

A nighttime photograph of the Boise city skyline. The Idaho State Capitol building is prominent on the left, illuminated with blue and red lights. A large, vibrant firework explosion in shades of white, pink, and red dominates the upper right portion of the frame. The sky is dark, and the city lights create a bokeh effect in the background.

CITY of BOISE

FY 2027

**PROPOSED
BUDGET**

CITY *of* **BOISE**

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ANNUAL BUDGET REPORT

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District 6

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 2027 budget.

In this year's budget, we balance three priorities: recognizing the financial pressures Boiseans are facing, maintaining the core services people count on every day, and protecting opportunities for future generations.

Like many families deciding what can and cannot wait, we're taking a hard look at every investment and every expense. We're asking tough questions about where dollars will have the greatest impact, which services residents rely on most, and how we can meet today's needs without placing unnecessary burdens on future generations.

Boise has always been a community that looks out for one another. We care about our neighbors, our neighborhoods, and the future we're building together. During times when resources are tighter and choices become more difficult, that shared commitment matters more than ever.

This budget lives within our means while protecting what matters most. We build on the thoughtful investments we have made in recent years—investments that are already improving neighborhoods, parks, public spaces, and city services. This budget ensures our ability to meet both the challenges and opportunities ahead.

The decisions we make today will help keep Boise a city where families thrive, businesses grow, neighborhoods remain strong, and future generations enjoy the same opportunities that make this place so special.

Thank you for the opportunity to share this budget and to work alongside you to keep Boise safe, welcoming, and full of opportunity for everyone.

Sincerely,

CITY *of* **BOISE**



ORGANIZATION CHART

Citizens of Boise



Office of the Mayor



City Council

Airport

Legal

Arts & History

Library

City Clerk

Organizational Effectiveness

Community Engagement*

Parks and Recreation

Finance

Planning and Development

Fire

Police

Human Resources

Police Accountability*

Information Technology

Public Works

Internal Audit**

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



EXECUTIVE SUMMARY

Introduction

The Fiscal Year (FY) 2027 Proposed Budget was developed in an environment shaped by increasing service demands, rising operational costs, and limited ongoing General Fund flexibility. As Boise continues striving to be A City for Everyone, this budget remains focused on maintaining core services, addressing operational and infrastructure needs, and preserving the capacity to respond to future priorities and economic uncertainty.

The General Fund budget was developed within a structurally constrained environment. Approximately 99% of General Fund revenues are committed to maintaining existing services, including personnel costs, contractual obligations, and other ongoing operational commitments. As a result, only a small portion of annual revenue growth remains available for new investments.

Within these constraints, the FY 2027 budget prioritizes investments necessary to sustain current service levels, address operational impacts from prior investments, respond to external mandates, and support critical maintenance and compliance needs. The proposed budget includes targeted investments in public safety operations, parks and facility maintenance, library services, technology modernization, and records preservation. Many proposed investments are one-time, supported with new revenue, or tied directly to maintaining existing operations rather than expanding ongoing services.

The FY 2027 Proposed Budget also positions the city for a multi-year investment strategy related to public safety, infrastructure, and community amenities, including parks and libraries. Recognizing that many future investments will require funding beyond the capacity of the existing General Fund structure, the city continues to explore funding strategies such

as grants, impact fee updates, and potential bond and levy options. The FY 2027 property tax proposal reflects this balanced approach by supporting essential city services, continuing the property tax rebate program, and maintaining flexibility to address future community and operational needs.

The FY 2027 Proposed Budget for the General Fund is \$347.8 million, an increase of \$16.2 million (4.9%) over the FY 2026 Adopted Budget. Excluding the transfer of \$6.3 million of golf fee revenue budget associated with operations at the Warm Springs and Quail Hollow golf courses from the General Fund to the newly created Boise Municipal Golf Special Revenue Fund, the General Fund budget would have increased by \$22.8 million (6.9%).

All other funds have a combined total budget of \$887.1 million (excluding the Budget Appropriation Contingency Fund).

General Fund Revenues

Total FY 2027 General Fund revenue sources (\$347.8 million) are projected to increase by \$16.2 million (4.9%). Revenue estimates reflect budgeted increases in most revenue categories, including Property Tax and Development Fee Revenue. These increases are partially offset by a decrease in Departmental Revenue due to the creation of the Boise Municipal Golf Special Revenue Fund and a decrease in Liquor Tax revenue. General Fund revenue highlights are summarized below.

Property Tax

Property Tax is the city's largest General Fund revenue source, accounting for approximately 62% of General Fund revenues. These revenues support core city services, including police, fire, parks, libraries, and other essential community services.

The FY 2027 Proposed Budget includes a 2.7% base property tax increase, which is below the maximum increase allowable under state law. Combined with revenue from new construction and properties added to the tax roll, property tax revenue is budgeted to increase 5.6% over FY 2026. Compared to the FY 2026 Adopted Budget, property tax revenue is budgeted to increase by \$11.4 million, driven by the base increase, continued development within the city, and approximately \$2.5 million in property tax revenue returning to the city following the sunset of the Westside Urban Renewal District.

The FY 2027 property tax budget reflects the city's commitment to fiscal responsibility by balancing affordability for residents with the need to maintain and invest in core services. The budget also includes funding for the city's property tax rebate program for eligible residents participating in the state's Property Tax Reduction Program, commonly known as the "Circuit Breaker Program."

Sales Tax and Development Fees

Sales Tax revenues are budgeted to increase by \$0.8 million (3.0%) in FY 2027 compared to the FY 2026 Adopted Budget. The forecast assumes continued growth in statewide sales tax collections, which are distributed to cities under Idaho's revenue-sharing formula. While Boise is expected to remain subject to the state's 1.0% quarterly growth limitation throughout FY 2027, the city continues to benefit from growth that has been added to its sales tax base over time when full distributions were received.

Since FY 2021, Boise has generally been subject to the state's quarterly growth limitation or has experienced proportional reductions in distributions. However, periods when the city receives full growth permanently increase Boise's sales tax base, providing ongoing revenue benefits in future years. Based on

recent statewide collection trends and Boise's current distribution status, staff project Sales Tax revenues will increase by approximately 3.0% in FY 2027.

Development Fee revenues, which are collected to support the costs of providing planning and development services such as plan review, permitting, inspections, and related activities, are budgeted at \$23.6 million, an increase of \$2.6 million (12.4%) from the FY 2026 Revised Budget. Revenues totaled nearly \$30 million in FY 2025, and FY 2026 revenues are currently projected to end the fiscal year at approximately \$29 million, remaining generally consistent with FY 2025 levels.

Strong development activity continues to support revenue growth. Micron Technology's expansion remains the primary driver, although other large commercial projects are also contributing to elevated revenues. Micron's expansion is expected to generate increased development activity through at least FY 2028. In addition, Idaho continues to experience population growth and Boise's construction market remains active, particularly in commercial, high-density, and vertical development projects. These trends are supported in part by the city's modernized zoning code adopted in 2023.

Despite these positive indicators, the FY 2027 revenue estimate is intentionally measured due to economic uncertainties that could slow development activity, including elevated interest rates, persistent inflation, and broader economic risks tied to geopolitical conflict. While development activity is expected to remain strong, the city is maintaining a cautious revenue forecast given the inherent variability of development-related activity and associated revenues.

Other Revenue Items

Departmental Revenue is projected to decrease \$4.5 million (10.8%) from the FY 2026 Adopted Budget, due to golf user fee revenues being budgeted in the Boise Municipal Golf Special Revenue Fund rather than the General Fund.

Internal Charges revenue is budgeted to increase by \$1.7 million (10.7%), reflecting cost increases in citywide support services, an update to some cost allocation drivers, and the establishment of the Boise Municipal Golf Special Revenue Fund, which will be charged for internal services provided by other city departments.

Franchise Fees are projected to increase 10.3%, driven by growth across franchise categories and a right-sizing of cable TV revenue. Liquor Tax revenues are budgeted to decrease by 11.1% as sales continue to decline and due to legislation adopted during the 2026 Idaho Legislative Session that reduced distributions to cities. Fines and Forfeitures revenues are projected to increase by 6.5%, primarily due to increased parking activities. Other Revenue is projected to increase by 14.4%, largely attributable to higher investment income and federal grant revenues.

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

General Fund Expenses

City costs increase each year, driven largely by personnel expenses. Many of these costs are established through public safety labor agreements (Police and Fire) and other contractual obligations. The FY 2027 Proposed General Fund Budget totals \$347.8 million, an increase of \$16.2 million (4.9%) over the FY 2026 Adopted Budget. Personnel expenses are budgeted to increase by \$5.6 million (2.4%), while Maintenance and Operations (M&O) expenses

increase by \$10.2 million (10.6%), primarily due to a \$5.0 million increase in transfers to the Capital Fund. Capital and equipment expenditures increase by \$0.5 million (67.3%), largely reflecting investments in police equipment and library materials.

The FY 2027 Proposed Budget includes targeted investments to maintain the level of city services residents expect. These investments include funding for public safety overtime, inflationary increases in operating costs, and major equipment replacement. The budget also addresses unavoidable contractual obligations, compliance requirements, and risk mitigation needs.

In addition, the budget includes several strategic one-time investments, including technology improvements, facility repairs, and \$2.0 million in seed funding for West Boise library access. Limited service expansions are also proposed, including additional library investments and matching funds that would be used if the city is awarded federal Staffing for Adequate Fire and Emergency Response (SAFER) grant funding to hire nine additional firefighters. Ongoing funding for these positions beyond the grant period has not yet been identified.

Personnel

Recommended personnel expenses of \$239.5 million account for 68.9% of total General Fund expenditures and represent a \$5.5 million (2.4%) increase over the FY 2026 Adopted Budget. The increase is primarily attributable to labor costs, including salaries and benefits, as well as 9.0 new General Fund positions. While the budget includes targeted staffing investments to support critical service needs, the FY 2027 Proposed Budget adds the fewest number of General Fund positions in more than 10 years.

Overall, the FY 2027 Proposed Budget includes a net decrease of 4.7 full-time equivalent (FTE) positions in the General Fund. This decrease is primarily attributable to the transfer of existing positions to the new Boise Municipal Golf Special

Revenue Fund, partially offset by the addition of the nine positions discussed above.

Wage adjustments for Boise Police Department (BPD) and Boise Fire Department (Fire) contract employees are established through collective bargaining agreements. For non-contract and non-temporary employees, the FY 2027 Proposed Budget includes a 3.0% base wage increase to support recruitment and retention and maintain the city's competitive market position. The budget also includes \$0.7 million in merit-based compensation for permanent general employees.

Personnel costs are also affected by overtime and temporary and recreation expenses. The FY 2027 Proposed Budget includes an additional \$0.8 million for police overtime.

For FY 2027, the city's contribution to the Public Employee Retirement System of Idaho (PERSI) is expected to increase by \$0.2 million, primarily due to higher salary costs, despite no change in employer contribution rates. PERSI has signaled future state-mandated rate increases beginning in FY 2028, and retirement costs are projected to exceed FY 2026 levels by approximately \$4.0 million by FY 2030. While these projected increases remain significant, they are lower than previously anticipated due to the cancellation of the July 1, 2027 rate increase at the May 26, 2026 PERSI Board meeting.

Maintenance and Operations (M&O)

M&O expenses in the General Fund are budgeted to increase by approximately \$10.2 million (10.6%) in FY 2027 compared to the FY 2026 Adopted Budget. This increase primarily reflects continued inflationary pressures and the rising cost of providing services, maintaining facilities and infrastructure, and purchasing the goods and services necessary to support city operations.

Minor equipment expenditures are budgeted to increase by \$2.0 million in FY 2027. This increase is primarily driven by costs associated with Police's expanded Axon contract for body-worn cameras and other law enforcement technologies, as well the transfer of IT hardware replacement funding from the Capital Fund to the General Fund.

Contracted and miscellaneous services are budgeted to increase by \$925,000 in FY 2027. Much of this increase is attributable to local matching funds included in the budget to support potential federal grant opportunities, including federal public safety grants.

Transfers out of the General Fund are proposed to increase by \$6.3 million in FY 2027, driven largely by a \$5.0 million increase in the transfer to the Capital Fund. This additional funding supports the city's ongoing efforts to maintain and replace critical infrastructure, facilities, and equipment while addressing the effects of rising construction and replacement costs. The increase includes additional ongoing funding for public safety equipment replacement, a higher recurring transfer to support long-term capital needs, and one-time funding for priority capital investments, including Planning and Development Services facility improvements.

Additional department M&O budget increases 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 recognition of continued economic uncertainty and volatility in inflationary and operating costs, the FY 2027 budget also includes an additional allocation of \$1.3 million to address potential inflationary pressures, fuel cost increases, and other unforeseen needs. 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 2027 Proposed Budget includes 2,178.65 full-time equivalent (FTE) positions across all funds, an increase of 37.9 FTEs from the FY 2026 Adopted Budget. Of those, 24.0 would be funded as part of the FY 2027 annual budget process, with the remainder already approved in FY 2026.

A detailed breakdown of individual position changes is provided in the Authorized Staffing Level section.

FY 2026 Adopted FTE Total	2,140.75
General Fund Changes	
FY 2026 Approved FTE Changes	6.43
FY 2027 Proposed Position Changes	(4.70)
Subtotal General Fund Changes	1.73
Other Funds Changes	
FY 2026 Approved FTE Changes	7.47
FY 2027 Proposed Position Changes	28.70
Subtotal Other Funds Changes	36.17
FY 2027 Proposed FTE Total	2,178.65

Capital Fund

The Capital Fund accounts for capital spending associated with general government functions, including parks, libraries, public safety facilities, technology systems, public art, major equipment, and major repairs and maintenance. Projects supported through enterprise, housing, internal service, levy, or special revenue funds are excluded. As part of the annual budget development process, potential capital expenditures are prioritized and evaluated against available resources, resulting in a five-year Capital Improvement Plan (CIP), with the first year incorporated into the annual budget. As with the General Fund, the city seeks to maintain a balanced Capital Fund and preserve sufficient reserves to address future needs and emerging priorities.

The primary funding source for the Capital Fund is transfers from the General Fund, which total \$26.3 million in the FY 2027 Proposed Budget. Additional revenues are provided through transfers from the Development Impact Fee Fund, electric franchise fees, interest earnings, grants, donations, and other miscellaneous sources. The FY 2027 Proposed Budget includes \$44.3 million in Capital Fund expenditures, a decrease of 4.3% from the FY 2026 Adopted Budget of \$46.3 million. Capital expenditures vary from year to year based on the timing and scale of projects underway, as well as the completion of one-time investments funded in prior years.

The FY 2027 budget continues the city's emphasis on maintaining and reinvesting in existing public assets. Significant funding is dedicated to major repairs and maintenance projects across city facilities, parks, public spaces, and other infrastructure to preserve asset condition, improve reliability, and avoid more costly repairs in the future. These investments include repairs and upgrades to city buildings, park amenities,

pathways, parking facilities, public art, and library infrastructure, helping ensure residents continue to receive high-quality services from safe and well-maintained public facilities.

In addition to these maintenance investments, the FY 2027 budget includes several strategic capital projects that support community priorities and long-term service delivery. Key investments include replacement of three fire engines, continued implementation of the city's Enterprise Resource Planning (ERP) system replacement, completion of the north block of the 8th Street pedestrian improvements project, technology modernization efforts for the Boise Police Department, repairs and improvements to the Downtown Library parking lot, and enhancements to neighborhood parks and recreation facilities. Together, these investments balance stewardship of existing assets with targeted improvements that enhance public spaces, modernize city operations, and support Boise's growing community.

Additional information on the city's capital investments and individual projects is provided in the Capital Overview and Capital Project Overview sections of this document.

Enterprise Funds

This section summarizes the FY 2027 Proposed Budget for the enterprise funds with significant budgets in FY 2027. More details on specific capital projects can be found in the Capital Overview, Capital Project Overview, and Capital Project Summary sections. Any personnel-related or operating budget changes are 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) 2025, a 4.8% increase over CY 2024. Growth is expected to slow in CY 2026 as the Airport navigates rising fuel costs. The Airport's FY 2027 Proposed Budget reflects this and still expects moderate growth. Passenger growth could be strengthened further if costs decline and flight schedules are restored; however, current conditions may continue to limit growth in the near term. In FY 2027, \$374.8 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 to the community through 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. In FY 2025, the city received a historic donation of geothermal water rights from the Harris family, which could quadruple the size of the city's geothermal system in the future. In FY 2027, to address rising service delivery costs, geothermal rates are proposed to increase an average of 4.9%, an average increase of \$37.51 per month. Actual customer impacts will vary based on individual geothermal usage. In addition to rate adjustments, the FY 2027 Proposed Budget includes a one-time transfer of \$100,000 from the General Fund to the Geothermal Fund to support increased major repair needs. The FY 2027 Proposed Budget includes \$368,000 for capital projects, most of which is reserved for unexpected repairs during the year. System enhancements and expansions will be carefully

evaluated over the coming years to identify the highest-priority projects.

Municipal Irrigation Fund

The Municipal Irrigation Fund provides irrigation service to approximately 400 properties throughout the city and is supported by user fees and assessments. The FY 2027 Proposed Budget includes a 24.0% rate increase for gravity lateral irrigation customers, an average increase of \$33.60 per year; a 4.0% rate increase for pressurized irrigation customers, an average increase of \$5.78 per year; a 5.0% increase to the irrigation assessment, an average increase of \$0.87 per year; and a 3.0% increase to administrative fees, an average increase of \$0.30 per year.

Solid Waste Fund

Monthly user fees support the management and operation of Boise's solid waste utility, which provides trash, recycling, and composting services for residential customers. The city contracts with Republic Services of Idaho to provide these services. All revenues and expenses are accounted for in the Solid Waste Fund. The solid waste team also oversees the household hazardous waste collection program, provides materials management-related education, and supports the community compost giveback program, which returns finished compost to residents for beneficial reuse. To cover rising costs, the FY 2027 Proposed Budget includes average rate increases of 9.5% for residential services, an average increase of \$2.47 per month; 6.0% for commercial trash; 8.0% for commercial recycling; and 4.5% for industrial trash. Actual impacts for commercial and industrial customers will vary based on factors such as service frequency, container size, and the type and volume of material collected. The differing rate adjustments reflect

the results of a recent cost-of-service study that identified opportunities to better align rates with the actual cost of providing service to each customer group.

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 Capital Improvement Plan (CIP) to ensure regulatory compliance, support repairs and replacements, capacity expansion, and meet community needs and expectations. The CIP forecasts approximately \$1.4 billion in investment over the next ten years.

The Water Renewal Fund's FY 2027 Proposed Budget for capital investments is \$146.8 million, a 9.8% increase from its FY 2026 budget of \$133.6 million. This capital investment would support the continued expansion capacity at the Lander Street, West Boise, and Phosphorus Removal Water Renewal Facilities, as well as other projects necessary to maintain, improve, 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 intergenerational equity, stabilizing rates, and reducing reliance on current revenues to fund major capital investments. For FY 2027, rates are proposed to increase by approximately 9.9%, for an average increase of \$5.74 per month, to meet the fund's long-term operating and capital needs. Individual customers' impacts would 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:	256,450 (COMPASS 2026 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): 1,082

Airport

Terminals: 1
 Concourses: 2
 Airlines: 9
 Non-stop Destinations: 27
 Passengers in CY 2025: 5.2 million

Environment and Utilities

Water Renewal Facilities: 3
 Miles of Municipal Sewer Lines: 980+
 Miles of Geothermal Pipeline: 21
 Geothermal Heating: 6.25 million square feet
 Municipal Irrigation Systems: 8
 Streetlights: 13,220

Libraries

Library Facilities: 5
 Visitors in CY 2025: 0.74 million

Parks, Recreation and Neighborhood Services

Parks (includes 12 undeveloped sites): 115
 Golf Courses: 2
 City-operated Community Centers: 12
 Swimming Pools: 6
 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 2025: 19,473
 Inspections in CY 2025: 64,437
 Residential Housing Units Owned: 184

Public Safety

Fire Stations: 18
 Fire Calls for Service in CY 2025: 26,435
 Children Educated at Fire Safety Week: 6,831
 Police Stations: 3



ECONOMIC INDICATORS



Employment

Boise's job market softened slightly over the past year. Total employment declined 1.6% from April 2025 to April 2026 after growing 1.2% during the previous 12-month period. Even with the decline, the local labor market remains stable and healthy, although unemployment rates were slightly higher in early 2026 than during the same period in 2025. Ongoing economic challenges — including inflation, high energy prices, geopolitical conflict, and low consumer confidence — are likely contributing to slower hiring and employment growth. Longer-term demographic trends, including fewer younger workers, reduced immigration, and the growing use of artificial intelligence (AI), especially in the technology sector, are also affecting the labor market.

Boise's unemployment rate increased slightly in early 2026 compared to early 2025. In CY 2025, the city's unadjusted unemployment rate started at 3.5% and declined to 3.1% by the end of the year. In 2026, the rate began at 3.8% and fell to 3.1% in April, slightly above the 3.0% rate recorded in April 2025. Boise's April 2026 3.1% unemployment rate compares favorably with Idaho's 3.5% rate and the national rate of 4.0%. Although these rates remain historically low, labor demand has weakened, and hiring activity has slowed significantly. Economists

have described this trend as the "Great Stay," in which workers value job security and are less likely to change jobs or reenter the workforce.

Idaho's labor force participation rate had nearly returned to its pre-pandemic level of 64.4% in 2019, averaging 63.8% in 2024 before declining to 63.3% in 2025. For the first four months of 2026, the rate has averaged 62.0% (versus 64.1% for the first four months of 2019). The recent decline reflects broader national demographic changes, including an aging population and reduced immigration. Since mid-2025, approximately 1.5 million people have left the U.S. labor force. National trends such as lower birth rates and limited immigration are expected to continue shrinking and aging the workforce over time. Idaho may continue to perform better than other states if migration into the state brings additional workers.

According to the Congressional Budget Office's February 2026 Economic Outlook, U.S. real Gross Domestic Product (GDP) is projected to grow 2.2% in 2026, slightly above the 2.1% growth recorded in 2025. Growth is expected to slow to 1.8% in 2027 and remain at 1.8% annually through 2030. High interest rates continue to limit economic growth, although easing inflation could create conditions for lower interest rates and stronger economic performance. Inflation remains a risk, especially if oil prices

stay elevated. Low consumer confidence or a softer labor market could also put downward pressure on interest rates, though interest rates are not expected to decline significantly without a recession. Geopolitical conflicts and high oil prices continue to pose recession risks, but so far their impacts on the domestic economy have been limited.

Construction

City Development Fee revenues continue to be strong in FY 2026, reflecting a high level of construction activity in Boise. Revenues reached a record \$29.6 million in FY 2025, surpassing the previous record of \$17.9 million in FY 2024. FY 2026 revenues remain elevated and are projected to finish the year at \$29.0 million.

Although the total number of city permits issued in calendar year (CY) 2025 remained below the peak levels seen in CYs 2021 and 2022, permit activity increased compared to CYs 2023 and 2024. Total permit valuation in CY 2025 was more than double the level recorded in CY 2021, reflecting the increasing size and cost of construction projects. Construction activity in Boise remains strong despite high interest rates and broader economic uncertainty. Revenue growth has been driven largely by large commercial projects with high project values. A major factor is the multi-billion-dollar Micron Technology expansion, which is expected to require several more years of elevated development activity.

The FY 2027 Proposed Budget includes \$23.6 million in Development Fee revenues, an increase of \$4.0 million, or 20.6%, above the FY 2026 Adopted Budget of \$19.6 million. The higher forecast reflects continued construction activity related to the Micron expansion and other commercial development projects. Construction activity can change quickly in response to economic conditions. Population

growth driven by in-migration to the Boise area continues to increase demand for housing and commercial development. In recent years, more multifamily housing projects have been proposed and constructed, including several large developments with more than 100 units. Conversely, single-family housing construction in Boise has trended lower due to limited undeveloped land within the city. High interest rates and rising home prices have also reduced housing affordability. More large-scale residential growth is occurring in surrounding cities and unincorporated areas where more land is available.

Housing

Home prices continued to increase in most parts of the country during the 12 months ending March 31, 2026. According to the latest Federal Housing Finance Agency House Price Index, home prices increased in 42 states during that period. Idaho ranked 20th nationally for annual home price growth, with prices increasing 2.8%, above the national average increase of 1.7%. The states with the highest annual growth rates were Illinois (7.3%), Alaska (5.5%), and Vermont (4.9%). In the Boise Metropolitan Statistical Area, home prices increased 3.0% over the same period. In Boise, the average assessed home value for tax year (TY) 2026 was \$545,559, an increase of 2.1% over the TY 2025 average of \$534,250. Including the effect of new construction, total residential assessed value in Boise is estimated to increase 2.9% in TY 2026, compared with a 6.7% increase in TY 2025.

Airport Passenger Traffic

Passenger traffic at the Boise Airport (BOI) continued to grow in CY 2025. Total passenger traffic increased 4.8%, following 5.0% growth in CY 2024. BOI served more than 5 million

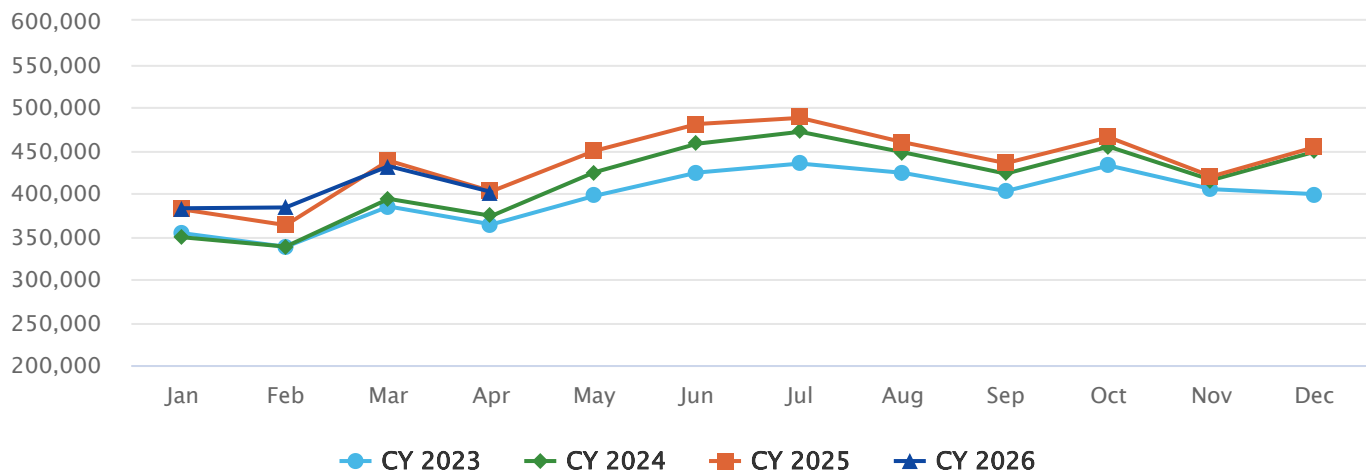
passengers for the first time, reaching a record 5.2 million passengers in CY 2025.

Passenger growth has slowed in CY 2026. For January through April, passenger traffic was 0.9% higher than the same period in CY 2025, compared with a 9.0% year-over-year increase for the first four months of CY 2025 to the same months for CY 2024. Air travel has been affected by geopolitical conflict in the Middle East, contributing to higher jet fuel prices and some flight disruptions. In response, airlines have reduced service on some routes and

increased fares. While passenger growth could strengthen if costs decline and flight schedules are restored, current conditions may continue to limit growth in the near term.

The Airport continues to advance several major capital projects to expand capacity and support future passenger growth. Information on these projects is included in the "Airport Fund" section of the Capital Project Overview. The following graph shows BOI passenger traffic trends for CY 2023 through YTD 2026.

AIRPORT PASSENGER TRAFFIC BY MONTH





BUDGET PROCESS

The City of Boise operates under a strong mayor-council form of government. The Mayor is elected at-large by popular vote and works full-time to manage daily city operations. The Mayor also chairs City Council meetings and votes only to break ties. Six City Council members serve part-time, establish policy and budget direction, and represent geographic districts.

The city's budget process is designed to support transparent decision-making, maintain long-term financial stability, and align resources with city priorities. City staff and leadership maintain regular communication about the budget throughout the year. This coordination is especially important during periods of economic and operational uncertainty, including inflationary pressures experienced in recent years.

Staff actively monitor the budget year-round. At the end of each quarter, financial reports are prepared that summarize revenues, expenditures, budget-to-actual comparisons, and economic trends. In addition, the city's budget transparency tool, OpenBook, provides near real-time information on revenues, spending, and staffing. OpenBook is updated monthly and is available online at cityofboise.openbook.questica.com.

City Council generally approves budget adjustments 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. Budget development follows a structured process from December through August:

December – February: Staff develop revenue and expenditure estimates based on historical performance, anticipated economic conditions, and operational needs.

March – May: Staff continue developing recommended revenue and expenditure changes for City Council approval. Proposed changes align with Mayoral and City Council priorities. City departments work with the Budget Office to develop detailed budget requests and cost estimates.

May – June: In May, key departmental budget priorities and requests are presented to City Council. Based on feedback from these discussions, the Budget Office prepares the annual budget document. The Budget Office also uses artificial intelligence tools to support editing and proofreading, improving efficiency and document quality.

June: The proposed budget is released and presented during a special City Council session, known as the budget workshop.

July – September: Residents can provide feedback during public hearings on the budget, as well as on new fees and existing fees that increase by more than 5%. These hearings are open to the public and advertised in the Idaho Statesman. Public notices include a summary of the budget approved by City Council.

Following public hearings, City Council considers any modifications and formally adopts the budget and fee changes. The property tax budget is then submitted to Ada County in late August or early September. After adoption, the Budget Office updates the document to reflect the Adopted Budget and publishes it on the city's website prior to the start of the new fiscal year.



FUND DESCRIPTIONS

City of Boise Funds

GOVERNMENTAL FUNDS

General

Capital Funds

ENTERPRISE FUNDS

Airport

Geothermal

Solid Waste

Water Renewal

SPECIAL REVENUE AND INTERNAL SERVICE FUNDS

Boise Municipal Golf

Fleet Services

Housing

Risk Management

Other Funds

Governmental Funds

General Fund: The General Fund is the city's primary operating fund and supports most tax-funded services. It also provides administrative support for government functions across the city. State law requires the annual Adopted Budget to be balanced.

Capital Funds: Capital funds include the Capital Fund, Development Impact Fee Fund, and the Open Space and Clean Water Levy Fund. These funds support capital projects and are restricted to specific uses based on their revenue sources.

- **Capital Fund:** The Capital Fund supports infrastructure projects and major equipment purchases. Key revenue sources include transfers from the General Fund and Development Impact Fee Fund, electric franchise fees, grants, and donations.
- **Development Impact Fee Fund:** This fund collects impact fees charged on new development. Revenues are transferred to

the Capital Fund based on actual project costs and are restricted to capital projects needed to support growth.

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

Enterprise Funds

Airport Fund: The Airport Fund supports the operations, management, and capital improvements of the Boise Airport. Revenues include terminal rent, landing and jetway fees, parking, and other user charges. Capital projects are primarily funded through Federal Aviation Administration grants, passenger facility charges, customer facility charges, bonds, and airport operating revenue.

Geothermal Fund: The Geothermal Fund supports the city's geothermal heating utility, a

clean and renewable energy source. Customer rates are designed to recover operating costs and fund system maintenance and asset replacement. Rates are generally competitive with natural gas.

Municipal Irrigation Fund: The Municipal Irrigation Fund supports the operation, maintenance, and replacement of the city's pressure irrigation system. Water is diverted from the Boise River and distributed through a network of canals, pipelines, and laterals that serve residential and public landscapes throughout the city. User fees and assessments fund system operations, maintenance, and capital improvements.

Solid Waste Fund: The Solid Waste Fund supports the city's solid waste system. The city contracts with Republic Services of Idaho for disposal services and charges user 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. User fees fund daily operations and capital improvements. Connection fees fund line and trunk extensions needed to serve new development. Developers are responsible for sewer trunk line installation costs associated with development, while individual property owners pay to extend service lines to their structures.

Special Revenue and Internal Service Funds

Boise Municipal Golf Fund: Established in FY 2027, the Boise Municipal Golf Fund accounts for all revenues and expenditures associated with the city's two municipal golf courses. This includes operations, maintenance, and capital needs. Previously, these activities were accounted for in the General Fund. Establishing this fund improves visibility into the operating and capital costs of the golf courses, better aligns revenues with the services they support, and helps identify

the level of General Fund support needed to sustain municipal golf operations.

Fleet Services Fund: The Fleet Services Fund is an internal service fund that supports the maintenance and repair of city vehicles and equipment. City departments are charged for services provided.

Housing Funds: This category includes several funds that support affordable housing and community development activities, including federal grant funds and local housing funds.

- **Housing and Urban Development (HUD) Funds:** HUD Funds include the HOME Investment Partnerships Program (HOME) and Community Development Block Grant (CDBG). These federally funded programs support affordable housing development, rehabilitation, and other community development activities.
- **Housing Projects and Special Activities Fund:** This fund provides local funding for affordable and supportive housing development and preservation. It has also been used to administer one-time federal resources, such as emergency rental assistance.
- **Property Management Fund:** The Property Management Fund supports the operation, repair, and maintenance of city-owned rental housing that serves lower-income residents.

Risk Management Funds: This category includes the Risk Management Fund and the Workers' Compensation Fund, which support the city's insurance and safety programs.

- **Risk Management Fund:** This fund supports the city's comprehensive liability and insurance programs, including Occupational Safety and Industrial Hygiene. Self-insured losses are paid from this fund. Departments are charged based on risk exposure, claims

history, and services provided. Fund reserves help cover unexpected losses.

- **Workers' Compensation Fund:** This fund supports the city's workers' compensation program and pays self-insured claims. Costs are allocated to departments based on exposure and claims experience. Fund reserves help manage fluctuations in claims and insurance costs.

Other Funds: Other funds include the Boise Municipal Health Trust Fund, Budget Appropriation Contingency Fund, Debt Service Fund, Economic Development Fund, Heritage Fund, Humane Society Trust Fund, and L.M. Cunningham 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 2024 and FY 2025 reflect actual revenues and FY 2026 shows the adopted budget. FY 2027 is highlighted and displays the proposed budget, while FYs 2028-2031 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)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue Source								
Carryforward/Fund Balance	\$ -	\$ -	\$ 1,528	\$ 3,070	\$ 90	\$ 60	\$ 150	\$ 90
Departmental Revenue	39,127	42,320	41,938	37,404	37,655	38,622	39,720	40,852
Development Fees	17,918	29,606	19,600	23,633	23,211	21,201	19,450	17,892
Fines and Forfeitures	2,837	3,192	3,251	3,461	3,546	3,622	3,699	3,779
Franchise Fees	6,020	6,018	5,931	6,544	6,689	6,844	7,008	7,183
Internal Charges	13,509	15,600	16,290	18,036	18,578	19,128	19,694	20,277
Liquor Tax	4,582	4,391	4,481	3,986	3,946	3,926	3,926	3,926
Other Revenue	17,541	12,471	7,359	8,206	8,426	8,782	8,840	8,914
Property Tax	181,057	190,070	204,560	216,008	223,685	231,809	240,158	248,740
Sales Tax	26,147	26,933	26,674	27,474	28,367	29,289	30,241	31,223
Total GF Revenues	\$ 308,738	\$ 330,601	\$ 331,612	\$ 347,822	\$ 354,193	\$ 363,283	\$ 372,886	\$ 382,876
% Change		7.1%	0.3%	4.9%	1.8%	2.6%	2.6%	2.7%

Departmental Revenue

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue	\$ 39,127	\$ 42,320	\$ 41,938	\$ 37,404	\$ 37,655	\$ 38,622	\$ 39,720	\$ 40,852
% Change		8.2%	-0.9%	-10.8%	0.7%	2.6%	2.8%	2.8%

The City of Boise collects Departmental Revenue through user fees and service contracts when specific users directly benefit from and can be charged for services. These revenues are generated across multiple departments and support cost-recovery activities that 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.

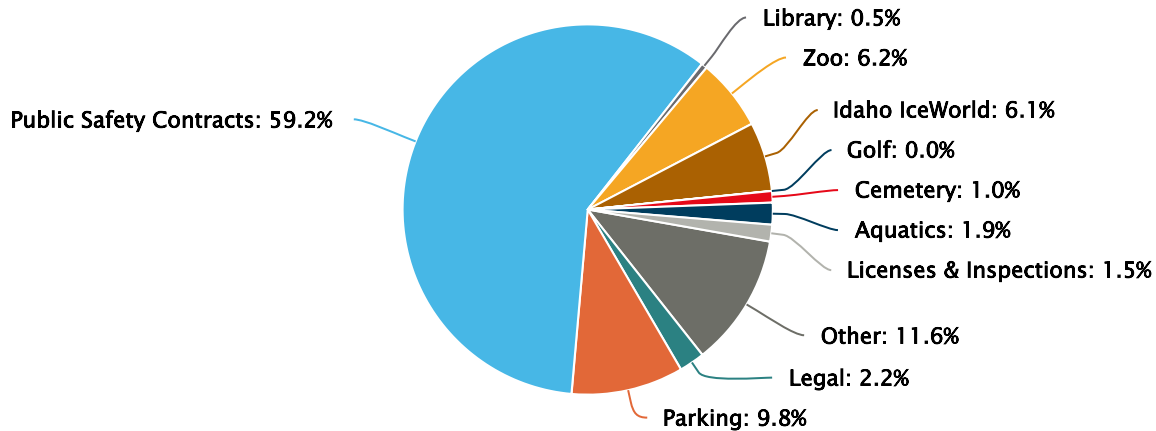
The FY 2027 Proposed Budget includes \$37.4 million in Departmental Revenue, a decrease of 10.7% from the FY 2026 Adopted Budget. The decrease is primarily due to the creation of the Municipal Golf Fund, a new special revenue fund that accounts for revenues and expenditures associated with the city's two municipal golf courses. Prior to FY 2027, these activities were budgeted within the General Fund. Excluding golf operations, Departmental Revenue is projected to increase 4.7% over the FY 2026 Adopted Budget.

The increase reflects expanded service delivery, higher program participation, contractual revenue adjustments, and strategic fee changes that support 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 – Revenue growth is driven by increased participation in recreation programs, higher attendance at Zoo Boise following recent facility and exhibit improvements, and increased parking revenue.
 - ◇ Scholarship funding – BPR maintains scholarship funding to ensure youth programs remain accessible regardless of a participant's ability to pay.
- Boise Public Library consortium revenue – Revenue is projected to decrease by \$100,000 in FY 2027 following the transfer of administration of the library consortium's online system to a third-party provider in June 2026. Historically, the Library received revenue for managing the materials catalog, online services, and related applications for the 11-member library consortium. Associated expenditures have been reallocated to other city priorities.
- Parking revenue – Revenue increases reflect downtown parking program changes implemented in FY 2025, including the expansion of premium parking zones and alignment of Saturday rates with weekday pricing.
- Public safety contract revenue – Revenue increases reflect updated contract amounts with partner agencies, including North Ada County Fire and Rescue, Whitney Fire Protection District, Sunset Fire District, Boise Airport, Boise State University, and Boise School District. Increases also account for collective bargaining agreement impacts and rising employee benefit costs.

FY 2027 DEPARTMENTAL REVENUE: \$37.4 MILLION



Development Fees

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue	\$ 17,918	\$ 29,606	\$ 19,600	\$ 23,633	\$ 23,211	\$ 21,201	\$ 19,450	\$ 17,892
% Change		65.2%	-33.8%	20.6%	-1.8%	-8.7%	-8.3%	-8.0%

Development Fees are generated by construction activity and are intended to cover the cost of city services needed to support new development, including planning, plan review, building permits, and inspections. These revenues are restricted to pay for development-related activities and are not available for general government use.

Boise's construction market has remained strong for several years due to economic growth and continued population increases in the Treasure Valley driven by in-migration. Development Fee revenues set new record highs in FY 2021, FY 2022, FY 2024, and FY 2025. FY 2025 revenues totaled \$29.6 million, an increase of \$11.7 million (65%) over FY 2024. FY 2026 revenues are following a similar trend and are projected to end the year at approximately \$29.0 million.

The largest factor driving recent revenue growth is Micron Technology's (Micron) major expansion project, which includes billions of dollars in new construction value over multiple years. In recent years, Boise has also experienced growth in large commercial and multifamily development projects, a trend expected to continue in FY 2027. Residential development activity has shifted more toward multifamily and infill housing, while fewer large single-family subdivisions are being constructed within the city.

Development activity and related revenues can change quickly based on economic conditions such as interest rates, inflation, and recession risk. Although FY 2026 revenues are trending at historically high levels, revenues could decline in future years as the Micron expansion nears completion. Even with continued growth in other construction activity, future projects may not replace the scale of Micron-related development, resulting in lower Development Fee revenues.

Given these factors, the FY 2027 Development Fee budget is set at \$23.6 million, an increase of \$2.6 million (12.4%) over the FY 2026 Revised Budget of \$21.0 million. Forecasts through FY 2031 assume declining revenues as Micron construction activity gradually winds down.

A new zoning code approved in FY 2023 and implemented in December 2024 updated development processes and regulations. The new code supports greater density and vertical development and has increased interest in certain project types, including accessory dwelling units.

