



CITY *of* BOISE

Q1 FY 2023

**FINANCIAL
REPORT**

CITY *of* **BOISE**

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Introduction

This report provides an overview of the City of Boise's financial condition between October 1, 2022 and December 31, 2022 (FY 2023 Quarter One). This report includes budget to actual comparisons in the General Fund (by revenue/expenditure category and department) and overall financial performance for all other funds. The report was prepared by the Budget Office in collaboration with Finance Managers and departmental staff across the city.

With a quarter of the fiscal year completed (25.2% based on calendar days) through December 31st, General Fund revenues and expenditures are generally within expected ranges.



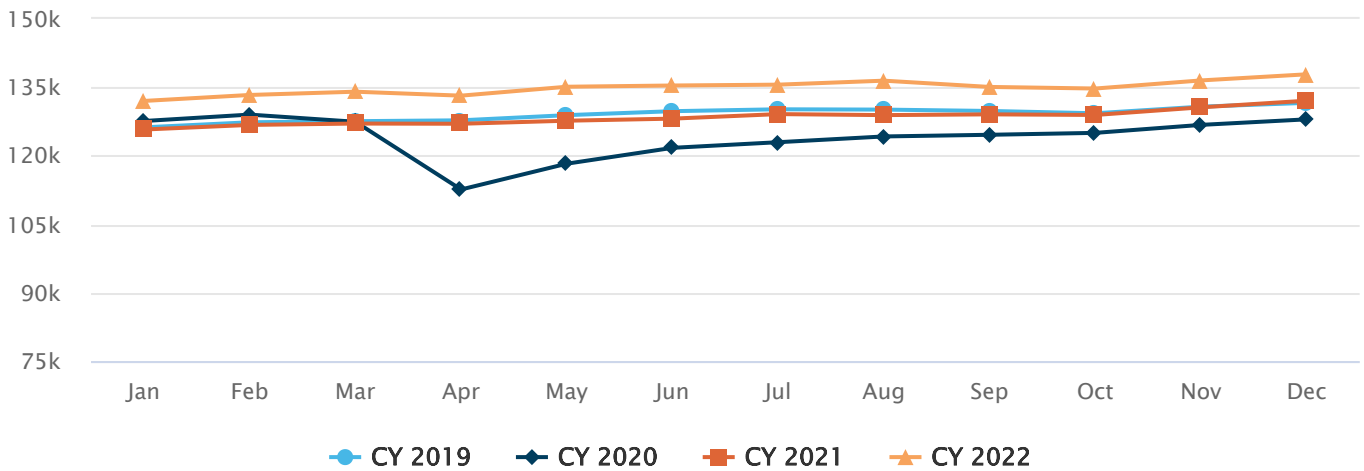
Boise Economic Environment

As compared to the prior quarter, the major indicators outlined below, which are used to gauge the overall health of the economy, are generally stable. These indicators are closely monitored, as they can influence revenue collection levels and inform resource allocation decisions.

Employment

Total Boise employment for December 2022 was up by 4.4% as compared to December 2021, representing an additional 5,782 jobs. Comparing December 2022 to September 2022, total employment increased by 2,769 jobs, an increase of 2.0% for the quarter.

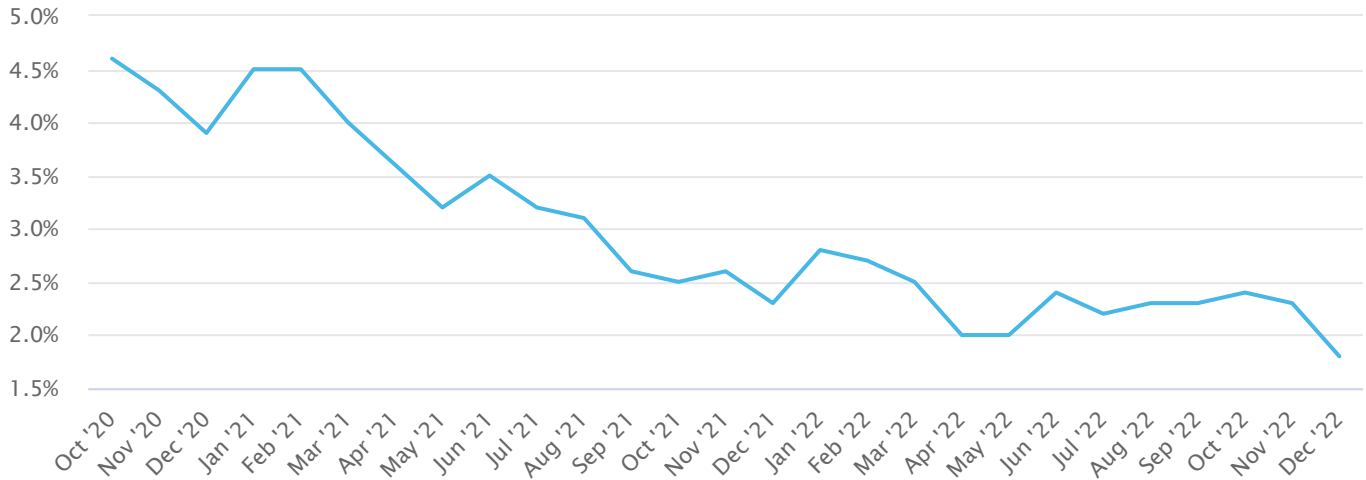
TOTAL BOISE CITY EMPLOYMENT — MONTHLY



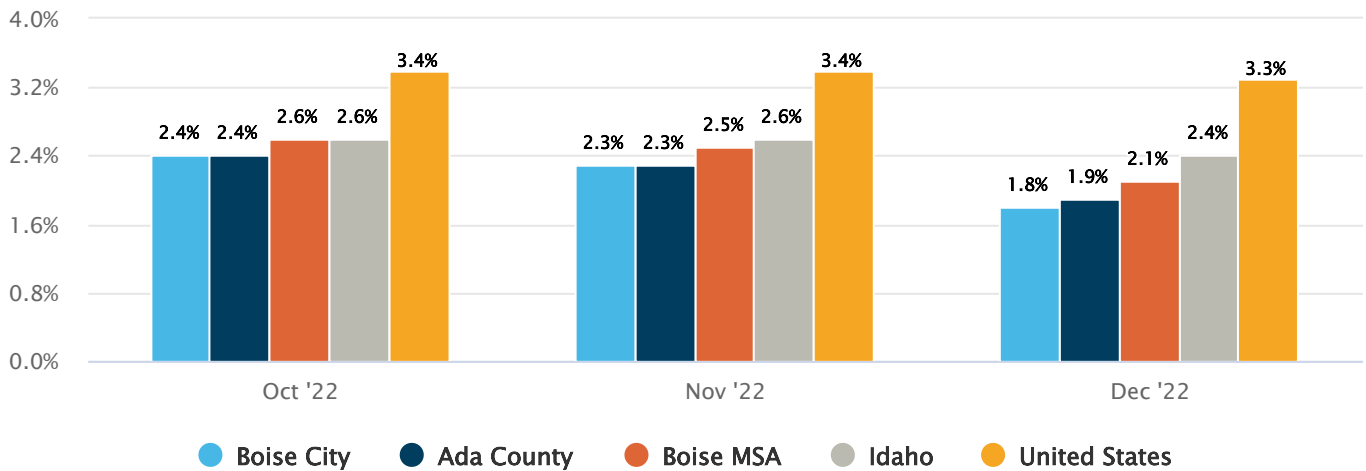
Boise's unadjusted unemployment rate fell from 2.3% in December 2021 to 1.8% (50 basis point increase) in December 2022. When compared to the last quarter end in September, Boise's unemployment rate decreased from 2.3% to 1.8% (50 basis point decrease). Boise's December 2022 unemployment rate was 10 basis points below Ada County's, 30 basis points below the Boise MSA figure and 60 basis points below the State of Idaho figure, and 150 basis points below the national figure of 3.3%.

Quarter Ending December 31, 2022

BOISE (UNADJUSTED) UNEMPLOYMENT RATE OCTOBER 2020 – 2022

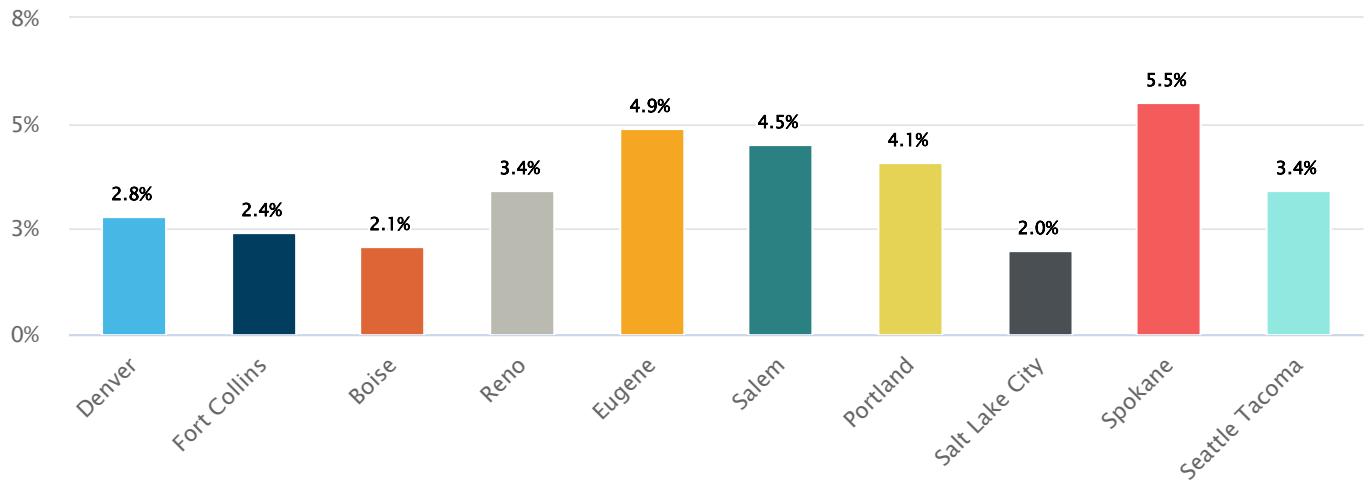


COMPARABLE OCTOBER – DECEMBER UNEMPLOYMENT RATES

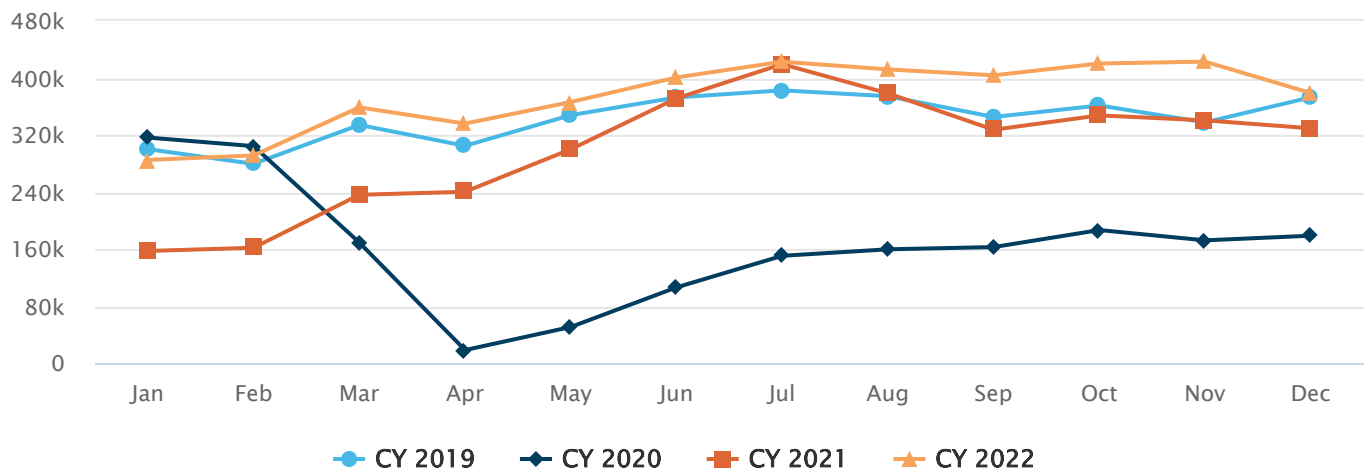


Compared to several other western metropolitan areas, Boise's MSA had the second-lowest unemployment rate figure, behind only Salt Lake City at 2.0%. The 2.1% figure for Boise's MSA was tied for 31st out of 389 MSAs nationwide.

