



FY 2019 ANNUAL BUDGET



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ANNUAL BUDGET REPORT

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

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For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morill

Executive Director

FY 2018

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Boise, Idaho for its annual budget for the fiscal year beginning October 1, 2017 (FY 2018).

MAYOR + CITY COUNCIL



David H. Bieter
Mayor



Lauren McLean
Council President



Elaine Clegg
Council President Pro Tem



Scot Ludwig
Council Member



Lisa Sánchez
Council Member



TJ Thomson
Council Member



Holli Woodings
Council Member



Introduction

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ORGANIZATION CHART

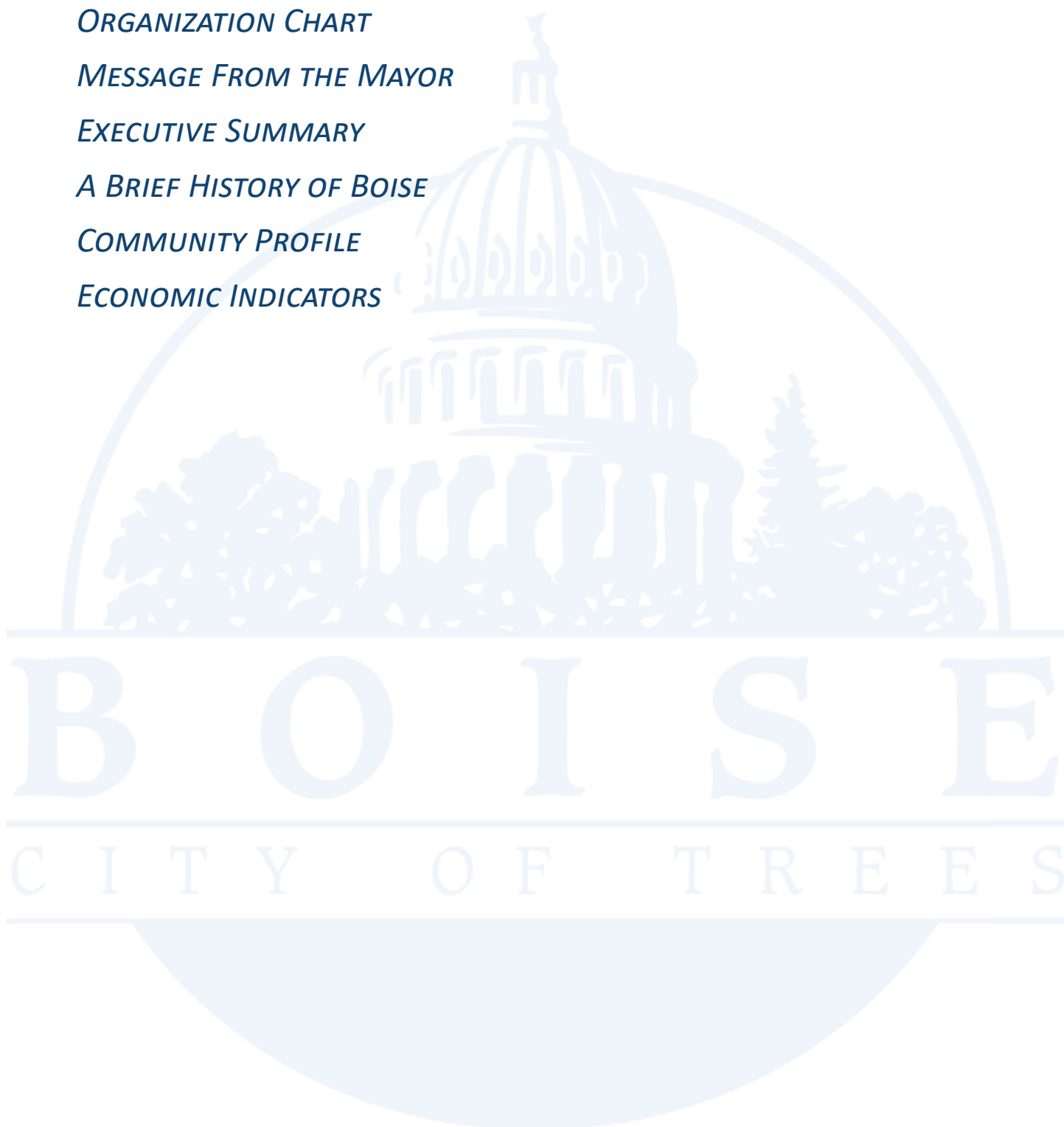
MESSAGE FROM THE MAYOR

EXECUTIVE SUMMARY

A BRIEF HISTORY OF BOISE

COMMUNITY PROFILE

ECONOMIC INDICATORS



City Organization Chart

Citizens of Boise

Office of the
Mayor



City
Council



Airport

Information
Technology

Office of the
City Council

Arts & History

Legal

Office of
Internal Audit

Community
Engagement

Library

Finance &
Administration

Parks &
Recreation

Fire

Planning &
Development

Human
Resources

Police

Public Works



OFFICE OF THE MAYOR

MAYOR: David H. Bieter

Message from the Mayor FY 2019 Annual Budget

Boiseans can be proud to live in one of America's most successful cities. That success has many benefits including diversity, vibrancy and a strong local economy.

These benefits of growth and success provide opportunities for continued investment in the great services our residents have come to expect from the City of Boise. They also present us with the challenge of continuing to manage growth in ways that protect those things that make Boise such a great place to live, have a career and raise a family. This budget reflects those priorities and the values of our residents.

Prior to developing our budget for Fiscal Year 2019, we asked ourselves how we could create specific goals that could guide our actions and allow us to evaluate our performance. As such, we've defined livability through these eight targeted goals:



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

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

- Promote and provide opportunities for discovery, cultural enrichment and life-long learning by building a new, improved and expanded main library and home for the Department of Arts & History on the site of the existing downtown library.
- Continue to deepen our customer service and enrich our interactions with Boise residents through the completion of three major projects as part of our broader Citizen Experience initiative: implementation of a new online permit and licensing system for the Office of the City Clerk and the Fire Department; consolidation of civil code enforcement; and the launch of Startup In A Day, an online tool to streamline the process of starting a new business.
- Progressed on construction of the New Path Community Housing, a partnership led by the City of Boise with over 25 local partners to create permanent supportive housing for the community's chronically homeless through the Housing First model.

- Continue working toward our vision for a modern, well-balanced transportation system by implementing the Transportation Action Plan, an initiative to create real transportation choices that offer safety, optimized infrastructure and supports vibrant neighborhoods.
- Celebrated the opening of Magnolia Park, a seven-acre park in northwest Boise, and Franklin Park, a three-acre park in the Central Bench. Boise Parks & Recreation is expected to complete two additional local parks during FY 2018: Pine Grove and Sterling, as well as the next phase of the much-anticipated Whitewater Park in FY 2019.
- Fostered investment in public spaces downtown by cutting the ribbon on the new City Hall Plaza. The new space is a place people can stop to relax, spend time and engage in free speech. It also features some special amenities, including an electric vehicle charging station, Boise GreenBike hub and bike repair station.
- Broke ground on Zoo Boise's new Gorongosa National Park Exhibit, expanding and enhancing the zoo's conservation efforts around the world. The new exhibit will provide educational opportunities and generate \$2 million toward efforts in Mozambique to protect wild elephants, lions, zebras and more.
- Launched a new recycling program that transforms a wide variety of plastic into synthetic fuel, innovatively addressing China's decision to ban these recyclables from entering their country. Through this initiative, not only will the City of Boise be able to maintain its commitment to sustainability but we will be able to expand the types and amount of plastic we collect and divert to a beneficial use.
- Completed the Boise Fire Department's state-of-the-art firefighter training facility made possible by a 2014 ballot measure overwhelmingly supported by 76 percent of voters. The complex features a five-story tower that will provide real-life training scenarios and allow the department to produce experienced and thoroughly proficient first responders.
- Celebrated the opening of the James Castle House, a project to preserve the home of James Castle, the deaf, self-taught Boise native, whose extraordinary artwork is internationally acclaimed.

In addition to the strategic framework, feedback from the City of Boise's bi-annual citizen survey helps to guide our budget priorities and where we allocate resources. Results from the 2018 survey shows that 85 percent of survey participants think the overall quality of city services exceeds or greatly exceeds their expectations.

To continue to achieve this high level of service, the council adopted broad goals for the FY 2019 budget development process:

- Continue to fund reserves to maintain fiscal stability with a potential recession on the horizon
- Commit to being financially cautious and not overbuild our base budget so as to be nimble as an organization and address future strategic initiatives
- Focus on funding known resource needs and large capital projects

Key Recommendations

The recommendations that follow are intended to reflect my budget priorities for the coming fiscal year. It is important to note that we continue to wait at least two years before recommending that additional revenue resources be included in the base-funding category; this helps to ensure that our budget is structurally balanced and more resilient to react to future economic changes.

Noteworthy items in the Proposed FY 2019 General Fund budget include:

- Creation of future financial flexibility through asking city departments to include no increase in base funding for maintenance and operations in their budget requests.
- The addition of new positions to address growth in demand for City services in Planning & Development Services and the addition of seven new officers in Police.
- Maximization of existing resources through funding most personnel requests within existing department budgets by making cost tradeoffs in other budget areas.

Capital Fund Recommendations

The city council continues to emphasize the importance of investing in capital assets for the community, and city staff have worked diligently to ensure that funding recommendations are directed to those capital projects representing the highest and best use of the city's resources.

Overall, I recommend a cumulative investment of \$90.1 million in the capital fund, with approximately \$57.6 million, or 64 percent, coming from non-tax sources (impact fees, partnerships and contributions). The remaining funding is from current year General Fund contributions, electric franchise fees, and utilization of capital fund balance.

Funding recommendations for the Capital Fund for FY 2019 include:

- Funding for the construction of a new Main Library and Arts & History center, which is currently in concept design. The cost will be supported by a mix of public funding (General Fund and CCDC), financing, and philanthropic contributions.
- \$3.0 million for the City's contribution to the proposed Boise Sports Park. The overall estimated cost of the new multi-use facility is estimated to be \$36.0 million. A majority of the funding will come from financing repaid through tax increment revenue generated from \$60.0 million in private mixed-use development and lease payments from major tenants.
- \$2.4 million for the Whitewater Park Phase II project. Design of this project, made possible through a contribution from the J.A. and Kathryn Albertson Family Foundation, began in 2017. Construction of this second phase, to enhance what is already a valued recreational amenity, is anticipated to be complete in the spring of 2019.

- \$1.8 million for the green up of Alta Harris Park, a 20-acre community park located in the Harris Ranch neighborhood. This project is being funded through a donation of \$600,000 from the Harris family and \$1.2 million from impact fees.
- \$1.0 million for Downtown Plazas and Significant Spaces initiative, which will enhance livability through parklike meeting and recreation places downtown. This project will be supported through parks impact fees.
- \$3.9 million in major equipment purchases across tax-supported departments, so that the city does not compromise effectiveness or safety due to deteriorating or obsolete equipment, while also ensuring we do not replace equipment prematurely.
- \$3.4 million in major repairs and maintenance for maintenance to parks and facilities, including the Zoo, Boise Depot, and Idaho IceWorld.

Next Steps

As the City prepares the FY 2019 budget, there will be several opportunities to engage the public to educate them on the budget process and share results from the Citizen Survey, as it pertains to the budget. Community Engagement will work with Finance & Administration to develop a plan and collateral that achieve both.

Boiseans have four opportunities to engage with the City about the FY 2019 budget:

Citizen Survey participation (complete)

- June 14 - 21 – Online tool prior to June Budget Workshop
- June 26 – Council Budget Workshop
- July 11 – City Council Town Hall
- July 17 – Formal Public Hearing on the Budget and Fees & Charges

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

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

All comments will be included in the public record and provided to the City Council prior to both the June 26 budget workshop and the July 17 budget public hearing.

Sincerely,



David H. Bieter
Mayor

Executive Summary

INTRODUCTION

The FY 2019 Proposed budget represents the fourth year the City has prepared an annual budget, versus a biennial budget. An annual budget process, with a five-year financial forecast, allows the City to model annual budget decisions for long-term sustainability.

In previous budgets, budgeted estimates for economically sensitive revenues, such as sales tax and development fees, were not fully reflective of anticipated receipts unless the estimate was believed to be sustainable, even during a challenging economic environment. This often resulted in large one-time surpluses at the end of the year which were typically allocated to one-time purposes. Starting with the FY 2019 Proposed Budget, the philosophy for forecasting revenue has been adjusted to include the full forecasted amount, knowing that all of the budgeted revenue may not be sustainable long-term. This philosophy results in more funding being allocated towards the annual transfer to the Capital Fund, but may provide less cushion when a recession occurs. Risk is mitigated by maintaining an operating contingency, cash flow reserve, Capital Fund reserve, and being

conservative with forecasts, particularly for outer years. Modest annual increases may be used for less-significant revenues. At the conclusion of the year, any excess funding is allocated to one-time purposes or the Capital Fund. Using non-sustainable and excess revenues for one-time needs furthers the City's goal of enhanced capital investment. Allocating revenue increases to capital needs, versus increasing base expenditures or fixed costs, also allows the City to react quickly should revenue unexpectedly decline.

The Mayor's FY 2019 Proposed expenditure budget for all City funds is \$752.8 million and reflects a balanced General Fund budget, consistent with Idaho state law, of \$236.1 million. All other funds have a combined total use of fund balance of \$74.7 million: Enterprise Funds \$60.2 million, Capital Fund \$12.1 million, and Other Funds \$2.4 million. The Mayor's recommended changes to the FY 2019 Proposed budget for staffing levels, the General Fund operating budget, the Capital Fund, and Enterprise/Other Funds are summarized on the following pages.



General Fund Revenue & Expenditures by Category

Revenue	2017	2018	2019	Change from FY 2018	
	Actual	Adopted	Proposed	\$	%
Property Tax & Assessments	137,300,141	143,654,648	157,126,516	13,471,868	9.4%
Franchise Fees	5,414,439	5,322,700	5,343,990	21,290	0.4%
Licenses & Permits	7,839,830	7,655,884	8,035,082	379,198	5.0%
Charges for Services	33,779,545	34,948,084	36,529,480	1,581,396	4.5%
Fines & Forfeitures	2,515,273	2,632,569	2,781,652	149,083	5.7%
Rental Revenue	507,509	499,308	507,315	8,007	1.6%
Intergovernmental Revenue	22,435,790	20,352,180	22,713,179	2,360,999	11.6%
Miscellaneous Revenue	2,132,170	2,283,821	2,586,439	302,618	13.3%
Interest Income	551,548	431,515	462,575	31,060	7.2%
Total Revenue	212,476,245	217,780,709	236,086,228	18,305,519	8.4%
Expenditures					
<i>Personnel</i>					
Salaries	83,524,320	87,445,023	92,427,436	4,982,413	5.7%
Temp/Recreation Wages	3,582,088	4,025,957	4,001,138	(24,819)	-0.6%
Other Pay	3,034,094	3,222,556	2,340,240	(882,316)	-27.4%
Overtime	3,886,206	3,841,146	3,906,973	65,827	1.7%
Constant Staffing	1,680,675	1,802,237	1,895,200	92,963	5.2%
Health	25,195,503	26,712,840	28,454,727	1,741,887	6.5%
Retirement & Other Benefits	20,710,343	21,875,005	22,045,066	170,061	0.8%
Personnel Contingencies	(140,036)	400,000	893,000	493,000	123.3%
<i>Personnel Subtotal</i>	<i>141,473,193</i>	<i>149,324,764</i>	<i>155,963,780</i>	<i>6,639,016</i>	<i>4.4%</i>
Maintenance & Operations	32,830,910	40,673,796	43,474,882	2,801,086	6.9%
Transfers Out	42,574,048	16,957,112	25,988,904	9,031,792	53.3%
Other	10,831,582	10,825,037	10,658,662	(166,375)	-1.5%
Total Expenditures	227,709,733	217,780,709	236,086,228	18,305,519	8.4%

GENERAL FUND OPERATING BUDGET

The FY 2019 General Fund budget of \$236.1 million represents an \$18.3 million (8.4%) increase over the 2018 Adopted Budget. (The increase is \$13.3 million, or 5.9%, after the \$5.0 million Foothills Special Levy is excluded, which was initially budgeted in another fund in FY 2018.)

GENERAL FUND REVENUES

The General Fund revenue increase of \$18.3 million (\$13.3 million adjusting for the aforementioned Foothills Special Levy), compared to the FY 2018 Adopted Budget, is primarily due to Property Taxes,

Intergovernmental Revenue, (Sales Tax, Liquor Tax, and grants) and Charges for Services.

Development fees (within Licenses & Permits and Charges for Services) are projected to increase as compared to FY 2018. The growth is based on strong recent collections and projects currently in the development pipeline. The sales tax budget has been adjusted upward by \$2.4 million. After multiple years of strong growth, FY 2017 actual sales tax revenue (in Intergovernmental Revenue above) exceeded FY 2018 budgeted revenue, and strong growth is expected to continue in FY 2019.

Property Taxes

The budget estimate for Property Tax has been increased by \$8.5 million (5.7%), after adjusting for the \$5.0 million Foothills Special Levy. The increase is composed of the 3.0% base increase, as allowed by State statute, and the growth value of new construction and annexation (2.7%). The FY 2019 new construction and annexation growth would be 2.0% (0.7% lower) if the sunset of the Central District urban renewal district were excluded.

Licenses & Permits

The Licenses & Permits revenue category is predominantly comprised of development-related fees, which are projected to continue growing. The budget has been increased by 5.0%.

Charges for Services

This revenue category consists primarily of parks user fees, parking meter revenue, public safety contract revenue, internal service charges, and approximately one-third of total development fee revenue. The budget has been increased by \$1.6 million (4.5%). Parking revenue is up 13.4%, parks user fees are up 3.8%, internal service charge revenue is up 2.2%, and public safety contracts are up 4.3%. Modest increases have been assumed in other areas.

Intergovernmental Revenue

The intergovernmental revenue section is composed of sales tax (mentioned above), liquor tax, and operating grant revenue. It also includes parking revenue above the projected cost of providing parking services. Intergovernmental revenue is budgeted to grow as a whole by 11.6%, or \$2.4 million, in FY 2019. Sales tax is budgeted 14.9% higher, liquor tax is up 2.1%, and operating grant revenue is down \$88 thousand (12.2%). Sales and liquor tax revenues are healthy and growing.

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



GENERAL FUND EXPENSES

The economic expansion is expected to enter its tenth year, with a very low unemployment rate and a local construction and development market that continues to operate at or near capacity. Inflation remains in a good range but has begun to increase. For the City, costs continue to increase for labor and construction. FY 2019 expenditures have increased at the same rate as revenues or \$18.3 million (8.4%) over the FY 2018 Adopted budget (\$13.2 million and 5.9% after adjusting for the Foothills Special Levy).

Personnel

Personnel expenses of \$156.0 million account for 66.1% of total General Fund expenditures and represent \$6.6 million or 36.5% of the total \$18.2 million General Fund increase (50.4% after adjusting for the Foothills Special Levy, which gets transferred out of the General Fund into a separate account after collection). FY 2019 salary costs are up 5.7% over FY 2018 Adopted Budget. A significant contributing factor to the personnel expenditure increase is the addition of new positions. During the year, positions may be added to the General Fund through the interim budget change (IBC) process. Additionally, new positions proposed in the annual budget, if approved, become effective October 1. New positions address needs caused by growth, new initiatives, or critical operational needs. Examples of new positions for FY 2019 include seven new police officer positions and three new positions in Planning & Development Services. A financial

stewardship focus guides decisions to add positions only where needed since new positions are a recurring annual expense. A number of positions were funded internally with higher revenues or reallocated expenses, and some are part-time. The City has also hired some positions for a stated contract term, to address short-term needs without increasing personnel costs long term.

Proposed Salary Increases

For general employees, the proposed discretionary salary increase for FY 2019 is 3.0% base plus 2.0% one-time compensation. For Police and Fire personnel expenses are covered by labor contracts and increases are set by contract. Increases for the general employee group (non-contract) are based on a performance pay model that assesses competency within the position and goal achievement. In addition, HR performed a



comprehensive market rate analysis of salary levels for general employees during FY 2018. That analysis determined that salary levels of several positions needed to be increased to maintain competitive compensation levels in order to attract and retain a high quality workforce. As such, the FY 2019 Proposed budget includes the allocation of \$493,000 of personnel contingency to make those adjustments.

Authorized Staffing

The FY 2019 Proposed Budget includes 1,758.58 Full-Time Equivalent (FTE) positions for all funds; reflecting an increase of 21.25 FTEs from the current approved base level. General Fund FTEs increased by 14.55, and all other funds increased by 6.70. A detailed list of FTE changes is in **Appendix C**.

CAPITAL BUDGET

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

The FY 2019 Capital Fund expenditure budget totals \$90.1 million. Primary funding sources include: General Fund support (\$16.8M), Electric Franchise Revenue (\$3.3M), Impact Fee Revenue (\$4.1M) and Grants, Donations, and Other (\$53.9M). In fiscal years 2016 and 2017, the annual General Fund contribution to the Capital Fund increased by \$5.0 million per year. Given capital needs, this increased level of General Fund support has been continued for FY 2019 and is planned for FY 2020 and beyond. The FY 2019 Capital Budget is significantly higher than the \$30.0 million allocated as part of the FY 2018 budget. The increase is attributable to the Main Library project, for which \$69 million is allocated. Funding is also allocated toward a series of other capital projects (\$13.8 million), Major Equipment (\$3.9 million), and Major Repairs and

Maintenance (\$3.4 million). The **Capital Fund Overview** section has additional funding details, and **Appendix A** contains a complete project summary, with project detail for all funds.

ENTERPRISE FUNDS

Notable changes to the Enterprise/Other funds for the FY 2019 Proposed budget are as follows:

Airport Fund

The Boise Airport (BOI) continues to offer an advantageous low cost structure to airline tenants. Based on the growth in enplanements and the expected impact on airline rates and charges, BOI should continue to keep its cost per enplaned passenger in a similar range, which is under \$4.50. This cost is very competitive, and an important factor when airlines consider adding new service to Boise. For FY 2019, the Airport budget reflects fee revenue growth of \$684,000 (2.3%) above the FY 2018 Adopted Budget.

Solid Waste Fund

Solid Waste Fund operations include the Republic Services contract, landfill expenses, household hazardous waste program, and education and outreach. The City's composting program began in the second half of FY 2017. Market-driven changes required for plastics and paper recycling in FY 2018 are causing costs and resulting customer rates to increase for FY 2019. Compared to the Adopted FY 2018 budget, fund revenues are \$2.6 million (7.5%) higher and expenses are \$2.9 million (8.5%) higher.

Water Renewal Fund

Operating and capital costs are driven primarily by NPDES permit compliance. For FY 2019, budgeted revenue in the Water Renewal Fund is projected to grow by 13.0% over the FY 2018 Adopted Budget. This is due to a proposed 9.0% customer rate increase, a 2.0% growth assumption and resetting base budget levels in several revenue categories to align with current market conditions. Over the next ten years, capital facility costs to meet permit requirements are projected to exceed \$200

million. A fee increase is necessary to provide the funding for these major renovations and improvements at both Water Renewal Facilities.

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



DEPARTMENTAL PROGRAM COST REPORTS

Beginning in FY 2018, the annual budget document now includes program level information within each General Fund departmental and Enterprise/Other Funds section. The program information details the cost of each service line delivered, offering a lower level of detail than previously included in the budget, and allowing for an enhanced view of how City resources are allocated towards community services. This marks the first step of a multi-year citywide initiative to enhance the budget process and continue to ensure that resources are allocated to programs that are most aligned with the City's strategic priorities. The City continues to pursue best practices, such as priority based budgeting (PBB), and will use the information from this initiative to improve the data involved in decision making, resulting in more measurable and actionable results.



A Brief History of Boise



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

BOISE VALLEY BEFORE 1862

The Boise River formed a fertile valley nestled between mountains to the north and the bench lands to the south. This geography created a natural trade corridor for indigenous people where they hunted, gathered plants, and fished for salmon. The Shoshone, Bannock, and Paiutes gathered annually in the Boise Valley to trade with other tribes and visit sacred sites for healing.

Explorers and fur traders passed through Boise to witness some of these gatherings as well as to trade and interact with Native American tribes. John Jacob Astor's Pacific Fur Company, the first documented group of Euro American explorers, arrived in the Boise area in 1811. Other similar groups also became established in the area and maintained a presence that segued into travel routes for emigrating pioneers beginning in the 1830s.

Oregon Trail emigrants, who passed through what is now Boise, usually stopped only temporarily as the desert landscape was not their ideal environment. Most travelers focused on reaching the verdant

valleys on the West Coast where irrigation for farming was not an issue.

FOUNDING & GROWING A CITY, 1862-1917

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

On July 7, 1863, Colonel Pickney Lugenbeel, commander of Fort Boise, his officers, and eight homesteaders gathered to plat a ten-block townsite on the north side of the river, marking the beginning of Boise City. By 1867 the town consisted of 140 blocks; population almost tripled between 1900 and 1910. Settlers took advantage of the opportunity offered from the development of an irrigation system.

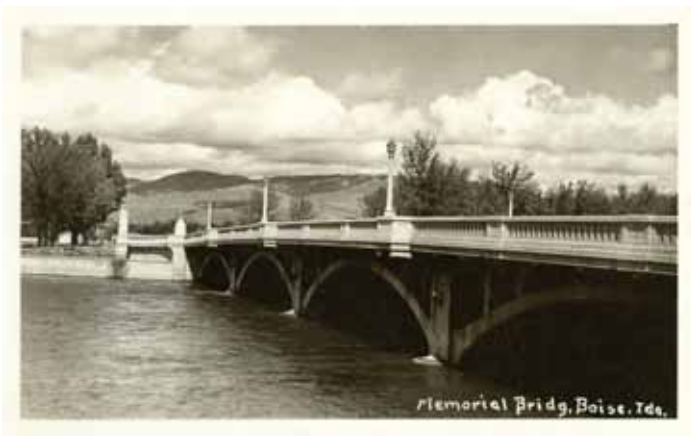


Plat of Boise, 1863. Courtesy Idaho State Historical Society.

Throughout the early part of the twentieth century Boise benefited from private and federal investments, and continued to grow through efforts from civic organizations and benevolent societies (Masons, I.O.O.F., Shriners, etc.). Orchestra and theater groups thrived.

WWI TO WWII, 1918-1945

Boiseans engaged in bond drives and other support programs on the home-front during World War I. The war ended in 1918 and Boise residents suffered from the worldwide flu epidemic that same year. Farm profits collapsed and Boise's population growth slowed. After a brief economic boom in the 1920s, the Great Depression of 1929 resulted in the closing of banks and industries.



The Oregon Trail Memorial Bridge, circa 1940s. Courtesy Boise City Department of Arts & History.

Federal projects from the Roosevelt Administration's New Deal benefitted Boise and Idaho. The face of the city changed due to many construction projects, including the construction of the Oregon Trail Memorial Bridge on Capitol Boulevard, the old Ada County Courthouse, the Armory, Boise Junior College (now Boise State University), the Boise Art Museum, the State Historical Museum, along with sidewalks, roads, and canals. Population grew from refugees from the Dust Bowl seeking new opportunities.

During WWII, Boiseans participated in war rationing and war-bond drives. Gowen Field Air Force Base boomed during the war, and Boise's community welcomed the itinerant soldiers like they once had done with Fort Boise servicemen.

POST WAR, 1945-1980

After World War II, Boise's economy strengthened as new local corporations formed and others

expanded, including Ore-Ida, Boise Cascade, Trus Joist, Morrison-Knudsen, Simplot, and Albertsons.

Boise's boundaries expanded in the 1960s and 1970s because a new charter allowed for annexation of suburbs, which doubled the population. Boise Junior College expanded and became Boise State University. Federal programs invested in Boise's interstate highway construction, modernization of the airport, a veterans hospital, and improvements in Boise's schools, parks, and housing.



Construction of Parking Garage at 9th and Grove Streets. Courtesy Capitol City Development Corporation.

1980 TO PRESENT

Following an economic slump in the early 1980s, Boise grew in population, economic opportunities, and community amenities. Hewlett-Packard and Micron Technology expanded throughout the 1990s, which resulted in the Boise area offering worldwide leadership in technological advancements.

Increased appreciation of the natural environment led to community efforts to preserve the Boise Foothills, to increase parks and open space within the city, and to better care for the Boise River and surrounding desert. Recreational enthusiasts and others began to call Boise home. New residents also sought cultural opportunities; Boise's creative energy and artistic entrepreneurship helped the city blossom in the late twentieth century into the modern complex city that it is today.

Community Profile



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

A livable city is thoughtfully designed, at all levels, to support healthy, productive and meaningful lives. A livable city empowers and encourages every

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

The City of Boise's Fiscal Year 2019 Proposed Budget is built upon this foundation. In recent years, the City has adopted a priority-based budgeting process that seeks to align and prioritize budget decisions according to citizen needs, citywide and departmental goals, costs, and program effectiveness. This process improves transparency in government, allows the City to identify services that have the most positive impact on the community, and helps build financial capacity for future major projects.

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

LASTING ENVIRONMENTS

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

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

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



Showcase examples of this commitment include the Greenbelt, the hugely popular 25-mile public pathway system that provides recreation, wildlife

habitat and flood control along the Boise River; and the equally popular preservation and enhancement efforts in the Foothills, which Boise residents have twice backed—by overwhelming margins—with their tax dollars.



The City took another stride toward sustainability in the past year with the launch of our curbside compost program. It has been a huge success, with more than 70,000 Boiseans participating in the program during the first six months, generating about 36 million pounds (18,000 tons) of high-quality compostable materials. Along with the recycling program, the City has kept about 41 percent of its solid waste out of the landfill, far exceeding our goals. In November, the City offered a free compost give-back program; within four hours, hundreds of participants had retrieved 300 cubic yards of high-quality compost. The compost give-back program will continue bi-annually.

The past year also saw completion of Boise’s first LIV District, the Central Addition, just east of the downtown core. The Central Addition’s revitalization through collaborative public and private investment includes environmentally friendly and energy-conserving construction. The neighborhood is powered in part by geothermal energy, a renewable resource with zero emissions and a near-zero carbon footprint. Additional features include tree plantings that naturally help filter pollutants from rainwater runoff, sending cleaner water to the Boise River.

INNOVATIVE ENTERPRISES

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

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

Clearly, that groundwork has paid off in a big way. The last few years have been a period of incredible economic and development activity, with projects such as 8th & Main building, JUMP, City Center Plaza, several new downtown hotels, the Bown Crossing Library, the Central Addition LIV District, and Pioneer Crossing.



In 2015, the City joined with business leaders and community partners to launch a startup hub called Trailhead, a downtown space where entrepreneurs can connect to people and resources, explore new technologies and create something all their own. Trailhead brings together a network of mentors,

accomplished experts and founders with the passion to help Boise's best ideas flourish. Trailhead has gained remarkable momentum with its affordable, high-value memberships and easy, accessible atmosphere. And in 2017, Trailhead doubled in size with the opening of Trailhead North, continuing the expansion of entrepreneurial opportunity.

In the coming year, the City and its partners will be moving forward on plans for the Boise Sports Park, a proposed flexible multi-use downtown stadium complex. The Boise Sports Park and the accompanying \$60 million private development would reinvigorate the Americana Boulevard and Shoreline Drive neighborhood and fill multiple community needs for a moderately-sized sports and entertainment venue.

VIBRANT COMMUNITIES

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

The City of Boise is committed to supporting this vibrancy by focusing support on arts and culture, housing and community development, transportation choices, public health and safety, parks and open space, and the well-being of children and youth. Moreover, the City has redoubled its efforts to ensure that Boise remains a welcoming city to everyone, regardless of race, gender, religion, sexual orientation, or gender identity, including those seeking refuge from global violence and extremism in the world's war zones.

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

and a yearlong international artist-in-residence program.

Renovation of Rhodes Skate Park in 2016 was a huge success and turned the facility into a true national attraction, drawing some of the world's best BMX and skateboard athletes to compete in Boise for the X Games Park Qualifier in June 2017. Thousands of spectators came to watch the action, and a one-hour recap of the competition aired nationally on ESPN2. The event was so successful, the X Games qualifier is returning to Boise in June 2018.



Over the past 15 years, Boise has built a world-class neighborhood library system, with branches in the Bown Crossing, Cole and Ustick, Collister, and Hillcrest neighborhoods as well as a digital branch at the Boise Airport. In the meantime, Boise's Main

Library, built in the 1940s as a hardware warehouse and converted to a library in 1973, has grown increasingly obsolete. In February 2018, the City Council selected world-renowned architect Moshe Safdie to lead a team that will design a modernized, expanded main library, anticipated to include a flexible event space and a new location for the Department of Arts & History that will feature a state-of-the-art gallery and retail space.

Among the most ambitious efforts on behalf of vibrant communities is Energize Our Neighborhoods, a collaborative program with Boise residents and public and private partners. The program has been implemented first in the Vista neighborhood, one of the key gateways to the city; projects include the first city-sponsored pre-kindergarten program in the state, a variety of traffic and pedestrian improvements, and establishment of a police substation in the neighborhood. In the coming year, Energize Our Neighborhoods will expand to help enhance Boise's livability in three additional neighborhoods.

CONCLUSION

This community profile represents only a sample of the many dimensions of our city that our residents value—and that the City of Boise seeks to support and enhance.



James Castle House

Economic Indicators



EMPLOYMENT

Total employment in Boise continues to grow. The latest data from the Idaho Department of Labor in March shows a low Boise unemployment rate (unadjusted) of 2.6%, 30 basis points lower than the Boise Metropolitan Statistical Area (MSA), 60 basis points lower than the State of Idaho overall, and 150 basis points lower than the nation.

Due to limitations of the unemployment rate, additional measures can be used to better understand the employment picture. According to the Bureau of Labor Statistics (BLS) U-6 unemployment measure (6.8%), which includes temporary and part-time workers and reflects under-employment, Idaho was ranked the 13th lowest state in the country, after being ranked 11th a year ago. This means Idaho has relatively low labor underutilization compared to other states. According to the *Idaho Economic Forecast (IEF)* for

April, Idaho nonfarm employment is expected to grow 2.0-2.5% annually through 2021. This is higher growth compared to the nation, which is projected to grow at less than 2.0% per year during the same timeframe. One reason Idaho job growth is increasing faster than the national average is immigration.

CONSTRUCTION

The City of Boise tracks construction activity by the number of permits issued. Permits include residential dwellings (single family, duplex, and multi-family), other dwellings (garage, home addition, etc.), commercial construction, and trade permits. For January to March 2018, total permit volume, revenue, and valuation were all higher than the same three-month period for years 2015-2017. Indicators suggest a strong construction market and robust permit activity will continue in 2018 and 2019, absent the onset of a recession. The Idaho

Economic Forecast reports housing starts for Idaho grew 13.6% in 2017 (on top of 20.8% growth in calendar year 2016), with further growth of 11.7% forecast for 2018. Housing start growth is then expected to drop to the low 2.0% range for calendar years 2019-2021.

HOUSING

Boise housing continues to appreciate at a high rate. The latest House Price Index (HPI) data from the Federal Housing Finance Agency (FHFA), ending on March 31, 2018, ranks Idaho third in the nation with year-over-year price appreciation of 11.1%. Nevada is first at 13.7% and Washington is second at 13.1%, versus a national average of 6.9%. The Mountain region ranks number two among census division regions with 9.4% appreciation, slightly behind the Pacific region at 9.5%. The Boise MSA recorded even higher house price appreciation at 15.3%, ranking first among 245 metropolitan statistical areas. Demand for homes in the Boise market continues to outpace supply, creating a sellers' market. The number of residential listings and average days on market for Ada County have trended down every year since 2014. There is a shortage of housing, to either buy or rent, particularly in the lower-priced categories.



AIRPORT PASSENGER TRAFFIC

The number of air passengers is typically a strong indicator of the health of the economic environment. BOI passenger traffic continues to grow, increasing 10.1% in the last 12 months (April 2017 to March 2018) compared to the same period a year earlier. The airport continues to add new flights, with Southwest providing service to San Jose and Frontier adding service to Denver. New destinations and competition on existing routes create lower fares and additional options for personal and business travel. BOI passenger growth is expected to continue to trend above the industry average.

Top 10 Tax Payers (FY 2018/TY 2017)	Assessed Market Value (\$ in thousands)	Percentage of Total Market Valuation
Micron Technology	294,886	1.43%
Boise Mall LLC	139,225	0.67%
Idaho Power	124,994	0.61%
Suez Water Idaho Inc.	103,043	0.50%
Hewlett Packard	96,878	0.47%
SCCP Boise LP	82,132	0.40%
Boise Retirement Community	58,741	0.28%
Winco Foods LLC	58,692	0.28%
Bank of America Leasing & Cap	55,008	0.27%
Abs Id-O LLC	54,946	0.27%

Strategic Planning & Forecasting

CONTENTS

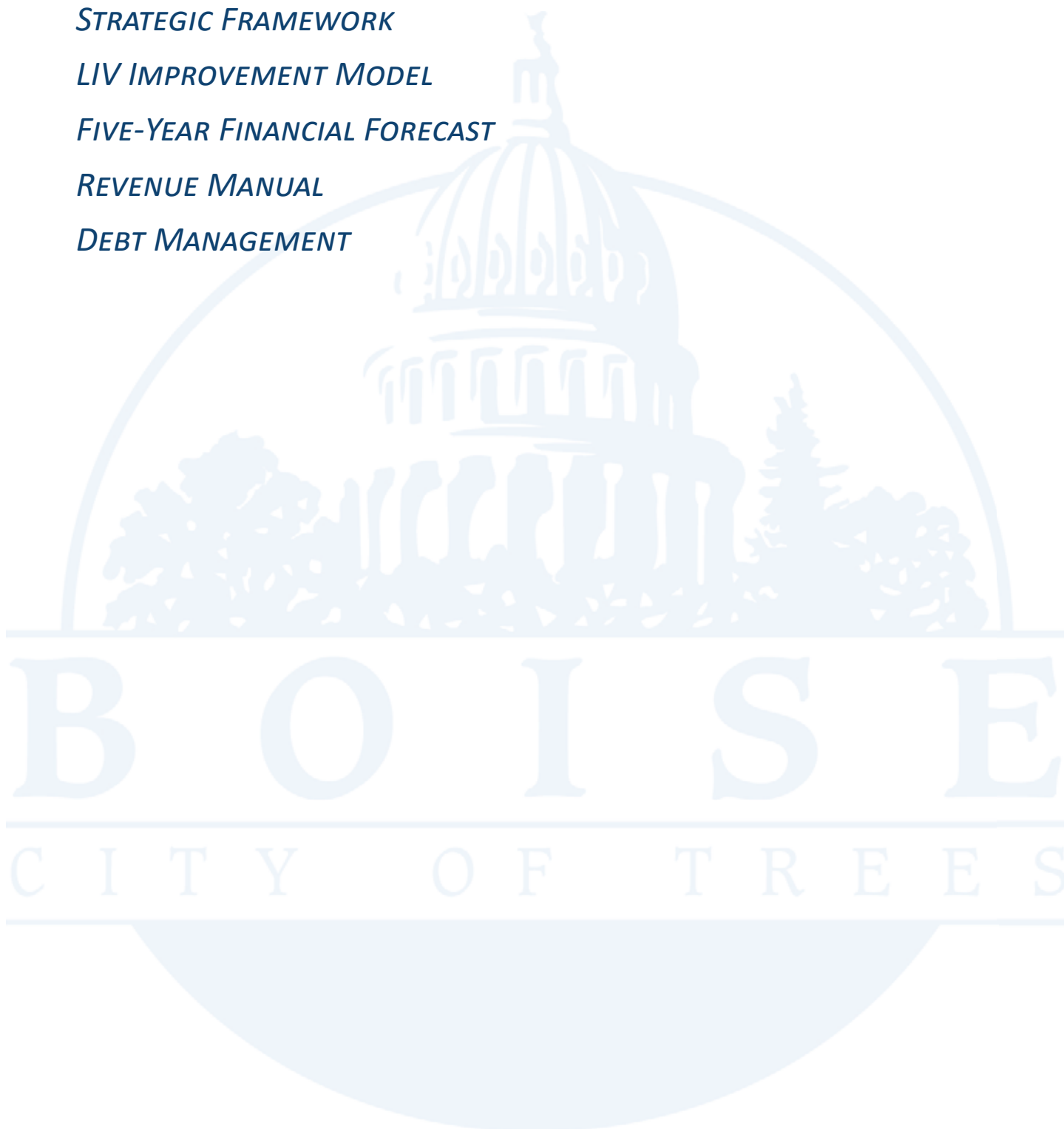
STRATEGIC FRAMEWORK

LIV IMPROVEMENT MODEL

FIVE-YEAR FINANCIAL FORECAST

REVENUE MANUAL

DEBT MANAGEMENT





VISION

MAKING BOISE THE MOST LIVABLE
CITY IN THE COUNTRY



MISSION

LASTING ENVIRONMENTS

INNOVATIVE ENTERPRISES

VIBRANT COMMUNITIES



VALUES

ONE CITY, ONE TEAM -
FOR THE GREATEST GOOD

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

CITIZEN EXPERIENCE
WITH "WOW"

STRATEGIC FRAMEWORK GOAL AREAS



**SAFE AND SECURE
COMMUNITY**



**RESPONSIBLE BUILT
ENVIRONMENT**



**ENVIRONMENTALLY
SUSTAINABLE
COMMUNITY**



**CREATIVE
AND INFORMED
COMMUNITY**



**HEALTHY
COMMUNITY**



**CONNECTED
COMMUNITY**



**STRONG, DIVERSE
LOCAL ECONOMY**



**INNOVATIVE AND
HIGH-PERFORMING
ORGANIZATION**

LIV IMPROVEMENT MODEL



The City has worked over the past year to make data-informed decisions and improve how it plans, prioritizes, executes, and measures success. One step towards this goal was the creation of the Strategic Framework. During FY 2018, in the spirit of “There’s Nothing We Can’t Do Better,” one of the City’s core values, the Strategic Framework was approved by the City Council. The Strategic Framework displays all of the elements that contribute to realizing the vision of the City: Making Boise the Most Livable City in the Country. It is divided into distinct goal areas, provides quantifiable ways to achieve that goal, in the spirit of the City’s mission to be Lasting, Innovative, and Vibrant (LIV). Each goal area contains sub-elements that have been identified using Blueprint Boise, past strategic plans, the 2015 LIV Report, departmental plans such as the Transportation Action Plan and the Cultural Master Plan, the STAR

Communities Framework, and a series of meetings with key city staff and subject matter experts.

The LIV Improvement model represents how city personnel conduct and track all the work taking place within the city. First we plan, both short and long-term, then we execute by prioritizing work and ensuring alignment with the City’s vision, mission and values. Finally, we measure our performance using data and by tracking indicators. Based on what we learn, we then adjust our plans, take action, and measure again. All of this is in the spirit of continuous improvement – as we are always working to improve processes and become more efficient.



Five-Year Financial Forecast

FY 2019-2023 FINANCIAL FORECAST

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

Forecast years use annual growth rates, with adjustments made for known items. Total revenue for "Historical" years 2013-2017 has a compound annual growth rate (CAGR) of 3.9%. Projected revenue growth is lower (CAGR of 2.8%, 3.4% if the foothills special levy is excluded from FY 2019) to depict a more sustainable level of revenue growth given the potential for a recession during the forecast period.

Compared to 2017, economists project higher economic growth (as measured by Gross Domestic Product or GDP) for 2018 and 2019, with growth slowing in 2020 and 2021. History indicates that there will be another recession at some point, as early as in 2019 or 2020. Therefore, growth rates used in the forecast reflect a recession for key revenues starting in 2020. Less significant revenues are grown modestly so as to not overbuild base revenues given future uncertainty. These measures position the City to better withstand the next recession.

The forecast model projects surpluses for all years as revenues grow faster than expenditures (CAGRs of 2.8% vs 2.3%). These surpluses are expected to be consumed by projects currently under evaluation such as the Main Library. The resource needs associated with these early-stage projects may

include additional personnel or operating costs associated with new facilities. The cost estimates shown in the Five-Year Forecast on line 30 are preliminary and will likely need to be adjusted as details of each project become more defined.

Property Tax revenue, approximately two-thirds of General Fund revenue, is projected to grow an average of 3.5% during fiscal years 2020-2023 (4.4% excluding the foothills special levy from FY 2019). The 4.4% figure is comprised of the statutorily allowed 3.0% plus an average of 1.4% growth from new construction and annexation. Sales Tax, Development Fees, Liquor Tax, Franchise Fees, and Other Revenues are all assumed to grow between 1.0% and 2.0% annually during the forecast period.

Personnel expenditures are projected to increase an average of 3.9% per year. This includes compensation, healthcare, pension cost, taxes, and other benefits. For non-union personnel, the model assumes 3.0% base salary increases, and 2.0% one-time compensation, as determined by individual performance. Collective labor agreements for public safety departments are another key driver. All other expenditures (M&O, Equipment, and Transfers) are assumed to grow 1.0% per year following no increase in FY 2019.



City of Boise General Fund		HISTORICAL						
		2013	2014	2015	2016	2017	Avg Annual \$ Change	CAGR
1	General Fund Revenues							
2	Property Tax	114,095,110	119,320,439	123,953,978	131,371,623	137,300,141	5,801,258	4.7%
3	Base Increases	114,095,110	117,517,963	121,043,502	124,674,807	128,415,052	3,579,985	3.0%
4	Growth Increases	0	1,802,476	2,910,476	6,696,815	8,885,089	2,221,272	1.7%
5	Sales Tax	13,251,348	13,954,870	15,146,775	16,321,140	17,428,448	1,044,275	7.1%
6	Development Fees	6,638,627	8,409,229	9,683,013	11,187,261	10,231,854	898,307	11.4%
7	Franchise Fees	5,196,245	5,402,713	5,019,174	5,155,338	5,414,439	54,549	1.0%
8	Liquor Tax	3,259,396	3,305,038	3,447,005	3,753,907	4,058,920	199,881	5.6%
9	Other Revenue	39,645,913	39,106,158	40,952,413	35,605,369	38,042,443	(400,868)	-1.0%
10	Total Revenue	182,086,639	189,498,447	198,202,359	203,394,639	212,476,245	7,597,402	3.9%
11	General Fund Expenses							
12	Position Costs							
13	Personnel - Compensation	81,126,760	83,329,707	86,926,626	91,019,335	95,407,076	3,570,079	4.1%
14	Personnel - Taxes & Other Benefits	18,805,111	20,844,964	20,068,654	19,793,007	21,010,649	551,385	2.8%
15	Personnel - Health	18,939,207	19,973,498	20,896,640	22,872,980	25,055,467	1,529,065	7.2%
16	Subtotal	118,871,078	124,148,170	127,891,920	133,685,322	141,473,193	5,650,529	4.4%
17	M&O							
18	General M&O	30,838,996	32,770,784	32,481,551	27,318,290	28,284,572	(638,606)	-2.1%
19	Utilities	3,421,421	3,525,607	3,465,321	3,635,036	3,724,747	75,832	2.1%
20	Minor R&M	5,231,341	5,271,924	5,748,262	5,856,170	7,000,512	442,293	7.6%
21	Strategic Planning Contingency	0	24,875	0	0	0	0	0.0%
22	Subtotal	39,491,758	41,593,190	41,695,134	36,809,496	39,009,831	(120,482)	-0.3%
23	Equipment							
24	Minor Equipment	1,815,467	2,555,305	2,651,916	2,858,007	3,107,195	322,932	14.4%
25	Major Equipment	3,957,731	499,163	969,992	1,170,179	1,545,466	(603,066)	-20.9%
26	Subtotal	5,773,198	3,054,467	3,621,908	4,028,187	4,652,661	(280,134)	-5.3%
27	Capital/Debt Transfers	14,625,818	17,132,411	21,121,725	17,919,411	42,574,048	6,987,058	30.6%
28	Total Expenses	178,761,851	185,928,238	194,330,686	192,442,416	227,709,733	12,236,970	6.2%
29	Net Surplus/(Deficit)	3,324,787	3,570,210	3,871,673	10,952,223	(15,233,488)		

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

City of Boise General Fund		FIVE-YEAR FINANCIAL FORECAST				
		Adopted 2018	Current Build 2019	Projected		CAGR
			2020	2021	2022	2023
1	General Fund Revenues					
2	Property Tax	143,654,648	157,126,516	158,461,339	165,376,552	172,760,114
3	Base Increases	143,654,648	147,964,287	156,565,445	163,158,302	170,271,302
4	Growth Increases	0	9,162,229	1,895,894	2,218,250	2,488,813
5	Sales Tax	15,912,000	18,282,888	18,268,262	18,724,968	19,193,092
6	Development Fees	9,937,707	10,525,091	10,011,467	10,411,925	10,828,402
7	Franchise Fees	5,322,700	5,343,990	5,403,843	5,464,366	5,525,566
8	Liquor Tax	3,717,900	3,795,974	3,871,894	3,949,331	4,028,318
9	Other Revenue	39,235,755	41,011,769	41,412,587	41,817,413	42,226,287
10	Total Revenue	217,780,710	236,086,228	237,429,390	245,744,556	254,561,780
11	General Fund Expenses					
12	Position Costs					
13	Personnel - Compensation	99,992,744	104,758,114	108,542,353	112,444,293	116,491,455
14	Personnel - Taxes & Other Benefits	22,219,180	22,350,939	23,157,141	23,989,107	24,852,502
15	Personnel - Health	27,112,840	28,854,727	30,371,776	31,973,253	33,664,028
16	Subtotal	149,324,764	155,963,780	162,071,270	168,406,654	175,007,985
17	M&O					
18	General M&O	34,992,053	36,897,924	37,150,090	37,601,426	38,060,688
19	Utilities	3,848,552	3,929,867	3,969,166	4,008,857	4,048,946
20	Minor R&M	7,759,366	8,351,163	8,434,275	8,518,217	8,603,000
21	Strategic Planning Contingency	500,000	500,000	1,000,000	1,500,000	2,000,000
22	Subtotal	47,099,971	49,678,954	50,553,530	51,628,501	52,712,634
23	Equipment					
24	Minor Equipment	3,137,757	3,210,145	3,242,246	3,274,669	3,307,416
25	Major Equipment	1,261,105	1,244,445	1,256,889	1,269,458	1,282,153
26	Subtotal	4,398,862	4,454,590	4,499,136	4,544,127	4,589,569
27	Capital/Debt Transfers	16,957,112	25,988,904	17,580,000	17,755,800	17,933,358
28	Total Expenses	217,780,709	236,086,228	234,703,936	242,335,082	250,243,545
29	Net Surplus/(Deficit)	0	0	2,725,454	3,409,474	4,318,235
30	Estimated Resource Needs		0	3,900,000	7,300,000	8,300,000
31	Adjusted Net Surplus (Deficit)		0	(1,174,546)	(3,890,526)	(3,981,765)
						(4,023,423)



Revenue Manual



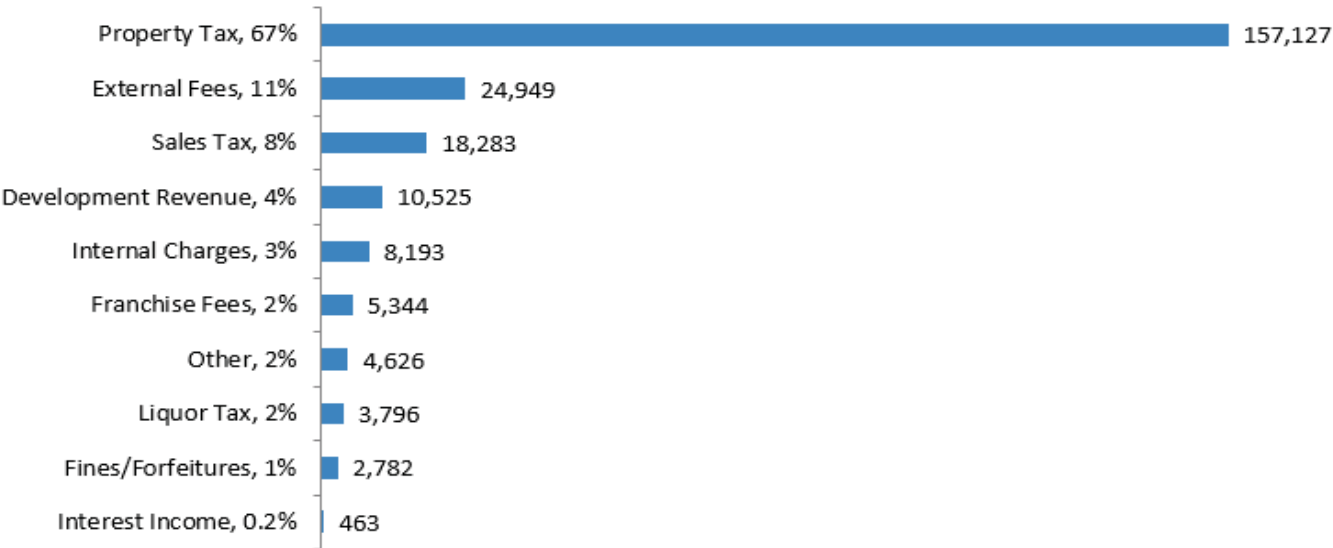
TAX FUNDS

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

GENERAL FUND

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

FY 2019 General Fund Revenues (\$ Thousands)



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

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

Revenue sources are monitored to inform short- and long-term forecasts and annual city and departmental business plans. They are regularly examined for changes in laws or regulations, external influences, trends, or other issues. Starting in FY 2019, property tax, sales tax, and development fees will be budgeted according to forecasted receipts, not grown modestly while planning for year-end surpluses. With this change in methodology, projected revenues can be



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

In the table below, FY 2016 and 2017 are actual revenues received. FY 2018 Budget represents Adopted Budget. FY 2019 is the Proposed Budget and FYs 2020-2023 are projections. Underlying conditions and assumptions for projected revenues are explained further in the analysis for each revenue category. All figures are in thousands.

General Fund Revenues

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023
Revenue Source	Actual	Actual	Budget	Proposed	Projected	Projected	Projected	Projected
Property Tax	131,372	137,300	143,655	157,127	158,461	165,377	172,760	180,647
External Fees	22,262	23,375	23,759	24,949	25,198	25,450	25,704	25,962
Sales Tax	16,321	17,428	15,912	18,283	18,268	18,725	19,193	19,673
Internal Charges	5,706	7,132	8,019	8,193	8,275	8,357	8,441	8,525
Franchise Fees	5,155	5,414	5,323	5,344	5,404	5,464	5,526	5,588
Development Revenue	11,187	10,232	9,938	10,525	10,011	10,412	10,828	11,262
Fines/Forfeitures	2,612	2,515	2,633	2,782	2,809	2,838	2,866	2,895
Liquor Tax	3,754	4,059	3,718	3,796	3,872	3,949	4,028	4,109
Other	4,297	4,469	4,394	4,626	4,663	4,701	4,738	4,776
Interest Income	728	552	432	463	467	472	477	481
Total G.F. Revenues	203,395	212,476	217,781	236,086	237,429	245,745	254,562	263,918
(increase over prior year)		4.5%	2.5%	8.4%	0.6%	3.5%	3.6%	3.7%
Total G.F. Expenses	192,442	227,710	217,781	236,086	234,704	242,335	250,244	258,441
(increase over prior year)		18.3%	-4.4%	8.4%	-0.6%	3.3%	3.3%	3.3%
% Revenues of Expense		93%	100%	100%	101%	101%	102%	102%

PROPERTY TAX

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Revenue \$	131,372	137,300	143,655	157,127	158,461	165,377	172,760	180,647
% Change		4.5%	4.6%	9.4%	0.8%	4.4%	4.5%	4.6%
Growth Incr.		2.2%	1.9%	2.0%	1.2%	1.4%	1.5%	1.6%

Property taxes are the City's largest source (approximately two-thirds) of general government revenue. Property taxes are assessed on taxable value of properties using a rate formula prescribed in State code.

The City's total assessed property value has had significant changes in recent years, ranging from a 20.6% increase in tax year 2006 to an 11.7% decrease in tax year 2010. Assessed values have increased every year since tax year 2013, and are projected to grow approximately 6.5% in tax year 2018 (FY 2019). Volatility in assessed property value affects the levy rate, which is a formula based on a governing body's budget relative to taxable assessed property value.

Most taxing districts, except school districts, are governed by the "3% + growth" formula for

calculating property tax revenue. This has been a key component of the City's property tax calculation since 1995. Below is an example calculation for FY 2018. All property taxes are assessed and collected by the county. Questions about assessed property values should be directed to the Ada County Assessor's Office at (208) 287-7262 or www.adacountyassessor.org.

The City's base levy rate is projected to decrease by approximately 5.7% for FY 2019. This will affect tax bills in December 2018 and June 2019. However, this decrease in the base levy rate is offset by increases in assessed property values resulting in a net tax increase for the average homeowner (as shown in Appendix D: Property Tax Analysis).

Idaho cities property tax rate formula:



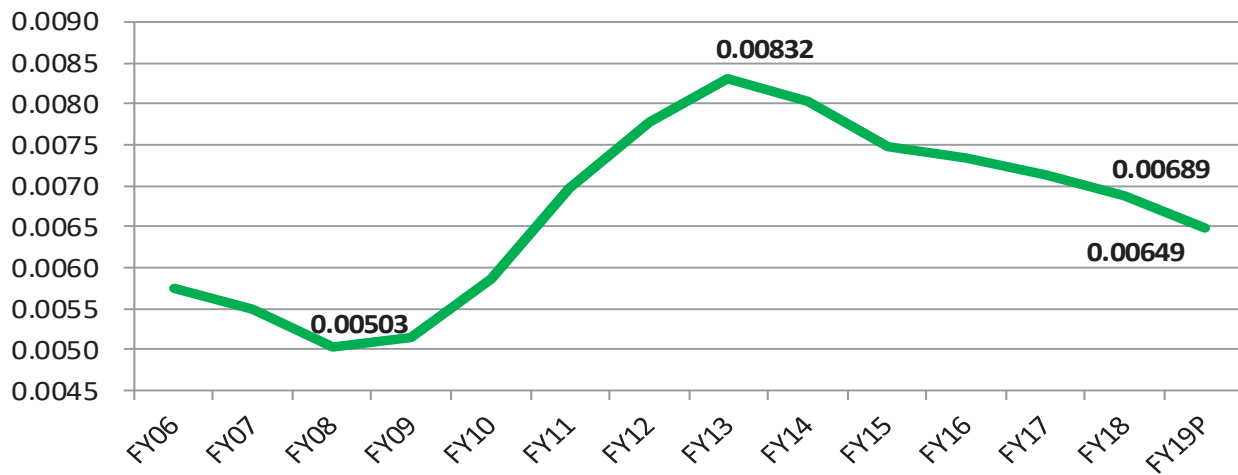
Property tax levy rate calculation example: (Projected FY 2019)



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



Boise City Historical Property Tax Levy Rate



Property Tax Budget

The City's property tax budget is projected to increase 9.4% for FY 2019 as compared to the FY 2018 Adopted Budget. Including the Foothills Special Levy (included in the FY 2018 revised budget but not the adopted budget), which will collect \$5.0 million in both fiscal years 2018 and 2019, the increase is 5.7%. This is composed of:

- 3.0% for the "cap" in the property tax formula
- 2.7% for growth via annexation and new construction activity (2.0% net of the Central District sunset, which will increase City property tax valuation by a projected \$144.9 million)

Property Valuation

- Tax year 2018 (FY 2019) total assessed value for the City of Boise is estimated to increase approximately 6.5% compared to the prior year. This will be the sixth consecutive year the City has experienced an increase in total market value.
- Assessed values are projected to increase 4.0% annually in tax year 2019 (FY 2020) onward.

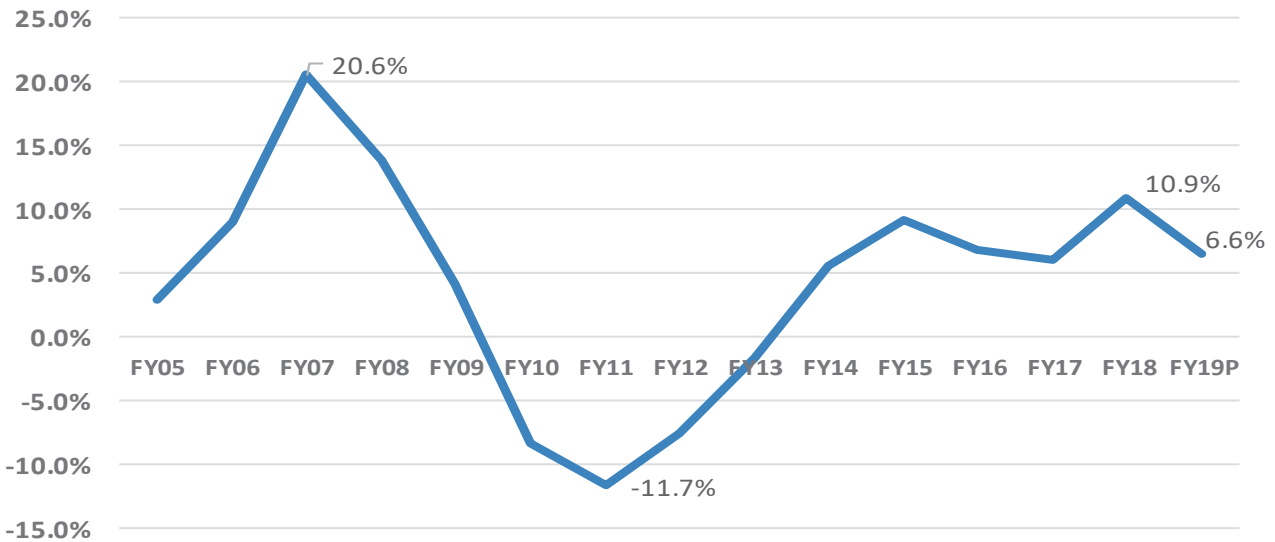
Idaho Code notes:

- New Construction Roll – Idaho Code section 63-

301A was amended in 2007 to exclude new construction in revenue allocation areas (RAA) from the new construction roll (NCR). RAA's are also known as Urban Renewal Districts. Boise has four such districts covering 767 acres of the core downtown area: Central District (will sunset on September 30, 2018), River Myrtle-Old Boise District (sunset year FY 2025), Westside District (sunset year FY 2026), and 30th Street District (sunset year FY 2033). The new construction value added during the existence of a RAA is added to the NCR when the RAA is dissolved. The impact for the City is a delay in the realization of base revenue for new construction in RAA areas. Upon dissolution, there will be a one-time increase in the new construction roll value, and a similar increase in the City's base budget, should the increment value exceed the base increment value established in 2006.

- Homeowner exemption – In the 2006 Legislative session, the homeowner exemption was expanded to include the "homestead," which is defined as the home and up to one acre of land. The exemption limit was increased to \$75,000 and indexed to the Idaho housing price index. The exemption was increased and capped based on new legislation at \$100,000 in FY 17. For tax year 2018 (FY 2019), the exemption limit

Historical Net % Change in Assessed Market Value City of Boise



remains at \$100,000. Changes in the exemption amount do not affect the City's budget authority, however they do change the distribution of taxes among property owners. A fixed exemption amount increases the burden on residential property, given appreciation on homes assessed at \$200k or more will not see a corresponding increase in the homeowners exemption.

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

Section 63-3638 of Idaho Code. The amount the City of Boise continues to receive annually is \$1,096,081.



EXTERNAL FEES

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Revenue \$	22,262	23,375	23,759	24,949	25,198	25,450	25,704	25,962
% Change		5.0%	1.6%	5.0%	1.0%	1.0%	1.0%	1.0%

The City charges external user fees to consumers for services in which a direct benefit can be easily identified and billed. The External Fees category primarily consists of public safety contract revenue, legal services contract revenue, and Parks & Recreation user fees.

Projections & Assumptions

- The FY 2019 Proposed Budget is 5.0% above the FY 2018 Adopted Budget. The increase is primarily due to program participation growth, including higher zoo revenue, and increases for public safety contracts with outside agencies.
- Parks & Recreation fee increases are included in the FY 2019 Proposed Budget (**Appendix B**).
- Legal services contracts include prosecutorial services for Eagle, Garden City, and Meridian.
- Public safety contracts include Fire Department services for the North Ada County Fire & Rescue (NACFR) District and the Whitney Fire Protection District, and Police Services for the Boise Airport and Boise State University.
- For the projection window, a modest annual rate increase of 1.0% in external fees is assumed to guard against overbuilding base revenues.

Challenges & Opportunities

- The economic environment can have a direct impact on disposable income, therefore the Parks and Recreation user fees portion of this revenue category is dependent upon the strength of the economy.
- Weather conditions have a significant impact on parks, zoo, and outdoor recreation activities.

- Privately-offered programs can impact participant levels in city programs.
- More aggressive recovery of costs could enhance revenues. Fee increases could reduce user levels, however, depending on the price elasticity of the program.



SALES TAX

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Revenue \$	16,321	17,428	15,912	18,283	18,268	18,725	19,193	19,673
% Change		6.8%	-8.7%	14.9%	-0.1%	2.5%	2.5%	2.5%

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

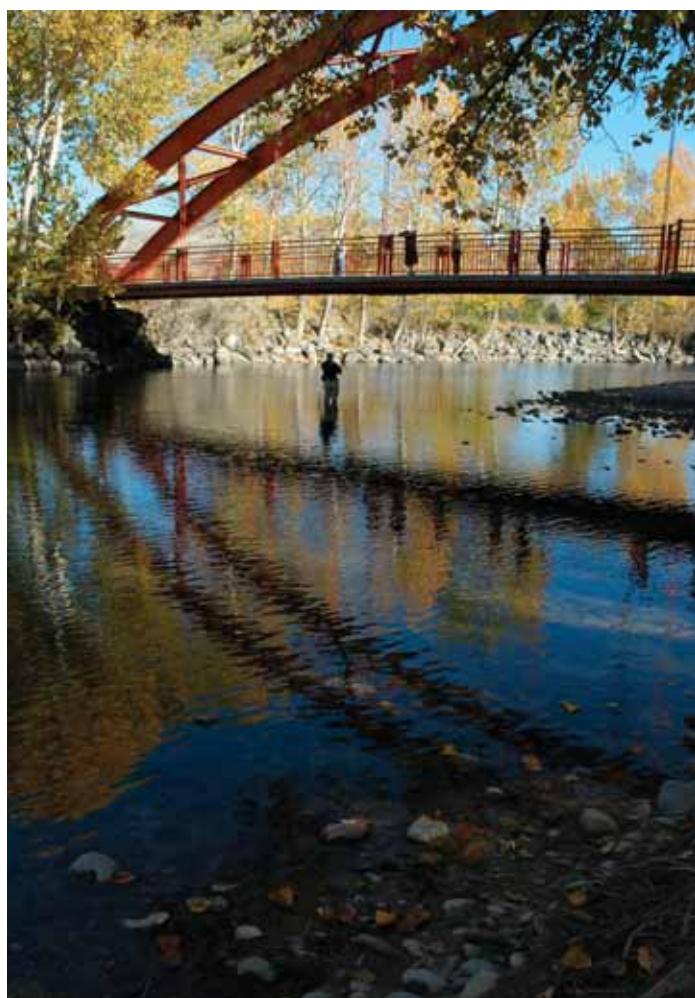
Projections & Assumptions

- The budget and near term projections reflect assume continued growth in sales taxes with a likely recession sometime in the next two years. The FY 2019 budget figure is a significant upward adjustment (nearly 15%) that trues up the budget for strong growth in recent years. FY 2020 is projected to be essentially flat, to account for the effect of a recession. Growth for fiscal years 2021-2023 is set at a moderate and achievable 2.5%. Should growth continue at a higher rate, financial projections will be updated accordingly.
- Boise City's proportionate assessed market value for FY 2018 (July through June) is 24.58%, an increase from the 24.37% for FY 2017. The proportionate population calculation increased slightly, from 18.974% to 18.975%, after decreasing for three consecutive years. These percentages indicate that Boise market value is growing faster than average, and its population growth is slightly faster than the average Idaho city. Updated percentages will be known when the City's FY 2019 starts.

