown in FY 2023 may reflect a partial year of the position cost, as hiring activity is expected to happen throughout the fiscal year.

Airport Fund

Item: AIRPORT ADMINISTRATION STAFFING

	FY 2023	Ongoing	
Personnel	\$ 609,644	\$ 627,519	FTE Change(s): Yes (5.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 609,644	\$ 627,519	

This adjustment will add five administration positions at the Airport to support high growth in passenger traffic and rightsize staffing levels now that the Boise Airport (BOI) is a medium-hub airport. The approved staffing adjustments are as follows:

- 1.0 Data Analyst: This new position will be responsible for data analysis, collection, maintenance, and translation, as well as research, quality assurance, and control within multiple databases. More focused data analytics will support the Airport's business goals and senior management's decision-making.
- 1.0 Engineer: This position, which will be the second Engineer position at the Airport, will direct major engineering activities and perform professional and administrative engineering work. This addition is needed given the number and scale of capital projects planned to maintain and expand the Airport.
- 1.0 Project Manager: The addition of another Project Manager will bring total staffing at the Airport in this classification to five. This position will be responsible for coordinating project construction. Another Project Manager position is needed given the number and scale of capital projects planned to maintain and expand the Airport.
- 1.0 Property/Contracts Coordinator: This adjustment will add a second Property/Contracts Coordinator position at the Airport. This position will be responsible for developing and managing the Airport's complex property, commercial management, and tenant relations programs. Additionally, this position will support negotiation and coordination of aviation and non-aviation revenue-generating contracts and leases, as well as oversee the management and development of real property.
- 1.0 Technology Administrator: This adjustment will add a second Technology Administrator at the Airport. The second position will increase support of Airport systems and data, as well as provide expert-level support of security systems for the Airport and TSA.

Item: AIRPORT MAINTENANCE AND OPERATIONS STAFFING

	<u>FY 2023</u>	<u>Ongoing</u>	
Personnel	\$ 1,499,834	\$ 1,550,318	FTE Change(s): Yes (20.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 1,499,834	\$ 1,550,318	

This adjustment will add 20 positions at the Airport to support various maintenance and operational needs and keep up with high growth in passenger traffic. A recent external analysis of Airport staffing concluded it is low in comparison to similarly sized airports. The approved staffing adjustments are as follows:

- 1.0 Airport Duty Manager: This position will provide night and weekend on-site management of operations and maintenance staff at the airfield. Given the Airport's growth, its new medium-hub status, and more activity outside of standard day and evening hours, a fifth duty manager position is needed.
- 4.0 Airfield Maintenance Specialists: This adjustment will expand the Airfield Maintenance Specialist team to 11 positions. These positions maintain the operation and integrity of the Airport airfield in accordance with FAA regulations. They also lead and train crews on the safe operation of equipment, remove snow from the airfield, and work on special projects.
- 4.0 Airport Maintenance Workers: This adjustment will expand the Airport Maintenance Worker team to 16 positions. These employees operate, maintain, diagnose, troubleshoot, and repair several types of equipment and systems, including the baggage handling system, HVAC and electrical equipment, fire alarms, lighting, sewer, water, and do other commercial building maintenance. They also perform other duties and tasks, such as maintenance, repairs, and remodels in the airport terminal, parking areas, and rental properties.
- 6.0 Custodians: The adjustment will expand the Custodian team to 36 positions. Airport Custodians clean public areas throughout the terminal and parking garage, including snow removal as needed. Additionally, they work around the general public and often assist passengers by answering questions or providing information.
- 1.0 Deputy Director, Facilities and Maintenance: This position will assume some management and leadership duties that currently fall on the Engineering and Facilities Management Deputy Director and the Deputy Director of Operations. This position will be responsible for overseeing approximately 40 employees, including professional, trade, and other staff, to maintain airport and airfield facilities in compliance with FAA, EPA, and TSA standards.
- 1.0 Maintenance Supervisor: This adjustment will expand the number of Maintenance Supervisors to six positions. These roles manage and supervise crews responsible for maintaining a 24-hour airport terminal. This includes managing the maintenance and repairs to baggage handling equipment, HVAC and electrical equipment, fire alarms, lighting, sewer, water and other commercial building maintenance needs.
- 3.0 Operations Specialists: This adjustment will expand the Operations Specialist team to five positions. These roles enforce TSA and airport security regulations and assist with FAA certification and compliance. This includes monitoring all Airport access points, ensuring correct safety measures are followed, answering distress calls, and overseeing airfield activity.

Geothermal Fund

Item: GEOTHERMAL PROJECT REPRESENTATIVE

	FY 2023	Ongoing
Revenue	\$ 82,527	\$ 85,003
Total Revenue	\$ 82,527	\$ 85,003
Personnel	\$ 82,527	\$ 85,003
M&O/Other	-	-
Total Cost	\$ 82,527	\$ 85,003
Net Expense	\$ -	\$ -

FTE Change(s): Yes (1.0 FTE)

This adjustment will add 1.0 Geothermal Project Representative to support the city's geothermal operation. The position will focus on marketing geothermal energy to existing building owners and developers of new buildings to expand the use of geothermal energy downtown. The city's Energy Future plan specifically calls for expansion of the geothermal system, primarily aimed at connecting additional buildings to maximize the benefit of this carbon-neutral, renewable energy source. Adding new customers (buildings) will require staffing resources that exceed the existing capacity of the one full-time employee currently dedicated to the geothermal system. The current employee is responsible for operation of the system, long range planning, capital improvement projects, regulatory compliance, outreach, education, and other duties. This new position will target existing buildings within the geothermal service area and meet with owners and maintenance staff to educate them on the benefits of using geothermal. The position will also identify opportunities to work with developers on new buildings within the geothermal service area to ensure geothermal is considered early in the construction process. Given the funding constraints of the Geothermal Fund, this position will be supported by the General Fund (through an annual transfer).

Housing - HUD Funds

Item: HOUSING AND URBAN DEVELOPMENT SPECIALIST

	FY 2023	Ongoing	
Personnel	\$ 86,914	\$ 89,796	FTE Change(s): Yes (1.0 FTE)
M&O/Other	5,000	-	
Total Cost	\$ 91,914	\$ 89,796	

This item will fund 1.0 Housing and Urban Development (HUD) Specialist position, to be allocated equally between the Community Development Block Grant (CDBG) Fund, and Home Investment Partnerships Program (HOME) Fund. Federal grant funds will cover the cost of this position. This position will have a broad range of responsibilities related to the coordination and daily operation of programs/projects funded by HUD through the federal funding allocation to the City of Boise. Work for these projects includes:

- Staffing and coordinating advisory committees, drafting technical guidance for resource materials, and conducting workshops for potential program participants,
- Coordinating incoming applications for sub-awards of federal funds and reviewing submitted applications,
- Serving as a liaison to applicants throughout the grant development process to ensure timely submission of all required materials,
- Reviewing and processing funding requests for federally supported projects, and
- Maintaining records and project files, and ensuring accurate and timely data reporting to HUD and other federal agencies.

Housing - Projects and Special Activities

Item: ARPA - AFFORDABLE HOUSING INVESTMENTS

	FY 2023	Ongoing	
Revenue	\$ 12,000,000	\$ -	
Total Revenue	\$ 12,000,000	\$ -	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	12,000,000	-	
Total Cost	\$ 12,000,000	\$ -	
Net Expense	\$ -	\$ -	

The City of Boise was awarded \$36.9 million through the American Rescue Plan Act of 2021 (ARPA). On May 24, 2022, City Council approved the allocation of this funding towards various uses including: affordable housing (\$12.0 million), broadband (\$2.0 million), climate action (\$10.0 million), various other community needs (\$10.2 million), and administrative expenses (\$2.6 million). Of the total allocation, \$6.5 million was appropriated in FY 2022 (\$1.0 million for broadband, \$5.0 million for various community needs, and \$0.5 million for administrative expenses), with the remainder reflected in the FY 2023 Adopted Budget. This item appropriates the \$12.0 million for affordable housing projects.

The city's 2021 housing needs analysis demonstrated the substantial affordable housing need for Boise households earning below the area median income (AMI). The analysis showed a growing number of Boise residents are falling into cost-burdened housing situations, which is exacerbated by market rate housing development significantly outpacing affordable housing development. ARPA funds will advance the city's strategic initiative of "A Home for Everyone" by providing the public subsidy needed to construct affordable housing and permanent supportive housing. Specifically, these funds will be used as a gap financing source to make progress toward the city's goals of creating 1,250 units of affordable housing for households earning 60% (or less) of the AMI and 250 new units of permanent supportive housing for households exiting homelessness. Through the production of newly constructed, affordable homes using these funds, the city will increase housing affordability and supply, and partner with housing developers to creatively and efficiently structure financing to leverage other funding sources.

Item: AFFORDABLE HOUSING INVESTMENTS

	FY 2023	Ongoing	
Personnel	\$ -	\$ -	FTE Change(s): No
M&O/Other	17,000,000	-	
Total Cost	\$ 17,000,000	\$ -	

Of the city's \$29.0 million investment in affordable housing approved in the FY 2023 Adopted Budget, \$12.0 million is from ARPA funds (as described in the prior item, "ARPA - Affordable Housing Investments") and the \$17.0 million referenced in this item will be funded by non-ARPA sources, such as funds transferred from the Capital Fund and \$9.9 million from the General Fund. ARPA funding has usage priority, where it is eligible to be used, since it must be allocated by the end of calendar year 2024 and fully spent by December 31, 2026.

Housing projects that require construction typically take years to get from planning to design and then construction. Initiation of a project could expend some of these project funds, encumber others, and program the rest for future years until the project is completed. Some projects under consideration may not start until after FY 2023. Details of proposed projects will be brought to City Council for consideration and approval via the Interim Budget Change (IBC) process.

Given different funding sources and incentive options to create affordable housing, and different developers the city could partner with, a variety of projects are being evaluated, such as:

- Affordable housing construction projects would be on land owned or acquired by the city and focused on households earning no more than 60% of AMI. Typically, the city would partner with a developer to build the units, as was done for the MODA Franklin project.
- City-sponsored preservation projects will include the acquisition and/or rehabilitation of existing housing units. Many older multifamily units in Boise are renovated and upgraded when they change owners. This can lead to increased rents, which force tenants to move out. Preservation projects could include working with private landlords to fund needed investments in order to maintain rents that are affordable for households earning 80% of AMI (or less).
- These funds could also be used to fund construction of permanent supportive housing, such as the development that is being considered adjacent to the new Fire Station 5.

Item: EMERGENCY RENTAL ASSISTANCE

	FY 2023	Ongoing
Revenue	\$ 12,000,000	\$ -
Total Revenue	\$ 12,000,000	\$ -
Personnel	\$ -	\$ -
M&O/Other	12,000,000	-
Total Cost	\$ 12,000,000	\$ -
Net Expense	\$ -	\$ -

FTE Change(s): No

The city has been allocated multiple tranches of federal Emergency Rental Assistance (ERA) funds by the U.S. Department of the Treasury (Treasury) during the pandemic. The assistance is administered as a pass-through grant, via a partnership agreement with the Boise City Housing Authority (BCHA), to households in Boise earning 80% or below the AMI. The first series of funds, ERA 1, expires at the end of calendar year 2022 and any remaining funds must be returned to the Treasury. The second series, ERA 2, is less restricted as to timing and use. A decision was made to use sufficient ERA 2 funds within calendar year 2022 in order to secure the full ERA 2 allocation. Given anticipated ERA 1 and ERA 2 balances and monthly disbursement by BCHA, staff estimates that \$12.0 million of ERA funds will be available and used in FY 2023. This represents approximately six months of ERA funding in FY 2023 at an anticipated disbursement rate of \$2.0 million per month.

Solid Waste Fund

Item: BUSINESS STRATEGY SENIOR MANAGER

	FY 2023	Ongoing	
Personnel	\$ 29,994	\$ 30,321	FTE Change(s): Yes (0.2 FTE)
M&O/Other	-	-	
Total Cost	\$ 29,994	\$ 30,321	

This adjustment will allow for the addition of 0.2 Business Strategy Senior Manager, representing the percent of the position allocated to the Solid Waste Fund. This position will be allocated 60% to the Water Renewal Fund, 20% to the Solid Waste Fund, and 20% to the General Fund. A description of the position is in the General Fund Significant Revenue/Expenditure Changes section.

Item: HAZARDOUS WASTE ENVIRONMENTAL COORDINATOR

	FY 2023	Ongoing	
Personnel	\$ 57,431	\$ 59,292	FTE Change(s): Yes (0.5 FTE)
M&O/Other	-	-	
Total Cost	\$ 57,431	\$ 59,292	

This adjustment will increase a 0.5 Hazardous Waste Environmental Coordinator position in the Solid Waste Fund to a full-time position. The current part-time position, which is presently vacant, supports all city departments with work related to management of hazardous materials and waste, including hazardous waste produced by city facilities. The position jointly oversees (with Ada County) the contract for the Household Hazardous Waste (HHW) service provider, which collected over 1.3 million pounds of hazardous waste in 2021. This position is also responsible for management of the HHW collection sites and the city-owned trucks used to service these sites. In addition, the position responds to citizen and business inquiries regarding proper management and disposal of hazardous wastes and materials. Boise's growth, and that of the HHW and medication collection programs, in the last several years have increased the workload to the point that a full-time position is needed to manage this work. Additionally, because hazardous waste management is a specialized skill which requires specific training and experience, it has been difficult to find candidates willing to accept a part-time position. A full-time position will also benefit the city's relationship with regulators such as the Idaho Department of Environmental Quality and other municipalities that partner with the City of Boise on these programs.

Water Renewal Fund

Item: ADMINISTRATIVE SUPPORT STAFFING

	FY 2023	Ongoing	
Personnel	\$ 276,282	\$ 285,647	FTE Change(s): Yes (4.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 276,282	\$ 285,647	

This funding will allow for the addition of 1.0 Administrative Support Coordinator, 1.0 Billing Specialist, 1.0 Percent for Art Coordinator, and 1.0 Utility Billing Collector.

- **Administrative Support Coordinator:** Administrative needs have grown as a result of new programs and initiatives such as the Water Renewal Utility Plan (Utility Plan) and passage of a water renewal bond authorization. The position will be responsible for administrative processes, such as document preparation, logistics support, meeting minutes, action item tracking, scheduling, and records management. These administrative responsibilities are currently performed by other team members, so consolidating these functions under a new Administrative Support Coordinator will provide additional capacity and time for existing positions to work in their respective subject matter areas. The administrative work will also be done more efficiently and consistently by the administrative team.
- **Billing Specialist:** A third billing position is required due to increasing workload associated with the growth in number of accounts. Billing work is precise and requires significant knowledge of utility billing systems, so having staff dedicated to the work is critical for success. Out of approximately 94,000 accounts, roughly one-half are billed each month, plus an average of 670 account "moves" occur (people moving in or out) each month.
- **Percent for Art Coordinator:** This position will support project management, administration, and other specialized functions for the Water Renewal Fund's Public Art Program. The recently adopted Public Works Percent for Art Plan aligns with the Utility Plan to develop, initiate, and install works of art. Over the next ten years, due to the volume of eligible capital projects, \$4.5 million is estimated to be available for public art projects. To accomplish this level of investment, a full-time staff resource is needed. The position will be embedded in Public Works and serve as a liaison to the Arts & History team. The position will also collaborate with stakeholder groups to support public art projects and provide local artists with more opportunities.
- **Utility Billing Collector:** A fifth collector position is required to increase on-time revenue payments and reduce the number of customers who face hardship by falling deeply behind on payments. Utility Billing currently has approximately 4,150 open accounts in collection status; this number is expected to grow as the population continues to increase. This equates to over a thousand accounts per collector. When collection efforts are more proactive and timely, collection is more successful, resulting in fewer aged accounts and lower bad debt.

Item: STRATEGY AND PLANNING STAFFING

	FY 2023	Ongoing	
Personnel	\$ 194,023	\$ 198,401	FTE Change(s): Yes (1.6 FTE)
M&O/Other	-	-	
Total Cost	\$ 194,023	\$ 198,401	

This adjustment will allow for the addition of 1.0 Utility Planning Analyst and 0.6 Business Strategy Senior Manager.

- The Utility Planning Analyst will focus on Water Renewal Services (WRS) utility planning, including building and monitoring its capital budget. Currently, most of this work is being performed by managers in Public Works. The approval of the Utility Plan in 2020 initiated a series of efforts to align current utility practices with those outlined in the Utility Plan. This work is expected to continue for the foreseeable future. A new project delivery model is being developed as a consistent approach to how WRS assesses utility problems and turns them into projects with standardized outcomes. This position will help implement a standard project delivery model across the utility and support staff in using the new model. Additionally, this position will assist with research and development of WRS policies and procedures.
- The Business Strategy Senior Manager position will be allocated 60% to the Water Renewal Fund, 20% to the Solid Waste Fund, and 20% to the General Fund. A description of the position and its responsibilities can be found in the General Fund Significant Revenue/Expenditure Changes section of this document.

Item: UTILITY OPERATIONS STAFFING

	FY 2023	Ongoing	
Personnel	\$ 477,922	\$ 493,604	FTE Change(s): Yes (5.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 477,922	\$ 493,604	

This funding will allow for the addition of five new positions (1.0 Industrial Instrumentation and Controls Technician, 1.0 Industrial Maintenance Supervisor, 1.0 Wastewater Operations Supervisor, Phosphorus Removal Facility (PRF), 1.0 Wastewater Operations Supervisor, Solids Handling, and 1.0 Water Quality Environmental Technician).

- The Industrial Instrumentation and Controls Technician position will represent the fourth position in this classification and is needed to keep up with the workload increase at the West Boise Water Renewal Facility (WBWRF) campus. In FY 2021, the WBWRF campus added 75 new instruments to monitor the various treatment processes. Each of the instruments must be maintained, calibrated, and repaired regularly to ensure it remains in proper working order. As a result, technician work orders have increased 25% and the current team is unable to keep up with the increased workload. Additionally, process enhancements and near-term capacity projects being planned for the WBWRF will add more instruments. The position will generate some process optimization cost savings, such as reduced chemical usage and sizing of tertiary infrastructure, resulting in savings and better resource stewardship.
- The Industrial Maintenance Supervisor position will allow for two maintenance crews for Lander Street Water Renewal Facility (LSWRF) and the PRF. Currently one supervisor has ten direct reports, and with this position two separate teams can be created. Adding a second supervisor will provide a better supervisor span of control and promote staff efficiency and safety. LSWRF will be substantially rebuilt in the next 15 years, with the first phase adding several new structures, enhanced treatment systems, increased capacity, and redundancy to the facility. A second supervisor will allow maintenance team coverage to increase beyond a 40-hour workweek, with the maintenance team split over two shifts covering 50 hours. The new position will also be the lead for compliance, project coordination, and safety, while also reducing the risk of noncompliance at the two facilities.
- The Wastewater Operations Supervisor, PRF position will augment two operator positions and be based at the PRF near Parma, approximately 30 miles from Boise. To ensure full regulatory compliance with new Idaho pollution discharge permits, facility operation hours will increase and begin operating year-round, as well as making process adaptations and coordinating operations closely with the two main water renewal facilities in Boise. The new position will provide on-site leadership, increase hours of operation, act as the operations lead, assist with chemical supply chain needs and compliance, and increase staff safety at this remote location.
- The Wastewater Operations Supervisor, Solids Handling position will add operations supervision to optimize the biosolids and struvite production facilities. (Struvite is a phosphate mineral that can be a problem in wastewater treatment. It can form a scale on lines and belts, in centrifuges and pumps, and clog system pipes and other equipment including anaerobic digesters.) The least expensive method of increasing system capacity is through the use of existing infrastructure, and current staffing levels have not allowed for optimization of dewatering and struvite production processes to better mitigate impacts.

- The Water Quality Environmental Technician position will be assigned to the sampling and monitoring team (SAM). This team, which will grow from five to six positions, collects critical monitoring data to meet state and federal regulatory requirements, including the Clean Water Act, Idaho Pollution Discharge and Elimination System discharge, and associated water quality permits. The team's work also serves to protect important aquatic species and their habitats in the Boise River, with work supporting restoration management decisions and other projects to enhance the river. The increase in water quality programs required to implement the new Utility Plan, such as the Recycled Water Program, increases monitoring and reporting needs that depend on the SAM team's trained staff. The team also conducts water resource studies for water-related services elsewhere at the city, including utility billing, Parks and Recreation, the stormwater program, and the Airport.

SUMMARY OF OTHER FUNDS SIGNIFICANT REVENUE/EXPENDITURE CHANGES

Fund	Item	FY 2023				Ongoing				FTEs
		a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	
APT	Airport Administration Staffing	-	609,644	-	609,644	-	627,519	-	627,519	5.00
APT	Airport Maintenance and Operations Staffing	-	1,499,834	-	1,499,834	-	1,550,318	-	1,550,318	20.00
	Subtotal: Airport Fund	-	2,109,478	-	2,109,478	-	2,177,837	-	2,177,837	25.00
GEO	Geothermal Project Representative	82,527	82,527	-	-	85,003	85,003	-	-	1.00
	Subtotal: Geothermal Fund	82,527	82,527	-	-	85,003	85,003	-	-	1.00
HSG	Housing and Urban Development Specialist	-	86,914	5,000	91,914	-	89,796	-	89,796	1.00
	Subtotal: Housing - HUD Funds	-	86,914	5,000	91,914	-	89,796	-	89,796	1.00
HSG	ARPA - Affordable Housing Investments	12,000,000	-	12,000,000	-	-	-	-	-	-
HSG	Affordable Housing Investments	-	-	17,000,000	17,000,000	-	-	-	-	-
HSG	Emergency Rental Assistance	12,000,000	-	12,000,000	-	-	-	-	-	-
	Subtotal: Housing - Projects and Special Activities	24,000,000	-	41,000,000	17,000,000	-	-	-	-	-
SWF	Business Strategy Senior Manager	-	29,994	-	29,994	-	30,321	-	30,321	0.20
SWF	Hazardous Waste Environmental Coordinator	-	57,431	-	57,431	-	59,292	-	59,292	0.50
	Subtotal: Solid Waste Fund	-	87,425	-	87,425	-	89,613	-	89,613	0.70
WR	Administrative Support Staffing	-	276,282	-	276,282	-	285,647	-	285,647	4.00
WR	Strategy and Planning Staffing	-	194,023	-	194,023	-	198,401	-	198,401	1.60
WR	Utility Operations Staffing	-	477,922	-	477,922	-	493,604	-	493,604	5.00
	Subtotal: Water Renewal Fund	-	948,227	-	948,227	-	977,652	-	977,652	10.60
Total		24,082,527	3,314,571	41,005,000	20,237,044	85,003	3,419,901	-	3,334,898	38.30

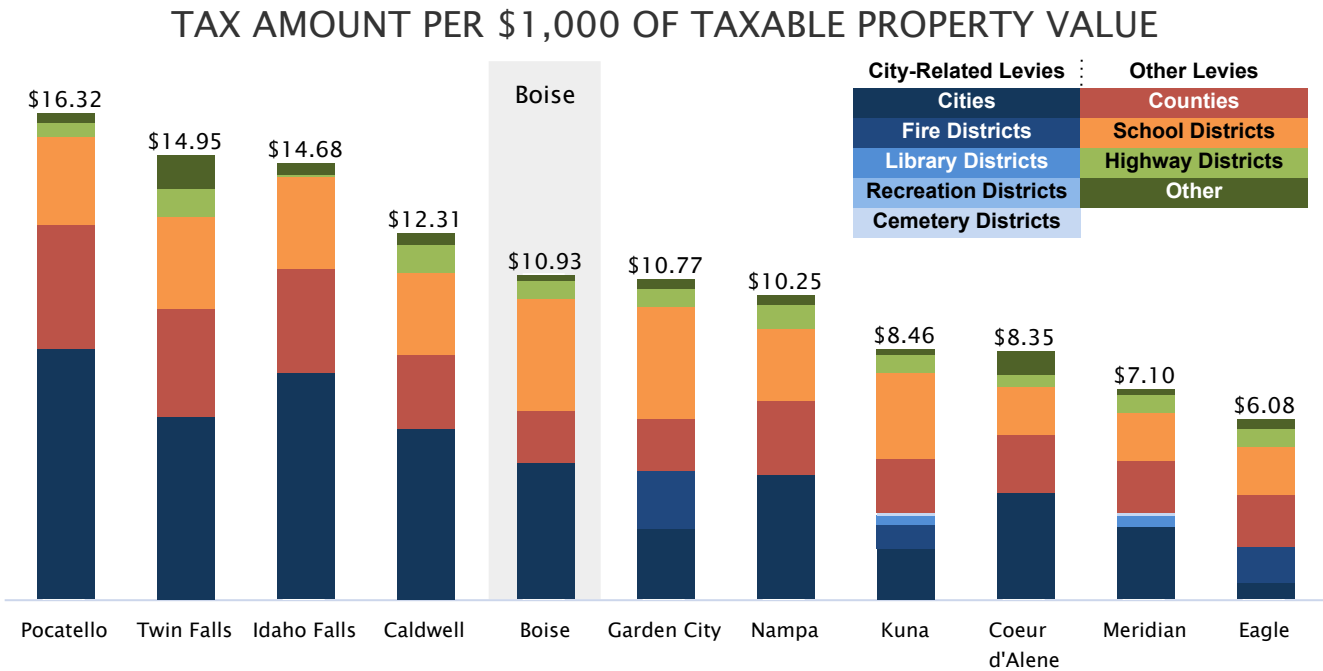


PROPERTY TAX ANALYSIS

The chart below is a comparison of total levy rates (tax rates) among different Idaho cities in tax year 2021. Total tax rates per \$1,000 of taxable property value are displayed from largest to smallest. The Budget Office compiles this public tax data 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. Even within certain cities, taxing districts can be inconsistent (e.g., a flood district that covers only a portion of a city). For each city in the chart below, the majority of total property taxes consist of city levy rates (dark blue), county levy rates (red), and school levy rates (orange). Compared to the other cities, the total tax rate for the City of Boise is near the middle between Pocatello (highest tax rate) and Eagle (lowest tax rate). To visually compare other city-related levy rates to Boise's city-related levy rate, everything in the graph below that is a shade of blue represents generally comparable city services. The average percentage of city-related levy

rates compared to total levy rates is 42.3%. Idaho Falls has the highest percentage of city levy rate compared to the total levy at 52.1%, Eagle has the lowest percentage at 29.9% and Boise is slightly below the average at 42.2%.

It is important to note that assessed property values (determined by the Ada County Assessor's Office) are a large component of the total taxes property owners pay within each jurisdiction. For example, in tax year 2021 (FY 2022), based on the average Eagle home (\$679,581) and the average Boise home (\$440,306), total tax payments are significantly different. Despite the considerably lower levy rate, the Eagle home would be assessed \$3,371 in total taxes and the Boise home would be assessed \$3,446, assuming both homes received the full homeowners exemption of \$125,000 in tax year 2021. This shows that although the total Boise levy rate is over 79% higher than the total Eagle levy rate, the Boise tax payment on the average home is only 2% higher. (The tax year 2021 average assessed values and levy rates were used in this example as the tax year 2022 levy rates have not yet been approved.)



Average Homeowner Impact

ESTIMATED

Fiscal Year 2023 (Tax Year 2022)

City Levy Rate Only

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

	FY 2022	FY 2023	% Change
2 Assessed Value	440,132	564,245	28.2%
3 Exemption	125,000	125,000	0.0%
4 Taxable Value	315,306	439,245	39.3%
5 City Levy Rate	0.004610213	0.003622749	-21.4%
6 City Taxes	\$ 1,453.63	\$ 1,591.27	9.5%
7 \$ Change		\$ 137.65	

8 City takes the increase for growth and annexation and a 0% base increase

	FY 2022	FY 2023	% Change
9 Assessed Value	440,132	564,245	28.2%
10 Exemption	125,000	125,000	0.0%
11 Taxable Value	315,306	439,245	39.3%
12 City Levy Rate	0.004610213	0.003517232	-23.7%
13 City Taxes	\$ 1,453.63	\$ 1,544.93	6.3%
14 \$ Change		\$ 91.30	

15 Cost of 3% base increase by city \$ 46.35

16 City takes the increase for growth and annexation and a 2.45% base increase

	FY 2022	FY 2023	% Change
17 Assessed Value	440,132	564,245	28.2%
18 Exemption	125,000	125,000	0.0%
19 Taxable Value	315,306	439,245	39.3%
20 City Levy Rate	0.004610213	0.003603404	-21.8%
21 City Taxes	\$ 1,453.63	\$ 1,582.78	8.9%
22 \$ Change		\$ 129.15	

23 Savings: 2.45% vs. 3.0% growth (Row 6 minus Row 21) \$ 8.50

24 Cost of 2.45% base increase by city \$ 37.85

CITY *of* BOISE



FEE CHANGES

The city charges user fees for a wide variety of services across the General Fund, for things such as business licenses and permits, parking, building permits, fire inspections, and parks user fees ranging from sports activities, classes, camps, facility reservations, and entry to the zoo. Enterprise Funds also charge fees. The Airport assesses fees for things like security badges and parking. In Public Works, the Water Renewal Fund has residential and commercial fees for water treatment and sewer connection, the Solid Waste Fund has residential and commercial fees for garbage, recycling, and compost pickup services, and the Geothermal Fund has rates for geothermal water service. A Master Fees and Fines Schedule can be found on the City of Boise's website (www.cityofboise.org/departments/finance-and-administration/city-clerk/).

Each year, fees that are changing are shown in this budget document. Fees are updated to keep pace with higher personnel or material costs, which recently have been affected by high inflation. The city pursues cost recovery on fees, subject to some exceptions where it is not practical to do so or a public benefit is conferred. Enterprise fund fees need to cover the cost of operations in those funds.

As part of the annual budget process, a public hearing is held each July for both the next year's budget and to approve fee changes that are new or going up by more than 5.0%. This process excludes certain fee changes that are included in ordinance and updated separately, such as development impact fees. Listed fees that are new, or changing by more than 5.0%, are highlighted to indicate the fees must go through a public hearing where the public can provide testimony.

Most fees are expressed in dollars and cents. Some fees are conditional fees, meaning based on certain conditions or other variables. Fee deletions are now shown in the fee changes, to provide notice for certain fees that are being reduced or discontinued, or to provide reference when fee structures are changing.

