



CITY of BOISE

FY 2026

PROPOSED
BUDGET

CITY *of* BOISE

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ANNUAL BUDGET REPORT

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CITY *of* BOISE



OFFICE OF THE MAYOR

MAYOR: Lauren McLean

Dear Boise:

I am pleased, alongside the dedicated Department Directors at the City of Boise, to present the Fiscal Year 2026 budget.

This year's budget reflects our city's continued commitment to affordability, livability, and sustainability – in short, our resilience. We're staying true to our values, even as we adapt to meet today's realities. That means continuing programs like our property tax rebate for vulnerable homeowners, investing in core systems and staff to deliver modern services, and doing everything we can to keep Boise a city for everyone.

Boise is a special place because of the people who live here – our residents believe in this place and in one another. We show up for our neighbors, our environment, and our future.

That spirit is more important than ever this year. Like many Boise families, the city is navigating financial constraints that demand tough choices. That's why this year's budget reflects both restraint and resolve – stretching every dollar while protecting the values that make Boise home for so many.

I'm proud of the thoughtful investments we've made over the past few years – investments that are now coming to life in neighborhoods, parks, and programs that support our residents. Because of those choices, we are well-positioned in our resiliency. We'll continue to make strategic investments in areas that matter most – housing, public safety and essential services, parks and open space – while pausing or delaying spending in others to ensure long-term financial health.

It's by making wise investments while looking at the immediate and future impacts that we care for our people, and care for this place. We want neighborhoods where kids can walk safely to school, where small businesses can thrive, and where aging residents can stay in the homes they love.

Thank you for the opportunity to share this budget and to work with you to shape a strong, inclusive, and sustainable Boise – for today and tomorrow.

CITY *of* BOISE



ORGANIZATION CHART

Citizens of Boise



Office of the Mayor

Airport

Library

Arts & History

Office of the City Attorney (Legal)

City Clerk

Organizational Effectiveness

Community Engagement*

Parks and Recreation

Finance

Planning and Development

Fire

Police

Human Resources

Police Accountability*

Information Technology

Public Works



City Council

Internal Audit**

* Represents an office within the Office of the Mayor.
** Represents an office within City Council.



EXECUTIVE SUMMARY

Introduction

The Fiscal Year (FY) 2026 Proposed Budget reflects the City of Boise's continued commitment to delivering high-quality services, supporting a growing community, and investing in long-term priorities. While the city continues to face financial pressures – including rising costs and limited revenue flexibility – this budget takes proactive steps to strengthen Boise's financial foundation.

In recent years, Boise, like many public agencies, has seen a growing gap between ongoing revenues and expenses. In response, this budget is intentionally designed to address those imbalances and protect core services. Key themes of the FY 2026 Proposed Budget are stability, resiliency, and flexibility to meet emerging needs as the community grows.

The FY 2026 budget prioritizes the most critical needs and reflects careful choices. Key investments include continued support for our workforce – essential to maintaining high-quality services – funding for critical infrastructure projects through the Capital Fund, and targeted resources to reduce financial and operational risks. At the same time, the city is exercising fiscal discipline by aligning spending with sustainable revenue growth, limiting discretionary increases, and keeping department budgets within projected revenue. This balanced approach addresses current needs while advancing long-term financial sustainability. It also maintains strong reserves, continues the property tax rebate program for eligible homeowners, and invests in areas that reduce future liabilities. The FY 2026 Proposed Budget reflects a forward-looking, responsible strategy – meeting today's needs while preparing for tomorrow's challenges.

The FY 2026 Proposed Budget for the General Fund is \$331.3 million, an increase of \$3.8 million (1.1%) over FY 2025. All other funds

have a combined total budget of \$617.3 million (excluding the Budget Appropriation Contingency Fund).

General Fund Revenues

Total FY 2026 General Fund revenue sources (\$331.3 million) are projected to increase by \$3.8 million (1.1%). Revenue estimates reflect budgeted increases in most revenue categories, with the largest increases in Property Tax and Departmental Revenue. These increases are partially offset by a decrease in the projected carryforward of General Fund fund balance from FY 2025 to FY 2026 due primarily to declining vacancy levels and a reduction in Other Revenue. General Fund revenue highlights are summarized below.

Property Tax

The FY 2026 Property Tax budget is projected to increase by 7.6%. This includes a 3.0% base increase, 1.0% from forgone taxing authority, and additional revenue from new construction. Forgone taxes represent unused taxing authority from prior years when the city did not take the full 3.0% increase allowed by law. Even with the use of forgone authority for a second year, the average annual base increase since the start of the pandemic would remain below the 3.0% allowed by state code, at 2.64%.

The increased revenue from forgone taxes would support key community investments, including an increased base transfer to the Capital Fund, police technology modernization, more funding for Valley Regional Transit, and expanded artificial intelligence software licenses.

The FY 2026 budgeted estimate for Property Tax reflects a \$14.4 million increase from the FY 2025 Adopted Budget. This increase results from the base 4.0% adjustment described above, along with higher collections from new construction

and other properties added to the tax roll. In FY 2026, this includes \$4.6 million from the sunsetting of the River Myrtle-Old Boise Urban Renewal District.

The FY 2026 Proposed Budget includes funding to provide property tax rebates for eligible residents participating in the state's Property Tax Reduction Program, often referred to as the "Circuit Breaker Program." Due to House Bill 243a, passed by the Idaho State Legislature in 2025, the City no longer licenses childcare providers; as a result, in-home childcare providers are no longer eligible for the rebate.

Sales Tax and Development Fees

The Sales Tax budget for FY 2026 would increase by \$0.3 million (1.0%) as compared to the FY 2025 Adopted Budget and assumes that the city will once again be limited to 1.0% quarterly growth for the remainder of FY 2025 and the entirety of FY 2026. During the 2020 state legislative session, a bill was passed that changed the methodology for allocating sales tax revenue to cities and counties. Under the new model, a city could receive either 1.0% growth, full growth, or a shared loss of sales tax revenue each quarter depending on its population and gross receipts across the state. Since the methodology changed in FY 2021, Boise has been capped at 1.0% growth or has taken a proportional loss of sales tax revenue in all quarters except in FY 2022 when Boise received full growth for all four quarters. This full growth reset the city's sales tax base to a much higher level for subsequent fiscal years.

Development Fee revenues are budgeted at \$19.6 million in FY 2026, a slight decrease of \$0.2 million (0.8%) from the FY 2025 Adopted Budget. This modest reduction accounts for potential slowdowns in local construction activity or lower revenue from Micron Technology's (Micron) expansion project. While Development Fee

revenues have trended upward since FY 2024, continued growth in FY 2026 may be limited due to economic uncertainty, high interest rates, high construction costs, and construction labor shortages. A potential recession would likely negatively impact revenues. Despite these challenges, Boise's construction market remains active – particularly in commercial development. Dense, vertical projects are increasing, especially in downtown and adjacent commercial areas, supported by the city's new zoning code adopted in 2023. The FY 2026 revenue estimate includes \$3.8 million from the Micron expansion project.

Other Revenue Items

Departmental Revenue is projected to increase \$1.2 million (2.8%) from the FY 2025 Adopted Budget, primarily due to growth in Boise Parks and Recreation Department (BPR) user fees and higher reimbursements for public safety contracts. Internal Charges revenue is budgeted to increase by \$1.4 million (9.2%) due to budget adjustments reflecting the growth in the internal services that support the day-to-day operations of all departments. Franchise Fees are anticipated to increase 5.4% largely due to an expected increase in all franchise categories and a right-sizing of cable TV revenue. The proposed budget for Liquor Tax revenue is 13.3% lower than FY 2025 as sales continue to decline post-pandemic. Fines and Forfeitures revenue is projected to increase by 5.5%, primarily due to increased parking enforcement. Other Revenue is projected to decrease by \$5.3 million, attributable to the recognition of American Rescue Plan Act (ARPA) funds in FY 2025, which are not budgeted in FY 2026.

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

General Fund Expenses

City costs typically increase each year, primarily due to personnel expenses. A significant percentage of these personnel costs are determined by public safety labor contracts. In the FY 2026 General Fund budget, personnel expenses are recommended to increase by \$10.2 million (4.6%), while M&O expenses are recommended to decrease by \$6.1 million (5.1%), for a net expenditure budget increase of \$3.8 million (1.1%) from the FY 2025 Adopted Budget. This net change is driven by significantly lower carryforward available in FY 2026 than FY 2025 and a reduced level of funding for inter-fund transfers.

The FY 2026 Proposed Budget includes targeted investments in several key areas. Notably, it proposes a significant increase in the Capital Fund transfer to enhance funding for major repairs, maintenance, and major equipment. The budget would also add six new criminal investigator positions in the Boise Police Department (BPD) to address pressing needs within the Special Victims Unit and Crimes Against Property Unit. The majority of costs for these positions would be offset by anticipated savings from the upcoming collective labor agreement. Additional investments focus on citywide risk management, including funding for tree inspections and pruning, modernization of police technology, facility safety assessments, and stabilization of the Risk Management and Workers' Compensation Funds.

Personnel

Recommended personnel expenses of \$234.0 million account for 70.6% of total General Fund expenditures and represent a \$10.2 million (4.6%) increase. Increases are attributable to labor costs (salary and benefits) and a net total of 18.3 new General Fund positions. Of these, 16.0 are new positions, while 2.3 are being shifted from other funding sources. Wage adjustments to BPD and Boise Fire Department (Fire) contract employees are set by contract.

For all non-contract and non-temporary positions (i.e., general employees), the FY 2026 budget assumes a 2.6% base increase to address employee recruitment and retention issues and maintain the city's market position. FY 2026 compensation also includes \$0.7 million of merit-based funding that is included in the base budget for permanent general employees. For FY 2026, the city's contribution to the state's retirement system – PERSI – is recommended to increase by \$0.7 million, or 3.6%, from FY 2025 levels. This increase is attributable to increased salary costs and headcount, and reflects no increase to the employer contribution rates from FY 2025. PERSI has signaled future increases to the contribution rates (mandated by the state) that, if they come to fruition, could put further strain on the General Fund. The forecast assumes the employer contribution rate increases from 11.96% to 13.53% on July 1, 2027 and from 13.53% to 14.31% on July 1, 2028 for general employees. The forecast also assumes rate increases of 13.98% to 15.44% on July 1, 2027 and 15.44% to 16.16% on July 1, 2028 for contract public safety employees. By 2029, PERSI costs are expected to exceed 2025 levels by more than \$6.5 million, reflecting a 32.5% increase. This growth is one of the primary reasons this budget is focused on financial resilience. It is worth noting that these PERSI increases are lower than previously expected. As a result, funding that was originally anticipated to support PERSI growth in FY 2026 is now recommended to be allocated to the Capital Fund to address urgent maintenance needs and rapid cost escalation.

Maintenance and Operations (M&O)

M&O expenses in the General Fund are recommended to decrease by \$6.1 million (5.9%) in FY 2026, primarily due to a \$7.7 million reduction in transfers, as the FY 2025 Adopted Budget included a one-time \$10.0 million

transfer to the Housing Projects and Special Activities Fund for affordable housing projects. Although most base M&O expenses remain at FY 2025 funding levels for FY 2026, certain categories outside the city's direct control are increasing due to rising costs of goods and services. One such category is software, which is proposed to increase by \$3.7 million. Key drivers of this increase include higher costs for existing systems, the full-year impact of software approved by City Council since the adoption of the FY 2025 budget, and the reclassification of expenses to align with updated technology accounting procedures (increasing software costs while reducing other M&O items). The proposed budget also includes funding capital and operating expenses to begin the multi-year effort to select and implement a new Enterprise Resource Planning (ERP) system, as described elsewhere in this document.

Insurance is another M&O category with a significant proposed increase in FY 2026 (\$2.0 million). This amount includes a \$1.5 million increase to the General Fund contribution to the Risk Management Fund, which is discussed in greater detail later in this document (see "Intergovernmental – General Fund Contribution to the Risk Fund" in the General Fund Significant Revenue/Expenditure Changes section). Additional proposed M&O cost increases associated with new or expanded services are discussed in detail later in the General Fund Significant Revenue/Expenditure Changes section.

Contingencies

The General Fund includes several contingency allocations to provide flexibility for unforeseen needs. The Unallocated Operating Contingency includes \$500,000 for unplanned expenditures. An Economic Uncertainty Reserve of \$250,000 is also included to help offset potential revenue

shortfalls or unexpected cost increases in areas such as fuel, energy, and other essential goods and services. In addition, the annual City Council Strategic Planning Contingency is budgeted at \$470,000. An overview of all General Fund contingencies is included in the Contingency Summary section.

Authorized Staffing

The FY 2026 Proposed Budget includes 2,133.25 full-time equivalent (FTE) positions for all funds. The budget recommends 16.0 new FTEs and 2.3 existing FTEs shift to the General Fund.

There are two key factors that increase the authorized staffing count:

- 1. FY 2025 intra-year adjustments totaling 5.3 FTE (a 6.0 increase in the General Fund, and a 0.7 decrease in other funds). This includes position additions approved by City Council through the Interim Budget Change process (e.g., limited duration positions in Arts & History and Community Engagement).
- 2. FY 2026 proposed adjustments, totaling 16.0 positions (18.3 in the General Fund, and a reduction of 2.3 in other funds); these positions are mainly to support growth in city services. All proposed FTE increases are described in detail in the General Fund and Other Funds Significant Revenue/Expenditure Changes sections. Departments where growth is concentrated are BPR and BPD.

FY 2025 Adopted FTE Total	2,112.00
General Fund Changes	
FY 2025 Approved FTE Changes	5.95
FY 2026 Proposed Position Changes	18.30
Subtotal General Fund Changes	24.25
Other Funds Changes	
FY 2025 Approved FTE Changes	(0.70)
FY 2026 Proposed Position Changes	(2.30)
Subtotal Other Funds Changes	(3.00)
FY 2026 Proposed FTE Total	2,133.25

Capital Fund

The Capital Fund accounts for capital spending associated with general government functions (e.g., BPD, Fire, Boise Public Library, and BPR), excluding projects within the enterprise, Heritage, housing, internal service, and special revenue funds. As part of the annual budget development process, potential capital expenditures are subject to prioritization and must compete for limited resources. This process results in a five-year Capital Improvement Plan (CIP), with the first year included in the annual budget. As with the General Fund, the goal is to ensure that the Capital Fund remains balanced, meaning it maintains a positive cash balance in all forecast years.

The primary funding source for the Capital Fund is transfers from the General Fund. Additional Capital Fund revenues include electric franchise fees, interest income, transfers from the Development Impact Fee Fund, grants, donations, and other sources.

The FY 2026 Proposed Budget includes expenditures of \$46.0 million, which represents an increase of 55.3% from the FY 2025 Adopted Budget of \$29.7 million. This increase is the result of strategic investments in a variety of public assets intended to enhance residents' quality of life and enjoyment. Projects recommended in FY 2026 include a new pool at Whitney Elementary (\$8.5 million), the green-up of Alta Harris Park (\$3.0 million), remediation of structural deficiencies at the Boise Depot (\$3.0 million), improvements in the south pedestrian block of 8th Street in Downtown Boise (\$2.2 million), a new restroom and other improvements at Liberty Park (\$2.1 million), and further investments in Spaulding Ranch (\$1.5 million).

Along with these capital projects, increased funding has also been recommended for major repairs and maintenance and major equipment. In addition, the selection and implementation

of a new ERP system (\$2.0 million) would begin in FY 2026. This multi-year project is necessitated by the vendor's announcement that support for the city's current ERP system will end by 2030. The Capital Overview and Capital Project Overview sections contain more information on specific projects recommended in FY 2026.

Enterprise Funds

This section summarizes the FY 2026 Proposed Budget for the enterprise funds. More details on specific capital projects can be found in the Capital Overview, Capital Project Overview, and Capital Project Summary sections. A personnel-related operating budget change is discussed in the Other Funds Significant Revenue/Expenditure Changes section.

Airport Fund

Air travel has rebounded strongly from the severe disruption caused by the pandemic, with the Boise Airport (the Airport) reaching record levels of passenger traffic in calendar year (CY) 2024, a 5.0% increase over CY 2023. Growth is expected to continue in CY 2025 as the Airport pursues new routes and expands service. The Airport's FY 2026 Proposed Budget reflects this momentum, with increased revenue projections, an additional employee, and a range of capital projects focused on both growth and facility maintenance.

In FY 2026, \$148.3 million is budgeted for capital projects. This includes continued design and planning for Concourse A (expected to open by 2030), the purchase of a new baggage handling system, and routine airfield roadway maintenance and expansion projects.

Geothermal Fund

The geothermal utility is a key element of the Climate Action Roadmap, providing

significant environmental benefits for the community by providing a clean, renewable source of heating. The city charges downtown geothermal customers a rate to cover the system's operating, repairs and maintenance, and capital improvement costs. These rates are recommended to increase just under 5.0% in FY 2026 to address rising service delivery costs. The FY 2026 Proposed Budget also includes approximately \$90,000 for capital projects, the majority of which is reserved for unexpected repairs during the year.

In FY 2025, the City received a historic donation of geothermal water rights from the Harris family, which could potentially quadruple the size of the city's geothermal system in the future. System enhancements and expansions will be carefully evaluated over the coming years to identify the highest priority projects.

Solid Waste Fund

Monthly user fees support the management and operation of Boise's solid waste utility, which provides trash and recycling services for all customers, and composting services for residential customers. The city contracts with Republic Services of Idaho to provide these services. All expenses and associated revenues are accounted for in the Solid Waste Fund. The solid waste team also oversees the household hazardous waste collection program and provides materials management-related education. To cover rising costs, the FY 2026 budget includes recommended rate increases of 9.0% for residential services, 4.0% for commercial trash, and 3.0% for industrial recycling.

Water Renewal Fund

The Water Renewal Fund supports the management and operation of the city's water renewal (sewer) system with customer fees

and charges covering operating expenses and some capital improvement projects. The multi-year water renewal utility plan, approved by City Council in October 2020, includes a CIP to ensure regulatory compliance, plan repairs and replacements, expand capacity, and meet community needs and expectations. The CIP forecasts approximately \$1.4 billion of investment over the next ten years. The Water Renewal Fund's FY 2026 Proposed Capital Budget is \$133.6 million, which is similar to the FY 2025 Adopted Budget of \$129.7 million. This capital investment would support the continued development of the city's Recycled Water Facility, expand capacity at the Lander Street and West Boise Water Renewal Facilities, and enable other projects necessary to maintain and expand the city's water renewal system.

In November 2021, voters approved the issuance of up to \$570 million in revenue bond financing to cover a portion of CIP costs. Bond financing supports long-term affordability by promoting inter-generational equity, stabilizing rates, and reducing reliance on current revenues to fund major capital investments. For FY 2026, rate increases of approximately 9.9% are recommended to meet the fund's long-term operating and capital needs. Individual customers' impacts will vary based on specific rates and actual water usage.

CITY *of* BOISE



BOISE AT A GLANCE

Boise at a Glance



Basic City Facts

Founded:	July 7, 1863	Population:	253,550 (COMPASS 2025 estimate)
Idaho's Capital:	December 24, 1864	Area of City:	87 square miles (approximate)

Summary of City Facilities and Activities

Arts & History

Public Art (pieces maintained):	1,060
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Airport

Terminals:	1
Concourses:	2
Airlines:	9
Non-stop Destinations:	27
Passengers in CY 2024:	5.0 million

Environment and Utilities

Water Renewal Facilities:	3
Miles of Municipal Sewer Lines:	970+
Miles of Geothermal Pipeline:	21
Geothermal Heating:	6.25 million square feet
Municipal Irrigation Systems:	8
Streetlights:	13,212

Libraries

Library Facilities:	5
Visitors in CY 2024:	0.74 million

Parks, Recreation and Neighborhood Services

Parks (includes 12 undeveloped sites):	112
Golf Courses:	2
City-operated Community Centers:	11
Swimming Pools:	5
Miles of Boise River Greenbelt:	29
Miles of Foothills Trails:	220+
Open Space Reserves:	15
Cultural and Historical Sites:	2
Cemeteries:	3

Planning and Development Services

Permits Issued in CY 2024:	18,791
Inspections in CY 2024:	63,367
Residential Housing Units Owned:	296

Public Safety

Fire Stations:	17
Fire Calls for Service in CY 2024:	23,052
Children Educated at Fire Safety Week:	7,101
Police Stations:	2



ECONOMIC INDICATORS



Employment

Boise's job market continues to grow, but at a slower pace. From April 2024 to April 2025, employment increased by 1.9%, down from 2.4% the previous year and 2.7% the year before that. While growth remains positive, several economic risks could affect future job gains. High interest rates, declining consumer confidence, and concerns about a potential trade war contribute to economic uncertainty. Although inflation has been easing, the threat of new tariffs could drive prices back up. In this unpredictable environment, businesses may delay investments and hiring decisions, which could further slow employment growth.

The unemployment rate increased slightly in the first quarter of CY 2025 compared to the same period in CY 2024. In CY 2024, the city's unadjusted unemployment rate started at 3.3%, ended at 3.2%, and fluctuated between 2.9% and 3.5% throughout the year. As of April 2025 – the most recent data available – Boise's unemployment rate was 3.0%, compared to 3.5% for Idaho and 3.9% nationally. Historically, these are very low rates, reflecting a tight labor market with limited available workers.

Idaho's labor force participation rate has nearly returned to its pre-pandemic levels, averaging 64.0% in CY 2024 and 63.6% in the first quarter of CY 2025, compared to 64.4%

in CY 2019. However, the overall workforce is smaller and unlikely to rebound. National demographic trends – such as lower birth rates and limited immigration – suggest the United States workforce will continue to age and gradually shrink. Idaho may outperform other states in the near term if in-migration continues to bring new workers from other parts of the country. Although worker movement has slowed, ongoing labor shortages tend to increase worker movement as people seek new job opportunities and employers compete for talent.

Economic growth (real U.S. Gross Domestic Product) for CY 2025 is projected to slow to 2.2%, 70 basis points lower than the 2.9% growth experienced for CY 2024. Growth is expected to moderate further to 1.9% in CY 2026, with an average of 1.8% projected for CYs 2027-2029. High interest rates typically act as a restraint on economic growth. Lower inflation could lead to lower interest rates and improve the prospects for higher economic growth, but inflation remains a risk factor. In addition, potential shifts in international trade policy could disrupt supply chains, raise business costs, and add inflationary pressure. These economic conditions increase the risk of a recession in FY 2026, although the outcome depends on how interest rates, inflation, and global trade dynamics evolve.

Construction

City Development Fee revenue reached a record level of \$17.9 million in FY 2024, slightly surpassing the previous record of \$17.8 million in FY 2022. FY 2025 may set another record as first half (October through March) revenue totaled \$12.4 million, much higher than the \$7.3 million figure for the first half of FY 2024. While FY 2025 total building permit counts are below the levels of CYs 2020-2022, they are higher than the permit counts for CYs 2023-2024. Construction activity in Boise remains healthy, despite high interest rates and economic uncertainty, with a robust pipeline of commercial projects being planned and in review. Revenues are higher due to more large commercial projects, higher project valuations and building costs generally, and the multi-billion-dollar expansion at Micron Technology (Micron) that will take years to complete. The FY 2026 Development Fee budget of \$19.6 million has been set slightly below the FY 2025 figure of \$19.8 million, given the possibility of a pause in growth after recent high growth, the risk of a more challenging economic environment, and the possibility of a slower pace for Micron expansion. Construction development can respond relatively quickly to improving or worsening economic conditions. Population growth from in-migration to the Boise area in recent years continues to put pressure on the housing supply, as well as increase demand for commercial business activities. More multifamily housing projects have been planned and built in recent years, including numerous large projects with more than 100 units. Single-family permits have trended lower in Boise for some time due to limited tracts of undeveloped land within the city, with more new large-scale housing developments occurring in surrounding cities and unincorporated areas

that have more open land. High interest rates and higher housing prices have reduced affordability and limited residential housing construction.

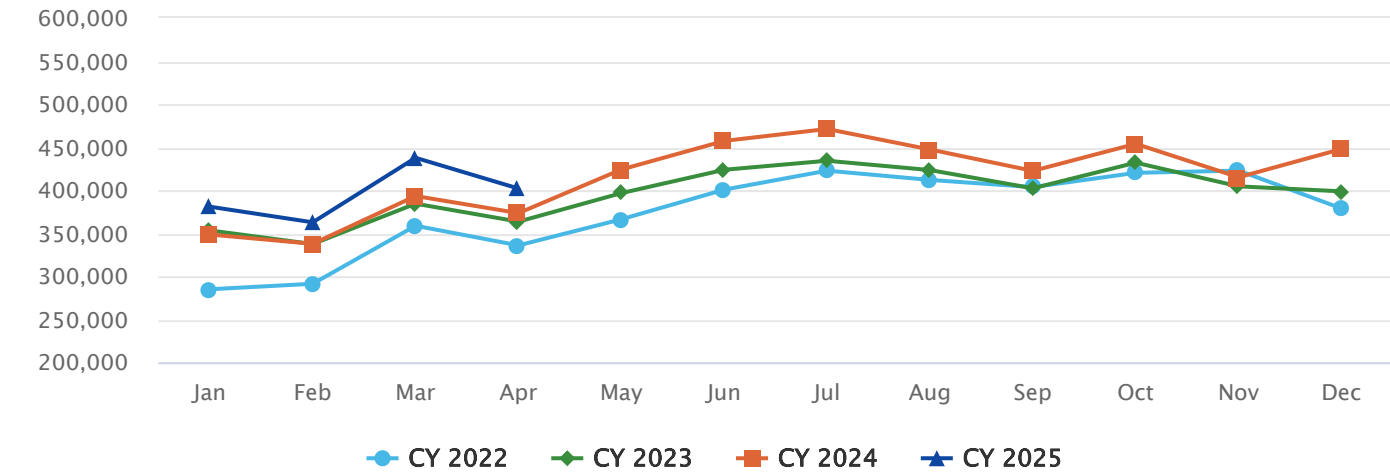
Housing

Year-over-year house prices increased in all states except Hawaii for the twelve months ended March 31, 2025. The latest House Price Index data from the Federal Housing Finance Agency ranks Idaho relatively low, 41st out of all 50 states, in house price growth during that time frame at 2.8%. The national average was 4.0%. The house price increase for the Boise Metropolitan Statistical Area was 4.9%. The average assessed Boise home value for tax year (TY) 2025 is \$534,250, a 5.9% increase over the TY 2024 figure of \$504,685. Including the impact of new construction, aggregate assessed residential values for TY 2025 in Boise are estimated to increase 6.7%, compared to 5.7% in TY 2024.

Airport Passenger Traffic

Passenger traffic at the Boise Airport (BOI or the Airport) continued to grow steadily in CY 2024, growing 5.0% versus 5.7% in CY 2023. Total CY 2024 traffic was very near 5.0 million passengers, and CY 2025 is on pace to surpass that milestone. Year-to-date traffic for the first quarter of CY 2025 is up 9.4% over the first quarter of CY 2024. Travel demand and traffic are healthy, and continued growth is expected if economic conditions remain positive. The Airport continues to work on numerous projects to expand operations (see the "Airport Fund" section of the Capital Project Overview). The following graph shows BOI air passenger traffic for CYs 2022-2025.

AIRPORT PASSENGER TRAFFIC BY MONTH





BUDGET PROCESS

The City of Boise operates under a strong mayor-council form of government. The Mayor works full-time managing daily city operations and is elected at-large by popular vote. The Mayor chairs all City Council meetings and votes only to break ties. Six City Council members work part-time, hold budget and policy-setting authority for the city, and represent districts.

City staff and leadership maintain ongoing dialogue about the budget throughout the year. This communication proves especially critical during periods of economic and operational uncertainty, as demonstrated by the city's successful navigation of COVID-19, the related pandemic shutdowns, and an inflationary environment not seen in over 40 years.

The budget receives active monitoring year-round. At each quarter's conclusion, staff prepare financial reports detailing revenues, expenditures, comparisons to budgeted amounts, and economic trends. Additionally, the city's budget transparency tool, OpenBook, allows near real-time monitoring of revenues, spending, and staffing. OpenBook updates monthly and is available at cityofboise.openbook.questica.com.

Budget adjustments are generally approved by City Council during the annual budget process and through Interim Budget Changes at City Council meetings.

The city's fiscal year runs from October 1 through September 30. Annual budget development follows a highly structured process spanning December through August. The city's typical timeline includes:

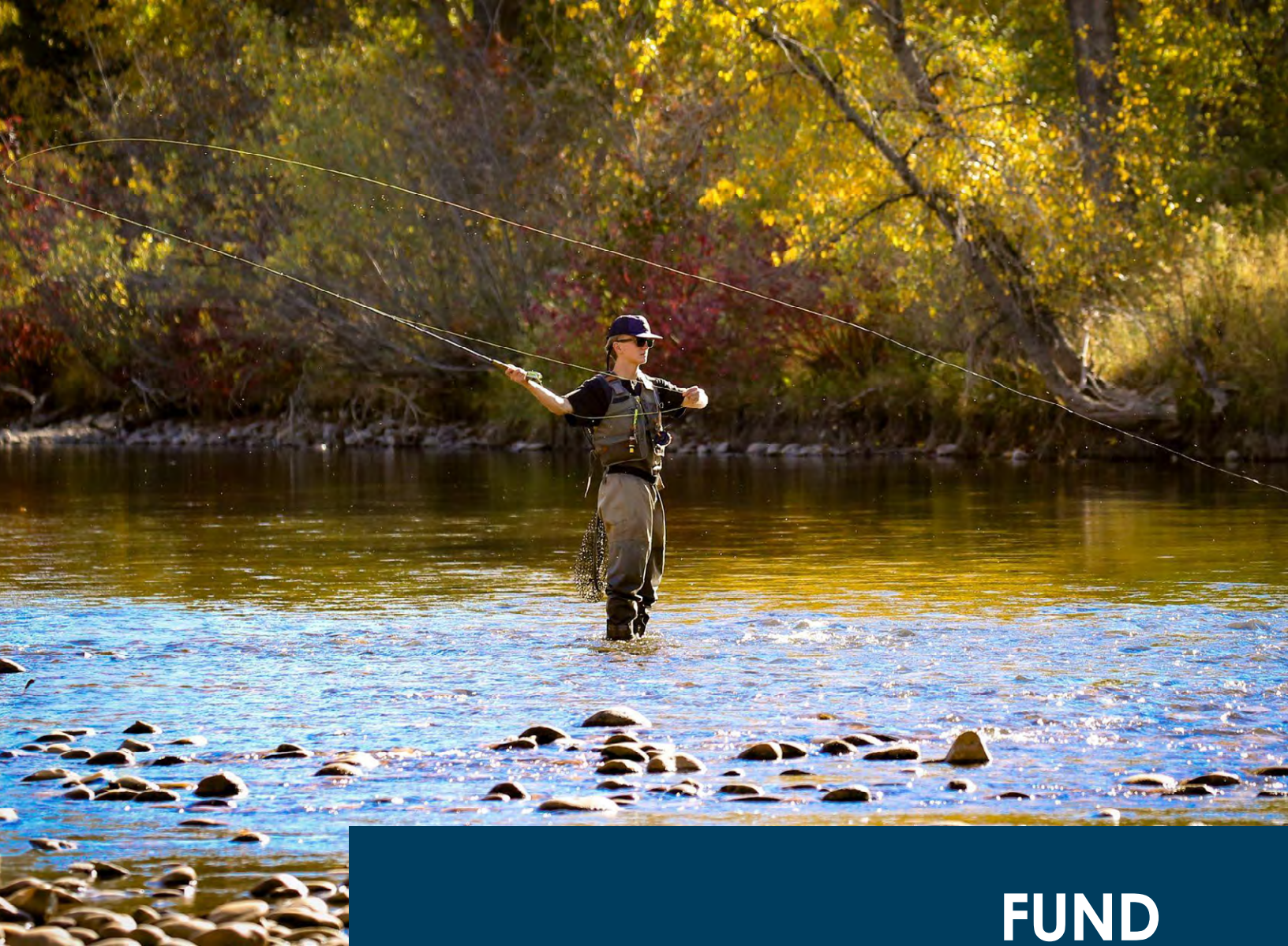
December – February: Development of revenue and expenditure estimates based on historical performance, anticipated economic changes, and operational factors.

March – May: Continued development of recommended revenue and expenditure changes for City Council approval. Proposed changes align with Mayoral and City Council goals. City departments work with the Budget Office to detail budget requests, project costs, and other information during this period.

May – June: In May, key departmental budget priorities and requests are presented to City Council. Based on feedback from these discussions, the annual budget document is assembled. The Budget Office uses artificial intelligence (AI) tools to edit and proofread the budget document, enabling faster review and enhancing document quality.

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

July – September: City Council conducts public hearings on the budget, new fees, and existing fees increasing by more than 5.0%. Budget hearings are open to the public and advertised in the Idaho Statesman. These advertisements include a budget summary approved by City Council. After public hearings and incorporating any resulting modifications, City Council formally approves the proposed budget and fee changes. Following adoption, the property tax budget is submitted to Ada County in late August or early September. Finally, the Budget Office updates the budget document to reflect the Adopted Budget, which is then published to the city's website prior to the new fiscal year's start.



FUND DESCRIPTIONS

City of Boise Funds

GOVERNMENTAL FUNDS

General

Capital Funds

ENTERPRISE FUNDS

Airport

Geothermal

Solid Waste

Water Renewal

SPECIAL REVENUE AND INTERNAL SERVICE FUNDS

Fleet Services

Housing

Risk Management

Other Funds

Governmental Funds

General Fund: The General Fund serves as the primary funding source for tax-supported city services and provides administrative support for all governmental functions. State law requires the annual Adopted Budget to be balanced.

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

- **Capital Fund:** The Capital Fund supports capital infrastructure projects and major equipment purchases through various revenue sources, including transfers from the General and Development Impact Fee Funds, electric franchise fees, grants, and donations.
- **Development Impact Fee Fund:** The city collects revenue through charges on new development (impact fees) and transfers money to the Capital Fund based on actual project expenses. Impact fee resources are restricted to growth-related capital projects.

- **Open Space and Clean Water Levy Fund:** This fund was established by a temporary voter-approved tax. These resources are restricted to open space acquisition and improvement, and preservation of water quality along the Boise River corridor.

Enterprise Funds

Airport Fund: The Airport Fund accounts for the Airport's operations, management, and capital expenditures. All revenues – including terminal rent, landing and jetway fees, parking fees, and other charges – as well as operational expenditures are tracked in this fund. Airport capital improvements are funded primarily through Federal Aviation Administration grants, passenger facility charges, customer facility charges, bonds, and Airport operating revenue.

Geothermal Fund: The Geothermal Fund supports the operation of the city's geothermal heating utility, a clean and renewable energy source. The city charges customers geothermal rates to cover operating costs and fund asset

replacement. Rates are generally competitive with natural gas rates.

Solid Waste Fund: The Solid Waste Fund supports the management and operation of the city's solid waste system. The city contracts with Republic Services of Idaho for solid waste disposal needs and charges users fees based on business type or residential occupancy.

Water Renewal Fund: The Water Renewal Fund supports the management and operation of the city's used water system. The city charges customers user fees to fund operating expenses and capital improvements. Connection fees fund line and trunk extension costs. When land is developed, the city charges developers for sewer trunk line installation costs, while individual property owners are charged to extend trunk lines to their structures.

Special Revenue and Internal Service Funds

Fleet Services Fund: The Fleet Services Fund is an internal service fund that supports the operations of a maintenance facility for the city's automotive equipment and other vehicles. Fleet service users are charged for services provided.

Housing Funds: This fund category consists of the HOME Investment Partnerships Program (HOME) and Community Development Block Grant (CDBG) Funds, collectively referred to as Housing and Urban Development (HUD) Funds throughout this document. This category also includes the Housing Projects and Special Activities Fund and the Housing Property Management Fund.

- **Housing and Urban Development (HUD) Funds:** The HUD Funds comprise the city's HOME and CDBG Funds (provided through federal grants) that support construction, acquisition, and rehabilitation of affordable

housing and other community development projects.

- **Housing Projects and Special Activities Fund:** The Housing Projects and Special Activities Fund includes local funding for new affordable and permanent supportive housing construction and preservation of existing housing. This fund has also included one-time federal resources to support housing activities, primarily emergency rental assistance.
- **Property Management Fund:** The Property Management Fund supports the operations, repair, and maintenance of city-owned rental housing. These units provide affordable housing for lower-income residents.

Risk Management Funds: This category of funds consists of the Risk Management Fund and the Workers' Compensation Fund.

- **Risk Management Fund:** The city accounts for its comprehensive liability and insurance programs, and the Occupational Safety and Industrial Hygiene program through the Risk Management Fund. Self-insured losses are paid through this fund. Insurance costs are billed directly to city departments based on exposure, actual losses, and services provided. Unreserved retained earnings fund operating shortfalls due to unexpected losses and increased liability requirements.
- **Workers' Compensation Fund:** The Workers' Compensation Fund supports a claims liability account through which self-insured losses are paid. Similar to liability insurance, costs are billed directly to city departments based on exposure, actual losses, and services provided. Unreserved retained earnings fund operating shortfalls due to unexpected losses and increased insurance costs.

Other Funds: All other funds include: Boise Municipal Health Trust Fund, Budget Appropriation Contingency Fund, Debt Service Fund, Economic Development Fund, Heritage Fund, Humane Society Trust Fund, L.M. Cunningham Fund, and Municipal Irrigation Fund.



GENERAL FUND REVENUE MANUAL

General Fund operations are funded by a variety of sources. This Revenue Manual provides an overview and analysis of the more significant revenue sources given their importance in budgeting and financial planning. The city generally groups revenues into two categories:

- Base - revenues that are assumed to be sustainable and can be planned for dependably in future year forecasts. Collection levels for certain revenues in this category may fluctuate from year to year depending on the economy and other factors. Property Tax and Franchise Fees are examples of base revenues.
- One-time - revenues that are received once or occasionally. Examples include grant proceeds (such as the American Rescue Plan Act, or ARPA) and fund balance accumulated in prior years.

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

In the following tables, FY 2023 and FY 2024 reflect actual revenues and FY 2025 shows the adopted budget. FY 2026 is highlighted and displays the proposed budget, while FYs 2027-2030 are forecast projections subject to revision in future budget cycles. Underlying conditions and assumptions are discussed in each revenue category.

Dollars in all Revenue Manual tables and charts are presented in thousands. In this section, and throughout this document, figures are frequently rounded to the nearest thousand or million dollar increment or, for percentages, one decimal. This can result in totals that do not appear to sum correctly due to rounding issues.

General Fund Revenues

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue Source								
Carryforward/Fund Balance	\$ -	\$ -	\$ 8,977	\$ 1,244	\$ 20	\$ 20	\$ 20	\$ 20
Departmental Revenue	37,009	39,127	40,787	41,938	43,559	45,240	46,586	48,013
Development Fees	15,502	17,918	19,752	19,600	19,600	20,086	20,079	18,433
Fines and Forfeitures	2,567	2,837	3,080	3,251	3,314	3,480	3,546	3,613
Franchise Fees	6,544	6,020	5,627	5,931	5,921	5,943	5,999	6,127
Internal Charges	12,256	13,509	14,916	16,290	16,695	17,110	17,536	17,973
Liquor Tax	4,843	4,582	5,171	4,481	4,589	4,700	4,813	4,929
Other Revenue	16,525	17,541	12,648	7,359	7,052	6,868	6,061	6,112
Property Tax	175,125	181,057	190,202	204,561	213,893	221,725	229,774	238,046
Sales Tax	25,970	26,147	26,406	26,674	27,540	28,435	29,360	30,314
Total GF Revenues	\$ 296,341	\$ 308,738	\$ 327,566	\$ 331,329	\$ 342,183	\$ 353,607	\$ 363,774	\$ 373,580
% Change		4.2%	6.1%	1.1%	3.3%	3.3%	2.9%	2.7%

Departmental Revenue

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue	\$ 37,009	\$ 39,127	\$ 40,787	\$ 41,938	\$ 43,559	\$ 45,240	\$ 46,586	\$ 48,013
% Change		5.7%	4.2%	2.8%	3.9%	3.9%	3.0%	3.1%

The City of Boise collects user fees and contracts for services when specific users directly benefit and can be billed accordingly. This revenue category covers multiple departments and reflects cost-recovery activities where revenues can offset related expenditures. Major revenue sources include public safety contracts, legal services, Boise Parks and Recreation (BPR) programs, licenses and permits, parking operations, and rental income.

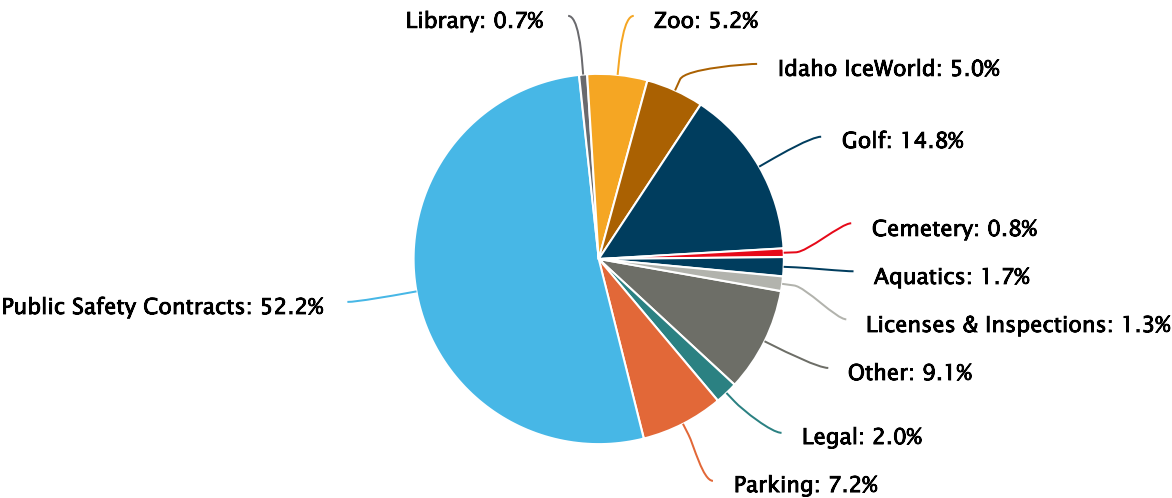
The FY 2026 Proposed Budget for Departmental Revenue totals \$41.9 million, a 2.8% increase over the FY 2025 Adopted Budget. This growth reflects expanded service delivery, increased program participation, and strategic fee adjustments to maintain cost recovery while ensuring services remain accessible to residents. The revenue increases support enhanced programming and facility improvements, reinforcing the city's commitment to affordable public services.

Key Revenue Components and Changes:

- Boise Parks and Recreation fees** - Proposed increases are driven by higher participation levels, new program offerings, and fee adjustments to keep pace with rising operational costs, including support for the Warm Springs Golf Course's Grill + Golf facility, which is expected to open during summer 2025.
 - Scholarship program funding** - BPR maintains scholarship funds to ensure youth programming is accessible to all, regardless of ability to pay.
- Boise Public Library Consortium Revenue** – Consortium revenue is projected to decline by approximately \$145,500 in FY 2026 and an additional \$100,000 in FY 2027, due to the Library transferring administration of the consortium's online catalog to a third-party provider in June 2026. Historically, the Library received revenue for managing the catalog and related applications for the 11-member library consortium. The expense budget related to the administration of the consortium has been redirected to other city expenses.
- Legal services contract revenue** - Prosecutorial services provided to the City of Meridian under established service agreements would increase to align budgeted revenues with actual service costs.
- Parking revenue** - Proposed increases reflect downtown parking program adjustments, including expansion of premium parking zones, aligning Saturday rates with weekday pricing, and improved collection of past-due citations.
- Public safety contract revenue** - Increases would reflect contracted amounts with partner agencies including North Ada County Fire and Rescue, Whitney Fire Protection, Sunset Fire

districts, Boise Airport, Boise State University, and Boise School District. Adjustments also account for collective labor agreement impacts and benefit cost increases.

FY 2026 DEPARTMENTAL REVENUE: \$41.9 MILLION



Development Fees

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue	\$ 15,502	\$ 17,918	\$ 19,752	\$ 19,600	\$ 19,600	\$ 20,086	\$ 20,079	\$ 18,433
% Change		15.6%	10.2%	-0.8%	0.0%	2.5%	0.0%	-8.2%

Development Fees are generated from construction activity and intended to cover the costs associated with city services required for new construction, such as planning, plan review, building permit issuance, and inspections.

Boise's construction market has operated near full capacity for years as the city has experienced significant growth. Development Fee revenues reached record levels in FYs 2021-2022 and 2024, driven by economic growth, in-migration, and strong demand for commercial and residential development. In recent years, more large commercial projects have been built in Boise, a trend that continues in FY 2025. Additionally, a very large, years-long Micron expansion is underway and expected to create billions of dollars of new construction value, and generate substantial one-time city revenues.

Development activity and revenues can respond quickly to changing economic conditions. Higher interest rates and costs have recently delayed or canceled some projects. While FY 2025 revenues are trending above FY 2024 levels, further growth in Boise construction development may be constrained by challenging economic conditions. Considering the growth experienced in recent years and current economic uncertainties, the FY 2026 Development Fee budget assumes

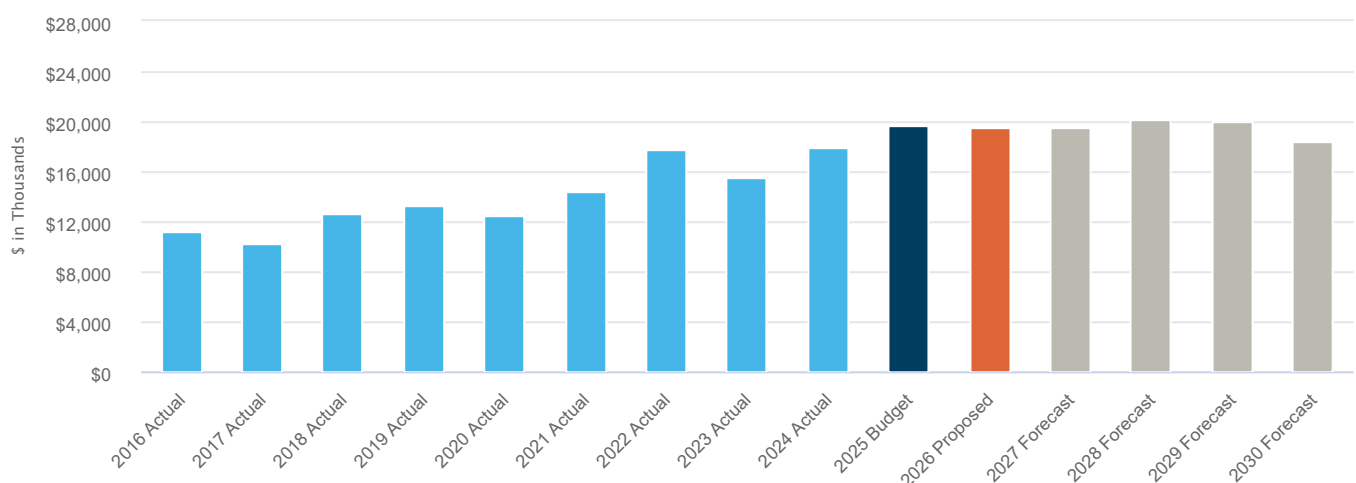
a slight decrease to \$19.6 million, down from \$19.8 million in FY 2025. Forecast projections through FY 2030 anticipate flat to modest growth and then lower total revenues as the Micron expansion nears completion.

A new zoning code approved in FY 2023 and implemented in December 2024 has modified some planning processes and regulations for specific zoning areas. The updated code promotes increased vertical development and density and has led to more applications for certain types of projects and uses, such as accessory dwelling units.

Projections and Assumptions

- Large commercial projects – including large multifamily housing projects – are the primary drivers of revenue due to their complexity and substantial valuation. Some residential construction has shifted to surrounding cities and unincorporated county areas where more open tracts of undeveloped land are available.
- The forecast anticipates no growth for FY 2027, modest growth of 2.5% for FY 2028, no growth for FY 2029, and a reduction for FY 2030. While modest growth is anticipated, increases in some years may not offset declining Micron revenues as the project nears completion. Out-year projections also seek to balance the probability of ongoing growth against an eventual economic slowdown or recession.
- A comprehensive fee study was initiated in the spring of 2024 to review and update the city's development fees and is nearing completion. Proposed adjustments, including new fees and higher fees in areas where current fees do not adequately recover the actual costs of service provision, will be presented to City Council separately from the annual budget process. Fee updates are anticipated to be brought forward for City Council consideration in FY 2026.