Challenges & Opportunities

- Possible legislative changes to the distribution formula and allowable exemptions are watch items.

- Stronger than projected economic growth could enhance revenue. An economic downturn would decrease revenue.
- Sales tax collection by Amazon.com, which began in April 2017, has increased state sales tax revenue. Going forward, Amazon sales tax will be a part of the State's base sales tax revenue. Other internet sales tax changes could occur due to federal legislation or a case recently argued before the U.S. Supreme Court.



DEVELOPMENT REVENUE

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Revenue \$	11,187	10,232	9,938	10,525	10,011	10,412	10,828	11,262
% Change		-8.5%	-2.9%	5.9%	-4.9%	4.0%	4.0%	4.0%

Development fees are generated from building development and cover costs associated with plan review, building inspection, and impacts on services provided by other City departments (e.g., Fire Department).

Local development remains at a very high level. Unlike the winter of FY 2017, the winter of FY 2018 was not affected by severe weather. The number of building permits through March (first six months of FY 2018) increased 21.5% over the same timeframe for FY 2017. The market valuation of new construction increased 45.3% over last year due to very strong numbers for the first two quarters. The number of residential living units increased 20.8%, trade permits were up 20.9%, and other development metrics continue to post strong year-over-year increases.

Projections & Assumptions

- The budget figure for FY 2019, and projection for FY 2020, reflect a forecast that factors in both continued growth and a likely recession by FY 2020. Given the length of the economic expansion, factoring in a recession reduces the likelihood of overbuilding base revenues which may not be sustainable long-term.
- The FY 2019 Budget amount may be conservative given current collection rates in FY 2018 (which are trending above the FY 2018 budget). Development fees can be volatile based on local business trends, the economic cycle, and other factors. Should actual receipts exceed the budgeted amount, the surplus revenues can be used for one-time needs, such as capital costs.
- No fee increases are assumed.

Challenges & Opportunities

- Changes in the economic environment, such as the items listed below, can cause significant impacts in this revenue category:

Consumer Confidence
Employment/Wage Conditions
Interest Rates
International Events
Legislative Changes
Tariff Changes



INTERNAL CHARGES

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Revenue \$	5,706	7,132	8,019	8,193	8,275	8,357	8,441	8,525
% Change		25.0%	12.4%	2.2%	1.0%	1.0%	1.0%	1.0%

Internal charges are derived from the services provided to operating departments by support service departments. For example, departments reimburse Human Resources for recruitment services and Legal for litigation services. These charges are in alignment with a Cost Allocation Plan (CAP) that determines the appropriate level of payment based on expected service usage. In FY 2016, the CAP was converted to a full-cost accounting methodology and includes all departments within the City as payers. This practice continues into FY 2019. It enables the City to determine the full cost of providing a program or service.

Projections & Assumptions

- The FY 2019 Proposed Budget increases Internal Charges revenue by 2.2%. The increase is driven by the indirect cost plan, along with standard annual operating increases across the support service departments.
- The projection for 2020-2023 is based on an annual 1.0% cost of service increase and no material change in the level of service provided.
- Within the General Fund, internal charge revenue is offset by an equal expense, resulting in no net revenue. For services provided to Enterprise Funds, there is an expense in the Enterprise Fund and actual revenue to the General Fund.

Challenges & Opportunities

- Significant changes in the cost of service.
- Departmental restructuring.
- Allocation changes between direct and indirect internal charges.



FRANCHISE FEES

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Natural Gas	1,652	1,766	1,742	1,749	1,767	1,784	1,802	1,820
Garbage	1,318	1,499	1,323	1,328	1,355	1,382	1,410	1,438
Cable TV	890	864	934	938	938	938	938	938
Water	1,295	1,286	1,323	1,328	1,342	1,355	1,369	1,382
Total \$	5,155	5,414	5,323	5,344	5,404	5,464	5,526	5,588
% Change		5.0%	-1.7%	0.4%	1.1%	1.1%	1.1%	1.1%

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

The four franchise fees shown here are relatively stable as a group, but behave differently. Garbage service has experienced strong growth, natural gas and water grow but fluctuate with water usage and rates, and cable TV franchise fees have been relatively flat.

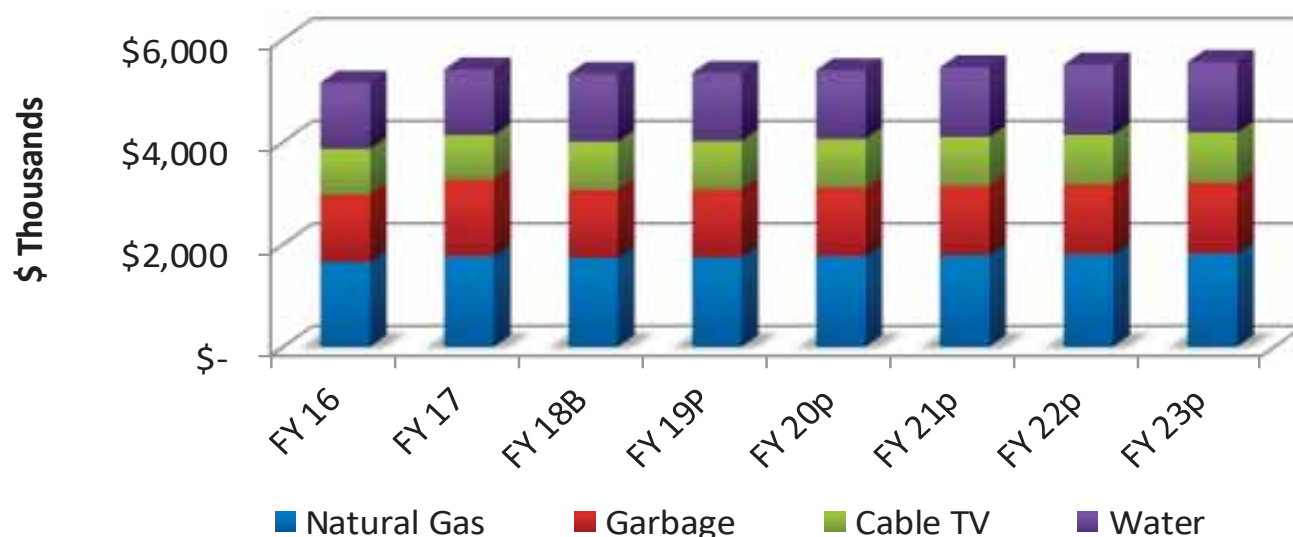
Projections & Assumptions

- Each franchise fee revenue has been increased a modest 0.4% for FY 2019 based historical patterns and the somewhat unpredictable

nature of growth of these businesses.

- Assumed growth rates for the four out-years are 1.0% for natural gas and water revenues, 2.0% for garbage, and no growth for cable TV.
- Although rate increases are likely, there are no known rate increases reflected in the FY 2019 Proposed Budget.
- Natural gas franchise revenue is weather-dependent and FY 2018 revenue was assumed to increase only 1.0% following the severe winter of FY 2017. Rate changes and new residential and commercial development also drive usage and revenue. Future projections may be adjusted upward if FY 2018 revenues are determined to be sustainable.

Franchise Fee Components



- Garbage franchise revenue was also assumed to grow 1.0% for FY 2018. Continued growth may result in future budget or projection figures being revised upward.
- Future budget and projection figures for cable TV franchise revenue may require downward adjustment if there is further decline in the customer base.
- Water franchise revenue declined in FY 2017, likely due to the severe winter and spring flooding that reduced irrigation demand. More normal weather and continued growth should result in this revenue source resuming its historical growth trend.

Challenges & Opportunities

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



LIQUOR TAX

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Revenue \$	3,754	4,059	3,718	3,796	3,872	3,949	4,028	4,109
% Change		8.1%	-8.4%	2.1%	2.0%	2.0%	2.0%	2.0%

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

revenue within City limits. Growth in neighboring cities or the addition of stores outside Boise could reduce the shared amount the City receives.

Projections & Assumptions

- The formula for the distribution of liquor taxes was changed by Senate Bill 1388, signed into law on March 31, 2006. The formula change reduced the share allocated to cities and counties from 60% in 2009 to 50% by 2014. The revenue decrease has been offset by sales growth.
- The FY 2019 Proposed Budget increases revenue 2.1% over the FY 2018 Adopted Budget. The FY 2017 actual amount ended up exceeding the FY 2018 Adopted Budget figure. The FY 2019 budget figure has not been adjusted significantly upward, however, due to a recent amendment to state law (House Bill 643 amending Section 1-2218 of Idaho Code) that will shift more liquor tax to funding magistrate courts. As a result, the percentage of liquor tax revenues allocated to cities and counties through fiscal year 2023 will be reduced. Once more is known about the effect of this change in law on the City's liquor tax revenue, projections will be adjusted as necessary.
- A conservative 2.0% increase is also assumed for the projection years of 2020-2023.

Challenges & Opportunities

- The distribution model calculates the City's revenue share based on total point of sale



FINES / FORFEITURES

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Revenue \$	2,612	2,515	2,633	2,782	2,809	2,838	2,866	2,895
% Change		-3.7%	4.7%	5.7%	1.0%	1.0%	1.0%	1.0%

Fines and forfeiture revenue includes the following types of fines: traffic, false alarm, parking, overdue library items, and animal control.

Projections & Assumptions

- Total fines and forfeitures for FY 2019 are 5.7% higher than the adopted budget amount for FY 2018. During FY 2018 there were adjustments to parking fines, reflecting revenue changes. Traffic fines and overdue books remain a watch item given declining receipts in recent years.
- The FY 2019 budget figure for parking fine revenue is up 32.0% over FY 2018 (\$1.6M versus \$1.2M) due to higher fines and more enforcement hours; in contrast, the budget for traffic fine revenue is down 14.0% compared to FY 2018 (\$1.0M versus \$1.2M).
- Overdue book fine revenue is down 33.0% compared to FY 2018 (\$124k versus \$185k) due

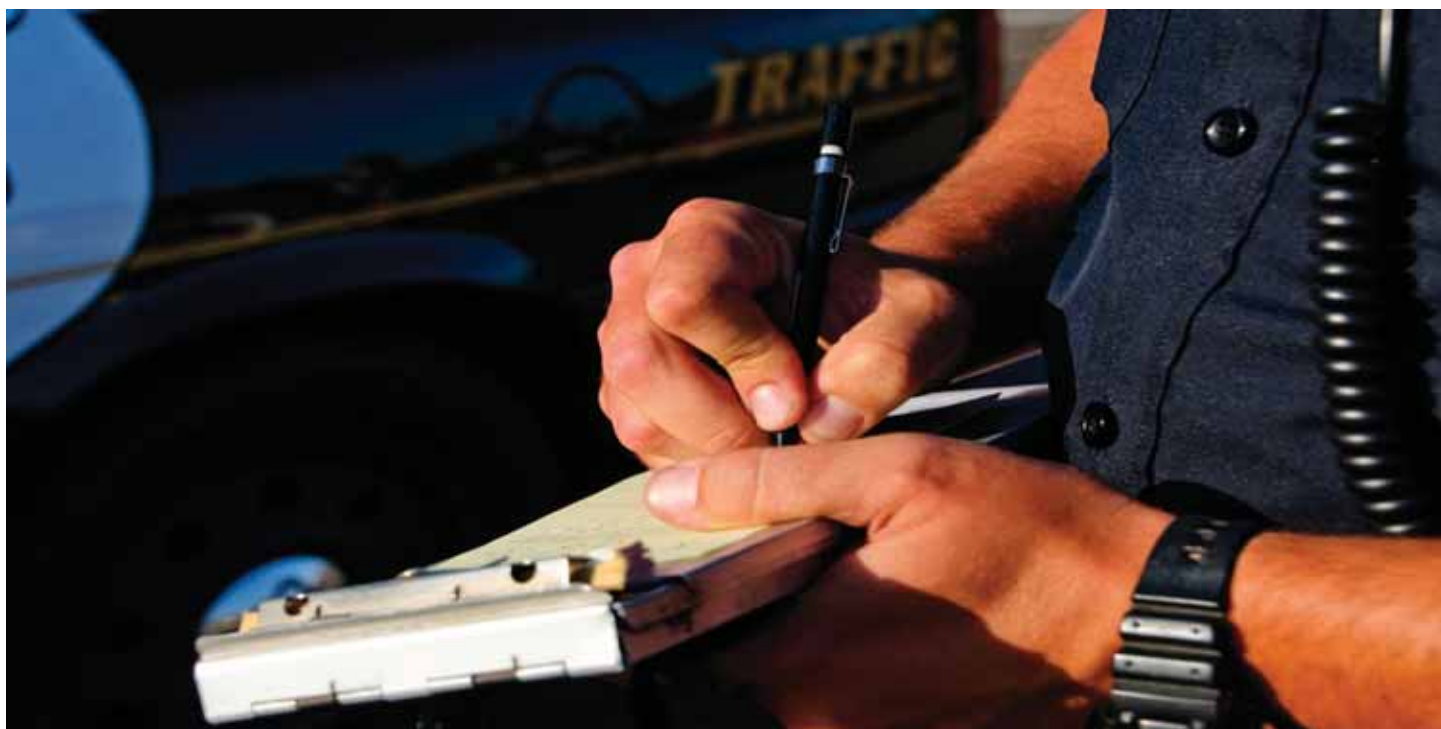
to more digital materials and improved on-time return rates due to electronic reminders.

- The out-year projections assume annual increases of 1.0%, reflecting increased demand based on general increases in population and intermittent Police workforce growth.

Challenges & Opportunities

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

Traffic fine revenue has proven to be unpredictable, given the fine amount is dependent on the charge and the court's ability to collect it.



INTEREST INCOME

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Revenue \$	728	552	432	463	467	472	477	481
% Change		-24.3%	-21.8%	7.2%	1.0%	1.0%	1.0%	1.0%

The City earns interest income on cash balances through investments, in accordance with Idaho state law. Additionally, the City earns revenue when penalties are paid on various fees, such as property taxes. Such penalty revenue is included in the interest income figures above.

The City's investment portfolio is monitored daily and constantly reviewed as to security type, maturity, duration, and source to maintain a balanced portfolio. Projections are based on estimated average cash balances in each fund and expected short-term interest rates. FY 2016 revenue was significantly higher due to a temporary increase in cash held for the Capital Facilities Contingency, cash which was then moved to the Capital Fund.

Projections & Assumptions

- The FY 2019 Budget was increased 7.2% over FY 2018 based on higher projected interest rates.

- Interest rates have increased, and are projected to increase further. The federal funds rate, a short-term rate, is projected to increase from an average of 1.8% for CY 2018 to 3.4% for CY 2021 (the average for CY 2017 was 1.0%). The City's cash balances are also higher than in FY 2017.
- Future projections assume modest 1.0% annual increases given the uncertainty predicting future interest rates and possible fluctuations in the City's cash balances.

Challenges & Opportunities

- While interest rate increases are predicted, in a recessionary environment both interest rates and City cash investment amounts could decrease.
- The impact of international economic events or changes in investment policy could increase or decrease this revenue.



CAPITAL FUND REVENUES

Fiscal Year	2016 A	2017 A	2018 B	2019 P	2020 p	2021 p	2022 p	2023 p
Electric FF	3,082	3,307	3,131	3,273	3,306	3,339	3,373	3,406
Interest	55	173	15	100	75	75	75	75
Grants/Donations/Other	1,955	2,181	2,075	53,831	3,600	3,600	3,600	1,500
Transfer In	22,256	51,137	14,693	20,972	14,613	14,848	17,668	14,909
Total	27,347	56,798	19,914	78,176	21,594	21,862	24,716	19,890
% Change		107.7%	-64.9%	292.6%	-72.4%	1.2%	13.1%	-19.5%

Revenues dedicated to the Capital Fund include electric franchise fees, interest on cash balance in the fund, grants and donations, and transfers from the General Fund and Impact Fee Fund.

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

Projections & Assumptions

- A 4.5% increase to electric franchise fee revenue is assumed for FY 2019 based on standard rate increases and customer growth. The FY 2018 budget amount was adjusted downward given lower than anticipated actual revenue for FY 2016. FY 2017 revenue did rebound, increasing 7.3%. Out-year growth is set at a modest 1.0%.
- The budget figure for Capital Fund interest has been increased significantly given higher cash balances and interest rates in FY 2018, which is expected to continue in FY 2019. Going forward, projected interest income is lower since the cash balance in the Capital Fund is expected to be lower starting in FY 2020.
- Year-to-year variations in grants and donations are common and are based on the capital improvement plan. It should be noted that the City often receives unanticipated grants and donations. When this occurs, the receipt of unanticipated funds is addressed through the Interim Budget Change (IBC) process. The large planned increase in FY 2019 is attributable to the Main Library project.

- In fiscal years 2016 and 2017, the General Fund contribution to the Capital Fund (within the "Transfer In" category) increased by a total of \$5.0 million per year. This increased level of funding is considered sustainable for future years and is assumed to grow by 1.0% per year.
- For FY 2018, the Transfer In figure was increased by \$3.6 million for a projected one-time surplus due to a change in the City's method for projecting key revenues.
- In recent years the Transfer In category has included transfers from the Debt Service Fund to support Fire bond projects. For FY 2018 and going forward those revenues are not included, as it is anticipated that those resources will be exhausted by the close of FY 2018.

Challenges & Opportunities

- Continued budget surpluses in sales tax or development fee receipts may allow for additional contributions to the Capital Fund via end of year allocations.
- Sustained development activity may allow for the acceleration of impact fee-funded projects. Conversely, a slowdown in development activity may result in delays to planned projects until sufficient impact fees have been collected.

Debt Management

DEBT MANAGEMENT OVERVIEW

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

DEBT POLICY SUMMARY

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

Idaho Code section 50-1019 limits total debt for cities to two percent (2%) of taxable market value. The City's legal debt limit, based on data available from Ada County as of December 31, 2017, would be approximately \$413.6 million.

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

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

The annual requirement to amortize all debt outstanding as of September 30, 2017, excluding obligations associated with compensated absences and post-retirement benefits, are as follows:

City of Boise-Debt Payout Schedule

	Governmental Activities		Business Type-Activities		Entity Wide	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	3,046,656	1,435,743	6,655,077	1,557,579	9,701,733	2,993,321
2019	3,106,617	1,378,195	6,930,995	1,284,067	10,037,612	2,662,262
2020	3,167,546	1,309,002	5,544,585	1,002,121	8,712,131	2,311,123
2021	3,248,652	1,234,277	1,407,596	720,286	4,656,248	1,954,563
2022	3,324,940	1,153,121	1,440,746	682,961	4,765,686	1,836,082
2023-2027	13,005,795	4,447,230	6,641,814	2,802,005	19,647,609	7,249,235
2028-2032	9,934,755	2,566,744	6,285,000	1,806,669	16,219,755	4,373,413
2033-2037	2,715,784	1,145,250	3,130,000	824,200	5,845,784	1,969,450
2038-2042	1,802,806	363,348	2,195,000	177,800	3,997,806	541,148
2043-2045	565,457	24,118	-	-	565,457	24,118
Total	\$ 43,919,008	\$ 15,057,027	\$ 40,230,813	\$ 10,857,687	\$ 84,149,821	\$ 25,914,714

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

Budget Overview

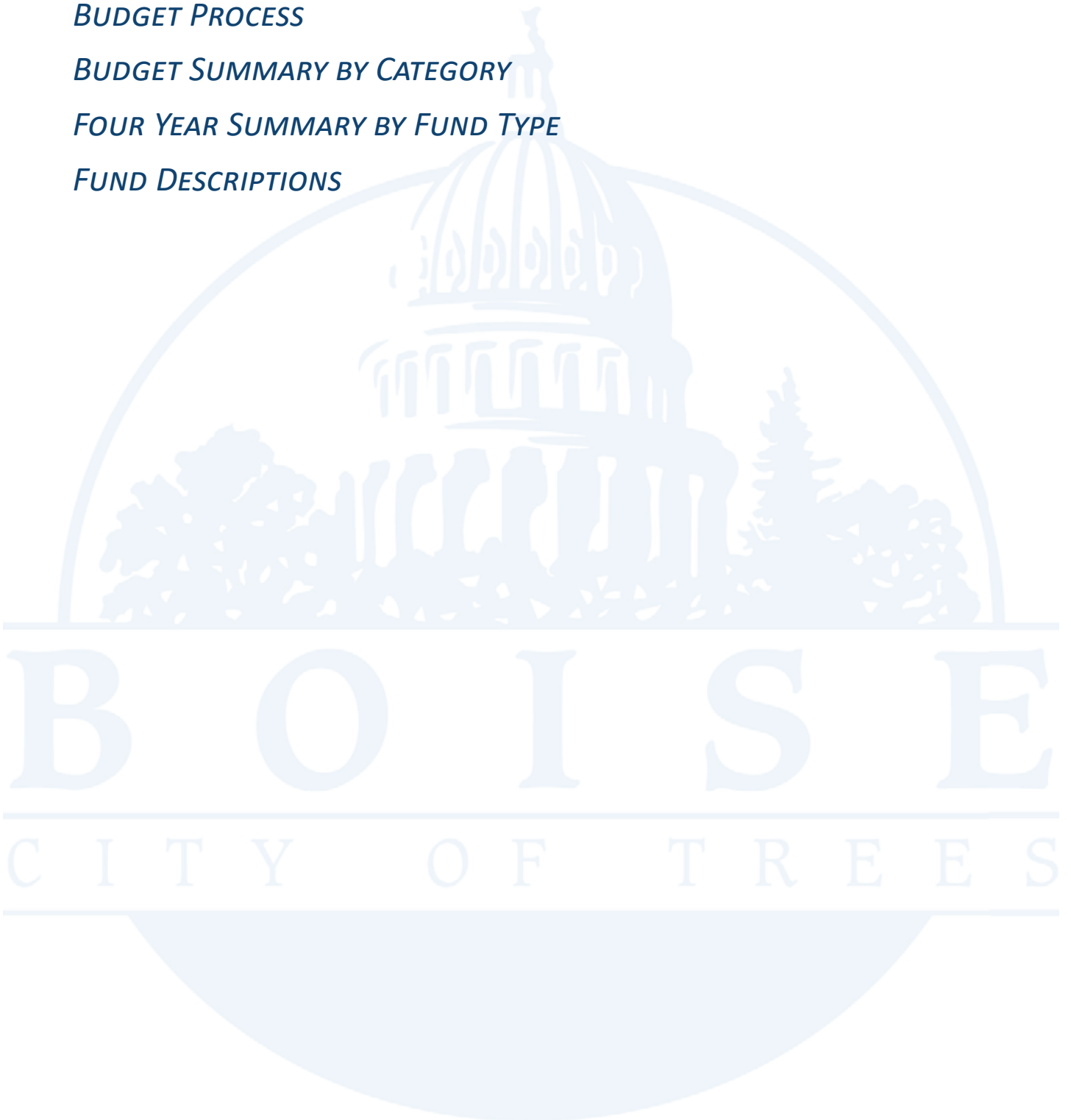
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BUDGET PROCESS

BUDGET SUMMARY BY CATEGORY

FOUR YEAR SUMMARY BY FUND TYPE

FUND DESCRIPTIONS





Budget Process

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

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

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

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

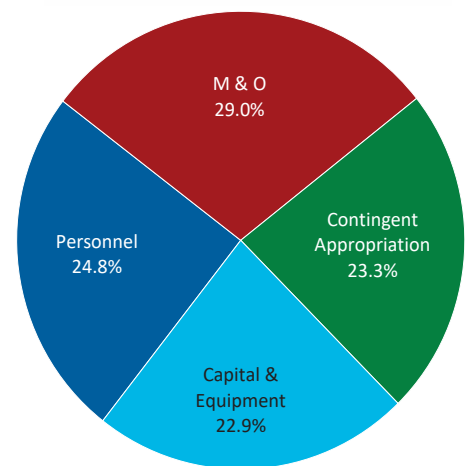


FY 2019 Budget Summary of Revenues and Expenditures - Funds by Category

Fund	Permits/ Fees/ Charges	Property Tax/ Assessments	Grants	Sales Tax	Other	FY 19P Total Revenues	Retained Earnings/Fund Balance - Use (Increase)
Revenues							
Tax Funds							
General	44,564,562	157,126,516	634,317	18,282,888	15,477,945	236,086,228	(0)
Capital	0	0	0	0	85,880,531	85,880,531	12,107,274
Total Tax Funds	44,564,562	157,126,516	634,317	18,282,888	101,358,476	321,966,759	12,107,274
Enterprise Funds							
Airport	30,238,357	0	10,322,500	0	1,675,170	42,236,026	59,988,228
Geothermal	779,652	0	0	0	9,783	789,435	(32,636)
Municipal Irrigation	0	35,515	0	0	13,196	48,711	3,329
Solid Waste	35,565,148	0	0	0	2,078,986	37,644,134	(295,388)
Water Renewal	55,634,745	0	8,707	0	9,162,804	64,806,256	513,988
Total Enterprise Funds	122,217,902	35,515	10,331,207	0	12,939,939	145,524,562	60,177,521
Other Funds							
Contingent Appropriation	0	0	0	0	175,000,000	175,000,000	0
Debt Service	0	0	0	0	4,197,989	4,197,989	(106,900)
Economic Development	0	0	0	0	134,333	134,333	(6,265)
Fleet Services	3,538,869	0	0	0	3,592	3,542,461	13,815
Health Insurance	0	0	0	0	17,755,000	17,755,000	860,000
Heritage	0	0	0	0	1,005,000	1,005,000	0
Housing	0	0	2,673,000	0	2,067,690	4,740,690	784,913
Humane Society Trust	0	0	0	0	481	481	(181)
LM Cunningham	9,500	0	0	0	15,000	24,500	108,745
Risk Management	4,149,070	0	0	0	95,000	4,244,070	729,427
Total Other Funds	7,697,439	0	2,673,000	0	200,274,085	210,644,524	2,383,554
Revenues All Funds	174,479,903	157,162,031	13,638,524	18,282,888	314,572,500	678,135,845	74,668,348

Fund	Personnel	M&O*	Capital & Equipment	FY 19P Total
Expenditures				
Tax Funds				
General	155,963,780	78,878,003	1,244,445	236,086,228
Capital	0	2,852,584	95,135,221	97,987,805
Total Tax Funds	155,963,780	81,730,587	96,379,666	334,074,033
Enterprise Funds				
Airport	8,018,564	34,380,689	59,825,000	102,224,254
Geothermal	117,983	613,816	25,000	756,799
Municipal Irrigation	0	52,040	0	52,040
Solid Waste	593,483	36,700,263	55,000	37,348,746
Water Renewal	18,868,131	30,030,631	16,421,482	65,320,244
Total Enterprise Funds	27,598,161	101,777,439	76,326,482	205,702,083
Other Funds				
Contingent Appropriation	0	175,000,000	0	175,000,000
Debt Service	0	4,091,089	0	4,091,089
Economic Development	0	128,068	0	128,068
Fleet Services	1,315,572	2,228,704	12,000	3,556,276
Health Insurance	0	18,615,000	0	18,615,000
Heritage	0	1,005,000	0	1,005,000
Housing	1,049,538	4,476,065	0	5,525,603
Humane Society Trust	0	300	0	300
LM Cunningham	0	133,245	0	133,245
Risk Management	1,116,875	3,856,622	0	4,973,497
Total Other Funds	3,481,985	209,534,093	12,000	213,028,078
Expenditures All Funds	187,043,926	393,042,120	172,718,148	752,804,194

Citywide Expenditures by Category



* Includes "other" miscellaneous expenses

Four Year Summary of Revenues and Expenditures - Funds by Type

Fund	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
Revenues					
Tax Funds					
General Fund	198,202,359	203,394,639	212,476,245	217,780,710	236,086,228
Capital Funds	27,165,088	31,091,385	59,918,251	28,133,981	85,880,531
Total Tax Funds	225,367,447	234,486,024	272,394,496	245,914,691	321,966,759
Enterprise Funds					
Airport	38,442,573	41,598,553	41,531,533	41,532,244	42,236,026
Geothermal	686,769	878,415	1,560,576	696,097	789,435
Municipal Irrigation	46,499	45,423	57,112	43,802	48,711
Solid Waste	26,967,078	28,541,400	32,281,503	35,012,072	37,644,134
Water Renewal	48,047,905	53,638,889	66,150,187	57,345,426	64,806,256
Total Enterprise Funds	114,190,824	124,702,679	141,580,911	134,629,641	145,524,562
Other Funds					
Contingent Appropriation	11	241	214	175,000,000	175,000,000
Debt Service	21,918,701	4,054,510	4,192,471	4,119,150	4,197,989
Economic Development	166,251	157,603	130,143	161,332	134,333
Fleet Services	3,208,994	3,405,682	3,690,618	3,612,860	3,542,461
Health Insurance	15,307,253	16,009,943	16,612,685	17,620,000	17,755,000
Heritage	986,605	330,475	353,977	1,000,000	1,005,000
Housing	4,089,405	4,194,450	4,303,935	5,046,077	4,740,690
Humane Society Trust	193	308	(1)	481	481
LM Cunningham	39,158	71,277	56,591	17,600	24,500
Perpetual Care	208,391	224,984	0	0	0
Risk Management	5,270,937	3,478,511	3,425,241	3,766,879	4,244,070
Total Other Funds	51,195,900	31,927,985	32,765,874	210,344,379	210,644,524
Revenues All Funds	390,754,171	391,116,687	446,741,281	590,888,711	678,135,845
	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
Expenditures					
Tax Funds					
General Fund	194,330,686	192,442,416	227,709,733	217,780,709	236,086,228
Capital Funds	21,816,308	28,126,873	39,105,166	32,056,644	97,987,805
Total Tax Funds	216,146,995	220,569,289	266,814,898	249,837,353	334,074,033
Enterprise Funds					
Airport	35,174,219	35,272,678	35,374,290	56,726,502	102,224,254
Geothermal	473,518	562,459	731,179	851,252	756,799
Municipal Irrigation	47,060	37,628	37,589	54,890	52,040
Solid Waste	30,954,509	27,618,377	31,315,516	34,421,472	37,348,746
Water Renewal	36,416,617	40,698,787	44,884,598	74,551,072	65,320,244
Total Enterprise Funds	103,065,923	104,189,929	112,343,172	166,605,187	205,702,083
Other Funds					
Contingent Appropriation	0	0	0	175,000,000	175,000,000
Debt Service	3,743,217	6,455,600	14,979,180	4,090,352	4,091,089
Economic Development	191,419	123,631	129,989	137,113	128,068
Fleet Services	3,209,202	3,026,631	3,568,487	3,447,681	3,556,276
Health Insurance	14,402,732	14,744,053	16,336,937	17,467,800	18,615,000
Heritage	245,736	298,100	558,191	1,000,000	1,005,000
Housing	3,401,446	4,586,935	3,123,348	6,684,760	5,525,603
Humane Society Trust	0	0	0	300	300
LM Cunningham	20,331	25,611	23,465	26,150	133,245
Perpetual Care	46,466	3,663,516	0	0	0
Risk Management	3,989,452	3,070,361	4,720,250	4,904,427	4,973,497
Total Other Funds	29,250,001	35,994,438	43,439,847	212,758,584	213,028,078
Expenditures All Funds	348,462,918	360,753,655	422,597,917	629,201,124	752,804,194
Fund Balance Surplus/(Use)	42,291,252	30,363,032	24,143,364	(38,312,414)	(74,668,348)



Fund Descriptions

City of Boise Funds

Governmental Funds

General

Capital Funds

Enterprise Funds

Airport

Geothermal

Solid Waste

Water Renewal

Other Funds

Fleet Services

Housing

Risk Management

Other Funds

MAJOR FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

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

CAPITAL FUNDS: The Capital Funds include the Capital Fund, Open Space & Clean Water Levy Fund, and Impact Fee Fund. The Capital Fund is a tax-supported fund primarily reserved for multi-year capital infrastructure projects. The Impact Fee Fund transfers money to the Capital Fund based on planned project expenses, whereas expenses related to the Open Space & Clean Water Levy are incurred directly in the Foothills Levy Fund. The type of projects funded using the Foothills and Impact Fee funds are specific to open space acquisition/improvement, preservation of water quality along the Boise River corridor, and growth-related capital costs.

ENTERPRISE FUNDS

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



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

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

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



OTHER FUNDS

FLEET SERVICES FUND: The Fleet Services Fund is an internal service fund and accounts for the cost of operating a maintenance facility for the City's automotive equipment. The City uses the unreserved fund balance to meet operating

shortfalls and capital needs of the maintenance program.

HOUSING FUNDS: Housing Funds account for several revolving loan funds that provide low-interest loans for housing. Various federal grants were used to establish the existing fund balance. The collections of the loans are used to run the program and facilitate new loans to qualified citizens. The amount reserved for loans is dependent on the number of qualified loan applicants and fluctuates from year to year. These funds also include several government-sponsored stimulus programs, housing rehabilitation, and support low/moderate income rental housing.

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

OTHER FUNDS: All other funds not previously described, include: Economic Development Fund, Heritage Fund, Debt Service Fund, Municipal Irrigation Fund, LM Cunningham Fund, Boise Municipal Health Trust, Humane Society Trust Fund, and Contingent Appropriation Fund.

Governmental Funds Detail

CONTENTS

GENERAL FUND

ARTS & HISTORY

CITY COUNCIL

COMMUNITY ENGAGEMENT

CONTRACTUAL SERVICES

FINANCE & ADMINISTRATION

FIRE

HUMAN RESOURCES

INFORMATION TECHNOLOGY

LEGAL

LIBRARY

MAYOR'S OFFICE

PARKS & RECREATION

PLANNING & DEVELOPMENT SERVICES

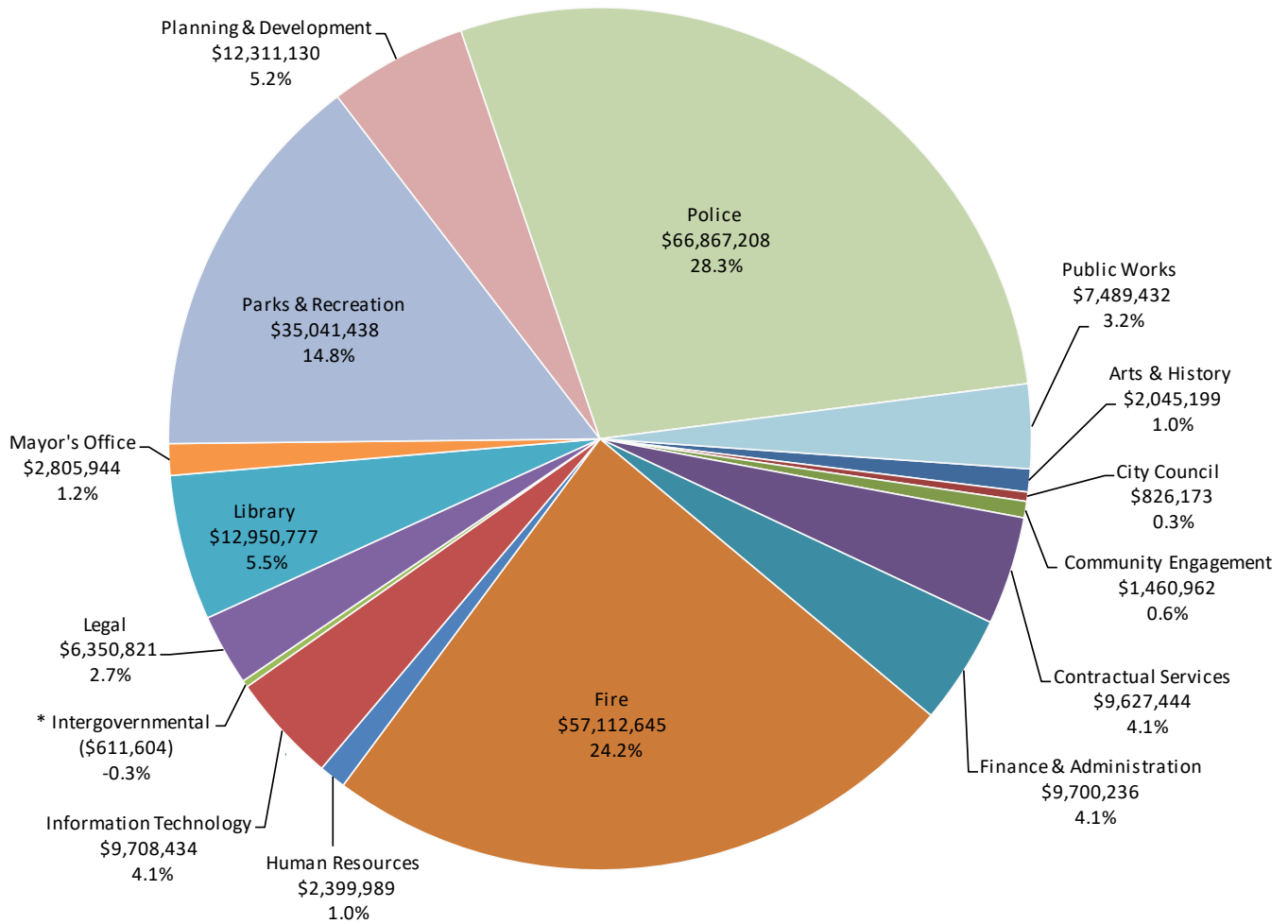
POLICE

PUBLIC WORKS

CAPITAL FUNDS

General Fund

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	0	0	85,965	500,000	414,035	482%	0%
Property Tax	131,371,623	137,300,141	143,654,648	157,126,516	13,471,868	9%	67%
Charges for Services	31,469,323	33,779,545	34,948,084	36,529,480	1,581,397	5%	15%
Fines & Forfeitures	2,611,741	2,515,273	2,632,569	2,781,652	149,083	6%	1%
Grants & Donations	1,139,843	1,253,854	930,918	822,867	(108,051)	-12%	0%
Franchise Fees	5,155,338	5,414,439	5,322,700	5,343,990	21,290	0%	2%
Licenses & Permits	8,596,718	7,839,830	7,655,884	8,035,082	379,198	5%	3%
Liquor Tax	3,753,907	4,058,920	3,717,900	3,795,974	78,074	2%	2%
Sales Tax	16,321,140	17,428,448	15,912,000	18,282,888	2,370,888	15%	8%
Capital	13,483	21,570	13,981	14,121	140	1%	0%
Miscellaneous	2,961,522	2,864,225	2,906,060	2,853,658	(52,402)	-2%	1%
Total Revenue	203,394,639	212,476,245	217,780,709	236,086,228	18,305,519	8%	100%
Expenditures by Category							
Personnel	133,685,322	141,473,193	149,324,764	155,963,780	6,639,016	4%	66%
Maintenance & Operations	30,517,739	32,830,910	40,673,796	43,474,882	2,801,086	7%	18%
Miscellaneous	27,069,175	51,860,164	26,521,044	35,403,121	8,882,077	33%	15%
Major Equipment	1,170,179	1,545,466	1,261,105	1,244,445	(16,660)	-1%	1%
Total Expenditures	192,442,416	227,709,733	217,780,709	236,086,228	18,305,519	8%	100%
Fund Balance Surplus/(Use)	10,952,223	(15,233,488)	0	0	0		
Expenditures by Department							
Arts & History	1,427,774	1,718,032	1,874,610	2,045,199	170,589	9%	1%
City Council	725,186	763,031	796,258	826,173	29,915	4%	0%
Community Engagement	594,439	1,085,530	1,466,635	1,460,962	(5,673)	0%	1%
Contractual Services	8,834,707	9,337,891	9,917,937	9,627,444	(290,493)	-3%	4%
Finance & Administration	6,618,864	7,908,319	8,120,235	9,700,236	1,580,001	19%	4%
Fire	48,414,795	52,666,298	54,231,965	57,112,645	2,880,680	5%	24%
Human Resources	1,835,009	2,014,469	2,334,306	2,399,989	65,683	3%	1%
Information Technology	8,140,076	8,202,888	8,993,281	9,708,434	715,153	8%	4%
Intergovernmental	(4,642,336)	16,190,988	(5,590,713)	(611,604)	4,979,109	-89%	0%
Legal	5,506,136	5,736,745	5,964,036	6,350,821	386,785	6%	3%
Library	10,607,675	10,719,088	11,956,705	12,950,777	994,072	8%	5%
Mayor's Office	2,868,094	2,686,945	2,629,142	2,805,944	176,802	7%	1%
Parks & Recreation	27,962,424	30,216,575	31,953,754	35,041,438	3,087,684	10%	15%
Planning & Development	10,956,669	11,411,992	12,596,242	12,311,130	(285,112)	-2%	5%
Police	56,008,030	60,013,301	63,367,697	66,867,208	3,499,511	6%	28%
Public Works	6,584,874	7,037,640	7,168,619	7,489,432	320,813	4%	3%
Total Expenditures	192,442,416	227,709,733	217,780,709	236,086,228	18,305,519	8%	100%



* Intergovernmental includes various miscellaneous items and carries a negative balance largely due to internal transfers between city departments and funds as part of the City's cost allocation plan.



Arts & History

Terri Schorzman
Director



Administration

Care &
Conservation

Cultural
Programs & Sites

History &
Archives

Public
Art

The graphic above is a representation of the operational structure and not the City's accounting structure.

CORE SERVICES

- PROMOTE AND INTEGRATE ARTS AND HISTORY INTO EVERYDAY LIFE
- CREATE CULTURAL ENGAGEMENT OPPORTUNITIES
- SUPPORT, DEVELOP, AND MAINTAIN CULTURAL INFRASTRUCTURE

DEPARTMENT DESCRIPTION

The Department of Arts & History (A&H) contributes to the City's mission to be the most livable city in the country by enriching the vitality of Boise's downtown, neighborhoods, and civic environments. A&H helps implement the City's vision to foster an environment where learning, the arts, culture,

history, and recreation thrive. The Department nurtures a sense of place that attracts residents and visitors and helps build a strong and diverse economic base. Staff works to help create and sustain a unique city with diverse, quality art and to explore and share its rich, multidimensional history.

MISSION STATEMENT

Arts & History enriches Boise by providing leadership, advocacy, education, services, and support for art and history to enhance the community's quality of life.

RECENT ACCOMPLISHMENTS

The Department of Arts & History celebrated its tenth anniversary in 2018. The Department provides educational and cultural engagement opportunities as well as programs designed to cultivate and sustain lasting, innovative, and vibrant endeavors for Boise citizens. In 2018, the Department offered programs such as the Fettuccine Forum lecture series, exhibits at City Hall, and historic interpretation. A&H also provided paid opportunities for artists, historians, and others involved in the creative economy through project calls in public art, history, and the annual grant program. The newly restored James Castle House opened with related programming to initiate the



James Castle House

emerging cultural sites program. Department staff also continually cares for and adds to extensive collections of public art. Historic artifacts also maintain steady growth, and the department made significant gains in its inaugural year of the new city archives program to care for the City's historic documents and records.

A&H also provided exposure for artists and historians through interview profiles promoted through the website blog and social media. Staff also worked with City leadership to organize the City's Cultural Ambassador program, including the selection and announcement of two new recipients.

In FY 2018 the Department conducted an assessment of existing historical interpretive markers and the potential for developing a citywide urban trails program to connect efforts in a streamlined system using professional interpretive methodologies.

Staff also continues implementing the citywide Cultural Plan to align priorities and unify departmental initiatives.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

In FY 2019 A&H will continue an array of large-scale public art projects; operate the James Castle House and manage related programming; solidify and expand the Archives program and also manage and care for artifact and public art collections; and continue to develop cultural outreach, education, and community engagement programs. Work will continue with Library staff and contractors to design and build a new facility. For A&H, this is anticipated to include an exhibition gallery, city archive, and collections storage. The Department will also continue to offer opportunities for those in Boise's creative workforce. The Department's cultural planner will help guide and integrate citywide cultural projects.

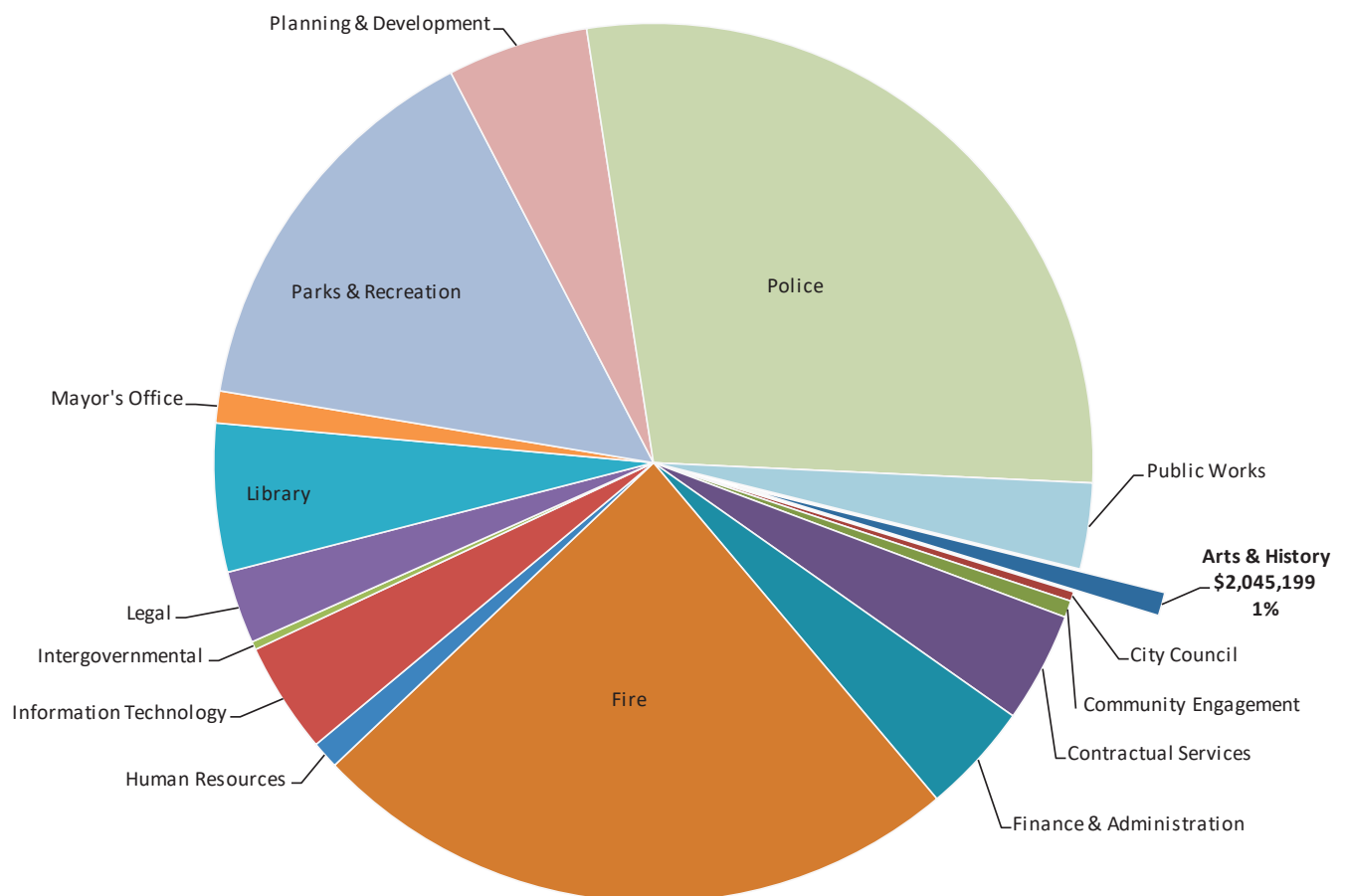
The following are highlights of upcoming department goals over the next few years aligned

with LIV and specific strategies developed through the cultural plan: (a) move the department to a cultural facility with space for public cultural programming; (b) develop and manage art, archives, and artifact collections in a secure collections facility to allow public access to the city's archival documents—items held in public trust that require proper storage space and environmental controls for all collections; (c) continue to develop and implement communications and community engagement programs; (d) manage public art and capital projects; (e) grow opportunities for artists, performers, historians, and other individuals and groups in the cultural arena through programming, contract work, public calls, and the grants; and (f) continue development of the cultural sites program and related programming.

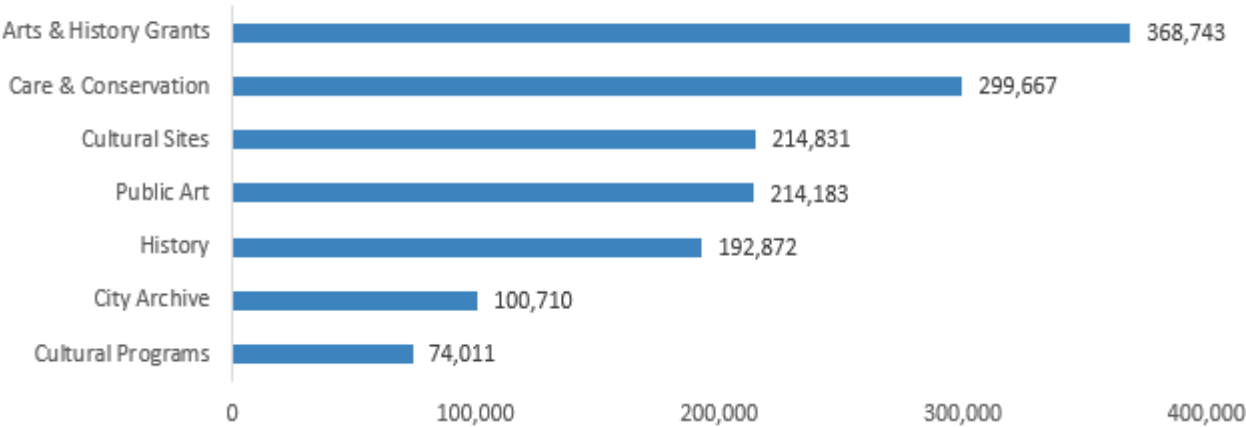
These plans reflect A&H's goals to offer Boise citizens expanded services and opportunities. Supporting and sustaining Boise's culture and history through department efforts positively affects the collective quality of life, economy, and livability of our city.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	0	8,696	0	0	0	0%	0%
General Fund Contribution	1,426,723	1,684,025	1,859,810	1,994,899	135,089	7%	98%
Charges for Services	7,000	0	4,100	9,100	5,000	122%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	7,926	7,594	7,500	8,000	500	7%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	5,528	47,539	3,200	33,200	30,000	938%	2%
Total Revenue	1,447,177	1,747,854	1,874,610	2,045,199	170,589	9%	100%
Expenditures by Category							
Personnel	698,666	929,404	976,409	1,066,033	89,624	9%	52%
Maintenance & Operations	396,219	419,089	494,841	530,808	35,967	7%	26%
Miscellaneous	45	52	2,525	2,525	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	332,845	369,488	400,835	445,833	44,998	11%	22%
Total Expenditures	1,427,774	1,718,032	1,874,610	2,045,199	170,589	9%	100%
Fund Balance Surplus/(Use)	19,403	29,821	0	0	0	0%	



Programs & Costs



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

Office of the City Council

Council
Members



City Council
Office

Internal
Audit

CORE SERVICES

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

DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

To make Boise the most livable city in the country.

PAST ACCOMPLISHMENTS

- Council continued to be advocates in the area of housing. New Path, the first Housing First

project in the City has broken ground and is currently under construction. Council is focused on housing for all and continues to work towards ensuring that the type and amount of housing available fits the needs of the community.

- Council continued to grow our inventory of parks in the City with the groundbreaking of Franklin Park, the announcement of a new bikes skills park, and the acquisitions of additional property in the Foothills. The construction at Rhodes Skate Park allowed the City to host an X-Games qualifier event that will return to Boise again this summer.



Gorongosa Groundbreaking

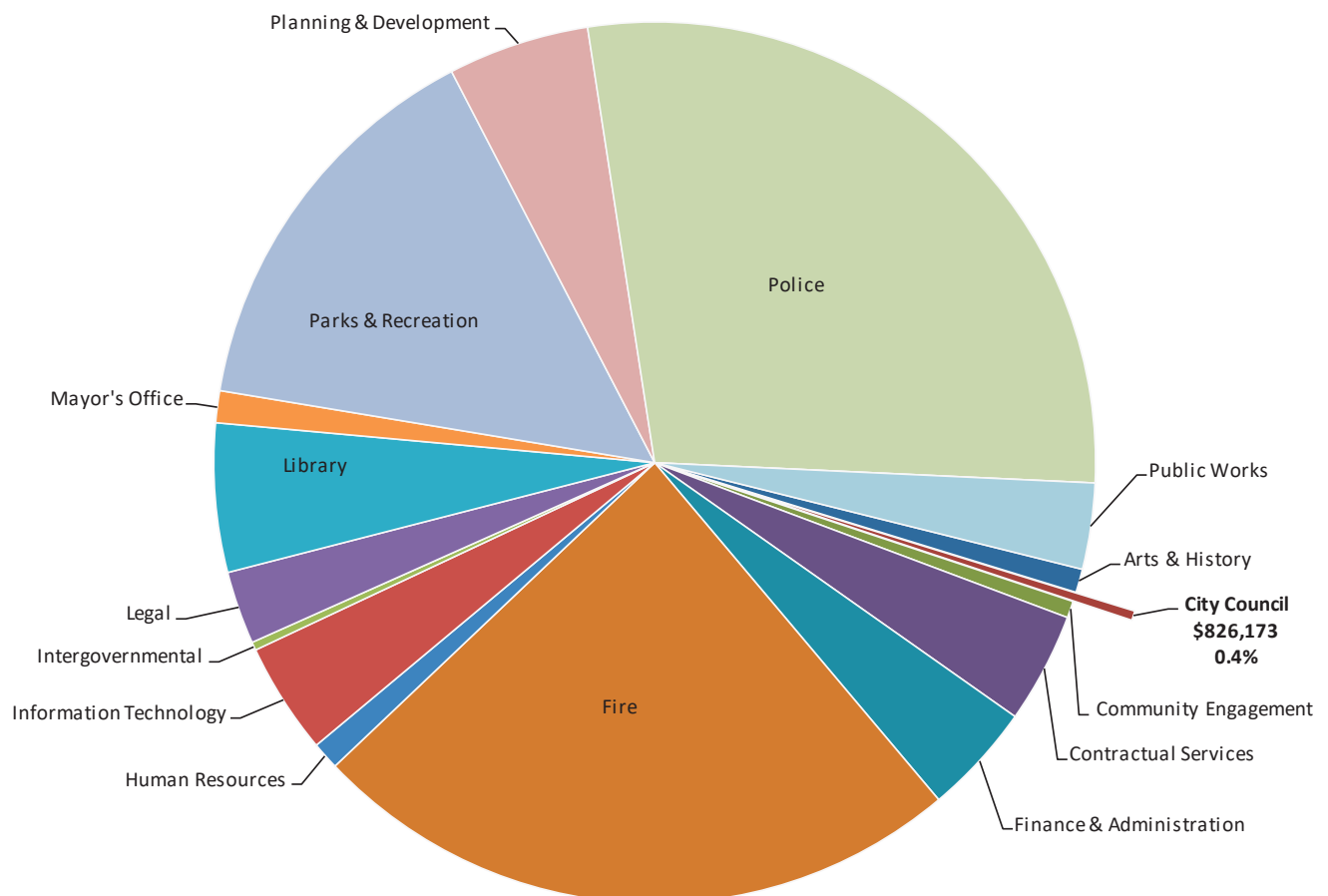
- The sustainability efforts of the City continue to grow. The grand opening of the first LIV District in the Central Addition neighborhood opened in October. The area showcases sustainable infrastructure such as the use of Boise's geothermal system, new ways to manage stormwater, and streetscape design that helps to create a sense of place for a neighborhood.
- Council is expanding their community outreach efforts and is beginning a series of town hall meetings that will take place throughout the year in various neighborhoods around the City.
- Internal Audit has continued to provide learning opportunities to upper-division college students through its internship program. The tenure for these student interns has been averaging approximately 12 months, at which point they have been successful in securing full-time accounting-related or audit positions with local businesses and agencies.
- Internal Audit continued its focus on ongoing monitoring and auditing techniques. During FY 2017, payments by check totaled just under \$160 million, of which \$127 million (80%) was subject to audit/review. Internal Audit also analyzed 100% of all payments made with P-Cards during the year, a total of 30,600 transactions. Dollar spending with P-Cards totaled over \$9.6 million.
- During FY 2017 the Office of Internal Audit was staffed with one Director, two Staff Internal Auditors, and one Audit Intern. In addition to a combination of daily and weekly monitoring of financial transactions, Audit undertook a total of nine scheduled projects during the year. Nine Internal Audit reports were also finalized and released during the year. In addition, Internal Audit undertook and completed nine limited scope inquiries and / or consulting engagements during the fiscal year.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

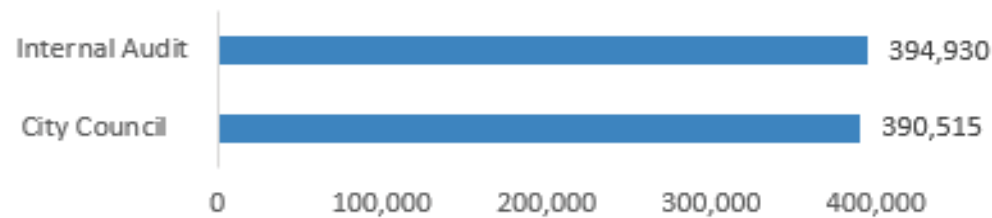
- The Office of the City Council budget remains small, consisting only of the resources and funds needed to run both the City Council and Internal Audit. All of the major Council initiatives are funded in different areas of the city budget.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	0	0	0	0	0	0%	0%
General Fund Contribution	665,930	627,806	632,043	681,564	49,521	8%	82%
Charges for Services	117,801	146,514	164,216	144,609	(19,607)	-12%	18%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	0	0	0	0	0	0%	0%
Total Revenue	783,731	774,320	796,258	826,173	29,915	4%	100%
Expenditures by Category							
Personnel	664,005	721,896	728,175	756,930	28,755	4%	92%
Maintenance & Operations	61,177	41,135	68,083	69,243	1,160	2%	8%
Miscellaneous	4	0	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Total Expenditures	725,186	763,031	796,258	826,173	29,915	4%	100%
Fund Balance Surplus/(Use)	58,546	11,290	0	0	0	0%	



Programs & Costs



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

Community Engagement

Adam Park
Director



Digital
Communication

Public Outreach
& Engagement

Media
Relations

Graphic
Design

The graphic above is a representation of the operational structure and not the City's accounting structure.

CORE SERVICES

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

DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

Established in FY 2016, CE is entering its third full year of operation. In that time the department has supported a diverse array of citywide projects and initiatives. Accomplishments include:

- Citywide launch of updated style and brand guidelines including new templates, letterhead, and business card designs for all departments.
- Creation of a new public E-newsletter to better and more proactively communicate citywide messages to citizens.
- Developed and executed a robust outreach plan that centered on educating the public about the proposed Boise Sports Park and garnering feedback.
 - ◊ The Boise Sports Park Community Outreach consisted of a series of open houses and parallel web presence. In the

end more than 900 citizens were able to give input on the project.

- Over a year in development and spanning several months, CE led the communication that accompanied the rollout of the City's curbside compost program. CE designed, produced and managed all marketing and public relation efforts for the program, which has achieved a participation rate of 96%.



- Assisted with planning and execution of the second *Road to X Games* ESPN qualifier at Rhodes Skate Park. Secured sponsorships from major partners to offset event costs and provided creative assets to promote Boise to global audiences for greater economic development.



- Weaving together elements of sustainability, green infrastructure, transportation and urban development, CE successfully introduced Boise's first LIV District to the community via storytelling and a grand opening. Utilizing various channels, CE created and continues to sustain ongoing interest in and excitement around this Boise first.



- Support of Police and Fire recruitment with a refresh of recruitment visuals to better reflect the community service culture the City takes pride in and desires to attract and foster.
- Led a multi-year, multi-phase communication campaign around the design and implementation of a new citywide performance management and recognition program, ConnectBoise.
- Developed a new identity, Grow Our Housing, for the City's housing strategy to organize all of the city's housing initiatives under one umbrella. The effort included a visual rebrand, updated copy and a host of new materials.
- Worked with CATCH, a community partner, to develop a new brand for the Continuum of Care called Our Path Home. CE led brainstorming sessions, created materials and templates and presented a communications plan for the launch of the new centralized system for Ada County residents in need of housing services.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

The Community Engagement FY 2019 budget includes investment in new public outreach tools, including the creation of ongoing focus group research and online survey tools to allow citizens ways to provide more frequent input on important issues facing the city. This budget includes the continuation of the City website project, to create a mobile-friendly web experience that puts our customers' needs at the forefront of the City's website communications. With over 55% of the city's population wanting to engage with us through the web, and another 65% wanting to register for classes via the web, there is clear demand for an improvement in the City's website experience.

In addition to website improvements, this budget also continues the City's investment in communications with citizens across a variety of

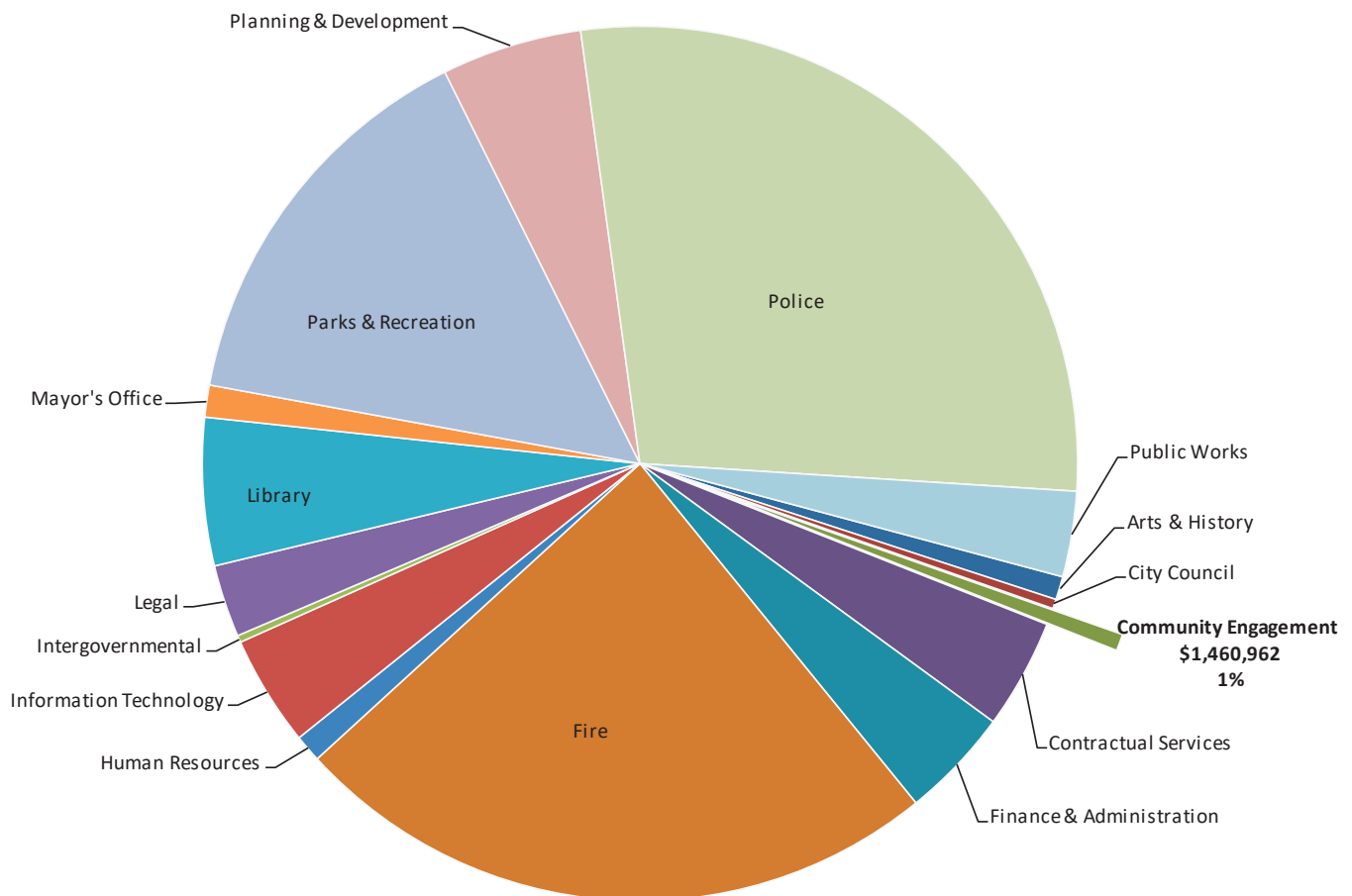
different platforms to accommodate our diverse community's preferred methods of receiving information. These include a robust social media presence, traditional mail, effective print materials, digital and print advertising, and in-person open house and town hall opportunities.