The FY 2023 public hearing for proposed fee changes was held on July 19, 2022 in City Council chambers.

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Airport	Employee Parking	Employee Parking - Non Based Rate, Terminal Lots, Monthly	80.00	85.00	6.25%
Airport	Public Parking Fees	Economy Lot Public Parking (daily rate)	8.00	10.00	25.00%
Airport	Public Parking Fees	Long Term Garage Public Parking (daily rate)	13.00	14.00	7.69%
Airport	Public Parking Fees	Long Term Surface Public Parking (daily rate)	10.00	13.00	30.00%
Airport	Public Parking Fees	Short Term Public Parking (Daily Rate)	23.00	24.00	4.35%
Airport	Rental Car	Rental Car - Customer Facility Charge (CFC) Per Vehicle Rental	1.20	6.00	400.00%
Arts & History	Arts and History	Admission Fee	0.00	50.00	New
Arts & History	Arts and History	Class Fee	0.00	50.00	New
Arts & History	Arts and History	Facility Rentals	0.00	966.98	New
Arts & History	Arts and History	Facility Rentals - Holiday Fee	0.00	1,933.96	New
Arts & History	Arts and History	Tour Fee	0.00	15.00	New
Finance & Admin	Animal	Non-spayed or non-neutered, older than one year	53.50	35.00	-34.58%
Finance & Admin	Animal	Senior Discount—Owner of dog over 65 years of age (spayed/neutered)	9.75	4.50	-53.85%
Finance & Admin	Animal	Spayed or Neutered License	20.25	15.00	-25.93%
Finance & Admin	City Clerk	Abatement: Administrative Fee	89.00	91.50	2.81%
Finance & Admin	City Clerk	Abatement: Certification Fee	53.00	54.50	2.83%
Finance & Admin	City Clerk	Alarm Installation Service License	160.25	165.00	2.96%
Finance & Admin	City Clerk	Alarm Installer License	44.00	45.25	2.84%
Finance & Admin	City Clerk	Auction House	35.50	36.50	2.82%
Finance & Admin	City Clerk	Auction Sale (per day)	30.00	30.50	1.67%
Finance & Admin	City Clerk	Auctioneer License (semi-annual)	35.50	36.50	2.82%
Finance & Admin	City Clerk	Clean Up Deposit	139.00	143.00	2.88%
Finance & Admin	City Clerk	Commercial Drivers License	38.00	39.00	2.63%
Finance & Admin	City Clerk	Commercial Transportation Service Business Transfer of License (annual)	197.75	203.50	2.91%
Finance & Admin	City Clerk	Commercial Transportation Service Business Transfer of License (partial)	101.75	104.75	2.95%
Finance & Admin	City Clerk	Commercial Transportation Service Vehicle Transfer of License	27.00	27.75	2.78%
Finance & Admin	City Clerk	Commercial Transportation Vehicle License	196.25	202.00	2.93%
Finance & Admin	City Clerk	Eating and Drinking License	37.25	38.25	2.68%
Finance & Admin	City Clerk	Eating and Drinking Mobile	37.25	38.25	2.68%
Finance & Admin	City Clerk	Going Out of Business	41.75	43.00	2.99%
Finance & Admin	City Clerk	Going Out of Business (time extension)	41.75	43.00	2.99%
Finance & Admin	City Clerk	Massage Establishment License	284.25	292.75	2.99%

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Finance & Admin	City Clerk	Non-Consent Towing License	42.25	43.50	2.96%
Finance & Admin	City Clerk	Pawnbroker License	453.50	467.00	2.98%
Finance & Admin	City Clerk	Precious Metals Dealer License (full year)	106.25	109.25	2.82%
Finance & Admin	City Clerk	Precious Metals Dealer License (itinerant)	101.75	104.75	2.95%
Finance & Admin	City Clerk	Precious Metals Dealer License (partial year)	53.00	54.50	2.83%
Finance & Admin	City Clerk	Private Patrol Agent License	44.00	45.25	2.84%
Finance & Admin	City Clerk	Private Patrol Service	158.25	163.00	3.00%
Finance & Admin	City Clerk	Private Security Service License	160.25	165.00	2.96%
Finance & Admin	City Clerk	Sidewalk Café License	103.50	106.50	2.90%
Finance & Admin	City Clerk	Solicitor Annual License	125.25	129.00	2.99%
Finance & Admin	City Clerk	Solicitor Semi-Annual License	62.75	64.50	2.79%
Finance & Admin	City Clerk	Special Event	210.50	216.75	2.97%
Finance & Admin	City Clerk	Taxi Business License	164.75	169.50	2.88%
Finance & Admin	City Clerk	Taxi Cab Driver License	38.00	39.00	2.63%
Finance & Admin	City Clerk	Taxi Vehicle New after Jan. 1. (part year)	108.25	111.50	3.00%
Finance & Admin	City Clerk	Taxi Vehicle New, Renewal or Transfer (full year)	216.50	223.00	3.00%
Finance & Admin	City Clerk	Taxi Vehicle Out of Service Decal Removal	46.75	48.00	2.67%
Finance & Admin	City Clerk	Taxi Vehicle Transfer	39.75	40.75	2.52%
Finance & Admin	City Clerk	Taximeter Re-seal	43.25	44.50	2.89%
Finance & Admin	City Clerk	Temporary Merchant License	58.75	60.50	2.98%
Finance & Admin	City Clerk	Tree Service	54.50	56.00	2.75%
Finance & Admin	City Clerk	Valet - New	273.00	281.00	2.93%
Finance & Admin	City Clerk	Valet - Renewal	98.25	101.00	2.80%
Finance & Admin	City Clerk	Vehicle Immobilization Agent License	45.75	47.00	2.73%
Finance & Admin	City Clerk	Vehicle Immobilization Service	112.25	115.50	2.90%
Finance & Admin	City Clerk	Vendor Annual License	125.25	129.00	2.99%
Finance & Admin	City Clerk	Vendor Semi-Annual License	62.75	64.50	2.79%
Finance & Admin	Parking	Administrative Late Fee for Unpaid Parking Ticket	0.00	15.00	New
Finance & Admin	Parking	Angle Parking Violation	63.50	65.25	2.76%
Finance & Admin	Parking	Blocking Driveway	63.50	65.25	2.76%
Finance & Admin	Parking	Blocking of Accessible Parking Space	159.00	163.75	2.99%
Finance & Admin	Parking	Boise High Student Parking ePermit - per semester	13.50	13.75	1.85%

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Finance & Admin	Parking	City Parking Facilities – Beyond Parking Stall Lines	63.50	65.25	2.76%
Finance & Admin	Parking	City Parking Facilities – Fail To Display Parking Permit	21.00	21.50	2.38%
Finance & Admin	Parking	City Parking Facilities – Fail to Pay Parking Fee	21.00	21.50	2.38%
Finance & Admin	Parking	City Parking Facilities – Parking in Non-Parking Area	63.50	65.25	2.76%
Finance & Admin	Parking	City Parking Facilities – Restricted or Reserved Spaces	21.00	21.50	2.38%
Finance & Admin	Parking	City Parking Facilities – Yellow Curb Violation	63.50	65.25	2.76%
Finance & Admin	Parking	Expired Parking Meter	21.00	21.50	2.38%
Finance & Admin	Parking	Extended Parking Non-Vehicular Items (72 Hours)	31.75	32.50	2.36%
Finance & Admin	Parking	Extended Parking Prohibited (72 Hours)	31.75	32.50	2.36%
Finance & Admin	Parking	Fail to Comply with Permit Terms, Conditions, or Restrictions	15.50	15.75	1.61%
Finance & Admin	Parking	Failure to Pay for Parking Session	21.00	21.50	2.38%
Finance & Admin	Parking	Leaving Running Vehicle Unattended	63.50	65.25	2.76%
Finance & Admin	Parking	Obstructing Traffic	63.50	65.25	2.76%
Finance & Admin	Parking	On Railroad Tracks	63.50	65.25	2.76%
Finance & Admin	Parking	Overweight Commercial Vehicle Parked In a Residential Area Longer than 2 Hours	63.50	65.25	2.76%
Finance & Admin	Parking	Park in Restricted, Hooded, or Blocked Parking Meter Space	63.50	65.25	2.76%
Finance & Admin	Parking	Park Longer Than Maximum Allowable Time ("extended parking")	31.75	32.50	2.36%
Finance & Admin	Parking	Park More than 1 Vehicle in a Single Parking Meter Space	63.50	65.25	2.76%
Finance & Admin	Parking	Park Outside the Lines of a Single Parking Meter Space	63.50	65.25	2.76%
Finance & Admin	Parking	Park Unauthorized Vehicle in Parking Meter Space Using Zero Emission Vehicle Permit	63.50	65.25	2.76%
Finance & Admin	Parking	Park Unauthorized Vehicle with Delivery Permit, Meter Use Permit, or Meter Hood in Parking Meter Space	63.50	65.25	2.76%
Finance & Admin	Parking	Park Zero Emission Vehicle in Parking Meter Space Longer Than Maximum Allowable Time	31.75	32.50	2.36%
Finance & Admin	Parking	Parked Alongside/Opposite of Excavation/Obstruction	63.50	65.25	2.76%
Finance & Admin	Parking	Parked in Marked Bike Lane	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Non-Vehicular Items Impeding Traffic (Pedestrian and/or Vehicular)	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Non-Vehicular Items – Reflective Devices	63.50	65.25	2.76%
Finance & Admin	Parking	Parked on Crosswalk	63.50	65.25	2.76%

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Finance & Admin	Parking	Parked Upon Bridge, Elevated Structure or in Highway Tunnel	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Where Traffic Control Devices Prohibit (load/unload goods and merchandise)	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Where Traffic Control Devices Prohibits (drop off/pick up passengers)	63.50	65.25	2.76%
Finance & Admin	Parking	Parked with Wrong Direction and/or Within 18" of curb (left-hand side)	63.50	65.25	2.76%
Finance & Admin	Parking	Parked with Wrong Direction and/or Within 18" of curb (right-hand side)	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Within 15' of Fire Hydrant	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Within 20' of Bike Path Approach	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Within 20' of Crosswalk	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Within 20' of Driveway to Fire Station	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Within 30' of Stop Sign	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Within 30' of the Corner (in safety zone)	63.50	65.25	2.76%
Finance & Admin	Parking	Parked Within 50' of Nearest Rail Crossing	63.50	65.25	2.76%
Finance & Admin	Parking	Parking at a Blue Curb	159.00	163.75	2.99%
Finance & Admin	Parking	Parking at Yellow and Red Curb	63.50	65.25	2.76%
Finance & Admin	Parking	Parking in Alley	63.50	65.25	2.76%
Finance & Admin	Parking	Parking in City Park in Non-Designated Area	63.50	65.25	2.76%
Finance & Admin	Parking	Parking in City Park – Beyond Posted Parking Time Limits	26.50	27.25	2.83%
Finance & Admin	Parking	Parking in City Park – Beyond Space Lines or Taking More Than One Space	63.50	65.25	2.76%
Finance & Admin	Parking	Parking in City Park – Failure to Remove Vehicle From Park Past Posted Parking Time Limits	26.50	27.25	2.83%
Finance & Admin	Parking	Parking in City Park – In Area Closed to Public	63.50	65.25	2.76%
Finance & Admin	Parking	Parking in City Park – Not in Compliance with Authorized Signs	63.50	65.25	2.76%
Finance & Admin	Parking	Parking in City Park – Obstructing Traffic	63.50	65.25	2.76%
Finance & Admin	Parking	Parking in City Park – Outside Park Hours	63.50	65.25	2.76%
Finance & Admin	Parking	Parking in City Park – Upon Turf or Grass	63.50	65.25	2.76%
Finance & Admin	Parking	Parking Meter Hood Monthly Rental	227.50	234.25	2.97%
Finance & Admin	Parking	Parking Meter Hood Yearly	1,697.00	1,747.75	2.99%
Finance & Admin	Parking	Parking Meter Hood Yearly Additional Vehicle up to 5 (must have yearly permit)	31.75	32.50	2.36%
Finance & Admin	Parking	Parking on Sidewalk/Parkway	63.50	65.25	2.76%
Finance & Admin	Parking	Parking Prohibited/Intersection	63.50	65.25	2.76%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Finance & Admin	Parking	Re-feed (or "plug") Parking Meter	31.75	32.50	2.36%
Finance & Admin	Parking	Re-parking on Block Face on Same Calendar Day	26.50	27.25	2.83%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to comply with all terms, conditions or restrictions of the RPD/SPD Permit	26.50	27.25	2.83%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to Park Within 2 Blocks of Residence in RPD	26.50	27.25	2.83%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to Remove Vehicle From Block Face	26.50	27.25	2.83%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to Remove Vehicle from SPD Boundaries	26.50	27.25	2.83%
Finance & Admin	Parking	Residential/Special Parking Districts – Failure to Use RPD/SPD Permit for the corresponding RPD/SPD Zone	26.50	27.25	2.83%
Finance & Admin	Parking	Residential/Special Parking Districts – Parking Time Limit Violations	26.50	27.25	2.83%
Finance & Admin	Parking	Standing/Parking at Curb	63.50	65.25	2.76%
Finance & Admin	Parking	Temporary Use Permit Violation Second & Subsequent Offenses	63.50	65.25	2.76%
Finance & Admin	Parking	Time Zone Violation	26.50	27.25	2.83%
Finance & Admin	Parking	Unauthorized Use of Accessible Parking Placard/Plates	159.00	163.75	2.99%
Finance & Admin	Parking	Unauthorized Use of Accessible Parking Space (No Placard/Plates)	159.00	163.75	2.99%
Finance & Admin	Parking	Weekend Meter Hood Rate	5.00	15.00	200.00%
Finance & Admin	Parking	Zero Emission Vehicle Yearly Permit	0.00	10.00	New
Finance & Admin	Stationless Bikes	Abatement Fee (impound)	103.00	106.00	2.91%
Finance & Admin	Stationless Bikes	Annual Operator Fee (application)	5,000.00	5,150.00	3.00%
Finance & Admin	Stationless Bikes	Annual Per Device Charge (permit)	103.00	106.00	2.91%
Finance & Admin	Stationless Bikes	Security Deposit Fee	20.50	21.00	2.44%
Fire	City Clerk	Non-Aerial Common Fireworks Permit (Stands)	25.00	25.75	3.00%
Fire	Emergency Response	Arson Investigation (per hour)	105.00	110.00	4.76%
Fire	Emergency Response	Dive Rescue (per hour)	1,200.00	1,425.00	18.75%
Fire	Emergency Response	Hazardous Spills (minor)	290.00	310.00	6.90%
Fire	Emergency Response	Hazmat Incident (per hour)	1,775.00	1,770.00	-0.28%
Fire	Emergency Response	Illegal Fires	110.00	95.00	-13.64%
Fire	Emergency Response	Major Pipeline Incident (per hour)	1,125.00	1,175.00	4.44%
Fire	Emergency Response	Minor Pipeline Incident	285.00	305.00	7.02%
Fire	Emergency Response	Vehicle Fire	210.00	310.00	47.62%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Fire	Permit & Service Fees	Inspections Required by Other Agencies	85.00	110.00	29.41%
Fire	Permit & Service Fees	Motor Fuel Dispensing Facilities	85.00	110.00	29.41%
Fire	Permit & Service Fees	Open Flames and Candles Permit	85.00	110.00	29.41%
Parks & Rec	Active Adult	Lifetime and Leisure One Day Activities	8.73	8.96	2.63%
Parks & Rec	Administration	Admission Daily Fee	51.89	52.83	1.81%
Parks & Rec	Administration	Cancellation Fee (Depot, banquet rooms, Ice)	130.00	135.00	3.85%
Parks & Rec	Administration	Commercial Use (annual fee)	340.00	350.00	2.94%
Parks & Rec	Administration	Commercial Use over 100 reservations (annual fee)	600.00	620.00	3.33%
Parks & Rec	Administration	Memorial Bench (non-premier)	1,575.00	1,675.00	6.35%
Parks & Rec	Administration	Memorial Bench (premier or stone)	2,600.00	2,800.00	7.69%
Parks & Rec	Administration	Metal Detection Permit	11.00	11.50	4.55%
Parks & Rec	Administration	Park Tour Fee - Group (flat rate up to 25 people)	0.00	50.00	New
Parks & Rec	Administration	Park Tour Fee - Individual (per person)	0.00	5.00	New
Parks & Rec	Adult Art	Adult (6 mtg x 2 hours)	69.00	72.50	5.07%
Parks & Rec	Adult Art	Adult (6 mtg x 3 hours)	102.25	107.50	5.13%
Parks & Rec	Adult Art	Adult (8 mtg x 2 hours)	91.75	96.50	5.18%
Parks & Rec	Adult Art	Adult (8 mtg x 3 hours)	137.50	144.50	5.09%
Parks & Rec	Adult Art	Adult Pottery Open Lab (6 mtg x 2 hours)	66.98	70.52	5.29%
Parks & Rec	Adult Art	Adult Pottery Open Lab (8 mtg x 2 hours)	91.75	96.46	5.13%
Parks & Rec	Adult Art	Adult Private Class	104.50	110.00	5.26%
Parks & Rec	Adult Art	Art Center Rental	0.00	50.00	New
Parks & Rec	Adult Art	Commercial Kiln Firing Fee (1 square foot)	16.75	17.45	4.18%
Parks & Rec	Adult Art	Material Lab Fee	62.26	65.57	5.32%
Parks & Rec	Adult Art	Pottery Drop-In	11.79	12.50	6.02%
Parks & Rec	Adult Art	Room Rental	0.00	37.50	New
Parks & Rec	Adult Fitness	Drop-in Fitness Class (per hour)	10.60	11.00	3.77%
Parks & Rec	Adult Fitness	Individual Fitness Class (per hour)	36.00	37.00	2.78%
Parks & Rec	Adult Fitness	Pilates Class (per hour)	6.80	7.00	2.94%
Parks & Rec	Adult Fitness	Yoga Class (per hour)	6.80	7.00	2.94%
Parks & Rec	Adult Performing Arts	Adult Performing Arts Drop in Fee	10.25	10.50	2.44%
Parks & Rec	Adult Performing Arts	Dance Class Individual (per hour)	7.30	7.75	6.16%
Parks & Rec	Adult Performing Arts	Material Fee	61.79	63.68	3.06%
Parks & Rec	Adult Performing Arts	Recital Fee	6.25	10.00	60.00%
Parks & Rec	Adult Sports	Player Fee	0.00	12.17	New
Parks & Rec	Adult Tennis	Idaho Tennis Association Court Rental (per court, per hour)	1.32	1.37	3.79%
Parks & Rec	Adult Tennis	Indoor Clinic	25.00	26.00	4.00%
Parks & Rec	Adult Tennis	Indoor Court Rental	22.64	23.59	4.20%
Parks & Rec	Adult Tennis	Private/Public Court Rental (per pro, per year)	340.00	350.00	2.94%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Adult Tennis	Public Court Rental (per court, per hour)	2.55	2.83	10.98%
Parks & Rec	Adult Tennis	Special Event Court Rental (per hour)	9.25	9.44	2.05%
Parks & Rec	Adult Tennis	Tennis Lesson	50.00	52.00	4.00%
Parks & Rec	AdVenture	Adapted Bike Rides	6.75	7.00	3.70%
Parks & Rec	AdVenture	Adaptive Fitness Class (16 hours or 8 weeks)	57.50	60.00	4.35%
Parks & Rec	AdVenture	Adaptive Sports Clinic - Youth	21.00	21.75	3.57%
Parks & Rec	AdVenture	AdVenture Activity and Meal	24.25	0.00	-100.00%
Parks & Rec	AdVenture	AdVenture Art Class (8 weeks)	54.25	56.00	3.23%
Parks & Rec	AdVenture	AdVenture Field Trip and Meal	47.25	48.75	3.17%
Parks & Rec	AdVenture	AdVenture Outing Fee (per hour)	11.00	0.00	-100.00%
Parks & Rec	AdVenture	AdVenture Teen Camp	80.00	85.00	6.25%
Parks & Rec	AdVenture	BEST Club (weekly)	10.75	11.25	4.65%
Parks & Rec	AdVenture	Bike Ride and Picnic	13.75	17.00	23.64%
Parks & Rec	AdVenture	Bike Ride and Picnic - Extended	16.25	0.00	-100.00%
Parks & Rec	AdVenture	Bowling Club	30.00	31.00	3.33%
Parks & Rec	AdVenture	Camping (2 nights)	90.00	95.00	5.56%
Parks & Rec	AdVenture	Cooking Class (6 weeks)	65.00	70.00	7.69%
Parks & Rec	AdVenture	Dutch Oven Cooking Class	11.50	12.00	4.35%
Parks & Rec	AdVenture	Elk Sleigh Rides	50.25	52.00	3.48%
Parks & Rec	AdVenture	Garden and Art (4 weeks)	41.75	42.00	0.60%
Parks & Rec	AdVenture	Goalball (8 weeks)	26.00	27.00	3.85%
Parks & Rec	AdVenture	Group Programs (per hour)	27.50	28.50	3.64%
Parks & Rec	AdVenture	Holiday Party	6.25	6.50	4.00%
Parks & Rec	AdVenture	Idaho Youth Adaptive Sports Camp	68.00	70.00	2.94%
Parks & Rec	AdVenture	Performing Art Class (8 weeks)	36.75	38.00	3.40%
Parks & Rec	AdVenture	Rafting - Day Trip	35.75	36.00	0.70%
Parks & Rec	AdVenture	Snowshoeing and Hot Springs	51.25	54.00	5.37%
Parks & Rec	AdVenture	Snowshoeing for Group to Bogus Basin (per person)	8.50	9.00	5.88%
Parks & Rec	AdVenture	Social Clubs (7 weeks)	77.00	79.50	3.25%
Parks & Rec	AdVenture	Sun Valley Biking	70.00	75.00	7.14%
Parks & Rec	AdVenture	Tie Dyeing	11.50	12.00	4.35%
Parks & Rec	AdVenture	Water Skiing (per day)	11.25	12.00	6.67%
Parks & Rec	AdVenture	Wheelchair Basketball (8 weeks)	25.25	26.00	2.97%
Parks & Rec	AdVenture	Wheelchair Rugby (8 weeks)	29.50	30.25	2.54%
Parks & Rec	AdVenture	Wilderness Within Reach Fly-In	46.00	0.00	-100.00%
Parks & Rec	Aquatics	Adult Lap	4.01	0.00	-100.00%
Parks & Rec	Aquatics	Daily Admission - 12-18	2.83	0.00	-100.00%
Parks & Rec	Aquatics	Daily Admission - Adult	4.25	4.73	11.29%
Parks & Rec	Aquatics	Daily Admission - Parent Plus 2 Children	8.25	8.49	2.91%
Parks & Rec	Aquatics	Daily Admission - Under 12	2.36	0.00	-100.00%
Parks & Rec	Aquatics	Daily Admission - Under 17	0.00	2.83	New