HISTORICAL AND PROJECTED DEVELOPMENT FEES



Fines and Forfeitures

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue	\$ 2,567	\$ 2,837	\$ 3,080	\$ 3,251	\$ 3,314	\$ 3,480	\$ 3,546	\$ 3,613
% Change		10.5%	8.6%	5.6%	1.9%	5.0%	1.9%	1.9%

Fines and Forfeitures revenue consists primarily of parking, towing, and traffic fines. It also includes fine revenue for false alarms and animal licensing.

Projections and Assumptions

- The FY 2026 Proposed Budget for Fines and Forfeitures reflects a 5.6% increase from the FY 2025 Adopted Budget. FY 2026 reflects a slight increase to revenue projections for parking and towing fines and is primarily attributable to changes to short-term downtown parking and increased collection efforts on past due parking tickets.
- Out-year estimates for FYs 2027-2030 assume a conservative year-over-year growth of 1.9%, which is generally in line with long-term averages.
- FY 2028 reflects an additional increase to anticipated revenue from past due collections.

Franchise Fees

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Cable TV	\$ 613	\$ 534	\$ 150	\$ 300	\$ 170	\$ 70	\$ -	\$ -
Natural Gas	2,538	1,947	1,938	1,977	2,016	2,056	2,098	2,140
Trash and Recycling	1,962	2,046	2,102	2,174	2,239	2,307	2,376	2,447
Water	1,431	1,493	1,438	1,481	1,496	1,510	1,526	1,541
Total	\$ 6,544	\$ 6,020	\$ 5,628	\$ 5,932	\$ 5,921	\$ 5,943	\$ 6,000	\$ 6,128
% Change		-8.0%	-6.5%	5.4%	-0.2%	0.4%	1.0%	2.1%

Franchise Fees are collected through agreements that allow businesses to provide services the city is authorized to offer. Fees apply to providers of water, trash and recycling, cable TV, natural gas, and electricity. (electric Franchise Fees are included in the Capital Fund and discussed in the Capital Fund Revenues section.)

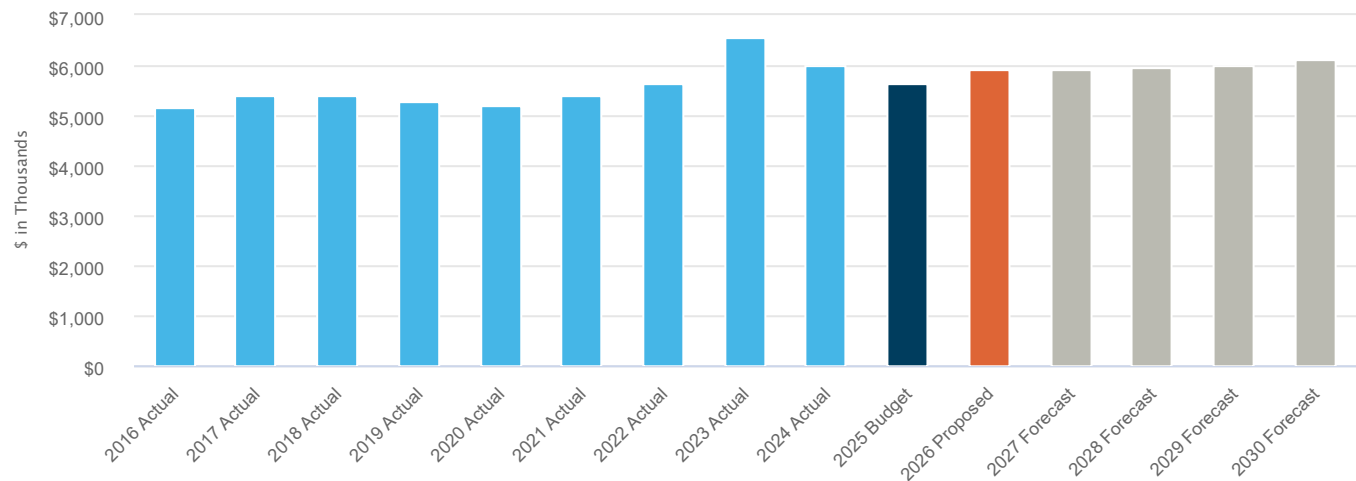
While individual Franchise Fee revenues have varied, overall collections have remained relatively stable. Cable TV fees have declined significantly and are excluded from the forecast after FY 2028 due to continued competition from streaming services. Natural gas has been volatile, with inflation and Russian sanctions driving sharp price increases, followed by a steep drop in FY 2024. Changes in cost have a corresponding impact on Franchise Fee revenues. Trash and recycling has grown

steadily due to the lack of alternatives. Water has grown gradually, with usage fluctuating based on annual weather conditions.

Projections and Assumptions

- The FY 2026 Proposed Budget for Franchise Fees is 5.4% above the FY 2025 budget, reflecting year-over-year budgeted increases in all categories and a right-sizing of cable TV revenue.
- Cable TV revenue has steadily declined as consumers continue to “cut the cord.” Some providers have announced plans to discontinue traditional cable service in the coming years. As a result, FY 2028 is the final year this revenue source is included in the forecast.
- Natural Gas
 - ◊ This category is difficult to forecast due to several interdependent variables: weather, rate (price) changes, new residential and commercial development, and overall economic activity.
 - ◊ FY 2023 revenues reached \$2.5 million, well above the \$1.4 million budgeted. In FY 2024 natural gas prices declined due to global events, putting downward pressure on collections. Prices have since stabilized and 2.0% growth is assumed for FY 2026 and beyond.
- Trash and recycling franchise revenue has remained steady, as prices rarely decline and there are no alternatives. FY 2025 collections are expected to exceed FY 2023 and 2024 levels due to ongoing growth and rising costs. Growth of 3.4% is assumed for FY 2026 and 3.0% growth is assumed in FY 2027 and beyond.
- Water franchise revenue is difficult to predict, as weather significantly impacts demand. Based on recent collection patterns, a 3.0% growth rate is assumed for FY 2026 and 1.0% growth rate is assumed for FY 2027 and beyond.

HISTORICAL AND PROJECTED FRANCHISE FEES



Internal Charges

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue	\$ 12,256	\$ 13,509	\$ 14,916	\$ 16,290	\$ 16,695	\$ 17,110	\$ 17,536	\$ 17,973
% Change		10.2%	10.4%	9.2%	2.5%	2.5%	2.5%	2.5%

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

More than 90% of Internal Charges revenues are from CAP charges from General Fund ISDs to the enterprise funds. The CAP enables the city to determine the full cost of providing a program or service, by identifying and allocating these internal indirect costs.

Projections and Assumptions

- The FY 2026 Proposed Budget for Internal Charges is higher than FY 2025, primarily due to estimated cost of service increases and increased IT service needs from the enterprise fund departments, the enterprise funds have grown due to capital expansion and upgrades in recent years, as well as community growth. Cost growth in Internal Charges is also attributable to salary and benefit adjustments and M&O increases included as part of this budget.
- A portion of the increase in FY 2026 is due to a necessary true-up from prior year Internal Charge budget estimates. A smaller rate of growth is assumed in FY 2027 as compared to FY 2026, with growth stabilizing in FY 2027-2030.

Liquor Tax

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue	\$ 4,843	\$ 4,582	\$ 5,171	\$ 4,481	\$ 4,589	\$ 4,700	\$ 4,813	\$ 4,929
% Change		-5.4%	12.9%	-13.3%	2.4%	2.4%	2.4%	2.4%

Boise receives liquor tax revenue from the Idaho State Liquor Division (ISLD) which operates liquor stores in Idaho and distributes funds based on liquor sales within the city. Each year the city receives four equal payments and a year-end true-up payment based on ISLD's operating profits. In prior fiscal years, the true-up payment exceeded the quarterly distribution, however, in FY 2024 it was nearly 30% lower than the quarterly payments and this trend is expected to continue in FY 2025.

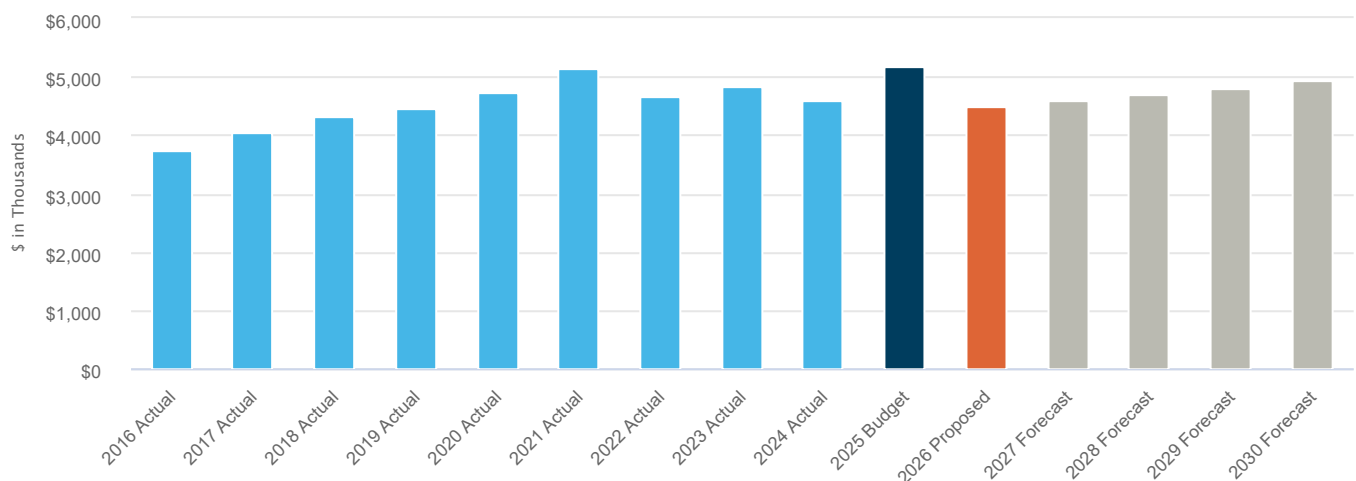
The FY 2026 Proposed Budget for Liquor Tax is approximately \$4.5 million and reflects a 13.3% decrease from the budget for FY 2025. During the COVID pandemic, liquor revenues reached record highs and consistently exceeded expectations as sales shifted from eating and drinking

establishments to higher retail sales for home consumption. Despite this, total liquor consumption across the state has declined for four consecutive years, creating downward pressure on revenues. The trend of decreased alcohol consumption has been observed across the country and is due to multiple factors including generational shifts in alcohol usage, increased awareness of the health risks of alcohol consumption, and an increase in non-alcoholic beverage options. In previous years, decreased consumption was offset by inflation and pricing adjustments, resulting in increasing liquor revenues. However, FY 2024 finished below expectations, and initial FY 2025 estimates indicate a further decrease in this revenue source as consumers limit their retail liquor purchases or switch to less expensive products. Given the declining performance of this revenue source over the past two fiscal years, the FY 2026 Proposed Budget has been reduced from the FY 2025 Adopted Budget, and is being held flat compared to the FY 2025 projected Liquor Tax revenue. For the out-years of the forecast, a moderate growth rate of 2.4% is assumed which reflects a multi-year historical average.

Projections and Assumptions

- No growth projected in FY 2026 for Liquor Tax compared to FY 2025 projected actuals based on declining sales.
- Moderate growth of 2.4% is forecasted in FYs 2027-2030, based on the average yearly growth rate over the past ten years.

HISTORICAL AND PROJECTED LIQUOR TAX



Other Revenue

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue	\$ 16,525	\$ 17,541	\$ 12,648	\$ 7,359	\$ 7,052	\$ 6,868	\$ 6,061	\$ 6,112
% Change		6.1%	-27.9%	-41.8%	-4.2%	-2.6%	-11.8%	0.8%

Other Revenue includes several sources, with some of the largest being miscellaneous revenue, interest income, operating grants, and donations. Miscellaneous revenue includes restitution, seizures, and rebate income, and are often unexpected.

Interest income is earned on invested cash balances as well as from penalties and interest on delinquent property taxes. The city maintains a balanced, low-risk portfolio by closely monitoring security type, maturity, duration, and source. Projections are based on estimated average cash balances in each fund and expected short-term interest rates. Rising interest rates increase income over time but may cause short-term market losses on existing investments. Conversely, falling rates reduce income over time but can lead to gains in market value.

Projections and Assumptions

- The FY 2026 Proposed Budget amount for Other Revenue is \$5.3 million (52.8%) below the FY 2025 budget. This is primarily due to \$7.2 million of one-time ARPA funding in the FY 2025 Budget. These funds are not budgeted for in FY 2026.
- Interest income is expected to decrease slightly from FY 2025 to FY 2026. Beginning in FY 2021, the city received federal funds in response to the pandemic, including the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA). Unspent federal funds are placed in income-bearing accounts until disbursed by the city. The city obligated its remaining funds in CY 2024 and expects to expend them by CY 2026. Higher cash balances from unspent federal funds, elevated interest rates driven by persistent inflation, and improved cash management have all contributed to increased investment income. However, as the remaining ARPA funds are spent down by the end of CY 2026, cash balances may decline – potentially reducing interest income in subsequent years, assuming no other major funding sources replace them.

Property Tax

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue	\$ 175,124	\$ 181,057	\$ 190,201	\$ 204,560	\$ 213,893	\$ 221,725	\$ 229,774	\$ 238,046
% Change		3.4%	5.1%	7.6%	4.6%	3.7%	3.6%	3.6%

Property Tax Overview

Property taxes are the City of Boise's largest revenue source, accounting for over 60% of General Fund revenue. Each year, the city must carefully evaluate its property tax budget to ensure it generates enough revenue to maintain public services without imposing undue costs on property owners. This diligent analysis has resulted in the city taking less than the statutory maximum increase of 3.0% in three of the last six years (0.0% in FY 2021, 2.45% in FY 2023, and 2.0% in FY 2024), while at the same time maintaining service levels.

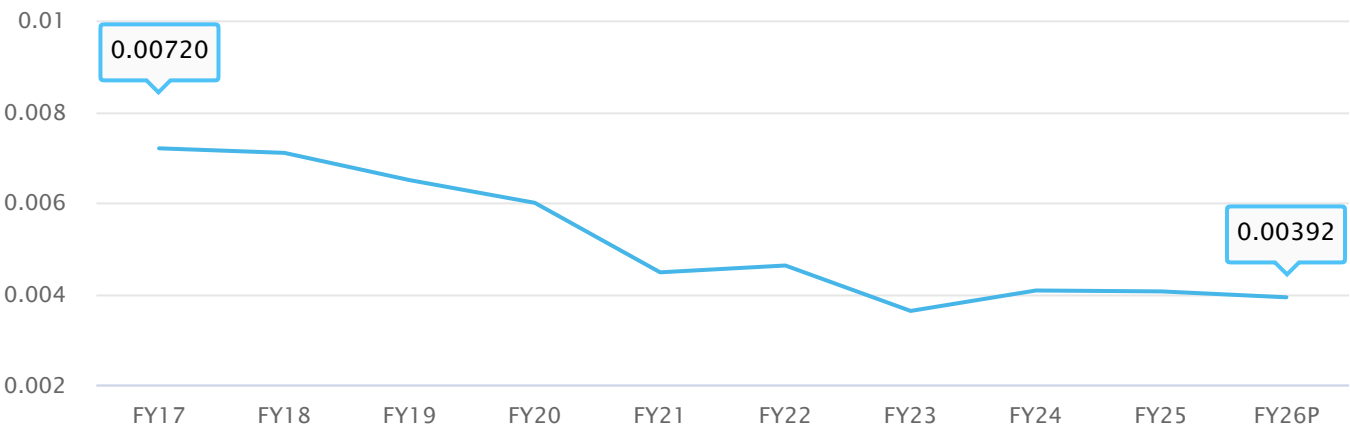
The FY 2026 Proposed Budget includes a 4.0% base property tax increase, consisting of the maximum 3.0% allowable increase and 1.0% from prior-year forgone taxing authority (when the city took less than the maximum). This approach allows the city to responsibly use unused capacity from previous years to address increasing costs. The budget also includes 90% of the allowable revenue from new construction and annexation, ensuring that new development contributes to the cost of expanding city services while minimizing the burden to existing taxpayers.

State legislation passed in 2021 - House Bill (HB) 389 - limited the city's ability to collect property tax revenue tied to growth by capping new construction, annexation, and urban renewal district (URD) values at 90% of their actual value (80% for URDs formed after 2006). To date, these constraints have resulted in an estimated \$6.1 million of lost revenues, placing increasing pressure on growth-related service expansions.

The FY 2026 Proposed Budget includes an additional one-time levy of approximately \$409,000 in response to a 2023 Idaho Supreme Court ruling. In its decision, the Court found that all operating property companies must receive the same assessment reductions as railroads under federal law, thus requiring refunds to utility companies for property tax overpayments on operating property from tax years (TYs) 2020-2022.

Property values within the City of Boise have experienced significant fluctuation in recent years, with total assessed values decreasing 7.4% in TY 2023 following consistent growth since TY 2012. Values have since rebounded with estimated increases of 4.2% in TY 2024 and 8.6% in TY 2025, reflecting the dynamic nature of Boise's real estate market.

BOISE HISTORICAL PROPERTY TAX LEVY RATE
(Excludes Open Space and Clean Water Levy in FYs 2018-2019)



The City of Boise's property tax levy rate is based on the city's total property tax budget divided by the taxable property value within city limits. For FY 2026, the levy rate is projected to decrease by approximately 3.2%, from 0.00405 to 0.00392, due to changes in assessed property values. Despite this decrease, most homeowners will still see higher property tax bills in fall 2025. This is because the levy rate is only one factor in determining what an individual property owner pays. Other influences include changes in assessed value for each property, how that change compares to those of other properties within the city, and exemptions, such as the Homeowner's Exemption, which has not kept pace with rising property values (see "Homeowner's Exemption" in the Property Tax Analysis section).

The accompanying graph shows historical and projected trends in the city's levy rate over time.

Idaho cities property tax rate formula	General Fund Property Tax Amount	÷	Total Taxable Market Value	=	Levy Rate
Property tax levy rate calculation example: (Estimated FY 2026)	\$203.0 Million	÷	\$51.7 Billion	=	0.00392 Levy Rate
City of Boise property tax calculation example: (amount of city tax per \$100,000 of taxable value)	\$100,000 Taxable Property Value	×	0.00392 Levy Rate	=	\$392 City Portion of Property Taxes

Property Tax Budget

The property tax budget for FY 2026 represents an increase of \$14.4 million from the FY 2025 Adopted Budget, reflecting a total growth of 4.0% in base property tax revenue (excluding new construction). This increase consists of a 3.0% base increase to support cost increases for existing city services, plus an additional 1.0% from forgone property taxes. Forgone taxes represent budget authority available from prior years when the city took less than the maximum allowable 3.0% annual increase. The 1.0% from forgone property taxes would support various community-facing service expansions detailed elsewhere in this document.

The 2026 budget also includes additional base property tax revenue from new construction and the sunset of the River Myrtle-Old Boise URD. The value of anticipated new construction and annexation for FY 2026 is approximately \$1.7 billion. These growth-related revenues are dedicated to supporting the service costs associated with community growth and development.

HB 389 presents ongoing challenges for the city's ability to maintain service levels as the community grows. This legislation established a 10.0% statutory reduction in the value of new construction for property tax purposes, meaning that growth-related service additions will not be fully supported by corresponding property tax receipts over time. The bill also represents a 10.0% reduction in the value of the River Myrtle-Old Boise URD. Additional discussion on HB 389 and other property tax considerations can be found in the Property Tax Analysis section of this document.

Property valuations and taxes are assessed and collected by Ada County. Residents with questions about assessed property values should contact the [Ada County Assessor's Office](#) at (208) 287-7200.

Sales Tax

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue	\$ 25,970	\$ 26,147	\$ 26,406	\$ 26,674	\$ 27,540	\$ 28,435	\$ 29,360	\$ 30,314
% Change		0.7%	1.0%	1.0%	3.2%	3.2%	3.3%	3.2%

Sales tax is collected statewide, pooled together, and then a portion (approximately 11.5%) is allocated to cities and counties. The state's overall economic condition is an important factor in projecting total sales tax revenue growth. In recent years, sales tax collections have grown rapidly with a vibrant Idaho economy and more recently, high levels of inflation.

Starting on July 1, 2020, a new sales tax revenue sharing formula was introduced to compare a city or county's prior year sales tax revenue on a per capita basis each quarter against a statewide per capita average. Cities with a per capita figure above the average are limited to 1.0% growth for that quarter (using the prior year quarter as a base amount), whereas cities below the average receive full growth. Since cities receiving 1.0% growth and full growth are split approximately equally, cities receiving full growth receive much higher growth in percentage terms than what was realized at the statewide level. Increases for any city, including 1.0%, are dependent on growth in overall state collections, otherwise localities would share a proportional loss of sales tax revenue. The Legislature made this change to equalize sales tax distribution across cities on a per capita basis. The per capita averages are recalculated quarterly and take into consideration changes

such as new population census data. The change shifts sales tax revenue growth to cities falling below the statewide per capita average, which, over time, will narrow the gap between cities with higher and lower per capita amounts.

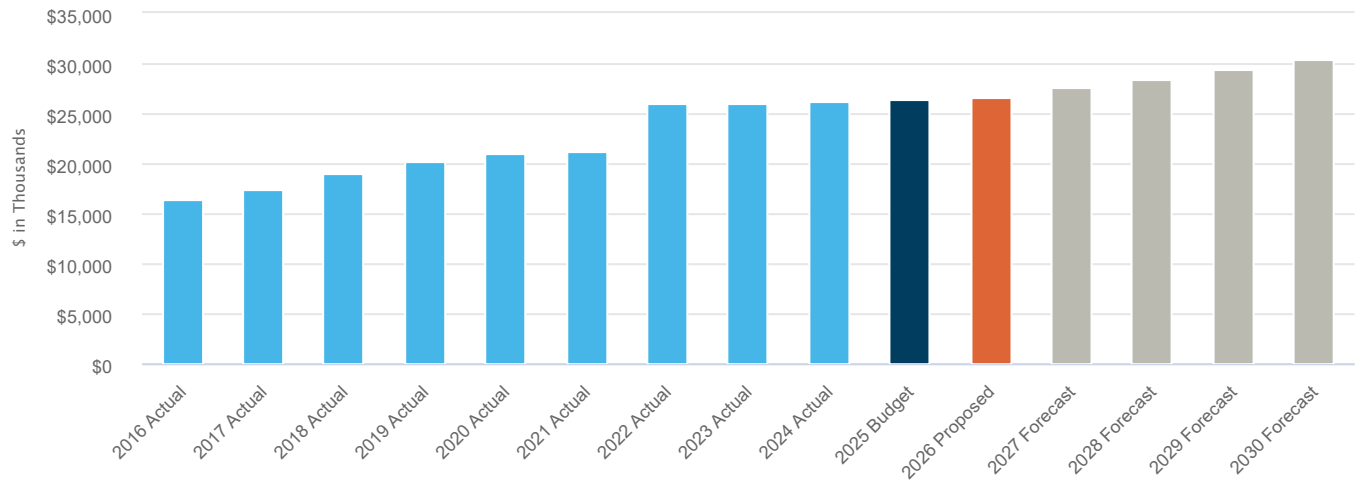
In FY 2023, Boise's Sales Tax revenue base was increased by several million due to the city falling below the statewide per capita average for all four quarters of FY 2022. The following year, the city was limited to 1.0% growth for the first two quarters and took a proportional share of the statewide sales tax loss for the second half of the year. For FY 2024, the adopted Sales Tax budget assumed 1.0% growth from FY 2023, however, lower than anticipated collections prompted a mid-year budget reduction of \$360,000, and the revenue still finished with a year-end shortfall of \$82,904. The budget for FY 2025 was planned with a conservative 0.7% increase compared to FY 2024's collections, accounting for the possibility that some quarterly payments may reflect growth of less than 1.0%. Through the first two quarters of FY 2025, Boise's Sales Tax revenue has increased slightly from the same period in FY 2024, and is on track to meet the budgeted amount of \$26.4 million.

Determining when Boise will return to full growth for this revenue category remains challenging due to fluctuations in sales tax revenue and changes in the per capita distributions affecting all municipalities across Idaho. Over the past year, year-over-year growth in statewide sales tax collections has slowed to around 3.0%, compared to the double-digit growth rates from the COVID-19 pandemic. This slowed growth could increase the time needed for per capita averages to adjust enough for Boise to again receive full growth. For FY 2026, staff anticipate Boise will experience 1.0% growth in sales tax revenue across all four quarters, with a total projected revenue of approximately \$26.7 million. This represents a 1.0% increase from FY 2025's projected Sales Tax revenue. For the out-year forecast period (FYs 2027-2030), Sales Tax revenue is expected to increase by 3.3% annually, reflecting the potential return to full sales tax revenue growth for Boise over some of that period. This 3.3% out-year growth rate reflects a multi-year historical average including periods of capped growth, full growth, and reductions in sales tax revenue from economic downturns.

Projections and Assumptions

- Over the past year, sales tax collections, which had been growing at double-digit rates since the pandemic began, are currently growing at a slower rate of 3.1%. Collections are expected to continue growing at this rate for the near term, and possibly through the forecast years ending with FY 2030 unless a recession occurs. If the cost of goods and services increases due to economic uncertainty or trade disputes, the sales tax growth rate could increase further.
- Boise is projected to again be limited to 1.0% quarterly sales tax growth in FY 2026, with average growth set higher at 3.3% for FYs 2027-2029 to reflect the possibility that Boise once again captures full sales tax growth.
- During the FY 2023 legislative session, the State Legislature passed HB 292. As part of this bill, the Legislature will use online sales tax collections as a major source of funding for property tax relief (this legislation is discussed in more detail in the "Property Tax" portion of this document). Given this legislation, revenue projections no longer include potential increases due to increased online sales tax revenue. Previous legislation that diverted new online sales tax revenue into a state tax relief fund would have resulted in an increased sales tax allocation to cities and counties, upon a five-year period ending on June 30, 2024, but the planned use of these funds was changed by HB 292.

HISTORICAL AND PROJECTED SALES TAX



CITY *of* BOISE



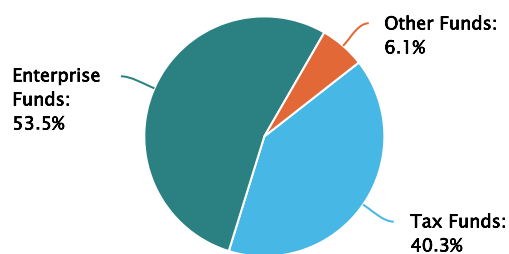
ALL FUNDS BUDGET SUMMARY

FY 2026 BUDGET SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY CATEGORY

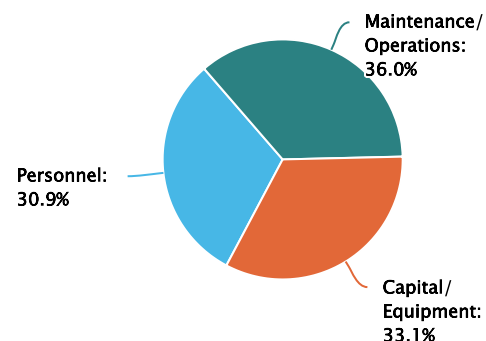
Fund	Total Revenues	Personnel	Maintenance/ Operations	Capital/ Equipment	Proposed Total Expenditures	Fund Balance Increase/ (Decrease)
Tax Funds						
General Fund	331,328,320	234,026,801	96,619,997	681,522	331,328,320	-
Capital Funds	41,381,481	937,981	18,384,633	32,102,461	51,425,075	(10,043,594)
Total Tax Funds	372,709,801	234,964,782	115,004,630	32,783,983	382,753,395	(10,043,594)
Enterprise Funds						
Airport	97,096,302	20,103,754	59,182,817	148,264,882	227,551,453	(130,455,151)
Geothermal	893,380	360,636	937,561	80,000	1,378,197	(484,817)
Municipal Irrigation	80,046	-	70,126	94,500	164,626	(84,580)
Solid Waste	50,457,520	1,222,951	49,911,776	-	51,134,727	(677,207)
Water Renewal	107,125,082	31,775,026	63,537,642	132,390,415	227,703,083	(120,578,001)
Total Enterprise Funds	255,652,330	53,462,367	173,639,922	280,829,797	507,932,086	(252,279,756)
Other Funds*						
Debt Service	-	-	-	-	-	-
Economic Development	124,947	-	-	-	-	124,947
Fleet Services	4,547,100	1,894,833	2,669,785	369,346	4,933,964	(386,864)
Health Insurance	32,520,000	-	33,181,260	-	33,181,260	(661,260)
Heritage	829,000	-	1,226,200	453,800	1,680,000	(851,000)
Housing - HUD Funds	4,103,500	543,422	4,613,611	-	5,157,033	(1,053,533)
Housing Projects and Special Activities	193,000	-	858,190	-	858,190	(665,190)
Housing - Property Management	1,592,951	687,599	1,844,452	-	2,532,051	(939,100)
Humane Society Trust	-	-	-	-	-	-
LM Cunningham	48,000	-	85,530	-	85,530	(37,530)
Risk Management	8,366,282	1,313,113	8,209,724	-	9,522,837	(1,156,555)
Total Other Funds	52,324,780	4,438,967	52,688,752	823,146	57,950,865	(5,626,085)
Total All Funds	680,686,911	292,866,116	341,333,304	314,436,926	948,636,346	(267,949,435)

*Excludes the Budget Appropriation Contingency, which is outlined elsewhere in this document. If including the potential revenues and expenses that could use the Budget Appropriation Contingency, FY 2026 figures will be \$1,250,686,911 (revenue) and \$1,519,136,346 (expense).

CITYWIDE EXPENDITURES BY FUND TYPE



CITYWIDE EXPENDITURES BY CATEGORY



FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed
REVENUES				
Tax Funds				
General Fund	296,341,118	308,737,826	327,565,843	331,328,320
Capital Funds	44,835,917	50,082,881	33,772,891	41,381,481
Total Tax Funds	341,177,035	358,820,707	361,338,734	372,709,801
Enterprise Funds				
Airport	74,455,037	103,138,272	72,539,333	97,096,302
Geothermal	2,370,921	1,725,744	808,200	893,380
Municipal Irrigation	77,745	85,770	61,555	80,046
Solid Waste	42,284,314	44,402,688	46,824,131	50,457,520
Water Renewal	87,806,164	95,323,741	101,410,462	107,125,082
Total Enterprise Funds	206,994,180	244,676,214	221,643,681	255,652,330
Other Funds*				
Debt Service	2,521,830	1,227,689	-	-
Economic Development	79,455	437,801	174,578	124,947
Fleet Services	4,441,017	4,975,849	4,088,530	4,547,100
Health Insurance	26,284,403	29,601,004	28,706,000	32,520,000
Heritage	2,021,725	1,999,016	814,000	829,000
Housing - HUD Funds	2,775,226	2,468,033	5,170,276	4,103,500
Housing Projects and Special Activities	40,845,704	16,173,394	8,279,076	193,000
Housing - Property Management	1,885,976	4,416,461	1,474,591	1,592,951
Humane Society Trust	380	699	-	-
LM Cunningham	204,513	75,069	48,000	48,000
Risk Management	6,501,341	8,907,191	9,939,217	8,366,282
Total Other Funds	87,561,571	70,282,206	58,694,268	52,324,780
Revenues All Funds	635,732,786	673,779,126	641,676,683	680,686,911

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

FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed
EXPENDITURES				
Tax Funds				
General Fund	301,140,211	306,557,619	327,565,843	331,328,320
Capital Funds	50,353,509	51,675,025	34,404,968	51,425,075
Total Tax Funds	351,493,719	358,232,644	361,970,811	382,753,395
Enterprise Funds				
Airport	113,791,674	119,031,942	196,832,042	227,551,453
Geothermal	2,188,057	1,905,825	1,140,992	1,378,197
Municipal Irrigation	39,203	101,336	49,938	164,626
Solid Waste	40,317,165	42,340,128	47,993,505	51,134,727
Water Renewal	109,025,374	158,924,767	217,338,212	227,703,083
Total Enterprise Funds	265,361,472	322,303,998	463,354,689	507,932,086
Other Funds*				
Debt Service	2,385,274	1,979,149	991,956	-
Economic Development	-	-	130,020	-
Fleet Services	4,365,394	4,808,211	4,337,913	4,933,964
Health Insurance	23,193,378	28,685,321	26,222,700	33,181,260
Heritage	853,168	619,907	2,532,038	1,680,000
Housing - HUD Funds	3,454,910	2,029,018	6,585,491	5,157,033
Housing Projects and Special Activities	27,038,014	15,673,405	159,102	858,190
Housing - Property Management	2,355,273	2,383,812	2,449,227	2,532,051
LM Cunningham	24,408	87,061	109,800	85,530
Risk Management	7,761,836	8,207,913	8,109,539	9,522,837
Total Other Funds	71,431,655	64,473,796	51,627,786	57,950,865
Expenditures All Funds	688,286,847	745,010,439	876,953,286	948,636,346
Fund Balance	(52,554,061)	(71,231,312)	(235,276,603)	(267,949,435)

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



GENERAL FUND BUDGET SUMMARY

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

Revenue by Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	Change from FY 2025	
					\$	%
Carryforward/Fund Balance	-	-	8,977,379	1,244,034	(7,733,345)	-86.1%
Departmental Revenue	37,009,362	39,126,874	40,787,245	41,937,974	1,150,729	2.8%
Development Fees	15,501,970	17,917,767	19,751,673	19,600,000	(151,673)	-0.8%
Fines and Forfeitures	2,567,016	2,836,541	3,080,487	3,251,367	170,880	5.5%
Franchise Fees	6,543,747	6,019,842	5,627,188	5,931,395	304,207	5.4%
Internal Charges	12,256,326	13,509,007	14,915,787	16,289,869	1,374,082	9.2%
Liquor Tax	4,842,829	4,582,298	5,170,937	4,481,192	(689,745)	-13.3%
Other Revenue	16,525,209	17,541,249	12,647,807	7,358,523	(5,289,284)	-41.8%
Property Tax	175,124,237	181,057,065	190,201,007	204,560,439	14,359,432	7.5%
Sales Tax	25,970,423	26,147,184	26,406,333	26,673,527	267,194	1.0%
Total Revenue	296,341,118	308,737,826	327,565,843	331,328,320	3,762,477	1.1%
Expenditures by Category						
Personnel	193,845,486	213,128,054	223,776,830	234,026,801	10,249,971	4.6%
Maintenance/Operations	105,858,629	92,444,117	102,702,791	96,619,997	(6,082,794)	-5.9%
Capital/Equipment	1,436,095	985,448	1,086,222	681,522	(404,700)	-37.3%
Total Expenditures	301,140,211	306,557,619	327,565,843	331,328,320	3,762,477	1.1%
Fund Balance	(4,799,092)	2,180,207	-	-	-	N/A

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

Expenditures by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	Change from FY 2025	
					\$	%
Arts & History	2,712,461	3,049,012	3,198,928	3,360,262	161,334	5.0%
City Clerk	-	-	1,407,844	1,796,230	388,386	27.6%
City Council	480,797	556,996	603,842	796,909	193,067	32.0%
City Council - Internal Audit	426,778	443,500	456,768	481,580	24,812	5.4%
Contractual Services*	10,684,800	12,854,058	11,956,643	12,525,823	569,180	4.8%
Finance	11,435,012	12,841,292	7,946,628	8,215,255	268,627	3.4%
Fire	69,198,434	77,365,168	82,432,855	83,895,266	1,462,411	1.8%
Human Resources	5,607,427	7,186,377	8,320,870	6,214,199	(2,106,671)	-25.3%
Information Technology	16,932,850	17,867,670	18,816,676	19,930,905	1,114,229	5.9%
Intergovernmental	(10,133,337)	(28,976,145)	(31,929,240)	(36,938,200)	(5,008,960)	15.7%
Legal	8,807,305	8,679,728	9,854,153	9,910,818	56,665	0.6%
Library	16,060,111	16,873,889	18,937,185	19,093,738	156,553	0.8%
Mayor - Comm. Engagement	2,730,131	3,063,238	4,376,941	4,270,969	(105,972)	-2.4%
Mayor's Office	10,902,068	6,079,999	4,688,071	4,489,624	(198,447)	-4.2%
Organizational Effectiveness	-	-	1,527,920	2,415,156	887,236	58.1%
Parks and Recreation	43,666,748	46,012,847	50,773,976	52,765,529	1,991,553	3.9%
Planning and Development	18,175,143	19,787,480	23,399,212	23,569,554	170,342	0.7%
Police	83,536,511	91,771,413	98,874,731	101,433,245	2,558,514	2.6%
Police Accountability	171,611	413,224	531,517	553,786	22,269	4.2%
Public Works	9,745,361	10,687,874	11,390,323	12,547,672	1,157,349	10.2%
Total Expenditures	301,140,211	306,557,619	327,565,843	331,328,320	3,762,477	1.1%

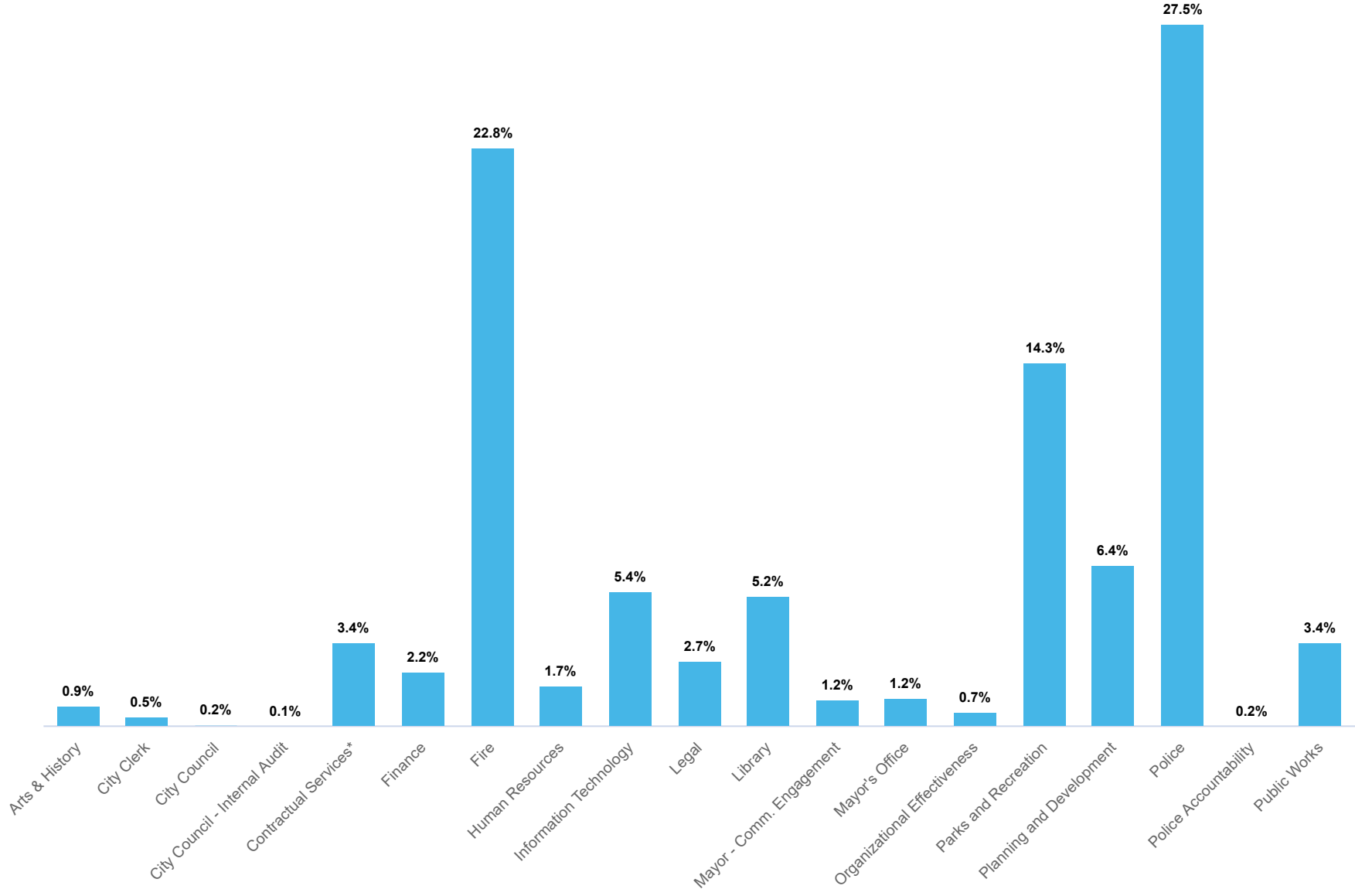
* Includes contributions to Valley Regional Transit, Allumbaugh House, Idaho Humane Society, and Magistrate Court

FY 2026 GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Department	Revenue/ Reimb.	Personnel	Maintenance/ Operations	Capital/ Equipment	Total Expenditures	Difference (Rev.-Exp.)
Arts & History	80,155	1,809,918	1,550,344	-	3,360,262	(3,280,107)
City Clerk	902,362	1,150,684	645,546	-	1,796,230	(893,868)
City Council	199,917	696,621	100,288	-	796,909	(596,992)
City Council - Internal Audit	152,066	473,954	7,626	-	481,580	(329,514)
Contractual Services*	568,417	-	12,525,823	-	12,525,823	(11,957,406)
Finance	2,680,193	7,583,900	631,355	-	8,215,255	(5,535,062)
Fire	15,644,636	64,881,708	19,013,558	-	83,895,266	(68,250,630)
Human Resources	1,442,568	5,373,974	840,225	-	6,214,199	(4,771,631)
Information Technology	6,423,989	11,469,908	8,460,997	-	19,930,905	(13,506,916)
Intergovernmental	246,417,198	(4,341,629)	(32,596,571)	-	(36,938,200)	283,355,398
Legal	1,587,659	8,365,577	1,545,241	-	9,910,818	(8,323,159)
Library	373,000	8,902,577	9,616,161	575,000	19,093,738	(18,720,738)
Mayor - Comm. Engagement	1,395,293	3,097,933	1,173,036	-	4,270,969	(2,875,676)
Mayor's Office	1,255,817	3,646,962	842,662	-	4,489,624	(3,233,807)
Organizational Effectiveness	765,391	2,222,263	192,893	-	2,415,156	(1,649,765)
Parks and Recreation	15,204,728	23,780,570	28,984,959	-	52,765,529	(37,560,801)
Planning and Development	24,114,997	14,712,437	8,857,117	-	23,569,554	545,443
Police	11,132,304	74,756,893	26,569,830	106,522	101,433,245	(90,300,941)
Police Accountability	-	409,497	144,289	-	553,786	(553,786)
Public Works	987,630	5,033,054	7,514,618	-	12,547,672	(11,560,042)
Total	331,328,320	234,026,801	96,619,997	681,522	331,328,320	-

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

GENERAL FUND DEPARTMENTS: EXPENDITURE SUMMARY*



*Does not include Intergovernmental.

CITY *of* BOISE



GENERAL FUND SIGNIFICANT REVENUE/ EXPENDITURE CHANGES

The following items highlight significant FY 2026 Proposed Budget changes, grouped by department. These adjustments were developed in consultation with department staff, city leadership, and City Council. The amounts provided reflect the changes in revenue and expenses for each specific adjustment, with negative expense amounts reflecting identified savings. In certain items, "M&O/Other" (maintenance and operations) may include capital equipment or project expenditures that are budgeted in the Capital Fund; however, in order to reflect a more holistic view of each budget change, these capital costs are included in the items being discussed. The narrative will clarify when the "M&O/Other" line contains Capital Fund expenses.

Arts & History

Item: Archive Services

	FY 2026	Ongoing	FTE Change(s):	No
Personnel	\$ -	\$ -		
M&O/Other	30,000	-		
Total Cost	\$ 30,000	\$ -		

This adjustment would increase professional services funding by \$30,000 to retain a full-time contract archivist in FY 2026 - currently this contract resource is budgeted part-time at \$30,000. The position would support the accelerated processing of historic materials and assist with consolidating the records center and archives. This funding would ensure the preservation and accessibility of important historical documents, enhancing transparency and public service.

Item: Neon Sign Gallery Maintenance

	FY 2026	Ongoing	FTE Change(s):	No
Personnel	\$ -	\$ -		
M&O/Other	12,000	12,000		
Total Cost	\$ 12,000	\$ 12,000		

This adjustment would allocate \$12,000 each year to the Department of Arts & History (A&H) for maintaining the neon sign gallery along the Linen Blocks on Grove Street in downtown Boise. In FY 2024, the City of Boise and the Capital City Development Corporation (CCDC) agreed that CCDC would install the gallery, while A&H would oversee its ongoing care and maintenance. This annual funding would support specialized contractor services to preserve and maintain the neon signs, ensuring this distinctive public art installation remains vibrant and operational for residents and visitors.

City Clerk

Item: Deputy City Clerk Reclassification

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 29,994	\$ 30,382	No
M&O/Other	-	-	
Total Cost	\$ 29,994	\$ 30,382	

This adjustment would reclassify the existing 1.0 full-time equivalent (FTE) Legislative and Records Supervisor to a Deputy City Clerk. This reclassification would address growing organizational and community needs, enabling the Department of the City Clerk (Clerk) to manage increased responsibilities, projects, and complexity within the department and the city, especially in areas that the City Clerk is statutorily required to oversee. It would provide critical support for the department, such as plat signatures, swearing-in of officers, and other duties where no backup support currently exists. Additionally, this reclassification would support a more strategic approach to citywide projects, records management, and legislative support.

Item: M&O Budget Increase

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	40,800	40,800	
Total Cost	\$ 40,800	\$ 40,800	

As part of the citywide reorganization in FY 2025, the Clerk's Office became a standalone department, separate from the Finance Department (Finance). While most direct costs were transferred, some overhead and support costs were not fully allocated to the new department.

Additionally, some ongoing operating expenses were either underestimated or missing from the Clerk's initial budget; these include, maintenance and operations (M&O) costs – such as printing and copying, minor repairs and maintenance, and utilities for the new records management center. Other necessary expenses include records destruction, fleet services, office supplies, fingerprinting, registration fees, training, and minor equipment.

To address these funding gaps, the FY 2026 Proposed Budget includes a \$40,800 increase to the Clerk's base M&O budget. Of this amount, \$2,100 would be offset by a reduction to Finance's M&O budget – representing the transfer of printing and copying costs that now belong with the Clerk's operations. This adjustment realigns the operating budget to support essential expenses, ongoing projects, and accurately reflect the costs of running the department.

Item: Records Management Staffing

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 87,845	\$ 91,604	Yes (1.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 87,845	\$ 91,604	

This adjustment would reclassify the Clerk's existing temporary records position into a permanent 1.0 City Records Management Specialist. This strategic investment would provide: capacity to manage records projects, citywide training on records and data practices, backup support for the increasing number of public records requests, and consistent public access hours at the city's new consolidated records center on Overland Road. Making the role permanent would provide critical support for current staff and allow the Records Manager to focus on strategic priorities. It would also address the growing workload driven by Boise's continued population and service growth. A full-time position would improve operational efficiency, strengthen continuity, and help the city meet increasingly complex records management needs.

Item: State Legislative Change - Childcare Licensing

	FY 2026	Ongoing	FTE Change(s):
Revenue	\$ (120,000)	\$ (122,160)	No
Total Revenue	\$ (120,000)	\$ (122,160)	
Personnel	\$ -	\$ -	
M&O/Other	(48,000)	(48,000)	
Total Cost	\$ (48,000)	\$ (48,000)	
Net Expense	\$ 72,000	\$ 74,160	

In 2025, the Idaho State Legislature passed House Bill 243a, which eliminated the city's authority to license childcare providers and shifted this responsibility to the state. As a result, the city will no longer collect approximately \$120,000 in license revenue. At the same time, the Clerk is expected to save approximately \$48,000 in reduced M&O costs from no longer needing to process fingerprinting for childcare licenses. Associated personnel expenses have been redirected to support other operational needs within the Clerk's Office, helping address workload demands in priority areas. This budget adjustment aligns the budget with these state-mandated changes, resulting in an estimated net revenue decrease of approximately \$72,000.