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

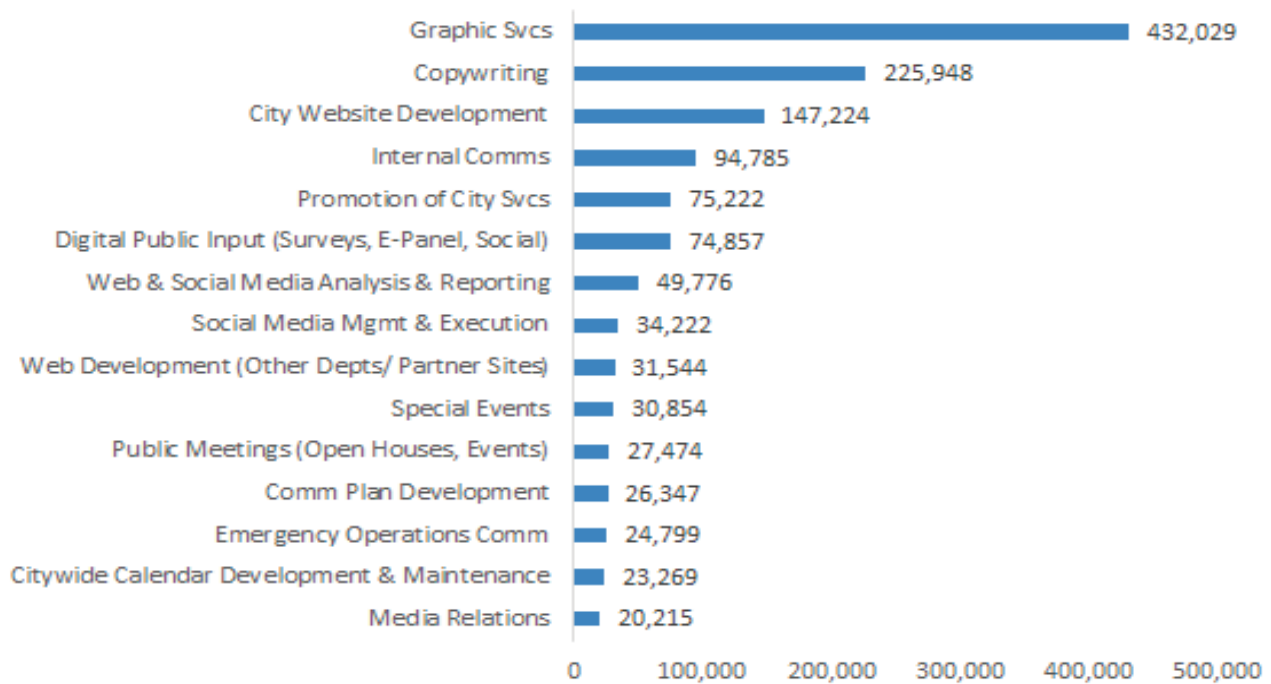


Photo Credit; Otto Kitsinger, Alive After Five

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
General Fund Contribution	598,074	1,158,272	1,466,635	1,281,149	(185,486)	-13%	88%
Charges for Services	0	0	0	179,813	179,813	0%	12%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	15	5	0	0	0	0%	0%
Total Revenue	598,089	1,158,277	1,466,635	1,460,962	(5,673)	0%	100%
Expenditures by Category							
Personnel	428,000	964,941	1,219,175	1,241,959	22,784	2%	85%
Maintenance & Operations	166,396	120,463	247,460	219,003	(28,457)	-11%	15%
Miscellaneous	43	126	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Total Expenditures	594,439	1,085,530	1,466,635	1,460,962	(5,673)	0%	100%
Fund Balance Surplus/(Use)	3,650	72,747	0	0	0	0%	



Programs & Costs



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



Contractual Services

Valley
Ride

Humane
Society

Municipal
Court

Other
Services

CORE SERVICES

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

DEPARTMENT DESCRIPTION

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

VALLEYRIDE

- ValleyRide's parent company, Valley Regional Transit (VRT), launched ValleyConnect 2.0, providing a blueprint for the future of public transportation in the Treasure Valley. ValleyConnect 2.0 is aimed at lowering the cost of urban transportation and providing the freedom to move without every trip requiring a private automobile. It is a plan to help keep single-occupancy vehicle demand from creating large roadways that everyone uses, but no one enjoys.
- The Boise GreenBike program started on April 15, 2015. As of December 2017, the following had been accomplished:
 - ◇ More than 58,500 unique trips
 - ◇ 135,000 miles traveled
 - ◇ 119,000 pounds of carbon reduced
 - ◇ More than five million calories burned
 - ◇ \$78,000 saved (versus driving)
 - ◇ Nearly 12,000 active members



- For FY 2019, the City's planned contribution to ValleyRide is \$7.4 million, a \$40k (0.5%) decrease from FY 2018.

IDAHO HUMANE SOCIETY

- Idaho Humane Society (IHS) served 10,749 lost and surrendered animals in 2017, reunited 1,690 pets with their owners, completed 6,435 adoptions, nurtured 1,385 animals in foster care, transferred in 1,592 pets from other shelters, trained 154 dogs through the Inmate Dog Alliance Project of Idaho (IDAPI) program, and fostered 304 cats via the Women Inmate Social Kitty Retreat (WISKR).
- IHS's Pet Food Pantry provides food to the animals of home-bound seniors via the Meals on Wheels program as well as those struggling financially.



- IHS offers discounted adoptions to senior citizens, low-cost spay and neuter packages, and income-qualifying veterinary services.
- IHS is in the final stages of its \$15 million “Designed to be Kind” capital campaign to build a 42,000 square foot animal care center (completion expected in early 2019). The facility will improve living conditions by providing larger home-like enclosures that will keep shelter pets calm and healthy. The new facility addresses another need by increasing surgery, treatment and recovery areas that will provide high-quality, comprehensive medical care to homeless animals, injured strays awaiting reunification with their owners, and pets belonging to low-income qualified clients who have nowhere else to turn.
- The City of Boise contract with IHS for animal control services is approximately \$924,000 for FY 2019, an increase of \$25,000 or 2.75% from FY 2018.

MUNICIPAL COURT

- Ada County provides full magistrate court services to the City for its municipal court. This includes courtroom facilities, court personnel

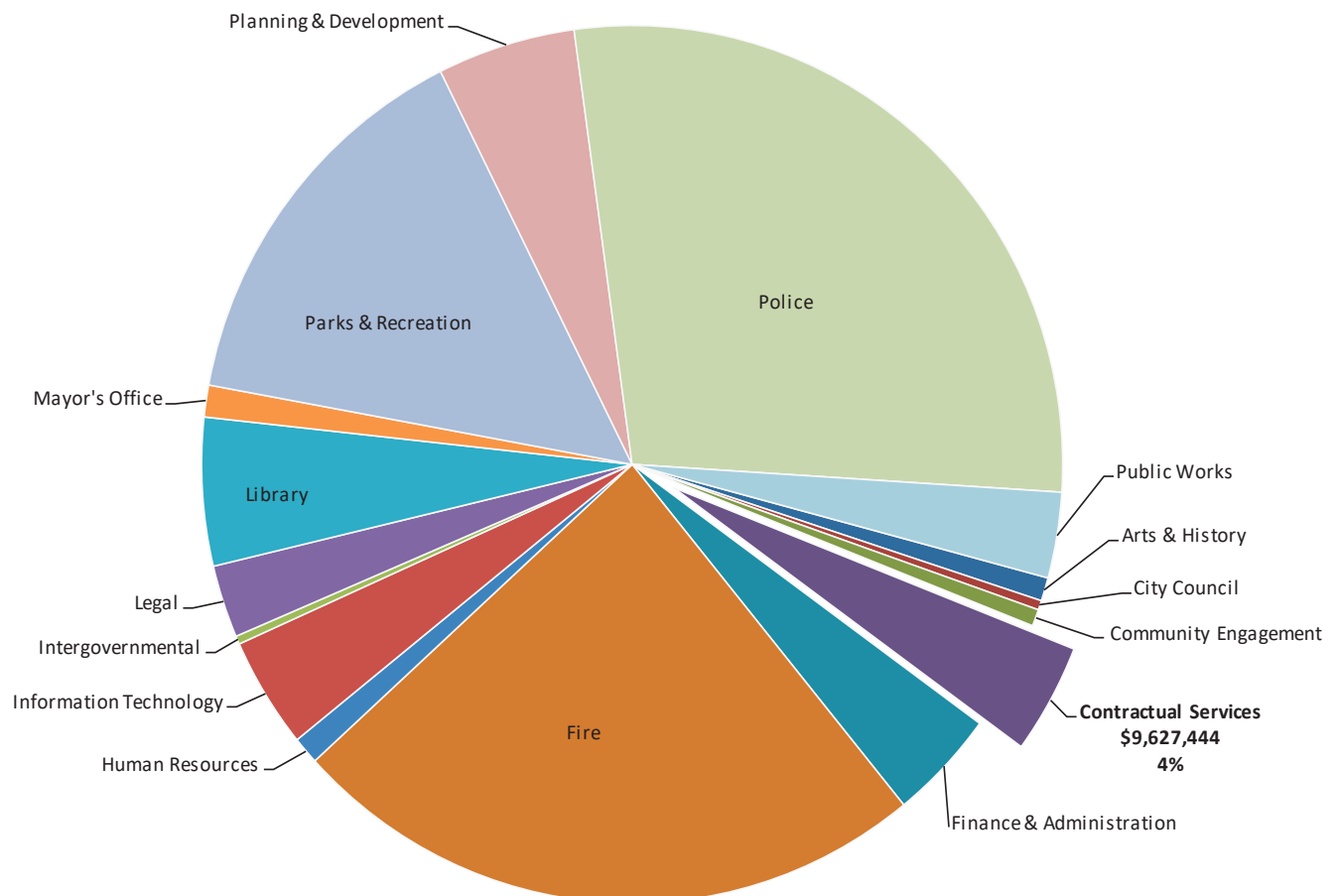
and necessary court services. City attorneys use the court facility and services to prosecute infraction citations, city code violations and misdemeanor criminal offenses.

- The cost for FY 2019 is approximately \$966,000, which is \$254,000 lower than FY 2018. This decrease is pursuant to House Bill 643 amending Idaho Code, Section 1-2218. The amendment states that for FY 2019 the City’s obligation shall be reduced by 20% for each successive year through FY 2023, at which point the City’s obligation will be relieved.

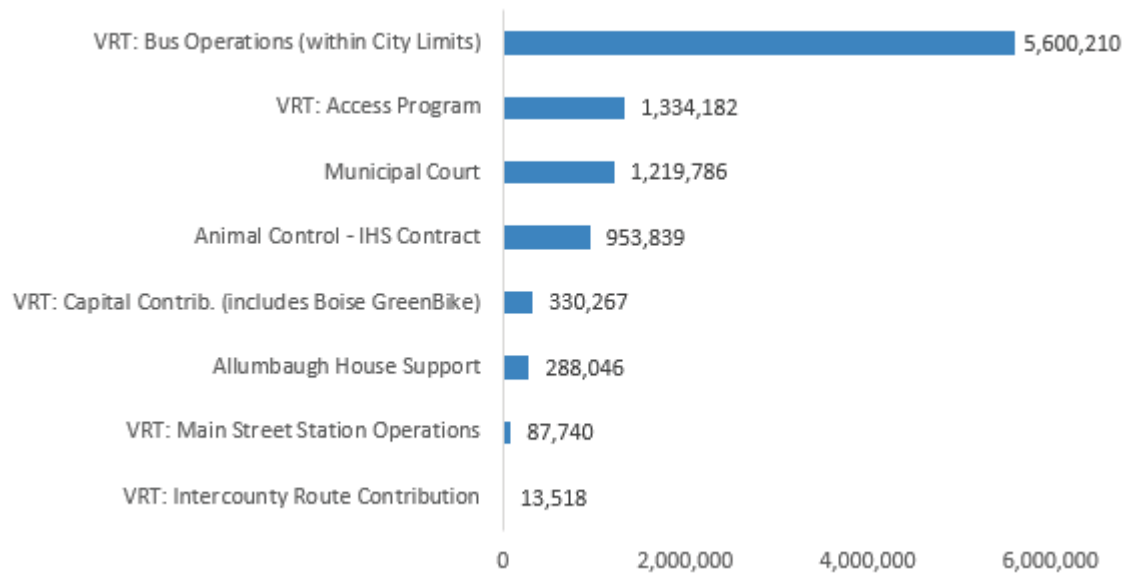
OTHER SERVICES: ALLUMBAUGH HOUSE

- The Allumbaugh House provides medically-monitored detoxification and residential mental health crises services. A screening is required prior to admission (not a walk-in facility). In 2017, 944 patients were served. The average patient stay for detoxification is 5.4 days while mental health is 6.0 days. The average daily census is 16 patients on-site.
- The City’s contribution for FY 2019 is \$296,400, \$8,300 or 2.9% above the FY 2018 figure.

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	402,368	300,000	0	0	0	0%	0%
General Fund Contribution	8,882,397	9,234,086	9,790,677	9,627,444	(163,233)	-2%	100%
Charges for Services	0	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	142,432	124,554	127,260	0	(127,260)	-100%	0%
Total Revenue	9,427,197	9,658,640	9,917,937	9,627,444	(290,493)	-3%	100%
Expenditures by Category							
Personnel	0	0	0	0	0	0%	0%
Maintenance & Operations	84,827	213,613	405,396	442,478	37,082	9%	5%
Miscellaneous	8,504,256	8,746,694	9,130,918	9,079,921	(50,997)	-1%	94%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	245,624	377,584	381,623	105,045	(276,578)	-72%	1%
Total Expenditures	8,834,707	9,337,891	9,917,937	9,627,444	(290,493)	-3%	100%
Fund Balance Surplus/(Use)	592,491	320,749	0	0	0	0%	



Programs & Costs



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

Finance & Administration

Lynda Lowry
CFO, Director



Administration

Financial
Management

General
Government
Services

CORE SERVICES

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

DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

- DFA led another successful audit of the City's financial results for Fiscal Year (FY) 2017. This reflects ongoing efforts to improve financial controls and procedures. The outcome of this work was positive as the City had no published findings for FY 2017 in the Comprehensive Annual Financial Report (CAFR) and remains classified as a low-risk auditee.
- Finance Optimization is an ongoing collaborative effort between DFA and all city departments. The goal is to create efficiencies and better controls by standardizing processes, reallocating resources to improve the sophistication of services, improve accuracy and reduce risk. Initial milestones in this project were accomplished in FY 2016 with the reorganization

of finance and accounting personnel across the City into dedicated teams with specific roles, training and management by DFA. FY 2018 and beyond will be focused on improving skill sets and training of finance personnel, accomplishing specific initiatives to streamline and improve processes and financial controls, and enhancing analytical capabilities to support advanced decision making.

- A key objective for DFA is to assist in resource allocation by providing City leaders with information necessary for making informed decisions. During FY 2017, DFA furthered this objective by leading the implementation of Priority Based Budgeting (PBB). The kickoff of PBB initially focused on the identification of all programs offered across the City and their associated costs (as presented in this document). In FY 2018, each of the programs was evaluated to determine at what level they support the City's goals. This information will be useful in making resource allocation decisions, developing strategic plans, setting departmental objectives, and tracking/reporting performance measures.
- Parking Services is leading an ongoing effort to create a unified and balanced parking system that elevates the customer experience and supports present and future economic development. In FY 2016, the first phase was implemented successfully by incorporating industry best practices in parking management, such as introducing variable meter rates to balance demand and providing technology applications such as credit card enabled meters and the ParkMobile mobile payment application. The changes have been widely praised by users and the variable parking rate structure is promoting use of underutilized spaces in perimeter areas. In FY 2017, the focus was on addressing the increased demand for downtown employee parking (for anyone who works downtown, regardless of employer). The City rolled out its first Park & Ride lot and began

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



- The City Clerk's Office is in the final stages of implementing the replacement of the City's permitting and licensing software. The new system should achieve the overarching goal of enhancing the customer experience for permit and license holders by providing self-service options, which will speed up the process, reduce City Hall visits and provide 24/7 on-line availability. This project has provided the City an opportunity to review existing processes and rethink how business is conducted to ensure we are maximizing resources, remaining efficient in our daily transactions, and providing the best citizen experience possible.
- Beginning in FY 2018, the Clerk's office consolidated code enforcement functions across the City. The new Code Compliance and Community Resources function's mission is to enhance the customer service experience

by providing a one-stop, citizen-focused team to address nonemergency enforcement concerns, such as parking control, weed abatement, abandoned vehicles, etc. The project is a cohort of the broader Citizen Experience initiative and is consistent with the larger vision of keeping customer service at the forefront throughout the entire enforcement and education process.

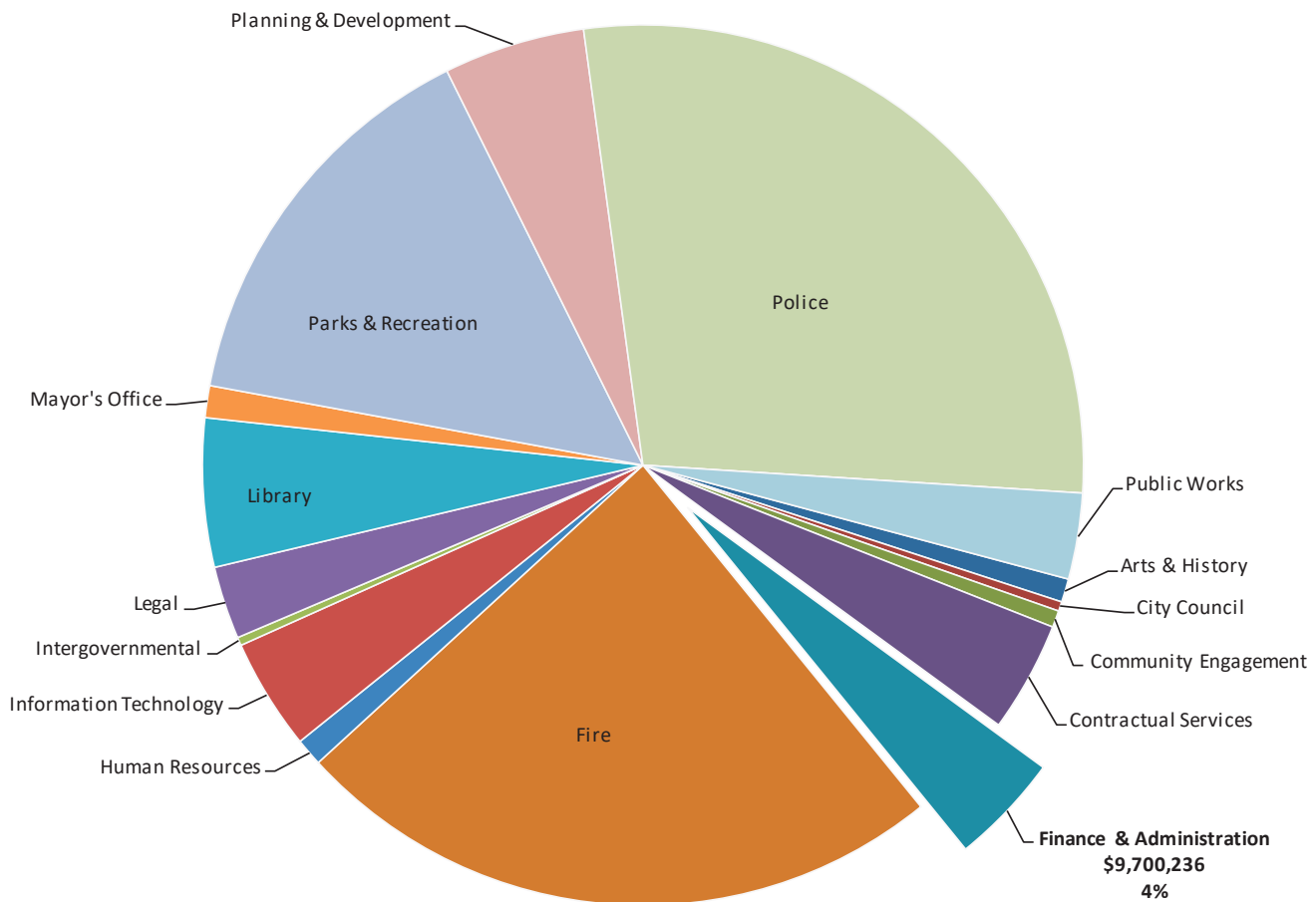
BUDGET HIGHLIGHTS/BUDGET OUTLOOK

- In FY 2019, DFA's revenue is projected to increase primarily due to the transfer of General Fund contribution from other departments to cover transferred expenses from the code enforcement consolidation. Rate changes, expanded enforcement hours and increased fines in Parking are also resulting in higher revenue, which is reflected in Charges for Services and Fines & Forfeitures. At the same time, parking expenses increased with the hire of two additional Parking Enforcement Officers and more credit card fees. All excess revenue not needed to cover expenses for Parking is transferred to the Intergovernmental Fund to pay for transportation-related expenses. Changes to how this revenue will be transferred in FY 2019 accounts for the variances in Charges for
- Services and Fines & Forfeitures versus the FY 2018 budget. In reality, the proportion of meter payments to citations continues to increase, which is in line with the City's goal to change from a punitive-based system to a compliance-based model.
- Personnel and M&O expense increases in DFA are also primarily due to the transfer of personnel and related expenses for code enforcement consolidation. FY 2019 budget increases in personnel expenses also reflect the addition of two more Animal Enforcement Officers in FY 2018, in order to maintain service levels with the opening of several new City parks.
- The budget outlook for DFA is expected to remain stable. The finance functions will continue to focus on improving processes, controls and efficiencies to achieve consistent staffing levels. Future population growth could increase pressure on services such as Code Enforcement, Permitting & Licensing, and Animal Enforcement, that may require additional resources to maintain service levels.

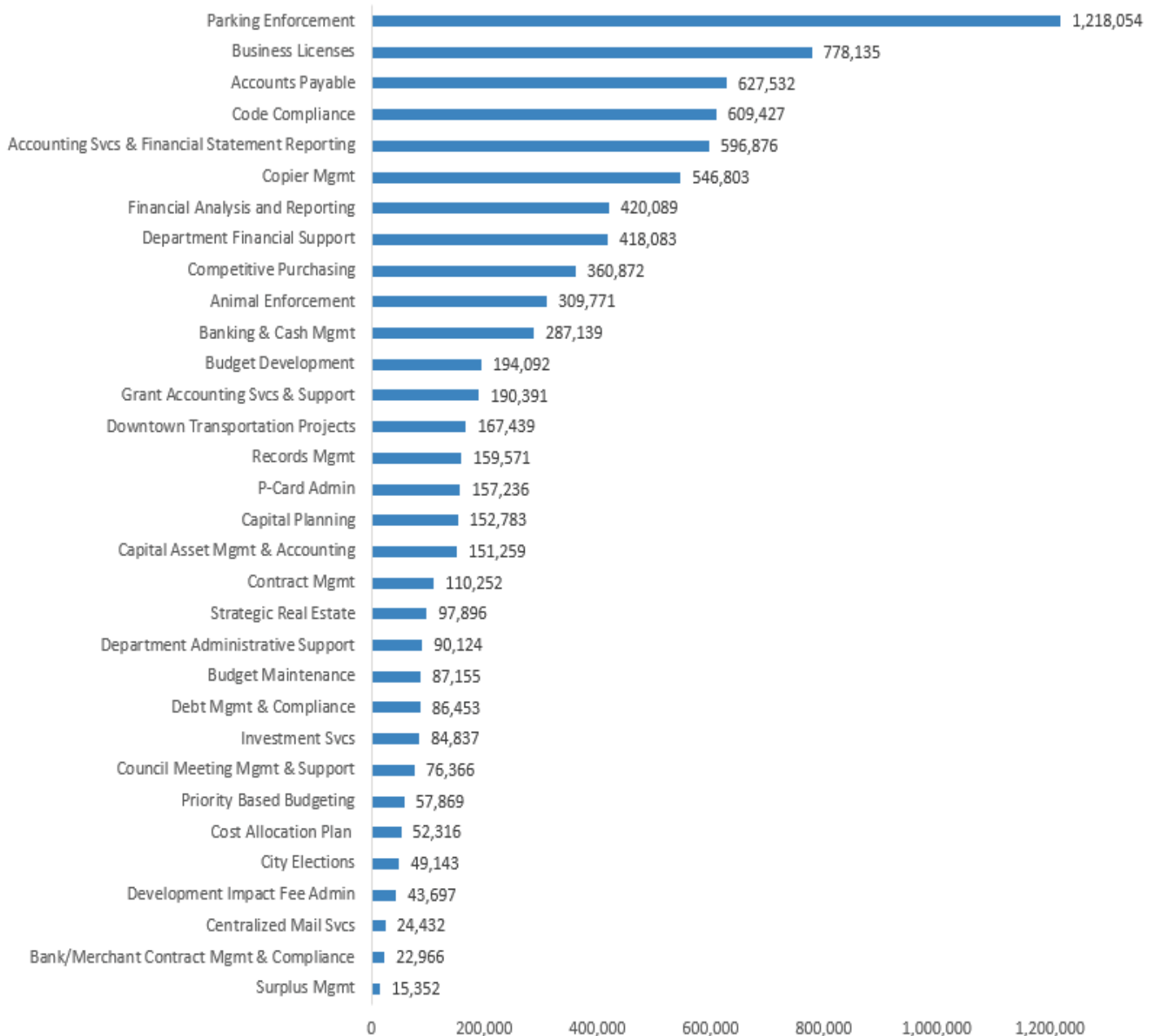


Code Compliance and Community Resources Team

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	707,232	492,485	85,965	0	(85,965)	-100%	0%
General Fund Contribution	4,608,181	4,740,748	4,652,548	5,740,509	1,087,961	23%	59%
Charges for Services	1,155,252	1,780,898	2,446,051	2,263,239	(182,812)	-7%	23%
Fines & Forfeitures	45,575	459,300	49,490	702,665	653,175	1320%	7%
Grants & Donations	(213)	1	0	0	0	0%	0%
Licenses & Permits	896,639	873,922	882,860	889,948	7,088	1%	9%
Miscellaneous	1,943	7,702	3,321	103,875	100,554	3028%	1%
Total Revenue	7,414,609	8,355,056	8,120,235	9,700,236	1,580,001	19%	100%
Expenditures by Category							
Personnel	4,664,737	5,741,975	6,085,297	7,021,208	935,911	15%	72%
Maintenance & Operations	1,235,361	1,497,490	1,330,629	1,948,286	617,657	46%	20%
Miscellaneous	26,895	27,391	25,250	17,000	(8,250)	-33%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	691,870	641,463	679,059	713,742	34,683	5%	7%
Total Expenditures	6,618,864	7,908,319	8,120,235	9,700,236	1,580,001	19%	100%
Fund Balance Surplus/(Use)	795,745	446,737	0	0	0	0%	



Programs & Costs



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



Fire

Dennis Doan
Chief



Fire
Administration

Fire
Operations

Fire
Prevention

The graphic above is a representation of the operational structure and not the City's accounting structure.

CORE SERVICES

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

DEPARTMENT DESCRIPTION

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

the Whitney Fire District and the North Ada County Fire & Rescue District. The Department is an all-hazards department that delivers emergency response services from seventeen fire stations strategically located throughout the community.

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

MISSION STATEMENT

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



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

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

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

PAST ACCOMPLISHMENTS

- *Infrastructure & Standards:* The Administration Division was formed in 2016 and a labor needs task study was conducted. This was necessary to define and achieve workload and service levels, quantify staffing resource needs, and fulfill strategic needs. The study provided valuable information for future planning and defined the Administration Division structure. With the structure defined by the study, Fire developed training plans, desk procedures and began to shift the workload within the team as well as hire and train new employees during 2017.
- *Infrastructure & Training:* In 2014, the City passed a Public Safety Bond that has been and will be applied toward the upgrade and/or replacement of four aging fire stations. This initiative will ensure firefighters have the proper tools in the proper locations to keep the City and its citizens safe. Bond funds have also been applied to building a new firefighter training

facility that meets the minimum standards of the National Fire Protection Association (NFPA).

- ◇ Given Boise's growth, some of the City's fire facilities are being modified and relocated to best protect the neighborhoods they serve. These upgrades/replacements will resolve current deficiencies by meeting current seismic and building codes as well as gender equity standards. The construction of stations #4 and #8 were completed during the summer of 2017, and these stations are now open for service. Also, the ladder truck was relocated from station #6 to station #4 to enhance the service level in that area (West Boise). Station #9 design is underway and is projected to be open for service in the Spring of 2019. Design for Station #5 is anticipated to follow in 2021.
- ◇ The City had a burn tower that was unsafe to burn in and thus live fire training was restricted to reliance on donated structures. Live fire training is essential for new firefighters as well as veteran firefighters. New firefighters need to acquire the necessary skills in a live fire training environment and veteran firefighters must continue to hone their skills. The training facility construction will be complete June 2018. The focus is on providing an environment that educates, highlights and matures the fire department's skills in fire prevention and protection. The first recruit academy to receive training at the new facility begins July 2018.



- *Environment & Training:* Continued working with the International Association of Fire Chiefs on the Fire Department Exchange program, which is part of the Fire Adapted Communities Learning Network. This program enables multiple fire departments to share their wildfire experiences with other communities, providing a unique and current learning opportunity. Fire has been able to share experiences with multiple communities including Austin, TX, Santa Fe, NM and Colorado Springs, CO.
- *Environment & Training:* Selected as a grant recipient of the Community Planning Assistance for Wildfire (CPAW) Grant. Boise was one of 18 communities participating in the CPAW program and received land use planning support and recommendations with regards to Boise's wildland urban interface challenges. Fire was invited to attend the annual CPAW conference and present on Boise Wildland Urban Interface Codes. In addition, Fire continues to utilize a Wildfire Mitigation Intern each year during the summer months. The intern assists with the department's wildland mitigation work such as neighborhood chipping services.
- *Environment & Training:* Awarded a multi-year grant to implement a home wildfire risk assessment tool and a platform for situational awareness during emergency incidents. The platform is based on the Intterra Situational Awareness software and is continuously being refined and expanded.
- *Community:* In 2017, Fire raised \$143,000 in support for local and national charities. The Department and Local #149 proudly supported charities such as the Leukemia & Lymphoma Society, the Muscular Dystrophy Association, Toys for Tots, and the Idaho Food Bank. Additionally, Fire participated in Operation Warm, by collecting coats for elementary-aged children.
- *Community:* Helped organize the 2017 citywide "Be the Match" marrow drive. Over 50 people signed up either at the event or online.
- *National Partnerships:* The Department and the HazMat team were selected from a nationwide applicant pool to participate in a multi-year exercise and assessment overseen by the Department of Homeland Security. The exercises and assessments were used to develop best practices for preparing and responding to mass casualty chemical incidents. The results were documented in a published manual that provides an operational framework around identifying potential shortfalls, a community's ability to manage mass casualty incidents, critical pre-planning methods, a library of best practices and basic principles aimed to reduce casualties. Fire is proud to have directly contributed to the development of this nationally recognized operational framework.
- *Community Partnerships:* Worked with ADA County Paramedics and all Ada County City Emergency Services System (ACCESS) agencies to determine methods in which we could partner in areas such as joint service locations, cross staffing ambulances, and opportunities for Fire personnel and cross staffing engines. ACCESS has numerous accomplishments:
 - ◊ Worked collaboratively with co-staffing of 2 positions: A Quality Assurance (QA) Officer and an EMS Training Officer. This has resulted in savings for all agencies within the ACCESS system. The QA position provides improved quality assurance and improvement processes. The EMS Training Officer position was implemented in late 2017 and assists in system training development and delivery.
 - ◊ A new countywide Records Management System was implemented in late 2016. This system has provided technological infrastructure enhancements needed for improved quality assurance as well as allow coordination with internal and external partners. Since the implementation of this system, Fire has

seen improved documentation of incident records as well as efficiencies for all county partners within the system.

- ◇ PulsePoint, a mobile application, was launched in April 2017. This application empowers CPR-trained citizens to provide life-saving CPR assistance during a cardiac event when someone near them is having a sudden cardiac arrest in a public place. This application will assist in improving a cardiac arrests victims' chances of surviving this life-threatening event. As of January 31, 2018, a total of 6,319 citizens have downloaded the application. Each month this number has increased.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

The current budget year contains the following areas which are in alignment with the three-year Department goals:

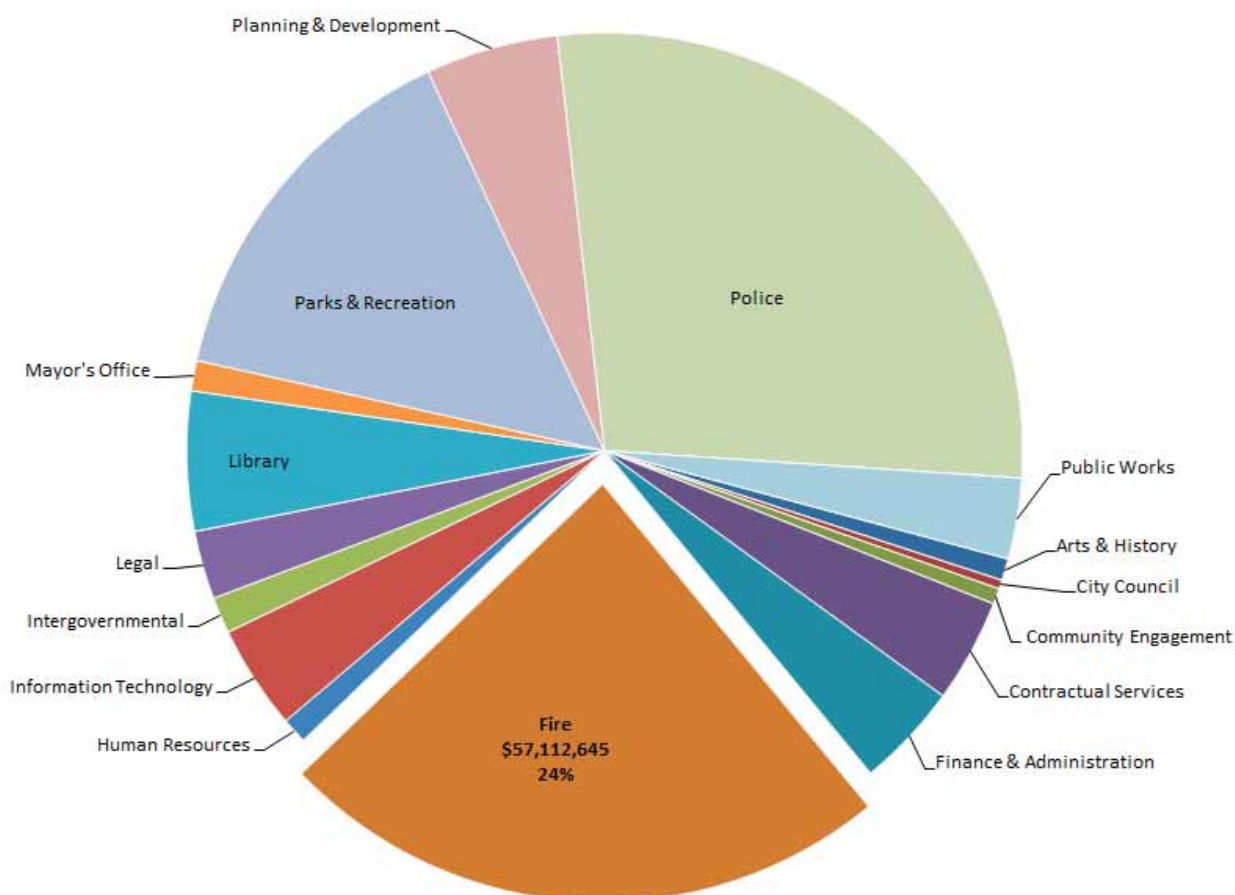
- Hire a Wildfire Division Chief to develop, administer and direct program areas as they pertain to Wildfire Operations. This position will manage and coordinate the National Wildfire Coordinating Group (NWCG) training and qualifications for the department; which allows for participation in the federal deployment Resource Ordering and Status System (ROSS). This program will allow the department to respond to deployments, collaborate with outside agencies, and assist with fuels reduction mitigation plans.
- Continue to work collaboratively with the Public Works Department on design and construction of Fire Stations #5 and #9, ensuring that the projects are lasting, innovative and sustainable.
- Continue to optimize administrative support systems by working collaboratively with subject matter experts to identify areas of improvement with the specific focus of updating outdated documents, vetting processes for relevancy and creating best practices.

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

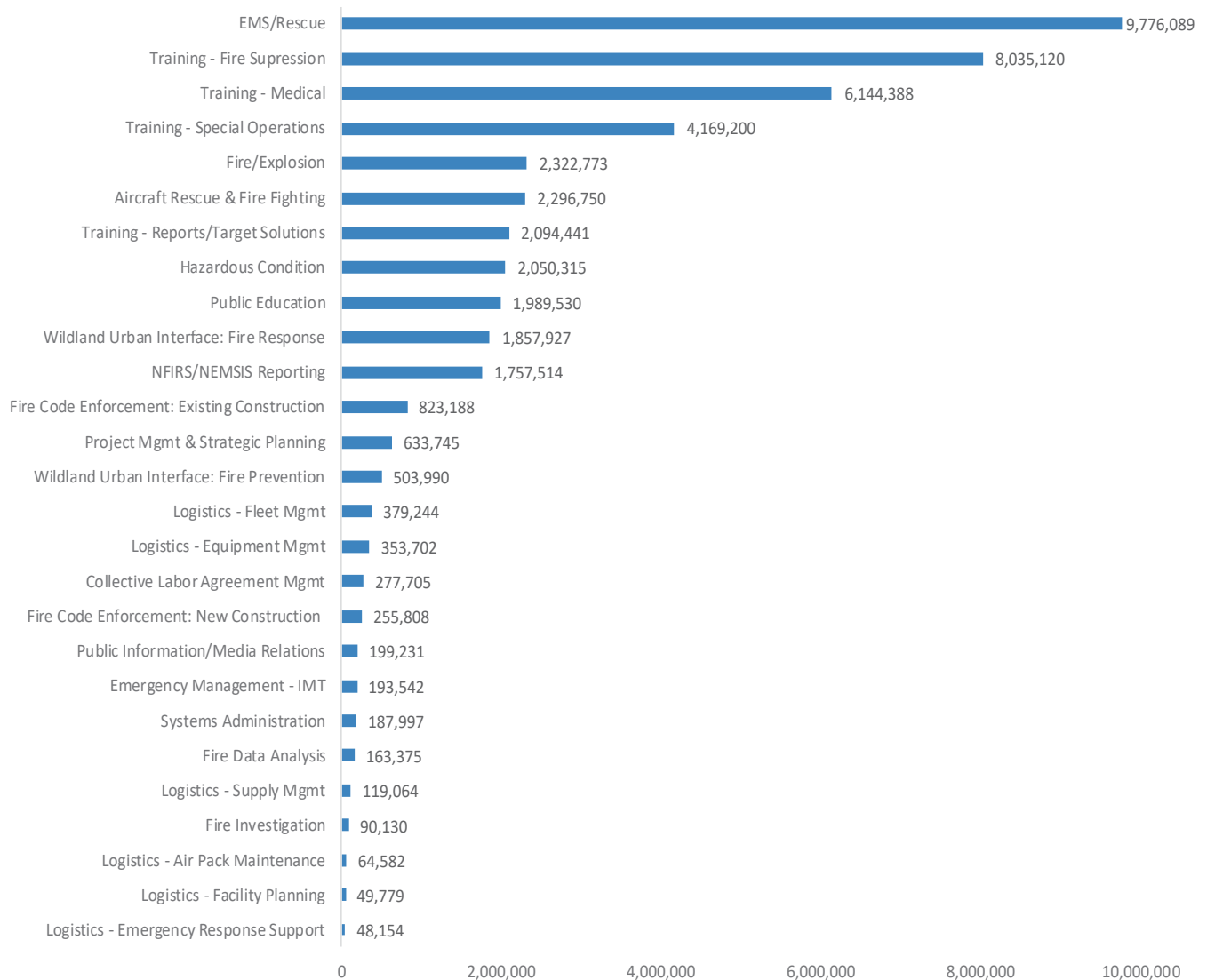
- Meet the service needs of the community by prioritizing training and most effectively deploying resources.
- Provide quality, sustainable and cost-efficient infrastructure for the dynamic needs of the community and department.
- Recruit, develop and retain the highest quality team members to achieve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



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	273,632	262,469	0	0	0	0%	0%
General Fund Contribution	40,469,065	42,949,637	44,746,490	47,093,365	2,346,875	5%	82%
Charges for Services	8,803,643	9,152,753	9,315,799	9,871,165	555,366	6%	17%
Fines & Forfeitures	17,625	16,750	24,946	19,000	(5,946)	-24%	0%
Grants & Donations	75,749	233,374	10,000	10,100	100	1%	0%
Licenses & Permits	54,377	50,140	36,747	38,731	1,984	5%	0%
Miscellaneous	140,179	83,637	97,983	80,284	(17,699)	-18%	0%
Total Revenue	49,834,270	52,748,760	54,231,965	57,112,645	2,880,680	5%	100%
Expenditures by Category							
Personnel	39,579,441	41,807,435	43,498,516	45,310,009	1,811,493	4%	79%
Maintenance & Operations	3,929,219	4,490,099	4,286,353	4,748,199	461,846	11%	8%
Miscellaneous	41,888	0	0	0	0	0%	0%
Major Equipment	34,786	119,455	3,577	0	(3,577)	-100%	0%
Cost Allocation Plan	4,829,461	6,249,309	6,443,519	7,054,437	610,918	9%	12%
Total Expenditures	48,414,795	52,666,298	54,231,965	57,112,645	2,880,680	5%	100%
Fund Balance Surplus/(Use)	1,419,475	82,462	0	0	0	0%	



Programs & Costs



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

Human Resources

Kelcey Stewart
Director



Administration

Compensation
Administration

Workforce
Planning

CORE SERVICES

- PEOPLE MANAGEMENT - EMPLOYEE RECOGNITION, COMPLIANCE AND EMPLOYEE SUPPORT
- EMPLOYMENT SERVICES - RECRUITING, EMPLOYEE COMPENSATION, AND WORKFORCE PLANNING
- BENEFITS AND PAYROLL - COMPENSATION ADMINISTRATION, BENEFITS AND PAYROLL MANAGEMENT
- RISK MANAGEMENT - RISK, SAFETY, WORKERS COMPENSATION, CITYWIDE TRAINING AND ORGANIZATIONAL DEVELOPMENT.



DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

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

- Employee Feedback – HR conducted a Listening Tour in FY 2017. From that feedback we learned:
 - ◊ 1,323 employees participated in the Listening Tour, up from 1,263 the previous year.
 - ◊ 93% of city employees are proud to work

for the City.

- ◇ 88% of city employees would like to be working for the City five years from now.
 - ◇ 88% of city employees believe in the City's vision to make Boise the most livable city in the country.
 - ◇ Employee engagement increased to 87%. This is notable as the national average is approximately 33% according to the Gallup organization.
- Focus on Culture – HR's most important responsibility is focusing on employee engagement and the deliberate creation of culture. The revamping of the employee handbook, refreshing recognition events, increasing the reach of organizational development efforts, and fostering an environment where employees express gratitude for each other's efforts is bearing fruit as employees truly coalesce around our vision and values. The Department even had the opportunity to share its message outside City doors. HR was extremely honored to take part in BSU's Women and Leadership 2017 Conference by leading one of the breakout sessions, "How To Have Your BEST Day At Work."
 - Run the Business – One of HR's core functions is ensuring that human resources services run smoothly for both external and internal customers. HR monitors several different functions provided to City customers. One of the most important is recruiting. This past year HR opened 286 job postings, reviewed 14,971 applications, and rehired and hired 766 employees.
 - Organizational Development – Organizational development is one of HR's fastest-growing services. Because that function falls under the Risk/Safety budget, a detailed review of last year's activities can be found in that section.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

FY 2018 is proving to be an extremely rewarding one as HR tackles large projects that will increase employee engagement. Here are a few of those projects:

- Performance Management – After reviewing feedback from employees, the City is moving away from traditional performance appraisals to a performance management framework that involves helping employees with their professional goals and growth, involves pulse checks between supervisors and employees, and focuses on supporting the strengths of employees. This new framework is called ConnectBoise and is being rolled out to all supervisors starting FY 2018. ConnectBoise is a collection of knowledge, behaviors, tools and nudges that help to **engage, grow, and recognize** our people and continually improve our performance.

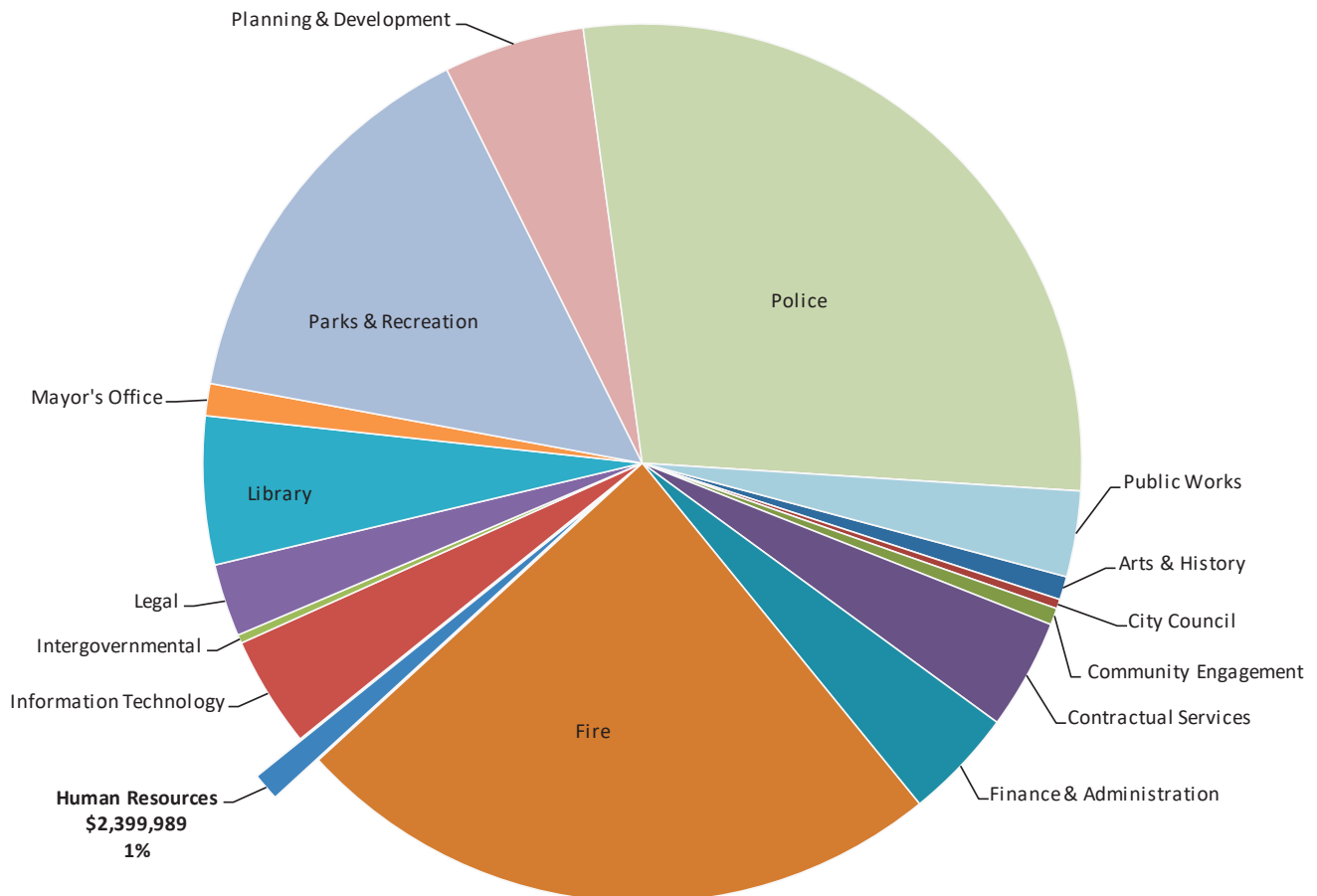


- Total Rewards Project – HR continues to develop Total Rewards, a principle-based, balanced approach to pay, recognition, and benefits, to be communicated, leveraged, and offered in a meaningful way for City employees. The program is designed to attract and retain people who are motivated by the opportunity to serve a purpose in support of citizens.
- Organizational Development – As this function falls under the Risk Management budget, highlights can be found in that section.

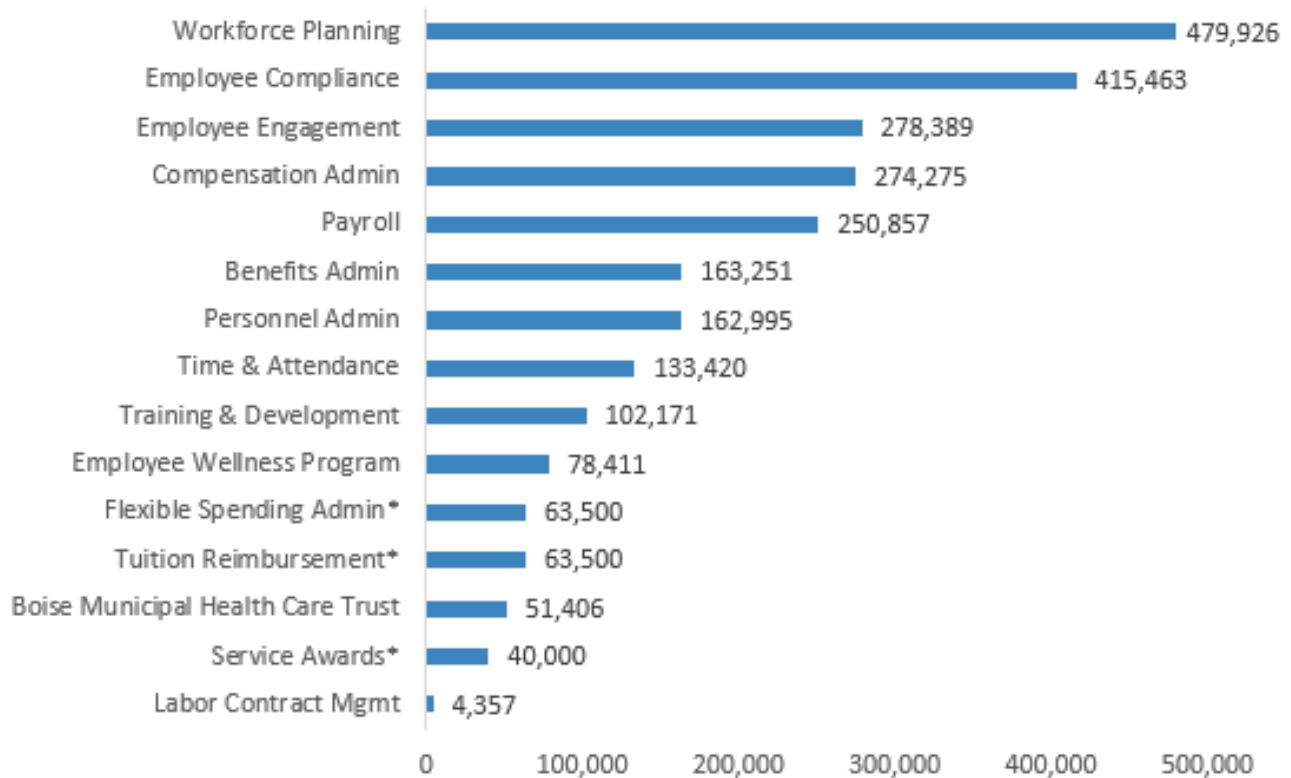
- Recruitment – The City is always seeking talented employees who want to join our mission, share our vision, and believe in our values. We are focused on creating recruitment, selection, and onboarding experiences that are a direct reflection of our culture of engagement.
- Employee Recognition – HR is revamping the citywide recognition efforts. These efforts will include flexible rewards, which focus on timely recognition designed to match what motivates each employee. This ensures recognition is meaningful to employees and encourages high performance.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	100,000	37,020	0	0	0	0%	0%
General Fund Contribution	1,552,091	1,587,530	1,798,815	1,891,682	92,867	5%	79%
Charges for Services	330,222	385,425	431,991	401,772	(30,219)	-7%	17%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	112,840	109,265	103,500	106,535	3,035	3%	4%
Total Revenue	2,095,154	2,119,241	2,334,306	2,399,989	65,683	3%	100%
Expenditures by Category							
Personnel	1,470,609	1,633,159	1,733,207	1,796,827	63,620	4%	75%
Maintenance & Operations	364,400	380,764	601,099	603,162	2,063	0%	25%
Miscellaneous	0	545	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Total Expenditures	1,835,009	2,014,469	2,334,306	2,399,989	65,683	3%	100%
Fund Balance Surplus/(Use)	260,145	104,772	0	0	0	0%	



Programs & Costs



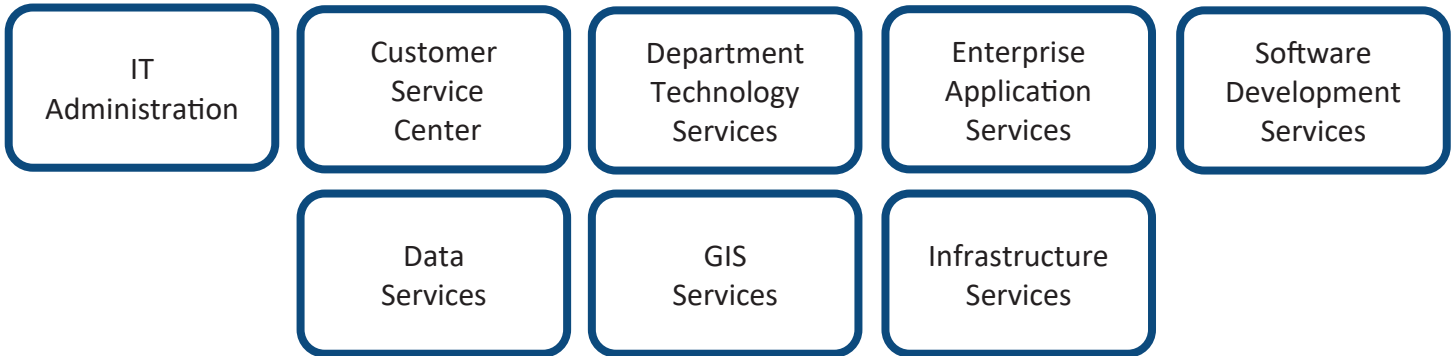
*Shown within HR due to operational alignment; however, these programs are budgeted within an Intergovernmental account in the general ledger.

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



Information Technology

Darrin Harris
CIO, Director



The graphic above is a representation of the operational structure and not the City's accounting structure.

CORE SERVICES

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

DEPARTMENT DESCRIPTION

The Information Technology Department (IT) implements new, and also manages and maintains the City's existing, information technology infrastructure: radio, data, websites, department and enterprise software systems, communications,

desktop hardware, and computer networks used by City departments to serve constituents.

MISSION STATEMENT

The mission of IT is "To serve the public by partnering with our customers to provide accurate, timely, and reliable technology solutions that support the strategic direction of the City of Boise."

PAST ACCOMPLISHMENTS

IT completed 107 new technology initiatives, many of which are listed on the following page. Some focused on improving the mobile technology utilized by field personnel. Improvements to submitting electronic plans for review and approval were also made. Many facilities were outfitted with technology including the newly acquired Dick Eardley Senior Center, the Valley Regional Transit station, multiple fire stations, and the Bown Crossing library. One of the many highlights was the technology implemented and website created for the ESPN X-Games Qualifier event.

- Boise Airport friction tester system upgrade
- Watershed technology implementation and improvements
- Technology improvements for field personnel
- Emergency response mobile technology
- Network core upgrade and Access layer replacement
- Phone system conversion to voice over internet protocol (VOIP) technology
- Dick Eardley Senior Center transition to the City
- Boise Airport airline technology improvements
- RFID system implementation at all library locations
- Foothills Learning Center fiber installation
- Virtual reality implementation at Main Library
- Optimize Curbit.cityofboise.org viewing on mobile devices
- IdaholceWorld.com website refresh
- Valley Regional Transit substation technology
- Boise X Games Qualifier website
- Automated license plate recognition system
- City of Boise network fiber connection to Ada County's new dispatch center in Meridian
- Technology upgrades at swimming pool sites
- Sewer Rating System Replacement
- Enterprise Resource Planning (ERP) system upgrade
- Electronic plan review and approval system upgrade

While 107 projects were completed, IT also began an additional 42 initiatives in FY 2017; the completion of these 42 projects will span into FY 2018 and beyond, due to the complexity. Below are just some of the multi-year projects that are currently active:

- Cityofboise.org website reconstruction
- Electronic citation system implementation
- Parks & Recreation Maintenance Management System implementation
- Allow housing tenants to pay rent on CityofBoise.org
- James Castle House virtual reality 3-D model videos
- Citizen on-line payment systems replacement

- Hillcrest branch library expansion
- Bicycle infractions diversion program
- City coordination center technology upgrades



BUDGET HIGHLIGHTS/BUDGET OUTLOOK

IT continues to manage and implement citywide IT initiatives. The Department's efforts are focused on driving innovation to create better efficiencies using available resources; leveraging volume discounts and economies of scale to reduce overall costs; increasing collaboration among City departments and other agencies, as well as evaluating cost-saving technologies and implementing new IT governance processes and controls to better manage IT procurement and projects to maintain a sustainable business-focused organization.

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

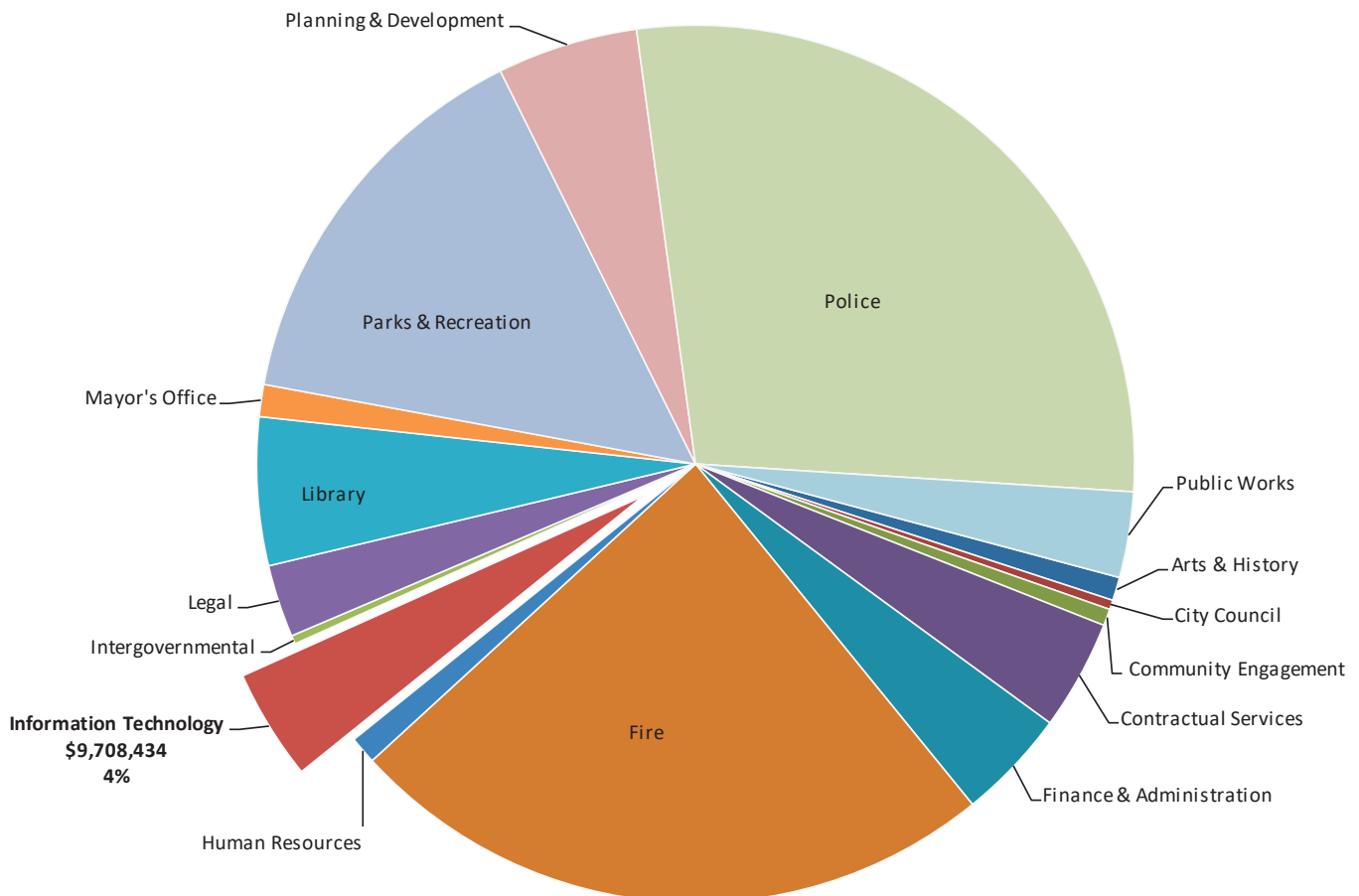
- **Citizen Experience Program**—support and help lead both the high-touch and high-tech projects within this program, such as Permitting & Licensing, Customer Relationship Management, Citywide website redesigns, and new Recreational Management Software.
- **Data Analytics Capabilities** — continue building and improving a rich data ecosystem aligned with the City's data-informed decision-making strategies.
- **Cyber Security** — perform a comprehensive assessment of the City's connected technology

footprint, prioritize identified technical and policy gaps, provide additional focus and management by hiring a full-time security analyst, and mitigate the highest priority issues with available resources.

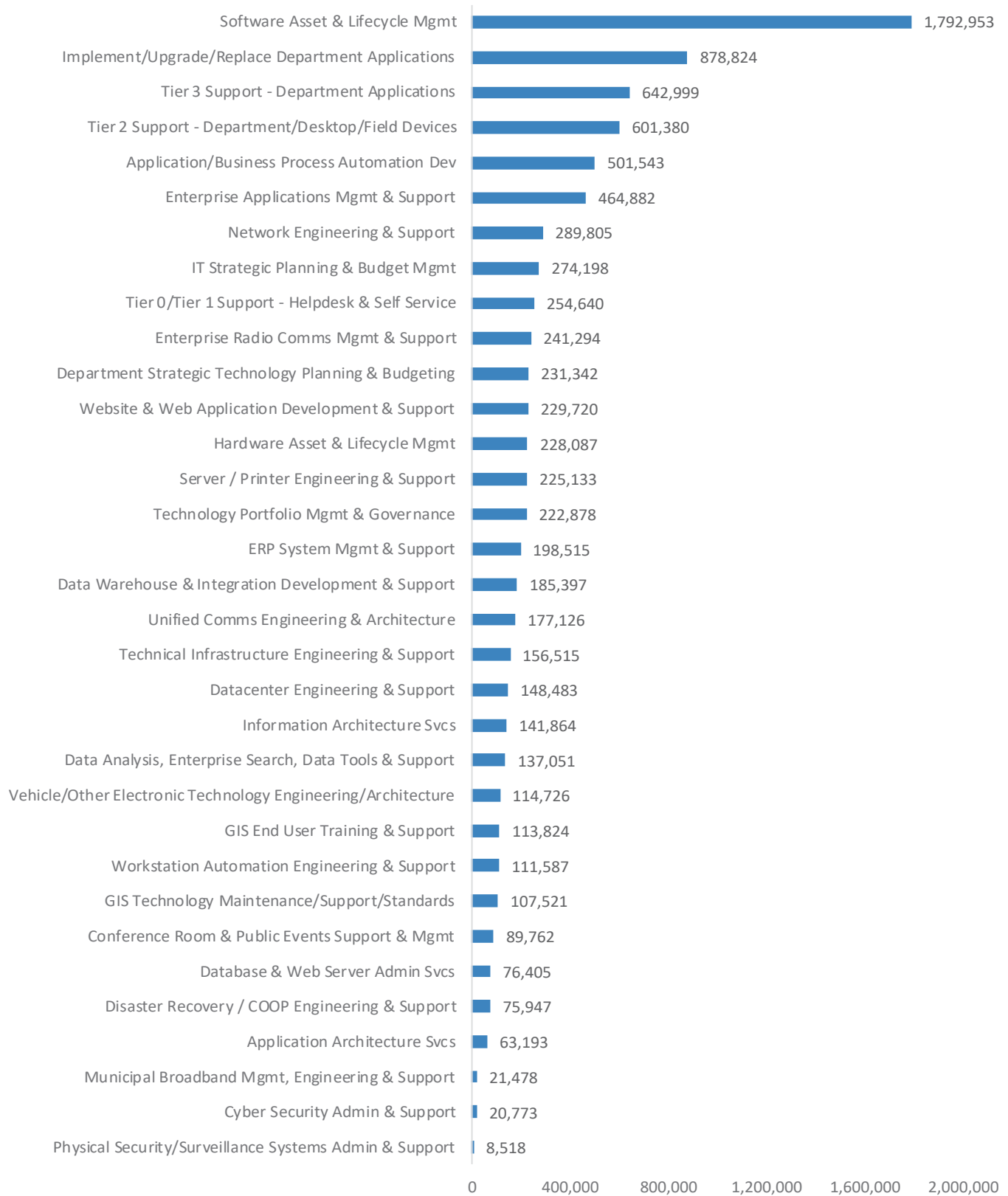
- **Datacenters & DR/COOP (Disaster Recovery/Continuity of Operations)** — consolidate and shore up datacenter facilities into two facilities (Airport & City Hall West) to balance the overall computing load, mitigate current risks, and align with disaster recovery and continuity of operations strategies.
- **“Business of IT”** — improved change management practices, create comprehensive lifecycle management processes and tools for both hardware and software assets, continue to mature architecture planning, IT governance, and project management.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	104,104	14,781	0	0	0	0%	0%
General Fund Contribution	7,110,770	7,006,127	7,442,661	8,006,405	563,744	8%	82%
Charges for Services	924,535	1,380,368	1,550,596	1,702,005	151,409	10%	18%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	15,447	0	24	24	0	0%	0%
Total Revenue	8,154,856	8,401,276	8,993,281	9,708,434	715,153	8%	100%
Expenditures by Category							
Personnel	5,787,689	5,893,358	6,298,217	6,667,360	369,143	6%	69%
Maintenance & Operations	2,342,760	2,309,530	2,695,064	3,041,074	346,010	13%	31%
Miscellaneous	9,626	0	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Total Expenditures	8,140,076	8,202,888	8,993,281	9,708,434	715,153	8%	100%
Fund Balance Surplus/(Use)	14,781	198,388	0	0	0	0%	



Programs & Costs



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



Legal

Rob Luce
City Attorney



Administration

Civil
Division

Criminal
Division

CORE SERVICES

- CRIMINAL PROSECUTION
- CIVIL MUNICIPAL LEGAL SERVICES

DEPARTMENT DESCRIPTION

The Office of the City Attorney (Legal) is a full service public law office. The Civil Section provides legal advice and guidance to every department and division of the City. The Criminal Prosecution Section provides misdemeanor and infraction prosecution services for the City, and also has prosecution contracts with Meridian, Eagle and Garden City. Legal has dedicated attorneys who provide training, advice, and 24/7 on-call assistance for Boise police officers and officers associated with the agencies that contract for City prosecution services.

MISSION STATEMENT

To provide the highest quality legal services to our clients and customers in a timely, responsive, and ethical manner, through superior legal talent operating in an open, progressive, and balanced environment.