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Aquatics	Junior Lifeguard (course)	65.00	68.00	4.62%
Parks & Rec	Aquatics	Pool Daily Admission - Family Day	10.38	10.61	2.22%
Parks & Rec	Aquatics	Pool Rental (per hour)	233.96	235.85	0.81%
Parks & Rec	Aquatics	Season Pass - Additional Family Member	15.80	0.00	-100.00%
Parks & Rec	Aquatics	Season Pass - Under 17	0.00	31.37	New
Parks & Rec	Aquatics	Season Pass - Up to 5 Members	115.40	0.00	-100.00%
Parks & Rec	Aquatics	Season Pass - Youth 11 & Under	31.37	0.00	-100.00%
Parks & Rec	Aquatics	Season Pass - Youth 12-18	39.39	0.00	-100.00%
Parks & Rec	Aquatics	Swim Lessons - Private (per hour)	32.50	34.00	4.62%
Parks & Rec	Aquatics	Swim Lessons - Youth (8 x 25-minute lessons)	37.50	38.00	1.33%
Parks & Rec	Aquatics	Water Exercise Class	6.00	0.00	-100.00%
Parks & Rec	Basketball	3 on 3/game	14.62	15.09	3.21%
Parks & Rec	Basketball	5 on 5/2 referees/1 scorekeeper/game	61.32	66.04	7.70%
Parks & Rec	Basketball	Late Registration Fee	35.00	0.00	-100.00%
Parks & Rec	Basketball	Tournament (5 on 5)	103.77	108.49	4.55%
Parks & Rec	Basketball	Tournament (5 on 5, double elimination)	158.96	165.09	3.86%
Parks & Rec	Boise Depot	Bell Tower (2 hours)	49.06	51.89	5.77%
Parks & Rec	Boise Depot	Bell Tower (4 hours)	98.11	103.77	5.77%
Parks & Rec	Boise Depot	Bell Tower Additional Hours (per hour)	32.08	33.02	2.93%
Parks & Rec	Boise Depot	Depot Additional Hours (per hour)	117.92	122.64	4.00%
Parks & Rec	Boise Depot	Depot Limited Event: Meeting Station, Rehearsals, Setups (per hour, with a 2 hour minimum)	117.92	122.64	4.00%
Parks & Rec	Boise Depot	Depot Plaza (up to 8 hours)	283.02	297.17	5.00%
Parks & Rec	Boise Depot	Depot Plaza Additional Hours (per hour)	66.04	67.92	2.85%
Parks & Rec	Boise Depot	Great Hall (5 hours)	566.04	589.62	4.17%
Parks & Rec	Boise Depot	Great Hall (6 hours)	683.96	707.55	3.45%
Parks & Rec	Boise Depot	Great Hall (8 hours or Fri-Sat peak season)	943.40	966.98	2.50%
Parks & Rec	Boise Depot	Great Hall Holiday Rental (12 hours)	1,886.79	1,933.96	2.50%
Parks & Rec	Boise Depot	Meeting Station with Great Hall rental (per hour - 2 min)	70.75	75.47	6.67%
Parks & Rec	Boise Depot	Platt Garden with Great Hall or Meeting Station Rental (per hour)	66.04	67.92	2.85%
Parks & Rec	Boise Depot	Speaker System	70.75	75.47	6.67%
Parks & Rec	Boise Depot	Special Fee Overage Penalty	160.38	165.09	2.94%
Parks & Rec	Boise Urban Garden School	Adult Registration Fee (per session)	11.50	12.00	4.35%
Parks & Rec	Boise Urban Garden School	Group Lesson Fee (1 hour)	30.00	40.00	33.33%
Parks & Rec	Boise Urban Garden School	Group Lesson Fee (1.5 hours)	45.00	60.00	33.33%
Parks & Rec	Boise Urban Garden School	Group Lesson Fee (2 hours)	60.00	80.00	33.33%
Parks & Rec	Boise Urban Garden School	Group Lesson Fee (3 hours)	90.00	120.00	33.33%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Boise Urban Garden School	Outdoor Preschool Class (3 sessions)	240.00	0.00	-100.00%
Parks & Rec	Boise Urban Garden School	Outdoor Preschool Class per session	0.00	83.00	New
Parks & Rec	Cemetery	Additional Chairs Set up	37.60	39.00	3.72%
Parks & Rec	Cemetery	Ash Vaults	219.48	225.00	2.52%
Parks & Rec	Cemetery	Concrete Boxes	583.02	600.00	2.91%
Parks & Rec	Cemetery	Concrete Vaults	755.00	780.19	3.34%
Parks & Rec	Cemetery	Crypt Plate	314.01	325.00	3.50%
Parks & Rec	Cemetery	Crypt Vase	130.75	134.91	3.18%
Parks & Rec	Cemetery	Disinterment - Adult	2,090.00	2,150.00	2.87%
Parks & Rec	Cemetery	Disinterment - Ash (lot or crypt)	432.00	445.00	3.01%
Parks & Rec	Cemetery	Disinterment - Ash (niche)	216.00	225.00	4.17%
Parks & Rec	Cemetery	Disinterment - Court Ordered	540.00	560.00	3.70%
Parks & Rec	Cemetery	Disinterment - Infant	890.00	915.00	2.81%
Parks & Rec	Cemetery	Disinterment - Mausoleum	1,880.00	1,935.00	2.93%
Parks & Rec	Cemetery	Extended Grave - Adult	410.00	420.00	2.44%
Parks & Rec	Cemetery	Extended Grave - Infant	315.00	320.00	1.59%
Parks & Rec	Cemetery	Interment - Crypt	950.00	960.00	1.05%
Parks & Rec	Cemetery	Interments - Adult (includes vault handling, lowering device, & burial setup)	680.00	700.00	2.94%
Parks & Rec	Cemetery	Interments - Infant (includes vault handling, lowering device, & burial setup)	310.00	315.00	1.61%
Parks & Rec	Cemetery	Inurnment of Ashes - Adult in a Crypt or Cemetery (includes vault handling, lowering device, & burial setup)	470.00	485.00	3.19%
Parks & Rec	Cemetery	Lot Sales - Crypt	6,300.00	6,500.00	3.17%
Parks & Rec	Cemetery	Lot Sales - Double Niche	1,410.00	1,450.00	2.84%
Parks & Rec	Cemetery	Lot Sales - Infant	285.00	295.00	3.51%
Parks & Rec	Cemetery	Lot Sales - Morris Hill Cemetery Ash	520.00	535.00	2.88%
Parks & Rec	Cemetery	Lot Sales - Morris Hill Cemetery Flat	985.00	1,000.00	1.52%
Parks & Rec	Cemetery	Lot Sales - Morris Hill Cemetery Monument	1,535.00	1,575.00	2.61%
Parks & Rec	Cemetery	Lot Sales - Niche Simplicity (glass front)	2,090.00	2,150.00	2.87%
Parks & Rec	Cemetery	Lot Sales - Niche Single (granite wall)	1,030.00	1,060.00	2.91%
Parks & Rec	Cemetery	Lot Sales - Niche Single Economy (brass)	865.00	890.00	2.89%
Parks & Rec	Cemetery	Lot Sales - Pioneer Ash	1,045.00	1,075.00	2.87%
Parks & Rec	Cemetery	Lot Sales - Pioneer Monument	2,180.00	2,250.00	3.21%
Parks & Rec	Cemetery	Marker installation	245.00	255.00	4.08%
Parks & Rec	Cemetery	Mausoleum Keys	4.39	4.48	2.05%
Parks & Rec	Cemetery	Mausoleum Memorial Set-up	80.00	82.50	3.13%
Parks & Rec	Cemetery	Niche Plate - Double	270.00	280.00	3.70%
Parks & Rec	Cemetery	Niche Vase	130.00	135.00	3.85%
Parks & Rec	Cemetery	Overtime Charge (per hour, after 4 pm weekdays)	220.00	227.00	3.18%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Cemetery	Repurchase Documentation Fee	81.00	84.00	3.70%
Parks & Rec	Cemetery	Saturday Service	375.00	390.00	4.00%
Parks & Rec	Cemetery	Sunday/Holiday Service	600.00	625.00	4.17%
Parks & Rec	Cemetery	Temporary Marker Set	37.50	38.50	2.67%
Parks & Rec	Cemetery	Vase (metal)	21.51	22.17	3.07%
Parks & Rec	Community Centers	Out-of-Programming School-Based Multi-Purpose Room Rental (per hour)	38.21	39.15	2.46%
Parks & Rec	Community Centers	School-Based Multi-Purpose Room Rental (per hour)	21.70	22.17	2.17%
Parks & Rec	Community Centers	Youth Outreach Activities	30.00	0.00	-100.00%
Parks & Rec	FBCC Operations	After-Hours Staff for Community Center Room Rentals	27.50	33.75	22.73%
Parks & Rec	FBCC Operations	Annual Pass - Adult	219.81	226.42	3.01%
Parks & Rec	FBCC Operations	Annual Pass - Senior	184.91	188.68	2.04%
Parks & Rec	FBCC Operations	Annual Pass - Youth	125.00	128.77	3.02%
Parks & Rec	FBCC Operations	Daily Drop-In Adult	4.72	4.95	4.87%
Parks & Rec	FBCC Operations	Daily Drop-In Youth	2.83	3.07	8.48%
Parks & Rec	FBCC Operations	Dance/Multi-Purpose Studio Rental (per hour)	17.69	18.40	4.01%
Parks & Rec	FBCC Operations	Gym Rental (per hour)	47.17	48.59	3.01%
Parks & Rec	FBCC Operations	Indoor Pickleball Drop In	0.00	2.83	New
Parks & Rec	FBCC Operations	Indoor Pickleball League	29.72	30.66	3.16%
Parks & Rec	FBCC Operations	Indoor Pickleball Tournament	33.02	33.96	2.85%
Parks & Rec	FBCC Operations	Monthly Pass (youth)	10.38	10.85	4.53%
Parks & Rec	FBCC Operations	Monthly Pass - Adult	22.64	23.59	4.20%
Parks & Rec	FBCC Operations	Monthly Pass - Senior	16.98	17.93	5.59%
Parks & Rec	FBCC Operations	Senior Drop-in	3.77	4.01	6.37%
Parks & Rec	FBCC Operations	Teen Activity Center (TAC) Rental	35.38	36.56	3.34%
Parks & Rec	Football	3 Referees/Game	69.34	73.59	6.13%
Parks & Rec	Football	Double Elimination Tournament Fee	266.98	300.00	12.37%
Parks & Rec	Football	Late Registration Fee	43.72	0.00	-100.00%
Parks & Rec	Football	Tournament Fee	94.34	117.92	24.99%
Parks & Rec	Forestry	Adopt-A-Tree (basic: 2-10" DBH)	257.50	265.00	2.91%
Parks & Rec	Forestry	Adopt-A-Tree (Basic: 10-20" DBH)	530.00	550.00	3.77%
Parks & Rec	Forestry	Adopt-A-Tree (basic: 20+" DBH)	1,060.00	1,100.00	3.77%
Parks & Rec	Forestry	Adopt-A-Tree (premier: 2-10" DBH)	515.00	530.00	2.91%
Parks & Rec	Forestry	Adopt-A-Tree (premier: 10-20" DBH)	1,060.00	1,100.00	3.77%
Parks & Rec	Forestry	Adopt-A-Tree (premier: 20+" DBH)	2,120.00	2,200.00	3.77%
Parks & Rec	Forestry	Firewood	84.91	89.62	5.55%
Parks & Rec	Forestry	Mulch/Chips (per yard)	17.92	18.87	5.30%
Parks & Rec	Forestry	Street Tree 1-1/2"	106.60	108.49	1.77%
Parks & Rec	Forestry	Street Tree 2"	160.38	165.09	2.94%
Parks & Rec	Forestry	Street Tree 2-1/2"	212.26	216.98	2.22%
Parks & Rec	Forestry	Tree Selection Guide	9.67	9.91	2.48%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Golf	Cart Rental - Per Seat	16.04	16.98	5.86%
Parks & Rec	Golf	Cart Rental - Private Cart Trail Fee (1 day)	12.26	0.00	-100.00%
Parks & Rec	Golf	Club Fitting (30 minutes)	45.00	50.00	11.11%
Parks & Rec	Golf	Driving Range - Range Balls	10.38	11.32	9.06%
Parks & Rec	Golf	Flight Monitor Use	45.00	50.00	11.11%
Parks & Rec	Golf	Green Fee - Up to 18 Holes	35.85	37.74	5.27%
Parks & Rec	Golf	Lessons - Group (per hour)	85.00	95.00	11.76%
Parks & Rec	Golf	Lessons - Private (per hour)	107.00	110.00	2.80%
Parks & Rec	Golf	Passes - Annual Cart Fee	750.00	900.00	20.00%
Parks & Rec	Golf	Passes - Annual Green Fee	1,300.94	1,500.00	15.30%
Parks & Rec	Golf	Rental - Additional Event Staff Fee (per person, per hour)	35.00	40.00	14.29%
Parks & Rec	Golf	Rental - Banquet Room (4 hour time block)	350.00	500.00	42.86%
Parks & Rec	Golf	Rental - Board Room (4 hour time block)	200.00	250.00	25.00%
Parks & Rec	Golf	Rental - Driving Range (4 hour time block)	1,300.00	1,500.00	15.38%
Parks & Rec	Golf	Rental - Wedding Event Fee	750.00	1,000.00	33.33%
Parks & Rec	IIW Hockey	Adult 3 on 3 League (individual fee)	212.26	219.81	3.56%
Parks & Rec	IIW Hockey	Adult 3 on 3 League (team fee)	1,675.00	1,734.91	3.58%
Parks & Rec	IIW Hockey	Adult 5 on 5 Spring/Summer (individual fee)	375.00	0.00	-100.00%
Parks & Rec	IIW Hockey	Adult 5 on 5 Spring/Summer (team fee)	4,481.13	4,495.28	0.32%
Parks & Rec	IIW Hockey	Adult Fall/Winter League (individual fee)	424.53	433.96	2.22%
Parks & Rec	IIW Hockey	Adult Fall/Winter League (team fee)	6,132.08	6,150.94	0.31%
Parks & Rec	IIW Hockey	Adult Instructional	27.50	0.00	-100.00%
Parks & Rec	IIW Hockey	Beginner Adult Development League	27.50	28.00	1.82%
Parks & Rec	IIW Hockey	Coaching - Group Over 5 (per hour)	215.00	220.00	2.33%
Parks & Rec	IIW Hockey	Coaching - Private up to 4 (per hour)	64.00	65.00	1.56%
Parks & Rec	IIW Hockey	Combo (3 month pass)	345.28	0.00	-100.00%
Parks & Rec	IIW Hockey	Equipment Rental	49.53	51.89	4.76%
Parks & Rec	IIW Hockey	High School Admission fee	1.00	0.00	-100.00%
Parks & Rec	IIW Hockey	Learn to Play Hockey	25.00	26.00	4.00%
Parks & Rec	IIW Hockey	Pickup Pass (3 month)	235.85	0.00	-100.00%
Parks & Rec	IIW Hockey	Stick Pass (3 month)	221.70	0.00	-100.00%
Parks & Rec	IIW Hockey	Stick Time (parent/child)	16.98	0.00	-100.00%
Parks & Rec	IIW Hockey	Youth 3 on 3 League	212.26	216.98	2.22%
Parks & Rec	IIW Hockey	Youth 5 on 5 League	613.21	627.36	2.31%
Parks & Rec	IIW Operations	Broomball Equipment Rental Fee	29.25	34.91	19.35%
Parks & Rec	IIW Operations	Company Pass	6.13	0.00	-100.00%
Parks & Rec	IIW Operations	Group Admission (10-50 people)	9.43	9.91	5.09%
Parks & Rec	IIW Operations	Group Admission (51-100 people)	8.49	9.20	8.36%
Parks & Rec	IIW Operations	Group Admission (101+ people)	7.55	8.02	6.23%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	IIW Operations	Non-Profit Organization	5.90	0.00	-100.00%
Parks & Rec	IIW Operations	Pass Book - Adult	69.10	0.00	-100.00%
Parks & Rec	IIW Operations	Pass Book - Youth	58.96	0.00	-100.00%
Parks & Rec	IIW Operations	Private Ice (per hour) - 5pm to Close Monday-Friday, All Day Sat. & Sun.	283.03	287.74	1.66%
Parks & Rec	IIW Operations	Private Ice (per hour) - Open to 5pm Monday-Friday	235.85	240.57	2.00%
Parks & Rec	IIW Operations	Public Skate - Adult with Skates	11.32	0.00	-100.00%
Parks & Rec	IIW Operations	Public Skate - Sr 62+	0.00	6.60	New
Parks & Rec	IIW Operations	Public Skate - Youth with Skates	10.38	0.00	-100.00%
Parks & Rec	IIW Skating	Figure Skating Camps	500.00	0.00	-100.00%
Parks & Rec	IIW Skating	Freestyle Pass (30 day)	179.25	0.00	-100.00%
Parks & Rec	IIW Skating	Freestyle Pass (3 month)	320.76	0.00	-100.00%
Parks & Rec	IIW Skating	Freestyle/Stick Time - Combo Pass (3 month)	353.77	0.00	-100.00%
Parks & Rec	IIW Skating	Ice Skating Camps	250.00	255.00	2.00%
Parks & Rec	IIW Skating	Learn to Skate - 1/2 hour	15.50	16.00	3.23%
Parks & Rec	IIW Skating	Show Admission - Adult	10.85	11.32	4.33%
Parks & Rec	IIW Skating	Show Admission -Youth	7.31	7.55	3.28%
Parks & Rec	IIW Skating	Show Participation Fee	100.00	105.00	5.00%
Parks & Rec	IIW Skating	Show VIP Admission	22.17	23.59	6.41%
Parks & Rec	JHFLC	Adult Registration Fee (per session)	11.50	12.00	4.35%
Parks & Rec	JHFLC	Group Lesson Fee (1 hour)	30.00	40.00	33.33%
Parks & Rec	JHFLC	Group Lesson Fee (1.5 hours)	45.00	60.00	33.33%
Parks & Rec	JHFLC	Group Lesson Fee (2 hours)	60.00	80.00	33.33%
Parks & Rec	JHFLC	Group Lesson Fee (3 hours)	90.00	120.00	33.33%
Parks & Rec	JHFLC	Outdoor Preschool Class (3 sessions)	240.00	0.00	-100.00%
Parks & Rec	JHFLC	Outdoor Preschool Class per session	0.00	83.00	New
Parks & Rec	Men's Fast Pitch League	Fast Pitch/ Game	69.53	71.70	3.12%
Parks & Rec	Mobile Recreation	Mobile Recreation Van - Private Programming Rental (per hour)	70.99	73.11	2.99%
Parks & Rec	Natatorium	Hydrotube - 10 Ride	6.13	6.60	7.67%
Parks & Rec	Natatorium	Hydrotube - 10 Ride Pass with Pool Pass	4.25	4.72	11.06%
Parks & Rec	Natatorium	Hydrotube - Day Pass	8.02	8.49	5.86%
Parks & Rec	Natatorium	Hydrotube - Day Pass with Pool Pass	6.13	6.60	7.67%
Parks & Rec	Natatorium	Hydrotube - Evening Pass	6.13	0.00	-100.00%
Parks & Rec	Natatorium	Hydrotube - Evening Pass with Pool Pass	4.25	0.00	-100.00%
Parks & Rec	Natatorium	Lifeguard Training Course	126.00	130.00	3.17%
Parks & Rec	Park Reservations	Additional - Per Hour Rate	0.00	23.59	New
Parks & Rec	Park Reservations	Ann Morrison Entire Park All Day	2,500.00	2,547.17	1.89%
Parks & Rec	Park Reservations	Ann Morrison Fountain	344.34	353.77	2.74%
Parks & Rec	Park Reservations	Band Shell Exterior	405.66	0.00	-100.00%
Parks & Rec	Park Reservations	Band Shell Exterior - All Day	0.00	943.40	New
Parks & Rec	Park Reservations	Band Shell Exterior - Half Day	0.00	471.70	New

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Park Reservations	Cecil D. Andrus Capitol Park - 4 hour time block	250.00	0.00	-100.00%
Parks & Rec	Park Reservations	Cecil D. Andrus Capitol Park - Half Day	0.00	300.00	New
Parks & Rec	Park Reservations	City Open Space per Reserve	80.19	89.62	11.76%
Parks & Rec	Park Reservations	Community Park - Half Day	0.00	1,132.08	New
Parks & Rec	Park Reservations	Community Parks - 4 hour time block	950.00	0.00	-100.00%
Parks & Rec	Park Reservations	Community Parks - Entire Park All Day	2,500.00	2,547.17	1.89%
Parks & Rec	Park Reservations	Disc Golf - Half Day	0.00	89.62	New
Parks & Rec	Park Reservations	Disc Golf Course - 4 hour time block	80.19	0.00	-100.00%
Parks & Rec	Park Reservations	Eighth Street (per section)	80.19	0.00	-100.00%
Parks & Rec	Park Reservations	Eighth Street Per Section - All Day	0.00	174.53	New
Parks & Rec	Park Reservations	Eighth Street Per Section - Half Day	0.00	89.62	New
Parks & Rec	Park Reservations	Esther Simplot Park - Entire Park All Day	1,700.00	1,745.28	2.66%
Parks & Rec	Park Reservations	Garden/Gazebo (per 4 hour time block)	100.94	0.00	-100.00%
Parks & Rec	Park Reservations	Garden/Gazebo - All Day	0.00	202.83	New
Parks & Rec	Park Reservations	Garden/Gazebo - Half Day	0.00	103.77	New
Parks & Rec	Park Reservations	Greenbelt per Quadrant (per 4 hour time block)	80.19	0.00	-100.00%
Parks & Rec	Park Reservations	Greenbelt per Quadrant - All Day	0.00	174.53	New
Parks & Rec	Park Reservations	Greenbelt per Quadrant - Half Day	0.00	89.62	New
Parks & Rec	Park Reservations	JA and Kathryn Albertson Family Foundation Boise Whitewater Park - Entire Day	1,500.00	1,533.02	2.20%
Parks & Rec	Park Reservations	Julia Davis Park - Entire Park All Day	2,500.00	2,547.17	1.89%
Parks & Rec	Park Reservations	Kristin Armstrong Municipal Park (1/2 park, per day)	1,000.00	1,037.74	3.77%
Parks & Rec	Park Reservations	Kristin Armstrong Municipal Park (full park, per day)	2,000.00	2,075.47	3.77%
Parks & Rec	Park Reservations	Maintenance Staff (per hour)	32.75	33.75	3.05%
Parks & Rec	Park Reservations	Military Reserve Archery Range (per 4 hour time block)	66.04	0.00	-100.00%
Parks & Rec	Park Reservations	Military Reserve Archery Range - All Day	0.00	136.79	New
Parks & Rec	Park Reservations	Military Reserve Archery Range - Half Day	0.00	70.76	New
Parks & Rec	Park Reservations	Park for Profit "Commercial" Use - 1 Hour (one-time event)	127.36	132.08	3.71%
Parks & Rec	Park Reservations	Park for Profit "Commercial" Use - 4 Hours (one-time event)	448.11	0.00	-100.00%
Parks & Rec	Park Reservations	Park for Profit "Commercial" Use - All Day (one-time event)	834.91	943.40	12.99%
Parks & Rec	Park Reservations	Park for Profit "Commercial" Use - Half Day (one-time event)	0.00	471.70	New
Parks & Rec	Park Reservations	Picnic Sites (per 4 hour time block)	100.94	0.00	-100.00%
Parks & Rec	Park Reservations	Picnic Sites - All Day	0.00	259.43	New
Parks & Rec	Park Reservations	Picnic Sites - Half Day	0.00	132.08	New
Parks & Rec	Park Reservations	Plaza Rental (per 4 hour time block)	100.94	0.00	-100.00%
Parks & Rec	Park Reservations	Plaza Rental - All Day	0.00	259.43	New