UNEMPLOYMENT RATES — COMPARATIVE WESTERN CITY MSAs



AIRPORT PASSENGER TRAFFIC BY MONTH



Construction Activity

Construction development continues at a high level. Through December, the first quarter of the fiscal year, development activity was slightly below last year but fee revenues were similar to last year given types and valuations of projects. At this pace (considering seasonality), projected revenues would exceed the budgeted estimate. Collections are actively monitored throughout the year, and year-end estimates will be refined in subsequent Quarterly Reports. An overview of Development Fee revenue activity can be found elsewhere in this report. Monthly Construction Reports, prepared by the Planning and Development Services Department, provide additional information on construction activity and trends.

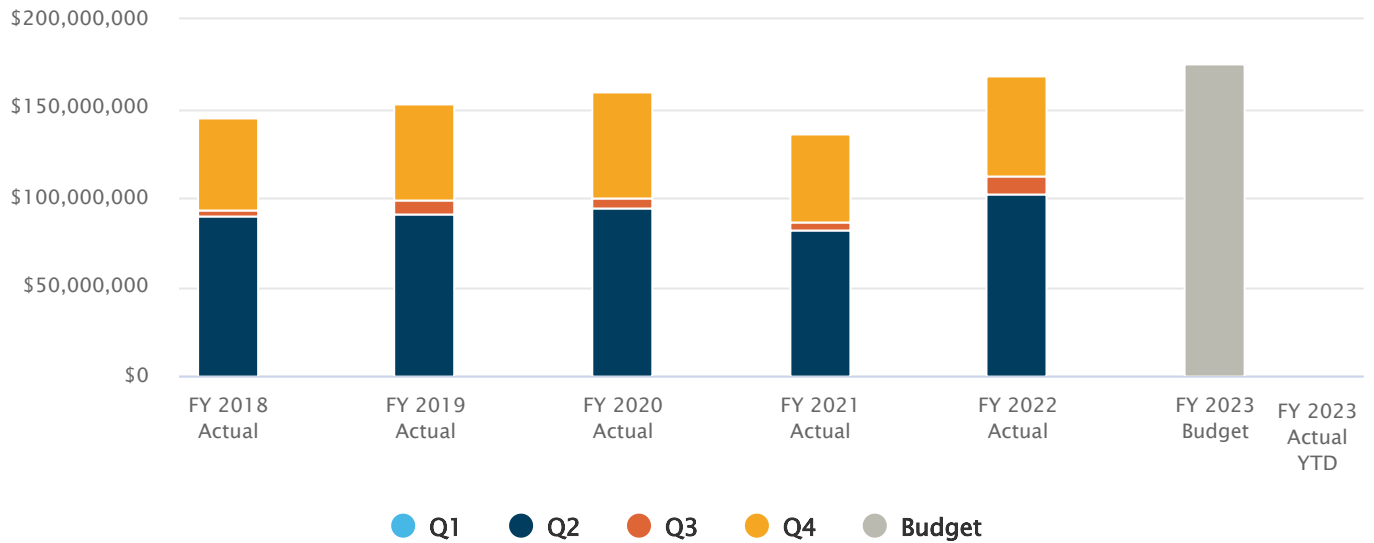
General Fund Revenues

Through December, 6.2% of budgeted revenues had been received. This is in line with historical collections through this point in the year and year-end collections are currently forecasted to be at or above budgeted levels. In the prior three years, year to date collections totaled between 6.3% and 7.5% of annual budgeted revenues. Revenues are not received uniformly by month, due to seasonality and due dates for tax payments. For example, Property Taxes, the largest revenue category for the city, are due to Ada County in December and June and are subsequently remitted to the city the following month. As a result, property tax receipts are not generally recognized in the first quarter. An overview of each revenue category is provided in this report.

The following section provides an overview of General Fund revenues by category. The performance of each revenue category is described in aggregate, and there is a separate call-out within each section for material budget to actual variances at the department level. If a department is not called out as having a material variance, revenues are expected to meet or exceed budgeted levels based on year-to-date activity.

	FY 2022 Actuals Through Current Quarter	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2023 Actuals	% YTD
Carryforward/Fund Balance	\$ -	\$ 14,488,785	\$ 34,767,121	\$ -	0.0%
Departmental Revenue	7,600,139	32,476,071	32,476,071	8,028,514	24.7%
Development Fees	3,681,799	14,765,947	14,934,534	3,660,641	24.5%
Fines and Forfeitures	505,139	2,435,911	2,435,911	593,160	24.4%
Franchise Fees	1,267,618	5,185,552	5,185,552	770,849	14.9%
Internal Charges	2,679,569	12,190,577	12,190,577	3,127,184	25.7%
Liquor Tax	927,896	4,889,477	4,889,477	-	0.0%
Other Revenue	686,736	20,228,180	21,678,040	4,157,665	19.2%
Property Tax	75,029	175,408,533	175,408,533	54,281	0.0%
Sales Tax	5,760,385	23,959,000	23,959,000	-	0.0%
Total	\$ 23,184,310	\$ 306,028,033	\$ 327,924,816	\$ 20,392,294	6.2%

Property Tax Overview



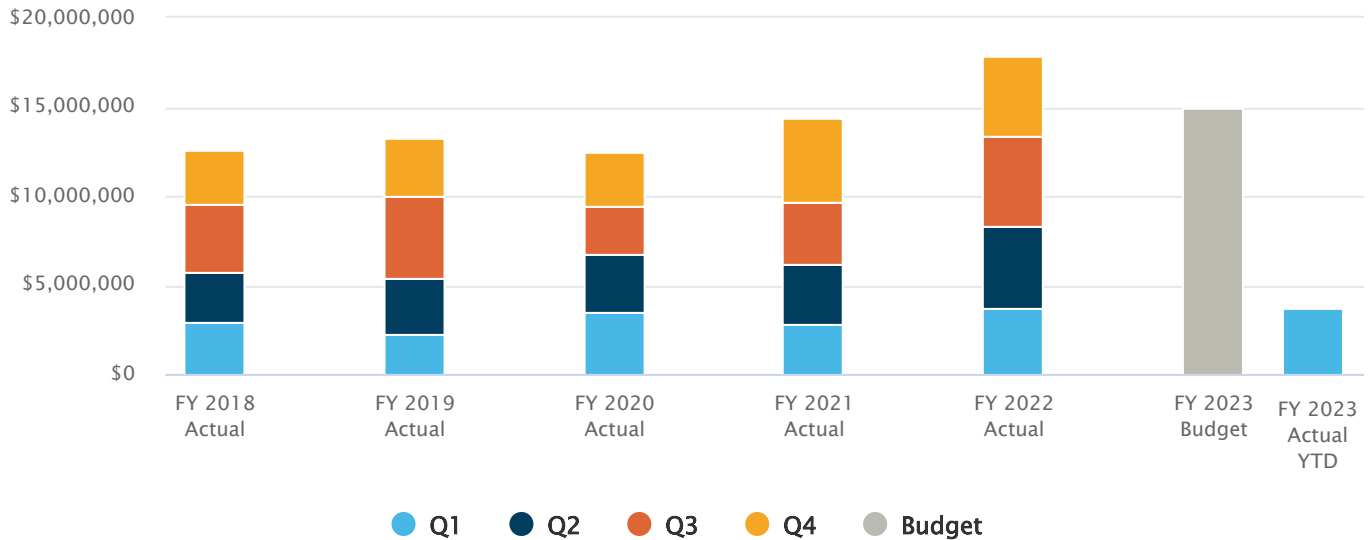
Property tax is the largest revenue category in the General Fund, representing approximately 53% of the total. Property taxes are assessed based on taxable property values using a statutory rate formula that allows year-over-year budget increases of up to “3% + growth” per year. For FY 2023, the city again took less than the full increase (2.45% + growth). The FY 2023 budget of \$175.4 million is 3.8% higher than the FY 2022 budget, due to incremental revenues from new construction.

Through December, only \$54,281 of property tax was received for FY 2023. This is because property taxes are due to the county in December and June each year. The first payment is usually remitted to the city in January. Collections in January were \$102.9 million. By year end, property tax collections are expected to meet the budgeted level.

As part of the FY 2023 Adopted Budget, the City Council approved a property tax rebate program, which will be available to eligible city residents who utilize the “Circuit Breaker” property tax reduction program. It should be noted that this program will not result in a reduction in the amount of property taxes that are received and recognized by the city. Rather, once collected, a portion of the taxes that are collected (up to \$1.2 million) will be returned to the community. An expenditure budget was approved as part of the FY 2023 Adopted Budget to account for these payments.

Quarter Ending December 31, 2022

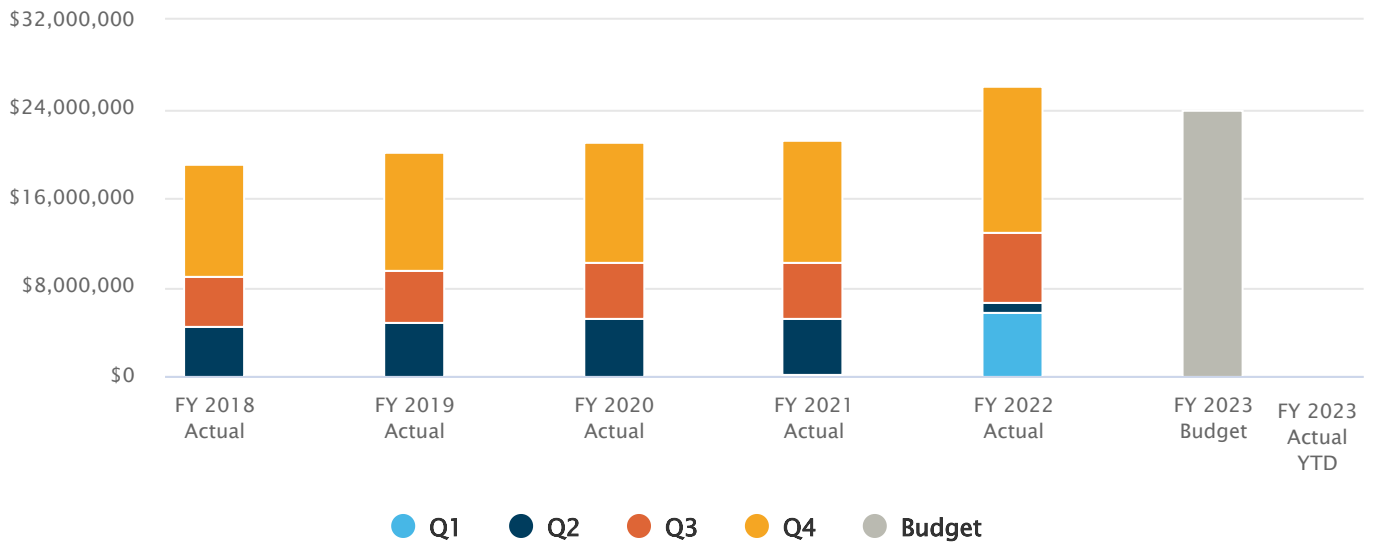
Development Fees Overview



Development Fees are generated from construction development and intended to cover the associated costs of plan review, permit issuance, inspections, etc. The majority (more than 90%) of development fees are collected by the Planning and Development Services Department, however the Fire and Public Works Departments also support development activity and as a result collect some fees. It should be noted that Development Impact Fees, which are fees collected by the city to account for the costs of growth in parks, police, and fire services, are not accounted for in the General Fund. Rather, they are accounted for in the Development Impact Fee Fund.