Micron's expansion and other large commercial projects have generated unusually high levels of one-time Development Fee revenue in recent years. While these projects have contributed to record revenue growth, they are not expected to represent a permanent increase in development activity. As construction associated with Micron winds down, Development Fee revenues may return to more typical levels.

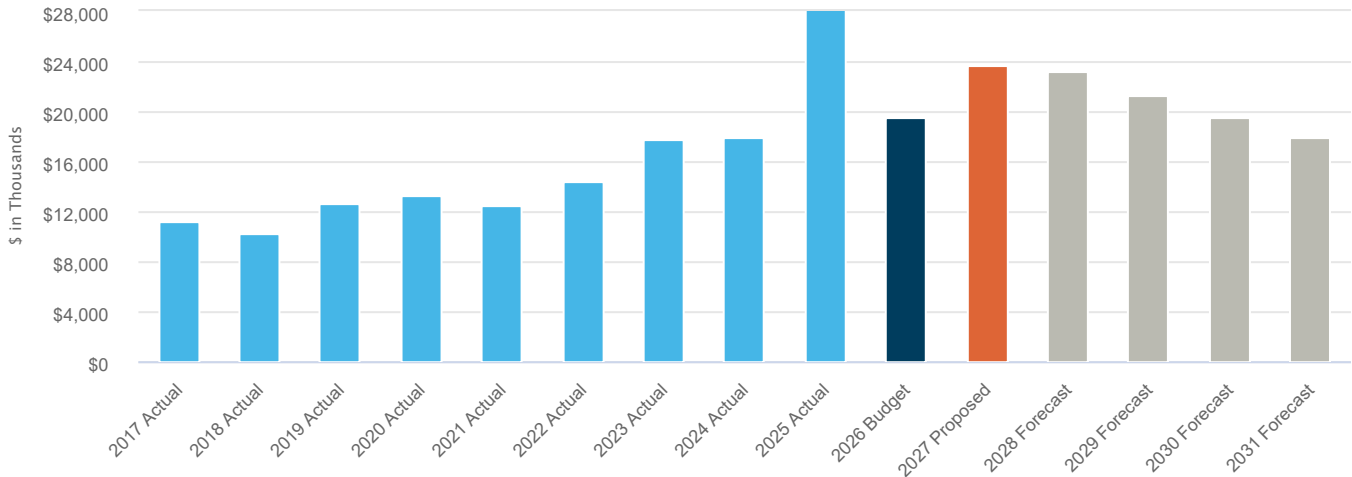
To help ensure the long-term sustainability of development services, the city completed a Development Fee cost-of-service study in FY 2025. Staff plan to bring forward policy discussions on cost recovery targets and potential fee adjustments in areas where current fees do not adequately recover the cost of providing services. While building fees generally recover a substantial portion of costs, certain fees based on hourly staff rates have not kept pace with rising costs, reducing cost recovery over time. Planning fees generally have lower cost recovery and have similarly not kept pace with increasing costs, resulting in lower cost recovery than in prior years.

For FY 2027, proposed fee changes include a 3.5% inflationary increase for most hourly-based fees. A limited number of these fees include larger adjustments where current rates do not adequately recover service costs. Planning-related fees are also being updated to align with the city's new zoning code and revised development review processes. The estimated revenue impact from all FY 2027 fee adjustments is approximately \$100,000, which is less than 1.0% of total Development Fee revenues.

Projections and Assumptions

- Large commercial developments, including major multifamily housing projects, are expected to remain the primary drivers of Development Fee revenues due to their size, complexity, and construction value. Some residential growth continues to shift to nearby cities and unincorporated county areas where larger undeveloped sites remain available.
- The forecast assumes a 1.8% revenue decline in FY 2028, followed by annual declines of 8% to 9% from FY 2029 through FY 2031. While Boise construction activity is expected to continue growing, future increases may not fully offset declining Micron-related revenues as that project nears completion. The forecast also reflects the possibility of slower economic growth or a future recession.
- The Development Fee study completed in late FY 2025 identified opportunities to update and adjust the city's fee structure. Adjustments to improve cost recovery where fees do not adequately cover service costs, as well as new fees, may continue to be considered during the FY 2028 budget process and beyond. Staff plan to seek policy guidance from City Council, outside of the budget process, on future fee and cost recovery strategies.

HISTORICAL AND PROJECTED DEVELOPMENT FEES



Fines and Forfeitures

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue	\$ 2,837	\$ 3,192	\$ 3,251	\$ 3,461	\$ 3,546	\$ 3,622	\$ 3,699	\$ 3,779
% Change		12.5%	1.8%	6.5%	2.5%	2.1%	2.1%	2.2%

Fines and Forfeitures revenue primarily consists of parking, towing, and traffic fines, with smaller amounts generated from false alarms, animal licensing, and replacement of lost library materials.

Projections and Assumptions

The FY 2027 Proposed Budget for Fines and Forfeitures reflects a 6.5% increase from the FY 2026 Adopted Budget. This increase is primarily driven by parking and towing fine revenue, which is projected to increase 11.4% over FY 2026 based on recent collection trends and growth in parking citation activity.

Out-year estimates for FYs 2028-2031 assume modest annual growth generally in line with long-term historical averages.

Franchise Fees

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Cable TV	\$ 534	\$ 495	\$ 300	\$ 401	\$ 361	\$ 325	\$ 292	\$ 263
Natural Gas	1,947	1,688	1,977	1,756	1,791	1,827	1,864	1,901
Trash and Recycling	2,046	2,226	2,174	2,545	2,622	2,700	2,781	2,865
Water	1,493	1,609	1,481	1,841	1,915	1,991	2,071	2,154
Total	\$ 6,020	\$ 6,018	\$ 5,932	\$ 6,543	\$ 6,689	\$ 6,843	\$ 7,008	\$ 7,183
% Change		0.0%	-1.4%	10.3%	2.2%	2.3%	2.4%	2.5%

Franchise Fees are collected through agreements that allow private businesses to provide services the city is authorized to offer. Fees are collected from providers of natural gas, trash and recycling, cable television, water services, and electricity. Electric Franchise Fees are recorded in the Capital Fund and discussed in the Capital Fund Revenues section.

While individual Franchise Fee revenues have fluctuated, overall collections have remained relatively stable due to diversified revenue sources and continued community growth. Natural gas revenues remain the most volatile category because collections are directly tied to commodity prices, weather, and consumption patterns. Trash, recycling, and water Franchise Fee revenues have increased steadily in recent years due to continued population growth and utility rate adjustments. Cable television revenues continue to decline as customers transition away from traditional cable services in favor of streaming platforms.

Projections and Assumptions

The FY 2027 Proposed Budget for Franchise Fees is 10.3% above the FY 2026 Adopted Budget. The increase primarily reflects higher projected revenues for trash, recycling, and water franchise fees following recently approved utility rate increases.

- **Natural Gas**

Natural Gas Franchise Fee revenue is difficult to forecast because collections are heavily influenced by commodity price fluctuations, weather conditions, customer growth, and utility rate design changes. Revenues increased significantly in FY 2022 and FY 2023 due to elevated natural gas prices before declining in FY 2024 and FY 2025 as prices stabilized.

Based on recent collection trends and current market conditions, the FY 2027 Proposed Budget assumes revenues of approximately \$1.8 million, a decrease of 11.2% from the FY 2026 Adopted Budget. Annual growth of 2.0% is assumed beginning in FY 2028.

- **Trash and Recycling**

Trash and recycling Franchise Fee revenues have remained stable and continue to grow due to population increases and periodic rate adjustments. An 11.75% utility rate increase approved in March 2025 is expected to increase Franchise Fee revenues in FY 2026 and FY 2027.

The FY 2027 Proposed Budget includes revenues of approximately \$2.5 million, an increase of 17.1% over the FY 2026 Adopted Budget. Annual growth of 3.0% is assumed beginning in FY 2028 based on historical collection trends and customer growth.

● **Cable Television**

Cable television Franchise Fee revenues continue to decline as consumers increasingly transition away from traditional cable television services. Historical revenues have declined consistently since FY 2020, with average annual declines approaching 8.0%.

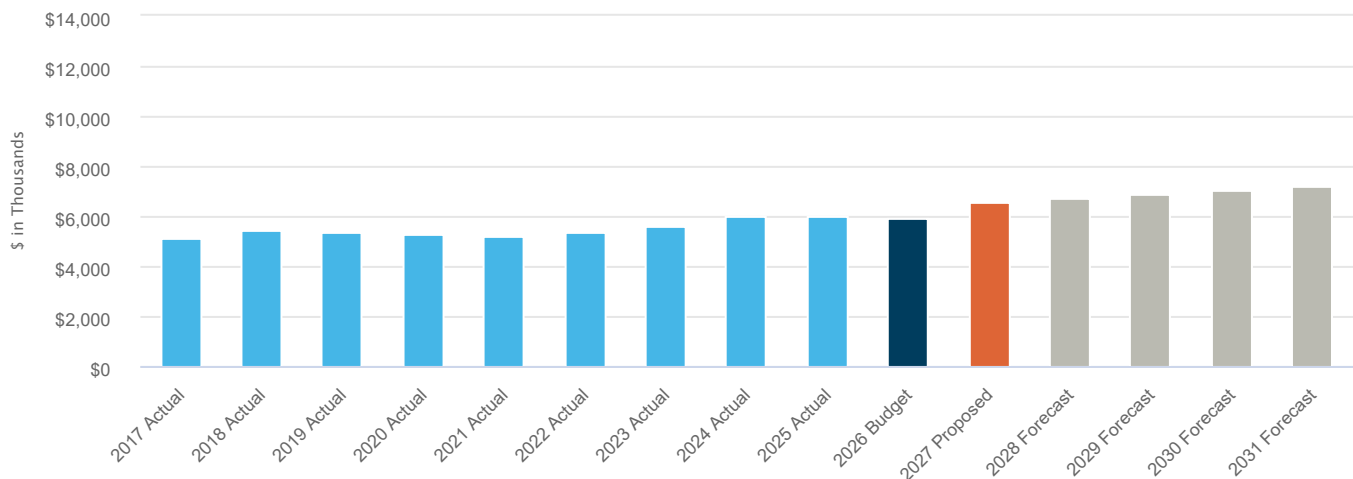
The FY 2027 Proposed Budget includes revenues of approximately \$0.4 million, reflecting continued declines in traditional cable television subscriptions. Declines of 10.0% annually are assumed throughout the rest of the forecast.

● **Water**

Water Franchise Fee revenues are influenced by customer growth, utility rate increases, and annual weather conditions that affect water consumption. An 11.8% utility rate increase approved in June 2025 is expected to increase Franchise Fee revenues in FY 2027.

The FY 2027 Proposed Budget includes revenues of approximately \$1.8 million, an increase of 24.3% over the FY 2026 Adopted Budget. Annual growth of 4.0% is assumed beginning in FY 2028 based on recent collection trends, continued population growth, and approved rate increases.

HISTORICAL AND PROJECTED FRANCHISE FEES



Internal Charges

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue	\$ 13,509	\$ 15,600	\$ 16,290	\$ 18,036	\$ 18,578	\$ 19,128	\$ 19,694	\$ 20,277
% Change		15.5%	4.4%	10.7%	3.0%	3.0%	3.0%	3.0%

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 allocated by 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 2027 Proposed Budget for Internal Charges is approximately 11% higher than FY 2026. One factor contributing to the increase is the creation of the new Boise Municipal Golf Special Revenue Fund. The fund will receive and pay its share of internal service costs. This change increases internal charges revenue and expense activity (\$1.2 million) compared to prior years and affects year-over-year comparisons.
- The city also updated several cost allocation drivers in FY 2027 to better align charges with actual service usage. Previously, some internal services were allocated primarily based on factors such as departmental expenditures or facility square footage. The updated methodology incorporates a broader set of service-based drivers, including staffing levels, number of transactions, and other measures of departmental workload. These changes improve the accuracy of cost allocations and more closely align charges with the services received by each department and fund.
- Additional growth reflects increased service costs and growing IT support needs across enterprise fund departments. Enterprise fund operations have expanded in recent years due to capital investments, system upgrades, and community growth. The increase in Internal Charges is also driven by salary and benefit adjustments, as well as M&O increases included in the FY 2027 Proposed Budget.
- A portion of the increase in FY 2027 is due to a necessary true-up from prior-year Internal Charge budget estimates. A smaller rate of growth is assumed in FY 2028 as compared to FY 2027, with growth stabilizing during FYs 2028-2031.

Liquor Tax

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue	\$ 4,582	\$ 4,391	\$ 4,481	\$ 3,986	\$ 3,946	\$ 3,926	\$ 3,926	\$ 3,926
% Change		-4.2%	2.0%	-11.0%	-1.0%	-0.5%	0.0%	0.0%

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 quarterly payments and a year-end true-up payment based on ISLD operating profits. In prior fiscal years, the true-up payment exceeded the quarterly distributions; however, in FY 2025, the true-up payment was nearly 17% lower than each quarterly payment, and this trend is expected to continue in FY 2026.

The FY 2027 Proposed Budget for Liquor Tax is approximately \$4.0 million and reflects an 11.1% decrease from the FY 2026 Adopted Budget. This decrease is primarily attributable to two factors: changes in consumer behavior and 2026 state legislation that reduced the total allocation of Liquor Tax revenue distributed to cities.

During the COVID-19 pandemic, Liquor Tax revenues reached record highs and consistently exceeded expectations as alcohol purchases shifted from restaurants and bars to retail sales for home consumption. Despite this temporary increase, total liquor consumption across the state has declined for five consecutive years, creating ongoing downward pressure on revenues. This trend has also been observed nationally and is attributable to multiple factors, including generational shifts in alcohol consumption, increased awareness of alcohol-related health risks, and the growing availability of non-alcoholic beverage alternatives. In prior years, declining consumption trends were partially offset by inflation and pricing adjustments, resulting in stable or increasing Liquor Tax revenues. However, FY 2025 collections finished below expectations, and initial FY 2026 estimates indicate continued weakening in this revenue source as consumers reduce retail liquor purchases or shift to lower-cost products.

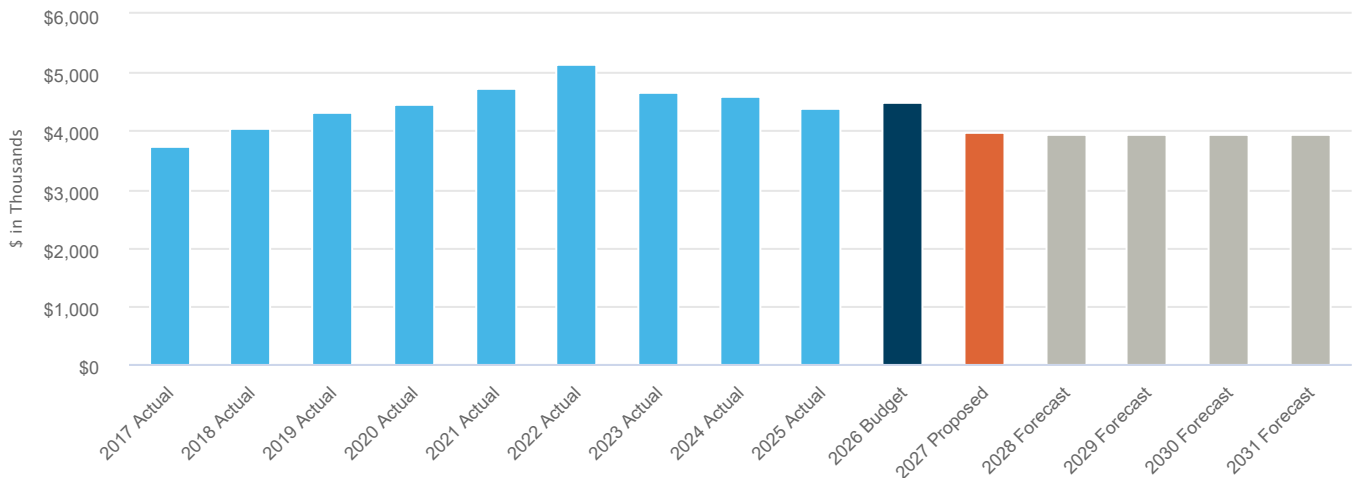
In addition, during the 2026 legislative session, the Idaho State Legislature passed House Bill 967, amending Idaho Code to revise the distribution of State Liquor Account revenues. Beginning July 1, 2026, total revenues distributed to cities from the State Liquor Account will be reduced by approximately \$1.2 million annually statewide. Based on FY 2025 statewide distributions, this legislative change is estimated to reduce Boise's Liquor Tax revenues by approximately 4.5% annually and has been incorporated into the city's long-term forecast.

Given the declining performance of this revenue source and the impacts of House Bill 967, the FY 2027 Proposed Budget is below both the FY 2026 Adopted Budget and projected FY 2026 actual revenues. For FY 2028, the forecast assumes a combined 5.5% reduction attributable to a 1.0% decline in liquor sales volume and the estimated 4.5% decrease in state distributions resulting from House Bill 967. Beginning in FY 2029, the forecast assumes flat growth in liquor sales and continued reduced distribution levels associated with the 2026 legislative changes.

Projections and Assumptions

- Liquor Tax revenue is projected to decline in FY 2027 compared to projected FY 2026 actual revenues due to declining sales trends and changes in state legislation governing Liquor Tax distributions.
- A combined decline of 5.5% is forecasted in FY 2028, reflecting declining sales trends and the ongoing impacts of the 2026 legislative changes.
- Forecast assumptions for FYs 2029–2036 reflect stabilization in liquor sales trends and continued reduced state distribution levels resulting from House Bill 967.

HISTORICAL AND PROJECTED LIQUOR TAX



Other Revenue

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue	\$ 17,541	\$ 12,471	\$ 7,359	\$ 8,206	\$ 8,426	\$ 8,782	\$ 8,840	\$ 8,914
% Change		-28.9%	-41.0%	11.5%	2.7%	4.2%	0.7%	0.8%

Other Revenue includes a variety of smaller and less predictable revenue sources that help support city operations. These revenues include grants, donations, restitution, seizure revenues, utility reimbursements, insurance reimbursements, lease proceeds, and investment earnings. Unlike major taxes and fees, these revenues can vary significantly from year to year based on grant availability, economic conditions, reimbursements, and one-time funding opportunities.

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 2027 Proposed Budget amount for Other Revenue is \$8.2 million, an increase of approximately \$0.8 million (11.5%) from FY 2026 Adopted Budget.
- The increase is primarily driven by continued growth in Interest Income, which is projected at \$3.1 million in FY 2027, an increase of \$0.9 million (39%) from FY 2026 Adopted Budget. Higher revenues reflect improved cash management practices and sustained higher investment yields. Improved treasury operations were supported by the Treasury Staff Accountant position approved in the FY 2026 Adopted Budget.
- In addition, Federal Operating Grants are projected at \$1.1 million in FY 2027, an increase of approximately \$0.3 million (34%) from FY 2026 Adopted Budget. Growth is primarily attributable to Planning and Development grant reimbursements associated with housing and community development activities.

Property Tax

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue	\$ 181,057	\$ 190,070	\$ 204,560	\$ 216,008	\$ 223,685	\$ 231,809	\$ 240,158	\$ 248,740
% Change		5.0%	7.6%	5.6%	3.6%	3.6%	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 (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 2027 Proposed Budget reflects a 2.7% base property tax increase – below the statutory limit of 3%, saving the average homeowner \$4.72 as discussed in the Property Tax Analysis section. The budget also includes the maximum allowable revenue from new construction and annexation, ensuring that new development contributes to the cost of expanding city services while minimizing the burden on existing taxpayers.

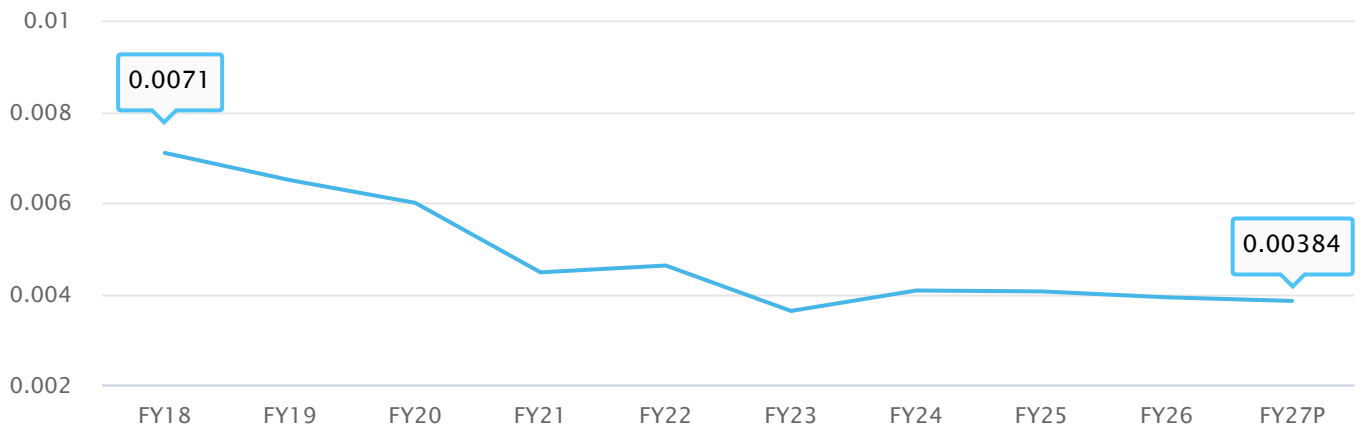
State legislation passed in 2021 - House Bill (HB) 389 - limited the city's ability to collect property tax revenue tied to growth by capping new construction, annexation, and urban renewal district (URD) values at 90% of their actual value (80% for URDs formed after 2006). To date, these constraints have resulted in an estimated \$9.2 million in lost revenue, placing increasing pressure on growth-related service expansions.

The FY 2027 Proposed Budget includes the second and final levy associated with a 2023 Idaho Supreme Court ruling regarding the assessment of operating property owned by utility companies. In its decision, the Court determined that all operating property companies must receive the same assessment reductions provided to railroads under federal law, resulting in required property tax refunds for TYs 2020–2022. To recover these prior-year refunds, the city included an additional levy

of approximately \$181,000 in FY 2026 and has programmed a final levy of approximately \$228,000 in FY 2027.

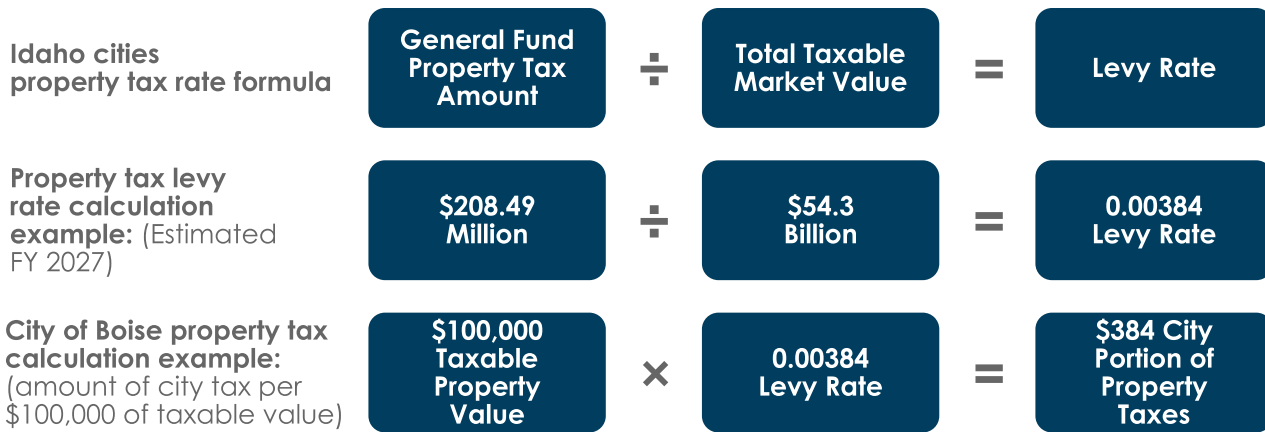
Property values within the City of Boise have experienced significant fluctuation in recent years, with total assessed values decreasing 7.4% in TY 2023 following consistent growth since TY 2012. Values have since rebounded, with increases of 4.2% in TY 2024, 8.6% in TY 2025, and 3.9% estimated in TY 2026, 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 2027, the levy rate is projected to decrease by approximately 2.0%, from 0.00392 to 0.003844, due to changes in assessed property values. Despite this decrease, most homeowners would still see higher property tax bills in fall 2026. 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.



Property Tax Budget

The property tax budget for FY 2027 represents an increase of \$11.4 million from the FY 2026 Adopted Budget, reflecting a total growth of 2.7% in base property tax revenue (excluding new construction). This increase applies to the existing property tax base and would support cost increases associated with maintaining current service levels. Additional growth in the property tax budget is attributable to new property (and new payers) being added to the tax roll through new construction, annexation, and expiring Urban Renewal Districts (URDs). This revenue supports growth-related service expansion.

The FY 2027 Proposed Budget also includes property tax revenue associated with anticipated new construction, annexation, and the sunset of the Westside URD. The value of anticipated new construction and annexation for FY 2027 is approximately \$1.4 billion.

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 Westside 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)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenue	\$ 26,147	\$ 26,933	\$ 26,674	\$ 27,474	\$ 28,367	\$ 29,289	\$ 30,241	\$ 31,223
% Change		3.0%	-1.0%	3.0%	3.3%	3.3%	3.3%	3.2%

Sales tax is collected statewide, pooled together, and then a portion (approximately 11.5%) is distributed 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 due to a strong Idaho economy and, more recently, elevated inflation.

Beginning July 1, 2020, the state implemented a new Sales Tax revenue-sharing formula that compares each city's or county's prior-year Sales Tax revenue on a per capita basis each quarter to a statewide per capita average. Cities with a per capita amount above the statewide 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 typically experience growth rates well above the statewide average. 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 formula shifts more Sales Tax revenue growth to cities below the statewide per capita average and, over time, is intended to narrow the gap between cities with higher and lower per capita distributions.

Since the methodology changed in FY 2021, Boise has either been limited to 1.0% quarterly growth or experienced a proportional reduction in Sales Tax revenue in every quarter except FY 2022, when the city received full growth in all four quarters, and the third quarter of FY 2025. Quarters in which the city receives full growth permanently increase the city's Sales Tax base for future fiscal years. Through the first two quarters of FY 2026, Boise's Sales Tax revenue has increased 1.0% compared to the same period in FY 2025. Revenues remain on track to meet the budgeted amount of \$26.6 million.

The FY 2027 proposed Sales Tax budget totals approximately \$27.5 million, an increase of \$0.8 million (3.0%) compared to the FY 2026 Adopted Budget. While the forecast assumes Boise will remain limited to 1.0% quarterly growth under the state's distribution formula, the FY 2027 estimate reflects the impact of the permanent increase to the city's Sales Tax base resulting from receipt of full growth in the third quarter of FY 2025. Determining when Boise will return to full growth remains challenging due to fluctuations in statewide sales tax collections and changing per capita distributions affecting municipalities across Idaho. Over the past year, statewide sales tax collection growth has slowed to approximately 3.0%, compared to the double-digit growth rates experienced during the COVID-19 pandemic. Slower statewide growth could extend the time needed for per capita averages to adjust enough for Boise to again receive full growth.

For FY 2027, staff anticipate Boise will receive 1.0% Sales Tax revenue growth in all four quarters, resulting in a budgeted revenue of \$27.5 million, a 3.0% increase over FY 2026 Budgeted Sales Tax revenue. For the out-year forecast period (FYs 2028-2031), 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 that includes periods of capped growth, full growth, and Sales Tax revenue declines during economic downturns.

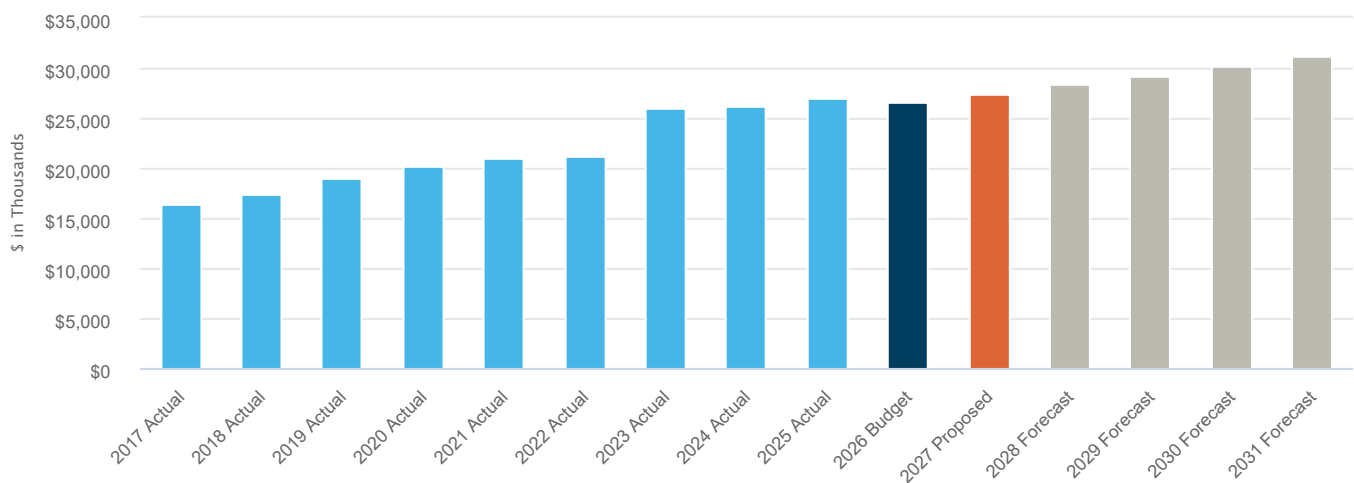
Projections and Assumptions

- Over the past year, sales tax collections, which had grown at double-digit rates since the pandemic began, have slowed to approximately 3.3% annual growth. Collections are expected to continue growing at this rate in the near term and potentially through FY 2031 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 2027. Growth assumptions increase to 3.3% for FYs 2028-2031 to reflect the possibility that Boise returns to full Sales Tax growth one or more times during that period.
- During the FY 2023 legislative session, the State Legislature passed HB 292. Under this legislation, the state will use online sales tax collections as a major funding source 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 redirected new online sales tax revenue into a state tax relief fund and would have increased sales tax allocations to cities and counties following a five-year period ending June 30, 2024. However, HB 292 changed the planned use of those funds.

HISTORICAL AND PROJECTED SALES TAX



CITY *of* **BOISE**



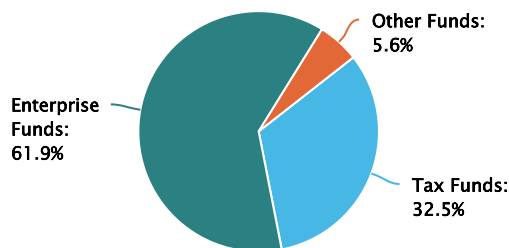
ALL FUNDS BUDGET SUMMARY

FY 2027 BUDGET SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY CATEGORY

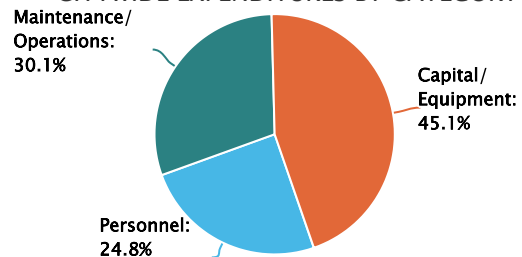
Fund	Total Revenues	Personnel	Maintenance/ Operations	Capital/ Equipment	Proposed Total Expenditures	Fund Balance Increase/ (Decrease)
Tax Funds						
General Fund	347,821,431	239,540,923	107,140,508	1,140,000	347,821,431	-
Capital Funds	50,122,507	1,099,614	19,420,619	32,809,657	53,329,890	(3,207,383)
Total Tax Funds	397,943,938	240,640,537	126,561,127	33,949,657	401,151,321	(3,207,383)
Enterprise Funds						
Airport	102,133,036	21,841,414	64,123,804	374,838,472	460,803,690	(358,670,654)
Geothermal	1,165,689	356,624	833,172	325,000	1,514,796	(349,107)
Municipal Irrigation	86,612	-	75,907	27,563	103,470	(16,858)
Solid Waste	55,666,909	1,647,516	54,199,054	80,513	55,927,083	(260,174)
Water Renewal	116,062,021	33,531,752	66,527,055	146,180,202	246,239,009	(130,176,988)
Total Enterprise Funds	275,114,267	57,377,306	185,758,992	521,451,750	764,588,048	(489,473,781)
Other Funds*						
Boise Municipal Golf Fund	7,902,234	3,212,540	5,138,909	120,000	8,471,449	(569,215)
Debt Service	-	-	-	-	-	-
Economic Development	113,324	-	-	-	-	113,324
Fleet Services	4,912,480	2,046,243	3,207,121	20,220	5,273,584	(361,104)
Health Insurance	33,561,950	-	34,256,880	-	34,256,880	(694,930)
Heritage	1,051,000	-	1,460,000	1,805,000	3,265,000	(2,214,000)
Housing - HUD Funds	2,778,500	497,911	3,867,662	-	4,365,573	(1,587,073)
Housing Projects and Special Activities	353,000	-	1,397,060	-	1,397,060	(1,044,060)
Housing - Property Management	2,507,691	738,631	1,853,634	-	2,592,265	(84,574)
Humane Society Trust	-	-	-	-	-	-
LM Cunningham	48,000	-	110,400	-	110,400	(62,400)
Risk Management	10,871,735	1,339,582	8,089,233	-	9,428,815	1,442,920
Total Other Funds	64,099,914	7,834,907	59,380,899	1,945,220	69,161,026	(5,061,112)
Total All Funds	737,158,119	305,852,750	371,701,018	557,346,627	1,234,900,395	(497,742,276)

*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 2027 figures would be \$1,307,158,119 (revenue) and \$1,804,900,395 (expense).

CITYWIDE EXPENDITURES BY FUND TYPE



CITYWIDE EXPENDITURES BY CATEGORY



FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Tax Funds				
General Fund	308,737,826	330,599,537	331,612,320	347,821,431
Capital Funds	50,082,881	55,355,426	41,581,481	50,122,507
Total Tax Funds	358,820,707	385,954,963	373,193,801	397,943,938
Enterprise Funds				
Airport	103,138,272	116,040,110	97,096,302	102,133,036
Geothermal	1,725,744	2,576,884	893,380	1,165,689
Municipal Irrigation	85,770	82,517	80,046	86,612
Solid Waste	44,402,688	48,560,526	50,457,520	55,666,909
Water Renewal	95,323,741	103,732,296	107,125,082	116,062,021
Total Enterprise Funds	244,676,214	270,992,332	255,652,330	275,114,267
Other Funds*				
Boise Municipal Golf Fund	-	-	-	7,902,234
Debt Service	1,227,689	107,644	-	-
Economic Development	437,801	181,764	124,947	113,324
Fleet Services	4,975,849	5,347,544	4,547,100	4,912,480
Health Insurance	29,601,004	31,668,682	32,520,000	33,561,950
Heritage	1,999,016	3,274,185	829,000	1,051,000
Housing - HUD Funds	2,468,033	1,727,551	4,103,500	2,778,500
Housing Projects and Special Activities	16,173,394	16,569,125	193,000	353,000
Housing - Property Management	4,416,461	2,433,727	1,592,951	2,507,691
Humane Society Trust	699	541	-	-
LM Cunningham	75,069	173,796	48,000	48,000
Risk Management	8,907,191	10,183,518	8,366,282	10,871,735
Total Other Funds	70,282,206	71,668,077	52,324,780	64,099,914
Revenues All Funds	673,779,126	728,615,372	681,170,911	737,158,119

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

FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
EXPENDITURES				
Tax Funds				
General Fund	306,557,619	325,530,823	331,612,320	347,821,431
Capital Funds	51,675,025	58,540,924	51,625,075	53,329,890
Total Tax Funds	358,232,644	384,071,747	383,237,395	401,151,321
Enterprise Funds				
Airport	119,031,942	161,625,935	227,551,453	460,803,690
Geothermal	1,905,825	2,205,086	1,378,197	1,514,796
Municipal Irrigation	101,336	120,832	164,626	103,470
Solid Waste	42,340,128	48,953,669	51,134,727	55,927,083
Water Renewal	158,924,767	159,683,702	227,703,083	246,239,009
Total Enterprise Funds	322,303,998	372,589,223	507,932,086	764,588,048
Other Funds*				
Boise Municipal Golf Fund	-	-	-	8,471,449
Debt Service	1,979,149	993,456	-	-
Fleet Services	4,743,332	5,166,902	4,933,964	5,273,584
Health Insurance	28,685,321	31,283,633	33,181,260	34,256,880
Heritage	619,907	3,139,643	1,680,000	3,265,000
Housing - HUD Funds	2,070,663	1,856,372	5,157,033	4,365,573
Housing Projects and Special Activities	15,673,405	4,085,787	858,190	1,397,060
Housing - Property Management	2,383,812	2,249,000	2,532,051	2,592,265
LM Cunningham	87,061	82,832	85,530	110,400
Risk Management	8,131,821	7,670,474	9,522,837	9,428,815
Total Other Funds	64,374,471	56,528,099	57,950,865	69,161,026
Expenditures All Funds	744,911,113	813,189,069	949,120,346	1,234,900,395
Fund Balance	(71,131,987)	(84,573,696)	(267,949,435)	(497,742,276)

*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 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change from FY 2026	
					\$	%
Carryforward/Fund Balance	-	-	1,528,034	3,070,000	1,541,966	100.9%
Departmental Revenue	39,126,874	42,319,518	41,937,974	37,404,018	(4,533,956)	-10.8%
Development Fees	17,917,767	29,606,470	19,600,000	23,633,048	4,033,048	20.6%
Fines and Forfeitures	2,836,541	3,191,828	3,251,367	3,461,493	210,126	6.5%
Franchise Fees	6,019,842	6,018,050	5,931,395	6,543,648	612,253	10.3%
Internal Charges	13,509,007	15,600,382	16,289,869	18,035,662	1,745,793	10.7%
Liquor Tax	4,582,298	4,390,758	4,481,192	3,985,614	(495,578)	-11.1%
Other Revenue	17,541,249	12,470,501	7,358,523	8,206,264	847,741	11.5%
Property Tax	181,057,065	190,069,524	204,560,439	216,007,833	11,447,394	5.6%
Sales Tax	26,147,184	26,932,507	26,673,527	27,473,851	800,324	3.0%
Total Revenue	308,737,826	330,599,537	331,612,320	347,821,431	16,209,111	4.9%
Expenditures by Category						
Personnel	213,128,054	226,463,312	234,026,801	239,540,923	5,514,122	2.4%
Maintenance/Operations	92,444,117	97,778,265	96,903,997	107,140,508	10,236,511	10.6%
Capital/Equipment	985,448	1,289,246	681,522	1,140,000	458,478	67.3%
Total Expenditures	306,557,619	325,530,823	331,612,320	347,821,431	16,209,111	4.9%
Fund Balance	2,180,207	5,068,714	-	-	-	N/A

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

Expenditures by Department	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Change from FY 2026	
					\$	%
Arts & History	3,049,012	3,164,255	3,360,262	3,521,830	161,568	4.8%
City Clerk	-	1,578,422	1,796,230	2,049,799	253,569	14.1%
City Council	556,996	725,063	796,909	875,079	78,170	9.8%
City Council - Internal Audit	443,500	460,124	481,580	489,638	8,058	1.7%
Contractual Services*	12,854,058	12,536,482	12,525,823	13,113,704	587,881	4.7%
Finance	12,841,292	7,563,509	8,215,255	8,291,764	76,509	0.9%
Fire	77,365,168	80,469,519	83,895,266	85,672,244	1,776,978	2.1%
Human Resources	7,186,377	7,914,909	6,214,199	6,384,492	170,293	2.7%
Information Technology	17,867,670	17,952,942	19,930,905	20,883,669	952,764	4.8%
Intergovernmental	(28,976,145)	(28,234,623)	(36,738,200)	(27,077,168)	9,661,032	-26.3%
Legal	8,679,728	9,661,565	9,910,818	10,423,718	512,900	5.2%
Library	16,873,889	18,104,231	19,093,738	20,164,159	1,070,421	5.6%
Mayor - Comm. Engagement	3,063,238	4,288,161	4,354,969	4,402,220	47,251	1.1%
Mayor's Office	6,079,999	5,289,090	4,489,624	4,475,594	(14,030)	-0.3%
Organizational Effectiveness	-	1,798,245	2,415,156	2,530,325	115,169	4.8%
Parks and Recreation	46,012,847	50,499,959	52,765,529	47,247,256	(5,518,273)	-10.5%
Planning and Development	19,787,480	23,684,778	23,569,554	25,669,409	2,099,855	8.9%
Police	91,771,413	96,175,698	101,433,245	105,117,980	3,684,735	3.6%
Police Accountability	413,224	504,318	553,786	615,098	61,312	11.1%
Public Works	10,687,874	11,394,176	12,547,672	12,970,621	422,949	3.4%
Total Expenditures	306,557,619	325,530,823	331,612,320	347,821,431	16,209,111	4.9%

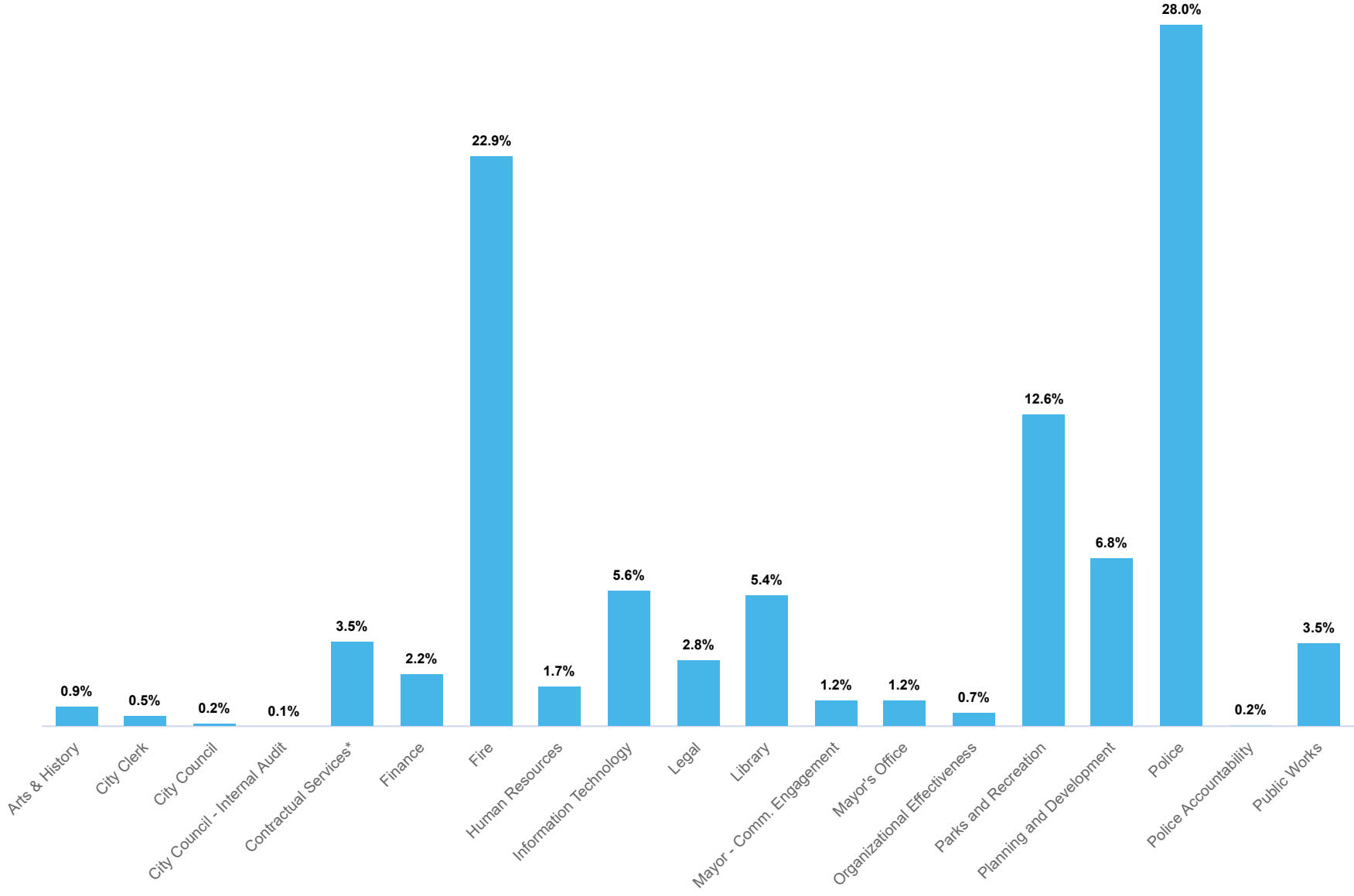
* Includes contributions to Valley Regional Transit, Allumbaugh House, and Idaho Humane Society

FY 2027 GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Department	Revenue/ Reimb.	Personnel	Maintenance/ Operations	Capital/ Equipment	Total Expenditures	Difference (Rev.-Exp.)
Arts & History	30,732	1,842,967	1,678,863	-	3,521,830	(3,491,098)
City Clerk	973,135	1,247,210	802,589	-	2,049,799	(1,076,664)
City Council	248,830	771,972	103,107	-	875,079	(626,249)
City Council - Internal Audit	161,097	481,573	8,065	-	489,638	(328,541)
Contractual Services*	334,338	-	13,113,704	-	13,113,704	(12,779,366)
Finance	3,020,559	7,629,942	661,822	-	8,291,764	(5,271,205)
Fire	16,145,997	66,598,738	19,073,506	-	85,672,244	(69,526,247)
Human Resources	1,747,884	5,505,840	878,652	-	6,384,492	(4,636,608)
Information Technology	7,092,956	11,642,749	9,240,920	-	20,883,669	(13,790,713)
Intergovernmental	261,962,556	(4,328,298)	(23,158,870)	410,000	(27,077,168)	289,039,724
Legal	1,609,820	8,886,321	1,537,397	-	10,423,718	(8,813,898)
Library	265,200	9,255,952	10,268,207	640,000	20,164,159	(19,898,959)
Mayor - Comm. Engagement	1,523,287	3,153,855	1,248,365	-	4,402,220	(2,878,933)
Mayor's Office	1,302,683	3,576,937	898,657	-	4,475,594	(3,172,911)
Organizational Effectiveness	870,965	2,334,337	195,988	-	2,530,325	(1,659,360)
Parks and Recreation	9,535,666	21,290,962	25,956,294	-	47,247,256	(37,711,590)
Planning and Development	28,582,319	15,797,506	9,871,903	-	25,669,409	2,912,910
Police	11,275,207	78,332,160	26,695,820	90,000	105,117,980	(93,842,773)
Police Accountability	-	424,029	191,069	-	615,098	(615,098)
Public Works	1,138,200	5,096,171	7,874,450	-	12,970,621	(11,832,421)
Total	347,821,431	239,540,923	107,140,508	1,140,000	347,821,431	-

* 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 2027 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 not include related 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 referenced in the items being discussed.