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Park Reservations	Plaza Rental - Half Day	0.00	132.08	New
Parks & Rec	Park Reservations	Special Use Permit for Various Offsite Areas in Parks (per 4 hour time block)	66.04	0.00	-100.00%
Parks & Rec	Park Reservations	Special Use Permit for Various Offsite Areas in Parks - All Day	0.00	136.79	New
Parks & Rec	Park Reservations	Special Use Permit for Various Offsite Areas in Parks - Half Day	0.00	70.76	New
Parks & Rec	Play Camp	Teen Summer Playcamp Weekly Fee	95.00	98.00	3.16%
Parks & Rec	Play Camp	Weekly Fee	95.00	98.00	3.16%
Parks & Rec	Softball Gold League	1 Umpire per Game	46.23	50.94	10.19%
Parks & Rec	Softball Gold League	1 Umpire/1 Scorekeeper per Game	52.36	54.72	4.51%
Parks & Rec	Softball Gold League	2 Umpire/1 Scorekeeper per Game	66.04	68.02	3.00%
Parks & Rec	Softball Gold League	EOS Dbl Elimination Tourney	0.00	150.94	New
Parks & Rec	Softball Gold League	Fall N/R Player Fees	15.36	0.00	-100.00%
Parks & Rec	Softball Gold League	Fall Player Fee	9.91	0.00	-100.00%
Parks & Rec	Softball Gold League	Fall Team Fee	415.09	0.00	-100.00%
Parks & Rec	Softball Gold League	Field Reservation	10.61	10.85	2.26%
Parks & Rec	Softball Gold League	Softball Player Fee	12.17	12.26	0.74%
Parks & Rec	Softball Gold League	Softball Player Non-Resident Fee	18.87	0.00	-100.00%
Parks & Rec	Softball Gold League	Spring EOS Tourney	143.40	0.00	-100.00%
Parks & Rec	Softball Gold League	Spring N/R Player	20.47	0.00	-100.00%
Parks & Rec	Softball Gold League	Spring Player Fee	13.21	0.00	-100.00%
Parks & Rec	Softball Gold League	Spring Team Fee	523.59	0.00	-100.00%
Parks & Rec	Softball Gold League	Sunday N/R Player	15.35	0.00	-100.00%
Parks & Rec	Softball Gold League	Sunday Player Fee	9.91	0.00	-100.00%
Parks & Rec	Softball Gold League	Sunday Team Fee	394.34	0.00	-100.00%
Parks & Rec	Softball Gold League	USSSA Men's Team	759.44	782.22	3.00%
Parks & Rec	Softball Silver League	1 Umpire per Game	46.23	48.59	5.10%
Parks & Rec	Softball Silver League	SB Silver League Tournament	87.74	91.98	4.83%
Parks & Rec	Softball Silver League	SB Silver N/R Player	12.74	0.00	-100.00%
Parks & Rec	Softball Silver League	SB Silver Player Fee	5.66	0.00	-100.00%
Parks & Rec	Softball Silver League	SB Silver Team	398.00	0.00	-100.00%
Parks & Rec	Softball Silver League	Softball Player Non-Resident Fee	18.87	0.00	0.00%
Parks & Rec	Softball Tournaments	Entry Fee - 3GG Invitational Tournament	268.87	306.60	14.03%
Parks & Rec	Softball Tournaments	Entry Fee - 4GG Invitational Tournament (fast pitch)	396.23	500.00	26.19%
Parks & Rec	Softball Tournaments	Entry Fee - 4GG Invitational Tournament (slow pitch)	325.47	358.49	10.15%
Parks & Rec	Softball Tournaments	Fence Install Labor - per hour	32.75	33.75	3.05%
Parks & Rec	Softball Tournaments	Field Banner, 1-Color	550.00	565.00	2.73%
Parks & Rec	Softball Tournaments	Field Banner, 2-Color	575.00	595.00	3.48%
Parks & Rec	Softball Tournaments	Field Banner, 3-Color	590.00	610.00	3.39%
Parks & Rec	Softball Tournaments	Field Naming Rights, 1-Color Banners	1,500.00	1,545.00	3.00%
Parks & Rec	Softball Tournaments	Field Naming Rights, 2-Color Banners	1,525.00	1,570.00	2.95%
Parks & Rec	Softball Tournaments	Field Naming Rights, 3-Color Banners	1,550.00	1,600.00	3.23%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Softball Tournaments	Girls ASA National Entry Fee - 4GG Invitational Tournament (fast pitch)	500.00	525.00	5.00%
Parks & Rec	Softball Tournaments	Mens ASA National Entry Fee - 3GG Invitational Tournament (slow pitch)	500.00	575.00	15.00%
Parks & Rec	Softball Tournaments	Tournament Field Rental - Full Day	135.00	140.00	3.70%
Parks & Rec	Softball Tournaments	Tournament Field Rental - Half Day	75.00	78.00	4.00%
Parks & Rec	Softball Tournaments	Tournament Staff - per hour	30.00	36.60	22.00%
Parks & Rec	Softball Tournaments	Used Softballs	1.03	1.18	14.56%
Parks & Rec	Sports Fields	Bleacher Rental (extended daily use)	53.59	55.42	3.41%
Parks & Rec	Sports Fields	Bleacher Rental - Mobile 256 Seat Capacity (per event)	320.00	330.19	3.18%
Parks & Rec	Sports Fields	Field Renovation - Adult Soccer or Lacrosse (top dress, sod goal areas, overseed complete field, includes goal painting) 45x85 or Smaller	116.50	120.00	3.00%
Parks & Rec	Sports Fields	Field Renovation - Adult Soccer or Lacrosse (top dress, sod goal areas, overseed complete field, includes goal painting) 50x90 or Larger	233.00	240.00	3.00%
Parks & Rec	Sports Fields	Field Renovation - Youth (top dress, sod goal areas, overseed complete field, includes goal painting) 45x85 or Smaller	58.25	60.00	3.00%
Parks & Rec	Sports Fields	Field Renovation - Youth (top dress, sod goal areas, overseed complete field, includes goal painting) 50x90 or Larger	116.50	120.00	3.00%
Parks & Rec	Sports Fields	Goal Install & Remove - Adult	42.25	43.50	2.96%
Parks & Rec	Sports Fields	Goal Install & Remove - Youth	21.20	22.00	3.77%
Parks & Rec	Sports Fields	Layout & Paint - Adult 45x85 Field or Smaller	136.00	142.50	4.78%
Parks & Rec	Sports Fields	Layout & Paint - Adult 50x90 Field or Larger	195.00	204.00	4.62%
Parks & Rec	Sports Fields	Layout & Paint - Lacrosse Field	172.00	180.00	4.65%
Parks & Rec	Sports Fields	Layout & Paint - Lacrosse, Boys Youth	97.00	100.00	3.09%
Parks & Rec	Sports Fields	Layout & Paint - Lacrosse, Boys/Girls Youth Combo	121.50	127.00	4.53%
Parks & Rec	Sports Fields	Layout & Paint - Lacrosse, Girls Youth	103.00	108.00	4.85%
Parks & Rec	Sports Fields	Layout & Paint - Soccer, Youth 45x85 Field or Smaller	67.50	70.50	4.44%
Parks & Rec	Sports Fields	Layout & Paint - Soccer, Youth 50x90 Field or Larger	97.00	101.50	4.64%
Parks & Rec	Sports Fields	Repaint - Lacrosse Field	51.50	54.00	4.85%
Parks & Rec	Sports Fields	Repaint - Lacrosse Field, Boy Youth	23.30	24.00	3.00%
Parks & Rec	Sports Fields	Repaint - Lacrosse Field, Girls Youth	28.75	30.00	4.35%
Parks & Rec	Sports Fields	Repaint - Lacrosse, Boys/Girls Youth Combo	29.25	30.00	2.56%
Parks & Rec	Sports Fields	Repaint - Soccer Field, Adult 45x85 or Smaller	40.00	41.00	2.50%
Parks & Rec	Sports Fields	Repaint - Soccer Field, Adult 50x90 or Larger	46.75	49.00	4.81%
Parks & Rec	Sports Fields	Repaint - Soccer Field, Youth 45x85 or Smaller	20.00	20.50	2.50%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Sports Fields	Repaint - Soccer Field, Youth 50x90 or Larger	23.30	24.00	3.00%
Parks & Rec	Sports Fields	Seasonal Maintenance - Adult (aerate, fertilize, seed worn areas) 45x85 or Smaller	167.00	172.00	2.99%
Parks & Rec	Sports Fields	Seasonal Maintenance - Adult (aerate, fertilize, seed worn areas) 50x90 or Larger	333.00	343.00	3.00%
Parks & Rec	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse (aerate, fertilize, seed worn areas) 45x85 or Smaller	83.50	86.00	2.99%
Parks & Rec	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse (aerate, fertilize, seed worn areas) 50x90 or Larger	167.00	172.00	2.99%
Parks & Rec	Sports Fields	Soccer goal sleeve installation	42.25	43.50	2.96%
Parks & Rec	Sports Fields	Sports Camp/Clinic/Rentals (4 hour time blocks)	63.73	0.00	-100.00%
Parks & Rec	Sports Fields	Sports Camp/Clinic/Rentals - All Day	0.00	136.79	New
Parks & Rec	Sports Fields	Sports Camp/Clinic/Rentals - Half Day	0.00	70.76	New
Parks & Rec	Sports Fields	Sports Camp/Clinic/Rentals - Per Hour	0.00	23.59	New
Parks & Rec	Sports Fields	Tournament Field Rental	39.25	40.57	3.36%
Parks & Rec	Sr Center	Active Living Every Day (per hour)	6.50	6.75	3.85%
Parks & Rec	Sr Center	Additional Staff Needed for Off-hour Room Rental	27.00	33.75	25.00%
Parks & Rec	Sr Center	Class Materials Fee	0.00	25.00	New
Parks & Rec	Sr Center	Drop In Fitness Classes/Education Program	10.60	11.00	3.77%
Parks & Rec	Sr Center	Education Class Fee per hour	0.00	10.00	New
Parks & Rec	Sr Center	Entire Facility Rental (4 hours)	850.00	867.92	2.11%
Parks & Rec	Sr Center	Facility Rental - Dining Room Rental Fee Minimum Charge/Hour	81.13	84.91	4.66%
Parks & Rec	Sr Center	Newsletter Ads (per month)	16.00	20.00	25.00%
Parks & Rec	Sr Center	Non-Profit Senior Meeting Small Room Rental/Hour During Work Day	25.94	28.30	9.10%
Parks & Rec	Sr Center	Rental of Smaller Room/Hour - Off Hour (2 hour minimum)	52.83	56.13	6.25%
Parks & Rec	Sr Center	Senior Center Drop-In	7.78	8.02	3.08%
Parks & Rec	Sr Center	Senior Fitness Class per hour	0.00	6.60	New
Parks & Rec	Swim Team	Swim Meet Entry Fee Individual Event	4.01	4.25	5.99%
Parks & Rec	Swim Team	Swim Meet Entry Fee Relay Event	8.02	8.25	2.87%
Parks & Rec	Teen Outreach	TaeKwonDo	23.76	24.50	3.11%
Parks & Rec	Teen Outreach	Teen Drop-In	1.97	2.12	7.61%
Parks & Rec	Teen Outreach	Teen Outing (per day)	34.35	35.38	3.00%
Parks & Rec	Volleyball	1 Referee per Game	37.26	39.15	5.07%
Parks & Rec	Volleyball	VB Drop-In Fee	4.72	4.86	2.97%
Parks & Rec	Volleyball	VB Late Registration Fee	35.00	0.00	-100.00%
Parks & Rec	Youth Art	Access to Arts	46.50	48.75	4.84%
Parks & Rec	Youth Art	Art Camps (5 mtg x 3 hours)	95.75	100.50	4.96%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Parks & Rec	Youth Art	Art Parent/Child (2 & up) (6 mtg x 0.75 hour)	49.00	51.50	5.10%
Parks & Rec	Youth Art	Drop-In Art	4.25	4.48	5.41%
Parks & Rec	Youth Art	Fall, Winter, Spring Art (6-17 yrs.) (8 mtg x 1.5 hours)	62.25	65.50	5.22%
Parks & Rec	Youth Art	Private Group Lesson (1.5 hour)	81.50	85.50	4.91%
Parks & Rec	Youth Art	School/Non-Profit Firing Fee (1 square foot)	5.66	5.90	4.24%
Parks & Rec	Youth Art	Summer Art (6-17 yrs.) (6 mtg x 1.5 hours)	61.50	64.50	4.88%
Parks & Rec	Youth Camps	Materials/Field Trip Fee	61.79	63.68	3.06%
Parks & Rec	Youth Camps	Youth Camp (per hour)	5.75	6.00	4.35%
Parks & Rec	Youth Fitness	Open Water Technical Classes (per hour)	6.80	0.00	-100.00%
Parks & Rec	Youth Fitness	River Sports Classes - Adult & Youth (per person, per hour)	28.00	0.00	-100.00%
Parks & Rec	Youth Fitness	Water Sports Classes -per hour/per person (adult and youth)	0.00	30.00	New
Parks & Rec	Youth Fitness	Youth Fitness Materials/Field Trip	0.00	63.68	New
Parks & Rec	Youth Fitness	Youth Sports Fitness Activities (per hour)	5.75	6.00	4.35%
Parks & Rec	Youth Performing Arts	Material Fee	61.79	63.68	3.06%
Parks & Rec	Youth Performing Arts	Recital Fee	6.25	10.00	60.00%
Parks & Rec	Youth Performing Arts	Summer Musical Cast Fee	16.25	16.75	3.08%
Parks & Rec	Youth Performing Arts	Youth Performing Arts (theater, drama, dance, creative movement) (per hour)	5.75	6.00	4.35%
Parks & Rec	Youth Tennis	Pickleball Lessons	40.00	42.00	5.00%
Parks & Rec	Youth Tennis	Tennis Lessons	40.00	42.00	5.00%
Parks & Rec	Zoo Boise	Ages 3-11 (March to October prime season)	7.50	8.25	10.00%
Parks & Rec	Zoo Boise	Ages 12-61 (March to October prime season)	10.50	11.25	7.14%
Parks & Rec	Zoo Boise	Conservation Fee Ages 3-11	0.50	0.75	50.00%
Parks & Rec	Zoo Boise	Conservation Fee Ages 12-61	0.50	0.75	50.00%
Parks & Rec	Zoo Boise	Conservation Fee Ages 62+	0.50	0.75	50.00%
Parks & Rec	Zoo Boise	Conservation Fee Family Day 3-11	0.50	0.75	50.00%
Parks & Rec	Zoo Boise	Conservation Fee Family Day 12-61	0.50	0.75	50.00%
Parks & Rec	Zoo Boise	Conservation Fee Non-profit Groups	0.50	0.75	50.00%
Parks & Rec	Zoo Boise	Family Day Ages 3-11	6.50	7.25	11.54%
Parks & Rec	Zoo Boise	Family Day Ages 12 +	7.50	8.25	10.00%
Parks & Rec	Zoo Boise	Non-profit Youth Group (per person)	2.50	4.25	70.00%
Parks & Rec	Zoo Boise	Seniors 62+ (March to October prime season)	7.50	8.25	10.00%
Parks & Rec	Zoo Boise	Zoo Spec Exhibit Adult	1.00	2.00	100.00%
Parks & Rec	Zoo Boise	Zoo Spec Exhibit Child	1.00	2.00	100.00%
Parks & Rec	Zoo Boise	Zoo Spec Exhibit Senior	1.00	2.00	100.00%
PDS	Building Inspection Fee	Uniform Building Code Dwelling Unit Inspection Fee	\$25.00/Unit	\$26.25/Unit	5.00%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
PDS	Current Planning	Annexation, Special Exception, Rezone (1 to 5 acres)	955.00	1,002.75	5.00%
PDS	Current Planning	Annexation, Special Exception, Rezone (5 to 10 acres)	1,401.00	1,471.05	5.00%
PDS	Current Planning	Annexation, Special Exception, Rezone (Less than 1 acre)	724.00	760.20	5.00%
PDS	Current Planning	Annexation, Special Exception, Rezone (Over 10 acres)	2,194.00	2,303.70	5.00%
PDS	Current Planning	Category II Hillside Review	304.00	319.20	5.00%
PDS	Current Planning	Comprehensive Plan Change or Specific Plan Change	1,842.00	1,934.10	5.00%
PDS	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (1 to 5 acres)	\$1,045.00 + \$15.00/Residential Unit (\$5,000.00 maximum)	\$1,097.25 + \$15.00/Residential Unit (\$5,000.00 maximum)	5.00%
PDS	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (5 to 10 acres)	\$1,305.00 plus \$15.00 for each residential unit (maximum is \$5,000.00)	\$1,370.25 plus \$15.00 for each residential unit (maximum is \$5,000.00)	5.00%
PDS	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (10 to 20 acres)	\$2,600.00 + \$15.00/Residential Unit (\$5,000.00 maximum)	\$2,730.00 + \$15.00/Residential Unit (\$5,000.00 maximum)	5.00%
PDS	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (Less than 1 acre)	\$865.00 + \$15.00/Residential Unit (\$5,000.00 maximum)	\$908.25 + \$15.00/Residential Unit (\$5,000.00 maximum)	5.00%
PDS	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (Over 20 acres)	\$3,415.00 + \$15.00/Residential Unit (\$5,000.00 maximum)	\$3,585.75 + \$15.00/Residential Unit (\$5,000.00 maximum)	5.00%
PDS	Current Planning	Duplex	357.00	374.85	5.00%
PDS	Current Planning	Expansions, Modifications and Other Administrative Applications	220.00	231.00	5.00%
PDS	Current Planning	Modification of Conditional Use or Planned Unit Development Approval	315.00	330.75	5.00%
PDS	Current Planning	Relocation of Floodway	1,779.00	1,867.95	5.00%
PDS	Current Planning	River System Permit	388.00	407.40	5.00%
PDS	Current Planning	Sign Program	168.00	176.40	5.00%
PDS	Current Planning	Temporary Sign Permit	21.00	22.05	5.00%
PDS	Current Planning	Time extension of a conditional use permit or variance	120.00	126.00	5.00%
PDS	Current Planning	Variance	388.00	407.40	5.00%
PDS	Current Planning	Zoning Certificate, Sign Permit, Home Occupation	105.00	110.25	5.00%
PDS	Current Planning	Zoning Ordinance Amendment	1,013.00	1,063.65	5.00%
PDS	Current Planning	Zoning Verification/Information Letter	42.00	44.10	5.00%
PDS	Design Review	Design Review Base Fee	556.00	583.80	5.00%
PDS	Design Review	Modification (Committee)	315.00	330.75	5.00%
PDS	Design Review	Modification (staff)	173.00	181.65	5.00%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
PDS	Design Review	Non-Residential Additional Fee	\$15.00 per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. ft.	\$15.75 per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. ft.	5.00%
PDS	Design Review	Residential Project Additional Fee	\$15.00/Residential Unit	\$15.75/Residential Unit	5.00%
PDS	Design Review	Staff Level Design Review	220.00	231.00	5.00%
PDS	Design Review	Time Extension	120.00	126.00	5.00%
PDS	Historic Preservation	Certificate of Appropriateness for same day residential	26.00	27.30	5.00%
PDS	Historic Preservation	Commercial (commission level)	\$530.00 + \$15.00 per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. feet	\$556.50 + \$15 per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. feet	5.00%
PDS	Historic Preservation	Commercial (staff level)	157.00	164.85	5.00%
PDS	Historic Preservation	Modification (commission)	315.00	330.75	5.00%
PDS	Historic Preservation	Modification (staff)	42.00	44.10	5.00%
PDS	Historic Preservation	Residential (commission level)	\$315.00 + \$15.00/Residential Unit	\$330.75 + \$15.00/Residential Unit	5.00%
PDS	Historic Preservation	Residential (staff level)	68.00	71.40	5.00%
PDS	Historic Preservation	Sign reviewed by Commission	131.00	137.55	5.00%
PDS	Planning Division	Appeal of Administrative decision to Planning & Zoning Commission, Design Review Committee, or Historic Preservation Commission	110.00	115.50	5.00%
PDS	Planning Division	Appeal of Review Body Decision	189.00	198.45	5.00%
PDS	Planning Division	Bonding and bonding renewal	315.00	330.75	5.00%
PDS	Planning Division	Each Subsequent Inspection for Final Occupancy	105.00	110.25	5.00%
PDS	Planning Division	Extension of Bond	183.00	192.15	5.00%
PDS	Planning Division	Time Extension (sommision level)	120.00	126.00	5.00%
PDS	Subdivisions	Final Plat	\$300.00 + \$30.00/lot	\$315.00 + \$30.00/lot	5.00%
PDS	Subdivisions	Preliminary Plat - Number of Lots (1 - 4)	525.00	551.25	5.00%
PDS	Subdivisions	Preliminary Plat - Number of Lots (5 - 10)	572.00	600.60	5.00%
PDS	Subdivisions	Preliminary Plat - Number of Lots (11 - 30)	792.00	831.60	5.00%
PDS	Subdivisions	Preliminary Plat - Number of Lots (31 or more)	1,044.00	1,096.20	5.00%
PDS	Subdivisions	Record of Survey: Minor land division	525.00	551.25	5.00%
PDS	Subdivisions	Record of Survey: Property line adjustment or Parcel consolidation	231.00	242.55	5.00%
PDS	Subdivisions	Request for waiver of compliance with the provisions of the Subdivision Ordinance	190.00	199.50	5.00%
PDS	Subdivisions	Request for waiver of conditions of platting after final plat approval	190.00	199.50	5.00%
PDS	Subdivisions	Review of private street plans and verification of street construction	189.00	198.45	5.00%
PDS	Subdivisions	Street Name Change	105.00	110.25	5.00%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
PDS	Subdivisions	Time extension for filing of final subdivision plat, extension of bond or plat signature of City Engineer	183.00	192.15	5.00%
PDS	Subdivisions	Vacation of easement or plat or consent to vacate right-of-way	\$262.00 + cost of sending notifications	\$275.10 + cost of sending notifications	5.00%
Public Works	Sewer	Public Svc Line Fee - 4 inch	965.00	2,000.00	107.25%
Public Works	Sewer	Public Svc Line Fee - 6 inch	990.00	2,200.00	122.22%
Public Works	Sewer	Public Svc Line Fee - 8 inch	2,670.00	3,000.00	12.36%
Public Works	Sewer - Administrative	Administrative Fees - Commercial Treatment Credit	250.00	257.50	3.00%
Public Works	Sewer - Administrative	Administrative Fees - Commercial/ Restaurant Deferral	250.00	257.50	3.00%
Public Works	Sewer - Administrative	Administrative Fees - Equivalent Assessment Deferral	50.00	51.50	3.00%
Public Works	Sewer - Administrative	Administrative Fees - Prepayment Fees	50.00	51.50	3.00%
Public Works	Sewer - Administrative	Administrative Fees - Residential Deferral	50.00	51.50	3.00%
Public Works	Sewer - Administrative	Administrative Fees - Waiver Application Fees	25.00	25.75	3.00%
Public Works	Sewer - Administrative	Door Tag Fee	110.00	113.30	3.00%
Public Works	Sewer - Administrative	Inspection Fees - Overtime Hourly Rate	45.00	46.35	3.00%
Public Works	Sewer - Administrative	Inspection Fees - Per Lineal Foot	1.70	1.75	2.94%
Public Works	Sewer - Administrative	Sewer Plug Permit Fee/structure	50.00	51.50	3.00%
Public Works	Sewer - Administrative	Tap-In Permit Fee/sewer tap	75.00	77.25	3.00%
Public Works	Solid Waste - Additional Collections - Regular Container	3 yards	25.87	26.65	3.02%
Public Works	Solid Waste - Additional Collections - Regular Container	4 yards	31.76	32.71	2.99%
Public Works	Solid Waste - Additional Collections - Regular Container	6 yards	43.58	44.89	3.01%
Public Works	Solid Waste - Additional Collections - Regular Container	8 yards	55.37	57.03	3.00%
Public Works	Solid Waste - Commercial Additional Fees	Additional Hourly Service Rate	204.50	210.64	3.00%
Public Works	Solid Waste - Commercial Additional Fees	Additional Hourly Service Rate - Five Minute Increments	17.04	17.55	2.99%
Public Works	Solid Waste - Commercial Additional Fees	Additional Yardage (one yard)	17.04	17.55	2.99%
Public Works	Solid Waste - Commercial Additional Fees	Container Steam Clean	204.53	210.67	3.00%
Public Works	Solid Waste - Commercial Additional Fees	Dry Run (Container not picked up or serviced)	34.09	35.11	2.99%
Public Works	Solid Waste - Commercial Additional Fees	Weigh Fee	34.09	35.11	2.99%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance containing Freon	65.95	67.93	3.00%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance without Freon	33.03	34.02	3.00%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock	7.00	7.21	3.00%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock Installation Fee	20.00	20.60	3.00%
Public Works	Solid Waste - Commercial Cart Fee	Cart removal fee	19.12	26.73	39.80%
Public Works	Solid Waste - Commercial Cart Fee	Damaged cart replacement fee	75.00	80.73	7.64%
Public Works	Solid Waste - Commercial Cart Fee	Dumpster Lid Lock	30.22	31.13	3.01%
Public Works	Solid Waste - Commercial Cart Fee	Dumpster Lid Lock Installation Fee	51.13	52.66	2.99%
Public Works	Solid Waste - Commercial Cart Monthly Rental	1 carry-out cart 1 x week	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Rental	1 carry-out cart 2 x week	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Rental	1 cart 1 x week	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Rental	1 cart 2 x week	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Rental	1 cart 3 x week	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Rental	1 cart 4 x week	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Rental	1 cart 5 x week	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Rental	Extra trash carts after the first	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Rental	First extra 95 gallon trash cart	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Cart Monthly Service	1 carry-out cart 1 x week	57.29	59.01	3.00%
Public Works	Solid Waste - Commercial Cart Monthly Service	1 carry-out cart 2 x week	107.82	111.05	3.00%
Public Works	Solid Waste - Commercial Cart Monthly Service	1 cart 1 x week	37.75	38.88	2.99%
Public Works	Solid Waste - Commercial Cart Monthly Service	1 cart 2 x week	70.83	72.95	2.99%
Public Works	Solid Waste - Commercial Cart Monthly Service	1 cart 3 x week	103.89	107.01	3.00%
Public Works	Solid Waste - Commercial Cart Monthly Service	1 cart 4 x week	136.99	141.10	3.00%
Public Works	Solid Waste - Commercial Cart Monthly Service	1 cart 5 x week	170.06	175.16	3.00%
Public Works	Solid Waste - Commercial Container Rental	3 yd - 1 x every two weeks	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Container Rental	3 yd - 1 x per month	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Container Rental	3 yd - 1 x per week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Container Rental	3 yd - 2 x per week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Container Rental	3 yd - 3 x per week	14.13	14.55	2.97%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Commercial Container Rental	3 yd - 4 x per week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Container Rental	3 yd - 5 x per week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Container Rental	3 yd - 6 x per week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Container Rental	4 yd - 1 x per week	20.07	20.67	2.99%
Public Works	Solid Waste - Commercial Container Rental	4 yd - 2 x per week	20.07	20.67	2.99%
Public Works	Solid Waste - Commercial Container Rental	4 yd - 3 x per week	20.07	20.67	2.99%
Public Works	Solid Waste - Commercial Container Rental	4 yd - 4 x per week	20.07	20.67	2.99%
Public Works	Solid Waste - Commercial Container Rental	4 yd - 5 x per week	20.07	20.67	2.99%
Public Works	Solid Waste - Commercial Container Rental	4 yd - 6 x per week	20.07	20.67	2.99%
Public Works	Solid Waste - Commercial Container Rental	6 yd - 1 x every two weeks	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Container Rental	6 yd - 1 x per month	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Container Rental	6 yd - 1 x per week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Container Rental	6 yd - 2 x per week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Container Rental	6 yd - 3 x per week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Container Rental	6 yd - 4 x per week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Container Rental	6 yd - 5 x per week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Container Rental	6 yd - 6 x per week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Container Rental	8 yd - 1 x every two weeks	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Container Rental	8 yd - 1 x per month	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Container Rental	8 yd - 1 x per week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Container Rental	8 yd - 2 x per week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Container Rental	8 yd - 3 x per week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Container Rental	8 yd - 4 x per week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Container Rental	8 yd - 5 x per week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Container Rental	8 yd - 6 x per week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Monthly Service	3 yd - 1 x every two weeks	43.03	44.32	3.00%
Public Works	Solid Waste - Commercial Monthly Service	3 yd - 1 x per month	26.38	27.17	2.99%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Commercial Monthly Service	3 yd - 1 x per week	61.53	63.38	3.01%
Public Works	Solid Waste - Commercial Monthly Service	3 yd - 2 x per week	110.12	113.42	3.00%
Public Works	Solid Waste - Commercial Monthly Service	3 yd - 3 x per week	160.95	165.78	3.00%
Public Works	Solid Waste - Commercial Monthly Service	3 yd - 4 x per week	211.76	218.11	3.00%
Public Works	Solid Waste - Commercial Monthly Service	3 yd - 5 x per week	262.59	270.47	3.00%
Public Works	Solid Waste - Commercial Monthly Service	3 yd - 6 x per week	313.42	322.82	3.00%
Public Works	Solid Waste - Commercial Monthly Service	4 yd - 1 x per week	64.94	66.89	3.00%
Public Works	Solid Waste - Commercial Monthly Service	4 yd - 2 x per week	129.80	133.69	3.00%
Public Works	Solid Waste - Commercial Monthly Service	4 yd - 3 x per week	194.66	200.50	3.00%
Public Works	Solid Waste - Commercial Monthly Service	4 yd - 4 x per week	259.52	267.31	3.00%
Public Works	Solid Waste - Commercial Monthly Service	4 yd - 5 x per week	324.41	334.14	3.00%
Public Works	Solid Waste - Commercial Monthly Service	4 yd - 6 x per week	389.26	400.94	3.00%
Public Works	Solid Waste - Commercial Monthly Service	6 yd - 1 x every two weeks	59.41	61.19	3.00%
Public Works	Solid Waste - Commercial Monthly Service	6 yd - 1 x per month	44.43	45.76	2.99%
Public Works	Solid Waste - Commercial Monthly Service	6 yd - 1 x per week	88.08	90.72	3.00%
Public Works	Solid Waste - Commercial Monthly Service	6 yd - 2 x per week	174.08	179.30	3.00%
Public Works	Solid Waste - Commercial Monthly Service	6 yd - 3 x per week	260.05	267.85	3.00%
Public Works	Solid Waste - Commercial Monthly Service	6 yd - 4 x per week	346.07	356.45	3.00%
Public Works	Solid Waste - Commercial Monthly Service	6 yd - 5 x per week	432.06	445.02	3.00%
Public Works	Solid Waste - Commercial Monthly Service	6 yd - 6 x per week	518.04	533.58	3.00%
Public Works	Solid Waste - Commercial Monthly Service	8 yd - 1 x every two weeks	69.02	71.09	3.00%
Public Works	Solid Waste - Commercial Monthly Service	8 yd - 1 x per month	56.46	58.15	2.99%
Public Works	Solid Waste - Commercial Monthly Service	8 yd - 1 x per week	101.71	104.76	3.00%
Public Works	Solid Waste - Commercial Monthly Service	8 yd - 2 x per week	210.33	216.64	3.00%
Public Works	Solid Waste - Commercial Monthly Service	8 yd - 3 x per week	318.94	328.51	3.00%
Public Works	Solid Waste - Commercial Monthly Service	8 yd - 4 x per week	427.56	440.39	3.00%
Public Works	Solid Waste - Commercial Monthly Service	8 yd - 5 x per week	536.18	552.27	3.00%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Commercial Monthly Service	8 yd - 6 x per week	644.80	664.14	3.00%
Public Works	Solid Waste - Commercial Monthly Service	Container Delivery	30.46	31.37	2.99%
Public Works	Solid Waste - Commercial Recycling	30 gallon orange plastic recycling bags - each	1.08	0.00	-100.00%
Public Works	Solid Waste - Commercial Recycling	55 gallon orange plastic recycling bags - each	2.15	0.00	-100.00%
Public Works	Solid Waste - Commercial Recycling	Container Delivery	30.46	31.37	2.99%
Public Works	Solid Waste - Commercial Recycling Additional Collections	2 - 3 yd glass container extra collection	17.02	17.53	3.00%
Public Works	Solid Waste - Commercial Recycling Additional Collections	3 yd green recycle container extra collection	17.02	17.53	3.00%
Public Works	Solid Waste - Commercial Recycling Additional Collections	6 yd green recycle container extra collection	28.32	29.17	3.00%
Public Works	Solid Waste - Commercial Recycling Additional Collections	8 yd green recycle container extra collection	37.71	38.84	3.00%
Public Works	Solid Waste - Commercial Recycling Additional Collections	95 recycle gallon cart, extra collection	10.23	10.54	3.03%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 yd Green compactor - 1 x week	78.21	80.56	3.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 yd Green compactor - 2 x week	157.92	162.66	3.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 yd Green compactor extra collection	22.52	23.20	3.02%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 yd Green compactor - 1 x week	86.15	88.73	2.99%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 yd Green compactor - 2 x week	177.94	183.28	3.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 yd Green compactor extra collection	21.18	21.82	3.02%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 yd Green compactor - 1 x week	121.01	124.64	3.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 yd Green compactor - 2 x week	243.51	250.82	3.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 yd Green compactor extra collection	32.38	33.35	3.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 yd Green compactor - 1 x week	164.74	169.68	3.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 yd Green compactor - 2 x week	335.08	345.13	3.00%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 yd Green compactor extra collection	39.27	40.45	3.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 - 3 yd container 1 x month	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 - 3 yd container 1 x week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 - 3 yd container 2 x month	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 - 3 yd container 2 x week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 - 3 yd container 3 x week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	65 gallon container 1 x every 4 weeks	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 - 3 yd container 1 x month	38.78	39.94	2.99%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 - 3 yd container 1 x week	80.21	82.62	3.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 - 3 yd container 2 x month	62.74	64.62	3.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 - 3 yd container 2 x week	140.70	144.92	3.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 - 3 yd container 3 x week	201.17	207.21	3.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	65 gallon container 1 x every 4 weeks	5.55	5.72	3.06%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	2 x 95 gallon cart - 1 x week	0.61	0.63	3.28%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 x 95 gallon cart - 1 x week	1.22	1.26	3.28%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 yd Green container - 1 x week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 yd Green container - 2 x week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 yd Green container - 3 x week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 yd Green container - 4 x week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 yd Green container - 5 x week	14.13	14.55	2.97%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	4 x 95 gallon cart - 1 x week	1.83	1.88	2.73%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	5 x 95 gallon cart - 1 x week	2.44	2.51	2.87%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 yd Green container - 1 x week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 yd Green container - 2 x week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 yd Green container - 3 x week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 yd Green container - 4 x week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 yd Green container - 5 x week	27.94	28.78	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 yd Green container - 1 x week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 yd Green container - 2 x week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 yd Green container - 3 x week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 yd Green container - 4 x week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 yd Green container - 5 x week	35.83	36.90	2.99%
Public Works	Solid Waste - Commercial Recycling Monthly Service	2 x 95 gallon cart - 1 x week	8.42	8.67	2.97%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 x 95 gallon cart - 1 x week	16.85	17.36	3.03%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 yd Green container - 1 x week	34.98	36.03	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 yd Green container - 2 x week	69.89	71.99	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 yd Green container - 3 x week	104.81	107.95	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 yd Green container - 4 x week	139.74	143.93	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 yd Green container - 5 x week	174.64	179.88	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	4 x 95 gallon cart - 1 x week	25.25	26.01	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Service	5 x 95 gallon cart - 1 x week	33.66	34.67	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 yd Green container - 1 x week	45.95	47.33	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 yd Green container - 2 x week	99.53	102.52	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 yd Green container - 3 x week	153.11	157.70	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 yd Green container - 4 x week	206.71	212.91	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 yd Green container - 5 x week	260.29	268.10	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 yd Green container - 1 x week	48.49	49.94	2.99%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 yd Green container - 2 x week	112.68	116.06	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 yd Green container - 3 x week	176.88	182.19	3.00%

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 yd Green container - 4 x week	239.29	246.47	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 yd Green container - 5 x week	307.10	316.31	3.00%
Public Works	Solid Waste - Compactor Monthly Service	13 yd per haul	338.45	348.60	3.00%
Public Works	Solid Waste - Compactor Monthly Service	15 yd per haul	365.14	376.09	3.00%
Public Works	Solid Waste - Compactor Monthly Service	16 yd per haul	378.48	389.83	3.00%
Public Works	Solid Waste - Compactor Monthly Service	17 yd per haul	391.82	403.57	3.00%
Public Works	Solid Waste - Compactor Monthly Service	3 yd - 1 x per week	188.73	194.39	3.00%
Public Works	Solid Waste - Compactor Monthly Service	3 yd - 2 x per week	373.17	384.37	3.00%
Public Works	Solid Waste - Compactor Monthly Service	3 yd - 3 x per week	557.61	574.34	3.00%
Public Works	Solid Waste - Compactor Monthly Service	3 yd - 4 x per week	742.08	764.34	3.00%
Public Works	Solid Waste - Compactor Monthly Service	3 yd - 5 x per week	926.53	954.33	3.00%
Public Works	Solid Waste - Compactor Monthly Service	3 yd - 6 x per week	1,110.99	1,144.32	3.00%
Public Works	Solid Waste - Compactor Monthly Service	3 yd per haul	45.85	47.23	3.01%
Public Works	Solid Waste - Compactor Monthly Service	4 yd - 1 x per week	234.99	242.04	3.00%
Public Works	Solid Waste - Compactor Monthly Service	4 yd - 2 x per week	465.88	479.86	3.00%
Public Works	Solid Waste - Compactor Monthly Service	4 yd - 3 x per week	696.79	717.69	3.00%
Public Works	Solid Waste - Compactor Monthly Service	4 yd - 4 x per week	927.69	955.52	3.00%
Public Works	Solid Waste - Compactor Monthly Service	4 yd - 5 x per week	1,158.59	1,193.35	3.00%
Public Works	Solid Waste - Compactor Monthly Service	4 yd - 6 x per week	1,389.48	1,431.16	3.00%
Public Works	Solid Waste - Compactor Monthly Service	4 yd per haul	57.02	58.73	3.00%
Public Works	Solid Waste - Compactor Monthly Service	6 yd - 1 x per week	336.31	346.40	3.00%
Public Works	Solid Waste - Compactor Monthly Service	6 yd - 2 x per week	668.53	688.59	3.00%
Public Works	Solid Waste - Compactor Monthly Service	6 yd - 3 x per week	1,000.73	1,030.75	3.00%
Public Works	Solid Waste - Compactor Monthly Service	6 yd - 4 x per week	1,332.93	1,372.92	3.00%
Public Works	Solid Waste - Compactor Monthly Service	6 yd - 5 x per week	1,665.16	1,715.11	3.00%
Public Works	Solid Waste - Compactor Monthly Service	6 yd - 6 x per week	1,997.35	2,057.27	3.00%
Public Works	Solid Waste - Compactor Monthly Service	6 yd per haul	80.87	83.30	3.00%

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Compactor Monthly Service	8 yd - 1 x per week	449.95	463.45	3.00%
Public Works	Solid Waste - Compactor Monthly Service	8 yd - 2 x per week	899.89	926.89	3.00%
Public Works	Solid Waste - Compactor Monthly Service	8 yd - 3 x per week	1,349.84	1,390.34	3.00%
Public Works	Solid Waste - Compactor Monthly Service	8 yd - 4 x per week	1,799.76	1,853.75	3.00%
Public Works	Solid Waste - Compactor Monthly Service	8 yd - 5 x per week	2,249.71	2,317.20	3.00%
Public Works	Solid Waste - Compactor Monthly Service	8 yd - 6 x per week	2,699.63	2,780.62	3.00%
Public Works	Solid Waste - Compactor Monthly Service	8 yd per haul	101.85	104.91	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	3 yards	45.85	47.23	3.01%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	4 yards	57.02	58.73	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	6 yards	79.32	81.70	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	8 yards	101.85	104.91	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	10 yards	298.38	307.33	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	13 yards	338.45	348.60	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	15 yards	365.14	376.09	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	16 yards	378.48	389.83	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	17 yards	391.82	403.57	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	20 yards	431.77	444.72	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	22 yards	458.44	472.19	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	25 yards	498.41	513.36	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	30 yards	565.08	582.03	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	34 yards	618.39	636.94	3.00%

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	35 yards	631.71	650.66	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	40 yards	698.36	719.31	3.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	Turn around Charge	30.22	31.13	3.01%
Public Works	Solid Waste - Residential Monthly Rental	65 gallon glass collection	0.61	0.63	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Additional trash carts	0.61	0.63	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large curbside carry-out garbage and recycling/or composting	1.22	1.26	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large curbside carry-out garbage only	0.61	0.63	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large curbside carry-out garbage, recycling and composting	1.83	1.89	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large garbage and recycling/or composting	1.22	1.26	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large garbage only	0.61	0.63	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large garbage, recycling, and composting	1.83	1.89	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large premium carry-out garbage and recycling/or composting	1.22	1.26	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large premium carry-out garbage only	0.61	0.63	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Large premium carry-out garbage, recycling, composting	1.83	1.89	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small curbside carry-out garbage and recycling/or composting	1.22	1.26	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small curbside carry-out garbage only	0.61	0.63	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small curbside carry-out garbage, recycling and composting	1.83	1.89	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small garbage and recycling/or composting	1.22	1.26	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small garbage only	0.61	0.63	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small garbage, recycling and composting	1.83	1.89	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small premium carry out garbage and recycling/or composting	1.22	1.26	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small premium carry out garbage only	0.61	0.63	3.28%
Public Works	Solid Waste - Residential Monthly Rental	Small premium carry out garbage, recycling and composting	1.83	1.89	3.28%
Public Works	Solid Waste - Residential Monthly Service	65 gallon glass collection	6.10	6.28	2.95%
Public Works	Solid Waste - Residential Monthly Service	Additional collection of garbage, recycling or composting	13.62	14.03	3.01%
Public Works	Solid Waste - Residential Monthly Service	Additional trash carts	4.91	5.06	3.05%

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Residential Monthly Service	Base fee for vacant residential properties (not subject to FF)	3.39	3.49	2.95%
Public Works	Solid Waste - Residential Monthly Service	Bulky Item Pickup	5.00	5.15	3.00%
Public Works	Solid Waste - Residential Monthly Service	Cart Removal Fee	25.95	26.73	3.01%
Public Works	Solid Waste - Residential Monthly Service	Compost pail (before sales tax)	8.28	8.53	3.02%
Public Works	Solid Waste - Residential Monthly Service	Damaged cart replacement fee	78.38	80.73	3.00%
Public Works	Solid Waste - Residential Monthly Service	Five stickers for overflow trash pickup (after 5 free stickers every year)	7.61	7.84	3.02%
Public Works	Solid Waste - Residential Monthly Service	Large (95 gallon single or multiple 65 or 48 gallon or multiple other) garbage, recycling and composting	18.79	19.35	2.98%
Public Works	Solid Waste - Residential Monthly Service	Large curbside carry-out garbage and recycling/or composting	32.65	33.63	3.00%
Public Works	Solid Waste - Residential Monthly Service	Large curbside carry-out garbage only	38.87	40.04	3.01%
Public Works	Solid Waste - Residential Monthly Service	Large curbside carry-out garbage, recycling and composting	26.42	27.21	2.99%
Public Works	Solid Waste - Residential Monthly Service	Large garbage and recycling/or composting	25.02	25.77	3.00%
Public Works	Solid Waste - Residential Monthly Service	Large garbage only	31.25	32.19	3.01%
Public Works	Solid Waste - Residential Monthly Service	Large premium carry-out garbage and recycling/or composting	42.41	43.68	2.99%
Public Works	Solid Waste - Residential Monthly Service	Large premium carry-out garbage only	48.63	50.09	3.00%
Public Works	Solid Waste - Residential Monthly Service	Large premium carry-out garbage, recycling, composting	36.18	37.27	3.01%
Public Works	Solid Waste - Residential Monthly Service	Small (65 or 48 gallon single) garbage, recycling and composting	17.57	18.10	3.02%
Public Works	Solid Waste - Residential Monthly Service	Small curbside carry-out garbage and recycling/or composting	31.40	32.34	2.99%
Public Works	Solid Waste - Residential Monthly Service	Small curbside carry-out garbage only	37.63	38.76	3.00%
Public Works	Solid Waste - Residential Monthly Service	Small curbside carry-out garbage, recycling and composting	25.17	25.93	3.02%
Public Works	Solid Waste - Residential Monthly Service	Small garbage and recycling/or composting	23.79	24.50	2.98%
Public Works	Solid Waste - Residential Monthly Service	Small garbage only	30.02	30.92	3.00%
Public Works	Solid Waste - Residential Monthly Service	Small premium carry out garbage and recycling/or composting	41.17	42.41	3.01%
Public Works	Solid Waste - Residential Monthly Service	Small premium carry out garbage only	47.40	48.82	3.00%
Public Works	Solid Waste - Residential Monthly Service	Small premium carry out garbage, recycling and composting	34.94	35.99	3.01%
Public Works	Solid Waste - Roll-Off Container Daily Rental	10 yards Construction/Demolition	0.00	3.85	New
Public Works	Solid Waste - Roll-Off Container Daily Rental	10 yards Regular	0.00	3.85	New

Orange highlighting indicates a new fee or a fee increase of greater than 5%.

Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Solid Waste - Roll-Off Container Daily Rental	10 yards Wood or Wood/Sheetrock Waste	0.00	3.85	New
Public Works	Solid Waste - Roll-Off Container Dump Fee	10 yards Construction/Demolition	0.00	279.26	New
Public Works	Solid Waste - Roll-Off Container Dump Fee	10 yards Regular	0.00	203.35	New
Public Works	Solid Waste - Roll-Off Container Dump Fee	10 yards Wood or Wood/Sheetrock Waste	0.00	173.08	New
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 3 - 8 yard container	30.46	31.37	2.99%
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 10 - 40 yard container	60.62	62.44	3.00%
Public Works	Subdivisions	Addressing Variances	25.00	25.75	3.00%
Public Works	Subdivisions	Drainage Inspection (1-10 acres)	200.00	206.00	3.00%
Public Works	Subdivisions	Drainage Inspection (less than 1 acre)	175.00	180.25	3.00%
Public Works	Subdivisions	Drainage plan review (1-10 acres, for each acre or fraction thereof)	135.00	139.05	3.00%
Public Works	Subdivisions	Drainage plan review (less than 1 acre)	200.00	206.00	3.00%
Public Works	Subdivisions	Floodplain Plan Review & Inspection (per lot)	380.00	391.40	3.00%
Public Works	Subdivisions	Street Name Changes	100.00	103.00	3.00%
Public Works	Water Renewal (Sewer)	Decant Facility Fees/cubic yard of material	61.40	63.24	3.00%
Public Works	Water Renewal (Sewer)	Disconnection and Reconnection Fees	300.00	309.00	3.00%
Public Works	Water Renewal (Sewer)	Fixed Monthly Charge for Zero Use	9.24	9.32	0.87%
Public Works	Water Renewal (Sewer)	Monitored BOD/ lb. of BOD daily average per year	380.47	381.00	0.14%
Public Works	Water Renewal (Sewer)	Monitored Flow/ 1000 Gallons daily average per year	719.51	820.00	13.97%
Public Works	Water Renewal (Sewer)	Monitored Four Rate System BOD/ lb. of BOD daily average per year	371.24	0.00	-100.00%
Public Works	Water Renewal (Sewer)	Monitored Four Rate System Flow/ 1000 Gallons daily average per year	719.51	0.00	-100.00%
Public Works	Water Renewal (Sewer)	Monitored Four Rate System NH3-N/ lb. of NH3-N daily average per year	99.72	0.00	-100.00%
Public Works	Water Renewal (Sewer)	Monitored Four Rate System TSS/ lb. of TSS daily average per year	298.78	0.00	-100.00%
Public Works	Water Renewal (Sewer)	Monitored NH3-N/lb. of NH3-N daily average per year	0.00	220.00	New
Public Works	Water Renewal (Sewer)	Monitored TP/lb. of TP daily average per year	0.00	1,300.00	New
Public Works	Water Renewal (Sewer)	Monitored TSS/ lb. of TSS daily average per year	298.78	300.00	0.41%
Public Works	Water Renewal (Sewer)	Septage Dumping - Per Thousand Gallons	100.51	103.53	3.00%
Public Works	Water Renewal (Sewer)	Temporary Lift Stations/ each account served	9.90	10.88	9.90%
Public Works	Water Renewal (Sewer)	Unmonitored 0 - 200 mg/l BOD and TSS/ ccf	3.09	3.39	9.71%
Public Works	Water Renewal (Sewer)	Unmonitored >200 - 400 mg/l BOD and TSS/ccf	5.26	5.77	9.70%

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Department	Program	Fee Description	FY 2022 Fee Amount	Adopted FY 2023 Fee	Percent Change
Public Works	Water Renewal (Sewer)	Unmonitored >400 - 600 mg/l BOD and TSS/ccf	7.57	8.30	9.64%
Public Works	Water Renewal (Sewer)	Unmonitored >600 - 800 mg/l BOD and TSS/ccf	9.90	10.86	9.70%
Public Works	Water Renewal (Sewer)	Unmonitored >800 - 1000 mg/l BOD and TSS/ccf	12.21	13.39	9.66%
Public Works	Water Renewal (Sewer)	Unmonitored >1000 - 1500 mg/l BOD and TSS/ccf	16.28	17.87	9.77%
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment (4 Rate) - BOD/lb. per day	7.95	0.00	-100.00%
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment (4 Rate) - NH ₃ -N/lb. per day	24.65	0.00	-100.00%
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment (4 Rate) - TSS/lb. per day	4.35	0.00	-100.00%
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment - BOD/lb. per day	10.29	19.41	88.63%
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment - Flow/ Thousand Gallons per day	13.00	18.20	40.00%
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment - TSS/lb. per day	4.35	11.15	156.32%
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment NH ₃ -N/lb. per day	0.00	16.24	New
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment TP/lb. per day	0.00	110.83	New



AUTHORIZED STAFFING LEVELS

The following table provides a summary of Full-Time Equivalents (FTEs) by department. The columns in the table represent:

- FY 2022 Adopted FTE Total: the approved FTE count per the FY 2022 Adopted Budget,
- FY 2022 Approved FTE Changes: FTE changes approved during FY 2022,
- FY 2023 Adopted FTE Changes: FTE changes approved in the FY 2023 Adopted Budget, and
- FY 2023 Adopted FTE Total: the total approved FTE count at the start of FY 2023.

Blue shaded entries indicate FY 2023 Adopted Budget FTE changes, with the Comments column providing the title of the corresponding item in the General Fund and Other Funds Significant Revenue/Expenditure Changes sections, followed by the position title. Recruitment activities for the newly adopted positions began after the third reading of the budget ordinance in August.

For lines that are not shaded blue, the Comments column provides the position title and date of the related Interim Budget Change (IBC), or detail on adjustments that were not required to go through the IBC process.

Department	FY 2022		FY 2023		Comments
	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	
Airport					
Airport Fund	138.00	1.00	25.00	164.00	
		1.00			Airport Project Manager (IBC 12/14/2021)
			1.00		Airport Administration Staffing - Data Analyst
			1.00		Airport Administration Staffing - Engineer
			1.00		Airport Administration Staffing - Project Manager
			1.00		Airport Administration Staffing - Property/Contracts Coordinator
			1.00		Airport Administration Staffing - Technology Administrator
			4.00		Airport Maintenance and Operations Staffing - Airfield Maintenance Specialist
			1.00		Airport Maintenance and Operations Staffing - Airport Duty Manager
			4.00		Airport Maintenance and Operations Staffing - Airport Maintenance Worker
			6.00		Airport Maintenance and Operations Staffing - Custodian
			1.00		Airport Maintenance and Operations Staffing - Deputy Director, Facilities and Maintenance
			1.00		Airport Maintenance and Operations Staffing - Maintenance Supervisor
			3.00		Airport Maintenance and Operations Staffing - Operations Specialist

Department	FY 2022		FY 2023		Comments
	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	
Arts & History					
General Fund	14.00	0.75	1.00	15.75	
		0.25			A&H Program Assistant (IBC 12/14/2021)
		0.50			Executive Assistant (IBC 12/14/2021)
			1.00		Erma Hayman House Operating Expenses - Program Coordinator
City Council					
General Fund	7.50	-	-	7.50	
City Council - Office of Internal Audit					
General Fund	3.00	-	-	3.00	
Finance & Administration (DFA)					
General Fund	97.67	(1.90)	5.00	100.78	
		(0.75)			Administrative Services Senior Manager (FY 2022 Classification Adjustment)
		0.53			City Clerk Administrative Specialist (FY 2022 Classification Adjustment)
		(1.00)			Controller (FY 2022 Classification Adjustment)
		(0.15)			Finance and Administration Director (FY 2022 Classification Adjustment)
		(0.25)			Financial Analyst (FY 2022 Classification Adjustment)
		0.05			Grant Accountant (FY 2022 Classification Adjustment)
		(0.50)			Mail Courier (FY 2022 Classification Adjustment)
		0.53			Parking Compliance Officer (FY 2022 Classification Adjustment)
		(1.00)			Parking Compliance Officer (IBC 9/14/2021)
		0.13			Purchasing Specialist Part-Time (FY 2022 Classification Adjustment)
		1.00			Staff Accountant, Senior Analyst (FY 2022 Classification Adjustment)
		1.00			System Administrator/Business Analyst (FY 2022 Classification Adjustment)
		(0.48)			Travel Coordinator FY 2022 Classification Adjustment)
		(1.00)			Vehicle Impound Administrative Specialist Senior (IBC 9/14/2021)
			1.00		Increase Financial Support for Planning and Development Services and Public Works - A/R Account Specialist

Department	FY 2022		FY 2023		Comments
	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	
			1.00		Increase Financial Support for Planning and Development Services and Public Works - Finance Manager
			1.00		Increase Financial Support for Planning and Development Services and Public Works - Financial Specialist
			1.00		License and Permit Staffing - License and Permit Clerk
			1.00		Treasury Analyst - Treasury Analyst
Fleet Services Fund	18.25	0.90	-	19.15	
		(0.25)			Administrative Services Senior Manager (FY 2022 Classification Adjustment)
		0.15			Finance and Administration Director (FY 2022 Classification Adjustment)
		1.00			Fleet Maintenance Mechanic (IBC 12/14/2021)
Fire					
General Fund-General Employees	25.00	0.25	1.00	26.25	
		0.25			Fire SCBA Technician (FY 2022 Classification Adjustment)
			1.00		Public Education Manager - Public Education Manager
General Fund-Contract Employees	267.25	-0.25	1.00	268.00	
		(0.25)			Fire SCBA Technician (FY 2022 Classification Adjustment)
			1.00		EMS Training Captain - EMS Training Captain
Human Resources (HR)					
General Fund	29.15	8.00	7.00	44.15	
		1.00			HR Administrative Coordinator (IBC 12/14/2021)
		1.00			HR Business Partner Manager (IBC 06/07/2022)
		5.00			HR Business Partners (IBC 06/07/2022)
		1.00			Payroll Supervisor (IBC 06/07/2022)
			3.00		City Security Staffing - Security Program Specialist
			3.00		City Security Staffing - Security Program Assistant
			1.00		Compensation Coordinator - Compensation Coordinator

Department	FY 2022		FY 2023		Comments
	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	
Risk Management Fund	4.70	-	-	4.70	
Workers Comp Fund	4.15	-	-	4.15	
Information Technology (IT)					
General Fund	74.90	-	1.00	75.90	
			1.00		Network Manager - Network Manager
Capital Fund	2.10	-	-	2.10	
Legal					
General Fund	57.50	-	3.00	60.50	
			1.00		Municipal Division Staffing - Attorney IV
			1.00		Municipal Division Staffing - Paralegal
			1.00		Victim Witness Coordinator - Victim Witness Coordinator
Library					
General Fund	108.30	-5.78	-1.88	100.65	
		0.18			Collection Development Librarian (FY 2022 Classification Adjustment)
		0.40			Information Services Librarian (FY 2022 Classification Adjustment)
		(1.40)			Librarian (FY 2022 Classification Adjustment)
		(1.00)			Library Acquisitions/Materials (FY 2022 Conversion to Temporary Funding)
		1.00			Library Assistant (FY 2022 Classification Adjustment)
		(0.48)			Library Courier (FY 2022 Conversion to Temporary Funding)
		(1.00)			Library Maintenance Worker (IBC 05/10/2022, Conversion to Temporary Funding)
		(0.68)			Library Materials Specialist (FY 2022 Conversion to Temporary Funding)
		(3.80)			Library Page (FY 2022 Conversion to Temporary Funding)
		1.00			Mental Health Coordinator - Library (IBC 12/14/2021)
			-2.00		Facilities Maintenance Consolidation - Library Maintenance Worker
			0.13		Library Staffing Adjustments - Home-Based Services Specialist

Department	FY 2022		FY 2023		Comments
	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	
Mayor's Office (MO)					
General Fund	20.00	3.00	-	23.00	
		1.00			Communications Director (FY 2022 Interdepartmental Transfer)
		1.00			Project Manager (IBC 12/14/2021)
		1.00			Project Manager Senior (IBC 12/14/2021)
Mayor's Office - Office of Community Engagement (CE)					
General Fund	22.00	(1.00)	-	21.00	
		(1.00)			Communications Director (FY 2022 Interdepartmental Transfer)
Parks & Recreation					
General Fund	170.50	0.00	6.00	176.50	
			-2.00		Facilities Maintenance Consolidation - Parks Maintenance Worker
			1.00		Idaho Ice World Maintenance Staff - Ice Maintenance Technician
			1.00		Parks Maintenance Custodial/Event Maintenance Staff - Custodian
			1.00		Parks Maintenance Custodial/Event Maintenance Staff - Events Maintenance Technician
			1.00		Zoo Boise Staffing - Animal Care Assistant
			1.00		Zoo Boise Staffing - Custodian
			1.00		Zoo Boise Staffing - Gate Attendant
			2.00		Zoo Boise Staffing - Zoo Keeper
Planning & Development Services					
General Fund	99.70	0.70	3.00	103.40	
		0.20			HCD Loan and Rent Receivables Specialist (FY 2022 Interfund Transfer)
		0.50			PDS Administrative Specialist Senior (FY 2022 Classification Adjustment)
			1.00		Development Services Support - Plans/Permit Technician
			1.00		Development Services Support - Project Manager
			1.00		Development Services Support - Urban Designer
Housing Funds	14.30	(0.20)	1.00	15.10	
		(0.20)			HCD Loan and Rent Receivables Specialist (FY 2022 Interfund Transfer)
			1.00		Housing and Urban Development Specialist - HUD Specialist

Department	FY 2022		FY 2023		Comments
	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	
Police					
General Fund-General Employees	104.20	9.71	6.00	119.91	
		0.50			BSU Substation Administrative Specialist Senior
		8.00			Community Service Specialist (CSS) position realignment
		1.00			Parking Compliance Officer (FY 2022 Interdepartmental Transfer)
		(0.79)			Position-level budgeting adjustment
		1.00			Vehicle Impound Administrative Specialist Senior (FY 2022 Interdepartmental Transfer)
			2.00		Community Services Specialists - Community Service Specialist
			1.00		Community Services Specialists - Community Service Specialist Supervisor
			1.00		Crime Lab Staffing - Criminalist II
			1.00		Police Business System Administrator - Police Business Systems Administrator
			1.00		Public Records Request Staffing - Senior Public Records Administrative Specialist
General Fund-Contract Employees	319.00	-8.00	-	311.00	
		(8.00)			Community Service Specialist (CSS) position realignment
Police Accountability					
General Fund	1.50	0.00	0.50	2.00	
			0.50		Office of Police Accountability (OPA) Enhancements - OPA Case Administrator
Public Works					
General Fund	32.83	2.70	5.20	40.73	
		0.50			Climate Action Senior Manager (FY 2022 Interfund Transfer)
		(0.05)			Environmental Division Senior Manager (FY 2022 Interfund Transfer)
		1.00			Library Maintenance Worker (IBC 05/10/2022)
		1.00			Project Manager (IBC 12/14/2021)
		0.25			PW Revenue Analyst (FY 2022 Interfund Transfer)

Department	FY 2022		FY 2023		Comments
	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	
			1.00		Facilities Maintenance Consolidation - Infrastructure Maintenance Mechanic/Lead
			2.00		Facilities Maintenance Consolidation - Library Maintenance Worker
			1.00		Facilities Maintenance Consolidation - Parks Maintenance Worker
			1.00		Public Works Engineer Staffing - Engineer
			0.20		Strategy and Planning Staffing - Business Strategy Senior Manager
Geothermal Fund	1.00	0.00	1.00	2.00	
			1.00		Geothermal Project Representative - Geothermal Project Representative
Solid Waste Fund	7.85	0.65	0.70	9.20	
		0.50			CE Communication Coordinator (FY 2022 Interfund Transfer)
		(0.15)			Climate Action Senior Manager (FY 2022 Interfund Transfer)
		0.05			Environmental Division Senior Manager (FY 2022 Interfund Transfer)
		(0.25)			PW Revenue Analyst (FY 2022 Interfund Transfer)
		0.50			PW Revenue Analyst (IBC 12/14/2021)
			0.50		Hazardous Waste Environmental Coordinator - Hazardous Waste Environmental Coordinator
			0.20		Strategy and Planning Staffing - Business Strategy Senior Manager
Water Renewal Fund	248.32	5.65	10.60	264.57	
		(0.50)			CE Communication Coordinator (FY 2022 Interfund Transfer)
		(0.35)			Climate Action Senior Manager (FY 2022 Interfund Transfer)
		1.00			PW Administrative Support Coordinator (IBC 12/14/2021)
		1.00			PW Industrial Electrician (IBC 12/14/2021)
		1.50			PW Revenue Analysts (IBC 12/14/2021)
		2.00			PW Wastewater Process Analysts (IBC 12/14/2021)
		1.00			Strategic Water Resource Manager (IBC 12/14/2021)
			1.00		Administrative Support Staffing - Administrative Support Coordinator

Department	FY 2022		FY 2023		Comments
	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	
			1.00		Administrative Support Staffing - Billing Specialist
			1.00		Administrative Support Staffing - Percent for Art Coordinator
			1.00		Administrative Support Staffing - Utility Billing Collector
			0.60		Strategy and Planning Staffing - Business Strategy Senior Manager
			1.00		Strategy and Planning Staffing - Utility Planning Analyst
			1.00		Utility Operations Staffing - Industrial Instrumentation and Controls Technician
			1.00		Utility Operations Staffing - Industrial Maintenance Supervisor
			1.00		Utility Operations Staffing - Wastewater Operations Supervisor, Phosphorus Removal Facility
			1.00		Utility Operations Staffing - Wastewater Operations Supervisor, Solids Handling
			1.00		Utility Operations Staffing - Water Quality Environmental Technician
Total					
All Funds	1,892.67	16.19	76.13	1,984.99	
Summary Totals by Fund					
Tax Funds					
General Fund	1,454.00	8.19	37.83	1,500.02	
Capital Fund	2.10	-	-	2.10	
Total Tax Funds	1,456.10	8.19	37.83	1,502.12	
Enterprise Funds					
Airport Fund	138.00	1.00	25.00	164.00	
Geothermal Fund	1.00	-	1.00	2.00	
Solid Waste Fund	7.85	0.65	0.70	9.20	
Water Renewal Fund	248.32	5.65	10.60	264.57	
Total Enterprise Funds	395.17	7.30	37.30	439.77	
Other Funds					
Fleet Services Fund	18.25	0.90	-	19.15	
Housing Funds	14.30	-0.20	1.00	15.10	
Risk Management Fund	4.70	-	-	4.70	
Workers Comp Fund	4.15	-	-	4.15	
Total Other Funds	41.40	0.70	1.00	43.10	
Total All Funds	1,892.67	16.19	76.13	1,984.99	

CITY *of* BOISE



CONTINGENCY SUMMARY

Summary of General Fund Contingencies

Operating Contingency	\$ 4,150,000
Project Portfolio (\$1,650,000)*	
Property Tax Rebate (\$1,200,000)	
Unallocated (\$550,000)	
Economic Uncertainty Reserve (\$500,000)	
Priority Based Budgeting (\$250,000)	
City Council Strategic Planning Contingency	500,000
Downtown: Central District Maintenance Contingency	250,000
Revenue Neutral Contingency	250,000
Property Tax Contingency	200,000
Total General Fund Contingencies	\$ 5,350,000

*Recommended projects are being refined; once finalized, they will be brought forward for City Council consideration through the Interim Budget Change process. Further information on the project portfolio can be found in the General Fund Significant Revenue/Expenditure Changes section of this report ("Intergovernmental - Project Portfolio").

Budget Appropriation Contingency

Per State of Idaho law, City Council shall, prior to commencement of each fiscal year, pass an ordinance termed the annual appropriation ordinance, which in no event shall be greater than the amount of the proposed budget (50-1003).

The city is not authorized to spend above the appropriation ordinance outside of certain situations: 1) a City Council declared emergency; or 2) a judgment against the city (50-1006).

Because the city needs to carry over funding from one year to the next (rebudgets) due to the multi-year nature of projects, grants or donations received for projects, and needs to draw from reserves to address unexpected cost overruns, a "Budget Appropriation Contingency" is established each year as part of the budget. This allows the city to achieve these objectives and comply with state law. A summary of historical actuals and

planned budget for the Budget Appropriation Contingency is included below.

For FY 2023, the Budget Appropriation Contingency will be increased to \$320.0 million. This does not effect the city's property tax levy, nor does it mean that the city has an unallocated cash reserve of \$320.0 million. Rather, this action preserves the ability to allocate funds to departments and funds that exceed the amounts outlined in the "All Fund Budget Summary" section.

The most significant use of this contingency is typically at the beginning of the fiscal year, when prior year rebudgets are considered by City Council to reflect the multi-year nature of projects. Because of staffing shortages and a difficult construction environment during FY 2022 (which have resulted in protracted project delays), as well as heightened capital activity at the Airport and in the Public Works enterprise funds, it is likely that rebudgets in FY 2023 will be higher than they have been in recent years.

Budget Appropriation Contingency Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Budget
Revenues	\$ 445	\$ 891	\$ 275,000,000	\$ 320,000,000
Expenditures	-	-	275,000,000	320,000,000

CITY *of* BOISE



CAPITAL OVERVIEW

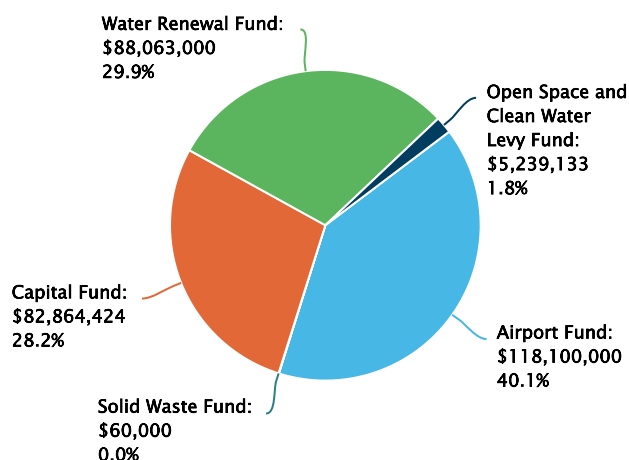


Capital Funding Overview

The annual capital budget and five-year capital improvement plan (CIP) provide a framework for the city's capital investments. As part of its annual capital budget development process, 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; regulatorily 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 and Comprehensive Plan.

Capital projects are generally accounted for in the Airport, Capital, Geothermal, Open Space and Clean Water Levy, Solid Waste, and Water Renewal funds. The city's overall capital investment for FY 2023 (not including funds that will be carried over from FY 2022) is \$294.3 million, with the majority of those funds (71.8%) allocated in the enterprise or special

levy funds and the remaining 28.2% allocated in the Capital Fund. Spending in the Capital Fund is expected to more than triple in FY 2023, to \$82.9 million (up from \$26.9 million in FY 2022), which represents the city's largest Capital Fund budget in recent years. This increase, in both absolute and relative terms, is due to several large projects described later in this document, as well as a \$13.5 million transfer to the city's Housing Projects and Special Activities Fund (see "Housing - Projects and Special Activities, Affordable Housing Investments" in the Other Funds Significant Revenue/Expenditure section for more information).



The increase in Capital Fund spending is made possible by fund balance accumulated in prior years – through past General Fund transfers and savings resulting from leadership's decision to not build a new Downtown Library at this time. This use of Capital Fund fund balance has been programmed for several years and, due to its long-term approach to capital planning, allows the city to undertake large projects on a timely basis without requesting substantial property tax increases or using foregone balances.

Capital Program Overview

Capital Fund

Capital projects not covered by an enterprise, housing, or levy fund are generally accounted for in the Capital Fund. These projects include improvements to, and replacement of, the city's capital assets, including parks, libraries, public safety facilities, technology systems, support facilities, and public art. Major equipment (MEQ), including fleet replacements and technological infrastructure equipment, and major repairs and maintenance (MRM), are also accounted for in the Capital Fund.

Capital Fund Revenues

The Capital Fund receives the majority of its revenue through transfers from the General and Development Impact Fee funds. Additionally, the Capital Fund receives revenue from electric franchise fees, grants, surplus asset

sales, and donations/contributions (see the table below). In the FY 2022 Adopted Budget, transfers from the General Fund totaled \$18.3 million, which consisted of the \$13.0 million annual base transfer plus a supplemental transfer of \$5.3 million. The FY 2022 supplemental transfer helped to offset reduced funding in FY 2021 (at the onset of the COVID pandemic) and addressed cost overruns that resulted from supply chain and construction market disruptions. In FY 2023, the Adopted Budget reflects total General Fund transfers of \$17.9 million to help offset the significant investments in the FY 2023 Adopted Budget. This includes the annual base transfer of \$13.0 million, less a \$0.5 million reduction for Police tasers (\$250,000 is now annually budgeted in the General Fund) and housing stock maintenance (\$250,000 is now accounted for annually in the Housing Property Management Fund).

In addition to the base transfer, a one-time transfer of \$5.4 million is budgeted in FY 2023 to provide supplemental funding to cover rapidly escalating costs, two vehicles for new police officers, and an engine for the Wildfire Division of the Fire Department (see "Fire - MEQ" in the Capital Project Overview section). Cost increases are a particular source of concern in the Capital Fund, with recent inflation measures exceeding 9%, a four-decade high. In addition to cost inflation, labor shortages have increased the costs for many projects, as vendors face ever-growing backlogs and opt to be more selective in the projects they bid.

(\$ in Thousands)	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Capital Fund Revenues								
Electric Franchise Fees	2,988	3,272	3,372	3,425	3,476	3,529	3,581	3,635
Interest	1,353	1,080	650	700	150	50	50	50
Grants/Donations/Other	963	2,707	250	1,450	260	266	272	278
Transfer In	25,671	29,000	21,919	35,396	25,599	24,956	24,390	19,076
Total	30,975	36,058	26,191	40,971	29,485	28,801	28,293	23,039
% Change		16.4%	-27.4%	56.4%	-28.0%	-2.3%	-1.8%	-18.6%

Collectively, the General Fund transfers are evaluated to assess the longer-term funding implications of current decisions, ensuring the Capital Fund retains sufficient reserves to fund anticipated future projects (e.g., the relocation of Fire Logistics, which is discussed later in this document). A key component of keeping the fund balanced 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 projects remain relevant and represent the best use of city resources. Summaries of certain out-year projects are included later in this section.

The Adopted Budget for electric franchise fee revenue in FY 2023 reflects 1.5% growth from the FY 2022 Adopted Budget amount (programmed amounts in the out-years also reflect 1.5% growth). While there is ongoing customer growth, this revenue source has been difficult to predict, as rate changes affect revenue. In addition, weather and energy efficiency can affect electricity consumption.

The FY 2023 Adopted Budget figure for Capital Fund interest has been increased substantially from the amount forecast last year, as project delays have increased fund balance and interest rates have increased in recent months. Also, the addition of a new Treasury Analyst (see “DFA - Treasury Analyst” in the General Fund Revenue/Expenditure Changes section) is anticipated to improve the city's cash management practices, increasing interest income for the Capital Fund (and all funds across the city). Interest revenue is forecasted to decline significantly in FY 2024 due to FY 2023 expenditures reducing fund balance.

Additional revenues are provided by: grants, donations, and other contributions (all of which are typically tied to specific projects); enterprise fund reimbursement (for projects accounted for in the Capital Fund, but partially benefitting an enterprise fund); and surplus

asset sales. The latter two are forecast to each generate \$100,000 to \$150,000, respectively, in annual revenue, with reimbursement from enterprise funds anticipated to grow alongside increasing equipment costs. Finally, grants and other project-specific funding represent the incremental difference in certain years.

FY 2023 Capital Investments

The FY 2023 Adopted Budget includes total expenditures of \$82.9 million. This level of investment represents a \$56.0 million (207%) increase from the FY 2022 Adopted Budget of \$26.9 million. This increase is primarily due to large investments in new infrastructure for public safety, affordable housing, and outdoor recreation space, most notably Fire Stations 5 (\$12.5 million) and 13 (\$10.6 million), the Parks and Recreation (Parks or BPR) maintenance facility (\$19.0 million), and six park projects (\$6.5 million, in aggregate). The FY 2023 Adopted Budget also provides funding for MEQ (\$12.2 million), MRM (\$7.5 million), and several other discrete capital projects. In addition, \$13.5 million will be transferred to the Housing Projects and Special Activities Fund, consolidating all of the city's affordable housing funding into a single fund, increasing transparency and ease of tracking. The Capital Project Overview section provides detailed information on all capital projects.