PAST ACCOMPLISHMENTS

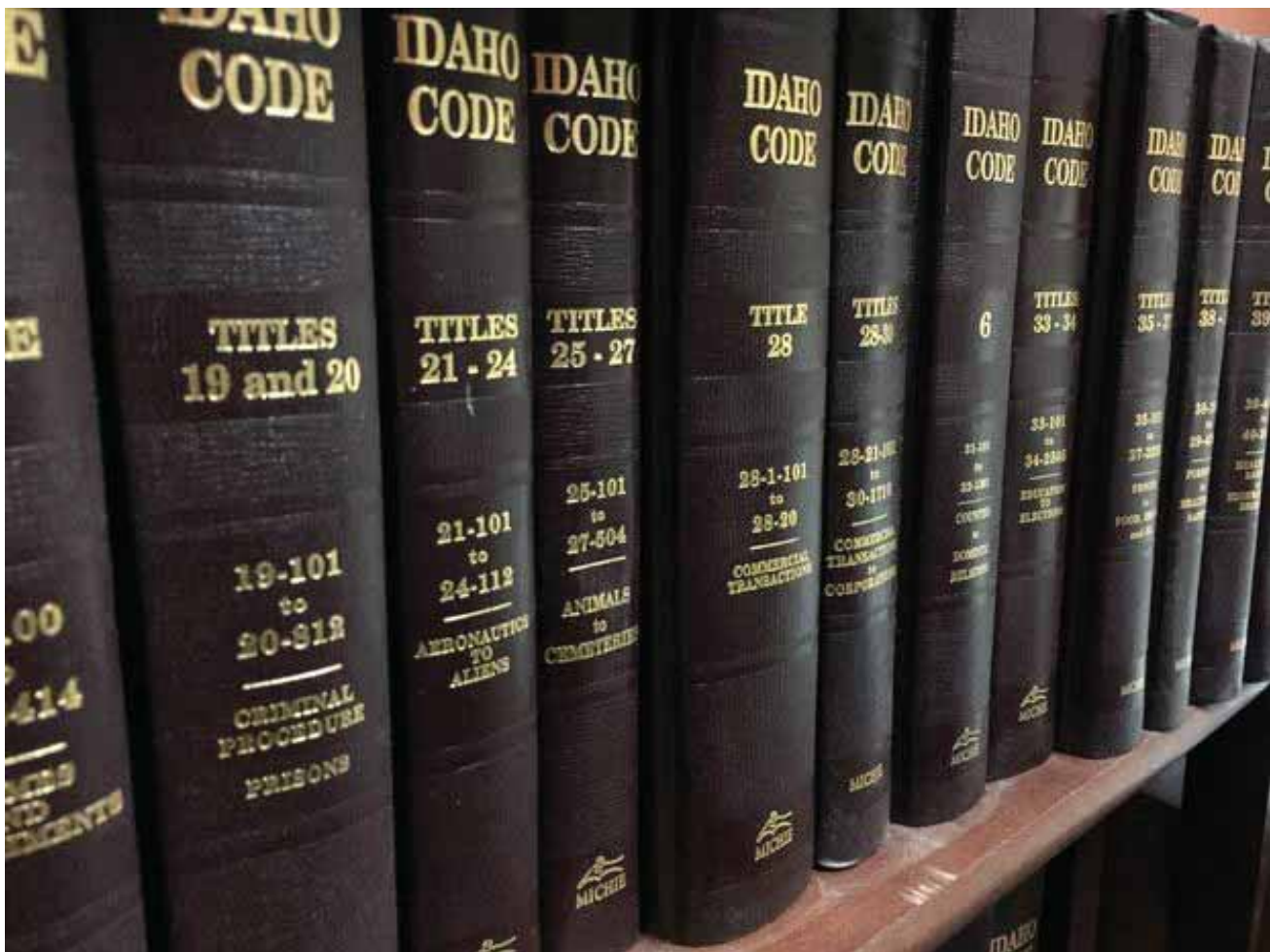
- In FY 2017 Legal's prosecutors handled 30,266 court hearings, 19,978 incoming charges, and 14,314 cases.
- The Criminal Prosecution Section continued to play an important role in the success of Ada County specialty courts focus on rehabilitating DUI & domestic violence offenders.
- Legal police advisors provided more than 75 legal trainings for the Boise Police Department and law enforcement agencies associated with Legal's contract prosecution services.



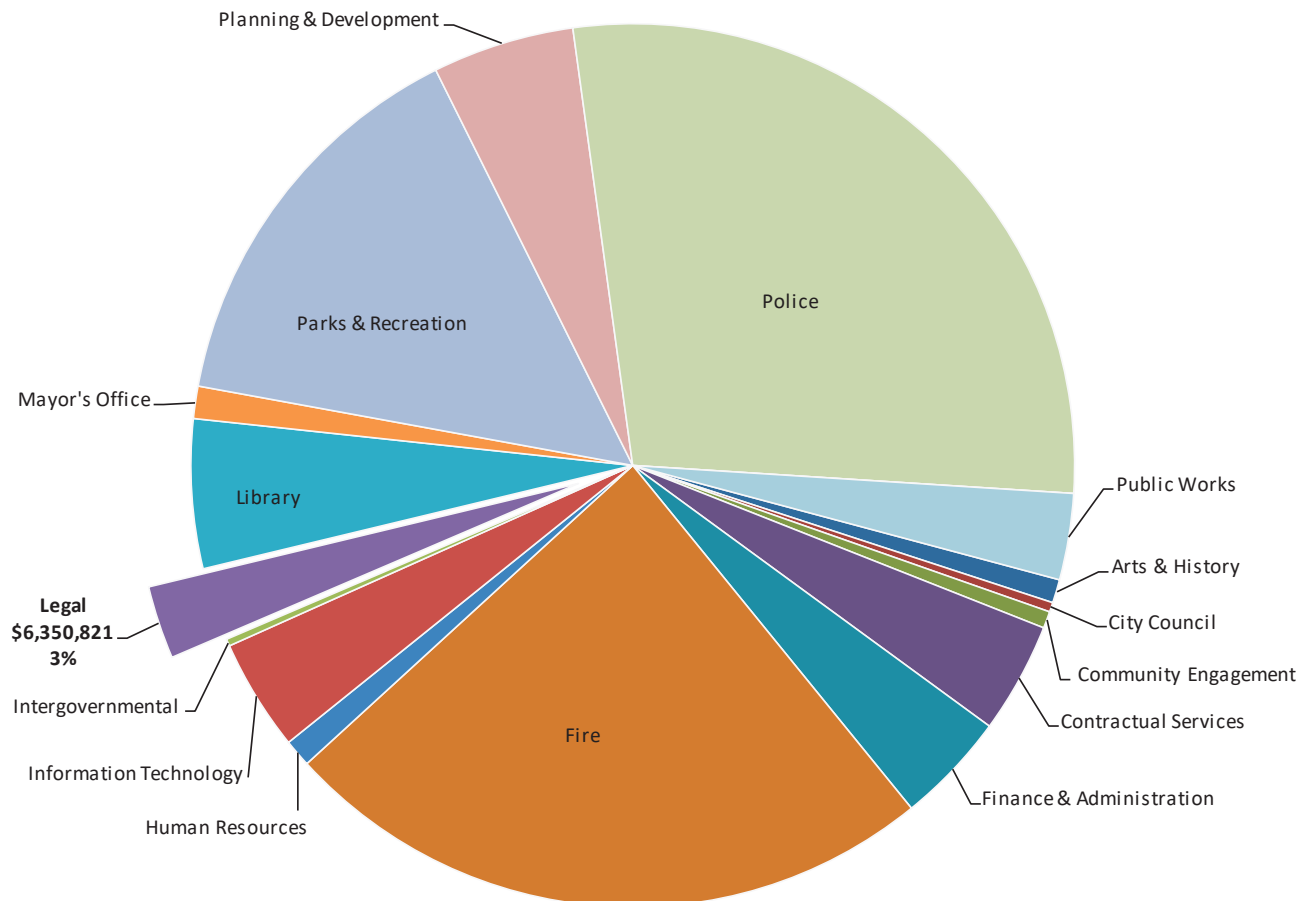
- One or more Civil Section attorneys reviewed every ordinance and resolution appearing on the City Council's agenda in FY 2017.
- Civil Section attorneys advised the City's departments on a wide variety of complex legal issues and provided legal support on all major City projects and initiatives.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

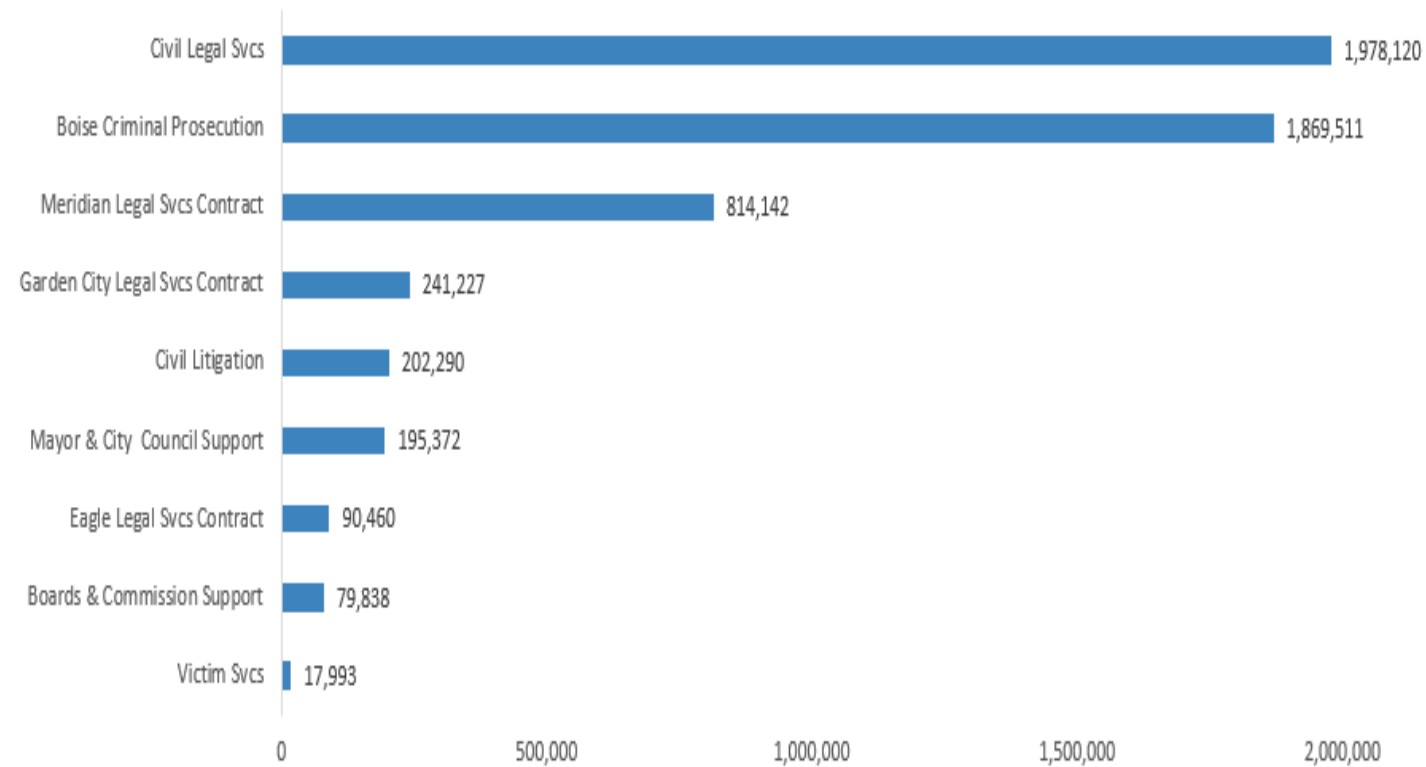
- The Criminal Prosecution Section positively impacted Legal's budget by going completely paperless in FY 2017.
- As an internal service department, Legal will continue to provide the legal services required to complete the City's work, projects, and initiatives.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	105,000	154,000	0	0	0	0%	0%
General Fund Contribution	4,593,266	4,567,443	4,689,795	5,176,491	486,696	10%	82%
Charges for Services	1,053,137	1,230,930	1,274,241	1,174,330	(99,911)	-8%	18%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	7	3,577	0	0	0	0%	0%
Total Revenue	5,751,410	5,955,950	5,964,036	6,350,821	386,785	6%	100%
Expenditures by Category							
Personnel	4,809,814	5,010,977	5,182,900	5,354,972	172,072	3%	84%
Maintenance & Operations	342,684	323,023	372,504	396,661	24,157	6%	6%
Miscellaneous	79	332	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	353,559	402,413	408,632	599,188	190,556	47%	9%
Total Expenditures	5,506,136	5,736,745	5,964,036	6,350,821	386,785	6%	100%
Fund Balance Surplus/(Use)	245,274	219,205	0	0	0	0%	



Programs & Costs



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Library

Kevin Booe
Director



Administration

Library
Outreach

Main Library
Services

Neighborhood
Library Services

Acquisitions &
Collections

CORE SERVICES

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



DEPARTMENT DESCRIPTION

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

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

MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

- During Fiscal Year 2017, Library circulated over 2.6 million items to the public, generated over 1.3 million customer visits, and answered over 221,000 reference questions. In FY 2017 the library system experienced growth in library programming and reported its highest program attendance in Boise Public Library history with over 100,000 Boiseans attending a library or community program. Library also had over 119,000 registered borrowers.
- Library continued to increase funding from existing resources for library materials, designating 10% of its operating budget for materials. In 2014, a digital branch was opened at the Boise Airport which serves visitors and

citizens with online books and periodicals for all ages. Library continues to operate five locations with excellent customer service feedback via satisfaction surveys done semi-annually each year, with the most recent branch library opening in May 2017.

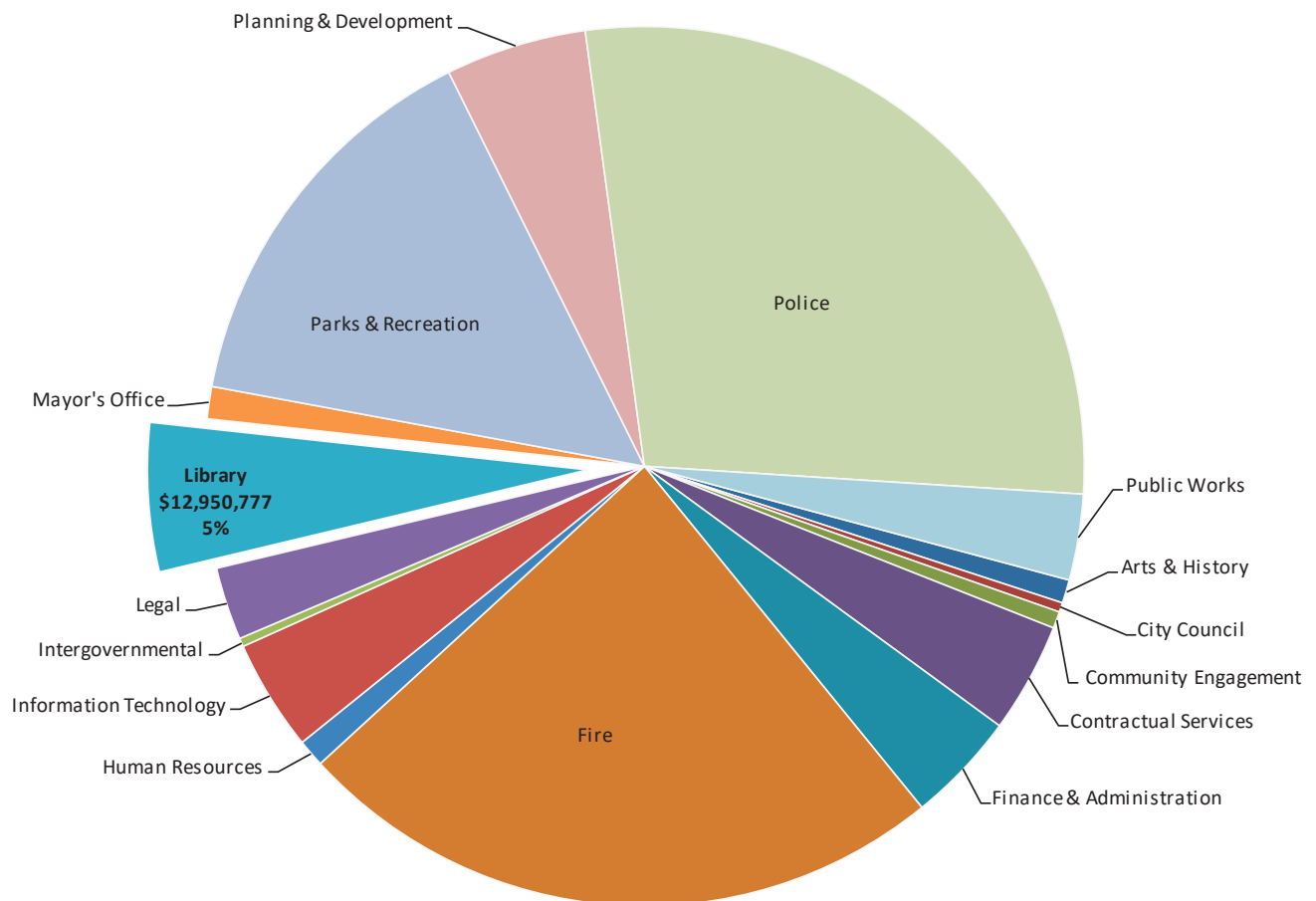
- In FY 2018 Library completed an expansion of space at the Library! at Hillcrest. Part of that space will be used in partnership with Step Ahead Idaho, a local non-profit company that provides college preparatory services to local high school students. The expanded space for Library provides more opportunities for library customers using meeting rooms, virtual reality, and other library services.
- Library will continue to focus on creating facilities that provide flexibility, reading spaces, program spaces, and community spaces, working on options for replacement or renovation of the main library, partnering with Safdie Architects and CSHQA.
- In FY 2019, Library will continue to improve services through Virtual Reality technologies, adding more 3-D printing equipment at all locations and adding laser cutters in two locations.
- Library will focus on diversity in materials selection by maintaining a dynamic print collection, enhancing the e-book collection, and cultivating the digital music collection. Library operations will continue to keep pace with customer needs, educational and media trends and technology are an integral part of the City realizing its strategic initiatives. Library programming will continue to be a major priority for Library, with new programs offered to the multi-cultural community. A focus on improving online service added e-payments, enhanced self-checkout, refreshed web presence, and social media applications.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

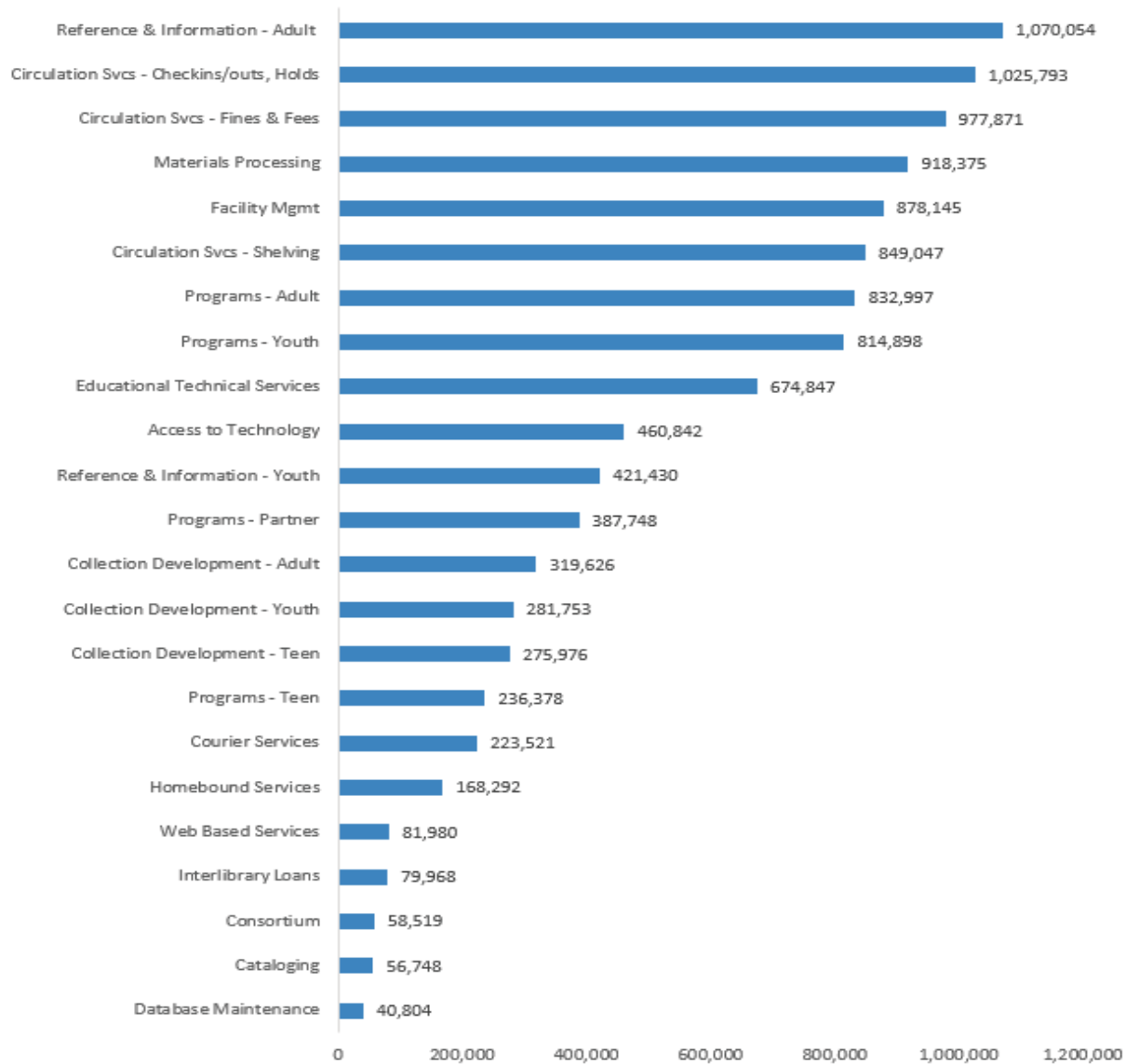
- In FY 2019, Library will continue focusing on six key areas; 1) delighting readers and sharing stories, 2) engaging learners and enhancing knowledge, 3) inspiring innovators and fostering creativity, 4) building community, 5) increasing access, operational excellence, and fiscal sustainability, and 6) training staff to provide a world-class library experience.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	287,632	202,007	0	0	0	0%	0%
General Fund Contribution	11,140,260	11,046,566	11,278,787	12,354,211	1,075,424	10%	95%
Charges for Services	302,179	284,895	343,479	367,553	24,074	7%	3%
Fines & Forfeitures	162,387	141,834	185,150	124,139	(61,011)	-33%	1%
Grants & Donations	154,769	165,873	108,916	79,950	(28,966)	-27%	1%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	42,737	32,255	40,373	24,924	(15,449)	-38%	0%
Total Revenue	12,089,964	11,873,430	11,956,705	12,950,777	994,072	8%	100%
Expenditures by Category							
Personnel	5,342,676	5,688,246	6,363,690	6,444,782	81,092	1%	50%
Maintenance & Operations	2,422,443	2,467,369	2,787,906	2,796,707	8,801	0%	22%
Miscellaneous	454,853	9,934	50,000	50,000	0	0%	0%
Major Equipment	1,129,753	1,160,085	1,190,186	1,177,103	(13,083)	-1%	9%
Cost Allocation Plan	1,257,949	1,393,453	1,564,923	2,482,185	917,262	59%	19%
Total Expenditures	10,607,675	10,719,088	11,956,705	12,950,777	994,072	8%	100%
Fund Balance Surplus/(Use)	1,482,289	1,154,343	0	0	0	0%	



Programs & Costs



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Office of the Mayor

Dave Bieter
Mayor



Executive
Office

Public
Relations

Economic
Development

CORE SERVICES

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



Arbor Day Celebration

DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

- The New Path Community Housing development is the first single-site, permanent supportive housing development in Idaho. This development is based on the Housing First model, which centers on moving people experiencing chronic homelessness into permanent housing, and then providing support services such as mental health counseling, substance abuse treatment and financial counseling. This development will be very beneficial for the City of Boise – not only because of the lives it will help but because of the positive collaborative effort among the county, City, Housing Authority, Idaho Housing and Finance, and our two local hospital systems to make it happen.
- The Mayor's Office is leading the philanthropic effort to raise private funds for a new main library. World-renowned architect Moshe Safdie

was selected to lead the design team for this project, which includes the Boise-based design firm CSHQA. The cost will be funded through a mix of financing, public funding and philanthropy.

determine alignment. Data from this exercise will aid city leadership in identifying areas for improvement and resource strengthening.

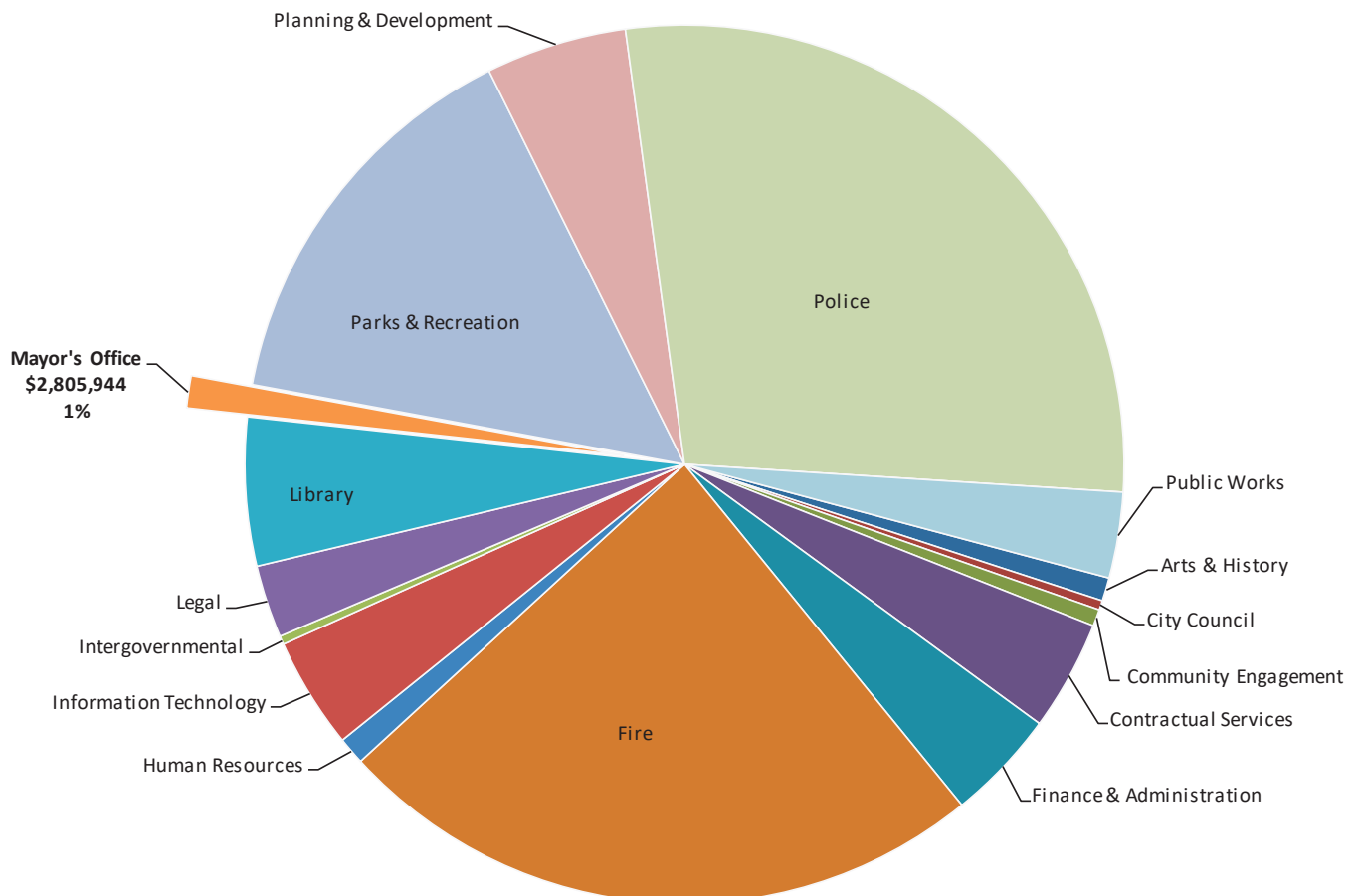
BUDGET HIGHLIGHTS/BUDGET OUTLOOK

- In partnership with the budget team, the innovation and performance team within the Mayor's Office supported the first annual priority based budgeting (PBB) process. This significant effort began in January 2017 with the creation of the City's strategic framework. From there, each department identified and costed out all work into programs. Programs were then evaluated against the strategic framework to

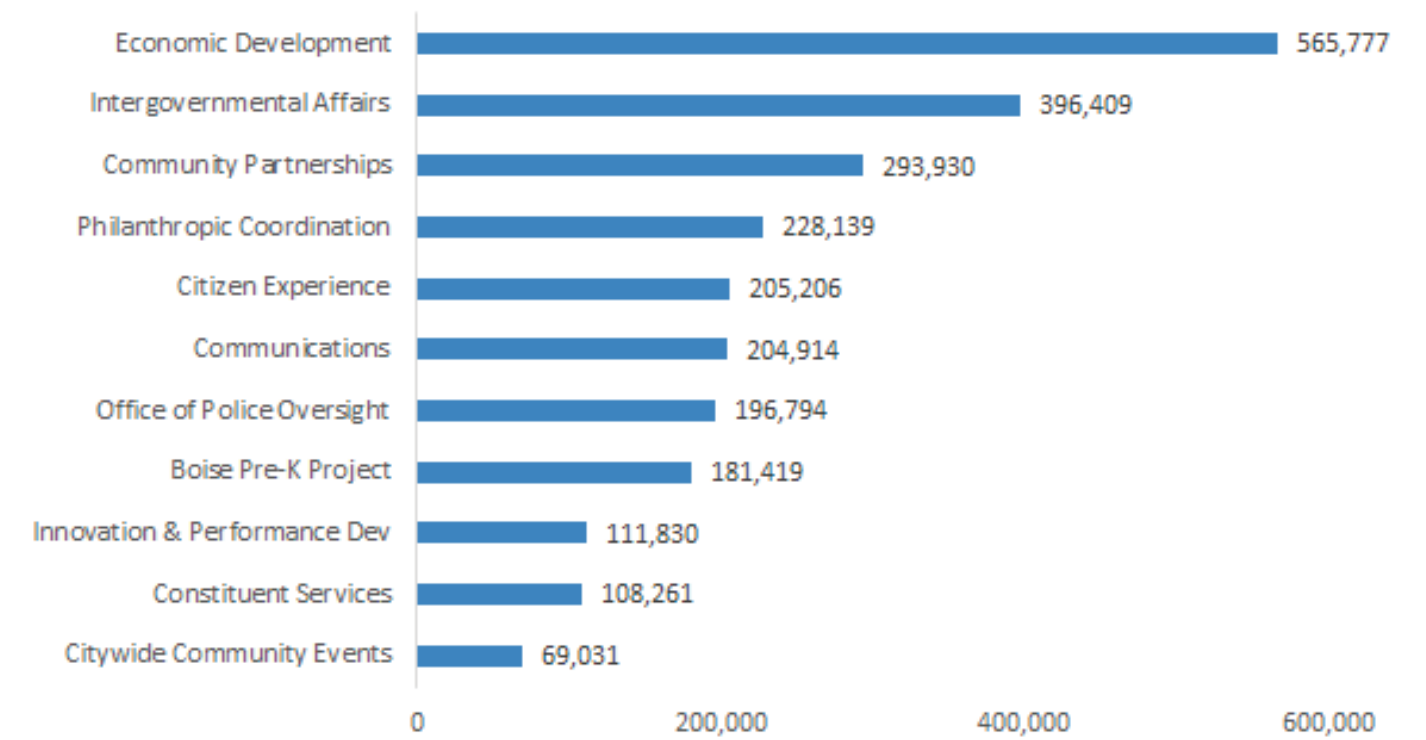


Borah Bridge—Borah High School

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	240,048	179,403	0	0	0	0%	0%
General Fund Contribution	2,233,230	2,012,155	2,082,442	2,385,542	303,100	15%	85%
Charges for Services	313,089	464,321	526,500	380,402	(146,098)	-28%	14%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	147,536	104,400	20,200	40,000	19,800	98%	1%
Licenses & Permits	0	0	0	0	0	0%	0%
Miscellaneous	0	1	0	0	0	0%	0%
Total Revenue	2,933,902	2,760,280	2,629,142	2,805,944	176,802	7%	100%
Expenditures by Category							
Personnel	1,413,542	1,649,099	1,662,267	1,829,117	166,850	10%	65%
Maintenance & Operations	1,162,022	922,334	844,760	914,393	69,633	8%	33%
Miscellaneous	2,115	0	0	0	0	0%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	290,415	115,512	122,115	62,434	(59,681)	-49%	2%
Total Expenditures	2,868,094	2,686,945	2,629,142	2,805,944	176,802	7%	100%
Fund Balance Surplus/(Use)	65,809	73,334	0	0	0	0%	



Programs & Costs



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

Parks & Recreation

Doug
Holloway
Director



Administration

Recreation

Parks
(Resource
Services)

Foothills/Open
Space

Zoo
Boise

CORE SERVICES

- DELIVER ACCESSIBLE, SAFE, AND HEALTHY RECREATION OPPORTUNITIES
- PRESERVE, CONSERVE, AND CONNECT OPEN SPACES
- DEVELOP NEW AND MAINTAIN EXISTING PARKS AND FACILITIES
- FOSTER AND ENRICH PARTNERSHIP OPPORTUNITIES
- ENHANCE CONSERVATION AND EDUCATION OUTREACH

services and maintains 192 miles of foothills trails and thousands of acres of open space.

BPR enhances the quality of life in Boise by providing safe, healthy recreation and educational opportunities for children and adults. The department offers art, drama and dance classes, fitness and martial arts programs, mountain bike instruction, nature tours, environmental education programs and more.

BPR serves thousands of low-income youth at seven school-based centers, and two mobile recreation vans that travel to locations throughout the city.

DEPARTMENT DESCRIPTION

The Parks & Recreation Department (BPR) is making Boise the most livable city in the country by managing and maintaining 136 sites including Zoo Boise, Idaho IceWorld, Warm Springs and Quail Hollow Golf Courses, Fort Boise Community Center, the Jim Hall Foothills Learning Center, urban gardens, sports fields, and the Boise Depot. The department also schedules park reservations. Other amenities include 25 miles of Boise Greenbelt, the J.A. and Kathryn Albertson Family Foundation Boise Whitewater Park, three skate parks, three cemeteries, six outdoor pools, and one indoor pool (managed by the YMCA). BPR also oversees forestry



MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

- Parks & Recreation played a key role in the City's acquisition of 840 acres to expand Stack Rock Reserve near Bogus Basin. The purchase will enhance recreational opportunities in the Boise foothills and create further opportunities for trail connectivity, while conserving the open space land for generations to come.
- The City of Boise and BPR successfully held an X Games Boise Park Qualifier at Rhodes Skate Park June 9-10, 2017. The event brought 60 world-class athletes from around the world to the skate park to compete in skateboarding and BMX qualifying rounds. An estimated 10,000 people visited the park over the two-day event and close to a dozen vendors helped create a festival atmosphere for visitors.
- The Zoo Boise conservation fund reached an agreement with BPR's Foothills/Open Space division to donate \$250,000 over five years. The money will allow the division to complete restoration and conservation projects in the Boise valley to enhance our citizens' quality of life and recreational opportunities.
- Zoo Boise completed the \$8.9 million *Zoo with a New View* Capital Campaign in April of 2017. Construction will begin in 2018 and will expand the zoo by 1.5 acres. The new exhibits will expand Zoo Boise's conservation partnership with Gorongosa National Park in Mozambique and will bring more than 10 new species to the zoo, including crocodile, warthogs, African wild dogs and baboons. The project will also create a new multi-purpose event space to better serve the zoo's 350,000 annual visitors. The exhibits are planned to open to the public in summer 2019.
- In September 2017, Zoo Boise received accreditation from the Association of Zoos & Aquariums (AZA). This is the fourth time the zoo has been accredited. AZA is the independent accrediting organization for the best zoos and aquariums in America, assuring the public that when they visit an AZA-accredited facility, it meets the highest standards. Less than 10% of licensed zoos and aquariums in the United States meet the accreditation standards.
- In 2017, the Zoo Boise Conservation Fund granted more than \$300,000 to conservation organizations in Boise and around the world, including \$50,000 to support the Table Rock Restoration efforts and \$200,000 for Gorongosa National Park. Since its creation, the Zoo Boise Conservation Fund has granted more than \$2.5 million to support the protection of endangered species throughout the world.
- BPR celebrated the 92nd anniversary of the Boise Depot on April 23, 2017. The Department brought in the historic Union Pacific Heritage Locomotive 844 Engine that was onsite for three days. Thousands of people visited and attended the free celebration.
- The Parks & Recreation Infrastructure team provided emergency snow removal and flooding repair assistance following historic Boise River flows in 2017. BPR leadership also mobilized construction quickly to complete massive repairs and reestablish connectivity along the Greenbelt and destroyed sections of river bank adjacent to Esther Simplot Park.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

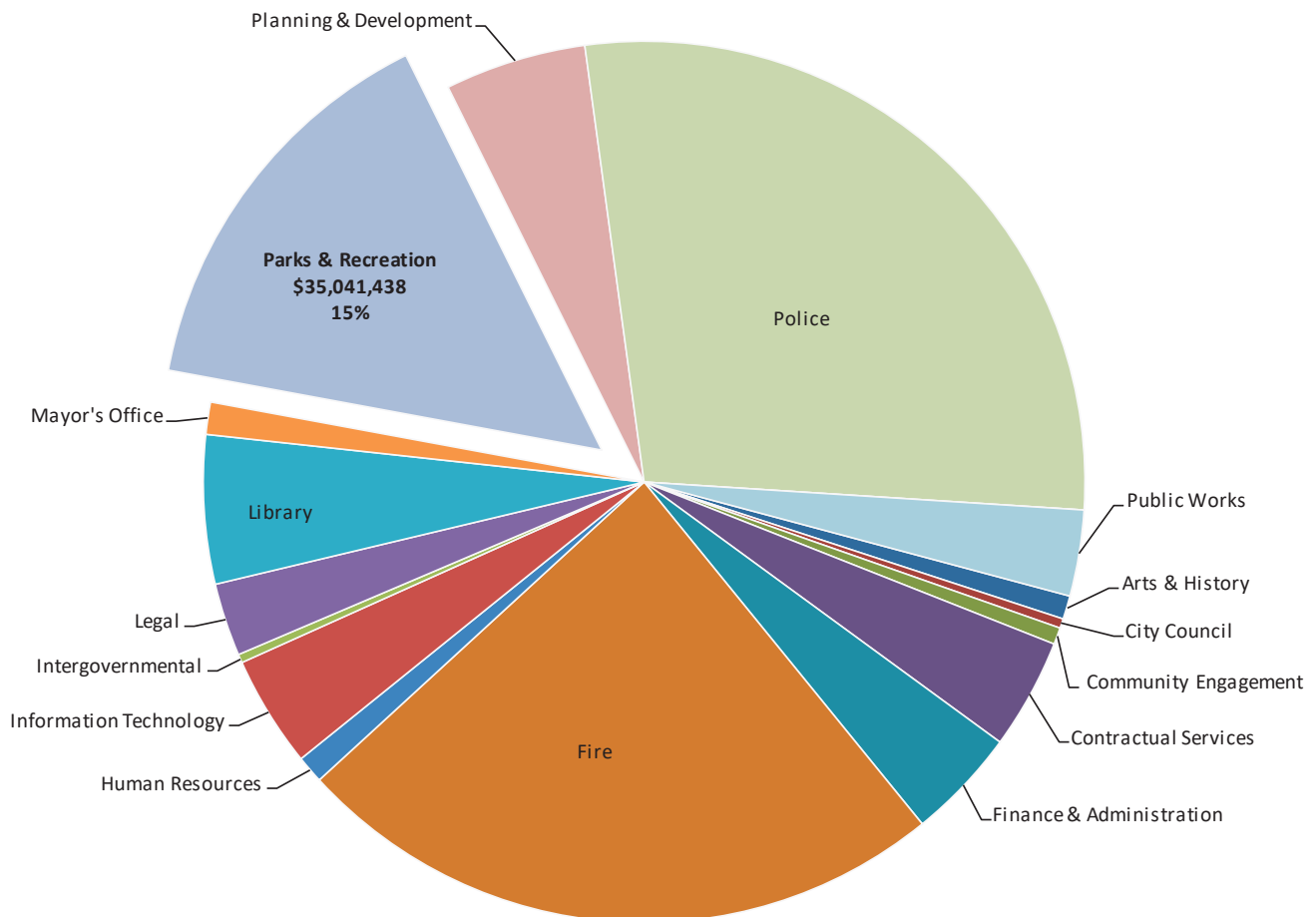
- The City of Boise will once again host an X Games park qualifier at Rhodes Skate Park in June 2018. ESPN plans to expand the event with a Hooligan motorcycle race. The event is expected to garner



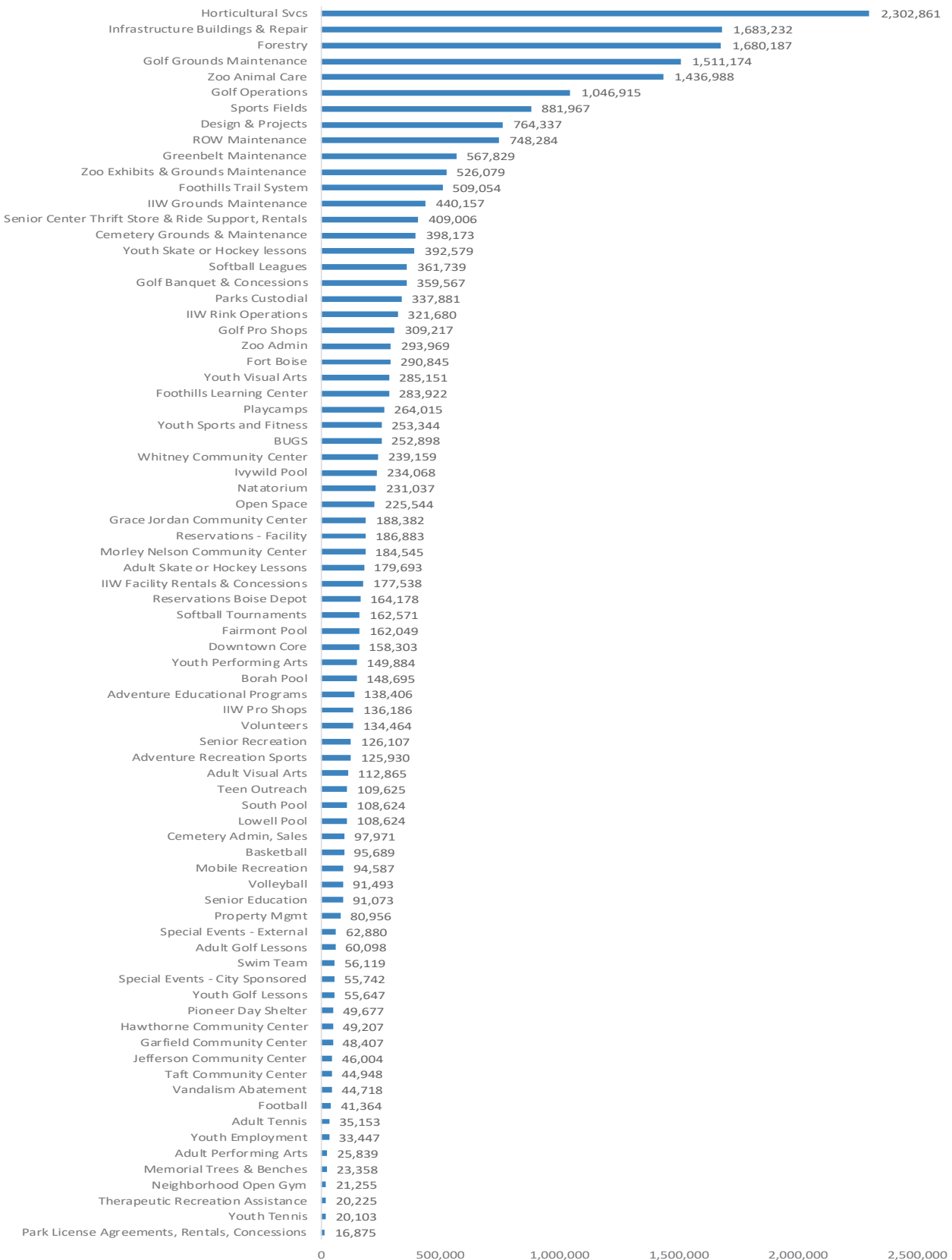
even more attention for Boise and the local sports community. Thousands are expected to attend.

- Construction will begin in spring 2018 on the new Zoo Boise Gorongosa exhibit. BPR is working closely with Arts & History on design elements and implementation.
- With the approved \$10 million Open Space and Clean Water levy, the Open Space and Clean Water Advisory Committee began recommending submitted project proposals for funding by the Boise City Council. Two inaugural projects were approved to receive levy funding: the Cottonwood Creek Daylighting project and the Intermountain Bird Observatory Habitat and Restoration project. Both projects were approved in early 2018 will start planning and implementation stages in FYs 2018 and 2019.
- The Department has worked extensively with Arts & History and the public to develop the Spaulding Ranch Master Plan. BPR will continue to engage project partners to develop an implementation plan in 2018.
- BPR successfully worked with Ada County and other local municipalities to submit the information necessary to get a federal disaster declaration by FEMA and the President in order to receive reimbursement for flood damage done by high Boise River flows in 2017.
- Magnolia and Molenaar Parks are completed and both parks opened for public use in 2017. Pine Grove, Sterling, and Franklin Parks are scheduled for green-up in 2018.
- Construction of the J.A. and Kathryn Albertson Family Foundation (JKAFF) Boise Whitewater Park project, phase II, will begin in 2018, starting with river bank restoration and repair. The new phase is scheduled to open in 2019.
- Parks & Recreation will implement a new recreation registration system in FYs 2018 and 2019. The Department will purchase and manage the new software package (PerfectMind).
- The City of Boise will host a large Northwest Regional soccer tournament during the summer of 2018, bringing talented athletes from across the west to compete at Simplot Sports Complex.
- JKAFF is donating a new bike skills park for cyclists of all ages to be built in the basin between Fort Boise and Military Reserve. Construction is slated for 2018. A new and improved dog park will also be constructed.

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	46,368	20,058	0	500,000	500,000	0%	1%
General Fund Contribution	20,448,690	21,884,233	22,736,767	24,946,330	2,209,563	10%	71%
Charges for Services	7,925,170	8,011,634	8,252,623	8,600,079	347,456	4%	25%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	177,998	117,087	126,629	126,895	266	0%	0%
Licenses & Permits	26,234	17,600	15,375	18,539	3,164	21%	0%
Capital	13,483	21,570	13,981	14,121	140	1%	0%
Miscellaneous	906,072	870,876	808,379	835,474	27,095	3%	2%
Total Revenue	29,544,015	30,943,058	31,953,754	35,041,438	3,087,684	10%	100%
Expenditures by Category							
Personnel	14,260,738	15,117,014	15,366,619	16,256,078	889,459	6%	46%
Maintenance & Operations	7,429,680	7,771,219	8,827,230	8,943,758	116,528	1%	26%
Miscellaneous	343,701	124,148	195,015	620,000	424,985	218%	2%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	5,928,305	7,204,195	7,564,890	9,221,602	1,656,712	22%	26%
Total Expenditures	27,962,424	30,216,575	31,953,754	35,041,438	3,087,684	10%	100%
Fund Balance Surplus/(Use)	1,581,590	726,483	0	0	0	0%	



Programs & Costs



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



Planning & Development Services

Derick O'Neill
Director



Administration /
Operations

Building

Housing &
Community
Development

Planning

CORE SERVICES

- EFFECTIVE AND COLLABORATIVE ADMINISTRATION/OPERATIONS
- FOSTER/ENSURE BUILDING COMPLIANCE WITH UP TO DATE BUILDING CODES
- STRATEGIC PLANNING/MANAGING OF CITY HOUSING & COMMUNITY DEVELOPMENT
- PROGRESSIVE PLANNING: CURRENT, COMPREHENSIVE, TRANSPORTATION, AND NEIGHBORHOODS

DEPARTMENT DESCRIPTION

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

- Organizational structure, workforce planning, leadership development, financial stewardship, and administrative support.
- Building safety, energy, fire and construction site erosion code reviews and inspections for structures located in Boise and Garden City.
- Growth of the City's housing through Energize Our Neighborhoods, evolving the Housing Strategy, and refining city rental properties.
- Long-term city planning, transportation

planning, and land-use reviews consistent with the Local Land Use Planning Act and the timelines/procedures in the Boise Zoning Ordinance.

MISSION STATEMENT

"Building Boise Together."



PAST ACCOMPLISHMENTS

In FY 2017, PDS accomplished the following:

- Administrations/Operations
 - ◇ Support for 48 commission/committee hearings
 - ◇ 13,000 reception phone inquiries
 - ◇ 1,692 records requests

- Building
 - ◊ 20,798 permits issued
 - ◊ 3,942 plan reviews
 - ◊ 61,263 inspections with a 4-hour turnaround
 - ◊ Administered 15 different adopted building codes
- Housing & Community Development
 - ◊ Administered \$6.5 million in housing, transportation and community agency grants
 - ◊ Owned, operated, and maintained 304 rental housing units and 4 commercial properties
 - ◊ Processed over 550 housing applications
 - ◊ Issued \$592,000 in home improvement and home ownership loans
 - ◊ Processed \$1.9 million in housing loan payments
 - ◊ Reduced delinquent accounts by 79%
 - ◊ Planned for 200 housing units preserved and/or scheduled for construction in 2018
- Planning
 - ◊ 24 Planning & Zoning Commission meetings
 - ◊ 45 City Council hearings
 - ◊ 120 intergovernmental meetings
 - ◊ 24 combined commission/committee hearings
 - ◊ 800 administrative applications processed
 - ◊ 235 public hearing items processed



BUDGET HIGHLIGHTS/BUDGET OUTLOOK

- Boise continues to experience strong development activity for multi-family and single family housing, large commercial projects, and hospital permitting, activity which should continue into FY 2019. As previously noted, approval of the Boise school bond has resulted in several new schools or additions/remodels of existing schools.
- Transportation Action Plan (TAP) efforts will continue throughout this fiscal year as the City makes progress in the development of a modern transportation system for Boise that provides real mobility choices and creates great places. The TAP takes transportation best practices and tailors them to Boise's context, resulting in a vision of a well-balanced transportation system. The goal of the TAP is not to reinvent the transportation planning wheel, but to take the existing body of work, build on it, and reshape it to meet the needs of a vibrant and growing city.



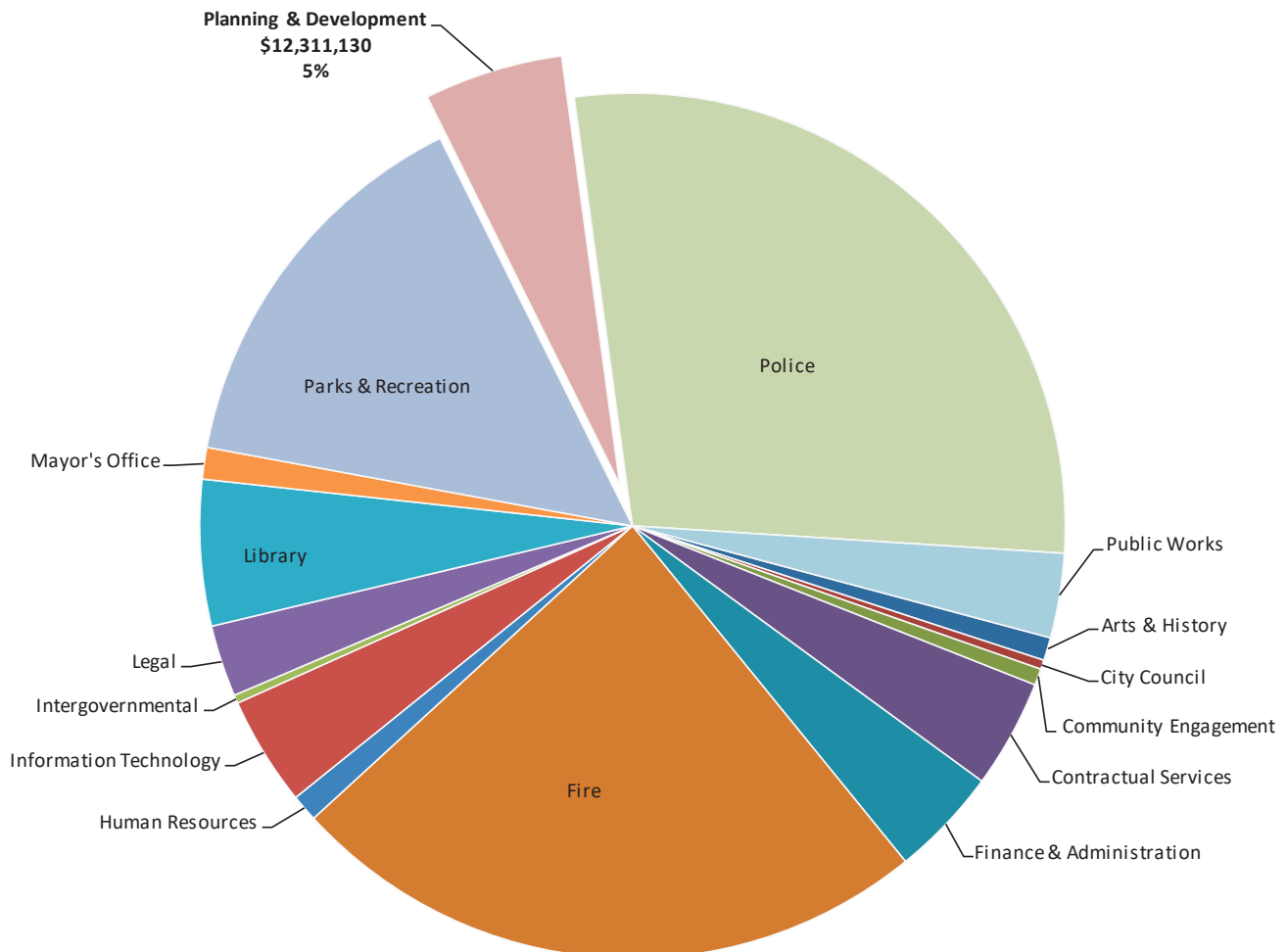
CURRENT/ONGOING PROJECTS

With the continued support of Mayor and City Council, PDS has successfully maintained a high standard for customer service. Key projects currently under construction include: Pioneer Crossing Office Building; St. Luke's Campus Phase I; St. Luke's Campus Orthopedic Hospital; New Path Community Housing; Adare Manor; St. Al's Neighborhood Hospital, and several local school remodels which came about as a result of the Boise School District educational facilities master plan bond that passed in Spring, 2017 including: Highlands Elementary School, Timberline High School, Hillside Elementary School, Taft Elementary School, Maple Grove Junior High School, Fairmont Junior High School, and the Boise Braves Field House.

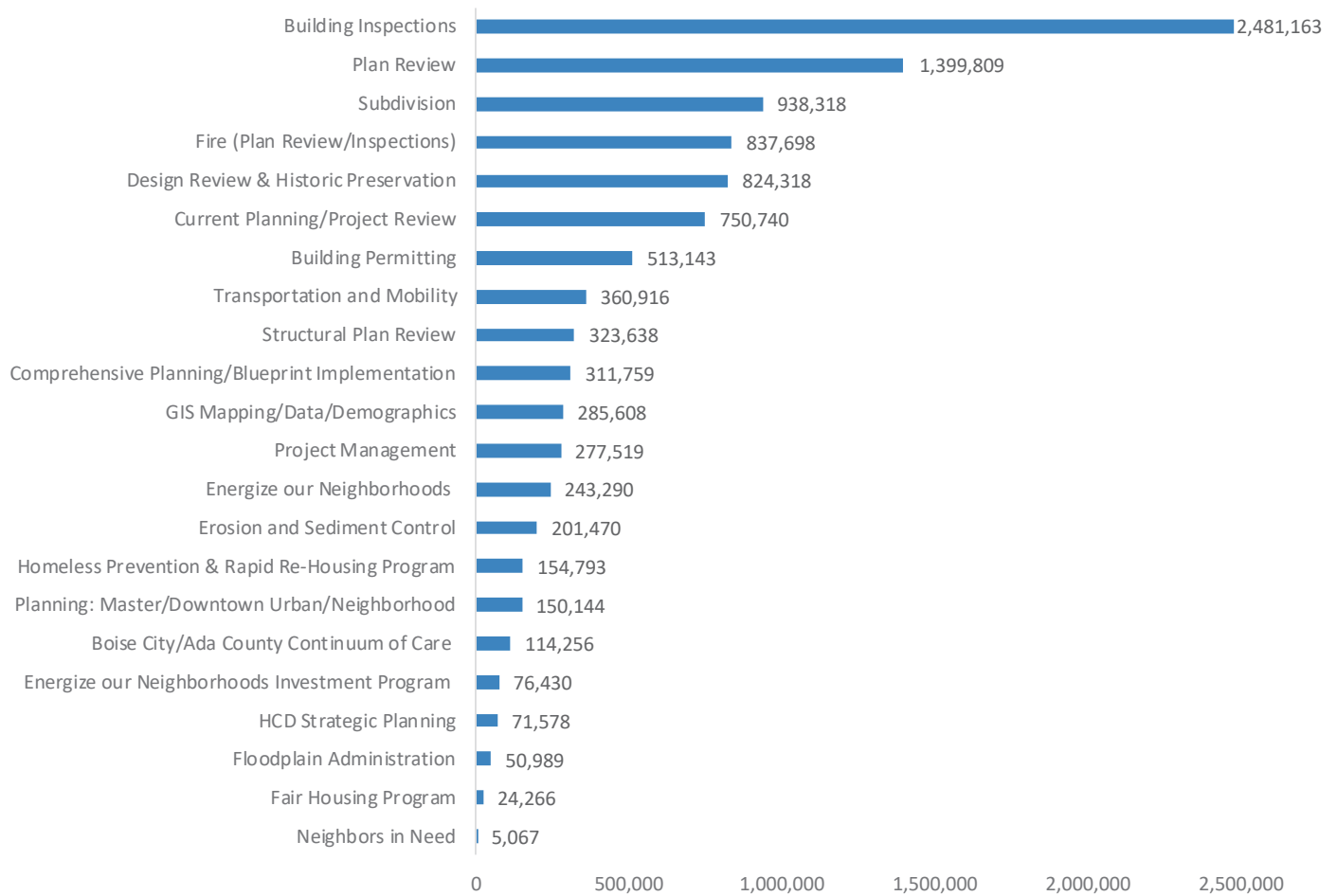
- The Permitting & Licensing upgrade project continues with live dates for the City Clerk's Office and Fire in June 2018 and PDS in FY 2019. The new Accela Civic Platform was chosen to replace Tidemark and fulfill the City's permitting and licensing needs. It will track and issue various applications, permits and licenses with 24/7 access, and provide new functionality for mobility.
- Energize Our Neighborhoods utilizes data in meaningful ways to invest with public and private partners in Boise's unique and vibrant neighborhoods. The Neighborhood Investment Program also provides capital and mini-grants to neighborhoods (see Appendix A: CIP). A significant expansion of Energize will occur in FY 2019 as Energize partners with the Boise School District in additional neighborhoods targeted for the Community Schools Program. These include the South Boise Village, West Bench, and Veterans Park neighborhoods. The School District's significant investment in Community Schools will occur concurrently in Garfield, Morley Nelson and Whittier Elementary Schools.
- A strategic plan to prevent, reduce and end homelessness will continue to be led by the City of Boise on behalf of public and private partners in Ada County. The Continuum of Care (CoC), one of 500 across the nation, prioritizes data and permanent supportive housing for those citizens most vulnerable. Securing financial resources for housing is a key component of the CoC, as well as implementing system-wide changes in how households access housing and services (see Other Funds). Coordinated Entry, which began in 2017, is expected to evolve in both who and how it serves, with a goal of streamlining and identifying those most in need.
- The Homeless Prevention and Rapid Re-Housing Grant Program, in addition to proceeds from the City's Neighbors In Need Trust Funds, are made available annually to community agencies through a competitive grant process. The funds are used to assist income-restricted households to retain and obtain housing. (See Other Funds for additional information regarding Housing & Community Development Funds Overview.)



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	1,189,968	799,297	0	0	0	0%	0%
General Fund Contribution	2,905,791	2,741,648	3,064,205	2,335,496	(728,709)	-24%	19%
Charges for Services	2,962,272	2,788,080	2,706,505	2,852,656	146,151	5%	23%
Fines & Forfeitures	0	0	405	0	(405)	-100%	0%
Grants & Donations	7,182	15,456	7,141	28,733	21,592	302%	0%
Licenses & Permits	7,595,711	6,872,098	6,700,796	7,062,639	361,843	5%	57%
Miscellaneous	127,001	123,505	117,190	31,606	(85,584)	-73%	0%
Total Revenue	14,787,924	13,340,084	12,596,242	12,311,130	(285,112)	-2%	100%
Expenditures by Category							
Personnel	7,738,457	8,012,445	8,514,620	8,425,416	(89,204)	-1%	68%
Maintenance & Operations	1,334,747	1,166,832	1,828,859	1,958,275	129,416	7%	16%
Miscellaneous	163,568	266,979	90,000	0	(90,000)	-100%	0%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	1,719,896	1,965,736	2,162,763	1,927,439	(235,324)	-11%	16%
Total Expenditures	10,956,669	11,411,992	12,596,242	12,311,130	(285,112)	-2%	100%
Fund Balance Surplus/(Use)	3,831,256	1,928,092	0	0	0	0%	



Programs & Costs



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



Police

William Bones
Chief



Chief's
Office

Information &
Police Services

Operations

CORE SERVICES

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



DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

The past year has been a busy one for BPD. The number and complexity of calls for service have continued to increase, as have the number of large special events. BPD has focused on its core mission while also introducing new initiatives:

- BPD successfully planned and implemented new technology and equipment to allow motor officers to issue electronic citations. This project was almost entirely grant funded and will greatly increase officer efficiency while also improving the citizen experience.

- Chief Bones held the first meeting of his Chief's Citizen Advisory Panel. The panel is comprised of a diverse spectrum of citizen leaders and will allow BPD to engage and collaborate with the community with the goal of furthering public safety, confidence and trust. The Panel will meet regularly and provide input to the Chief on a variety of issues.
- After a successful pilot project, BPD formed an Information Led Policing (ILP) Unit. The Unit launched a three-part program aimed at minimizing the impact of the opioid crisis on the citizens of Boise. The enforcement element is already netting great results and taking large quantities of illegal opioids off the streets. The education project includes collaboration with local schools to educate students about opioids while the third phase of the project works toward an innovative diversion and treatment plan.



- BPD provided safety and security services for a growing number of special events in the City this last year. Community events draw thousands of participants and spectators to Boise and promote Boise's vibrancy, beautiful natural environment and quality of life. In FY 2017, BPD planned and executed many safe events, including the X Games (broadcast by ESPN), the Gowen Thunder Air Show, the New Year's Eve Potato Drop and dozens of athletic events, parades and marches.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

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

- Recruiting, hiring and training enough police officers to fulfill BPD's mission continues to be a priority. BPD is projected to be faced with an unprecedented number of retirements in the next few years, so this focus is key to maintaining the strength of the police force. BPD is also refining its staffing analysis to guide the Command Staff in overall staffing requirements as well as the most efficient allocation of those resources.
- BPD is leading the City's initiative to review and streamline the special events planning process,

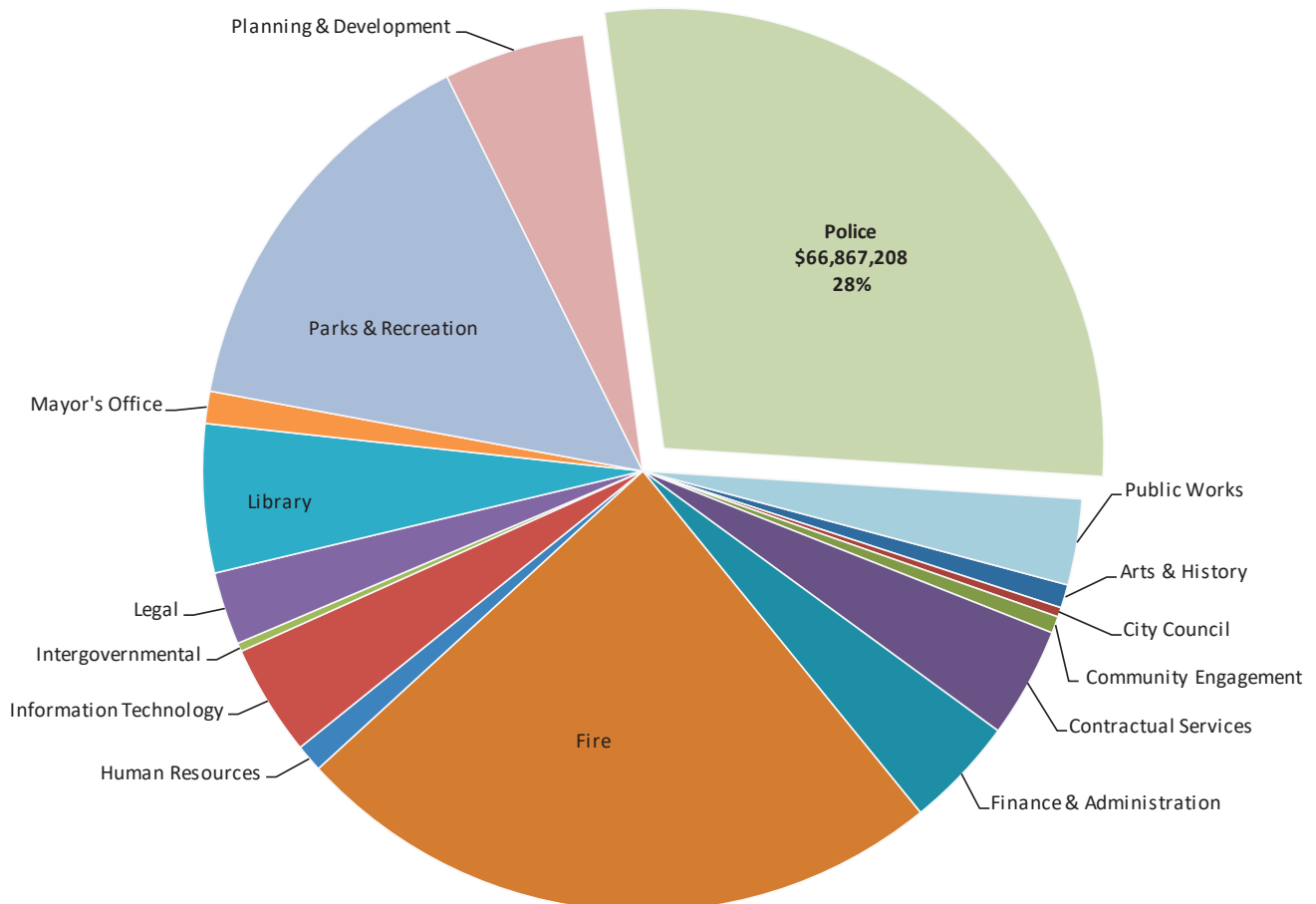


adding efficiency for all departments involved in planning and executing safe, successful community events.