Arts & History

Item: Archivist Contractual Funding

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	30,000	-	
Total Cost	\$ 30,000	\$ -	

This adjustment would increase funding by \$30,000 in FY 2027 to provide temporary full-time archival support. The funding would expand an existing part-time contract archivist position to full-time capacity during FY 2027.

The archivist support is an investment in preserving Boise's history while improving the city's ability to manage, access, and leverage its records. The funding would support the consolidation of the city's archives and records center and accelerate the processing of historically significant collections, increase public access to community history, improve operational efficiency, and reduce risks associated with unmanaged records. The result would be a stronger, more accessible historical resource for the community and a more effective records management system for the city.

City Clerk

Item: Deputy Clerk Reclassification

	FY 2027	Ongoing	FTE Change(s):
Revenue	\$ 16,040	\$ 16,826	No
Total Revenue	\$ 16,040	\$ 16,826	
Personnel	\$ 62,082	\$ 62,082	
M&O/Other	3,000	-	
Total Cost	\$ 65,082	\$ 62,082	
Net Expense	\$ 49,042	\$ 45,256	

This adjustment would reclassify an existing 1.0 full-time equivalent (FTE) License and Permit Specialist II position to a 1.0 Deputy City Clerk – Licensing and Policy position. Establishing a Deputy City Clerk focused on policy and licensing would strengthen supervisory capacity for business licensing and front-line customer service operations, provide critical operational coverage for statutory and governance functions, and support administration of the Citywide Policy Administration Program. The total cost of the reclassification is \$65,082, approximately \$16,000 of which would be supported by departmental revenue.

Item: Records Preservation and Access Modernization

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	105,000	-	
Total Cost	\$ 105,000	\$ -	

Clerk serves as the custodian of the city's legislative, historical, and permanent records, many of which are stored on microfilm and cassette tapes. Idaho law requires municipalities to maintain access to non-paper records.

This item would provide one-time funding of \$105,000 to modernize records preservation and access capabilities. Of this amount, \$45,000 would replace two aging microfilm machines currently maintained by Clerk for citywide and public use. These machines are used to access City Council minutes, legislative records, and other historical documents stored on microfilm. The remaining \$60,000 would support phased digitization of selected permanent records currently stored on microfilm and cassette tapes. Digitization would preserve these materials in a consistent format that is indexed, searchable, and widely accessible. Initial funding would support digitization efforts using existing city technology and resources where feasible, and outsourcing conversion services for records stored on cassette tapes.

Together, these investments would modernize records access, maintain compliance with state requirements, and support long-term digital preservation and public accessibility.

Item: Short-Term Rental Licensing Revenue Decrease

	FY 2027	Ongoing	FTE Change(s):
Revenue	\$ (45,000)	\$ (46,350)	No
Total Revenue	\$ (45,000)	\$ (46,350)	

In 2026, the Idaho State Legislature passed House Bill 583, which eliminated the city's authority to license short-term rentals. As a result, the Clerk will no longer collect approximately \$45,000 in annual license revenue. This budget adjustment reflects the estimated financial impact of these state-mandated changes on the city's budget.

Contractual Services

Item: Valley Regional Transit (VRT) Contribution

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	886,440	1,281,546	
Total Cost	\$ 886,440	\$ 1,281,546	

The city provides funding each year to support Valley Regional Transit (VRT), the Treasure Valley's public transportation system. This funding pays for Boise's share of VRT services, including bus routes, other transportation programs, capital equipment and facilities, and administrative costs. It also includes \$30,000 for the scrip taxi program, which provides transportation vouchers for seniors.

For FY 2027, the proposed VRT contribution of \$10.8 million is 5.0% of the city's projected property tax revenue. The table above shows the projected increase amounts for FY 2027 and FY 2028.

In FY 2019, the city adopted a policy to contribute 5.0% of its annual property tax revenue to support public transit. Each year, the contribution amount is updated based on projected property tax revenue, including base revenue growth and property tax for new construction, and is incorporated into an annual agreement with VRT. The General Fund forecast assumes this contribution will remain at 5.0% in future years and grow at the same rate as property tax revenue.

Fire

Item: Grant-Funded Operational Investments

	FY 2027	Ongoing	FTE Change(s):	No
Personnel	\$ 277,966	\$ 510,097		
M&O/Other	713,381	102,149		
Total Cost	\$ 991,347	\$ 612,246		

The FY 2027 Proposed Budget includes local matching funds to support federal grant opportunities that improve firefighter safety, emergency response capabilities, and operational readiness. If the grants are not awarded during FY 2027, the local matching funds will be brought forward for Mayor and Council consideration through the FY 2027 to FY 2028 rebudget process to preserve the city's ability to reapply for the grants in a future funding cycle.

- **SAFER Grant – Four-Person Staffing**

This request provides matching funds required to pursue the federal Staffing for Adequate Fire and Emergency Response (SAFER) Grant program. Fire intends to apply for SAFER funding to add 9.0 firefighter positions and expand four-person staffing to three additional fire stations. Expanding four-person staffing would improve emergency response efficiency, fireground operations, and firefighter safety.

If awarded, the grant would offset a portion of personnel costs during the three-year grant period. Ongoing funding for these positions beyond the three-year grant period would need to be identified through future budget decisions and is not currently included in the city's long-range financial forecast.

- **Assistance to Firefighters Grant (AFG) Radio Replacement Grant**

This request would provide local matching funds to pursue the federal Assistance to Firefighters Grant (AFG) Radio Replacement Grant program. The program helps replace aging portable and mobile radio equipment used in emergency response operations.

Existing radio equipment is approaching the end of its useful life and requires replacement to maintain reliable communications during emergency incidents and regional mutual aid responses. Updated equipment would improve communication reliability, interoperability with partner agencies, and responder safety during emergency operations and is expected to have a useful life of approximately 10 to 15 years.

Item: Operational Readiness and Safety Investments

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	175,790	150,290	
Total Cost	\$ 175,790	\$ 150,290	

The FY 2027 Proposed Budget includes several targeted investments to support firefighter safety, regulatory compliance, and regional emergency response coordination.

- **Hose Testing**

This adjustment would add \$30,000 of ongoing funding for hose testing and related inspection services required under updated National Fire Protection Association (NFPA) standards. Increased costs are driven by expanded apparatus inventory, additional testing requirements, the opening of Fire Station 13, and inflationary pressures.

- **Medical Supplies**

This adjustment would add \$12,000 of ongoing funding for gloves, sanitation products, stethoscopes, and other consumable medical supplies used in emergency response operations. Costs have increased due to inflation, staffing growth, and higher service demand.

- **Protective Hoods**

This adjustment would provide one-time funding of \$38,250 and ongoing funding of \$12,750 to replace existing non-compliant firefighter protective hoods with 283 updated NFPA 1970-compliant particulate-blocking hoods. The new standard is intended to reduce firefighter exposure to harmful particulates and improve long-term occupational safety.

- **Department Medical Provider Cost Increase**

This adjustment would add \$53,000 of ongoing funding for occupational medical and behavioral health services required for Fire personnel. Rising healthcare costs and updated provider pricing are expected to increase existing contract renewal costs in FY 2027.

- **Trauma Intervention Program**

This adjustment would add \$33,000 of ongoing funding to support the Trauma Intervention Program (TIP), a volunteer-based crisis response service that supports individuals and families following traumatic events. TIP volunteers provide emotional support, crisis intervention, and practical assistance at emergency scenes, allowing for emergency responders to remain focused on emergency operations.

- **Ada County-City EMS System Contract Increase**

This adjustment would add \$9,540 of ongoing funding for Fire's participation in the Ada County-City EMS System (ACCESS), a regional emergency medical services partnership. The ACCESS Executive Board approved an increase to Fire's FY 2027 contract to support expanded training, quality assurance, education, and regional emergency response coordination.

Human Resources

Item: Convert Temporary Security Position to Permanent

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ 52,432	\$ 54,742	Yes (1.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 52,432	\$ 54,742	

This item would convert 1.0 Security Program Specialist from an existing temporary position to a permanent full-time equivalent (FTE) to support ongoing security operations at City Hall. This change would provide consistent, long-term staffing, reduce the risk of coverage gaps, and support continuity of operations. It would also help reduce workload demands on existing staff. A portion of the increased personnel costs would be offset through a reduction in temporary wages.

Item: Employee Engagement Survey

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	33,000	-	
Total Cost	\$ 33,000	\$ -	

This one-time investment of \$33,000 would fund a citywide employee engagement survey administered by a third-party provider. The survey would use a research-based methodology and industry-standard benchmarks to measure employee engagement, workplace satisfaction, and organizational effectiveness. Results would provide leadership with actionable data to support employee retention, workforce planning, and organizational improvement efforts. Using a third-party provider would also allow the city to compare results with peer organizations, improve the credibility of survey findings, and identify targeted strategies to strengthen employee engagement, workplace culture, and service delivery.

Intergovernmental

Item: BUILD Grant for Lake Hazel Extension Corridor

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	400,000	-	
Total Cost	\$ 400,000	\$ -	

The city applied for a \$7.0 million federal BUILD Planning Grant to conduct a comprehensive technical study for the future Lake Hazel Road extension south of the airport. This critical planning phase must be completed before construction can begin on the six-mile corridor between Orchard Street and Eisenman Road. Once implemented, this extension will provide a vital east-west alternative to Interstate 84, connecting southwest Boise to major employment and industrial hubs.

If awarded (a decision is expected by June 28, 2026), the grant would require a total local match of \$1.4 million, 20% of the total project costs. The city's share of the required match would be \$400,000, with the remaining amount funded by other regional government entities and private partners. The city's match would be funded by Development Fee revenues.

If the grant is not awarded during FY 2027, the local matching funds will be brought forward for Mayor and Council consideration through the FY 2027 to FY 2028 rebudget process to preserve the city's ability to reapply for the grant in a future funding cycle.

Item: Increased Transfer to the Capital Fund

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	5,825,290	1,088,542	
Total Cost	\$ 5,825,290	\$ 1,088,542	

The FY 2027 General Fund transfer to the Capital Fund totals \$26.3 million, which includes \$5.8 million in new funding to support additional capital priorities and address escalating project costs. This transfer is the Capital Fund's primary funding source and supports the city's major equipment replacement program, facility and infrastructure repairs, and other significant capital maintenance and improvement projects. Maintaining this level of investment helps the city address rising construction and replacement costs while reducing the risk of deferred maintenance and unexpected equipment failures.

The \$5.8 million in new FY 2027 funding includes:

- \$4,000,000 in one-time funding to support planned Major Repair and Maintenance (MRM), Major Equipment (MEQ), and Capital Improvement Projects (CIP);
- \$787,879 in one-time funding toward a broader \$2.0 million seed funding reserve for future West Boise library
- \$537,411 in ongoing funding to support public safety MEQ needs; and

- \$500,000 ongoing base increase to help offset rising capital project and equipment replacement costs.

The overall transfer includes \$17.1 million in ongoing base funding, which incorporates previously authorized forgone property tax capacity and the transfer increases already projected in the baseline. In FY 2028 and future years, the ongoing increase from these adjustments is projected at approximately \$1.1 million.

Legal

Item: Criminal Attorney I and II

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s):
Personnel	\$ 283,731	\$ 291,235	Yes (2.0 FTE)
M&O/Other	5,000	-	
Total Cost	\$ 288,731	\$ 291,235	

The FY 2027 Proposed Budget includes the addition of 1.0 Criminal Attorney I and 1.0 Criminal Attorney II, to support increased courtroom coverage demands in Ada County magistrate courts. Court coverage requirements have expanded from seven to ten courtrooms, a 43% increase, while Criminal Prosecution Division staffing has remained unchanged. Because attorneys are required to be present throughout court proceedings, the additional courtrooms have increased staffing demands and reduced flexibility to manage caseloads, absences, training, and other prosecutorial responsibilities. Adding these positions would provide the resources necessary to maintain consistent coverage across assigned courtrooms while continuing to meet case management, preparation, and prosecution responsibilities. The additional staffing would also reduce the needs for senior attorneys and division leadership to provide routine courtroom coverage, allowing them to focus on case oversight, training, and other departmental responsibilities. The Criminal Attorney I position would provide an opportunity to recruit and develop a new attorney, while the Criminal Attorney II position would add an experienced attorney capable of supporting courtroom operations with minimal training.

Library

Item: Library Materials Increase

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	225,000	225,000	
Total Cost	\$ 225,000	\$ 225,000	

This item would increase the Library's ongoing materials budget by \$225,000. In FYs 2025 and 2026, the Library received one-time funding to support collection materials. Establishing ongoing funding would allow the Library to sustain long-term electronic resources, including databases, digital content, and physical collections that support evolving community needs.

Demand for library materials and online resources remains strong, particularly during periods of economic uncertainty when residents increasingly rely on free educational and workforce development tools. The additional funding would also support expanded youth and teen collections associated with the Downtown Library first-floor renovation project, which is anticipated to open near the beginning of FY 2027. The expanded space will provide additional room for collections, collaboration, and community use.

Item: Senior Librarian

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ 103,354	\$ 106,080	Yes (1.0 FTE)
M&O/Other	7,000	-	
Total Cost	\$ 110,354	\$ 106,080	

This item would add 1.0 Senior Librarian to support growing demand for programs and services at the Hillcrest Library branch. Continued growth in the surrounding area has increased library usage and created additional demand for programming, outreach, and community services.

The additional position would expand the branch's capacity to provide both on-site and off-site programming within the Hillcrest neighborhood. Expanding off-site services would improve access to library programs while helping address space limitations at the existing branch facility.

Office of Community Engagement

Item: Staffing Support - Temporary Wages

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ 48,043	\$ 48,268	No
M&O/Other	-	-	
Total Cost	\$ 48,043	\$ 48,268	

This item would provide ongoing funding for temporary staffing within the Office of Community Engagement (CE). The funding would formalize three existing part-time temporary positions that are not currently included in the department's ongoing personnel budget.

Demand for newsletters, marketing materials, public engagement collateral, presentations, and other resident-facing communications has grown significantly, alongside expanded responsibilities for citywide print and mail services. To meet these needs and reduce reliance on outsourced services, CE has expanded its in-house communications and design work. This adjustment would support the continued delivery of cost-effective communication and engagement services citywide.

Parks And Recreation

Item: Aquatics Maintenance Mechanic

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ 47,911	\$ 50,223	Yes (1.0 FTE)
M&O/Other	2,588	2,666	
Total Cost	\$ 50,499	\$ 52,889	

This item would add 1.0 Aquatics Maintenance Mechanic to support water quality management and safety compliance for the city's growing number of aquatic facilities. Since 2020, Boise Parks and Recreation has added five splash pads and interactive fountains, and a new pool at Whitney Elementary School is anticipated to open during FY 2027. Increased staffing is needed to support chemical management, inspections, and ongoing health and safety requirements across these facilities.

This item also includes one-time funding for technology to support field operations. Funding for a pickup truck is included in the Capital Fund budget. Ongoing funding is also provided for uniforms, cellular service, and mobile data connectivity. This request is partially offset through a reduction in the department's temporary employee budget.

Item: New Municipal Golf Special Revenue Fund

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s): Yes (-13.0 FTE)
Revenue	\$ (6,324,864)	\$ (6,428,182)	
Total Revenue	\$ (6,324,864)	\$ (6,428,182)	
Personnel	\$ (2,470,769)	\$ (2,478,219)	
M&O/Other	(3,041,909)	(3,145,342)	
Total Cost	\$ (5,512,678)	\$ (5,623,561)	
Net Expense	\$ 812,186	\$ 804,621	

Beginning in FY 2027, city golf course operations will be accounted for in the newly established Boise Municipal Golf Fund, a Special Revenue Fund. As a result, approximately \$6.3 million in golf-related revenues, \$5.5 million in expenditures, and 13.0 FTE previously budgeted in the General Fund have been transferred to the new fund. This change does not affect golf operations, service levels, or planned capital improvements.

The new fund formalizes existing financial management practices and provides greater visibility into the revenues, expenditures, and General Fund support associated with the city's golf operations. Establishing a standalone fund aligns with municipal best practices and improves long-term financial planning and reporting for the city's golf courses.

Item: Operating Expenses for New Parks and Amenities

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s): No
Personnel	\$ 26,913	\$ 27,720	
M&O/Other	6,790	6,790	
Total Cost	\$ 33,703	\$ 34,510	

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. In FY 2026, BPR completed landscaping, sidewalks, utilities, and parking improvements at the Alta Harris Park Site. This item would provide ongoing funding to help ensure that these new park amenities and infrastructure remain safe, functional, and accessible for residents.

Item: Zoo Maintenance Worker

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s): Yes (1.0 FTE)
Revenue	\$ 75,621	\$ 77,606	
Total Revenue	\$ 75,621	\$ 77,606	
Personnel	\$ 75,621	\$ 77,606	
M&O/Other	-	-	
Total Cost	\$ 75,621	\$ 77,606	
Net Expense	\$ -	\$ -	

This item would add 1.0 Maintenance Worker at Zoo Boise to support expanded facilities, increased attendance, and growing operational needs. In recent years, Zoo Boise has added a new red panda exhibit, renovated Small Animal Kingdom, and completed multiple facility and system upgrades throughout the zoo. During this same period, annual attendance has increased from the low-300,000 range to the mid-350,000 range, increasing use of both animal care and public facilities.

The additional position would support maintenance and upkeep of new exhibits and infrastructure to help ensure safe, reliable, and high-quality operations for visitors and animal habitats. Ongoing costs associated with this position are supported through increased Zoo Boise entrance fee revenue.

Planning And Development Services

Item: Historic Preservation Guidelines Update

	FY 2027	Ongoing	FTE Change(s):	No
Revenue	\$ 200,000	\$ -		
Total Revenue	\$ 200,000	\$ -		
Personnel	\$ -	\$ -		
M&O/Other	200,000	-		
Total Cost	\$ 200,000	\$ -		
Net Expense	\$ -	\$ -		

This item would fund a consultant-led update to the city’s historic preservation guidelines. The current guidelines are outdated and do not always align with current building standards and materials, which can make compliance more difficult and increase review times and costs. In some cases, projects require additional review and approval from the hearing examiner or City Council, adding time and complexity to the process.

Updating the guidelines would help streamline the review process, improve clarity for property owners and applicants, and reduce administrative costs. Easier and more predictable compliance would support historic districts, historic property owners, and the city’s historic preservation goals. This project would be funded with higher-than-anticipated Development Fee revenues, which are projected to remain above prior forecasts.

Item: Parking Revenue and Expense Adjustment

	FY 2027	Ongoing	FTE Change(s):	No
Revenue	\$ 75,000	\$ 50,000		
Total Revenue	\$ 75,000	\$ 50,000		
Personnel	\$ -	\$ -		
M&O/Other	75,000	50,000		
Total Cost	\$ 75,000	\$ 50,000		
Net Expense	\$ -	\$ -		

This revenue-neutral request would increase parking revenue and expenditures by \$75,000 in FY 2027. Additional parking revenue is expected from program growth, parking zone changes, and aligning Saturday parking rates with weekday rates.

The additional funding would support higher operating costs associated with increased program activity, including minor equipment purchases, contracted services, credit card processing fees, and training and development for parking and code compliance staff. The FY 2027 request also includes one-time funding to replace the wireless computer technology in eight code compliance

vehicles, the same equipment proposed for building inspector vehicles in the Vehicle Technology Replacement section.

Beginning in FY 2028, the request would add \$50,000 in ongoing revenue and expenditures to support continued parking program operations.

Item: Plan Review Outsourcing

	FY 2027	Ongoing	FTE Change(s):
Revenue	\$ 150,000	\$ 150,000	No
Total Revenue	\$ 150,000	\$ 150,000	
Personnel	\$ -	\$ -	
M&O/Other	150,000	150,000	
Total Cost	\$ 150,000	\$ 150,000	
Net Expense	\$ -	\$ -	

This item would fund additional outsourced plan review services for FY 2027 through FY 2029. Historically, Planning and Development Services (PDS) has used vendors for specialized prescreen and plan review work. As development activity and workload have increased, the department has expanded the use of outsourcing to support a broader range of project types and review needs.

To date, most outsourced work has involved less complex residential plan reviews. However, PDS is shifting toward outsourcing a greater share of commercial plan review work in response to increased workload from the Micron expansion and other large commercial projects.

All outsourced reviews would continue to be overseen by a city plan reviewer. Using vendors helps PDS manage workload, meet review timelines, and focus staff on more complex and time-sensitive projects.

The additional cost would be funded by higher Development Fee revenues. The service is largely self-supporting because the city continues to collect plan review fees, a portion of which is used to pay the vendor for review services.

Item: Planning and Development Services Staffing

	FY 2027	Ongoing	FTE Change(s):
Revenue	\$ 265,614	\$ 263,290	Yes (3.0 FTE)
Total Revenue	\$ 265,614	\$ 263,290	
Personnel	\$ 253,614	\$ 260,290	
M&O/Other	12,000	3,000	
Total Cost	\$ 265,614	\$ 263,290	
Net Expense	\$ -	\$ -	

This item would fund 3.0 FTE in PDS to support increased workload from continued growth in commercial development activity. Adding these positions would help the department maintain inspection timelines and support construction schedules for the development community. These positions would be funded by higher Development Fee revenues, which are projected to remain above prior forecasts.

- 1.0 Mechanical and Fuel Gas Inspector would support the increased volume and complexity of commercial mechanical inspections related to major development activity, including the Micron expansion and other large commercial projects. This position also would provide more depth for the inspection team when staff are assigned to large projects or unavailable.
- 1.0 Plans Review and Permit Technician Lead would help lead the permit technician team as permitting workload continues to increase, particularly for large and complex commercial projects. This position would also assume responsibility for residential and commercial impact fee assessments, placing this work within the permit issuance team to streamline the permitting process.
- 1.0 Records and Information Technician II would help address increased document indexing needs and a growing number of public records requests. PDS manages a large volume of active and historical permitting and development records that are regularly requested by contractors, property owners, and the public.

Item: Remodel of Planning and Development Services Work Area

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s): No
Revenue	\$ 2,040,000	\$ -	
Total Revenue	\$ 2,040,000	\$ -	
Personnel	\$ -	\$ -	
M&O/Other	2,040,000	-	
Total Cost	\$ 2,040,000	\$ -	
Net Expense	\$ -	\$ -	

This item would use \$2.0 million of Development Fee revenue to fund a remodel of the PDS second-floor work area. Development Fee revenues are generated by construction activity and are restricted to supporting the costs of providing planning, permitting, inspection, and other development-related services. Because collections have exceeded budget levels since FY 2025 and are projected to remain above prior forecasts through FY 2028, sufficient funding is available for this one-time investment in the facilities used to provide those services.

Portions of the PDS workspace have been remodeled in recent years. This project would complete renovations to the remaining second-floor PDS areas, including the lobby, workspaces, conference rooms, and public restrooms. The remodel would improve space utilization, enhance customer service and accessibility, update finishes and furnishings, and create a more secure separation between publicly accessible areas and staff workspaces.

The remodel would be a capital project beginning in FY 2027, with completion expected in FY 2028. (See “Remodel of Planning and Development Services Work Area” in the Capital Project Overview section.)

Item: Partial Shift of Two HUD-Funded HCD Positions to the General Fund

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s): Yes (0.3 FTE)
Personnel	\$ 36,937	\$ 37,942	
M&O/Other	-	-	
Total Cost	\$ 36,937	\$ 37,942	

This request would shift 0.3 FTE across two Housing and Community Development (HCD) positions from federal housing funds to the General Fund, increasing ongoing General Fund costs by approximately \$40,000 and reducing costs within federal housing programs by an equivalent amount.

This change would better align funding sources with HCD work objectives. While these positions support federally funded housing programs, they also could contribute to affordable housing initiatives and other Housing and Community Development activities that are not supported by federal grant funding. Shifting a portion of the positions to the General Fund would reduce pressure on limited federal administrative funding and provide greater flexibility to support the city’s broader housing priorities.

Item: Vehicle Technology Replacement

	FY 2027	Ongoing	FTE Change(s):
Revenue	\$ 140,000	\$ -	No
Total Revenue	\$ 140,000	\$ -	
Personnel	\$ -	\$ -	
M&O/Other	140,000	-	
Total Cost	\$ 140,000	\$ -	
Net Expense	\$ -	\$ -	

This item would replace the vehicle computers and wireless technology used by building inspectors to access city systems in the field. (A similar replacement for Code Compliance officers is included in the Parking Program Operational Adjustment item.)

The current equipment is nearing the end of its useful life and is becoming less reliable. The proposed replacement equipment consists of heavy-duty tablets with wireless connectivity that have performed well in pilot testing.

This one-time request is to purchase 38 equipment sets for building inspector vehicles, including vehicles for a new FY 2026 position, a requested FY 2027 position, and two spare vehicles. The cost would be funded with \$140,000 of higher Development Fee revenue.

Police

Item: Overtime Budget Increase

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ 800,000	\$ 825,303	No
M&O/Other	-	-	
Total Cost	\$ 800,000	\$ 825,303	

This adjustment would increase base funding to align the overtime budget with historical spending trends and ongoing operational needs. Overtime expenditures have consistently exceeded budget due to rising service demands, staffing constraints, and operational requirements such as emergencies, minimum staffing levels, city-approved special events, and time-sensitive work.

To maintain service levels, Boise Police Department (BPD) has relied on personnel vacancy savings to offset overtime overages. This adjustment would improve budget accuracy and fiscal transparency while reducing reliance on one-time savings to support ongoing operational needs.

BPD would continue to actively manage overtime usage and pursue efficiencies while maintaining service expectations.

Item: Professional Service Agreements Increase

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	100,000	100,000	
Total Cost	\$ 100,000	\$ 100,000	

This item would fund ongoing base increases for contracts and leases supporting BPD operations. BPD maintains contracts with Ada County Sheriff's Office (ACSO) for inmate housing and property and evidence storage services, as well as leases for vehicle impound and drug enforcement operations. These costs are increasing due to inflationary pressures and market conditions. This adjustment would help ensure continued access to these essential operational services and support uninterrupted operations.

Item: Technology Investments

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	300,700	100,000	
Total Cost	\$ 300,700	\$ 100,000	

This item would fund a \$100,000 ongoing increase for technology investments in investigative and evidence management tools that support public safety operations. These tools would help improve investigative efficiency and strengthen the department's ability to analyze evidence.

In addition, this adjustment would provide a one-time budget increase of \$200,700 to maintain existing systems during the transition to a comprehensive technology upgrade approved in the FY 2026 Adopted Budget. This funding would help ensure continuity of operations and avoid disruptions during implementation.

These costs would be supported using operating funds already set aside in the General Fund for technology upgrades.

Public Works

Item: Building Automation System Software

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	21,080	21,080	
Total Cost	\$ 21,080	\$ 21,080	

This item would provide an ongoing M&O increase to support expanded use of the city's Building Automation System (BAS) as Public Works (PW) continues transitioning to an updated platform. The BAS platform enables centralized monitoring and control of building systems, improving operational efficiency and performance across city facilities. Costs to use the BAS are increasing with the addition of new facilities to the service plan, including Fire Station 5, Fire Station 13, the Downtown Library, and City Hall.

Funding would support the new facilities being added to the system, additional BAS licensing, increased analytics review frequency (from bimonthly to monthly), and additional flex and remote support time needed to manage a growing number of connected systems and equipment. As additional facilities are integrated into the BAS in future years, ongoing service plan costs are expected to increase accordingly.

Item: Facility Services Operational Investments

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	214,057	182,057	
Total Cost	\$ 214,057	\$ 182,057	

This item would increase PW's Facility Services and Operations (FSO) operating budget by \$182,057 to support higher facility maintenance and operating costs. The FSO team is responsible for maintaining, repairing, and overseeing more than 55 city-owned facilities. In FY 2026, FSO assumed responsibility for new facilities, including the Whitewater Police Substation, Fire Station 13, the Wassmuth Center parking lot, and three Housing and Urban Development properties. Ongoing maintenance and operating costs have increased as inflation has affected both contracted services and in-house operations.

FSO contracts for specialized maintenance services, including pest control, elevator maintenance, HVAC, building automation, landscaping, and janitorial services, which are subject to ongoing annual cost increases due to rate adjustments and inflation. This item would also support additional janitorial expenses for facilities added to the FSO portfolio.

This item also would provide \$32,000 in one-time funding for facility maintenance equipment used by the FSO team. As the department assumes responsibility for additional city facilities, staff require additional tools and equipment to maintain service levels and perform maintenance work efficiently. Equipment purchases would include a dump trailer, power logger, utility locator, refrigerant tools,

sewer inspection camera, pipe freezing tool, and other specialized maintenance equipment used to support facility operations and repairs.

Item: General Fund Transfer to Geothermal Fund

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	100,000	-	
Total Cost	\$ 100,000	\$ -	

This item would provide a one-time General Fund transfer of \$100,000 to the Geothermal Fund to support major repairs and maintenance, as well as other operational needs associated with the city’s geothermal utility system. The geothermal system is a critical piece of city infrastructure that provides renewable heating service to downtown Boise and other connected facilities. This funding would help address ongoing maintenance needs, support system reliability, and help preserve the long-term functionality of the city's geothermal infrastructure as operating and repair costs continue to increase.

Item: Gulch Drainage Improvements

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	50,000	-	
Total Cost	\$ 50,000	\$ -	

The PW engineering team is responsible for maintaining city-owned stormwater drainage infrastructure to manage and reduce flooding risks. However, portions of the system are currently owned and maintained by homeowner associations (HOAs), creating variability in maintenance practices and system performance.

This item would fund a \$50,000 consultant-led study including a comprehensive risk analysis of HOA-owned critical drainage infrastructure and evaluation of potential long-term management alternatives. The study would investigate systemic vulnerabilities, with a focus on gulches containing private infrastructure, such as Warm Springs Gulch and Maynard Gulch, as well as hillside drainage systems. Deliverables would identify actionable alternatives for future oversight and risk-reduction strategies.

The study would also include an evaluation of improvements associated with Maynard Gulch, where water can overflow into the Penitentiary Canal during high-water events.

Item: Stormwater Testing

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	18,500	18,500	
Total Cost	\$ 18,500	\$ 18,500	

The city and Ada County Highway District (ACHD) work together to monitor stormwater quality and comply with federal water quality regulations. Under this partnership, ACHD collects stormwater samples and the PW water quality lab performs testing and analysis. Recent changes to ACHD's sampling and collection process have increased the cost of providing these testing services. This item would fund an ongoing M&O increase to cover the city's share of the additional costs.

This funding would ensure continued compliance with Idaho Department of Environmental Quality (IDEQ) regulatory requirements and support ongoing water quality monitoring efforts to reduce the risk of contamination to the Boise River and maintain the city's commitment to protecting water quality.

Item: Streetlight Investments

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	36,729	36,729	
Total Cost	\$ 36,729	\$ 36,729	

Boise has more than 13,000 streetlights, the majority of which are supported by original light poles that have been in service for decades. Public Works contracts for annual inspections to identify poles that are damaged, unsafe, or in need of replacement. Inspection costs have increased, and this item would provide \$17,000 of ongoing funding to maintain the city's current streetlight pole inspection cycle.

This item would also provide \$19,729 of ongoing funding for rising Digline service costs. Digline is Idaho's utility notification system that helps homeowners and contractors locate underground utility lines before excavation occurs. Public Works coordinates utility locates for city streetlight utilities, city-owned telecommunications fiber, and city-owned stormwater infrastructure, and conducts inspections to help protect city-owned infrastructure and support safe excavation practices.

Digline costs have increased as locate requests have grown due to development activity, right-of-way projects, and private construction. Costs include annual and monthly service fees, as well as per-ticket charges. This request would allow the department to maintain current response and inspection levels.

Item: Utility Assistance and Energy Affordability Program

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	50,000	-	
Total Cost	\$ 50,000	\$ -	

The City of Boise partners with El Ada Community Action Partnership (El Ada), a nonprofit dedicated to reducing poverty and supporting self-sufficiency, to provide utility assistance to vulnerable residents struggling to pay their utility bills. This one-time funding of \$50,000 would expand the partnership and help maintain program capacity amid uncertainty regarding other El Ada funding sources.

This item would also support the exploration of a pilot program to install solar systems for participating multifamily properties to reduce utility costs for residents while promoting housing stability.

Item: Wetlands Mitigation of Invasive Species

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s):
Personnel	\$ -	\$ -	No
M&O/Other	10,000	-	
Total Cost	\$ 10,000	\$ -	

PW maintains stormwater infrastructure and other natural treatment systems, including the Hyatt Wetland. The Hyatt Wetland helps manage and treat stormwater runoff, but invasive species have reduced its effectiveness and limited its ability to function as designed.

This one-time item would provide funding to begin mitigation efforts and evaluate next steps for restoring the Hyatt Wetland. If any funding remains after the wetland work is completed, it would be used to advance other high-priority stormwater initiatives, including permit evaluations and related planning efforts.