The FY 2023 budgeted estimate of \$14.9 million for this revenue category allows for a reduction of approximately 16% from FY 2022 actual receipts. Through December, total Development Fee revenues were at approximately 25% of the budgeted level. At the current rate of collections, considering seasonality due to the warm weather building season, revenues are projected to exceed the budgeted estimate (absent a recession or significant slowdown). Permit issuance has decreased slightly from FY 2022, but revenue collections have continued at a high level due to types of projects being permitted. In particular, demand for multifamily and commercial construction is high, and their valuations are higher than for other permits. Single-family residential construction continues to trend lower.

Sales Tax



The city receives sales tax revenue from the State of Idaho on a quarterly basis. A total of 11.5% of gross sales tax collections is shared with Idaho cities, counties, and non-school special districts. Gross sales tax at the state level for Q1 2023 (which for the state is Q2 due to a difference in fiscal year between the state and municipalities) increased 9.0% over the same quarter for 2022 and declined 6.8% compared to the prior quarter ending September 2022, reflecting some seasonality.

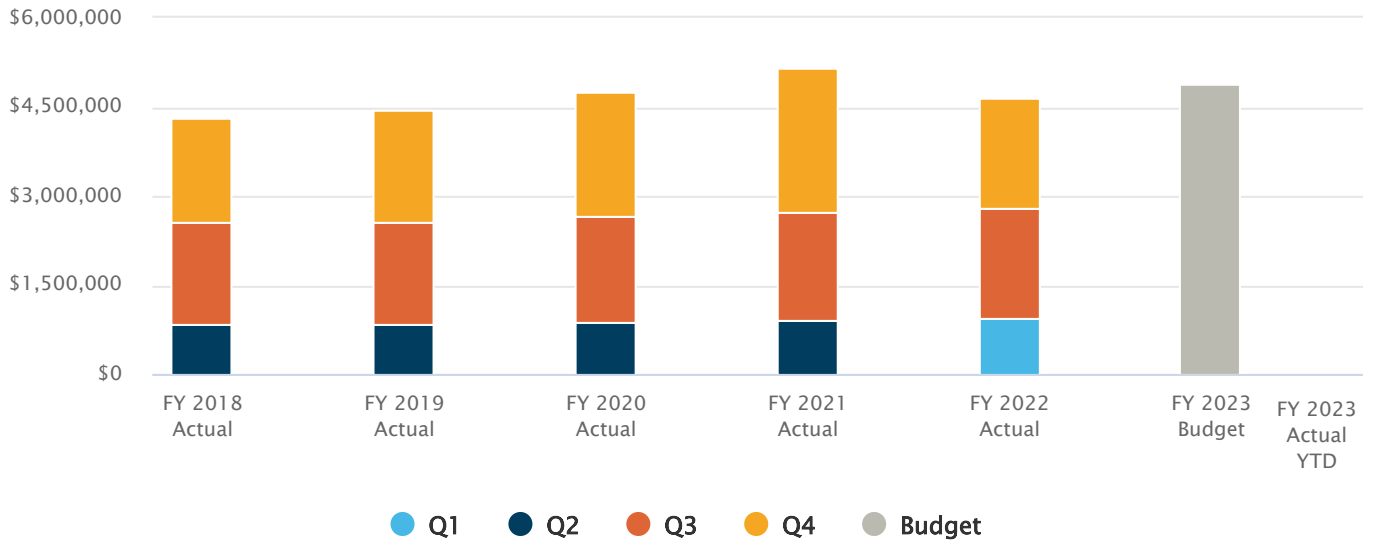
For the sales tax revenue share portion (excluding new online sales tax payers, which goes into a state tax relief fund), quarterly growth over the year earlier comparable quarter was 6.4%. It was 11.4% below the prior quarter ending September 2022, again reflecting some seasonality.

The city received no sales tax revenue in the first fiscal quarter, unlike a year ago, due to timing of receipt. The revenue for the quarter, \$6.7 million, was 1.0% above the year earlier quarter and will be reflected in the second fiscal quarter.

Idaho cities may be limited to 1.0% quarterly growth (year-over-year), due to legislation that took effect in July 2020. The City of Boise was limited to 1.0% growth through the quarter ending September 2021, then received full growth averaging 23.1% for all four fiscal quarters of FY 2022. The FY 2023 budget assumed 1% year-over-year growth from FY 2022 estimated collections, however the FY 2022 estimate only assumed full growth in two quarters. As a result, FY 2023 collections are expected to exceed budgeted levels by as much as \$2.4 million despite the 1% cap on growth.

Quarter Ending December 31, 2022

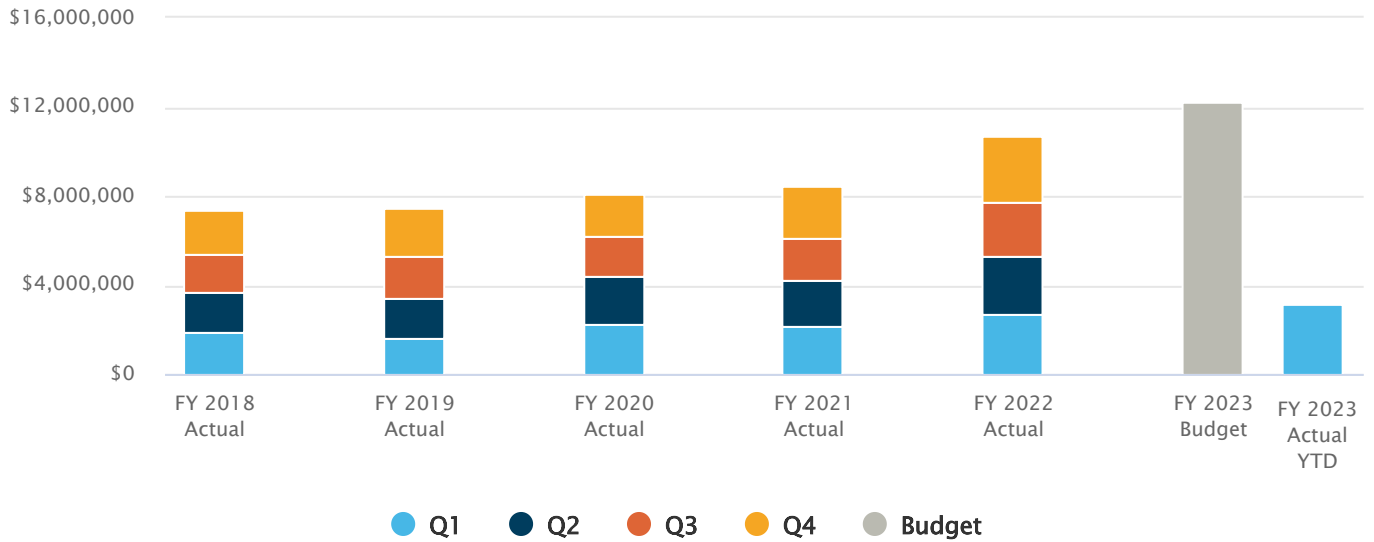
Liquor Tax



The FY 2023 budgeted estimate for liquor tax collections was set 5.2% above the FY 2022 budget. FY 2022 collections came in slightly below the budgeted level, as consumption patterns continue to shift. In the early stages of the pandemic, liquor tax receipts consistently exceeded expectations, as sales shifted from eating and drinking establishments to higher retail sales for home consumption. Recently, that pattern has started to reverse, with more of the consumption again being attributable to restaurants and bars. Due to this pattern, it is now anticipated that FY 2023 receipts will again be slightly below budget.

No payments were received in the first fiscal quarter due to timing of receipt. Quarterly distribution payments through June, the state’s fiscal year-end, are expected to be \$959,096, which is \$31,200 (3.4%) higher than what the city received last year. An extra payment at the state’s fiscal year-end is expected to be lower than in recent years.

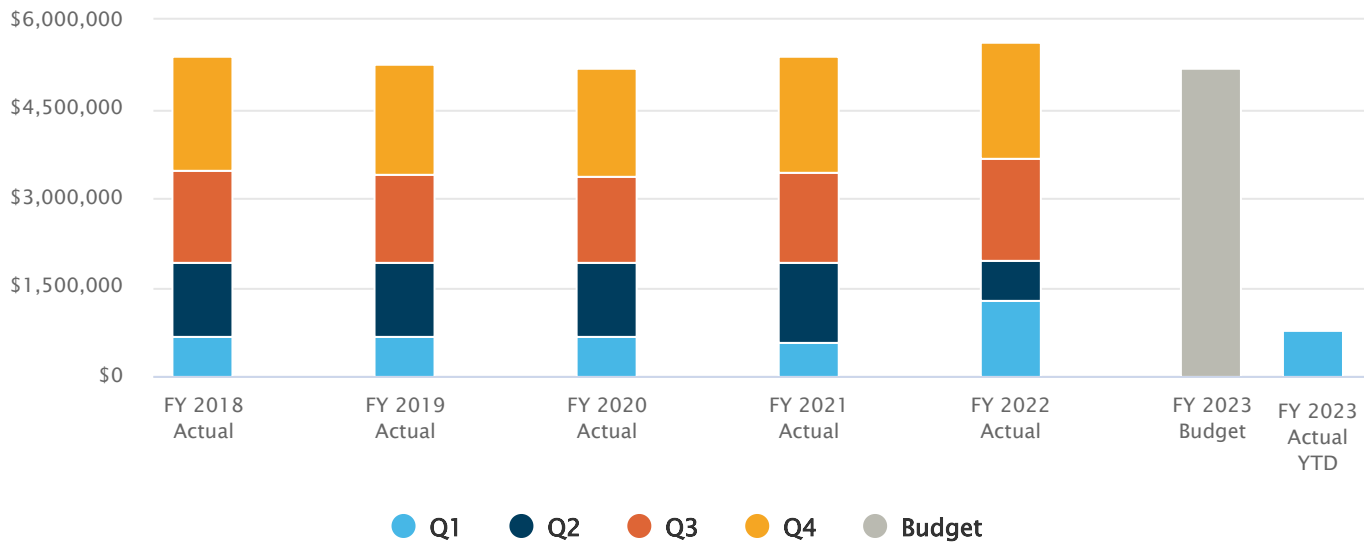
Internal Charges



Internal charge revenues are generated from services provided to operating departments by internal service departments that support them. For example, enterprise funds reimburse the General Fund for recruitment activities provided on their behalf 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. Revenues are tracking within anticipated levels through the first quarter of the fiscal year.