Contractual Services

Item: Valley Regional Transit (VRT) Contribution

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	324,869	836,371	
Total Cost	\$ 324,869	\$ 836,371	

The city contributes funding each year to support Valley Regional Transit (VRT), the Treasure Valley's regional public transportation authority. This funding helps cover Boise's share of VRT services, which includes bus routes and other transportation services, capital costs, and administrative costs. The city's contribution also includes \$30,000 for scrip taxi services, a voucher-based transportation program for seniors.

For FY 2026, the city's total contribution of \$9.9 million is 4.8% of its projected Property Tax revenue. The table above shows the incremental increase by year.

In FY 2019, the city established a policy of contributing 5.0% of its annual Property Tax revenue to support public transit. This policy is outlined in a memorandum of understanding with VRT. Each year, the target amount is recalculated based on projected Property Tax revenue, including both the base amount and revenue from new construction. It should be noted that the FY 2026 funding is slightly less than 5% based on anticipated costs. The General Fund forecast assumes that in future years the city's contribution will grow at the 5% level.

Finance

Item: Enterprise Resource Planning (ERP) Staffing

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 123,840	\$ 129,029	Yes (1.0 FTE)
M&O/Other	4,126	1,326	
Total Cost	\$ 127,966	\$ 130,355	

As described in "Information Technology – ERP Replacement" in the Capital Project Overview section of this document, the FY 2026 Proposed Budget includes funding to begin the multi-year process of selecting, evaluating, designing, and implementing a new ERP system.

This item would support that effort by adding a 1.0 Finance Systems Coordinator to support the ERP project implementation and ongoing maintenance. This position would play a critical role in understanding data configuration across all finance functions and manage the impact on upstream and downstream stakeholders. This position would also provide business analytics, collaborate on workflow decisions, create documentation, develop reporting, and support ongoing training of city staff. The coordinator would be part of the team focused on standardization, efficiency, and continuous improvement of finance systems. One-time equipment costs such as a computer and ongoing operating costs such as software licences are also included in this request.

Item: Treasury Division Staffing

	FY 2026	Ongoing	FTE Change(s):
Revenue	\$ 120,000	\$ 123,600	Yes (1.0 FTE)
Total Revenue	\$ 120,000	\$ 123,600	
Personnel	\$ 95,298	\$ 99,355	
M&O/Other	4,126	1,326	
Total Cost	\$ 99,424	\$ 100,681	
Net Expense	\$ (20,576)	\$ (22,919)	

This item would add a 1.0 Treasury Staff Accountant, strengthening the Finance Department's capacity to manage the city's investment portfolio and support upcoming financial initiatives. This position would provide support for ongoing, complex reconciliations, allowing existing staff to focus more on cash flow forecasting, which is expected to enhance interest revenue by approximately \$120,000 annually. This investment would improve the city's financial management capacity while generating additional revenue that exceeds the position's cost. One-time equipment and ongoing operating costs such as a computer and software licences are also included in this request.

Fire**Item: Ada County-City EMS System (ACCESS) Contract Increase**

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	26,077	26,077	
Total Cost	\$ 26,077	\$ 26,077	

This adjustment would increase base funding for FY 2026 ACCESS agreement to cover Station 13's opening and rising contract costs such as quality assurance, training, and education.

Established in 2013, ACCESS is a joint powers agreement between Ada County public safety agencies, including the Boise Fire Department. The agreement created a systems approach to emergency medical services (EMS) delivery, enhancing inter-agency coordination, joint purchasing power, and patient care. The ACCESS Advisory Committee identified a need for additional investment in FY 2026 to support improvements in the Treasure Valley, resulting in higher proposed contract costs for participating departments. This ongoing budget adjustment ensures the city's continued participation in ACCESS and preserves the operational and financial benefits of the regional EMS network.

Human Resources

Item: ERP Staffing

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 123,844	\$ 129,036	Yes (1.0 FTE)
M&O/Other	2,200	200	
Total Cost	\$ 126,044	\$ 129,236	

As described in "Information Technology - ERP Replacement" in the Capital Project Overview section of this document, the FY 2026 Proposed Budget includes funding to begin the multi-year process of selecting, evaluating, designing, and implementing a new ERP system.

This item would support that effort by adding 1.0 Human Resources Information System (HRIS) Administrator to support the project implementation and ongoing maintenance. This position would play a key role during system implementation, including managing system configurations and updates for the HRIS software. The HRIS Administrator would provide dedicated support to manage system updates, maintain data accuracy, and optimize HR processes and workflows. This role would help ensure the city has reliable data to support informed decision-making and efficient operations.

Information Technology

Item: AI Licenses

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	61,000	61,000	
Total Cost	\$ 61,000	\$ 61,000	

This item would fund software licenses for artificial intelligence (AI) productivity tools, enhancing employee efficiency across city departments. These platforms would assist with tasks such as policy drafting, job description development, and problem-solving for community challenges. The technology would also automate routine work including data analysis, report generation, and document creation, allowing staff to focus on higher-value activities.

The funding would provide \$36,000 for 100 Microsoft Copilot user licenses and \$25,000 for 70 ChatGPT user licenses annually. Information Technology (IT) would administer license distribution, monitor demand, and manage security and access protocols.

Item: ERP Staffing

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 272,894	\$ 284,277	Yes (2.0 FTE)
M&O/Other	4,000	-	
Total Cost	\$ 276,894	\$ 284,277	

As described in "Information Technology – ERP Replacement" in the Capital Project Overview section of this document, the FY 2026 Proposed Budget includes funding to begin the multi-year process of selecting, evaluating, designing, and implementing a new ERP system.

This item would support that effort by adding 1.0 Senior Systems Analyst and 1.0 Systems Analyst II to support project implementation and maintenance for Finance and HR. These positions would build out the initial platforms and perform ongoing configurations to meet departmental needs over time. A Senior Systems Analyst would be dedicated to supporting Finance due to the complexity of the system's financial functionality, and a Systems Analyst II would be dedicated to supporting the Human Resources Information System (HRIS). Both positions would provide backup support for each platform.

Intergovernmental**Item: Forgone Property Taxes**

	FY 2026	Ongoing	FTE Change(s):
Revenue	\$ 2,021,390	\$ 2,082,032	No
Total Revenue	\$ 2,021,390	\$ 2,082,032	
Personnel	\$ -	\$ -	
M&O/Other	-	-	
Total Cost	\$ -	\$ -	

The FY 2026 Proposed Budget includes the use of 1.0% in forgone property taxes – the maximum annual ongoing amount allowed under state law. Forgone property taxes are budget authority available from prior years when the city took less than the 3.0% base increase allowed by state statute. This action would generate additional revenue to support critical city operations and infrastructure investments. The resulting expenditure adjustments include: an increased transfer from the General Fund to the Capital Fund for infrastructure needs, investments in generative artificial intelligence (GenAI), Boise Police Department technology optimization to improve city services, and funding for Valley Regional Transit (VRT) (which would maintain the city's investment at approximately 5.0% of property taxes). This strategic use of available budget authority helps address high-priority needs while maintaining fiscal responsibility and leveraging previously unused revenue capacity.

Item: General Fund Contribution to the Risk Management Fund

	<u>FY 2026</u>	<u>Ongoing</u>	FTE Change(s): No
Personnel	\$ -	\$ -	
M&O/Other	1,500,000	1,500,000	
Total Cost	\$ 1,500,000	\$ 1,500,000	

This item would increase the General Fund's base contribution to the Risk Management Fund by \$1,500,000 in FY 2026 and beyond. These contributions would help the Risk Management Fund maintain a healthy fund balance to cover losses that fall within the city's self-insured retention (SIR) level of \$750,000. This self-insured approach helps the city manage insurance premium costs. The additional allocation each year is necessary to address increased financial pressure on the Risk Management Fund, driven by a rise in litigation against the city as well as property and cybersecurity insurance costs. Without this additional funding, the Risk Management Fund would not be adequately prepared to absorb unexpected losses or meet growing liability obligations.

Item: Increased Transfer to the Capital Fund

	<u>FY 2026</u>	<u>Ongoing</u>	FTE Change(s): No
Personnel	\$ -	\$ -	
M&O/Other	4,415,868	1,391,903	
Total Cost	\$ 4,415,868	\$ 1,391,903	

The FY 2026 Proposed Budget recommends using a portion of previously unused property tax authority (forgone property tax) to fund community investments. This recommendation would increase the base transfer from the General Fund to the Capital Fund by \$1.5 million in FY 2026 (\$1.4 million in the out-years).

Local construction costs remain high due to regional growth, including Micron Technology's expansion and continued population increases in the Treasure Valley. These factors have made it more expensive to build and maintain city facilities. To address these pressures and avoid costly deferred maintenance, the budget also includes an incremental one-time transfer of \$2.9 million.

\$1.1 million of this supplemental transfer became available because of two unanticipated changes made by state agencies in late May 2025. Specifically, the Public Employee Retirement System of Idaho (PERSI) elected to defer its previously scheduled increase in pension contribution rates until FY 2027 (\$0.5 million). Additionally, the Idaho State Tax Commission determined that the city can recognize a higher percentage – 90% instead of 80% – of the increment value from the sunset of the River Myrtle-Old Boise urban renewal district (\$0.5 million).

In total, the total recommended FY 2026 General Fund transfer to the Capital Fund is \$20.7 million.

Item: Property Tax Rebate

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	900,000	-	
Total Cost	\$ 900,000	\$ -	

This adjustment would allocate \$900,000 in FY 2026 to continue the city's property tax rebate program, which provides eligible Boise homeowners with a one-time rebate of the portion of their property tax bill attributable to the City of Boise (subject to certain limitations).

To qualify, Boise homeowners will need to meet two criteria:

- Be approved for the state's property tax reduction program (frequently referred to as the "Circuit Breaker") for tax year (TY) 2025.
- Have paid their property taxes, in full, by the end of June 2026.

The deadline to apply for the TY 2025 Circuit Breaker, which reduces the property tax payments due in December 2025 and June 2026, was April 15, 2025. To qualify for the TY 2025 Circuit Breaker, taxpayers must have met the following qualifications:

- The homeowner must be an Idaho resident.
- The homeowner must own and occupy a home or mobile home, the value of which cannot exceed the greater of (i) \$400,000 or (ii) 200% of the median assessed value for the county. The estimated TY 2025 median value for Ada County is \$481,900.
- The homeowner must have total income for calendar year (CY) 2024 of \$37,810 or less, after deducting medical expenses.
- The homeowner must be one of the following: 65 years of age or older, a former POW or hostage, blind, a widow(er), or disabled.

With the 2025 Idaho State Legislature passing House Bill 243a, which eliminated the city's authority to license childcare providers and shifted this responsibility to the state, in-home childcare providers are no longer eligible for the property tax rebate. Boise homeowners who meet the above criteria are encouraged to apply with the Ada County Assessor for the TY 2026 rebate program when the application process begins in January 2026. By qualifying for the Circuit Breaker, homeowners could receive a reduction of up to \$1,500 on their property tax bill and be eligible for the city's rebate program in FY 2027, if the city's program is continued.

City Council must pass an ordinance detailing key components of the rebate program in fall 2025 before the program may begin. The city anticipates rebates for the FY 2026 program will be issued in August 2026.

Library

Item: Bown Library Book Sorter

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	14,000	14,000	
Total Cost	\$ 14,000	\$ 14,000	

This item would fund an automated check-in and sorting machine at the Bown Crossing Library. Following the successful FY 2023 installation of an auto-sorter at the Downtown Library — which significantly reduced staff processing time — and a second machine planned for the Cole and Ustick Library in late CY 2025, this third installation would further improve operational efficiency system-wide. The investment would streamline materials handling, enabling staff to focus on higher-value patron services. Ongoing costs include annual software maintenance, while one-time expenses for equipment purchase and space reconfiguration would be funded through the Library's Major Equipment budget (see "Library — Major Equipment" in the Capital Project Overview section).

Parks And Recreation

Item: Operating Expenses for New Parks and Amenities

	FY 2026	Ongoing	FTE Change(s):
Revenue	\$ 110,334	\$ 110,334	Yes (2.0 FTE)
Total Revenue	\$ 110,334	\$ 110,334	
Personnel	\$ 255,911	\$ 262,453	
M&O/Other	144,430	144,430	
Total Cost	\$ 400,341	\$ 406,883	
Net Expense	\$ 290,007	\$ 296,549	

As Boise Parks and Recreation Department (BPR) continues to develop new facilities and amenities throughout the city, additional operational and personnel funding is needed to maintain these public investments. These new facilities and amenities include: Willow Lane lighting, Molenaar Park volleyball courts, Goddard Linear Park & Pathway, Rhodes Skate Park restroom, Charles McDevitt Park amenities, Veterans Memorial Park amenities, Cartwright Trailhead, Boise Whitewater Park, River Myrtle - Old Boise Urban Renewal District (URD) area, Whitney Pool, undeveloped properties including Shamrock, Welford, and Fry. This adjustment would support increased costs for utilities, temporary wages, supplies, and ongoing maintenance to ensure these public spaces remain functional and accessible for residents. In addition, this request includes an electric utility task vehicle (UTV) in FY 2026, which is included in the proposed Capital Fund budget (see "Parks - Major Equipment" in the Capital Project Overview section).

2.0 Maintenance Workers would support the Downtown Maintenance Team, which would maintain the additional 314 acres of downtown property from the sunseting URD in FY 2026, the Linen District, and new park amenities such as the Kaixo Corner park site and the Assay House public restroom in the downtown Core. These positions would be supported by an increase in contract labor and repairs and maintenance.

Item: Staffing for Tree Maintenance

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 183,143	\$ 190,959	Yes (2.0 FTE)
M&O/Other	3,900	400	
Total Cost	\$ 187,043	\$ 191,359	

This adjustment would establish two new positions within the Community Forestry team to support comprehensive management of the city's 50,000 trees located in parks, rights of way, and along the Greenbelt. This strategic investment would address critical liability concerns identified by the Risk and Safety and Legal teams by transitioning from a reactive, complaint-driven approach to systematic tree care. The enhancement includes necessary equipment for field operations, including a 3/4-ton service truck, which is included in the proposed Capital Fund budget (see "Parks - Major Equipment" in the Capital Project Overview section), and mobile technology for on-site assessments. Through regular inspections and proactive pruning, this program would enhance public safety, reduce liability exposure, and improve the health of the city's valuable tree assets.

- 1.0 Program Specialist would coordinate public safety, tree preservation, and public outreach programs in accordance with the Community Forestry Management Plan. The position would also conduct inspections of trees located in city parks and on city property.
- 1.0 Arborist would respond to hazardous tree reports and implement proactive maintenance protocols.

Planning And Development Services

Item: Community Development Staffing

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 303,438	\$ 314,817	Yes (2.3 FTE)
M&O/Other	1,794	1,794	
Total Cost	\$ 305,232	\$ 316,611	

This change would permanently fund three existing Housing and Community Development (HCD) staff positions – equal to 2.3 FTE – entirely from the General Fund. In FY 2024, this change was made temporarily for two years. Prior to that, a portion of these staff costs were allocated to the federal housing funds, the Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) Funds. In addition to moving staff cost out of the CDBG and HOME Funds, one position will no longer charge 20% of its time to the Property Management Fund. While this is not a federal fund, its resources remain limited under the city's affordable rent policy.

The shift to the General Fund is needed because program funding has moved to local sources. More housing projects are now financed with city, not federal, dollars, so these employees can no longer charge their time to federal grants. General Fund resources are also needed for these positions because federal administrative cost caps are restrictive. The CDBG and HOME Funds have limited administrative allowances that are already absorbed by the city's indirect costs. This allocation change would also relieve a substantial administrative burden with accounting procedures and allow staff to focus on higher-priority work.

Item: Maintain Our Path Home Service Level

	FY 2026	Ongoing	FTE Change(s):	No
Revenue	\$ 147,000	\$ -		
Total Revenue	\$ 147,000	\$ -		
Personnel	\$ -	\$ -		
M&O/Other	147,000	-		
Total Cost	\$ 147,000	\$ -		
Net Expense	\$ -	\$ -		

The City of Boise is the lead public agency for Our Path Home (OPH), the local public-private partnership that provides homeless services. CATCH is a local non-profit entity that serves as the OPH administrator and access point to the homeless services system. The city contributes annual funding to CATCH for OPH services. The existing base budget is not sufficient to maintain the city's current contribution level, which in prior years relied on one-time, rebudgeted funds. OPH includes coordinated entry, which is a federal requirement to streamline access to housing and support services for those experiencing homelessness. It also includes street outreach, which is designed to meet the immediate needs of people experiencing homelessness in unsheltered locations.

This item would provide \$120,000 in FY 2026 to maintain the city's current annual support to OPH. Additionally, it would provide \$27,000 in FY 2026 for a 5.0% increase on certain OPH costs to cover two years of inflationary cost increases. The FY 2026 cost would be funded with a transfer from the Housing Projects and Special Activities Fund, which has undesignated funds available for this purpose. Using these funds would not reduce resources planned for affordable housing projects.

Item: Parking Revenue Adjustments

	FY 2026	Ongoing	FTE Change(s):	No
Revenue	\$ 350,000	\$ 357,831		
Total Revenue	\$ 350,000	\$ 357,831		
Personnel	\$ -	\$ -		
M&O/Other	-	-		
Total Cost	\$ -	\$ -		

The FY 2026 Proposed Budget includes increased parking revenues due to strategic updates to the downtown parking program. Two key changes went into effect in spring 2025:

- 1. Expansion of Parking Zones 1 and 2: These higher-priced zones were each extended one block, increasing the number of higher-priced meters. At the same time, Zone 3 saw a reduction in meters.
- 2. Saturday Rate Standardization: Saturday parking meter rates were increased to match weekday rates. This marks the first major change to the parking program since discounted Saturday rates were introduced in 2018.

In addition to these adjustments, parking staff are placing a stronger focus on collecting outstanding parking tickets, which is also expected to increase revenue in FY 2026.

Together, these changes aim to:

- Better manage downtown parking demand by encouraging long-term parkers to use garages,
- Increase parking availability and turnover in high-demand areas, and
- Improve cost recovery for parking enforcement, which has experienced rising operational costs.

Projected revenue impacts for FY 2026 include:

- \$150,000 in ongoing revenue from parking zone boundary adjustments,
- \$100,000 in ongoing revenue from aligning Saturday meter rates with weekday rates, and
- \$100,000 in revenue from improved collection of past due parking tickets.

Police

Item: Criminal Investigations Division Staffing

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 922,986	\$ 1,057,482	Yes (6.0 FTE)
M&O/Other	224,070	119,820	
Total Cost	\$ 1,147,056	\$ 1,177,302	

This item would add 6.0 positions to Boise Police Department (Police) to address critical investigative needs in the Special Victims Unit (SVU) and Crimes Against Property Unit. These additions would strengthen investigations of crimes against vulnerable populations, reduce detective caseloads, enable School Resource Officers (SROs) to remain in schools, and enhance the department's response to emerging technology-based crimes.

- **1.0 Domestic Violence Detective:** This position would expand the capacity of the SVU to investigate domestic violence cases beyond the current focus on felonies. This addition would enable the department to address higher-risk misdemeanor cases, potentially interrupting the cycle of violence earlier and providing better service to vulnerable victims through trauma-informed investigations.
- **1.0 Finance and Technology Detective:** This position would enhance the capability of the Crimes Against Property Unit to investigate and resolve technology-related crimes. With increases in computer-based fraud, cryptocurrency scams, and other technology-enabled crimes, the detective would bring specialized expertise to help address these complex cases. This role would also relieve pressure on the existing Fraud Unit, which currently spends significant time and resources supporting these investigations.
- **3.0 Juvenile Detective:** These positions would be assigned to SVU to address a significant increase in juvenile-related investigations. Currently, SROs are often pulled from schools to handle these cases due to rising referrals from the Department of Health and Welfare and increased case assignments from patrol. Adding dedicated juvenile detectives would allow SROs to remain in schools, strengthen relationships with students and staff, and enhance service to this important group.
- **1.0 Special Victims Unit Detective:** This position would help manage the growing caseload in the SVU. Currently, detectives are assigned multiple complex cases at once, limiting their ability to conduct proactive investigations - such as those involving child sexual abuse material. An additional detective would allow for a more balanced caseload, improve services for victims, increase proactive prevention efforts, and support the department's commitment to trauma-informed investigations.

This item would also fund related supplies and equipment for each position including uniforms, computers, software licenses, and communications equipment. These new positions would also require staff vehicles which are included in the proposed Capital Fund budget (see "Police - Major Equipment" in the Capital Project Overview section).

Item: Police Technology Optimization

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	365,305	340,717	
Total Cost	\$ 365,305	\$ 340,717	

This item would fund a comprehensive technology upgrade for Police by expanding use of the department's current platform. The upgrade addresses key priorities in the department's Technology Strategic Plan by consolidating fragmented systems into a unified technology ecosystem. New tools would include upgraded body-worn cameras, advanced less-lethal taser devices, virtual reality training equipment, and a modern Records Management System with unlimited digital evidence storage. Together, these improvements would enhance both officer and public safety while streamlining workflows and improving data management.

The upgrade would be funded through a mix of existing resources and a new ongoing allocation. One-time implementation costs would be covered using capital funds already set aside for police technology improvements. Ongoing costs would be partially offset by reallocating funds from current software contracts and eliminating redundant systems. The remaining ongoing costs would be supported by funding from the recommended forgone property tax adjustment.

Public Works**Item: Facility Risk and Safety Assessments**

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	225,000	225,000	
Total Cost	\$ 225,000	\$ 225,000	

This item would provide an ongoing M&O increase of \$225,000 to allow the Public Works Department (Public Works) to conduct Facility Condition Assessments (FCAs) across the city. In FY 2026, FCAs would be performed at three locations: the Bown Crossing Library, the Cole and Ustick Library, and the Fort Boise Community Center. Each FCA is estimated at \$50,000 and would provide critical insight into the condition of city-owned buildings. Through these assessments, infrastructure issues can be proactively identified, reducing the likelihood of costly deferred maintenance and emergency repairs.

In addition to the FCAs, arc flash assessments would be conducted at the same three sites. These studies, required under National Fire Protection Association (NFPA) code, are projected at \$25,000 per facility. The potential for an arc flash – a sudden release of electrical energy caused by a circuit fault – would be evaluated, allowing staff to identify critical safety improvements. As part of the assessment, warning labels indicating risk levels would be placed on electrical panels to mitigate injury risk and ensure NFPA compliance.

As more FCAs and arc flash assessments are completed in future years, staff would be better equipped to plan and budget maintenance needs across the city.

Item: Hillside and Drainage Manual Updates

	FY 2026	Ongoing	FTE Change(s):	No
Personnel	\$ -	\$ -		
M&O/Other	200,000	-		
Total Cost	\$ 200,000	\$ -		

This adjustment would provide Public Works with a one-time budget increase of \$200,000 to update the city's Drainage Policy and Hillside Policy Manuals, with \$100,000 allocated to each. The Drainage Policy Manual would be revised to align with the city's Modern Zoning Code (MZC), which took effect in December 2023. An updated Drainage Policy Manual would also allow for timely future revisions to ensure continued compliance with urban stormwater discharge standards, as the United States Environmental Protection Agency is expected to update its Municipal Separate Storm Sewer System (MS4) permit regulations in the near future.

The Hillside Policy Manual, last updated in 2002, would also undergo a substantial revision. Since its adoption, two major zoning code updates have rendered many of the manual's references outdated. This has caused confusion for residents and developers navigating hillside development policies. Updating the manual would ensure consistency with the revised Drainage Policy Manual and the MZC, improving clarity and usability.

This investment would allow both manuals to reflect current regulatory standards, reduce confusion, and support the City of Boise in complying with evolving stormwater and land use requirements.

Item: New Facilities Maintenance

	FY 2026	Ongoing	FTE Change(s):	No
Personnel	\$ -	\$ -		
M&O/Other	90,000	90,000		
Total Cost	\$ 90,000	\$ 90,000		

Public Works' Facility Services and Operations (FSO) team is responsible for maintaining, repairing, and overseeing more than 55 city-owned facilities. Most recently, FSO assumed responsibility for the Whitewater Police Substation, Fire Station 13, the Wassmuth Center parking lot, and three Housing and Community Development properties. To maintain expected service levels as this portfolio continues to grow, this item would increase Public Works' ongoing M&O budget by \$90,000. Services would include maintenance of HVAC systems, generators, elevators, pest control, snow removal, landscaping, and fire safety systems.

This investment would help ensure the continued safe, reliable, and efficient operation of city facilities, reduce risk, enhance user safety, and support consistent service delivery to staff and the public.

Item: Streetlight Master Plan and Feasibility Study

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	200,000	-	
Total Cost	\$ 200,000	\$ -	

This adjustment would allocate \$200,000 in one-time funding for a Streetlight Master Plan and Utility Rate Study. This initiative would launch efforts to standardize Boise's streetlight infrastructure and evaluate the feasibility of transitioning the city's streetlight program from the General Fund to a self-sustaining utility.

Public Works proposes developing a streetlight master plan and utility rate study. The master plan would assess existing infrastructure and establish standardized design and installation guidelines for lighting type, pole spacing, brightness, and other technical specifications. It would also identify underserved neighborhoods and prioritize investments to ensure equitable access to safe, well-lit public spaces.

The accompanying utility rate study would analyze the feasibility of transitioning streetlight operations to an independent, self-sustaining utility. This study would evaluate long-term asset replacement schedules, cost projections, and potential rate structures. It would also incorporate best practices from nearby cities – including Meridian, Caldwell, and Salt Lake City – that have successfully adopted similar approaches. Together, these efforts will support a more efficient and financially sustainable streetlighting system for Boise.

SUMMARY OF GENERAL FUND SIGNIFICANT REVENUE/EXPENDITURE CHANGES

Dept.	Item	FY 2026				Ongoing				FTEs
		a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	
AH	Archive Services	-	-	30,000	30,000	-	-	-	-	-
AH	Neon Sign Gallery Maintenance	-	-	12,000	12,000	-	-	12,000	12,000	-
	Subtotal: Arts & History	-	-	42,000	42,000	-	-	12,000	12,000	-
CLK	Deputy City Clerk Reclassification	-	29,994	-	29,994	-	30,382	-	30,382	-
CLK	M&O Budget Increase	-	-	40,800	40,800	-	-	40,800	40,800	-
CLK	Records Management Staffing	-	87,845	-	87,845	-	91,604	-	91,604	1.00
CLK	State Legislative Change - Childcare Licensing	(120,000)	-	(48,000)	72,000	(122,160)	-	(48,000)	74,160	-
	Subtotal: City Clerk	(120,000)	117,839	(7,200)	230,639	(122,160)	121,986	(7,200)	236,946	1.00
CS	Valley Regional Transit (VRT) Contribution	-	-	324,869	324,869	-	-	836,371	836,371	-
	Subtotal: Contractual Services	-	-	324,869	324,869	-	-	836,371	836,371	-
FN	Enterprise Resource Planning (ERP) Staffing	-	123,840	4,126	127,966	-	129,029	1,326	130,355	1.00
FN	Treasury Division Staffing	120,000	95,298	4,126	(20,576)	123,600	99,355	1,326	(22,919)	1.00
	Subtotal: Finance	120,000	219,138	8,252	107,390	123,600	228,384	2,652	107,436	2.00
FR	Ada County-City EMS System (ACCESS) Contract Increase	-	-	26,077	26,077	-	-	26,077	26,077	-
	Subtotal: Fire	-	-	26,077	26,077	-	-	26,077	26,077	-
HR	ERP Staffing	-	123,844	2,200	126,044	-	129,036	200	129,236	1.00
	Subtotal: Human Resources	-	123,844	2,200	126,044	-	129,036	200	129,236	1.00
IT	AI Licenses	-	-	61,000	61,000	-	-	61,000	61,000	-
IT	ERP Staffing	-	272,894	4,000	276,894	-	284,277	-	284,277	2.00
	Subtotal: Information Technology	-	272,894	65,000	337,894	-	284,277	61,000	345,277	2.00
IG	Forgone Property Taxes	2,021,390	-	-	(2,021,390)	2,082,032	-	-	(2,082,032)	-
IG	General Fund Contribution to the Risk Management Fund	-	-	1,500,000	1,500,000	-	-	1,500,000	1,500,000	-
IG	Increased Transfer to the Capital Fund	-	-	4,415,868	4,415,868	-	-	1,391,903	1,391,903	-
IG	Property Tax Rebate	-	-	900,000	900,000	-	-	-	-	-
	Subtotal: Intergovernmental	2,021,390	-	6,815,868	4,794,478	2,082,032	-	2,891,903	809,871	-
LB	Bown Library Book Sorter	-	-	14,000	14,000	-	-	14,000	14,000	-
	Subtotal: Library	-	-	14,000	14,000	-	-	14,000	14,000	-
BPR	Operating Expenses for New Parks and Amenities	110,334	255,911	144,430	290,007	110,334	262,453	144,430	296,549	2.00
BPR	Staffing for Tree Maintenance	-	183,143	3,900	187,043	-	190,959	400	191,359	2.00
	Subtotal: Parks and Recreation	110,334	439,054	148,330	477,050	110,334	453,412	144,830	487,908	4.00

Dept.	Item	FY 2026				Ongoing				FTEs
		a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	
PDS	Community Development Staffing	-	303,438	1,794	305,232	-	314,817	1,794	316,611	2.30
PDS	Maintain Our Path Home Service Level	147,000	-	147,000	-	-	-	-	-	-
PDS	Parking Revenue Adjustments	350,000	-	-	(350,000)	357,831	-	-	(357,831)	-
	Subtotal: Planning and Development Services	497,000	303,438	148,794	(44,768)	357,831	314,817	1,794	(41,220)	2.30
BPD	Criminal Investigations Division Staffing	-	922,986	224,070	1,147,056	-	1,057,482	119,820	1,177,302	6.00
BPD	Police Technology Optimization	-	-	365,305	365,305	-	-	340,717	340,717	-
	Subtotal: Police	-	922,986	589,375	1,512,361	-	1,057,482	460,537	1,518,019	6.00
PW	Facility Risk and Safety Assessments	-	-	225,000	225,000	-	-	225,000	225,000	-
PW	Hillside and Drainage Manual Updates	-	-	200,000	200,000	-	-	-	-	-
PW	New Facilities Maintenance	-	-	90,000	90,000	-	-	90,000	90,000	-
PW	Streetlight Master Plan and Feasibility Study	-	-	200,000	200,000	-	-	-	-	-
	Subtotal: Public Works	-	-	715,000	715,000	-	-	315,000	315,000	-
	Total	2,628,724	2,399,193	8,892,565	8,663,034	2,551,637	2,589,394	4,759,164	4,796,921	18.30



OTHER FUNDS SIGNIFICANT REVENUE/ EXPENDITURE CHANGES

The following items highlight significant FY 2026 Proposed Budget changes, grouped by fund. These adjustments were developed in consultation with department staff, the executive management team, and City Council. The amounts provided reflect the changes in revenue and expenses for each specific item, with negative expense amounts reflecting identified savings.

Airport

Item: Airport Accounting Analyst

	FY 2026	Ongoing	FTE Change(s):
Personnel	\$ 95,298	\$ 99,355	Yes (1.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 95,298	\$ 99,355	

This adjustment would add 1.0 Airport Accounting Analyst position to support the increased workload from the Airport's ongoing capital expansion. Since being reclassified as a medium-hub airport in 2021, passenger growth and project activity traffic, particularly in project management, have significantly increased demands on the accounting team. The additional position would ensure financial accuracy, compliance, and operational efficiency as capital investments continue to grow.

SUMMARY OF OTHER FUNDS SIGNIFICANT REVENUE/EXPENDITURE CHANGES

Fund	Item	FY 2026				Ongoing				FTEs
		a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	a Revenue	b Personnel	c M&O/Other	b + c - a Net Expense	
APT	Airport Accounting Analyst	-	95,298	-	95,298	-	99,355	-	99,355	1.00
	Subtotal: Airport Fund	-	95,298	-	95,298	-	99,355	-	99,355	1.00
	Total	-	95,298	-	95,298	-	99,355	-	99,355	1.00

CITY *of* BOISE



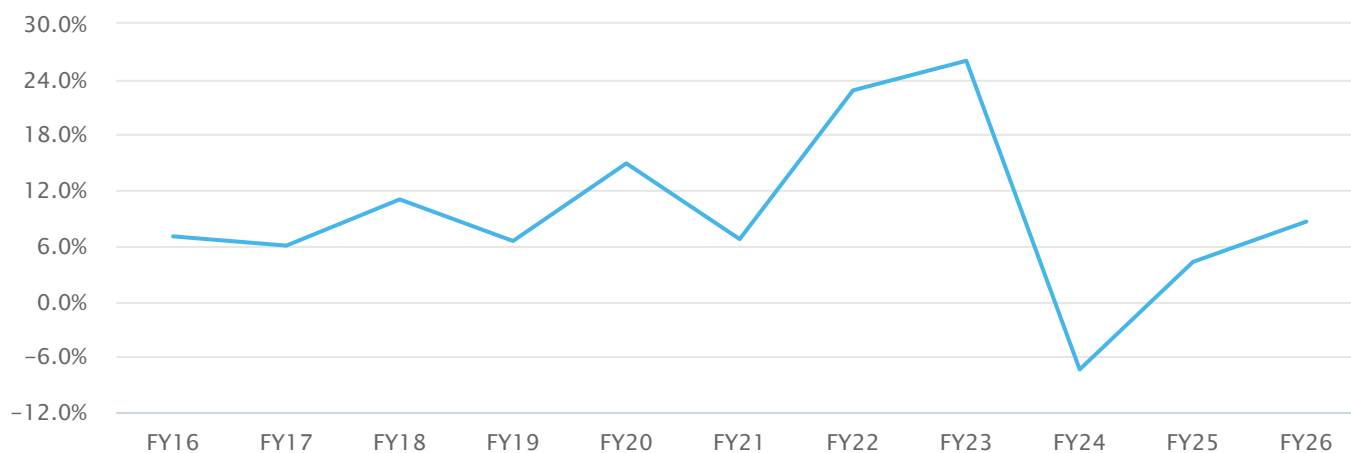
PROPERTY TAX ANALYSIS

The tax year (TY) 2025 (FY 2026) overall assessed property valuation for Boise, based on preliminary numbers from the Ada County Assessor's Office, is expected to increase 8.6% compared to the prior year. Total taxable value is projected to increase at a slightly higher rate of 10.8%, largely attributable to the decreased value of fixed deductions when property values rise (e.g., the homeowner's exemption).

Burden Shift

The legislatively mandated methodology that the county must use to determine property values has historically shifted the property tax burden from commercial to residential properties. This shift occurs because assessed valuations for residential homes have been increasing much faster than those for commercial properties. When residential property values increase faster than commercial values, homeowners end up paying a larger share of the total property tax collected by the city. TY 2023 was the first time since TY 2011 that total residential values decreased while commercial values increased. As a result, TY 2023 is the first time in the last 12 years where residential properties did not pay an increasing share of the overall property tax burden. TY 2024 taxable values once again increased more for residential than commercial properties (7.1% vs 5.4%). However, in TY 2025 total taxable values increased more for commercial than for residential properties (16.7% vs 8.2%).

ANNUAL % CHANGE IN ASSESSED MARKET VALUE



Several factors explain why the average homeowner has seen a 137% increase in City of Boise property taxes since TY 2012, while many commercial properties pay less today than in TY 2012.

- Disparity in Assessed Value Growth:** From TY 2012 to TY 2022 the median residential assessed value grew 274%; in that same period, the median value for commercial properties grew 142%. If TY 2023 is included, when the median value for commercial properties increased while residential declined, the increase in the total residential assessed value is 221% compared to 172% for commercial. From TY 2012 to TY 2025, the growth is expected to be 256% for residential compared to 206% for commercial.
- Long-term Trend in Tax Burden Shifts:** In the last 25 years, tax burden has shifted to commercial properties only four times prior to TY 2023. This indicates that the relative burden shift to commercial properties that occurred in TY 2023 and TY 2025 may be anomalies and not a reversal of the trend over the past two decades. TY 2024 total assessed values increased for

both residential and commercial, but residential increased at a higher rate of growth (5.7% vs 3.3%). For TY 2025, total assessed values again increased for both residential and commercial properties, but commercial is expected to grow at a higher rate (16.4% vs 6.7%).

- Increasing Residential Share of the Tax Burden:** In TY 2000, the property tax burden was split relatively evenly between residential and commercial properties. In TY 2022, residential properties paid approximately 75% of the property tax burden. Even with the relative increase in commercial valuations in TY 2023, commercial properties still paid a smaller share of overall taxes than residential properties at 36.1% of the total tax burden. In TY 2024, commercial properties again saw a decrease in their share of the tax burden to 34.5%. In TY 2025, commercial properties are expected to see a higher increase in valuations, but are expected to still pay a smaller share of the overall taxes than residential properties at about one-third of the total tax burden.

As previously mentioned in the "Property Tax" section of the Revenue Manual, residents' property tax bills are based on a combination of the city's property tax budget and the impacts discussed above on the relative change in overall property valuations. The analysis on the following pages shows the impact of both factors on the average Boise homeowner.

Average Homeowner Impact

ESTIMATED

Fiscal Year 2026 (Tax Year 2025)

Property Tax and Levy Data for the City of Boise Only

1 City takes a 0.0% base increase

	FY 2025	FY 2026	% Change
2 Assessed Value	\$ 504,685	\$ 534,250	5.9%
3 Exemption	125,000	125,000	0.0%
4 Taxable Value	\$ 379,685	\$ 409,250	7.8%
5 City Levy Rate	0.004052902	0.003769697	-7.0%
6 City Taxes	\$ 1,538.83	\$ 1,542.75	0.3%
7 Estimated State Property Tax Relief Applied to City Taxes *	350.93	350.93	
8 Net City Taxes Paid by Homeowner	\$ 1,187.90	\$ 1,191.82	0.3%
9 \$ Change		\$ 3.92	

10 City takes a 3.0% base increase

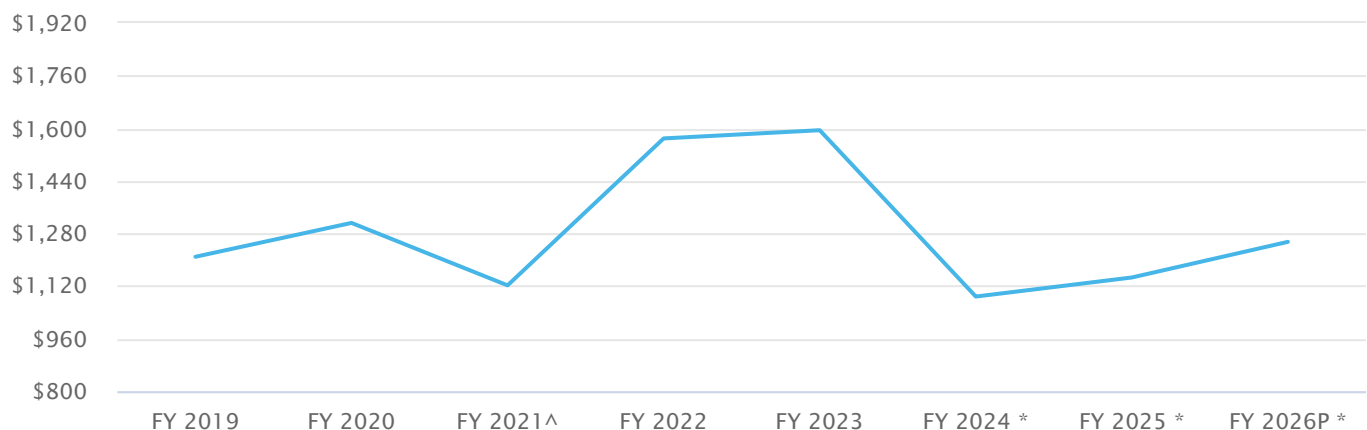
	FY 2025	FY 2026	% Change
11 Assessed Value	\$ 504,685	\$ 534,250	5.9%
12 Exemption	125,000	125,000	0.0%
13 Taxable Value	\$ 379,685	\$ 409,250	7.8%
14 City Levy Rate	0.004052902	0.003883585	-4.2%
15 City Taxes	\$ 1,538.83	\$ 1,589.36	3.3%
16 Estimated State Property Tax Relief Applied to City Taxes *	350.93	350.93	
17 Net City Taxes Paid by Homeowner	\$ 1,187.90	\$ 1,238.43	4.3%
18 \$ Change		\$ 50.53	
19 Cost of 3.0% base increase (row 18 minus row 9)		\$ 46.61	

20 City takes a 3.0% base increase plus 1.0% of forgone (Proposed)

	FY 2025	FY 2026	% Change
21 Assessed Value	\$ 504,685	\$ 534,250	5.9%
22 Exemption	125,000	125,000	0.0%
23 Taxable Value	\$ 379,685	\$ 409,250	7.8%
24 City Levy Rate	0.004052902	0.003922679	-3.2%
25 City Taxes	\$ 1,538.83	\$ 1,605.36	4.3%
26 Estimated State Property Tax Relief Applied to City Taxes *	350.93	350.93	
27 Net City Taxes Paid by Homeowner	\$ 1,187.90	\$ 1,254.43	5.6%
28 \$ Change		\$ 66.53	
29 Cost of 1.0% forgone (row 28 minus row 18)		\$ 16.00	

* Assumes the same dollar amount of state-provided property tax relief in FY 2026 as in FY 2025.

AVERAGE HOMEOWNER: CITY OF BOISE TAXES



^ FY 2021 was the year of the Governor's Public Safety Grant Initiative, which reduced property taxes on a one-time basis by approximately 17%.

* These years reflect property tax relief from HB292 and FY 2026P estimate assumes a similar level of relief as experienced in FY 2025.

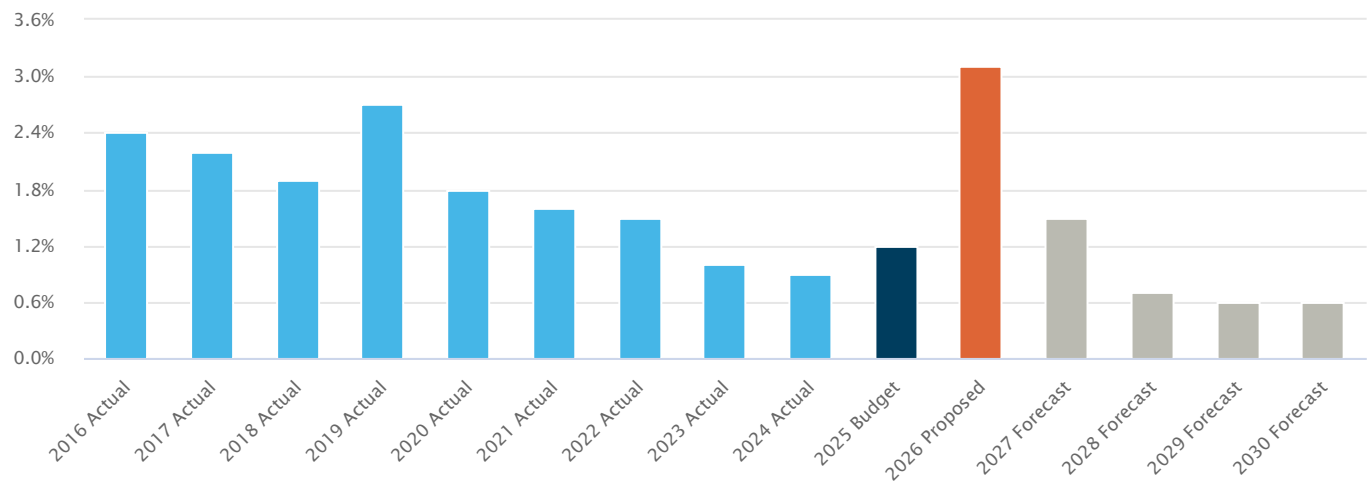
New Construction

House Bill (HB) 389, passed in 2021, reduced the value of new construction to 90% (from 100%) that can be used when calculating the amount of growth-related property taxes a taxing district can collect. HB 389 also reduced the property tax growth from property annexation to 90% (from 100%), and retired Urban Renewal District (URD) net value additions from 100% to 90% of the increment value (80% if the URD was formed after December 31, 2006).

HB 389 also requires that taxing districts calculate a preliminary levy rate (in advance of the actual rate being set in the fall) that is used to determine the incremental property tax revenue from new construction and annexation. Prior to HB 389, the last year's actual levy rate was used. In FY 2024, this preliminary calculation moderately increased the amount of growth-related property taxes collected. However, when the levy rate is declining, as it did in FYs 2013-2023 and again in FY 2025, the use of a preliminary rate reduces the amount of property tax collected for newly constructed and annexed properties.

The following chart shows the property tax growth percentage represented by new construction, annexation, and retiring URDs. The largest increase, in FY 2026, is due to the expiration of the River Myrtle-Old Boise URD. The FY 2027 change is due to the Westside URD expiration, which is a smaller district than River Myrtle-Old Boise.

PROPERTY TAX NEW CONSTRUCTION GROWTH %



Idaho Code Notes

Idaho Code section 63-301A was amended in 2007 to exclude new construction in Revenue Allocation Areas (RAAs) – also known as URDs - from property tax New Construction Rolls (NCRs). The new construction value added during the existence of an RAA is added to the NCR when the RAA is sunset (i.e. terminated). Boise has four RAAs covering 855 acres of the downtown area: River Myrtle-Old Boise District (FY 2025 sunset), Westside District (FY 2026 sunset), 30th Street District (FY 2033 sunset), and Shoreline District (FY 2039 sunset). Outside of downtown, the Gateway East RAA (on the south side of Boise) contains another 2,643 acres and sunsets in FY 2039 and the State Street RAA (encompassing 577 acres along State Street) sunsets in FY 2042. The impact to the city is a delay in the realization of base revenue from new construction in RAA

areas. Upon RAA dissolution, there is a one-time increase in the NCR. The River Myrtle-Old Boise District will be added to the NCR at 90% (\$1.2 billion) for FY 2026.

Homeowner's Exemption

In the 2006 Legislative session, the homeowner's exemption was expanded to include the "homestead," which is defined as the home and up to one acre of land. The exemption limit was also increased to \$75,000 and indexed based on an Idaho housing price index. In 2016, state legislation eliminated indexation of the exemption, capping it at 50% of the assessed value of the home, or \$100,000, whichever is lower. In 2021, the exemption limit was raised to \$125,000 by HB 389, but indexing was not restored. Changes in the exemption amount do not affect the city's budget authority, but they do change the distribution of taxes among property owners.

Over time, the 2016 cap on the homeowner's exemption has resulted in a meaningful reduction in the value of the exemption. A capped exemption increases the burden on homeowner-occupied residential property since appreciation on homes assessed at \$250,000 or more will not have a corresponding increase in the exemption. This results in the exemption covering a smaller portion of the assessed value, making a greater percentage of the home's value subject to taxation (i.e., the growth rate of the home's taxable value exceeds that of its assessed value). The city supports restoring an indexed exemption since indexing would help reduce the property tax burden shift discussed previously. If the homeowner's exemption was still indexed, it would have been \$238,154 in TY 2025, almost double the current \$125,000 cap.

Property Tax Relief

During the FY 2023 legislative session, the Idaho State Legislature passed HB 292, providing relief to all property taxpayers in Idaho. A portion of this relief is provided by additional state funding for school districts (based on average daily attendance), which reduced the amount of property taxes collected by schools. Another component of the relief benefited only properties with a homestead exemption (i.e., owner-occupied homes), while a third provision reduced property taxes for all property taxpayers in Idaho.

In TY 2023, the legislature estimated this bill would provide between \$205.0 million and \$355.0 million in statewide property tax relief. Actual relief for TY 2023 was \$314.1 million. However, a portion of the TY 2023 reduction is attributable to a one-time transfer of \$75.0 million from the State's General Fund that only benefits owner-occupied properties.

In the FY 2024 session, the Legislature modified provisions of the property tax relief program, resulting in \$246.2 million in statewide relief for TY 2024.

Apart from the one-time transfer, the actual amount of relief provided through HB 292 (or related legislation) in each year will vary based on several factors, including the amount of annual state budget surpluses and online sales tax collections. These variables will change in future years, resulting in additional uncertainty and variability in annual property tax assessments.