SUMMARY OF GENERAL FUND SIGNIFICANT REVENUE/EXPENDITURE CHANGES

Dept.	Item	FY 2027				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	Archivist Contractual Funding	-	-	30,000	30,000	-	-	-	-	-
	Subtotal: Arts & History	-	-	30,000	30,000	-	-	-	-	-
CLK	Deputy Clerk Reclassification	16,040	62,082	3,000	49,042	16,826	62,082	-	45,256	-
CLK	Records Preservation and Access Modernization	-	-	105,000	105,000	-	-	-	-	-
CLK	Short-Term Rental Licensing Revenue Decrease	(45,000)	-	-	45,000	(46,350)	-	-	46,350	-
	Subtotal: City Clerk	(28,960)	62,082	108,000	199,042	(29,524)	62,082	-	91,606	-
CS	Valley Regional Transit (VRT) Contribution	-	-	886,440	886,440	-	-	1,281,546	1,281,546	-
	Subtotal: Contractual Services	-	-	886,440	886,440	-	-	1,281,546	1,281,546	-
FR	Grant-Funded Operational Investments	-	277,966	713,381	991,347	-	510,097	102,149	612,246	-
FR	Operational Readiness and Safety Investments	-	-	175,790	175,790	-	-	150,290	150,290	-
	Subtotal: Fire	-	277,966	889,171	1,167,137	-	510,097	252,439	762,536	-
HR	Employee Engagement Survey	-	-	33,000	33,000	-	-	-	-	-
	Subtotal: Human Resources	-	-	33,000	33,000	-	-	-	-	-
IG	BUILD Grant for Lake Hazel Extension Corridor	-	-	400,000	400,000	-	-	-	-	-
IG	Increased Transfer to the Capital Fund	-	-	5,825,290	5,825,290	-	-	1,088,542	1,088,542	-
	Subtotal: Intergovernmental	-	-	6,225,290	6,225,290	-	-	1,088,542	1,088,542	-
LG	Criminal Attorney I and II	-	283,731	5,000	288,731	-	291,235	-	291,235	2.00
	Subtotal: Legal	-	283,731	5,000	288,731	-	291,235	-	291,235	2.00
LB	Library Materials Increase	-	-	225,000	225,000	-	-	225,000	225,000	-
LB	Senior Librarian	-	103,354	7,000	110,354	-	106,080	-	106,080	1.00
	Subtotal: Library	-	103,354	232,000	335,354	-	106,080	225,000	331,080	1.00
CE	Staffing Support - Temporary Wages	-	48,043	-	48,043	-	48,268	-	48,268	-
	Subtotal: Office of Community Engagement	-	48,043	-	48,043	-	48,268	-	48,268	-
BPR	Aquatics Maintenance Mechanic	-	47,911	2,588	50,499	-	50,223	2,666	52,889	1.00
BPR	New Municipal Golf Special Revenue Fund	(6,324,864)	(2,470,769)	(3,041,909)	812,186	(6,428,182)	(2,478,219)	(3,145,342)	804,621	-
BPR	Operating Expenses for New Parks and Amenities	-	26,913	6,790	33,703	-	27,720	6,790	34,510	-
BPR	Zoo Maintenance Worker	75,621	75,621	-	-	77,606	77,606	-	-	1.00
	Subtotal: Parks and Recreation	(6,249,243)	(2,320,324)	(3,032,531)	896,388	(6,350,576)	(2,322,670)	(3,135,886)	892,020	2.00
PDS	Historic Preservation Guidelines Update	200,000	-	200,000	-	-	-	-	-	-
PDS	Parking Revenue and Expense Adjustment	75,000	-	75,000	-	50,000	-	50,000	-	-
PDS	Partial Shift of Two HUD-Funded HCD Positions to the General Fund	-	36,937	-	36,937	-	37,942	-	37,942	0.30
PDS	Plan Review Outsourcing	150,000	-	150,000	-	150,000	-	150,000	-	-
PDS	Planning and Development Services Staffing	265,614	253,614	12,000	-	263,290	260,290	3,000	-	3.00

Dept.	Item	FY 2027				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	Remodel of Planning and Development Services Work Area	2,040,000	-	2,040,000	-	-	-	-	-	-
PDS	Vehicle Technology Replacement	140,000	-	140,000	-	-	-	-	-	-
	Subtotal: Planning and Development Services	2,870,614	290,551	2,617,000	36,937	463,290	298,232	203,000	37,942	3.30
BPD	Overtime Budget Increase	-	800,000	-	800,000	-	825,303	-	825,303	-
BPD	Professional Service Agreements Increase	-	-	100,000	100,000	-	-	100,000	100,000	-
BPD	Technology Investments	-	-	300,700	300,700	-	-	100,000	100,000	-
	Subtotal: Police	-	800,000	400,700	1,200,700	-	825,303	200,000	1,025,303	-
PW	Building Automation System Software	-	-	21,080	21,080	-	-	21,080	21,080	-
PW	Facility Services Operational Investments	-	-	214,057	214,057	-	-	182,057	182,057	-
PW	General Fund Transfer to Geothermal Fund	-	-	100,000	100,000	-	-	-	-	-
PW	Gulch Drainage Improvements	-	-	50,000	50,000	-	-	-	-	-
PW	Stormwater Testing	-	-	18,500	18,500	-	-	18,500	18,500	-
PW	Streetlight Investments	-	-	36,729	36,729	-	-	36,729	36,729	-
PW	Utility Assistance and Energy Affordability Program	-	-	50,000	50,000	-	-	-	-	-
PW	Wetlands Mitigation of Invasive Species	-	-	10,000	10,000	-	-	-	-	-
	Subtotal: Public Works	-	-	500,366	500,366	-	-	258,366	258,366	-
	Total	(3,407,589)	(454,597)	8,894,436	11,847,428	(5,916,810)	(181,373)	373,007	6,108,444	8.30



OTHER FUNDS SIGNIFICANT REVENUE/ EXPENDITURE CHANGES

This section highlights significant FY 2027 Proposed Budget changes outside of the General Fund. This adjustment was 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 Staffing Additions

	FY 2027	Ongoing	FTE Change(s):
Personnel	\$ 1,162,846	\$ 1,193,573	Yes (9.5 FTE)
M&O/Other	6,000	-	
Total Cost	\$ 1,168,846	\$ 1,193,573	

This item includes 9.5 new full-time equivalent (FTE) positions at Boise Airport to support expanding airport operations, increased passenger activity, and new technology systems. The request includes positions supporting finance, information technology, maintenance, and facility management to ensure the Airport can maintain reliable service levels while supporting ongoing capital and operational growth.

Boise Airport is experiencing significant operational growth driven by major capital projects, increased passenger traffic, and expanded facility needs. The Airport is currently managing multiple large-scale projects, including the terminal expansion and the new rental car facility, while also implementing new technology systems used by airline partners. These changes have increased demands on accounting, maintenance, and operational support. Without additional staffing, existing employees may become overextended, increasing the risk of service disruptions, delayed maintenance, reduced operational efficiency, and challenges maintaining customer service standards.

The proposed staffing additions represent ongoing operational investments necessary to support Airport growth and maintain service reliability. If approved, these positions would help ensure the Airport can continue supporting safe, efficient, and reliable operations as facilities and passenger activity expand. They would strengthen Airport operations by adding targeted support across several functional areas:

- **1.0 Accounting Analyst:** This position would support increased financial tracking, budget analysis, transaction processing, and reporting needs associated with Airport growth.
- **1.0 Baggage Handling Mechanic:** This position would maintain and repair baggage handling equipment to support reliable passenger and airline operations.
- **1.0 HVAC Mechanic:** This position would support heating, ventilation, and cooling systems throughout Airport facilities.
- **2.0 Lighting Mechanic Lead/Supervisor:** These positions would provide additional electrical and lighting maintenance support for expanded Airport facilities and operations.
- **1.0 Maintenance Supervisor:** This position would provide oversight and coordination for expanded maintenance operations and staff.

- **1.0 Project Coordinator:** This position would support the administration and coordination of major Airport capital projects and operational initiatives.
- **2.0 Technology positions:** These positions (Information Technology Systems Analyst and Technology Manager) would provide dedicated leadership, system administration, and day-to-day technical support for the Airport's specialized operational technology environment to improve reliability, strengthen security, and support future growth.
- **0.5 Operational Technology (OT) Cybersecurity Engineer:** This position would strengthen cybersecurity protections for critical Airport and Water Renewal operational systems, helping reduce the risk of service disruptions, infrastructure failures, and cyber incidents. Funding for the position would be split between the Airport and Water Renewal Fund to support both areas.

Boise Municipal Golf Fund

Item: Warm Springs Grill + Golf Assistant (Sous) Chef Staffing

	FY 2027	Ongoing	FTE Change(s):
Revenue	\$ 81,136	\$ 83,269	Yes (1.0 FTE)
Total Revenue	\$ 81,136	\$ 83,269	
Personnel	\$ 81,136	\$ 83,269	
M&O/Other	-	-	
Total Cost	\$ 81,136	\$ 83,269	
Net Expense	\$ -	\$ -	

This item would add a 1.0 Assistant (Sous) Chef to support operations at Warm Springs Grill + Golf, which opened in July 2025 and has already increased concession revenue by 200%.

Since opening, the kitchen has operated with limited staffing coverage, requiring management staff to work significant overtime to maintain daily service levels. This position would help improve efficiency, maintain consistent customer service standards, and provide reliable staffing support for a kitchen that operates more than eight hours each day.

Item: Warm Springs Grill + Golf Pro Shop Manager

	FY 2027	Ongoing	FTE Change(s): Yes (1.0 FTE)
Revenue	\$ 52,916	\$ 54,203	
Total Revenue	\$ 52,916	\$ 54,203	
Personnel	\$ 52,916	\$ 54,203	
M&O/Other	-	-	
Total Cost	\$ 52,916	\$ 54,203	
Net Expense	\$ -	\$ -	

This item would add a 1.0 Pro Shop Manager at Warm Springs Golf Course to support year-round customer service, membership management, and data tracking.

Warm Springs consistently records the highest number of golf rounds in Idaho, but limited staffing has made it difficult to accurately maintain customer and operational data. Adding this position would improve the accuracy of customer reporting and operational data, strengthen communication and service for season pass holders and members, and support more targeted marketing efforts. Over the long term, this position would also support winter golf simulator lessons, helping create additional revenue opportunities for the golf course.

This position would replace an existing nine-month temporary position, reducing temporary staffing costs by approximately \$28,000 while providing consistent year-round staffing support.

Item: Warm Springs Grill + Golf Assistant Grounds Supervisor

	FY 2027	Ongoing	FTE Change(s): Yes (1.0 FTE)
Revenue	\$ 45,178	\$ 46,250	
Total Revenue	\$ 45,178	\$ 46,250	
Personnel	\$ 45,178	\$ 46,250	
M&O/Other	-	-	
Total Cost	\$ 45,178	\$ 46,250	
Net Expense	\$ -	\$ -	

This item would add a 1.0 Assistant Grounds Supervisor at Warm Springs Golf Course to support the increased maintenance needs driven by record-breaking rounds of golf.

Currently, only one full-time employee is dedicated to course maintenance, resulting in significant overtime demands on supervisory staff, particularly during the off-season. Adding this position would help improve operational efficiency, maintain course quality and playing conditions, and support continued high levels of use at Warm Springs Golf Course.

This position would replace an existing nine-month temporary position, reducing temporary staffing costs by approximately \$30,000 annually while providing consistent year-round maintenance support.

Housing - Projects and Special Activities

Item: Maintain Our Path Home Service Level

	FY 2027	Ongoing	FTE Change(s):
Revenue	\$ 168,902	\$ -	No
Total Revenue	\$ 168,902	\$ -	
Personnel	\$ -	\$ -	
M&O/Other	168,902	-	
Total Cost	\$ 168,902	\$ -	
Net Expense	\$ -	\$ -	

The City of Boise is the lead public agency for Our Path Home (OPH), the community's public-private partnership that coordinates homeless services. OPH provides coordinated entry, a federally required process that streamlines access to housing and support services for individuals experiencing homelessness. OPH also provides street outreach services to address the immediate needs of individuals in unsheltered locations.

The city provides annual funding to support OPH, but the current base budget is not sufficient to maintain existing service levels. Historically, one-time rebudgeted funds from prior years have been used to support these services, and in recent years, unallocated housing funds have supplemented the OPH budget to maintain service levels.

This item would provide \$168,902 in FY 2027 to sustain the city's current support level and address rising service costs. Funding would come from a transfer from the Housing Projects and Special Activities Fund, which has sufficient undesignated fund balance available. This transfer would not reduce resources planned for affordable housing projects.

Housing - Property Management

Item: Support to Property Management Fund

	FY 2027	Ongoing	FTE Change(s):
Revenue	\$ 800,000	\$ -	No
Total Revenue	\$ 800,000	\$ -	

This item would provide \$800,000 of financial support to the Property Management Fund in FY 2027 to maintain a positive fund balance. The funding would come from the Housing Projects and Special Activities Fund, which has unallocated resources primarily from interest earnings on housing investment project funds. This transfer would not affect any ongoing affordable housing projects.

The Property Management Fund accounts for the city's rental housing portfolio, which provides critically needed affordable housing in Boise. The fund has experienced operating losses in recent years, largely due to the city's affordable rent policy and reduced rental revenue. Under the city's

rent policy, households pay no more than 30% of their income toward rent, a standard commonly used to define housing affordability and whether a tenant is rent burdened. While this policy helps keep housing affordable for residents, it limits the rental revenue available to cover personnel, maintenance, and operating costs.

In addition, the closure and planned redevelopment of the Capitol Boulevard campus reduced the number of rental units in the city's portfolio, further decreasing rental revenue. In recent years, proceeds from the sale of rental houses have helped offset operating losses. This funding would help stabilize the Property Management Fund and maintain operations for the city's affordable rental housing portfolio.

Solid Waste Fund

Item: Materials Management Environmental Specialist

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s):
Personnel	\$ 103,354	\$ 106,080	Yes (1.0 FTE)
M&O/Other	-	-	
Total Cost	\$ 103,354	\$ 106,080	

This funding would allow the Solid Waste Fund to add 1.0 Materials Management Environmental Specialist to implement and enforce 2025 legislative changes related to roll-off containers and expanded multifamily service requirements. The position would support regulatory compliance, franchise enforcement, and related education and outreach efforts.

Water Renewal Fund

Item: Water Renewal Staffing

	<u>FY 2027</u>	<u>Ongoing</u>	FTE Change(s):
Personnel	\$ 293,465	\$ 301,215	Yes (2.5 FTE)
M&O/Other	-	-	
Total Cost	\$ 293,465	\$ 301,215	

This request would add 2.5 FTE in the Water Renewal Fund to support operations at the Phosphorus Removal Facility (PRF) and Water Quality Lab. The fund would also cover half the cost of a new Operational Technology Cybersecurity Engineer shared with the Airport Fund.

- 1.0 Industrial Electrician would provide on-site electrical support at the PRF near Parma, approximately 30 miles from Boise at the confluence of the Boise and Snake Rivers. Contractors currently handle electrical needs at the facility; adding an in-house electrician would improve response times, support process optimization, and reduce costs. The position would report to a supervisor at the Lander Street Water Renewal Facility and could assist at the city's two water renewal facilities when PRF demand is lower.

- 1.0 Water Quality Lab Analyst II would address increased workload from new permit requirements. The position would improve turnaround times, reduce backlogs and overtime, and provide coverage during employee absences. Timely reporting is critical for regulatory compliance, treatment plant operations, and environmental protection.
- 0.5 Operational Technology Cybersecurity Engineer would be funded equally by the Airport and Water Renewal Funds. This position would reduce operational and security risks across complex, specialized technology systems and support day-to-day operations, including operational systems, applications, and physical security infrastructure.

SUMMARY OF OTHER FUNDS SIGNIFICANT REVENUE/EXPENDITURE CHANGES

Fund	Item	FY 2027				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 Staffing Additions	-	1,162,846	6,000	1,168,846	-	1,193,573	-	1,193,573	9.50
	Subtotal: Airport Fund	-	1,162,846	6,000	1,168,846	-	1,193,573	-	1,193,573	9.50
GOLF	Warm Springs Grill + Golf Assistant (Sous) Chef Staffing	81,136	81,136	-	-	83,269	83,269	-	-	1.00
	Warm Springs Grill + Golf Assistant Grounds Supervisor	45,178	45,178	-	-	46,250	46,250	-	-	1.00
	Warm Springs Grill + Golf Pro Shop Manager	52,916	52,916	-	-	54,203	54,203	-	-	1.00
	Subtotal: Boise Municipal Golf Fund	179,230	179,230	-	-	183,722	183,722	-	-	3.00
HSG	Fleet Maintenance Supervisor	-	178,675	-	178,675	-	91,209	-	91,209	-
	Subtotal: Fleet Services Fund	-	178,675	-	178,675	-	91,209	-	91,209	-
HSG	Removal of Federal Housing Fund Position	-	(224,326)	-	(224,326)	-	(115,164)	-	(115,164)	(2.00)
	Subtotal: Housing - HUD Funds	-	(224,326)	-	(224,326)	-	(115,164)	-	(115,164)	(2.00)
HSG	Maintain Our Path Home Service Level	168,902	-	168,902	-	-	-	-	-	-
	Subtotal: Housing - Projects and Special Activities	168,902	-	168,902	-	-	-	-	-	-
HSG	Support to Property Management Fund	800,000	-	-	(800,000)	-	-	-	-	-
	Subtotal: Housing - Property Management	800,000	-	-	(800,000)	-	-	-	-	-
	M&O Savings	-	(1,028,450)	-	(1,028,450)	-	(514,225)	-	(514,225)	-
	Water Renewal Staffing	-	293,465	-	293,465	-	301,215	-	301,215	2.50
	Subtotal: Water Renewal Fund	-	(734,985)	-	(734,985)	-	(213,010)	-	(213,010)	2.50
Total		1,148,132	561,440	174,902	(411,790)	183,722	1,140,330	-	956,608	13.00

CITY *of* **BOISE**



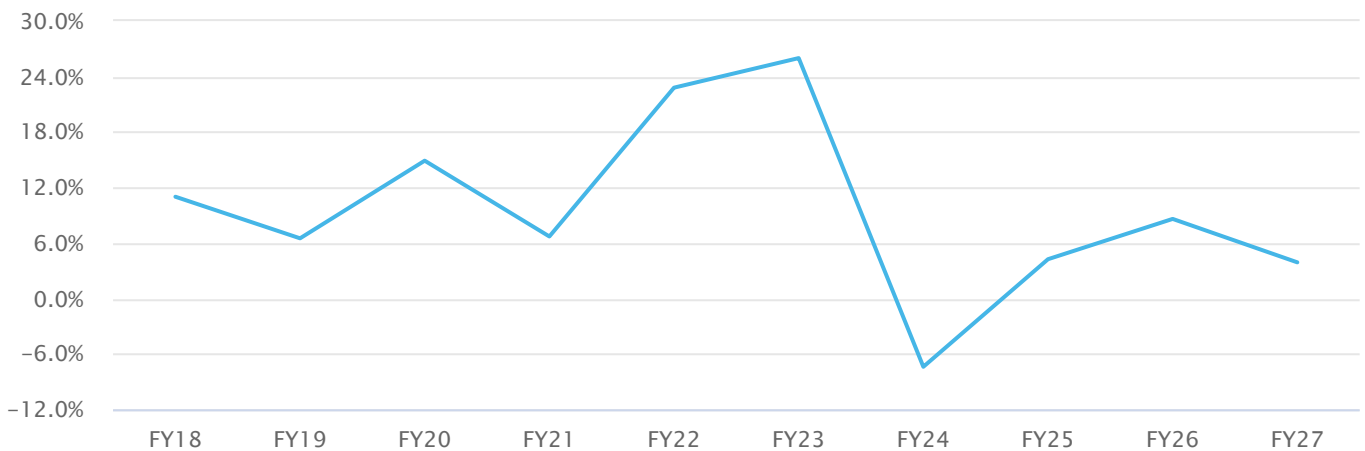
PROPERTY TAX ANALYSIS

The tax year (TY) 2026 (FY 2027) overall assessed property valuation for Boise, based on preliminary numbers from the Ada County Assessor's Office, is expected to increase 3.9% compared to the prior year. Total taxable value is projected to increase at a slightly higher rate of 5.5%, 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.

ANNUAL % CHANGE IN ASSESSED MARKET VALUE



Several factors explain why the average homeowner has seen a 143% increase in City of Boise property taxes since TY 2012, while many commercial properties haven't experienced the same change.

- Disparity in Assessed Value Growth:** Residential property values have generally increased faster than commercial property values over the past decade. From TY 2012 to TY 2026, total residential assessed values are expected to increase 256% compared to 206% for commercial properties. Because property taxes are distributed based on relative assessed values, faster residential appreciation has historically shifted a larger share of the property tax burden to homeowners. Recent years have seen stronger commercial growth, which has moderated, but not reversed, this long-term trend.
- Increasing Residential Share of the Tax Burden:** In TY 2005, the property tax burden was split relatively evenly between residential and commercial properties. By TY 2022, residential properties paid approximately 69% of the property tax burden. Commercial properties increased their share of the overall property tax burden to approximately 41% in TY 2023 following an increase in commercial valuations. Even when commercial valuation growth (16.6%) outpaced residential growth (6.7%) in TY 2025, the residential share of the overall property tax burden continued to

increase. This illustrates that stronger commercial valuation growth does not necessarily result in a corresponding shift in the overall property 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 2027 (Tax Year 2026)

Property Tax and Levy Data for the City of Boise Only

1 City takes a 0.0% base increase

	<u>FY 2026</u>	<u>FY 2027</u>	<u>% Change</u>
2 Assessed Value	\$ 534,250	\$ 545,559	2.1%
3 Exemption	125,000	125,000	0.0%
4 Taxable Value	\$ 409,250	\$ 420,559	2.8%
5 City Levy Rate	0.003922679	0.003738582	-4.7%
6 City Taxes	\$ 1,605.36	\$ 1,572.29	-2.1%
9 \$ Change		\$ (33.06)	

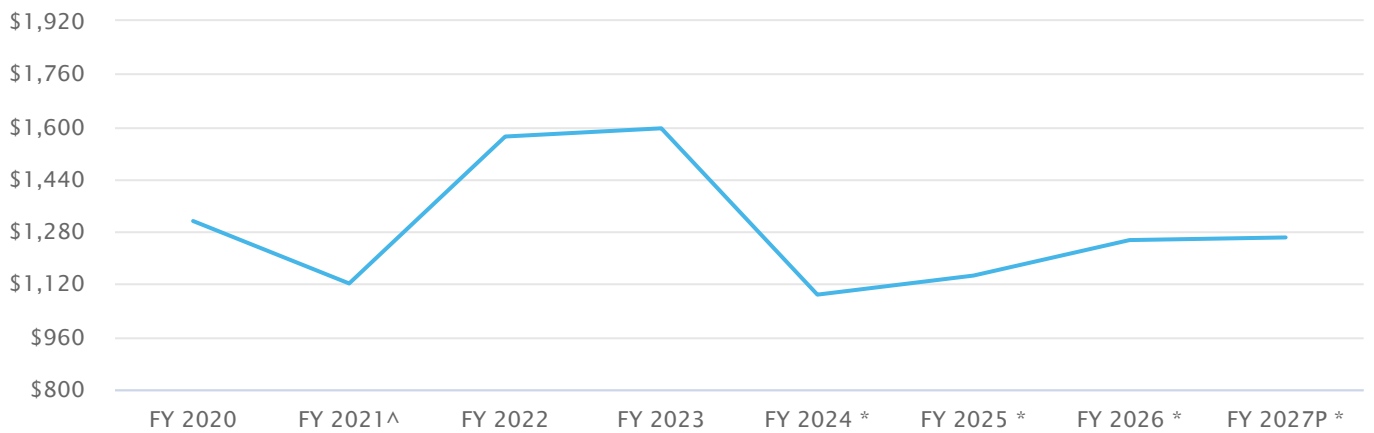
10 City takes a 3.0% base increase

	<u>FY 2026</u>	<u>FY 2027</u>	<u>% Change</u>
11 Assessed Value	\$ 534,250	\$ 545,559	2.1%
12 Exemption	125,000	125,000	0.0%
13 Taxable Value	\$ 409,250	\$ 420,559	2.8%
14 City Levy Rate	0.003922679	0.003850739	-1.8%
15 City Taxes	\$ 1,605.36	\$ 1,619.46	0.9%
18 \$ Change		\$ 14.11	
19 Cost of 3.0% base increase (row 18 minus row 9)		\$ 47.17	

20 City takes a 2.7% base increase (Proposed)			
	FY 2026	FY 2027	% Change
21 Assessed Value	\$ 534,250	\$ 545,559	2.1%
22 Exemption	125,000	125,000	0.0%
23 Taxable Value	\$ 409,250	\$ 420,559	2.8%
24 City Levy Rate	0.003922679	0.003839523	-2.1%
25 City Taxes	\$ 1,605.36	\$ 1,614.75	0.6%
28 \$ Change		\$ 9.39	
29 Savings: 2.7% vs 3.0% growth (row 17 minus row 27)		\$ 4.72	

* Does not include credit from state-provided Homeowner's Property Tax Relief Program.

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 2027P estimate assumes a similar level of relief as experienced in FY 2026.

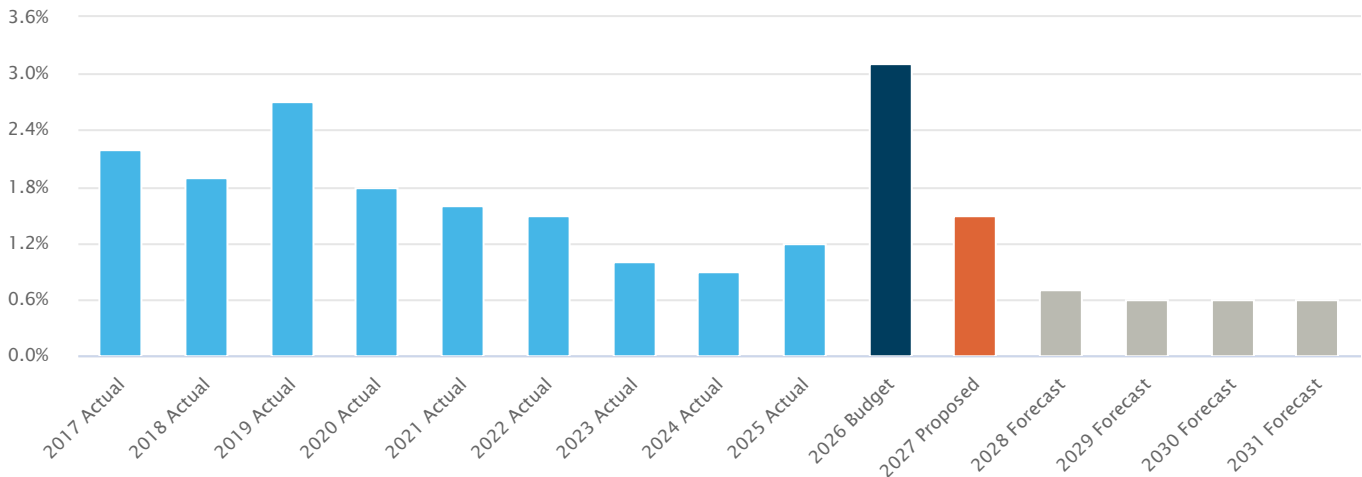
New Construction

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 tax revenue due to the slight increase in the levy rate the prior year. However, when levy rates decline, as they did throughout much of the past decade and again in FY 2025 and FY 2026, the use of a preliminary rate reduces the amount of property tax revenue generated from new construction and annexation.

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

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). Instead, the value created within a URD is added to the NCR when the district expires. As a result, cities do not immediately receive property tax associated with new construction occurring within active URDs, but instead receive a one-time increase in growth related property tax revenue when the district sunsets. Consistent with HB 389 requirements, the River Myrtle-Old Boise District was added to the NCR at 90% (\$1.2 billion) in FY 2026. The Westside District will also be added to the NCR at 90% (\$657.7 million) in FY 2027.

Boise currently has two active URDs covering 408 acres of the downtown area: the 30th Street District (FY 2033 sunset) and the Shoreline District (FY 2039 sunset). Outside of downtown, the Gateway East URD in south Boise encompasses 2,643 acres and sunsets in FY 2039, while the State Street URD encompasses 577 acres along State Street and sunsets in FY 2042.

Homeowner's Exemption

In the 2006 legislative session, Idaho expanded the homeowner's exemption to include the "homestead," defined as the home and up to one acre of land. The exemption limit was also increased to \$75,000 and indexed to Idaho's housing price index. In 2016, state legislation eliminated indexation and capped the exemption at 50% of a home's assessed value or \$100,000, whichever is lower. In 2021, HB 389 increased the cap to \$125,000 but did not restore indexing. While changes to the exemption do not affect the city's property tax budget, they do affect how property taxes are distributed among taxpayers.

Over time, the 2016 cap on the homeowner's exemption has resulted in a meaningful reduction in the value of the exemption. Because the exemption is capped, appreciation on homes assessed above \$250,000 does not result in a corresponding increase in the exemption. As property values rise, a larger share of a home's value becomes taxable, causing the taxable value of many owner-occupied homes to grow faster than their assessed value. If the homeowner's exemption was still indexed, it would have been \$251,849 in TY 2026, more than double the current \$125,000 cap.

Property Tax Relief

During the FY 2023 legislative session, the Idaho State Legislature passed HB 292, providing property tax relief through several mechanisms. A portion of relief was achieved by increasing state funding for school districts, 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.

The amount of relief provided each year varies based on state funding levels, budget surpluses, online sales tax collections, and future legislative actions. 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 this was attributable to a one-time transfer of \$75.0 million from the State's General Fund that only benefited 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 in TY 2024.

Because future relief levels depend on state policy decisions and available funding sources, the amount of property tax relief received by Idaho taxpayers will continue to vary from year to year.

Comparable City Taxes

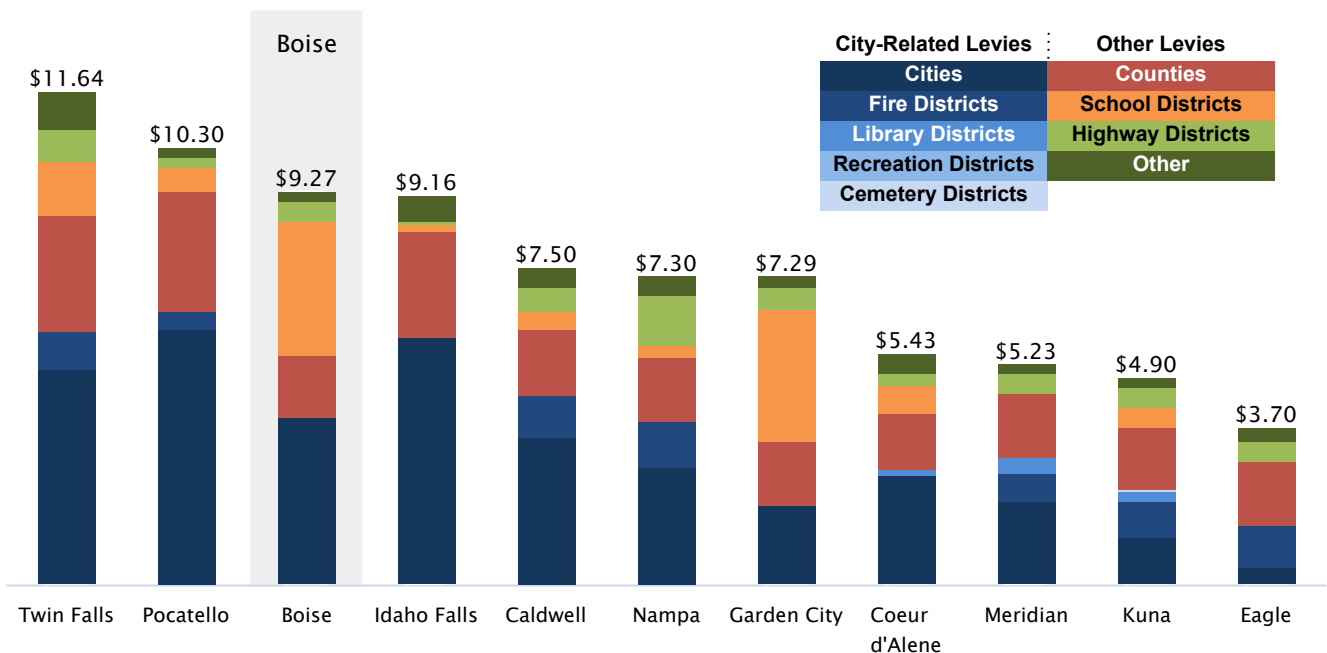
The Finance Department compiles the following analysis of public tax data to provide comparisons among Boise and other Idaho cities. The chart below is a comparison of total levy (tax) rates among different cities in TY 2025 (TY 2026 levy rates have not yet been approved). Total tax rates per \$1,000 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 50.0%. Idaho Falls has the highest percentage at 63.7%, while Garden City has the lowest percentage (26.0%). Boise is below the average at 42.6%.

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 (\$890,219) would be assessed \$2,833 in total taxes and the average Boise home (\$545,559) would be assessed \$3,852, 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 147.4% higher than Eagle's, the tax payment on the average home in Boise is only 36.0% 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 2026 Adopted FTE Total: the approved FTE count per the FY 2026 Adopted Budget,
- FY 2026 Approved FTE Changes: FTE changes approved during FY 2026,
- FY 2027 Proposed FTE Changes: FTE changes recommended in the FY 2027 Proposed Budget, and
- FY 2027 Proposed FTE Total: the approved total FTE at the start of FY 2027.

Grey-shaded entries indicate FY 2027 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 2026		FY 2027		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
Airport					
Airport Fund	197.00	0.00	9.50	206.50	
			1.00		Airport Staffing Additions - Accounting Analyst
			1.00		Airport Staffing Additions - Baggage Handling Mechanic
			1.00		Airport Staffing Additions - HVAC Mechanic
			1.00		Airport Staffing Additions - Information Technology Systems Analyst
			1.00		Airport Staffing Additions - Lighting Maintenance Mechanic Lead
			1.00		Airport Staffing Additions - Lighting Maintenance Mechanic Supervisor
			1.00		Airport Staffing Additions - Maintenance Supervisor
			1.00		Airport Staffing Additions - Project Coordinator
			1.00		Airport Staffing Additions - Technology Manager
			0.50		Airport Staffing Additions - Operational Technology Cybersecurity Engineer
Arts & History					
General Fund	17.00	0.00	(1.00)	16.00	
			(1.00)		Program Assistant (two-year limited duration position expired)
City Clerk					
General Fund	13.00	0.00	0.00	13.00	
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	

Department	FY 2026		FY 2027		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
Finance					
Capital Fund	4.00		0.00	4.00	
General Fund	62.60	(0.60)	0.00	62.00	
		1.00			Accounting Supervisor (Position Reclassification)
		(1.00)			Accounts Payable Specialist II (Position Reclassification)
		(0.50)			Budget Analyst (Position Reclassification)
		0.50			Purchasing Buyer (Position Reclassification)
		(0.60)			Staff Accountant (Position Reclassification)
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					
Capital Fund	3.00	0.00	0.00	3.00	
General Fund	44.15	2.00	1.00	47.15	
		1.00			Security Program Specialist I (12/16/25 IBC)
		1.00			Security Program Specialist II (12/16/25 IBC)
			1.00		Convert Temporary Position to Permanent - Security Program Specialist III
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	0.00	1.00	0.00	1.00	
		1.00			Data Engineer II (three-year limited duration position) (5/12/26 IBC)
General Fund	79.00	0.00	0.00	79.00	
Legal					
General Fund	63.50	(0.50)	2.00	65.00	
		(1.00)			Legal Screening Analyst Lead Adjustment
		0.50			Victim Support Coordinator Adjustment
			1.00		Criminal Attorney I and II - Criminal Attorney I
			1.00		Criminal Attorney I and II - Criminal Attorney II
Library					
General Fund	104.43	1.50	1.00	106.93	
		(0.50)			Assistant III Adjustment
		1.00			Assistant III (12/16/25 IBC)
		1.00			Senior Librarian (12/16/25 IBC)

Department	FY 2026		FY 2027		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
			1.00		Senior Librarian - Senior Librarian
Mayor's Office					
General Fund	20.50	(0.50)	0.00	20.00	
		(0.50)			Administrative Specialist Adjustment
Mayor's Office - Office of Community Engagement					
General Fund	27.50	0.00	0.00	27.50	
Organizational Effectiveness					
Capital Fund	2.40	0.00	0.00	2.40	
General Fund	13.60	0.00	0.00	13.60	
Parks and Recreation					
General Fund	189.00	0.00	(11.00)	178.00	
			1.00		Acquatics Maintenance Mechanic - Maintenance Mechanic
			(1.00)		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Assistant Supervisor
			(1.00)		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Food and Beverage Chef
			(1.00)		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Food and Beverage Supervisor
			(1.00)		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Landscaping and Facilities Crew Chief
			(1.00)		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Maintenance Supervisor
			(1.00)		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Manager
			(1.00)		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Pro/Pro Shop Assistant
			(1.00)		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Food and Beverage Chef
			(1.00)		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Food and Beverage Manager
			(1.00)		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Maintenance Supervisor
			(1.00)		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Manager
			(1.00)		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Operations Manager

Department	FY 2026		FY 2027		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
			(1.00)		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Pro/Pro Shop Assistant
			1.00		Zoo Maintenance Worker - Maintenance Worker
Municipal Golf Fund	0.00	0.00	16.00	16.00	
			1.00		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Assistant Supervisor
			1.00		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Food and Beverage Chef
			1.00		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Food and Beverage Supervisor
			1.00		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Landscaping and Facilities Crew Chief
			1.00		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Maintenance Supervisor
			1.00		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Manager
			1.00		New Municipal Golf Special Revenue Fund - Quail Hollow Golf Course - Pro/Pro Shop Assistant
			1.00		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Food and Beverage Chef
			1.00		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Food and Beverage Manager
			1.00		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Maintenance Supervisor
			1.00		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Manager
			1.00		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Operations Manager
			1.00		New Municipal Golf Special Revenue Fund - Warm Springs Golf Course - Pro/Pro Shop Assistant
			1.00		Warm Springs Grill + Golf Assistant Grounds Supervisor - Assistant Grounds Supervisor
			1.00		Warm Springs Grill + Golf Assistant (Sous) Chef Staffing - Food and Beverage Assistant (Sous) Chef

Department	FY 2026		FY 2027		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
			1.00		Warm Springs Grill + Golf Pro Shop Manager - Pro Shop Member Services Specialist
Planning and Development Services					
General Fund	135.00	6.30	3.30	144.60	
		1.00			Assistant Planner - Development Services (02/10/26 IBC)
		1.00			Assistant Planner - Historic Preservation (02/10/26 IBC)
		1.00			Associate Planner - City Design (02/10/26 IBC)
		1.00			Associate Planner - Planning and Zoning (02/10/26 IBC)
		0.30			HCD Loans and Grant Analyst Adjustment
		(1.00)			Our Path Home Program Coordinator (two-year limited duration position) Adjustment
		1.00			Plans Examiner II (02/10/26 IBC)
		1.00			Plumbing Inspector (02/10/26 IBC)
		1.00			Project Manager (two-year limited duration position) (02/10/26 IBC)
			1.00		PDS Staffing - Mechanical and Fuel Gas Inspector
			1.00		PDS Staffing - Plans Review and Permit Technician Lead
			1.00		PDS Staffing - Records and Information Technician II
			0.15		Partial Allocation of HUD-Funded HCD Positions to the General Fund - Program Manager I
			0.15		Partial Allocation of HUD-Funded HCD Positions to the General Fund - Program Specialist
Housing Funds	13.00	(0.30)	(0.30)	12.40	
		(0.30)			HCD Loans and Grant Analyst Adjustment
			(0.15)		Partial Allocation of HUD-Funded HCD Positions to the General Fund - Program Manager I
			(0.15)		Partial Allocation of HUD-Funded HCD Positions to the General Fund - Program Specialist
Police					
General Fund-Contract Employees	323.00	0.00	0.00	323.00	
General Fund-General Employees	121.98	(2.00)	0.00	119.98	
		(1.00)			Records Technician II Adjustment
		(1.00)			Victim Witness Coordinator Adjustment
Police Accountability					
General Fund	2.50	0.00	0.00	2.50	

Department	FY 2026		FY 2027		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
Public Works					
Fleet Services Fund	19.15	1.00	0.00	20.15	
		1.00			Fleet Maintenance Supervisor Adjustment
General Fund	41.28	0.23	0.00	41.51	
		(0.22)			Administrative Specialist II Adjustment
		(0.05)			Deputy City Engineer Adjustment
		1.00			Geothermal Development Specialist (two-year limited duration) (5/12/26 IBC)
		(0.50)			Strategic Water Resources Manager Adjustment
Geothermal Fund	2.25	0.00	0.00	2.25	
Solid Waste Fund	9.65	3.00	1.00	13.65	
		0.50			Senior Project Manager (two-year limited duration position) (10/14/25 IBC)
		1.00			Utility Billing Services Collector (two-year limited duration position) (10/14/25 IBC)
		1.50			Utility Services Specialist (10/14/25 IBC)
			1.00		Materials Management Environmental Specialist - Materials Management Environmental Specialist
Water Renewal Fund	301.17	2.77	2.50	306.44	
		0.05			Deputy City Engineer Adjustment
		0.50			Senior Project Manager (two-year limited duration position) (10/14/25 IBC)
		0.22			Stormwater Environment Specialist Senior Adjustment
		(0.50)			Strategic Water Resources Manager Adjustment
		1.00			Utility Billing Services Collector (two-year limited duration position) (10/14/25 IBC)
		1.50			Utility Services Specialist (10/14/25 IBC)
			1.00		Water Renewal Staffing - Industrial Electrician
			0.50		Water Renewal Staffing - Operational Technology Cybersecurity Engineer
			1.00		Water Renewal Staffing - Water Quality Lab Analyst II
Total					
All Funds	2,140.75	13.90	24.00	2,178.65	
Summary Totals by Fund					
Tax Funds					
General Fund	1,579.28	6.43	(4.70)	1,581.01	
Capital Fund	9.40	1.00	0.00	10.40	
Total Tax Funds	1,588.68	7.43	(4.70)	1,591.41	

Department	FY 2026		FY 2027		Comments
	Adopted FTE Total	Approved FTE Changes	Proposed FTE Changes	Proposed FTE Total	
Enterprise Funds					
Airport Fund	197.00	0.00	9.50	206.50	
Geothermal Fund	2.25	0.00	0.00	2.25	
Solid Waste Fund	9.65	3.00	1.00	13.65	
Water Renewal Fund	301.17	2.77	2.50	306.44	
Total Enterprise Funds	510.07	5.77	13.00	528.84	
Other Funds					
Fleet Services Fund	19.15	1.00	0.00	20.15	
Housing Funds	13.00	(0.30)	(0.30)	12.40	
Municipal Golf Fund	0.00	0.00	16.00	16.00	
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	42.00	0.70	15.70	58.40	
Total All Funds	2,140.75	13.90	24.00	2,178.65	

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	627,749
Total General Fund Contingencies	\$ 2,097,749

Budget Appropriation Contingency

Per Idaho Code, the City Council must adopt an annual appropriation ordinance prior to the start of each fiscal year, and the total appropriations authorized by that ordinance may not exceed the adopted budget (Idaho Code § 50-1003). Outside of limited circumstances – such as a declared emergency or a court judgement against the city (Idaho Code § 50-1006) – the city is not authorized to spend above the amount appropriated in the ordinance.

Because the city routinely carries funding forward from one fiscal year to the next due to the multi-year nature of projects and grants, and occasionally needs to appropriate unanticipated revenues or reserve funding during the year, a Budget Appropriation Contingency is included annually as part of the budget process. This contingency provides the legal appropriation authority necessary to accommodate these adjustments while remaining compliant with state law. In practice, it functions as the maximum amount by which the city's total budget could increase during the fiscal year if additional appropriations are needed.