Quarter Ending December 31, 2022

Franchise Fees

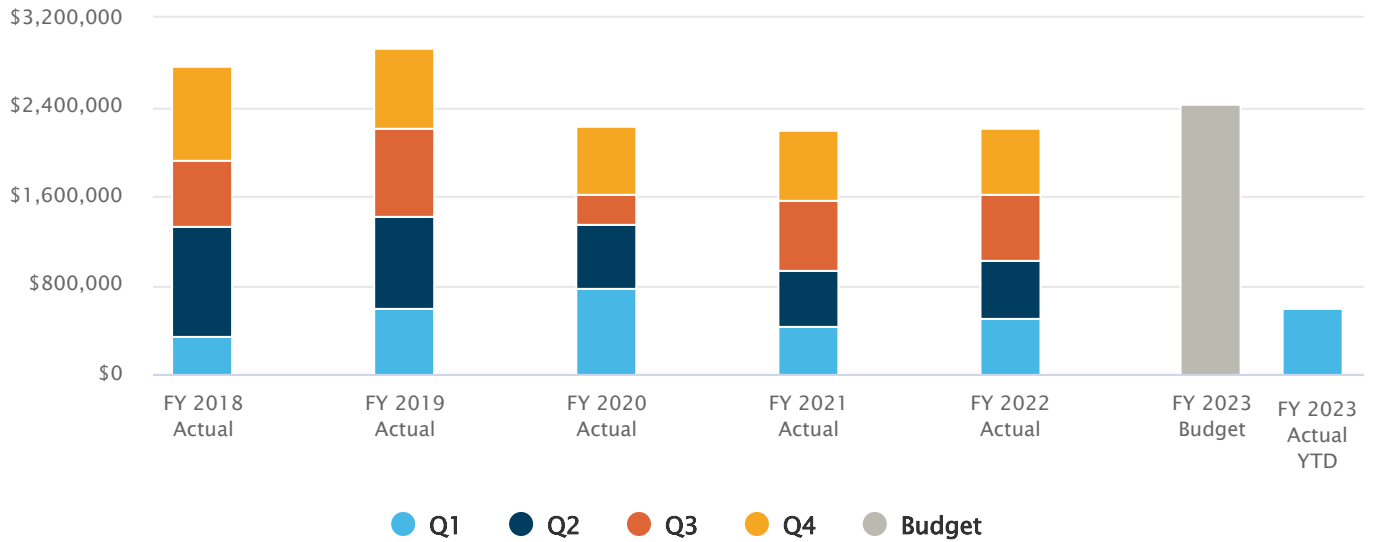


Franchise fees are collected from businesses via a contract agreement, which allows them to provide services that the city has the statutory right to provide. The city charges a franchise fee to businesses providing water, trash and recycling, cable TV, natural gas, and electricity services. It should be noted that electric franchise fee revenues are not accounted for in the General Fund, but rather are accounted for in the Capital Fund (and used to support the delivery of capital projects).

Historically, collections for the four franchise fees accounted for in the General Fund have performed differently; however, collectively, they have been relatively stable. FY 2023 collections came in at expected levels through the first quarter, and are currently anticipated to end the year at or slightly above the budgeted amount.

All franchise fee revenue is accounted for in the "Intergovernmental" department. Revenues are performing as expected, therefore there are no budget to actual variances at the department level.

Fines and Forfeitures



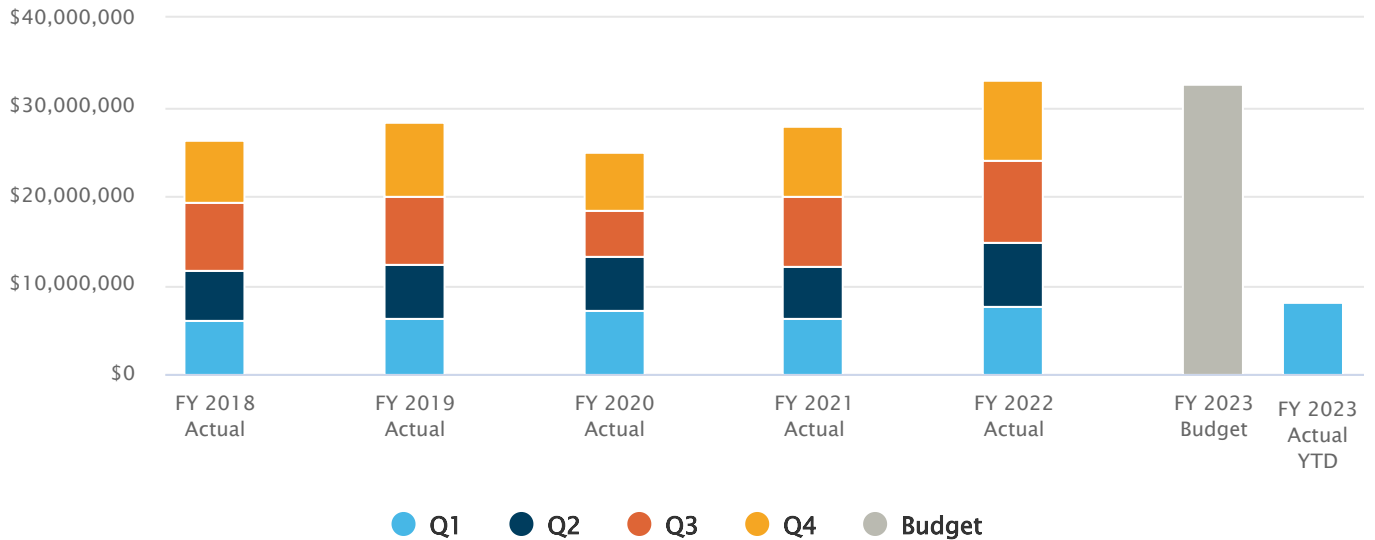
Fines and forfeitures revenue consists primarily of parking/towing and traffic fines. It also includes fine revenue for false alarms and animal control. Parking/towing fines, which are highly correlated with parking activity levels, remain below pre-pandemic levels, however meter collection levels (accounted for in Departmental Revenues) have indicated an uptick in recent months. Traffic fines are projected to end the year at or slightly below budgeted levels. Collections in this category are dependent upon numerous factors, including vacancy levels across the police patrol division. During periods of high vacancy such as what is currently being experienced, traffic enforcement officers are redirected towards patrol duties. This has the effect of reducing traffic fines. Once vacancy levels in the Police Department, particularly patrol, are reduced, it is anticipated that the traffic enforcement division can resume normal activities and fines may increase.

Finance and Administration: Parking revenue is currently tracking above anticipated levels, and is on track to exceed budgeted levels by as much as \$250,000. The FY 2023 budget did not assume a full return to pre-COVID activity levels, but with reduced closures and restrictions more people are returning to downtown activities.

Police Department: Traffic citations are tracking below anticipated levels due to vacancies, which resulted in reduced enforcement.

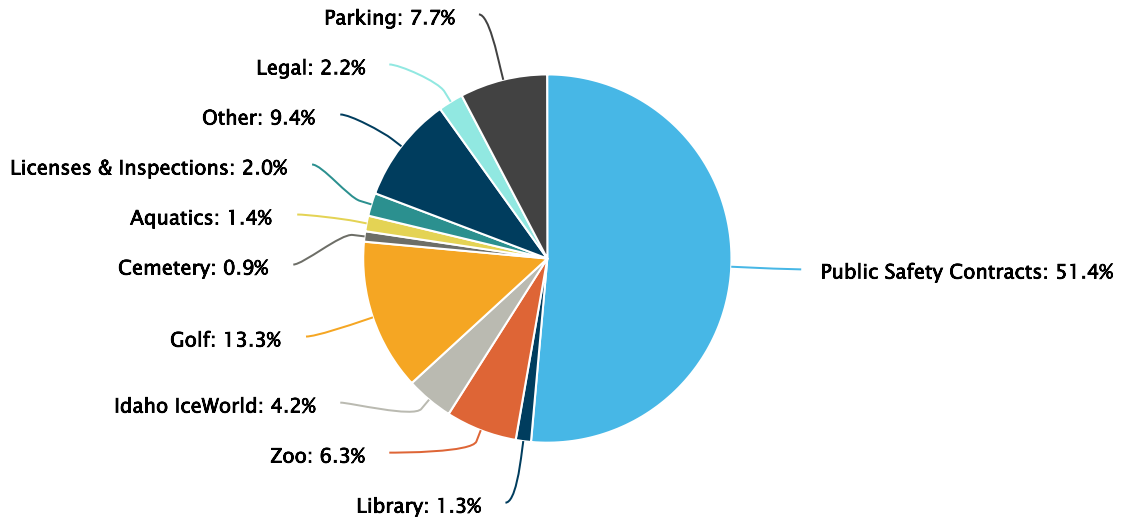
Quarter Ending December 31, 2022

Departmental Revenue



Departmental revenues are primarily generated from user fees for services in which a direct benefit can be readily identified and billed for, whether it be to an individual, group, or public agency. The most significant revenue items within this category are public safety contract revenue, Parks and Recreation 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. Parks and Recreation fees include Idaho IceWorld, golf, zoo, cemetery, and other programs such as play camps, aquatics, and softball.

FY 2023 Departmental Revenue: \$32.5 Million



Parks and Recreation revenue is on track to exceed budgeted estimates in most categories. The FY 2023 budgeted revenue estimate is \$10.4 million, with year to date collections approximating \$2.8 million. Through the same period in FY 2022, overall revenue collections totaled \$2.5 million (FY 2022 year-end collections totaled \$11.5 million). As demand for Parks and Recreation programming remains high, first quarter receipts were higher than the prior year. The budgeted revenue estimate for FY 2023 is approximately \$1.1 million lower than actual FY 2022 receipts, and staff currently anticipates collections will meet or exceed the FY 2023 budget. Overall, participation in parks programming remains robust, with Idaho IceWorld and adult basketball receipts exceeding FY 2022 first quarter collections by approximately \$180,000 and \$50,000, respectively. Public safety contract revenue, which makes up more than half of the overall activity in this category, is anticipated to meet or exceed budgeted levels. Finally, parking revenue (\$619,000) is approximately 6% higher than collections through the first quarter last year. The FY 2023 budget allows for a 3% reduction from actual FY 2022 receipts.