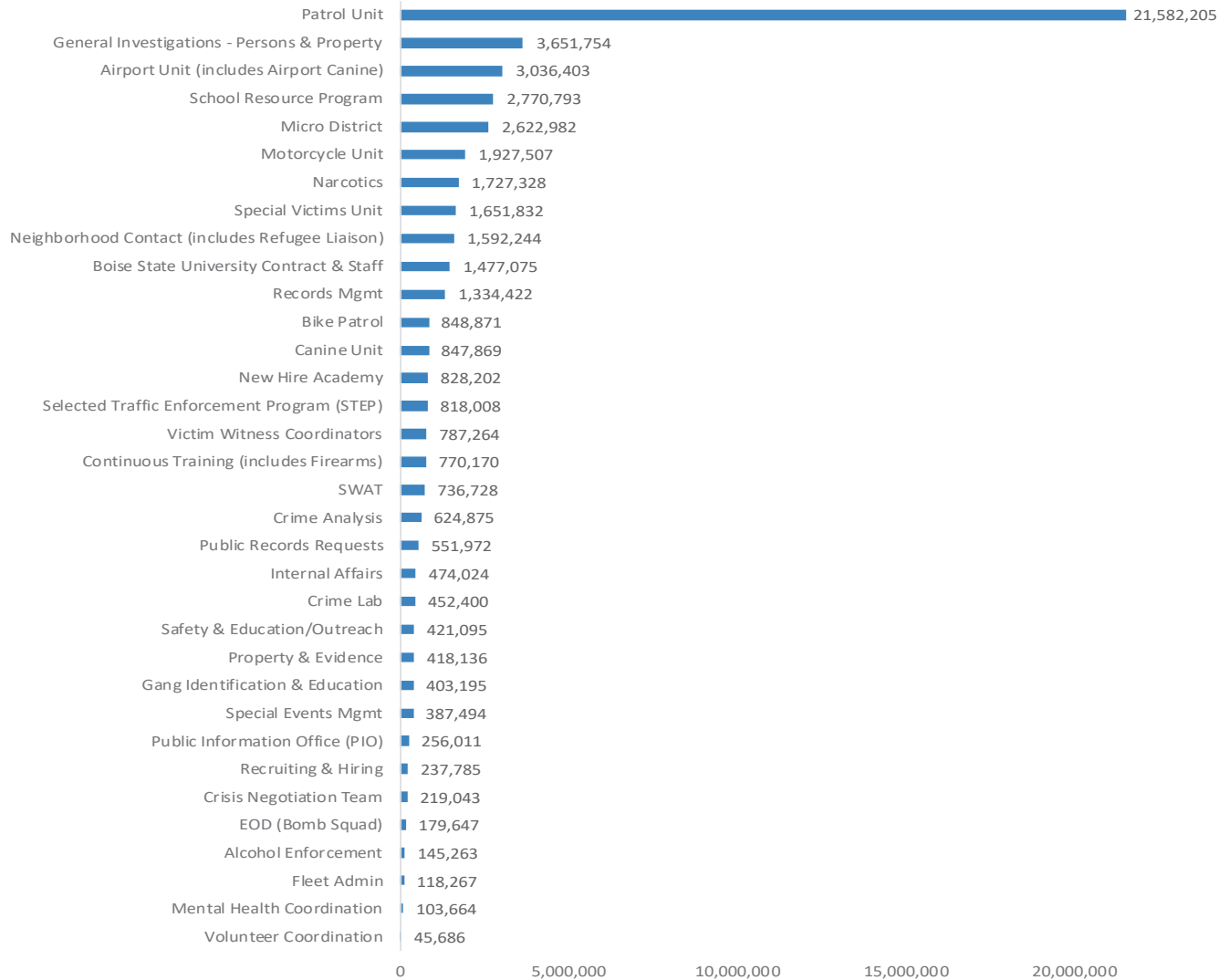
- BPD is providing resources to launch the City's new Emergency Management division, to better provide for the safety and protection of people and property in disaster or emergency situations. In FY 2018 a Deputy Chief was assigned as the new Emergency Preparedness Manager and will work with other city departments and outside agencies to further this important goal.
- Law enforcement faces a growing threat from offenders armed with higher powered weapons, so BPD is researching and purchasing more robust safety equipment to better protect officers and citizens in active shooter situations.
- As BPD's new shooting range on Kuna Mora Road is now fully operational, BPD is refining its agreements with other local law enforcement agencies for use of the ranges and other facilities. BPD is experimenting with a rate system to allow it to recoup some of its operating expenses and to provide funding for future maintenance and improvements.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	87,828	317,870	0	0	0	0%	0%
General Fund Contribution	51,021,115	54,701,718	56,853,933	60,474,671	3,620,738	6%	90%
Charges for Services	4,059,959	4,278,066	4,162,043	4,316,760	154,717	4%	6%
Fines & Forfeitures	1,265,697	1,096,785	1,201,591	1,035,706	(165,885)	-14%	2%
Grants & Donations	568,897	610,070	649,522	529,189	(120,333)	-19%	1%
Licenses & Permits	16,857	19,545	13,251	18,000	4,749	36%	0%
Miscellaneous	464,370	555,763	487,357	492,882	5,525	1%	1%
Total Revenue	57,484,722	61,579,816	63,367,697	66,867,208	3,499,511	6%	100%
Expenditures by Category							
Personnel	44,016,899	45,424,022	48,095,152	49,491,865	1,396,713	3%	74%
Maintenance & Operations	5,488,684	6,365,541	6,863,443	7,105,296	241,853	4%	11%
Miscellaneous	259,104	192,945	97,971	97,971	0	0%	0%
Major Equipment	5,640	265,926	67,342	67,342	0	0%	0%
Cost Allocation Plan	6,237,704	7,764,868	8,243,789	10,104,734	1,860,945	23%	15%
Total Expenditures	56,008,030	60,013,301	63,367,697	66,867,208	3,499,511	6%	100%
Fund Balance Surplus/(Use)	1,476,692	1,566,515	0	0	0	0%	



Programs & Costs



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Public Works

Steve Burgos
Director



Administration

Engineering

Environmental

Facility
Management

CORE SERVICES

- ADMINISTRATIVE
- ENGINEERING
- ENVIRONMENTAL
- FACILITY MANAGEMENT

DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

- In recent years, the City has prioritized energy efficiency in City operations. This has resulted in the initiation and completion of several energy-related projects and ongoing work to meet energy reduction goals. Projects include tracking municipal energy use, utilizing energy use reduction goals for and design of new municipal buildings, initiation of a Citywide Renewable Energy Strategy, and completion and implementation of a Building Energy Reduction Master Plan.
- The Central Addition neighborhood is the location of the City's first LIV District, Boise's



take on an EcoDistrict. This is an area of focused District-scale public and private investment. The Central Addition LIV District is focused on geothermal energy, energy efficiency, green stormwater infrastructure, downtown housing, mobility, placemaking, and economic development. The Broad Street reconstruction project is the cornerstone of the public investment, which is aligned with tremendous private investment. The completion and grand opening of the Broad Street corridor occurred in 2017, along with transition of district management to the property owners.

- Completion of significant facility projects in 2017 included the Library! at Bown Crossing, Fire Station #4 and Fire Station #8. In FY 2018 the new Fire Training facility was completed.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

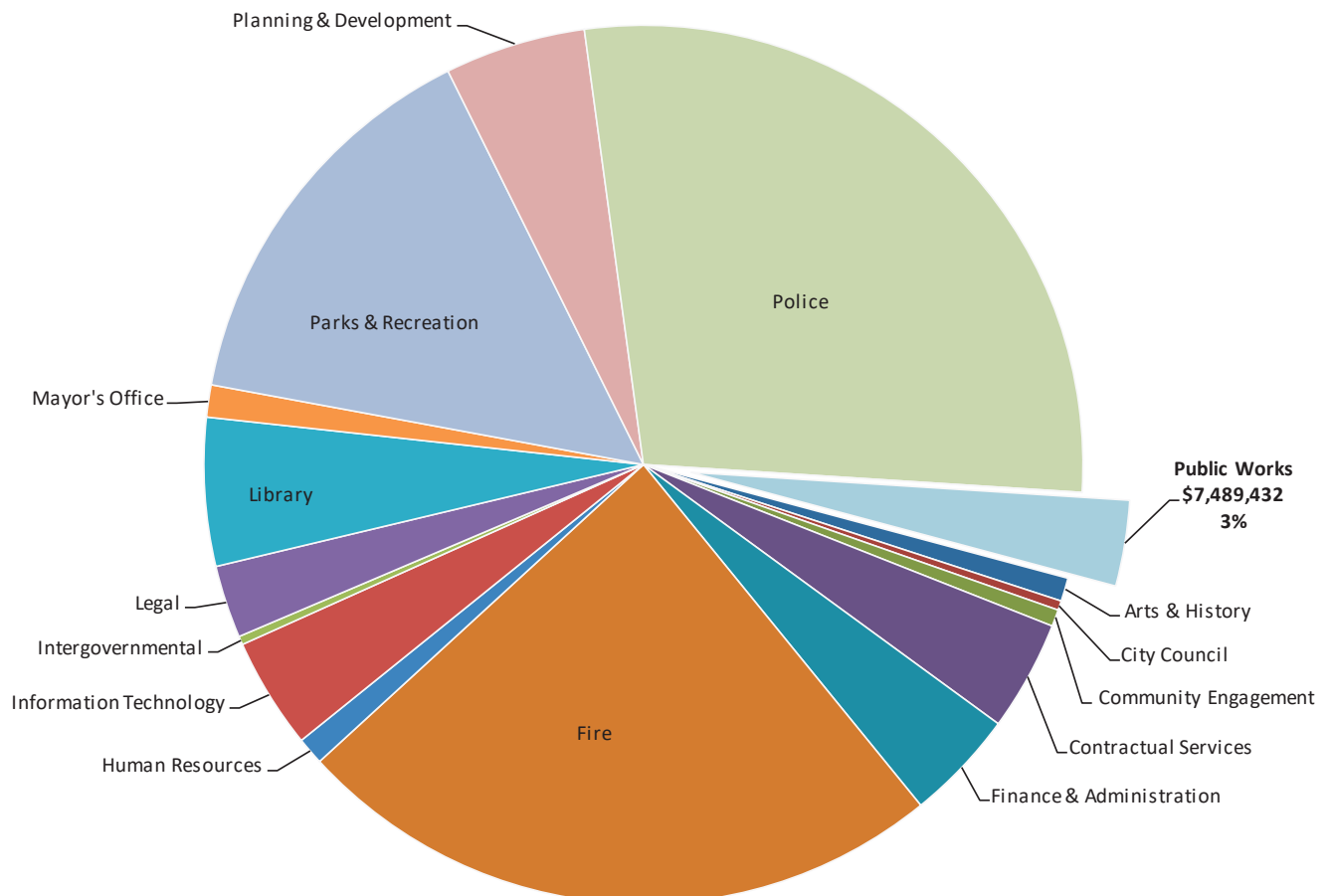
Public Works General Fund budget provides for

facility management, security, municipal lighting, drainage and hillside plan review, capital project management, and air quality, groundwater, and stormwater programs.

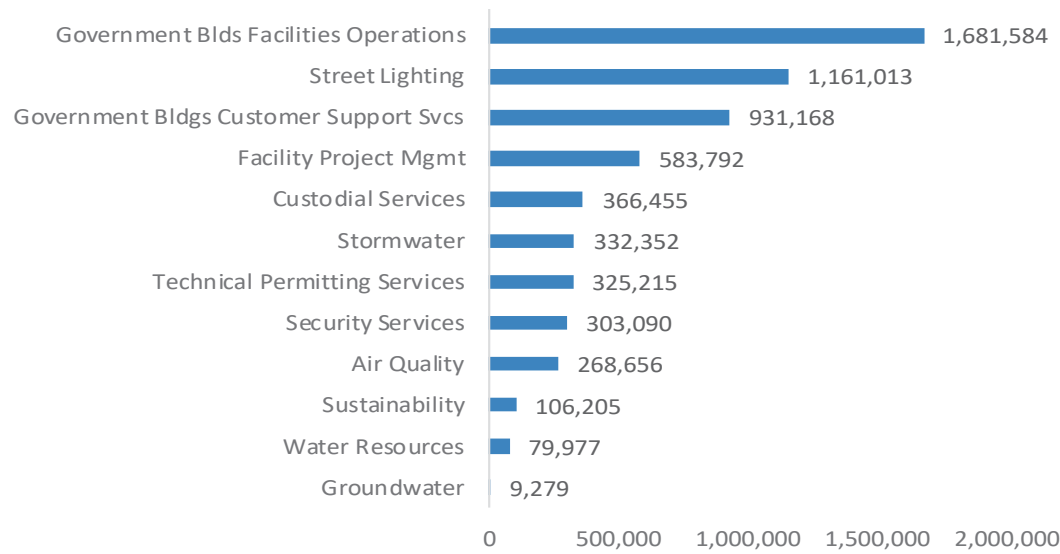
- Overall, FY 2019 budgeted expenditures are similar to the total FY 2018 revised budget. Decreases in the professional services budget were offset by increases in personnel costs and the indirect cost allocation plan (CAP).
- Public Works continues its focus on Sustainability initiatives through various citywide endeavors. Focus areas will include energy efficiency, renewable energy, water efficiency, public communication, key performance indicators and reporting mechanisms.
- For FY 2019, Public Works has requested additional resources for the stormwater program to help meet NPDES permit requirements.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Carry Forward	364,524	371,529	0	0	0	0%	0%
General Fund Contribution	5,760,480	5,937,523	6,091,960	6,355,820	263,860	4%	85%
Charges for Services	738,421	834,071	972,220	1,003,342	31,122	3%	13%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	1,010	0	(1,010)	-100%	0%
Licenses & Permits	6,900	6,525	6,855	7,225	370	5%	0%
Miscellaneous	110,218	173,121	96,574	123,045	26,471	27%	2%
Total Revenue	6,980,544	7,322,770	7,168,619	7,489,432	320,813	4%	100%
Expenditures by Category							
Personnel	2,463,352	2,566,717	2,850,520	3,058,224	207,704	7%	41%
Maintenance & Operations	3,164,701	3,644,433	3,543,864	3,556,748	12,884	0%	47%
Miscellaneous	52,902	48,586	47,268	59,262	11,994	25%	1%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	903,919	777,904	726,967	815,198	88,231	12%	11%
Total Expenditures	6,584,874	7,037,640	7,168,619	7,489,432	320,813	4%	100%
Fund Balance Surplus/(Use)	395,669	285,130	0	0	0	0%	



Programs & Costs



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

Capital Funds

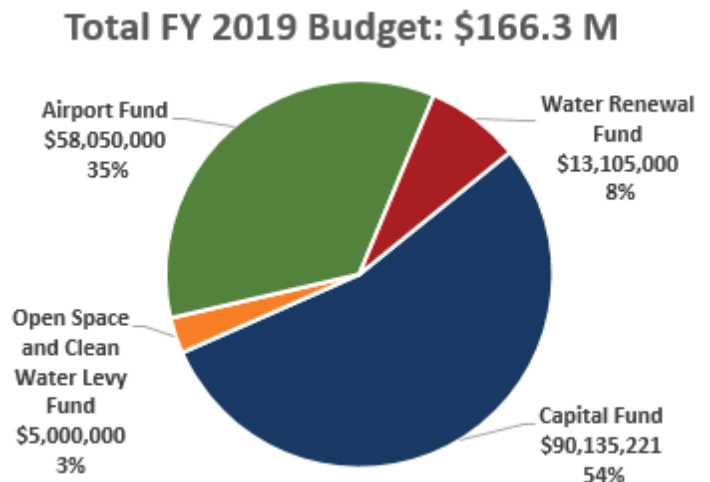


CAPITAL FUND OVERVIEW AND PRIORITIZATION

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

In FY 2017, staff developed a process for prioritizing capital projects, however for the FY 2019 capital plan this process was not employed, as few new projects were proposed and the capital plan was

mostly unchanged from the 2018 plan supported by City Council. The limited degree of change is attributable to the Main Library project, as ensuring that the Capital Fund had maximum flexibility to react to cost and/or scope changes for this proposed project was an overarching goal during this budget process. The City's overall capital investment in FY 2019 (not including funds that will be carried over from FY 2018) is \$166.3 million, and is divided as follows:



It is anticipated that the prioritization process will resume during the FY 2020 budget process. It is further anticipated that the prioritization process will be amended to more closely align with the Priority Based Budgeting process currently being implemented.

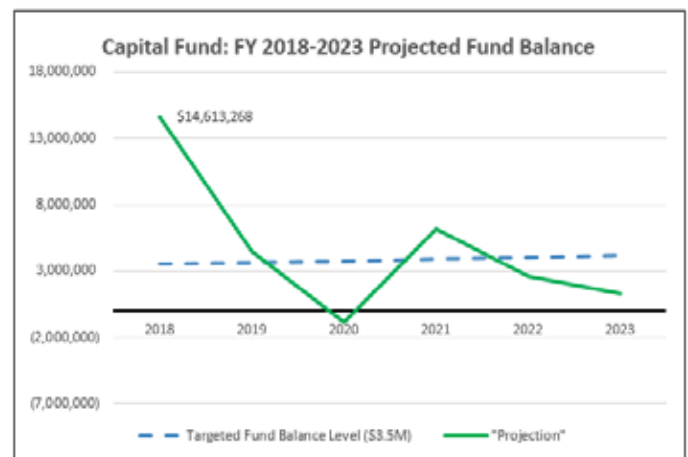
CAPITAL PROGRAM OVERVIEW

Capital Fund

Capital improvement projects not funded in the enterprise funds (Airport, Geothermal, and Water Renewal) are accounted for in the Capital Fund, which is primarily supported by transfers from the General Fund and Development Impact Fee Fund, electric franchise fees, and donations/contributions. This program provides for improvements to and replacement of a significant portion of the City's capital assets, including parks, libraries, public safety facilities and vehicles, and public art. Major Equipment and Major Repairs and Maintenance (MRM) are also funded in the Capital Fund. For FY 2019, expenditures totaling \$90.1 million are recommended. This level of investment represents a significant increase from the FY 2018 Adopted Budget of \$30.0 million. The increase is entirely attributable to the aforementioned Main Library project, for which \$69.0 million is allocated. Funding is also allocated for several other important projects, including Alta Harris Park Greenup (\$1.8M), Alta Harris to Lysted Greenbelt (\$842K), Golda Harris Reserve (\$300K), Hayman House

(\$209K), and a contribution towards the Boise Sports Park (\$3.0M). Additionally, \$3.9 million is allocated for Major Equipment and \$3.4 million is allocated for MRM.

It is important that the five-year capital plan remain balanced as it provides a picture for the public and City Council of the projects being planned in future years, and it informs longer-term funding implications of current decisions. A key component of keeping the fund in balance includes maintaining sufficient reserves, preserving flexibility to respond to unanticipated needs (such as the FY 2017 flooding and ensuing repair costs in FY 2018) or emerging priorities.



As part of the FY 2018 budget development process, the five-year plan was brought into a positive position, where it is expected to remain through FY 2019. In FY 2020, however, the fund is projected to go into a negative position due to higher expenditures for the Main Library project than the fund can support. The fund is then projected to be brought back into balance in FY 2021. Before FY 2020, project tradeoffs or alternative revenue sources will need to be identified to ensure the planned projects, major equipment, and MRM expenditures can proceed. It should be noted that the capital plan is continually reviewed, and presented to City Council on a quarterly basis, to ensure that the projects within it remain relevant and represent the highest and best use of City



resources. A summarized version of the plan is included at the end of this section.

In FY 2019, approximately \$3.2 of the overall \$3.9 million allocated within the Major Equipment category will be allocated for vehicle replacements. As part of the budget development process, staff from departments that have vehicles collaborate with staff from the Fleet Management Division and Budget Office to develop the recommended list of vehicles to be replaced. Age, mileage, maintenance history, current maintenance assessments, operational factors, and anticipated resale revenues are considered when determining when/whether a vehicle should be replaced. This process ensures that departments have the necessary equipment to safely and efficiently perform their jobs, while also ensuring that vehicles are not retained too long or replaced prematurely.

Funding is allocated on an annual basis for MRM to ensure that the City's infrastructure is properly maintained, as the impact of deferring maintenance can be costly. In FY 2019, \$3.4 million is budgeted for necessary improvements to various Parks & Recreation, Fire, and Library facilities, as well as to City Hall and City Hall West. Funding will be directed to a mix of annually recurring projects (e.g., parking lot repairs, pool maintenance, restroom upgrades and features, HVAC replacements, and ADA

upgrades), as well as a number of one-time, site-specific projects. These include:

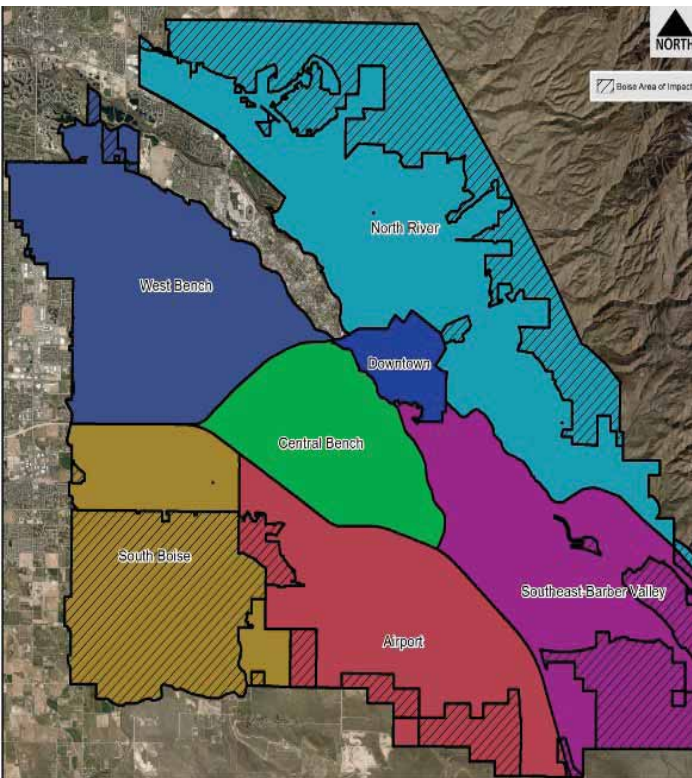
- Tennis court replacement at Hobble Creek
- Restroom replacement at Bowden Park
- Continuation of steps to bottom of the hill at Camel's Back Chute
- Replacement of exterior lighting at Cole & Ustick Library
- Solar paneling at Bown Library
- Reroofing Fire Stations 10 and 20
- Chiller and window replacements at City Hall

Development Impact Fee Fund

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

Impact Fee Category	FY 2019 Projected Beginning Balance	FY 2019 Projected Revenues	FY 2019 Projected Expenses	FY 2019 Projected Ending Balance
Fire	\$2,007,789	\$616,392	\$150,000	\$2,474,181
Police	\$439,828	\$303,591	\$311,084	\$432,335
Parks: Central Bench	\$137,691	\$26,124	\$75,000	\$88,815
Parks: North River	\$423,204	\$278,455	\$0	\$701,659
Parks: Southeast and Barber Valley	\$1,020,512	\$386,332	\$1,200,000	\$206,844
Parks: West Bench	\$64,279	\$155,525	\$0	\$219,804
Parks: Southwest	\$59,263	\$152,484	\$0	\$211,747
Parks: Regional and Significant Spaces	\$3,196,471	\$786,097	\$2,391,500	\$1,591,068

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



Open Space & Clean Water Levy Fund

In November of 2015, Boise voters approved a "Foothills" temporary tax levy (\$10.0M over two years) to raise money for the preservation of open space and clean water improvements within Boise. The FY 2019 budget includes an allocation of \$5.0M for such projects, in compliance with the benefits listed in the 2015 ballot language.

Enterprise Funds

Each of the City's enterprise funds (Airport, Geothermal, and Water Renewal) have distinct CIPs. The prioritization of capital projects in these funds is determined by a variety of factors, including the department's operational needs, funding availability, guiding strategic documents, regulatory changes, and/or specific City Council direction. The combined level of investment of \$71.2 million in the three enterprise funds is higher than the \$33.3 million budgeted in FY 2018, with the increase being entirely attributable to planned improvements at the Airport. An overview of the capital investments for the various enterprise funds can be found in the Enterprise Funds section of this document.

Capital Fund: FY 2019-2023 Financial Plan

	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
1 Beginning Fund Balance/Reserves					
2 Fund Balance - Reserved for Future Projects	14,613,268	4,498,075	(855,471)	6,214,297	2,565,758
3 Project-Specific Reserves	1,211,348	809,851	809,851	809,851	809,851
4 Total Beginning Fund Balance/Reserves	15,824,616	5,307,926	(45,620)	7,024,148	3,375,609
5 Revenues					
6 Franchise Fees and Interest	3,373,423	3,381,157	3,414,218	3,447,611	3,481,337
7 General Fund Transfer In	18,619,024	12,862,711	12,991,338	13,121,251	13,252,464
8 Impact Fee Fund Transfer In	4,127,584	1,751,084	1,857,084	4,546,484	1,656,666
9 Other	53,878,500	3,600,000	3,600,000	3,600,000	1,500,000
10 Total Revenues	79,998,531	21,594,952	21,862,640	24,715,346	19,890,467
11 Total Sources	95,823,147	26,902,878	21,817,020	31,739,494	23,266,076
12 Major Equipment/Repairs & Maintenance					
13 Major Equipment	3,912,711	6,650,023	5,920,104	6,753,799	5,152,564
14 Major Repairs and Maintenance	3,371,510	3,805,825	3,656,451	3,515,857	4,475,837
15 Total Major Equip/Repairs & Maint	7,284,221	10,455,848	9,576,555	10,269,656	9,628,401
13 Capital Projects					
14 Total Arts & History	979,000	282,000	80,000	60,000	80,000
15 Total Community Engagement	-	-	-	-	-
16 Total Fire	-	400,000	550,000	10,008,829	-
17 Total Human Resources	-	-	-	-	-
18 Total Information Technology	1,335,000	1,091,650	876,317	1,155,000	1,027,050
19 Total Library	69,000,000	12,100,000	1,100,000	1,100,000	2,600,000
20 Total Parks & Recreation	7,151,500	1,460,000	1,461,000	4,621,400	6,561,750
21 Total Planning & Development Services	500,000	500,000	500,000	500,000	500,000
22 Total Police	-	-	-	-	500,000
23 Total Public Works	3,885,500	279,000	269,000	269,000	269,000
24 Grant Matches/Other	380,000	380,000	380,000	380,000	-
25 Total Capital Projects	83,231,000	16,492,650	5,216,317	18,094,229	11,537,800
26 Ending Fund Balance/Reserves					
28 Fund Balance - Reserved for Future Projects	4,498,075	(855,471)	6,214,297	2,565,758	1,290,024
27 Project Specific Reserves	809,851	809,851	809,851	809,851	809,851
29 Total Ending Fund Balance/Reserves	5,307,926	(45,620)	7,024,148	3,375,609	2,099,875
30 Total Use	95,823,147	26,902,878	21,817,020	31,739,494	23,266,076



Enterprise Funds Detail

CONTENTS

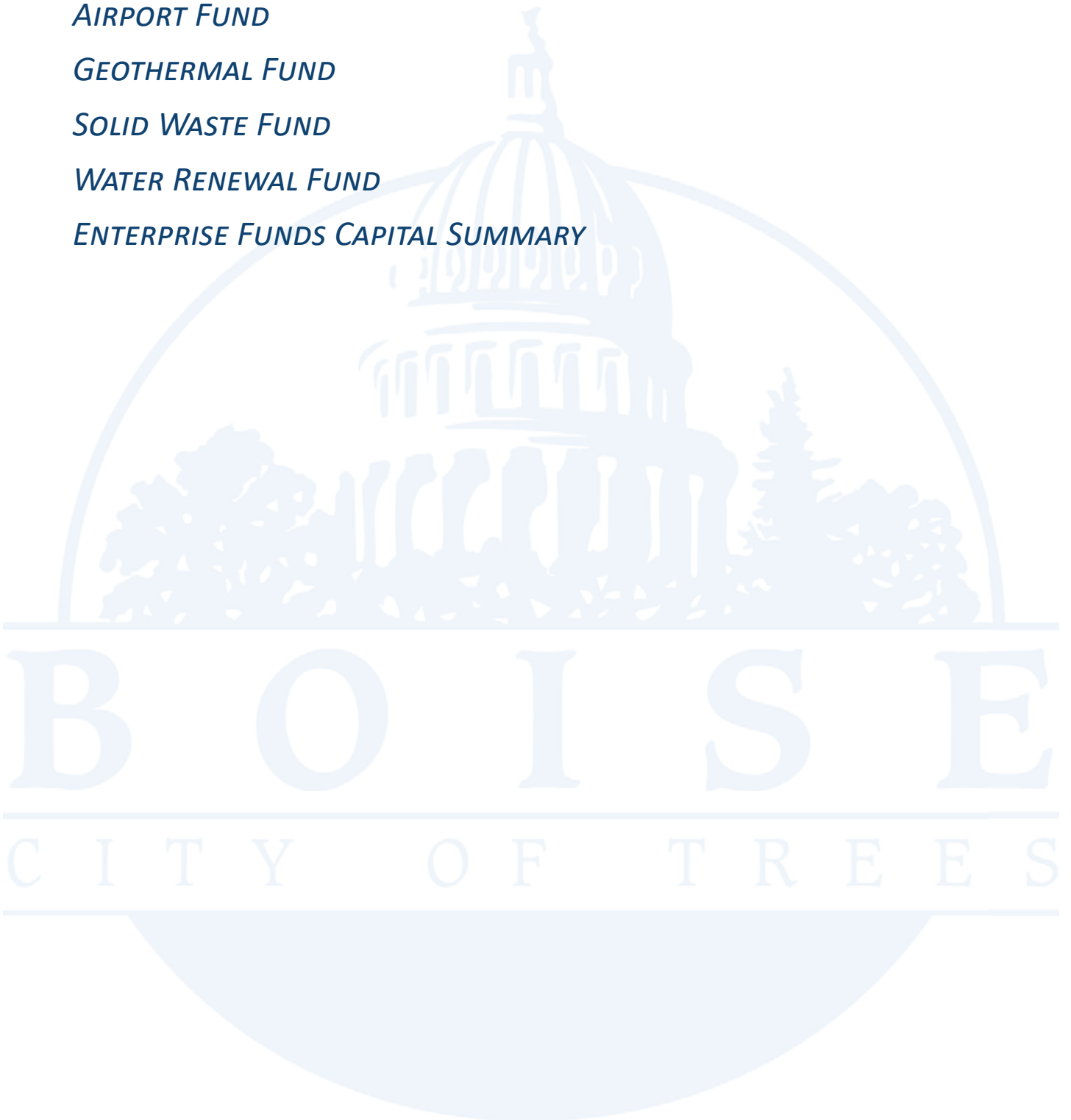
AIRPORT FUND

GEOTHERMAL FUND

SOLID WASTE FUND

WATER RENEWAL FUND

ENTERPRISE FUNDS CAPITAL SUMMARY





Airport Fund

Rebecca Hupp
Director



Administration

Operations

Facilities

AIRPORT FUND OVERVIEW

The Boise Airport is the primary commercial service airport in southwestern Idaho, with over 3.5 million passengers annually and a service area that extends into eastern Oregon. The year 2017 was a record year for passenger traffic, surpassing 2007 statistics, making the Boise Airport the 68th busiest airport in the United States. Seven airlines offer nonstop service to 21 destinations. In FY 2018, Allegiant Airlines added service to Phoenix-Mesa, Frontier Airlines will return to Boise with service to Denver and Southwest Airlines will begin service to San Jose. The airport enjoys a vibrant general aviation industry with both corporate and recreational based aircraft. The airport is also home to the Idaho Air and Army National Guard, as well as the National Interagency Fire Center.



MISSION STATEMENT

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

PAST ACCOMPLISHMENTS

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

In 2017 the airport installed solar panels on the roof to reduce airport emissions. The heat is collected and transferred to its hot water system, providing hot water for nearly half of the terminal.

The airport also installed a new jet bridge on concourse C, which has historically been ground-loading only. The new jet bridge was needed to fulfill increased mainline service from Alaska Airlines and will also service Frontier Airlines' new Denver service.

In 2017 the airport began construction of the new Aircraft Rescue & Fire Fighting (ARFF) building on



the airfield. The new facility will be LEED-certified and will meet the standards of other Boise Fire facilities across the city.

This past year the Boise Airport also completed the baggage service upgrade. The project included the reconfiguration of belts in order to accommodate new TSA equipment and meet new TSA regulations. The new system is much more efficient and took nearly two years to complete.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

The airport is committed to maintaining its competitive advantage by keeping a low cost structure for its airline tenants. Based on the growth in enplanements and the expected impact on airline rates and charges, BOI should keep its cost per enplaned passenger in the same range as it has been historically, which is under \$4.50. This is important as costs are a key factor airlines consider

when determining whether or not to add service.

For capital projects, the airport will primarily fund purchases from operating cash flow and grants.

Some highlights of the Fiscal Year 2019 capital and equipment program include:

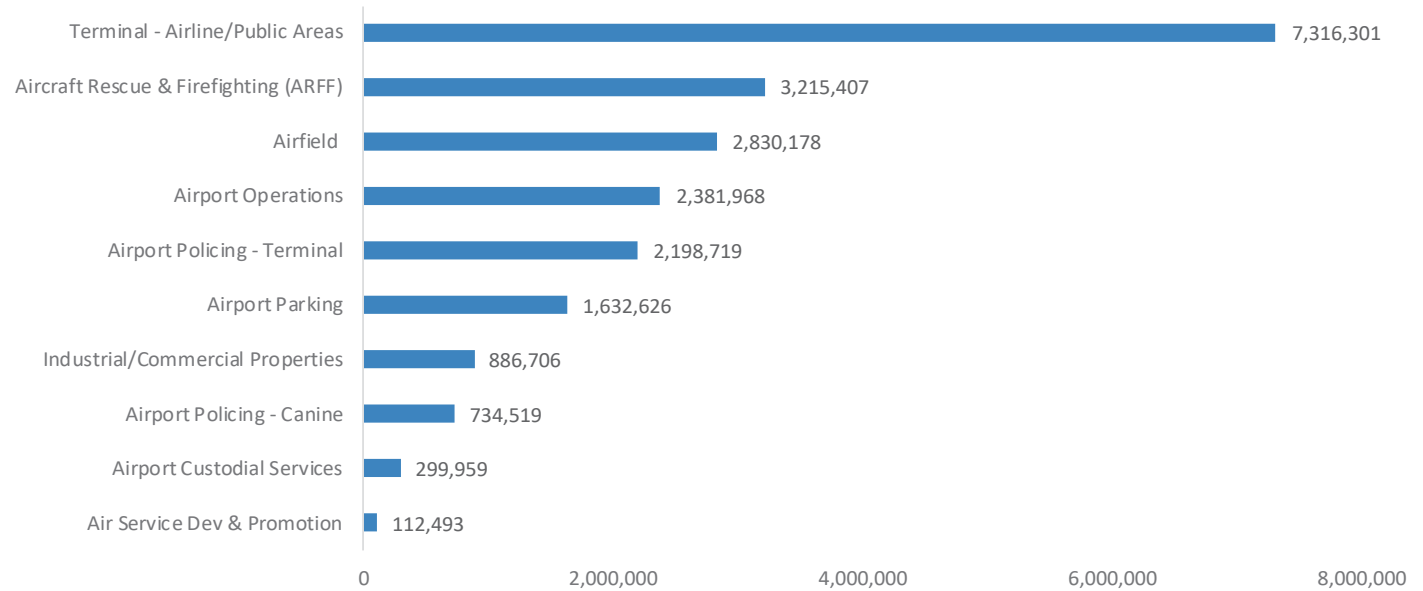
- Apron Pavement Rehabilitation (\$3.8 million) - This is to replace the pavement South of gates 10, 11, 15, and 17; it is needed to ensure pavement is at an acceptable condition for airlines operating at BOI and to comply with FAA standards.
- De-Ice Pad and Cargo Apron Pavement Rehabilitation (\$2.0 million) - This project includes repaving of the two de-ice pads as well as a portion of one of the cargo aprons.

- **Cargo Facility Development (\$32.2 million)** - This project is a multi-step project to develop a new cargo facility. It consists of widening taxiway S to accommodate larger cargo aircraft and constructing a portion of taxiway P to connect to a new cargo apron (\$8.1 million), constructing a new cargo apron on the SE side of the runways (\$5.4 million), and constructing a new cargo facility (\$18.7 million). Note: This budget is for construction and construction administration of the facility; most design is included in the FY 2018 budget.
- **Employee Parking Facility (\$14.5 million)** - With a major airline opening a crew base in Boise, the demand for employee parking has increased significantly and the airport has had to open the economy lot for employee use. The airport has nine separate employee surface lots; this project is for the design of a garage to accommodate employees (note: employee parking is provided to airport tenants such as concessionaires, car rental companies, and airlines).
- **Parking Exit Plaza Relocation (\$1.2 million)** - The parking exit plaza is in poor condition as it is more than 25 years old. This project includes the construction of a new exit plaza in a location that will improve traffic flow as customers exit the parking facility, thus improving customer service.
- **Rental Facilities Development (\$2.5 million)** - In order to build the next phase of the terminal (Concourse A), the rental car facilities need to be relocated. This project is for planning and to acquire land (if needed) to accommodate the relocation.
- **USFS/BLM Tanker Base (\$200,000)** - Two federal agencies have initiated discussions with the airport about building new facilities. This budget will cover some preliminary design associated with their request.
- **EVIDS Replacement (\$500,000)** - The Electronic Visual Information Display System (EVIDS) is used to communicate important flight information to customers. The system is at the end of its useful life and needs to be replaced.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Charges for Services	30,532,948	31,702,093	29,554,236	30,238,357	684,121	2%	72%
Fines & Forfeitures	18,595	13,065	18,595	18,595	(0)	0%	0%
Grants & Donations	8,781,624	8,029,377	10,322,500	10,322,500	(0)	0%	24%
Licenses & Permits	0	0	0	0	0	0%	0%
Capital	1,042,272	1,117,052	1,086,045	1,096,906	10,861	1%	3%
Miscellaneous	1,223,114	669,945	550,868	559,669	8,801	2%	1%
Total Revenue	41,598,553	41,531,533	41,532,244	42,236,026	703,782	2%	100%
Expenditures by Category							
Personnel	6,697,500	6,987,260	7,953,338	8,018,564	65,226	1%	8%
Maintenance & Operations	12,457,145	13,386,577	16,014,694	16,943,963	929,269	6%	17%
Miscellaneous	15,062,558	13,752,381	15,591,312	15,778,245	186,933	1%	15%
Major Equipment	2,793,807	402,353	1,374,000	1,775,000	401,000	29%	2%
Cost Allocation Plan	1,055,475	1,248,072	1,504,824	1,658,482	153,658	10%	2%
Capital	8,548,584	12,277,150	14,288,334	58,050,000	43,761,666	306%	57%
Total Expenditures	46,615,069	48,053,793	56,726,502	102,224,254	45,497,752	80%	100%
Fund Balance Surplus/(Use)	(5,016,516)	(6,522,259)	(15,194,258)	(59,988,228)	(44,793,970)		

Programs & Costs



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



Geothermal Fund

GEOTHERMAL FUND OVERVIEW

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

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

Grant or other agency funding has paid for much of the system's cost. Or if customers are willing to pay for the initial construction of a pipeline extension to their building, the City reimburses them with free water to offset construction costs.



PAST ACCOMPLISHMENTS

Geothermal Service Connection to the BSU Fine Arts Building

- Public Works partnered with Boise State University (BSU) to collaboratively construct geothermal service lines to the Fine Arts Building (currently being constructed), and to relocate the geothermal service line to the BSU Morrison

Center. Public Works installed new lines and was reimbursed by BSU for materials, equipment and labor. Service is anticipated to begin this fall.

Geothermal Service Connection to the State Historical Museum

- This project included construction and installation of geothermal service lines to the State Historical Museum. This building is using "used" geothermal water (called collection water) as a primary heat source. This water has already been pumped and heat removed, and is headed to be re-injected. This type of connection allows more buildings to use the natural resource without impacting pumping limits. Service began in January 2018.

Secure Geothermal Water Rights

- Public Works is securing the license for the original 1981 water right of 310 million gallons. Preliminary approval has already been received from the Idaho Department of Water Resources, with final approval being imminent. This is a huge milestone in the geothermal program. In addition, Public Works has also secured an additional water right for 75 million more gallons to continue to grow and develop the geothermal system.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

Geothermal service is provided to 91 buildings in the downtown core, including service to 11 buildings at Boise State University.

- The Geothermal Fund is anticipated to have a net surplus of \$33,000 in FY 2019. By comparison, FY 2017 actuals resulted in a \$194,000 net surplus, which was attributed to a colder than normal winter. The FY 2018 budget projected a use of fund balance of \$155,000 due to a large capital project.

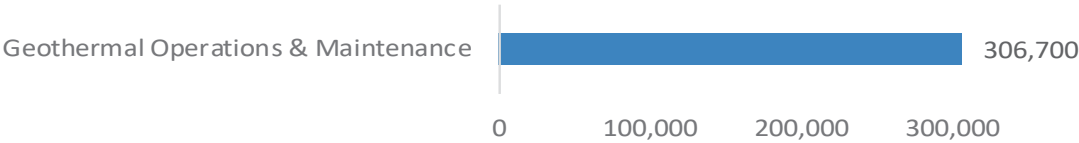
- The FY 2019 revenue budget reflects a revenue decrease when compared to FY 2017 actuals. The proposed budget assumes a return to normal winter temperatures.
 - The FY 2019 M&O expenditure budget is on par with FY 2017 actuals. The personnel cost increase reflects a 3.0% base salary increase, plus one-time goal achievement and 4.5% health insurance increase. Expenses also include a \$25,000 major equipment budget for system repairs.
- FY 2019 operational highlights include:
- The injection well pump and motor will be increased from a 75 Hp to a 125 Hp as soon as the system flows are within an acceptable range to temporarily discharge to the Boise River
- (Summer 2018). These upgrades will ensure the injection well is capable of reinjecting used geothermal water during peak flows as the system continues to grow.
- Cost of Service Study and Strategic Plan – The strategic planning process will define a path forward, accounting for technical, regulatory, and outreach considerations, and best use of water rights. The strategic planning process will also provide an opportunity for the City to frame geothermal energy as a clean, renewable energy with measurable environmental benefits. A cost of service study will be completed in FY 2018, with the long-term strategic plan continuing to evolve.



"The Heat Beneath Your Feet" with artist Joe Hill

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Charges for Services	676,524	820,645	689,050	779,652	90,602	13%	99%
Fines & Forfeitures	(80)	(40)	0	0	0	0%	0%
Grants & Donations	196,049	324,337	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Capital	0	407,461	0	0	0	0%	0%
Miscellaneous	5,922	8,174	7,047	9,783	2,736	39%	1%
Total Revenue	878,415	1,560,576	696,097	789,435	93,338	13%	100%
Expenditures by Category							
Personnel	116,970	110,537	121,661	117,983	(3,678)	-3%	16%
Maintenance & Operations	205,013	341,893	286,912	336,491	49,579	17%	44%
Miscellaneous	213,334	227,720	221,362	234,284	12,922	6%	31%
Major Equipment	14,397	0	25,000	25,000	0	0%	3%
Cost Allocation Plan	27,142	51,029	46,317	43,041	(3,276)	-7%	6%
Capital	196,008	635,331	150,000	0	(150,000)	-100%	0%
Total Expenditures	772,864	1,366,510	851,252	756,799	(94,453)	-11%	100%
Fund Balance Surplus/(Use)	105,551	194,066	(155,155)	32,636	187,791		

Programs & Costs



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

Solid Waste Fund

SOLID WASTE FUND OVERVIEW

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

PAST ACCOMPLISHMENTS

Curb It Composting program

- In FY 2017, Public Works launched a new curbside composting program to Boise residential customers in efforts to reduce landfill waste by 30%. Key program components include weekly curbside compost collection on the same day as trash collection, year-round leaf collection, free compost to Boise residents, and



unlimited pickup of compostable materials. As of April 2018, 20,000 tons of compostable materials have been diverted from the landfill.

Household Hazardous Waste

- The Household Hazardous Waste (HHW) Collection Program consists of Ada County's Household Hazardous Waste Facility located at the Ada County Landfill, and city-sponsored mobile collection sites in Boise, Eagle, Kuna, and Meridian. The HHW program has set a hierarchy for waste management with recycling as the highest and first priority and regulated landfill disposal as the lowest priority. More than 85% of the materials are recycled in the program.

Environmental Services

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

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

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

Orange Energy Bag Program

- In FY 2018, Public Works launched an Orange Energy Bag (OEB) program with the goal of diverting hard-to-recycle plastics from the recycling stream and processing them into diesel fuel. Prior to this program, many of the recyclables from Boise households were collected, sorted and shipped for sale to markets

around the world, primarily China. In early 2018, China placed a ban on many of the materials because they are difficult to recycle, resulting in the City's implementation of the OEB program. The program will also allow landfill diversion of certain plastics that are not traditionally recyclable.

Continued public outreach and education related to the implementation of new programs and compliance with existing programs is needed to help ensure highly marketable commodities that result in maximum commodity value.


- The FY 2019 Proposed budget includes the addition of the new OEB program, reduced value of plastics and paper commodities due to market impacts, offset by economic growth and a proposed 12% rate increase for residential services.
- A 0.5 FTE is requested for Community Engagement support of the Solid Waste Fund.

HOME REFERENCE GUIDE

RECYCLE CART


Continue putting these items **loose** in your cart.

PLASTICS - NEW




ONLY Detergent/milk jugs, soft drink and juice bottles

PAPER




Magazines, newspaper, office paper, mail

METAL



Aluminum and steel cans, foil

CARDBOARD



Flattened boxes

NEW Hefty® EnergyBag™ PROGRAM

ONLY specific plastics go in the orange bag. **No** paper, metal or cardboard.

KITCHEN

ALL PLASTIC BAGS

- Bread bags
- Chip/snack bags
- Fruit/vegetable/salad bags
- Plastic pet food/treat bags
- Grocery bags

PLASTIC FOOD PACKAGING

- Plastic food wrap
- Meat/cheese packaging
- Candy wrappers
- Food storage bags
- Plastic bottle caps

PLASTIC DAIRY TUBS/LIDS

- Yogurt/butter/sour cream

PLASTIC POUCHES

- Juice/squeezable

PLASTIC SINGLE SERVE

- Snacks - pudding

PLASTIC DINNERWARE

- Straws/utensils/cups/plates/etc.

FOAM PRODUCTS

- Foam egg cartons
- Foam cups/plates/bowls
- Foam meat trays

HOME/OFFICE

PLASTIC PACKING/SHIPPING

- Bubble wrap
- Shrink wrap
- Air packs/pillows
- Plastic envelopes

BATHROOM

TOOTHPASTE TUBES


EMPTY DEODORANT STICKS

PLASTIC TUBES

- Lotion/creams

WHAT DO I DO WITH THE ORANGE BAG?


FILL BAG WITH EMPTY, CLEAN AND DRY ITEMS → **TIE THE BAG SECURELY** → **PLACE IN YOUR RECYCLING CART**



TRASH CART


These **must** go in your trash cart with other trash items.

WATER BOTTLES




ALL plastic water bottles

HINGED LID (CLAMSHELL) CONTAINERS





ALL plastic to-go, fruit/vegetable hinged containers

ALL WAX-COATED



To-go cups, frozen dinners, dairy, juice cartons

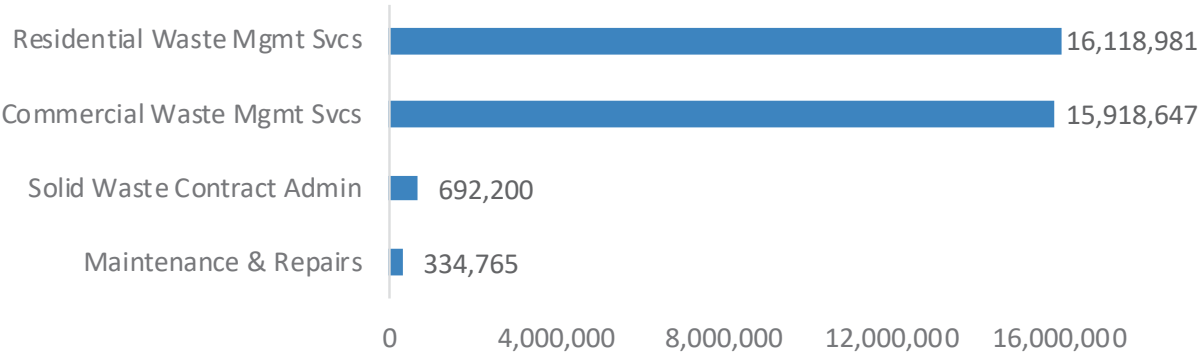


curbit 

QUESTIONS? CALL - 208-608-7460
 EMAIL - CURBIT@CITYOFBOISE.ORG
 WEBSITE - CURBITBOISE.ORG

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Charges for Services	26,816,002	30,297,899	32,773,672	35,565,148	2,791,476	9%	94%
Fines & Forfeitures	3,640	4,000	1,226	2,472	1,246	102%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Miscellaneous	1,721,758	1,979,604	2,237,174	2,076,514	(160,660)	-7%	6%
Total Revenue	28,541,400	32,281,503	35,012,072	37,644,134	2,632,062	8%	100%
Expenditures by Category							
Personnel	401,138	410,833	577,740	593,483	15,743	3%	2%
Maintenance & Operations	26,265,103	29,607,260	32,567,376	35,788,154	3,220,778	10%	96%
Miscellaneous	152,029	138,443	145,654	144,154	(1,500)	-1%	0%
Major Equipment	0	0	0	55,000	55,000	0%	0%
Cost Allocation Plan	800,108	1,158,980	1,130,702	767,955	(362,747)	-32%	2%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	27,618,377	31,315,516	34,421,472	37,348,746	2,927,274	9%	100%
Fund Balance Surplus/(Use)	923,022	965,987	590,600	295,388	(295,212)		

Programs & Costs



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

Water Renewal Fund

WATER RENEWAL FUND OVERVIEW

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

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

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

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

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

PAST ACCOMPLISHMENTS

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

Dixie Drain Phosphorus Removal

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



West Boise Water Renewal Facility Capacity Improvements

- The intent of this project was to make improvements to bring the West Boise Water Renewal Facility to its rated capacity of 24 million gallons per day, while providing redundancy for reliable operations. Projects completed to date include rehabilitation of dewatering equipment, digester piping modifications so that digesters can be operated in parallel, and cleaning and inspections of two of the three existing digesters. A project is underway to make repairs to the existing hot water system used for digester heating. Construction of a new biofilter and thickened primary sludge pumping improvements will be completed this spring.

BUDGET HIGHLIGHTS/BUDGET OUTLOOK

The FY 2019 Water Renewal operating budget is generally status quo with the exception of additional staffing requests noted below. A customer rate increase of 9% is requested for FY 2019. This rate increase covers existing customers' share of new capital facilities related to NPDES requirements.

Some highlights of the Fiscal Year 2019 capital and equipment program include:

- **West Boise Water Renewal Facility (WBWRF) Tertiary Filtration:** The addition of filtration facilities at the WBWRF Facility will aid in meeting NPDES limits for phosphorus removal.



- **Network and Control System Improvements:** FY 2019 is year three of a three-year plan to replace dated programmable logic controller (PLC) hardware with current hardware to increase the reliability of the WBWRF control systems.
- **Secondary Treatment Enhancement Project (STEP):** The goal of the project is to improve and add reliability to both water renewal facilities' ability to remove phosphorus in the secondary treatment process. Four initial projects have been identified. The first project will be completed in FY 2018. Three additional projects are currently under design and will be completed in FY 2019.

- **Lander Street Water Renewal Facility (LSWRF) Improvements:** Involves rehabilitation of the LSWRF to replace existing assets and installation of new assets to meet NPDES permit obligations for phosphorus removal. The initial phase of the project will be completed over five years to manage financial commitments.



- **Twenty Mile South Farm (TMSF) Pivot Replacement:** The project allows funding for the replacement program for pivot irrigation at the TMSF biosolids application site. Priority of replacement of pivots is based on an asset management program that considers age, number of unexpected repairs, and opportunities for efficiency improvements that support favorable return on investment and resource savings. The program strategy is to replace one pivot each fiscal year.

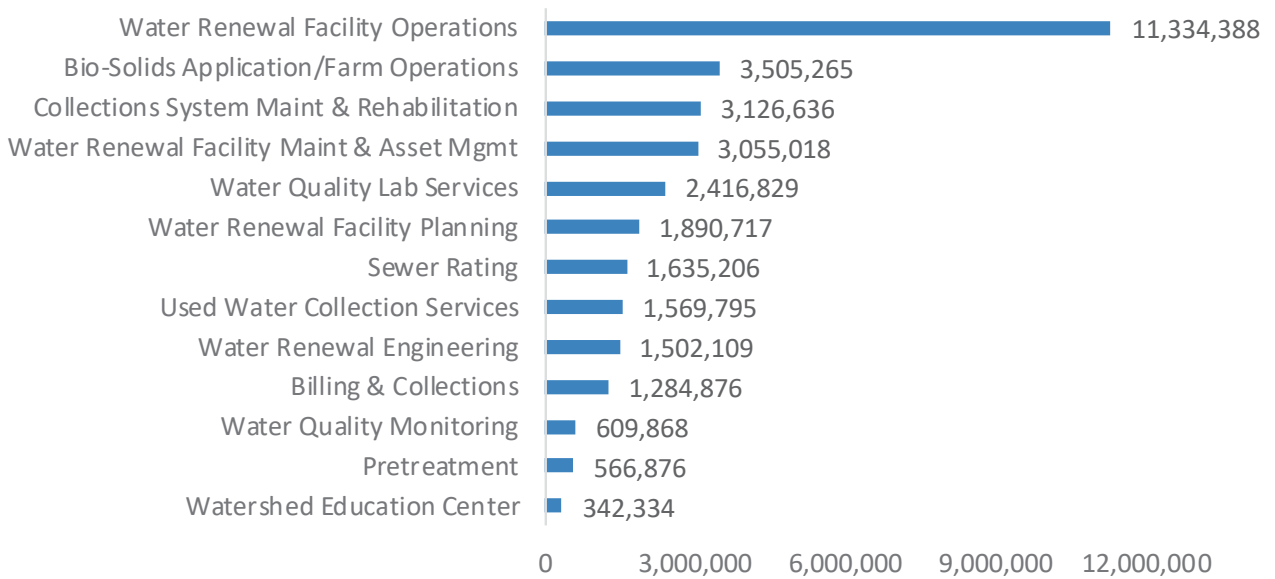


- Office Space Remodel: As the city grows, Water Renewal Fund operations also grow, and in turn the need for staff. Remodeling existing office space allows for a more efficient use of space to accommodate additional staffing.
- Sewer Collections System Assessment and Rehab: The sewer infrastructure has functioned reliably for decades. Although some portions of the system are aging, the system is assessed and rehabbed systematically to ensure continued reliable performance.
- Staffing: The FY 2019 budget request includes \$530,500 for 6.2 FTEs for the following:
 - ◊ Operations Division: A Wastewater Collection Tech (1.0), a Water Quality Lab Technician (0.2), a Wastewater Process Analyst (1.0), and a Wastewater Process Coordinator (1.0) are requested to help address NPDES compliance needs and facility growth.
 - ◊ Administration Division: A Communications Coordinator (0.5), WaterShed Adult Programs Coordinator (0.5), an Admin Support Coordinator (1.0), and a Water Renewal Contract Coordinator (1.0) are requested. As the Water Renewal utility grows, the need for administrative support also increases.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Charges for Services	41,723,236	47,571,926	47,698,611	55,634,745	7,936,134	17%	86%
Fines & Forfeitures	3,450	3,800	2,510	3,162	652	26%	0%
Grants & Donations	20,221	61,748	7,941	36,480	28,539	359%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Capital	10,757,158	17,514,053	8,760,824	8,013,037	(747,787)	-9%	12%
Miscellaneous	1,134,824	998,660	875,540	1,118,832	243,292	28%	2%
Total Revenue	53,638,889	66,150,187	57,345,426	64,806,256	7,460,830	13%	100%
Expenditures by Category							
Personnel	15,954,697	16,962,153	18,563,353	18,868,131	304,778	2%	29%
Maintenance & Operations	11,919,175	12,750,144	15,281,293	14,259,400	(1,021,893)	-7%	22%
Miscellaneous	10,223,160	11,631,198	15,035,130	11,643,725	(3,391,405)	-23%	18%
Major Equipment	1,476,932	2,449,944	2,923,500	3,277,000	353,500	12%	5%
Cost Allocation Plan	2,601,755	3,541,102	3,890,796	4,127,506	236,710	6%	6%
Capital	23,550,142	8,325,488	18,857,000	13,144,482	(5,712,518)	-30%	20%
Total Expenditures	65,725,861	55,660,030	74,551,072	65,320,244	(9,230,828)	-12%	100%
Fund Balance Surplus/(Use)	(12,086,972)	10,490,158	(17,205,646)	(513,988)	16,691,658		

Programs & Costs



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



Enterprise Funds Capital Summary



AIRPORT CAPITAL PLAN

Revenues

Airport capital revenues include:

- Capital Facility Charges (CFCs) – CFCs are user fees charged to rental car patrons. Proceeds can be used for parking-related facilities and improvements.
- Passenger Facility Charges (PFCs) – PFCs are user fees charged to airline patrons. Proceeds can be used for terminal-related facilities and improvements approved by the Federal Aviation Administration (FAA).
- Grants – Airport is eligible for grants from the FAA. Grant awards are generally project-specific and are on a reimbursement basis.

- Operating cash flow and retained earnings – Airport may also use available operating cash flow and retained earnings for capital expenditures.

Expenditures

A total of 15 projects are recommended for FY 2019 with a combined cost of \$58.05 million. These projects include a new employee parking facility, a new cargo facility, sustainability projects, relocation of the parking exit plaza to provide room for future parking expansion, planning and land acquisition for future car rental facilities, land acquisitions associated with noise mitigation efforts, various infrastructure and facility improvements, and pavement/taxiway rehabilitation.

WATER RENEWAL CAPITAL PLAN

The Water Renewal Fund proposed capital improvement plan (\$13.1 million) includes eight projects and annual funding for Major Repairs and Maintenance. The FY 2019 projects include facility improvements and major repairs and maintenance at the Lander Street Water Renewal Facility (\$5.0 million), a series of investments at West Boise Water Renewal Facility (\$3.5 million) and a series of projects to address areas of treatment inefficiency at both water renewal facilities (\$1.5 million).

Additionally, funding is recommended for Twenty Mile South Farm Pivot Replacements (\$200,000), a

remodel of office spaces and meeting spaces (\$1.2 million), and a series of recurring projects such as Large and Small Diameter Sewer Rehabilitation and Replacement (\$1.7 million).

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



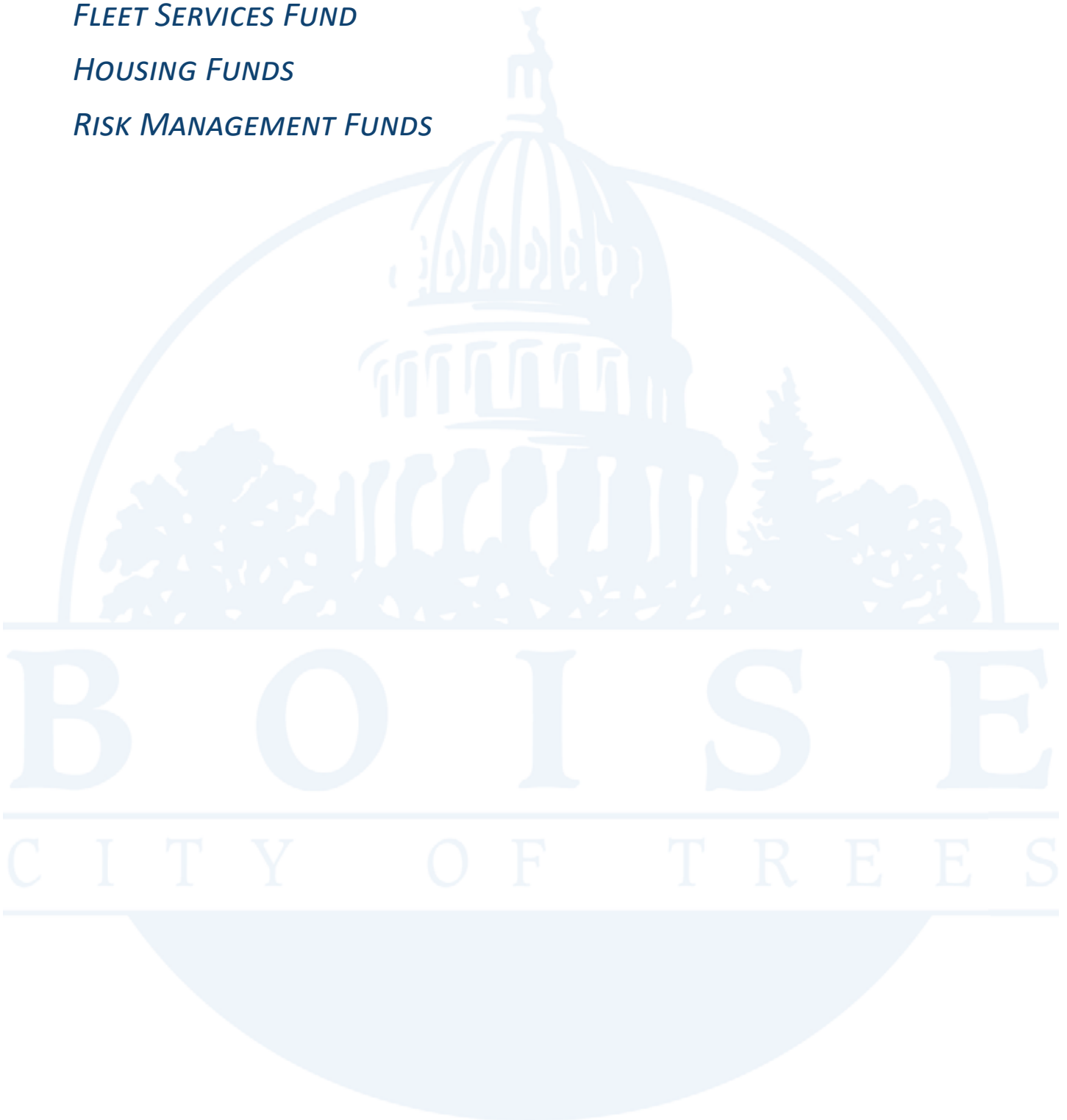
Other Funds Detail

CONTENTS

FLEET SERVICES FUND

HOUSING FUNDS

RISK MANAGEMENT FUNDS





Fleet Services Fund

FLEET SERVICES FUND DESCRIPTION

Fleet Services is part of the Department of Finance & Administration. Its highly trained staff of technicians work on a diversified fleet, from John Deere tractors and BMW motorcycles to fire apparatus and lawn equipment. This unique fleet of more than 1,500 assets, which consumes approximately 493,000 gallons of fuel and travels over five million miles per year, has an acquisition value of \$68 million. Fleet Services operates as an internal service fund and charges are established based on resources consumed. Fleet Services buys and maintains the City's rolling stock, including public safety, emergency response vehicles, and general city operations equipment.

PAST ACCOMPLISHMENTS

The Fleet Services Division is now in its tenth year of the citywide fleet consolidation. In this time, numerous projects have been implemented, including several green fleet efforts to reduce the City's carbon footprint. Fleet Services manages the citywide Motor Pool program, and now has 26 electric plug-in vehicles in the administrative motor pool. Additional alternative fuel implementations include propane-powered lawn equipment to

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



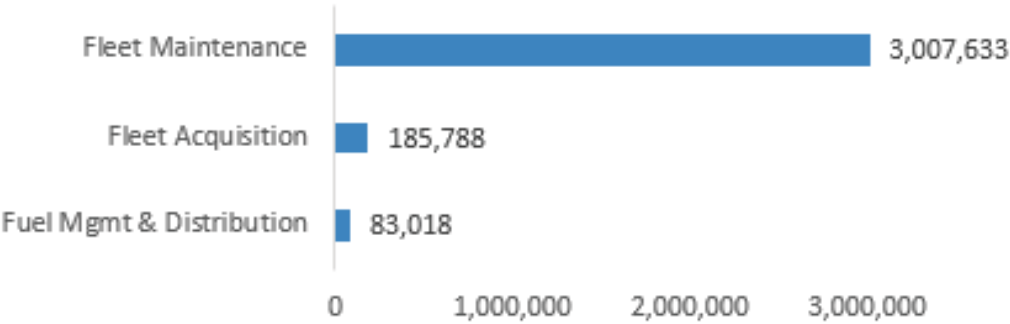
BUDGET HIGHLIGHTS/BUDGET OUTLOOK

Data collection is paramount to any fleet operation, and Fleet Services provides vehicle replacement data to assist in the development of the long-term Capital Improvement Program. Additionally, the fleet division was involved in creating a replacement fund utilizing vehicle asset sales for future vehicle replacements. Fleet Services is upgrading its fleet management information system (FASTER) from the current windows-based product to a web-based version to enhance operations and provide more transparent fleet management to its customers.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Charges for Services	2,975,721	3,672,641	3,611,585	3,538,869	(72,716)	-2%	100%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Miscellaneous	429,961	17,976	1,275	3,592	2,317	182%	0%
Total Revenue	3,405,682	3,690,618	3,612,860	3,542,461	(70,399)	-2%	100%
Expenditures by Category							
Personnel	1,118,896	1,198,434	1,259,633	1,315,572	55,939	4%	37%
Maintenance & Operations	1,841,587	2,198,234	2,101,993	2,149,524	47,531	2%	60%
Miscellaneous	66,148	171,819	86,055	79,180	(6,875)	-8%	2%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Capital	0	0	0	12,000	12,000	0%	0%
Total Expenditures	3,026,631	3,568,487	3,447,681	3,556,276	108,595	3%	100%
Fund Balance Surplus/(Use)	379,051	122,131	165,179	(13,815)	(178,994)		

Programs & Costs



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Housing & Community Development Funds

HCD FUNDS OVERVIEW

The Housing & Community Development Division (HCD) of the Planning & Development Services Department administers funds received from the U.S. Department of Housing & Urban Development (HUD). HCD also competes for HUD funding made available nationally through the McKinney-Vento Homeless Assistance Act to prevent, reduce and end homelessness.