Uses for the Budget Appropriation Contingency include rebudgeting unspent project funding from a prior year, appropriating grant awards received after budget adoption, or allocating reserve funds for unforeseen project costs. For example, if the city were awarded a \$10 million federal grant during FY 2027 that was not included in the adopted

budget, City Council would need to appropriate the additional grant revenues and expenditures using available Budget Appropriation Contingency authority before the funds could be spent.

For FY 2027, the Budget Appropriation Contingency is proposed at \$570 million, unchanged from FY 2026. This does not increase the city's property tax levy, nor does it represent an unallocated cash reserve of \$570 million. Rather, it preserves the city's ability to legally appropriate additional expenditures during the fiscal year as needed.

The most significant use of this contingency typically occurs early in the fiscal year, when prior-year rebudgets are brought forward for City Council consideration. Rebudgets are a financial mechanism used to carry forward unspent appropriations for specific projects or activities into the new fiscal year. They are commonly necessary when projects, construction activities, or equipment purchases are delayed and corresponding appropriations are not included in the subsequent year's adopted budget.

In recent fiscal years, rebudget amounts increased substantially due to inflation, labor shortages, and broader construction market challenges that delayed project completion timelines. However, these conditions have moderated in recent years, and the city undertook efforts during FY 2026 to reduce rebudget levels, resulting in a lower drawdown of the Budget Appropriation Contingency.

Budget Appropriation Contingency Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Budget
Revenues	\$ 1,296	\$ 1,812	\$ 570,000,000	\$ 570,000,000
Expenditures	-	-	570,000,000	570,000,000

CITY *of* **BOISE**



CAPITAL OVERVIEW



Capital Fund Overview

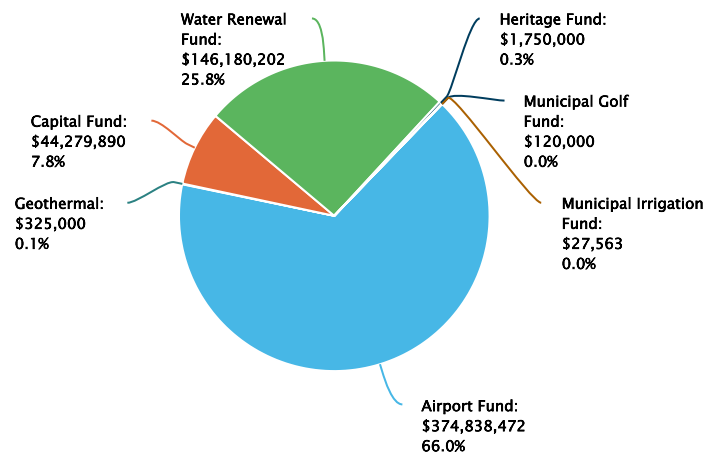
The Capital Fund accounts for city capital projects not supported by enterprise, housing, internal service, levy, or special revenue funds. These include improvements to and replacements of parks, libraries, public safety facilities, technology systems, and public art. The fund also supports major equipment (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 using criteria that include community and leadership priorities; asset condition; environmental, health, and safety impacts; regulatory requirements; project feasibility; coordination with related initiatives and master plans; availability of 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, Golf, 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 2027 Proposed Budget (excluding funds that could be requested to be carried over – "rebudgeted" – from FY 2026) is \$567.4 million, with the majority of those funds (91.9%) allocated in the enterprise funds; 7.8% is allocated in the Capital Fund; and the remainder in the Fleet, Golf, Heritage, and Housing Projects and Special Activities funds.

The \$44.3 million FY 2027 Proposed Budget for the Capital Fund represents a 4.1% decrease from the FY 2026 Adopted Budget of \$46.2 million. Fund expenditures typically fluctuate from year to year based on the timing and scale of active capital projects, as well as the inclusion or completion of one-time projects funded in prior years.



Capital Fund Revenues

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

The FY 2027 Proposed Budget includes total General Fund transfers of \$26.3 million to support capital investments and major equipment replacement. In recent years, construction inflation and rising equipment costs have increased the cost of delivering capital projects, creating additional pressure on available funding.

- Of the total transfer, \$17.1 million represents the ongoing annual base transfer to the Capital Fund. This amount includes previously authorized forgone property tax capacity, a \$0.5 million increase to help address escalating capital project costs, and an additional \$0.5 million in ongoing funding to support public safety major equipment replacement needs.

- The remaining \$9.3 million consists of one-time funding for specific capital priorities and cost increases, including \$4.0 million for planned projects, \$2.5 million for the Planning and Development Services (PDS) facility remodel project and major equipment needs, and approximately \$0.8 million toward a broader \$2.0 million seed funding reserve for future West Boise library access.

The FY 2027 Proposed Budget also includes \$3.4 million in transfers from the Development Impact Fee Fund to support several Boise Parks and Recreation Department (BPR) projects including amenities at Molenaar Park, Optimist Youth Sports Complex, and Magnolia Park. Additional details about these impact fee-funded projects can be found in the Parks and Recreation section of the Capital Project Overview.

Additionally, FY 2027 includes a \$0.6 million ongoing transfer from the Boise Municipal Golf Fund to repay the Capital Fund for its contribution to the Warm Springs Grill + Golf facility. It also includes authority to transfer \$0.3 million from the Heritage Fund, as needed, to address unanticipated capital needs that may arise during the year.

(\$ in Thousands)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Capital Fund Revenues								
Electric Franchise Fees	4,028	4,055	4,200	4,050	4,151	4,255	4,361	4,470
Interest	3,819	1,165	1,500	804	235	183	95	157
Grants/Donations/Other	5,301	8,764	958	200	200	200	200	200
Transfers In	26,675	28,822	26,720	30,692	19,586	20,372	20,788	21,278
Total	39,823	42,806	33,378	35,746	24,172	25,010	25,444	26,105
% Change		7.5%	-22.0%	7.1%	-32.4%	3.5%	1.7%	2.6%

Cost escalation remains a significant challenge for the Capital Fund. Although construction inflation has moderated from the unprecedented increases experienced during the pandemic, costs continue to rise. Engineering News-Record's (ENR) national Building Cost Index increased 4.1% over the 12 months ending June 2026, reflecting ongoing growth in labor and material costs. Continued uncertainty surrounding material pricing, tariffs, and labor availability may further affect project budgets and long-range capital planning.

The FY 2027 Proposed Budget includes approximately \$4.1 million in electric franchise fee revenue, a decrease of \$150,000 from FY 2026. Despite electric rate increases, recent franchise fee collections suggest that the underlying taxable electric sales base is declining. Collections in FY 2025 increased by only 0.7%, and FY 2026 year-to-date collections are down approximately 5.2% compared with the same period in FY 2025. The forecast assumes that future rate increases will partially offset this decline.

The FY 2027 Proposed Budget includes approximately \$0.8 million in Capital Fund interest income, a decrease of 46.4% from the FY 2026 Adopted Budget of \$1.5 million. This reduction reflects lower Capital Fund balances and uncertainty regarding future interest rates. Although interest rate assumptions remain constant throughout the forecast period, interest revenue is expected to decline as capital projects reduce fund balances.

Additional Capital Fund revenues include grants and donations (typically tied to specific projects), reimbursements from enterprise funds for expenditures accounted for in the Capital Fund but partially benefiting enterprise operations (such as shared technology infrastructure), and surplus asset sales. Revenue from asset sales is projected at \$200,000 in FY 2027.

FY 2027 Capital Fund Investments

The FY 2027 Proposed Budget includes \$44.3 million in Capital Fund expenditures, a decrease of 4.1% from the FY 2026 Adopted Budget of \$46.2 million. Of this amount, \$13.4 million is for the maintenance and repair of existing city facilities and infrastructure, and \$12.7 million is included for major equipment purchases. Key project-specific investments in the FY 2027 Capital Fund budget include:

- \$5.2 million for the replacement of three fire engines, a heavy rescue truck, and an off-road response vehicle,
- \$3.7 million for continued implementation of the city's Enterprise Resource Planning (ERP) system replacement,
- \$3.0 million for repairs and improvements to the Downtown Library parking lot,
- \$2.0 million for final phase of the 8th Street pedestrian improvements project,
- \$2.0 million to remodel the PDS work area at City Hall,
- \$1.8 million for Police technology enhancements,
- \$1.6 million for future technology investments identified by the city's technology roadmap,
- \$1.5 million for new amenities at Magnolia Park including an accessible playground and splash pad, and
- \$1.3 million for new amenities at Molenaar Park including sports courts, new pathways, and a new shelter.

Major Equipment

The FY 2027 Major Equipment (MEQ) budget totals \$12.7 million, an increase of \$3.2 million over the FY 2026 Adopted Budget. The increase is driven primarily by significant public safety vehicle investments, including \$3.7 million for

three replacement fire engines serving Stations 1, 3, and 15, and \$1.5 million for a new heavy rescue truck at Fire Station 7.

The FY 2027 MEQ budget also includes substantial investments in fleet replacement across several departments. Parks and Recreation accounts for \$2.0 million in vehicle and equipment purchases, including replacement vehicles and a new Zamboni for Idaho IceWorld. The Boise Police Department is budgeted for \$2.3 million in vehicle replacements, while Planning and Development Services includes \$0.6 million for fleet replacements. The Fire Department also includes \$0.6 million for staff vehicles and other support equipment.

In addition, the FY 2027 MEQ budget includes \$225,000 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. 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.

More detail on department-specific equipment investments is available in the Capital Project Overview section.

Major Repairs and Maintenance

Major repairs and maintenance (MRM) funding is allocated annually to ensure that the city's infrastructure is properly maintained, avoiding costly deferred maintenance that can result in operational inefficiencies and higher long-term costs. A primary focus of the FY 2027 capital budget is maintaining and preserving existing city assets. As a result, \$13.4 million is budgeted for improvements to facilities and infrastructure, including parks, the Boise River Greenbelt, swimming pools, parking lots, and other city assets.

The FY 2027 MRM budget represents a 32.9% increase over the FY 2026 Adopted Budget and marks the fourth consecutive year of increased MRM investment. This continued commitment reflects the city's emphasis on proactive asset management and maintaining service levels across existing facilities and infrastructure.

FY 2027 MRM funding supports a mix of annually recurring maintenance programs—including public art installations, the Boise River Greenbelt, HVAC systems, irrigation infrastructure, parks, pools and other aquatic facilities, sports fields, and Zoo Boise—as well as several one-time, site-specific improvement projects. Additional information on MRM investments is available in the Capital Project Overview section of this document.

FYs 2027-2031 Capital Plan Highlights

The long-term outlook for the Capital Fund is a key consideration in the annual budget. In developing the FY 2027 Proposed Budget, staff prioritized maintenance of existing assets and strategic reinvestment in community assets, while maintaining reserves for emergencies, unexpected cost overruns, and evolving priorities.

While City Council only approves funding for the upcoming fiscal year (i.e., FY 2027), planned projects for FY 2028 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.

Rising construction and equipment costs creates uncertainty around future project budgets, especially in years FY 2028-2031. As Boise continues to grow and city facilities age, additional investments will be needed to maintain services and meet community needs. Anticipated future projects include facility improvements and expansions for Police, the

Library system, and Fire, along with upgrades to other aging or capacity-constrained facilities.

Despite rising capital demands, the Capital Fund is projected to maintain a positive fund balance through FY 2031. 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 FY 2027 and out-year projects by department.

Arts & History (A&H)

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 2028-2031, the forecasted total for Percent for Art is approximately \$0.3 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. Since the expenditures eligible for cultural assets in future years are difficult to project, there is no funding forecast in the out-years shown in the Capital Project Overview section for the enterprise funds.

Boise Fire Department

Fire continues to evaluate long-term station and service needs in south and southwest Boise as growth and recent annexations, including the Murio

Farms area approved in FY 2025, increase demand for emergency response services.

The [2022 Impact Fee Study and Capital Improvement Plans report \(the 2022 Impact Fee Study\)](#) identified the long-term need for additional station capacity to support growth; however, the construction of Fire Station 13 substantially reduced available Fire impact fee funding. As a result, future station development will likely require a combination of new impact fee collections, grant funding opportunities, and potential support from the Capital Fund.

With no additional station construction currently included in the forecast, approximately \$5.7 million of anticipated major equipment (MEQ) needs, including fire engines and staff vehicles, represents the majority of planned Capital Fund investments for Fire. These investments support lifecycle replacement of critical emergency response equipment and help maintain operational reliability and service readiness across the community.

Boise Parks and Recreation Department (BPR)

BPR has several major projects planned beyond FY 2027, as identified in the 10-year CIP included in the [2022 Impact Fee Study](#). The CIP supports BPR's goal of providing all residents access to a park or open space within a 10-minute walk of their homes. To support this objective in a rapidly urbanizing community, the plan places greater emphasis on connectivity projects and smaller neighborhood "micro-parks" that can be integrated into infill development areas.

BPR has programmed more than \$60 million in capital investments during FYs 2028–2031. Approximately \$8.1 million of these investments will be supported by Development Impact Fee revenue. Project timing is based on community needs, funding availability, staffing capacity, and, for development impact fee-funded projects, available Development Impact Fee Fund balance.

Significant planned investments include rehabilitation of Lowell Pool; playground replacements; park acquisitions, green-ups, amenities, and other improvements at Alta Harris, Mariposa, Pierce, Boise Hills, and Borah Parks; and development of a new micro-park on the West Bench. Consistent with recent park projects, new playgrounds will include accessible equipment and surfacing designed to serve community members of all abilities.

Of the \$60 million programmed for FYs 2028-2031, approximately \$32.3 million is dedicated to MRM projects and \$7.5 million to MEQ needs. This investment reflects the city's continued commitment to maintaining and reinvesting in existing infrastructure.

Capital projects that add new parks or expand amenities can also increase maintenance and operations (M&O) costs, including staffing requirements. These ongoing costs are budgeted within BPR's operating budget in the General Fund.

Boise Police Department (BPD)

As the city continues to grow, BPD is evaluating its long-term staffing and facility needs. While no facility projects are currently included in the forecast, it is anticipated that future needs will require additional space, including standalone facilities or co-located stations. BPD, in coordination with Public Works, is conducting a facilities study to assess these needs and inform future planning. Based on the findings, the city will evaluate funding options for new or remodeled facilities.

In FY 2027, recommended investments include \$1.8 million for technology improvements and \$2.8 million for equipment, including vehicles and related public safety technology.

Boise Public Library

The Library has approximately \$3.3 million programmed in the Capital Fund for FY 2027, including \$3.0 million for repairs and

improvements to the Downtown Library parking lot and \$250,000 for equipment such as furniture and shelving. The FY 2028-2031 forecast period includes planned funding to continue interior renovations at the Downtown Library and replace equipment across library facilities as needed.

Additionally, the Library, in coordination with Public Works, is developing a facilities master plan to assess future library facility needs and guide long-term investment decisions. While a specific capital plan has not yet been finalized, the FY 2027 Proposed Budget includes \$2.0 million of seed funding for West Boise library access, as the city continues to evaluate long-term service and facility options.

Human Resources Department (HR)

HR's proposed Capital Fund budget includes an ongoing \$75,000 investment to support citywide security enhancements and maintain a safe environment for employees and the public.

Information Technology (IT)

IT's proposed FY 2027 Capital Fund projects total approximately \$4.9 million. These projects support IT's ongoing efforts to strengthen critical systems, enhance cybersecurity, improve access to data, and expand enterprise technology platforms that can be used consistently across departments. Of the \$4.9 million total, \$1.6 million is reserved for future technology investments identified in the city's technology roadmap. Use of these funds would be contingent upon comprehensive project evaluation and City Council authorization.

Office of Community Engagement (CE)

The FY 2027 proposed capital investments for CE include \$500,000 of ongoing funding for the Neighborhood Investment Program (NIP) to support community-led capital projects throughout the city.

The FY 2028-2031 forecast also includes \$90,000 for anticipated equipment replacement needs within the Print and Mail Shop, which supports citywide printing, mailing, and public communications.

Planning and Development Services (PDS)

PDS has approximately \$5.5 million programmed in the Capital Fund for FY 2027. The largest investments include \$2.0 million for the remodel of the PDS second-floor work area, \$2.0 million for construction of the north pedestrian block of the 8th Street improvements project, and approximately \$0.8 million for replacement vehicles and parking meters. Construction of the city-funded Tuttle Lateral pathway is also planned for FY 2027, providing a new connection between Milwaukee Park, Capital High School, and the future Spaulding Ranch Park site.

During FYs 2028-2031, PDS will continue advancing the city's pathway network through planning, design, and project development activities, with \$2.8 million programmed (\$0.7 million per year) for pathway planning and design funding. This funding supports project development, grant match requirements, and preparation of future pathway projects. Major pathway projects anticipated during the forecast period include the grant-funded Garden Street, Broadway-Federal Way, and Spoils Bank pathways.

Pathways planning and design funding is not tied to specific pathways projects and provides flexibility to pursue grant opportunities and advance future investments. In addition, higher projected Development Fee revenues in FY 2027 allow the proposed PDS work area remodel and inspector vehicle replacements to be funded with Development Fees rather than Capital Fund resources. Out-year major equipment needs, including vehicle and parking meter replacements, total approximately \$1.6 million.

Public Works (PW)

Public Works has approximately \$5.6 million programmed in the Capital Fund for FY 2027. The largest investments include \$3.3 million for the repair and maintenance of facilities managed by the PW Facility Services and Operations (FSO) team, \$1.5 million for the City Hall annex parking garage project, and \$425,000 for ADA-related improvements.

The FYs 2028-2031 forecast continues these investments, including funding to complete the City Hall annex parking garage project, ongoing support for facility maintenance and accessibility improvements, and funding for equipment replacement.

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 needed to support 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.
- Local park impact fees vary by park planning area and fund projects that are primarily utilized by those who work or live nearby.

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. As the current study reaches the end of its five-year effective period, the city is undertaking a comprehensive update to the Impact Fee Study, including revised capital improvement plans and impact fee calculations, with recommendations expected to be presented to City Council and the public in FY 2027.

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., skilled labor and construction materials) is widely used in Idaho for similar impact fee inflationary adjustments and was recommended by the city's impact fee consultant. In CY 2025, the BCI increased by 4.2%, and DIFAC recommended applying this inflationary adjustment to the city's impact fees effective October 1, 2026.

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 below. The projected negative beginning balance for the Central Bench account reflects amounts due to the Capital Fund for the Liberty Park project.

Development Impact Fee Category	FY 2027 Projected			
	Beginning Balance*	Revenues	Expenses	Ending Balance*
Fire	\$ 4,415,443	\$ 3,300,000	\$ -	\$ 7,715,443
Police	4,522,041	1,300,000	-	5,822,041
Parks: Central Bench	(115,520)	200,000	-	84,480
Parks: North River	1,700,649	500,000	1,450,000	750,649
Parks: Southeast/Barber Valley	398,088	700,000	-	1,098,088
Parks: West Bench	2,359,092	350,000	-	2,709,092
Parks: Southwest	2,436,501	650,000	1,250,000	1,836,501
Parks: Regional and Significant Spaces	4,722,913	1,400,000	750,000	5,372,913
Total	\$ 20,439,207	\$ 8,400,000	\$ 3,450,000	\$ 25,389,207

*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.

Boise Municipal Golf Fund

Managed by Boise Parks and Recreation, the city owns and operates two municipal golf courses – Quail Hollow and Warm Springs. The fund is supported through golf course user fees and charges. The FY 2027 Proposed Budget includes \$0.8 million in capital investments. Additional details are provided in the Capital Project Overview section, with the largest investment consisting of \$0.6 million for golf cart fleet replacement at Quail Hollow.

Housing Projects and Special Activities Fund

The city continues to invest in affordable housing through a combination of completed projects, active developments, and future development opportunities. Recently completed affordable housing developments include The Franklin (184 units), Wilson Station (97 units), and Denton Street (191 units). New Path 2.0 (95 units) and Dorado Station (212 units) are currently under construction, with New Path 2.0 expected to be completed later 2026 and Dorado Station anticipated to open in 2028.

Additional projects are advancing through the development pipeline. Construction on the Lusk Street redevelopment project, which will add 355 affordable housing units on the Capitol Campus, is expected to begin in 2026. Construction is also anticipated to begin in summer 2026 on the Sherwood property, which will provide 48 units of permanent supportive housing (PSH). Planning continues for the Fulton development near Fire Station 5, which is expected to provide approximately 50 units of PSH. Because the project schedule has not yet been finalized, Fulton is not included in the FY 2027 Proposed Budget. Staff anticipate bringing a funding request to City Council through an IBC once project details are finalized.

The FY 2025 Adopted Budget included \$10.0 million for additional housing initiatives, and an additional \$6.7 million was allocated through FY 2025 year-end funding. After accounting for projects currently

underway, approximately \$15.0 million remains available to support the Fulton development and future affordable housing opportunities. Depending on project scope and funding needs, these resources could support Fulton and approximately two additional city-sponsored housing developments. The city will continue to leverage these funds through development partnerships and its land trust model, which preserves long-term public ownership of land while supporting the development of affordable housing.

Open Space and Clean Water Levy Fund

In November 2015, Boise voters approved a temporary property tax levy totaling \$10.0 million to support open space acquisition and improvement projects, as well as preservation of clean water resources. Consistent with the voter-approved ballot language, these funds support projects that enhance open spaces, pathways, wildlife habitat, and water quality. Recent investments in FY 2026 have included a Greenbelt pathway connection at the Eckert Road Bridge Underpass in east Boise and parking lot improvements at Alta Harris Park to better manage stormwater runoff and protect water quality.

In November 2025, more than 80% of Boise voters approved a new Clean Water and Open Space Levy that will generate approximately \$11.0 million to continue protecting wildlife habitat, expanding recreational opportunities, improving access to open spaces, park sites, and pathways, and enhancing water quality for future generations. Levy revenues will be collected over a two-year period from 2026 through 2027.

Enterprise Funds

Each city enterprise fund – Airport, Geothermal, Municipal Irrigation, Solid Waste, and Water Renewal – maintains its own CIP. Project priorities are based on operational needs, available funding, strategic plans, regulatory requirements, and City Council

direction. Details on FY 2027 proposed 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 2025, the most recent year for which data is available, BOI ranked as the 61st busiest airport in the country, with nine airlines providing nonstop service to 27 destinations. BOI served 5.2 million passengers in CY 2025 – a 4.8% increase from CY 2024 – and continues to see strong growth in CY 2026, with passenger traffic increasing 1.5% year-over-year through March 2026.

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 2027 capital budget totals approximately \$375.0 million. Major FY 2027 proposed investments include \$333.0 million for the Concourse A expansion project, which is anticipated to be completed in 2030; \$26.5 million for runway and taxiway maintenance and improvements; \$7.3 million for infrastructure improvements; \$3.6 million for major equipment; and \$3.6 million for other capital needs.

Geothermal Fund

Managed by Public Works, Boise's city-owned geothermal system is the largest in the United States. It provides clean, renewable heating energy to more than 6 million square feet across approximately 90 downtown buildings, including 12 buildings on the Boise State University campus. In addition to heating buildings, the system supports other uses, including pools, laundry facilities, and sidewalk snow melt. Fund revenue is primarily from water sales, and the FY 2027 Proposed Budget includes a 4.9% rate increase. The budget also recommends a one-time General Fund transfer of \$100,000 to support geothermal major repairs and maintenance and other operational needs. The Geothermal Fund capital budget includes \$325,000 for emergency system repairs, \$30,000 for automated flow meters to improve usage monitoring and data collection, and \$13,000 for Percent for Art.

Municipal Irrigation Fund

The Municipal Irrigation Fund operates a pressurized irrigation system serving a portion of Boise's older developed areas. Established by city ordinance, the system provides non-potable irrigation water and complements services provided by canal companies and irrigation districts. The fund is supported by fees, assessments, and charges collected from properties connected to the system, which are used to operate, maintain, and improve system infrastructure. The Municipal Irrigation Fund capital budget includes \$22,050 for system repairs and \$5,513 for upgrades to one of the system's seven pump stations.

Solid Waste Fund

Managed by Public Works, the Solid Waste Fund oversees trash, recycling, and composting services through a franchise agreement with Republic Services. Under the agreement, Republic Services is responsible for most capital investments associated

with service delivery. The FY 2027 Proposed Budget includes \$79,000 to develop a new compost giveback site on Boise's east side following the closure of the compost site at the Idaho Botanical Garden.

Water Renewal Fund

The Water Renewal utility system, managed by Public Works, is the city's largest asset, with a value of more than \$2 billion. In October 2020, City Council approved the Water Renewal Utility Plan following a multi-year planning effort. The Utility Plan guides long-term investments and priorities for the system and is updated regularly to address changing needs. It also provides a framework for daily operations, planning, and evaluation of capital investments.

The Utility Plan identified approximately \$1.4 billion in needed investments over the next 10 years to address aging infrastructure, some portions of which are nearly 100 years old. These improvements will increase system capacity, meet regulatory requirements, and maintain service levels for citizens. Public Works staff continue to work with City Council to evaluate

investment needs and funding strategies, including the use of voter-approved bonds authorized in November 2021.

The FY 2027 Proposed Budget includes \$146.8 million in capital investments, a 9.8% increase from the FY 2026 Adopted Budget of \$133.6 million. Additional details are provided in the Capital Project Overview section. Major investments include:

- \$68.4 million for the West Boise Water Renewal Facility
- \$56.0 million for the Lander Street Water Renewal Facility
- \$9.0 million for collection system improvements
- \$6.0 million for major equipment replacement and upgrades
- \$2.5 million for the Recycled Water Program
- \$1.2 million for the Phosphorus Removal Facility
- \$3.7 million for other capital needs, including MRM projects



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 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000

The FY 2027 Proposed Budget includes \$90,000 for major repairs and maintenance (MRM) related to Arts & History (A&H) cultural assets. This funding would support ongoing repairs, restoration, signage improvements, repainting efforts, and other upkeep needs for the city's public art collection and cultural installations.

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

Project: Percent for Art

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 149,100	\$ 149,100	\$ 185,160	\$ 48,000	\$ 42,600	\$ 41,940	\$ 466,800

The Percent for Art ordinance requires the city to dedicate funding equal to 1.2% of eligible capital expenditures to fund art and other cultural assets in public places throughout the city.

The FY 2027 Proposed Budget includes funding for several projects, including:

- A public art project designed in partnership with Boise's Chinese community, which is estimated to cost \$400,000. The process began in FY 2026 and is expected to be completed by fall 2029. The location and type of artwork will be determined through community engagement and collaboration. This project would utilize a portion of the FY 2026 Percent for Art budget, which is expected to be re-budgeted into FY 2027, as outlined in the city's Percent for Art ordinance.
- A temporary public art installation at the Erma Hayman House sunroom to reflect the history and spirit of the site. Estimated to cost \$25,000, this project would be developed in collaboration with community members.
- Other projects include approximately 10 utility boxes with new artwork throughout the city in partnership with the Ada County Highway District (\$40,000) and acquiring artwork for the Boise Visual Chronicle collection (\$20,000). A portion of the FY 2026 Percent for Art budget is expected to be re-budgeted into FY 2027, as outlined in the city's Percent for Art ordinance.

Fire

Project: Major Equipment

Comprehensive Plan Area: N/A

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 5,738,018	\$ 5,738,018	\$ 2,329,948	\$ 995,619	\$ 3,913,845	\$ 2,203,362	\$ 15,180,792

Maintaining reliable emergency response equipment is a critical component of public safety operations. In recent years, the city has purchased new fire engines, a ladder truck, a brush rig, a foam tender, a dive response apparatus, and staff vehicles, helping modernize the Boise Fire Department's (Fire's) fleet and improve overall reliability. The number of engines purchased annually varies based on established replacement cycles and operational needs.

The FY 2027 major equipment investments include three replacement fire engines, one each for Stations 1, 3, and 15; one heavy duty rescue truck for Station 7; three battalion chief vehicles; and four staff vehicles. The out-years of the forecast include replacement of vehicles, engines, trailers, all-terrain vehicles, forklifts, and brush rigs.

Human Resources

Project: Security Technology Upgrades

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (multi-year/phased approach)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000

This project would fund upgrades to the city's surveillance and access control systems. The city currently operates more than 700 cameras across multiple locations to support monitoring of high-risk areas and operations during special events; however, much of the supporting technology has not been updated for years.

Security Services, in coordination with other departments, is developing a long-term strategy to address gaps in current capabilities and guide future investments. This project would support implementation of that strategy by modernizing existing systems and deploying updated technologies.

These investments would improve situational awareness, support faster and more coordinated responses, and ensure staff have reliable tools to carry out their work safely and effectively.

Information Technology

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 400,273	\$ 515,000	\$ 1,950,273

This item would fund lifecycle replacement and upgrades for technology equipment. Future-year funding is expected to remain generally consistent with current levels, with year-to-year changes primarily related to scheduled vehicle replacements. Beginning in FY 2027, amounts previously budgeted for infrastructure and network hardware have been transferred to the General Fund.

FY 2027 investments would include:

- \$150,000 for conference room equipment lifecycle replacements to maintain remote participation and video conferencing capabilities.
- \$140,000 for security equipment replacements and upgrades, including cameras, mounts, badge readers, and supporting infrastructure.
- \$30,000 for radio test equipment.
- \$25,000 for phone equipment replacement.

Project: Cybersecurity

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 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 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 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 3,700,000	\$ 3,700,000	\$ -	\$ -	\$ -	\$ -	\$ 3,700,000

The city's Enterprise Resource Planning (ERP) system supports critical operations across departments, particularly in Finance and Human Resources (HR). Finance uses the system to manage revenues, expenditures, and financial reporting, while HR relies on it for payroll, employee records, and other personnel functions.

The current ERP system has been in use for over 13 years, and vendor support is anticipated to end by 2030. To prepare for this transition and avoid maintaining separate systems, Finance, HR, and Information Technology (IT) are collaborating to select and implement a new ERP system that would support the city's current and future operational needs.

ERP replacement projects are multi-year and resource-intensive efforts that require coordination among city staff, external consultants, and software vendors. The FY 2027 Proposed Budget includes \$3.7 million in capital funding to continue this effort, including:

- Implementation support services.
- Managed services for the legacy ERP system, allowing internal IT subject matter experts to focus on software vendor and implementation partner selection.
- A contracted IT business analyst to document business requirements, evaluate current-state processes, and support vendor selection activities.

The total FY 2027 request is lower than previously estimated due to anticipated carry-forward of project costs funded but not yet implemented in FY 2026. Total ERP replacement and ongoing maintenance costs will continue to be refined as the city selects a software vendor and implementation partner.

Project: Permit and License Management System Enhancements

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 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. The system was initially implemented for the Department of the City Clerk (Clerk) and Boise Fire Department in 2017 and later expanded to support Planning and Development Services (PDS) in 2020, Boise Police Department (BPD or Police) in 2024, and the Office of Community Engagement (CE) and Public Works Department (Public Works) in 2025.

Ongoing system enhancements are needed to support changes in federal and state law, city ordinances, and evolving city programs and business needs. PDS and Clerk jointly oversee system

governance and prioritization of enhancement projects. Funding would support contracted resources needed to implement system upgrades, improve functionality, and maintain compliance with changing regulatory and operational requirements.

Project: Downtown Radio Tower Replacement

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2027

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000

The FY 2027 Proposed Budget includes funding for the replacement of the city's non-public safety radio system. This radio infrastructure supports daily operations across several city departments, including Boise Parks and Recreation, Airport, and Public Works. Replacing aging equipment would help maintain reliable communications for field staff, improve coordination across departments, and reduce the risk of service interruptions caused by outdated infrastructure.

Intergovernmental

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 300,000	\$ 1,600,000

In FY 2027, \$325,000 is proposed for MEQ needs within Intergovernmental, which is used to account for citywide reserves and other centrally managed expenditures that support multiple departments.

- Vehicle and Facility Electrification (\$225,000) – This ongoing funding supports electrification efforts citywide. Established in FY 2021, the budget provides funding for unplanned electric vehicle purchases, expansion of the city's charging infrastructure, and electrification improvements at city facilities.
- Unallocated MEQ (\$100,000) – This ongoing funding provides a reserve for unanticipated MEQ needs, such as unplanned vehicle replacements, equipment cost increases, and other unforeseen equipment-related expenditures.

Library

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 250,000	\$ 250,000	\$ 377,340	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,377,340

The Boise Public Library (Library) has several MEQ needs for FY 2027, including ongoing investments in furniture (\$100,000) and shelving (\$150,000). In FY 2028, the Library also plans to replace vans used for library materials delivery and home-based services at an estimated cost of \$127,340.

Project: Major Repairs and Maintenance

Comprehensive Plan Area: Downtown

Anticipated Completion: 2030

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 3,000,000	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 4,500,000

The FY 2027 Proposed Budget includes \$3.0 million for repairs and improvements to the Downtown Library parking lot. This project would address ongoing facility needs and help preserve safe and reliable access to the library for visitors, staff, and community members. The forecast for FYs 2028-2030 includes \$500,000 annually for interior renewal and improvement projects on the second, third, and fourth floors of the Downtown Library. These investments would help maintain the functionality, safety, and long-term use of one of the city's most heavily used public facilities.

Office of Community Engagement

Project: Neighborhood Investment Program

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 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 2027 project period, nine neighborhood associations submitted a total of nine projects. Final award decisions are expected in August 2026, with construction scheduled to begin in October 2026. Applications for the FY 2028 project period will be accepted in the fall of 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
- include participation by a neighborhood association representative in a Neighborhood Investment Program Grant Workshop.

Recently completed NIP projects include improvements to a bus stop on Cole Road in the Borah Neighborhood, including bike racks, a shelter, and a bench; the creation of neighborhood logos and installation of neighborhood identity signs in the Hillcrest and Highlands neighborhoods; the installation of a bicycle repair station at Manitou Park in the South Boise Village Neighborhood; and a comprehensive neighborhood analysis in the West Bench Neighborhood.

Funding for FY 2027 is \$500,000, consistent with prior-year NIP budgets. Additional information about NIP is available on the city's website at 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 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 2,326,217	\$ 2,326,217	\$ 1,767,708	\$ 1,931,072	\$ 1,908,178	\$ 1,867,066	\$ 9,800,241

The FY 2027 Proposed Budget for the Boise Parks and Recreation Department (BPR) includes funding for essential equipment to maintain park assets and support safe, high-quality recreational experiences throughout the city. BPR's major equipment budget includes:

- Approximately \$1.8 million for fleet equipment, which includes on- and off-road vehicles, tractors, and mowers. This funding also includes equipment required to support the new Aquatic Maintenance Mechanic outlined in the General Fund Significant Revenue/Expenditure Changes section.
- \$255,000 for a zamboni and miscellaneous equipment at Idaho IceWorld (IIW), funded through the IIW reserve.
- \$145,770 for Whitney Pool equipment, including thermal blankets and reels, pool covers, and shade structures.
- \$60,000 for shade structures at various parks.
- \$20,000 for veterinary equipment at Zoo Boise.
- \$18,000 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 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 6,482,000	\$ 6,482,000	\$ 8,660,000	\$ 7,840,000	\$ 8,465,000	\$ 7,365,000	\$ 38,812,000

BPR manages over \$1 billion in assets throughout the city, including 105 developed park sites, 29 miles of the Boise River Greenbelt, over 220 miles of foothills trails, 11 community centers, 5 pools, and 15 open space reserves. The FY 2027 Proposed Budget includes \$6.5 million for maintenance and improvements to ensure these important community resources remain well-maintained and accessible to all residents.

Key investments in the FY 2027 Proposed Budget include:

- \$975,000 to design and build a new playground and shelter at Williams Park.
- \$800,000 for tree removal and canopy pruning conducted by BPR's Community Forestry team, primarily in the Northwest and Southeast areas of the city.
- \$600,000 for pump and well maintenance and related infrastructure upgrades at Ann Morrison Park and throughout the park system.
- \$600,000 for pathway improvements at Veterans Memorial Park.
- \$500,000 for downtown tree wells and paver repairs.
- \$500,000 for the planning and construction of modifications to the Esther Simplot Park floodplain.
- \$300,000 for repairs and improvements at city-owned pools, including filtration system upgrades at the Natatorium Pool.
- \$300,000 for Boise River Greenbelt repairs, primarily in the Wood Duck and Warm Springs areas.
- \$250,000 for court repairs at Julia Davis Park and conversion of courts at Owyhee Park for pickleball use.
- \$200,000 for parking lot infrastructure improvements at Willow Lane Athletic Complex.
- \$200,000 for repairs, maintenance, and planning at the Boise Whitewater Park.
- \$200,000 for arc flash electrical assessments and repairs across parks and facilities.
- \$180,000 for maintenance and improvements to restrooms, shelters, and pavilions.
- \$170,000 for improvements and repairs to IIW, funded through the IIW reserve. Planned projects include HVAC and front door improvements.
- \$157,000 for repairs and upgrades to older infrastructure at Zoo Boise to support Association of Zoos and Aquariums (AZA) accreditation requirements.
- \$150,000 for Boise River Greenbelt signage and ADA accessibility improvements.
- \$75,000 for sports field repairs and maintenance, including fencing improvements and turf restoration projects.

- \$75,000 for emergency and emerging bridge repairs and maintenance.
- \$75,000 to demolish an aging shelter structure at Williams Park.
- \$75,000 for testing and remediation of pond water quality at Boise's swimming ponds, including Esther Simplot Pond and Quinn's Pond.
- \$50,000 for irrigation repairs and system upgrades throughout the park system.
- \$50,000 for bank stabilization efforts along the Boise River Greenbelt.

Project: Magnolia Park

Comprehensive Plan Area: Northwest

Anticipated Completion: Fall 2027

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Impact Fees \$ 1,450,000	\$ 1,450,000	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000

This item would fund improvements at Magnolia Park, a seven-acre neighborhood park located off Bogart Lane near Shadow Hills Elementary School in northwest Boise. Magnolia Park currently serves more than 1,600 residents from approximately 765 households within a 10-minute walk. Existing amenities include open play areas, a covered picnic shelter, and a pond.

The FY 2027 Proposed Budget would use \$1.45 million in development impact fee funding from the North River park planning area to construct a new playground with accessible features and a splash pad, which would be the only splash pad in this service area.

These improvements are identified in the Magnolia Park Master Plan, which was approved by the Boise Parks and Recreation Commission in 2015 following a public engagement process with nearby residents and neighborhood stakeholders. The proposed improvements would expand recreation opportunities and support a more inclusive and welcoming park experience for the surrounding community.

Project: Molenaar Park

Comprehensive Plan Area: Southwest

Anticipated Completion: Fall 2027

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Impact Fees \$ 1,250,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000

This item would support continued development and new amenities at Molenaar Park, a 20-acre community park located on Maple Grove Road in southwest Boise, directly across from Maple Grove Elementary School. The park serves more than 960 residents from approximately 340 households within a 10-minute walk. Existing amenities include a perimeter walking path, playground, skate park, restroom, non-reservable shelter, fenced off-leash dog park, pond, splash pad, sports fields, and open play areas.

The FY 2027 Proposed Budget would use \$1.25 million in development impact fee revenue from the Southwest park planning area to construct sports courts, new accessible pathways to improve

connectivity throughout the park, and a new shelter within the fenced off-leash dog park. These improvements would expand recreation opportunities and enhance the overall park experience for nearby residents and visitors.

Project: Optimist Youth Sports Complex

Comprehensive Plan Area: Northwest

Anticipated Completion: Fall 2027

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Impact Fees	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000

This item would fund new amenities at Optimist Youth Sports Complex, a 51-acre park located in northwest Boise. The park features sports fields, open play areas, a fishing pond, and public art, and serves approximately 615 residents from more than 220 households within a 10-minute walk. The complex is a popular destination for organized sports, seasonal dog off-leash use, and drop-in tennis play.

The FY 2027 Proposed Budget would use \$750,000 in Development Impact Fee revenue from the Regional park planning area to construct a new restroom building to better support year-round park use and sports programming. The park currently has one seasonal restroom facility, and the additional restroom would improve visitor convenience while reducing the need for portable restrooms during the off-season.

Project: Stewart Gulch Water Delivery

Comprehensive Plan Area: Foothills

Anticipated Completion: 2028

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 250,000	\$ 250,000	\$ 600,000	\$ -	\$ -	\$ -	\$ 850,000

The FY 2027 Proposed Budget includes \$250,000 for engineering and permitting related to a sustainable water delivery project serving Stewart Gulch Park in the Boise Foothills. Since opening in summer 2024, the park has relied on city water for irrigation and landscape maintenance.

This project would allow nearby city-owned facilities, including Quail Hollow Golf Course and Hillside Park, to help supply irrigation water to Stewart Gulch Park through a new water delivery system. Construction is anticipated in FY 2028 and is currently forecasted at \$600,000. Once completed, the project would improve long-term irrigation sustainability, reduce ongoing water costs, and support continued maintenance of the park’s landscape and amenities.

Planning And Development Services

Project: Major Equipment

Comprehensive Plan Area: N/A

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 785,000	\$ 785,000	\$ 597,687	\$ 404,825	\$ 264,461	\$ 381,827	\$ 2,433,800

The recommended FY 2027 budget for PDS MEQ includes funding for the replacement of fleet vehicles, parking meters, and license plate recognition (LPR) equipment to support ongoing field operations and maintain service reliability.