Other Revenue

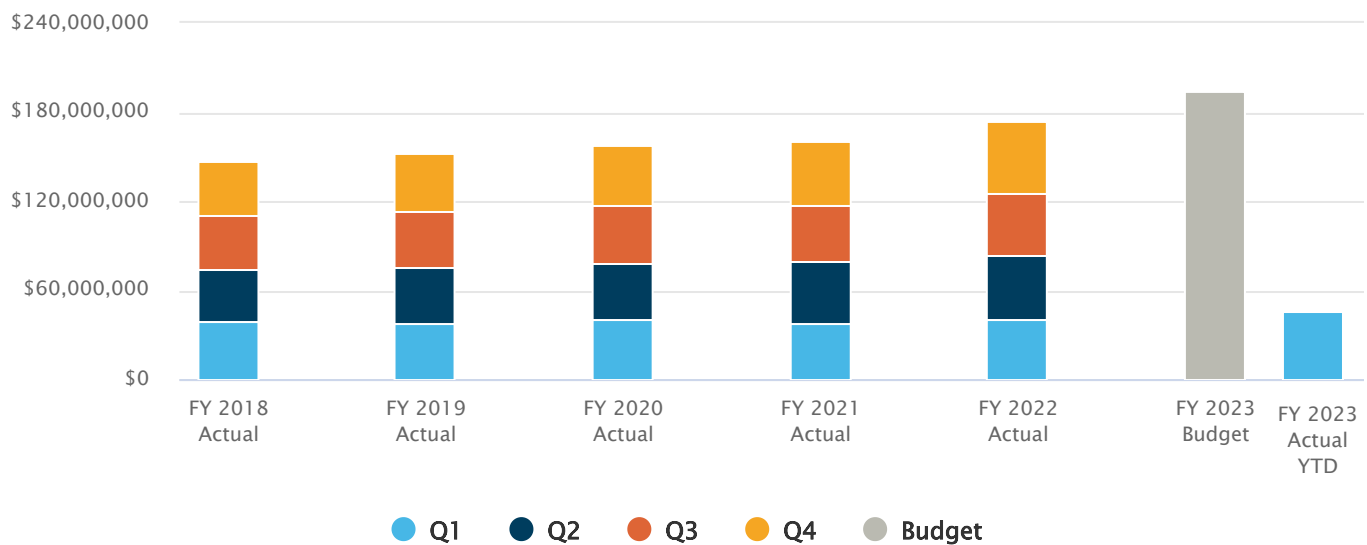
Other Revenue includes a number of other items, the three largest being miscellaneous revenue, interest income, and operating grants. Miscellaneous revenue includes restitution, seizures, and rebate income. The FY 2023 budget includes over \$15 million in American Rescue Plan Act (ARPA) revenue.

General Fund Expenditures

Expenditures for the General Fund are within the anticipated range of actuals after the first quarter of FY 2023. Personnel was underspent slightly in the first quarter (1.7% under compared to the par level based on calendar days), mostly attributable to citywide vacancies which is discussed in greater detail later in the report. The underspend would have been higher were it not for one-time compensation and higher than estimated overtime in the first quarter. Maintenance and Operations (M&O) costs were higher than estimated (31.1% expended through December), largely due to transfers from the General Fund to other funds that are front-loaded at the beginning of the fiscal year. Overall, General Fund expenditures are within the anticipated range.

	FY 2022 Actuals Through Current Quarter	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2023 Actuals	% YTD
Personnel	\$ 39,970,357	\$ 194,068,719	\$ 194,285,729	\$ 45,685,398	23.5%
M&O/Capital/Equipment	39,360,808	111,959,314	133,639,087	41,616,630	31.1%
Total	\$ 79,331,165	\$ 306,028,033	\$ 327,924,816	\$ 87,302,028	26.6%

Personnel



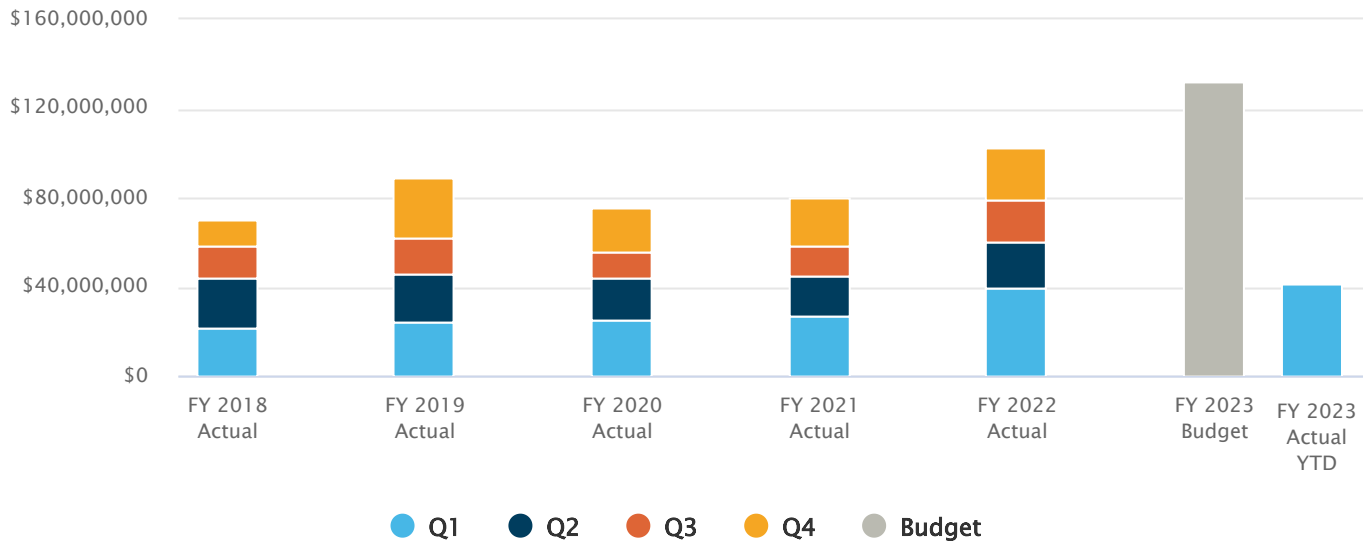
Total personnel costs in Q1 were approximately 23.5% of the total fiscal year budget. A few offsetting factors contributed to the city coming in below the Q1 benchmark of 25%:

- The city experienced about a 12% vacancy rate in Q1 which generated salary and benefit savings
 - ◊ A summary of vacancies is included later in this report

- However, to help offset certain vacancies, public safety departments increased amounts paid out through overtime and constant staffing
- Finally, the city paid out roughly \$1.3 million of one-time compensation for general employees as approved in the FY 2023 Adopted Budget for merit-based performance increases.

These factors resulted in the city coming in slightly below the Q1 benchmark of 25%. It is currently anticipated that expenditures will end the year at or below budgeted levels. As the year progresses, personnel expenses will continue to be actively monitored and forecasted expenditure amounts will be refined.

Maintenance and Operations

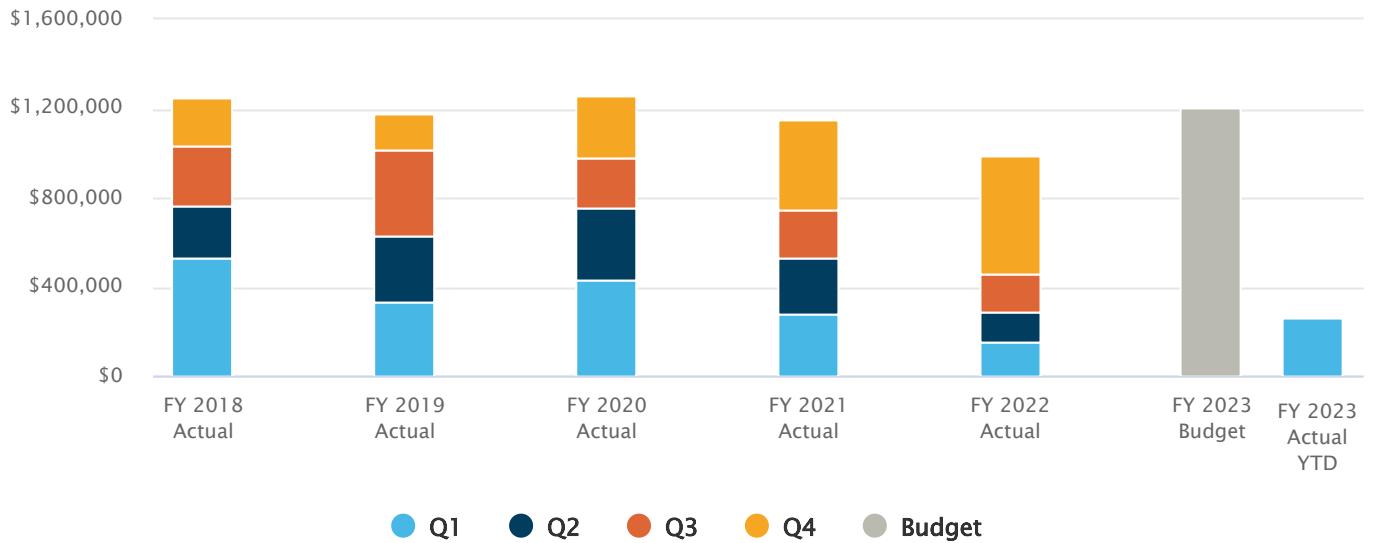


Maintenance & Operations (M&O) costs are in a similar range as last year, at 31% of budget. Certain expenditures, such as operational grants, software maintenance, and transfers to other funds are front-loaded early in the year. Other categories including motor fuels, library digital materials, and vehicle maintenance are trending higher than the 25% benchmark and will continue to be actively monitored. These categories, however, are offset by lower than anticipated expenditures in various categories including minor equipment, professional/contracted services and operating contingencies.

Operational grant costs were at 73% of budget due to ARPA community need grants and the timing of advances to Valley Regional Transit. Minor equipment is below anticipated levels due to various factors, including supply chain issues. Professional/contracted services are trending below anticipated levels due to timing of various items and projects, including planning costs, outsourced building plan review, and expenditures for ARPA projects.

After adjusting for timing and seasonality of expenses, nearly every department is tracking within anticipated levels and this category is expected to end the year at or below budget.

Capital/Equipment



Major equipment in the General Fund, including a relatively small amount of M&O cost budgeted as capital projects due to accounting rules, was slightly below the first quarter benchmark at 22% of budget. Typically these costs are for library materials, equipment funded with public safety grants, and certain equipment costs that are anticipated to be capitalized.

General Fund Contingencies

As part of the FY 2023 Adopted Budget, the City Council approved various contingency accounts to address unanticipated needs. A comprehensive summary of all contingency accounts, including any utilization of these accounts, is provided elsewhere in this report. As of the end of the first quarter, the Unallocated Operating Contingency has \$1.4 million remaining, the Project Portfolio Contingency has \$1.6 million remaining, the City Council Strategic Planning Contingency has \$500,000 remaining, and the Revenue Neutral Contingency has \$250,000 remaining.

Cash Flow Reserve

The Cash Flow Reserve, which is available to support unanticipated revenue declines or emergency expenditure needs, is funded just slightly above the targeted goal of 8% of base revenues (less the amount allocated to contingencies or as a transfer to the Capital Fund) at 8.1% (\$20.8 million).

Summary of Financial Performance for Other Funds

Each quarterly report includes a brief summary of the financial performance of the three largest enterprise funds (Airport, Solid Waste, and Water Renewal). In addition, any other city fund with material budget to actual variances is briefly described.

Airport Fund

Airport fee revenues were at 41% of budget through the first fiscal quarter, on passenger traffic that was 20% higher than the first quarter of FY 2022 (14% higher than the FY 2020 comparable pre-pandemic quarter). Grant revenues were at 10% of budget due to timing of federal capital grant, and total revenues were at 32%. Personnel costs were at 21% of budget given numerous staff vacancies. M&O costs were close to the first quarter benchmark at 24%. Capital costs of \$9.3 million were 5% of budget due to the budget including the full amount of large multi-year projects.

Housing - Projects and Special Activities

Revenues were at 58% of budget due to the effect of incoming transfers from the Capital and General Funds (transfers done to reposition this fund to include housing capital projects). The fund also includes budget for emergency rental assistance (ERA) and American Rescue Plan Act (ARPA) projects. M&O expenses were at 31% of budget due to timing of ERA payments to the local housing authority.