Major Equipment

In FY 2023, approximately \$8.1 million of the overall \$12.2 million allocated to MEQ is for the acquisition of vehicles, including police patrol, fire service, and parks maintenance. This vehicle budget is significantly higher than the \$4.2 million in the FY 2022 Adopted Budget, and is largely a result of increased public safety vehicle purchases:

- The purchase of four fire engines (see “Fire - MEQ” in the Capital Project Overview section), along with other fleet replacements

for Fire, will cost approximately \$3.7 million (up from \$1.1 million in FY 2022).

- Police vehicle purchases will increase from \$2.2 million in the FY 2022 Adopted Budget to \$2.7 million in FY 2023, which reflects the purchase of a new mobile command center (see "Police - MEQ" in the Capital Project Overview section).

In addition to the \$8.1 million vehicle budget, annual funding of \$325,000 has been programmed to further the city's electric and alternative fuel vehicle initiatives. This funding, which began in FY 2021 with a \$150,000 budget, allows for the purchase of additional (i.e., currently unplanned) electric vehicles, enhancements to the city's vehicle charging infrastructure, and potentially support electrification of additional city facilities. As of May 2022, the city had 286 alternative fuel and hybrid on-road vehicles (including eight all-electric and two plug-in hybrid vehicles), an increase of 16 such vehicles in the last year. Alternative fuel vehicles represent approximately one-third of the city's on-road fleet. These numbers do not reflect nine all-electric vehicles that the city has ordered but, due to supply chain disruptions, has not yet received.

Apart from vehicles, the largest component of the FY 2023 MEQ budget is \$1.8 million for police equipment and \$1.0 million for Information Technology. The Capital Project Overview section provides additional information, by department, on MEQ items.

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 2023, \$7.5 million (\$5.6 million excluding the two projects referenced below that are reported as distinct capital projects later in this document)

is budgeted for necessary improvements to numerous assets (e.g., Library facilities, art installations, City Hall, and City Hall West), an increase of \$1.2 million from the FY 2022 Adopted Budget. Two projects, which would traditionally be considered MRM-type activities, are reported separately in this document as unique capital projects (see "Parks - Julia Davis Roadway Repairs" and "Parks - J.A. and Kathryn Albertson Family Foundation Whitewater Park Phase 1 Repairs" in the Capital Project Overview section) to increase transparency due to the scale of these projects.

FY 2023 MRM funding is directed towards a mix of annually recurring areas (e.g., Greenbelt repairs, HVAC, irrigation, parks, pools and other aquatic facilities, sports fields, and Zoo Boise), as well as several one-time, site-specific projects. For additional information on MRM budgets, please refer to the Capital Project Overview section of this document.

In FY 2020, the city began a six-year program to address significant maintenance deficiencies in its affordable housing portfolio. In prior years, these amounts were accounted for in the Capital Fund; however, a FY 2022 Interim Budget Change (IBC) transferred this funding to the Housing Property Management Fund - where it will continue to be budgeted in FY 2023 and beyond (see "Transfers to Housing Funds" in the General Fund Significant Revenue/Expenditure Changes section).

Highlights of FYs 2023-2027 Capital Plan

As previously mentioned, the long-term outlook of the Capital Fund is considered when short-term recommendations are developed. In developing FY 2023 project recommendations, staff worked to ensure resources are projected to be available for future years' projects, with sufficient reserves available for emergencies, cost overruns, and new (or changing) priorities. The projects planned for FY 2024 and beyond

are subject to change, as the City Council only approves funding for the upcoming fiscal year during the annual budget process. Significant out-year spending is summarized below to provide context and facilitate prioritization and policy discussions. Future projects are continually reevaluated and reprioritized in consultation with departments and city leadership.

Given the unique economic situation, with unprecedented fiscal stimulus and widespread supply chain disruptions resulting in once-in-a-generation levels of inflation, the forecast period presented herein is more uncertain than usual. Although the Capital Fund is expected to have adequate reserves by FY 2027, the rapidly changing construction environment may result in unexpected, adverse changes in planned expenditures in all years. While it is anticipated that current pricing pressures will abate - slowing, but not reversing, cost escalation - this volatility makes future cost estimates difficult to predict. Supplies of both materials and labor, pricing, and other changes could reduce the fund's reserves.

In addition, although the Capital Fund is projected to have a positive balance at the end of FY 2027, the current slate of programmed projects indicates the fund could see negative balances in several of the intervening years, starting in late FY 2024 and continuing through FY 2026. Over the next year, Budget Office staff will work with departments and leadership to adjust timing (and projected costs) of future projects to ensure the Capital Fund remains solvent. This could result in delaying or adjusting scope on future projects in order to maintain a positive fund balance.

The following sections provide a summary of significant out-year projects by department.

Arts & History (A&H)

As required by the Percent for Public Art ordinance, funds equal to 1.0% of eligible capital expenditures are programmed for the acquisition of public art. Public art spending for enterprise fund-related Percent for Public Art (e.g., public art at the Airport) is accounted for directly in the respective enterprise fund alongside the construction costs for those eligible projects. The amounts shown in the Capital Project Overview ("A&H - Percent for Art" in the Capital Project Overview section), represent only the funding required for Capital Fund expenditures.

Finance and Administration (DFA)

DFA's current enterprise resource planning (ERP) system has been in place for nearly a decade and the vendor has recently stipulated that a significant upgrade will be required in the coming years, as it will stop supporting the city's current version. Due to the cost of an upgrade, and certain inadequacies and limitations of the existing system, in FY 2021 DFA and the Information Technology department (IT) began analyzing upgrade and replacement options (focusing on both price and functionality). In FY 2022, preliminary due diligence into a replacement system estimated the cost could exceed \$7.0 million. As a result, staff continue to evaluate options in order to identify the most cost-effective solution that will address the city's needs. In FY 2023, it is anticipated that previously appropriated funding will allow this investigatory work to continue, as well as allow staff to refine, improve, and document existing policies and procedures in order to make the eventual implementation of a new ERP system as streamlined and efficient as possible.

Fire

Funding is programmed in future years for renovations at four fire stations: Stations 1, 3, 7, and 11. Although the estimated cost for complete remodels could, collectively, exceed \$20 million, only \$3.8 million has been programmed for these future needs, to fund basic MRM requirements in the interim. These remodels are not programmed to begin until FY 2025 and, over the next several years, the cost and scope of these remodel projects will be refined in order to prioritize key repairs and, potentially, identify additional funding sources.

In addition to these remodels, Fire, Public Works, and Parks are developing plans for a new co-located facility for various city support services, which is anticipated to include moving the fire logistics operation (Fire Logistics) that is currently located downtown (see "Parks - Parks Maintenance Facilities" in the Capital Project Overview section). In FY 2024, \$7.7 million is programmed for the relocation of Fire Logistics.

Overall, there is approximately \$17.2 million programmed for Fire capital expenditures in FYs 2024-2027, including \$5.6 million for Fire MEQ needs.

Human Resources (HR)

Similar to DFA, HR's existing ERP system needs to be replaced. The need for an updated human resources management system (HRMS) was identified in FY 2021 and HR and IT began evaluating available products. While research to identify a suitable system is continuing, preliminary estimates indicate a new HRMS could cost over \$9.0 million to fully implement. Given the personnel-related changes for HR in the FY 2023 Adopted Budget, staff do not believe there is sufficient capacity to implement a new HRMS at this time. Once staffing levels and workload stabilize, HR expects to recommend this project in future budget cycles (likely in FY 2024).

Information Technology

Funding is planned in future years for ongoing improvement projects such as major software platforms (e.g., permitting and maintenance management), conference rooms (to support hybrid work policies), and cybersecurity. Future projects could also emerge to support city broadband projects (similar to "Connect Our Parks" in FYs 2022 and 2023), which would likely be supported by federal grants. Ongoing MEQ, such as infrastructure hardware, telephones, and security system upgrades/replacements, are programmed to receive similar levels of funding in the out-years. Overall, out-year spending for IT is expected to be approximately \$6.2 million.

Library

As the city is not currently pursuing a new Downtown Library building, most of the programmed capital spending for the Library is ongoing MRM to make up for several years of underinvestment in this asset. There is also \$1.5 million of future funding programmed for branch improvements; however, several studies are currently underway, including a library system strategic plan (budget approved in FY 2021) and a branch condition assessment (included in the FY 2022 Adopted Budget), to help inform future budget decisions regarding the overall library system and necessary branch investments.

Office of Community Engagement

In FY 2022, the Neighborhood Investment Program began to be administered by the Office of Community Engagement (Community Engagement), which will continue in FY 2023 (and is programmed to continue in the out-years). The Neighborhood Investment Program is the only programmed capital project for Community Engagement, and is expected

to receive a \$500,000 annual budget in the out-years.

Parks and Recreation (BPR or Parks)

Parks has a number of projects planned after FY 2023, many of which are outlined in the 10-year CIP included in the recently adopted 2022 Impact Fee Study and Capital Improvement Plans report (the 2022 Impact Fee Study), which is discussed later in this document. Parks' updated 10-year CIP reflects its new service goal of having open space available to all residents within a 10-minute walk from their residence. This new service goal altered the out-year Parks projects, adding several connectivity projects and "micro-parks" to reflect a rapidly urbanizing community in which in-fill projects need to be prioritized. Funding currently planned for BPR capital projects in FYs 2024-2027 totals over \$28 million, which is programmed to be supported by approximately \$20 million of development impact fees.

BPR projects are spread across the city and timed according to need and funding availability. Based on the 2022 Impact Fee Study, significant out-year projects include greenup and amenities at Alta Harris and Pierce parks; two pool projects (Lowell and South); amenities at Magnolia, Mariposa and Molenaar parks; continued buildout of the Optimist Sports Complex and Spaulding Ranch; property acquisitions for improved connectivity; and new "micro-parks" in the West Bench.

In FYs 2024-2027, significant resources are planned for BPR MEQ (\$6.5 million), and MRM (\$13.0 million). This forecasted MRM need reflects prioritized funding to reduce the department's backlog of repairs. (Similar to the FY 2023 Adopted Budget, several MRM-type projects are reflected as capital projects in the out-year projections in the Capital Project Overview section and, if excluded from the aforementioned \$13.0 million total, out-year MRM spending would be approximately \$11.4

million.) 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 and Development Services (PDS)

With the budget for affordable and supportive housing initiatives being moved to the Housing Projects and Special Activities Fund, there are no future Capital Fund projects planned for PDS. All out-year funding reflects MEQ needs, as identified in "PDS - Major Equipment" (in the Capital Project Overview section).

Police (BPD)

As the city continues to grow, BPD is evaluating its staffing and facility needs. Although there are no projects assumed in the forecast, it is anticipated BPD will identify areas where an increased presence is necessary, requiring new facilities (either standalone or co-located with fire stations, as is the case at the new Fire Station 13). A portion of the funding necessary for these additional facilities, once identified, will be provided by development impact fees.

In addition, the forecast assumes future MEQ funding of \$10.4 million, primarily for vehicle fleet replacement.

Public Works

The most significant projects for Public Works relate to the support services campus to be located near the Boise Airport. This endeavor, a multi-year effort involving numerous organizations within the city (BPR, fleet, IT

communications, and public safety), could take over a decade to fully build out. As discussed in "Parks - Parks Maintenance Facilities" later in this document, recent cost escalation forced staff to evaluate priorities. As a result, two support services - Parks Maintenance Facilities and Fire Logistics - have been prioritized as those facilities are currently located downtown and the sites are being evaluated for affordable and/or permanent supportive housing solutions. In this document, the costs for these relocations are reflected in departmental budgets (Fire and Parks); however, it is likely that (like Fire station projects) their budgets will ultimately fall within Public Works, as Public Works staff are managing the overall support facilities project. In future years, Public Works and leadership will continue to evaluate options and priorities for this support campus.

Future funding is also programmed for two recurring projects: Public Street Lighting (\$24,000) and SPORE Streetlight Replacements (\$50,000), which is a new project beginning in FY 2023. Historically, there was also annual funding allocated for LED Streetlight conversions; however, these projects were accelerated into FY 2021 and completed in early CY 2022. As a result, the city has already begun realizing savings from these conversions, both in lower operating costs (projected annual savings of \$60,000) and reduced carbon emissions.

Development Impact Fee Fund

A development impact fee (or impact fee) is a fee imposed as a condition of development and pays for a proportionate share of the cost of system improvements needed to serve new development (i.e., growth). The city imposes development impact fees to pay for new and expanded parks, trail acquisition and development, and infrastructure related to the expansion of Fire, Parks, and Police services. While park impact fees are assessed by the city only on residential construction, fire and police

impact fees are collected on residential and commercial development. Further, park impact fees have two components:

- Regional park fees are assessed uniformly across the city and pay for the development of regional open spaces and related amenities that are, generally, used by residents living throughout the city. Recent examples of projects utilizing regional park fees include Hawkins Range and Spaulding Ranch.
- Local park fees vary by park planning area and fund projects that are typically utilized by nearby residents. In FY 2023, local park fee-funded projects include Borah Park (Central Bench) and Primrose Park (North River).

Impact fees are governed by Title 67, Chapter 82 of Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act). The Impact Fee Act stipulates that "the governmental entity imposing a development impact fee shall update the capital improvements plan at least once every five (5) years." In FY 2022, the city, per code, completed a year-long effort to update its impact fee plan, resulting in the adoption by City Council (in March 2022) of the 2022 Impact Fee Study, following recommendations for its adoption by the Development Impact Fee Advisory Committee (DIFAC) and Planning and Zoning Commission. The new impact fees, as outlined in the 2022 Impact Fee Study, became effective on May 6, 2022.

Although the 2022 Impact Fee Study did not materially change the methodology for assessing impact fees, it did update the city's 10-year CIP, adding and removing projects, updating projected costs and timing. These changes to the city's CIP were adopted, by amendment, into the city's Comprehensive Plan.

In addition to updating projected projects, the 2022 Impact Fee Study modified size categories for new residential construction in order to achieve a more even distribution between the categories (based on historical permits). Additionally, the assumptions around the number of persons per household, which informs the impact fee for each residential size category, were adjusted to reflect expected household and population growth.

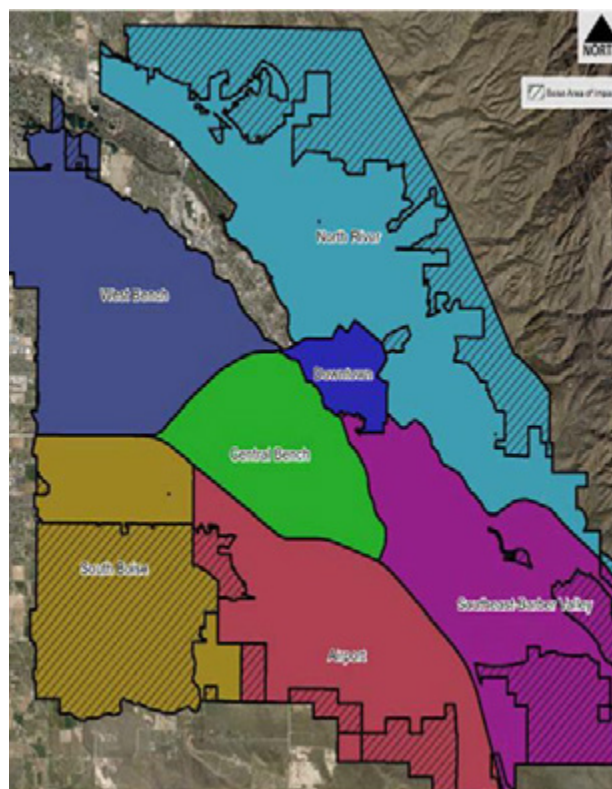
During the public hearing for the 2022 Impact Fee Study, City Council asked staff to look into moving the boundary line between the North River and Southeast/Barber Valley (SEBV) local park planning areas, such that all developments in Harris Ranch would fall into the SEBV planning area. While staff continues to assess the impact of this change on future impact fee rates for these two park planning areas, the changes are not expected to be material. Staff plans to update City Council on these proposed changes later in CY 2022.

Despite the increase in impact fees reflected in the 2022 Impact Fee Study, the costs used in that report generally reflected cost estimates as of CY 2020. To ensure that impact fee collections keep pace with anticipated growth in project costs, the FY 2023 Adopted Budget reflects a 13.1% annual inflation adjustment to impact fees. This increase is based on the annual change in the Engineering News-Record's Building Cost Index, an index recommended by the city's impact fee consultant (and widely used throughout Idaho). This increase will become effective on October 1, 2022 and is reflected in the FY 2023 projected impact fee fund balance table in this section.

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 impact fee categories (e.g., Police, Regional Parks, or

Central Bench parks). A summary of projected balances in each of the impact fee categories is on the following page.

Park Planning Areas



Development Impact Fee Category	FY 2023 Projected			
	Beginning Balance*	Revenues	Expenses	Ending Balance*
Fire	\$ 4,732,496	\$ 2,734,221	\$ (10,330,000)	\$ (2,863,283)
Police	(272,388)	1,053,712	(1,432,000)	(650,676)
Parks: Central Bench	(266,533)	511,117	(920,000)	(675,416)
Parks: North River	784,873	394,546	(2,150,000)	(970,581)
Parks: Southeast and Barber Valley	234,493	603,735	-	838,228
Parks: West Bench	(46,495)	684,364	-	637,869
Parks: Southwest	15,455	883,114	-	898,569
Parks: Regional and Significant Spaces	2,662,657	1,830,642	(2,581,250)	1,912,049
Total	\$ 7,844,558	\$ 8,695,451	\$ (17,413,250)	\$ (873,241)

*In practice, the individual balance for any fee category does not have a negative balance. Negative amounts in the table above reflect amounts due to the Capital Fund, which advanced funding for certain projects. The Capital Fund will be repaid quarterly as revenues are received by the Development Impact Fee Fund.

Open Space and Clean Water Levy

In November of 2015, Boise voters approved a "Foothills" temporary tax levy (totaling \$10.0 million) to fund the preservation of clean water and open space improvements. The FY 2023 budget includes \$5.2 million for such projects that, once spent, will use the entirety of the remaining levy funds. 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, open spaces, and wildlife habitat. For additional information, please see "Open Space and Clean Water Projects" in the Capital Project Overview section.

Enterprise Funds

Each of the city's enterprise funds (Airport, Geothermal, Solid Waste, and Water Renewal) have distinct CIPs. The prioritization of capital projects in these funds is determined by a variety of factors, such as the fund's operational needs, funding availability, guiding strategic documents, regulatory changes, and specific City Council direction. All FY 2023 enterprise

fund capital projects (including MRM and MEQ spending) are detailed later in the "Capital Project Overview" section.

Airport Fund

The Boise Airport's mission is to create a "City for Everyone" by providing aviation infrastructure that attracts the services desired by the community, maximizes the Airport's role as an economic generator for the local economy, and acts as a strong community partner that benefits all. The Airport supports a wide range of aviation needs, serving commercial and private aircraft, and is home to the Idaho Air and Army National Guard, as well as the National Interagency Fire Center.

The Boise Airport is the primary commercial service airport in southwestern Idaho, with over four million passengers annually (pre-pandemic) and a service area that extends into eastern Oregon. In CY 2019, the airport had a record year for passenger traffic, which made the Boise Airport the 67th busiest airport in the United States. COVID's impact on air travel resulted in a reduction of over 50% in passenger traffic

in the first twelve months of the pandemic. However, with pandemic fears easing, air travel is increasing, resulting in the Airport seeing 3.6 million passengers in CY 2021. Demonstrating the resurgence in air travel, the Boise Airport set a second fiscal quarter record, with over 930,000 passengers in the three months ended March 31, 2022. Passenger data for April 2022 shows this record level of travel continuing, with enplanements increasing 10% over April 2019.

After announcing seven new nonstop destinations in FY 2021, the Airport has continued to focus on air service enhancements, with two new nonstop cities already announced in FY 2022 - Idaho Falls and Southern California (Burbank) - and two new airlines. By the end of FY 2022, the Airport expects to have eight airlines offering nonstop service to 26 destinations.

In FY 2022, the Airport resumed many of its deferred or delayed capital projects - most notably the two new garage developments for rental cars and employee parking - that had been paused due to uncertainty related to the pandemic. With the rebound in air travel, passenger traffic is anticipated to continue to set records and, in order to address this increasing passenger volume, the Airport has budgeted \$118.1 million for capital spending in FY 2023, an increase of approximately \$10.0 million from FY 2022. Nearly 55% of this FY 2023 funding is for the design and construction of a new rental car facility. The remaining funding would provide for other improvements across the Airport, including facilities, runways, taxi-lanes, and taxiways.

Airport capital projects are funded through various funding sources:

- Grants: Grant revenue is expected to provide \$24.1 million in funding for FY 2023 projects.
- Customer facility charge (CFCs) and Passenger facility charge (PFCs): In order

to fund future improvements to car rental facilities, the Airport increased the CFC several times in recent years, with the most recent increase (September 1, 2020) increasing the rate to \$4.25 per contract day. In addition, the Airport began collecting PFCs in May 2020, which provide funding for specific capital projects. PFCs are assessed to airlines on a flat rate per passenger of \$4.50.

- ◊ CFCs and PFCs, collectively, will fund \$21.9 million of FY 2023 capital spending.
- Bonds: The Airport anticipates using bond financing (backed by general airport revenues and/or CFCs) for its garage projects. In FY 2023, bonds will provide \$60.0 million in funding.
- Cash flow/fund balance: The remaining funding needed for capital projects is provided by Airport operating revenues and/or fund balance (i.e., operating revenues from prior years). This revenue source is expected to provide \$12.1 million of funding in FY 2023 .

Geothermal Fund

The Geothermal Fund, managed by Public Works, accounts for the development, operation, and maintenance of the city-owned geothermal system. The goal is to provide a 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 – over six million square feet. Geothermal service is provided to 89 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. Three new buildings, totaling over 600,000

square feet, are anticipated to be added to the system in FY 2022.

The FY 2023 Adopted Budget for the Geothermal Fund does not include any capital spending; however it is anticipated that a portion of the \$10.0 million of funding from the American Rescue Plan Act (ARPA) that has been earmarked for climate action (see "Intergovernmental – ARPA Allocations" in the General Fund Significant Revenue/Expenditure Changes section) could be used for improvements to the geothermal system. Specific recommendations, if any, would be brought forward to City Council via an IBC.

Solid Waste Fund

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

The Solid Waste Fund is not capital-intensive, as the franchisee assumes much of the necessary capital spending. User rates fund operations and capital spending. There is only one project reflected in the FY 2023 Adopted Budget: \$60,000 to purchase major equipment.

Water Renewal Fund

The Water Renewal utility system, managed by Public Works, is the city's single largest

asset with over \$2.0 billion in assets. In October 2020, a multi-year utility planning process culminated with City Council approving the Water Renewal Utility Plan (Utility Plan). The Utility Plan will provide strategic direction to the fund for several decades and is a living document that will be revisited and updated regularly. The Utility Plan also provides a framework for day-to-day planning and evaluation of capital investments.

The Utility Plan identified over \$1.1 billion of investments that must be made over the next 20 years in order to address the Water Renewal Fund's aging infrastructure (portions of which are nearly 100 years old), meet regulatory requirements, provide for increased capacity needs, and meet citizens' service-level expectations. Public Works staff is engaged in regular discussions with City Council regarding these needs and available funding strategies, including the use of voter-approved bonds, which were authorized in November 2021.

FY 2023 is the second year that reflects the Utility Plan and includes \$88.1 million of capital investments, more than double the \$41.9 million approved in the FY 2022 Adopted Budget. The FY 2023 capital spending program, which is detailed in the Capital Project Overview section, includes large investments at both the Lander Street (\$20.3 million) and West Boise (\$35.8 million) water renewal facilities, in addition to design funding for the city's Recycled Water Facility (\$10.8 million).

CITY *of* BOISE



CAPITAL PROJECT OVERVIEW

Capital Fund

Arts & History

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

In FY 2022, the city significantly increased its major repairs and maintenance (MRM) budget for Arts & History (A&H), from \$30,000 to \$82,000, in order to address a backlog of projects and increasing costs. In FY 2023, a further increase, to \$90,000, is budgeted due to the current inflationary cost environment. This funding increase will enable the department to perform bronze restoration and materials maintenance at several installations (e.g., Boise Totems, Bike Trio, Julia Davis Park, and Fallen Firefighters Memorials) as well as electrical systems maintenance. In FY 2024 and beyond, annual budget amounts are projected to remain at \$90,000.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000

Project: PERCENT FOR ART

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

The "Percent for Public Art" ordinance requires the city to appropriate an amount equal to 1.0% of certain eligible capital expenditures to fund art in public places within the city. In FY 2022, despite significant staff turnover, A&H plans to complete several projects, including Erma's Wall at the soon-to-open Erma Hayman House, Broad Street artwork (artwork is completed but in storage pending site construction), a redesign of Library Cards, and several recurring art initiatives (e.g., Traffic Box Art and Linen Fence).

In FY 2023, A&H anticipates beginning the initial phase of its General Fund Arts Plan, which would increase public accessibility to the city's art collection (via an online platform), assess neighborhoods with relative under-investment in art, and begin work to expand diversity of the city's art collection. Needs identified in this planning will inform public art projects in FY 2023 and beyond.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 511,240	\$ 511,240	\$ 381,656	\$ 147,051	\$ 85,703	\$ 31,322	\$ 1,156,972

Finance and Administration

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

The Department of Finance and Administration (DFA) major equipment (MEQ) budget primarily covers equipment replacement programs for printers, parking meters, and vehicles. In FY 2023, the largest component of DFA's MEQ budget is for printer replacements (\$179,000). The majority of such costs will be paid for out of the city's printer reserve fund, which is funded by print charges paid by departments when documents are printed or copied. In addition to printers, the MEQ budget includes funding that will replace the city's aging parking meters and several fleet vehicles.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 104,000						
Tax Support	\$ 327,000	\$ 431,000	\$ 400,063	\$ 367,000	\$ 202,597	\$ 175,000	\$ 1,575,660

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: Downtown

Anticipated Completion: Fall 2023

As detailed in the General Fund Revenue/Expenditure Changes section, DFA is adding a License and Permit Specialist (1.0 FTE) to the Front Office in City Hall. This budget will fund a remodel of the counter to accommodate this position. Although costs could exceed the amount budgeted, it is assumed that minor cost overruns could be covered from Public Works' MRM budget or other funding sources. This budget will be placed in Public Works' Facilities Services and Operations (FSO) MRM budget, as FSO is responsible for most remodeling work across the city.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Fire

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

The city devotes considerable resources to maintain, replace, and expand its public safety equipment. In FY 2023, the Fire Department (Fire) will acquire two new engines, one for the new fire station in northwest Boise (Fire Station 13 or FS13) and another to replace the 12 year-old engine at Fire Station 11. Approximately \$0.8 million of the cost of the new engine for the Fire Station 13 will be reimbursed by development impact fees. In addition, the department has three front line ladder trucks and one reserve ladder truck. The reserve truck is nearly 20 years old, at the end of its useful life, and needs to be replaced with a new front line ladder truck. In FY 2023, the department will also purchase a new brush truck for its Wildfire Division, which will be funded by reducing the Wildfire Response reserve. The funding in this reserve is generated solely from Wildfire Division activities, typically representing revenue from state and federal contracts.

The number of new engines purchased in any given year varies based on replacement cycles, and is subject to thorough review by Fleet, Fire and DFA personnel. In addition to engines, MEQ funding provides for the replacement of smaller staff vehicles.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 300,000						
Impact Fees	\$ 780,000						
Tax Support	\$ 2,649,864	\$ 3,729,864	\$ 127,782	\$ 1,519,342	\$ 1,319,582	\$ 2,660,795	\$ 9,357,365

Project: FIRE STATION 5

Comprehensive Plan Area: Downtown

Anticipated Completion: Spring 2024

Built in 1951, Fire Station 5 (FS5) is the oldest operating fire station in Boise. Due to the age of the facility, a comprehensive fire station review identified numerous deficiencies across all building systems: electrical, mechanical, envelope, architectural, and structural (the building also has ADA and operational deficiencies). Staff explored several options for FS5 to determine how to maximize use of the 0.85 acre parcel on which it is located. After analysis, it was identified that this site provides an opportunity to horizontally integrate this site with a separate housing development. While housing is not a part of this project's scope or budget, housing is expected to be supported by budget within the Housing Projects and Special Activities Fund.

In FY 2022, funding was provided for the costs associated with the upfront planning and design work to properly scope the project, a necessary step to build out the architectural design features and amenities. As this initial planning work is substantially complete, the FY 2023 Adopted Budget of \$12.5 million (along with previously appropriated funds) will allow the new station to be built. The project will be a 16,000 square foot facility with three bays. The new station will be characteristic of Boise's downtown architecture, with references to the Old Central Fire Station and be "future-planned" as an all-electric building with fire engine electric vehicle charging stations. This project is located within Capital City Development Corporation's (CCDC) River Myrtle urban renewal district, and CCDC has \$0.2 million programmed for streetscape reimbursements to the city.

Similar to other facilities projects in the Capital Fund, the budget for this project will be reflected in Public Works.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Other Revenue	\$ 200,000						
Tax Support	\$ 12,300,000	\$ 12,500,000	\$ -	\$ -	\$ -	\$ -	\$ 12,500,000

Project: FIRE STATION 13 (NORTHWEST)

Comprehensive Plan Area: Northwest

Anticipated Completion: Fall 2024

For several years, the city has planned to construct a new station in northwest Boise, FS13, to maintain proper Fire service coverage in that area. The FY 2022 Adopted Budget provided funds to acquire land for the station as well as perform additional planning and design work. The FY 2023 Adopted Budget of \$10.6 million provides for the construction of the station, which is anticipated to open in FY 2025. The station is in the early phases of concept design to better understand site constraints (e.g., entitlements). It is anticipated that the station will include "touch-down" space for the Boise Police Department. Additional city support facilities at this location are currently being studied. In addition, concept planning includes reviewing pathway optimization at this location.