As an entitlement jurisdiction, the City has secured and expended Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) funds, since 1974 and 1992, respectively. These federal funds allow for investments within the community to address housing, public facilities, services, and/or other needs.



New construction by Autumn Gold and New Beginnings Housing, Inc. provides 30 units of senior housing made possible by the City of Boise's HOME funds

HCD also manages Homeownership and Home Improvement loans to income-eligible households for the purchase or preservation of single-family homes. The Home Improvement Program is also available to support and preserve multi-family housing. While the owner is not required to be income-restricted, tenants must meet income

guidelines. A unique aspect to the City's loan program is that the \$8 million portfolio is managed in-house and loan proceeds are reinvested into the programs to support future loans.

Since 1994, the City of Boise has been the lead agency for the Boise City/Ada County Continuum of Care (CoC). The CoC is a consortium of public and private Treasure Valley partners specifically focused on innovative strategies to prevent, reduce and end homelessness.

Along with the Idaho Balance of State, led by Idaho Housing & Finance Association, there are more than 500 Continuums of Care across the United States. Systematic planning, effective coordination, data management, program evaluations and resource development are directed by the CoC. Through evidence-based practices, the CoC prioritizes permanent supportive housing for households experiencing chronic homelessness. Concurrently, Coordinated Entry, a community-wide process of prioritizing those eligible for permanent supportive housing, will expand. Annually, the CoC submits a competitive application for federal McKinney-Vento funding. This submission brings approximately \$900,000 - \$950,000 to the community to support a variety of housing and supportive services programs.

Through Energize Our Neighborhoods, the City of Boise partners with residents and community leaders to celebrate neighborhoods and improve livability. Following a successful three years in the Vista Neighborhood and work in the West Valley Neighborhood (Ustick), the program will expand into three additional Boise neighborhoods alongside the Boise School District's Community Schools. Energize Our Neighborhoods is a nationally recognized program, with eight focus areas. The areas include housing, transportation, children and youth, education, public safety, healthy communities, economic development and

place-making, and arts and history. HUD funds, among other sources, are used to provide resident-identified needs and leverage other sources.



PAST ACCOMPLISHMENTS

In FY 2017, HCD accomplished the following:

- Administered \$6.5 million in housing, transportation and community agency grants
- Owned, operated, and maintained 304 rental housing units and 4 commercial properties
- Processed over 550 housing applications
- Issued \$591,900 in home improvement and home ownership loans
- Processed \$1.9 million in housing loan payments
- Reduced delinquent accounts by 79%
- Planned for 200 housing units preserved and/or scheduled for construction in 2018

Investments are primarily characterized by creating and preserving housing and enhancing livable neighborhoods. The first permanent supportive housing targeted towards persons experiencing chronic homelessness is scheduled to debut summer 2018. New Path Community Housing

represents a historic federal, state, county and city partnership along with a significant investment from the philanthropic community. The development, representing more than a \$1 million investment by the City of Boise, will provide 40 units and is located in close proximity to the downtown core.

Federal funds are being used to support the construction of 134 units of mixed-income housing. This project leverages the City's landholdings in the West End. Construction began in April 2018 and is expected to be completed by late FY 2019.

Other investments include homeownership opportunities, public services targeted toward emergency rental assistance, multifamily housing renovation, transportation enhancements, childcare, housing needs analysis, and fair housing education.

BUDGET HIGHLIGHTS

In the next 20 years, 50,000 new residents are expected to be part of the community. For those new residents, 20,000 housing units will be needed. Approximately 20% of those units, 4,000 units total or 200 annually, will be needed to serve households earning 50% or less of median income.

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

The FY 2018 omnibus spending bill increases CDBG by 7.8% and HOME is projected to increase 43.4%. These components of the omnibus spending bill, which fund the City of Boise's programs through FY 2019, is a marked change in the entitlement funding levels. CDBG and HOME notoriously operate as a source for leveraging other funding sources such as the Low Income Housing Tax Credit Program (LIHTC). LIHTC is a main source for the development

of affordable housing. It is highly competitive and scarce. The City is cautiously optimistic that entitlement increases signal an upward trajectory.

The City of Boise will seek to incentivize a balanced community-wide housing portfolio to ensure success for every demographic. Compact, dynamic neighborhoods with walkable streets, high access to jobs, transit and a wide variety of businesses/services throughout our city will guide these efforts. Affordability for Boise residents will not only consider the cost of housing but will also address transportation, food, medical care, employment opportunities and other monthly needs.



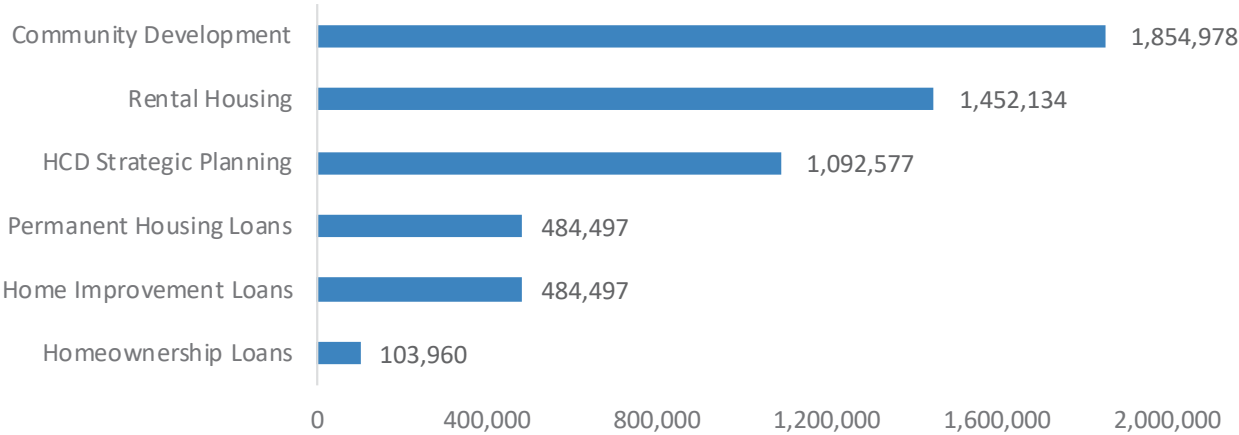
As part of Energize Our Neighborhoods, the City of Boise installed transportation enhancements on Vista Avenue with CDBG funds



Architectural rendering of Adare Manor, 134-units of mixed income housing in Boise's West End

Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Charges for Services	40	0	0	0	0	0%	0%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	1,519,748	1,917,402	2,542,135	2,673,000	130,865	5%	56%
Licenses & Permits	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Miscellaneous	2,674,663	2,386,533	2,503,942	2,067,690	(436,252)	-17%	44%
Total Revenue	4,194,450	4,303,935	5,046,077	4,740,690	(305,387)	-6%	100%
Expenditures by Category							
Personnel	1,101,869	936,138	1,217,446	1,049,538	(167,908)	-14%	19%
Maintenance & Operations	1,125,873	274,680	1,265,776	1,132,274	(133,502)	-11%	20%
Miscellaneous	2,116,741	1,772,359	3,840,321	3,066,353	(773,968)	-20%	55%
Major Equipment	15,381	0	0	0	0	0%	0%
Cost Allocation Plan	242,452	140,171	361,217	277,438	(83,779)	-23%	5%
Capital	1,560,552	2,300	0	0	0	0%	0%
Total Expenditures	6,162,868	3,125,648	6,684,760	5,525,603	(1,159,157)	-17%	100%
Fund Balance Surplus/(Use)	(1,968,418)	1,178,287	(1,638,683)	(784,913)	853,770		

Programs & Costs



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Risk Management Funds

RISK MANAGEMENT FUNDS OVERVIEW

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

PAST ACCOMPLISHMENTS

Over the last year, City employees have completed more than 10,000 trainings as tracked by iLearn!, the City's Learning Management System. As part of the City's organizational development efforts, employees in all departments are growing by taking behavioral assessments and participating in facilitated activities to improve interpersonal and team effectiveness. Employees are also completing 360-degree evaluations to push their personal development further. There have been over 100 individual development plan meetings to assist employees in reaching their personal and professional goals. The second year of the LEADBoise program had 64 employees complete the program, and approximately 15 employees are actively involved in the LEADBoise 2.0 for graduates of the innovative leadership development program. These graduates are helping develop aspects of the City's new ConnectBoise program.

In FY 2018 employee satisfaction continued to improve, as measured by the City's Employee Listening Tour, by implementing an employee

security website and providing additional safety and security training for City employees. To answer the City's organizational development needs, two FTE's were added in FY 2017.

With over 200 workers' compensation claims processed, surveys indicated a 96% employee satisfaction rate for the handling of WC claims. Over 150 liability and property claims were handled, along with 70 subrogation claims. To reduce injuries and risk exposures, over 45 facility inspections were completed and 11 employee safety trainings were developed and assigned to employees. Using enhanced incident reporting functionality, timely incident data is provided to departments for review and preventative action.



BUDGET HIGHLIGHTS/BUDGET OUTLOOK

The cost of the combined Risk and Workers' Compensation program premiums are comparable to premiums charged over 10 years ago. This is accomplished as a result of favorable insurance and claim costs and sharing of program savings. A consultant was used to develop the cost allocation plan.

Risk Management is partnering with the rest of Human Resources to implement ConnectBoise, which is being rolled out to all supervisors starting

FY 2018. ConnectBoise is a collection of knowledge, behaviors, tools and nudges that help to **engage, grow, and recognize** our people and continually improve our performance.

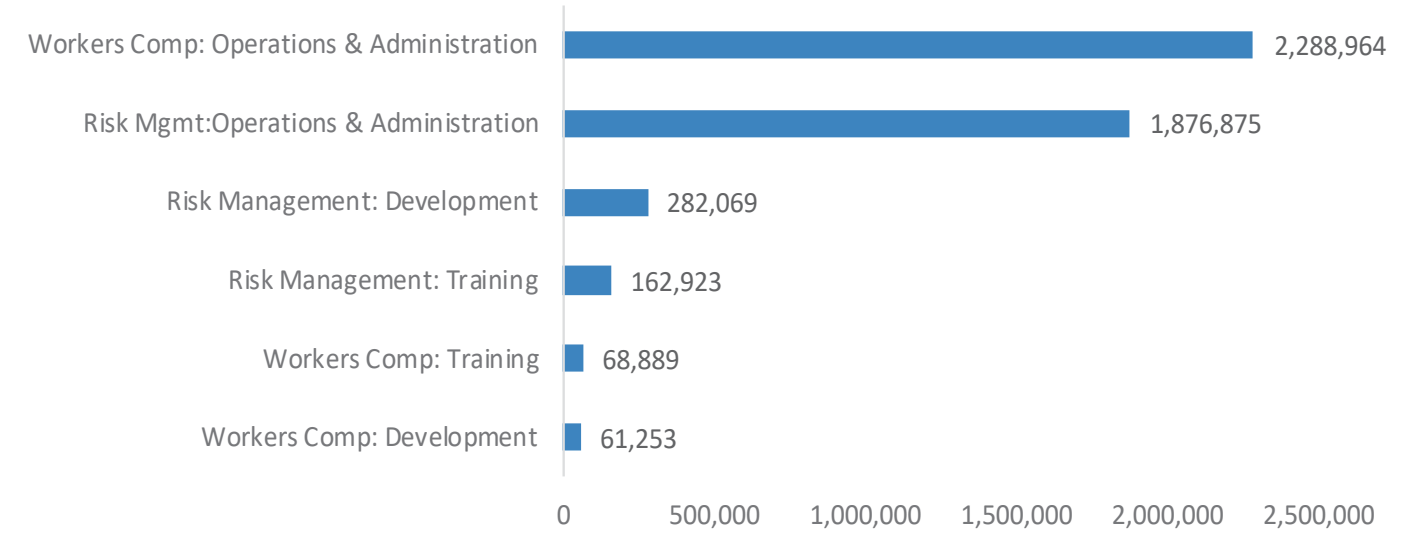
To answer the City's needs for ADA and Section 504 compliance, Title II and Title VI contract compliance, as well as additional risk management exposures, one FTE was added in FY 2018.

The Risk funds are healthy as claim payouts have been less than actuarially estimated over a period of several years. The funds are adequately funded per actuarial assumptions.



Revenue by Category	2016 Actuals	2017 Actuals	2018 Adopted	2019 Proposed	Change from FY 2018		% of Total
					\$	%	
Charges for Services	3,387,154	3,356,440	3,676,379	4,149,070	472,691	13%	98%
Fines & Forfeitures	0	0	0	0	0	0%	0%
Grants & Donations	0	0	0	0	0	0%	0%
Licenses & Permits	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Miscellaneous	91,357	68,801	90,500	95,000	4,500	5%	2%
Total Revenue	3,478,511	3,425,241	3,766,879	4,244,070	477,191	13%	100%
Expenditures by Category							
Personnel	762,872	900,122	1,091,111	1,116,875	25,764	2%	22%
Maintenance & Operations	2,254,461	3,768,128	3,755,316	3,801,622	46,306	1%	76%
Miscellaneous	53,028	52,001	58,000	55,000	(3,000)	-5%	1%
Major Equipment	0	0	0	0	0	0%	0%
Cost Allocation Plan	0	0	0	0	0	0%	0%
Capital	0	0	0	0	0	0%	0%
Total Expenditures	3,070,361	4,720,250	4,904,427	4,973,497	69,070	1%	100%
Fund Balance Surplus/(Use)	408,150	(1,295,010)	(1,137,548)	(729,427)	408,121		

Programs & Costs



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

Appendix A:

Capital Improvement Plan

Project Details

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City of Boise
FY 2019 Annual Budget

Capital and Operating Costs By Fund and Department for FY 2019

		Project Name	2019 Project Cost	Tax	Cash Flow / Fund Balance	Grant	Impact Fee	PFC / CFC	Donation / Partnership	Trust	Total Base Operating **
1	Tax Support										
2	Capital Fund										
3	Major Equipment										
4	Finance & Administration										
5	Fire		128,072	128,072							
6	Information Technology		755,598	755,598							
7	Library		35,000	70,000							
8	Parks & Recreation		1,301,503	1,301,503							
9	Police		1,462,311	1,462,311							
10	Public Works		60,227	60,227							
11	Unallocated Equipment		100,000	100,000							
12	Subtotal Major Equipment		3,912,711	3,912,711	0	0	0	0	0	0	0
13											
14	Major Repair & Maintenance										
15	Arts & History		15,000	15,000							
16	Library		379,310	379,310							
17	Parks & Recreation		2,123,500	2,123,500							
18	Public Works		853,700	853,700							
19	Subtotal Major Repair & Maintenance		3,371,510	3,371,510	0	0	0	0	0	0	0
20											
21	Capital Projects										
22	Arts & History										
23	* Hayman House		209,000	104,500					104,500		
24	Percent for Art		770,000	770,000							
25	Subtotal Arts & History		979,000	874,500	0	0	0	0	104,500	0	0
26											
27	Information Technology										
28	ERP (Lawson) Upgrade		500,000	500,000							
29	ITIS (Infrastructure Services) Hardware		535,000	535,000							
30	Permit Management System		150,000	150,000							
31	Telephone System Upgrade/Replacement		150,000	150,000							
32	Subtotal Information Technology		1,335,000	1,335,000	0	0	0	0	0	0	0
33											
34	Library										
35	Main Library Redesign		69,000,000	46,800,000					22,200,000		
36	Subtotal Library		69,000,000	46,800,000	0	0	0	0	22,200,000	0	0
37											
38	Parks & Recreation										
39	Alta Harris Greenup		1,800,000				1,200,000		600,000		
40	Alta Harris to Lysted Greenbelt		841,500				841,500				
41	Downtown Plazas & Significant Spaces		1,000,000				1,000,000				
42	Franklin Park Amenities		75,000				75,000				
43	Golda Harris Reserve		300,000				300,000				
44	Trailheads with Restrooms		250,000				250,000				
45	Whitewater Park Phase II		2,385,000	1,354,500					1,030,500		
46	Zoo Expansion - Gorongosa Exhibit		500,000	500,000							
47	Subtotal Parks & Recreation		7,151,500	1,854,500	0	0	3,666,500	0	1,630,500	0	0
48											
49	Planning & Development Services										
50	Neighborhood Investment Program		500,000	500,000							
51	Subtotal Planning & Development Services		500,000	500,000	0	0	0	0	0	0	0
52											
53	Public Works										
54	Boise Sports Park Contribution		3,000,000	3,000,000							
55	Downtown Circulator		616,500	616,500							
56	LED Streetlights		245,000	245,000							
57	Public Safety Lighting		24,000	24,000							
58	Subtotal Public Works		3,885,500	3,885,500	0	0	0	0	0	0	2,400
59	Total Capital Fund		90,135,221	62,533,721	0	0	3,666,500	0	23,935,000	0	2,400

City of Boise
FY 2019 Annual Budget

Capital and Operating Costs By Fund and Department for FY 2019

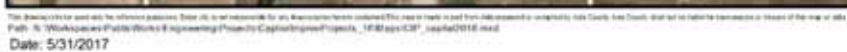
		Project Name	Funding Sources								Total Base Operating**
			2019 Project Cost	Tax	Cash Flow / Fund Balance	Grant	Impact Fee	PFC / CFC	Donation / Partnership	Trust	
61	Open Space & Clean Water Levy Fund Capital Projects	Open Space & Clean Water Projects	5,000,000								
62			5,000,000								
63											
64		Total Open Space & Clean Water Levy Fund		5,000,000	0	0	0	0	0	0	0
65											
66	Total Tax Support Funds		95,135,221	67,533,721	0	0	3,666,500	0	23,935,000	0	2,400
67											
68	Enterprise Funds										
69	Airport Fund										
70		Air Carrier Apron Reconstruction	3,800,000					3,800,000			
71		BLM/USFS Facilities Planning & Development	200,000								
72		Cargo Facility	18,700,000		200,000						
73		De-Ice & Cargo Apron Rehab	2,000,000		18,700,000						
74		Employee Parking Facility	14,500,000		2,000,000						
75		EVIDS Replacement	500,000		14,500,000						
76		General Aviation (GA) Apron Rehab	330,000		500,000						
77		Infrastructure Development	300,000		330,000						
78		Land Acquisition	200,000		300,000		200,000				
79		Parking Exit Plaza Relocation	1,200,000		1,200,000						
80		Rental Car Facilities Development	2,500,000					2,500,000			
81		Southeast Cargo Apron	5,450,000		200,000		5,450,000				
82		Sustainability Initiatives	200,000								
83		Taxiway S Phase 2 / Taxiway P Phase 1	8,050,000					8,050,000			
84		Vehicle Security Gate Replacement	120,000		120,000						
85	Total Airport Fund		58,050,000	0	38,050,000	5,650,000	0	14,350,000	0	0	0
86											
87	Water Renewal Fund										
88		Administration/Operations Space Requirements	1,200,000		1,200,000						
89		Lander Street Improvements	4,650,000		4,650,000						
90		Lander Street Major R&M	375,000		375,000						
91		Misc Trunk & Lateral Ext.	500,000		500,000						
92		Secondary Treatment Enhancement	1,500,000		1,500,000						
93		Sewer Rehab - Small Diameter	1,200,000		1,200,000						
94		Twenty Mile South Farm Pivot Replacement	200,000		200,000						
95		West Boise Filtration	2,980,000		2,980,000						2,000
96		West Boise Major R&M	250,000		250,000						
97		West Boise Network and Control System Reliability	250,000		250,000						
98	Total Water Renewal Fund		13,105,000	0	13,105,000	0	0	0	0	0	2,000
99											
100	Total Enterprise Funds		71,155,000	0	51,155,000	5,650,000	0	14,350,000	0	0	2,000
101											
102	Total All Funds		166,290,221	67,533,721	51,155,000	5,650,000	3,666,500	14,350,000	23,935,000	0	4,400

* Arts & History's capital project will be managed by Public Works; therefore, the associated budget has been loaded into Public Works.

** Figures are reflective of FY 2019 projected operating expenses.

Not included in this list is the planned transfer of \$150k from Fire Impact Fees for the repayment of Harris Ranch Station 15 expenses.





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



Photo Courtesy of John Bertram

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

The goal of this project is the preservation of the Hayman House to help tell the story of the neighborhood, its people, and the role they played in Boise's development. In FY 2018 the property was donated by CCDC (~\$200,000) along with \$277,000 for necessary upgrades to the structure. The City will fund an additional \$277,000 for upgrades, modifications and site landscaping to complete the proposed Hayman House Cultural Site plan. \$143,000 of the total costs anticipated for this project (\$544,000) will be funded from the Percent for Art allocation.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Partnership/Leverage	104,500						
Tax Support	104,500	209,000	202,000	-	-	-	411,000

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

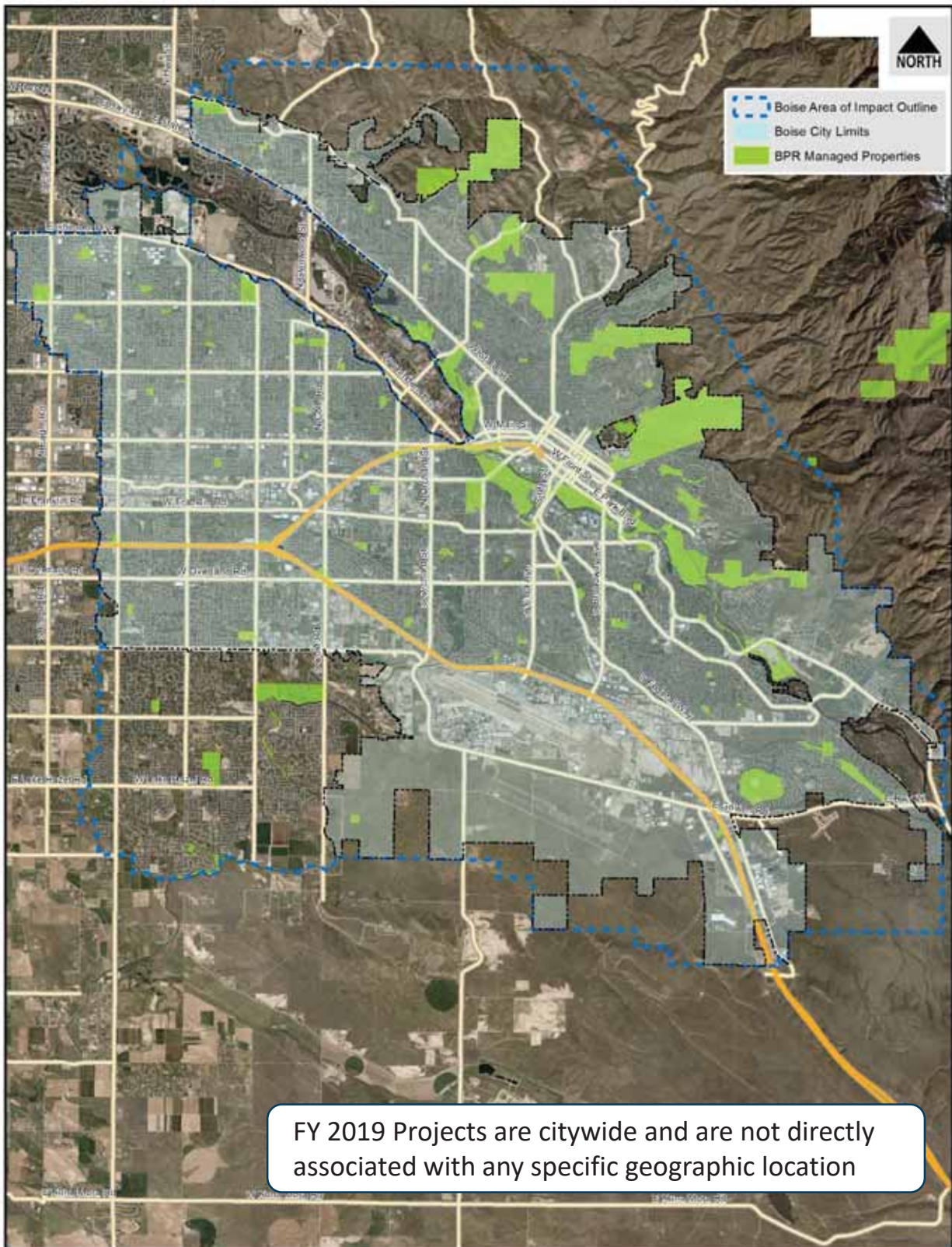


The "Percent for Art" ordinance requires that the City appropriate an amount equal to 1.0% of certain eligible capital expenditures for the acquisition of public art.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	770,000	770,000	85,000	94,000	81,000	74,000	1,104,000



Information Technology Projects – FY 2019



The data for this map was collected from the City of Boise's GIS system. The map is for informational purposes only. The City of Boise does not warrant the accuracy or completeness of the data. The map is for informational purposes only. The City of Boise does not warrant the accuracy or completeness of the data.

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Date: 5/31/2017

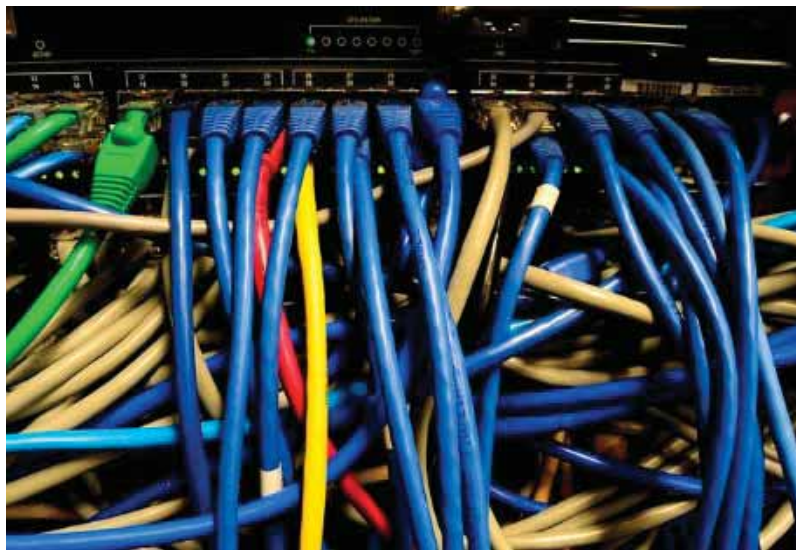
TITLE: ERP Upgrades
DEPARTMENT: Information Technology
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: Recurring



This funding allows for the continued growth and upgrade of the City's ERP systems. This is an ongoing process with the focus in FY 2019 on 1) Upgrading the City's SumTotal vendor-hosted timekeeping system to ensure that it continues to meet the City's growing needs and remains on a vendor-supported platform, and 2) Assessing the Lawson-hosted Global Human Resources system for feasibility and right-fit for current and future needs. In FY 2019 the current Lawson system will also be prepared for potential upgrades.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	500,000	500,000	150,000	103,000	300,000	240,000	1,293,000

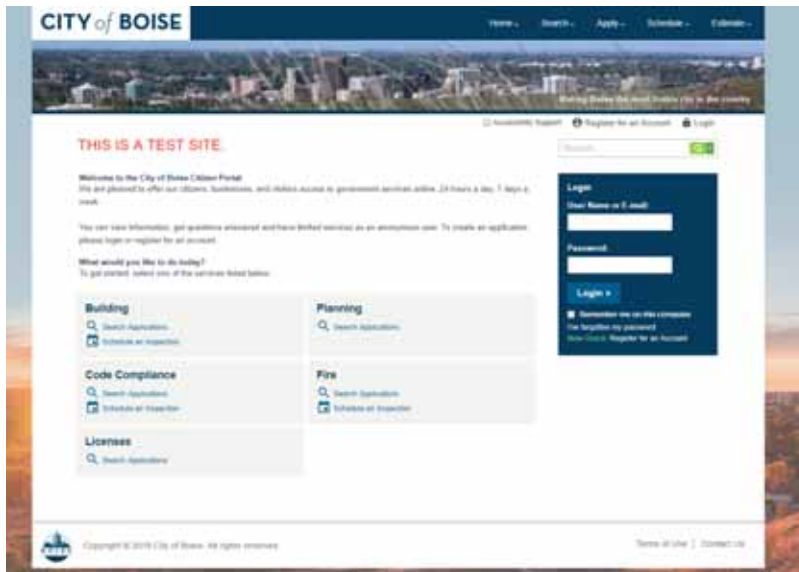
TITLE: IT (Infrastructure Services) Hardware
DEPARTMENT: Information Technology
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: Recurring



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

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	535,000	535,000	540,150	545,302	550,455	555,959	2,726,866

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

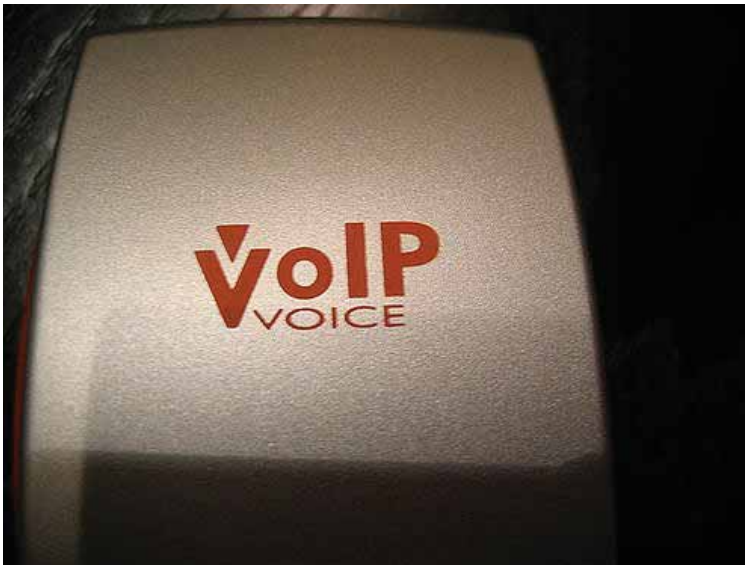


The City authorized an upgrade to its Permit Management System in FY 2016 to replace a 21-year-old system for issuance of permits and licenses. The new system will provide a single citizen portal for development and licensing that will allow customers to utilize mobile technology.

The new system is expected to go live in late 2018 or early 2019 utilizing previously appropriated funds. Once the system goes live, efforts will shift to ongoing maintenance and implementation of new features. This funding request for FY 2019 is to cover software updates and phase 2 implementation tasks, including implementing system capabilities which were outside of the scope of the initial implementation.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	150,000	150,000	250,000	75,000	150,000	75,000	700,000

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

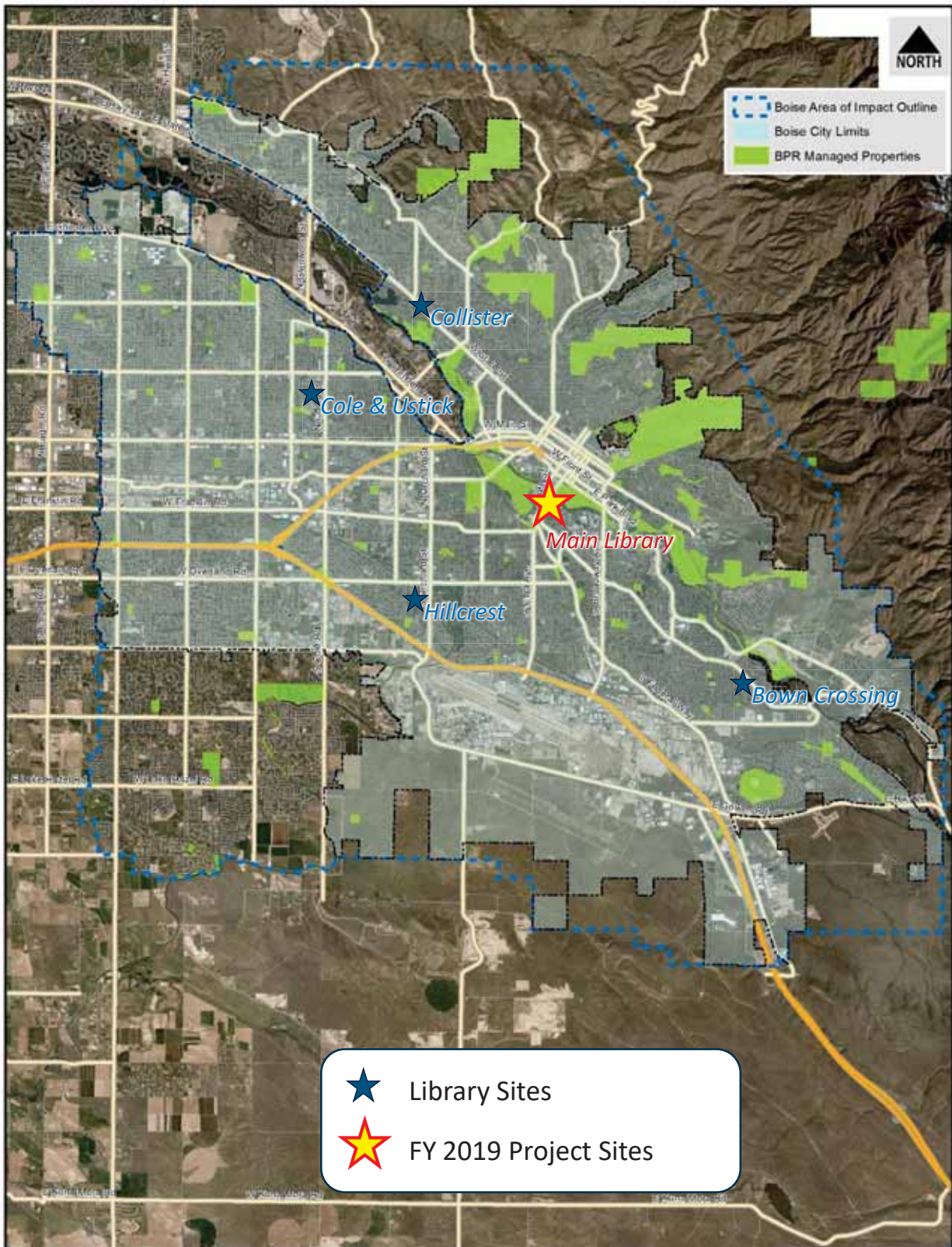


This project allows for the replacement of aging telephone systems with voice over internet protocol (VOIP) technology. Through May 2018, 90% of the City's phones have been converted to VOIP. At the current level of investment, the citywide upgrade is anticipated to be complete by the summer of 2019. Upon completion of the upgrade, annual funding will need to be retained in this project to fund the recurring lifecycle replacement of phones as the average lifespan for this equipment is six years.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	150,000	150,000	151,500	153,015	154,545	156,091	765,151



Library Projects – FY 2019



The data on this map was last updated on 5/31/2017. The data is not guaranteed to be accurate. The data is provided for informational purposes only. The data is not intended to be used for any other purpose. The data is not intended to be used for any other purpose. The data is not intended to be used for any other purpose.

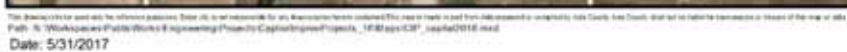
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Date: 5/31/2017

TITLE: Main Library
DEPARTMENT: Library
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Downtown
ANTICIPATED COMPLETION: Winter 2021



This project is for the development of a new Main Library and Arts & History center on the site of the existing downtown library. The project, which is currently in the concept design phase, is anticipated to include a 110,000 SF library (an increase from the current 78,000 SF); a 20,000 SF facility for the Arts & History Department including a gallery, retail shop, archival storage, and research spaces; a 20,000 SF flexible event space; and increased parking capacity. A key goal for the site is to embrace the Boise River while maintaining a connection with the rest of downtown. The costs associated with this project are anticipated to be supported by a mix of public funding (General Fund and CCDC), financing, and philanthropic contributions. As the project continues to advance through the design process, feedback from Mayor, City Council, and the public will be sought and updates on scope and cost will be provided. The plan anticipates an \$80-\$90 million investment with the current plan allowing for \$85 million, however this number is likely to be adjusted based on a number of factors, including maturation of the design and revised costing estimates. \$5 million in planning and design costs were budgeted in FY 2018.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Donations	22,200,000	69,000,000	11,000,000				80,000,000
Tax Support	46,800,000						



TITLE: Alta Harris Park Greenup
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Barber Valley
ANTICIPATED COMPLETION: Fall 2019

PARK PLANNING AREA: Southeast-Barber Valley



This funding will allow for the construction and greenup of Alta Harris Park, a 20-acre community park located in Harris Ranch. Development of this park was outlined in the adopted specific plan for the Harris Ranch development. Greenup will include turf, irrigation, parking and pathways. This park is located adjacent to the Idaho Power corridor. A recently agreed joint management strategy with Idaho Power will allow for improvements to the land in the corridor and provide trail connectivity for residents in the area. The \$1.8 million project is being funded through a \$600,000 donation from the Harris family and \$1.2 million in impact fees.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Donations	600,000	1,800,000	-	-	-	-	1,800,000
Impact Fees	1,200,000						

TITLE: Alta Harris to Lysted Greenbelt Connection
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Barber Valley
ANTICIPATED COMPLETION: Fall 2019

PARK PLANNING AREA: Southeast-Barber Valley



The Alta Harris to Lysted greenbelt connection will provide a continuation of the greenbelt through the Barber Valley, extending the current greenbelt by more than one mile to the east, where the pathway will eventually link to the Ada County section of greenbelt that connects to Lucky Peak. This project is anticipated to cost \$841,500, from impact fees, and will be scheduled to occur concurrently with the greenup of Alta Harris Park.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Impact Fees	841,500	841,500					841,500

TITLE: Downtown Plazas & Significant Spaces
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Downtown
ANTICIPATED COMPLETION: Fall 2019

PARK PLANNING AREA: Downtown



This funding provides for \$1 million in impact fee funds for development of downtown parks, plazas and other significant spaces as outlined in the recently adopted Downtown Parks and Public Spaces plan. This plan calls for the development of gathering spaces downtown that provide open space for downtown residents, employees, and other users. This funding complements prior year funding that was allocated to the downtown park project at 11th and Bannock and will increase the total amount of open space in the downtown core.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Impact Fees	1,000,000	1,000,000	-	-	-	-	1,000,000

TITLE: Franklin Park Amenities
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Central Bench
ANTICIPATED COMPLETION: Winter 2018

PARK PLANNING AREA: Central Bench



Greenup of Franklin Park was completed in May 2018, which included parking areas, new turf, irrigation, tree plantings, and pathways. Funding in FY 2019 will allow for the addition of a new shelter for hosting community gatherings. Additional amenities are scheduled in the capital improvement plan for FY 2022.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Impact Fees	75,000	75,000	-	-	369,400	-	444,400

TITLE: Golda Harris Reserve
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Southeast
ANTICIPATED COMPLETION: Spring 2019

PARK PLANNING AREA: Southeast-Barber Valley



The Golda Harris Nature Preserve was donated to the City by the Harris Family in 2015. \$300,000 in impact fees will provide funding to complete the improvements planned for the preserve. New improvements include: natural pathways, benches, art and signage. Construction will begin in October 2018 with completion dependent on river and irrigation flows, but the project is anticipated to be completed by April 2019.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Impact Fees	300,000	300,000	-	-	-	-	300,000

TITLE: Trailheads with Restrooms
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: Summer 2019

PARK PLANNING AREA: N/A (multiple)



This funding request is for trail improvements and the construction of restrooms at trailheads. Planned projects include parking and restrooms at the recently acquired Hawkins Ranch property, restrooms at the Hillside to Hollow Reserve trailhead, and site improvements to the Tram Trailhead.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Impact Fees	250,000	250,000	-	-	-	-	250,000

TITLE: Whitewater Park Phase II
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: North End
ANTICIPATED COMPLETION: Spring 2019

PARK PLANNING AREA: North River



This project will install improvements along a 0.3-mile stretch of the Boise River between the Main Street Bridge and Veteran's Memorial Bridge, directly downstream of Phase I. The project will consist of three drop structures that are stepped in elevation, creating whitewater features such as eddies, surf waves and chutes. This project is intended to attract people from all skill levels with various recreational goals. Mixed in among the drop features, deflectors and boulders will project from the riverside to create a mix of turbulence and calmer zones to create an all-skills park atmosphere. In addition to the in-water development, the east riverbank will be landscaped to include picnic areas and riverside seating. Funding in FY 2019 for this project will come from the J.A and Kathryn Albertson Family Foundation (\$1,030,500) and the City (\$1,354,500).

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Donations	1,030,500						
Tax Support	1,354,500	2,385,000	-	-	-	-	2,385,000

TITLE: Zoo Expansion - Gorongosa Exhibit
DEPARTMENT: Parks & Recreation
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Downtown
ANTICIPATED COMPLETION: Spring 2019

PARK PLANNING AREA: Downtown



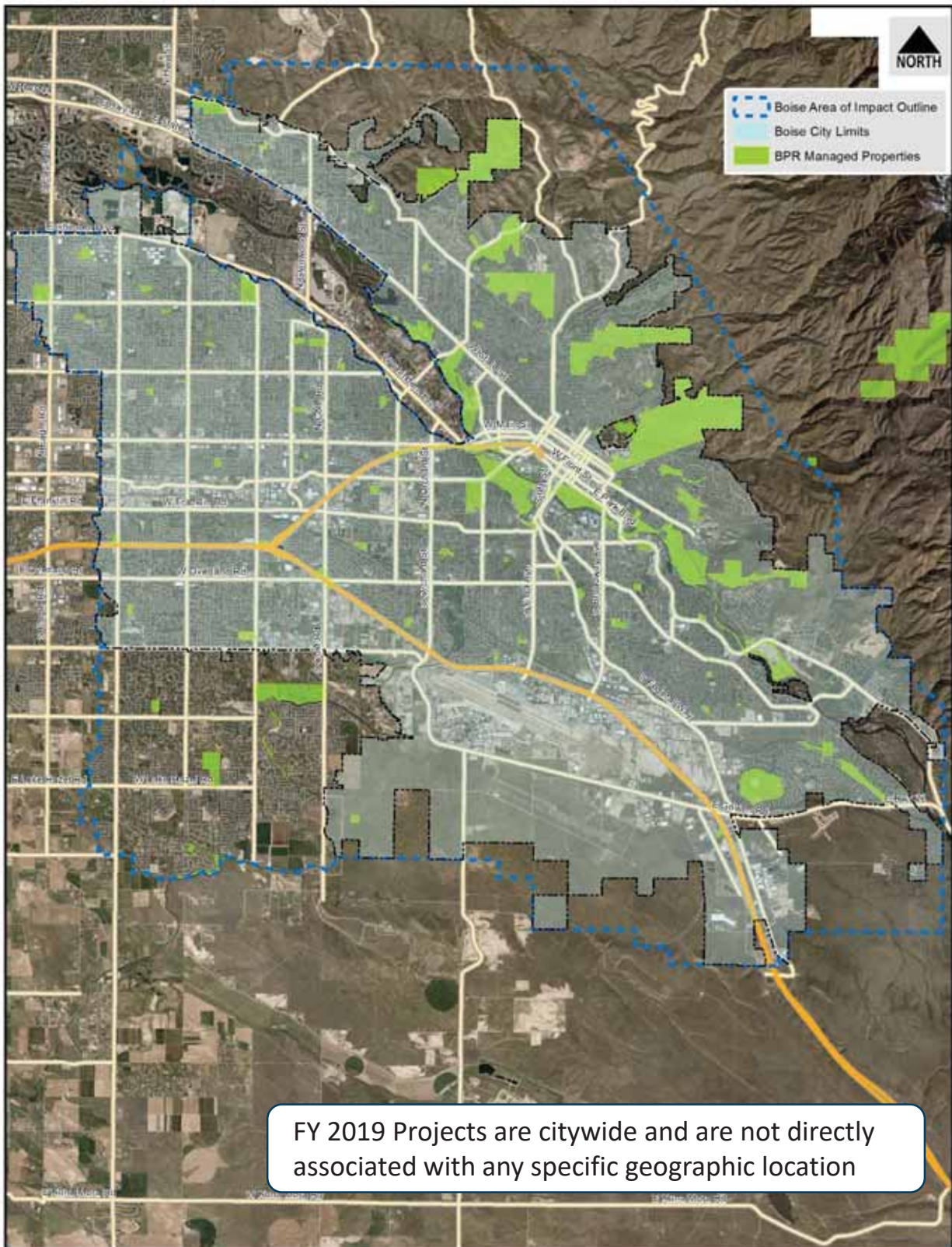
Zoo Boise has begun construction of the Gorongosa expansion project for the zoo. The 2.5-acre exhibit will expand the zoo by over one acre into Julia Davis Park and will feature animals found at Gorongosa National Park. This project will also rebuild and modify the outdated primate house and bird aviaries as well as create a new seating area, stage, and event area. Other new amenities include a splash pad, expanded gift shop, and dedicated classrooms.

This project is anticipated to cost \$10.0 million in total, with a projected cost to the City of \$2.15 million, \$500,000 of which is being allocated in FY 2019. The remaining \$7.85 million has been raised by the Friends of Zoo Boise.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	500,000	500,000	-	-	-	-	500,000



Planning & Development Services Projects – FY 2019



The data for this map was collected from the City of Boise's Planning & Development Services Department. The map is for informational purposes only. The City of Boise does not warrant the accuracy or completeness of the data. The map is for informational purposes only. The City of Boise does not warrant the accuracy or completeness of the data.

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Date: 5/31/2017

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



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

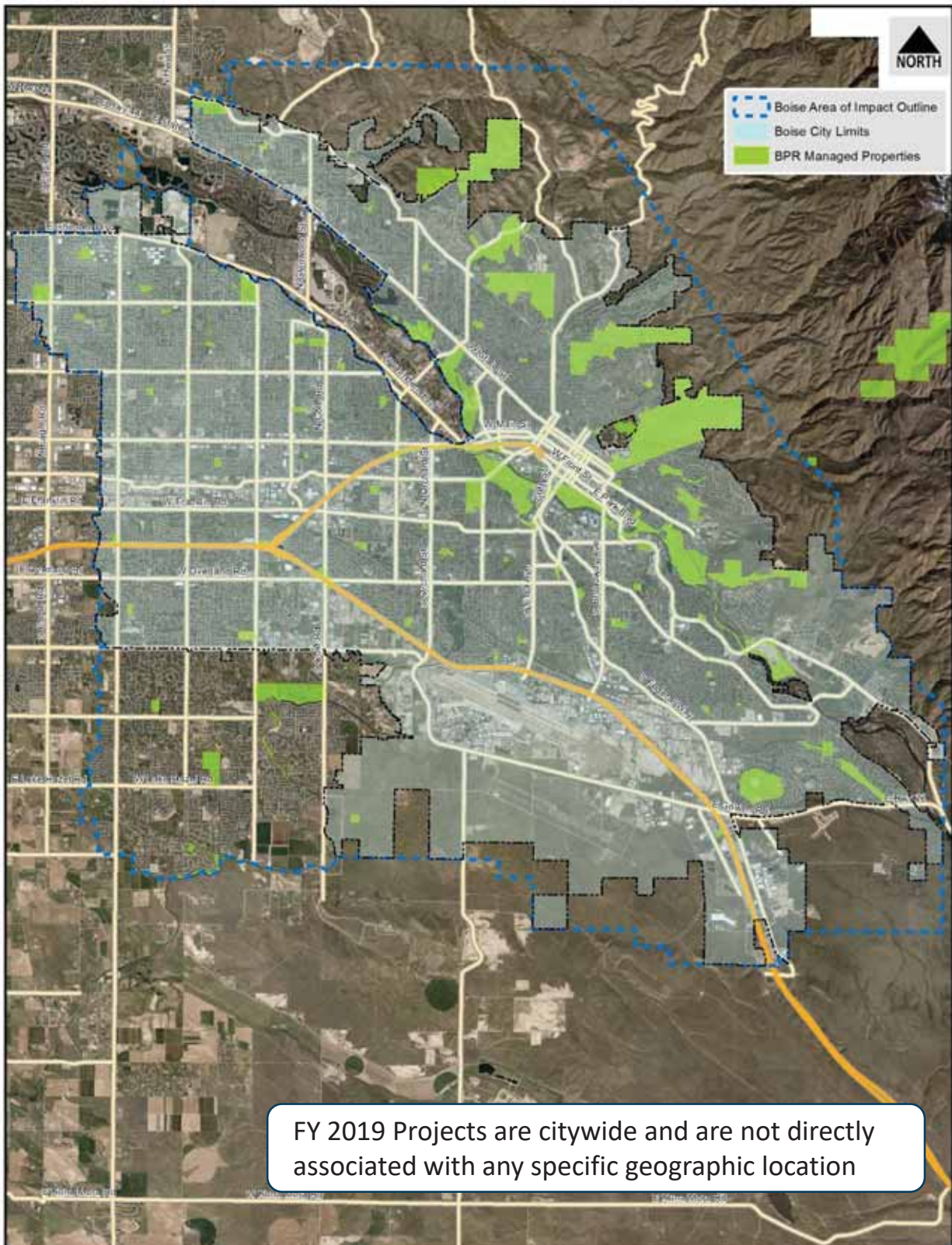
Recent capital investments include playground equipment and walking paths, historic brochures and signage, public art, improvements to trailheads and streetscape beautification projects. Projects are selected each year on an application review basis.

For FY 2019, the application and award cycle was modified to align with the City's budgeting cycle.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000



Public Works Projects – FY 2019



The data for this map was provided by the City of Boise. The data is not intended to be used for any other purpose. The data is not intended to be used for any other purpose. The data is not intended to be used for any other purpose.

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Date: 5/31/2017

TITLE: Boise Sports Park Contribution
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Downtown
ANTICIPATED COMPLETION: TBD



This allocation represents the City's contribution toward a multi-agency public-private effort to bring a major mixed-use project to downtown centered around a multi-use sports park. The project is still being evaluated but is anticipated to include over \$60 million in private development with 60,000 square feet of retail space, 300 new residences, 120,000 square feet of office space and a new on-site parking garage. In addition to the City, CCDC (the city's urban renewal agency) and the private park operator will contribute toward the capital costs of the sports park. CCDC's contribution would be funded through a 20-year bond based on the \$60 million in private development while the land necessary for the sports park will be donated by a private developer. The City will own the sports park outright at the end of 20 years.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	3,000,000	3,000,000	-	-	-	-	3,000,000

TITLE: Downtown Circulator
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Downtown
ANTICIPATED COMPLETION: TBD



Through the Federal Transit Administration's (FTA) alternatives analysis process, the City has identified a streetcar and the full "T" route as the preferred alternative for the downtown circulator. The circulator will provide a way to transport employees, residents and visitors between major downtown activity and employment centers; provide a connection to regional transit services; and provide a stimulus for downtown Boise's economy. Once the pre-application phase is complete (12-18 months), the City will apply to the FTA to enter the project development program, which evaluates projects for future grant funding opportunities. During this phase preliminary engineering will be completed, National Environmental Policy Act requirements will be met, costs will be updated, and local funding commitments will be secured. This phase, which will be supported in part by CCDC, began in FY 2018 and will continue in FY 2019.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	616,500	616,500	-	-	-	-	616,500

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



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

Public Works converts up to 600 HPS lights per year depending on fixture and contractor cost. At the current rate it is anticipated to take roughly eight years to replace all remaining HPS bulbs.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	245,000	245,000	150,000	103,000	300,000	240,000	1,038,000

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

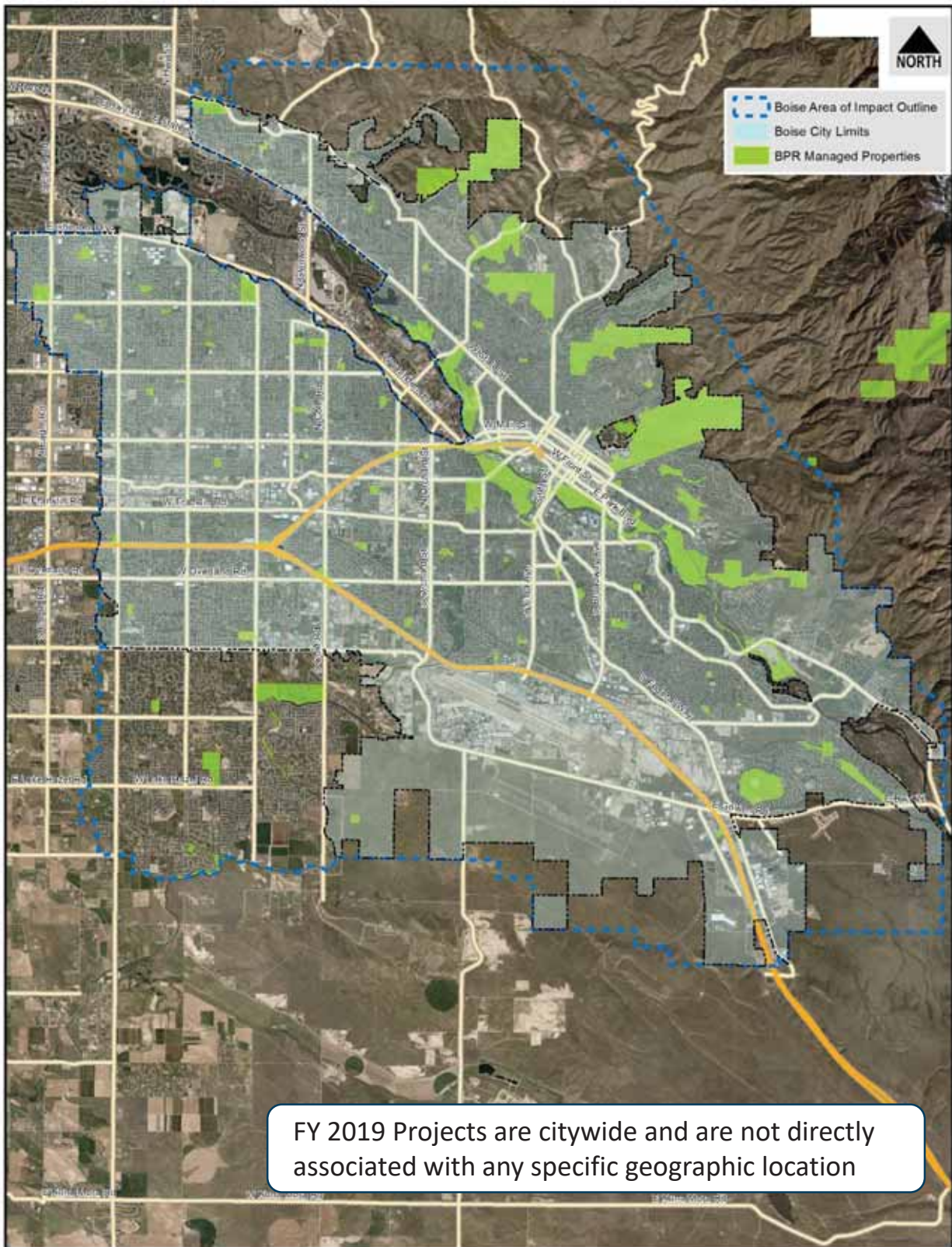


This funding allows for the installation of street lighting improvements where requested by residents, police, etc. Public Works staff is often contacted requesting additional street lights not related to new development, and with the exception of the neighborhood investment program (for larger requests),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

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	24,000	24,000	24,000	24,000	24,000	24,000	120,000



Open Space & Clean Water Projects – FY 2019



The data for this map was collected from the City of Boise's Open Space & Clean Water Projects database. The map is for informational purposes only. The City of Boise does not warrant the accuracy or completeness of the data or the map. The data is subject to change without notice. The map is not to be used for any other purpose. The data is for informational purposes only. The City of Boise does not warrant the accuracy or completeness of the data or the map. The data is subject to change without notice. The map is not to be used for any other purpose.

Date: 5/31/2017

TITLE:

DEPARTMENT:

CATEGORY:

COMPREHENSIVE PLAN AREA:

ANTICIPATED COMPLETION:

Open Space & Clean Water Levy Projects

Parks & Recreation

Capital Asset (Growth)

N/A (multiple)

Recurring

PARK PLANNING AREA:

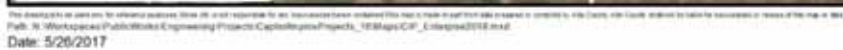
Multiple



The Open Space & Clean Water Levy Fund allows for the collection of \$10 million over the course of two years. The money can be spent to acquire property and/or implement improvement projects in areas such as the Boise River and the Boise Foothills.

This funding request represents the tax levy funds to be collected in FY 2019. Council has approved citizens' committee recommendations to fund two improvement projects. Cottonwood Creek daylighting in Julia Davis Park (\$200,000) is the first project. The second, Intermountain Bird Observatory Pathways is projected to start in 18 to 24 months. Other projects will be considered on a case-by-case basis with any unutilized funding to be rolled over to the following year.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Tax Support	5,000,000	5,000,000	-	-	-	-	5,000,000



TITLE: Air Carrier Apron Reconstruction
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2019



This project consists of partial reconstruction of the deteriorated apron south of gates 10, 11, 15, and 17. The apron pavement is in fair condition and will continue to deteriorate unless rehabilitation is done. The reconstruction will improve the serviceability and extend the pavement life.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
PFCs or CFCs	3,800,000	3,800,000	2,000,000	-	-	-	5,800,000

TITLE: BLM/USFS Facilities Planning & Development
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2019



This project consists of planning and design of future BLM and/or USFS facilities. These federal agencies have requested the Airport begin planning and preliminary design of new facilities to accommodate BLM facilities and the USFS tanker base. The full design and construction are contingent upon execution of a lease agreement.



<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	200,000	200,000	600,000	5,000,000	-	-	5,800,000

TITLE: Cargo Facility
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2020



This project is one of multiple enabling projects to develop a new cargo facility on the southeast side of the airfield. It consists of design and construction of a 40,000 sf cargo building, road access, utility infrastructure, and truck and employee parking facilities. This new facility will accommodate larger cargo aircraft and allow the Airport to use the current cargo apron for airline growth. Construction of this project is dependent upon execution of a development agreement such as the one executed on a similar project (SkyWest) in the past. A combination of cash and debt will be used to finance this project with the terms of the lease agreement structured to cover the debt payment plus a return on the Airport's capital investment.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Debt	18,700,000	18,700,000	-	-	-	-	18,700,000

TITLE: De-Ice Pads / Cargo Apron Pavement Rehab
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2019



This project consists of the rehabilitation of two de-ice aprons and a portion of a cargo apron that will be converted to airline use in 2020. The apron pavement is currently in fair condition but needs rehabilitation to avoid more expensive reconstruction in the future.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	2,000,000	2,000,000	-	-	-	-	2,000,000

TITLE: Employee Parking Facility
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2020



This project includes the construction of a five-level, 850 stall parking garage that will be used by employees (tenants, airlines, etc.). With the addition of new airlines and expansion of flight crew bases, employee parking has exceeded current capacity (731 stalls); causing the Airport to shuttle employees to the economy lot 24/7 at a cost of \$20,000 per month. Additionally, the Airport will lose 214 parking stalls with the planned Concourse A expansion. This project will consolidate some surface parking lots into a garage and make room for the planned Concourse A expansion. Funding will come from Airport Fund retained earnings.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	14,500,000	14,500,000	-	-	-	-	14,500,000

TITLE: EVIDS Replacement
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2019



The Boise Airport uses the Electronic Visual Information Display System (EVIDS) to communicate flight information to both customers and tenants. This project is intended to replace the current system hardware/software, to allow for expanded modern functionality and future expansion into the upcoming A concourse. The EVIDS system manages all of the customer-facing information for flight status. Customers use this system to get accurate, centralized flight information and airlines utilize the system to give flight status updates. The current hardware and software in use today at the Airport has an unacceptable failure rate.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	-	-	-	-	500,000

TITLE: General Aviation Apron Reconstruction
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: N/A (recurring)



This project allows for the replacement of damaged concrete slabs on the south general aviation (GA) parking apron. The south GA apron was constructed in 1940 and is well beyond its useful service life.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	330,000	330,000	350,000	350,000	350,000	-	1,380,000

TITLE: Infrastructure Development
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: N/A (recurring)



This project consists of utility, storm water, and roadway infrastructure development. While there may be other small infrastructure improvements needed, an example is an extension of water lines. For example, Boise Fire Department has requested the Airport extend water lines and add fire hydrants to improve fire protection. This project will also improve fire flow which will accommodate future airport development.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	300,000	300,000	300,000	350,000	350,000	-	1,300,000

TITLE: Land Acquisition
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2022



This project will only proceed if the FAA awards the Airport a discretionary grant. The project consists of voluntary acquisition of non-compatible residential properties within the Part 150 Noise DNL 65+ dB contour as well as noise mitigation efforts. To mitigate noise impacts near the Airport, the FAA provides funding to purchase homes within the DNL 65+ dB noise contour. The Airport may apply for federal funds to provide neighboring homeowners an opportunity to voluntarily sell their homes and to use other noise mitigation tactics.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Grant	200,000	200,000	6,200,000	5,000,000	5,000,000	-	16,400,000

TITLE: Parking Exit Plaza Relocation
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2019



This project consists of the relocation and expansion of the parking exit plaza and office. The existing parking exit plaza is in very poor condition and needs extensive repairs due to the fact it is over 25 years old. This project will relocate and expand the exit plaza to accommodate future garage expansions and provide better customer service.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	1,200,000	1,200,000	-	-	-	-	1,200,000

TITLE: Rental Car Facilities Development
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Fall 2021



This project consists of planning, design and property acquisition for future rental car facilities near the terminal. Currently all of the rental car facilities are undersized for an airport the size of Boise. This project will develop short-term expansions to the rental car facilities and possibly acquire additional property to expand rental car facilities.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
PFCs or CFCs	2,500,000	2,500,000	1,200,000	10,000,000	-	-	13,700,000

TITLE: Southeast Cargo Apron
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2020



This project is one of multiple enabling projects to develop a new cargo facility on the southeast side of the airfield. This project consists of constructing a new cargo apron to accommodate two MD-11 aircraft, two 757 aircraft, and GSE storage. This new facility will accommodate larger cargo aircraft and allow the Airport to use the current cargo apron for airline growth. Construction of this project is dependent upon execution of a development agreement such as the one executed on a similar project (SkyWest) in the past.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Grant	5,450,000	5,450,000	-	-	-	-	5,450,000

TITLE: Sustainability Initiative
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: N/A (recurring)



This project consists of multiple projects to reduce energy use. Projects include replacing old technology lights with LED lights and upgrades to HVAC systems. These projects are being implemented to reduce energy use and make the Airport more energy efficient.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	200,000	200,000	300,000	300,000	300,000	-	1,100,000

TITLE: Taxiway S Phase 2 / Taxiway P Phase 1
DEPARTMENT: Airport
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2020



This project is one of multiple enabling projects to develop a new cargo facility on the southeast side of the airfield. It consists of widening taxiway S to accommodate large cargo aircraft and constructing a portion of taxiway P to connect to the new cargo apron. This new facility will accommodate larger cargo aircraft and allow the Airport to use the current cargo apron for airline growth. Construction of this project is dependent upon execution of a development agreement such as the one executed on a similar project (SkyWest) in the past.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
PFCs or CFCs	8,050,000	8,050,000	-	-	-	-	8,050,000

TITLE: Vehicle Security Gate Replacement
DEPARTMENT: Airport
CATEGORY: Remodel/Renovation
COMPREHENSIVE PLAN AREA: Airport
ANTICIPATED COMPLETION: Winter 2019



This project consists of replacing old vehicle security gates. The vehicle security gates are at the end of their service lives and have become unreliable and expensive to maintain.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	120,000	120,000	120,000	-	-	-	240,000

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



This project will address the increasing space requirements of Water Renewal Fund employees by addressing office spaces, locker rooms, meeting spaces, and support facilities. Phase 1, beginning in 2019 and running through 2020, will remodel Public Works spaces at City Hall to create additional meeting and office spaces. The Phase 1 work will be coordinated with the City Hall Master Plan upgrades. Phase 2 will address space needs at the Department's other work locations.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	1,200,000	1,200,000	1,200,000	-	1,000,000	1,000,000	4,400,000

TITLE: Lander Street Water Renewal Facility Improvements
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA: North End
ANTICIPATED COMPLETION: Fall 2023



This funding is for a major overhaul and rehabilitation of the Lander Street Water Renewal Facility (LSWRF). This project is anticipated to be a 10+ year project occurring across multiple phases to match anticipated cash availability. Project efforts include replacement of existing treatment infrastructure and equipment in a rolling process to avoid or minimize operational impacts.

These improvements are required to meet the Environmental Protection Agency's new NPDES permit obligations for phosphorus. The initial phase of the program (\$56.8 million) is anticipated to be completed in Fall 2022 with future phases (currently being planned) possibly overlapping depending on scope, funding availability and operational impact to the facility.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	4,650,000	4,650,000	26,220,000	11,680,000	1,470,000	4,550,000	48,570,000

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



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

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000

TITLE: Secondary Treatment Enhancement Project (STEP)
DEPARTMENT: Public Works
CATEGORY: Major R&M
COMPREHENSIVE PLAN AREA: N/A (multiple)
ANTICIPATED COMPLETION: Summer 2019



This project addresses areas of treatment inefficiency at the two Water Renewal Facilities. Improvements started in FY 2018 and will continue into FY 2019.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	1,500,000	1,500,000	-	-	-	-	1,500,000

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



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

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000

TITLE: Twenty Mile South Farm Pivot Replacements
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Replacement)
COMPREHENSIVE PLAN AREA:
ANTICIPATED COMPLETION: N/A (recurring)



This project allows for the replacement of pivot irrigation at the Twenty Mile South Farm (TMSF) biosolids application site. Priority of pivot replacement is based on an asset management program that considers age, number of unexpected repairs, and opportunities for efficiency improvements that support favorable return on investments and resource savings. The program strategy is to replace one pivot each fiscal year. The irrigation pivots are a major asset at TMSF and need to be on a replacement schedule in order to minimize failures during growing seasons.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000

TITLE: West Boise Filtration
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: West Bench
ANTICIPATED COMPLETION: N/A (recurring)

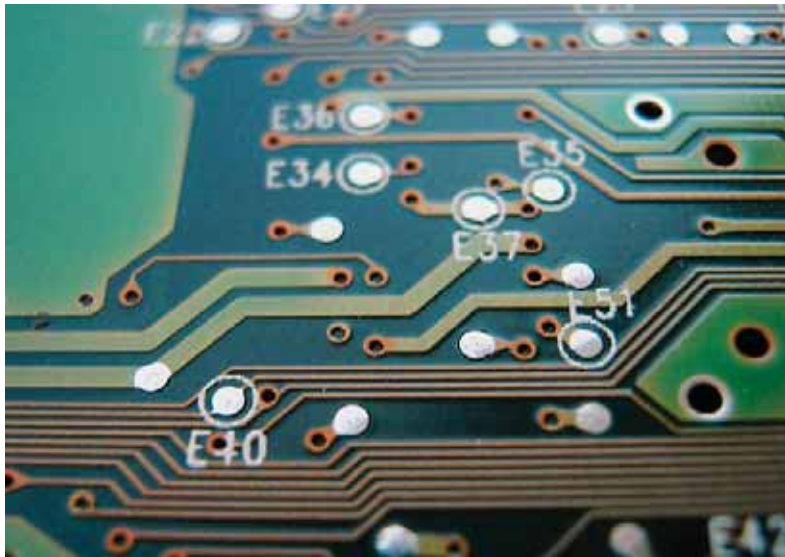


As a result of the new Dixie Drain project, the City will have an annual total phosphorus (TP) limit of 0.35 mg/L at the West Boise Water Renewal Facility (WBWRF). The soluble and particulate fractions of TP need to be removed to reliably meet the required limit.