Solid Waste Fund

Revenues were slightly above the 25% benchmark and are projected to exceed budget for the year. Personnel costs were at 21%, reflecting some staff vacancy. M&O costs were also below the benchmark at 17%, due to the timing of contract payments for trash, recycling, and related services. Only two of the three months were recorded in the first quarter, causing this large expense category of \$33 million to trend low at 16% of budget. None of the capital budget of \$0.6 million was spent.

Water Renewal Fund

Service revenues were in an expected range when adjusted for seasonality and the timing of crop revenue. Capital revenues were lower than last year and at 20% of budget, due to timing of connection fee revenues and developer contributions. No grant revenue was received against a budget of \$7.5 million. Total revenue was at 17% of budget. Personnel costs were slightly below the 25% benchmark. M&O expenses were low at 12% of budget due to timing of projects and significant cost items. Professional services were at 1% of a \$26.4 million budget figure, \$15 million of which is planned for the recycled water project and \$5.2 million of which is for planning costs. Contracted and miscellaneous costs were at 7% of a \$2.0 million budget figure due to timing of projects and services, including contract labor. YTD capital budget was mostly unspent (1% of budget) in the first quarter due to timing of projects and expenditures.

Budget to Actual Variances

General Fund Departments (\$ in Thousands)

Expenses by Department	Revenue			Personnel			M&O/Capital/Equipment		
	YTD Actual	Revised Budget	% Budget	YTD Actual	Revised Budget	% Budget	YTD Actual	Revised Budget	% Budget
Arts and History	\$ 5,674	\$ 37,300	15.2%	\$ 347,487	\$ 1,537,706	22.6%	\$ 338,142	\$ 1,482,586	22.8%
City Council	67,262	267,074	25.2%	224,946	864,001	26.0%	10,376	75,412	13.8%
Contractual Services	1,197	-	0.0%	-	-	0.0%	4,805,574	17,552,614	27.4%
Finance and Administration	1,794,079	7,753,466	23.1%	2,280,139	9,123,294	25.0%	665,788	3,371,509	19.7%
Fire	2,938,609	12,633,800	23.3%	12,338,171	51,804,948	23.8%	4,061,065	16,145,478	25.2%
Human Resources	258,166	1,033,292	25.0%	1,104,963	4,752,628	23.2%	159,442	1,393,592	11.4%
Information Technology	1,422,922	4,839,824	29.4%	2,651,690	9,814,278	27.0%	2,686,768	7,778,028	34.5%
Intergovernmental	1,297,740	259,155,407	0.5%	33,637	(1,584,616)	(2.1)%	7,651,445	9,451,959	81.0%
Legal	111,206	908,517	12.2%	1,797,596	7,026,915	25.6%	296,396	1,728,949	17.1%
Library	29,816	476,480	6.3%	1,880,814	7,443,640	25.3%	2,193,477	7,801,705	28.1%
Office of Community Engagement	161,537	861,024	18.8%	533,992	2,333,121	22.9%	65,989	932,881	7.1%
Office of Police Accountability	-	-	0.0%	57,479	200,163	28.7%	17,800	123,340	14.4%
Office of the Mayor	3,666,945	4,960,721	73.9%	718,154	3,309,214	21.7%	3,814,274	6,122,263	62.3%
Parks and Recreation	2,941,255	11,088,936	26.5%	4,522,502	19,668,724	23.0%	5,958,048	23,314,834	25.6%
Planning & Development	3,393,496	13,972,549	24.3%	2,583,741	10,647,372	24.3%	1,774,088	7,922,594	22.4%
Police	2,143,554	8,638,087	24.8%	13,626,839	63,037,531	21.6%	6,044,310	21,712,913	27.8%
Public Works	158,836	1,298,339	12.2%	983,248	4,306,810	22.8%	1,073,648	6,728,430	16.0%
Total	20,392,294	327,924,816	6.2%	45,685,398	194,285,729	23.5%	41,616,630	133,639,087	31.1%

Enterprise Funds (\$ in Thousands)

Fund Name	Revenues			Expenses*		
	YTD Actual	Revised Budget	% Budget	YTD Actual	Revised Budget	% Budget
Airport Fund	\$ 15,244,531	\$ 47,076,630	32.4%	\$ 21,066,682	\$ 246,985,139	8.5%
Geothermal Fund	179,346	2,152,527	8.3%	218,159	2,436,826	9.0%
Municipal Irrigation Fund	792	54,556	1.5%	8,348	45,983	18.2%
Solid Waste Fund	10,307,455	39,942,988	25.8%	6,449,969	40,231,851	16.0%
Water Renewal Fund	15,406,043	89,484,524	17.2%	15,123,419	210,284,520	7.2%
Total	\$ 41,138,167	\$ 178,711,225	23.0%	\$ 42,866,577	\$ 499,984,319	8.6%

Other Funds (\$ in Thousands)

Fund Name	Revenues			Expenses*		
	YTD Actual	Revised Budget	% Budget	YTD Actual	Revised Budget	% Budget
Boise Municipal Health Trust	\$ 5,703,735	\$ 23,981,760	23.8%	\$ 5,749,129	\$ 24,012,760	23.9%
Debt Service Fund	2,391,230	2,455,243	97.4%	403,262	2,384,274	16.9%
Economic Development Fund	10,810	42,000	25.7%	-	-	0.0%
Fleet Services Fund	972,804	4,075,520	23.9%	1,003,706	4,102,928	24.5%
Heritage Fund	819,735	736,980	111.2%	48,047	1,252,600	3.8%
Housing – HUD Funds	452,398	3,013,430	15.0%	798,940	7,964,021	10.0%
Housing – Projects and Special Activities	28,214,267	48,450,000	58.2%	3,874,130	41,788,686	9.3%
Housing – Property Management	792,401	1,790,500	44.3%	527,904	2,385,284	22.1%
Humane Society Trust Fund	32	-	0.0%	-	-	0.0%
LM Cunningham Fund	34,505	23,000	150.0%	378	157,150	0.2%
Risk Management	1,528,383	6,336,761	24.1%	4,896,874	6,353,879	77.1%
Total	\$ 40,920,300	\$ 90,905,194	45.0%	\$ 17,302,370	\$ 90,401,582	19.1%

*Expenses include Personnel, M&O, and Capital (capital projects, MRM, and MEQ) expenditures.

Contingency Tracker

Citywide Contingency Status Report

FY 2023 Year to Date

Adjustment Date	Description	Adjustment Amount	Balance
Unallocated Operating Contingency: Used to address operating issues as they arise throughout the fiscal year			
	FY 2022 Adopted Budget Unallocated		\$ 550,000
12/13/22	Carryover from FY 2022	819,534	1,369,534
FY 2023 Revised Budget (Available as of the end of Q1): Unallocated			\$ 1,369,534
Project Portfolio Contingency: Used to fund projects (specific allocations made through the IBC process)			
	FY 2022 Adopted Budget Project Portfolio		\$ 1,650,000
11/15/22	Classification and Compensation Study	(170,000)	1,480,000
11/15/22	Total Rewards Strategy Study	(30,000)	1,450,000
12/13/22	Carryover from FY 2022	146,446	1,596,446
FY 2023 Revised Budget (Available as of the end of Q1)			\$ 1,596,446
Strategic Planning Contingency: Used for City Council initiated strategic expenditures			
10/01/22	FY 2023 Adopted Budget		500,000
Balance			\$ 500,000
Revenue Neutral Contingency: Used to address General Fund departmental revenue neutral appropriation increases that are under \$25,000. Usage can come from the receipt of grants, donations, or inter-fund transfers.			
10/01/22	FY 2023 Adopted Budget		250,000
Balance			\$ 250,000

Overtime Analysis

Fund	Department	FY 2023 Budget	FY 2023 Actual (through Q1)	% of Budget Spent
General Fund	Arts and History	\$ -	\$ 2,318	N/A
General Fund	Finance and Administration	3,200	1,951	61.0%
General Fund	Fire	1,378,269	234,502	17.0%
General Fund	Human Resources	10,135	9,726	96.0%
General Fund	Information Technology	21,675	4,281	19.8%
General Fund	Legal	-	2,098	N/A
General Fund	Library	5,804	980	16.9%
General Fund	Office of Community Engagement	-	2,618	N/A
General Fund	Office of the Mayor	-	119	N/A
General Fund	Parks and Recreation	134,468	23,420	17.4%
General Fund	Planning & Development	38,862	7,717	19.9%
General Fund	Police	3,250,769	1,012,943	31.2%
General Fund	Public Works	20,187	3,460	17.1%
	Subtotal	\$ 4,863,369	\$ 1,306,133	26.9%
Airport Fund	Airport	\$ 178,330	\$ 41,423	23.2%
Water Renewal Fund	Public Works	247,512	43,670	17.6%
	Subtotal	\$ 425,842	\$ 85,093	20.0%
CDBG Fund	Planning & Development	\$ 3,811	\$ -	0.0%
Fleet Services Fund	Finance and Administration	-	6,033	N/A
Property Management Fund	Planning & Development	-	307	N/A
Risk Management Fund	Human Resources	-	137	N/A
Workers Compensation Fund	Human Resources	-	137	N/A
	Subtotal	\$ 3,811	\$ 6,614	173.6%
	Total	\$ 5,293,022	\$ 1,397,840	26.4%

Through the first quarter of FY 2023, overtime accounts citywide have spent 26.4% of total budget, slightly exceeding estimates based on a par average of 25.2% based on calendar days in the fiscal year. This variance is almost entirely attributable to the Police Department, which has expended 31.2% of their budgeted overtime by the close of December 2022. This tracks with Police's overtime spending in recent fiscal years since the department finished FY 2022 with an overspend of \$1.3 million (154% of budget) in this category. Much of this overtime spending is driven by unmet workload caused by high levels of vacancies in the department (11% Police vacancy rate on average in Q1). With so many unfilled contract officer positions, existing staff experience increased

numbers of callbacks, which results in increased overtime expenditures. The Police Department is proactively trying to reduce their vacancies by modifying the education requirements to become an officer, increasing the size of its recruit academies, and moving to an open enrollment hiring model. Excluding the Police Department, all other departments have expended 18.8% of the overtime budget through Q1.