Development impact fees will cover the entirety of the FY 2023 budget, as cost estimates were updated and approved as part of the 2022 Impact Fee Plan. The total amount of costs eligible for impact fee reimbursement is \$11.4 million, of which approximately \$0.9 million was budgeted prior to FY 2023. Since FS13 will provide space for new police officers, the Police Development Impact Fee Fund is expected to contribute \$1.0 million to this project (which is included in the aforementioned \$11.4 million). Since prior year costs estimates did not reflect the increased cost estimate for FS13, the revenue budget for this project in FY 2023 (\$10.6 million) slightly exceeds the expense budget shown in the following table, representing reimbursement of prior year Capital Fund expenditures on this project. Like FS5, the funding for this project will be located within Public Works' budget. Separately, development impact fees will also cover much of the cost of an engine for FS13 (see "Fire - MEQ").

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Impact Fees	\$ 10,550,000	\$ 10,550,000	\$ -	\$ -	\$ -	\$ -	\$ 10,550,000

Human Resources

Project: GARAGE SECURITY ENHANCEMENTS

Comprehensive Plan Area: Downtown

Anticipated Completion: Fall 2023

In FY 2023, Public Works plans to replace the three aging roll-up vehicle doors at City Hall with high speed doors. Although the cost of the replacement vehicle doors is included in Public Works' MRM budget, this project will fund additional expenses to enhance the associated access controls. This Human Resources (HR) project will also allow the new security entry points to be integrated into the city's existing security system.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Project: LOBBY SECURITY ENHANCEMENTS**Comprehensive Plan Area:** Downtown**Anticipated Completion:** Fall 2023

This project adds security features in the HR area in City Hall, which serves all city employees, new hires, and contractors. HR frequently works with sensitive personnel issues and staff have identified that the ability of anyone entering HR (from the Idaho Street entrance) to easily access the entire HR area could result in exposing personal data to unauthorized persons.

This project adds infrastructure, such as doors and a front counter upgrade, in order to restrict visitor access to the HR lobby only. HR security staff believe that this project will provide a safe and secure work environment for all employees and their sensitive data. Similar to the DFA MRM remodel of the Front Office, this budget (and related expenses) will be reflected in FSO's MRM budget, but is shown separately in this document.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Information Technology**Project: MAJOR EQUIPMENT****Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A: Recurring Project

The Information Technology Department (IT) will receive \$1.0 million of MEQ funding in FY 2023. The majority of these funds represent infrastructure hardware (\$650,000, which includes \$100,000 of equipment for enterprise funds, for which the Capital Fund is reimbursed), telephone replacements (\$150,000), and security system replacements (\$140,000). The infrastructure hardware equipment includes items such as servers, network equipment, wireless infrastructure, cabling, etc. The amount spent on telephones is projected to decline in future years as the city's hybrid work policies have led to increased use of 'soft phones' (i.e., VOIP-enabled computer-based calling). Security equipment replacements and upgrades includes cameras, mounts, badge readers, and supporting infrastructure. Other IT MEQ expenditures, which vary from year-to-year, include vehicles and testing equipment. Future forecasted expenditures reflect continuing inflationary pricing pressure.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Other Revenue	\$ 100,000						
Tax Support	\$ 900,000	\$ 1,000,000	\$ 1,045,588	\$ 1,049,253	\$ 1,133,674	\$ 1,146,551	\$ 5,375,066

Project: ARPA - CONNECT OUR PARKS**Comprehensive Plan Area:** Downtown**Anticipated Completion:** Summer 2023

In FY 2022, through two Interim Budget Changes (IBCs), City Council approved initial funding for improving broadband connectivity in several city parks. This initial funding was largely provided by the federal government through the American Rescue Plan Act (ARPA) and will allow the city to install technology solutions like public Wi-Fi hot spots, charging stations, smart lighting, people counters, security cameras, and wired internet access ports at three parks - Ann Morrison Park, Julia Davis Park (including the Gene Harris Bandshell and Zoo Boise), and Cecil D. Andrus Park.

This FY 2023 funding, supported by additional ARPA funds, will allow the city to complete the connectivity enhancements in the three parks identified above.

Leveraging greater connectivity in city parks will achieve strategic priorities by reducing barriers and providing spaces where all people can connect to the internet. This is expected to improve public access to, and participation in, public events and city services by enabling departments like Parks and the Library to serve a broader range of groups outside traditional classrooms and meeting spaces. It will also increase public health and safety for all Boiseans in public spaces through the installation of smart lighting systems, security cameras, and defibrillators.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Grant	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Project: CONFERENCE ROOM INFRASTRUCTURE UPGRADES**Comprehensive Plan Area:** N/A (Multiple)**Anticipated Completion:** N/A: Recurring Project

This project, which first received one-time funding in FY 2021 in response to the pandemic, adds video conferencing technology to conference rooms, supporting multiple platforms and making conference rooms easier to use. The technology allows for single button join, sharing of presentations, and a high-quality audio/video experience. As the city has formally adopted a hybrid work policy, continuing this funding on an annual basis allows for more conference rooms to be equipped with remote connectivity.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Project: CYBERSECURITY**Comprehensive Plan Area:** N/A (Multiple)**Anticipated Completion:** N/A: Recurring Project

Cybersecurity threats continue to evolve in terms of frequency, sophistication, and magnitude. In addition, the shift to a hybrid workforce model, with many remote users, has resulted in an increase in the possible sources of threats, which requires more sophisticated solutions. As a result, the city will continue the annual funding for this project, which helps identify emerging technology and policy gaps, analyze current vulnerabilities, and recommend courses of action to safeguard the city's data.

Several other IT security-related projects in the FY 2023 Adopted Budget were identified as a direct result of the work performed using funding for this activity (see "IT - Cybersecurity and Patch Management" and "Intergovernmental - Project Portfolio" in the General Fund Significant Revenue/Expenditure Changes section for additional detail on these projects).

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Project: IT SERVICE ENHANCEMENTS**Comprehensive Plan Area:** N/A (Multiple)**Anticipated Completion:** Fall 2023

This project will enhance the functionality of IT's service operations, including managing and tracking enhancement requests, improving work management, building new informational dashboards, improving and expanding systems integrations, automating service catalog requests, and automating delivery of requests for IT services (such as software installs, new hardware, or reporting requests). These enhancements could also assist with portions of the overall onboarding/offboarding processes, improving production change requests, and building and tracking technology roadmaps. The budget for this project will be used to retain three contracted resources who are specialists in these areas and familiar with the software solutions the city currently uses.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 410,000	\$ 410,000	\$ -	\$ -	\$ -	\$ -	\$ 410,000

Project: PATCH MANAGEMENT SYSTEM**Comprehensive Plan Area:** N/A (Multiple)**Anticipated Completion:** Fall 2023

A security patch is software that corrects errors in computer software code and are issued by software companies to address vulnerabilities discovered in their products. The city utilizes patch management software to ensure all of the city's systems remain up-to-date to minimize system risks. The city's current vendor only supports Microsoft patches, and this funding will allow staff to implement a new system that can manage software from a variety of vendors (e.g., Accela, Adobe, Lawson, etc.). Currently, tracking software updates/patches that are outside of the Microsoft suite of products is largely a manual, labor intensive, and inherently unreliable process. Implementing this solution will free IT staff for more value-added activities while reducing system security and availability risks. Ongoing funding for this item is included in the General Fund forecast (as described in "IT - Cybersecurity and Patch Management" in the General Fund Significant Revenue/Expenditure Changes section).

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 135,000	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000

Project: PERMIT MANAGEMENT SYSTEM ENHANCEMENTS**Comprehensive Plan Area:** N/A (Multiple)**Anticipated Completion:** N/A: Recurring Project

This project provides funding for ongoing improvements to the city's licensing and permitting system, which went live for Planning and Development Services (PDS) in August 2020 and continues to receive numerous enhancements and expand to other departments (e.g., DFA, which includes childcare services and animal control permitting). In FY 2022, \$250,000 was budgeted for this project, which allowed for dozens of automations and reporting improvements. The FY 2023 Adopted Budget for this project will fund a number of other initiatives, most significantly "condo parcels" (subsets of larger parcels of land) and address rewrites. FY 2023 projects are anticipated to also include enhancements to ADU (accessory dwelling unit) permitting, fire permits, Public Works sewer fees and reporting, and the police towing process (adding automation). Out-year funding is planned for continued system optimization.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 220,000	\$ 220,000	\$ 250,000	\$ 80,000	\$ 80,000	\$ 75,000	\$ 705,000

Intergovernmental

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (Multiple)

Anticipated Completion: N/A: Recurring Project

This major equipment funding request (MEQ) represents two distinct activities:

- \$325,000 of funding will be used for electrification efforts across the city. This funding, which began in FY 2021 with a \$150,000 budget that was increased to \$325,000 in FY 2022, allows for the purchase of additional (i.e., currently unplanned) electric vehicles, enhancement of the city's vehicle-charging infrastructure, and potentially contribute to the electrification of additional city facilities.
- \$100,000 of funding will be set aside for unallocated MEQ needs during FY 2023. Due to high levels of inflation and supply chain disruptions, the cost of FY 2023 vehicles (across all departments) is subject to greater uncertainty. This unallocated funding will allow the city to quickly cover unexpected cost increases during FY 2023. This funding could also be used for unplanned vehicle replacements (e.g., wrecked vehicles). Although this funding is projected to continue in subsequent years, it will be reevaluated annually and adjusted based on need, future pricing, and supply chain conditions.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 2,125,000

Library

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (Multiple)

Anticipated Completion: N/A: Recurring Project

The Library has both one-time and on-going MEQ needs, such as furniture replacements, vehicles, and laptop kiosks. In FY 2023, a one-time project to replace the shelving at the Hillcrest and Downtown Libraries (\$150,000) is included in the Library's overall MEQ budget. In FY 2022, the Library brought an IBC to City Council requesting funding for an automated check-in and sorting machine at the Downtown Library, which will be installed alongside building improvements related to MRM work (see "Library - Major Repairs and Maintenance") and ADA-compliance remediation. In FY 2024, there is \$300,000 of funding programmed to install sorters at the branch locations. Due to the sorters and shelving replacements, the Library's MEQ budget is higher than usual in FYs 2023 and 2024; typically, the Library's MEQ needs are less than \$200,000 per year.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 342,000	\$ 342,000	\$ 602,000	\$ 132,000	\$ 166,000	\$ 134,000	\$ 1,376,000

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (Multiple)

Anticipated Completion: N/A: Recurring Project

Library MRM activity is comprised of two primary components: routine maintenance (e.g., painting, carpeting replacements, and HVAC system repairs) and deferred maintenance at the Downtown Library. For several years, while the city evaluated a new facility for the Downtown Library, routine maintenance was deferred on the building. Since the city has decided not to pursue a new Downtown Library in the near term, significant maintenance is needed on the approximately 75 year-old, four-story building. Over the last two years, the city has budgeted approximately \$2.5 million for this work, which has included repairs inside (e.g., restrooms) and outside (e.g., roofs and parking lot repairs) the building.

In December 2021, the City Council approved funding to accelerate repairs, which allowed the city to retain a construction manager/general contractor to coordinate repairs to improve efficiency and minimize impacts on Library patrons and staff. The FY 2023 budget includes additional funding for some of the larger building systems, including mechanical systems, elevators, and security. Additional future investments, reflected in the out-year amounts, include electrical systems, lighting, and a full site rehabilitation. Further study on these future investments is in progress and is being coordinated with non-city projects related to Capitol Boulevard and South 8th Street improvements that are planned by other local agencies.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 1,026,913	\$ 1,026,913	\$ 1,312,008	\$ 4,215,535	\$ 693,000	\$ 700,000	\$ 7,947,456

Office of Community Engagement

Project: NEIGHBORHOOD INVESTMENT PROGRAM

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

This program is part of the city's Energize Our Neighborhoods initiative, which funds comprehensive neighborhood plans and capital construction projects. These investments enrich the lives of residents, enhance the identity and quality of life in neighborhoods, and encourage a stronger sense of community. Active neighborhood associations are invited to generate ideas for projects, which are selected each year on an application review basis.

The FY 2023 Adopted Budget for these projects is lower than the regular annual allocation of \$500,000 due to an IBC approved in May 2022 that allocated a portion of anticipated FY 2023 funding to the Lusk District greenbelt lighting project. Project awards for FY 2023 include requests for neighborhood signage and park improvements. In addition, one of the FY 2023 awards is expected to also receive donation funding, as shown in the following table.

These projects are budgeted in Planning and Development Services (PDS), but the program is administered by Community Engagement within the Mayor's Office.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Donations	\$ 15,000						
Tax Support	\$ 400,000	\$ 415,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,415,000

Parks and Recreation

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

Parks and Recreation Department's (Parks or BPR) MEQ spending consists of a variety of categories of equipment that the department needs to maintain its assets and maximize residents' use and enjoyment of BPR properties. For example, Parks' MEQ budget includes equipment for pools, Idaho IceWorld (IIW), golf courses, and Zoo Boise. In FY 2023, the Adopted Budget includes:

- Over 90% of Parks MEQ budget is for BPR's fleet needs, which includes on- and off-road vehicles, mowers, excavators, and tractors. Of this amount, nearly one-quarter is equipment for the golf courses, which is paid for by a reserve account that is funded by golf revenues. A small portion of vehicle costs will be reimbursed by development impact fees.
- The remaining budget is for MEQ at Zoo Boise, shade structures at two pools, and security equipment at IIW. The IIW equipment, like golf equipment, is funded by a reserve account.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Impact Fees	\$ 23,473						
Cash Flow/Fund Balance	\$ 417,884						
Tax Support	\$ 986,250	\$ 1,427,607	\$ 1,787,271	\$ 1,612,482	\$ 1,400,853	\$ 1,661,663	\$ 7,889,876

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

The Parks department has well over \$1 billion in assets, including over 90 developed park sites, 25 miles of greenbelt, over 200 miles of foothills trails, 7 community centers, 5 pools, and 19 open space reserves. In order to ensure these key resources are well-maintained, annual maintenance is needed for routine items like playground replacements, pathway and bridge repairs or replacements, surface repairs (sports courts, parking lots, etc.), pool repairs, hazardous tree removal, Zoo Boise repairs, and building maintenance. The FY 2023 Parks MRM budget includes:

- \$0.7 million for greenbelt repairs (primarily in Julia Davis Park);
- \$0.6 million for court replacements (pickleball and tennis); and
- \$0.3 million for playground replacement (primarily at Fairview Park).

As discussed previously, two MRM-type projects (totaling \$1.9 million) are reflected as separate capital projects later in this section. Funding for these two projects is not shown in the following table.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 3,105,000	\$ 3,105,000	\$ 3,340,000	\$ 2,640,000	\$ 2,380,000	\$ 3,000,000	\$ 14,465,000

Project: BORAH PARK AMENITIES

Comprehensive Plan Area: Central Bench

Park Planning Area: Central Bench

Anticipated Completion: Fall 2023

Borah Park is a 13-acre community park that has an outdoor pool, splash pad, community garden, picnic shelters, playground, open play areas, restrooms, chess tables, and public art. However, there remains nearly five acres of the site that is undeveloped and, per the park master plan, is to have ballfields and potentially a disc golf course. This project funding, provided by development impact fee funds, will enhance outdoor recreation options at the park and allow for public outreach to identify and scope the specific amenities to be added. The ultimate scope of the project will be informed by the \$0.9 million project budget.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Impact Fees	\$ 920,000	\$ 920,000	\$ -	\$ -	\$ -	\$ -	\$ 920,000

Project: J.A. AND KATHRYN ALBERTSON FAMILY FOUNDATION WHITEWATER PARK PHASE 1 REPAIRS

Comprehensive Plan Area: North/East End

Park Planning Area: North River

Anticipated Completion: Spring 2024

Whitewater Park, the city's manufactured surfing environment in the Boise River (near Esther Simplot Park), was originally constructed in 2012 and is one of the few such amenities in the country. Due to the complexities associated with the waveshaper, BPR continues to work with the vendor to improve the functioning and maintenance of the whitewater feature. The new design will allow the waveshapers to function at more variable river flow rates and improve safety associated with maintenance activities. Although the design work is currently underway, this funding will allow the design enhancements to be implemented during the winter of FY 2023.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 650,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000

Project: JULIA DAVIS PARK ROADWAY REPAIRS**Comprehensive Plan Area:** Downtown**Park Planning Area:** Downtown**Anticipated Completion:** Fall 2025

Several roads, paths, and bridges in Julia Davis Park are in need of repair. In FY 2023, this project funding will focus on bridge replacement and roadway improvements between Zoo Boise and the paddleboat facility and pond. A FY 2022 inspection revealed the bridge in this section is failing and needs to be replaced. A portion of this budget could also be used for improvements of adjacent roadways and greenbelt pathways, improving surface conditions and enhancing user experience.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 1,250,000	\$ 1,250,000	\$ 1,100,000	\$ 500,000	\$ -	\$ -	\$ 2,850,000

Project: MAGNOLIA PARK AMENITIES**Comprehensive Plan Area:** Northwest**Park Planning Area:** North River**Anticipated Completion:** Fall 2023

Magnolia Park is an approximately 8-acre park that was greened up in 2018 and currently has limited amenities - a pollinator garden, pond, and paths. The park master plan calls for a playground, restroom, dog off-leash area, disc-golf course, and splash pad. Staff will work with local residents to determine the priorities for the park in order to stay within budget, which will be funded by development impact fees.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Impact Fees	\$ 1,450,000	\$ 1,450,000	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000

Project: PARKS MAINTENANCE FACILITIES**Comprehensive Plan Area:** Airport**Park Planning Area:** Airport**Anticipated Completion:** Fall 2024

In FY 2020, Public Works began exploring strategies to meet increasing facility support needs for various city departments and operations (e.g., Parks, Fire Logistics, Police, Fleet, IT Communications, and FSO), which are necessary due to continued growth and to free up existing sites for better uses - primarily affordable housing. In FY 2021, detailed planning began for a new campus west of the Airport. Based on this work, the cost of the campus increased substantially from initial estimates (due to the rapidly escalating construction cost environment and plan changes), leading to a phasing strategy in which site development and the primary Parks maintenance facility (including Forestry) will be constructed beginning in FY 2023, likely followed by the Fire Logistics facility in FY 2024.

Parks' current primary maintenance facility, located adjacent to Julia Davis Park, is nearing the end of its useful life and is not large enough to support the growing needs of the city. This project will allow the maintenance facility to be improved, enlarged, and relocated to this new support campus, enhancing logistics and operations for Parks and allowing the redevelopment of the current shop site. The city is exploring the feasibility of redeveloping this site for affordable housing and will conduct community outreach before moving forward.

The FY 2023 Adopted Budget for this project, along with \$2.3 million of previously appropriated funds, will allow for sitework and relocation of the Parks' maintenance facility. The estimated completion date of fall 2024 reflects only the Parks' portion of this project. Likewise, the programmed future spending for this project does not reflect the estimated cost to relocate Fire Logistics from its current location near the corner of Shoreline and 17th Streets (see "Fire" in the Capital Overview section), which is expected to be requested in the FY 2024 budget. In keeping with the city's strategic priority of creating a home for everyone, using land holdings for the highest and best use for the community, it is anticipated the Shoreline site will also be used for affordable housing. Development impact fees, per the recently updated 2022 Impact Fee Plan, will reimburse the city for approximately \$1.6 million of the project's overall cost, of which \$0.5 million was budgeted in FY 2022.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Impact Fees	\$ 1,081,250						
Tax Support	\$ 17,918,750	\$ 19,000,000	\$ -	\$ -	\$ -	\$ -	\$ 19,000,000

Project: PRIMROSE PARK**Comprehensive Plan Area:** Northwest**Park Planning Area:** North River**Anticipated Completion:** Fall 2023

The development of a park on Gary Lane has long been on the city's Comprehensive Plan and was to be developed in conjunction with a new northwest fire station. In FY 2021, Fire determined that the location was not suitable and abandoned plans to develop the station on this site (see "Fire - Fire Station 13"). As a result, the 1.5 acre undeveloped site on Gary Lane can become a mini-park, which will provide outside space for approximately 1,200 Boise households who don't currently have a park within a 10-minute walk (the city's service level goal).

In February 2022, the master planning began for the park, which is expected to include a playground, fitness area, and open space. In May 2022, the city announced this park will be named Primrose Park. This project is funded by development impact fees.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Impact Fees	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000

Project: SPAULDING RANCH**Comprehensive Plan Area:** West Bench**Park Planning Area:** West Bench**Anticipated Completion:** Fall 2026

Spaulding Ranch, a 20-acre site on Cole Road, is a historic landmark (placed on the National Register of Historic Places in 1995) that was acquired by the city in 2016 with the intention of developing it into an educational urban agricultural destination. Initial development of the site began in 2020, and improvements continue to expand growing spaces and improve access. These enhancements include plantings, partnership development, water delivery improvements, and pathway/access design.

The FY 2023 Adopted Budget funds the addition of several amenities, including creation of vehicle access, parking areas, irrigation, and utilities, to be completed in late 2026. The Spaulding Ranch master plan also calls for additional pathways, restrooms, improved programming, and rehabilitation of the historic home and ranch structures on the site to create educational and event space, which will be addressed in future projects with partner (and impact fee) support.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Impact Fees	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 3,000,000

Planning and Development Services

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

All MEQ for PDS reflects vehicles for building inspectors and housing maintenance staff. As previously described, fleet and budget staff thoroughly review planned replacement vehicles on an annual basis. Although supply chain disruptions have delayed vehicle deliveries, staff continues to budget replacements as needed to keep PDS' fleet in good repair. Staff continues to evaluate the ability of alternative fuel vehicles to meet the department's needs, including hybrid and all-electric options.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 144,000	\$ 144,000	\$ 130,000	\$ 114,000	\$ 117,000	\$ 120,000	\$ 625,000

Project: TRANSFER TO HOUSING FUND

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A

In FY 2023, the city will transfer funds in the Capital Fund that had been previously programmed for future affordable and permanent supportive housing initiatives (e.g., the contemplated housing development adjacent to Fire Station 5) to the Housing Projects and Special Activities Fund. As described elsewhere in this document, consolidating all of the city's housing funding into a single fund will enhance reporting and improve visibility of these funds.

Although the FY 2023 Adopted Budget provides \$29.0 million of budget authority for the Housing Projects and Special Activities Fund (\$12.0 million of which is supported by ARPA funding), there are no specific projects outlined at this time. As plans are refined throughout the year, new projects will be brought to City Council via IBCs.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 13,500,000	\$ 13,500,000	\$ -	\$ -	\$ -	\$ -	\$ 13,500,000

Police

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

Public safety is a top priority for the city, making it critical that the Boise Police Department (BPD or Police) has equipment that is reliable and enables officers to safely perform their duties. Typically, the largest component of the Police MEQ budget is vehicle replacements (primarily for patrol and K-9 vehicles), which is budgeted to cost \$2.2 million in FY 2023. (Projected vehicle spending varies by year and is subject to annual review and adjustment.) In addition to routine vehicle replacement and vehicles for new officers, the Police MEQ budget covers regular replacement items such as bomb safety equipment for officers, handheld narcotics analyzers, and electronic citation devices. In addition to the \$2.2 million fleet budget, additional one-time items in FY 2023 include:

- **Mobile Command Vehicle (\$0.5 million)** - The current mobile command vehicle is past its service life, has outdated technology, and needs constant repair. A new vehicle is expected to provide a platform for BPD to conduct tactical operations and manage large-scale incidents for extended periods of time. This budget will be partially funded by impact fees. The aforementioned \$2.2 million fleet vehicle budget for Police does not include the funding for this mobile command vehicle.
- **Vehicle Radios (\$1.5 million)** - In FY 2022, budget was provided to replace/upgrade handheld radios for BPD, with the in-vehicle radio fleet planned for replacement in FY 2023. The current vehicle radios are past their useful life and new radios will ensure security and performance as well as being TDMA (time division multiple access) enabled, which will expand the radios' technological capabilities.
- **Small Platform Robot (\$0.2 million)** - BPD uses robots to safely investigate and remediate treacherous environments and materials, such as suspected explosive ordinance and other unknown substances. A small- to medium-sized robotic platform expands the department's ability to access more restrictive locations such as apartments and personal residences. Also, in FY 2025, it is anticipated that the department will need to replace its large-platform robot, Police's most mission-capable robot, which can open doors, navigate stairs, place/remove explosives, and open packages.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Impact Fees	\$ 400,000						
Tax Support	\$ 4,134,228	\$ 4,534,228	\$ 2,690,756	\$ 3,139,450	\$ 2,356,154	\$ 2,011,371	\$ 14,731,959

Public Works

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

Public Works' MEQ funding is primarily used to fund vehicle replacements for FSO staff. As with all fleet replacements, the list of recommended vehicle replacements is thoroughly evaluated each year. In FY 2022, the city completed a priority-based budgeting (PBB) evaluation of the city's maintenance services that recommended consolidating maintenance services for additional departments into FSO (e.g., Library and a portion of Parks). As a result, out-year vehicle replacement recommendations could change as personnel and vehicles move into FSO. In addition, several vehicles identified for replacement in FY 2023 could be postponed depending on the availability of all-electric vehicles (both for newly-electrified vehicle categories, such as pick-up trucks, and legacy electric vehicle categories).

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 128,572	\$ 128,572	\$ 146,057	\$ 50,113	\$ 35,000	\$ 31,639	\$ 391,381

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

Public Works' FSO team handles the majority of repairs and maintenance of large city-owned buildings (e.g., City Hall, City Hall West, and fire stations). Although routine maintenance, such as office cleaning and snow removal, is provided for in Public Works' General Fund budget, this funding is for larger expenses that tend to change from year to year. For example, in FY 2023, this funding will be used for carpet replacements, maintenance of the Annex garage coatings, HVAC replacements, security doors for the garage under City Hall, and lighting improvements. As noted elsewhere in this section, the budgets for the DFA Front Office remodel and HR Lobby Security will ultimately be accounted for in FSO's budget (but are not included in the following \$1.3 million figure).

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	\$ 6,600,000

Project: PUBLIC SAFETY LIGHTING**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A: Recurring Project

This annual funding allows for the installation of street lighting improvements where requested by residents, Police, or others. Staff is often contacted with requests for additional streetlights that are 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.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 120,000

Project: SPORE STREETLIGHT REPLACEMENTS**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A: Recurring Project

In 2019, Public Works began a Streetlight Planning Operations Rehabilitation Evaluation (SPORE) program to identify streetlight poles in need of replacement. This funding will allow for poles to be replaced based on these SPORE results, removing potential hazards and increasing public safety. Budgeting for these replacements allows Public Works to proactively plan replacement cycles for streetlights, helping to avoid intra-year funding shortfalls. For example, in FY 2022, twelve historic poles were replaced on Harrison Boulevard due to many anchors being damaged due to age; the lack of planned funding necessitated an IBC to cover the replacement costs.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Tax Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Airport Fund

In August 2021, the Airport issued two series of revenue bonds (Airport Revenue and Revenue Refund Bonds, Series 2021A and Airport Revenue Bonds, Series 2021B) to help fund the construction of a new consolidated rental car facility and an employee parking garage. These bonds reflect obligations of the Airport and are not general obligation bonds of the City of Boise. The Airport's bonds are to be repaid by revenues from the facilities being constructed and are not secured by the cash flow (or assets) of other city operations. In this section, mention of revenue bonds or bonds refers, collectively, to these two series of bonds.

Airport

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: Airport

Anticipated Completion: N/A: Recurring Project

The Airport plans to purchase new equipment to replace aged assets and maintain acceptable service levels in light of increased airport activity.

- \$3.0 million is budgeted for routine equipment replacements, including various types of trucks used for operations, an upgrade to the airport's radio system, and a new chemical storage tank. These MEQ items will be funded through cash flow/fund balance.
- \$1.6 million is budgeted to replace an aged fire truck that is used for aircraft rescue and firefighting. This purchase will be funded through a FAA grant (\$1.1 million) and passenger facility charges - PFCs - (\$0.5 million).
- Approximately \$1.0 million is budgeted for a VALE (Voluntary Airport Low Emissions) electric shuttle bus and charging station, which will replace an aged gas-powered shuttle bus with an all-electric bus. The project is contingent upon receipt of a VALE grant (\$0.9 million) from the Federal Aviation Administration (FAA). The remainder (\$0.1 million) will be funded through customer facility charges (CFCs).
- \$0.7 million is budgeted to replace snow removal equipment that has exceeded its useful life. This expenditure would be funded with PFCs.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 1,310,000						
Grant	\$ 1,990,000						
Cash Flow/Fund Balance	\$ 3,000,000	\$ 6,300,000	\$ -	\$ -	\$ -	\$ -	\$ 6,300,000

Project: MAJOR REPAIRS AND MAINTENANCE**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A: Recurring Project

The Airport plans to upgrade certain components of its existing facilities in order to maintain acceptable levels of service and keep pace with passenger growth.

- \$0.8 million is budgeted to upgrade several infrastructure items, such as the terminal's HVAC system, passenger boarding bridges, baggage system, and electrical systems. This project will be funded through cash flow/fund balance.
- \$0.5 million is budgeted to upgrade the electrical system located on Concourse B to 4160v, which is necessary to meet the expected electrical demand from vehicle charging stations added in Concourse B. This upgrade will be funded by CFCs.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 500,000						
Cash Flow/Fund Balance	\$ 800,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000

Project: ACCESS ROAD ENHANCEMENTS**Comprehensive Plan Area:** Airport**Anticipated Completion:** Winter (FY) 2024

The Airport plans to repair existing, and develop new, access roads at the Airport. Access roads are critical components of airport infrastructure, as they allow commercial, on-road vehicles to access areas of the airport to facilitate the loading and unloading of cargo shipments, and access to private charter aircraft.

- General Aviation (GA) Hangar Areas 3 and 4 (\$2.0 million): There is high demand for additional hangars at the Airport. As the Airport develops vacant land for new general aviation hangar sites, the Airport will need to provide access roads from the nearest public streets for tenant and emergency vehicle access. This project will construct new access roads into GA Hangar Areas 3 and 4 and will be funded through cash flow/fund balance.
- Terminal Access Road Rehab (\$0.5 million): This road is over 25 years-old and needs repairs to extend its useful life and maintain an acceptable customer service level. This project will be funded by PFCs.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 500,000						
Cash Flow/Fund Balance	\$ 2,000,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000

Project: AIRPORT INFRASTRUCTURE UPGRADES**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A: Recurring Project

The Airport has planned a number of infrastructure upgrades in order to maintain an acceptable level of service. These projects will be funded through cash flow/fund balance.