- **Fleet Vehicles:** This item would provide \$610,000 for the replacement of 13 fleet vehicles used by building inspectors, code compliance officers, animal enforcement officers, and housing maintenance staff. During the FY 2028–2031 forecast period, an additional 18 vehicles are planned for replacement.
- **Parking Meter Replacements:** This item would provide \$115,000 in FY 2027 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 is reduced for FY 2027 in order to prioritize replacement of an aged LPR vehicle.
- **LPR Vehicle:** \$60,000 is proposed to replace one of the two LPR vehicles and install new LPR equipment.

Project: 8th Street Construction and Improvements

Comprehensive Plan Area: Downtown

Anticipated Completion: Winter (FY) 2027

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

The FY 2027 Proposed Budget includes \$2.0 million to complete the second phase of the 8th Street pedestrian block redevelopment, focusing on the north block between Idaho and Bannock Streets. This second phase builds on phase one improvements completed in early 2024, which relocated pedestrian crossings and traffic signals, added tactile wayfinding features for individuals with disabilities, and removed street barricades.

Phase two continues the city’s effort to create a vibrant, accessible, and engaging downtown space by permanently converting both blocks of 8th Street into a pedestrian-only area. The south block between Main and Idaho Streets will be completed first during the summer of 2026, followed by construction of the north block in early FY 2027.

Key components of the north block project include:

- raising the street level to remove curbing where possible;

- installing a durable concrete surface;
- redefining patio fencing edges to create more consistent patio spaces;
- improving accessibility for pedestrians, particularly those with disabilities;
- adding a dedicated pedestrian-only walkway, separate from areas used by bikes, scooters, and other active transportation modes;
- incorporating movable landscaping and public seating; and
- installing fiber conduit to support future communications and security infrastructure.

Construction of the north block is expected to take approximately three months and is planned for fall 2027, following completion of the south block project. Because this block does not include geothermal infrastructure, construction is less complex and costs are lower than what's planned for the south block.

Project: Pathways Planning

Comprehensive Plan Area: N/A

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 3,500,000

The Pathways Master Plan identified priority projects to expand Boise's pathway network and improve connectivity throughout the city. These investments provide safe, sustainable transportation options for residents, particularly for walking and bicycling, while connecting neighborhoods to schools, parks, employment centers, and other key destinations.

Beginning with the FY 2025 Adopted Budget, the city established \$300,000 in ongoing annual capital funding to advance pathway projects. Funding increased to \$500,000 in FY 2026 and is proposed to increase to \$700,000 annually beginning in FY 2027.

Pathways funding supports project planning and design, as well as local matching requirements for federally funded projects. For projects without external funding sources, these funds may also support limited construction activities. Consistent with city policy, any pathway project with a cost exceeding \$50,000 will be brought to City Council for approval through an IBC request.

Several grant-funded projects are currently in design, including the Broadway–Federal Way Pathway, the Garden Street Pathway near Cassia Park, and the Spoils Bank Pathway in northwest Boise. Construction of the Tuttle Lateral Pathway is expected to begin in fall 2026 and will improve connections between Milwaukee Park, nearby schools, surrounding neighborhoods, and Spaulding Ranch in west Boise. The city has also secured federal funding, currently anticipated in FY 2029, for construction of a pathway along the Ridenbaugh Canal in west Boise. In addition, a potential pathway along the Farmers Lateral Canal is being evaluated for feasibility.

Project: Remodel of Planning and Development Services Work Area

Comprehensive Plan Area: Downtown

Anticipated Completion: Spring 2028

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Development Fee Revenue \$ 2,040,000	\$ 2,040,000	\$ -	\$ -	\$ -	\$ -	\$ 2,040,000

The FY 2027 Budget proposes using \$2.0 million of Development Fee revenues to fund a remodel of the Planning and Development Services (PDS) Department's second floor work area. This project is part of the city's Facility Master Plan, which focuses on improving space utilization, modernizing aging infrastructure, and creating a more functional and supportive work environment for staff and the community. Portions of the PDS work area have been remodeled in recent years; this project would complete the remaining renovations.

The project would reconfigure office, conference, and public service areas to enhance customer service and operational efficiency while modernizing building systems and interior finishes. Construction is anticipated to begin in 2027 and be completed in 2028.

Key project components include:

- modernization of public-facing and work areas to support flexible operations and improve functionality;
- energy-efficiency upgrades, including LED lighting and related building system improvements;
- ADA improvements to enhance accessibility for both employees and members of the public;
- building infrastructure and technology upgrades to support reliable public services and long-term operational needs; and
- interior finish and facility improvements to modernize the facility, extend its useful life, and reduce long-term maintenance costs.

These improvements will support efficient delivery of planning and development services while ensuring the facility remains functional, accessible, and adaptable to future needs.

Police

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 2,848,023	\$ 2,848,023	\$ 3,830,492	\$ 3,526,755	\$ 4,568,135	\$ 3,231,069	\$ 18,004,474

Reliable equipment is essential to support public safety operations and help Boise Police Department (BPD) officers perform their duties safely and effectively. The majority of BPD's recommended FY 2027 MEQ budget supports new and replacement vehicles (\$2.3 million).

Additional investments include replacement mobile data computers in police vehicles (\$350,000), x-ray developer equipment used to assess suspicious packages (\$56,000), and electronic citation devices that allow officers to complete reports efficiently in the field (\$53,500). Other planned investments include handheld narcotics analyzers (\$44,000), a bomb suit (\$22,000), and canine unit funding (\$15,000).

Project: Police Technology Optimization

Comprehensive Plan Area: N/A

Anticipated Completion: Fall 2027

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 1,775,000	\$ 1,775,000	\$ -	\$ -	\$ -	\$ -	\$ 1,775,000

This project would fund the implementation of a modern Records Management System, including digital evidence storage, performance tools, and a real-time information system.

A comprehensive technology upgrade to expand BPD's current platform was approved in the FY 2026 Adopted Budget. This project would support that effort by consolidating fragmented systems, funding implementation and migration from existing systems, and providing dedicated technical support during the transition process.

These investments would streamline workflows, improve data management, and enhance both officer and public safety.

Public Works

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 128,386	\$ 128,386	\$ 119,462	\$ -	\$ 137,456	\$ 38,205	\$ 423,509

Public Works' MEQ budget would support the acquisition of essential equipment needed 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 2027 Proposed Budget includes the purchase of one ¾-ton work truck and one ½-ton work truck. 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 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support \$ 3,811,300	\$ 3,811,300	\$ 3,215,000	\$ 3,185,000	\$ 3,185,000	\$ 2,760,000	\$ 16,156,300

In FY 2027, \$3.8 million is budgeted for Facility Services and Operations (FSO) to maintain its broad portfolio of city-owned facilities, including City Hall, City Hall West, Fire and Police facilities, libraries, BPR facilities, and other key buildings that support city services. The majority of this total is dedicated to routine maintenance projects intended to help extend the life of these facilities. These Major Maintenance and Repair (MRM) projects typically include minor remodels, flooring, heating, ventilation, and air conditioning (HVAC) equipment replacements (and efficiency upgrades), roof replacements, parking lot repairs, and accessibility improvements to support compliance with the Americans with Disabilities Act (ADA).

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) 2029

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 1,500,000	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ 3,000,000

This project would fund the second year of a multi-year effort to repair the Annex Parking Garage at City Hall, continuing implementation of a plan based on a structural evaluation that identified significant areas of deterioration. Work in FY 2027 would primarily address deterioration in high-traffic areas on Level 3, including repairs to topping slabs affected by delamination and corrosion. These improvements target areas most impacted by daily use and environmental exposure, helping reduce the risk of more extensive damage if left unaddressed.

As outlined 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: SPORE Streetlight Replacement

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 150,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000

Streetlights play a vital role in enhancing safety and security for motorists, pedestrians, bicyclists, and residents across the city. The city's streetlight utility manages more than 13,000 light-emitting diode (LED) streetlights, supporting energy efficiency and long-term sustainability goals. The FY 2027 Proposed Budget includes \$100,000 in ongoing funding to support the replacement cycle established through the Streetlight Planning Operations Rehabilitation Evaluation (SPORE).

In addition, this item would provide \$50,000 in one-time funding to replace specialized lighting located beneath the Capitol Boulevard Bridge.

Airport Fund (Enterprise Fund)

The Boise Airport maintains and expands critical infrastructure to support safe, efficient operations and accommodate continued passenger growth. Airport capital investments include improvements to terminal facilities, parking infrastructure, airfield assets, rental car facilities, and other projects necessary to meet operational needs and enhance the customer experience.

Beginning in FY 2025, Airport capital projects were organized into capital project families. These families group related projects within a common program area, such as Concourse A improvements, or combine projects with similar objectives, such as airfield pavement maintenance activities. This approach is similar to the budget presentation used for the city's Major Equipment Replacement (MEQ) and Major Repairs and Maintenance (MRM) programs. Budget reallocations within a project family may be made without an Interim Budget Change (IBC) request, reducing administrative burden and improving project delivery. However, moving funds between project families or increasing the Airport's overall capital budget continues to require City Council approval through the IBC process.

Many Airport capital projects are financed through Airport revenue bonds. These bonds are obligations of the Airport and are not general obligations of the City of Boise. Airport revenue bonds are repaid using Airport-generated revenues, while bonds issued for the consolidated rental car facility (ConRAC) are repaid using revenues generated by that facility. Airport bonds are not secured by the revenues or assets of other city operations.

To support major capital investments, the Airport issued \$12.7 million in revenue bonds in 2015 to acquire aircraft maintenance facilities. As of May 2026, \$8.9 million remains outstanding. In 2021, the Airport issued \$71.3 million in revenue bonds to help fund construction of new public and employee parking garages; \$53.3 million remained outstanding as of May 2026. Most recently, the Airport issued \$86.0 million in revenue bonds in 2024 to help fund construction of the new consolidated rental car facility. As of May 2026, the full amount remains outstanding.

Airport

Project: Major Equipment

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 4,500,000	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000

This MEQ budget would support growing airline and passenger needs while improving service reliability by replacing aging assets. Key purchases will include Boise Airport's information technology and communication infrastructure: server (and related equipment) upgrades, enhancements to digital advertising displays, and other critical equipment. Other equipment needing replacement and upgrades includes snow removal equipment for airfield safety, radios to support operations, and a radio system replacement. These items would be funded through cash flow/fund balance.

Project: Airport Percent for Art

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 613,472	\$ 613,472	\$ -	\$ -	\$ -	\$ -	\$ 613,472

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 the Department of Arts & History (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 2027 Proposed Budget reflects 1.2% of eligible FY 2025 capital expenditures. Projects in FY 2027 include:

Concourse A Suspended Art Installations - These would be large-scale suspension artworks at the ends of the new Concourse A. They would respond to the abundance of natural light from the adjacent windows, and complement the overall look and feel of the concourse. The two selected artists or artist teams would be expected to work together and create a cohesive set of works that act as bookends to the concourse.

Glass Mosaic Design Project - This would be two different glass mosaic walls installed throughout the airport - each design would be installed outside a new restroom facility. There would be 2 in the new Concourse A. This project would help guide passengers with intuitive wayfinding, as each new restroom would have a unique design.

Terrazzo Floor Design - This would be a terrazzo floor design installed in the new Concourse A. It would encourage passengers to continue traveling down the concourse to find their gates.

Project: Apron, Taxiway, and Taxi-lane Improvements

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Grant \$ 14,000,000	\$ 16,500,000	\$ -	\$ -	\$ -	\$ -	\$ 16,500,000
Cash Flow/Fund Balance \$ 2,500,000						

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

In FY 2027, most of the 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 aircrafts, 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 include mill and inlay resurfacing, shoulder reconstruction, and electrical system upgrades. The improvements would ensure the runway exceeds Federal Aviation Administration (FAA) requirements and supports the Airport's long-term operational goals. Construction would be completed in FY 2028 and be funded in part by FAA grants.

Project: Concourse A

Comprehensive Plan Area: Airport

Anticipated Completion: Summer 2030

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
PFCs or CFCs \$ 332,925,000	\$ 332,925,000	\$ 333,247,000	\$ -	\$ -	\$ -	\$ 666,172,000

Passenger demand at Boise Airport continues to exceed previous forecasts, with calendar year 2024 passenger activity surpassing the levels projected for 2035 in the Airport Master Plan. To accommodate this growth and support future air service needs, the Airport initiated a multi-year program in FY 2023 to plan, design, and construct Concourse A and related terminal improvements. Several major projects are proposed in the FY 2027 budget:

- Baggage Handling System (BHS):** The Airport's existing baggage handling system is more than 20 years old and is nearing the end of its useful life. In addition, the current system lacks sufficient capacity to support projected passenger growth and the addition of new gates. Funding would support the design and construction of a modernized baggage handling system, including upgraded baggage screening and processing facilities, to improve reliability, efficiency, and passenger service.

- Central Utility Plant (CUP):** A new Central Utility Plant would be constructed west of the existing terminal to provide heating, cooling, and other building services for Concourse A. The facility is being designed to support the Airport’s energy efficiency and sustainability goals while providing flexibility to expand service to the existing terminal and Concourse B in the future.
- Terminal Improvements:** Enhancements to the existing terminal would improve passenger circulation and operational efficiency while accommodating future growth. Planned improvements include additional ticket counters, expansion of the security screening checkpoint, reconfiguration of the arrivals and greeting areas, modifications to vertical circulation systems, and the addition of a baggage claim carousel. Family restrooms, a companion care restroom, and a lactation room would also be added to improve accessibility and the overall passenger experience.
- Concourse A:** The project would construct a new energy-efficient concourse west of the existing terminal, opposite Concourse B. The facility is planned to accommodate up to ten gates, with seven gates included in the initial phase of construction. Concourse A would provide capacity for continued passenger growth, support evolving airline operational needs, enhance the passenger experience, and allow the Airport to maintain service levels while addressing aging infrastructure within Concourse B.

Project: Infrastructure Enhancements, Remodels, Upgrades

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 7,300,000	\$ 7,300,000	\$ -	\$ -	\$ -	\$ -	\$ 7,300,000

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. To maintain service levels and support daily operations, the Airport must continue investing in infrastructure renewal, with the following projects planned in FY 2027:

- Security Gate Replacements:** Replace aging security gates located throughout the airfield and along the secure perimeter fence. Many existing gates have deteriorated due to age, normal wear, and vehicle impacts, creating maintenance challenges and reliability concerns.
- Economy Lot Expansion – Phase III:** Continue the economy lot expansion project, including relocation of an existing irrigation ditch and construction of approximately 450 additional parking stalls to meet growing customer demand.
- Terminal Infrastructure Renewal:** Provide annual funding for terminal infrastructure upgrades and preventative maintenance. Previous projects have included HVAC upgrades, baggage handling improvements, and electrical system enhancements. As the terminal facility exceeds 20 years of age, ongoing investment is needed to address equipment replacement, facility improvements, and unexpected repairs that support reliable operations.
- Roadway Rehabilitation:** Repair and resurface airport roadways that have deteriorated over time to maintain safe and efficient access throughout airport property.

- Terminal and Tenant Improvements:** Upgrade and remodel terminal spaces to accommodate tenant needs, customer service enhancements, and potential new airline entrants. This funding allows the Airport to respond quickly to operational changes and tenant improvement requests.
- Infrastructure Development Fund:** Maintain funding for unplanned infrastructure needs that arise throughout the year. Typical projects include signage improvements, electrical upgrades, fencing repairs, stormwater drainage improvements, terminal roadway maintenance, and environmental compliance initiatives. The fund provides flexibility to address emerging operational, regulatory, and infrastructure needs while supporting continued modernization of Airport facilities.

Project: Land Acquisition

Comprehensive Plan Area: Airport

Anticipated Completion:

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000

This project would support the purchase of land and property in and around the Airport during the upcoming fiscal year. Strategic land acquisitions preserve opportunities for future Airport expansion, support long-term operational planning, and assist with noise abatement efforts that benefit both the Airport and the city.

Project: Runway Incursion Mitigation

Comprehensive Plan Area: Airport

Anticipated Completion: Winter 2026

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Grant \$ 8,366,000						
Cash Flow/Fund Balance \$ 1,634,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000

This project would relocate the Runway 10R threshold and modify associated flight procedures and navigational aids to improve airfield safety and comply with updated FAA design standards. As part of its review of Airport operations, the FAA identified airfield design elements that do not meet current standards and may contribute to operational complexity. The project would improve the alignment of the runway and taxiway system, reducing the potential for runway incursions – events in which an aircraft, vehicle, or person mistakenly enters a runway area designated for aircraft takeoffs and landings. These improvements would enhance the safety and efficiency of airfield operations.

Geothermal Fund (Enterprise Fund)

The City of Boise owns and operates a geothermal utility system that provides renewable heating service to downtown Boise and other connected public and private facilities. The system distributes naturally heated geothermal water through a network of production wells, pipelines, and customer connections that serve government buildings, businesses, and other properties throughout the downtown area. By using geothermal energy as a heating source, the system helps reduce reliance on conventional fuels, supports the city’s sustainability goals, and provides a reliable source of renewable energy for customers.

Public Works

Project: Major Equipment

Comprehensive Plan Area: Downtown

Anticipated Completion: Summer 2027

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

The FY 2027 Proposed Budget would fund the purchase and installation of Automated Meter Reading (AMR) flow meters and supporting meter-reading software. These meters collect data at intervals of up to 15 minutes, significantly improving visibility into customer demand patterns throughout the day, week, and month.

This investment would enhance system monitoring, operational decision-making, and long-term planning for the geothermal utility. AMR meters and associated software would become the standard for future installations and replacements.

Project: Major Repairs and Maintenance

Comprehensive Plan Area: Downtown

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 325,000	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000

The FY 2027 Proposed Budget includes \$325,000 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 capacity of the fund’s operating budget. 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 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 12,794	\$ 12,794	\$ -	\$ -	\$ -	\$ -	\$ 12,794

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 expenditures from enterprise funds – be set aside to support public art and cultural assets citywide. The Geothermal Fund's budget is distinct from the Percent for Art budget in other funds, because 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 FY 2027 Proposed Budget of \$12,794 was calculated based on FY 2025 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.

Municipal Irrigation Fund (Enterprise Fund)

The City of Boise owns and operates the Boise Municipal Irrigation District, which consists of seven pump stations that provide pressurized and gravity irrigation service to more than 400 properties in west Boise. Irrigation water is diverted from the Boise River and distributed through large irrigation canals and smaller irrigation laterals that serve neighborhoods throughout the city.

Public Works

Project: Major Repairs and Maintenance

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 22,050	\$ 22,050	\$ 23,152	\$ 24,078	\$ 25,042	\$ 26,044	\$ 120,366

The FY 2027 Proposed Budget includes funding to replace aging gravity service laterals within key Boise neighborhoods served by the Municipal Irrigation system. These laterals are the smaller pipes that deliver irrigation water from the municipal system to individual properties using gravity flow.

Replacing aging service laterals is critical to reducing water loss, improving system reliability and performance, and extending the useful life of the irrigation system. The project would help ensure dependable irrigation service for residents while reducing future maintenance and repair costs. In

In addition, the investment supports Boise's water conservation goals and provides long-term benefits to the community through improved infrastructure efficiency.

Project: Pump Stations Modernization

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2027

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 5,513	\$ 5,513	\$ 5,788	\$ 6,020	\$ 6,260	\$ 6,511	\$ 30,092

This project would fund upgrades to one of the Municipal Irrigation system's seven pump stations, including the replacement of aging equipment with more efficient technology and rehabilitation of several diversion structures that have deteriorated over time. These improvements would reduce the risk of service disruptions, improve system reliability and operational efficiency, and extend the useful life of critical irrigation infrastructure while maintaining service levels for customers.

Solid Waste Fund (Enterprise Fund)

The City of Boise operates an integrated solid waste management system that provides collection, disposal, recycling, and compost services to residential customers throughout the city. The Solid Waste Fund supports weekly collection of trash, recycling, and compost materials, operation of the city's composting program, and administration of solid waste regulations and franchise agreements.

The system helps protect public health, reduce landfill waste, and support the city's sustainability goals by promoting waste reduction, recycling, and beneficial reuse of organic materials. Through these services, the Solid Waste Fund provides reliable and environmentally responsible waste management for Boise residents.

Public Works

Project: Community Compost Site

Comprehensive Plan Area: Southeast

Anticipated Completion: Fall 2027

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 79,000	\$ 79,000	\$ -	\$ -	\$ -	\$ -	\$ 79,000

This project would establish a new compost giveback site on city-owned property in east Boise, providing residential compost program participants with a more convenient location to pick up finished compost. The new site would complement the existing Joplin Giveback Site near the West Boise Water Renewal Facility, which is currently the city's only compost pickup location following the closure of the Idaho Botanical Garden compost site due to the garden expansion.

The additional location would improve access to compost for residents throughout Boise, particularly those living on the east side of the city, while helping meet growing demand for the program’s compost giveback service.

The project includes construction of a concrete storage bunker with capacity for up to 50 cubic yards of finished compost, as well as driveway improvements to accommodate compost deliveries and customer loading access. The estimated project cost is \$79,000 and would be funded through Solid Waste Fund retained earnings.

Project: Solid Waste Percent For Art

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,513	\$ 1,513	\$ -	\$ -	\$ -	\$ -	\$ 1,513

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

The FY 2027 Proposed Budget of \$1,513 was calculated based on FY 2025 Solid Waste Fund spending on eligible capital projects. At this time, no Solid Waste Fund-funded art projects are planned. However, the Public Works team continues to explore opportunities to collaborate with the Geothermal and Water Renewal Funds, as permitted under the Percent for Art ordinance.

Water Renewal Fund (Enterprise Fund)

The Water Renewal Fund (WR Fund) maintains and upgrades the city's wastewater collection, treatment, and reuse infrastructure to protect public health, meet regulatory requirements, support growth, and ensure reliable service for customers. The capital program includes investments in treatment facilities, collection systems, lift stations, biosolids management infrastructure, and other assets necessary to maintain and improve system performance.

Beginning in FY 2025, WR Fund capital projects were organized into capital project families. These families group related projects by program area, such as the Lander Street Water Renewal Facility, or by similar types of work, such as lift station, trunk line, and lateral sewer improvements within the Collection Systems category. This approach is similar to the long-standing presentation of MEQ and MRM activities as grouped projects, or families, in the budget book.

As with MEQ and MRM projects, budget adjustments within a project family may be made without an IBC. This flexibility reduces administrative workload, minimizes project delays, and improves accounting and project management efficiency while maintaining City Council oversight. Any

transfer of budget between project families, or any increase to the WR Fund's overall capital budget, continues to require City Council approval through the IBC process.

The Water Renewal Fund uses a combination of current revenues, fund reserves, revenue bonds, and federal financing programs to fund major capital investments. This approach allows the city to complete large-scale infrastructure projects while reducing the impact on customer rates compared with relying solely on current revenues and reserves. Debt service payments, including principal and interest, are paid from Water Renewal Fund revenues and are not backed by the city's general taxing authority.

In November 2021, Boise voters authorized up to \$570 million in WR Fund revenue bonds through 2031. The city plans to issue these bonds in multiple phases as funding is needed for major capital projects. The first issuance occurred in June 2022 and totaled \$76.8 million. Because the bonds were sold at a premium, the city received more than \$80.0 million in proceeds at an effective interest rate of 4.4%.

In addition to revenue bonds, the WR Fund entered into a \$264 million loan agreement with the United States Environmental Protection Agency through the Water Infrastructure Finance and Innovation Act (WIFIA) program in December 2022. The WIFIA program provides access to lower-cost financing than traditional public bond markets and carries a fixed interest rate of 3.6%. As of May 2026, the WR Fund had drawn \$124.6 million from the loan.

Funding for many FY 2027 projects is expected to include a combination of bond proceeds, current revenues, and fund reserves. Projects eligible for bond funding are identified in the following project descriptions. However, these projects are currently shown as funded through Cash Flow/Fund Balance because the final financing mix has not yet been determined.

Public Works

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 5,988,702	\$ 5,988,702	\$ 5,466,320	\$ 4,651,189	\$ 5,456,414	\$ 3,563,695	\$ 25,126,320

The FY 2027 Proposed Budget for MEQ in the WR Fund includes funding to replace critical treatment equipment and controls, communications and technology equipment, lab equipment, vehicles, an HVAC system, and farm equipment at the Twenty-Mile South Farm and Biosolids Application Site. This equipment is necessary to maintain reliable operation of the water renewal system's treatment and collection facilities.

Project: Major Repairs and Maintenance

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 110,000	\$ 110,000	\$ 116,000	\$ 120,000	\$ 125,000	\$ 130,000	\$ 601,000

This budget would fund preventive and corrective maintenance activities across WR Fund assets that are not included in other capital project categories. MRM work includes repairs to buildings and support facilities, utility system maintenance and expansion, safety and code compliance improvements, security upgrades, and technology improvements.

Planned FY 2027 projects include fire sprinkler upgrades, automatic gate repairs and replacements, and building improvements including HVAC repairs, lighting upgrades, and motorized garage door replacement. Facility conditions and needs are regularly evaluated and prioritized.

Project: Collection System

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 9,001,000	\$ 9,001,000	\$ 9,451,000	\$ 10,065,000	\$ 10,467,000	\$ 10,886,000	\$ 49,870,000

The Collection System program inspects, maintains, and rehabilitates the WR Fund's wastewater collection infrastructure on a regular schedule. The system serves more than 225,000 customers through approximately 980 miles of sewer mains. About 250 miles of these pipelines are constructed from older materials, including clay, concrete, and asbestos cement. With an average age exceeding 50 years, these pipes require ongoing investment to address deterioration, prevent leaks and blockages, reduce the risk of failures, and maintain reliable wastewater service. The program also inspects and maintains 30 lift stations that pump wastewater from lower to higher elevations where gravity flow is not possible.

The Collection System condition assessment program uses inspections, asset condition data, and flow projections to identify aging infrastructure and plan for future capacity needs. This bond-eligible program prioritizes sewer mains that are at elevated risk of failure due to root intrusion, corrosion, cracking, or widespread joint deterioration. By proactively rehabilitating and replacing aging infrastructure, the city can reduce the likelihood of costly emergency repairs, protect public health and the environment, and spread replacement costs over time rather than facing large-scale system replacement needs all at once.

Collection System projects may also include trunk and lateral sewer extensions that support existing residents, community development projects, and roadway improvements led by state and local partner agencies.

Project: Enhance The River

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,323,000	\$ 1,323,000	\$ 1,389,000	\$ 1,445,000	\$ 1,503,000	\$ 1,563,000	\$ 7,223,000

The city has committed to a series of temperature management actions designed to improve aquatic habitat in the lower Boise River and support compliance with water quality requirements. First funded in FY 2022, this program reflects the city's long-term commitment to environmental stewardship and river health. Project goals include improving fish spawning and rearing habitat, increasing streamflow connectivity, creating cooler water refuge areas, and reducing river temperatures.

In July 2022, the Idaho Department of Environmental Quality (IDEQ) issued updated Idaho Pollutant Discharge Elimination System (IPDES) permit requirements, including a temperature compliance schedule outlining actions needed to demonstrate compliance with water temperature objectives. Initial project work has helped the city evaluate the thermal effects of its water renewal facilities and identify opportunities to reduce those impacts.

In FY 2027, staff plan to continue working with partners, including the Idaho Department of Fish and Game, to prioritize projects that provide the greatest environmental benefit. Potential projects include in-stream habitat restoration, side channel creation and enhancement, bank stabilization, and other river improvements that support temperature management objectives. Recent projects include side channel restoration at the Intermountain Bird Observatory and bank stabilization improvements near Seven Suckers Ditch, where water is diverted for agricultural use.

Project: Facility Capacity Planning

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2028

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 210,000	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000

This project would fund the initial phase of a multi-year effort to address facility capacity constraints across Public Works operations. Existing administrative, maintenance, storage, and warehouse facilities are increasingly constrained and may not be sufficient to support future operational needs.

FY 2027 funding would support engineering and design work to further evaluate, prioritize, and sequence facility expansion projects identified through a recent planning study. Potential improvements include expanded administrative offices, maintenance facilities, storage areas, and warehouse space.

These investments would improve operational efficiency, enhance workplace functionality and safety, and ensure WR facilities have the capacity to support future service demands, regulatory requirements, and infrastructure investments.

Project: Lander Street Water Renewal Facility

Comprehensive Plan Area: North/East End

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$55,988,000	\$55,988,000	\$ 73,191,000	\$ 73,125,000	\$ 30,841,000	\$ 18,582,000	\$ 251,727,000

The Lander Street Water Renewal Facility (LSWRF), located near Veterans Memorial Parkway and the Boise River Greenbelt, was constructed in 1948 and is one of Boise’s two wastewater treatment facilities. The facility currently treats approximately 10 to 13 million gallons of wastewater per day using biological treatment processes that remove nutrients, including nitrogen and phosphorus, before treated water is returned to the environment. Planned improvements will increase treatment capacity to 17 million gallons per day to meet future growth and regulatory requirements.

Beginning in FY 2023, the city initiated a multi-year modernization program to replace aging infrastructure, upgrade treatment and disinfection systems, and improve operational reliability using sustainable water renewal practices.

The FY 2027 Proposed Budget for LSWRF includes:

- \$49.3 million for continued construction and upgrades in four major project areas: primary clarifiers, secondary clarifiers and the Secondary Treatment Enhancement Project (STEP), tertiary filtration, and site improvements. This bond-eligible phase of the project is anticipated to be completed in FY 2029.
- \$3.6 million to complete design and bidding activities for digester rehabilitation and other solids-handling improvements that will enhance treatment performance and reliability.
- \$1.7 million for preventive and corrective maintenance projects, including equipment replacement, process improvements, utility system upgrades, safety and code compliance work, and security enhancements.
- \$1.4 million to begin design of aeration basin upgrades that will improve treatment capacity and performance, with construction anticipated to begin in FY 2029.

Project: Phosphorus Management Planning

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,103,000	\$ 1,103,000	\$ 1,158,000	\$ 1,204,000	\$ 1,252,000	\$ 1,302,000	\$ 6,019,000

The City of Boise manages phosphorus discharges to the Boise River through its Phosphorus Management Plan (PMP), which was developed to support the city’s Integrated Plan and comply with Idaho Pollutant Discharge Elimination System (IPDES) permit requirements. As part of this effort, consultants assist the city in monitoring phosphorus discharged from water renewal facilities and evaluating its effects on Boise River water quality.

The recommended FY 2027 funding would support ongoing planning and analysis to identify both short- and long-term strategies for reducing phosphorus levels in the river. This proactive, bond-eligible program helps the city maintain regulatory compliance, protect water quality, and demonstrate measurable progress toward phosphorus reduction goals established by the Idaho Department of Environmental Quality (IDEQ) and the city's 10-year IPDES permit.

Project: Phosphorus Removal Facility

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 1,213,000	\$ 1,213,000	\$ 151,000	\$ 157,000	\$ 163,000	\$ 170,000	\$ 1,854,000

Phosphorus is a naturally occurring nutrient in the Boise River, but excessive levels can contribute to harmful algae blooms that degrade water quality and harm fish and other aquatic life. Federal regulations require the city to remove 98% of the phosphorus in treated wastewater discharged to the river. Boise's water renewal facilities currently achieve approximately 93% removal.

To help close this gap, the city constructed the Phosphorus Removal Facility (PRF) in 2015, formerly known as the Dixie Drain, along an agricultural canal near the confluence of the Boise and Snake Rivers. The facility removes phosphorus from agricultural return flows and other diffuse sources before it reaches the river, providing a regulatory offset that reduces the need for additional phosphorus treatment at the Lander Street and West Boise Water Renewal Facilities.

The recommended FY 2027 funding will support targeted repairs and upgrades needed to maintain reliable operations and ongoing regulatory compliance. Planned work includes equipment replacement, process improvements, building and system maintenance, security enhancements, and upgrades to screens, inlet channels, and weir structures. Continued investment in the facility helps prevent equipment and infrastructure failures while ensuring the city can continue meeting phosphorus reduction objectives and permit requirements.

Project: Recycled Water Program

Comprehensive Plan Area: Southeast

Anticipated Completion: Fall 2033

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 2,520,000	\$ 2,520,000	\$ 2,646,000	\$ 4,816,000	\$ 3,696,600	\$ 3,000,000	\$ 16,678,600

The Recycled Water Program (RWP) focuses on creating a reliable, drought-resistant water supply. The program would support Boise's growth, strengthen community resilience, promote sustainable water management, and improve the health of the Boise River.

Planning for the RWP began in FY 2021. As planning has progressed, staff have identified significant costs, regulatory requirements, and system capacity considerations associated with developing a recycled water program. To ensure the program is well-defined and financially responsible, FY 2027 efforts would focus on planning and project development. Additional time for evaluation

and design would help strengthen the program and support more effective and efficient use of city resources.

Project: Twenty-Mile South Farm

Comprehensive Plan Area: Southwest

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 298,000	\$ 298,000	\$ 313,000	\$ 326,000	\$ 339,000	\$ 352,000	\$ 1,628,000

The Twenty-Mile South Farm is a 4,225-acre property located along South Cloverdale Road, approximately 20 miles south of Boise. The farm plays a key role in the city's biosolids management program by beneficially reusing nutrient-rich biosolids generated at Boise's two water renewal facilities. After biosolids are dewatered, they are transported to the farm, further treated, and applied to agricultural fields where forage crops, such as alfalfa, are grown. The harvested crops are then sold to local farmers.

The FY 2027 Proposed Budget includes funding for repairs, maintenance, and facility upgrades necessary to support safe, efficient, and reliable operations. Planned projects include facility repairs, irrigation and well system improvements, road maintenance, biosolids bunker upgrades, security enhancements, and energy efficiency improvements.

Project: Water Renewal Percent For Art

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 616,168	\$ 616,168	\$ -	\$ -	\$ -	\$ -	\$ 616,168

Under the city's Percent for Art ordinance, 1.2% of eligible capital expenditures is dedicated to public art and cultural assets. The Water Renewal Fund's Percent for Art budget is funded entirely by Water Renewal revenues and is separate from Percent for Art budgets supported by other city funds.

The 2020 Public Works Arts Master Plan identified opportunities to incorporate public art into Water Renewal facilities and infrastructure projects. To support implementation of the plan, the Water Renewal Fund added a Public Art Project Coordinator position in FY 2023 to work in partnership with the Department of Arts & History (A&H) on project development and delivery.

Planned FY 2027 projects include the Lander Street Water Renewal Facility mural project, water nodes that promote water conservation and resiliency, and Art Port sculptures. As required by the Percent for Art ordinance, any project exceeding \$50,000 that is not specifically approved through the annual budget process would be brought forward to City Council through an IBC request for approval.

Project: West Boise Water Renewal Facility

Comprehensive Plan Area: West Bench

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$68,425,500	\$68,425,500	\$ 51,436,000	\$ 32,581,000	\$ 36,141,000	\$ 73,666,000	\$ 262,249,500

The West Boise Water Renewal Facility (WBWRF), commissioned in 1976, provides advanced secondary wastewater treatment, including ammonia and phosphorus removal. Treated water is disinfected using ultraviolet (UV) technology before being discharged into the south channel of the Boise River. The facility currently treats an average of 17–19 million gallons per day (MGD), approaching its design capacity of 21 MGD. The 2020 Water Renewal Utility Plan identified the need to expand the facility to 25 MGD to meet future demand and regulatory requirements.

The FY 2027 Proposed Budget for WBWRF includes:

- \$53.0 million to continue the next phase of the Secondary Capacity Project. FY 2027 work would include construction of a new aeration basin, electrical system upgrades, and installation of new blowers and generators to support increased treatment capacity. The project expands anaerobic and anoxic treatment processes for enhanced nutrient removal and replaces aging infrastructure. Funding would also cover site work, piping, excavation, and foundation expansion. This bond-eligible project is expected to be completed in FY 2029.
- \$6.2 million for additional facility upgrades, including tertiary treatment improvements to further reduce phosphorus, grit removal to prevent operational constraints, rotary screen thickener upgrades to improve capacity and reliability, digester mixing improvements to increase processing capacity, and construction of a permanent decant bunker to remove solids from pumpable liquid waste before it enters the treatment system.
- \$5.9 million to replace aging UV disinfection equipment in channels 1 and 2 and improve reliability in channel 3. These bond-eligible upgrades would standardize flow and level controls across the system and are expected to be completed in FY 2027.
- \$3.3 million for MRM projects, including engineering, consulting, and contractor support, condition assessments, project planning, design work, and small facility expansions. FY 2027 proposed projects include replacement of roofing and HVAC equipment at the water laboratory, parking lot improvements, odor control, aeration basin enhancements, tank and pipe replacements, hot water piping upgrades at the digester control building, and grout replacement on the south clarifiers.

Boise Municipal Golf Fund (Special Revenue Fund)

The City of Boise owns and operates two golf courses – Quail Hollow and Warm Springs – which are managed by Boise Parks and Recreation. These facilities are accounted for in a dedicated Municipal Golf Fund, a special revenue fund that is primarily supported by user fees and charges collected from golfers.

Parks and Recreation

Project: Major Equipment

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 660,000	\$ 660,000	\$ 500,672	\$ 464,161	\$ 62,218	\$ 116,172	\$ 1,803,223

The FY 2027 Proposed Budget includes major equipment and facility investments at Boise's municipal golf courses. Planned projects include replacement of the golf cart fleet at Quail Hollow Golf Course, construction of an on-course comfort station (restroom facility) to improve player convenience, and a new concessions trailer to enhance customer service and support course operations. These investments would support ongoing maintenance, improve recreational amenities, and help ensure reliable operations at both Quail Hollow and Warm Springs Golf Courses. Funding for these projects would be provided by Municipal Golf Fund revenues.

Project: Major Repairs and Maintenance

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Ongoing

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance \$ 120,000	\$ 120,000	\$ 125,000	\$ 290,000	\$ 135,000	\$ 2,550,000	\$ 3,220,000

The FY 2027 Proposed Budget includes \$120,000 for major repairs and maintenance (MRM) at Warm Springs and Quail Hollow Golf Courses. This funding would support ongoing maintenance and improvement projects that preserve safe, functional, and high-quality facilities for golfers and staff. Planned work includes cart path repairs, kitchen renovations, netting replacement, and other routine repairs that arise throughout the year. Funding for these projects would come from Municipal Golf Fund revenues, ensuring that proceeds generated by the courses are reinvested directly into facility upkeep and operations.

Fleet Services Fund (Internal Service Fund)

The City of Boise operates a centralized fleet management program that maintains and replaces vehicles and equipment used by departments throughout the organization. The Fleet Services Fund supports the acquisition, maintenance, repair, fueling, and replacement of a diverse fleet that includes police vehicles, fire vehicles, heavy equipment, maintenance vehicles, and other specialized equipment used to provide city services.

Through preventive maintenance, lifecycle replacement planning, and fleet operations, the fund helps ensure that city vehicles and equipment remain safe, reliable, and available to support public safety, infrastructure maintenance, parks operations, and other essential services provided to Boise residents.

Public Works

Project: Fleet Major Equipment

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (Recurring project)

FY 2027 Funding Sources	2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Tax Support	\$ 20,220	\$ 20,827	\$ 21,451	\$ 11,047	\$ -	73,545

This item would fund the purchase of critical equipment for maintaining the city's fleet. Planned purchases include post-stationary lift replacements, a tire balancer, and an alignment rack at the Fleet Services facility on Dorman Avenue. This equipment is essential for safe, efficient, in-house maintenance of the city's diverse fleet and reduces reliance on outside contractors. These investments would improve operational efficiency, minimize vehicle downtime, and support cost-effective service delivery across city departments.

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 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 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Donations	\$ 1,250,000	\$ 1,250,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,250,000

Donations to the Heritage Fund are typically used for smaller community projects, repairs, and facility improvements (e.g., Kids Holiday Shopping Spree, plants, small trail enhancements). A majority of these activities are less than \$50,000 and are not considered a capital project. However, when a project exceeds \$50,000, it needs to be accounted for as a capital project.

The FY 2027 Proposed Budget would include two Heritage Fund capital allocations:

- \$1.0 million to allow departments to use donated funds for smaller capital projects without requiring an Interim Budget Change (IBC). Although the funding is budgeted within BPR, it may be used by any department receiving Heritage Fund donations. Heritage Fund capital projects of \$100,000 or more would still require an IBC to ensure oversight of larger expenditures..
- \$250,000 to support construction of pickleball courts at Optimist Youth Sports Complex using donated funds.

Housing Projects and Special Activities Fund (Special Revenue Fund)

The Housing Projects and Special Activities Fund supports city affordable housing projects, permanent supportive housing (PSH), and other housing initiatives and programs outside the scope of the federal Housing and Urban Development (HUD) Funds. The FY 2027 Proposed Budget does not include funding for new housing projects; these projects typically have time-sensitive approval timelines and are brought forward to City Council through Interim Budget Change (IBC) requests when they are ready to proceed. Several projects are currently under construction or in the planning stages, as described in the Capital Overview section. The FY 2027 budget does include funding for maintenance and utility costs for city-owned Housing Land Trust properties.