This project will include both chemical storage and feed facilities. As the project begins, different upstream processing options will be reviewed to determine what process steps or filtration options best address the City's needs.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	2,980,000	2,980,000	2,010,000	7,050,000	1,750,000	10,510,000	24,300,000

TITLE: West Boise Network and Control System Improvements
DEPARTMENT: Public Works
CATEGORY: Capital Asset (Growth)
COMPREHENSIVE PLAN AREA: West Bench
ANTICIPATED COMPLETION: Fall 2019



This project covers implementation costs to replace dated programmable logic controller (PLC) hardware with current hardware to increase the reliability of control systems at the West Boise Water Renewal Facility (WBWRF). New PLC hardware will match other updated equipment installed over the last three years. Most components will be replaced individually without major shutdowns to WBWRF systems. PLC hardware will also be installed at the Twenty Mile South Farm. Equipment costs will be funded from the WBWRF capital equipment budget.

<i>Funding Sources</i>		2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	250,000	250,000	-	-	-	-	250,000

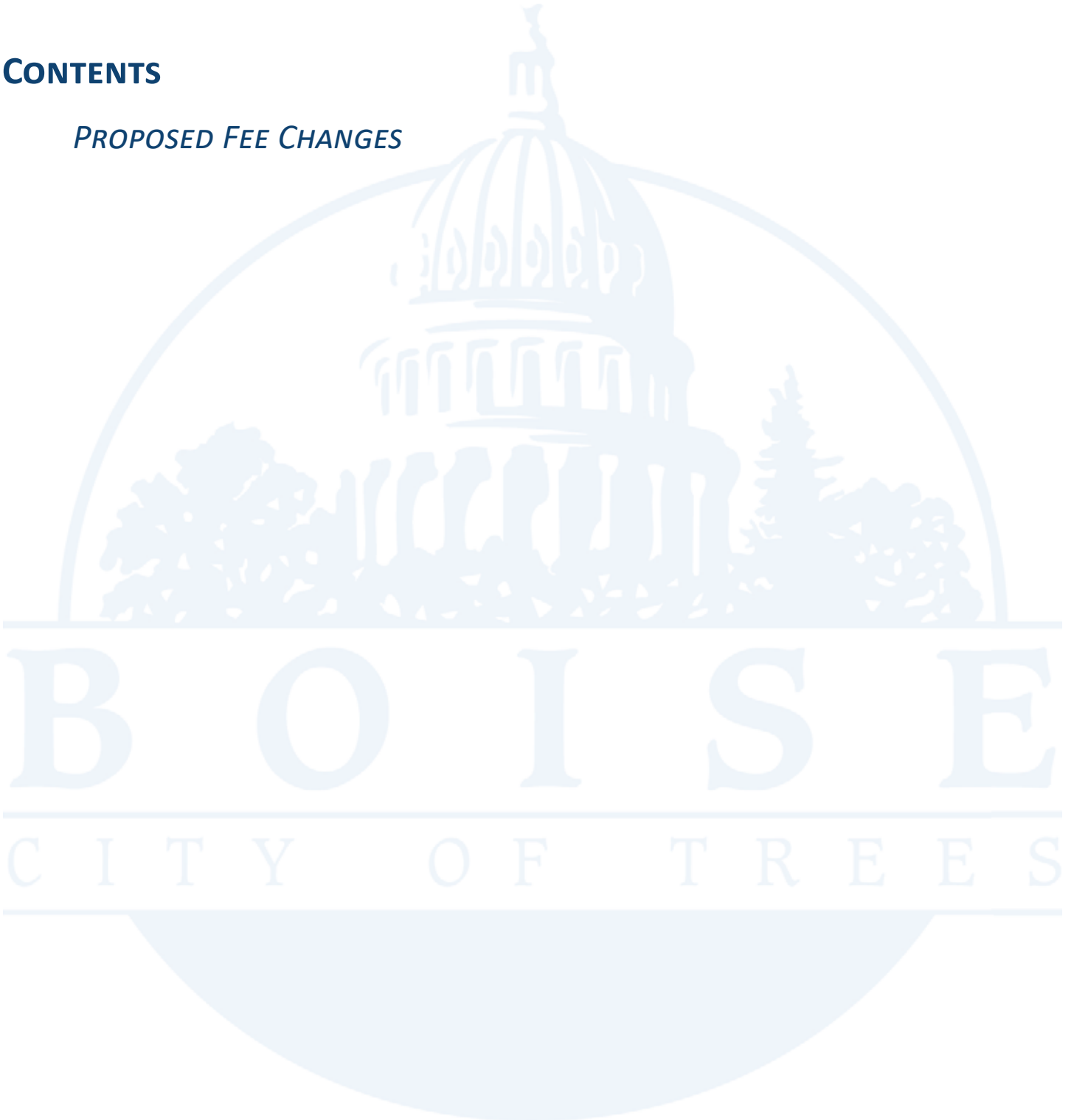


Appendix B:

Proposed Fee Changes

CONTENTS

PROPOSED FEE CHANGES



City of Boise
FY 2019 Annual Budget

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

Proposed Fee Changes

Department	Program	Fee Description	Current FY 2018	Proposed FY 2019	Percent Change
Airport	Employee Parking	Based Rate: Monthly	19.50	25.00	28.21%
Airport	Employee Parking	Based Rate: Quarterly	55.25	Eliminate	-100.00%
Airport	Employee Parking	Based Rate: Semi-Annual	106.16	Eliminate	-100.00%
Airport	Employee Parking	Based Rate: Annual	201.49	Eliminate	-100.00%
Airport	Employee Parking	Non Based Rates-Terminal Lots: Monthly	65.00	80.00	23.08%
Airport	Employee Parking	Non Based Rates-Terminal Lots: Quarterly	180.91	Eliminate	-100.00%
Airport	Employee Parking	Non Based Rates-Terminal Lots: Semi-Annual	349.90	Eliminate	-100.00%
Airport	Employee Parking	Non Based Rates-Terminal Lots: Annual	688.97	Eliminate	-100.00%
Airport	Employee Parking	Non Based Rates-Remote Lots: Monthly	39.00	50.00	28.21%
Airport	Employee Parking	Non Based Rates-Remote Lots: Quarterly	111.58	Eliminate	-100.00%
Airport	Employee Parking	Non Based Rates-Remote Lots: Semi-Annual	209.07	Eliminate	-100.00%
Airport	Employee Parking	Non Based Rates-Remote Lots: Annual	402.98	Eliminate	-100.00%
Airport	Security/Operations	Unaccounted SIDA Badge (Signatory)	NEW	200.00	
Finance & Admin	Animal	Non-spayed or non-neutered, between 16 weeks and 1 year	27.00	28.25	4.63%
Finance & Admin	Animal	Non-spayed or non-neutered, older than 1 year	53.50	56.00	4.67%
Finance & Admin	Animal	Senior Discount - Owner of dog > 65 yrs of age	9.75	10.00	2.56%
Finance & Admin	Animal	Spayed or Neutered	20.25	21.25	4.94%
Finance & Admin	Health	Eating and Drinking License	32.50	34.00	4.62%
Finance & Admin	Health	Eating and Drinking Mobile	32.50	34.00	4.62%
Finance & Admin	Parking	Boise High Student Parking ePermit - per semester	NEW	13.00	
Finance & Admin	Parking	Weekend Meterhood Rate	NEW	5.00	
Finance & Admin	Professional	Alarm Installation Service License	146.50	153.75	4.95%
Finance & Admin	Professional	Alarm Installer License	40.00	41.75	4.38%
Finance & Admin	Professional	Auction House	32.50	34.00	4.62%
Finance & Admin	Professional	Auction Sale (per day)	27.00	28.25	4.63%
Finance & Admin	Professional	Auctioneer License (semi-annual)	32.50	34.00	4.62%
Finance & Admin	Professional	Commercial Trans Service Transfer (if after Jan 1)	92.50	97.00	4.86%
Finance & Admin	Professional	Commercial Transportation Service License	185.00	194.00	4.86%
Finance & Admin	Professional	Commercial Transportation Service Transfer	185.00	194.00	4.86%
Finance & Admin	Professional	Commercial Vehicle Driver	37.00	38.75	4.73%
Finance & Admin	Professional	Massage Establishment License	260.00	270.00	3.85%
Finance & Admin	Professional	Non-Consent Towing License	39.00	40.75	4.49%
Finance & Admin	Professional	Pawnbroker License	415.00	435.00	4.82%
Finance & Admin	Professional	Precious Metals Dealer License (full year)	93.00	97.00	4.30%
Finance & Admin	Professional	Precious Metals Dealer License (itinerant)	93.00	97.00	4.30%
Finance & Admin	Professional	Precious Metals Dealer License (partial year)	46.50	48.50	4.30%
Finance & Admin	Professional	Private Patrol Agent License	40.00	41.75	4.38%
Finance & Admin	Professional	Private Patrol Service	146.50	153.75	4.95%
Finance & Admin	Professional	Private Security Service License	146.50	153.75	4.95%
Finance & Admin	Professional	Sidewalk Café License	97.50	102.00	4.62%
Finance & Admin	Professional	Solicitor Annual License	108.00	113.00	4.63%
Finance & Admin	Professional	Solicitor Semi-Annual License	54.00	56.50	4.63%
Finance & Admin	Professional	Special Event	193.50	203.00	4.91%
Finance & Admin	Professional	Temporary Merchant License	54.00	56.50	4.63%
Finance & Admin	Professional	Vehicle Immobilization Agent License	40.00	41.75	4.38%
Finance & Admin	Professional	Vehicle Immobilization Service	98.50	103.00	4.57%
Finance & Admin	Professional	Vendor Annual License	108.00	113.00	4.63%
Finance & Admin	Professional	Vendor Semi-Annual License	54.00	56.50	4.63%
Fire	Cost Recovery Ord	Arson Investigation	85.00	100.00	17.65%
Fire	Cost Recovery Ord	Dive Rescue	640.00	880.00	37.50%
Fire	Cost Recovery Ord	Hazardous Spills (Minor)	108.00	130.00	20.37%
Fire	Cost Recovery Ord	Hazmat Incidents	1,987.00	2,515.00	26.57%
Fire	Cost Recovery Ord	Illegal Fires	75.00	100.00	33.33%
Fire	Cost Recovery Ord	Pipeline Incident (Major)	670.00	950.00	41.79%
Fire	Cost Recovery Ord	Pipeline Incidents (Minor)	160.00	180.00	12.50%
Fire	Cost Recovery Ord	Powerline Incidents	120.00	150.00	25.00%
Fire	Cost Recovery Ord	Vehicle Fire	145.00	200.00	37.93%
Fire	Other	Entry Level Testing Fee	40.00	25.00	-37.50%
Fire	Permit & Service Fees	Carbon Dioxide Beverage Systems	NEW	110.00	
Fire	Permit & Service Fees	Covered Mall Buildings Permit	155.00	205.00	32.26%
Fire	Permit & Service Fees	Exhibits, Trade Shows, and any Special Event Permit	155.00	205.00	32.26%
Fire	Permit & Service Fees	Fire Department Fire Watch	80.00	85.00	6.25%

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2018	Proposed FY 2019	Percent Change
Fire	Permit & Service Fees	Inspections Required by Other Agencies	110.00	85.00	-22.73%
Fire	Permit & Service Fees	Motor Fuel Dispensing Facilities	NEW	85.00	
Fire	Permit & Service Fees	Pyrotechnic Special Effects Material Permit	205.00	110.00	-46.34%
Fire	Permit & Service Fees	Temporary Structures or Uses	NEW	110.00	
Parks & Recreation	Active Adult	Sr Fitness Class Hourly Fee	NEW	6.00	
Parks & Recreation	Administration	Appeal Fee	NEW	100.00	
Parks & Recreation	Administration	Commercial use - annual fee	300.00	315.00	5.00%
Parks & Recreation	Administration	Construction Use	25.00	30.00	20.00%
Parks & Recreation	Administration	Easement Application Fee	NEW	30.00	
Parks & Recreation	Administration	Memorial Bench (Basic)	900.00	1,200.00	33.33%
Parks & Recreation	Administration	Memorial Bench (Premier)	1,500.00	2,000.00	33.33%
Parks & Recreation	Adult Art	Adult 8 mtg x 2 hrs	81.15	83.62	3.04%
Parks & Recreation	Adult Art	Adult 8 mtg x 3 hrs	121.70	125.41	3.05%
Parks & Recreation	Adult Art	Adult 6 mtg x 2 hrs	61.00	62.86	3.05%
Parks & Recreation	Adult Art	Adult 6 mtg x 3 hrs	90.30	93.05	3.05%
Parks & Recreation	Adult Art	Adult Pottery Open lab 6 mtg x 2	59.20	61.00	3.04%
Parks & Recreation	Adult Art	Adult Pottery Open lab 8 mtg x 2	81.15	83.62	3.04%
Parks & Recreation	Adult Art	Kiln Firing Fee 1 sq ft	15.00	15.45	3.00%
Parks & Recreation	Adult Art	Material Lab Fee	54.65	56.31	3.04%
Parks & Recreation	Adult Art	Pottery Drop-In	10.30	10.61	3.01%
Parks & Recreation	Adult Sports	Rescheduling Fee	NEW	65.00	
Parks & Recreation	AdVenture	Adaptive Fitness Class (16 hours or 8 weeks)	51.50	53.00	2.91%
Parks & Recreation	AdVenture	AdVenture Activity and Meal	20.00	21.00	5.00%
Parks & Recreation	AdVenture	AdVenture Art Class (8 weeks)	50.00	51.50	3.00%
Parks & Recreation	AdVenture	AdVenture Field Trip and Meal	41.50	43.00	3.61%
Parks & Recreation	AdVenture	AdVenture outing fee per hour	NEW	10.00	
Parks & Recreation	AdVenture	AdVenture Teen Camp	71.00	73.00	2.82%
Parks & Recreation	AdVenture	Bike Ride & Picnic	12.25	12.50	2.04%
Parks & Recreation	AdVenture	Bowling Club	26.50	27.25	2.83%
Parks & Recreation	AdVenture	Camping - 2 nights	74.00	80.00	8.11%
Parks & Recreation	AdVenture	Cooking Class (6 weeks)	60.00	61.75	2.92%
Parks & Recreation	AdVenture	Dutch Oven Cooking Class	9.75	10.00	2.56%
Parks & Recreation	AdVenture	Elk Sleigh Rides	45.00	46.00	2.22%
Parks & Recreation	AdVenture	Garden and Art (4 weeks)	NEW	40.00	
Parks & Recreation	AdVenture	Goalball (8 weeks)	24.00	25.00	4.17%
Parks & Recreation	AdVenture	Group Programs - Hour Fee	NEW	25.00	
Parks & Recreation	AdVenture	Performing Art Class (8 weeks)	33.00	34.00	3.03%
Parks & Recreation	AdVenture	Rafting- Day Trip	31.00	32.00	3.23%
Parks & Recreation	AdVenture	Social Clubs (7 weeks)	69.00	71.00	2.90%
Parks & Recreation	AdVenture	Sun Valley Biking	61.50	63.25	2.85%
Parks & Recreation	AdVenture	Water Skiing-per day	10.00	10.25	2.50%
Parks & Recreation	Aquatics	Season Pass - Up to 5 Members	111.72	112.26	0.48%
Parks & Recreation	Basketball	BB Fall N/R Fee	9.91	10.20	2.93%
Parks & Recreation	Basketball	BB N/R Player 5 on 5	26.42	27.21	2.99%
Parks & Recreation	Basketball	BB Summer N/R Fee	9.91	10.20	2.93%
Parks & Recreation	Basketball	BB Team Fee - 5 on 5	545.28	572.54	5.00%
Parks & Recreation	Basketball	BB Team Fee -3 on 3 Fall	105.66	108.83	3.00%
Parks & Recreation	Basketball	BB Team Fee-3 on 3 Summer	105.66	108.83	3.00%
Parks & Recreation	Basketball	BB Tournament 5 on 5	89.15	91.82	2.99%
Parks & Recreation	Basketball	BB Tournament 5 on 5 - Double Elimination	150.00	154.50	3.00%
Parks & Recreation	Boise Urban Garden School	Adult Registration Fee per session	NEW	10.00	
Parks & Recreation	Cemetery	Lot Sales - MHC Flat	875.00	900.00	2.86%
Parks & Recreation	Cemetery	Lot Sales- niche single granite wall	NEW	950.00	
Parks & Recreation	IIW Hockey	Hockey Camp	150.00	200.00	33.33%
Parks & Recreation	IIW Hockey	Hockey Clinic	NEW	200.00	
Parks & Recreation	IIW Operations	Ice Sled Rental	NEW	3.77	
Parks & Recreation	IIW Skating	Show Participation Fee	50.00	75.00	50.00%
Parks & Recreation	IIW Skating	Show VIP Admission	18.87	21.23	12.51%
Parks & Recreation	Men's Fast Pitch League	Fast Pitch/ Game	63.68	67.50	6.00%
Parks & Recreation	Park Reservations	AM Fountain	300.00	315.00	5.00%
Parks & Recreation	Park Reservations	Ann Morrison Entire Park All Day	1,075.00	1,128.75	5.00%
Parks & Recreation	Park Reservations	Band shell	375.00	393.75	5.00%

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2018	Proposed FY 2019	Percent Change
Parks & Recreation	Park Reservations	Cecil D. Andrus Capitol Park - 4 hr time block	NEW	250.00	
Parks & Recreation	Park Reservations	Cecil D. Andrus Capitol Park Entire All Day	NEW	600.00	
Parks & Recreation	Park Reservations	City Open Space per Reserve	NEW	75.00	
Parks & Recreation	Park Reservations	Disc Golf Course	165.00	173.25	5.00%
Parks & Recreation	Park Reservations	Dog Park Clinic	55.00	57.75	5.00%
Parks & Recreation	Park Reservations	Esther Simplot Park Entire All Day	1,250.00	1,312.50	5.00%
Parks & Recreation	Park Reservations	Fitness Clinics/Boot camps	55.00	57.75	5.00%
Parks & Recreation	Park Reservations	Garden/Gazebo	90.00	94.50	5.00%
Parks & Recreation	Park Reservations	Greenbelt per Quadrant	NEW	75.00	
Parks & Recreation	Park Reservations	Julia Davis Entire Park All Day	1,375.00	1,443.75	5.00%
Parks & Recreation	Park Reservations	Kristin Armstrong Municipal Park - 1/2 Park/ Per Day	850.00	892.50	5.00%
Parks & Recreation	Park Reservations	Kristin Armstrong Municipal Park - Full Park/All Day	1,575.00	1,653.75	5.00%
Parks & Recreation	Park Reservations	Maintenance Staff - per hr	24.50	25.50	4.08%
Parks & Recreation	Park Reservations	Military Reserve Archery Range / Per Day	55.00	57.75	5.00%
Parks & Recreation	Park Reservations	Minimum Damage Fee	NEW	250.00	
Parks & Recreation	Park Reservations	Park for profit "commercial" use - 1 hr	100.00	105.00	5.00%
Parks & Recreation	Park Reservations	Park for profit "commercial" use - 4 hr	350.00	367.50	5.00%
Parks & Recreation	Park Reservations	Park for profit "commercial" use - all day	650.00	682.50	5.00%
Parks & Recreation	Park Reservations	Picnic Sites	90.00	94.50	5.00%
Parks & Recreation	Park Reservations	Plaza Rental	90.00	94.50	5.00%
Parks & Recreation	Park Reservations	Single Car Pass	25.00	26.25	5.00%
Parks & Recreation	Park Reservations	Sound Permit	50.00	52.50	5.00%
Parks & Recreation	Park Reservations	Special Use Permit park area	55.00	57.75	5.00%
Parks & Recreation	Park Reservations	Staff Callout - per hr	35.00	50.00	42.86%
Parks & Recreation	Park Reservations	Utility Vehicle Turf Permit	25.00	26.25	5.00%
Parks & Recreation	Park Reservations	Vehicle Overnight Pass	25.00	26.25	5.00%
Parks & Recreation	Quail Hollow GC	9 Hole Green fee Weekday	21.70	22.64	4.33%
Parks & Recreation	Quail Hollow GC	18 Hole Green Fee Weekday	27.42	28.42	3.65%
Parks & Recreation	Quail Hollow GC	18 Hole Green Fee Weekend	31.13	32.08	3.05%
Parks & Recreation	Quail Hollow GC	9 Hole Green Fee Weekend	22.64	23.58	4.15%
Parks & Recreation	Quail Hollow GC	Additional Hour Rental fee per hour	NEW	110.00	
Parks & Recreation	Quail Hollow GC	Annual Membership	1,153.96	1,190.57	3.17%
Parks & Recreation	Quail Hollow GC	Change fee	NEW	50.00	
Parks & Recreation	Quail Hollow GC	Senior Monday-Friday	21.70	23.59	8.71%
Parks & Recreation	Quail Hollow GC	Twilight	21.70	22.64	4.33%
Parks & Recreation	Quail Hollow GC	Winter Green Fees 18 holes	21.70	22.64	4.33%
Parks & Recreation	Quail Hollow GC	Winter Green Fees 9 holes	12.26	13.21	7.75%
Parks & Recreation	Softball Gold League	Fall N/R Player Fees	13.16	13.95	6.00%
Parks & Recreation	Softball Gold League	Fall Player Fee	9.00	9.54	6.00%
Parks & Recreation	Softball Gold League	Fall Team Fee	389.62	413.00	6.00%
Parks & Recreation	Softball Gold League	Field Reservation	8.49	8.96	5.54%
Parks & Recreation	Softball Gold League	Spring EOS Tourney	131.13	139.00	6.00%
Parks & Recreation	Softball Gold League	Spring N/R Player	17.55	18.60	5.98%
Parks & Recreation	Softball Gold League	Spring Player Fee	12.00	12.72	6.00%
Parks & Recreation	Softball Gold League	Spring Team Fee	461.32	489.00	6.00%
Parks & Recreation	Softball Gold League	Sunday N/R Player	13.16	13.95	6.00%
Parks & Recreation	Softball Gold League	Sunday Player Fee	9.00	9.54	6.00%
Parks & Recreation	Softball Gold League	Sunday Team Fee	319.81	339.00	6.00%
Parks & Recreation	Softball Gold League	USSSA Men's Team	675.47	716.00	6.00%
Parks & Recreation	Softball Gold League	USSSA N/R Player	21.23	22.50	5.98%
Parks & Recreation	Softball Silver League	SB Silver League Tourney	77.36	82.00	6.00%
Parks & Recreation	Softball Silver League	SB Silver N/R Player	11.32	12.00	6.01%
Parks & Recreation	Softball Silver League	SB Silver Team	375.47	398.00	6.00%
Parks & Recreation	Softball Tournaments	Entry Fee - 3GG Invitational Tournament	237.74	249.63	5.00%
Parks & Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament (Fast Pitch)	346.23	363.54	5.00%
Parks & Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament (Slow Pitch)	286.79	301.13	5.00%
Parks & Recreation	Softball Tournaments	Field Lights - per hour/per field	40.00	42.00	5.00%
Parks & Recreation	Softball Tournaments	Tournament Field Rental - per game	35.70	37.50	5.04%
Parks & Recreation	Sports Fields	Bleacher Rental - Extended Daily Use	NEW	50.00	
Parks & Recreation	Sports Fields	Bleacher Rental (mobile 256 seat capacity) per event	NEW	300.00	
Parks & Recreation	Sports Fields	Sports Camp/Clinic/Rentals (4hr time blocks)	55.00	57.50	4.55%
Parks & Recreation	Sports Fields	Tournament Field Rental	35.70	37.50	5.04%

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2018	Proposed FY 2019	Percent Change
Parks & Recreation	Sr Center	Bazaar Vendor Permit - Over 60	NEW	15.00	
Parks & Recreation	Sr Center	Bazaar Vendor Permit - Under 60	NEW	25.00	
Parks & Recreation	Sr Center	Dance Admission	NEW	18.87	
Parks & Recreation	Sr Center	Entire Facility Rental 4 hours	NEW	800.00	
Parks & Recreation	Volleyball	VB N/R Player	13.21	13.61	3.03%
Parks & Recreation	Volleyball	VB Team Fee	257.08	264.79	3.00%
Parks & Recreation	Warm Springs GC	Annual Cart Pass	650.00	669.81	3.05%
Parks & Recreation	Warm Springs GC	Fall Pass	NEW	175.00	
Parks & Recreation	Warm Springs GC	Green Fee- Weekday- Adult - 18 holes	26.42	27.36	3.56%
Parks & Recreation	Warm Springs GC	Green Fee- Weekday- Adult - 9 holes	21.70	22.64	4.33%
Parks & Recreation	Warm Springs GC	Green Fee- Weekday Sr (62 & Older) & Disabled Veterans	21.70	22.64	4.33%
Parks & Recreation	Warm Springs GC	Green Fee- Weekday Twilight	21.70	22.64	4.33%
Parks & Recreation	Warm Springs GC	Green Fee- Weekend Adult - 18 holes	30.19	31.13	3.11%
Parks & Recreation	Warm Springs GC	Green Fee- Weekend Adult - 9 holes	22.64	23.59	4.20%
Parks & Recreation	Warm Springs GC	Pass - Spouse	576.97	593.40	2.85%
Parks & Recreation	Warm Springs GC	Pass - Adult	1,153.96	1,190.57	3.17%
Parks & Recreation	Warm Springs GC	Pass - Weekday only	827.34	850.94	2.85%
Parks & Recreation	Youth Art	School/Non-Profit Firing Fee - 1 sq ft	NEW	5.00	
Parks & Recreation	Youth Fitness	Family Sailing Fee per person	NEW	150.00	
Parks & Recreation	Youth Fitness	Youth Sailing Fee	NEW	100.00	
Parks & Recreation	Zoo Boise	Primetime Season	May - Sept	March - Oct	
Planning & Devel	Housing	Rent - 1 unit	255.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 2 units	280.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 1 unit	285.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 1 unit	290.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 6 units	305.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 1 unit	315.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 1 unit	325.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 9 units	330.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 54 units	335.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 35 units	360.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 1 unit	375.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 4 units	380.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 7 units	385.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 18 units	390.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 4 units	400.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 82 units	410.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 3 units	415.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 4 units	425.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 1 unit	450.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 3 units	460.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 3 units	465.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 9 units	475.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 3 units	535.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 21 units	550.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 8 units	605.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 10 units	650.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 1 unit	700.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 8 units	750.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 1 unit	772.00	Eliminate	-100.00%
Planning & Devel	Housing	Rent - 2 units	950.00	Eliminate	-100.00%
Public Works	Residential Mo. Svc.	Large garbage, recycling and composting	16.07	17.98	11.89%
Public Works	Residential Mo. Svc.	Large garbage and recycling	21.39	23.94	11.92%
Public Works	Residential Mo. Svc.	Large garbage only	26.70	29.90	11.99%
Public Works	Residential Mo. Svc.	Small garbage, recycling and composting	15.01	16.81	11.99%
Public Works	Residential Mo. Svc.	Small garbage and recycling	20.34	22.77	11.95%
Public Works	Residential Mo. Svc.	Small garbage only	25.66	28.73	11.96%
Public Works	Residential Mo. Svc.	Large premium carry-out garbage, recycling, composting	30.90	34.62	12.04%
Public Works	Residential Mo. Svc.	Large premium carry-out garbage and recycling	36.24	40.58	11.98%
Public Works	Residential Mo. Svc.	Large premium carry-out garbage only	41.56	46.54	11.98%
Public Works	Residential Mo. Svc.	Small premium carry-out garbage, recycling and composting	29.86	33.44	11.99%
Public Works	Residential Mo. Svc.	Small premium carry-out garbage and recycling	35.19	39.40	11.96%

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Proposed Fee Changes

Department	Program	Fee Description	Current FY 2018	Proposed FY 2019	Percent Change
Public Works	Residential Mo. Svc.	Small premium carry-out garbage only	40.50	45.36	12.00%
Public Works	Residential Mo. Svc.	Large curbside carry-out garbage, recycling and composting	22.57	25.28	12.01%
Public Works	Residential Mo. Svc.	Large curbside carry-out garbage and recycling	27.90	31.24	11.97%
Public Works	Residential Mo. Svc.	Large curbside carry-out garbage only	33.22	37.20	11.98%
Public Works	Residential Mo. Svc.	Small curbside carry-out garbage, recycling and composting	22.63	25.30	11.80%
Public Works	Residential Mo. Svc.	Small curbside carry-out garbage and recycling	27.90	31.26	12.04%
Public Works	Residential Mo. Svc.	Small curbside carry-out garbage only	33.24	37.22	11.97%
Public Works	Residential Mo. Svc.	65 gallon glass collection	5.22	5.84	11.88%
Public Works	Residential Mo. Svc.	Additional trash carts	4.20	4.70	11.90%
Public Works	Residential Mo. Svc.	Additional collection of garbage, recycling or composting	11.64	13.03	11.94%
Public Works	Residential Mo. Svc.	Base fee for vacant residential properties (not subject to FF)	2.90	3.24	11.72%
Public Works	Residential Mo. Svc.	5 overflow stickers for trash pick up (after 5 free stickers each yr)	6.50	7.28	12.00%
Public Works	Residential Mo. Svc.	Cart Removal Fee	22.17	24.83	12.00%
Public Works	Residential Mo. Svc.	Damaged cart replacement fee	NEW	75.00	
Public Works	Residential Mo. Svc.	Compost pail (before ST)	7.08	7.92	11.86%
Public Works	Residential Mo. Rent	Large garbage, recycling and composting	1.59	1.77	11.32%
Public Works	Residential Mo. Rent	Large garbage and recycling	1.06	1.18	11.32%
Public Works	Residential Mo. Rent	Large garbage only	0.53	0.59	11.32%
Public Works	Residential Mo. Rent	Small garbage, recycling and composting	1.59	1.77	11.32%
Public Works	Residential Mo. Rent	Small garbage and recycling	1.06	1.18	11.32%
Public Works	Residential Mo. Rent	Small garbage only	0.53	0.59	11.32%
Public Works	Residential Mo. Rent	Large premium carry-out garbage, recycling, composting	1.59	1.77	11.32%
Public Works	Residential Mo. Rent	Large premium carry-out garbage and recycling	1.06	1.18	11.32%
Public Works	Residential Mo. Rent	Large premium carry-out garbage only	0.53	0.59	11.32%
Public Works	Residential Mo. Rent	Small premium carry-out garbage, recycling and composting	1.59	1.77	11.32%
Public Works	Residential Mo. Rent	Small premium carry-out garbage and recycling	1.06	1.18	11.32%
Public Works	Residential Mo. Rent	Small premium carry-out garbage only	0.53	0.59	11.32%
Public Works	Residential Mo. Rent	Large curbside carry-out garbage, recycling and composting	1.59	1.77	11.32%
Public Works	Residential Mo. Rent	Large curbside carry-out garbage and recycling	1.06	1.18	11.32%
Public Works	Residential Mo. Rent	Large curbside carry-out garbage only	0.53	0.59	11.32%
Public Works	Residential Mo. Rent	Small curbside carry-out garbage, recycling and composting	1.59	1.77	11.32%
Public Works	Residential Mo. Rent	Small curbside carry-out garbage and recycling	1.06	1.18	11.32%
Public Works	Residential Mo. Rent	Small curbside carry-out garbage only	0.53	0.59	11.32%
Public Works	Residential Mo. Rent	65 gallon glass collection	0.53	0.59	11.32%
Public Works	Residential Mo. Rent	Additional trash carts	0.53	0.59	11.32%
Public Works	Residential Fees	New account initiation fee (not subject to FF)	13.24	12.73	-3.85%
Public Works	Residential Fees	Reinstatement fee (not subject to FF)	24.25	23.32	-3.84%
Public Works	Residential Fees	Container Delivery	29.15	32.64	11.97%
Public Works	Residential Fees	Lid Lock Installation Fee	28.92	32.39	12.00%
Public Works	Commercial Cart Fee	Damaged cart replacement fee	NEW	75.00	
Public Works	Comm. Recycling	30 gallon orange plastic recycling bags - each	NEW	1.03	
Public Works	Comm. Recycling	55 gallon orange plastic recycling bags - each	NEW	2.06	
Public Works	Bench Sewer District	Unmonitored >1,000 - 1,500 mgl BOD and TSS	8.76	11.58	32.19%
Public Works	Bench Sewer District	Unmonitored >200 - 400 mgl BOD and TSS	3.32	3.99	20.18%
Public Works	Bench Sewer District	Unmonitored >400 - 600 mgl BOD and TSS	4.49	5.59	24.50%
Public Works	Bench Sewer District	Unmonitored >600 - 800 mgl BOD and TSS	5.68	7.22	27.11%
Public Works	Bench Sewer District	Unmonitored >800 - 1,000 mgl BOD and TSS	6.77	8.78	29.69%
Public Works	Bench Sewer District	Unmonitored 0 - 200 mgl BOD and TSS	2.29	2.51	9.61%
Public Works	Sewer	Account initiation fee	12.97	12.73	-1.85%
Public Works	Sewer	Decant Facility Fees	53.66	58.48	8.98%
Public Works	Sewer	Fixed Charge for Zero Use	7.15	7.79	8.95%
Public Works	Sewer	Monitored Four Rate System BOD	286.56	312.35	9.00%
Public Works	Sewer	Monitored Four Rate System Flow	555.39	605.37	9.00%
Public Works	Sewer	Monitored Four Rate System NH3-N	76.99	83.91	8.99%
Public Works	Sewer	Monitored Four Rate System TSS	230.64	251.39	9.00%
Public Works	Sewer	Monitored Three Rate System BOD	293.69	320.12	9.00%
Public Works	Sewer	Monitored Three Rate System Flow	555.39	605.37	9.00%
Public Works	Sewer	Monitored Three Rate System TSS	230.64	251.39	9.00%
Public Works	Sewer	Septage Dumping - Per Thousand Gallons	87.83	95.73	8.99%
Public Works	Sewer	Temporary Lift Stations	7.66	8.34	8.88%
Public Works	Sewer	Unmonitored >1,000 - 1,500 mgl BOD and TSS	12.58	13.71	8.98%
Public Works	Sewer	Unmonitored >200 - 400 mgl BOD and TSS	4.07	4.43	8.85%

City of Boise
FY 2019 Annual Budget

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

Proposed Fee Changes

Department	Program	Fee Description	Current FY 2018	Proposed FY 2019	Percent Change
Public Works	Sewer	Unmonitored >400 - 600 mg/l BOD and TSS	5.86	6.38	8.87%
Public Works	Sewer	Unmonitored >600 - 800 mg/l BOD and TSS	7.66	8.34	8.88%
Public Works	Sewer	Unmonitored >800 - 1,000 mg/l BOD and TSS	9.44	10.28	8.90%
Public Works	Sewer	Unmonitored 0 - 200 mg/l BOD and TSS	2.39	2.60	8.79%

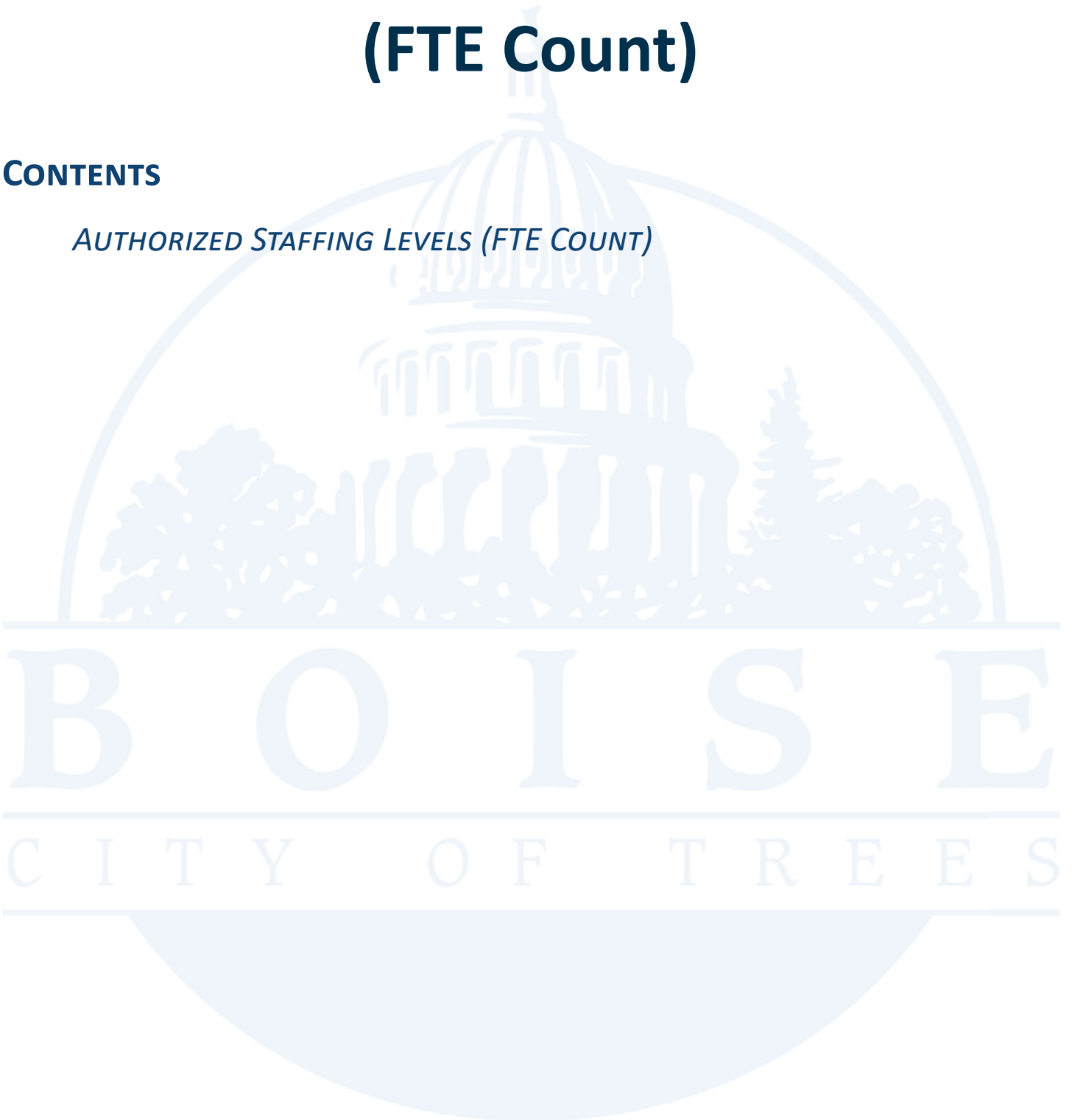


Appendix C:

Authorized Staffing Levels (FTE Count)

CONTENTS

AUTHORIZED STAFFING LEVELS (FTE COUNT)



Authorized Staffing Levels

Department	FY 2018 Adopted FTE Total	FY 2018 Approved FTE Changes	FY 2019 Proposed FTE Changes	FY 2019 Proposed FTE Total	Comments
Airport					
Airport Fund	109.00	0.00	0.00	109.00	
Arts & History					
General Fund	11.10	0.25	0.15	11.50	
		0.25			Program Assistant Increase
			0.15		Increase 2 part time positions
City Council					
General Fund	10.50	0.00	0.00	10.50	
Community Engagement (CE)					
General Fund	13.00	-1.00	1.00	13.00	
		1.00			Communication Optimization - trans from PDS *
		-1.00			Community Relations Specialist - transfer to PK
		-1.00			Communications Manager - transfer to PK
			1.00		Community Engagement Lead for PDS
Finance & Administration (DFA)					
General Fund	78.33	10.00	0.00	88.33	
		2.00			Animal Control Officer
		6.00			Code Enforcement Optimization - transfer from PDS
		2.00			Code Enforcement Optimization - transfer from Police
Fleet Services Fund	19.25	0.00	0.00	19.25	
Fire					
General Fund-General Employees	21.00	2.00	1.00	24.00	
		1.00			Administrative Support
		1.00			Division Chief Wildfire
			1.00		Training Facility Administrative Support
General Fund-Contract Employees	266.25	0.00	0.00	266.25	
Human Resources					
General Fund	18.80	0.00	0.00	18.80	
Risk Management Fund	6.45	0.00	0.00	6.45	
Workers Comp Fund	3.75	0.00	0.00	3.75	
Information Technology					
General Fund	60.75	-1.00	0.00	59.75	
		-1.00			Project Manager (PDS permit sys-valid for 24 mos)
Legal					
General Fund	52.35	0.00	0.00	52.35	
Library					
General Fund	122.20	0.00	0.00	122.20	
Mayor's Office					
General Fund	14.30	1.00	0.00	15.30	
		1.00			Project Manager - Support South Boise Dev
Parks & Recreation (PK)					
General Fund	153.85	3.00	2.40	159.25	
		1.00			QHGC Catering Supervisor
		1.00			Community Relations Specialist - transfer from CE
		1.00			Communication Manager - transfer from CE
			1.00		Maintenance Technician
			1.00		Zoo Keeper
			0.40		Zoo Keeper - increase current FTE by 0.4

Department	FY 2018 Adopted FTE Total	FY 2018 Approved FTE Changes	FY 2019 Proposed FTE Changes	FY 2019 Proposed FTE Total	Comments
Planning & Dev Services (PDS)					
General Fund	93.93	-6.00	3.00	90.93	
		-6.00			Code Enforcement Optimization - transfer to DFA
			2.00		WF Stabilization - Plans Examiner
			1.00		WF Stabilization - Plans Review Permit Tech
Housing Funds	14.57	0.00	0.00	14.57	
Police					
General Fund-General Employees (incl Command)	105.40	-2.00	0.00	103.40	
		-2.00			Code Enforcement Optimization - transfer to DFA
General Fund-Contract Employees	289.50	0.00	7.00	296.50	
			7.00		Police Officers
Public Works					
General Fund	29.61	1.37	0.00	30.98	
		0.37			Administrative Support for Facility Management
		1.00			Project Assistant for Facility Management
Geothermal Fund	1.00	0.00	0.00	1.00	
Solid Waste Fund	6.00	0.00	0.50	6.50	
			0.50		Communications Coordinator (split w/Water Renewal)
Water Renewal Fund	224.82	4.00	6.20	235.02	
		1.00			Building & Ground Maintenance Worker
		2.00			Farm Agricultural Worker
		1.00			Wastewater Process Analyst
			1.00		Administrative Support Coordinator
			0.50		Communications Coordinator (split w/Solid Waste)
			0.20		Increase FTE 0.2 for Water Quality Lab Tech
			1.00		Wastewater Collection Technician
			1.00		Wastewater Process Analyst
			1.00		Wastewater Process Coordinator
			1.00		Water Renewal Contract Coordinator
			0.50		Watershed Adult Programs Coordinator
Total All Funds					
	1,725.71	11.62	21.25	1,758.58	
Summary Totals by Fund					
General Fund	1,340.87	7.62	14.55	1,363.04	
Airport Fund	109.00	0.00	0.00	109.00	
Fleet Services Fund	19.25	0.00	0.00	19.25	
Risk Management Fund	6.45	0.00	0.00	6.45	
Workers Comp Fund	3.75	0.00	0.00	3.75	
Housing Funds	14.57	0.00	0.00	14.57	
Geothermal Fund	1.00	0.00	0.00	1.00	
Solid Waste Fund	6.00	0.00	0.50	6.50	
Water Renewal Fund	224.82	4.00	6.20	235.02	
Total All Funds	1,725.71	11.62	21.25	1,758.58	

* Community Engagement - Correction to Communication Optimization; FTE transfer from PDS was missed in the FY 2018 proposed FTE count



Appendix D:

Other

CONTENTS

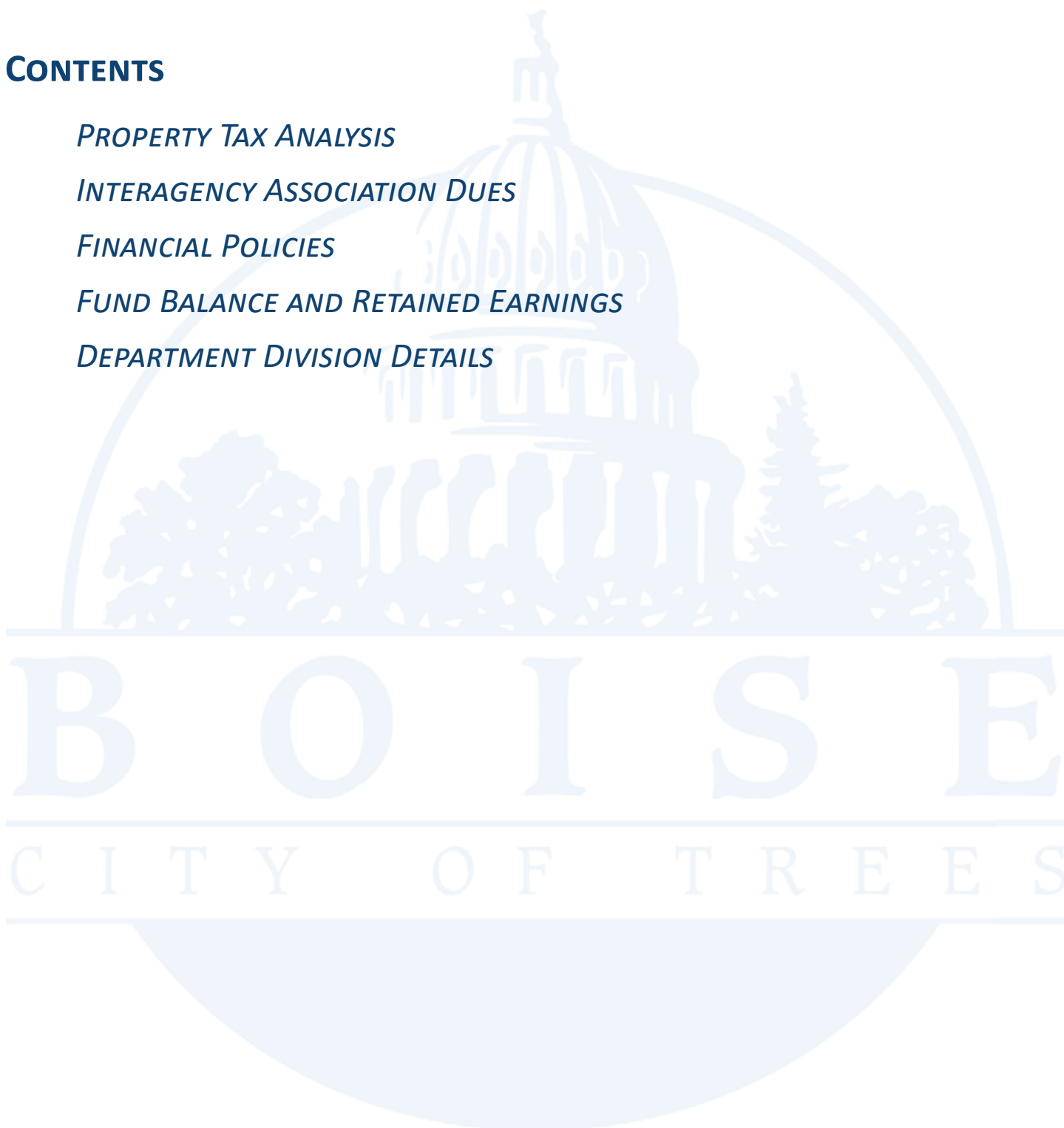
PROPERTY TAX ANALYSIS

INTERAGENCY ASSOCIATION DUES

FINANCIAL POLICIES

FUND BALANCE AND RETAINED EARNINGS

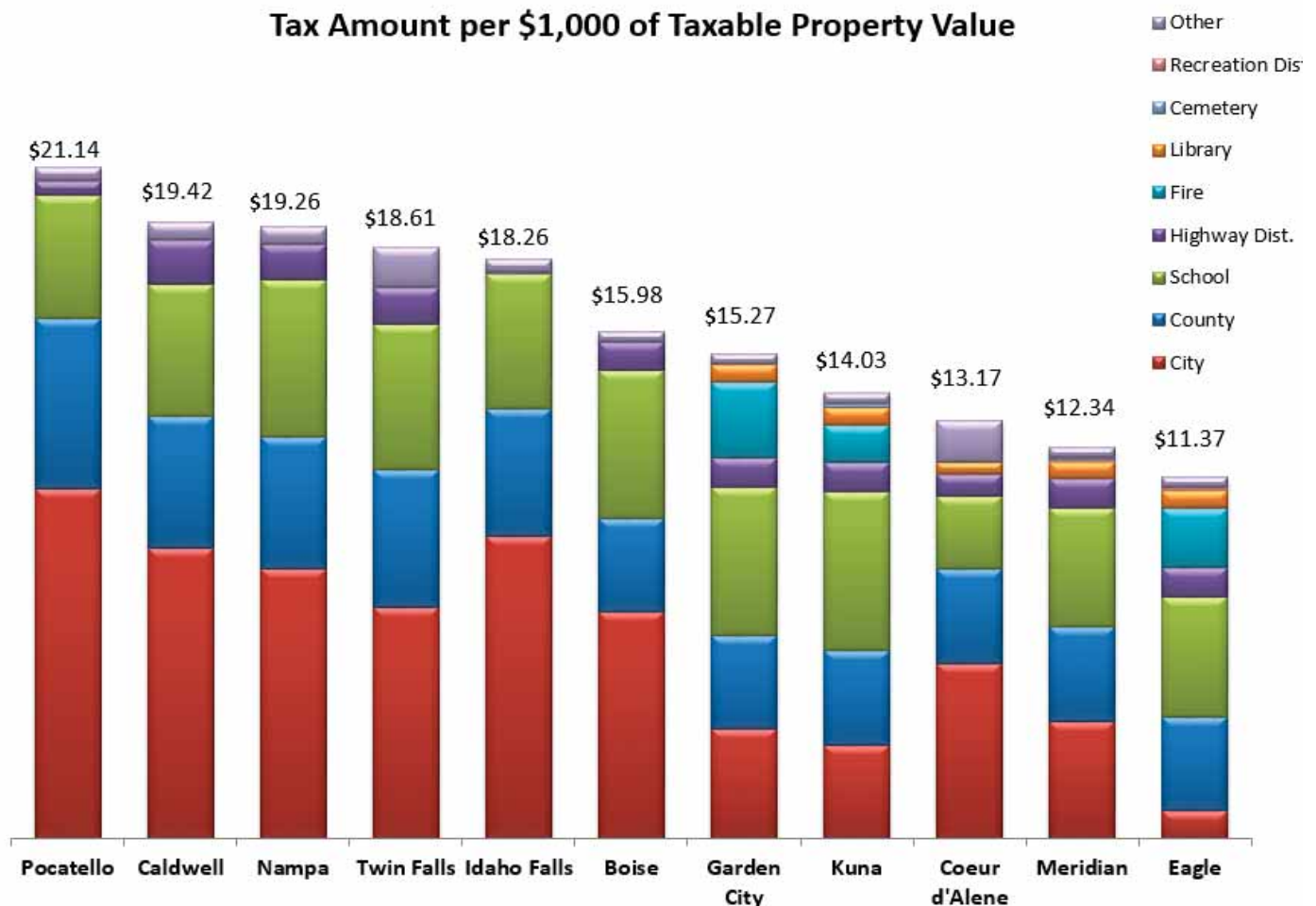
DEPARTMENT DIVISION DETAILS



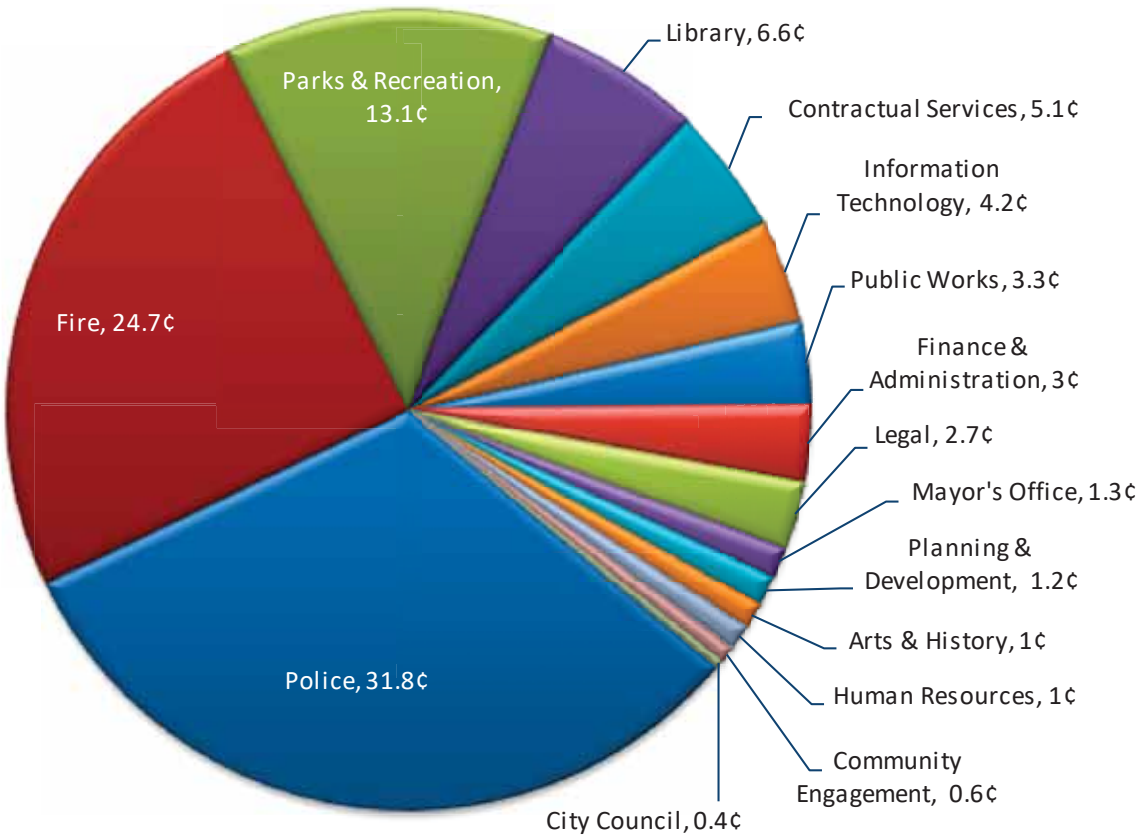
Property Tax Analysis

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

in the middle between Pocatello (highest tax rate) and Eagle (lowest tax rate). Please note that assessed property values are a large component of the total taxes individuals/families pay within each jurisdiction. For example, in tax year 2018 (FY 2019), based on the average Eagle home (\$448,900) and the average Boise home (\$283,100), total tax payments are significantly different. In this case, the Eagle home would be assessed \$3,966 in taxes and the Boise home would be assessed \$2,926, assuming both homes received the Homeowners Exemption (\$100,000 for tax year 2018).



For Every Tax Dollar



The chart above is a depiction of how each tax dollar is spent. This is calculated by determining the amount of resources necessary to fund operations within each General Fund department after considering departmental revenue.

Interagency Association Dues

Organization	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed
Ada County Emergency Management	73,811	73,811	73,811	76,659
Association of Idaho Cities	86,513	86,513	90,000	90,000
Boise Convention & Visitor Bureau	35,000	35,000	30,000	30,000
Boise Metro Chamber of Commerce	400	400	450	450
Boise Valley Economic Partnership	35,000	35,000	35,000	35,000
Boise Young Professionals	0	0	0	1,650
COMPASS	98,618	100,042	100,042	100,042
Mayor's Innovation Project	3,000	3,000	3,000	3,000
National League of Cities	12,468	12,468	12,468	12,468
Treasure Valley Partnership	24,680	24,680	24,680	24,680
Valley Regional Transit	84,827	88,145	90,350	96,079
	454,317	459,059	459,801	470,028

Financial Policies Summary

The City of Boise shall promote organized financial planning, budgeting, and accounting to assure disclosure of all financial transactions and to facilitate financial management and accountability by departments, divisions and agencies through financial reporting.

The City of Boise shall maintain a high standard of accounting practices. Finance & Administration will issue internal control procedures to ensure that a good faith effort is made to implement all independent and/or internal auditor recommendations, pertaining to internal control.

The City of Boise shall inform the citizens, Mayor, City Council and staff on the full cost of providing city services and will establish a means to reasonably record and report all associated costs of programs, services, and projects provided by the City by fund.

The City of Boise shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures.

The City of Boise shall employ a budgetary basis to ensure consistency from year to year and equitably communicate the planned costs for major service areas and capital projects.

The City of Boise shall adhere to the timeline for the budget as stated on the budget preparation calendar. The City shall notify the necessary parties involved by the statutory deadline for the public hearing on the annual adoption of the subsequent fiscal year's budget and shall submit its adopted budget for certification by the statutory deadline.

The City of Boise shall ensure a consistent methodology is applied yearly and costs for major services are clearly outlined.

The City of Boise shall maintain a budgetary control system, based on regular reporting of actual versus budgeted revenues and expenditures, to ensure adherence to the approved budget.

The City of Boise shall provide all stakeholders an understanding of the City's authority and goals in regards to its investment program. All investments are strictly in accordance with Idaho Statutes, City Code and Policy guidelines. The primary objective of the City's investment program is to safeguard government funds while providing adequate liquidity to meet the City's daily needs.

The City of Boise requires every officer of the City who receives money in an official capacity to deposit those monies in excess of \$1,000 to the City Treasurer or designated depository each day and to assure all monies collected are allocated to the correct revenue account.

The City of Boise shall diversify its investments as a key technique to achieve the City's goals and minimize its risk.

The internal controls established by Finance & Administration include: segregation, daily processing, timely deposits and reconciliation of ledgers in a timely manner, physical security procedures, and the use of automated resources.

All funds and fund types are subject to the City of Boise's investment policies and governed by provisions in Idaho Code except for the Police Social Security Replacement Plan, Fire and General Employees Post Employment Health Plans, and the General Employees Deferred Compensation Plan. Assets of the Municipal Health Trust Fund shall be invested in accordance with the Municipal Health Care Trust Agreement as approved by the City Council and the by-laws and other operating rules and policies promulgated by the Municipal Health

Care Trust.

The City of Boise's monies may only be invested by the Treasurer or those assigned by the Treasurer, and under the supervision of the City Council. Investments shall be made with prudence and guided by ethical decisions.

The City of Boise shall attempt to match investments with anticipated cash flow requirements to take best advantage of prevailing economic and market conditions while maintaining adequate liquidity by ensuring that investments meet the cash flow needs of the City.

The City of Boise shall process all vendor claims timely and efficiently. All payment of vendor claims shall be in accordance with Idaho Code and shall be approved by the City Council or the Council President if the payment is time sensitive.

The City of Boise shall use fine revenue to offset a portion of the cost for the administration of justice including parking, and code enforcement, police work and prosecution.

The City of Boise grants franchises and assesses franchise fees in accordance with Idaho Code for use of the community's public assets and facilities and for the provision of public services on behalf of the City.

The City of Boise actively seeks Federal and State funding opportunities and grants from private foundations and other sources and evaluates the effect of the cost of base services going forward.

Impact fees are assessed to cover the cost for capital facilities needed to serve new growth and development within the community as authorized by Idaho law and Boise City ordinance.

The City of Boise will establish license and permit fees at a level reasonably related to the cost of monitoring and enforcing services or functions that require regulation for the benefit of public health

and safety while taking into consideration similar fees assessed by other public entities.

The City of Boise seeks to partner with community groups interested in creating facilities and services that benefit its residents to the extent that it can sustain operating costs and comply with applicable legal regulations.

The City of Boise will pursue to the full extent allowed by state and federal law all delinquent amounts owed to the City.

The City of Boise will take active measures to encourage economic development and to develop a stable and diversified revenue system to protect the City from fluctuations in any one source.

The City of Boise will use an objective and analytical approach in order to predict revenues as accurately as possible and will project revenues over a six-year period.

The City of Boise will establish all user charges and fees at a level closely related to the full cost of providing the services (i.e., direct, indirect, administration, and capital and equipment costs), taking into consideration similar charges/fees being levied by other public, private and regulatory organizations, unless a City interest is identified and approved by the City Council to adjust a specific fee.

To ensure that all bid processes are fair, equitable and legal, employees of the City of Boise shall comply with the procurement process and dollar limits set to ensure it obtains the highest quality and most cost-efficient goods, services and products in a timely manner.

The City of Boise will utilize change orders and contract amendments to make adjustments to existing contracts to resolve issues of cost and time that were unknown or that changed from when the contract was approved and to resolve emergency situations.

The City of Boise issues purchasing cards to Department Director designated staff to use in lieu of requisitions, purchase orders, invoices and checks. Purchasing card holders shall be responsible for the appropriate use of City funds when using the purchasing card and shall keep receipts and current records of purchases and transactions.

The City of Boise will dispose of surplus property in an ethical and legal manner following City Code and State statutes.

The following debt policies are intended to demonstrate a commitment to long-term financial planning. Adherence to these policies will help assure protection of the City's bond rating.

Cash purchase is the preferred method for acquisition of capital equipment and real property, but the City of Boise recognizes that circumstances exist that would support other means of financing such transactions. Any capital acquisition strategy that involves a financing mechanism other than an approved cash purchase shall be approved by the City's Finance & Administration and Legal departments.

The City of Boise shall follow the guidelines, as listed, in the issuance of any debt or alternative financing technique:

The City will manage its cash in a fashion that will prevent any borrowing to meet operating expenses and will not issue long-term debt or alternative financing instruments to fund governmental operations.

Long-term borrowing or alternative financing techniques will be confined to land acquisitions, buildings and other capitalized assets.

Projects with a useful life of less than five years will not be eligible for inclusion in any long-term borrowing or long-term alternative financing instrument, with the exception of short-term revenue anticipation or tax anticipation notes,

registered warrants or lines of credit issued for cash flow or emergency purposes.

The primary tool used to plan for debt or alternative financing techniques is a capital improvement plan (CIP).

Debt financing will include general obligation bonds, revenue bonds, limited obligation revenue bonds, certificates of participation, and other alternative financing techniques as described in the Alternative Financing Techniques Regulation.

The City may consider refunding outstanding debt when legally permissible and financially advantageous. Refunding for other reasons should proceed only when the dollar savings and the effect of relief from onerous covenants and requirements have clearly been taken into account.

The City shall have a limited role in the issuance of conduit financing as it relates to Local Improvement Districts, Business Improvement Districts and Community Infrastructure Districts.

The type of instrument utilized will be determined based on the purpose, term, and market conditions at the time of issuance to provide the City with the greatest flexibility and least cost.

The City of Boise's Finance & Administration department shall determine the size and feasibility of the debt offering based on the available funding and current appropriation being able to sustain and cover the debt service.

To the extent possible, the City will design the repayment of a debt issuance in context of the fund's overall debt, annual cash flow capacity and long-term financial sustainability.

The term of any debt issuance shall not exceed the useful life of the project, facilities or equipment financed with proceeds of the debt issuance.

The City shall appropriate funds, on an annual basis, in the Debt Service Fund to sufficiently cover payment according to terms of each borrowing issued for non-enterprise departments. The City shall also reserve a sufficient debt service coverage level from proceeds of a bond issue and/or available revenues in the Debt Service Fund applicable to bond covenants and rating agency requirements.

The City may issue debt that has a variable rate in order to achieve savings. Finance & Administration shall periodically review these variable rates and determine if the issue should be converted to a fixed rate debt.

The City may use credit enhancements only when net debt service on the debt issue is reduced by more than the costs of the enhancement. The City will seek a credit rating on all new issues which are expected to be sold in the public market.

The City of Boise's Finance & Administration department shall coordinate investor relations for the City including dissemination of information to all interested parties.

The City of Boise shall adhere to the following guidelines:

The City may retain an independent financial advisor, independent bond counsel, and other service advisors, provided that a firm or individual serving as financial advisor is not also serving as underwriter or trustee on the same issue. Selection of independent advisors will adhere to all rules, regulations, and policies that apply.

The City of Boise will use competitive sales as the preferred means of issuing certificated debt although negotiated sales may be permitted if they result in a lower true interest cost (TIC).

The City will allocate management fees based on designation rules which will reward the accomplishment of sales objectives. Designations will only be paid to those firms that place orders for

debt and the specific designation rules will be separate for each financing, however, the City reserves the right to pay management fees only to the senior manager and co-senior managers.

All competitive bids will be evaluated based upon their true interest cost (TIC).

In the event that a good faith deposit is required, a surety bond from a third party may be submitted in lieu of the good faith deposit.

The Official Notice of Sale shall be designed by the Treasurer or designated agent to maximize the flexibility of the prospective purchasers.

The City of Boise will seek a credit rating on all new issues which are expected to be sold in the public market. The City will continue to apply for ratings on securities which have been rated by one or more of the rating agencies in the past.

The City acknowledges the responsibilities of the underwriting community and pledges to make all reasonable efforts to assist underwriters in their efforts to comply with SEC Rule 15c2-12 and MSRB Rule G-36.

The City of Boise shall follow the guidelines, as listed, in the issuance of any debt or alternative financing technique:

After the City Council determines no other funds are available to meet projected costs, the City of Boise will seek voter authorization to issue general obligation debt only for essential projects whose costs are appropriate for multi-year financing and the bonds associated are not subject to any other exceptions to constitutional and statutory bond referendum requirements.

The City will not issue general obligation bonds or incur other tax-supported indebtedness for any purpose in an amount which, with all outstanding and unpaid indebtedness, will exceed two percent (2%) of the taxable market value. The City's annual

debt service level may be limited at the discretion of the City Council based on other debt capacity indicators.

The term of any debt issuance shall not exceed the useful life of the project, facilities or equipment financed with proceeds of the debt issuance and in no case exceed 30 years.

Prior to issuance, the City Council shall approve the issuance of any debt. Upon approval, and in accordance with State Code, each debt instrument shall be executed and signed by the Mayor, countersigned by the Treasurer, and will be attested to by the signature of the Clerk under the official seal of the City.

The City of Boise will invest all debt proceeds in adherence to the approved City Cash Management and Investment policies unless otherwise directed in such documents as the trust indenture, escrow agreement or bond ordinance, and approved by the City Council. The City shall comply with all applicable requirements for bonded indebtedness in order to preserve the tax-exempt status of such debt issues.