Comparable City Taxes

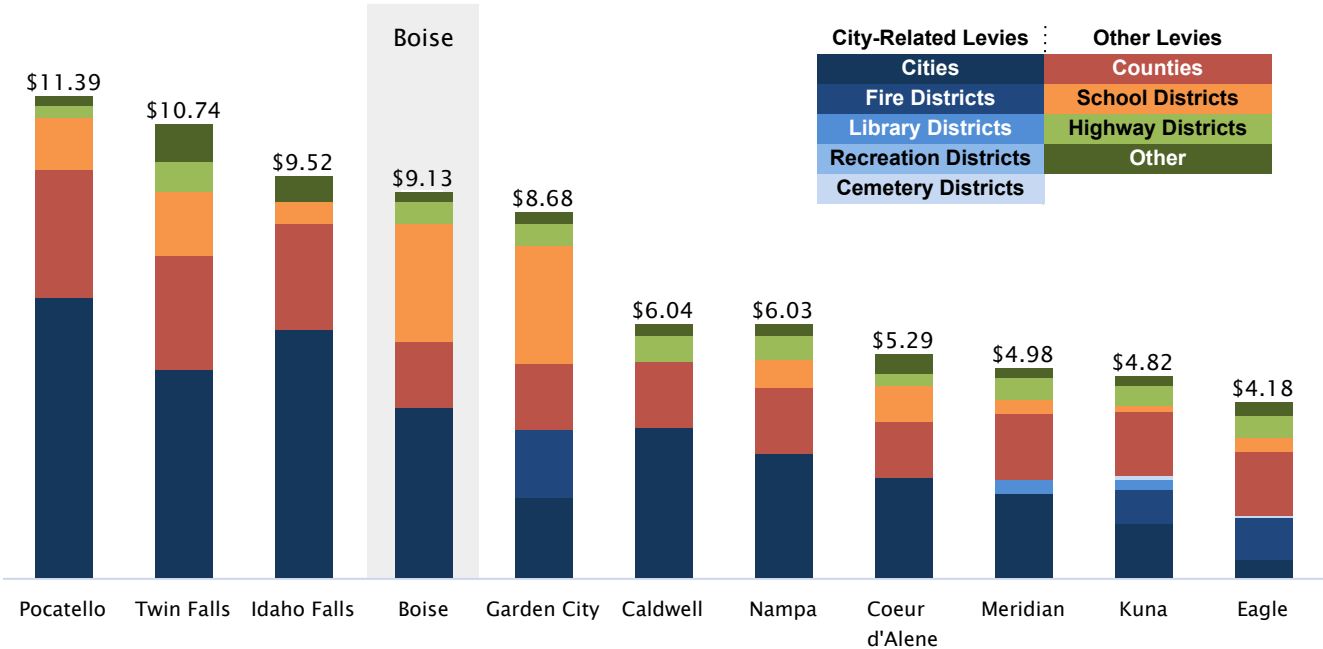
The Finance Department compiles the following analysis of public tax data to provide comparisons among Boise and other Idaho cities. The chart below is a comparison of total levy (tax) rates among different cities in TY 2024 (TY 2025 levy rates have not yet been approved). Total tax rates per \$1,000 of taxable property value are displayed from largest to smallest. Each jurisdiction has varying taxing districts, in addition to city

levy rates, which can make it difficult to compare levy rates. For example, since only a small number of cities in this study have airports, airport levy rates were omitted. Even within certain cities, taxing districts can be inconsistent (e.g., a flood district might cover only a portion of a city).

For each city in the chart below, the property taxes consist of city levy rates (dark blue), county levy rates (red), school levy rates (orange), highway and other levy rates (green). To visually compare other city-related levy rates to the City of Boise's levy rate, everything in the graph below that is a shade of blue represents generally comparable city services. The average percentage of city-related levy rates compared to total levy rates is 48.9%. Idaho Falls has the highest percentage at 61.8%, while Eagle has the lowest percentage (35.5%). Boise is slightly below the average at 44.4%.

It is important to note that assessed property values (determined by the Ada County Assessor's Office) are a large component of the total taxes property owners pay within each jurisdiction. Despite the considerably lower levy rate, the average Eagle home (\$885,640) would be assessed \$3,177 in total taxes and the average Boise home (\$534,250) would be assessed \$3,735, assuming both homes received the full homeowner's exemption of \$125,000 in TY 2025. This demonstrates that although the total Boise levy rate is over 118.5% higher than Eagle's, the tax payment on the average home in Boise is only 17.6% higher.

TAX AMOUNT PER \$1,000 OF TAXABLE PROPERTY VALUE



CITY *of* BOISE



AUTHORIZED STAFFING LEVELS

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

- FY 2025 Adopted FTE Total: the approved FTE count per the FY 2025 Adopted Budget,
- FY 2025 Approved FTE Changes: FTE changes approved during FY 2025,
- FY 2026 Proposed FTE Changes: FTE changes recommended in the FY 2026 Proposed Budget, and
- FY 2026 Proposed FTE Total: the Proposed total FTE at the start of FY 2026.

Grey-shaded entries indicate FY 2026 Proposed Budget FTE changes. The Comments column provides the title of the corresponding item in the General Fund and Other Funds Significant Revenue/Expenditure Changes sections, followed by the position title. Recruitment activities for the new positions would begin after the third reading of the budget ordinance in August.

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

Department	FY 2025		FY 2026		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
Airport					
Airport Fund	196.00	0.00	1.00	197.00	
			1.00		Airport Accounting Analyst - Accounting Analyst
Arts & History					
General Fund	16.00	1.00	0.00	17.00	
		1.00			Program Assistant (two-year limited duration position) (11/12/24 IBC)
City Clerk					
General Fund	11.00	1.00	1.00	13.00	
		1.00			Business Analyst I (Citywide Leadership Reorganization and Departmental Realignment)
			1.00		Records Management Staffing - City Records Management Specialist
City Council					
General Fund	9.00	0.00	0.00	9.00	
City Council - Office of Internal Audit					
General Fund	3.00	0.00	0.00	3.00	
Finance					
General Fund	59.88	0.73	2.00	62.60	
		0.13			Accounts Payable Specialist III Adjustment
		0.60			Staff Accountant (1/28/25 IBC)
			1.00		ERP Staffing - Finance Systems Coordinator
			1.00		Treasury Division Staffing - Staff Accountant

Department	FY 2025		FY 2026		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
Fire					
General Fund-Contract Employees	283.00	0.00	0.00	283.00	
General Fund-General Employees	26.25	0.00	0.00	26.25	
Human Resources					
General Fund	43.15	0.00	1.00	44.15	
			1.00		ERP Staffing - HRIS Administrator
Risk Management Fund	5.45	0.00	0.00	5.45	
Workers Comp Fund	4.40	0.00	0.00	4.40	
Information Technology					
Capital Fund	2.10	(2.10)	0.00	0.00	
		(0.70)			Senior Business Analyst (01/28/25 IBC)
		(1.40)			Senior Project Manager (01/28/25 IBC)
General Fund	77.90	(0.90)	2.00	79.00	
		1.00			Integration Engineer Lead (10/15/24 IBC)
		(1.00)			Project Management Supervisor (01/28/25 IBC)
		(1.00)			Project Manager II (01/28/25 IBC)
		0.70			Senior Business Analyst (01/28/25 IBC)
		(1.60)			Senior Project Manager (01/28/25 IBC)
		1.00			Senior System Analyst (10/15/24 IBC)
			1.00		ERP Staffing - Senior Systems Analyst
			1.00		ERP Staffing - Systems Analyst II
Legal					
General Fund	63.50	0.00	0.00	63.50	
Library					
General Fund	104.90	(0.48)	0.00	104.43	
		(0.48)			Library Page Adjustment
Mayor's Office					
General Fund	21.00	0.00	0.00	21.00	
Mayor's Office - Office of Community Engagement					
General Fund	26.50	1.00	0.00	27.50	
		1.00			Web Content Coordinator (two-year limited duration position) (03/11/25 IBC)

Department	FY 2025		FY 2026		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
Organizational Effectiveness					
Capital Fund	0.00	1.40	0.00	1.40	
		1.40			Senior Project Manager (01/28/25 IBC)
General Fund	11.00	2.60	0.00	13.60	
		(1.00)			Business Analyst I (Citywide Leadership Reorganization and Departmental Realignment)
		1.00			Project Management Supervisor (01/28/25 IBC)
		1.00			Project Manager II (01/28/25 IBC)
		1.60			Senior Project Manager (01/28/25 IBC)
Parks and Recreation					
General Fund	185.00	0.00	4.00	189.00	
			2.00		Operating Expenses for New Parks and Amenities - Maintenance Worker
			1.00		Staffing for Tree Maintenance - Arborist
			1.00		Staffing for Tree Maintenance - Program Specialist
Planning and Development Services					
General Fund	130.70	2.00	2.30	135.00	
		1.00			Addressing Technician (10/15/24 IBC)
		1.00			Our Path Home Coordinator (two-year limited duration position) (01/14/25 IBC)
			0.90		Housing and Community Development Program Funding Shift - Program Manager I
			1.00		Housing and Community Development Program Funding Shift - Program Specialist
			0.40		Housing and Community Development Program Funding Shift - Senior Manager
Housing Funds	16.30	0.00	(3.30)	13.00	
			(0.90)		Housing and Community Development Program Funding Shift - Program Manager I
			(1.00)		Housing and Community Development Program Funding Shift - Program Specialist
			(0.40)		Housing and Community Development Program Funding Shift - Senior Manager
			(1.00)		Program Specialist (Administrative Position Alignment)
Police					
General Fund-Contract Employees	314.00	0.00	6.00	320.00	
			1.00		Criminal Investigations Division Staffing - Domestic Violence Detective

Year ending September 30, 2026

Department	FY 2025		FY 2026		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
			1.00		Criminal Investigations Division Staffing - Finance and Technology Detective
			3.00		Criminal Investigations Division Staffing - Juvenile Detective
			1.00		Criminal Investigations Division Staffing - Special Victims Unit Detective
General Fund-General Employees	124.98	0.00	0.00	124.98	
Police Accountability					
General Fund	2.50	0.00	0.00	2.50	
Public Works					
Fleet Services Fund	19.15	0.00	0.00	19.15	
General Fund	42.28	(1.00)	0.00	41.28	
		(1.00)			Addressing Technician (10/15/24 IBC)
Geothermal Fund	2.25	0.00	0.00	2.25	
Solid Waste Fund	9.65	0.00	0.00	9.65	
Water Renewal Fund	301.17	0.00	0.00	301.17	
Total					
All Funds	2,112.00	5.25	16.00	2,133.25	
Summary Totals by Fund					
Tax Funds					
General Fund	1,555.53	5.95	18.30	1,579.78	
Capital Fund	2.10	(0.70)	0.00	1.40	
Total Tax Funds	1,557.63	5.25	18.30	1,581.18	
Enterprise Funds					
Airport Fund	196.00	0.00	1.00	197.00	
Geothermal Fund	2.25	0.00	0.00	2.25	
Solid Waste Fund	9.65	0.00	0.00	9.65	
Water Renewal Fund	301.17	0.00	0.00	301.17	
Total Enterprise Funds	509.07	0.00	1.00	510.07	
Other Funds					
Fleet Services Fund	19.15	0.00	0.00	19.15	
Housing Funds	16.30	0.00	(3.30)	13.00	
Risk Management Fund	5.45	0.00	0.00	5.45	
Workers Comp Fund	4.40	0.00	0.00	4.40	
Total Other Funds	45.30	0.00	(3.30)	42.00	
Total All Funds	2,112.00	5.25	16.00	2,133.25	

CITY *of* BOISE



CONTINGENCY SUMMARY

Summary of General Fund Contingencies

Operating Contingency	\$ 750,000
Economic Uncertainty Reserve (\$250,000)	
Unallocated (\$500,000)	
City Council Strategic Planning Contingency	470,000
Revenue Neutral Contingency	250,000
Property Tax Contingency	400,000
Total General Fund Contingencies	\$ 1,870,000

Budget Appropriation Contingency

Per State of Idaho law, City Council shall, prior to commencement of each fiscal year, pass an ordinance termed the annual appropriation ordinance, which in no event shall be greater than the amount of the proposed budget (50-1003). The city is not authorized to spend above the appropriation ordinance outside of certain situations: a City Council declared emergency or a judgment against the city (50-1006).

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

For FY 2026, the Budget Appropriation Contingency would remain at \$570 million, the same funding level as FY 2025. This does not affect the city's property tax levy, nor does it mean that the city has an unallocated cash reserve of \$570 million. Rather,

this action preserves the ability to allocate funds to departments and funds that exceed the amounts outlined in the All Fund Budget Summary section.

The most significant use of this contingency is typically early in the fiscal year, when prior year rebudgets are considered by City Council. Rebudgets are a financial mechanism to carry unspent appropriations for specific projects and activities from the prior fiscal year into the new fiscal year. Rebudgets are often used when projects or equipment are delayed and new appropriations for those activities aren't included in the new fiscal year budget.

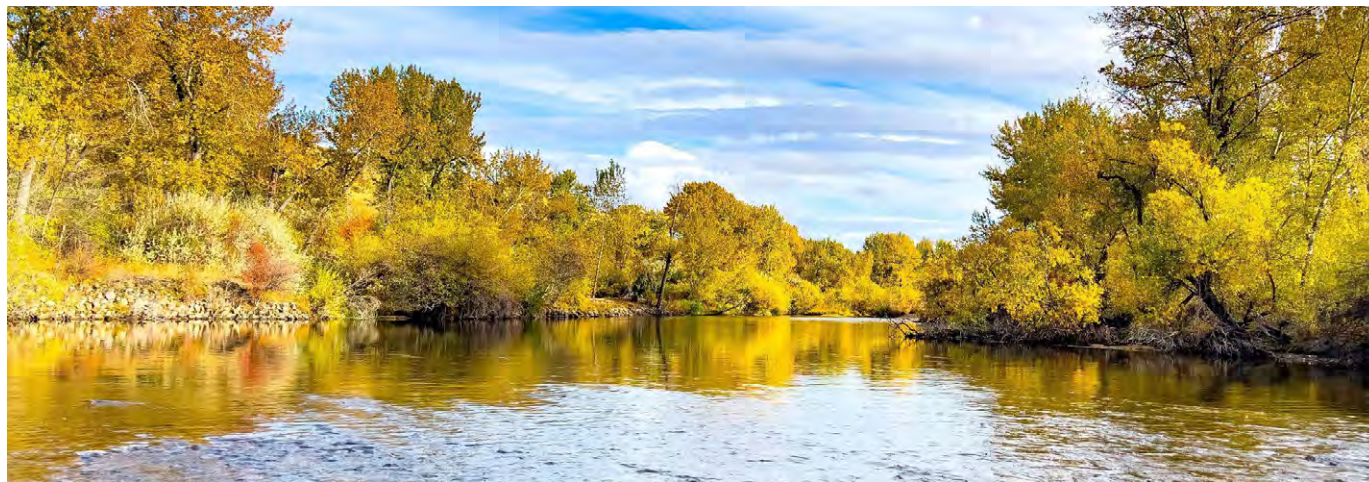
In recent fiscal years, the amount rebudgeted was heightened due to a difficult construction environment attributable to inflation and labor shortages, resulting in project delays and requiring substantial rebudgets. However, these factors have somewhat subsided and the city made an effort in FY 2025 to reduce rebudgets across all departments, resulting in reduced drawdown of the Budget Appropriation Contingency. As such, the Budget Appropriation Contingency is proposed at \$570 million for FY 2026.

Budget Appropriation Contingency Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget
Revenues	\$ 1,478	\$ 1,296	\$ 570,000,000	\$ 570,000,000
Expenditures	-	-	570,000,000	570,000,000

CITY *of* BOISE



CAPITAL OVERVIEW



Capital Fund Overview

The Capital Fund accounts for city capital projects not supported by enterprise, housing, internal service, levy, or special revenue funds. These include improvements and replacements for parks, libraries, public safety facilities, technology systems, public art, major equipment (MEQ), such as fleet and technology infrastructure, and major repairs and maintenance (MRM).

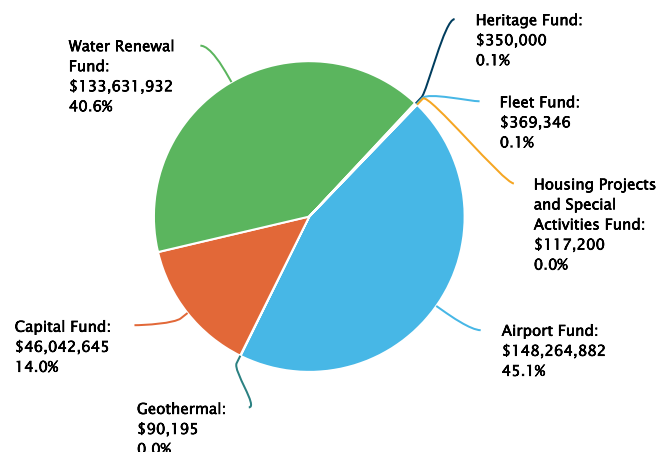
Capital Funding Overview

The city's annual capital budget and five-year Capital Improvement Plan (CIP) guide investments in major infrastructure and facilities. Each year, the city must prioritize limited resources among competing needs. Projects are evaluated based on environmental, health, and safety impacts; community and leadership priorities; asset condition; regulatory requirements; project feasibility; coordination with other initiatives; master plans; available grants and donations; and alignment with the city's Strategic Framework and Comprehensive Plan.

Capital projects are generally accounted for in the Airport, Capital, Fleet, Geothermal, Heritage, Housing Projects and Special Activities, Open Space and Clean Water Levy, Solid Waste, and

Water Renewal Funds. The city's overall capital investment for the FY 2026 Proposed Budget (excluding funds that could be requested to be carried over – “rebudgeted” – from FY 2025) is \$328.9 million, with the majority of those funds (85.7%) allocated in the enterprise funds; 14.0% is allocated in the Capital Fund; and the remainder in the Fleet, Heritage, and Housing Projects and Special Activities Funds.

The \$46.0 million FY 2026 Proposed Budget for the Capital Fund is 55.3% above the FY 2025 Adopted Budget. This rise reflects both the timing and scope of projects, as well as ongoing cost inflation. Despite the increase, the proposed budget is consistent with the five-year average annual Capital Fund spending of \$42.5 million.



Capital Fund Revenues

The Capital Fund typically receives the majority of its revenue through transfers from the General and Development Impact Fee Funds, with supplemental funding provided by electric franchise fees, grants, surplus asset sales, donations, and contributions. The fund's recent, budgeted, and forecast revenue composition is provided in the table below.

The FY 2026 Proposed Budget includes total General Fund transfers of \$20.7 million. Although the General Fund has increased transfers to the Capital Fund in the past two years, as described later in this section, transfers have significantly lagged the rapid cost escalation the Capital Fund has experienced.

- As recommended in prior Adopted Budgets, the annual base transfer in FY 2026 would increase to \$15.3 million (an increase of \$0.5 million over the FY 2025 Adopted Budget). The base transfer is programmed to increase another \$0.3 million in FY 2028.
- An additional recurring transfer (\$1.5 million in FY 2026) would be provided by the city electing to claim 1.0% of forgone property taxes in FY 2026. In future years, this increase would be reflected in the base transfer. Notwithstanding these base transfer increases, project costs have increased at a significantly higher rate than the modest increases in General Fund transfers, due to the outsized inflationary pressures seen in

the local construction market. By directing a portion of the increased General Fund revenues from forgone to the Capital Fund, the city would be able to narrow this funding deficit.

- A one-time transfer from the General Fund of \$3.9 million is budgeted in FY 2026 to provide additional funding to cover rapidly escalating costs.

Even with this supplemental funding, the total proposed FY 2026 General Fund transfer (\$20.7 million), has lost significant purchasing power relative to the amount transferred in FY 2020. Had General Fund transfers kept pace with rising construction costs (as measured by a nationwide building cost index), the FY 2026 transfer would have been nearly 15% higher than what is proposed; on a cumulative basis, this equates to nearly \$28 million of lost revenue in the Capital Fund.

The FY 2026 Proposed Budget also includes \$5.3 million in transfers from the Development Impact Fee Fund to support five Boise Parks and Recreation Department (BPR) projects – three of which are funded entirely by impact fees. Additionally in FY 2026, a one-time transfer of approximately \$0.2 million from the Heritage Fund would support another BPR project. For additional information on BPR projects (as well as those for other departments), please refer to the “Capital Fund” section of the Capital Project Overview.

(\$ in Thousands)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Capital Fund Revenues								
Electric Franchise Fees	3,791	4,028	3,750	4,200	4,305	4,413	4,523	4,636
Interest	2,041	2,839	2,100	1,500	924	344	108	68
Grants/Donations/Other	1,750	5,301	692	1,328	2,929	300	300	300
Transfers In	28,034	26,675	20,319	26,150	22,030	18,464	17,608	18,202
Total	35,616	38,843	26,861	33,178	30,188	23,521	22,539	23,206
% Change		9.1%	-30.8%	23.5%	-9.0%	-22.1%	-4.2%	3.0%

To ensure the Capital Fund retains sufficient reserves to fund anticipated future projects, General Fund transfers are evaluated to assess the longer-term funding implications of current decisions. A key component of keeping the fund balanced is maintaining reserve levels sufficient to respond to unanticipated needs and emerging priorities.

Cost increases pose a major challenge for the Capital Fund, as construction costs have risen more sharply than consumer or producer prices in recent years. A nationwide building cost index, which grew by just 2.6% annually in the 2010s, spiked 13.1% in CY 2021 due to supply chain issues. Since December 2020, this building cost index has risen 32.2% – an average annual growth rate of 6.5%. Though CY 2024 saw just a 1.8% increase, cost increases have picked up in 2025, rising by 2.6% over the 12 months ending May 2025. Local pressures, including rapid population growth and Micron Technology's multi-billion facility investment, continue to drive construction cost inflation in the Treasure Valley that exceeds nationwide trends.

The CIP is regularly reviewed with city leadership to ensure projects align with priorities. In addition to the FY 2026 projects detailed in the Capital Project Overview, summaries of select future-year projects are included in this section.

The FY 2026 Proposed Budget for electric franchise fee revenue (\$4.2 million) reflects revenues that are based on FY 2024 actuals, adjusted for approximately 2.2% annual growth. Similarly, the out-year forecasts reflect 2.5% annual growth. Although recent fee growth has exceeded 5.0% annually, forecast assumptions remain conservative due to factors such as variability in rates, weather, and energy efficiency.

The FY 2026 Proposed Budget figure for Capital Fund interest income is \$1.5 million, a decrease of nearly 30% from the FY 2025 Adopted Budget. This reduction reflects a lower balance in the Capital Fund and significant uncertainty around

future interest rates. The investment grade debt market (including US Treasuries) is typically rather stable; however, recent factors – such as tariffs, inflationary concerns, and related economic uncertainty – have introduced a relatively high amount of volatility into the bond market. As a result, the interest rate assumptions underlying the FY 2026 Proposed Budget, and the projected revenue in the out-years, are conservatively set at a slight discount to current yields. Despite holding interest rate assumptions constant over the forecast period, interest revenue is anticipated to decline as projects reduce fund balance.

Additional Capital Fund revenues are provided by: grants and donations (typically tied to specific projects), enterprise fund reimbursement for expenditures accounted for in the Capital Fund but partially benefitting an enterprise fund (e.g., new computer servers), and surplus asset sales. The latter two revenue sources are forecast to generate \$100,000 and \$200,000, respectively, in FY 2026 (and in the out-years). Finally, the FY 2026 Proposed Budget also includes over \$600,000 of expected grant revenue for a BPR project.

FY 2026 Capital Fund Investments

The FY 2026 Proposed Budget includes \$46.0 million in Capital Fund expenditures – a \$16.4 million (55.3%) increase over the FY 2025 Adopted Budget of \$29.7 million; however, it is in-line with the five-year average of \$42.5 million.

The recommended FY 2026 Capital Fund budget includes \$26.4 million of funding for distinct capital projects, including:

- \$8.5 million for the construction of the new Whitney Pool (which is expected to open in the summer of 2026),
- an additional \$3.0 million investment in restoration efforts at the Boise Depot,
- \$3.0 million for the green-up of (and certain amenities in) Alta Harris Park,

- \$2.2 million for the improvements on the south pedestrian block of 8th Street,
- \$2.1 million for a new restroom and other improvements at Liberty Park, and
- \$2.0 million for the initial work towards a new Enterprise Resource Planning (ERP) system.

In addition, \$10.1 million is recommended for maintenance activities across the city, including Department of Arts & History (A&H), BPR, and Public Works Department (Public Works) projects.

Finally, \$9.6 million is allocated for major equipment purchases – half of which supports public safety vehicles, including two engines for the Boise Fire Department (BFD or Fire).

Major Equipment

The recommended FY 2026 MEQ budget totals \$9.6 million, with \$6.8 million allocated for vehicles, including police patrol cars, fire engines, and parks maintenance vehicles. This is \$3.3 million more than the FY 2025 Adopted Budget, largely due to the inclusion of two fire engines in FY 2026 – none were budgeted last year.

In addition to the \$6.8 million vehicle budget, \$225,000 is included in the FY 2026 Proposed Budget to support the city's electric and alternative-fuel vehicle initiatives. First funded in FY 2021, this annual allocation supports purchases of unplanned electric vehicles (EVs), expansion of charging infrastructure, and facility electrification. In recent years, progressively less of this budget has been utilized, as more electric and alternative fuel vehicles have been budgeted directly in departments' annual fleet plans. This reflects continued adoption of the city's "EV first" policy, which requires replacement of internal combustion vehicles with electric models when feasible and cost-effective.

Another reason for the recommended increase to the FY 2026 MEQ budget is the rising cost of new vehicles and other equipment. Due to the rapidly-evolving tariff landscape, increased funding for unallocated MEQ is recommended in FY 2026 (\$0.5 million compared to \$0.1 million in FY 2025). These funds would be used citywide to respond to potential price increases from tariffs and other unanticipated needs.

The FY 2026 MEQ budget also includes \$1.0 million for information technology equipment and \$0.6 million for library equipment. More detail on department-specific equipment investments is available in the Capital Project Overview section.

Major Repairs and Maintenance

MRM funding is allocated on an annual basis to ensure that the city's infrastructure is properly maintained, avoiding costly deferred maintenance that can result in operational inefficiencies. A primary focus during the FY 2026 budget build was prioritizing the maintenance of existing city assets and, as a result, \$10.1 million is recommended for improvements to city assets such as parks, public art installations, City Hall, and City Hall West. This represents a 6.3% increase over FY 2025 and marks the third consecutive year of increased MRM investment. Compared to the average MRM budget in FYs 2021-2024 (\$6.4 million), the FY 2026 Proposed Budget reflects a 58.3% increase and is the largest MRM budget in city history. This total does not include major remediation projects at the Boise Depot and the City Hall parking garage that have been reported as standalone capital projects in this document.

FY 2026 MRM funding is for a mix of annually recurring areas (e.g., art installations, Boise River Greenbelt, HVAC, irrigation, parks, pools and other aquatic facilities, sports fields, and Zoo Boise), as well as several one-time, site-specific projects. For additional information on recommended MRM budgets, please refer

to the Capital Project Overview section of this document.

FYs 2027-2030 Capital Plan Highlights

The long-term outlook of the Capital Fund is a key consideration in annual budget recommendations. In developing the FY 2026 Proposed Budget, staff prioritized maintenance of existing assets and strategic reinvestment in community assets (e.g., pools), while maintaining reserves for emergencies, unexpected cost overruns, and evolving priorities.

While City Council only approves funding for the upcoming fiscal year (FY 2026), planned projects for FY 2027 and beyond are included here to support policy discussions and provide context. These future projects are regularly reviewed and reprioritized in coordination with city and department leadership.

Due to persistent inflation in construction and equipment costs, along with ongoing uncertainty around tariffs, some of the current cost estimates may fall short of actual future budget needs. Over the next four years, projected funding needs for MEQ and MRM alone are expected to exceed General Fund transfers by approximately \$18 million. These are essential, often unavoidable, costs that place added pressure on Capital Fund resources. Helping to offset this structural deficit, electric franchise fees and interest earnings are projected to contribute roughly \$19 million over the same period. However, future interest income is expected to decline as fund balances decrease over time.

In addition to these known funding constraints, the city faces growing demands for facility repairs, replacements, and expansions. As the population of Boise grows and city infrastructure ages, substantial investment will be needed to maintain service levels. Anticipated needs include new and upgraded facilities for the

Boise Police Department (BPD or Police), Boise Public Library (Library) system, and Fire, along with other facilities facing capacity limitations or obsolescence.

In FY 2024, city leadership established a Facility Reserve within the Capital Fund to help address future facility needs. The reserve was expected to reach approximately \$10 million by the end of FY 2025. However, updated projections have confirmed that long-term facility needs continue to far exceed available funding, while forecasted MRM costs increased by nearly \$10 million over the past year. In response to these growing pressures, city leadership decided to retire the Facility Reserve and reallocate these funds to support the near-term maintenance of existing assets. Moving forward, the city will explore additional revenue options, including grants and other sources.

Despite rising capital demands, the Capital Fund is projected to maintain a positive fund balance through FY 2030. Going forward, its limited resources will require that future projects be carefully evaluated alongside the city's long-term priorities, requiring thoughtful discussions and a more deliberate assessment of trade-offs to ensure the most impactful investments are prioritized.

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

Arts & History

As required by the Percent for Art ordinance, the city allocates funds equal to 1.2% of eligible Capital Fund expenditures to acquire public art and cultural assets, along with ongoing management, planning, and educational programs. The A&H out-year capital forecasts reflect 1.2% of projected eligible capital project costs incurred in the Capital Fund in a given forecast year and do not represent specific art projects. In FYs 2027-2030, the forecasted total for Percent for Art is \$0.4 million. Another \$0.4 million is

programmed for MRM investments to maintain the city's art collection.

Separately, pursuant to the same ordinance, Percent for Art budgets for enterprise fund projects – such as public art and cultural assets at the Boise Airport – are included directly in the enterprise fund that is funding the eligible capital project. As the amount of expenditures eligible for cultural assets in future years is difficult to project, there is no funding forecast in the out-years shown in the Capital Project Overview section for the Airport Fund.

Boise Fire Department

Fire is currently evaluating the need for new stations in south and southwest Boise. However, because the impacts of future growth and potential annexation are still being evaluated, no funding for a new station is included in the forecast period. The [2022 Impact Fee Study and Capital Improvement Plans report \(the 2022 Impact Fee Study\)](#) – which is discussed later in this section – included limited funding for a new station, using project cost estimates developed in FY 2021. However, the construction of Fire Station 13 will fully deplete the BFD Impact Fee Fund account. As a result, a new south/southwest station could require funds to be advanced from the Capital Fund.

With no station investments in the forecast period, approximately \$17 million of anticipated MEQ needs (primarily for new apparatus such as engines and ladder trucks) represents the entirety of planned Capital Fund investments in BFD.

Boise Parks and Recreation Department

BPR has a number of projects planned after FY 2026, as outlined in the 10-year CIP included in the [2022 Impact Fee Study](#). This CIP reflects BPR's current service goal of having open space available to all residents within a 10-minute walk from their home. This service goal altered BPR's out-year projects, focusing on connectivity projects and "micro-parks" to reflect a rapidly

urbanizing community where in-fill projects need to be prioritized.

BPR plans over \$54 million in capital investments for FYs 2027–2030, supported by approximately \$6 million in development impact fees. BPR projects are spread across the city and timed according to need, funding availability, and staffing. In the case of development impact fee-funded projects, available Development Impact Fee Fund balance is also considered. Significant out-year projects include: the rehabilitation of Lowell Pool; a pathway at Charles F. McDevitt Youth Sports Complex; investments in playground replacements; and acquisitions, green-ups, amenities, and other investments at Magnolia, Mariposa, Molenaar, and Pierce Parks, Optimist Sports Complex and a new micro-park on the West Bench. As with recent BPR projects, new playgrounds will feature equipment and surfacing that is accessible by community members of all abilities.

In FYs 2027-2030, the majority of the \$54 million is planned for MEQ (\$9 million) and MRM (\$25 million) needs. This significant investment in MRM again reflects the city's focus on maintaining its existing infrastructure.

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

Boise Police Department

As the city continues to grow, BPD continues to evaluate its staffing and facility needs. Although there are no facility projects assumed in the forecast, it is anticipated BPD will identify areas where an increased presence is necessary, requiring new facilities (either standalone or co-located with fire stations, such as Fire Station 13). BPD, in collaboration with Public Works, is currently conducting a facilities study to help assess these needs. Based on the findings of this

study, the city would evaluate funding options for new and/or remodeled facilities.

The out-year forecast includes \$1.8 million for technology improvements (see “Police – Police Technology Optimization” in the General Fund Significant Revenue/Expenditure Changes section) and \$15.2 million for equipment needs, primarily for vehicle and in-vehicle system replacements (e.g., mobile data terminals).

Boise Public Library

MRM funding of \$2.5 million is recommended in the out-years for deferred maintenance at the Downtown Library, including numerous Americans with Disabilities Act (ADA) upgrades throughout the building. Approximately \$1.1 million in MEQ funding is also programmed, the majority of which would be used to replace shelving and update furniture. Separately, the Library, in coordination with Public Works, is developing a facilities master plan to identify future strategic, programmatic, and systemic facility needs. While no funding is currently programmed for future capital projects that may be identified in the master plan, the city continues to evaluate funding options for future facility needs.

Human Resources Department (HR)

HR is not capital-intensive, as such the only capital funding in the out-years for HR is \$75,000 annually to support security enhancements citywide.

Information Technology

IT leads the city's technology and data strategies. This includes the stewardship of both public-facing and internal digital infrastructure – ranging from websites and employee applications to data centers, cloud platforms, network connectivity, and cybersecurity safeguards.

In alignment with the city's commitment to operational resilience and modernization, IT is consolidating duplicative systems, adopting enterprise-grade platforms, and enhancing data quality and accessibility. This represents a strategic shift from department-specific, custom-built tools to scalable, citywide solutions based on industry standards (when appropriate). The city has allocated \$2.6 million for future technology investments, which is contingent upon comprehensive project evaluation and City Council authorization. In addition, \$4.2 million is programmed for ongoing infrastructure, equipment, and security system needs.

A major upcoming initiative involves the replacement of the city's ERP system, which serves as the backbone for managing municipal financial and human resources information. While the FY 2026 Proposed Budget includes \$2.0 million for the initial phase of this project, additional funding would be necessary in the out-years. The Capital Fund has additional amounts programmed for the ERP; however, a formal forecast will not be available until after a vendor is selected in FY 2026.

Office of Community Engagement (CE)

Funding for the Neighborhood Investment Program is recommended at \$500,000 per year. The out-year forecast also includes \$90,000 for anticipated equipment needs for the print shop, which transitioned to CE following the FY 2025 citywide reorganization.

Planning and Development Services

Ongoing pathway projects funding of \$0.3 million is planned in each of the out-years, totaling \$1.2 million, for general pathway planning and design efforts. This budget does not represent funding for discrete projects, but rather provides an annual

funding source that would help develop and advance pathway projects across the city.

Design for the grant-funded Federal Way and Garden Street pathway projects is expected to be completed in FY 2026. As design has advanced and more federal funding has been secured, estimated costs have risen to \$4.2 million for Federal Way and \$2.4 million for Garden Street, increasing the required local match by \$0.2 million. The annual \$0.3 million pathway funding is anticipated to help meet these additional match requirements. Both projects remain in planning and are not included in the FY 2026 Proposed Budget, but Interim Budget Changes (IBCs) are anticipated in late FY 2025 to move into a second design phase. Construction could begin as early as FY 2026 or FY 2027, with potential completion in FY 2027 for Garden Street and FY 2029 for Federal Way.

The Spoils Bank pathway, a 1.65-mile grant-funded project in northwest Boise, is in the planning and design phase through FY 2026, with construction expected in FY 2028, and a total projected cost of \$3.7 million. The city-funded Tuttle Lateral pathway – connecting Milwaukee Park, Capital High School, and the Spaulding Ranch Park Site – has \$1.0 million in Open Space and Clean Water Levy funding, pending approval of an IBC that is planned to be brought to City Council in summer 2025. If approved, construction would be anticipated to finish in FY 2026.

The 8th Street redevelopment project will complete planning in FY 2025, with construction of the south pedestrian block recommended in FY 2026. The north pedestrian block construction would follow in fall 2026 (FY 2027) at a projected cost of \$2.0 million (see “PDS – 8th Street Construction and Improvements” in the Capital Project Overview section).

Out-year MEQ needs for PDS, including vehicle and parking meter replacements, are programmed at \$1.9 million.

Public Works

Planned capital funding in the out-years for Public Works projects includes \$1.6 million for the City Hall Annex Parking Garage (see “Public Works – Annex Parking Garage Repairs” in the Capital Project Overview section) and \$100,000 annually for streetlight pole replacements.

In addition, \$12.8 million is forecasted for MRM spending – a 15% increase compared to the forecast in the FY 2025 Adopted Budget. This increase reflects updated asset condition assessments and would support routine maintenance, energy efficiency upgrades, ADA-remediation efforts, and targeted improvements to space efficiency in city facilities. Vehicle fleet replacements (MEQ) are projected to total approximately \$250,000 in the out-years.

Development Impact Fee Fund

A development impact fee (or impact fee) is a fee imposed as a condition of development that pays for a proportionate share of the cost of system improvements needed to serve new development. The city imposes development impact fees to pay for new and expanded parks; trail acquisition and development; and infrastructure related to the expansion of BPR, Fire, and Police services. For example, impact fees may fund all or part of a new fire station or park required by city growth. This approach ensures that growth pays for itself, rather than placing additional costs on existing taxpayers.

Fire and Police impact fees are collected on new commercial and residential development, while BPR impact fees are assessed only on residential construction and have two components:

- Regional park impact fees are assessed uniformly across the city and pay for the development of regional open spaces and related amenities that are used by residents living throughout the city. Recent examples of projects utilizing regional park impact fees include investments in the Charles F. McDevitt Youth Sports Complex and Spaulding Ranch.

- Local park impact fees vary by park planning area and fund projects that are primarily utilized by those who work or live nearby. For example, the development of Primrose Park (located in the North River park planning area) was funded with local park impact fees and, in FY 2026, \$3.0 million in Southeast-Barber Valley park planning area funding is recommended for the green-up of, and limited amenities at, Alta Harris Park.

Impact fees are governed by Title 67, Chapter 82 of Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act). The Impact Fee Act stipulates that "the governmental entity imposing a development impact fee shall update the capital improvements plan at least once every five (5) years." To comply, in March 2022 City Council voted to adopt the [2022 Impact Fee Study](#), following recommendations for its adoption by the Development Impact Fee Advisory Committee (DIFAC) and Planning and Zoning Commission.

The [2022 Impact Fee Study](#) resulted in a significant increase in impact fees, as prior inflationary adjustments meaningfully understated project cost escalation. To address rising project costs, DIFAC recommended future annual inflationary adjustments to impact fees be based on the Engineering News-Record's Building Cost Index (BCI) to better approximate the rise in construction costs.

This nationwide index of key construction-related costs (e.g., concrete and skilled labor) is widely used in Idaho for similar impact fee inflationary adjustments and was recommended by the city's impact fee consultant. In CY 2024, the BCI increased by 1.6%; therefore the recommended inflationary adjustment for FY 2026 is 1.6%. If approved, this increase would take effect on October 1, 2025.

Projects supported by impact fees are budgeted within the Capital Fund, and funded by transfers from the Development Impact Fee Fund. Timing for impact fee-funded projects can be adjusted based on collection levels and fund balance for the corresponding impact fee categories. A summary of projected balances in each of the impact fee categories is included in this section. The projected negative beginning balance for the Fire account reflects amounts due to the Capital Fund for the construction of Fire Station 13, as the current Fire account balance is insufficient to fund the project. Similarly, the negative balances in the Central Bench and Southeast-Barber Valley impact fee categories reflect the recommended funding advanced for Alta Harris Park in Southeast-Barber Valley and Liberty Park in the Central Bench park planning area. The beginning negative balance in the Central Bench park planning area reflects funding previously advanced for Franklin Park.

FY 2026 Projected

Development Impact Fee Category	Beginning Balance*	Revenues	Expenses	Ending Balance*
Fire	\$ (1,107,137)	\$ 3,000,000	\$ -	\$ 1,892,863
Police	2,504,175	1,779,633	-	4,283,808
Parks: Central Bench	(62,839)	90,000	(550,000)	(522,839)
Parks: North River	1,064,887	383,863	-	1,448,750
Parks: Southeast/Barber Valley	2,250,981	556,581	(3,000,000)	(192,438)
Parks: West Bench	728,904	298,179	-	1,027,083
Parks: Southwest	1,808,345	857,505	-	2,665,850
Parks: Regional and Significant Spaces	1,192,333	1,137,916	(1,730,629)	599,620
Total	\$ 8,379,649	\$ 8,103,677	\$ (5,280,629)	\$ 11,202,697

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

Housing Projects and Special Activities Fund

Two affordable housing projects were recently completed: The Franklin (184 units) and Wilson Station (97 units). Two others are underway: Denton Street (191 units) and New Path 2.0 (95 units). Construction on Dorado Station (212 units), located at McKinney and Eldorado Streets, is anticipated to begin in summer 2025. The Lusk Street project, which will redevelop the Capitol Campus with more than 300 new units, is being planned for late FY 2025 or FY 2026. In addition, approximately 50 units of permanent supportive housing (PSH) near Fire Station 5 are tentatively planned to begin construction in FY 2026 or FY 2027. Given their uncertain timing, the Lusk Street and Fire Station 5 PSH projects are not included in the FY 2026 Proposed Budget. Funding requests will be brought to City Council as IBCs once details are finalized.

The FY 2025 Adopted Budget allocated \$10.0 million for additional housing projects. This funding is unspent but largely programmed to support the Lusk Street project and likely two more new city-sponsored projects. The city will leverage these funds using development partnerships and a land trust model (where the city retains long-term ownership of the land) to create affordable units in partnership with the private sector.

Open Space and Clean Water Levy Fund

In November 2015, Boise voters approved a “Foothills” temporary property tax levy (totaling \$10.0 million) to fund the acquisition or improvement of open spaces and the preservation of clean water resources. The FY 2023 Adopted Budget appropriated the \$5.2 million remaining from this levy. In compliance with the 2015 ballot language, these funds will be used for the acquisition of open spaces and improvement projects promoting clean water, open spaces, pathways, and wildlife habitat. Notable investments in FY 2025 that have utilized this funding include the acquisition of properties

on Fry Street and Welford Avenue in West Boise for future park sites.

Since substantially all funds remaining in the Open Space and Clean Water Levy Fund have already been appropriated, there are no capital projects planned for this fund in FY 2026. However, as new projects are identified that would utilize existing budget authority, IBCs would be brought forward to City Council for approval.

Enterprise Funds

Each city enterprise fund – Airport, Geothermal, Solid Waste, and Water Renewal – has its own CIP, with project priorities based on operational needs, funding, strategic plans, regulatory requirements, and City Council direction. Details on FY 2026 capital budgets for these funds are provided in the Capital Project Overview section.

Airport Fund

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

BOI is the only major commercial service airport in southwestern Idaho, with a service area that extends into eastern Oregon. As of CY 2024, the most recent year for which data is available, BOI ranked as the 64th busiest airport in the country, with nine airlines providing nonstop service to 26 destinations. BOI served 4.99 million passengers in CY 2024 – a 5.0% increase from 2023 – and continues to see strong growth in CY 2025, with a 9.0% year-over-year increase through April 2025.

In the past year, the Airport has completed several large, multi-year projects – most notably the public

and employee parking garages. Construction of the approximately \$130 million consolidated rental car facility (ConRAC) is expected to be completed in July 2026. To meet future demand, the FY 2026 capital budget is \$148.3 million (31.7% above FY 2025). Projects recommended in FY 2026 include: \$45.0 million for maintenance of paved airfield surfaces; \$40.0 million for preparatory work for the addition of a new concourse (Concourse A) which is expected to be complete in 2030; \$35.0 million for the purchase of a new baggage handling system; \$22.7 million for infrastructure improvements; \$4.0 million for major equipment; and \$1.6 million for various other capital needs.

Geothermal Fund

Managed by Public Works, Boise's city-owned geothermal system is the largest in the United States – serving over 94 buildings and 6.25 million square feet, including 11 buildings on the Boise State University campus. The purpose of this system is to provide a pollution-free supply of heating energy to the downtown core and university areas and is used to heat buildings and for less traditional uses such as pools, laundry, and sidewalk snow melt. The FY 2026 Proposed Budget includes \$80,000 for unexpected emergency repairs and \$10,195 for Percent for Art. Although no new capital projects are planned in FY 2026, future projects may be brought forward via IBCs as grant opportunities arise.

Solid Waste Fund

The Solid Waste Fund, managed by Public Works, oversees trash, recycling, and composting through a franchise agreement with Republic Services. As the franchisee handles most capital needs, no capital spending is recommended in FY 2026.

Water Renewal Fund

The Water Renewal utility system, managed by Public Works, is the city's largest asset, valued at over \$2 billion. In October 2020, a multi-year utility planning process culminated with the City Council approving the Water Renewal Utility Plan (Utility Plan). The Utility Plan provides strategic direction to the fund for several decades and is a living document that is revisited and updated regularly. The Utility Plan also provides a framework for day-to-day planning and evaluation of capital investments.

The Utility Plan identified approximately \$1 billion of investments that must be made over the next 20 years to address the Water Renewal Fund's aging infrastructure (portions of which are nearly 100 years old), meet regulatory requirements, increased capacity requirements, and citizens' service-level expectations. Public Works staff is engaged in regular discussions with City Council regarding these needs and available funding strategies, including the use of voter-approved bonds, which were authorized in November 2021.

The FY 2026 Proposed Budget includes \$133.6 million of capital investments, which is a 3.0% increase from the FY 2025 Adopted Budget of \$129.7 million. The recommended FY 2026 capital spending, which is detailed in the Capital Project Overview section, includes \$45.1 million for the Lander Street Water Renewal Facility, \$36.8 million for the Recycled Water Facility, \$30.7 million for the West Boise Water Renewal Facility, \$8.6 million for Collection Systems, \$5.6 million for major equipment needs, \$3.0 million for the Phosphorus Removal Facility, and \$3.8 million for a variety of other capital needs, such as MRM.



CAPITAL PROJECT OVERVIEW

Capital Fund (Tax-Supported Fund)

Arts & History

Project: Major Repairs and Maintenance

Comprehensive Plan Area: N/A

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000

The FY 2026 major repairs and maintenance (MRM) budget is proposed at \$90,000, consistent with previous years. This funding would support ongoing maintenance needs as well as several one-time projects. Planned work would include: relocating the “Boise Totems” on 8th Street; the upkeep of “Gentle Breeze” in Cherie Buckner-Webb Park; performing maintenance of other 8th Street artworks; and repainting existing public art pieces.

Looking ahead, the forecast assumes an annual MRM budget of \$90,000. This funding level would allow for both one-time and routine needs outlined in Arts & History's (A&H's) five-year maintenance plan for the city's cultural assets.

Project: Percent for Art

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 285,000	\$ 285,000	\$ 170,000	\$ 175,000	\$ 25,000	\$ 25,000	\$ 680,000

The Percent for Art ordinance requires the city to appropriate an amount equal to 1.2% of eligible capital expenditures to fund art and other cultural assets in public places within the city.

In FY 2026, several projects are recommended:

- A public art project, designed in coordination with Boise's Chinese community, is estimated to cost \$400,000 and would be completed by fall 2029. Approximately half of this recommended budget is allocated to the artist's fee and administrative costs, with the remainder covering construction. This project would follow the public art guidelines, with its location and the type of public art determined through engagement with the public and City Council. This project would utilize a portion of the FY 2025 Percent for Art budget, which is expected to be re-budgeted into FY 2026, as outlined in the city's Percent for Art ordinance.
- The “In Response: Recontextualizing Boise City's Public Art Collection” could be incorporated into current or future city construction efforts. The design and construction of the project would be informed by community input and construction projections at potential locations. This item is budgeted at \$149,000 and would be completed by fall 2028. It would also follow the public

art guidelines with the location and type of public art determined through public and City Council engagement.

- Smaller projects include the installation of "Memory & Vision" a sculpture on Broad Street (\$20,000) and the annual replacement of art on the Linen District Fence (\$5,000).

Fire

Project: Major Equipment

Comprehensive Plan Area: N/A

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 120,000						
Tax Support	\$ 2,749,401	\$ 2,869,401	\$ 8,068,006	\$ 2,665,599	\$ 1,781,575	\$ 4,297,183	\$ 19,681,764

The city devotes considerable resources to maintain, replace, and expand its public safety equipment. In recent years, the city ordered three new engines, one ladder truck, one brush rig, and one dive response apparatus, lowering the Boise Fire Department (Fire) fleet's age and improving its condition. The number of new engines purchased can vary annually based on replacement cycles and is subject to review by Fleet Services, Fire, and Finance Department (Finance) personnel.