Planning and Development Services

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

Comprehensive Plan Area: N/A

Anticipated Completion: N/A

FY 2027 Funding Sources		2027 Proposed	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Project 5-Yr Total
Other Revenue	\$ 50,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Tax Support	\$ 10,000						

The city owns several land trust properties, under long-term leases with development teams who build, own, and operate affordable housing. At the end of a lease term, ownership of the buildings reverts to the city. Current land trust properties include The Franklin, Wilson Station, Dorado Station, The Sherwood, The Fulton (Fire Station 5 PSH project), and Lusk Street (Capitol Campus). As the landowner, the city may be responsible for costs such as maintenance, utilities, irrigation assessments, and certain repairs. Once a land lease is executed, the developer assumes responsibility for operations and maintenance of the improvements.

The FY 2027 Proposed Budget includes \$30,000 for expenses related to The Sherwood and Lusk Street properties, both of which are expected to begin redevelopment in FY 2026. To improve efficiency and simplify budgeting, staff propose allowing these funds to be transferred among any of the land trust properties as needed to cover landowner expenses that may arise.

The city also owns the Sage Manufactured Home Community. The FY 2027 Proposed Budget includes \$30,000 for potential maintenance expenses and \$50,000 in rental revenue for this property. The forecast period shows no expenses, as rental revenues are expected to exceed ongoing costs.



CAPITAL PROJECT SUMMARY

Project Name	2027 Project Cost	Funding Sources							
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Development Fee Revenue	Other
Tax-Supported Funds									
<u>CAPITAL FUND</u>									
Major Equipment									
Fire	5,738,018	5,738,018	-	-	-	-	-	-	
Information Technology	345,000	345,000	-	-	-	-	-	-	
Intergovernmental	325,000	325,000	-	-	-	-	-	-	
Library	250,000	250,000	-	-	-	-	-	-	
Parks and Recreation	2,326,217	2,326,217	-	-	-	-	-	-	
Planning and Development Services	785,000	785,000	-	-	-	-	-	-	
Police	2,848,023	2,848,023	-	-	-	-	-	-	
Public Works	128,386	128,386	-	-	-	-	-	-	
Subtotal: Major Equipment	12,745,644	12,745,644	-	-	-	-	-	-	
Major Repairs and Maintenance									
Arts & History	90,000	90,000	-	-	-	-	-	-	
Library	3,000,000	3,000,000	-	-	-	-	-	-	
Parks and Recreation	6,482,000	6,482,000	-	-	-	-	-	-	
Public Works	3,811,300	3,811,300	-	-	-	-	-	-	
Subtotal: Major Repairs and Maintenance	13,383,300	13,383,300	-	-	-	-	-	-	
Capital Projects									
Arts & History									
Percent for Art	149,100	149,100	-	-	-	-	-	-	
Subtotal: Arts & History	149,100	149,100	-	-	-	-	-	-	
Human Resources									
Security Technology Upgrades	75,000	75,000	-	-	-	-	-	-	
Subtotal: Human Resources	75,000	75,000	-	-	-	-	-	-	

Project Name	2027 Project Cost	Funding Sources							
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Development Fee Revenue	Other
Information Technology									
Cybersecurity	50,000	50,000	-	-	-	-	-	-	
Downtown Radio Tower Replacement	175,000	175,000	-	-	-	-	-	-	
ERP Replacement	3,700,000	3,700,000	-	-	-	-	-	-	
Permit and License Management System Enhancements	100,000	100,000	-	-	-	-	-	-	
Subtotal: Information Technology	4,025,000	4,025,000	-	-	-	-	-	-	
Office of Community Engagement									
Neighborhood Investment Program	500,000	500,000	-	-	-	-	-	-	
Subtotal: Office of Community Engagement	500,000	500,000	-	-	-	-	-	-	
Parks and Recreation									
Magnolia Park	1,450,000	-	-	-	1,450,000	-	-	-	
Molenaar Park	1,250,000	-	-	-	1,250,000	-	-	-	
Optimist Youth Sports Complex	750,000	-	-	-	750,000	-	-	-	
Stewart Gulch Water Delivery	250,000	250,000	-	-	-	-	-	-	
Subtotal: Parks and Recreation	3,700,000	250,000	-	-	3,450,000	-	-	-	
Planning and Development Services									
8th Street Construction and Improvements	2,000,000	2,000,000	-	-	-	-	-	-	
Pathways Planning	700,000	700,000	-	-	-	-	-	-	
State Street Pathway – Northwest Boise	2,040,000	-	-	-	-	-	2,040,000	-	
Subtotal: Planning and Development Services	4,740,000	2,700,000	-	-	-	-	2,040,000	-	
Police									
Police Technology Optimization	1,775,000	1,775,000	-	-	-	-	-	-	
Subtotal: Police	1,775,000	1,775,000	-	-	-	-	-	-	

Project Name	2027 Project Cost	Funding Sources							
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Development Fee Revenue	Other
Public Works									
Annex Parking Garage Repairs	1,500,000	1,500,000	-	-	-	-	-	-	-
SPORE Streetlight Replacement	150,000	150,000	-	-	-	-	-	-	-
Subtotal: Public Works	1,650,000	1,650,000	-	-	-	-	-	-	-
Total Capital Fund	42,743,044	37,253,044	-	-	3,450,000	-	-	2,040,000	-
Enterprise Funds									
<u>AIRPORT FUND</u>									
Major Equipment	4,500,000	-	4,500,000	-	-	-	-	-	-
Capital Projects									
Airport Percent for Art	613,472	-	613,472	-	-	-	-	-	-
Apron, Taxiway, and Taxi-lane Improvements	16,500,000	-	2,500,000	14,000,000	-	-	-	-	-
Concourse A	332,925,000	-	-	-	-	332,925,000	-	-	-
Infrastructure Enhancements, Remodels, Upgrades	7,300,000	-	7,300,000	-	-	-	-	-	-
Land Acquisition	3,000,000	-	3,000,000	-	-	-	-	-	-
Runway Incursion Mitigation	10,000,000	-	1,634,000	8,366,000	-	-	-	-	-
Total: Airport Fund	374,838,472	-	19,547,472	22,366,000	-	332,925,000	-	-	-
<u>BOISE MUNICIPAL GOLF FUND</u>									
Major Equipment	660,000	-	660,000	-	-	-	-	-	-
Major Repairs and Maintenance	120,000	-	120,000	-	-	-	-	-	-
Capital Projects									
Total: Boise Municipal Golf Fund	780,000	-	780,000	-	-	-	-	-	-
<u>GEOHERMAL FUND</u>									
Major Equipment	30,000	-	30,000	-	-	-	-	-	-
Major Repairs and Maintenance	325,000	-	325,000	-	-	-	-	-	-
Capital Projects									

Project Name	2027 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Development Fee Revenue	Other	
Geothermal Percent For Art	12,794	-	12,794	-	-	-	-	-	-	
Total: Geothermal Fund	367,794	-	367,794	-	-	-	-	-	-	
SOLID WASTE FUND										
Capital Projects										
Community Compost Site	79,000	-	79,000	-	-	-	-	-	-	
Solid Waste Percent For Art	1,513	-	1,513	-	-	-	-	-	-	
Total: Solid Waste Fund	80,513	-	80,513	-	-	-	-	-	-	
WATER RENEWAL FUND										
Major Equipment	5,988,702	-	5,988,702	-	-	-	-	-	-	
Major Repairs and Maintenance	110,000	-	110,000	-	-	-	-	-	-	
Capital Projects										
Collection System	9,001,000	-	9,001,000	-	-	-	-	-	-	
Enhance The River	1,323,000	-	1,323,000	-	-	-	-	-	-	
Facility Capacity Planning	210,000	-	210,000	-	-	-	-	-	-	
Lander Street Water Renewal Facility	55,988,000	-	55,988,000	-	-	-	-	-	-	
Phosphorus Management Planning	1,103,000	-	1,103,000	-	-	-	-	-	-	
Phosphorus Removal Facility	1,213,000	-	1,213,000	-	-	-	-	-	-	
Recycled Water Program	2,520,000	-	2,520,000	-	-	-	-	-	-	
Twenty-Mile South Farm	298,000	-	298,000	-	-	-	-	-	-	
Water Renewal Percent For Art	616,168	-	616,168	-	-	-	-	-	-	
West Boise Water Renewal Facility	68,425,500	-	68,425,500	-	-	-	-	-	-	
Total: Water Renewal Fund	146,796,370	-	146,796,370	-	-	-	-	-	-	
Total Enterprise Funds	522,863,149	-	167,572,149	22,366,000	-	332,925,000	-	-	-	
Internal Service and Special Revenue Funds										
FLEET SERVICES FUND										

Project Name	2027 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Development Fee Revenue	Other	
Major Equipment	20,220	20,220	-	-	-	-	-	-	-	
Total: Fleet Services Fund	20,220	20,220	-	-	-	-	-	-	-	
HERITAGE FUND										
Capital Projects										
Miscellaneous Capital Projects	1,250,000	-	-	-	-	-	1,250,000	-	-	
Total: Heritage Fund	1,250,000	-	-	-	-	-	1,250,000	-	-	
HOUSING - PROJECTS AND SPECIAL ACTIVITIES FUND										
Capital Projects										
City-Owned Housing Properties – Ownership and Maintenance Costs	60,000	10,000	-	-	-	-	-	-	50,000	
Total: Housing - Projects And Special Activities Fund	60,000	10,000	-	-	-	-	-	-	50,000	
MUNICIPAL IRRIGATION FUND										
Major Repairs and Maintenance	22,050	-	22,050	-	-	-	-	-	-	
Capital Projects										
Pump Stations Modernization	5,513	-	5,513	-	-	-	-	-	-	
Total: Municipal Irrigation Fund	27,563	-	27,563	-	-	-	-	-	-	
Total: Special Revenue and Internal Service Funds	1,357,783	30,220	27,563	-	-	-	1,250,000	-	50,000	
Total: All Funds	566,963,976	37,283,264	167,599,712	22,366,000	3,450,000	332,925,000	1,250,000	2,040,000	50,000	



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. Fees that are not changing are also included in the budget document 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 2027 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 2027 Fee, to provide notice for certain fees that are discontinued, or to provide reference when fee structures are changing. 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.

The FY 2027 Proposed Budget includes a number of updates to development fees, including building, planning, and other development-related fees. Most of these fees are managed by Planning and Development Services (PDS), with some also administered by Public Works. The most notable changes are to planning fees. These updates remove outdated fees in PDS and Public Works and realign the fee structure with the city's new zoning code. Most hourly and service-based fees are proposed to increase by an average of 3.5%. This is consistent with the city's overall approach to fee adjustments for FY 2027 and helps keep pace with rising labor costs, service demands, and inflation. A small number of fees will increase by more than 3.5%. These adjustments are targeted to areas where fees have not been updated in some time and no longer reasonably reflect the cost of providing services given the level of staff time required. The FY 2027 budget also proposes several new development fees and a significant change to reinspection fees. Building code fee changes are outlined in separate building code fee documents and are not included in the FY 2027 budget book. Current and proposed building fees are available on the city's website at <https://www.cityofboise.org>.

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 2027.



The public hearing for FY 2027 prospective fee changes will be held on July 14, 2026, in City Council chambers.

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

Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Airport	Badges	Badge Change Fee (annual)	25.00	35.00	40.00%
Airport	Badges	General Aviation (GA) - Annual Fee	65.00	80.00	23.08%
Airport	Badges	General Aviation (GA) - Deposit (contractors)	100.00	100.00	0.00%
Airport	Badges	General Aviation (GA) - Lost Badge (first time)	50.00	100.00	100.00%
Airport	Badges	General Aviation (GA) - Lost Badge (second time)	75.00	150.00	100.00%
Airport	Badges	General Aviation (GA) - Lost Badge (third time)	100.00	200.00	100.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Annual Fee	65.00	80.00	23.08%
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	100.00	100.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Lost Badge (second time)	75.00	150.00	100.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Lost Badge (third time)	100.00	200.00	100.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Annual Fee	28.00	65.00	132.14%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (first time)	50.00	100.00	100.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (second time)	75.00	150.00	100.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (third time)	100.00	200.00	100.00%
Airport	Badges	Vendor Basement Annual Fee	25.00	65.00	160.00%
Airport	Badges	Vendor Lost Badge (first time)	50.00	100.00	100.00%
Airport	Badges	Vendor Lost Badge (second time)	75.00	150.00	100.00%
Airport	Badges	Vendor Lost Badge (third time)	100.00	200.00	100.00%
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	2.50	66.67%
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (7 to 16 passengers)	1.50	2.50	66.67%
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (over 16 passengers)	1.50	2.50	66.67%
Airport	Commercial Vehicles	Shuttle Day Permit	10.00	10.00	0.00%
Airport	Commercial Vehicles	Shuttle Day Trip Fee	1.50	2.50	66.67%
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	2.50	66.67%
Airport	Commercial Vehicles	Transfer	15.00	15.00	0.00%