Fund Balance Analysis

INTRODUCTION

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

CATEGORIES

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

Fund balance and retained earnings categories include the following:

- **Reserved Commitments** represent amounts for which the City is legally responsible, such as repayment guarantee amounts for bond issues, encumbrances, dedicated purposes, capital repairs, replacements or expansion, and inventory. Reserves are established for commitments made in executed contracts and can change only in accordance with changes to those documents. Reserved funds are committed and cannot be reallocated or used for other purposes.
 - **Designations** are made by City Council resolution or other official action. Fund balance amounts are specified to be used for specific purposes, such as future capital projects, rebudgeted projects from prior fiscal years, to protect the City from financial adversity or preserve its fiscal integrity, or other planned activities. Designated funds are committed only by policy, not by law or legal commitment. The City Council may choose to reallocate them to other purposes. Designated fund balances reflect officially approved priority uses and as such are deemed unavailable. However, unlike reserves, they are somewhat discretionary.
 - **Available Fund Balance** is the remaining balance after all obligations (reserves and designations) are deducted. These amounts are “unreserved and undesignated” fund balance and are available for allocation.
- In the following funds, the fund balances are anticipated to increase or decrease by more than 10%, which necessitates a more detailed discussion.** In all other funds, the fund balances are anticipated to increase or decrease by less than 10%.
- **Capital Fund:** The reduction in total ending balance is due to the planned use of fund balance based on the Capital Plan, which includes the Main Library project. Please see the Capital Fund sections for greater detail on planned revenues and expenditures.
 - **Airport Fund:** The Airport fund is an enterprise fund used to account for the activities related to the operation of the City-owned municipal airport. The reduction in fund balance is attributable to planned capital projects. Please see Appendix A: Capital Improvement Plan for greater detail on planned capital expenditures.
 - **Solid Waste Fund:** The Solid Waste Fund is an

enterprise fund that completely supports the management and operation of the City's solid waste system. The City charges users a fee based on the type of business or residential occupancy. User fees are assessed each year. Considering recent and planned rate increases, fund balance is expected to increase.

- **Boise Municipal Health Care Trust Fund:** The Boise Municipal Health Care Trust provides optional health care benefits to all full-time employees who regularly work at least 20 hours per week, and their dependents. The reduction in fund balance is attributable to a FY 2019 budgeted revenue estimate that was inadvertently set at a lower level than anticipated collections. It is anticipated that this will be addressed during FY 2019. Had the estimate been set at the correct level, the change in fund balance would be less than 2.0%, rather than the 12.5% shown on the following page.
- **L.M. Cunningham Fund:** The L.M. Cunningham fund supports the operating costs of the City arboretum, whereby City departments purchase trees and plant material at a predetermined rate based on size and condition. The trees and plants are planted along City right-of-ways, City parks, and other City areas. Retained earnings are available and held for unexpected shortfalls. The decrease in FY 2019 is attributable to a one-time expenditure of \$100,000 that is programmed for repairs to nursery pathways.
- **Risk Management Funds:** The Risk Management Funds include both Risk and Workers' Compensation. The FY 2019 budget represents a planned use of fund balance based on actuarial assessments at the time of this report. Fund balance is monitored throughout the fiscal year given the unpredictable nature of claims.

The following pages provide a fund analysis. Please note: Net position or fund balance (for governmental funds) is principally the difference between assets and liabilities. However, total fund balance is not necessarily the amount of funds available to finance current or future spending. Entities with significant capital assets will report a large percentage of fund balance/net position that is not in spendable form.

FY 2019 Fund Analysis

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Revised	FY 2019 Proposed
Tax Funds				
General Fund				
Beginning Balance	\$ 39,231,313	\$ 50,183,536	\$ 34,950,049	\$ 22,102,753
All Revenues	203,394,639	212,476,245	223,874,560	235,586,228
Total Expenditures	192,442,416	227,709,733	236,721,856	236,086,228
Ending Balance	\$ 50,183,536	\$ 34,950,049	\$ 22,102,753	\$ 21,602,753
Rsrv for capital expansion	1,757,387	1,961,860	1,150,550	650,550
Rsrv for dedicated purposes	867,112	1,022,167	958,067	958,067
Rsrv for encumbrances	448,742	393,782	-	-
Designated for sub. Year's exp. & approved purposes	2,335,866	2,474,550	-	-
Designated for cash flow	12,048,111	14,281,340	14,281,340	14,281,340
Designated for reduction/ prevention of Homelessness	2,040,807	1,970,632	1,970,632	1,970,632
Rsrv for Inventory/Prepays/ Advances/Other	4,855,769	3,742,163	3,742,163	3,742,163
Planned Use of Fund Balance	-	-	-	-
Unassigned - Available	25,829,743	9,103,554	(0)	(0)
Total Ending Fund Balance	\$ 50,183,536	\$ 34,950,049	\$ 22,102,753	\$ 21,602,753
Capital Projects Fund				
Beginning Balance	\$ 23,330,443	\$ 27,204,008	\$ 47,037,971	\$ 16,267,911
All Revenues	27,346,957	56,797,566	35,256,645	78,175,531
All Expenditures	23,473,393	36,963,603	66,026,705	90,135,221
Ending Balance	\$ 27,204,008	\$ 47,037,971	\$ 16,267,911	\$ 4,308,221
Assets not available (site purchases)	4,514,919	222,818	222,818	222,818
Rsrv for encumbrances	10,889,993	12,940,277	-	-
Designated for continuation of projects	7,165,315	17,202,894	-	-
Rsrv for Street Lights (City & County)	558,216	558,216	558,216	558,216
Rsrv for Golf Capital Expense	314,184	460,070	460,070	460,070
Rsrv for Print Services	170,857	193,062	193,062	193,062
Unassigned - Available	3,590,525	15,460,634	14,833,745	2,874,055
Total Ending Fund Balance	\$ 27,204,008	\$ 47,037,971	\$ 16,267,911	\$ 4,308,221
Clean Water and Open Space Fund				
Beginning Balance	\$ 1,597,257	\$ 641,209	\$ 540,723	\$ 4,899,514
All Revenues	10,211	446	5,000,000	5,000,000
All Expenditures	966,260	100,932	641,209	5,000,000
Ending Balance	\$ 641,209	\$ 540,723	\$ 4,899,514	\$ 4,899,514
Rsrv for capital expansion	641,209	540,723	4,899,514	4,899,514
Total Ending Fund Balance	\$ 641,209	\$ 540,723	\$ 4,899,514	\$ 4,899,514
Impact Fee Fund				
Beginning Balance	\$ 8,921,878	\$ 8,968,874	\$ 10,048,483	\$ 6,457,116
All Revenues	3,734,216	3,120,239	3,220,000	2,705,000
All Expenditures	3,687,220	2,040,631	6,811,367	2,852,584
Ending Balance	\$ 8,968,874	\$ 10,048,483	\$ 6,457,116	\$ 6,309,532
Rsrv for capital expansion	8,968,874	10,048,483	6,457,116	6,309,532
Total Ending Fund Balance	\$ 8,968,874	\$ 10,048,483	\$ 6,457,116	\$ 6,309,532

FY 2019 Fund Analysis

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Revised	FY 2019 Proposed
Enterprise Funds				
Airport Fund				
Beginning Balance	\$ 181,491,436	\$ 187,817,311	\$ 193,974,554	\$ 195,622,808
All Revenues	41,598,553	41,531,533	43,333,114	42,236,026
All Expenditures	35,272,678	35,374,290	41,684,860	102,224,254
Total Ending Net Position	\$ 187,817,311	\$ 193,974,554	\$ 195,622,808	\$ 135,634,580
Geothermal Fund				
Beginning Balance	\$ 7,373,655	\$ 7,689,611	\$ 8,519,008	\$ 8,548,853
All Revenues	878,415	1,560,576	696,097	789,435
All Expenditures	562,459	731,179	666,252	756,799
Total Ending Net Position	\$ 7,689,611	\$ 8,519,008	\$ 8,548,853	\$ 8,581,489
Municipal Irrigation Fund				
Beginning Balance	\$ 277,127	\$ 284,923	\$ 304,445	\$ 303,557
All Revenues	45,423	57,112	54,002	48,711
All Expenditures	37,628	37,589	54,890	52,040
Total Ending Net Position	\$ 284,923	\$ 304,445	\$ 303,557	\$ 300,228
Solid Waste Fund				
Beginning Balance	\$ (1,714,585)	\$ (791,563)	\$ 174,424	\$ (904,976)
All Revenues	28,541,400	32,281,503	36,032,072	37,644,134
All Expenditures	27,618,377	31,315,516	37,111,472	37,348,746
Total Ending Net Position	\$ (791,563)	\$ 174,424	\$ (904,976)	\$ (609,588)
Water Renewal Fund				
Beginning Balance	\$ 322,921,912	\$ 335,862,014	\$ 357,127,604	\$ 358,446,607
All Revenues	53,638,889	66,150,187	58,923,264	64,806,256
All Expenditures	40,698,787	44,884,598	57,604,261	65,320,244
Total Ending Net Position	\$ 335,862,014	\$ 357,127,604	\$ 358,446,607	\$ 357,932,619
Other Funds				
Cemetery Perpetual Care Fund				
Beginning Balance	\$ 3,438,531	\$ -	\$ -	\$ -
All Revenues	224,984	-	-	-
All Expenditures	3,663,516	-	-	-
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Debt Service Fund				
Beginning Balance	\$ 28,432,626	\$ 26,031,536	\$ 15,244,827	\$ 15,273,625
All Revenues	4,054,510	4,192,471	4,119,150	4,197,989
All Expenditures	6,455,600	14,979,180	4,090,352	4,091,089
Ending Balance	\$ 26,031,536	\$ 15,244,827	\$ 15,273,625	\$ 15,380,525
Designated for long-term liabilities	26,031,536	15,244,827	15,273,625	15,380,525
Total Ending Fund Balance	\$ 26,031,536	\$ 15,244,827	\$ 15,273,625	\$ 15,380,525
Economic Development Fund				
Beginning Balance	\$ 495,428	\$ 529,400	\$ 529,554	\$ 303,773
All Revenues	157,603	130,143	161,332	134,333
All Expenditures	123,631	129,989	387,113	128,068
Total Ending Fund Balance	\$ 529,400	\$ 529,554	\$ 303,773	\$ 310,038

FY 2019 Fund Analysis

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Revised	FY 2019 Proposed
Fleet Services Fund				
Beginning Balance	\$ 42,086	\$ 421,137	\$ 543,268	\$ 588,458
All Revenues	3,405,682	3,690,618	3,612,860	3,542,461
All Expenditures	3,026,631	3,568,487	3,567,670	3,556,276
Total Ending Net Position	\$ 421,137	\$ 543,268	\$ 588,458	\$ 574,643
Boise Municipal Health Care Trust Fund				
Beginning Balance	\$ 5,215,903	\$ 6,478,979	\$ 6,754,728	\$ 6,906,928
All Revenues	16,009,943	16,612,685	17,620,000	17,755,000
All Expenditures	14,746,866	16,336,937	17,467,800	18,615,000
Total Ending Net Position	\$ 6,478,979	\$ 6,754,728	\$ 6,906,928	\$ 6,046,928
Heritage Fund				
Beginning Balance	\$ 1,913,744	\$ 1,946,118	\$ 1,741,904	\$ 1,304,208
All Revenues	330,475	353,977	1,000,000	1,005,000
All Expenditures	298,100	558,191	1,437,696	1,005,000
Total Ending Fund Balance	\$ 1,946,118	\$ 1,741,904	\$ 1,304,208	\$ 1,304,208
Housing Funds				
Beginning Balance	\$ 21,820,471	\$ 21,427,986	\$ 22,608,573	\$ 20,133,340
All Revenues	4,194,450	4,303,935	5,207,077	4,740,690
All Expenditures	4,586,935	3,123,348	7,682,310	5,525,603
Total Ending Net Position	\$ 21,427,986	\$ 22,608,573	\$ 20,133,340	\$ 19,348,427
L M Cunningham Fund				
Beginning Balance	\$ 303,257	\$ 348,924	\$ 382,050	\$ 322,300
All Revenues	71,277	56,591	17,600	24,500
All Expenditures	25,611	23,465	77,350	133,245
Total Ending Net Position	\$ 348,924	\$ 382,050	\$ 322,300	\$ 213,555
Risk Management Funds				
Beginning Balance	\$ 7,057,315	\$ 7,465,465	\$ 6,170,455	\$ 5,032,907
All Revenues	3,478,511	3,425,241	3,766,879	4,244,070
All Expenditures	3,070,361	4,720,250	4,904,427	4,973,497
Total Ending Net Position	\$ 7,465,465	\$ 6,170,455	\$ 5,032,907	\$ 4,303,480

Enterprise/Other Funds net position represents the change in net position for both operating and non-operating items.

Department Divisions

The following pages provide detailed descriptions for each department's General Fund accounting structure. Some departments have functions that cross into other funds that will not be discussed. For further details, please see the fund descriptions for the specific fund in the Fund Detail section of the Budget Book.

Arts & History

Administration: The Administration Division supports the delivery of all programs and services to the community. This includes the City Arts & History grant program, civic engagement efforts, communications, financial and personnel operations, and special projects.

Public Art: The main function of the Public Art Division is to develop public art project opportunities, facilitate artist selection, implement and oversee projects, mediate between partners and promote the City's public art through media and advocacy. Public Art programs include the implementation of the Percent for Art ordinance, management of public art projects on contract, and education and maintenance of the collection.

Cultural Programs: The Cultural Programs Division manages the A&H grant program and serves as a liaison to individuals and organizations to explore potential opportunities for engagement. Also, Cultural Programs supports department-wide initiatives, and assists with editing materials within the department (such as communication documents) and those for which the department serves as a consultant (such as historic markers).

History: The History Division preserves, promotes, educates, and celebrates Boise heritage; elevates awareness and appreciation of historic cultural resources; recognizes and celebrates historic and cultural resources; enables the public to participate

in activities. This division makes recommendations to City departments regarding history projects, programs and policies and ensures that history is a component of Boise City projects.

City Council

City Council Office: The Boise City Council is the legislative body for the City of Boise. It is the responsibility of the City Council to pass legislation and set broad policies. The City Council sets the budget for the City, a process that is undertaken every two years and updated annually. City Council members are also responsible for their constituent outreach and communications. Members of the Council act as ambassadors for the City of Boise; this includes, but is not limited to, speaking with the media, attending ceremonies and other events, and interacting with the public. The City Council Office provides all research, scheduling, and support services for members of the City Council.

Internal Audit: The Internal Audit Division provides internal audit and consulting services, at multiple locations throughout the City, depending on annual work plans. These plans are approved by the City Council, and/or by special request of City department managers, the Mayor, or members of the City Council.

Community Engagement

Community Engagement Office: The Office of Community Engagement's role is to foster deeper connections and engagement with the citizens of Boise and city employees using modern communication best-practices. Community Engagement works to establish a strategic, citizen-centric communication culture within city government that reflects Boise's vibrant, dynamic and innovative livability, and builds on residents' high satisfaction with the value of the city services

they receive. It is part of a larger effort to bring a first-rate customer service mindset to the City's interaction and transactions with citizens.

Contractual Services

Transportation: ValleyRide is the transit services division of Valley Regional Transit (VRT), the regional public transportation authority for Ada and Canyon counties in southwest Idaho.

The City of Boise contracts with VRT to provide fixed-line public transportation services. ValleyRide also operates Paratransit bus services, providing door-to-door transportation for disabled people in the Boise, Garden City, Nampa, and Caldwell areas.

The City of Boise provides a majority of the funding for operation of the fixed-line system and contributes to the overall funding used for the planning and administration costs. Funding for capital/maintenance, Nampa/Caldwell fixed-line service, and inter-county service comes from three primary sources: federal grant monies, fare and advertising revenues, and contributions from the City of Boise and other governing bodies for geographical areas that receive service.

Other Services: The Other Services Division includes financial information regarding the City's relationship with Idaho Humane Society, Ada County Magistrate Court, and Allumbaugh House. The City of Boise contracts with multiple agencies, which are not budgeted in this service area. A list of those contracts can be viewed in the Exhibits section of the budget document. The Idaho Humane Society is the largest and oldest animal welfare organization and veterinary charity in the state of Idaho. The City subsidizes the Humane Society's operations. The City of Boise contracts with Ada County Magistrate Court to provide legal support facilities and staff to the City's legal team. Additionally, the City provides a contribution to the Allumbaugh House. The Allumbaugh House provides medically monitored detoxification and residential mental health crises services.

Finance & Administration

Administration: The Administration Division of Finance & Administration includes the Department Director and support staff, which provide leadership and direction for the Department. The Administration Division supports the delivery of all programs and services provided to both internal and external customers, and the citizens of Boise.

Financial Management: The Financial Management division for Finance and Administration includes the Accounting, Budget, Purchasing, and Treasury offices. It ensures citywide financial compliance and fiscal responsibility as required by industry standards, federal and state statutes, and municipal codes. The Accounting office accumulates and manages base financial data for the City and generates a variety of financial reports, including the annual audit, the indirect cost plans and the Comprehensive Annual Financial Report; tracks grants and loans; handles accounts receivable; and completes bank reconciliations. The Budget office manages the City's budget development, monitoring and reporting processes, and strategic real estate. The Purchasing office coordinates citywide purchases in excess of \$10,000, handles surplus property, and oversees accounts payable. Finally, the Treasury office oversees cash, investment, and debt management.

General Government Services: The General Government Services division for Finance and Administration includes licensing, enforcement, print, mail, parking, and City Clerk. Licensing and Enforcement focuses primarily on food, alcohol, taxi cabs, child care and animal licensing. City Print and Mail provides graphic arts and printing services and processes the City's interdepartmental and external mail. Parking Services provides review, management, enforcement, and administration of on-street and garage parking within Boise City limits for parking in the downtown business district and several other special parking districts. The City Clerk's office is the Municipal Clerk to the Mayor and City Council for technical and administrative

support. This office manages the City's vital records.

*(This department performs functions across multiple funds. This dynamic is not represented above. See **Fleet Management Fund** for more detail.)*

Fire

Administration: The Chief's Office accounting unit provides the leadership and direction for the Department. Administration works closely with the Mayor/City Council and Executive Management Team to carry out the City's Strategic Plan. It manages budget development and fiscal control, business planning and execution, contracts, labor-management relations and policy development and compliance. The consolidated Police/Fire Finance and Administration Division provides a variety of administrative support functions for the Fire Department, including Finance, Budget, Grant Management, Contracts, Accounting and Supply Management. Strategic planning, performance management, and project management functions are provided by this division as well.

Fire Operations: The Fire Operations Division's budget includes Operations, Specialty Teams, and Emergency Medical Services. These divisions provide fire and rescue responses to calls for service annually. The Operations Section directs the Department's participation in the City's All-Hazard Incident Management Type 3 Team which prepares to ensure the community's safety in the event of a major disaster. The Section develops and implements deployment strategies through the continual management of its Standard of Cover, which includes a risk assessment, critical task analysis, agency service level objectives, and distribution and concentration measures. Operations oversees all fire suppression activities and responses to 911 calls for service including structure fires, high-rise building fires, wildland fires and motor vehicle accidents. Teams manages the training and deployment of four special teams - Hazardous Materials, Technical Rescue, Dive Rescue, and Aircraft Rescue and Firefighting. Members of

these teams also serve as firefighters in one of the City's stations. Emergency Medical Services plans, directs and reviews the Emergency Medical Services program of the Boise Fire Department, including all training and certification for EMT, Advanced EMT and Paramedic employees in accordance with national, state and local standards. The Boise Fire Department staffs Advanced Life Support (ALS) engine companies ensuring patients receive the fastest medical care possible in the event of an emergency.

Training and Safety: The Training and Safety Division ensures firefighters are properly trained to respond to all emergency requests in the safest and most effective manner possible. The Division trains department personnel in firefighting skills from their recruit academy through each certification and promotion. In collaboration with the City's Human Resources and Risk Management, the Division manages programs to promote the safety and wellness of its members, and assists in the coordination and delivery of emergency response training to other City departments

Logistics: The Logistics Division oversees the acquisition, management and maintenance of the Department's stations and ancillary facilities, and all apparatus, vehicles, and equipment. The Department's Fleet and Self-Contained Breathing Apparatus (SCBAs) are maintained within the Logistics Division. This Division also manages the City's Opticom system, and all hydrant maintenance and mapping.

Fire Prevention: The Fire Prevention Section conducts plan review, code enforcement, fire safety education and fire investigations. The unit also investigates all fires to determine origin and cause, keeps detailed records to identify common occurrences and contributes to the prosecution of those who commit arson. Fire safety programs include Fire Safe House, Juvenile Fire Setters, Fire Prevention Week visits to all elementary schools, and Wildland-Urban Interface fire safety. Each of these activities contributes to the proactive

protection of the community by reducing the risk of loss of life, injury, or damage to property resulting from fire.

Human Resources

Administration (People Management):

Administration provides support to all City departments and to external customers by being a first point of contact for customers, running and maintaining various programs, on-boarding new employees, and providing administrative and clerical support to the HR Department. Administration provides support to all City departments in the area of personnel services. Personnel services provides support to supervisors and employees in workplace investigations, discipline matters, performance issues, and grievances to ensure compliance with federal, state, and local laws. HR develops citywide employment policies and procedures, represents the City in unemployment compensation matters, and provides labor negotiations support.

Compensation Administration (Benefits & Payroll):

Compensation Administration administers the City's health, wellness, and fringe benefit programs, supports the Health Insurance Trust and Trustees, and manages the Human Resources information system. Payroll manages payroll operations and the timekeeping and payroll systems.

Workforce Planning (Employment Services):

Workforce Planning focuses on recruiting, training, leadership development and change management, compensation issues, reclassifications, reorganizations, diversity and affirmative action initiatives, internships and volunteers, and succession planning.

*(This department performs functions across multiple funds. This dynamic is not represented above. See **Risk Management Funds** for more detail.)*

Information Technology

Administration: IT Administration Division is the

central point for coordinating support of internal business operations of the Information Technology Department. These include strategic leadership, budgeting, accounting and payroll services.

Application Services: The IT Application Services group provides Enterprise Resource Planning, Geographical Information Systems (GIS), Web Services, Database Administration, and other enterprise-wide applications. Enterprise Resource Planning provides technical support and management for enterprise-wide software and systems that support the financial and personnel functions of the City. This includes the development of department-specific applications and necessary interfaces. GIS develops, coordinates, and manages enterprise geospatial data, tools, and applications for the City. GIS staff participate in various local, regional, and state GIS initiatives that benefit the city. Web Services maintains the City of Boise Internet site for the public and the Intranet site for City employees. The Database Administration group designs, installs, and maintains physical and logical databases.

Customer Care Center: The Customer Service Center serves as the City's central communication link responding to customer inquiries and requests for assistance regarding all network and computer related issues. The Help Desk also manages access accounts for the City's Enterprise computer programs. Field Technicians install, repair, and maintain desktop hardware, software, printers and peripheral equipment.

Infrastructure Services: IT Infrastructure provides the underlying framework on which all other IT services run. This includes servers, storage, backups, datacenter, networks, file/print, email, information security, phones, emergency and non-emergency radios, cabling, and fiber optics. Infrastructure manages network/phone/radio contracts and policies.

Planning & Analysis (Department Tech Services):

The Department Technology Services Division

assigns IT Project Coordinators to each of the City departments and elected officials' offices. IT Project Coordinators provide specialized support including project management, business analysis, and department-specific system technical support. They also work with each department to analyze, automate, and streamline key business processes, serving as the key resource to ensure technology moves forward on a consistent basis across the entire City. In addition, they work with each department on budgeting for technology.

Legal

Administration: The administrative function of the City Attorney's Office is divided between the administrative unit and the division managers. The administrative unit's functions include department budgeting, strategic planning, quality assurance, technological support including case management operations, procurement, timekeeping, hiring, retention, and supervision of administrative staff and front office operations, in addition to criminal case processing support. The division managers supervise the attorneys and legal staff assigned to their divisions in relation to the daily workloads, training, performance evaluations, and legal assignments.

Civil: The City Attorney's Office provides civil legal advice and legal services on a wide range of legal issues to the Mayor and City Council and other departments including the City Clerk, the Airport, the Library, Human Resources, Public Works, Parks and Recreation, Planning and Zoning, the Boise Police Department, and the Boise Fire Department. The Litigation and Land Use Divisions are specialty divisions within Civil Legal Services.

Criminal: Criminal Legal Services prosecutes misdemeanor crimes that have been investigated by the Boise and Meridian Police Departments, including every stage of the prosecution from arraignment through sentencing. The office also handles conflict felony cases from time to time. The office manages an average caseload of 24,000 active

criminal charges a year. Screening attorneys review thousands of reports each year to determine if charges should be filed. The prosecutors of the City Attorney's Office average nearly fifty jury trials and hundreds of bench trials each year. Additionally, Legal prosecutes on behalf of Eagle and Garden City through service contracts.

Library

Administration: The Administrative Support Division provides Library administration, security, financial, maintenance, and custodial services to the Boise Public Library. This division also provides Library consortium member consultation and relations for an 11-member Library consortium.

Library Outreach: Outreach Services includes providing popular reading and reference materials for Library customers through the Homebound Services and delivery of materials through the Courier Service.

Main Library Services: The Main Library serves as the "heart" of the City's Library system, including programs for all ages focused on literacy and informational topics relevant to a diverse and growing population, reference and technology assistance, and access to information via electronic, print, document, and digital resources. The Library also provides web access and expert staff to assist members of the public with information retrieval. Public services include reference and information services, collection access, public programming, and borrower services. Service delivery ranges from face-to-face customer service, reference services via email and telephone, children's, teen, and adult programming, and space for community meetings and gatherings. Library staff are working to create "Makers Spaces", which include programming on popular DIY topics.

Neighborhood Library Services: Neighborhood Library Services includes the branch libraries. The Cole & Ustick, Bown Crossing, Collister, and Hillcrest branch libraries offer the full spectrum of Library

services found at the Main Library. The digital library at the Boise Airport offers digital content, including eMagazines, eBooks for kids, and web browsing.

Acquisitions & Collections Development:

Acquisitions and Collection Development Services is responsible for the selection of all Library materials, both print and digital, collection assessments, acquiring new materials, cataloging, and processing of all Library materials. Functions also include mending and binding of materials and maintenance of the bibliographic database.

Office of the Mayor

Executive Office: The Executive Office oversees day-to-day operations of all City departments, is responsible for policy and budget development, sets the City Council agenda, and coordinates constituent service and communications functions throughout the organization.

Public Relations: The Division of Public Relations coordinates communications internally and to the public. This also includes the LIV Boise message through events such as LIV talks and increasing employee engagement. The primary function of the Community Ombudsman is to perform investigations in response to citizen complaints and critical incidents.

Economic Development: The Economic Development Division assists companies that want to expand or locate in Boise and supports the retention and expansion of existing businesses.

Parks & Recreation

Administration Division: The Parks and Recreation Administration Division provides internal support services to the department as well as to the Parks Commission and other advisory committees. These include strategic leadership, accounting and payroll services, marketing and public outreach, records management and administration for cemeteries. The Park Facility Reservation subdivision provides

park facility scheduling for a private or community event including the Boise Depot which is available for weddings, business meetings, and social gatherings.

Recreation Division: The Recreation Division provides recreation, educational, fitness, and social activities for the community. Programs include visual and performing arts, adult athletics, and aquatics in six outdoor pools, six community centers, and two Rec on the Run community centers. A Mobile Recreation van delivers recreation, nutrition and social skill development, community youth services and activities, various outreach programs at Boise schools and camps and the Quail Hollow and Warm Springs Golf Courses. Quail Hollow and Warm Springs Golf Courses are beautiful 18-hole courses that serves golfers and clubhouse patrons year-round. Facilities include a full-service pro shop, a driving range, a café, and a clubhouse. Quail Hollow has renovated their clubhouse and kitchen which has given our customers options for meetings and special events. Idaho Ice World is the only ice rink open to the public within 150 miles of Boise. It features two NHL regulation-sized rinks, ten locker rooms, a game arcade, and a 5,000 square foot event center equipped with a full catering kitchen, two restaurants, and the Cutting Edge Sports pro shop. Idaho Ice World offers youth and adult hockey, figure and freestyle skating, broomball, curling, and public skating. It serves Treasure Valley high school hockey teams, and various skating and hockey clubs.

Parks (Resources Services): The Park Division plans, designs, develops, maintains and preserves the City's parks and recreational properties and amenities. Included in the services provided are: park planning, design, development, greenbelt development/operations, park facility management, volunteer services, property and water rights management, rights of way, sports fields, forestry, horticulture, infrastructure services (inspection, repair & maintenance), swimming pool operations, custodial services and cemetery services. The Division provides for the care, operations and

maintenance of the City's public trees, developed city parks and undeveloped properties at an additional 14 sites, 60 park restrooms, 25 miles of Boise River Greenbelt pathways, 76 playgrounds, 87 rights of way sites, 120+ turf sport fields, 68 acres in the City's three cemeteries, six outdoor pools, and manages over 65,000 hours of volunteer services. Additionally, this division provides for acquisition of park properties and recreation facilities through the negotiation of purchases, easements and licenses.

Foothills/Open Space Division: The Foothills/Open Space Division originated in 2002 after the passage of a \$10 million Foothills Serial Levy. This commitment to open space and Boise's natural amenities was reaffirmed in 2017 after passage of the \$10 million Clean Water and Open Space levy. The City is tasked with using the funds to protect natural open space, clean water, and native habitat in areas such as the Boise River and the Boise Foothills. In 2005 the Foothills/Open Space Division moved its offices to the Jim Hall Foothills Learning Center (JHFLC) in Hulls Gulch. The Division has expanded and includes the Ridge to Rivers program, Open Space Restoration and the Environmental Education programs at the JHFLC and the Boise Urban Garden School (BUGS). The Foothills/Open Space Division has protected approximately 12,000 acres of open space in the foothills and has brought the City-owned natural open space acres to almost 5,000. The management of these lands including wildfire mitigation, wildlife habitat restoration, noxious weed control and a number of other issues that fall under the purview of the Foothills/Open Space Division. Ridge to Rivers has expanded by increased contributions from agency partners to over 190 miles of trails with more planned for the near future. Environmental educators reach out to over 15,000 school children and citizens each year through lessons, monthly programs and special events hosted at the JHFLC and BUGS.

Zoo Boise: Zoo Boise operates year-round as a USDA-licensed animal exhibitor accredited by the Association of Zoos & Aquariums. In addition to

animal exhibits such as giraffes, lions, penguins, and red pandas, Zoo Boise operates a café, a gift shop, and catering services for hosting special events. The zoo manages extensive volunteer programs for teens and adults as well as a college internship program. Zoo Boise draws more than 330,000 people annually to the downtown area. Zoo Boise manages the Zoo Boise Conservation Fund which partners with conservation groups working to protect animals in the wild. The zoo's primary conservation effort is the restoration of Gorongosa National Park in Mozambique.

Planning & Development Services

Administration: The Administration Division provides internal support to the department, as well as external support for customers. This includes boards, committees, and commissions such as the Planning & Zoning Commission, Historic Preservation Commission and Design Review Committee. Other services include strategic leadership, financial services, and records management.

Building: The Building Division ensures community safety by verifying compliance of structures and new construction with minimum building safety and accessibility codes. This division encourages sustainability by verifying compliance with energy and building conservation codes and enforcing ordinances that minimize sediment and erosion leaving construction sites.

Planning: The Planning Division develops a comprehensive plan and ordinances that promote livability. Development applications are reviewed to ensure compliance with the comprehensive plan and adopted ordinances. Healthy neighborhoods are supported through a vigorous code enforcement program as well as flexible codes that preserve historic structures and promote attractive design .

*(This department performs functions across multiple funds. This dynamic is not represented here; see **Housing Funds** for more detail.)*

Police

Chief's Office: The Chief's Office provides the leadership and direction for the department. This division includes the Office of Internal Affairs which oversees the conduct of Police employees, as well as the Communications/Public Information functions for the department.

Information & Police Services: The Information & Police Support Services Bureau provides the Operations Bureau with the skills, equipment, information and administrative support they need to safely and successfully meet the Department's mission. The Bureau consists of the Professional Development and Standards Subdivision, the Police Support Subdivision, and a consolidated Police/Fire Finance and Administration Division. The Professional Development and Standards Subdivision provides internal support to the Police Department's Full-Time Equivalents (FTEs) in the areas of personnel management, policy development, strategic planning, department accreditation, grant development, research and analysis, and training program development and management. As part of its training function, this subdivision also issues and maintains firearms carried by police officers, and oversees the firearms training and qualification programs. The Police Support Subdivision is comprised of three separate units – Records, Information Services, and Crime Prevention. The Records Unit processes and manages police records, exports crime report data to various criminal justice information systems and prepares case reports for the Prosecutor's Office. This unit also conducts all transcription and archiving for the Department, and manages all public records requests. The Information Services Unit is devoted to researching, analyzing and disseminating data which enables the Department to develop effective strategies and tactics to address crime. The Crime Prevention Unit reaches out and supports the community to prevent crime through the support of neighborhood watch programs, home security surveys, bike registration, personal safety, Crime Stoppers, and business retail crime

prevention. This subdivision also manages abandoned vehicles and the department's Volunteer Program.

Operations: The Operations Bureau consists of three subdivisions: Patrol, Community Outreach, and Criminal Investigations. The Patrol Subdivision is the largest subdivision in the department, and provides the initial response to any request for police services from the public. Patrol officers also proactively initiate the enforcement of the City and State laws. The subdivision responds to calls for service, 50% of which are public initiated, and 50% of which are officer-initiated. Police Patrol also provides advanced evidence collection, graffiti documentation and field crime reporting services, takes telephone crime reports, and provides community resource information to the public. The Traffic Enforcement Unit within the Patrol Subdivision focuses on the enforcement of local traffic laws, monitors reckless and aggressive driving behaviors and serves as the DUI enforcement team targeting intoxicated drivers. In addition, the Patrol Subdivision provides police services to the Boise Airport. The officers assigned to the Airport have all the responsibilities of regular patrol officers as well as federally-mandated security functions. This includes site security, assistance to screening procedures at security check points, bomb sweeps of cargo and partnerships with several federal agencies. The Community Outreach Subdivision supports the safety of the community through Neighborhood Contact Officers (NCOs), School Resource Officers (SROs), the Motors Unit, the Bike Patrol, and the Boise State University Police contract. NCOs are assigned to geographic areas of the City, and work with community residents and stakeholders to address long term issues related to safety and the quality of life in Boise neighborhoods. This unit works to decrease fear of crime, listen to and address citizen concerns, bring community resources together to solve problems, impact specific crime problems, reduce repetitive calls for service and educate the public about the Police Department. The NCOs manage long term projects such as Crime-Free Multi-Housing, specialize in

police relations with specific groups such as the refugee community, and focus on specific crimes or pattern crimes such as multiple burglaries. The NCO program is both an enhancement to patrol and a proactive connection to the community. School Resource Officers are present at each High School and Junior High in the City, and two additional SROs are assigned to investigate Health and Welfare referrals. Through education, enforcement and by cooperative efforts with school staff, students, parents, the courts, and the communities social service organizations, the SRO program assists schools in providing a safe school environment, holding juveniles responsible for their actions and preventing individual problems from developing into patterns of delinquency. SROs also provide protection for children who are victims of molestation or abuse, investigate cases involving juveniles, educate young people about the role of laws and courts and develop positive relationships between juveniles and police officers. The Motorcycle Unit proactively enhances the department's traffic enforcement efforts by providing driver's and bicycle safety education; directed patrols in neighborhoods and school zones; targeted traffic enforcement of seat belt and aggressive driving laws, enforcement at high-accident locations, inspection of commercial vehicles, and other activities to promote driver safety. The Unit also works with special event organizers on topics such as route planning and road closures to ensure the safest possible venue for participants, spectators and the general public. The Bike Patrol team patrols the greenbelt, parks and the downtown core. They promote bicycle safety in schools, and assist in the planning of special events such as concerts, festivals and other events that occur in City parks. The Boise State University Police Unit provides an officer on campus 24 hours per day, 7 days per week and is responsible for the planning of police staffing for football game day operations in and around Bronco stadium, as well as for other special events on campus. The Criminal Investigations Subdivision is comprised of several units working in conjunction to respond to and conduct investigations into felony

crimes; identify, apprehend and assist in the prosecution of criminal violators; and provide support and referral services for crime victims, witnesses, and their families. Investigative units include violent crimes, sexual assault, domestic violence, crimes against children, ICAC (Internet Crimes Against Children), fraud, burglary, arson, and miscellaneous property crimes. The Victim/Witness unit provides counseling, advice and a court liaison for crime victims throughout the legal process. The Crime Lab conducts physical evidence examinations and responds to large crime scenes for on-site investigation needs. The Lab accesses some lab services from the State Crime Lab as well. The Gang/Criminal Intelligence unit tracks gang activity in the valley and works to provide targeted enforcement of gang members. The Narcotics unit provides targeted enforcement of major drug dealers and drug networks. The Operations Bureau also oversees community security through specialized functions including the Explosive Ordnance Disposal Unit, and the Special Operations Unit/Crisis Negotiations Unit.

Public Works

Administration: The Administration Division provides overhead support, including budget, purchasing, and accounting functions for the Public Works Department. This Division also includes Security, which implements and manages facility access control for City Hall complexes, sewer treatment plants, fire stations, libraries, and other City facilities.

Engineering: The Engineering Division includes Municipal Street Lighting, Development and Information Services, and Drainage. Municipal Street Lighting is responsible for managing the installation and maintenance of street lights. Development and Information Services provides engineering and project management support for various General Fund projects and activities. In addition, it also provides addressing, hillside and other development assistance. Drainage is responsible for reviewing commercial development

drainage plans and inspecting installations to ensure compliance with the federal Stormwater National Pollutant Discharge Elimination System (NPDES) permit. Drainage also manages flood mitigation facilities in the Boise foothill gulches. Fees are charged for plan review and inspection services

Environmental: The Environmental Division is comprised of three units that provide technical support for the City's stormwater, groundwater, and climate protection/air quality programs. The stormwater unit oversees compliance of federal and state regulations and provides educational outreach support required to meet the conditions of the Stormwater National Pollutant Discharge Elimination System (NPDES) permit. The groundwater and air quality unit support the City's participation in local water studies and protection programs, tracks water rights issues, and supports air quality and climate protection programs. This subgroup also completes environmental site assessments for City property acquisitions and conducts remediation actions as needed.

Facilities Management: Facilities Management maintains and operates the facilities at City Hall, while also supporting other facilities such as the Fire stations, City Hall West, Boise Art Museum, Log Cabin Literary Center, Black History Museum, and the Senior Center. The staff also supports internal departments through conference room setups, area reconfigurations, remodels and relocations.

*(This department performs functions across multiple funds. This dynamic is not represented here; see **Geothermal Fund, Solid Waste Fund, and Water Renewal Fund.**)*

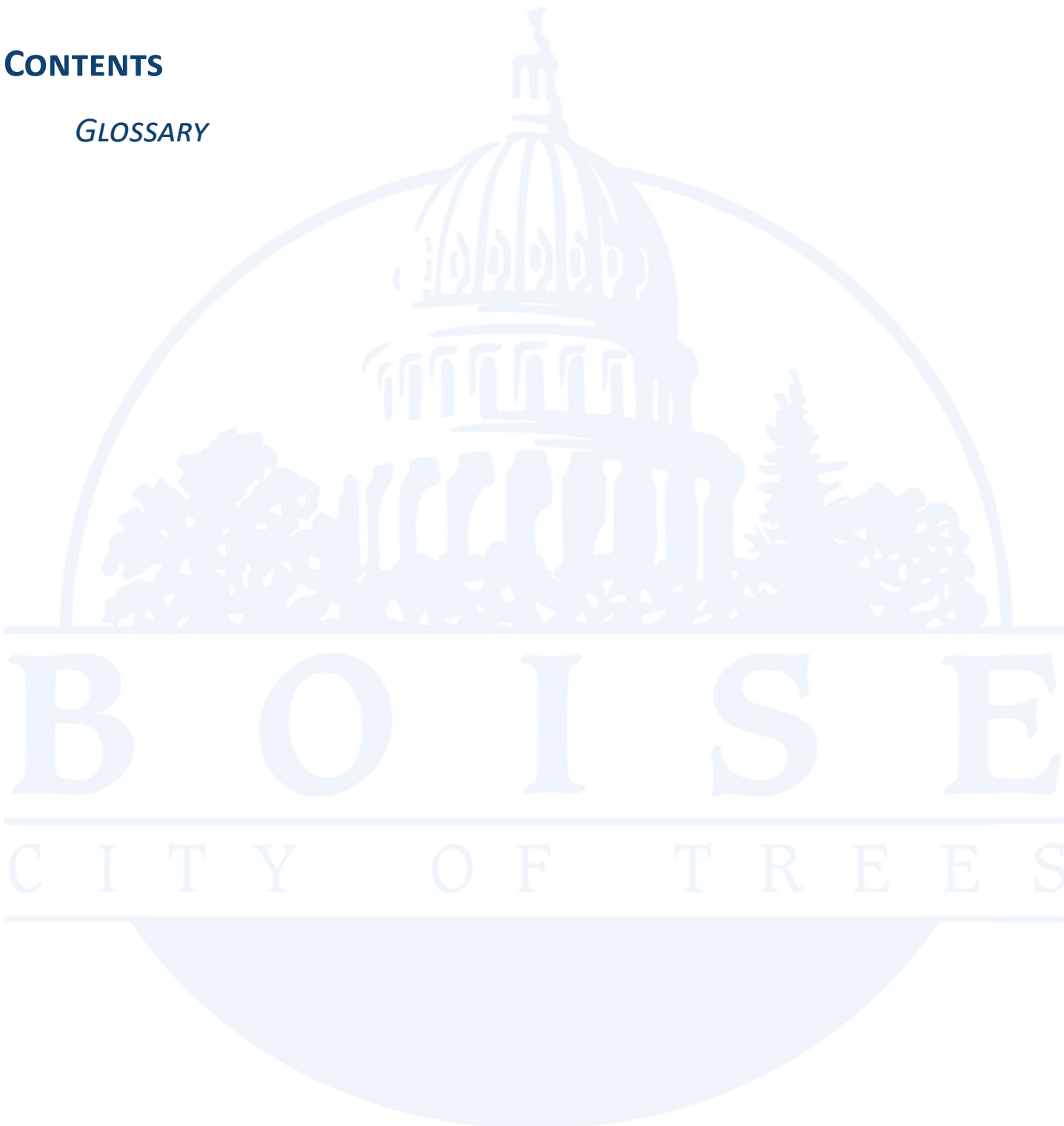


Appendix E:

Glossary

CONTENTS

GLOSSARY



Glossary

ACCRUAL: Revenues and expenses that have been earned, but the actual cash transaction has not been completed as of the date of the accrual entry.

ACTIVITY: The work that the organizational unit does to produce outputs, specifically relating to a function or class of functions, a project or program, a subproject or subprogram, or any division of these.

ACTUAL: Signifies revenue or expenditure totals which actually occurred, which is in contrast to an estimate for a given period.

ADOPTED BUDGET: The budget as finally adopted by the City Council, which forms the basis for appropriations and represents the financial plan of the City for the fiscal year. The budget may be amended through a process similar to budget adoption [Idaho Code 50-1003].

ADA COUNTY HIGHWAY DISTRICT (ACHD): ACHD provides maintenance for all streets and roads within the county including the City of Boise. ACHD does not provide for state roads and federal highways. ACHD is a separate taxing authority.

AD VALOREM TAX: A tax levied on the assessed value of real property. See also **PROPERTY TAX**.

AGENCY FUNDS: Funds used to collect and temporarily hold money for a third party, such as another unit of government.

ANNEXATION: Under Idaho Code, cities have the authority to expand their borders and provide tax-based services to the annexed areas [Idaho Code, 50-222].

APPROVED BUDGET: The Idaho State Code provides a budget adoption process to be followed by all municipalities. The annual budget is approved by adopting the Annual Appropriation Ordinance for the fiscal year (including operating and fiscal year capital costs). Only one year annual budgets (including capital) are authorized.

APPROPRIATION: The legal authority to spend within the approved budget. Prior to incurring the actual expenditure/expense, the City budget and accounting process requires that the funding to support the appropriation be identified and/or accrued.

ASSESSED MARKET VALUE: For property taxation purposes, the County Assessor establishes a market value for all real and for certain personal property within the taxing jurisdiction. In Idaho, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data. Every parcel within the County is reappraised on a scheduled basis, usually every three to five years. Gross market value for assessment purposes (GMVAP) reflects the full (100%) market value on the County Assessor's records for the property. Assessed taxable value is less any applicable exemptions. Homeowners can qualify for exemptions under state code.

ASSETS: Property owned or held by an entity that has monetary value.

AUDIT: A comprehensive examination as to the manner in which the government's resources were actually utilized, concluding in a written report or opinion.

AUTHORIZATION: The authorization process involves approval both of expenditure/expense plans and the actual

commitment or obligation. Final authorization requires the budget approval for the specific commitment by the Mayor and City Council, as well as expenditure/expense approval through the purchasing/accounting control process.

BALANCED BUDGET: The City adheres to a structurally balanced budget in that base ongoing revenues are matched to base ongoing expenses and one-time or cyclical revenues cover one-time expenses to manage to a net zero or positive bottom line.

BASIS OF BUDGETING: The basis of budgeting refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues. The City of Boise uses a modified accrual basis for budgeting in governmental funds. Under Idaho State law, unspent appropriations from prior years must be specifically "rebudgeted," via resolution of the City Council, or "encumbered," in order to be carried forward into the next fiscal year. A valid, legal commitment such as a contract or purchase order is required for encumbrances. Proprietary funds are budgeted using accrual concepts. However, all operating and capital expenses that will be incurred during the year and revenue to be received and credited to the year are identified in the budgeting process because of the need for appropriation authority.

BASIS OF ACCOUNTING: See **MODIFIED ACCRUAL BASIS**

BASE BUDGET: The expenditure and revenue base budget reflects on-going costs and revenues for services that are reasonably anticipated to be provided in the future. One-time costs and revenues do not generally become a part of the base budget. New ongoing commitments (e.g. additional facilities to maintain or new personnel costs to support added services) and ongoing funding sources (e.g. a new revenue source) become part of the base and therefore must be considered for their effect on future budgets.

BEGINNING FUND BALANCE: An amount representing the balance remaining at the end of the previous fiscal year.

BOND: A written promise, generally under seal, to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the date of maturity, together with periodic interest at a specified rate.

BOND RATING: The rating established by a rating company (such as Fitch, Moody's or Standard and Poor's) that assesses the City's financial stability, resources and capacity to repay the issued debt by evaluating the organization's administrative management, financial management, debt load, and local economics.

BUDGET: A written report of the local government's comprehensive financial operations plan on an annual basis. The budget estimates the probable amount of money necessary for all purposes for which an appropriation is to be made and itemizes the proposed expenditures by department, fund or service [Idaho Code 50-1002].

BUDGET HEARING: Before the budget is adopted, the City Council must hold a public hearing where interested persons may testify concerning the proposed budget. Legal notice of the budget hearing must be given to the public in advance [Idaho Code 50-1002].

BUDGET PROCESS: The process of translating planning and programming decisions into specific financial plans.

BUDGET RESOLUTION: The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

CAPITAL BUDGET: The plan for future capital construction or repair, rehabilitation, or renovation. Boise's capital budgets are multi-year in nature with the action year for appropriation authorization incorporated into the overall annual budget

process. Capital projects often extend beyond the fiscal year in which the project is first approved. Therefore, the City either appropriates the entire project cost in the initial fiscal year or identifies annual phases, which may be approved in future years if/when funding is available. By policy, operating costs in all proposed capital projects must be estimated when submitted for consideration.

CAPITAL EXPENDITURES: Capital acquisitions (either purchases or donations) of \$10,000 or more per unit with a useful life of at least three years.

CAPITAL FUND: The Capital Fund is a tax supported fund primarily reserved for approved multi-year projects or dedicated to specific project types. Unallocated and available balances are the result of cash transfers from the General Fund as the projects progress.

CAPITAL IMPROVEMENT PROGRAM (CIP): The CIP is a five-year plan of projects for new capital facilities, or major repair or rehabilitation of existing facilities. The CIP presents a comprehensive picture of the City's capital needs within the five-year period and facilitates budget planning.

CASH FLOW RESERVE: The City will retain necessary reserves and will designate fund balance to cover identified uses consistent with accounting and budgetary policy. The City will retain a reserve in fund balance equal to five percent (5%) of the annual budgeted base revenues of the ensuing fiscal year in the General Fund to provide reasonable assurance to purchasers of city debt instruments that the City will pay all general obligations and meet unforeseen emergencies. The current goal of the City is to grow the Cash Flow Reserve to 8%.

CERTIFIED PROPERTY TAX: Consistent with Idaho State Code, the City of Boise certifies to the County Tax Collector, the property taxes required for the upcoming budget year. Property owners then pay the taxes in December and June of the fiscal year. The County Clerk and the State Tax Commission have authority to approve the amounts and to complete the certification.

CHARGES FOR SERVICE: Revenues received as compensation for a service provided, or cost recovery for mandated compliance, such as fire inspection fees.

CHART OF ACCOUNTS: A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

CITY COUNCIL: The legislative branch of the City composed of six elected officials who serve part-time for four-year terms and hold budget and policy-setting authority for the City.

CITY COUNCIL LIAISONS: The Boise City Council is organized to assign liaison responsibility for each city department, for significant community organizations and for relations with other entities to individual council members. Committees are established by subject area for liaison meetings.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): An entitlement grant program authorized by the federal government which provides a federal grant for each year in which the program is authorized by Congress. The entitlement is based upon a formula that includes the City's population. The CDBG is limited to eligible uses of the funds and generally affects low and moderate-income persons or the elimination of slums and blight.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The CAFR is the financial statement to the citizens and the financial community of the City's financial health. This financial performance report includes results of the completed fiscal year operations and the status of all city funds and account groups. It also includes a disclosure of the City's compliance with generally accepted accounting principles and governmental accounting and financial reporting standards as promulgated by the Government Standards Board.

CONTINGENCIES: Contingent accounts are established in each fund to provide for unanticipated needs. Use of contingent funds requires Mayor and City Council approval.

CONTRACTUAL SERVICES: Costs that include services performed for the City by individuals, business, or utilities.

CURRENT LEVEL BUDGET: Also known as the base budget, the budgetary needed (revenue and expense) to continue the services that have previously been provided.

DEBT SERVICE: The annual payments that are required to support debt issues including interest and principal payments.

DEPARTMENT: City services are organized into departments, which are given specified purposes and responsibilities and are made up of smaller divisions.

DEPRECIATION: The allocation of the cost of a tangible, long-term asset over its useful life.

DIRECT COSTS: Costs allocated based on statistical measures of the service provided where the costs can be directly attributed to a specific service group.

DIVISION: An organizational sub-unit of a department.

EMPLOYEE BENEFITS: Contributions made by a government to meet commitments or obligations for employee-related expenses.

ENCUMBRANCE: A financial obligation due to a commitment to purchase an item or service.

ENTERPRISE FUND: A fund in which government services and activities are supported primarily through user charges. Rates and charges are set at a level to provide the total cost of the services including depreciation.

ENTITLEMENT CITY: In federal grant regulations, entitlements are grants provided to eligible cities based upon a predetermined formula. For example, the City of Boise is an entitlement city for Community Development Block Grants (CDBG).

EXECUTIVE MANAGEMENT TEAM (EMT): The EMT, which is comprised of the Mayor, Chief of Staff, and all department directors, was established to advise the Mayor in the management of the citywide budget process including budget development and interim budget management.

EXPENDITURE: An actual payment made by city check, purchasing card, or wire transfer for goods or services. Represents decreases in net financial resources.

FEDERAL GRANTS: An award of resources provided by the United States Government. The City anticipates receiving federal grants in the areas of Housing, Homeland Security, Aeronautics, Greenbelt Development and Police. Federal Grants require following specific federal guidelines.

FEES: A general term used for a charge imposed by local government. Major fees include building permits and user charges.

FIDUCIARY FUNDS: Funds held in a trust capacity. Fiduciary funds include employee benefit trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FISCAL YEAR: A 12-month period to which the annual operating budget applies. Idaho State Code sets the municipal fiscal year as the twelve-month period from October 1st through September 30th [Idaho Code 50-1001].

FTEs (FULL TIME EQUIVALENTS): Personnel resources are budgeted by position (which may be full-time or part-time). Positions are identified by their equivalence to a full-time position. For all positions except firefighting positions, one (1.0) FTE equals 2,080 hours per year. Fire fighting positions equal 2,824 hours per FTE.

FUND: A fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances.

FUND BALANCE/FUND EQUITY: Fund balance is used for government funds. Fund equity or retained earnings are used for enterprise funds. Fund balance is a measure of the net current assets, or available resources for spending listed on the balance sheet which are either reserved (legally segregated for a specific use or not available for expenditure) or unreserved. Enterprise funds are used to account for operations: a) that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered, primarily through user charges; or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FUND TYPE: The eight fund types include: general, special revenue, debt service, capital projects, enterprise, internal service, nonexpendable trust, and agency funds.

FY: Fiscal Year.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): The standard guidelines for financial accounting.

GENERAL FUND: The fund that accounts for all revenues and expenditures, which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

GENERAL OBLIGATION BOND ISSUE: Idaho Code provides for two kinds of General Obligation bonded indebtedness: 1) capital bonds to construct capital facilities, and 2) operating cost overrides to fund current program and service costs. Both kinds of General Obligation debt require approval by a two-thirds majority of the electorate. Debt service can be funded as a special levy beyond general property tax limitations [Idaho Code 50-1019 through 50-1026A].

GEOGRAPHIC INFORMATION SYSTEM (GIS): A computerized mapping program which facilitates the efficient management of spatial information, offering enhanced analytical, cartographic, and reporting capabilities for internal and external customers.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The body that defines generally accepted accounting principles for governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD'S STATEMENT 45 (GASB45): A statement from the Governmental Accounting Standards Board dictating that governments must fully account for the liability related to post retirement benefits offered to current employees.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): The leading association of public-sector finance professionals which provides high quality support/guidance to state and local governments.

GOVERNMENTAL FUNDS: These funds support the City’s traditional programs, services and projects including General Government Administration, Fire, Parks & Recreation, Library, Public Works, Police, and Planning & Development Services. Governmental funds use a spending measurement focus. Only current assets and current liabilities are generally included on General Fund balance sheets. Fund balance is considered a measure of “available spendable resources” which are either reserved (not appropriable for expenditure or legally segregated for a specific use) or unreserved. The unreserved portions may be designated to indicate tentative plans for their use in future periods. The following types of governmental funds are utilized by the City: General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund.

GRANT: A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function.

HOMELAND SECURITY GRANTS: The City has applied for grants offered by the Department of Homeland Security to enhance the City’s preparedness in responding to acts of terrorism and violence.

IMPACT FEE: A fee that is implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services to the new development.

INDIRECT COSTS: Costs charged based on statistical measures – i.e. FTE count or transaction count.

INFRASTRUCTURE: Public domain fixed assets such as roads, bridge, streets, sidewalks and similar assets that are immovable.

INTERGOVERNMENTAL REVENUES: Intergovernmental revenues predominantly include citywide revenue sources such as property tax, sales tax, liquor tax, franchise fees, and interest income. These revenues are distributed to tax-funded departments based on a set distribution formula approved by the executive leadership of the City.

INTERFUND TRANSFERS: Appropriation category used in the City’s budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds appear as non-departmental expenditures called “Interfund Transfers”.

INTERNAL SERVICE FUNDS: Fund types used for the financing of goods or services provided by one department of a government to other departments or agencies on a cost-reimbursement basis.

LEVY RATE: The property tax rate used to calculate tax amount owed by property owners.

LIABILITIES: Debt or other legal obligations arising out of transactions in the past.

LINE ITEM: An expenditure description at the most detailed level, also called object of expenditure. Operating expenditures are tracked through the use of line items. Line items itemize expenditures into specifics, such as overtime or printing. Line items are usually further aggregated into spending categories.

MAINTENANCE: The act of keeping capital assets in a state of good repair, such as preventative maintenance, routine repairs, replacement of structural components, to maintain the asset, provide normal services, and achieve asset optimum life.

MAINTENANCE AND OPERATIONS (M&O): Costs for materials, supplies and services needed to provide programs and services. The M&O budget includes all costs except personnel, major equipment, and capital.

MANDATES: The Federal and State governments establish these legal requirements that all cities must follow. Some entail significant costs, which must be funded locally.

MAYOR’S PROPOSED BUDGET: City and State Code require the Mayor to prepare a proposed budget for all city operations and capital annually and to present it to the City Council for their review, amendment and adoption. The Mayor has established a budget staff and process to assist in preparing the proposed budget for his/her approval.

MISSION: Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

MODIFIED ACCRUAL BASIS: The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects). The modified accrual basis of accounting, as used by the City of Boise, recognizes revenues when they are measurable and available. Likewise, expenditures are generally recorded as the liabilities are incurred. An exception to this general rule is that interest revenue and expenditures on special assessment levies and indebtedness is recorded when due. All material revenue sources including property taxes and intergovernmental revenues are susceptible to accrual.

NET ASSETS: The total assets of a business minus its total liabilities.

OBJECT OF EXPENDITURE: Classifications for the line items in the budget.

OPERATING BUDGET: The costs to provide personnel and supporting maintenance and operation services, as well as the costs for equipment and major categories in the operating budget.

ORDINANCE: A formal legislation enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

ORGANIZATIONAL UNIT: An administrative subdivision of the city government charged with carrying out one or more specified functions.

PERSONNEL SERVICES: Includes the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health and workers' compensation insurance.

PRELIMINARY BUDGET: The Idaho State Code requires the City Council to adopt a preliminary budget and then to set a public hearing to receive public comment about the appropriateness of the preliminary budget. The City Council may change the budget after the public comment is received and considered, but may not increase the expenditure and expense total.

PRIORITY BASED BUDGETING (PBB): An innovative approach to budgeting that seeks to align city resources with city goals, as identified in the Strategic Framework (as outlined in the Strategic Planning and Forecasting section of this document).

PROGRESS REPORTS: Reports utilized for City departments to provide information on their progress related to the operations budget, capital projects and performance measures semi-annually.

PROJECT: A project is an endeavor that is planned to achieve a particular purpose. A project includes the following elements: a distinct beginning and end, and definable processes and results.

PROJECTION: Estimation of revenues and expenditures based upon past trends, current economic conditions and future financial forecasts.

PROPERTY TAX: A tax that uses property value as a means to allocate the cost burden of local services.

PROPERTY TAX RATE: The total amount of tax levied for each hundred dollars (\$100) of real and personal property within a taxing district as determined by the County Assessor and the State of Idaho as the basis for levying taxes. See also **LEVY RATE**.

PROPERTY TAX LIMITATIONS: In 1995, the legislature approved House Bill 156 which set a limit for annual increases on property tax of no more than 103% of the prior year total levy plus a growth-related amount for annexation and new construction. Voters may authorize, by majority vote, a taxing district such as the City to exceed the limitations for a period not to exceed two years.

PROPOSED BUDGET: A financial and operating plan proposed by the Mayor and submitted for review by the public.

PROPRIETARY FUNDS: Proprietary funds account for services for which the City charges a fee, internally and externally. There are two types of proprietary funds, enterprise and internal service.

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO (PERSI): A State of Idaho defined benefit pension plan to which both employees and employers contribute.

QUARTERLY REPORTS (QRs): The Department of Finance & Administration (DFA) prepares citywide summaries of financial performance on a quarterly basis.

RECLASSIFICATION: The moving of an existing position from one personnel classification to another.

REIMBURSEMENTS: Repayments from the funds and departments responsible for particular expenditures to the funds and departments that initially paid for them. Reimbursements increase expenditures in the reimbursing fund and department, and decrease expenditures in the reimbursed fund and department.

REQUEST FOR PROPOSAL (RFP): A request for vendors to submit proposals to provide certain goods or services where factors other than price, such as experience or qualifications, are important. Applies to projects or personal service contracts.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESOLUTION: An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.

RESOURCES: Total of revenues and interfund transfers in the beginning fund balance.

REVENUE: Funds received by the City as income, including tax payments, interest earnings, grants, and state sales tax revenue sharing.

REVENUE ANTICIPATION NOTES (RANs): RANs are cash flow borrowings in the national municipal credit markets to allow the City to obtain funds to meet current obligations in advance of receipt of revenues. Idaho State Code and federal arbitrage rules constrain the amount and timing of borrowings.

REVENUE BONDS: Idaho State Code provides cities with the ability to issue debt, supported by user fees, to construct facilities, which provide services, which can be associated with user benefits and fees. Revenue bonds require approval by a two-thirds majority of the voters [Idaho Code 50-1027 through 50-1042].

REVENUE MANUAL: An analysis of the City's revenue sources.

SALES TAX: Idaho State sales tax is at 6.0% (as of the publication of this document). The distribution formula is established in

State Code, based upon each city's proportionate share of population and assessed market value. Sales tax is a shared revenue source, where all statewide taxes collected are pooled, so the overall economic condition of the state is the key factor in projecting receipts.

TEMPORARY OVERRIDE LEVY: Under the provisions of House Bill 156 adopted in 1995, voters may approve a property tax levy for operation or capital services through a simple majority vote. The levy may not exceed two years in length.

SERVICE CHARGES: The amount the City receives for the performance of specific services benefiting the person charged.

SERVICE UNIT: The basic unit of services in the City, also called Accounting Units. All city services are organized into service units focusing on outcomes for customers.

SPECIAL ASSESSMENT BOND: A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements—i.e. sidewalks, roads, or sewer systems [Idaho Code 50-317, 50-333, 50-335 & 50-1008].

SUPPLEMENTAL BUDGET (IBC): A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted, commonly referred to as an Interim Budget Change (IBC).

SUPPORT SERVICE CHARGE: An internal charge from one department/fund to another intended to recover the cost of services or overhead provided.

SWORN EMPLOYEES: Employees required under the Municipal and State Codes to enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non-civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They include the Mayor, officers of the court (City Attorneys and Court Marshals), Building and Zoning Inspectors and Licensing Enforcement Officers.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TAX FUNDS: The General and Capital Funds are often referred to as 'Tax Funds' connoting their primary funding sources of general taxes and discretionary revenues.

TAX LEVY: The total amount of taxes imposed by the City on taxable property, as determine by the Ada County Assessor.

TAX-SUPPORTED: Denotes items or projects primarily funded by general taxes and/or discretionary revenues.

TRANSFER: An amount distributed from one fund to finance activities in another fund with no expectation of repayment. The originating fund shows the transfer as an expenditure and the receiving fund shows the transfer as a revenue.

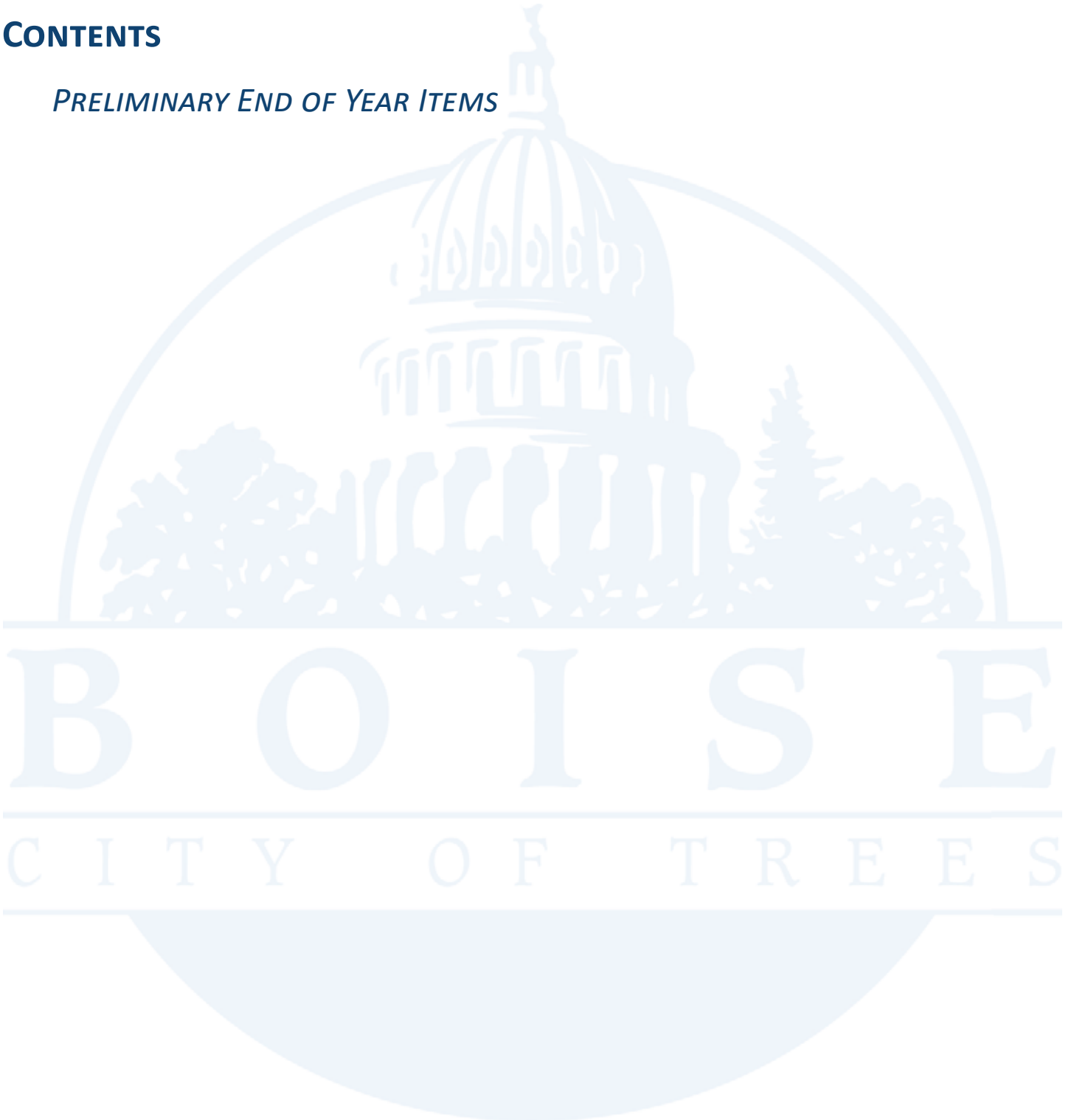
USER FEES: The fee charged for services to the party or parties who directly benefits. See also **CHARGES FOR SERVICE**.

Appendix F:

Preliminary End of Year

CONTENTS

PRELIMINARY END OF YEAR ITEMS



FY 2018 Preliminary

End of Year Items

Cash Flow Contribution (8% of incremental increase)	1,064,442
Flexible Rewards	436,675
Procure to Pay Software System (DFA)	400,000
City Hall Space Modifications (PW)	150,000
City Hall Security Enhancements (PW)	100,000
2018 BUILD Grant Match (PDS)	150,000
IHS Animal Control Contract (CS)	TBD
Total	<u>\$2,301,117</u>

Mayor
David H. Bieter

Council President
Lauren McLean

Council President Pro Tem
Elaine Clegg

Council Member
Scot Ludwig

Council Member
Lisa Sánchez

Council Member
TJ Thomson

Council Member
Holli Woodings

Chief of Staff
Jade Riley

Chief Financial Officer
Lynda Lowry

Interim Budget Manager
Eric Bilimoria