The FY 2026 proposed major equipment (MEQ) investments would include two engines (for Fire Stations 4 and 7), six staff vehicles, and a jet ski for Fire Station 3. The FY 2026 MEQ budget would also include \$120,000 to upfit the Wildfire Division's brush truck. This would be funded by reducing the Wildfire Response reserve in the General Fund, which is supported by revenue from state and federal contracts.

The out-years of the forecast include vehicles, engines, and regular replacement of equipment like trailers, all-terrain vehicles, forklifts, and motorcycles.

Information Technology

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Other Revenue	\$ 100,000						
Tax Support	\$ 935,000	\$ 1,035,000	\$ 1,020,000	\$ 1,111,084	\$ 1,073,642	\$ 1,020,000	\$ 5,259,726

This item would fund lifecycle replacements and upgrades for technology equipment. Future year funding remains consistent with current levels, with annual variances primarily due to scheduled vehicle replacements.

Recommended FY 2026 investments include:

- \$675,000 for infrastructure hardware including servers, network equipment, wireless infrastructure, and cabling. This amount includes \$100,000 for enterprise fund equipment, for which the Capital Fund would be reimbursed.
- \$150,000 for conference room equipment lifecycle replacements to maintain remote participation via video conferencing.
- \$140,000 for security equipment replacements and upgrades, including cameras, mounts, badge readers, and supporting infrastructure.
- \$25,000 for telephone system upgrades – a \$75,000 reduction from FY 2025 – reflecting decreased needs due to hybrid work and increased use of web-based calling.
- \$45,000 for radio test equipment and a hard disk shredder to securely destroy data.

Project: Cybersecurity

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

This item would continue the annual funding of \$50,000 for cybersecurity initiatives. Municipal governments and critical infrastructure – including airports and water processing systems – face increasingly frequent and sophisticated cyber threats. This investment would allow staff to identify emerging security technologies, assess vulnerabilities, and implement protective measures to secure city systems and data. Continued funding demonstrates the city's commitment to safeguarding digital operations and protecting sensitive information.

Project: ERP Replacement

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2029

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

The city's Enterprise Resource Planning (ERP) system is essential for delivering services across departments, particularly in the Finance and Human Resources (HR). Finance uses the ERP to manage revenue, spending, and other financial tasks, while HR relies on it for payroll, employee records, and other human resources functions.

The current ERP system has operated for nearly 13 years. The vendor will discontinue support by 2030, requiring replacement. To avoid costly maintenance of separate systems, Finance, HR, and Information Technology (IT) are collaborating to select a new ERP system that would meet current and future needs.

ERP implementations are multi-year, resource-intensive projects involving internal staff, external contractors, and vendor services such as implementation support and ongoing software licenses. In addition to the four positions recommended in the General Fund (see the General Fund Significant Revenue/Expenditure Changes section of this document), the FY 2026 Proposed Budget includes capital funding to begin this multi-year effort.

Initial funding of \$2.0 million is recommended in FY 2026 to support third-party services including:

- Managed service for the legacy ERP system to enable internal IT subject matter experts to participate in new software vendor and implementation partner selection.
- A contracted IT business analyst to document requirements, evaluate current state processes, and prepare input for software vendors and implementation partners.
- A senior selection consultant to provide industry ERP knowledge and experience and mitigate risk during the selection and implementation processes.

The recommended FY 2026 budget would also provide funding for 7.5 limited-duration positions. These positions are anticipated to be brought forward in an Interim Budget Change (IBC) in the fourth quarter of FY 2025.

Forecasted costs for the ERP system are not included in the funding table for this project as the city will not be able to quantify the total implementation costs until a vendor has been selected.

Project: Permit and License Management System Enhancements

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

This project would fund ongoing enhancements to the city's permitting and licensing system. Initially implemented for Planning and Development Services (PDS) in August 2020, the system has since expanded to support other departments including the Department of the City Clerk, Fire, Boise Police Department (BPD or Police), the Office of Community Engagement (CE), and the Public Works Department (Public Works).

FY 2026 improvements would include a new public portal, secure login integration for enhanced security and identity protection, fee estimation tools for constituent projects, an expanded number of inspection types, and greater process automation.

Intergovernmental

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 725,000	\$ 725,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 2,025,000

In FY 2026, \$725,000 is recommended for Intergovernmental MEQ reserves:

- **Unallocated MEQ (\$500,000)** – In recent years, \$100,000 to \$200,000 has been budgeted annually to address unanticipated MEQ needs, such as unplanned vehicle replacements (e.g., wrecked vehicles) and unforeseen vendor price increases. For FY 2026, a one-time increase to \$500,000 is recommended to establish a modest contingency for tariff-related cost increases. Given the rapidly evolving trade environment, this additional funding would enable staff to respond quickly to increasing costs by adjusting MEQ budgets, if needed.
- **Vehicle/Facility Electrification (\$225,000)** – This ongoing funding supports electrification efforts citywide. Initiated in FY 2021, the budget enables the purchase of unplanned electric vehicles and enhancements to the City's charging infrastructure, as well as the electrification of additional city facilities.

Library

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Other Revenue	\$ 30,250						
Tax Support	\$ 570,388	\$ 600,638	\$ 377,340	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,727,978

The Boise Public Library (Library) has several MEQ needs in FY 2026, including one-time and ongoing investments. Ongoing equipment requirements include furniture (\$100,000), shelving (\$150,000), and, in FY 2026, a courier van replacement (\$60,638). To offset this vehicle cost, the Library would receive approximately \$30,250 from consortium member libraries that benefit from courier services.

As referenced in the General Fund Significant Revenue/Expenditure Changes section of this document, the FY 2026 recommended MEQ budget would also provide \$290,000 to install an automated check-in and sorting machine at the Bown Crossing Library. This would be the third auto-sorter in the Library system, following the successful implementation at the Downtown Library in FY 2023 and a second machine scheduled for installation at the Cole and Ustick Library in late CY 2025. The equipment would enhance operational efficiency by streamlining materials handling processes, allowing staff to focus on high-value patron services.

Office of Community Engagement

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 61,570	\$ 61,570	\$ -	\$ 90,000	\$ -	\$ -	\$ 151,570

In FY 2025, print and mail services transitioned to the Office of Community Engagement (CE). The department's MEQ needs reflect equipment used exclusively for these services, including large-format commercial printers, automated mail processing equipment, and a delivery vehicle. These resources support internal city departments and certain external partners, including government agencies and non-profit organizations.

The FY 2026 Proposed Budget reflects a new courier van with interior modifications to accommodate mail delivery operations. In alignment with the city's "EV first" policy, CE plans to purchase an all-electric vehicle.

Forecasted amounts include two black-and-white printers and a backup color printer to ensure service continuity.

Project: Neighborhood Investment Program

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000

The Neighborhood Investment Program (NIP) provides funding for capital construction projects that improve neighborhoods across the city. Projects are funded annually, with the application process running from November through January. For the FY 2026 project period, ten neighborhood associations submitted eleven projects. Final award decisions are expected in August 2025, with construction scheduled to begin in October 2025. Applications for the FY 2027 project period will be accepted in fall 2026.

To be eligible for NIP funding, projects must meet the following criteria:

- be submitted by a registered neighborhood association in good standing with the city,
- be located on public property, and
- be approved by a project manager after the neighborhood association attends a Neighborhood Investment Workshop.

Recent NIP projects include creating a walking path at an elementary school (North West Neighborhood Association), installing bike racks and repair stations (Hillcrest Neighborhood Association), constructing a skate spot (Southeast Neighborhood Association), placing public art

in Redwood Park (West Valley Neighborhood Association), and planning a car-free community event (Winstead Park Neighborhood Association).

Funding for FY 2026 is \$500,000, consistent with prior-year NIP budgets. For more information about NIP, visit cityofboise.org/programs/energize/neighborhood-investment.

Parks and Recreation

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Impact Fees	\$ 30,629						
Tax Support	\$ 1,900,013	\$ 1,930,642	\$ 2,355,232	\$ 2,066,493	\$ 1,898,710	\$ 2,345,644	\$ 10,596,721

The FY 2026 Proposed Budget for the Boise Parks and Recreation Department (BPR) includes funding for essential equipment to maintain assets and enhance residents' enjoyment of parks and facilities. This investment would support BPR's ongoing commitment to providing high-quality recreational spaces throughout the city.

The proposed BPR MEQ budget includes:

- Approximately \$1.7 million for fleet needs, which includes on- and off-road vehicles, tractors, excavators, and mowers. This includes the equipment required for the new positions outlined in the General Fund Significant Revenue/Expenditure Changes section. Of this amount, approximately \$152,000 is for equipment at the golf courses, which would be paid for by a reserve account that is funded by golf revenues (the Golf Reserve). A small portion of the vehicle costs would be reimbursed by development impact fees.
- \$60,000 for shade structures at various parks.
- \$50,000 for miscellaneous equipment at Idaho IceWorld (IIW), which would be paid for by a reserve account that is funded by IIW revenues (the IIW Reserve).
- \$50,000 for bleachers at Willow Lane Athletic Complex.
- \$45,000 for thermal pool blankets and a cantilever shade structure at the Natatorium Pool.
- \$20,000 for vet equipment at Zoo Boise.
- \$20,000 for an equipment shed at a new Playcamp site.
- \$15,000 for gym equipment at Fort Boise Community Center.

Project: Major Repairs and Maintenance**Comprehensive Plan Area:** N/A (multiple)**Park Planning Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Donations	\$ 195,000						
Tax Support	\$ 5,265,000	\$ 5,460,000	\$ 6,060,000	\$ 6,690,000	\$ 6,140,000	\$ 6,159,900	\$ 30,509,900

BPR manages over \$1 billion in assets throughout the city, including 100 developed park sites, 29 miles of the Boise River Greenbelt, over 220 miles of foothills trails, 11 community centers, five pools, and 15 open space reserves. The FY 2026 Proposed Budget includes \$5.5 million for maintenance and improvements to ensure these important community resources remain well-maintained and accessible to all residents. These funds would support essential maintenance such as pathway and bridge repairs, surface improvements, pool repairs, hazardous tree removal, Zoo Boise maintenance, and building improvements.

Key investments in the FY 2026 Proposed Budget include:

- \$1.5 million for repairs along the Warm Springs section of the Boise River Greenbelt.
- \$800,000 for tree removal and canopy pruning work conducted by BPR's Community Forestry team, focusing on the overgrown North End and Northwest areas.
- \$500,000 for pump and well maintenance and related infrastructure upgrades at Ann Morrison Park and elsewhere in the park system.
- \$500,000 for downtown tree wells and pavers.
- \$350,000 for parking lot infrastructure improvements at Ann Morrison Park to provide accessible and improved surfacing and curb repairs throughout the park.
- \$300,000 for maintenance and improvements to restrooms, shelters, and pavilions throughout the park system, including replacing potable water systems at Owyhee Park and Charles F. McDevitt Youth Sports Complex.
- \$300,000 to complete accessibility improvements to the Rose Garden in Julia Davis Park. \$195,000 of this funding would be provided by philanthropic donations held in the Heritage Fund.
- \$250,000 for improvements and repairs to IIW. These repairs (which would be paid for by the IIW Reserve) would enhance the performance of the ice arena chilling system and construct repairs to the facility's HVAC system.
- \$175,000 for repair, replacement, and maintenance to improve the soil profile and turf health of sports fields throughout the park system. This fund would also provide for improvements and repairs to sports field fencing.
- \$150,000 for various repairs at city-owned pools. Fairmont Pool would be fitted with an improved filtration system and a new pool deck would be installed at Borah Pool.
- \$150,000 for repairs and upgrades to older infrastructure at Zoo Boise for animal welfare and to meet the Americans with Disabilities Act requirements.

- \$100,000 for repairs, maintenance, and modifications needed at the Boise Whitewater Park.
- \$100,000 for miscellaneous maintenance and repairs at the city's two golf courses, which would be paid for by the Golf Reserve.
- \$100,000 to demolish a residential structure on the Fry Street property that was purchased in FY 2025.
- \$75,000 for court repair and replacement at Manitou and Cassia Parks.
- \$60,000 for irrigation repairs and maintenance throughout the parks system. Irrigation systems would be converted to a more efficient control system, allowing for intelligent controllers and sensors.
- \$50,000 for testing and remediation of pond water quality at Boise's swimming ponds (e.g., Esther Simplot Pond and Boise Whitewater Park).

Project: Alta Harris Park

Comprehensive Plan Area: Barber Valley

Park Planning Area: Southeast and Barber Valley

Anticipated Completion: Fall 2027

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Impact Fees	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000

This item would fund the initial development phase of Alta Harris Park, a 20-acre property along the Boise River. As the seventh addition to the “Ribbon of Jewels” series of parks, Alta Harris Park is located off Eckert Road, northeast of Barber Park. BPR is collaborating with Ada County Highway District to finalize right-of-way (ROW) improvements along South Eckert Road, with construction planned for summer 2025, utilizing \$1.5 million of regional park development impact fee revenues approved in the FY 2025 Adopted Budget. The FY 2025 budget also provides for Eckert Road frontage improvements, well installation, pump design, wetland and historical site surveys, all of which are anticipated to be completed by the end of FY 2025.

The FY 2026 Proposed Budget would utilize \$3.0 million in anticipated development impact fee revenue funds from local park collections in the Southeast-Barber Valley park planning area to complete the green-up phase of park development in FY 2027. These funds would also support construction of core amenities including a parking lot, landscaping throughout the park site, sidewalks, a permanent restroom, and associated utilities.

Project: Barber Valley Greenbelt Connectivity**Comprehensive Plan Area:** Barber Valley**Park Planning Area:** Southeast and Barber Valley**Anticipated Completion:** Fall 2026

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Impact Fees	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

This item would enhance pathway connectivity in the Southeast-Barber Valley park planning area by establishing new connections to the Boise River Greenbelt in FY 2026. The project aligns with the Boise Pathways Master Plan and would be funded through regional park development impact fees. BPR manages 29 miles of the Boise River Greenbelt, which serves as one of the city's most beloved recreational assets.

The tree-lined Greenbelt pathway follows both north and south sides of the Boise River through the heart of the city, providing scenic views, transportation access, and recreation opportunities for residents and visitors. New connections would improve accessibility to this valued amenity while supporting the city's broader goals for enhanced pathway connectivity throughout Boise.

Project: Liberty Park**Comprehensive Plan Area:** Central Bench**Park Planning Area:** Central Bench**Anticipated Completion:** Fall 2026

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Impact Fees	\$ 550,000	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
Grant	\$ 627,615						
Tax Support	\$ 922,385						

This recommendation would fund improvements to Liberty Park, a nine-acre neighborhood park located on the Central Bench near Saint Alphonsus Regional Medical Center. The park serves more than 2,460 residents within a 10-minute walk and currently features six developed acres with amenities including a playground, little league fields, a covered shelter, and a community garden. The project would green-up the three undeveloped acres using Central Bench park planning area impact fees. Additionally, it would replace the existing playground (built in 1996) with new equipment featuring accessible elements and surfacing, and construct a new permanent restroom. These enhancements would create a more inclusive park experience by improving accessibility throughout the site.

BPR applied for a Land Water Conservation Fund grant worth approximately \$0.6 million in FY 2024 and expects to find out if the grant will be awarded in June 2025. In addition, \$0.5 million of existing NIP funds would be redirected to this project.

Project: Spaulding Ranch**Comprehensive Plan Area:** West Bench**Park Planning Area:** West Bench**Anticipated Completion:** Fall 2026

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Impact Fees \$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

This project would complete essential infrastructure and amenities at Spaulding Ranch, a 20-acre historic site acquired by the City of Boise in 2016. Designated as a local historic district in 1996, Spaulding Ranch is the first agricultural property of its kind in BPR's inventory, featuring a barn, main house, acreage for agricultural plots, and pathways. Building upon prior investments – including an access road, cover crop plantings, and partnerships with community agriculture groups – this funding (provided by regional park development impact fee revenues) would support the completion of the irrigation system, construction of new pathways throughout the property, addition of shade structures and outdoor classroom elements, and installation of a restroom and wash station.

Project: State Street Right of Way**Comprehensive Plan Area:** North/East End**Park Planning Area:** North River**Anticipated Completion:** Fall 2026

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support \$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

This item would fund improvements to the ROW landscaping at the intersection of State Street and Veterans Memorial Parkway, adjacent to Veterans Memorial Park. In 2017, the City of Boise entered into a cost-share agreement with Ada County Highway District (ACHD), making BPR responsible for public ROW landscaping and maintenance at this location. The project would enhance the irrigation system and implement low-maintenance landscaping along the ROW, adding required stormwater provisions that prevent water accumulation on the road by improving the buffer area between sidewalk and curb.

Project: Whitney Pool**Comprehensive Plan Area:** Central Bench**Park Planning Area:** Central Bench**Anticipated Completion:** Summer 2026

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support \$ 8,500,000	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ 8,500,000

The FY 2026 Proposed Budget includes funding for a new regional pool facility at Whitney Elementary School, less than one mile from the closed South Pool site. This investment follows a public outreach

process conducted in FY 2022 that gathered community input on the future of Lowell and South Pools, BPR's oldest swimming facilities. On July 16, 2024, City Council affirmed recommendations to construct a new pool on school grounds adjacent to Whitney Elementary School to replace the historic South Pool facility.

The Whitney Pool would feature an 8-lane pool, locker rooms, shade structures, seating areas, and a dedicated children's area. This regional facility would be nearly double the size of South Pool, increasing capacity and accessibility for community members. The project leverages BPR's existing partnership with the Boise School District, by providing a 50-year lease for the land, and would increase 10-minute walk access by more than 1,000 households. Construction would begin in fall 2025, with completion anticipated in summer 2026.

Although this is a BPR project, the construction and budget would be managed by Public Works' Facilities Services and Operations team (FSO).

Planning And Development Services

Project: Major Equipment
Comprehensive Plan Area: N/A
Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 171,162	\$ 171,162	\$ 795,902	\$ 456,122	\$ 280,726	\$ 318,233	\$ 2,022,145

- The recommended FY 2026 budget for PDS's MEQ needs includes funding for vehicle and parking meter replacements. Forecasted amounts also account for ongoing fleet and parking meter replacements, along with license plate recognition (LPR) equipment for a vehicle in FY 2027.
- Fleet Vehicles: This includes replacement fleet vehicles for building inspectors, code compliance officers, and housing maintenance staff. In FY 2025, the department ordered two plug-in hybrid electric vehicles for code compliance and will continue to evaluate whether electric vehicles are suitable for various applications. One vehicle recommended for replacement in FY 2026 is budgeted at \$46,000, and 11 are budgeted for replacement in FY 2027. A total of 21 vehicles are currently planned for replacement during the FY 2027-2030 forecast period.
 - Parking Meter Replacements: This item provides \$125,000 in FY 2026 to fund the maintenance and replacement of parking meters throughout the city. Functioning meters provide revenue and minimize disruptions to users and code compliance officers. This annual funding is typically budgeted at \$175,000, but it was reduced for FYs 2025-2026 in order to prioritize replacement of LPR equipment.

Project: 8th Street Construction and Improvements**Comprehensive Plan Area:** Downtown**Anticipated Completion:** Winter (FY) 2027

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 2,200,000	\$ 2,200,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 4,200,000

The FY 2026 Proposed Budget includes \$2.2 million for phase two of the 8th Street pedestrian block redevelopment between Main and Idaho Streets. Phase one, completed in early 2024, relocated pedestrian crossings and traffic signals, added tactile wayfinding features for individuals with disabilities, and removed street barricades. Building on that progress, the proposed second phase – following community outreach and design – would transform this downtown block into a more vibrant, accessible, and engaging public space that is permanently car-free. Key components of phase two include:

- raised street level to remove curbing where possible;
- concrete surface;
- redefined patio fencing edges to make patio space use more consistent;
- accessibility improvements for pedestrians, particularly those with disabilities;
- a dedicated pedestrian-only walkway, separate from the shared street area used by bikes, scooters, runners, and other modes of active transportation;
- moveable landscaping and public seating;
- geothermal line replacement; and
- city fiber and security network infrastructure, including cameras.

Construction is expected to take approximately four months and would be planned for summer 2026, when demand for building heat is lowest. This timing would allow for replacement of the underground geothermal line with minimal service disruption.

The amount programmed for FY 2027 represents the cost for similar construction improvements on the north pedestrian block of 8th Street, between Idaho and Bannock Streets. This phase is planned as a separate, three-month project scheduled for fall 2027. Because this block does not have geothermal lines, the estimated cost is lower at \$2.0 million.

Project: Pathways Planning**Comprehensive Plan Area:** N/A**Anticipated Completion:** N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000

The city's Pathways Master Plan identifies high-priority projects to develop public pathways that provide new, environmentally friendly transportation options (bicycling and walking) that connect

residents to community destinations. Beginning in the FY 2025 Adopted Budget, \$300,000 of ongoing capital funding was allocated to advance development and implementation of projects identified in the Pathways Master Plan. This funding is anticipated to support planning and design for various pathway projects and meet local match requirements for federally funded projects. For pathways projects without external funding, this annual amount could provide limited investment for construction. For any pathway project costing over \$50,000, an IBC will be brought to City Council for approval.

Grant-funded pathway projects are currently in design for Federal Way, Garden Street near Cassia Park, and Spoils Bank in northwest Boise. The city has applied for federal grant funding for another potential pathway project along the Ridenbaugh Canal in west Boise. An IBC to construct the Spaulding-Tuttle Pathway, which would connect Milwaukee Park, schools, and other properties to Spaulding Ranch in west Boise, is expected to be brought to City Council in summer 2025. Another potential pathway project along the Farmers Lateral Canal in west Boise is in the planning stage.

Project: State Street Pathway – Northwest Boise

Comprehensive Plan Area: Northwest

Anticipated Completion: Fall 2027

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

The FY 2026 budget proposes contributing \$250,000 to a State Street pathway project in northwest Boise. This proposed pathway project is a joint effort among different agencies including the city, Valley Regional Transit (VRT), Capitol City Development Corporation, ACHD, and the Idaho Transportation Department. Project design, project management, and construction would be led by VRT, which has secured a federal Rebuilding American Infrastructure with Sustainability and Equity (RAISE) transportation grant to fund approximately 20% of the \$3.3 million project cost. The city and other partner agencies would contribute approximately 80% of the funds, or provide in-kind support such as staff time or materials.

The 0.6-mile concrete, multi-use pathway would run along the north side of State Street from the new Fire Station 13 at Bogart Lane east to an existing separated sidewalk between Saxton Drive and Gary Lane – providing access to the commercial area at State Street and Gary Lane. The pathway would provide a safe travel route for pedestrians, bicyclists, and non-motorized users in an area that lacks sidewalks. The project would enclose the Boise Valley Canal, which runs adjacent to State Street, in an underground pipe. Construction would begin in the first half of FY 2027. Once complete, the pathway and easement are expected to be owned by the city and maintained by BPR. The budget proposes using \$250,000 of the \$5.4 million of unprogrammed State Street capital funds the city set aside in FY 2021 for VRT capital needs along State Street.

Police

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support \$ 1,944,943	\$ 1,944,943	\$ 3,685,045	\$ 2,503,856	\$ 3,673,298	\$ 5,302,872	\$ 17,110,014

Public safety is a top priority for the city, so it is critical that BPD has equipment that is reliable and enables officers to perform their duties safely. Nearly all of BPD's FY 2026 proposed MEQ budget represents new and replacement vehicle costs, including six new staff vehicles for the new Criminal Investigations Division positions (see "Police - Criminal Investigations Division Staffing" in the General Fund Significant Revenue/Expenditure Changes section).

Additional investments recommended in FY 2026 include a bomb helmet (\$16,000), a canine unit (\$15,000), and replacement of electronic citation and crash reporting technology devices (\$53,500) that allow officers to quickly and accurately complete citations and collision reports in the field.

Public Works

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support \$ 249,289	\$ 249,289	\$ 21,765	\$ 43,073	\$ 73,758	\$ 109,171	\$ 497,056

Public Works' MEQ budget would support the acquisition of essential equipment needed by FSO to maintain city assets. This includes on-road vehicles such as pickup trucks and vans, lifts and utility task vehicles used for snow removal.

The FY 2026 Proposed Budget includes the purchase of several ½-ton work trucks and one utility vehicle. As with most vehicle replacements citywide, electric vehicles will be prioritized whenever suitable for the intended application, supporting the city's sustainability goals.

Project: Major Repairs and Maintenance**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** Various

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 4,520,000	\$ 4,520,000	\$ 3,190,000	\$ 3,215,000	\$ 3,185,000	\$ 3,185,000	\$ 17,295,000

In the FY 2026 Proposed Budget, \$4.5 million is recommended for FSO to maintain its broad portfolio of city-owned facilities, including City Hall, City Hall West, fire and police stations, libraries, BPR facilities, and other key buildings that support city services. Of this total funding, \$1.5 million is dedicated to routine maintenance projects to help extend the life of these facilities. These MRM projects typically include minor remodels; flooring; heating, ventilation, and air conditioning (HVAC) equipment replacements (and efficiency upgrades); roof replacements; and parking lot repairs.

Additional MRM funding is recommended in FY 2026 for several one-time projects:

- \$700,000 for minor office and locker room modifications at City Hall West to accommodate BPD growth, including adding cadet training areas and day-use lockers.
- \$550,000 for roof replacements and entrance safety railing at the Fort Boise Community Center.
- \$550,000 to replace one elevator at City Hall, to ensure continued reliability, accessibility, and safety. Replacement of the other elevator was funded in the FY 2025 Adopted Budget.
- \$500,000 for Building Automation System (BAS) at City Hall. BAS devices and software monitor and control building systems such as HVAC, lighting, and security to optimize energy efficiency and occupant comfort. As the city grows and assets age, this system is necessary to manage energy consumption and improve safety.
- \$450,000 to replace windows, HVAC equipment, and electrical equipment at the Boise Art Museum. A recent condition assessment identified the need for window repairs to extend the building's useful life. The museum is owned by the city but leased and operated by an unaffiliated non-profit organization.
- \$200,000 for minor renovations at City Hall.

In addition to these FSO MRM projects, \$60,000 is budgeted for annual safety lighting improvements. These funds support the installation of streetlights requested by residents, BPD, or others. Requests are evaluated for compliance with city streetlight placement standards and prioritized based on factors such as road classification and pedestrian safety concerns.

Project: Annex Parking Garage Repairs**Comprehensive Plan Area:** Downtown**Anticipated Completion:** Winter (FY) 2030

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support \$ 1,600,000	\$ 1,600,000	\$ 750,000	\$ 750,000	\$ 100,000	\$ -	\$ 3,200,000

This project would fund the initial costs to repair the Annex Parking Garage at City Hall. Based on a recent structural evaluation that identified critical areas of deterioration, timely intervention is needed to prevent further damage and avoid escalating repair costs.

The proposed repairs would address corrosion and cracking in the ramps, restore severe delamination and corrosion in high traffic areas, and reinforce structural columns and beams where water infiltration and freeze-thaw cycles have caused significant cracking.

As laid out in the funding table, this project would be implemented in phases, prioritized based on the severity of deterioration and its impact on the garage's structural integrity. This phased approach ensures cost-effective implementation while minimizing operational disruptions. These proactive repairs are expected to extend the garage's service life by 15 to 20 years.

Project: Boise Depot Restoration**Comprehensive Plan Area:** Central Bench**Anticipated Completion:** Fall 2028

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support \$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000

The Boise Depot, one of the city's most iconic landmarks, is a stunning Spanish-style structure that provides a unique historic setting for weddings, corporate events, luncheons, meetings, and community gatherings. Built in 1925 by the Union Pacific Railroad, the Depot sits prominently on the rim at the south end of Capitol Boulevard, serving as both a historic treasure and a functional event space.

In the FY 2025 Adopted Budget, \$2.0 million was allocated to begin addressing long-standing structural and exterior concerns. Planned improvements included restoring and structurally repairing the bell tower stucco, reinforcing the four decorative obelisks, correcting drainage issues contributing to stucco deterioration, and completing structural repairs in the basement.

During this process, advanced deterioration was discovered in the brick wall behind the stucco on the bell tower. These structural deficiencies must be resolved before any stucco restoration can proceed. Additionally, significant structural cracks near the kitchen area require repair before the temporary chain-link fencing surrounding the building can be removed. Further complicating the project, broken and leaking fire suppression lines have created sinkholes and allowed water to leak beneath the foundation, posing additional risks to the structure.

The additional funding recommended in FY 2026 would address these critical structural concerns, stabilizing the bell tower, repairing the compromised brickwork, resolving foundation and drainage issues, and mitigating

safety hazards caused by leaking infrastructure. These repairs are essential to protect the building's integrity, preserve its historic value, and ensure it remains a safe, usable, and welcoming space for the community.

Project: SPORE Streetlight Replacement
Comprehensive Plan Area: N/A (multiple)
Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support	\$ 300,000	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000

Streetlights play a vital role in enhancing safety and security for motorists, pedestrians, bicyclists, and residents across the city. The city's streetlight utility currently manages more than 10,000 LED (light-emitting diode) streetlights, which reduce electricity consumption and advance the city's long-term sustainability goals.

In 2019, the Streetlight Planning Operations Rehabilitation Evaluation (SPORE) established a long-term replacement cycle to ensure the continued reliability and modernization of this infrastructure. Funding for this cycle began in FY 2023 with an initial budget of \$50,000, which increased to \$100,000 in FY 2024 Adopted Budget.

During routine annual inspections, 97 wooden streetlight poles were identified for replacement due to age-related wear, structural deterioration, or complete failure. To begin addressing these critical needs, the FY 2026 Proposed Budget includes an additional \$200,000 in one-time funding.

Airport Fund (Enterprise Fund)

In August 2015, to help acquire aircraft maintenance facilities, the Boise Airport (Airport) issued a series of revenue bonds totalling \$12.7 million, with an average effective yield of 4.0%. As of May 2025, there were \$9.3 million of these bonds outstanding. In August 2021, to help fund the construction of new public parking and employee parking garages, the Airport issued two series of revenue bonds totaling \$71.3 million, with an average effective yield of 2.8%. As of May 2025, there were \$54.3 million of these bonds outstanding. In June 2024, the Airport issued another series of bonds to help fund construction of the new consolidated rental car facility (ConRAC). This \$86.0 million issuance for the ConRAC has an average effective yield of 5.9%. As of May 2025, all \$86.0 million remains outstanding.

These bonds reflect obligations of the Airport and are not general obligations of the City of Boise. The Airport's revenue bonds are to be repaid by general airport revenues, while the ConRAC bonds will be repaid with revenue generated by the facility being constructed. The Airport bonds are not secured by the cash flow (or assets) of other city operations.

In FY 2025, Airport capital projects began to be organized by "capital project families," representing groups of individual projects focused on a single program area (e.g., Concourse A) or different projects with comparable objectives (e.g., airfield road maintenance activities fall under "Apron, Taxiway, and Taxi-lane Improvements"). This is intended to be similar to the long-running presentation in the budget book of MEQ and MRM activities as a single project, or "family." Also similar to MEQ and MRM items, budget reallocations within a particular "family" are made without IBCs, minimizing administrative burden, reducing project delays, and improving accounting and project management while preserving City Council's oversight, and direct approval, of capital projects. Moving budget between project families, or increasing the Airport's overall capital budget, continues to require IBCs.

Airport

Project: Major Equipment

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000

This recommended MEQ budget would support growing airline and passenger needs while improving service reliability by replacing aging assets. Key purchases would include an infrared asphalt heater for airfield repairs, a detention pond, a bird barrier to enhance airfield safety, and multiple airfield maintenance vehicles and heavy equipment. These items would be funded through cash flow/fund balance.

Project: Airport Master Plan**Comprehensive Plan Area:** Airport**Anticipated Completion:** Summer 2027

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
PFCs or CFCs	\$ 300,000						
Grant	\$ 1,000,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000

The Airport's last Master Plan update occurred in 2019. Since then, the Airport has experienced faster-than-anticipated passenger growth, becoming a medium hub airport in 2021. Additionally, evolving aviation standards and changes in airline services warrant a comprehensive review and update.

The FY 2025 Adopted Budget included \$1.2 million to update the Airport's Master Plan, which was based on preliminary cost assumptions. During FY 2025, the Airport selected a consulting firm that recommended completing the Master Plan in a single phase over two years. Work is scheduled to begin in August 2025 and conclude by July 2027. Accordingly, the total project cost has been updated to \$2.5 million to reflect the estimated cost of the contract. No work has commenced to date.

To accommodate this increase, \$1.3 million of additional budget is recommended in FY 2026, which would be funded through a combination of Federal Aviation Administration (FAA) grants (\$1.0 million) and Passenger Facility Charges (PFCs) (\$0.3 million).

Project: Airport Percent for Art**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 304,882	\$ 304,882	\$ -	\$ -	\$ -	\$ -	\$ 304,882

As noted elsewhere in this Capital Project Overview, the City of Boise's Percent for Art ordinance requires that 1.2% of eligible capital expenditures – including those in enterprise funds – be set aside to support new public art and cultural assets. For Airport-funded projects, all installations are located on the Airport campus and are intended to enhance the passenger experience, elevate the Airport's visual identity, showcase local artistic talent, and reinforce the city's commitment to integrating public art into transportation infrastructure.

The Airport's Percent for Art budget is distinct from those in other city funds and is funded solely by the Airport. With annual Airport capital investments regularly exceeding \$100 million, the Airport (in partnership with A&H) hired a public art project coordinator in FY 2024 to help implement the Boise Airport Arts Master Plan and the development of future public art projects.

The FY 2026 Proposed Budget reflects 1.2% of eligible FY 2024 capital expenditures. Recommended projects in FY 2026 include \$40,000 for a Rotating Temporary Opportunity project, which would feature a new artist annually. Installation locations would shift based on ongoing construction, with a focus on high-visibility areas of the terminal and surrounding campus.

The Airport, in partnership with A&H and the Water Renewal Fund, is developing a project that would design and construct a signature outdoor sculpture intended as a large-scale welcome feature for airport visitors. As with all Percent for Art projects exceeding \$50,000, an IBC will be brought forward once project costs have been finalized.

Project: Apron, Taxiway, and Taxi-lane Improvements

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Grant	\$45,000,000	\$ 45,000,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000,000

To maintain required service levels and support growing aviation activity, the Airport must expand and improve key airfield infrastructure. This includes extending taxiways (the routes aircraft use between aprons and runways), upgrading taxi-lanes (which connect taxiways to aircraft parking positions), and expanding aprons – the areas where aircraft are parked, boarded, refueled, and unloaded.

In FY 2026, the entirety of the recommended budget would support the full reconstruction of Runway 10L/28R. Paved in FY 2009, the runway has reached the end of its expected 15-year surface life. In FY 2025, core testing revealed asphalt stripping and variations in pavement thickness, indicating structural deterioration in certain areas. Given the runway's usage and design requirements for accommodating wide-body aircraft – such as the Boeing 747 and Airbus A380 – these findings necessitate full reconstruction, which is essential to meet current FAA 20-year design life standards.

Key project elements would include mill and inlay resurfacing, shoulder reconstruction, and electrical system upgrades. The improvements would ensure the runway exceeds FAA requirements and supports the Airport's long-term operational goals.

Construction would be completed in FY 2028 and funded by FAA grants.

Project: Baggage Handling System

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2030

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Grant	\$10,000,000	\$ 35,000,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000,000
PFCs or CFCs	\$25,000,000						

This recommendation would support the replacement of the Airport's aging Baggage Handling System (BHS). Installed in 2003, the existing BHS has required significant maintenance in recent years in an attempt to improve reliability and extend its lifespan. However, a July 2024 assessment identified critical deficiencies that necessitate replacement of the BHS.

The current system is operating at full capacity and cannot accommodate projected passenger growth (10 new gates are planned for Concourse A). Its age contributes to frequent breakdowns

and downtime, which are further exacerbated by a lack of redundancy. Replacement parts are increasingly difficult and costly to obtain due to system obsolescence.

A new checked baggage inspection system, baggage re-inspection area, and three new baggage carousels would also be designed and constructed as part of this project. Upgrading the BHS is essential to support continued growth, improve operational efficiency, and maintain a seamless passenger experience. Funding would include \$25.0 million in PFCs and \$10.0 million in FAA grants.

Project: Concourse A Improvements

Comprehensive Plan Area: Airport

Anticipated Completion: Various

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 9,000,000						
PFCs or CFCs	\$15,000,000						
Grant	\$16,000,000	\$ 40,000,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000,000

To accommodate growing airline and passenger demand – evidenced by CY 2024 passenger levels exceeding the 2019 Airport Master Plan's 2035 estimates – the Airport launched a multi-year development project in FY 2023 to plan, design, and build Concourse A. This new concourse is being developed in phases, with several key projects recommended in the FY 2026 Proposed Budget:

- Concourse A Design (\$34.0 million): Since FY 2023, approximately \$15.0 million of funding has been provided for Concourse A design; however, staff capacity constraints and turnover have limited the use of this funding. In FY 2025, the Airport selected an architect and project manager to develop a phased approach to the project planning, allowing a more accurate forecasting of design costs. The FY 2026 Proposed Budget would fund the final design and initial project management costs for an 80,000 sq. ft. concourse with 10 passenger gates, public circulation areas, concessions, restrooms, and airline operations spaces. The design work is expected to be completed by FY 2026. Funding would include \$15.0 million in PFCs, \$10.0 million in FAA grants, and \$9.0 million in cash flow/fund balance.
- Concourse A Apron and Utilities (\$6.0 million): The incremental funding recommended in FY 2026 would connect the southern portion of the Concourse A apron to Taxiway A. This would involve constructing nearly 25,000 sq. yards of pavement, the majority of which will be engineered to support large aircrafts, such as Boeing 757. This phase is expected to be completed by fall 2026 and would be funded through FAA grants.

Project: Infrastructure Enhancements, Remodels, Upgrades**Comprehensive Plan Area:** Airport**Anticipated Completion:** N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	\$ 8,000,000						
PFCs or CFCs	\$ 14,660,000	\$22,660,000	\$ -	\$ -	\$ -	\$ -	\$ 22,660,000

The Airport spans over 5,000 acres and includes a passenger terminal building that exceeds 400,000 sq. ft., numerous roadways, and two new parking garages – with two more under construction. To maintain service levels and support daily operations, the Airport must continue investing in infrastructure renewal, with the following projects recommended in FY 2026:

- **Terminal Access Road Rehabilitation (\$18.0 million):** West Airport Way – the sole access road for all terminal traffic – has experienced significant pavement deterioration and structural deficiencies in the elevated roadway bridge. Initial funding in FY 2024 supported design and early construction efforts to address these issues along nearly one mile of the terminal access corridor. However, core testing conducted in FY 2025 revealed severe structural degradation in the elevated bridge, necessitating a full rehabilitation, which this funding would support. Planned work includes asphalt rehabilitation, crack and chip sealing, patching, and comprehensive investigation, design, and repair of the elevated bridge structure. In addition, reconstruction is now required along portions of Airport Way leading to and from the arrivals and departures areas. Construction would be carefully phased to maintain continuous traffic flow and minimize disruption to airport operations and the traveling public. Funding for this phase would come from PFCs (\$13.0 million) and cash flow/fund balance (\$5.0 million) and is expected to be completed in FY 2027.
- **Terminal Facility Upgrades (\$3.0 million):** Now more than 20 years old, the terminal building requires investment in both planned and unexpected repairs. This funding would support replacements of critical items such as HVAC and electrical systems and repairs to the terminal roof. In order to address rising needs and costs, the recommended FY 2026 budget is twice the FY 2025 Adopted Budget. This ongoing project is funded through cash flow/fund balance.
- **Expansion of Security Screening Checkpoint (SSCP) – (\$1.7 million):** This project would fund planning and preliminary design to expand the terminal's SSCP. Passenger growth has led to insufficient SSCP capacity, causing congestion, delays, and customer service challenges. These limitations impact TSA's ability to effectively monitor and assess security risks. This project would increase the SSCP's footprint to meet TSA checkpoint design standards and accommodate larger screening equipment in the future. Funding for this project would come from PFCs.

Geothermal Fund (Enterprise Fund)

Public Works

Project: Major Repairs and Maintenance

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 400,000

The FY 2026 Proposed Budget includes \$80,000 for an emergency repairs contingency for Geothermal Fund assets. This funding would support time-sensitive infrastructure repairs that arise unexpectedly during the fiscal year and exceed the fund's operating budget's capacity. Prompt repair of these issues is critical to minimizing system downtime, maintaining reliable service for customers, and avoiding higher costs associated with delayed maintenance. Typical emergency needs include: repairs to ruptured supply or return lines, leaking valves, failed system controls, and damage caused by street penetrations, external utility lines, and age-related wear.

Project: Geothermal Percent For Art

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 10,195	\$ 10,195	\$ -	\$ -	\$ -	\$ -	\$ 10,195

As outlined earlier in the Airport and Capital Fund sections of this Capital Project Overview, the city's Percent for Art ordinance requires 1.2% of eligible capital expenditures – including from enterprise funds – to support public art and cultural assets citywide. The Geothermal Fund's budget is distinct from the Percent for Art budget in other funds, as it is funded solely by the Geothermal Fund. The 2020 Public Works Arts Master Plan outlines possible art projects that could use this funding.

The recommended FY 2026 budget of \$10,195 was calculated based on FY 2024 Geothermal Fund spending on eligible capital projects. At this time, no Geothermal-funded art projects are planned. However, the Public Works team continues to explore opportunities to collaborate with the Solid Waste and Water Renewal Funds, as permitted under the Percent for Art ordinance.

Water Renewal Fund (Enterprise Fund)

In November 2021, Boise voters authorized the issuance of up to \$570 million of water renewal revenue bonds through 2031. This authorized amount will be issued in multiple bond offerings that will occur every two to three years, which began in June 2022 with a \$76.8 million issuance. This tranche was issued at a premium to the par value of the bonds, resulting in over \$80.0 million of proceeds at an effective yield of 4.4%. In December 2022, the Water Renewal Fund (WR Fund) entered into a \$264 million drawdown loan with the United States Environmental Protection Agency (EPA), as provided for under the Water Infrastructure Finance and Innovation Act (WIFIA). This program offers lower interest rates than bonds issued in the public marketplace, with the loan fixed at a yield of 3.6%. As of May 2025, the WR Fund had drawn \$36.4 million under this loan agreement.

Collectively, these revenue bonds, including the WIFIA loan, will allow the WR Fund to fund necessary projects with less impact on user rates than using only fund cash flow and balance sheet reserves. The annual payments of principal and interest for the revenue bonds will be paid with WR Fund revenues and are not general obligations of the City of Boise. The final funding for many projects in FY 2026 would represent a combination of bonds, cash flow, and balance sheet reserves. Individual projects that are eligible to use proceeds from the revenue bonds are identified in the following project descriptions; however, funding is shown as being funded by “cash flow/fund balance,” as the ultimate mix of funding has not been finalized.

In FY 2025, WR Fund capital projects began to be organized by “capital project families,” representing groups of individual projects focused on a single program area (e.g., Recycled Water Facility) or different projects with comparable objectives (e.g., improvements to lift stations, and trunk or lateral sewer lines fall under “Collection Systems”). This is intended to be similar to the long-running presentation in the budget book of MEQ and MRM activities as a single project, or “family.” Also similar to MEQ and MRM items, budget reallocations within a particular “family” are made without IBCs, minimizing administrative burden, reducing project delays, and improving accounting and project management while preserving City Council’s oversight, and direct approval, of capital projects. Moving budget between project families, or increasing the WR Fund’s overall capital budget, continues to require IBCs.

Public Works

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 5,592,415	\$ 5,592,415	\$ 5,914,916	\$ 6,411,945	\$ 4,568,090	\$ 6,428,721	\$ 28,916,087

The FY 2026 Proposed Budget would fund the replacement of critical treatment process equipment and controls, communications and technology equipment, pipe inspection cameras, generators, small and large loaders, vehicles, and farm equipment used at the Twenty-Mile South Farm and

Biosolids Application Site (Twenty-Mile South Farm). This equipment is essential to operating the water renewal system's treatment and collection assets.

Project: Major Repairs and Maintenance

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 105,000	\$ 105,000	\$ 110,000	\$ 115,000	\$ 119,000	\$ 124,000	\$ 573,000

This would fund preventive and corrective maintenance activities across WR Fund assets that are not provided for in distinct capital project families. MRM improvements would include building and support facility repairs, utility systems maintenance and expansion, safety code compliance, security enhancement, and implementation of technical advances. In FY 2026, funds would be spent on preventive and corrective maintenance at the Utilities Maintenance Facility, including automation of the rear access gate to create a secondary access point. Other facility condition improvements would be evaluated and prioritized as needs are identified throughout the year.

Project: Collection System

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 8,572,000	\$ 8,572,000	\$ 9,001,000	\$ 7,125,000	\$ 7,648,000	\$ 7,954,000	\$ 40,300,000

The Collection System program inspects, tracks, and maintains all WR Fund Collection System assets on a regular schedule. It serves more than 225,000 users through a network of over 900 miles of sewer mains. About 250 miles of the city's main lines are made of older, non-plastic materials, such as clay, concrete, and asbestos cement. These lines have an average age of over 50 years and require significant investment. The program also inspects 30 lift stations (or pump stations) that move wastewater from lower to higher elevations when needed.

The Collection System condition assessment program, combined with flow projections, helps the city identify degrading infrastructure and plan for future capacity. This bond-eligible program targets sewer mains at high risk of failure due to root intrusion, corrosion, cracks, or systemic joint failure. It also offers a manageable (logistically and financially) approach to replacing aging infrastructure, helping avoid "all-at-once" replacements in the future. Collection System projects may also include trunk and lateral extensions that support existing residents, community projects, and extensions to support street and highway projects run by other state and local agencies.

Project: Enhance The River**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,260,000	\$ 1,260,000	\$ 1,323,000	\$ 1,376,000	\$ 1,431,000	\$ 1,488,000	\$ 6,878,000

The city has committed to a portfolio of temperature management actions to improve aquatic habitats in the lower Boise River. This project was initially funded in FY 2022 as part of the city's long-term commitment to environmental stewardship. It aims to enhance fish spawning and rearing habitats, provide flow and thermal refugia, and reduce river temperatures.

In July 2022, the Idaho Department of Environmental Quality (IDEQ) issued new standards for Idaho Pollutant Discharge Elimination System (IPDES) permits, including a temperature compliance schedule that details the steps to demonstrate water temperature variance. Initial work has helped staff evaluate the thermal impact of the city's water renewal facilities and identify methods to reduce those effects. City staff continue to collaborate with partners such as the Idaho Department of Fish and Game to ensure selected projects deliver the greatest environmental benefit. Planned river enhancement efforts may include in-stream restoration, side channel creation, and other in-stream improvements. Past projects included the Intermountain Bird Observatory side channel remediation and the Seven Suckers bank biostabilization work.

Project: Lander Street Water Renewal Facility**Comprehensive Plan Area:** North/East End**Anticipated Completion:** N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 45,105,000	\$ 45,105,000	\$ 31,422,000	\$ 47,614,000	\$ 28,636,000	\$ 1,860,000	\$ 154,637,000

The Lander Street Water Renewal Facility (LSWRF), located near Veterans Memorial Parkway and the Boise River Greenbelt, was built in 1948 and is one of two secondary water treatment facilities in Boise. It uses a conventional, aerated activated sludge process designed to remove biological nutrients. The facility renews roughly 10-13 million gallons of wastewater per day (MGD), removing nitrogen and phosphorus through a biological process. Planned improvements will increase capacity to 17 MGD to meet future needs.

Beginning in FY 2023, the city initiated multi-year improvements to replace aging equipment, upgrade disinfection processes, and introduce sustainable, state-of-the-art water renewal practices at the facility.

The FY 2026 Proposed Budget for the LSWRF includes:

- \$43.5 million for continued upgrades across four key project areas: primary clarifiers, secondary clarifier/STEP (Secondary Treatment Enhancement Project), tertiary filtration, and site improvements. This phase of the bond-eligible project is expected to be completed in FY 2029.

- \$1.6 million for targeted preventive and corrective maintenance, including equipment replacements, process design improvements, utility system upgrades, safety code compliance, and security enhancements.