Vacancy Status

General Fund	Authorized FTE	Q1 Average Vacancies	Q2 Average Vacancies	Q3 Average Vacancies	Q4 Average Vacancies
Arts and History	15.75	3.00			
City Council	10.50	0.00			
Community Engagement	21.00	2.75			
Finance and Administration	100.78	12.30			
Fire	294.25	15.00			
Human Resources	44.15	7.50			
Information Technology	75.90	3.25			
Legal	62.50	6.00			
Library	100.65	7.45			
Mayor	23.00	4.50			
Parks and Recreation	176.50	15.88			
Planning and Development Services	105.40	12.75			
Police	430.91	66.00			
Police Accountability	2.00	0.25			
Public Works	40.73	7.05			
General Fund Total	1,504.02	163.68	0.00	0.00	0.00
General Fund Vacancy Rate by Quarter		10.88%	0.0%	0.0%	0.0%
Other Funds					
Airport Fund	164.00	40.25			
Fleet Fund	19.15	0.50			
IT Capital Fund	2.10	0.00			
Risk Management Fund	4.70	0.13			
Workers Compensation Fund	4.15	0.13			
Housing Funds	15.10	1.50			
Geothermal Fund	2.00	1.00			
Solid Waste Fund	9.20	1.25			
Water Renewal Fund	273.57	38.70			
Other Funds Total	493.97	83.45	0.00	0.00	0.00
Other Funds Vacancy Rate by Quarter		16.89%	0.0%	0.0%	0.0%
All Funds Total	1,997.99	247.13	0.00	0.00	0.00
All Funds Vacancy Rate by Quarter		12.37%	0.0%	0.0%	0.0%

FY 2023 IBC Summary

Overall Fund Type	Fund	Department	City Council Date	IBC Title	FTE Changes	One-Time Funding	On-Going Funding	
GOVERNMENTAL								
Capital								
		Fire	10/11/2022	Fire Engines		200,000		
		Library	10/11/2023	Library System Plan		75,000		
		Parks	10/11/2023	Primrose Park		450,000		
		Parks	10/11/2023	Ivywild Skatepark Design		15,000		
		PDS	11/15/2022	Design Costs for Two Pathway Projects		421,000		
		Capital Total					1,161,000	
General								
		PDS	10/25/2022	Additional Staffing to Support Micron Expansion	2.0		168,587	
		Legal	10/25/2022	Additional Staffing to Support Micron Expansion	2.0		250,575	
		HR	11/15/2022	Class and Compensation Study		170,000		
		HR	11/15/2022	Total Rewards Strategy Study		30,000		
		Library	12/13/2022	Library Summer Learning Grant		6,000		
		General Total					206,000	
GOVERNMENTAL TOTAL						627,000	419,162	

Overall Fund Type	Fund	Department	City Council Date	IBC Title	FTE Changes	One-Time Funding	On-Going Funding
ENTERPRISE							
Airport							
		Airport	12/13/2022	Road Improvements Project		110,000	
		Airport Total				110,000	
Geothermal							
		Public Works	11/15/2022	ARPA Geothermal Project		1,400,000	
		Geothermal Total				1,400,000	
Heritage							
		Library	12/13/2022	Library Summer Learning Grant		30,000	
		Heritage Total				30,000	
Water Renewal							
		Public Works	9/27/2023	Watershed Educator Position	0.5		36,126
		Public Works	9/27/2023	Watershed Idaho STEM Action Center Grant		18,300	
		Public Works	9/27/2023	Whitewater Regional Lift Station and Pipe Improvements		3,187,000	
		Public Works	10/25/2022	Initial Phases of Expanded Recycled Water Facility to Serve Micron Expansion		15,000,000	
		Public Works	10/25/2022	Additional Staffing to Support Micron Expansion	9.0		832,407
		Public Works	11/15/2022	Watershed Idaho DEQ Grant		11,100	
		Water Renewal Total				18,216,400	868,533
ENTERPRISE TOTAL						19,756,400	868,533
GRAND TOTAL						21,123,400	1,287,695

Capital Status Report

Dept	Project	Life-to-Date			Year-to-Date		Project Phase	Estimated Completion Date (CY)**		Comments/Notes
		Total Budget	Total Spend*	Spend Percent	Total Budget	Total Spend*		As of 4Q2022	Current (1Q2023)	
A&H	Hayman House Plaza/ Art	135,000	122,571	91%	17,626	5,197	Complete	Fall 2022	Fall 2022	Project was completed in September 2022.
A&H	Pioneer Cemetery Design	20,000	20,000	100%	10,495	10,495	Execution: Design	Winter (FY) 2023	Spring 2023	Final design selection is expected in spring 2023, which will complete this project (as it is design only).
A&H	Public Art / Percent for Art	N/M	N/M	N/A	740,458	21,201	N/A: Recurring Project	N/A: Recurring Project	N/A: Recurring Project	Funding in this project, which is a product of the City's Percent for Public Art ordinance, is redirected to specific projects once they are identified.
CE	Neighborhood Investment Program (NIP) projects	5,543,811	4,077,803	74%	1,596,261	130,254	N/A: Recurring Project	N/A: Recurring Project	N/A: Recurring Project	A total of 17 NIP projects are currently active in the portfolio. An additional four are on hold or haven't been started (due to lack of staff availability).
DFA	Procure to Pay System	758,710	649,296	86%	223,677	114,262	Execution: Construction/ Implementation	Fall 2023	Fall 2023	Sourcing Module is live in production. The Contracts+ Module will begin in early March 2023. Full implementation is expected by August 2023.
Fire	Fire Station #5	15,717,386	1,887,884	12%	14,642,040	812,538	Execution: Construction/ Implementation	Spring 2024	Summer 2024	Onsite mobilization began in January 2023, with construction starting February 2023. All services have been relocated and the building is being prepared for demolition.
Fire	Fire Station #13 (Northwest)	12,900,000	2,258,775	18%	11,642,478	1,001,253	Execution: Design	Winter (FY) 2025	Winter (FY) 2025	Staff are working to adjust design and scope to reduce impacts of construction price increases. First procurement construction contract anticipated in spring 2023, the construction contracts will be phased through fall 2023. An IBC will be required to address cost increases (\$2-3 million).
HR	Garage Security	100,000	-	0%	100,000	-	Planning	N/A: New Project	Fall 2023	This project is related to the larger PW project ("FSO City Hall Security") listed later in this report. This project will add access points and integrate the new doors with the city's security system.
HR	Security Enhancements	N/M	689,958	N/A	75,045	-	Execution: Construction/ Implementation	Summer 2022	Fall 2023	Represents rebudgets from FY 2022. FY 2022 camera projects completed with camera needs for FY 2023 being evaluated (e.g., CH basement and FSO/ communications buildings).

Dept	Project	Life-to-Date			Year-to-Date		Project Phase	Estimated Completion Date (CY)**		Comments/Notes
		Total Budget	Total Spend*	Spend Percent	Total Budget	Total Spend*		As of 4Q2022	Current (1Q2023)	
IT	Time and Attendance System	1,072,000	903,516	84%	310,262	141,777	Close-Out	Winter (FY) 2023	Summer 2023	This system went live in September 2022, completing the implementation phase of the project. Staff are now focused on post-go live enhancements (e.g., simplifying work codes and building out additional modules). Project ownership has transitioned to the IT team.
IT	Conference Room Infrastructure	200,000	123,086	62%	161,471	84,557	Complete	Summer 2024	Winter (FY) 2023	This project has largely been completed, with additional equipment (and budget) needs being evaluated in conjunction with the FY 2024 budget build.
IT	Connect Our Parks - Phase 0	378,000	369,206	98%	34,598	25,804	Execution: Construction/Implementation	Winter (FY) 2023	Spring 2023	Both Connect Our Parks projects initially focused on connectivity improvements at downtown parks (Ann Morrison, Julia Davis, and Cecil Andrus) and staff are now beginning to evaluate other opportunities throughout the city. Phase 0 is funded with tax revenues and is largely complete, with only concrete/asphalt replacements remaining.
IT	Connect Our Parks - ARPA Funding	2,000,000	55,742	3%	2,000,000	55,742	Execution: Construction/Implementation	Winter (FY) 2024	Winter (FY) 2024	ARPA Funding will provide for connectivity in additional parks. Staff worked with vendors to ensure eligibility to work on this federally supported project, and are preparing to order equipment. Other work has been paused due to weather.
IT	Cyber Security	N/M	255,129	N/A	108,479	-	N/A: Recurring Project	N/A: Recurring Project	N/A: Recurring Project	Staff are currently planning completion of an expanded set of penetration tests in FY 2023, adding testing for external vulnerabilities and operational Airport and Public Works networks assessments. Also evaluating new password management providers.
IT	Digital Access Study	320,000	152,320	48%	167,680	-	Execution: Construction/Implementation	Winter (FY) 2023	Winter (FY) 2023	Draft report has been received and comments submitted back to the vendor. The final report is expected in February 2023.
IT	ERP Due Diligence	N/M	182,520	N/A	713,380	120,900	Complete	Summer 2022	Summer 2022	This project was largely completed in the summer of 2022. Due to the cost of implementing a new system, staff and leadership continue to evaluate more cost efficient solutions (e.g., one system for both DFA and HR).

Dept	Project	Life-to-Date			Year-to-Date		Project Phase	Estimated Completion Date (CY)**		Comments/Notes
		Total Budget	Total Spend*	Spend Percent	Total Budget	Total Spend*		As of 4Q2022	Current (1Q2023)	
IT	Enterprise Applications Enhancements	N/M	1,575	N/A	200,000	525	Discovery	N/A: Recurring Project	N/A: Recurring Project	This activity broadly supports upgrades to core city systems. In FY 2023, projects include server upgrades, Enterprise Service Management Discovery, Questica Budget upgrade, and a new test server.
IT	Maintenance Management System (VUEWorks)	1,093,233	912,578	83%	190,044	9,389	Execution: Construction/Implementation	Spring 2023	Fall 2023	Work continues on spacial asset data gathering in Parks. Planning work for the VUEWorks Spatial Advance Module began in early CY 2023, with a targeted implementation date of fall 2023.
IT	Patch Management System (Security)	135,000	-	0%	135,000	-	On Hold	N/A: New Project	Spring 2024	The planned start has been deferred until September 2023 due to resource constraints.
IT	Permit Management System (Accelea)	N/M	577,932	N/A	561,091	193,865	Execution: Construction/Implementation	N/A: Recurring Project	N/A: Recurring Project	FY 2023 enhancements will include additional enhancements to condominium data, accessory dwelling units, flood plains, demolition, catering and fire permits, childcare, towing, and additional management reports for all departments.
IT	Portfolio Management Software	252,000	182,198	72%	239,643	169,841	On Hold	Winter (FY) 2023	N/A: On Hold	Project was placed on hold until discussions with the vendor team are completed. These discussions focus on business processes versus software functionality.
IT	Radio Upgrade	175,000	-	0%	175,000	-	Cancelled	N/A: Cancelled	N/A: Cancelled	This project, initially budgeted in FY 2022, was cancelled due to the product vendor extending the support life for the equipment.
IT	Service Enhancements	410,000	64,663	16%	410,000	64,663	On Hold	N/A: New Project	N/A: On Hold	This project was originally intended to improve IT's service management software and has been put on hold as staff reviews alternative solutions.
IT	Website Upgrades	350,000	-	0%	350,000	-	Planning	N/A: New Project	Winter (FY) 2024	This is a new project funded with end of year funding (in December 2022). The project got underway in January 2023, with staff working on scope and design, which will allow for the subsequent retention of outside website developers.
Legal	Legal Case Management System	820,000	116,963	14%	703,037	-	Execution: Construction/Implementation	Fall 2023	Fall 2023	Criminal process engineering is over 50% complete, but continues to be at risk for further delays. However, the team is still targeting a go-live in September 2023.
Library	Book Sorter	N/M	235,139	N/A	280,000	235,139	Execution: Construction/Implementation	N/A: New Project	Summer 2023	Installation of the automated sorter is set for May 2023.