- IT Infrastructure (\$0.5 million): This project will upgrade the Airport's IT and Communication Infrastructure. Specifically, this funding is expected to allow for server (and related equipment) upgrades, enhancements to digital advertising displays, and other critical equipment.
- Utilities and Infrastructure Development (\$0.5 million): This project will expand and upgrade Airport utilities, fiber optics, stormwater drainage systems, signage, and electrical systems.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Project: AIRPORT LAND ACQUISITION**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A: Recurring Project

This project, which has received annual funding historically, would support future property acquisitions adjacent to the Airport in order to meet long-term development needs and noise abatement concerns (in accordance with the Airport's Master Plan). This is a strategic project that preserves the opportunity for future expansion while simultaneously improving noise abatement. Staff believes that proactive land purchases could limit future cost escalations and maximize available property options.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Project: AIRPORT SUSTAINABILITY PROJECTS**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A: Recurring Project

This project aims to reduce the Airport's energy use and dependence on fossil fuels. Historically, this project has received comparable levels of annual funding, which has allowed the Airport to improve water conservation efforts and upgrade legacy heating and cooling systems to electric ones. Future projects may include replacing old lights with LEDs and upgrading additional HVAC and hot water heater systems. The project will be funded through new FAA discretionary grants that are meant for sustainability projects.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Project: APRON, TAXIWAY, AND TAXI-LANE IMPROVEMENTS**Comprehensive Plan Area:** Airport**Anticipated Completion:** Various

As the Airport continues to expand to meet service levels, the Airport plans to expand its taxiways (lanes located on the periphery of an apron that provide a route for planes to pass through the apron), improve existing taxi-lanes (that allow access between the taxiways and the aircraft parking positions), and expand aprons (often referred to as the "tarmac," the area where aircraft are parked, unloaded, refueled, and boarded).

- Taxiway D and Taxi-Lane A3 Relocation (\$13.0 million): Consistent with the Airport Layout Plan, this project will relocate Taxiway D and Taxi-Lane A3 and replace outdated pavement in order to comply with new FAA design standards. This project has been identified by FAA as a high-priority project and will be funded with a FAA grant (\$12.0 million) and PFCs (\$1.0 million) and completed in the winter of FY 2024.
- Taxiway W Extension Between Runways 10L and 10R (\$4.0 million): This project will construct Taxiway W between Runways 10L and 10R, which will provide safer and more efficient ground taxi flow for aircraft. This project will be funded by a FAA grant (\$3.05 million) and PFCs (\$0.95 million) and is expected to be completed in the fall of 2023.
- Expand East De-Ice Apron Construction and Administration (\$2.0 million): This project will expand the east aircraft de-icing apron in order to meet airline requests for additional apron space for aircraft deicing and remote parking. The project will be funded through PFCs and completed in the fall of 2023.

- **Extend Taxi-Lane into GA Hangar Area 3 (\$1.0 million):** There is substantial need for additional airport hangars, which requires additional aircraft taxi-lanes for tenant access. This project will construct a new taxi-lane into GA Hangar Area 3 on the north side of the Airport. Shared by multiple tenants, this general hangar development is projected to generate additional lease revenue for the Airport, which will help fund the project. This project will be completed in the fall of 2023.
- **SkyWest Aircraft Apron Construction (\$0.8 million):** This project will provide additional aircraft parking near the SkyWest maintenance hangar. Construction of the apron, which will take approximately one year to complete, is contingent upon the execution of a new lease agreement with SkyWest and will be funded from fund balance.
- **GA Apron Rehab (\$0.5 million):** This project will improve serviceability by replacing damaged concrete slabs on the south general aviation parking apron. It is anticipated to be funded through additional revenue for the Airport and completed in the fall of 2023.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 2,300,000						
PFCs or CFCs	\$ 3,950,000						
Grant	\$ 15,050,000	\$ 21,300,000	\$ -	\$ -	\$ -	\$ -	\$ 21,300,000

Project: CHECKPOINT EXPANSION PHASE 3

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2023

This project will plan and design the phase three expansion of the Transportation Security Administration (TSA) security checkpoint. This PFC-funded project is being implemented to meet growing passenger demands and improve customer service.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Project: CONCOURSE A**Comprehensive Plan Area:** Airport**Anticipated Completion:** Various

The Airport plans to undertake a multi-phase project to develop Concourse A in order to address the increased demands on its existing gates.

- **Design (\$1.0 million):** The Airport will complete final design of the roughly 31,000 square foot concourse, which is expected to include six new passenger gates and 14,000 square feet of connecting walkways. This phase of the project will be funded by PFCs and completed in the spring of 2023.
- **Apron Construction (\$8.5 million):** The Airport will construct the south apron for Concourse A, providing aircraft parking for the concourse. This funding, provided by PFCs (\$6.5 million) and a FAA grant (\$2.0 million), will allow for the construction of the apron - not the construction of the new concourse building itself (the funding for which is expected to be included in the FY 2025 budget). Construction of the south apron is expected to be completed in the winter of FY 2024.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Grant	\$ 2,000,000						
PFCs or CFCs	\$ 7,500,000	\$ 9,500,000	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000

Project: CONSOLIDATED RENTAL CAR FACILITY**Comprehensive Plan Area:** Airport**Anticipated Completion:** Fall 2024

The FY 2023 Adopted Budget provides funding for two portions of the Consolidated Rental Car Facility (CONRAC) project, which will expand rental car facility operations. Design work for this project began with funding in both the FY 2020 and FY 2021 budgets; however, the project was postponed during the pandemic as passenger traffic fell abruptly. The majority of the costs for these projects will be funded by revenue bonds and CFCs.

- **Design and Testing (\$4.0 million):** The Airport will complete final design, plan out construction administration, and prepare test plans for the new 1,391 stall garage, 20,000 square foot customer service building, and connecting walkway to the terminal.
- **Construction (\$60.0 million):** The Airport will construct the project, as described above. It is anticipated that the facility will open in CY 2024.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 4,000,000						
Bond	\$ 60,000,000	\$ 64,000,000	\$ -	\$ -	\$ -	\$ -	\$ 64,000,000

Project: COOLING TOWER RELOCATION**Comprehensive Plan Area:** Airport**Anticipated Completion:** Spring 2024

This project will install a new, more sustainable HVAC cooling tower as the existing tower is past its useful life and obstructs Airport expansion plans. Funding for this project began in the FY 2021 Adopted Budget and the \$2.6 million in the FY 2023 Adopted Budget will allow the project to be completed. The project will continue to be funded through CFCs.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 2,600,000	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000

Project: RUNWAY INCURSION MITIGATION**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A: Recurring Project

Runway incursion mitigation (RIM) improvements represent critical, safety-related improvements to the Airport's runway and navigational system, which the FAA has mandated as a high-priority project. In FY 2023, the Airport will pursue two RIM-related projects, for which the majority of the costs will be reimbursed through a future FAA grant.

- Navigational aids relocation (\$4.0 million): This project will fund the execution of required, reimbursable agreements with the FAA to relocate navigational equipment and develop new flight procedures related to the overall RIM improvement project. These reimbursable agreements are required by federal regulation when a federal facility is impacted by airport construction. This project will be funded by both a FAA grant (\$3.75 million) and CFCs (\$0.25 million).
- Runway 10R RIM Improvements (\$1.5 million): This project will redesign the Runway 10R threshold to comply with new FAA design standards. This project will be funded by both a FAA grant (\$1.3 million) and CFCs (\$0.2 million).

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 415,000	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
Grant	\$ 5,085,000						

Project: SECURITY FENCES**Comprehensive Plan Area:** Airport**Anticipated Completion:** Fall 2023

This project will replace three existing vehicle security gates at Gates 2, 94, and 636 as they have exceeded their useful life. The gates are required in order to comply with TSA security regulations and will be funded by PFCs.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Project: TENANT IMPROVEMENTS AND REMODELS**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A: Recurring Project

This project provides for upgrades, remodels, and other improvements to tenant spaces to meet tenants' (and their customers') needs, as identified during FY 2023. This advance budget authorization allows the Airport to be responsive to tenant needs and make timely facility improvements throughout the year, avoiding the need for IBCs to address small tenant requests. This funding also avoids unnecessary delays in delivering projects to Airport tenants.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000

Project: TERMINAL UPGRADE PROJECT MANAGEMENT**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A: Recurring Project

This project provides for project management expenses necessary for the various terminal upgrade programs. This budget helps fund outside consultants that assist staff in planning and coordinating various Airport terminal-related projects. These consultants also help develop project schedules and future budgets. This project will be funded by PFCs.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Project: TICKET LOBBY EXPANSION CONSTRUCTION

Comprehensive Plan Area: Airport

Anticipated Completion: Spring 2024

To keep pace with new airlines coming to Boise, this project will design and expand the number of ticket counters in the Airport's ticket lobby. Currently, there are approximately 45 ticket counters and this project aims to add six to nine additional counters.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000

Open Space and Clean Water Levy Fund

Parks and Recreation

Project: OPEN SPACE AND CLEAN WATER PROJECTS

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: TBD

The Open Space and Clean Water Levy Fund accounts for the \$10 million "Foothills Special Levy" collected in FYs 2018 and 2019, with these funds being used to further the goals stated in the ballot language. Projects can include land acquisition and community improvement efforts to protect clean water resources, critical open space, and native habitat. Proposed expenditures are generally first considered by the Open Space and Clean Water Advisory Committee (OSCWAC) and then by the City Council. In FY 2023, it is anticipated that projects supporting the Boise Pathways Plan (approved by the City Council in February 2022) will be brought forward for OSCWAC and City Council approval. Once this \$5.2 million budget is expended, staff forecast that this fund will be fully depleted.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Levy Funds	\$ 5,239,133	\$ 5,239,133	\$ -	\$ -	\$ -	\$ -	\$ 5,239,133

Solid Waste Fund

Public Works

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2024

This funding allows the Solid Waste Fund to equip a soil vapor extraction well located at the Gowen Field Remediation Site. This well is intended to maintain and enhance groundwater remediation at a former landfill site, as required by the Idaho Department of Environmental Quality.

FY 2023 Funding Sources			2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$	60,000	\$ 60,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 260,000

Water Renewal Fund

In November 2021, Boise voters authorized the issuance of up to \$570 million of water renewal revenue bonds in FYs 2022-2031. This authorized amount will be issued in multiple bond offerings that will occur every two to three years, which began in June 2022 with a \$76.8 million tranche. Collectively, these revenue bonds will allow the Water Renewal Fund (WR Fund) to fund necessary projects with less impact on user rates than using only fund cash flow and balance sheet reserves. The annual payments of principal and interest for the revenue bonds will be paid with WR Fund revenues and are not general obligations of the City of Boise. A formal bond issuance plan is being developed, along with cash flow projections, that will determine the relative funding for FY 2023 projects. It is expected that the final funding for most projects in FY 2023 will represent a combination of bonds, cash flow, and balance sheet reserves (in the following list of projects, all are shown as being funded by "Cash Flow/Fund Balance" as the ultimate mix of funding has not yet been finalized).

Public Works

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A: Recurring Project

MEQ for the WR Fund includes key equipment for the operation of the city's water renewal treatment and collection systems. The Adopted Budget for FY 2023 provides for the replacement of critical treatment process equipment and controls, communications and other technology equipment, cameras for pipe inspection, generators, small loaders, vehicles, UTVs, farm equipment related to the Twenty Mile South Farm, and other pieces of essential equipment.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 4,816,000	\$ 4,816,000	\$ 4,581,575	\$ 5,307,592	\$ 5,157,892	\$ 3,843,424	\$ 23,706,483

Project: MAJOR REPAIRS AND MAINTENANCE**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A: Recurring Project

This MRM funding allows for preventive and corrective maintenance activities across the WR Fund's facilities. These MRM activities include improvements that are necessary to repair or modify buildings and support facilities, implement technical advances, plan and implement plant-wide utility systems maintenance and expansion, address changes in safety codes, and enhance security. Specific projects in FY 2023 include roof and siding repairs for several buildings, cleaning infrastructure (e.g., digesters), and repairing various equipment.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 2,059,000	\$ 2,059,000	\$ 2,233,000	\$ 5,096,000	\$ 5,437,000	\$ 5,803,000	\$ 20,628,000

Project: ENHANCE THE RIVER**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A: Recurring Project

To address conditions occurring with or without water renewal facility discharges and to improve aquatic habitat in the lower Boise River, the city has committed to a portfolio of temperature management actions. These actions will enhance spawning and rearing habitat and provide flow and thermal refugia and other strategies that cool the Boise River. This commitment led to the initial funding of this project in FY 2022.

Comparing and selecting potential projects is occurring in FY 2022. Selected projects will begin in FY 2022 and continue into FY 2023. One project already selected, repairing a river bank with riparian habitat downstream of the West Boise Water Renewal Facility (WBWRF), is scheduled for execution in FY 2023.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,200,000	\$ 1,200,000	\$ 1,260,000	\$ 1,323,000	\$ 1,389,000	\$ 1,459,000	\$ 6,631,000

Project: LANDER STREET CAPACITY PHASE 2**Comprehensive Plan Area:** North/East End**Anticipated Completion:** Fall 2028

To streamline reporting and improve project transparency, the WR Fund has combined two activities that are now collectively referred to as the Lander Street Water Renewal Facility (LSWRF) Capacity Phase 2 project. In aggregate, this project budget for FY 2023 is \$20.3 million.

LSWRF Primary Clarifiers (\$19.6 million):

- This project, which began in FY 2022, will construct new primary clarifiers at the LSWRF to replace the existing primary clarifiers. The project will also include all the necessary site-related upgrades to tie the new primaries in with the new headworks building and the secondary clarifiers. The project also provides for a new chemical trim system and fermentation facilities.
- In FY 2022, various alternative scenarios were evaluated, resulting in the project scope described above. The project is currently in design with construction expected to begin in FY 2024.

LSWRF Secondary Clarifiers (\$0.7 million):

- This project, which began in FY 2021, addresses the secondary clarifiers (and associated improvements), which are a primary concern related to capacity demand from the LSWRF. The improvements includes the demolition of the second secondary clarifier (the other existing clarifier is currently being demolished), chlorine contact tanks 1 and 2, Return Activated Sludge and Waste Activated Sludge (RAS/WAS) Pump Station, and all associated piping and infrastructure. Following demolition, this project will construct two new secondary clarifiers, a new RAS/WAS pump station, new influent splitter box, new effluent box, and scum pump station. The aeration basin air control improvements, defined as Secondary Treatment Enhancement Project (STEP) improvements, are also included in this project.
- To date, the project has been evaluated with various alternative scenarios to meet the project goal, and the preferred alternative described above was selected. In FY 2022, this project entered the design phase. The FY 2023 funding will primarily be used for a continuation of design activities, with construction expected to begin in FY 2024.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 20,272,000	\$20,272,000	\$32,645,000	\$35,006,000	\$45,948,000	\$40,524,000	\$174,395,000

Project: RECYCLED WATER PROGRAM/FACILITY**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** Fall 2029

The Recycled Water Program is focused on producing water fit for industrial use and aquifer recharge, both of which support the city's goals of increasing community resiliency and improving the health and quality of the Boise River. As described in the Utility Plan, implementing this program will include the collection and treatment of used water and distribution of recycled water using new infrastructure.

This project began in FY 2021, with the early phases (including pilot testing, permitting, recycled water policy development, land and right-of-way acquisition, and alternatives analysis) continuing through FYs 2022 and 2023. The project is expected to proceed into design starting in FY 2024, with construction to begin in FY 2026. The infrastructure for the project is anticipated to include water collection pipelines, a recycled water treatment facility, recycled water distribution pipelines, and an aquifer recharge basin.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 10,755,000	\$ 10,755,000	\$ 7,802,000	\$ 14,896,000	\$ 31,281,000	\$ 32,845,000	\$ 97,579,000

Project: SEWER LINE IMPROVEMENTS AND REPLACEMENTS**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A: Recurring Project

These ongoing projects, which have received annual funding historically, allow the WR Fund to replace or install critical sewer lines. The WR Fund categorizes this funding into two distinct capital projects.

- Main Line (\$9.2 million) - 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 will not require an "all at once" approach.
- Trunk and Lateral Extensions (\$0.6 million) - Projects completed with this funding will provide trunk and lateral pipelines to existing residents, new projects which 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.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 9,800,000	\$ 9,800,000	\$ 15,645,000	\$ 8,600,000	\$ 9,030,000	\$ 9,481,000	\$ 52,556,000

Project: WATERSHED EXHIBIT**Comprehensive Plan Area:** West Bench**Anticipated Completion:** Spring 2024

The Boise WaterShed Environmental Education Center began transitioning to a water and climate education center in FY 2021. This project will renovate the 6,450 square foot exhibit hall and adjacent educational spaces with new exhibits and visitor enhancements. Additionally, architectural improvements to facilitate the flow of visitors, reduce sound transmission and support the new exhibits will be designed and constructed as needed.

Using budget in the FY 2022 Adopted Budget, the exhibit designer will be selected in the second half of FY 2022. Design work will begin in late FY 2022 and continue into FY 2023. Construction of exhibits will take place in FY 2023 and be installed in early FY 2024.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 3,383,000	\$ 3,383,000	\$ -	\$ -	\$ -	\$ -	\$ 3,383,000

Project: WEST BOISE COMMUNICATIONS CENTER**Comprehensive Plan Area:** West Bench**Anticipated Completion:** Fall 2024

The objective of this project, which began in FY 2022, is to increase the resiliency and redundancy of the existing communications center at the WBWRF. In FY 2022, a problem identification statement will be completed, followed by a preliminary design report which will include business case evaluations (BCE) for a redundant communications center. Design of the project will take place in FY 2023, with construction scheduled for FY 2024.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 720,000	\$ 720,000	\$ 1,260,000	\$ -	\$ -	\$ -	\$ 1,980,000

Project: WEST BOISE SECONDARY REGULATORY/CAPACITY (PHASE 1)**Comprehensive Plan Area:** West Bench**Anticipated Completion:** Fall 2026

Phase 1 of the secondary expansion project in FY 2023 begins the design of new facilities to increase treatment volume at the WBWRF. Secondary capacity improvements will construct additional volume for enhanced biological nutrient removal, with new capacity and flexibility in an unaerated complex to provide anaerobic and anoxic treatment. Also in Phase 1, the aeration volume of the existing basins will be expanded with the addition of new aeration blowers. The project includes site work, yard piping, expansion in pipe galleries, and activated sludge pumping.

The BCE will be completed by the end of FY 2022, with design and bidding of the project scheduled for FY 2023. Construction is expected to begin in FY 2024.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 17,444,000	\$ 17,444,000	\$ 21,979,000	\$ 23,078,000	\$ 12,117,000	\$ -	\$ 74,618,000

Project: WEST BOISE SECONDARY REGULATORY/CAPACITY NEAR-TERM

Comprehensive Plan Area: West Bench

Anticipated Completion: Fall 2024

This set of projects will improve the WBWRF's secondary treatment components in advance of the major expansion projects. Flows and loadings design criteria in the Utility Plan have been updated using more recent and comprehensive data, including internal plant recycle processes. Projects are being compared and ranked with a BCE tool in FY 2022, with design and construction of these projects taking place in FYs 2022 and 2023. Some of these projects will provide capacity through rehabilitating the aeration system diffusers, piping, and blowers to improve efficiency. Other secondary capacity projects will supplement automated nutrient monitoring and control systems with the ability to add chemical trim to improve treatment. Other projects will investigate and prioritize optimization measures to reduce recycle loading and improve internal efficiency from biosolids handling and struvite production.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 3,117,000	\$ 3,117,000	\$ 1,575,000	\$ -	\$ -	\$ -	\$ 4,692,000

Project: WEST BOISE TERTIARY FILTRATION

Comprehensive Plan Area: West Bench

Anticipated Completion: Fall 2027

This project began in FY 2022 and includes preliminary and final design activities for tertiary filtration at the WBWRF. Public Works anticipates that future discharge permits for the WBWRF will require the addition of tertiary phosphorus treatment to meet lower limits. In FY 2022, discovery activities (conducting a BCE of alternatives and drafting a project management plan) began and will continue into FY 2023. Design is expected to begin in FY 2023 and continue into FY 2024. Construction is planned to begin in FY 2025 and continue for several years.

FY 2023 Funding Sources	2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 9,217,000	\$ 9,217,000	\$ 19,355,000	\$ 30,103,000	\$ 26,673,000	\$ 11,203,000	\$ 96,551,000

Project: WEST BOISE ULTRAVIOLET DISINFECTION

Comprehensive Plan Area: West Bench

Anticipated Completion: Spring 2024

Existing ultraviolet disinfection equipment in channels 1 and 2 is nearing the end of its useful life. In FY 2022, this project received its initial budget, which began the development of a BCE and project definition report to determine the recommended equipment and channel modifications to replace the aging equipment and achieve build-out capacity. Design of the new system will begin in late FY 2022 and is expected to be completed in the spring of 2024. The FY 2023 budget allows construction to begin. Staff are currently evaluating options that could delay construction until work on the WBWRF Tertiary Filtration begins, in order to combine the projects and potentially realize savings through economies of scale.

FY 2023 Funding Sources		2023 Adopted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 5,280,000	\$ 5,280,000	\$ -	\$ -	\$ -	\$ -	\$ 5,280,000



CAPITAL PROJECT SUMMARY

Project Name	2023 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
Tax Supported Funds										
<u>CAPITAL FUND</u>										
Major Equipment										
Finance and Administration	431,000	327,000	104,000	-	-	-	-	-	-	-
Fire	3,729,864	2,649,864	300,000	-	780,000	-	-	-	-	-
Information Technology	1,000,000	900,000	-	-	-	-	-	-	-	100,000
Intergovernmental	425,000	425,000	-	-	-	-	-	-	-	-
Library	342,000	342,000	-	-	-	-	-	-	-	-
Parks and Recreation	1,427,607	986,250	417,884	-	23,473	-	-	-	-	-
Planning and Development Services	144,000	144,000	-	-	-	-	-	-	-	-
Police	4,534,228	4,134,228	-	-	400,000	-	-	-	-	-
Public Works	128,572	128,572	-	-	-	-	-	-	-	-
Subtotal: Major Equipment	12,162,271	10,036,914	821,884	-	1,203,473	-	-	-	-	100,000
Major Repairs and Maintenance										
Arts & History	90,000	90,000	-	-	-	-	-	-	-	-
Finance and Administration*	25,000	25,000	-	-	-	-	-	-	-	-
Library	1,026,913	1,026,913	-	-	-	-	-	-	-	-
Parks and Recreation	3,105,000	3,105,000	-	-	-	-	-	-	-	-
Public Works	1,320,000	1,320,000	-	-	-	-	-	-	-	-
Subtotal: Major Repairs and Maintenance	5,566,913	5,566,913	-	-	-	-	-	-	-	-
Capital Projects										
Arts & History										
Percent for Art	511,240	511,240	-	-	-	-	-	-	-	-
Subtotal: Arts & History	511,240	511,240	-	-	-	-	-	-	-	-

Project Name	2023 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
Fire										
Fire Station 5*	12,500,000	12,300,000	-	-	-	-	-	-	-	200,000
Fire Station 13 (Northwest)*	10,550,000	-	-	-	10,550,000	-	-	-	-	-
Subtotal: Fire	23,050,000	12,300,000	-	-	10,550,000	-	-	-	-	200,000
Human Resources										
Garage Security Enhancements	100,000	100,000	-	-	-	-	-	-	-	-
Lobby Security Enhancements*	150,000	150,000	-	-	-	-	-	-	-	-
Subtotal: Human Resources	250,000	250,000	-	-	-	-	-	-	-	-
Information Technology										
ARPA - Connect Our Parks	1,000,000	-	-	1,000,000	-	-	-	-	-	-
Conference Room Infrastructure Upgrades	50,000	50,000	-	-	-	-	-	-	-	-
Cybersecurity	50,000	50,000	-	-	-	-	-	-	-	-
IT Service Enhancements	410,000	410,000	-	-	-	-	-	-	-	-
Patch Management System	135,000	135,000	-	-	-	-	-	-	-	-
Permit Management System Enhancements	220,000	220,000	-	-	-	-	-	-	-	-
Subtotal: Information Technology	1,865,000	865,000	-	1,000,000	-	-	-	-	-	-
Office of Community Engagement										
Neighborhood Investment Program**	415,000	400,000	-	-	-	-	15,000	-	-	-
Subtotal: Office of Community Engagement	415,000	400,000	-	-	-	-	15,000	-	-	-

Funding Sources

Project Name	2023 Project Cost	Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
Parks and Recreation										
Borah Park Amenities	920,000	-	-	-	920,000	-	-	-	-	-
J.A. and Kathryn Albertson Family Foundation Whitewater Park Phase 1 Repairs	650,000	650,000	-	-	-	-	-	-	-	-
Julia Davis Park Roadway Repairs	1,250,000	1,250,000	-	-	-	-	-	-	-	-
Magnolia Park Amenities	1,450,000	-	-	-	1,450,000	-	-	-	-	-
Parks Maintenance Facilities	19,000,000	17,918,750	-	-	1,081,250	-	-	-	-	-
Primrose Park	700,000	-	-	-	700,000	-	-	-	-	-
Spaulding Ranch	1,500,000	-	-	-	1,500,000	-	-	-	-	-
Subtotal: Parks and Recreation	25,470,000	19,818,750	-	-	5,651,250	-	-	-	-	-
Planning and Development Services										
Transfer to Housing Fund	13,500,000	13,500,000	-	-	-	-	-	-	-	-
Subtotal: Planning and Development Services	13,500,000	13,500,000	-	-	-	-	-	-	-	-
Public Works										
Public Safety Lighting	24,000	24,000	-	-	-	-	-	-	-	-
SPORE Streetlight Replacements	50,000	50,000	-	-	-	-	-	-	-	-
Subtotal: Public Works	74,000	74,000	-	-	-	-	-	-	-	-
Total Capital Fund	82,864,424	63,322,817	821,884	1,000,000	17,404,723	-	15,000	-	-	300,000

Project Name	2023 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
<u>OPEN SPACE AND CLEAN WATER LEVY FUND</u>										
Capital Projects										
Open Space and Clean Water Projects	5,239,133	-	-	-	-	-	-	-	5,239,133	-
Total Open Space And Clean Water Levy Fund	5,239,133	-	-	-	-	-	-	-	5,239,133	-
Total Tax Supported Funds	88,103,557	63,322,817	821,884	1,000,000	17,404,723	-	15,000	-	5,239,133	300,000
Enterprise Funds										
<u>AIRPORT FUND</u>										
Major Equipment	6,300,000	-	3,000,000	1,990,000	-	1,310,000	-	-	-	-
Major Repairs and Maintenance	1,300,000	-	800,000	-	-	500,000	-	-	-	-
Capital Projects										
Access Road Enhancements	2,500,000	-	2,000,000	-	-	500,000	-	-	-	-
Airport Infrastructure Upgrades	1,000,000	-	1,000,000	-	-	-	-	-	-	-
Airport Land Acquisition	500,000	-	500,000	-	-	-	-	-	-	-
Airport Sustainability Projects	500,000	-	500,000	-	-	-	-	-	-	-
Apron, Taxiway, and Taxi-lane Improvements	21,300,000	-	2,300,000	15,050,000	-	3,950,000	-	-	-	-
Checkpoint Expansion Phase 3	500,000	-	-	-	-	500,000	-	-	-	-
Concourse A	9,500,000	-	-	2,000,000	-	7,500,000	-	-	-	-
Consolidated Rental Car Facility	64,000,000	-	-	-	-	4,000,000	-	60,000,000	-	-
Cooling Tower Relocation	2,600,000	-	-	-	-	2,600,000	-	-	-	-
Runway Incursion Mitigation	5,500,000	-	-	5,085,000	-	415,000	-	-	-	-

Project Name	2023 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
Security Fences	300,000	-	-	-	-	300,000	-	-	-	-
Tenant Improvements and Remodels	800,000	-	800,000	-	-	-	-	-	-	-
Terminal Upgrade Project Management	300,000	-	-	-	-	300,000	-	-	-	-
Ticket Lobby Expansion Construction	1,200,000	-	1,200,000	-	-	-	-	-	-	-
Total Airport Fund	118,100,000	-	12,100,000	24,125,000	-	21,875,000	-	60,000,000	-	-
<u>SOLID WASTE FUND</u>										
Major Equipment	60,000	-	60,000	-	-	-	-	-	-	-
Total Solid Waste Fund	60,000	-	60,000	-	-	-	-	-	-	-
<u>WATER RENEWAL FUND</u>										
Major Equipment	4,816,000	-	4,816,000	-	-	-	-	-	-	-
Major Repairs and Maintenance	2,059,000	-	2,059,000	-	-	-	-	-	-	-
Capital Projects										
Enhance the River	1,200,000	-	1,200,000	-	-	-	-	-	-	-
Lander Street Capacity Phase 2	20,272,000	-	20,272,000	-	-	-	-	-	-	-
Recycled Water Program/Facility	10,755,000	-	10,755,000	-	-	-	-	-	-	-
Sewer Line Improvements and Replacements	9,800,000	-	9,800,000	-	-	-	-	-	-	-
WaterShed Exhibit	3,383,000	-	3,383,000	-	-	-	-	-	-	-
West Boise Communications Center	720,000	-	720,000	-	-	-	-	-	-	-
West Boise Secondary Regulatory/Capacity (Phase 1)	17,444,000	-	17,444,000	-	-	-	-	-	-	-

Project Name	2023 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
West Boise Secondary Regulatory/Capacity Near-Term	3,117,000	-	3,117,000	-	-	-	-	-	-	-
West Boise Tertiary Filtration	9,217,000	-	9,217,000	-	-	-	-	-	-	-
West Boise Ultraviolet Disinfection	5,280,000	-	5,280,000	-	-	-	-	-	-	-
Total Water Renewal Fund	88,063,000	-	88,063,000	-	-	-	-	-	-	-
Total Enterprise Funds	206,223,000	-	100,223,000	24,125,000	-	21,875,000	-	60,000,000	-	-
Total All Funds	294,326,557	63,322,817	101,044,884	25,125,000	17,404,723	21,875,000	15,000	60,000,000	5,239,133	300,000

* These projects will be managed by Public Works; therefore, the associated budget will be reflected in Public Works.

**These projects will be administered by Community Engagement, but the associated budget will be reflected in PDS in order to preserve historical reporting on the Neighborhood Investment Program.



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