Project: Phosphorus Management Planning

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,050,000	\$ 1,050,000	\$ 1,103,000	\$ 1,147,000	\$ 1,192,000	\$ 1,240,000	\$ 5,732,000

The City of Boise manages phosphorus discharges into the Boise River through its Phosphorus Management Planning (PMP), developed in alignment with its Integrated Plan and IPDES permit requirements. Consultants are supporting the development of the PMP by helping to track phosphorus loading from wastewater operations and evaluating how these discharges affect Boise River water quality.

Funding recommended in FY 2026 would support the development of early-action and long-term strategies to reduce phosphorus levels in the river. This proactive, bond-eligible investment would help ensure regulatory compliance and protect local water resources. It also helps demonstrate measurable phosphorus reduction progress to the IDEQ and compliance with the city's 10-year IPDES permit.

Project: Phosphorus Removal Facility

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 3,017,000	\$ 3,017,000	\$ 1,213,000	\$ 149,000	\$ 155,000	\$ 161,000	\$ 4,695,000

Phosphorus is a natural nutrient in the Boise River, but elevated levels can cause harmful algae blooms threatening fish, aquatic life, and overall water quality. EPA regulations require the city to remove 98% of phosphorus from treated water discharged into the Boise River. Boise's treatment plants currently remove about 93%.

To address the 5% gap, the city built the Phosphorus Removal Facility (PRF, formerly referred to as the Dixie Drain) in 2015 along an agricultural canal near the confluence of the Boise and Snake Rivers. This facility acts as a non-point source offset, reducing the need for further phosphorus removal at the Lander Street and West Boise Water Renewal Facilities.

FY 2026 funding would support targeted repairs and upgrades, including equipment replacement, process design improvement, building and system maintenance, and security enhancement. Key projects include screen and inlet channel modifications and weir dam upgrades. Delaying this work would increase the risk of structural and equipment failures, potentially impacting operational capabilities and regulatory compliance.

Project: Recycled Water Facility**Comprehensive Plan Area:** Southeast**Anticipated Completion:** Winter (FY) 2029

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 36,750,000	\$36,750,000	\$ 60,638,000	\$ 63,063,000	\$ 65,585,000	\$ 68,209,000	\$ 294,245,000

The Recycled Water Program aims to produce water suitable for industrial use and groundwater recharge, supporting the city's goals to improve the health of the Boise River and increase community resiliency. This program includes collecting and treating used water, recharging groundwater, and distributing recycled water through new infrastructure.

Planning began in FY 2021 for a new Recycled Water Facility and Groundwater Recharge site in southeast Boise to improve system capacity, resiliency, and reliability. This facility will support economic development, reduce nutrient levels, and help ensure sustainable water solutions for future generations. In February 2024, the city acquired the project site, enabling initial design and permitting to begin. The FY 2026 Proposed Budget recommends \$36.8 million to support final design, permitting, easement acquisition, and site preparation. The total cost of this bond-eligible project is estimated to be \$0.5 billion.

Project: Twenty-Mile South Farm**Comprehensive Plan Area:** Southwest**Anticipated Completion:** N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 284,000	\$ 284,000	\$ 298,000	\$ 310,000	\$ 322,000	\$ 335,000	\$ 1,549,000

The Twenty-Mile South Farm is a 4,225 acre farm on South Cloverdale Road, about 20 miles south of Boise. It receives nutrient-rich biosolids (containing nitrogen, phosphorus, and potassium) from the city's two main water renewal facilities. After being dewatered, the biosolids are transported to the farm, treated, and applied to fields to grow forage crops (e.g., alfalfa), which are later sold to farmers. The FY 2026 Proposed Budget would fund routine repairs, maintenance, and upgrades at the Twenty-Mile South Farm, including facility repairs, irrigation and well system improvements, road maintenance, biosolids bunker upgrades, and energy efficiency improvements.

Project: Water Renewal Percent For Art**Comprehensive Plan Area:** N/A (multiple)**Anticipated Completion:** N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,241,517	\$ 1,241,517	\$ 1,064,154	\$ 1,363,216	\$ 1,579,334	\$ 1,904,640	\$ 7,152,861

As previously described in this Capital Project Overview, the Percent for Art ordinance requires the city – including its enterprise funds – to appropriate 1.2% of eligible capital expenditures to fund

public art and other cultural assets across the city. This WR Fund budget is distinct from the Percent for Art budget in the other funds, as it is funded solely by the WR Fund. A 2020 Public Works Arts Master Plan identified potential art projects eligible for this funding. To support implementation the WR Fund hired a public art project coordinator in FY 2023 to collaborate with A&H on the WR Fund's art plan.

In addition to the installation of an art node at the Foothills Learning Center (which was funded in the FY 2025 Adopted Budget), other FY 2026 projects could include a street mural at the LSWRF, traffic box art, and art port sculptures. Additionally, the WR Fund is exploring a partnership with A&H and the Airport Fund to help fund the design and construction of a large outdoor sculpture at the Airport. As with all Percent for Art projects with a budget that exceeds \$50,000, an IBC will be brought forward once project costs are better quantified.

Project: West Boise Water Renewal Facility

Comprehensive Plan Area: West Bench

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$30,655,000	\$30,655,000	\$ 44,235,000	\$ 37,055,000	\$ 11,874,000	\$ 3,720,000	\$ 127,539,000

Commissioned in 1976, the West Boise Water Renewal Facility (WBWRF) provides advanced secondary wastewater treatment, including ammonia and phosphorus removal. Treated water is sanitized using ultraviolet (UV) technology and then discharged to the south channel of the Boise River. The facility renews an average of 17-19 MGD, nearing its design capacity of 21 MGD. The 2020 Water Renewal Utility Plan outlines an expansion to 25 MGD to accommodate future demand. The FY 2026 Proposed Budget for the WBWRF includes:

- \$22.7 million to support the next phase of the WBWRF Secondary Capacity Project, including construction of a new aeration basin and replacement of the electrical equipment and blowers to support increased treatment volume. The project would expand anaerobic and anoxic treatment for Enhanced Biological Nutrient Removal (EBNR) and replace aging infrastructure. The funding for this bond-eligible project would cover site work, yard piping, excavation, and foundation expansion. Completion is expected by FY 2030.
- \$4.8 million to replace aging UV disinfection equipment in Channels 1 and 2 and address reliability concerns in Channel 3. These bond-eligible improvements would standardize flow and level control processes across the system. Construction is anticipated to begin and conclude in FY 2026.
- \$3.2 million for MRM projects that frequently require engineering, consultant, and contractor support. Funding may also be used to cover expenses for condition assessment, project planning, design, and a minor expansion of facilities. FY 2026 projects include: replacement of HVAC equipment in the water laboratory, repairing the siding on the maintenance building, hot water piping at the digester control building, and grout replacement on the south clarifiers.

Fleet Services Fund (Internal Service Fund)

Public Works

Project: Fleet Major Equipment

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (Recurring project)

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support \$ 119,346	\$ 119,346	\$ 85,761	\$ 21,451	\$ 21,451	\$ 21,451	\$ 269,460

The FY 2026 Proposed Budget includes \$119,346 to purchase critical equipment for maintaining the city's fleet. This includes items such as post-stationary lift replacements, a tire balancer, and an alignment rack at the Fleet Services facility on Dorman Avenue. This equipment is vital for safe, efficient, in-house maintenance of the city's diverse fleet, reducing the city's reliance on contractors. The investment would improve productivity, reduce vehicle downtime, and support cost-effective service delivery to departments.

The amounts forecast in 2027 and beyond include the replacement of a ¾-ton pickup for the fleet motor pool and additional post-stationary lift replacements.

Project: Fleet Major Repairs and Maintenance

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2026

FY 2026 Funding Sources	2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Tax Support \$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

This item would fund major repairs to the main fleet parking lot on Dorman Avenue, a critical hub for city fleet operations. Years of heavy vehicle use, weather exposure, and aging infrastructure have led to significant pavement deterioration, including cracks, surface failures, and drainage issues that compromise safety and efficiency.

The proposed project would include: asphalt patching and resurfacing to repair structural damage, new striping to improve traffic flow and parking layout, and drainage upgrades to better manage stormwater runoff and prevent future damage. It would also implement Americans with Disabilities Act (ADA) compliant upgrades, ensuring the lot is safe and accessible for staff and visitors.

Heritage Fund (Special Revenue Fund)

The Heritage Fund, established in 1980, allows individuals, organizations, and businesses to donate funds for public purposes to support a variety of improvements, memorials, programs, events, and other projects that benefit the Boise community. Donations help support a myriad of projects and programs and are held separately from the General and Capital Funds. The General Fund covers the administrative costs to manage the Heritage Fund.

Parks and Recreation

Project: Miscellaneous Capital Projects

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Donations	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000

Donations to the Heritage Fund are typically used for small projects, repairs, and other asset improvements (e.g., Kids Holiday Shopping Spree, plants, small trail enhancements). The vast majority of these activities are less than \$50,000 and are classified as maintenance and operations expenses. However, when a project exceeds \$50,000, it needs to be accounted for as a capital project. This budget item would allow departments to use donated funds for relatively minor capital projects without requiring an IBC. Although the funding is budgeted within BPR, it may be used by any department within the Heritage Fund. Heritage Fund capital projects of \$100,000 or more would still require an IBC, ensuring appropriate oversight for larger expenditures while streamlining the process for moderate-sized capital projects funded through community donations.

Housing Projects and Special Activities Fund (Special Revenue Fund)

The Housing Projects and Special Activities Fund supports city affordable housing projects, permanent supportive housing, and other housing initiatives and programs outside the scope of the federal Housing and Urban Development (HUD) Funds. The FY 2026 Budget does not include new housing projects. Typically these projects have time-sensitive approval timelines and are brought to City Council as IBCs when they are ready to proceed. Several housing projects are under construction or being planned, as discussed in the Capital Overview section. The FY 2026 Proposed Budget does include one item for maintenance and utilities costs for city-owned affordable housing properties.

Planning and Development Services

Project: City-Owned Housing Properties – Ownership and Maintenance Costs

Comprehensive Plan Area: N/A

Anticipated Completion: N/A

FY 2026 Funding Sources		2026 Proposed	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Project 5-Yr Total
Other Revenue	\$ 40,000						
Tax Support	\$ 77,200	\$ 117,200	\$ -	\$ -	\$ -	\$ -	117,200

The city owns several land trust properties where ownership of the land will be retained long-term. The land may be leased for housing and a developer may build, own, and operate buildings for decades but such agreements call for ownership of such buildings to eventually revert to city ownership. Property locations include the Franklin, Wilson Station, Dorado Station (McKinney and Eldorado property), Sage Mobile Home Park, the Sherwood (Park Apartments), the Fulton (Fire Station 5 PSH), and Lusk Street (Capitol Campus). The properties can incur ownership costs for things like maintenance, utilities, irrigation assessments, or certain repairs. For ease of budgeting and management, staff propose being able to transfer budgeted funds among the different land trust properties (provided the amount does not exceed \$50,000, which would require an IBC). For FY 2026, \$117,200 of expense budget is proposed for the following two properties:

- The Sherwood – Once renovated, the buildings will be transferred to a non-profit owner and operator for PSH. Until this transfer occurs, the city is incurring utilities and maintenance costs. In FY 2026, \$67,200 is recommended. No cost is projected for the forecast years.
- Sage Mobile Home Park – This asset will incur various costs related to aged infrastructure. These costs are supported by a portion of the rental income received. In FY 2026, \$40,000 is budgeted for rent revenue and \$50,000 is recommended for possible expenses. The forecast years show no costs, as projected annual revenue is expected to exceed expenses.



CAPITAL PROJECT SUMMARY

Project Name	2026 Project Cost	Funding Sources							
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
Tax-Supported Funds									
<u>CAPITAL FUND</u>									
Major Equipment									
Fire	2,869,401	2,749,401	120,000	-	-	-	-	-	-
Information Technology	1,035,000	935,000	-	-	-	-	-	-	100,000
Intergovernmental	725,000	725,000	-	-	-	-	-	-	-
Library	600,638	570,388	-	-	-	-	-	-	30,250
Office of Community Engagement	61,570	61,570	-	-	-	-	-	-	-
Parks and Recreation	1,930,642	1,900,013	-	-	30,629	-	-	-	-
Planning and Development Services	171,162	171,162	-	-	-	-	-	-	-
Police	1,944,943	1,944,943	-	-	-	-	-	-	-
Public Works	249,289	249,289	-	-	-	-	-	-	-
Subtotal: Major Equipment	9,587,645	9,306,766	120,000	-	30,629	-	-	-	130,250
Major Repairs and Maintenance									
Arts & History	90,000	90,000	-	-	-	-	-	-	-
Parks and Recreation	5,460,000	5,265,000	-	-	-	-	195,000	-	-
Public Works	4,520,000	4,520,000	-	-	-	-	-	-	-
Subtotal: Major Repairs and Maintenance	10,070,000	9,875,000	-	-	-	-	195,000	-	-
Capital Projects									
Arts & History									
Percent for Art	285,000	285,000	-	-	-	-	-	-	-
Subtotal: Arts & History	285,000	285,000	-	-	-	-	-	-	-

Funding Sources

Project Name	2026 Project Cost	Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
Information Technology									
Cybersecurity	50,000	50,000	-	-	-	-	-	-	-
ERP Replacement	2,000,000	2,000,000	-	-	-	-	-	-	-
Permit and License Management System Enhancements	100,000	100,000	-	-	-	-	-	-	-
Subtotal: Information Technology	2,150,000	2,150,000	-	-	-	-	-	-	-
Office of Community Engagement									
Neighborhood Investment Program	500,000	500,000	-	-	-	-	-	-	-
Subtotal: Office of Community Engagement	500,000	500,000	-	-	-	-	-	-	-
Parks and Recreation									
Alta Harris Park	3,000,000	-	-	-	3,000,000	-	-	-	-
Barber Valley Greenbelt Connectivity	200,000	-	-	-	200,000	-	-	-	-
Liberty Park	2,100,000	922,385	-	627,615	550,000	-	-	-	-
Spaulding Ranch	1,500,000	-	-	-	1,500,000	-	-	-	-
State Street Right of Way	500,000	500,000	-	-	-	-	-	-	-
* Whitney Pool	8,500,000	8,500,000	-	-	-	-	-	-	-
Subtotal: Parks and Recreation	15,800,000	9,922,385	-	627,615	5,250,000	-	-	-	-
Planning and Development Services									
8th Street Construction and Improvements	2,200,000	2,200,000	-	-	-	-	-	-	-
Pathways Planning	300,000	300,000	-	-	-	-	-	-	-
State Street Pathway – Northwest Boise	250,000	-	250,000	-	-	-	-	-	-
Subtotal: Planning and Development Services	2,750,000	2,500,000	250,000	-	-	-	-	-	-

Project Name	2026 Project Cost	Funding Sources							
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
Public Works									
Annex Parking Garage Repairs	1,600,000	1,600,000	-	-	-	-	-	-	-
Boise Depot Restoration	3,000,000	3,000,000	-	-	-	-	-	-	-
SPORE Streetlight Replacement	300,000	300,000	-	-	-	-	-	-	-
Subtotal: Public Works	4,900,000	4,900,000	-	-	-	-	-	-	-
Total Capital Fund	46,042,645	39,439,151	370,000	627,615	5,280,629	-	195,000	-	130,250
Enterprise Funds									
<u>AIRPORT FUND</u>									
Major Equipment	4,000,000	-	4,000,000	-	-	-	-	-	-
Capital Projects									
Airport Master Plan	1,300,000	-	-	1,000,000	-	300,000	-	-	-
Airport Percent for Art	304,882	-	304,882	-	-	-	-	-	-
Apron, Taxiway, and Taxi-lane Improvements	45,000,000	-	-	45,000,000	-	-	-	-	-
Baggage Handling System	35,000,000	-	-	10,000,000	-	25,000,000	-	-	-
Concourse A Improvements	40,000,000	-	9,000,000	16,000,000	-	15,000,000	-	-	-
Infrastructure Enhancements, Remodels, Upgrades	22,660,000	-	8,000,000	-	-	14,660,000	-	-	-
Total: Airport Fund	148,264,882	-	21,304,882	72,000,000	-	54,960,000	-	-	-
<u>GEO THERMAL FUND</u>									
Major Repairs and Maintenance	80,000	-	80,000	-	-	-	-	-	-
Capital Projects									
Geothermal Percent For Art	10,195	-	10,195	-	-	-	-	-	-
Total: Geothermal Fund	90,195	-	90,195	-	-	-	-	-	-

Project Name	2026 Project Cost	Funding Sources							
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
<u>WATER RENEWAL FUND</u>									
Major Equipment	5,592,415	-	5,592,415	-	-	-	-	-	-
Major Repairs and Maintenance	105,000	-	105,000	-	-	-	-	-	-
Capital Projects									
Collection System	8,572,000	-	8,572,000	-	-	-	-	-	-
Enhance The River	1,260,000	-	1,260,000	-	-	-	-	-	-
Lander Street Water Renewal Facility	45,105,000	-	45,105,000	-	-	-	-	-	-
Phosphorus Management Planning	1,050,000	-	1,050,000	-	-	-	-	-	-
Phosphorus Removal Facility	3,017,000	-	3,017,000	-	-	-	-	-	-
Recycled Water Facility	36,750,000	-	36,750,000	-	-	-	-	-	-
Twenty-Mile South Farm	284,000	-	284,000	-	-	-	-	-	-
Water Renewal Percent For Art	1,241,517	-	1,241,517	-	-	-	-	-	-
West Boise Water Renewal Facility	30,655,000	-	30,655,000	-	-	-	-	-	-
Total: Water Renewal Fund	133,631,932	-	133,631,932	-	-	-	-	-	-
Total Enterprise Funds	281,987,009	-	155,027,009	72,000,000	-	54,960,000	-	-	-
Internal Service and Special Revenue Funds									
<u>FLEET SERVICES FUND</u>									
Major Equipment	119,346	119,346	-	-	-	-	-	-	-
Major Repairs and Maintenance	250,000	250,000	-	-	-	-	-	-	-
Total: Fleet Services Fund	369,346	369,346	-	-	-	-	-	-	-
<u>Heritage Fund</u>									
Capital Projects									
Miscellaneous Capital Projects	350,000	-	-	-	-	-	350,000	-	-
Total: Heritage Fund	350,000	-	-	-	-	-	350,000	-	-

Project Name	2026 Project Cost	Funding Sources							
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
<u>Housing - Projects and Special Activities Fund</u>									
Capital Projects									
City-Owned Housing Properties – Ownership and Maintenance Costs	117,200	77,200	-	-	-	-	-	-	40,000
Total: Housing - Projects And Special Activities Fund	117,200	77,200	-	-	-	-	-	-	40,000
Total: Special Revenue and Internal Service Funds	836,546	446,546	-	-	-	-	350,000	-	40,000
Total: All Funds	328,866,200	39,885,697	155,397,009	72,627,615	5,280,629	54,960,000	545,000	-	170,250

*This BPR project will be managed by, and budgeted, in Public Works.



FEE CHANGES

The city charges user fees for a wide variety of services across the General Fund, for things such as business licenses and permits, parking, building permits, fire inspections, and parks user fees for sports activities, classes, camps, facility reservations, and entry to Zoo Boise. Enterprise funds also charge fees. The Airport charges fees for security badges, parking, shuttles, taxi permits, etc. In Public Works, the Water Renewal Fund has residential and commercial fees for water treatment and sewer connection; the Solid Waste Fund has residential and commercial fees for garbage, recycling, and compost pickup services; and the Geothermal Fund has rates for geothermal water service.

Existing fees that are changing, and new fees that are being added, have historically been highlighted each year in the budget document. Starting in FY 2025, fees that are not changing were also included in the budget to improve transparency. Most fees are expressed in dollars and cents while some are conditional, meaning they are based on certain circumstances or other variables.

Fee increases included in the FY 2026 Proposed Budget are generally in response to increasing costs. The city pursues cost recovery on fees, subject to certain exceptions where it is not practical to do so or a public benefit is conferred. Enterprise Fund fees need to cover the cost of operations in those funds. Fee deletions are shown in the fee changes with no Proposed FY 2026 Fee, to provide notice for certain fees that are being discontinued, or to provide reference when fee structures are changing. Starting in FY 2026, the city will adopt a new approach to fee adjustments. Historically, fees have not kept pace with rising costs of programs and services, but beginning in FY 2027, the city will proactively raise fees to better align with the increasing costs of delivering these services and programs.

As part of the annual budget process, a public hearing is held each July for both the next year's budget and to approve fee changes that are new or increasing by more than 5.0%. This process excludes certain fee changes that are updated separately via ordinance, such as development impact fees. Additionally, fines are not included in the city's annual budget document, but they can be found on OpenBook at the following link: [Fee and Fine Schedule | Questica OpenBook](#). Listed fees that are new, or changing by more than 5.0%, are highlighted to indicate they need to go through a public hearing where the public can provide testimony. Approved fee increases generally go into effect at the beginning of FY 2026.

The public hearing for FY 2026 prospective fee changes will be held on July 15, 2025, in City Council chambers.