Dept	Project	Life-to-Date			Year-to-Date		Project Phase	Estimated Completion Date (CY)**		Comments/Notes
		Total Budget	Total Spend*	Spend Percent	Total Budget	Total Spend*		As of 4Q2022	Current (1Q2023)	
Library	Library System Plan	275,000	186,843	68%	90,677	2,519	Planning	Spring 2023	Summer 2023	Public engagement has been completed and staff is mapping the next phase of work - addressing the gap between what the city offers and what users want. An IBC for this next phase was approved in October 2022.
Parks	Ann Morrison Fountain	1,975,000	1,819,619	92%	744,162	588,781	Execution: Construction/Implementation	Spring 2023	Spring 2023	Building permit has been approved for mechanical shed and electricians are finalizing components. Targeting the public opening by Memorial Day 2023.
Parks	Boise Depot Repairs	N/M	345,256	N/A	1,030,783	3,143	On Hold	Fall 2023	Fall 2023	This project is to provide short-term remediation funds for the Depot until a future project is funded to address the building's overall condition. Current work includes repairing the roof and masonry connections to prevent further water damage, stabilizing areas on the tower, and completing stucco repairs on the west wall, which will serve as a pilot test for future preservation work to the entire structure.
Parks	Borah Park Amenities	920,000	-	0%	920,000	-	Cancelled	N/A: New Project	N/A: Cancelled	Due to staff workload, this project has been delayed for several years. Staff anticipates revisiting this project once Parks' backlog has improved.
Parks	Franklin Park Amenities	993,510	984,127	99%	46,095	36,712	Close-Out	Winter (FY) 2023	Spring 2023	Certain portions of the shelter need to be re-installed. Parks is awaiting new parts to meet permitting requirements in order to fully close-out the project.
Parks	Hawkins Range & Trailhead	1,011,500	1,006,394	99%	427,201	422,094	Complete	Winter (FY) 2023	Winter (FY) 2023	Project is complete, but closed until public opening in spring 2023 (weather dependent).
Parks	Julia Davis Gable Art	35,000	34,877	100%	11,800	11,677	Execution: Construction/Implementation	Fall 2023	Fall 2023	The gable art is being fabricated by a local vendor. Delivery is expected in March 2023, with installation of all pieces on JD shelters by late summer 2023.
Parks	Julia Davis Memorial River Node	156,000	132,530	85%	135,100	111,630	Execution: Construction/Implementation	Spring 2023	Summer 2023	Awaiting certifications from PDS and Public Works. The contractor may not commence construction until approvals are received.
Parks	Julia Davis Restroom	1,235,000	1,100,357	89%	627,235	492,592	Execution: Construction/Implementation	Spring 2023	Spring 2023	Project will be substantially completed in March 2023.
Parks	Julia Davis Bridge Rebuild	N/M	608,051	N/A	1,583,616	241,666	Execution: Construction/Implementation	N/A: New Project	Fall 2023	All permitting requirements have been met and construction will commence in April 2023.

Dept	Project	Life-to-Date			Year-to-Date		Project Phase	Estimated Completion Date (CY)**		Comments/Notes
		Total Budget	Total Spend*	Spend Percent	Total Budget	Total Spend*		As of 4Q2022	Current (1Q2023)	
Parks	Lusk District Greenbelt Lighting	382,000	381,691	100%	382,000	381,691	Execution: Construction/Implementation	Winter (FY) 2023	Spring 2023	Installation is underway, with completion targeted in March 2023.
Parks	Magnolia Park Amenities	1,450,000	-	0%	1,450,000	-	Cancelled	N/A: New Project	N/A: Cancelled	Due to staff workload, this project has been delayed for several years. Staff anticipates revisiting this project once Parks' backlog has improved.
Parks	Morris Hill Cemetery Columbaria	80,000	73,381	92%	80,000	73,381	Execution: Construction/Implementation	Spring 2023	N/A: On Hold	Initial work on this project discovered issues with the roof, which staff are currently evaluating.
Parks	Molenaar Park Amenities	1,550,000	1,548,102	100%	272,276	270,377	Execution: Construction/Implementation	Spring 2023	Spring 2023	Splash pad construction is approximately 50% complete, with plumbing and electrical being installed.
Parks	Pine Grove Park Amenities	1,736,026	1,656,447	95%	681,536	601,957	Execution: Construction/Implementation	Summer 2023	Summer 2023	Work is currently on hold due to weather conditions. Playground to be installed in spring 2023.
Parks	Pool Planning	268,189	225,433	84%	150,000	107,243	On Hold	N/A: On Hold	N/A: On Hold	Evaluation work is on hold pending a better understanding of project viability.
Parks	Primrose Park (Gary Lane)	700,000	389,615	56%	679,483	369,098	Execution: Design	Fall 2023	Fall 2023	Construction plans under technical review by ACHD, with staff expecting to bid the project in March 2023 and begin construction thereafter.
Parks	Spaulding Ranch Development	2,860,000	1,169,571	41%	1,694,429	4,000	Execution: Design	Fall 2023	Fall 2023	BPR staff are working with ACHD on the final design for Cole Road connection, which will require additional design/engineering services from consultant. Construction will begin once ACHD review and approval is finalized.
Parks	Stewart Gulch Green-Up	523,000	150,517	29%	390,648	18,164	Execution: Design	Fall 2023	Spring 2024	Gulch clearing of invasives is complete. Hydroseed for native grasses will occur when snow melts. Finalizing construction drawings for green-up construction activities anticipated to begin in late summer 2023.
Parks	Veterans Memorial Park Amenities	660,000	-	0%	660,000	-	Planning	Spring 2024	Spring 2024	Community outreach continues, with master planning survey concluded in early February 2023. Results will be analyzed in the latter portion of February with the revised master plan to be approved by the Parks Commission in late spring/early summer 2023.
Parks	Zoo Vet Building (Necropsy)	100,000	-	0%	100,000	-	Execution: Construction/Implementation	N/A: New Project	Fall 2023	Architects have finished construction drawings and are ready to put out to bid. Construction is anticipated to begin early summer 2023.

Dept	Project	Life-to-Date			Year-to-Date		Project Phase	Estimated Completion Date (CY)**		Comments/Notes
		Total Budget	Total Spend*	Spend Percent	Total Budget	Total Spend*		As of 4Q2022	Current (1Q2023)	
Parks	Zoo Security Enhancements	250,000	225,625	90%	139,980	118,604	Execution: Construction/Implementation	Winter (FY) 2023	Summer 2023	47 cameras ordered have arrived and been installed, with 37 yet to be delivered (expected April 2023). Cabling work continues and new core switches will be installed in mid-February pending arrival of materials. Delays with equipment deliveries may push completion to Fall 2023.
PDS	8 th Street Accessibility Improvements	650,000	-	0%	650,000	-	Planning	N/A: New Project	Spring 2024	Survey work began in January, with schematic design, entitlement work, and ACHD coordination to be completed to better understand the overall scope and scale of the project.
PDS	Franklin & Orchard (HIP)	4,495,129	4,495,128	100%	3,400,000	3,400,000	Execution: Construction/Implementation	Fall 2023	Fall 2023	Construction continues, with a certificate of occupancy targeted in summer 2023.
PDS	Interactive Voice Recording (IVR)	250,000	-	0%	250,000	-	On Hold	Spring 2023	N/A: On Hold	Due to staff workload, this project has been delayed in order to prioritize the Zoning Code Rewrite. Tentative restart in April 2024.
PDS	Pathways: Federal Way / Broadway (Design)	175,000	-	0%	175,000	-	Execution: Design	N/A: New Project	Spring 2024	Staff are refining scope with LHTAC (Local Highway Tech Assistance Council) for design work to begin late CY 2023 with construction to follow in 2027.
PDS	Pathways: Garden Street (Design)	246,000	-	0%	246,000	-	Execution: Design	N/A: New Project	Winter (FY) 2024	Consultant identified for project design; construction (not part of this budget) anticipated to begin in late CY 2023 or early CY 2024.
PDS	Phoenix Building Acquisition (511 S. Americana)	25,000	14,994	60%	20,465	10,459	Cancelled	N/A: New Project	N/A: Cancelled	The PSA for this property was terminated because the grant funding wasn't sufficient to cover the purchase price.
Police	Shooting Range Improvements	3,722,287	3,697,287	99%	25,000	-	Complete	Spring 2023	Winter (FY) 2023	The netting was installed by the vendor in January 2023.
PW	Alternative Fuel Vehicles	N/M	-	N/A	314,000	-	N/A: Recurring Project	N/A: Recurring Project	N/A: Recurring Project	This project received \$325k of budget in FY 2023. To date \$11k was transferred to BPD to help acquire a plug-in hybrid staff vehicle. Additionally, approximately \$25K was transferred to Parks to support the purchase of an electric UTV (this transfer happened in January 2023, so it is not reflected in the budget number).

Dept	Project	Life-to-Date			Year-to-Date		Project Phase	Estimated Completion Date (CY)**		Comments/Notes
		Total Budget	Total Spend*	Spend Percent	Total Budget	Total Spend*		As of 4Q2022	Current (1Q2023)	
PW	ADA Compliance	2,700,000	-	0%	2,700,000	-	Execution: Construction/Implementation	Fall 2026	Fall 2026	The design and construction team is assembled and creating an implementation plan. It is anticipated that contracts will be issued through the spring (2023), with construction dependent on finalizing the remediation plan.
PW	Building Electrification (tax funded)	665,000	534,547	80%	665,000	534,547	Execution: Construction/Implementation	Summer 2023	Summer 2023	Equipment is anticipated to be delivered in April 2023, with installation thereafter.
PW	Electric Vehicles Motor Pool	N/M	310,245	N/A	255,949	266,194	Execution: Construction/Implementation	TBD	TBD	To date, one vehicle has arrived and two more are anticipated in February 2023 (eight vehicles were ordered). One of the two February deliveries will be purchased by Code Compliance with a replacement vehicle ordered for the motor pool.
PW	FSO City Hall Security	N/M	-	N/A	550,000	-	Execution: Design	Summer 2023	Fall 2023	Construction manager on board with estimated completion in fall 2023.
PW	Neighborhood Street Lighting	N/M	16,108	N/A	133,892	-	N/A: Recurring Project	N/A: Recurring Project	N/A: Recurring Project	The city will be piloting a solar street light project in FY 2023. P&Z recently approved the use of the solar streetlights and staff is working on bids and specs. Construction is expected to start in the summer of FY 2023 but will carry over into FY 2024.
PW	Public Safety Lights	N/M	227,089	N/A	36,063	15,200	N/A: Recurring Project	N/A: Recurring Project	N/A: Recurring Project	Funds are used to install lights for citizen or police safety requests. In FY 2023, four streetlights have been installed with an additional two lights currently underway.
PW	SPORE Streetlight Replacements	149,008	102,664	69%	50,000	3,656	N/A: Recurring Project	N/A: New Project	N/A: Recurring Project	Each year 80 to 100 streetlights are inspected for structural quality, with six lights identified in FY 2023 for replacement (additional replacements are expected).
PW	Support Facility Relocations	21,300,000	1,820,571	9%	20,931,325	1,451,895	Execution: Design	Fall 2024	Fall 2024	Schematic design review is complete and design development is underway (expected completion in March 2023). The design review permit was approved. The schematic design estimate came in higher than anticipated so review and cost mitigation is underway.

*Total Spend represents actual expenditures plus commitments/encumbrances.

**Estimated Completion Date: Winter (FY) 20XX reflects the Fiscal Year during in which the referenced winter falls. For example, Winter (FY) 2023, is the winter that began in December 2022. All other seasons reference the calendar year in which the season falls.

Note: Year-to-date information as of December 31, 2022.

This Capital Fund Project Status Report lists all active capital improvement projects that have budget authority in FY 2023. However, certain projects that were completed in FY 2022 and had de minimis budget remaining (typically representing remaining encumbrances and/or close-out, punch-list items) have been excluded from this report.

CITY *of* **BOISE**



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