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

Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Airport	Badges	Badge Change Fee (annual)	25.00	25.00	0.00%
Airport	Badges	General Aviation (GA) - Annual Fee	65.00	65.00	0.00%
Airport	Badges	General Aviation (GA) - Deposit (contractors)	100.00	100.00	0.00%
Airport	Badges	General Aviation (GA) - Lost Badge (first time)	50.00	50.00	0.00%
Airport	Badges	General Aviation (GA) - Lost Badge (second time)	75.00	75.00	0.00%
Airport	Badges	General Aviation (GA) - Lost Badge (third time)	100.00	100.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Annual Fee	65.00	65.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Deposit (contractors)	100.00	100.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Deposit (tenants)	50.00	50.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Lost Badge (first time)	50.00	50.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Lost Badge (second time)	75.00	75.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Lost Badge (third time)	100.00	100.00	0.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Annual Fee	28.00	28.00	0.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (first time)	50.00	50.00	0.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (second time)	75.00	75.00	0.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (third time)	100.00	100.00	0.00%
Airport	Badges	Vendor Basement Annual Fee	25.00	25.00	0.00%
Airport	Badges	Vendor Lost Badge (first time)	50.00	50.00	0.00%
Airport	Badges	Vendor Lost Badge (second time)	75.00	75.00	0.00%
Airport	Badges	Vendor Lost Badge (third time)	100.00	100.00	0.00%
Airport	Commercial Vehicles	Annual Permit	50.00	50.00	0.00%
Airport	Commercial Vehicles	Courtesy Shuttle Annual Permit	20.00	20.00	0.00%
Airport	Commercial Vehicles	Courtesy Shuttle Transfer	15.00	15.00	0.00%
Airport	Commercial Vehicles	Dwell Time Fees (per minute over the maximum dwell time limit of 45 minutes)	0.50	0.50	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (1 to 6 passengers)	50.00	50.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (7 to 16 passengers)	100.00	100.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (over 16 passengers)	200.00	200.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (1 to 6 passengers)	13.00	13.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (7 to 16 passengers)	26.00	26.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (over 16 passengers)	52.00	52.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (1 to 6 passengers)	15.00	15.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (7 to 16 passengers)	15.00	15.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (over 16 passengers)	15.00	15.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (1 to 6 passengers)	1.50	1.50	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (7 to 16 passengers)	1.50	1.50	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (over 16 passengers)	1.50	1.50	0.00%
Airport	Commercial Vehicles	Shuttle Day Permit	10.00	10.00	0.00%
Airport	Commercial Vehicles	Shuttle Day Trip Fee	1.50	1.50	0.00%
Airport	Commercial Vehicles	Taxi Annual Permit	20.00	20.00	0.00%
Airport	Commercial Vehicles	Taxi Permit Transfer	15.00	15.00	0.00%
Airport	Commercial Vehicles	Taxi Trip Fee	1.50	1.50	0.00%
Airport	Commercial Vehicles	Transfer	15.00	15.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Airport	Commercial Vehicles	Trip Fee (per car for lots less than ten cars)	1.50	1.50	0.00%
Airport	Commercial Vehicles	Trip Fee (per car for lots more than ten cars)	1.50	1.50	0.00%
Airport	Employee Parking	Employee Parking - Based Rate Economy (monthly)	25.00	25.00	0.00%
Airport	Employee Parking	Employee Parking - Based Rate Terminal (monthly)	35.00	35.00	0.00%
Airport	Employee Parking	Employee Parking - Non-based Rate - Remote Lots (monthly)	60.00	60.00	0.00%
Airport	Employee Parking	Tenant Employee and Non-based Parker Prox Card Activation Fee	15.00	15.00	0.00%
Airport	Other	Fuel Flowage Fee (per gallon)	-	0.08	New
Airport	Public Parking Fees	Customer Facility Charge (CFC) - Rental Car (per vehicle rental; this fee is approved by FAA)	7.95	8.95	12.58%
Airport	Public Parking Fees	Economy Lot (per half hour)	1.00	1.00	0.00%
Airport	Public Parking Fees	Economy Lot (per hour)	2.00	2.00	0.00%
Airport	Public Parking Fees	Economy Lot Public Parking (daily rate)	10.00	10.00	0.00%
Airport	Public Parking Fees	Garage (per half hour)	1.00	1.00	0.00%
Airport	Public Parking Fees	Garage (per hour)	2.00	2.00	0.00%
Airport	Public Parking Fees	Long Term (per half hour)	1.00	1.00	0.00%
Airport	Public Parking Fees	Long Term (per hour)	2.00	2.00	0.00%
Airport	Public Parking Fees	Long Term East Garage Public Parking (daily rate)	17.00	20.00	17.65%
Airport	Public Parking Fees	Long Term Main Garage Public Parking (daily rate)	20.00	23.00	15.00%
Airport	Public Parking Fees	Long Term Surface Public Parking (daily rate)	15.00	17.00	13.33%
Airport	Public Parking Fees	Non-tenant Rental Car Business Annual Permit	100.00	100.00	0.00%
Airport	Public Parking Fees	Passenger Facility Charge (PFC) - Airline (per passenger; this fee is approved by the FAA)	4.50	4.50	0.00%
Airport	Public Parking Fees	Short Term (per hour)	2.00	2.00	0.00%
Airport	Public Parking Fees	Short Term Public Parking (daily rate)	25.00	30.00	20.00%
Airport	Replacement	Lost Key Office Space Rental (first time)	10.00	10.00	0.00%
Airport	Replacement	Lost Key Office Space Rental (second time)	25.00	25.00	0.00%
Airport	Replacement	Lost Key Office Space Rental (third time)	50.00	50.00	0.00%
Airport	Security and Operations	Unaccounted Badge Replacement after Audit	200.00	200.00	0.00%
Airport	Snake River Conference Center Fees	Boise River - Half-day (40 to 125 people)	300.00	300.00	0.00%
Airport	Snake River Conference Center Fees	Boise River - Full-day (40 to 125 people)	600.00	600.00	0.00%
Airport	Snake River Conference Center Fees	Bruneau River - Half-day (2 to 10 people)	50.00	50.00	0.00%
Airport	Snake River Conference Center Fees	Bruneau River - Full-day (2 to 10 people)	100.00	100.00	0.00%
Airport	Snake River Conference Center Fees	Malad River - Half-day (2 to 10 people)	50.00	50.00	0.00%
Airport	Snake River Conference Center Fees	Malad River - Full-day (2 to 10 people)	100.00	100.00	0.00%
Airport	Snake River Conference Center Fees	Payette River - Half-day (16 to 33 people)	125.00	125.00	0.00%
Airport	Snake River Conference Center Fees	Payette River - Full-day (16 to 33 people)	250.00	250.00	0.00%
Airport	Snake River Conference Center Fees	Salmon River - Half-day (48 to 80 people)	200.00	200.00	0.00%
Airport	Snake River Conference Center Fees	Salmon River - Full-day (48 to 80 people)	400.00	400.00	0.00%
Arts and History	Arts and History	Admission Fee	50.00	50.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Arts and History	Arts and History	Class Fee	50.00	50.00	0.00%
Arts and History	Arts and History	Event Fee (100% cost)	-	-	0.00%
Arts and History	Arts and History	Facility Rentals	966.98	966.98	0.00%
Arts and History	Arts and History	Facility Rentals - Holiday Fee	1,933.96	1,933.96	0.00%
Arts and History	Arts and History	Guided Process for Public Art on Private Property - Art Permit Fee	290.00	290.00	0.00%
Arts and History	Arts and History	Guided Tours or Additional Experiences - Individual Tour Fee (\$100 is the cost of the most expensive tour, others may be at a lower fee)	100.00	100.00	0.00%
Arts and History	Arts and History	Guided Tours or Additional Experiences - On Demand Group Tour Fee (up to 15 attendees; \$1,500 is the cost of the most expensive tour, others may be at a lower fee)	1,500.00	1,500.00	0.00%
Arts and History	Arts and History	High Quality Digital Reproductions of Materials in the City Archives Utilizing a Variety of Specialized Equipment	-	50.00	New
Arts and History	Arts and History	Specialized Historical and Archival Research (up to 30 minutes free, each subsequent hour \$30)	30.00	30.00	0.00%
City Clerk	Administrative Fees	Fingerprint Roll	5.20	5.45	4.81%
City Clerk	Administrative Fees	Fireworks Fee (per site)	26.50	27.50	3.77%
City Clerk	Administrative Fees	Hearing Examiner Appeal Bond	250.00	250.00	0.00%
City Clerk	Administrative Fees	Juvenile Background Check	5.00	5.00	0.00%
City Clerk	Administrative Fees	Licensing Processing Fee	1.50	2.00	33.33%
City Clerk	Administrative Fees	Photo	5.45	5.45	0.00%
City Clerk	Administrative Fees	Taximeter Re-seal	46.00	47.50	3.26%
City Clerk	Animal Fees	Animal Keeping (cattle, horse, mule, hog, sheep, goat, etc.)	5.00	5.15	3.00%
City Clerk	Animal Fees	Animal Keeping - Dog or Cat	6.25	6.50	4.00%
City Clerk	Animal Fees	Appeal of Determination and Forfeiture Hearing	250.00	250.00	0.00%
City Clerk	Animal Fees	Cost to Impound and Board Abused Animals (actual incurred; \$12 per day minimum)	-	-	0.00%
City Clerk	Animal Fees	Cost to Impound and Board Dangerous or Potentially Dangerous Animals (plus incurred cost; \$12 per day minimum)	36.25	37.50	3.45%
City Clerk	Animal Fees	Cost to Impound and Board Prohibited Animals (plus incurred cost; \$15 per day minimum)	51.50	53.25	3.40%
City Clerk	Animal Fees	Cost to Impound and Board Quarantined Animal (plus incurred cost; \$12 per day minimum)	36.25	37.50	3.45%
City Clerk	Animal Fees	Dangerous or Potentially Dangerous Animal - Impound Fee	36.25	37.50	3.45%
City Clerk	Animal Fees	Dangerous or Potentially Dangerous Animal - Other Costs (actual incurred cost)	-	-	0.00%
City Clerk	Animal Fees	Duplicate Animal Tag	4.00	4.15	3.75%
City Clerk	Animal Fees	Non-commercial Kennel (\$11 for the first five animals plus \$2.00 for each additional animal)	11.25	11.75	4.44%
City Clerk	Animal Fees	Non-spayed or Non-neutered Animal License (between 16 weeks and one year)	27.75	29.00	4.50%
City Clerk	Animal Fees	Non-spayed or Non-neutered Animal License (older than one year)	36.25	37.50	3.45%
City Clerk	Animal Fees	Prohibited Animal - Care Fee (actual incurred; \$15 per day minimum)	-	-	0.00%
City Clerk	Animal Fees	Prohibited Animal - Impound Fee	51.50	53.25	3.40%
City Clerk	Animal Fees	Prohibited Animal - Other Associated Fees and Costs (actual incurred)	-	-	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
City Clerk	Animal Fees	Quarantined Animal - Disposal	128.75	132.75	3.11%
City Clerk	Animal Fees	Quarantined Animal - Impound Fee	36.25	37.50	3.45%
City Clerk	Animal Fees	Quarantined Animal - Isolation Care (per day)	12.25	12.75	4.08%
City Clerk	Animal Fees	Quarantined Animal - Other Associated Fees and Costs (actual incurred cost)	-	-	0.00%
City Clerk	Animal Fees	Security Bond for Pending Appeal (bond amount to cover actual costs per BCC 5-1-21,K)	-	-	0.00%
City Clerk	Animal Fees	Senior Discount - Owner of Dog over 65 Years of Age (spayed or neutered)	4.50	4.50	0.00%
City Clerk	Animal Fees	Spayed or Neutered License	15.50	16.00	3.23%
City Clerk	Business Licensing	Adult Background Check (fee per state statute or regulatory agency)	33.25	33.25	0.00%
City Clerk	Business Licensing	Alarm Installation Service License	175.00	180.25	3.00%
City Clerk	Business Licensing	Alarm Installer License	48.25	49.75	3.11%
City Clerk	Business Licensing	Auction House	39.00	40.25	3.21%
City Clerk	Business Licensing	Auction Sale (per day)	32.50	33.50	3.08%
City Clerk	Business Licensing	Auctioneer License (semi-annual)	39.00	40.25	3.21%
City Clerk	Business Licensing	Auctioneer License (annual)	80.50	80.50	0.00%
City Clerk	Business Licensing	Cash Bond	1,000.00	1,000.00	0.00%
City Clerk	Business Licensing	Child Care Center (13 or more)	135.00	-	-100.00%
City Clerk	Business Licensing	Child Care Worker	37.00	-	-100.00%
City Clerk	Business Licensing	Child Care Worker Online Renewal Application	20.00	-	-100.00%
City Clerk	Business Licensing	Clean Up Deposit	147.50	152.00	3.05%
City Clerk	Business Licensing	Commercial Drivers License	40.25	41.50	3.11%
City Clerk	Business Licensing	Commercial Transportation Service Business Transfer of License (partial)	108.00	111.25	3.01%
City Clerk	Business Licensing	Commercial Transportation Service Business Transfer of License (annual)	209.75	216.25	3.10%
City Clerk	Business Licensing	Commercial Transportation Service Vehicle Transfer of License	28.50	29.50	3.51%
City Clerk	Business Licensing	Commercial Transportation Vehicle License	208.25	214.50	3.00%
City Clerk	Business Licensing	Eating and Drinking License	40.75	42.00	3.07%
City Clerk	Business Licensing	Eating and Drinking Mobile	40.75	-	-100.00%
City Clerk	Business Licensing	Family Child Care Home (1 to 6 children)	73.00	-	-100.00%
City Clerk	Business Licensing	Festival Block Permit	209.00	209.00	0.00%
City Clerk	Business Licensing	Film Permit Day Fee	25.00	25.00	0.00%
City Clerk	Business Licensing	Film Permit Annual Fee	250.00	250.00	0.00%
City Clerk	Business Licensing	Fingerprint Fee (as established by the Idaho State Police)	-	-	0.00%
City Clerk	Business Licensing	Going Out of Business	46.00	47.50	3.26%
City Clerk	Business Licensing	Going Out of Business - Time Extension	46.00	47.50	3.26%
City Clerk	Business Licensing	Group Child Care Home (7 to 12 children)	103.00	-	-100.00%
City Clerk	Business Licensing	Inspection Fee - Fireworks	25.00	25.00	0.00%
City Clerk	Business Licensing	License Printing - Re-printing Charge	5.20	5.45	4.81%
City Clerk	Business Licensing	Liquor (includes on-premise wine)	562.50	562.50	0.00%
City Clerk	Business Licensing	Liquor Catering Permit (per day charge; fee set by the State of Idaho)	20.00	20.00	0.00%
City Clerk	Business Licensing	Massage Establishment License	310.75	320.25	3.06%
City Clerk	Business Licensing	News Rack Operator License (annual)	103.00	106.25	3.16%
City Clerk	Business Licensing	News Rack per Box - Free Boxes (monthly)	5.00	5.15	3.00%
City Clerk	Business Licensing	News Rack per Box - Pay Boxes (monthly)	10.00	10.35	3.50%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
City Clerk	Business Licensing	Non-aerial Common Fireworks Permit (stands)	26.75	27.75	3.74%
City Clerk	Business Licensing	Non-consent Towing License	45.00	46.50	3.33%
City Clerk	Business Licensing	Off-premise Beer	50.00	50.00	0.00%
City Clerk	Business Licensing	Off-premise Wine	125.00	125.00	0.00%
City Clerk	Business Licensing	On-premise Beer	200.00	200.00	0.00%
City Clerk	Business Licensing	On-premise Wine	200.00	200.00	0.00%
City Clerk	Business Licensing	Pawnbroker License	495.50	510.50	3.03%
City Clerk	Business Licensing	Precious Metals Dealer License (partial year)	58.00	59.75	3.02%
City Clerk	Business Licensing	Precious Metals Dealer License (full year)	116.00	119.50	3.02%
City Clerk	Business Licensing	Precious Metals Dealer License (itinerant)	111.25	114.75	3.15%
City Clerk	Business Licensing	Private Patrol Agent License	48.25	49.75	3.11%
City Clerk	Business Licensing	Private Patrol Service	175.00	180.25	3.00%
City Clerk	Business Licensing	Private Security Service License	175.00	180.25	3.00%
City Clerk	Business Licensing	Short Term Rental License	82.50	85.00	3.03%
City Clerk	Business Licensing	Sidewalk Café License	113.25	116.75	3.09%
City Clerk	Business Licensing	Solicitor License - Semi-annual	68.50	70.75	3.28%
City Clerk	Business Licensing	Solicitor License - Annual	136.75	141.00	3.11%
City Clerk	Business Licensing	Special Event	230.00	237.00	3.04%
City Clerk	Business Licensing	Taxi Business License	174.75	180.00	3.00%
City Clerk	Business Licensing	Taxi Cab Driver License	40.25	41.50	3.11%
City Clerk	Business Licensing	Taxi Vehicle - New (part year, after Jan. 1)	115.00	118.50	3.04%
City Clerk	Business Licensing	Taxi Vehicle - New, Renewal or Transfer (full year)	229.75	236.75	3.05%
City Clerk	Business Licensing	Taxi Vehicle - Out of Service Decal Removal	49.50	51.00	3.03%
City Clerk	Business Licensing	Taxi Vehicle Transfer	42.00	43.50	3.57%
City Clerk	Business Licensing	Taxicab Vehicle Inspection	90.00	92.75	3.06%
City Clerk	Business Licensing	Taxicab Vehicle Re-inspection Hoist	175.00	180.25	3.00%
City Clerk	Business Licensing	Taxicab Vehicle Re-inspection Non-hoist (first 30 days and first re-inspection)	-	-	0.00%
City Clerk	Business Licensing	Taxicab Vehicle Re-inspection Non-hoist (after 30 days and/or second re-inspection)	90.00	92.75	3.06%
City Clerk	Business Licensing	Temporary Merchant License	64.50	66.50	3.10%
City Clerk	Business Licensing	Tree Service	59.50	61.50	3.36%
City Clerk	Business Licensing	Valet (new) Parking Permit Fee	289.50	298.25	3.02%
City Clerk	Business Licensing	Valet (renewal) Parking Permit Fee	104.25	107.50	3.12%
City Clerk	Business Licensing	Valet (temporary) Parking Permit Fee	289.50	298.25	3.02%
City Clerk	Business Licensing	Vehicle Immobilization Agent License	50.00	51.50	3.00%
City Clerk	Business Licensing	Vehicle Immobilization Service	122.50	126.25	3.06%
City Clerk	Business Licensing	Vendor Annual License	136.75	141.00	3.11%
City Clerk	Business Licensing	Vendor Semi-annual License	68.50	70.75	3.28%
City Clerk	Public Records Fees	Boise City Code (two volume set)	115.00	115.00	0.00%
City Clerk	Public Records Fees	Boise City Code Annual Supplements	45.00	45.00	0.00%
City Clerk	Public Records Fees	Microfilm, Microfiche, or LaserJet (per page)	0.25	0.25	0.00%
City Clerk	Public Records Fees	Photocopies (single-sided page without redactions)	0.05	0.05	0.00%
City Clerk	Public Records Fees	Unredacted Audio Cassettes - Standard Size (each)	1.10	1.10	0.00%
City Clerk	Public Records Fees	Unredacted Micro-cassettes (each)	2.00	2.00	0.00%
City Clerk	Public Records Fees	Unredacted Videotape (each)	3.00	3.00	0.00%
Fire	Emergency Response	Arson Investigation (per hour)	140.00	140.00	0.00%
Fire	Emergency Response	Brush Truck/Squad Standby/Response (per hour)	200.00	200.00	0.00%
Fire	Emergency Response	Command and Incident Management (per hour)	100.00	100.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Fire	Emergency Response	Dive Rescue (per hour)	1,750.00	1,750.00	0.00%
Fire	Emergency Response	Emergency Medical Technicians - Standby and Response (per hour)	80.00	80.00	0.00%
Fire	Emergency Response	Engine Standby and Response (per hour)	340.00	340.00	0.00%
Fire	Emergency Response	Hazardous Spills - Minor	440.00	440.00	0.00%
Fire	Emergency Response	Hazmat Incident (per hour)	2,200.00	2,200.00	0.00%
Fire	Emergency Response	Illegal Fires	120.00	120.00	0.00%
Fire	Emergency Response	Major Pipeline Incident (per hour)	1,600.00	1,600.00	0.00%
Fire	Emergency Response	Medical Trailers and Tents	100.00	100.00	0.00%
Fire	Emergency Response	Minor Pipeline Incident	420.00	420.00	0.00%
Fire	Emergency Response	Powerline Incidents (per hour)	350.00	350.00	0.00%
Fire	Emergency Response	Single Paramedic Standby and Response (per hour)	100.00	100.00	0.00%
Fire	Emergency Response	Tender Standby and Response (per hour)	275.00	250.00	-9.09%
Fire	Emergency Response	Utility Terrain Vehicle	30.00	30.00	0.00%
Fire	Emergency Response	Vehicle Fire	550.00	550.00	0.00%
Fire	Other	Entry Level Testing Fee	30.00	50.00	66.67%
Fire	Permit and Service Fees	Aerosol Products Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Amusement Buildings Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Aviation Facilities Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Battery Systems Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Bonfire Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Capacitor Energy Storage Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Carbon Dioxide Beverage Systems Permit	140.00	140.00	0.00%
Fire	Permit and Service Fees	Carnivals and Fairs Permit	270.00	270.00	0.00%
Fire	Permit and Service Fees	Cellulose Nitrate Film Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Combustible Dust Producing Operations Permit	250.00	250.00	0.00%
Fire	Permit and Service Fees	Combustible Fibers Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Compressed Gas Permit	250.00	250.00	0.00%
Fire	Permit and Service Fees	Covered Mall Buildings Permit	270.00	270.00	0.00%
Fire	Permit and Service Fees	Cryogenic Fluids Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Cutting and Welding Permit	140.00	140.00	0.00%
Fire	Permit and Service Fees	Dry Cleaning Plants Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Emergency Responder Radio Coverage System Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Exhibits, Trade Shows, and Any Special Event Permit	270.00	270.00	0.00%
Fire	Permit and Service Fees	Explosives Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Fire Code Plan Review (16% of building permit fee)	-	-	0.00%
Fire	Permit and Service Fees	Fire Department Fire Watch Fee(per hour)	140.00	140.00	0.00%
Fire	Permit and Service Fees	Fire Hydrants and Valves Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Fire Protection System Report Submittal Fee	30.00	30.00	0.00%
Fire	Permit and Service Fees	Flame Effects Before an Audience Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Product or Vent Lines Alter	140.00	140.00	0.00%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class I - Inside > 5 Gallons	140.00	140.00	0.00%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class I - Outside > 10 Gallons	140.00	140.00	0.00%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class II or IIIA - Inside > 25 Gallons	140.00	140.00	0.00%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class II or IIIA - Outside > 60 Gallons	140.00	140.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Tank Install and Alter	440.00	440.00	0.00%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Tank Remove, Abandon, or Dispose	180.00	180.00	0.00%
Fire	Permit and Service Fees	Floor Finishing Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Fruit and Crop Ripening Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Fuel Cell Power Systems Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Fumigation and Thermal Insecticidal Fogging Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Gas Detection System Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Hazardous Material Permit	350.00	350.00	0.00%
Fire	Permit and Service Fees	Hazardous Production Materials Facilities Permit	350.00	350.00	0.00%
Fire	Permit and Service Fees	High Piled Storage Permit	250.00	250.00	0.00%
Fire	Permit and Service Fees	Hot Work Operations Permit	140.00	140.00	0.00%
Fire	Permit and Service Fees	Industrial Ovens Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Inspection Burn Permit - Fire Prevention Inspection Required	140.00	140.00	0.00%
Fire	Permit and Service Fees	Inspections Required by Other Agencies Fee	140.00	100.00	-28.57%
Fire	Permit and Service Fees	Liquefied Petroleum Gases Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Liquid or Gas-fueled Vehicles or Equipment in Assembly Buildings Permit	100.00	100.00	0.00%
Fire	Permit and Service Fees	Lumber Yards or Woodworking Plants Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Magnesium Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Miscellaneous Combustible Storage > 2,500 Cubic Feet Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Mobile Food Preparation Vehicles Permit	45.00	45.00	0.00%
Fire	Permit and Service Fees	Motor Fuel Dispensing Facilities Permit	140.00	140.00	0.00%
Fire	Permit and Service Fees	Off-hours Inspection Permit	150.00	150.00	0.00%
Fire	Permit and Service Fees	Open Flames and Candles Permit	140.00	140.00	0.00%
Fire	Permit and Service Fees	Operation Permit - Renewal	100.00	100.00	0.00%
Fire	Permit and Service Fees	Organic Coatings Permit	250.00	250.00	0.00%
Fire	Permit and Service Fees	Places of Assembly Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Plant Extraction System Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Private Fire Hydrants Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Public Fireworks Display Permit	125.00	125.00	0.00%
Fire	Permit and Service Fees	Pyrotechnic Special Effects Material Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Pyroxylin Plastics Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Refrigeration Equipment Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Reinspection Fee (second)	100.00	100.00	0.00%
Fire	Permit and Service Fees	Reinspection Fee (third)	180.00	180.00	0.00%
Fire	Permit and Service Fees	Repair Garage and Service Stations Permit	140.00	140.00	0.00%
Fire	Permit and Service Fees	Rooftop Heliports Permit	140.00	140.00	0.00%
Fire	Permit and Service Fees	Spraying and Dipping Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Starting Work Before Securing a Permit	150.00	150.00	0.00%
Fire	Permit and Service Fees	Storage or Scrap Tires and Tire Byproduct Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Temporary Membrane Structures, Tents, and Canopies Permit	140.00	140.00	0.00%
Fire	Permit and Service Fees	Temporary Structures or Uses Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Tire Rebuilding Plants Permit	350.00	350.00	0.00%
Fire	Permit and Service Fees	Waste Handling Permit	180.00	180.00	0.00%
Fire	Permit and Service Fees	Wood Products Permit	180.00	180.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Library	General Fees	Annual Nonresident Fee (per household)	75.00	75.00	0.00%
Library	General Fees	Annual Nonresident Fee for Seniors and Students (per individual)	20.00	20.00	0.00%
Library	General Fees	Card Replacement	2.00	2.00	0.00%
Library	General Fees	Document Delivery Fee for Article from Idaho Clipping Files	5.25	5.25	0.00%
Library	General Fees	Document Delivery Fee for Fax of 16 Pages or More	5.00	5.00	0.00%
Library	General Fees	Document Delivery Fee for Idaho Statesman Obituary	5.25	5.25	0.00%
Library	General Fees	Document Delivery Fee from Phone Books and Boise City Directories (per page)	1.25	1.25	0.00%
Library	General Fees	Faxing per Page	0.50	0.50	0.00%
Library	General Fees	Printing per Page - Black and White	0.10	0.10	0.00%
Library	General Fees	Printing per Page - Color	0.25	0.25	0.00%
Library	General Fees	Use of Collection Agency to Collect Outstanding Fee	10.00	10.00	0.00%
Library	General Fees	Use of Mail Service to Deliver Items Placed on Hold	2.00	2.00	0.00%
Parks and Recreation	Active Adult	Educational Tours	125.00	125.00	0.00%
Parks and Recreation	Active Adult	Lifetime and Leisure Activities (one day)	9.90	9.91	0.10%
Parks and Recreation	Active Adult	Overnight Trips (100% cost)	-	-	0.00%
Parks and Recreation	Active Adult	Senior Fitness Class (per hour)	7.00	7.00	0.00%
Parks and Recreation	Active Adult	Social Tours	125.00	125.00	0.00%
Parks and Recreation	Active Adult	Transportation Fee (day trips)	5.00	5.00	0.00%
Parks and Recreation	Administration	Admission Daily Fee (max fee for a city event)	56.60	56.60	0.00%
Parks and Recreation	Administration	Appeal Fee (citizen appeal of city staff decision)	105.00	105.00	0.00%
Parks and Recreation	Administration	Billing Processing Fee	-	25.00	New
Parks and Recreation	Administration	Cancellation Fee - Depot, Banquet Rooms, or Ice	150.00	150.00	0.00%
Parks and Recreation	Administration	Change Schedule (fee for reposting schedule)	5.00	5.00	0.00%
Parks and Recreation	Administration	Commercial Use Annual Fee (100 or fewer uses)	380.00	400.00	5.26%
Parks and Recreation	Administration	Commercial Use Additional Annual Fee (over 100 uses)	675.00	700.00	3.70%
Parks and Recreation	Administration	Construction Use Application Fee (construction access to private property via public or park property)	37.00	38.00	2.70%
Parks and Recreation	Administration	Easement Application Fee	37.00	38.00	2.70%
Parks and Recreation	Administration	Late Fee \$20 or 18% per Annum (whichever is greater)	-	-	0.00%
Parks and Recreation	Administration	Memorial Bench - Non-premier	2,100.00	2,200.00	4.76%
Parks and Recreation	Administration	Memorial Bench - Premier or Stone	3,500.00	3,650.00	4.29%
Parks and Recreation	Administration	Memorial Trailhead Plaque - New Trails	10,000.00	10,000.00	0.00%
Parks and Recreation	Administration	Memorial Wall Plaque	3,000.00	3,000.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Administration	Metal Detection Permit	12.50	13.00	4.00%
Parks and Recreation	Administration	Non-resident Fee (additional 55% of resident fee for Parks and Recreation activities/reservations)	-	-	0.00%
Parks and Recreation	Administration	Non-sufficient Funds (NSF) Check Fee	20.00	20.00	0.00%
Parks and Recreation	Administration	Refund Processing Fee	15.00	15.00	0.00%
Parks and Recreation	Administration	Scholarship Fee	0.94	0.94	0.00%
Parks and Recreation	Administration	Unmanned Aircraft Systems (UAS) Permit	25.00	25.00	0.00%
Parks and Recreation	Adult Art	Adult (eight meetings, two hours)	128.00	134.00	4.69%
Parks and Recreation	Adult Art	Adult (eight meetings, three hours)	192.00	202.00	5.21%
Parks and Recreation	Adult Art	Adult (six meetings, two hours)	96.00	101.00	5.21%
Parks and Recreation	Adult Art	Adult (six meetings, three hours)	144.00	152.00	5.56%
Parks and Recreation	Adult Art	Adult Pottery Open Lab (six meetings, two hours)	96.00	100.94	5.15%
Parks and Recreation	Adult Art	Adult Pottery Open Lab (eight meetings, two hours)	128.00	133.96	4.66%
Parks and Recreation	Adult Art	Adult Private Class	172.00	181.00	5.23%
Parks and Recreation	Adult Art	Art Center Rental	60.38	66.04	9.37%
Parks and Recreation	Adult Art	Commercial Kiln Firing Fee (1 sq. ft.)	23.00	25.00	8.70%
Parks and Recreation	Adult Art	Material Lab Fee	86.00	89.62	4.21%
Parks and Recreation	Adult Art	Pottery Drop-in	17.00	17.92	5.41%
Parks and Recreation	Adult Art	Room Rental	52.83	66.04	25.00%
Parks and Recreation	Adult Art	Visiting Artist Adult Workshop (100% cost)	-	-	0.00%
Parks and Recreation	Adult Fitness	Body Composition Analysis Fee	25.00	25.00	0.00%
Parks and Recreation	Adult Fitness	Cardio Class (per hour)	10.00	10.25	2.50%
Parks and Recreation	Adult Fitness	Drop-in Fitness Class (per hour)	12.00	12.25	2.08%
Parks and Recreation	Adult Fitness	Individual Fitness Class (per hour)	50.00	51.50	3.00%
Parks and Recreation	Adult Fitness	Meditation (per half hour)	5.00	5.25	5.00%
Parks and Recreation	Adult Fitness	Pilates Class (per hour)	8.00	8.25	3.13%
Parks and Recreation	Adult Fitness	Yoga Class (per hour)	8.00	8.25	3.13%
Parks and Recreation	Adult Performing Arts	Adult Performing Arts Drop-in Fee	11.00	11.00	0.00%
Parks and Recreation	Adult Performing Arts	Costume Fee	21.00	21.23	1.10%
Parks and Recreation	Adult Performing Arts	Individual Dance Class (per hour)	8.50	10.00	17.65%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Adult Performing Arts	Material Fee	66.04	66.04	0.00%
Parks and Recreation	Adult Performing Arts	Recital Fee	10.50	11.00	4.76%
Parks and Recreation	Adult Pickleball	Pickleball League	33.02	33.02	0.00%
Parks and Recreation	Adult Pickleball	Pickleball Lesson	53.77	57.00	6.01%
Parks and Recreation	Adult Pickleball	Pickleball Tournament Fee	34.91	35.85	2.69%
Parks and Recreation	Adult Pickleball	Public Court Rental (per court, per hour)	3.77	4.25	12.73%
Parks and Recreation	Adult Pickleball	Special Event Court Rental (per court, per hour)	10.38	10.38	0.00%
Parks and Recreation	Adult Sports	Amateur Softball Association (ASA) Sanction Fee (100% cost)	-	-	0.00%
Parks and Recreation	Adult Sports	Late Registration	37.00	37.00	0.00%
Parks and Recreation	Adult Sports	Player Fee	12.26	12.26	0.00%
Parks and Recreation	Adult Sports	Rescheduling Fee	67.00	67.00	0.00%
Parks and Recreation	Adult Sports	Transfer Player Fee	5.50	5.50	0.00%
Parks and Recreation	Adult Sports	United States Specialty Sports Association (USSSA) Sanction Fee (100% cost)	-	-	0.00%
Parks and Recreation	Adult Tennis	Idaho Tennis Association Court Rental (per court, per hour)	1.89	2.12	12.17%
Parks and Recreation	Adult Tennis	Indoor Clinic	26.00	-	-100.00%
Parks and Recreation	Adult Tennis	Indoor Court Rental	23.59	-	-100.00%
Parks and Recreation	Adult Tennis	Indoor Private Lesson	65.00	-	-100.00%
Parks and Recreation	Adult Tennis	Private or Public Court Rental (per tennis pro, per year)	360.00	365.00	1.39%
Parks and Recreation	Adult Tennis	Public Court Rental (per court, per hour)	3.77	4.25	12.73%
Parks and Recreation	Adult Tennis	Special Event Court Rental (per hour)	10.38	10.38	0.00%
Parks and Recreation	Adult Tennis	Tennis Lesson	57.00	57.00	0.00%
Parks and Recreation	AdVenture	Adapted Bike Rides	8.25	8.50	3.03%
Parks and Recreation	AdVenture	Adaptive Fitness Class (16 hours or 8 weeks)	66.00	68.00	3.03%
Parks and Recreation	AdVenture	Adaptive Sports Clinic - Youth	24.00	25.00	4.17%
Parks and Recreation	AdVenture	Adaptive Sports Drop-in	4.72	4.72	0.00%
Parks and Recreation	AdVenture	AdVenture Art Class (eight weeks)	59.00	61.00	3.39%
Parks and Recreation	AdVenture	AdVenture Field Trip and Meal	58.00	60.00	3.45%
Parks and Recreation	AdVenture	AdVenture Teen Camp	125.00	129.00	3.20%
Parks and Recreation	AdVenture	Bike Ride and Picnic	18.00	19.00	5.56%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	AdVenture	Bowling Club (four days)	33.00	34.00	3.03%
Parks and Recreation	AdVenture	Camping (two nights)	130.00	135.00	3.85%
Parks and Recreation	AdVenture	ChairHoops - Additional Team Members (over ten players)	9.43	9.43	0.00%
Parks and Recreation	AdVenture	ChairHoops Team	150.94	150.94	0.00%
Parks and Recreation	AdVenture	Cooking Class (six weeks)	81.00	82.00	1.23%
Parks and Recreation	AdVenture	Dutch Oven Cooking Class	15.00	15.50	3.33%
Parks and Recreation	AdVenture	Elk Sleigh Rides	60.00	62.00	3.33%
Parks and Recreation	AdVenture	Group Programs (per hour)	33.00	34.00	3.03%
Parks and Recreation	AdVenture	Holiday Party	10.00	10.00	0.00%
Parks and Recreation	AdVenture	Idaho Youth Adaptive Sports Camp	74.00	77.00	4.05%
Parks and Recreation	AdVenture	Idaho Youth Adaptive Sports Camp - Late Fee	20.00	20.00	0.00%
Parks and Recreation	AdVenture	Moonlight Golf	68.87	68.87	0.00%
Parks and Recreation	AdVenture	Performing Art Class (eight weeks)	42.00	44.00	4.76%
Parks and Recreation	AdVenture	Rafting - Day Trip	38.00	38.00	0.00%
Parks and Recreation	AdVenture	Rugby Chair Rental (per day)	19.81	19.81	0.00%
Parks and Recreation	AdVenture	Rugby Tubes (100% cost)	-	-	0.00%
Parks and Recreation	AdVenture	Sleeping Bag Cleaning (100% cost)	-	-	0.00%
Parks and Recreation	AdVenture	Snowshoeing and Hot Springs	63.00	65.00	3.17%
Parks and Recreation	AdVenture	Snowshoeing for Group to Bogus Basin (per person)	12.00	13.00	8.33%
Parks and Recreation	AdVenture	Social Clubs (seven weeks)	85.00	88.00	3.53%
Parks and Recreation	AdVenture	Sun Valley Biking	80.00	82.00	2.50%
Parks and Recreation	AdVenture	Tie Dyeing	13.00	14.00	7.69%
Parks and Recreation	AdVenture	Water Skiing (per day)	15.00	15.50	3.33%
Parks and Recreation	AdVenture	Wheelchair Basketball (eight weeks)	31.00	32.00	3.23%
Parks and Recreation	AdVenture	Wheelchair Rugby (eight weeks)	35.00	36.00	2.86%
Parks and Recreation	Aquatics	Daily Admission - Adult	5.66	6.37	12.54%
Parks and Recreation	Aquatics	Daily Admission - Parent Plus Two Children	9.43	9.91	5.09%
Parks and Recreation	Aquatics	Daily Admission - Youth (17 and under)	3.77	4.25	12.73%
Parks and Recreation	Aquatics	Junior Lifeguard (course)	80.00	80.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Aquatics	Pool Daily Admission - Family Day	12.26	12.74	3.92%
Parks and Recreation	Aquatics	Pool Daily Admission - Family Day (each additional family member for families larger than five members)	1.89	1.89	0.00%
Parks and Recreation	Aquatics	Pool Rental (per hour)	257.55	259.43	0.73%
Parks and Recreation	Aquatics	Season Pass - Adult	56.60	56.60	0.00%
Parks and Recreation	Aquatics	Season Pass - Youth (17 and under)	33.02	33.02	0.00%
Parks and Recreation	Aquatics	Swim Lessons - Group Youth (8, 25 minute lessons)	50.00	52.00	4.00%
Parks and Recreation	Aquatics	Swim Lessons - Private (per hour)	40.00	50.00	25.00%
Parks and Recreation	Basketball	3 on 3 (per game)	21.70	21.70	0.00%
Parks and Recreation	Basketball	5 on 5 (for two referees and one scorekeeper, per game)	78.77	78.77	0.00%
Parks and Recreation	Basketball	5 on 5 Tournament	113.21	113.21	0.00%
Parks and Recreation	Basketball	5 on 5 Tournament - Double Elimination	165.09	165.09	0.00%
Parks and Recreation	Boise Depot	Bell Tower (two hours)	56.60	56.60	0.00%
Parks and Recreation	Boise Depot	Bell Tower (four hours)	113.21	113.21	0.00%
Parks and Recreation	Boise Depot	Bell Tower Additional Hours (per hour)	35.85	35.85	0.00%
Parks and Recreation	Boise Depot	Depot Additional Hours (per hour)	133.96	133.96	0.00%
Parks and Recreation	Boise Depot	Depot Limited Event - Meeting Station and Rehearsals and Setups (per hour, with a two hour minimum)	133.96	133.96	0.00%
Parks and Recreation	Boise Depot	Depot Plaza (up to eight hours)	330.19	330.19	0.00%
Parks and Recreation	Boise Depot	Depot Plaza Additional Hours (per hour)	75.47	75.47	0.00%
Parks and Recreation	Boise Depot	Great Hall (eight hours or Fri-Sat peak season; eight hour minimum during peak season)	1,084.91	1,084.91	0.00%
Parks and Recreation	Boise Depot	Great Hall (five hours)	660.38	660.38	0.00%
Parks and Recreation	Boise Depot	Great Hall (six hours)	801.89	801.89	0.00%
Parks and Recreation	Boise Depot	Great Hall Holiday (12 hours)	2,150.94	2,150.94	0.00%
Parks and Recreation	Boise Depot	Meeting Station with Great Hall Rental (per hour)	84.91	84.91	0.00%
Parks and Recreation	Boise Depot	Platt Garden with Great Hall or Meeting Station Rental (per hour)	75.47	75.47	0.00%
Parks and Recreation	Boise Depot	Security Deposit - Events	300.00	300.00	0.00%
Parks and Recreation	Boise Depot	Speaker System	75.47	75.47	0.00%
Parks and Recreation	Boise Depot	Special Fee Overage Penalty	183.49	183.49	0.00%
Parks and Recreation	Boise Depot	Tour Fee with Reservation	65.00	65.00	0.00%
Parks and Recreation	Boise Urban Garden School	Adult Registration Fee (per hour)	20.00	24.00	20.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Boise Urban Garden School	Culinary Camp (five sessions)	114.00	-	-100.00%
Parks and Recreation	Boise Urban Garden School	Environmental Camp	160.00	180.00	12.50%
Parks and Recreation	Boise Urban Garden School	Environmental Camp with Lunch - Half-day (five sessions)	104.00	-	-100.00%
Parks and Recreation	Boise Urban Garden School	Facility Rental (hourly)	75.00	80.19	6.92%
Parks and Recreation	Boise Urban Garden School	Garden and Culinary Camp	240.00	240.00	0.00%
Parks and Recreation	Boise Urban Garden School	Garden Science Camp	150.00	150.00	0.00%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (less than 1 hour)	-	37.50	New
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (1 hour)	50.00	50.00	0.00%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (1.5 hours)	75.00	75.00	0.00%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (2 hours)	100.00	100.00	0.00%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (3 hours)	150.00	150.00	0.00%
Parks and Recreation	Boise Urban Garden School	Half-day Preschool Program (one session)	24.00	30.00	25.00%
Parks and Recreation	Boise Urban Garden School	Outdoor Preschool Class (monthly session)	480.00	650.00	35.42%
Parks and Recreation	Boise Urban Garden School	Outdoor Preschool Class (per session)	100.00	100.00	0.00%
Parks and Recreation	Boise Urban Garden School	Per Student Lesson Fee (1.5 hour)	10.00	12.00	20.00%
Parks and Recreation	Boise Urban Garden School	Per Student Lesson Fee (2 hours)	25.00	25.00	0.00%
Parks and Recreation	Cemetery	Additional Chairs Set Up	42.50	43.50	2.35%
Parks and Recreation	Cemetery	Ash Vaults	245.00	252.83	3.20%
Parks and Recreation	Cemetery	Burial Assistance (per person)	37.00	38.00	2.70%
Parks and Recreation	Cemetery	Concrete Boxes	650.00	674.53	3.77%
Parks and Recreation	Cemetery	Concrete Vaults	850.00	880.19	3.55%
Parks and Recreation	Cemetery	Crypt Plate	355.00	366.98	3.37%
Parks and Recreation	Cemetery	Crypt Vase	147.00	151.89	3.33%
Parks and Recreation	Cemetery	Disinterment - Adult	2,350.00	2,425.00	3.19%
Parks and Recreation	Cemetery	Disinterment - Ash (lot or crypt)	475.00	490.00	3.16%
Parks and Recreation	Cemetery	Disinterment - Ash (niche)	240.00	247.00	2.92%
Parks and Recreation	Cemetery	Disinterment - Court Ordered	610.00	630.00	3.28%
Parks and Recreation	Cemetery	Disinterment - Infant	975.00	1,010.00	3.59%
Parks and Recreation	Cemetery	Disinterment - Mausoleum	2,100.00	2,175.00	3.57%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Cemetery	Extended Grave - Adult	450.00	465.00	3.33%
Parks and Recreation	Cemetery	Extended Grave - Infant	340.00	350.00	2.94%
Parks and Recreation	Cemetery	Floral Placement	7.00	7.25	3.57%
Parks and Recreation	Cemetery	Interment - Crypt	1,050.00	1,085.00	3.33%
Parks and Recreation	Cemetery	Interments - Adult (includes vault handling, lowering device, and burial setup)	750.00	775.00	3.33%
Parks and Recreation	Cemetery	Interments - Infant (includes vault handling, lowering device, and burial setup)	330.00	340.00	3.03%
Parks and Recreation	Cemetery	Inurnment of Ashes - Adult in a Crypt or Cemetery (includes vault handling, lowering device, and burial setup)	525.00	545.00	3.81%
Parks and Recreation	Cemetery	Lot Sales - Crypt	7,000.00	7,250.00	3.57%
Parks and Recreation	Cemetery	Lot Sales - Double Niche	1,550.00	1,600.00	3.23%
Parks and Recreation	Cemetery	Lot Sales - Infant	310.00	320.00	3.23%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Ash	585.00	600.00	2.56%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Flat	1,095.00	1,130.00	3.20%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Monument	1,700.00	1,750.00	2.94%
Parks and Recreation	Cemetery	Lot Sales - Niche Simplicity (glass front)	2,325.00	2,400.00	3.23%
Parks and Recreation	Cemetery	Lot Sales - Niche Single Economy (brass)	960.00	990.00	3.13%
Parks and Recreation	Cemetery	Lot Sales - Niche Single Granite (wall)	1,150.00	1,190.00	3.48%
Parks and Recreation	Cemetery	Lot Sales - Pioneer Cemetery Ash	1,175.00	1,215.00	3.40%
Parks and Recreation	Cemetery	Lot Sales - Pioneer Cemetery Monument	2,450.00	2,525.00	3.06%
Parks and Recreation	Cemetery	Marker Installation	275.00	280.00	1.82%
Parks and Recreation	Cemetery	Mausoleum Keys	5.66	5.90	4.24%
Parks and Recreation	Cemetery	Mausoleum Memorial Set Up	90.00	93.00	3.33%
Parks and Recreation	Cemetery	Niche Plate - Double	300.00	310.38	3.46%
Parks and Recreation	Cemetery	Niche Vase	145.28	150.00	3.25%
Parks and Recreation	Cemetery	Overtime Charge (per hour, after 4 p.m. weekdays)	245.00	253.00	3.27%
Parks and Recreation	Cemetery	Repurchase Documentation Fee	90.00	93.00	3.33%
Parks and Recreation	Cemetery	Saturday Service	700.00	725.00	3.57%
Parks and Recreation	Cemetery	Sunday or Holiday Service	800.00	830.00	3.75%
Parks and Recreation	Cemetery	Temporary Marker Set	42.00	43.00	2.38%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Cemetery	Vase - Metal	23.82	24.53	2.98%
Parks and Recreation	Community Centers	Custodial Staff (100% cost)	-	-	0.00%
Parks and Recreation	Community Centers	Kid City Registration Fee (one time, per school year)	20.00	20.00	0.00%
Parks and Recreation	Community Centers	Out-of-programming School-based Multi-purpose Room Rental (per hour)	50.94	52.83	3.71%
Parks and Recreation	Community Centers	School Workshops (100% cost)	-	-	0.00%
Parks and Recreation	Community Centers	School-based Multi-purpose Room Rental (per hour, during open hours)	25.94	26.89	3.66%
Parks and Recreation	Football	Double Elimination Tournament Fee	300.00	300.00	0.00%
Parks and Recreation	Football	Three Referees per Game	112.26	112.26	0.00%
Parks and Recreation	Football	Tournament Fee	117.92	117.92	0.00%
Parks and Recreation	Football	Two Referees per Game	97.74	97.74	0.00%
Parks and Recreation	Forestry	Adopt a Tree (basic 2-10 inch diameter at breast height)	300.00	315.00	5.00%
Parks and Recreation	Forestry	Adopt a Tree (basic 10-20 inch diameter at breast height)	600.00	625.00	4.17%
Parks and Recreation	Forestry	Adopt a Tree (basic 20+ inch diameter at breast height)	1,200.00	1,250.00	4.17%
Parks and Recreation	Forestry	Adopt a Tree (premier 2-10 inch diameter at breast height)	575.00	600.00	4.35%
Parks and Recreation	Forestry	Adopt a Tree (premier 10-20 inch diameter at breast height)	1,200.00	1,250.00	4.17%
Parks and Recreation	Forestry	Adopt a Tree (premier 20+ inch diameter at breast height)	2,400.00	2,500.00	4.17%
Parks and Recreation	Forestry	Appeal - Council	50.00	50.00	0.00%
Parks and Recreation	Forestry	Appeal - Private	25.00	25.00	0.00%
Parks and Recreation	Forestry	Firewood (per cord)	103.77	113.21	9.10%
Parks and Recreation	Forestry	Horticulture Educational Classes	25.00	25.00	0.00%
Parks and Recreation	Forestry	International Society of Arboriculture (ISA) Study Guide (100% cost)	-	-	0.00%
Parks and Recreation	Forestry	Mulch or Chips (per bag)	5.66	6.13	8.30%
Parks and Recreation	Forestry	Mulch or Chips (per yard)	19.81	21.70	9.54%
Parks and Recreation	Forestry	Street Tree - 1.5 Inches	117.92	122.64	4.00%
Parks and Recreation	Forestry	Street Tree - 2 Inches	174.53	179.25	2.70%
Parks and Recreation	Forestry	Street Tree - 2.5 Inches	226.42	231.13	2.08%
Parks and Recreation	Forestry	Tree Selection Guide	13.21	14.15	7.12%
Parks and Recreation	Fort Boise Community Center Operations	After-hours Staff for Community Center Room Rentals	37.00	38.00	2.70%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Adult	242.93	250.00	2.91%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Senior	203.07	207.55	2.21%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Youth	135.85	139.62	2.78%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Adult	5.66	5.66	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Senior	4.72	4.72	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Youth	3.30	3.30	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Dance and Multi-purpose Studio Rental (per hour)	20.52	21.23	3.46%
Parks and Recreation	Fort Boise Community Center Operations	Gym Rental (per hour)	52.83	54.72	3.58%
Parks and Recreation	Fort Boise Community Center Operations	Indoor Pickleball Drop-in	3.77	5.66	50.13%
Parks and Recreation	Fort Boise Community Center Operations	Locker Rental	0.25	0.25	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Adult	25.47	26.42	3.73%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Senior	18.88	19.81	4.93%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Youth	11.80	12.26	3.90%
Parks and Recreation	Fort Boise Community Center Operations	Preschool Drop-in	0.94	0.94	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Priority Daily Drop-in - Youth - After School	1.18	1.18	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Teen Activity Center (TAC) Rental	39.62	40.57	2.40%
Parks and Recreation	Golf	Cart Rental - per Seat	19.81	20.75	4.75%
Parks and Recreation	Golf	Cart Rental - Pull Cart	5.66	5.66	0.00%
Parks and Recreation	Golf	Club Fitting (30 minutes)	80.00	80.00	0.00%
Parks and Recreation	Golf	Club Rental - Up to 18 Holes	41.52	42.45	2.24%
Parks and Recreation	Golf	Driving Range - Range Balls	14.15	14.15	0.00%
Parks and Recreation	Golf	Flight Monitor Use	50.00	60.00	20.00%
Parks and Recreation	Golf	Green Fee - Up to 18 Holes	46.23	51.89	12.24%
Parks and Recreation	Golf	Lessons - Group (per hour)	120.00	120.00	0.00%
Parks and Recreation	Golf	Lessons - Private (per hour)	120.00	125.00	4.17%
Parks and Recreation	Golf	Outside Food Catering Permit Fee	500.00	500.00	0.00%
Parks and Recreation	Golf	Passes - Annual Cart Fee	992.45	1,092.45	10.08%
Parks and Recreation	Golf	Passes - Annual Green Fee	1,669.81	1,780.19	6.61%
Parks and Recreation	Golf	Rental - Additional Event Staff Fee (per hour)	60.00	60.00	0.00%
Parks and Recreation	Golf	Rental - Additional Hour (per hour)	169.81	169.81	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Golf	Rental - Banquet Room (four hour time block)	700.00	700.00	0.00%
Parks and Recreation	Golf	Rental - Board Room (four hour time block)	350.00	350.00	0.00%
Parks and Recreation	Golf	Rental - Driving Range (four hour time block)	5,500.00	5,500.00	0.00%
Parks and Recreation	Golf	Rental - Wedding Event Fee	2,000.00	2,000.00	0.00%
Parks and Recreation	Golf	Reservation Change Fee	100.00	100.00	0.00%
Parks and Recreation	Golf	Security Deposit	300.00	300.00	0.00%
Parks and Recreation	Golf	Tee Time Cancellation Fee (per player)	25.00	30.00	20.00%
Parks and Recreation	Golf	Wine Corkage Fee (per bottle)	15.00	15.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Adult 3 on 3 League (individual fee)	230.19	235.85	2.46%
Parks and Recreation	Idaho Ice World Hockey	Adult 3 on 3 League (team fee)	1,745.28	1,745.28	0.00%
Parks and Recreation	Idaho Ice World Hockey	Adult 5 on 5 Spring or Summer (team fee)	4,500.00	4,500.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Adult Fall or Winter League (individual fee)	450.00	450.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Adult Fall or Winter League (team fee)	6,183.96	6,198.11	0.23%
Parks and Recreation	Idaho Ice World Hockey	Adult Hockey Tournament	1,603.77	1,603.77	0.00%
Parks and Recreation	Idaho Ice World Hockey	Beginner Adult Development League	34.00	36.00	5.88%
Parks and Recreation	Idaho Ice World Hockey	Coaching - Private up to Four (per hour)	65.00	65.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Coaching - Group Over Five (per hour)	220.00	220.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Equipment Rental	56.60	56.60	0.00%
Parks and Recreation	Idaho Ice World Hockey	Hockey Camp	500.00	500.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Jersey Fee	37.74	37.74	0.00%
Parks and Recreation	Idaho Ice World Hockey	Learn to Play Hockey	30.00	32.00	6.67%
Parks and Recreation	Idaho Ice World Hockey	Pickup Hockey Drop-in	14.15	14.15	0.00%
Parks and Recreation	Idaho Ice World Hockey	Pickup Hockey Pass Book (ten punches)	127.36	127.36	0.00%
Parks and Recreation	Idaho Ice World Hockey	Stick Time Drop-in	12.26	12.26	0.00%
Parks and Recreation	Idaho Ice World Hockey	Stick Time Pass Book	113.21	113.21	0.00%
Parks and Recreation	Idaho Ice World Hockey	Youth 3 on 3 League	231.13	235.85	2.04%
Parks and Recreation	Idaho Ice World Hockey	Youth 5 on 5 League	646.23	665.09	2.92%
Parks and Recreation	Idaho Ice World Hockey	Youth Hockey Tournament	1,556.60	1,556.60	0.00%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Family Limited (four)	669.81	669.81	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Family Additional Member (after first four)	165.09	165.09	0.00%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Individual	202.83	202.83	0.00%
Parks and Recreation	Idaho Ice World Operations	Broomball Equipment Rental Fee	37.74	37.74	0.00%
Parks and Recreation	Idaho Ice World Operations	Curling Drop-in Fee	15.09	15.09	0.00%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 48 Inches (one rink)	660.00	700.00	6.06%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 48 Inches (two rinks)	1,035.00	1,100.00	6.28%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 90 Inches (one rink)	1,115.00	1,130.00	1.35%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 90 Inches (two rinks)	1,825.00	1,850.00	1.37%
Parks and Recreation	Idaho Ice World Operations	EZ Skater	4.72	5.66	19.92%
Parks and Recreation	Idaho Ice World Operations	Event Center - Projector Rental	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Fri 8 a.m. to 5 p.m.)	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Thur 12 a.m.-6 a.m. and Fri 5 p.m.-12 a.m.)	161.79	161.79	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Thur 5 p.m. to 12 a.m.)	98.11	98.11	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Cleaning Fee	85.00	85.00	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Zone (per hour)	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	Facility Rental - Entire Facility (four hour block)	2,500.00	2,600.00	4.00%
Parks and Recreation	Idaho Ice World Operations	Facility Set-up and Take-down Fee	85.00	90.00	5.88%
Parks and Recreation	Idaho Ice World Operations	Group Admission (10-50 people)	10.38	11.32	9.06%
Parks and Recreation	Idaho Ice World Operations	Group Admission (51-100 people)	9.43	10.38	10.07%
Parks and Recreation	Idaho Ice World Operations	Group Admission (101+ people)	8.49	9.43	11.07%
Parks and Recreation	Idaho Ice World Operations	Ice Sled Rental	4.72	5.19	9.96%
Parks and Recreation	Idaho Ice World Operations	Locker Rental	0.50	0.50	0.00%
Parks and Recreation	Idaho Ice World Operations	Locker Room Sign	1,075.00	1,090.00	1.40%
Parks and Recreation	Idaho Ice World Operations	Miscellaneous Sponsorship	25,000.00	25,000.00	0.00%
Parks and Recreation	Idaho Ice World Operations	Private Ice (per hour, Mon-Fri 5 p.m. to Close, Sat and Sun All Day)	288.68	292.67	1.38%
Parks and Recreation	Idaho Ice World Operations	Private Ice - CenturyLink (per hour; 100% cost)	-	-	0.00%
Parks and Recreation	Idaho Ice World Operations	Private Ice - Open to 5 p.m. Mon-Fri (per hour)	247.17	250.00	1.14%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Adult	8.49	8.49	0.00%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Senior 62+	7.55	7.55	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Idaho Ice World Operations	Public Skate - Youth	7.55	7.55	0.00%
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (one hour, camps and clinics)	136.79	141.51	3.45%
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (half-day, camps and clinics)	490.57	490.57	0.00%
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (all day, camps and clinics)	966.98	966.98	0.00%
Parks and Recreation	Idaho Ice World Operations	Rink Naming Rights (annual)	6,500.00	6,500.00	0.00%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Bottom Panel (one rink)	725.00	800.00	10.34%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Bottom Panel (two rinks)	1,200.00	1,300.00	8.33%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Side Panels (one rink)	900.00	1,000.00	11.11%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Side Panels (two rinks)	1,500.00	1,600.00	6.67%
Parks and Recreation	Idaho Ice World Operations	Skate Rental	4.72	4.72	0.00%
Parks and Recreation	Idaho Ice World Operations	Skating Event with Food - Up to Ten People	172.36	172.36	0.00%
Parks and Recreation	Idaho Ice World Operations	Skating Event with Food - Additional Person	17.26	17.26	0.00%
Parks and Recreation	Idaho Ice World Operations	Skating Event without Food - Up to Ten People	147.45	147.45	0.00%
Parks and Recreation	Idaho Ice World Operations	Skating Event without Food - Additional Person	14.72	14.72	0.00%
Parks and Recreation	Idaho Ice World Operations	Team Sponsorships	1,050.00	1,100.00	4.76%
Parks and Recreation	Idaho Ice World Operations	VIP Room (per hour, Mon-Fri 8 a.m. to 5 p.m.)	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	VIP Room (per hour, Mon-Thur 12 a.m. to 6 a.m. and Fri-Mon 5 p.m. to 12 a.m.)	68.87	68.87	0.00%
Parks and Recreation	Idaho Ice World Operations	VIP Room (per hour, Mon-Thur 5 p.m. to 12 a.m.)	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	Zamboni Signs - Both Sides	1,900.00	2,000.00	5.26%
Parks and Recreation	Idaho Ice World Skating	Coaching (per hour)	80.00	80.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Freestyle	14.15	14.15	0.00%
Parks and Recreation	Idaho Ice World Skating	Freestyle Armband Replacement Fee	26.00	26.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Freestyle Pass Book (ten punches)	127.36	127.36	0.00%
Parks and Recreation	Idaho Ice World Skating	Ice Skating Camps	260.00	260.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Learn to Skate (half hour)	20.00	20.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Learn to Skate - Equipment Rental	50.00	50.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Show Admission - Adult	20.75	22.64	9.11%
Parks and Recreation	Idaho Ice World Skating	Show Admission - Youth	20.75	22.64	9.11%
Parks and Recreation	Idaho Ice World Skating	Show Participation Fee	115.00	120.00	4.35%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Idaho Ice World Skating	Show VIP Admission	35.38	36.79	3.99%
Parks and Recreation	Jim Hall Foothills Learning Center	Adult Registration Fee (per hour)	20.00	24.00	20.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Facility and Room Rental at Foothills Learning Center (half-day)	125.00	125.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Facility and Room Rental at Foothills Learning Center (full-day)	250.00	250.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Full-day Environmental Camp (five sessions)	150.00	180.00	20.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (less than 1 hour)	-	37.50	New
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (1 hour)	50.00	50.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (1.5 hours)	75.00	75.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (2 hours)	100.00	100.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (3 hours)	150.00	150.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Half-day Nature Program (one session)	24.00	30.00	25.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Half-day Nature Camp (five sessions)	100.00	150.00	50.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (monthly session)	480.00	650.00	35.42%
Parks and Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (per session)	100.00	100.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Per Student Lesson Fee (1.5 hours)	10.00	12.00	20.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Per Student Lesson Fee (2 hours)	25.00	25.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Workshops (one day)	65.00	65.00	0.00%
Parks and Recreation	Mobile Recreation	Mobile Recreation Van - Private Programming Rental (per hour)	94.34	-	-100.00%
Parks and Recreation	Movies Under the Stars	Movies Under the Stars (fee per movie)	3,113.21	3,200.00	2.79%
Parks and Recreation	Natorium	Hydrotube - Day Pass	10.38	10.38	0.00%
Parks and Recreation	Natorium	Hydrotube - Day Pass with Pool Pass	8.49	8.49	0.00%
Parks and Recreation	Natorium	Hydrotube - Family Time (30 rides)	20.75	20.75	0.00%
Parks and Recreation	Natorium	Hydrotube - Family Time with Pool Pass	12.26	12.26	0.00%
Parks and Recreation	Natorium	Hydrotube - Ten Rides	7.55	7.55	0.00%
Parks and Recreation	Natorium	Hydrotube - Ten Rides (for pool pass holders)	5.66	5.66	0.00%
Parks and Recreation	Natorium	Lifeguard Training Course	165.00	165.00	0.00%
Parks and Recreation	Park Reservations	Additional Hour	24.53	25.94	5.75%
Parks and Recreation	Park Reservations	Ann Morrison - Entire Park (all day)	2,547.17	2,547.17	0.00%
Parks and Recreation	Park Reservations	Ann Morrison - Fountain (half-day)	377.36	377.36	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Park Reservations	Ann Morrison - Fountain (all day)	731.13	731.13	0.00%
Parks and Recreation	Park Reservations	Band Shell Exterior (half-day)	490.57	490.57	0.00%
Parks and Recreation	Park Reservations	Band Shell Interior (per hour)	122.64	122.64	0.00%
Parks and Recreation	Park Reservations	Band Shell Exterior (all day)	966.98	966.98	0.00%
Parks and Recreation	Park Reservations	Beer and Wine Concession Sales Permit	230.00	230.00	0.00%
Parks and Recreation	Park Reservations	Beer and Wine Consumption Permit	10.00	10.00	0.00%
Parks and Recreation	Park Reservations	Bocce per Location (half-day)	9.43	9.43	0.00%
Parks and Recreation	Park Reservations	Bocce per Location (all day)	14.15	14.15	0.00%
Parks and Recreation	Park Reservations	Cecil D. Andrus Capitol Park (half-day)	316.04	316.04	0.00%
Parks and Recreation	Park Reservations	Cecil D. Andrus Capitol Park (all day)	613.21	613.21	0.00%
Parks and Recreation	Park Reservations	City Open Space (per reserve)	93.40	93.40	0.00%
Parks and Recreation	Park Reservations	Community Parks - Entire Park (half-day)	1,188.68	1,188.68	0.00%
Parks and Recreation	Park Reservations	Community Parks - Entire Park (all day)	2,547.17	2,547.17	0.00%
Parks and Recreation	Park Reservations	Direct Supplies (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Disc Golf Course (half-day)	99.06	99.06	0.00%
Parks and Recreation	Park Reservations	Disc Golf Course (all day)	188.68	188.68	0.00%
Parks and Recreation	Park Reservations	Dumpster (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Eighth Street Downtown per Section (half-day)	94.34	94.34	0.00%
Parks and Recreation	Park Reservations	Eighth Street Downtown per Section (all day)	174.53	174.53	0.00%
Parks and Recreation	Park Reservations	Equipment (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Esther Simplot - Entire Park (all day)	1,745.28	1,745.28	0.00%
Parks and Recreation	Park Reservations	Event Beer Sales 12% (over \$2,000 per event)	-	-	0.00%
Parks and Recreation	Park Reservations	Event Concession License (per vendor, per day)	27.00	27.00	0.00%
Parks and Recreation	Park Reservations	Event Damage Deposit	250.00	250.00	0.00%
Parks and Recreation	Park Reservations	Extra Tables	9.43	9.43	0.00%
Parks and Recreation	Park Reservations	Garden and Gazebo (half-day)	115.00	115.00	0.00%
Parks and Recreation	Park Reservations	Garden and Gazebo (all day)	225.00	225.00	0.00%
Parks and Recreation	Park Reservations	Greenbelt per Quadrant (half-day)	94.34	94.34	0.00%
Parks and Recreation	Park Reservations	Greenbelt per Quadrant (all day)	174.53	174.53	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Park Reservations	Irrigation Repair Supplies (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	JA and Kathryn Albertson Family Foundation Boise Whitewater Park - Entire Day	1,533.02	1,533.02	0.00%
Parks and Recreation	Park Reservations	Julia Davis - Entire Park (all day)	2,547.17	2,547.17	0.00%
Parks and Recreation	Park Reservations	Kristin Armstrong Municipal Park (half park, per day)	1,108.49	1,108.49	0.00%
Parks and Recreation	Park Reservations	Kristin Armstrong Municipal Park (full park, per day)	2,169.81	2,169.81	0.00%
Parks and Recreation	Park Reservations	Maintenance Staff (per hour)	37.00	37.00	0.00%
Parks and Recreation	Park Reservations	Military Reserve Archery Range (half-day)	75.47	75.47	0.00%
Parks and Recreation	Park Reservations	Military Reserve Archery Range (all day)	141.51	141.51	0.00%
Parks and Recreation	Park Reservations	Minimum Damage Fee	250.00	250.00	0.00%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (one hour, one-time event)	136.79	136.79	0.00%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (half-day, one-time event)	490.57	490.57	0.00%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (all day, one-time event)	966.98	966.98	0.00%
Parks and Recreation	Park Reservations	Parking Security Fee (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Permit for Various Offsite Areas in Parks (half-day)	75.47	80.19	6.25%
Parks and Recreation	Park Reservations	Permit for Various Offsite Areas in Parks (all day)	141.51	150.94	6.66%
Parks and Recreation	Park Reservations	Picnic Sites (half-day)	136.79	136.79	0.00%
Parks and Recreation	Park Reservations	Picnic Sites (all day)	264.15	264.15	0.00%
Parks and Recreation	Park Reservations	Plaza Rental (half-day)	136.79	136.79	0.00%
Parks and Recreation	Park Reservations	Plaza Rental (all day)	264.15	264.15	0.00%
Parks and Recreation	Park Reservations	Portable Restroom (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Semi Truck or Trailer Permit	40.00	40.00	0.00%
Parks and Recreation	Park Reservations	Single Car Permit	32.00	32.00	0.00%
Parks and Recreation	Park Reservations	Sod Repair - per sq. ft. (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Sound Permit	60.00	60.00	0.00%
Parks and Recreation	Park Reservations	Staff Callout (per hour)	52.00	52.00	0.00%
Parks and Recreation	Park Reservations	Stage Rental	613.21	613.21	0.00%
Parks and Recreation	Park Reservations	Tandem Axle Permit (trailer fee for events)	32.00	32.00	0.00%
Parks and Recreation	Park Reservations	Trash Boxes	6.37	6.37	0.00%
Parks and Recreation	Park Reservations	Utility Vehicle Turf Permit	32.00	32.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Park Reservations	Vehicle Overnight Permit	32.00	32.00	0.00%
Parks and Recreation	Play Camp	Play Camp Weekly Fee	125.00	129.00	3.20%
Parks and Recreation	Senior Center	Active Living Every Day (per hour)	6.75	6.75	0.00%
Parks and Recreation	Senior Center	Activity Punch Card	20.00	20.00	0.00%
Parks and Recreation	Senior Center	Additional Staff Needed for Off-hour Room Rental	37.00	37.00	0.00%
Parks and Recreation	Senior Center	Adult Day Program - User Fee (per day)	80.00	80.00	0.00%
Parks and Recreation	Senior Center	Adult Day Program - User Fee with Transportation (per day)	175.00	175.00	0.00%
Parks and Recreation	Senior Center	Bazaar Vendor Permit (under 60 years old)	30.00	30.00	0.00%
Parks and Recreation	Senior Center	Bazaar Vendor Permit (over 60 years old)	20.00	20.00	0.00%
Parks and Recreation	Senior Center	Class Materials Fee	30.19	30.19	0.00%
Parks and Recreation	Senior Center	Dance Admission	19.81	20.52	3.58%
Parks and Recreation	Senior Center	Deposit for Dining Room Rental	150.00	150.00	0.00%
Parks and Recreation	Senior Center	Drop-in Fitness Classes or Education Program	11.50	11.50	0.00%
Parks and Recreation	Senior Center	Education Class Fee (per hour)	10.00	10.00	0.00%
Parks and Recreation	Senior Center	Entire Facility Rental (four hours)	943.40	943.40	0.00%
Parks and Recreation	Senior Center	Facility Rental - Dining Room Rental (additional hour)	54.72	-	-100.00%
Parks and Recreation	Senior Center	Facility Rental - Dining Room Rental Fee - Minimum Charge per Hour	94.34	99.06	5.00%
Parks and Recreation	Senior Center	Newsletter Ads (per month)	25.00	30.00	20.00%
Parks and Recreation	Senior Center	Non-profit Senior Meeting Small Room Rental (per hour during work day)	32.08	33.02	2.93%
Parks and Recreation	Senior Center	Rental of Smaller Room per Hour - Off Hour (2 hour minimum)	58.96	58.96	0.00%
Parks and Recreation	Senior Center	Rental of Smaller Room per Hour During Work Day	37.74	42.45	12.48%
Parks and Recreation	Senior Center	Senior Center Drop-in	8.02	8.25	2.87%
Parks and Recreation	Senior Center	Senior Fitness Class (per hour)	7.00	7.25	3.57%
Parks and Recreation	Softball Gold League	End-of-season Double Elimination Tourney	150.94	150.94	0.00%
Parks and Recreation	Softball Gold League	Fastpitch Game	80.19	82.60	3.01%
Parks and Recreation	Softball Gold League	Field Reservation	12.26	12.74	3.92%
Parks and Recreation	Softball Gold League	One Umpire (per game)	56.60	58.49	3.34%
Parks and Recreation	Softball Gold League	One Umpire and One Scorekeeper (per game)	60.38	62.26	3.11%
Parks and Recreation	Softball Gold League	Softball Player Fee	14.15	14.15	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Softball Gold League	Team Field Improvement	197.17	197.17	0.00%
Parks and Recreation	Softball Gold League	Two Umpires and One Scorekeeper (per game)	73.59	75.47	2.55%
Parks and Recreation	Softball Gold League	United States Specialty Sports Association (USSSA) Men's Team	801.89	801.89	0.00%
Parks and Recreation	Softball Gold League	United States Specialty Sports Association (USSSA) Non-registered Player	24.53	24.53	0.00%
Parks and Recreation	Softball Tournaments	Draft Tournament 3GG	58.96	58.96	0.00%
Parks and Recreation	Softball Tournaments	Draft Tournament 4GG	66.04	66.04	0.00%
Parks and Recreation	Softball Tournaments	Entry Fee - 3GG Invitational Tournament	306.60	330.19	7.69%
Parks and Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament - Fastpitch	550.00	707.55	28.65%
Parks and Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament - Slowpitch	377.36	424.53	12.50%
Parks and Recreation	Softball Tournaments	Fence Install Labor (per hour)	37.00	38.00	2.70%
Parks and Recreation	Softball Tournaments	Fence Install Supplies (100% cost)	-	-	0.00%
Parks and Recreation	Softball Tournaments	Field Banner - One Color	565.00	565.00	0.00%
Parks and Recreation	Softball Tournaments	Field Banner - Two Colors	595.00	595.00	0.00%
Parks and Recreation	Softball Tournaments	Field Banner - Three Colors	610.00	610.00	0.00%
Parks and Recreation	Softball Tournaments	Field Lights (per field, per hour)	45.99	45.99	0.00%
Parks and Recreation	Softball Tournaments	Field Naming Rights - One Color Banners	1,545.00	1,545.00	0.00%
Parks and Recreation	Softball Tournaments	Field Naming Rights - Two Color Banners	1,570.00	1,570.00	0.00%
Parks and Recreation	Softball Tournaments	Field Naming Rights - Three Color Banners	1,600.00	1,600.00	0.00%
Parks and Recreation	Softball Tournaments	Girls Amateur Softball Association (ASA) National Entry Fee - 4GG Invitational Tournament - Fastpitch	550.00	707.55	28.65%
Parks and Recreation	Softball Tournaments	Mens Amateur Softball Association (ASA) National Entry Fee - 3GG Invitational Tournament - Slowpitch	600.00	600.00	0.00%
Parks and Recreation	Softball Tournaments	Tournament Field Rental (half-day)	80.19	80.19	0.00%
Parks and Recreation	Softball Tournaments	Tournament Field Rental (full day)	141.51	141.51	0.00%
Parks and Recreation	Softball Tournaments	Tournament Staff (per hour)	42.00	42.00	0.00%
Parks and Recreation	Softball Tournaments	Tournament Youth or Adult Parking Fee (per day)	5.19	5.19	0.00%
Parks and Recreation	Softball Tournaments	Tournament Youth or Adult Parking Fee (per tournament)	19.81	19.81	0.00%
Parks and Recreation	Softball Tournaments	Used Softball	1.42	1.89	33.10%
Parks and Recreation	Sports Fields	Bleacher Rental (extended daily use)	60.38	63.21	4.69%
Parks and Recreation	Sports Fields	Bleacher Rental - Mobile 256 Seat Capacity (per event)	360.38	377.36	4.71%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (45 by 85 feet or smaller)	125.00	129.00	3.20%
Parks and Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (50 by 90 feet or larger)	250.00	258.00	3.20%
Parks and Recreation	Sports Fields	Field Renovation - Youth - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (45 by 85 feet or smaller)	62.75	64.75	3.19%
Parks and Recreation	Sports Fields	Field Renovation - Youth - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (50 by 90 feet or larger)	125.00	129.00	3.20%
Parks and Recreation	Sports Fields	Goal Install and Remove - Adult	45.50	47.00	3.30%
Parks and Recreation	Sports Fields	Goal Install and Remove - Youth	23.00	23.75	3.26%
Parks and Recreation	Sports Fields	Layout and Paint - Adult (45 by 85 feet field or smaller)	149.00	153.75	3.19%
Parks and Recreation	Sports Fields	Layout and Paint - Adult (50 by 90 feet field or larger)	213.00	220.00	3.29%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Boys and Girls Youth Combo	133.00	137.00	3.01%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Boys Youth	104.50	108.00	3.35%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Girls Youth	113.00	116.50	3.10%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse Field	188.00	194.00	3.19%
Parks and Recreation	Sports Fields	Layout and Paint - Soccer - Youth (45 by 85 feet field or smaller)	73.50	76.00	3.40%
Parks and Recreation	Sports Fields	Layout and Paint - Soccer - Youth (50 by 90 feet field or larger)	106.00	109.50	3.30%
Parks and Recreation	Sports Fields	Non-league Play (100% direct cost)	-	-	0.00%
Parks and Recreation	Sports Fields	Repaint - Lacrosse - Boys and Girls Youth Combo	31.25	32.25	3.20%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field	56.50	58.25	3.10%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field - Boy Youth	25.00	25.75	3.00%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field - Girls Youth	31.25	32.25	3.20%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Adult (45 by 85 feet or smaller)	42.75	44.25	3.51%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Adult (50 by 90 feet or larger)	51.25	53.00	3.41%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Youth (45 by 85 feet or smaller)	21.50	22.25	3.49%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Youth (50 by 90 feet or larger)	25.00	25.75	3.00%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Adult - Aerate, Fertilize, and Seed Worn Areas (45 by 85 feet or smaller)	180.00	186.00	3.33%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Adult - Aerate, Fertilize, and Seed Worn Areas (50 by 90 feet or larger)	358.00	365.00	1.96%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse - Aerate, Fertilize, and Seed Worn Areas (45 by 85 feet or smaller)	90.00	93.00	3.33%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse - Aerate, Fertilize, and Seed Worn Areas (50 by 90 feet or larger)	180.00	186.00	3.33%
Parks and Recreation	Sports Fields	Soccer Goal Sleeve Installation	47.50	49.00	3.16%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (per hour)	24.53	25.47	3.83%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (half-day)	75.47	80.19	6.25%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (all day)	141.51	150.94	6.66%
Parks and Recreation	Sports Fields	Tournament Field Rental	44.34	45.75	3.18%
Parks and Recreation	Swim Team	Swim Meet Entry Fee Individual Event	4.72	5.66	19.92%
Parks and Recreation	Swim Team	Swim Meet Entry Fee Relay Event	9.43	9.43	0.00%
Parks and Recreation	Swim Team	Swim Meet Equipment Rental Fee	-	47.17	New
Parks and Recreation	Swim Team	Swim Meet Team Fee	330.19	335.00	1.46%
Parks and Recreation	Swim Team	Swim Team Member	125.00	128.00	2.40%
Parks and Recreation	Swim Team	Swim Team T-shirt	12.26	12.26	0.00%
Parks and Recreation	Teen Outreach	Taekwondo	25.60	25.60	0.00%
Parks and Recreation	Teen Outreach	Teen Drop-in	2.36	2.36	0.00%
Parks and Recreation	Teen Outreach	Teen Outing (per day)	45.00	45.00	0.00%
Parks and Recreation	Teen Outreach	Teen Summer Playcamp - Resident	125.00	129.00	3.20%
Parks and Recreation	Volleyball	Drop-in Fee	4.95	-	-100.00%
Parks and Recreation	Volleyball	One Referee (per game)	49.53	49.53	0.00%
Parks and Recreation	Volleyball	Sand Volleyball (per game)	21.70	21.70	0.00%
Parks and Recreation	Volunteer Services	Master Naturalist Fee	105.00	105.00	0.00%
Parks and Recreation	Volunteer Services	Park Tour Fee - Group (flat rate up to 25 people)	50.00	50.00	0.00%
Parks and Recreation	Volunteer Services	Park Tour Fee - Individual (per person)	5.00	5.00	0.00%
Parks and Recreation	Youth Art	Access to Arts	57.00	60.00	5.26%
Parks and Recreation	Youth Art	Art Camps (five meetings, three hours)	120.00	126.00	5.00%
Parks and Recreation	Youth Art	Art Parent and Child (2 & up) (six meetings, 0.75 hour)	63.00	66.00	4.76%
Parks and Recreation	Youth Art	Drop-in Art	5.66	5.66	0.00%
Parks and Recreation	Youth Art	Fall, Winter, Spring Art (6-17 yrs.) (eight meetings, 1.5 hours)	82.00	86.00	4.88%
Parks and Recreation	Youth Art	Material Lab Fee	25.00	26.00	4.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Youth Art	Private Group Lesson (1.5 hours)	104.00	110.00	5.77%
Parks and Recreation	Youth Art	School or Non-profit Firing Fee (1 sq. ft.)	7.08	7.55	6.64%
Parks and Recreation	Youth Art	Summer Art (6-17 yrs.) (six meetings, 1.5 hours)	78.00	82.00	5.13%
Parks and Recreation	Youth Camps	Materials and Field Trip Fee	66.04	67.92	2.85%
Parks and Recreation	Youth Camps	Youth Camp (per hour)	6.50	7.25	11.54%
Parks and Recreation	Youth Fitness	Materials and Field Trip Fee	66.04	67.92	2.85%
Parks and Recreation	Youth Fitness	Water Sports Classes - Adult and Youth (per hour, per person)	31.25	32.25	3.20%
Parks and Recreation	Youth Fitness	Youth Sports Fitness Activities (per hour)	6.50	7.25	11.54%
Parks and Recreation	Youth Performing Arts	Costume Fee	20.75	20.75	0.00%
Parks and Recreation	Youth Performing Arts	Material Fee	66.04	66.04	0.00%
Parks and Recreation	Youth Performing Arts	Recital Fee	10.50	11.00	4.76%
Parks and Recreation	Youth Performing Arts	Summer Musical Cast Fee	18.00	25.00	38.89%
Parks and Recreation	Youth Performing Arts	Youth Performing Arts - Theater, Drama, Dance, and Creative Movement (per hour)	6.50	7.25	11.54%
Parks and Recreation	Youth Tennis	Indoor Tennis Clinic	15.00	-	-100.00%
Parks and Recreation	Youth Tennis	Pickleball Lessons	50.00	55.00	10.00%
Parks and Recreation	Youth Tennis	Tennis Lessons	50.00	55.00	10.00%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 3-11)	9.25	11.00	18.92%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 12-61)	12.25	14.00	14.29%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 62+)	9.25	11.00	18.92%
Parks and Recreation	Zoo Boise	Conservation Fee - Family Day (ages 3-11)	0.75	1.00	33.33%
Parks and Recreation	Zoo Boise	Conservation Fee - Family Day (ages 12-61)	0.75	1.00	33.33%
Parks and Recreation	Zoo Boise	Conservation Fee - Non-profit Groups	0.75	1.00	33.33%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 3-11)	0.75	1.00	33.33%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 12-61)	0.75	1.00	33.33%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 62+)	0.75	1.00	33.33%
Parks and Recreation	Zoo Boise	Family Day (ages 3-11)	8.25	10.00	21.21%
Parks and Recreation	Zoo Boise	Family Day (ages 12-61)	9.25	11.00	18.92%
Parks and Recreation	Zoo Boise	Family Day (ages 62+)	8.25	10.00	21.21%
Parks and Recreation	Zoo Boise	Non-profit Youth Group (per person)	4.75	5.00	5.26%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Adult	2.00	2.00	0.00%
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Child	2.00	2.00	0.00%
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Senior	2.00	2.00	0.00%
Planning & Development	Building Code	Affordable Housing Development – Owned or Financed by the City of Boise – Exemption (applies to building permit fee, plan review fee, or commercial grading and drainage with utilities permit fee) May Include the Deferral of Collection of All Non-exempted Fees Until the Applicant Receives a Certificate of Occupancy – See City of Boise Building Code Fee Schedule and Affordable Housing Fee Policies	-	-	0.00%
Planning & Development	Building Code	Affordable Housing Development – Privately Owned or Developed – Application for Deferral or Exemption (applies to building permit fee, plan review fee, or commercial grading and drainage with utilities permit fee) May Include the Deferral of Collection of All Non-exempted Fees Until the Applicant Receives a Certificate of Occupancy – See City of Boise Building Code Fee Schedule and Affordable Housing Fee Policies	-	-	0.00%
Planning & Development	Building Code	See City of Boise Building Code Fee Schedule (https://www.cityofboise.org/media/8321/final-boise-city-building-code-fee-schedule-10-1-21.pdf)	-	-	0.00%
Planning & Development	Building Inspection Fee	Uniform Building Code Dwelling Unit Inspection Fee	26.25	26.25	0.00%
Planning & Development	Code Compliance	Abatement - Administrative Fee	94.50	97.25	2.91%
Planning & Development	Code Compliance	Abatement - Certification Fee	56.50	58.25	3.10%
Planning & Development	Code Compliance	Abatement - Impound Fee (per device, per abatement)	113.00	116.50	3.10%
Planning & Development	Code Compliance	Storage Fee (per day, after first 30 calendar days which are free, for up to 30 calendar days thereafter)	5.00	5.25	5.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (less than 1 acre)	760.20	760.20	0.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (1 to 5 acres)	1,002.75	1,002.75	0.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (5 to 10 acres)	1,471.05	1,471.05	0.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (over 10 acres)	2,303.70	2,303.70	0.00%
Planning & Development	Current Planning	Application Fee to Build Duplex	374.85	374.85	0.00%
Planning & Development	Current Planning	Applications for Rezoning or Other Variances of Already Approved Layouts	407.40	407.40	0.00%
Planning & Development	Current Planning	Category 2 Hillside Review	319.20	319.20	0.00%
Planning & Development	Current Planning	Comprehensive Plan Change or Specific Plan Change	1,934.10	1,934.10	0.00%
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (less than 1 acre; plus \$15 for each residential unit, maximum is \$5,000)	908.25	908.25	0.00%
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (1 to 5 acres; plus \$15 for each residential unit, maximum is \$5,000)	1,097.25	1,097.25	0.00%
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (>5 to 10 acres; plus \$15 for each residential unit, maximum is \$5,000)	1,370.25	1,370.25	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (>10 to 20 acres; plus \$15 for each residential unit, maximum is \$5,000)	2,730.00	2,730.00	0.00%
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (over 20 acres; plus \$15 for each residential unit, maximum is \$5,000)	3,585.75	3,585.75	0.00%
Planning & Development	Current Planning	Expansions, Modifications, and Other Administrative Applications	231.00	231.00	0.00%
Planning & Development	Current Planning	Modification of Conditional Use or Planned Unit Development Approval	330.75	330.75	0.00%
Planning & Development	Current Planning	Relocation of Floodway	1,867.95	1,867.95	0.00%
Planning & Development	Current Planning	River System Permit	407.40	407.40	0.00%
Planning & Development	Current Planning	Review of Sign Applications within City Limits	176.40	176.40	0.00%
Planning & Development	Current Planning	Temporary Sign Permit	22.05	22.05	0.00%
Planning & Development	Current Planning	Time Extension of a Conditional Use Permit or Variance	126.00	126.00	0.00%
Planning & Development	Current Planning	Zoning Certificate, Sign Permit, Home Occupation	110.25	110.25	0.00%
Planning & Development	Current Planning	Zoning Ordinance Amendment	1,063.65	1,063.65	0.00%
Planning & Development	Current Planning	Zoning Verification and Information Letter	44.10	44.10	0.00%
Planning & Development	Design Review	Design Review Base Fee	583.80	583.80	0.00%
Planning & Development	Design Review	Modification Reviewed by Committee (determined based on application type and requested modifications)	330.75	330.75	0.00%
Planning & Development	Design Review	Modification Reviewed by Staff (determined based on application type and requested modifications)	181.65	181.65	0.00%
Planning & Development	Design Review	Non-residential Additional Fee (per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. ft.)	15.75	15.75	0.00%
Planning & Development	Design Review	Residential Project Additional Fee (per each residential unit)	15.75	15.75	0.00%
Planning & Development	Design Review	Staff Level Design Review	231.00	231.00	0.00%
Planning & Development	Design Review	Time Extension (cost of additional staff time if an extension is needed for review)	126.00	126.00	0.00%
Planning & Development	Electrical Code	See Boise City Plumbing Code Fee Schedule (https://www.cityofboise.org/media/4308/plumbing-fees.pdf)	-	-	0.00%
Planning & Development	Erosion Control Ordinance	See Construction Site Erosion Control Ordinance Fee Schedule (https://www.cityofboise.org/media/4309/esc-fees.pdf)	-	-	0.00%
Planning & Development	Historic Preservation	Certificate of Appropriateness for Same Day Residential	27.30	27.30	0.00%
Planning & Development	Historic Preservation	Commercial - Commission Level (plus \$15 per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. ft.)	556.50	556.50	0.00%
Planning & Development	Historic Preservation	Commercial - Reviewed by Staff (determined based on application type and requested modifications)	164.85	164.85	0.00%
Planning & Development	Historic Preservation	Modification - Reviewed by Commission (determined based on application type and requested modifications)	330.75	330.75	0.00%
Planning & Development	Historic Preservation	Modification - Reviewed by Staff (determined based on application type and requested modifications)	44.10	44.10	0.00%
Planning & Development	Historic Preservation	Residential - Commission Level (plus \$15 for each residential unit)	330.75	330.75	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Planning & Development	Historic Preservation	Residential - Reviewed by Staff (determined based on application type and requested modifications)	71.40	71.40	0.00%
Planning & Development	Historic Preservation	Sign Reviewed by Commission (determined based on application type and requested modifications)	137.55	137.55	0.00%
Planning & Development	Impact Fees	See Boise City Impact Fee Schedule (https://www.cityofboise.org/media/17646/fy-2024-impact-fee-schedule.pdf)	-	-	0.00%
Planning & Development	Mechanical Code and Fuel Gas Code	See Mechanical Code and Fuel Gas Code Fee Schedule (https://www.cityofboise.org/media/8323/final-mechanical-code-and-fuel-gas-code-fee-schedule-10-1-21.pdf)	-	-	0.00%
Planning & Development	Parking	Administrative Late Fee - Unpaid Parking Ticket	16.00	16.50	3.13%
Planning & Development	Parking	Boise High Student Parking ePermit (per semester)	14.50	15.00	3.45%
Planning & Development	Parking	ParkBOI E-permit Monthly Fee	25.00	25.00	0.00%
Planning & Development	Parking	Parking Meter Hood Daily Rental	16.00	16.50	3.13%
Planning & Development	Parking	Parking Meter Hood Monthly Rental	250.00	258.50	3.40%
Planning & Development	Parking	Parking Meter Hood Yearly	1,850.00	1,905.50	3.00%
Planning & Development	Parking	Parking Meter Hood Yearly Additional Vehicle (up to five; must have yearly permit)	34.25	35.50	3.65%
Planning & Development	Parking	Parking Meter Hourly Rate Minimum	0.50	0.50	0.00%
Planning & Development	Parking	Parking Meter Hourly Rate Maximum	3.00	3.00	0.00%
Planning & Development	Parking	Regular Valet Parking Zone (per parking space, per year)	5,475.00	5,639.00	3.00%
Planning & Development	Parking	Temporary Valet Parking Zone (to cover the loss of downtown on-street parking space use and the associated loss of parking meter fees and related parking citation fines for each on-street parking space used under a temporary valet parking operation. The fee is calculated by multiplying the current daily parking meter hood fee by the number of days under the temporary permit).	-	-	0.00%
Planning & Development	Parking	Weekend Meter Hood Rate	16.00	16.50	3.13%
Planning & Development	Parking	Zero Emission Vehicle Yearly Permit	10.00	10.00	0.00%
Planning & Development	Planning Division	Appeal of Administrative Decision to Planning and Zoning Commission, Design Review Committee, or Historic Preservation Commission	115.50	115.50	0.00%
Planning & Development	Planning Division	Appeal of Review Body Decision	198.45	198.45	0.00%
Planning & Development	Planning Division	Bonding and Bonding Renewal	330.75	330.75	0.00%
Planning & Development	Planning Division	Each Subsequent Inspection for Final Occupancy	110.25	110.25	0.00%
Planning & Development	Planning Division	Extension of Bond	192.15	192.15	0.00%
Planning & Development	Planning Division	First Inspection for Final Occupancy (included in application fee)	-	-	0.00%
Planning & Development	Planning Division	For Applications that are Withdrawn within Five Business Days of Submission (50% of fee)	-	-	0.00%
Planning & Development	Planning Division	For Applications that are Withdrawn within Ten Business Days of Submission (25% of fee)	-	-	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Planning & Development	Planning Division	For Applications that are Withdrawn after Ten Business Days of Submission (no refund)	-	-	0.00%
Planning & Development	Planning Division	Interdepartmental Review Fee	250.00	250.00	0.00%
Planning & Development	Planning Division	Time Extension - Commission Level	126.00	126.00	0.00%
Planning & Development	Plumbing Code	See Boise City Electrical Code Fee Schedule (https://www.cityofboise.org/media/4306/electrical-fees.pdf)	-	-	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Addressing Fee (each new address issued)	10.30	10.30	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Addressing Variances	26.52	26.52	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Final Plat Review (plus \$30 per lot)	315.00	315.00	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Floodplain Plan Review and Inspection (per lot)	403.14	403.14	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (1 to 4 lots)	551.25	551.25	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (5 to 10 lots)	600.60	600.60	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (11 to 30 lots)	831.60	831.60	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (31 or more lots)	1,096.20	1,096.20	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Record of Survey - Minor Land Division	551.25	551.25	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Record of Survey - Property Line Adjustment or Parcel Consolidation	242.55	242.55	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Request for Waiver of Compliance with the Provisions of the Subdivision Ordinance	199.50	199.50	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Request for Waiver of Conditions of Platting After Final Plat Approval	199.50	199.50	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Review of Private Street Plans and Verification of Street Construction	198.45	198.45	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Street Name Change	110.25	110.25	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Time Extension for Filing of Final Subdivision Plat, Extension of Bond, or Plat Signature of City Engineer	192.15	192.15	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Vacation of Easement or Plat or Consent to Vacate Right-of-way (plus cost of sending notifications)	275.10	275.10	0.00%
Police	Other	VIN Inspections	5.00	5.00	0.00%
Public Works	Administration - Account Fees	New Account Initiation Fee (not subject to franchise fee)	13.70	14.10	2.92%
Public Works	Administration - Account Fees	Reinstatement Fee (not subject to franchise fee)	25.10	25.85	2.99%
Public Works	Administration - Billing - Discounts	Hardship Discount (30% reduction of monthly bill)	-	-	0.00%
Public Works	Administration - Billing - NSF Fees	Non-sufficient Funds (NSF) Fee	20.00	20.00	0.00%
Public Works	Administration - Deposits	Event Trash and/or Recycling Container Deposit (not subject to franchise fee; \$50.00 - \$265.23 depending upon service)	257.50	265.23	3.00%
Public Works	Administration - Deposits	Water Renewal (Sewer) Deposits (deposit can be charged for the equivalent of up to three months of service fees, rounded to the nearest dollar)	-	-	0.00%
Public Works	Administration - Deposits	Solid Waste Deposits (deposit can be charged for the equivalent of up to three months of service fees, rounded to the nearest dollar)	-	-	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Administration - Deposits	Geothermal Deposits (deposit can be charged for the equivalent of up to three months of service fees, rounded to the nearest dollar)	-	-	0.00%
Public Works	Geothermal - Service - Administrative	Geothermal Application Fee	78.68	82.61	4.99%
Public Works	Geothermal - Service - Base Fee	Base Monthly Fee for All Areas	4.20	4.40	4.76%
Public Works	Geothermal - Service - Hydrant	Hydrant Water Supply (per 100 gallons)	0.3673	0.3855	4.96%
Public Works	Geothermal - Service - LIV District	Central Addition LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District Supply Water (per 100 gallons)	0.3672	0.3855	4.98%
Public Works	Geothermal - Service - LIV District	Central Addition LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District Collection Water (per 100 gallons)	0.1364	0.1434	5.13%
Public Works	Geothermal - Service - LIV District	Central Addition LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District Collection Water (per therm)	0.8077	0.8480	4.99%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Supply Water (per 100 gallons)	0.3672	0.3855	4.98%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Collection Water (per 100 gallons)	0.1469	0.1542	4.97%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Collection Water (per therm)	0.9021	0.9471	4.99%
Public Works	Geothermal - Service - Sidewalks	Sidewalk Annual Fee - Flat Fee	131.13	137.67	4.99%
Public Works	Municipal Irrigation - Administrative	Administrative Fee - Billing	-	10.00	New
Public Works	Municipal Irrigation - Annual Assessments	Municipal Irrigation District Assessment (per one acre) - Pressurized	935.00	995.91	6.51%
Public Works	Municipal Irrigation - Annual Assessments	Municipal Irrigation District Assessment (per lot) - Gravity Lateral	70.00	140.00	100.00%
Public Works	Municipal Irrigation - Annual Assessments	Nampa & Meridian Irrigation District Assessment/Settler's Irrigation District Assessment	-	120.09	New
Public Works	PW Subdivisions - Inspection and Plan Reviews	Street Light Plan Base Fee - Required with Subdivision Application	51.50	54.07	4.99%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Street Light Plan Review Fee (per street light)	36.05	37.85	4.99%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Inspection by Public Works of Street Lights (after installation, first street light)	51.50	54.07	4.99%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Inspection by Public Works of Street Lights (after installation, for each additional street light)	25.75	27.03	4.97%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Subdivision Irrigation Review Fee (per subdivision, due at submission of preliminary plat)	113.30	113.30	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Plan Review - First Phase (only private or HOA irrigation systems)	298.70	298.70	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Plan Review - Additional Phases (only private or HOA irrigation systems)	180.25	180.25	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Inspection (each, after second one; only private or HOA irrigation systems)	92.70	92.70	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection (less than 1 acre)	185.66	185.66	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection (1 to 10 acres)	212.18	212.18	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection - Time and Materials (more than 10 acres; \$206 minimum)	-	-	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review (less than 1 acre)	212.18	212.18	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review (1 to 10 acres, for each acre or fraction thereof)	143.22	143.22	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review - Time and Materials (more than 10 acres; \$1,364.75 minimum)	-	-	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 1 to 5 lots)	458.35	458.35	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 6 to 15 lots)	911.55	911.55	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 16 or more lots)	1,704.65	1,704.65	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 1 to 5 lots)	911.55	911.55	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 6 to 15 lots)	1,138.15	1,138.15	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 16 or more lots)	1,704.65	1,704.65	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Residential Grading Plan Review and Inspection (per lot)	391.40	391.40	0.00%
Public Works	Solid Waste - Commercial Additional Fees	Additional Hourly Service Rate	229.80	236.64	2.98%
Public Works	Solid Waste - Commercial Additional Fees	Additional Service Rate (five minute increments)	19.14	19.72	3.03%
Public Works	Solid Waste - Commercial Additional Fees	Additional Yardage	19.14	20.48	7.00%
Public Works	Solid Waste - Commercial Additional Fees	Dry Run (container not picked up or serviced)	188.00	193.64	3.00%
Public Works	Solid Waste - Commercial Additional Fees	Weigh Fee	38.31	39.46	3.00%
Public Works	Solid Waste - Commercial Additional Fees	Container Steam Clean	229.83	236.72	3.00%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance Containing Freon	74.11	77.07	3.99%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance without Freon	37.11	38.59	3.99%
Public Works	Solid Waste - Commercial Cart Fee	Cart Removal Fee	29.16	30.90	5.97%
Public Works	Solid Waste - Commercial Cart Fee	Damaged Cart Replacement Fee	88.08	90.72	3.00%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock	7.86	8.10	3.05%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock Installation Fee	22.47	23.14	2.98%
Public Works	Solid Waste - Commercial Cart Fee	3 - 8 Yard Dumpster Lid Lock	33.97	34.99	3.00%
Public Works	Solid Waste - Commercial Cart Fee	3 - 8 Yard Dumpster Lid Lock Installation Fee	57.46	59.18	2.99%
Public Works	Solid Waste - Commercial Recycling Additional Collections	One 95 Gallon Recycle Cart - Extra Collection	11.38	11.84	4.04%
Public Works	Solid Waste - Commercial Recycling Additional Collections	2 to 3 Yard Glass Container - Extra Collection	18.93	19.69	4.01%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Additional Collections	3 Yard Green Recycle Container - Extra Collection	18.93	19.69	4.01%
Public Works	Solid Waste - Commercial Recycling Additional Collections	4 Yard Green Recycle Container - Extra Collection	22.40	23.30	4.02%
Public Works	Solid Waste - Commercial Recycling Additional Collections	6 Yard Green Recycle Container - Extra Collection	31.50	32.76	4.00%
Public Works	Solid Waste - Commercial Recycling Additional Collections	8 Yard Green Recycle Container - Extra Collection	41.95	43.63	4.00%
Public Works	Solid Waste - Commercial Recycling Additional Fees	Container Delivery	35.87	36.95	3.01%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (once per week)	87.00	90.48	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (twice per week)	175.67	182.70	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (extra collection)	25.06	26.06	3.99%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (once per week)	95.83	99.66	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (twice per week)	197.94	205.86	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (extra collection)	23.57	24.51	3.99%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (once per week)	134.61	139.99	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (twice per week)	270.89	281.73	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (extra collection)	36.02	37.46	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (once per week)	183.25	190.58	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (twice per week)	372.74	387.65	4.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (extra collection)	43.69	45.44	4.01%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (per container per month)	15.71	16.18	2.99%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	One 65 Gallon Container (once every four weeks)	0.68	0.73	7.35%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (once per month)	43.14	44.87	4.01%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (twice per month)	69.79	72.58	4.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (once per week)	89.23	92.80	4.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (twice per week)	156.51	162.77	4.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (three times per week)	223.79	232.74	4.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	One 65 Gallon Container (once every four weeks)	6.18	6.43	4.05%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	First Commercial Recycle Cart Rental (monthly)	-	-	0.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Additional Commercial Recycling Cart Rentals after First	0.71	0.73	2.82%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (per container per month)	16.63	17.13	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	4 Yard Green Container (per container per month)	23.63	24.34	3.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (per container per month)	32.91	33.90	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (per container per month)	42.19	43.46	3.01%
Public Works	Solid Waste - Commercial Recycling Monthly Service	One 95 Gallon Cart (once per week)	-	-	0.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	Extra 95 Gallon Carts (once per week, up to 8 carts)	9.36	9.73	3.95%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (once per week)	38.91	40.47	4.01%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (twice per week)	77.75	80.86	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (three times per week)	116.59	121.25	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (four times per week)	155.44	161.66	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (five times per week)	194.27	202.04	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (once per week)	51.12	53.16	3.99%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (twice per week)	110.72	115.15	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (three times per week)	170.32	177.13	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (four times per week)	229.94	239.14	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (five times per week)	289.55	301.13	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (once per week)	53.94	56.10	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (twice per week)	125.34	130.35	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (three times per week)	196.77	204.64	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (four times per week)	266.19	276.84	4.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (five times per week)	341.61	355.27	4.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash - Additional Collections	3 Yards (per haul)	30.48	31.70	4.00%
Public Works	Solid Waste - Commercial Trash - Additional Collections	4 Yards (per haul)	37.40	38.90	4.01%
Public Works	Solid Waste - Commercial Trash - Additional Collections	6 Yards (per haul)	51.33	53.38	3.99%
Public Works	Solid Waste - Commercial Trash - Additional Collections	8 Yards (per haul)	65.20	67.81	4.00%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Daily Rental	10 Yards - per Container per Day (roll-off)	-	4.24	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Daily Rental	20 Yards - per Container per Day (roll-off)	-	4.67	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Daily Rental	30 Yards - per Container per Day (roll-off)	-	5.41	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Daily Rental	40 Yards - Per Container per Day (roll-off)	-	6.15	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	10 Yards - Regular (roll-off)	-	209.45	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Regular (roll-off)	-	298.26	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Regular (roll-off)	-	363.92	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Regular (roll-off)	-	429.61	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	3 Yards - Construction and Demolition	-	110.09	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	6 Yards - Construction and Demolition	-	166.43	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	10 Yards - Construction and Demolition (roll-off)	-	287.64	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Construction and Demolition (roll-off)	-	443.80	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Construction and Demolition (roll-off)	-	575.49	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Construction and Demolition (roll-off)	-	707.19	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Asbestos (roll-off)	-	1,364.49	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Asbestos (roll-off)	-	1,917.85	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Asbestos (roll-off)	-	2,470.87	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	10 Yards - Wood and Sheetrock Waste (roll-off)	-	178.27	New

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Wood and Sheetrock Waste (roll-off)	-	235.89	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Wood and Sheetrock Waste (roll-off)	-	270.39	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Wood and Sheetrock Waste (roll-off)	-	304.87	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Recycle (roll-off)	-	223.70	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Recycle (roll-off)	-	272.94	New
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Recycle (roll-off)	-	322.21	New
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	3 Yards - Construction and Demolition	0.49	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	6 Yards - Construction and Demolition	0.97	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	10 Yards - per Container per Day (roll-off)	4.12	4.24	2.91%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	20 Yards - per Container per Day (roll-off)	4.53	4.67	3.09%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	30 Yards - per Container per Day (roll-off)	5.25	5.41	3.05%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	40 Yards - per Container per Day (roll-off)	5.97	6.15	3.02%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards - Regular (roll-off)	203.35	209.45	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Regular (roll-off)	289.57	298.26	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Regular (roll-off)	353.32	363.92	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Regular (roll-off)	417.10	429.61	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	3 Yards - Construction and Demolition	106.88	110.09	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	6 Yards - Construction and Demolition	161.58	166.43	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards - Construction and Demolition (roll-off)	279.26	287.64	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Construction and Demolition (roll-off)	430.87	443.80	3.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Construction and Demolition (roll-off)	558.73	575.49	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Construction and Demolition (roll-off)	686.59	707.19	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Asbestos (roll-off)	1,324.75	1,364.49	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Asbestos (roll-off)	1,861.99	1,917.85	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Asbestos (roll-off)	2,398.90	2,470.87	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards - Wood and Sheetrock Waste (roll-off)	173.08	178.27	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Wood and Sheetrock Waste (roll-off)	229.02	235.89	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Wood and Sheetrock Waste (roll-off)	262.51	270.39	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Wood and Sheetrock Waste (roll-off)	295.99	304.87	3.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Recycle (roll-off)	130.81	223.70	71.01%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Recycle (roll-off)	130.81	272.94	108.65%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Recycle (roll-off)	130.81	322.21	146.32%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (once every two weeks)	16.33	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (once per week)	16.33	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (once every two weeks)	32.30	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (once per week)	32.30	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (once every two weeks)	41.42	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (once per week)	41.42	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	Rental Fee per Commercial Cart	0.71	0.73	2.82%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (per container per month)	16.33	16.82	3.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	4 Yards (per container per month)	23.20	23.90	3.02%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (per container per month)	32.30	33.27	3.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (per container per month)	41.42	42.66	2.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	Container Delivery	35.87	36.95	3.01%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (once per week)	44.46	46.24	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (twice per week)	83.41	86.75	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (three times per week)	122.35	127.24	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (four times per week)	161.33	167.78	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (five times per week)	200.28	208.29	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Carry-out Cart (once per week)	67.47	70.17	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Carry-out Cart (twice per week)	126.97	132.05	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (once per week)	8.92	9.28	4.04%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (twice per week)	16.74	17.41	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (three times per week)	24.57	25.55	3.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (four times per week)	32.39	33.69	4.01%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (five times per week)	40.22	41.83	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once per month)	31.07	32.31	3.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once every two weeks)	50.67	52.70	4.01%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once per week)	72.47	75.37	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (twice per week)	129.69	134.88	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (three times per week)	189.55	197.13	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (four times per week)	249.39	259.37	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (five times per week)	309.25	321.62	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (six times per week)	369.12	383.88	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (once per month)	-	41.06	New
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (once every two weeks)	-	61.22	New
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (once per week)	76.49	79.55	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (twice per week)	152.86	158.97	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (three times per week)	229.25	238.42	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (four times per week)	305.65	317.88	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (five times per week)	382.06	397.34	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (six times per week)	458.44	476.78	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once per month)	52.32	54.41	3.99%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once every two weeks)	69.97	72.77	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once per week)	103.74	107.89	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (twice per week)	205.02	213.22	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (three times per week)	306.26	318.51	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (four times per week)	407.57	423.87	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (five times per week)	508.84	529.19	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (six times per week)	610.11	634.51	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once per month)	66.49	69.15	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once every two weeks)	81.28	84.53	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once per week)	119.78	124.57	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (twice per week)	247.71	257.62	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (three times per week)	375.62	390.64	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (four times per week)	503.55	523.69	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (five times per week)	631.47	656.73	4.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (six times per week)	759.38	789.76	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (once per week)	222.27	231.16	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (twice per week)	439.49	457.07	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (three times per week)	656.70	682.97	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (four times per week)	873.95	908.91	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (five times per week)	1,091.19	1,134.84	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (six times per week)	1,308.43	1,360.77	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (per haul)	54.00	56.16	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (once per week)	276.75	287.82	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (twice per week)	548.67	570.62	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (three times per week)	820.62	853.44	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (four times per week)	1,092.55	1,136.25	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (five times per week)	1,364.48	1,419.06	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (six times per week)	1,636.41	1,701.87	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (per haul)	67.15	69.84	4.01%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (once per week)	396.07	411.91	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (twice per week)	787.34	818.83	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (three times per week)	1,178.57	1,225.71	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (four times per week)	1,569.81	1,632.60	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (five times per week)	1,961.07	2,039.51	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (six times per week)	2,352.31	2,446.40	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (per haul)	95.24	99.05	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (once per week)	529.91	551.11	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (twice per week)	1,059.82	1,102.21	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (three times per week)	1,589.73	1,653.32	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (four times per week)	2,119.59	2,204.37	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (five times per week)	2,649.51	2,755.49	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (six times per week)	3,179.39	3,306.57	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (per haul)	119.95	124.75	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	10 Yards (per haul)	320.00	332.80	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	13 Yards (per haul)	398.59	414.53	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	15 Yards (per haul)	430.03	447.23	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	16 Yards (per haul)	445.73	463.56	4.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	17 Yards (per haul)	461.44	479.90	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	3 Yards (per haul)	54.00	56.16	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	4 Yards (per haul)	67.15	69.84	4.01%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	6 Yards (per haul)	93.41	99.05	6.04%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	8 Yards (per haul)	119.95	124.75	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	10 Yards (per haul)	351.41	332.80	-5.30%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	13 Yards (per haul)	398.59	414.53	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	15 Yards (per haul)	430.03	447.23	4.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	16 Yards (per haul)	445.73	463.56	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	17 Yards (per haul)	461.44	479.90	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	20 Yards (per haul)	508.50	528.84	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	22 Yards (per haul)	539.91	561.51	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	25 Yards (per haul)	586.98	610.46	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	30 Yards (per haul)	665.50	692.12	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	34 Yards (per haul)	728.28	757.41	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	35 Yards (per haul)	743.97	773.73	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	40 Yards (per haul)	822.47	855.37	4.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	Turn Around Charge	35.60	37.02	3.99%
Public Works	Solid Waste - Permanent On-Call Daily Rental	3 Yards - per Container per Day	-	0.50	New
Public Works	Solid Waste - Permanent On-Call Daily Rental	6 Yards - per Container per Day	-	1.00	New
Public Works	Solid Waste - Permanent On-Call Daily Rental	8 Yards - per Container per Day	-	1.27	New
Public Works	Solid Waste - Permanent On-Call Delivery Fee	Delivery 3 to 8 Yard Container	-	36.95	New
Public Works	Solid Waste - Permanent On-Call Delivery Fee	Delivery 10 to 40 Yard Container	-	66.89	New
Public Works	Solid Waste - Permanent On-Call Delivery Fee	Relocation and Return Fee	-	53.26	New
Public Works	Solid Waste - Residential Monthly Rental	Cart Rental (per 48, 65, or 95 gallon cart)	0.71	0.73	2.82%
Public Works	Solid Waste - Residential Monthly Service	Trash, Recycling and Composting - Large (95 gallon single or multiple 65 or 48 gallon or multiple other)	21.72	23.67	8.98%
Public Works	Solid Waste - Residential Monthly Service	Trash and Recycling or Composting - Large	28.92	31.52	8.99%
Public Works	Solid Waste - Residential Monthly Service	Trash Only - Large	36.13	39.38	9.00%
Public Works	Solid Waste - Residential Monthly Service	Trash, Recycling and Composting - Small (65 or 48 gallon single)	20.32	22.15	9.01%
Public Works	Solid Waste - Residential Monthly Service	Trash and Recycling or Composting - Small	27.50	29.98	9.02%
Public Works	Solid Waste - Residential Monthly Service	Trash Only - Small	34.71	37.83	8.99%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash, Recycling, and Composting - Large	41.84	45.61	9.01%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash plus Recycling or Composting - Large	49.03	53.44	8.99%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash Only - Large	56.22	61.28	9.00%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash, Recycling, and Composting - Small	40.39	44.03	9.01%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash plus Recycling or Composting - Small	47.60	51.88	8.99%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash Only - Small	54.79	59.72	9.00%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash, Recycling, and Composting - Large	30.54	33.29	9.00%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash plus Recycling or Composting - Large	37.75	41.15	9.01%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash Only - Large	44.94	48.98	8.99%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash, Recycling, and Composting - Small	29.10	31.72	9.00%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash plus Recycling or Composting - Small	36.29	39.56	9.01%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash Only - Small	43.51	47.43	9.01%
Public Works	Solid Waste - Residential Monthly Service	One 65 Gallon Glass Collection	7.05	7.68	8.94%
Public Works	Solid Waste - Residential Monthly Service	Additional Trash Carts	5.68	6.19	8.98%
Public Works	Solid Waste - Residential Monthly Service	Additional Collection of Trash, Recycling or Composting	15.75	17.17	9.02%
Public Works	Solid Waste - Residential Monthly Service	Base Fee For Vacant Residential Properties (not subject to franchise fee)	3.92	4.04	3.06%
Public Works	Solid Waste - Residential Monthly Service	Cart Removal Fee	30.00	30.90	3.00%
Public Works	Solid Waste - Residential Monthly Service	Five Stickers for Overflow Trash Pick Up (after five free stickers every year)	8.80	9.59	8.98%
Public Works	Solid Waste - Residential Monthly Service	Damaged Cart Replacement Fee	90.62	93.34	3.00%
Public Works	Solid Waste - Residential Monthly Service	Bulky Item Pickup (per Item, after limit of six items per year)	10.00	10.90	9.00%
Public Works	Solid Waste - Temporary Service Daily Rental	3 Yards - per Container per Day	0.49	0.50	2.04%
Public Works	Solid Waste - Temporary Service Daily Rental	6 Yards - per Container per Day	0.97	1.00	3.09%
Public Works	Solid Waste - Temporary Service Daily Rental	8 Yards - per Container per Day	1.23	1.27	3.25%
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 3 to 8 Yard Container	35.87	36.95	3.01%
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 10 to 40 Yard Container	64.94	66.89	3.00%
Public Works	Solid Waste - Temporary Service Delivery Fee	Relocation and Return Fee	51.71	53.26	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Inspection Fees (per lineal foot)	1.85	1.91	3.24%
Public Works	Water Renewal (Sewer) - Administrative	Inspection Fees - Overtime Hourly Rate	49.17	89.50	82.02%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Residential Deferral	54.64	56.28	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Commercial, Restaurant, Brewery, Affordable Housing Deferral	273.19	281.39	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Equivalent Assessment Deferral	54.64	56.28	3.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Commercial Treatment Credit	273.19	281.39	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Waiver Application Fees	27.32	28.14	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Prepayment Fees	54.64	56.28	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Tap-in Permit Fee (per each sewer tap)	81.96	84.42	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Sewer Plug Permit Fee (per structure)	54.64	56.28	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Door Tag Fee	120.20	123.81	3.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Flow (1,000 gallons per average daily demand)	3,037.00	4,046.11	33.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Biochemical Oxygen Demand (per pound per average daily demand)	1,923.00	2,651.73	37.90%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Total Suspended Solids (per pound per average daily demand)	1,071.00	1,498.85	39.95%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Ammonia (per pound per average daily demand)	3,121.00	3,121.00	0.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Total Phosphorus (per pound per average daily demand)	6,182.00	12,364.00	100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (0 to 6,000 sq. ft.)	2,162.64	2,362.12	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (6,001 to 8,000 sq. ft.)	2,523.07	2,755.80	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (8,001 to 10,000 sq. ft.)	3,243.95	3,543.18	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (10,001 to 12,000 sq. ft.)	3,725.63	4,068.90	9.21%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (12,001 to 14,000 sq. ft.)	3,875.27	4,232.63	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (14,001 to 16,000 sq. ft.)	4,031.27	4,403.64	9.24%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (16,001 to 18,000 sq. ft.)	4,189.79	4,576.05	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (18,001 to 20,000 sq. ft.)	4,348.36	4,749.68	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (20,001 to 22,000 sq. ft.)	4,510.82	4,926.73	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (22,001 to 24,000 sq. ft.)	4,668.43	5,098.74	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (24,001 to 26,000 sq. ft.)	4,824.27	5,269.75	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (26,001 to 28,000 sq. ft.)	4,982.75	5,442.16	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (28,001 to 30,000 sq. ft.)	5,141.33	5,615.79	9.23%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (30,001 to 32,000 sq. ft.)	5,303.79	5,792.84	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (32,001 to 34,000 sq. ft.)	5,461.39	5,964.85	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (34,001 to 36,000 sq. ft.)	5,617.24	6,135.86	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (36,001 to 38,000 sq. ft.)	5,776.81	6,309.88	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (38,001 to 40,000 sq. ft.)	5,938.66	6,486.54	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (40,001 to 42,000 sq. ft.)	6,096.97	6,658.95	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (42,001 to 44,000 sq. ft.)	6,254.29	6,830.96	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (44,001 to 46,000 sq. ft.)	6,412.39	7,003.98	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (46,001 to 48,000 sq. ft.)	6,569.78	7,175.99	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (48,001 to 50,000 sq. ft.)	6,731.45	7,352.65	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (50,001 to 52,000 sq. ft.)	6,889.93	7,525.06	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (52,001 to 54,000 sq. ft.)	7,047.26	7,697.07	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (54,001 to 56,000 sq. ft.)	7,205.36	7,870.09	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (56,001 to 58,000 sq. ft.)	7,362.75	8,042.10	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (58,001 to 60,000 sq. ft.)	7,524.42	8,218.76	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (60,001 to 62,000 sq. ft.)	7,682.90	8,391.17	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (62,001 to 64,000 sq. ft.)	7,841.32	8,564.80	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (64,001 to 66,000 sq. ft.)	7,998.33	8,736.20	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (66,001 to 68,000 sq. ft.)	8,155.92	8,908.21	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (68,001 to 70,000 sq. ft.)	8,317.38	9,084.87	9.23%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (70,001 to 72,000 sq. ft.)	8,475.86	9,257.28	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (72,001 to 74,000 sq. ft.)	8,634.28	9,430.91	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (74,001 to 76,000 sq. ft.)	8,791.29	9,602.31	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (76,001 to 78,000 sq. ft.)	8,954.34	9,779.97	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (78,001 to 80,000 sq. ft.)	9,110.35	9,950.98	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (80,001 to 82,000 sq. ft.)	9,269.77	10,125.01	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (82,001 to 84,000 sq. ft.)	9,427.25	10,297.02	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (84,001 to 86,000 sq. ft.)	9,584.46	10,464.79	9.18%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment Pavement (over 86,000 sq. ft.)	0.36	0.39	8.33%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment Gravel (over 86,000 sq. ft.)	0.31	0.34	9.68%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Accessory Dwelling Unit	1,290.00	1,457.75	13.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Assisted Living (per unit)	593.00	810.12	36.61%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (less than 700 sq. ft.)	1,373.00	1,373.00	0.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (701 to 1,400 sq. ft.)	1,872.00	2,170.13	15.93%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (1,401 to 2,100 sq. ft.)	1,872.00	2,170.13	15.93%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (2,101 to 2,800 sq. ft.)	2,005.00	2,488.57	24.12%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (over 2,800 sq. ft.)	2,250.00	3,135.11	39.34%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (less than 700 sq. ft.)	1,647.00	1,647.00	0.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (701 to 1,400 sq. ft.)	2,321.00	2,647.06	14.05%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (1,401 to 2,100 sq. ft.)	2,321.00	2,647.06	14.05%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (2,101 to 2,800 sq. ft.)	2,485.00	3,034.77	22.12%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (over 2,800 sq. ft.)	2,790.00	3,824.50	37.08%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Accessory Dwelling Unit (low, less than 6 units)	1,072.00	1,505.14	40.40%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Accessory Dwelling Unit (medium, 6 to 15 units)	809.00	857.47	5.99%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Accessory Dwelling Unit (high, greater than 15 units)	254.00	254.00	0.00%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-family Residential (low, less than 6 units)	1,529.00	1,798.02	17.59%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-family Residential (medium, 6 to 15 units)	764.00	833.52	9.10%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-family Residential (high, greater than 15 units)	254.00	254.00	0.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (low, less than 6 units)	1,712.00	1,902.14	11.11%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (medium, 6 to 15 units)	909.00	909.00	0.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (high, greater than 15 units)	254.00	254.00	0.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Treatment SFDE (Single Family Dwelling Equivalent)	Treatment - Single Family Dwelling Equivalent	1,967.00	2,687.20	36.61%
Public Works	Water Renewal (Sewer) - Connection Fees - Trunk SFDE (Single Family Dwelling Equivalent)	Trunk - Single Family Dwelling Equivalent	1,711.52	1,902.14	11.14%
Public Works	Water Renewal (Sewer) - Fixed Monthly Charge	Fixed Monthly Charge For Zero Use	10.72	11.78	9.89%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Flow (per 1,000 gallons daily average per year)	1,071.06	1,177.09	9.90%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Biochemical Oxygen Demand (per pound of Biochemical Oxygen Demand daily average per year)	415.86	457.03	9.90%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Total Suspended Solids (per pound of Total Suspended Solids daily average per year)	315.03	346.22	9.90%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Ammonia (per pound of Ammonia daily average per year)	483.04	530.86	9.90%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Total Phosphorus (per pound of Total Phosphorus daily average per year)	4,095.52	4,500.98	9.90%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Flow (per 1,000 gallons per day)	44.01	48.37	9.91%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Biochemical Oxygen Demand (per pound per day)	29.86	32.82	9.91%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Total Suspended Solids (per pound per day)	17.13	18.83	9.92%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Ammonia (per pound per day)	25.49	28.01	9.89%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Total Phosphorus (per pound per day)	151.46	166.45	9.90%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Trunk (per Single Family Dwelling Equivalent)	84.23	92.57	9.90%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Capacity Rental Risk Assessment - Initial Payment - Credited against Final Time and Materials Costs	-	5,000.00	New
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Capacity Rental Risk Assessment - Ongoing Time and Materials (Up to Actual Cost)	-	-	New
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Flow - Phased Wholesale (per 1,000 gallons daily average per year)	357.65	400.45	11.97%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Biochemical Oxygen Demand - Phased Wholesale (per pound of Biochemical Oxygen Demand daily average per year)	407.78	457.03	12.08%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Total Suspended Solids - Phased Wholesale (per pound of Total Suspended Solids daily average per year)	308.73	346.22	12.14%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Ammonia - Phased Wholesale (per pound of Ammonia daily average per year)	473.38	530.86	12.14%

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Department	Program	Fee Description	FY 2025 Fee	Proposed FY 2026 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Total Phosphorus - Phased Wholesale (per pound of Total Phosphorus daily average per year)	4,013.58	4,500.98	12.14%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (4 inch)	2,000.00	2,198.00	9.90%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (6 inch)	2,200.00	2,417.80	9.90%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (8 inch)	3,000.00	3,297.00	9.90%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Temporary Lift Stations (per account served)	13.75	15.11	9.89%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Future Sewer Deposit	2,060.00	2,121.80	3.00%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Disconnection and Reconnection Fees	327.82	337.65	3.00%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (0 to 250 mg/l Biochemical Oxygen Demand and Total Suspended Solids per CCF)	4.18	4.59	9.81%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (251 to 500 mg/l Biochemical Oxygen Demand and Total Suspended Solids per CCF)	7.11	7.81	9.85%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (501 to 750 mg/l Biochemical Oxygen Demand and Total Suspended Solids per CCF)	10.24	11.25	9.86%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (751 to 1,000 mg/l Biochemical Oxygen Demand and Total Suspended Solids per CCF)	13.39	14.72	9.93%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (1,001 to 1,250 mg/l Biochemical Oxygen Demand and Total Suspended Solids per CCF)	16.52	18.16	9.93%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (1,251 to 2,600 mg/l Biochemical Oxygen Demand and Total Suspended Solids per CCF)	22.03	24.21	9.90%
Public Works	Water Renewal (Sewer) - WaterShed	Watershed Workshop (up to \$44.56 per person per session)	43.26	44.56	3.01%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Flow - Wholesale (per 1,000 gallons daily average per year)	364.38	400.45	9.90%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Biochemical Oxygen Demand - Wholesale (per pound of Biochemical Oxygen Demand daily average per year)	415.86	457.03	9.90%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Total Suspended Solids - Wholesale (per pound of Total Suspended Solids daily average per year)	315.03	346.22	9.90%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Ammonia - Wholesale (per pound of Ammonia daily average per year)	483.04	530.86	9.90%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Total Phosphorus - Wholesale (per pound of Total Phosphorus daily average per year)	4,095.52	4,500.98	9.90%

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