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

Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Airport	Commercial Vehicles	Trip Fee (per car for lots less than ten cars)	1.50	2.50	66.67%
Airport	Commercial Vehicles	Trip Fee (per car for lots more than ten cars)	1.50	2.50	66.67%
Airport	Commercial Vehicles	Uber & Lyft Trip Fees	-	3.00	New
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	0.08	0.00%
Airport	Public Parking Fees	Customer Facility Charge (CFC) - Rental Car (per vehicle rental; this fee is approved by FAA)	8.95	9.95	11.17%
Airport	Public Parking Fees	Economy Lot (per half hour)	1.00	1.50	50.00%
Airport	Public Parking Fees	Economy Lot (per hour)	2.00	3.00	50.00%
Airport	Public Parking Fees	Economy Lot Public Parking (daily rate)	10.00	12.00	20.00%
Airport	Public Parking Fees	Garage (per half hour)	1.00	1.50	50.00%
Airport	Public Parking Fees	Garage (per hour)	2.00	3.00	50.00%
Airport	Public Parking Fees	Long Term (per half hour)	1.00	1.50	50.00%
Airport	Public Parking Fees	Long Term (per hour)	2.00	3.00	50.00%
Airport	Public Parking Fees	Long Term East Garage Public Parking (daily rate)	20.00	21.00	5.00%
Airport	Public Parking Fees	Long Term Main Garage Public Parking (daily rate)	23.00	24.00	4.35%
Airport	Public Parking Fees	Long Term Surface Public Parking (daily rate)	17.00	18.00	5.88%
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	3.00	50.00%
Airport	Public Parking Fees	Short Term Public Parking (daily rate)	30.00	33.00	10.00%
Airport	Replacement	Lost Electronic Key (first time)	-	250.00	New
Airport	Replacement	Lost Electronic Key (second time)	-	500.00	New
Airport	Replacement	Lost Electronic Key (third time)	-	1,000.00	New
Airport	Replacement	Lost Key Office Space Rental (first time)	10.00	-	-100.00%
Airport	Replacement	Lost Key Office Space Rental (second time)	25.00	-	-100.00%
Airport	Replacement	Lost Key Office Space Rental (third time)	50.00	-	-100.00%
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%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
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%
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	1,000.00	3.41%
Arts and History	Arts and History	Facility Rentals - Holiday Fee	1,933.96	2,000.00	3.41%
Arts and History	Arts and History	Guided Process for Public Art on Private Property - Art Permit Fee	290.00	300.00	3.45%
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	50.00	0.00%
Arts and History	Arts and History	Specialized Historical and Archival Research (up to 30 minutes free, each subsequent hour \$31)	30.00	31.00	3.33%
City Clerk	Administrative Fees	Fingerprint Roll	5.45	5.70	4.59%
City Clerk	Administrative Fees	Fireworks Fee (per site)	27.50	25.00	-9.09%
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	2.00	3.00	50.00%
City Clerk	Administrative Fees	Photo	5.45	5.70	4.59%
City Clerk	Administrative Fees	Taximeter Re-seal	47.50	47.50	0.00%
City Clerk	Animal Fees	Animal Keeping (cattle, horse, mule, hog, sheep, goat, etc.)	5.15	5.15	0.00%
City Clerk	Animal Fees	Animal Keeping - Dog or Cat	6.50	6.50	0.00%
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)	37.50	37.50	0.00%
City Clerk	Animal Fees	Cost to Impound and Board Prohibited Animals (plus incurred cost; \$15 per day minimum)	53.25	53.25	0.00%
City Clerk	Animal Fees	Cost to Impound and Board Quarantined Animal (plus incurred cost; \$12 per day minimum)	37.50	37.50	0.00%
City Clerk	Animal Fees	Dangerous or Potentially Dangerous Animal - Impound Fee	37.50	37.50	0.00%
City Clerk	Animal Fees	Dangerous or Potentially Dangerous Animal - Other Costs (actual incurred cost)	-	-	0.00%
City Clerk	Animal Fees	Duplicate Animal Tag	4.15	4.35	4.82%
City Clerk	Animal Fees	Non-commercial Kennel (the current fee for the first five animals plus \$2.00 for each additional animal)	11.75	12.25	4.26%
City Clerk	Animal Fees	Non-spayed or Non-neutered Animal License (between 16 weeks and one year)	29.00	30.35	4.66%
City Clerk	Animal Fees	Non-spayed or Non-neutered Animal License (older than one year)	37.50	39.25	4.67%
City Clerk	Animal Fees	Prohibited Animal - Care Fee (actual incurred; \$15 per day minimum)	-	-	0.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
City Clerk	Animal Fees	Prohibited Animal - Impound Fee	53.25	53.25	0.00%
City Clerk	Animal Fees	Prohibited Animal - Other Associated Fees and Costs (actual incurred)	-	-	0.00%
City Clerk	Animal Fees	Quarantined Animal - Disposal	132.75	132.75	0.00%
City Clerk	Animal Fees	Quarantined Animal - Impound Fee	37.50	37.50	0.00%
City Clerk	Animal Fees	Quarantined Animal - Isolation Care (per day)	12.75	12.75	0.00%
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	Senior Rate - Spayed or Neutered License (\$11 discount from the regular price)	5.00	5.75	15.00%
City Clerk	Animal Fees	Senior Rate - Non-spayed or Non-neutered Animal License (between 16 weeks and one year) -\$11 discount from the regular price	18.00	19.35	7.50%
City Clerk	Animal Fees	Senior Rate - Non-spayed or Non-neutered Animal License (older than one year) -\$11 discount from the regular price	26.50	28.25	6.60%
City Clerk	Animal Fees	Spayed or Neutered License	16.00	16.75	4.69%
City Clerk	Business Licensing	Adult Background Check (fee per state statute or regulatory agency)	37.00	37.00	0.00%
City Clerk	Business Licensing	Alarm Installation Service License	180.25	189.00	4.85%
City Clerk	Business Licensing	Alarm Installer License	49.75	52.00	4.52%
City Clerk	Business Licensing	Auction House	40.25	42.25	4.97%
City Clerk	Business Licensing	Auction Sale (per day)	33.50	35.00	4.48%
City Clerk	Business Licensing	Auctioneer License (semi-annual)	40.25	42.25	4.97%
City Clerk	Business Licensing	Auctioneer License (annual)	80.50	84.50	4.97%
City Clerk	Business Licensing	Cash Bond	1,000.00	1,000.00	0.00%
City Clerk	Business Licensing	Clean Up Deposit	152.00	159.50	4.93%
City Clerk	Business Licensing	Commercial Drivers License	41.50	43.50	4.82%
City Clerk	Business Licensing	Commercial Transportation Service Business Transfer of License (partial)	111.25	116.75	4.94%
City Clerk	Business Licensing	Commercial Transportation Service Business Transfer of License (annual)	216.25	227.00	4.97%
City Clerk	Business Licensing	Commercial Transportation Service Vehicle Transfer of License	29.50	30.75	4.24%
City Clerk	Business Licensing	Commercial Transportation Vehicle License	214.50	225.00	4.90%
City Clerk	Business Licensing	Eating and Drinking License	42.00	84.00	100.00%
City Clerk	Business Licensing	Festival Block Permit	209.00	219.25	4.90%
City Clerk	Business Licensing	Film Permit Day Fee	25.00	26.00	4.00%
City Clerk	Business Licensing	Film Permit Annual Fee	250.00	262.25	4.90%
City Clerk	Business Licensing	Fingerprint Fee Idaho (as established by the Idaho State Police)	25.00	25.00	0.00%
City Clerk	Business Licensing	Going Out of Business	47.50	49.75	4.74%
City Clerk	Business Licensing	Going Out of Business - Time Extension	47.50	49.75	4.74%
City Clerk	Business Licensing	Inspection Fee - Fireworks	25.00	25.00	0.00%
City Clerk	Business Licensing	License Printing - Re-printing Charge	5.45	5.70	4.59%
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	320.25	335.75	4.84%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
City Clerk	Business Licensing	News Rack Operator License (annual)	106.25	111.50	4.94%
City Clerk	Business Licensing	News Rack per Box - Free Boxes (monthly)	5.15	5.40	4.85%
City Clerk	Business Licensing	News Rack per Box - Pay Boxes (monthly)	10.35	10.85	4.83%
City Clerk	Business Licensing	Non-aerial Common Fireworks Permit (stands)	27.75	25.00	-9.91%
City Clerk	Business Licensing	Non-consent Towing License	46.50	48.75	4.84%
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	510.50	535.25	4.85%
City Clerk	Business Licensing	Precious Metals Dealer License (partial year)	59.75	62.50	4.60%
City Clerk	Business Licensing	Precious Metals Dealer License (full year)	119.50	125.25	4.81%
City Clerk	Business Licensing	Precious Metals Dealer License (itinerant)	114.75	120.25	4.79%
City Clerk	Business Licensing	Private Patrol Agent License	49.75	52.00	4.52%
City Clerk	Business Licensing	Private Patrol Service	180.25	189.00	4.85%
City Clerk	Business Licensing	Private Security Service License	180.25	189.00	4.85%
City Clerk	Business Licensing	Short Term Rental License	85.00	89.00	4.71%
City Clerk	Business Licensing	Sidewalk Café License	116.75	233.50	100.00%
City Clerk	Business Licensing	Solicitor License - Semi-annual	70.75	74.25	4.95%
City Clerk	Business Licensing	Solicitor License - Annual	141.00	147.75	4.79%
City Clerk	Business Licensing	Special Event	237.00	248.50	4.85%
City Clerk	Business Licensing	Taxi Business License	180.00	188.75	4.86%
City Clerk	Business Licensing	Taxi Cab Driver License	41.50	43.50	4.82%
City Clerk	Business Licensing	Taxi Vehicle - New (part year, after Jan. 1)	118.50	124.25	4.85%
City Clerk	Business Licensing	Taxi Vehicle - New, Renewal or Transfer (full year)	236.75	248.00	4.75%
City Clerk	Business Licensing	Taxi Vehicle - Out of Service Decal Removal	51.00	51.00	0.00%
City Clerk	Business Licensing	Taxi Vehicle Transfer	43.50	45.50	4.60%
City Clerk	Business Licensing	Taxicab Vehicle Inspection	92.75	92.75	0.00%
City Clerk	Business Licensing	Taxicab Vehicle Re-inspection Hoist	180.25	180.25	0.00%
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)	92.75	92.75	0.00%
City Clerk	Business Licensing	Temporary Merchant License	66.50	69.75	4.89%
City Clerk	Business Licensing	Tree Service	61.50	64.50	4.88%
City Clerk	Business Licensing	Valet (new) Parking Permit Fee	298.25	313.00	4.95%
City Clerk	Business Licensing	Valet (renewal) Parking Permit Fee	107.50	112.75	4.88%
City Clerk	Business Licensing	Valet (temporary) Parking Permit Fee	298.25	312.75	4.86%
City Clerk	Business Licensing	Vehicle Immobilization Agent License	51.50	54.00	4.85%
City Clerk	Business Licensing	Vehicle Immobilization Service	126.25	132.50	4.95%
City Clerk	Business Licensing	Vendor Annual License	141.00	148.00	4.96%
City Clerk	Business Licensing	Vendor Semi-annual License	70.75	74.00	4.59%
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%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Fire	Emergency Response	Arson Investigation (per hour)	140.00	145.00	3.57%
Fire	Emergency Response	Brush Truck/Squad Standby/Response (per hour)	200.00	207.00	3.50%
Fire	Emergency Response	Command and Incident Management (per hour)	100.00	104.00	4.00%
Fire	Emergency Response	Dive Rescue (per hour)	1,750.00	1,838.00	5.03%
Fire	Emergency Response	Emergency Medical Technicians - Standby and Response (per hour)	80.00	85.00	6.25%
Fire	Emergency Response	Engine Standby and Response (per hour)	340.00	352.00	3.53%
Fire	Emergency Response	Hazardous Spills - Minor	440.00	456.00	3.64%
Fire	Emergency Response	Hazmat Incident (per hour)	2,200.00	2,300.00	4.55%
Fire	Emergency Response	Illegal Fires	120.00	125.00	4.17%
Fire	Emergency Response	Major Pipeline Incident (per hour)	1,600.00	1,660.00	3.75%
Fire	Emergency Response	Medical Trailers and Tents	100.00	104.00	4.00%
Fire	Emergency Response	Minor Pipeline Incident	420.00	435.00	3.57%
Fire	Emergency Response	Powerline Incidents (per hour)	350.00	352.00	0.57%
Fire	Emergency Response	Single Paramedic Standby and Response (per hour)	100.00	104.00	4.00%
Fire	Emergency Response	Tender Standby and Response (per hour)	250.00	285.00	14.00%
Fire	Emergency Response	Utility Terrain Vehicle	30.00	31.50	5.00%
Fire	Emergency Response	Vehicle Fire	550.00	570.00	3.64%
Fire	Other	Entry Level Testing Fee	50.00	52.00	4.00%
Fire	Permit and Service Fees	Aerosol Products Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Amusement Buildings Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Annual Assembly License Permit	-	100.00	New
Fire	Permit and Service Fees	Aviation Facilities Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Battery Systems Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Bonfire Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Capacitor Energy Storage Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Carbon Dioxide Beverage Systems Permit	140.00	145.00	3.57%
Fire	Permit and Service Fees	Carnivals and Fairs Permit	270.00	280.00	3.70%
Fire	Permit and Service Fees	Cellulose Nitrate Film Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Combustible Dust Producing Operations Permit	250.00	265.00	6.00%
Fire	Permit and Service Fees	Combustible Fibers Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Compressed Gas Permit	250.00	265.00	6.00%
Fire	Permit and Service Fees	Covered Mall Buildings Permit	270.00	280.00	3.70%
Fire	Permit and Service Fees	Cryogenic Fluids Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Cutting and Welding Permit	140.00	145.00	3.57%
Fire	Permit and Service Fees	Dry Cleaning Plants Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Emergency Responder Radio Coverage System Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Exhibits, Trade Shows, and Any Special Event Permit	270.00	280.00	3.70%
Fire	Permit and Service Fees	Explosives Permit	180.00	187.00	3.89%
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	145.00	3.57%
Fire	Permit and Service Fees	Fire Hydrants and Valves Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Fire Protection System Report Submittal Fee	30.00	35.00	16.67%
Fire	Permit and Service Fees	Flame Effects Before an Audience Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Product or Vent Lines Alter	140.00	145.00	3.57%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class I - Inside > 5 Gallons	140.00	145.00	3.57%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class I - Outside > 10 Gallons	140.00	145.00	3.57%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class II or IIIA - Inside > 25 Gallons	140.00	145.00	3.57%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class II or IIIA - Outside > 60 Gallons	140.00	145.00	3.57%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Tank Install and Alter	440.00	456.00	3.64%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Tank Remove, Abandon, or Dispose	180.00	187.00	3.89%
Fire	Permit and Service Fees	Floor Finishing Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Fruit and Crop Ripening Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Fuel Cell Power Systems Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Fumigation and Thermal Insecticidal Fogging Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Gas Detection System Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Hazardous Material Permit	350.00	363.00	3.71%
Fire	Permit and Service Fees	Hazardous Production Materials Facilities Permit	350.00	363.00	3.71%
Fire	Permit and Service Fees	High Piled Storage Permit	250.00	265.00	6.00%
Fire	Permit and Service Fees	Hot Work Operations Permit	140.00	145.00	3.57%
Fire	Permit and Service Fees	Industrial Ovens Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Inspection Burn Permit - Fire Prevention Inspection Required	140.00	145.00	3.57%
Fire	Permit and Service Fees	Inspections Required by Other Agencies Fee	100.00	104.00	4.00%
Fire	Permit and Service Fees	Liquefied Petroleum Gases Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Liquid or Gas-fueled Vehicles or Equipment in Assembly Buildings Permit	100.00	105.00	5.00%
Fire	Permit and Service Fees	Lumber Yards or Woodworking Plants Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Magnesium Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Miscellaneous Combustible Storage > 2,500 Cubic Feet Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Mobile Food Preparation Vehicles Permit	45.00	47.00	4.44%
Fire	Permit and Service Fees	Motor Fuel Dispensing Facilities Permit	140.00	145.00	3.57%
Fire	Permit and Service Fees	Off-hours Inspection Permit	150.00	156.00	4.00%
Fire	Permit and Service Fees	Open Flames and Candles Permit	140.00	145.00	3.57%
Fire	Permit and Service Fees	Operation Permit - Renewal	100.00	105.00	5.00%
Fire	Permit and Service Fees	Organic Coatings Permit	250.00	265.00	6.00%
Fire	Permit and Service Fees	Plant Extraction System Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Private Fire Hydrants Permit	180.00	187.00	3.89%
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	187.00	3.89%
Fire	Permit and Service Fees	Pyroxylin Plastics Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Refrigeration Equipment Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Reinspection Fee (second)	100.00	105.00	5.00%
Fire	Permit and Service Fees	Reinspection Fee (third)	180.00	187.00	3.89%
Fire	Permit and Service Fees	Repair Garage and Service Stations Permit	140.00	145.00	3.57%
Fire	Permit and Service Fees	Rooftop Heliports Permit	140.00	145.00	3.57%
Fire	Permit and Service Fees	Spraying and Dipping Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Starting Work Before Securing a Permit	150.00	156.00	4.00%
Fire	Permit and Service Fees	Storage or Scrap Tires and Tire Byproduct Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Temporary Membrane Structures, Tents, and Canopies Permit	140.00	145.00	3.57%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Fire	Permit and Service Fees	Temporary Places of Assembly Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Temporary Structures or Uses Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Tire Rebuilding Plants Permit	350.00	363.00	3.71%
Fire	Permit and Service Fees	Waste Handling Permit	180.00	187.00	3.89%
Fire	Permit and Service Fees	Wood Products Permit	180.00	187.00	3.89%
Library	General Fees	Annual Nonresident Fee (per household)	75.00	110.00	46.67%
Library	General Fees	Annual Nonresident Fee for Seniors and Students (per individual)	20.00	30.00	50.00%
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	129.25	3.40%
Parks and Recreation	Active Adult	Lifetime and Leisure Activities (one day)	9.91	10.38	4.74%
Parks and Recreation	Active Adult	Overnight Trips (100% cost)	-	-	0.00%
Parks and Recreation	Active Adult	Senior Fitness Class (per hour)	7.00	7.25	3.57%
Parks and Recreation	Active Adult	Senior Social League	-	50.00	New
Parks and Recreation	Active Adult	Social Tours	125.00	129.25	3.40%
Parks and Recreation	Active Adult	Transportation Fee (day trips)	5.00	5.20	4.00%
Parks and Recreation	Administration	Admission Daily Fee (max fee for a city event)	56.60	58.59	3.52%
Parks and Recreation	Administration	Appeal Fee (citizen appeal of city staff decision)	105.00	108.70	3.52%
Parks and Recreation	Administration	Billing Processing Fee	25.00	26.00	4.00%
Parks and Recreation	Administration	Cancellation Fee - Depot, Banquet Rooms, or Ice	150.00	155.00	3.33%
Parks and Recreation	Administration	Change Schedule (fee for reposting schedule)	5.00	7.50	50.00%
Parks and Recreation	Administration	Commercial Use Annual Fee (100 or fewer uses)	400.00	425.00	6.25%
Parks and Recreation	Administration	Commercial Use Additional Annual Fee (over 100 uses)	700.00	725.00	3.57%
Parks and Recreation	Administration	Construction Use Application Fee (construction access to private property via public or park property)	38.00	40.00	5.26%
Parks and Recreation	Administration	Easement Application Fee	38.00	40.00	5.26%
Parks and Recreation	Administration	Late Fee \$20 or 18% per Annum (whichever is greater)	-	-	0.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Administration	Memorial Bench - Non-premier	2,200.00	2,500.00	13.64%
Parks and Recreation	Administration	Memorial Bench - Premier or Stone	3,650.00	4,000.00	9.59%
Parks and Recreation	Administration	Memorial Trailhead Plaque - New Trails	10,000.00	10,350.00	3.50%
Parks and Recreation	Administration	Memorial Wall Plaque	3,000.00	3,105.00	3.50%
Parks and Recreation	Administration	Metal Detection Permit	13.00	13.50	3.85%
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	20.00	33.33%
Parks and Recreation	Administration	Scholarship Fee	0.94	0.94	0.00%
Parks and Recreation	Administration	Transportation Fee (Federal mileage rate)	-	-	New
Parks and Recreation	Administration	Transportation Fee (per hour)	-	50.00	New
Parks and Recreation	Administration	Transportation (per participant)	-	10.00	New
Parks and Recreation	Administration	Unmanned Aircraft Systems (UAS) Permit	25.00	26.00	4.00%
Parks and Recreation	Adult Art	Adult (eight meetings, two hours)	134.00	141.00	5.22%
Parks and Recreation	Adult Art	Adult (eight meetings, three hours)	202.00	212.00	4.95%
Parks and Recreation	Adult Art	Adult (six meetings, two hours)	101.00	106.00	4.95%
Parks and Recreation	Adult Art	Adult (six meetings, three hours)	152.00	160.00	5.26%
Parks and Recreation	Adult Art	Adult Pottery Open Lab (six meetings, two hours)	100.94	106.60	5.61%
Parks and Recreation	Adult Art	Adult Pottery Open Lab (eight meetings, two hours)	133.96	141.51	5.64%
Parks and Recreation	Adult Art	Adult Private Class	181.00	190.00	4.97%
Parks and Recreation	Adult Art	Art Center Rental	66.04	-	-100.00%
Parks and Recreation	Adult Art	Commercial Kiln Firing Fee (1 sq. ft.)	25.00	25.85	3.40%
Parks and Recreation	Adult Art	Material Lab Fee	89.62	94.34	5.27%
Parks and Recreation	Adult Art	Pottery Drop-in	17.92	18.87	5.30%
Parks and Recreation	Adult Art	Room Rental	66.04	69.81	5.71%
Parks and Recreation	Adult Art	Visiting Artist Adult Workshop (100% cost)	-	-	0.00%
Parks and Recreation	Adult Fitness	Body Composition Analysis Fee	25.00	25.85	3.40%
Parks and Recreation	Adult Fitness	Cardio Class (per hour)	10.25	10.60	3.41%
Parks and Recreation	Adult Fitness	Drop-in Fitness Class (per hour)	12.25	12.65	3.27%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Adult Fitness	Individual Fitness Class (per hour)	51.50	53.30	3.50%
Parks and Recreation	Adult Fitness	Meditation (per half hour)	5.25	5.50	4.76%
Parks and Recreation	Adult Fitness	Pilates Class (per hour)	8.25	8.55	3.64%
Parks and Recreation	Adult Fitness	Yoga Class (per hour)	8.25	8.55	3.64%
Parks and Recreation	Adult Miscellaneous Sports	One City Staff (per game)	-	22.64	New
Parks and Recreation	Adult Miscellaneous Sports	One City Staff and One Contracted Official (per game)	-	67.92	New
Parks and Recreation	Adult Miscellaneous Sports	One Contracted Official (per game)	-	47.17	New
Parks and Recreation	Adult Performing Arts	Adult Performing Arts Drop-in Fee	11.00	11.40	3.64%
Parks and Recreation	Adult Performing Arts	Costume Fee	21.23	21.98	3.53%
Parks and Recreation	Adult Performing Arts	Individual Dance Class (per hour)	10.00	10.35	3.50%
Parks and Recreation	Adult Performing Arts	Material Fee	66.04	68.35	3.50%
Parks and Recreation	Adult Performing Arts	Recital Fee	11.00	11.40	3.64%
Parks and Recreation	Adult Pickleball	Pickleball League	33.02	34.15	3.42%
Parks and Recreation	Adult Pickleball	Pickleball Lesson	57.00	59.00	3.51%
Parks and Recreation	Adult Pickleball	Pickleball Tournament Fee	35.85	37.12	3.54%
Parks and Recreation	Adult Pickleball	Public Court Rental (per court, per hour)	4.25	4.48	5.41%
Parks and Recreation	Adult Pickleball	Special Event Court Rental (per court, per hour)	10.38	10.85	4.53%
Parks and Recreation	Adult Sports	Amateur Softball Association (ASA) Sanction Fee (100% cost)	-	-	0.00%
Parks and Recreation	Adult Sports	Late Registration	37.00	38.30	3.51%
Parks and Recreation	Adult Sports	Player Fee	12.26	12.69	3.51%
Parks and Recreation	Adult Sports	Rescheduling Fee	67.00	69.35	3.51%
Parks and Recreation	Adult Sports	Transfer Player Fee	5.50	5.70	3.64%
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)	2.12	2.26	6.60%
Parks and Recreation	Adult Tennis	Private or Public Court Rental (per tennis pro, per year)	365.00	377.75	3.49%
Parks and Recreation	Adult Tennis	Public Court Rental (per court, per hour)	4.25	4.48	5.41%
Parks and Recreation	Adult Tennis	Special Event Court Rental (per hour)	10.38	10.85	4.53%
Parks and Recreation	Adult Tennis	Tennis Lesson	57.00	59.00	3.51%
Parks and Recreation	AdVenture	Adapted Bike Rides	8.50	9.00	5.88%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	AdVenture	Adaptive Fitness Class (16 hours or 8 weeks)	68.00	70.35	3.46%
Parks and Recreation	AdVenture	Adaptive Sports Clinic - Youth	25.00	25.85	3.40%
Parks and Recreation	AdVenture	Adaptive Sports Drop-in	4.72	5.00	5.93%
Parks and Recreation	AdVenture	AdVenture Art Class (eight weeks)	61.00	63.15	3.52%
Parks and Recreation	AdVenture	AdVenture Field Trip and Meal	60.00	62.10	3.50%
Parks and Recreation	AdVenture	AdVenture Teen Camp	129.00	133.50	3.49%
Parks and Recreation	AdVenture	Bike Ride and Picnic	19.00	19.65	3.42%
Parks and Recreation	AdVenture	Bowling Club (four days)	34.00	35.20	3.53%
Parks and Recreation	AdVenture	Camping (two nights)	135.00	140.00	3.70%
Parks and Recreation	AdVenture	ChairHoops - Additional Team Members (over ten players)	9.43	10.00	6.04%
Parks and Recreation	AdVenture	ChairHoops Team	150.94	156.23	3.50%
Parks and Recreation	AdVenture	Cooking Class (six weeks)	82.00	84.50	3.05%
Parks and Recreation	AdVenture	Dutch Oven Cooking Class	15.50	16.00	3.23%
Parks and Recreation	AdVenture	Elk Sleigh Rides	62.00	64.00	3.23%
Parks and Recreation	AdVenture	Group Programs (per hour)	34.00	35.00	2.94%
Parks and Recreation	AdVenture	Holiday Party	10.00	10.35	3.50%
Parks and Recreation	AdVenture	Idaho Youth Adaptive Sports Camp	77.00	79.70	3.51%
Parks and Recreation	AdVenture	Idaho Youth Adaptive Sports Camp - Late Fee	20.00	20.70	3.50%
Parks and Recreation	AdVenture	Individual Programs (per hour)	-	15.00	New
Parks and Recreation	AdVenture	Moonlight Golf	68.87	71.93	4.44%
Parks and Recreation	AdVenture	Performing Art Class (eight weeks)	44.00	45.55	3.52%
Parks and Recreation	AdVenture	Rafting - Day Trip	38.00	40.38	6.26%
Parks and Recreation	AdVenture	Rugby Chair Rental (per day)	19.81	20.52	3.58%
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	65.00	70.00	7.69%
Parks and Recreation	AdVenture	Snowshoeing for Group to Bogus Basin (per person)	13.00	14.00	7.69%
Parks and Recreation	AdVenture	Social Clubs (seven weeks)	88.00	91.10	3.52%
Parks and Recreation	AdVenture	Sun Valley Biking	82.00	-	-100.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	AdVenture	Tie Dyeing	14.00	14.50	3.57%
Parks and Recreation	AdVenture	Water Skiing (per day)	15.50	16.05	3.55%
Parks and Recreation	AdVenture	Wheelchair Basketball (eight weeks)	32.00	33.10	3.44%
Parks and Recreation	AdVenture	Wheelchair Rugby (eight weeks)	36.00	37.25	3.47%
Parks and Recreation	Aquatics	Daily Admission - Adult	6.37	6.60	3.61%
Parks and Recreation	Aquatics	Daily Admission - Parent Plus Two Children	9.91	10.28	3.73%
Parks and Recreation	Aquatics	Daily Admission - Youth (17 and under)	4.25	4.39	3.29%
Parks and Recreation	Aquatics	Junior Lifeguard (course)	80.00	82.80	3.50%
Parks and Recreation	Aquatics	Pool Daily Admission - Family Day	12.74	13.21	3.69%
Parks and Recreation	Aquatics	Pool Daily Admission - Family Day (each additional family member for families larger than five members)	1.89	1.98	4.76%
Parks and Recreation	Aquatics	Pool Rental (per hour)	259.43	268.49	3.49%
Parks and Recreation	Aquatics	Season Pass - Adult	56.60	58.59	3.52%
Parks and Recreation	Aquatics	Season Pass - Youth (17 and under)	33.02	34.15	3.42%
Parks and Recreation	Aquatics	Swim Lessons - Group Youth (8, 25 minute lessons)	52.00	53.80	3.46%
Parks and Recreation	Aquatics	Swim Lessons - Private (per hour)	50.00	51.75	3.50%
Parks and Recreation	Basketball	3 on 3 (per game)	21.70	22.64	4.33%
Parks and Recreation	Basketball	5 on 5 (for two referees and one scorekeeper, per game)	78.77	81.51	3.48%
Parks and Recreation	Basketball	5 on 5 Tournament	113.21	117.17	3.50%
Parks and Recreation	Basketball	5 on 5 Tournament - Double Elimination	165.09	170.85	3.49%
Parks and Recreation	Boise Depot	Bell Tower (two hours)	56.60	58.63	3.59%
Parks and Recreation	Boise Depot	Bell Tower (four hours)	113.21	117.26	3.58%
Parks and Recreation	Boise Depot	Bell Tower Additional Hours (per hour)	35.85	37.12	3.54%
Parks and Recreation	Boise Depot	Depot Additional Hours (per hour)	133.96	138.68	3.52%
Parks and Recreation	Boise Depot	Depot Limited Event - Meeting Station and Rehearsals and Setups (per hour, with a two hour minimum)	133.96	138.68	3.52%
Parks and Recreation	Boise Depot	Depot Plaza (up to eight hours)	330.19	341.75	3.50%
Parks and Recreation	Boise Depot	Depot Plaza Additional Hours (per hour)	75.47	78.11	3.50%
Parks and Recreation	Boise Depot	Great Hall (eight hours or Fri-Sat peak season; eight hour minimum during peak season)	1,084.91	1,122.88	3.50%
Parks and Recreation	Boise Depot	Great Hall (five hours)	660.38	683.49	3.50%
Parks and Recreation	Boise Depot	Great Hall (six hours)	801.89	829.95	3.50%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Boise Depot	Great Hall Holiday (12 hours)	2,150.94	2,226.23	3.50%
Parks and Recreation	Boise Depot	Meeting Station with Great Hall Rental (per hour)	84.91	87.88	3.50%
Parks and Recreation	Boise Depot	Platt Garden with Great Hall or Meeting Station Rental (per hour)	75.47	78.11	3.50%
Parks and Recreation	Boise Depot	Security Deposit - Events	300.00	300.00	0.00%
Parks and Recreation	Boise Depot	Speaker System	75.47	78.11	3.50%
Parks and Recreation	Boise Depot	Special Fee Overage Penalty	183.49	189.86	3.47%
Parks and Recreation	Boise Depot	Tour Fee with Reservation	65.00	67.30	3.54%
Parks and Recreation	Boise Urban Garden School	Adult Registration Fee (per hour)	24.00	29.00	20.83%
Parks and Recreation	Boise Urban Garden School	Environmental Camp	180.00	186.30	3.50%
Parks and Recreation	Boise Urban Garden School	Facility Rental (hourly)	80.19	83.02	3.53%
Parks and Recreation	Boise Urban Garden School	Garden and Culinary Camp	240.00	248.40	3.50%
Parks and Recreation	Boise Urban Garden School	Garden Science Camp	150.00	155.25	3.50%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (less than 1 hour)	37.50	38.80	3.47%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (1 hour)	50.00	51.75	3.50%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (1.5 hours)	75.00	77.60	3.47%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (2 hours)	100.00	103.50	3.50%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (3 hours)	150.00	155.25	3.50%
Parks and Recreation	Boise Urban Garden School	Half-day Preschool Program (one session)	30.00	31.05	3.50%
Parks and Recreation	Boise Urban Garden School	Outdoor Preschool Class (monthly session)	650.00	700.00	7.69%
Parks and Recreation	Boise Urban Garden School	Outdoor Preschool Class (per session)	100.00	103.50	3.50%
Parks and Recreation	Boise Urban Garden School	Per Student Lesson Fee (1.5 hour)	12.00	12.40	3.33%
Parks and Recreation	Boise Urban Garden School	Per Student Lesson Fee (2 hours)	25.00	29.00	16.00%
Parks and Recreation	Cemetery	Additional Chairs Set Up	43.50	45.00	3.45%
Parks and Recreation	Cemetery	Ash Vaults	252.83	261.70	3.51%
Parks and Recreation	Cemetery	Burial Assistance (per person)	38.00	39.50	3.95%
Parks and Recreation	Cemetery	Concrete Boxes	674.53	698.11	3.50%
Parks and Recreation	Cemetery	Concrete Vaults	880.19	911.04	3.50%
Parks and Recreation	Cemetery	Crypt Plate	366.98	379.81	3.50%
Parks and Recreation	Cemetery	Crypt Vase	151.89	157.22	3.51%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Cemetery	Disinterment - Adult	2,425.00	2,510.00	3.51%
Parks and Recreation	Cemetery	Disinterment - Ash (lot or crypt)	490.00	507.00	3.47%
Parks and Recreation	Cemetery	Disinterment - Ash (niche)	247.00	256.00	3.64%
Parks and Recreation	Cemetery	Disinterment - Court Ordered	630.00	652.00	3.49%
Parks and Recreation	Cemetery	Disinterment - Infant	1,010.00	1,045.00	3.47%
Parks and Recreation	Cemetery	Disinterment - Mausoleum	2,175.00	2,251.00	3.49%
Parks and Recreation	Cemetery	Extended Grave - Adult	465.00	482.00	3.66%
Parks and Recreation	Cemetery	Extended Grave - Infant	350.00	363.00	3.71%
Parks and Recreation	Cemetery	Floral Placement	7.25	7.50	3.45%
Parks and Recreation	Cemetery	Interment - Crypt	1,085.00	1,123.00	3.50%
Parks and Recreation	Cemetery	Interments - Adult (includes vault handling, lowering device, and burial setup)	775.00	802.00	3.48%
Parks and Recreation	Cemetery	Interments - Infant (includes vault handling, lowering device, and burial setup)	340.00	352.00	3.53%
Parks and Recreation	Cemetery	Inurnment of Ashes - Adult in a Crypt or Cemetery (includes vault handling, lowering device, and burial setup)	545.00	564.00	3.49%
Parks and Recreation	Cemetery	Lot Sales - Crypt	7,250.00	8,000.00	10.34%
Parks and Recreation	Cemetery	Lot Sales - Double Niche	1,600.00	2,250.00	40.63%
Parks and Recreation	Cemetery	Lot Sales - Infant	320.00	331.00	3.44%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Ash	600.00	621.00	3.50%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Flat	1,130.00	1,350.00	19.47%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Monument	1,750.00	2,000.00	14.29%
Parks and Recreation	Cemetery	Lot Sales - Niche Simplicity (glass front)	2,400.00	2,800.00	16.67%
Parks and Recreation	Cemetery	Lot Sales - Niche Single Economy (brass)	990.00	1,400.00	41.41%
Parks and Recreation	Cemetery	Lot Sales - Niche Single Granite (wall)	1,190.00	1,400.00	17.65%
Parks and Recreation	Cemetery	Lot Sales - Pioneer Cemetery Ash	1,215.00	1,258.00	3.54%
Parks and Recreation	Cemetery	Lot Sales - Pioneer Cemetery Monument	2,525.00	2,613.00	3.49%
Parks and Recreation	Cemetery	Marker Installation	280.00	290.00	3.57%
Parks and Recreation	Cemetery	Mausoleum Keys	5.90	6.13	3.90%
Parks and Recreation	Cemetery	Mausoleum Memorial Set Up	93.00	96.25	3.49%
Parks and Recreation	Cemetery	Niche Plate - Double	310.38	321.23	3.50%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Cemetery	Niche Vase	150.00	155.28	3.52%
Parks and Recreation	Cemetery	Overtime Charge (per hour, after 4 p.m. weekdays)	253.00	262.00	3.56%
Parks and Recreation	Cemetery	Repurchase Documentation Fee	93.00	97.00	4.30%
Parks and Recreation	Cemetery	Saturday Service	725.00	751.00	3.59%
Parks and Recreation	Cemetery	Sunday or Holiday Service	830.00	860.00	3.61%
Parks and Recreation	Cemetery	Temporary Marker Set	43.00	44.50	3.49%
Parks and Recreation	Cemetery	Vase - Metal	24.53	25.38	3.47%
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	20.70	3.50%
Parks and Recreation	Community Centers	Out-of-programming School-based Multi-purpose Room Rental (per hour)	52.83	54.72	3.58%
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)	26.89	27.83	3.50%
Parks and Recreation	Football	Double Elimination Tournament Fee	300.00	310.52	3.51%
Parks and Recreation	Football	Three Referees per Game	112.26	116.18	3.49%
Parks and Recreation	Football	Tournament Fee	117.92	122.03	3.49%
Parks and Recreation	Football	Two Referees per Game	97.74	101.18	3.52%
Parks and Recreation	Forestry	Adopt a Tree (basic 2-10 inch diameter at breast height)	315.00	330.00	4.76%
Parks and Recreation	Forestry	Adopt a Tree (basic 10-20 inch diameter at breast height)	625.00	650.00	4.00%
Parks and Recreation	Forestry	Adopt a Tree (basic 20+ inch diameter at breast height)	1,250.00	1,300.00	4.00%
Parks and Recreation	Forestry	Adopt a Tree (premier 2-10 inch diameter at breast height)	600.00	625.00	4.17%
Parks and Recreation	Forestry	Adopt a Tree (premier 10-20 inch diameter at breast height)	1,250.00	1,300.00	4.00%
Parks and Recreation	Forestry	Adopt a Tree (premier 20+ inch diameter at breast height)	2,500.00	2,600.00	4.00%
Parks and Recreation	Forestry	Appeal - Council	50.00	51.75	3.50%
Parks and Recreation	Forestry	Appeal - Private	25.00	25.85	3.40%
Parks and Recreation	Forestry	Firewood (per cord)	113.21	117.92	4.16%
Parks and Recreation	Forestry	Horticulture Educational Classes	25.00	25.85	3.40%
Parks and Recreation	Forestry	International Society of Arboriculture (ISA) Study Guide (100% cost)	-	-	0.00%
Parks and Recreation	Forestry	Mulch or Chips (per bag)	6.13	6.60	7.67%
Parks and Recreation	Forestry	Mulch or Chips (per yard)	21.70	22.64	4.33%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Forestry	Street Tree - 1.5 Inches	122.64	127.36	3.85%
Parks and Recreation	Forestry	Street Tree - 2 Inches	179.25	188.68	5.26%
Parks and Recreation	Forestry	Street Tree - 2.5 Inches	231.13	240.57	4.08%
Parks and Recreation	Forestry	Tree Selection Guide	14.15	15.09	6.64%
Parks and Recreation	Fort Boise Community Center Operations	After-hours Staff for Community Center Room Rentals	38.00	39.50	3.95%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Adult	250.00	258.73	3.49%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Senior	207.55	214.81	3.50%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Youth	139.62	144.53	3.52%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Adult	5.66	6.60	16.61%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Senior	4.72	5.66	19.92%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Youth	3.30	3.44	4.24%
Parks and Recreation	Fort Boise Community Center Operations	Dance and Multi-purpose Studio Rental (per hour)	21.23	22.17	4.43%
Parks and Recreation	Fort Boise Community Center Operations	Gym Rental (per hour)	54.72	56.60	3.44%
Parks and Recreation	Fort Boise Community Center Operations	Indoor Pickleball Drop-in	5.66	6.13	8.30%
Parks and Recreation	Fort Boise Community Center Operations	Locker Rental	0.25	-	-100.00%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Adult	26.42	27.36	3.56%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Senior	19.81	20.52	3.58%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Youth	12.26	12.69	3.51%
Parks and Recreation	Fort Boise Community Center Operations	Preschool Drop-in	0.94	0.99	5.32%
Parks and Recreation	Fort Boise Community Center Operations	Priority Daily Drop-in - Youth - After School	1.18	1.23	4.24%
Parks and Recreation	Fort Boise Community Center Operations	Teen Activity Center (TAC) Rental	40.57	42.45	4.63%
Parks and Recreation	Golf	Cart Rental - per Seat	20.75	23.59	13.69%
Parks and Recreation	Golf	Cart Rental - Pull Cart	5.66	5.85	3.36%
Parks and Recreation	Golf	Club Fitting (30 minutes)	80.00	82.80	3.50%
Parks and Recreation	Golf	Club Rental - Up to 18 Holes	42.45	43.87	3.35%
Parks and Recreation	Golf	Demo Fee	-	70.75	New
Parks and Recreation	Golf	Driving Range - Range Balls	14.15	15.09	6.64%
Parks and Recreation	Golf	Flight Monitor Use	60.00	62.10	3.50%
Parks and Recreation	Golf	Green Fee - Up to 18 Holes	51.89	58.50	12.74%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Golf	Lessons - Group (per hour)	120.00	124.20	3.50%
Parks and Recreation	Golf	Lessons - Private (per hour)	125.00	129.40	3.52%
Parks and Recreation	Golf	Outside Food Catering Permit Fee	500.00	517.50	3.50%
Parks and Recreation	Golf	Passes - Annual Cart Fee	1,092.45	1,226.42	12.26%
Parks and Recreation	Golf	Passes - Annual Green Fee	1,780.19	1,981.13	11.29%
Parks and Recreation	Golf	Rental - Additional Event Staff Fee (per hour)	60.00	62.10	3.50%
Parks and Recreation	Golf	Rental - Additional Hour (per hour)	169.81	175.75	3.50%
Parks and Recreation	Golf	Rental - Banquet Room (four hour time block)	700.00	724.53	3.50%
Parks and Recreation	Golf	Rental - Board Room (four hour time block)	350.00	362.26	3.50%
Parks and Recreation	Golf	Rental - Driving Range (four hour time block)	5,500.00	5,692.45	3.50%
Parks and Recreation	Golf	Rental - Wedding Event Fee	2,000.00	2,069.81	3.49%
Parks and Recreation	Golf	Reservation Change Fee	100.00	103.50	3.50%
Parks and Recreation	Golf	Security Deposit	300.00	300.00	0.00%
Parks and Recreation	Golf	Tee Time Cancellation Fee (per player)	30.00	31.05	3.50%
Parks and Recreation	Golf	Wine Corkage Fee (per bottle)	15.00	15.55	3.67%
Parks and Recreation	Idaho Ice World Hockey	Adult 3 on 3 League (individual fee)	235.85	245.28	4.00%
Parks and Recreation	Idaho Ice World Hockey	Adult 3 on 3 League (team fee)	1,745.28	1,815.09	4.00%
Parks and Recreation	Idaho Ice World Hockey	Adult 5 on 5 Spring or Summer (team fee)	4,500.00	4,680.19	4.00%
Parks and Recreation	Idaho Ice World Hockey	Adult Fall or Winter League (individual fee)	450.00	465.75	3.50%
Parks and Recreation	Idaho Ice World Hockey	Adult Fall or Winter League (team fee)	6,198.11	6,415.09	3.50%
Parks and Recreation	Idaho Ice World Hockey	Adult Hockey Tournament	1,603.77	1,659.90	3.50%
Parks and Recreation	Idaho Ice World Hockey	Beginner Adult Development League	36.00	37.25	3.47%
Parks and Recreation	Idaho Ice World Hockey	Coaching - Private up to Four (per hour)	65.00	67.25	3.46%
Parks and Recreation	Idaho Ice World Hockey	Coaching - Group Over Five (per hour)	220.00	227.70	3.50%
Parks and Recreation	Idaho Ice World Hockey	Equipment Rental	56.60	58.63	3.59%
Parks and Recreation	Idaho Ice World Hockey	Hockey Camp	500.00	517.50	3.50%
Parks and Recreation	Idaho Ice World Hockey	Jersey Fee	37.74	39.06	3.50%
Parks and Recreation	Idaho Ice World Hockey	Learn to Play Hockey	32.00	33.20	3.75%
Parks and Recreation	Idaho Ice World Hockey	Pickup Hockey Drop-in	14.15	14.63	3.39%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Idaho Ice World Hockey	Pickup Hockey Pass Book (ten punches)	127.36	131.84	3.52%
Parks and Recreation	Idaho Ice World Hockey	Stick Time Drop-in	12.26	12.69	3.51%
Parks and Recreation	Idaho Ice World Hockey	Stick Time Pass Book	113.21	117.17	3.50%
Parks and Recreation	Idaho Ice World Hockey	Youth 3 on 3 League	235.85	244.34	3.60%
Parks and Recreation	Idaho Ice World Hockey	Youth 5 on 5 League	665.09	690.57	3.83%
Parks and Recreation	Idaho Ice World Hockey	Youth Hockey Tournament	1,556.60	1,611.09	3.50%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Family Limited (four)	669.81	693.25	3.50%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Family Additional Member (after first four)	165.09	170.85	3.49%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Individual	202.83	209.91	3.49%
Parks and Recreation	Idaho Ice World Operations	Broomball Equipment Rental Fee	37.74	39.06	3.50%
Parks and Recreation	Idaho Ice World Operations	Curling Drop-in Fee	15.09	15.66	3.78%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 48 Inches (one rink)	700.00	724.50	3.50%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 48 Inches (two rinks)	1,100.00	1,138.50	3.50%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 90 Inches (one rink)	1,130.00	1,169.50	3.50%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 90 Inches (two rinks)	1,850.00	1,914.75	3.50%
Parks and Recreation	Idaho Ice World Operations	EZ Skater	5.66	5.85	3.36%
Parks and Recreation	Idaho Ice World Operations	Event Center - Projector Rental	49.06	50.75	3.44%
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Fri 8 a.m. to 5 p.m.)	49.06	50.75	3.44%
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	167.45	3.50%
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Thur 5 p.m. to 12 a.m.)	98.11	101.56	3.52%
Parks and Recreation	Idaho Ice World Operations	Event Cleaning Fee	85.00	88.00	3.53%
Parks and Recreation	Idaho Ice World Operations	Event Zone (per hour)	49.06	50.75	3.44%
Parks and Recreation	Idaho Ice World Operations	Facility Rental - Entire Facility (four hour block)	2,600.00	2,691.04	3.50%
Parks and Recreation	Idaho Ice World Operations	Facility Set-up and Take-down Fee	90.00	93.15	3.50%
Parks and Recreation	Idaho Ice World Operations	Group Admission (10-50 people)	11.32	11.70	3.36%
Parks and Recreation	Idaho Ice World Operations	Group Admission (51-100 people)	10.38	10.75	3.56%
Parks and Recreation	Idaho Ice World Operations	Group Admission (101+ people)	9.43	9.76	3.50%
Parks and Recreation	Idaho Ice World Operations	Ice Sled Rental	5.19	5.38	3.66%
Parks and Recreation	Idaho Ice World Operations	Locker Rental	0.50	0.50	0.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Idaho Ice World Operations	Locker Room Sign	1,090.00	1,128.00	3.49%
Parks and Recreation	Idaho Ice World Operations	Miscellaneous Sponsorship	25,000.00	25,875.00	3.50%
Parks and Recreation	Idaho Ice World Operations	Private Ice (per hour, Mon-Fri 5 p.m. to Close, Sat and Sun All Day)	292.67	302.92	3.50%
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)	250.00	260.00	4.00%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Adult	8.49	8.82	3.89%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Senior 62+	7.55	7.83	3.71%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Youth	7.55	7.83	3.71%
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (one hour, camps and clinics)	141.51	146.46	3.50%
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (half-day, camps and clinics)	490.57	507.74	3.50%
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (all day, camps and clinics)	966.98	1,000.80	3.50%
Parks and Recreation	Idaho Ice World Operations	Rink Naming Rights (annual)	6,500.00	6,727.50	3.50%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Bottom Panel (one rink)	800.00	828.00	3.50%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Bottom Panel (two rinks)	1,300.00	1,345.00	3.46%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Side Panels (one rink)	1,000.00	1,035.00	3.50%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Side Panels (two rinks)	1,600.00	1,656.00	3.50%
Parks and Recreation	Idaho Ice World Operations	Skate Rental	4.72	4.91	4.03%
Parks and Recreation	Idaho Ice World Operations	Skating Event with Food - Up to Ten People	172.36	178.30	3.45%
Parks and Recreation	Idaho Ice World Operations	Skating Event with Food - Additional Person	17.26	17.88	3.59%
Parks and Recreation	Idaho Ice World Operations	Skating Event without Food - Up to Ten People	147.45	152.59	3.49%
Parks and Recreation	Idaho Ice World Operations	Skating Event without Food - Additional Person	14.72	15.24	3.53%
Parks and Recreation	Idaho Ice World Operations	Team Sponsorships	1,100.00	1,138.50	3.50%
Parks and Recreation	Idaho Ice World Operations	VIP Room (per hour, Mon-Fri 8 a.m. to 5 p.m.)	49.06	50.75	3.44%
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	71.27	3.48%
Parks and Recreation	Idaho Ice World Operations	VIP Room (per hour, Mon-Thur 5 p.m. to 12 a.m.)	49.06	50.75	3.44%
Parks and Recreation	Idaho Ice World Operations	Zamboni Signs - Both Sides	2,000.00	2,070.00	3.50%
Parks and Recreation	Idaho Ice World Skating	Coaching (per hour)	80.00	82.80	3.50%
Parks and Recreation	Idaho Ice World Skating	Freestyle	14.15	14.62	3.32%
Parks and Recreation	Idaho Ice World Skating	Freestyle Armband Replacement Fee	26.00	26.90	3.46%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Idaho Ice World Skating	Freestyle Pass Book (ten punches)	127.36	131.84	3.52%
Parks and Recreation	Idaho Ice World Skating	Ice Skating Camps	260.00	269.10	3.50%
Parks and Recreation	Idaho Ice World Skating	Learn to Skate (half hour)	20.00	20.70	3.50%
Parks and Recreation	Idaho Ice World Skating	Learn to Skate - Equipment Rental	50.00	51.70	3.40%
Parks and Recreation	Idaho Ice World Skating	Show Admission - Adult	22.64	23.59	4.20%
Parks and Recreation	Idaho Ice World Skating	Show Admission - Youth	22.64	23.59	4.20%
Parks and Recreation	Idaho Ice World Skating	Show Participation Fee	120.00	126.00	5.00%
Parks and Recreation	Idaho Ice World Skating	Show VIP Admission	36.79	38.07	3.48%
Parks and Recreation	Jim Hall Foothills Learning Center	Adult Registration Fee (per hour)	24.00	24.85	3.54%
Parks and Recreation	Jim Hall Foothills Learning Center	Facility and Room Rental at Foothills Learning Center (half-day)	125.00	129.72	3.78%
Parks and Recreation	Jim Hall Foothills Learning Center	Facility and Room Rental at Foothills Learning Center (full-day)	250.00	259.43	3.77%
Parks and Recreation	Jim Hall Foothills Learning Center	Full-day Environmental Camp (five sessions)	180.00	210.00	16.67%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (less than 1 hour)	37.50	38.80	3.47%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (1 hour)	50.00	51.75	3.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (1.5 hours)	75.00	77.60	3.47%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (2 hours)	100.00	103.50	3.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (3 hours)	150.00	155.25	3.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Half-day Nature Program (one session)	30.00	31.00	3.33%
Parks and Recreation	Jim Hall Foothills Learning Center	Half-day Nature Camp (five sessions)	150.00	155.25	3.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (monthly session)	650.00	700.00	7.69%
Parks and Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (per session)	100.00	103.50	3.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Per Student Lesson Fee (1.5 hours)	12.00	12.45	3.75%
Parks and Recreation	Jim Hall Foothills Learning Center	Per Student Lesson Fee (2 hours)	25.00	25.85	3.40%
Parks and Recreation	Jim Hall Foothills Learning Center	Workshops (one day)	65.00	67.30	3.54%
Parks and Recreation	Movies Under the Stars	Movies Under the Stars (fee per movie)	3,200.00	3,311.32	3.48%
Parks and Recreation	Natorium	Hydrotube - Day Pass	10.38	10.85	4.53%
Parks and Recreation	Natorium	Hydrotube - Day Pass with Pool Pass	8.49	8.96	5.54%
Parks and Recreation	Natorium	Hydrotube - Family Time (30 rides)	20.75	21.46	3.42%
Parks and Recreation	Natorium	Hydrotube - Family Time with Pool Pass	12.26	12.69	3.51%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Natorium	Hydrotube - Ten Rides	7.55	8.02	6.23%
Parks and Recreation	Natorium	Hydrotube - Ten Rides (for pool pass holders)	5.66	6.13	8.30%
Parks and Recreation	Natorium	Lifeguard Training Course	165.00	170.75	3.48%
Parks and Recreation	Park Reservations	Urban Parks (all day)	-	641.51	New
Parks and Recreation	Park Reservations	Urban Parks (half-day)	-	330.19	New
Parks and Recreation	Park Reservations	Additional Hour	25.94	28.30	9.10%
Parks and Recreation	Park Reservations	Ann Morrison - Entire Park (all day)	2,547.17	2,641.51	3.70%
Parks and Recreation	Park Reservations	Ann Morrison - Fountain (half-day)	377.36	390.57	3.50%
Parks and Recreation	Park Reservations	Ann Morrison - Fountain (all day)	731.13	756.60	3.48%
Parks and Recreation	Park Reservations	Band Shell Exterior (half-day)	490.57	507.55	3.46%
Parks and Recreation	Park Reservations	Band Shell Interior (per hour)	122.64	126.89	3.47%
Parks and Recreation	Park Reservations	Band Shell Exterior (all day)	966.98	1,000.94	3.51%
Parks and Recreation	Park Reservations	Beer and Wine Concession Sales Permit	230.00	240.00	4.35%
Parks and Recreation	Park Reservations	Beer and Wine Consumption Permit	10.00	10.35	3.50%
Parks and Recreation	Park Reservations	Bocce per Location (half-day)	9.43	9.76	3.50%
Parks and Recreation	Park Reservations	Bocce per Location (all day)	14.15	14.67	3.67%
Parks and Recreation	Park Reservations	Cecil D. Andrus Capitol Park (half-day)	316.04	-	-100.00%
Parks and Recreation	Park Reservations	Cecil D. Andrus Capitol Park (all day)	613.21	-	-100.00%
Parks and Recreation	Park Reservations	City Open Space (per reserve)	93.40	96.70	3.53%
Parks and Recreation	Park Reservations	Community Parks - Entire Park (half-day)	1,188.68	1,330.19	11.90%
Parks and Recreation	Park Reservations	Community Parks - Entire Park (all day)	2,547.17	2,641.51	3.70%
Parks and Recreation	Park Reservations	Direct Supplies (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Disc Golf Course (half-day)	99.06	102.55	3.52%
Parks and Recreation	Park Reservations	Disc Golf Course (all day)	188.68	195.28	3.50%
Parks and Recreation	Park Reservations	Dumpster (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Eighth Street Downtown per Section (half-day)	94.34	127.36	35.00%
Parks and Recreation	Park Reservations	Eighth Street Downtown per Section (all day)	174.53	235.85	35.13%
Parks and Recreation	Park Reservations	Equipment (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Esther Simplot - Entire Park (all day)	1,745.28	1,806.60	3.51%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
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	28.00	3.70%
Parks and Recreation	Park Reservations	Event Damage Deposit	250.00	258.75	3.50%
Parks and Recreation	Park Reservations	Extra Tables	9.43	9.91	5.09%
Parks and Recreation	Park Reservations	Garden and Gazebo (half-day)	115.00	120.00	4.35%
Parks and Recreation	Park Reservations	Garden and Gazebo (all day)	225.00	235.00	4.44%
Parks and Recreation	Park Reservations	Greenbelt per Quadrant (half-day)	94.34	99.06	5.00%
Parks and Recreation	Park Reservations	Greenbelt per Quadrant (all day)	174.53	193.40	10.81%
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	1,603.77	4.62%
Parks and Recreation	Park Reservations	Julia Davis - Entire Park (all day)	2,547.17	2,641.51	3.70%
Parks and Recreation	Park Reservations	Kristin Armstrong Municipal Park (half park, per day)	1,108.49	1,165.09	5.11%
Parks and Recreation	Park Reservations	Kristin Armstrong Municipal Park (full park, per day)	2,169.81	2,280.66	5.11%
Parks and Recreation	Park Reservations	Maintenance Staff (per hour)	37.00	39.50	6.76%
Parks and Recreation	Park Reservations	Military Reserve Archery Range (half-day)	75.47	99.06	31.26%
Parks and Recreation	Park Reservations	Military Reserve Archery Range (all day)	141.51	193.40	36.67%
Parks and Recreation	Park Reservations	Minimum Damage Fee	250.00	258.75	3.50%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (one hour, one-time event)	136.79	141.51	3.45%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (half-day, one-time event)	490.57	518.87	5.77%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (all day, one-time event)	966.98	1,000.94	3.51%
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)	80.19	99.06	23.53%
Parks and Recreation	Park Reservations	Permit for Various Offsite Areas in Parks (all day)	150.94	193.40	28.13%
Parks and Recreation	Park Reservations	Picnic Sites (half-day)	136.79	141.51	3.45%
Parks and Recreation	Park Reservations	Picnic Sites (all day)	264.15	273.59	3.57%
Parks and Recreation	Park Reservations	Plaza Rental (half-day)	136.79	141.51	3.45%
Parks and Recreation	Park Reservations	Plaza Rental (all day)	264.15	273.59	3.57%
Parks and Recreation	Park Reservations	Portable Restroom (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Semi Truck or Trailer Permit	40.00	45.00	12.50%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Park Reservations	Single Car Permit	32.00	34.00	6.25%
Parks and Recreation	Park Reservations	Sod Repair - per sq. ft. (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Sound Permit	60.00	65.00	8.33%
Parks and Recreation	Park Reservations	Staff Callout (per hour)	52.00	52.00	0.00%
Parks and Recreation	Park Reservations	Stage Rental	613.21	634.67	3.50%
Parks and Recreation	Park Reservations	Tandem Axle Permit (trailer fee for events)	32.00	34.00	6.25%
Parks and Recreation	Park Reservations	Trash Boxes	6.37	6.60	3.61%
Parks and Recreation	Park Reservations	Utility Vehicle Turf Permit	32.00	34.00	6.25%
Parks and Recreation	Park Reservations	Vehicle Overnight Permit	32.00	34.00	6.25%
Parks and Recreation	Play Camp	Play Camp Weekly Fee	129.00	134.00	3.88%
Parks and Recreation	Senior Center	Active Living Every Day (per hour)	6.75	7.00	3.70%
Parks and Recreation	Senior Center	Activity Punch Card	20.00	20.70	3.50%
Parks and Recreation	Senior Center	Additional Staff Needed for Off-hour Room Rental	37.00	39.50	6.76%
Parks and Recreation	Senior Center	Adult Day Program - User Fee (per day)	80.00	82.80	3.50%
Parks and Recreation	Senior Center	Adult Day Program - User Fee with Transportation (per day)	175.00	181.00	3.43%
Parks and Recreation	Senior Center	Bazaar Vendor Permit (under 60 years old)	30.00	35.00	16.67%
Parks and Recreation	Senior Center	Bazaar Vendor Permit (over 60 years old)	20.00	25.00	25.00%
Parks and Recreation	Senior Center	Class Materials Fee	30.19	31.70	5.00%
Parks and Recreation	Senior Center	Dance Admission	20.52	21.23	3.46%
Parks and Recreation	Senior Center	Deposit for Dining Room Rental	150.00	250.00	66.67%
Parks and Recreation	Senior Center	Drop-in Fitness Classes or Education Program	11.50	12.00	4.35%
Parks and Recreation	Senior Center	Education Class Fee (per hour)	10.00	10.35	3.50%
Parks and Recreation	Senior Center	Entire Facility Rental (four hours)	943.40	990.57	5.00%
Parks and Recreation	Senior Center	Facility Rental - Dining Room Rental Fee - Minimum Charge per Hour	99.06	103.77	4.75%
Parks and Recreation	Senior Center	Newsletter Ads (per month)	30.00	40.00	33.33%
Parks and Recreation	Senior Center	Non-profit Senior Meeting Small Room Rental (per hour during work day)	33.02	34.15	3.42%
Parks and Recreation	Senior Center	Rental of Smaller Room per Hour - Off Hour (2 hour minimum)	58.96	61.32	4.00%
Parks and Recreation	Senior Center	Rental of Smaller Room per Hour During Work Day	42.45	43.92	3.46%
Parks and Recreation	Senior Center	Senior Center Drop-in	8.25	8.54	3.52%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Senior Center	Senior Fitness Class (per hour)	7.25	7.50	3.45%
Parks and Recreation	Softball Gold League	End-of-season Double Elimination Tourney	150.94	160.38	6.25%
Parks and Recreation	Softball Gold League	Fastpitch Game	82.60	85.42	3.41%
Parks and Recreation	Softball Gold League	Field Reservation	12.74	13.21	3.69%
Parks and Recreation	Softball Gold League	Game Fee (no umpire, no scorekeeper)	-	37.74	New
Parks and Recreation	Softball Gold League	One Umpire (per game)	58.49	63.68	8.87%
Parks and Recreation	Softball Gold League	One Umpire and One Scorekeeper (per game)	62.26	67.92	9.09%
Parks and Recreation	Softball Gold League	Senior Draft Player Fee	-	80.19	New
Parks and Recreation	Softball Gold League	Softball Player Fee	14.15	14.62	3.32%
Parks and Recreation	Softball Gold League	Team Field Improvement	197.17	205.19	4.07%
Parks and Recreation	Softball Gold League	Two Umpires and One Scorekeeper (per game)	75.47	81.13	7.50%
Parks and Recreation	Softball Gold League	United States Specialty Sports Association (USSSA) Men's Team	801.89	829.95	3.50%
Parks and Recreation	Softball Gold League	United States Specialty Sports Association (USSSA) Non-registered Player	24.53	25.38	3.47%
Parks and Recreation	Softball Tournaments	Draft Tournament 3GG	58.96	61.04	3.53%
Parks and Recreation	Softball Tournaments	Draft Tournament 4GG	66.04	68.35	3.50%
Parks and Recreation	Softball Tournaments	Entry Fee - 3GG Invitational Tournament	330.19	341.75	3.50%
Parks and Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament - Fastpitch	707.55	754.72	6.67%
Parks and Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament - Slowpitch	424.53	438.68	3.33%
Parks and Recreation	Softball Tournaments	Fence Install Labor (per hour)	38.00	39.50	3.95%
Parks and Recreation	Softball Tournaments	Fence Install Supplies (100% cost)	-	-	0.00%
Parks and Recreation	Softball Tournaments	Field Banner - One Color	565.00	584.75	3.50%
Parks and Recreation	Softball Tournaments	Field Banner - Two Colors	595.00	615.80	3.50%
Parks and Recreation	Softball Tournaments	Field Banner - Three Colors	610.00	631.35	3.50%
Parks and Recreation	Softball Tournaments	Field Lights (per field, per hour)	45.99	47.59	3.48%
Parks and Recreation	Softball Tournaments	Field Naming Rights - One Color Banners	1,545.00	1,599.00	3.50%
Parks and Recreation	Softball Tournaments	Field Naming Rights - Two Color Banners	1,570.00	1,625.00	3.50%
Parks and Recreation	Softball Tournaments	Field Naming Rights - Three Color Banners	1,600.00	1,656.00	3.50%
Parks and Recreation	Softball Tournaments	Girls Amateur Softball Association (ASA) National Entry Fee - 4GG Invitational Tournament - Fastpitch	707.55	754.72	6.67%
Parks and Recreation	Softball Tournaments	Mens Amateur Softball Association (ASA) National Entry Fee - 3GG Invitational Tournament - Slowpitch	600.00	620.90	3.48%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Softball Tournaments	Tournament Field Rental (half-day)	80.19	83.02	3.53%
Parks and Recreation	Softball Tournaments	Tournament Field Rental (full day)	141.51	146.46	3.50%
Parks and Recreation	Softball Tournaments	Tournament Staff (per hour)	42.00	43.45	3.45%
Parks and Recreation	Softball Tournaments	Tournament Youth or Adult Parking Fee (per day)	5.19	5.38	3.66%
Parks and Recreation	Softball Tournaments	Tournament Youth or Adult Parking Fee (per tournament)	19.81	20.47	3.33%
Parks and Recreation	Softball Tournaments	Used Softball	1.89	2.36	24.87%
Parks and Recreation	Sports Fields	Bleacher Rental (extended daily use)	63.21	65.42	3.50%
Parks and Recreation	Sports Fields	Bleacher Rental - Mobile 256 Seat Capacity (per event)	377.36	390.57	3.50%
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)	129.00	133.50	3.49%
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)	258.00	267.00	3.49%
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)	64.75	67.00	3.47%
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)	129.00	133.50	3.49%
Parks and Recreation	Sports Fields	Goal Install and Remove - Adult	47.00	48.65	3.51%
Parks and Recreation	Sports Fields	Goal Install and Remove - Youth	23.75	24.60	3.58%
Parks and Recreation	Sports Fields	Layout and Paint - Adult (45 by 85 feet field or smaller)	153.75	159.00	3.41%
Parks and Recreation	Sports Fields	Layout and Paint - Adult (50 by 90 feet field or larger)	220.00	227.75	3.52%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Boys and Girls Youth Combo	137.00	141.80	3.50%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Boys Youth	108.00	111.80	3.52%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Girls Youth	116.50	120.60	3.52%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse Field	194.00	200.80	3.51%
Parks and Recreation	Sports Fields	Layout and Paint - Soccer - Youth (45 by 85 feet field or smaller)	76.00	78.65	3.49%
Parks and Recreation	Sports Fields	Layout and Paint - Soccer - Youth (50 by 90 feet field or larger)	109.50	113.35	3.52%
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	32.25	33.35	3.41%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field	58.25	60.30	3.52%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field - Boy Youth	25.75	26.65	3.50%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field - Girls Youth	32.25	33.35	3.41%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Adult (45 by 85 feet or smaller)	44.25	45.80	3.50%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Adult (50 by 90 feet or larger)	53.00	54.85	3.49%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Youth (45 by 85 feet or smaller)	22.25	23.00	3.37%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Youth (50 by 90 feet or larger)	25.75	26.65	3.50%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Adult - Aerate, Fertilize, and Seed Worn Areas (45 by 85 feet or smaller)	186.00	192.50	3.49%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Adult - Aerate, Fertilize, and Seed Worn Areas (50 by 90 feet or larger)	365.00	377.80	3.51%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse - Aerate, Fertilize, and Seed Worn Areas (45 by 85 feet or smaller)	93.00	96.25	3.49%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse - Aerate, Fertilize, and Seed Worn Areas (50 by 90 feet or larger)	186.00	192.50	3.49%
Parks and Recreation	Sports Fields	Soccer Goal Sleeve Installation	49.00	50.70	3.47%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (per hour)	25.47	28.30	11.11%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (half-day)	80.19	99.06	23.53%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (all day)	150.94	193.40	28.13%
Parks and Recreation	Sports Fields	Tournament Field Rental	45.75	47.41	3.63%
Parks and Recreation	Swim Team	Swim Meet Entry Fee Individual Event	5.66	5.90	4.24%
Parks and Recreation	Swim Team	Swim Meet Entry Fee Relay Event	9.43	9.76	3.50%
Parks and Recreation	Swim Team	Swim Meet Equipment Rental Fee	47.17	51.89	10.01%
Parks and Recreation	Swim Team	Swim Meet Team Fee	335.00	346.70	3.49%
Parks and Recreation	Swim Team	Swim Team Member	128.00	132.45	3.48%
Parks and Recreation	Swim Team	Swim Team T-shirt	12.26	12.74	3.92%
Parks and Recreation	Teen Outreach	Taekwondo	25.60	26.50	3.52%
Parks and Recreation	Teen Outreach	Teen Drop-in	2.36	2.45	3.81%
Parks and Recreation	Teen Outreach	Teen Outing (per day)	45.00	46.56	3.47%
Parks and Recreation	Teen Outreach	Teen Summer Playcamp - Resident	129.00	134.00	3.88%
Parks and Recreation	Volleyball	One Referee (per game)	49.53	51.27	3.51%
Parks and Recreation	Volleyball	Sand Volleyball (per game)	21.70	22.64	4.33%
Parks and Recreation	Volunteer Services	Master Naturalist Fee	105.00	108.70	3.52%
Parks and Recreation	Volunteer Services	Park Tour Fee - Group (flat rate up to 25 people)	50.00	51.75	3.50%
Parks and Recreation	Volunteer Services	Park Tour Fee - Individual (per person)	5.00	5.20	4.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Youth Art	Access to Arts	60.00	63.00	5.00%
Parks and Recreation	Youth Art	Art Camps (five meetings, three hours)	126.00	132.00	4.76%
Parks and Recreation	Youth Art	Art Parent and Child (2 & up) (six meetings, 0.75 hour)	66.00	69.00	4.55%
Parks and Recreation	Youth Art	Drop-in Art	5.66	6.60	16.61%
Parks and Recreation	Youth Art	Fall, Winter, Spring Art (6-17 yrs.) (eight meetings, 1.5 hours)	86.00	90.00	4.65%
Parks and Recreation	Youth Art	Material Lab Fee	26.00	28.30	8.85%
Parks and Recreation	Youth Art	Private Group Lesson (1.5 hours)	110.00	116.00	5.45%
Parks and Recreation	Youth Art	School or Non-profit Firing Fee (1 sq. ft.)	7.55	8.02	6.23%
Parks and Recreation	Youth Art	Summer Art (6-17 yrs.) (six meetings, 1.5 hours)	82.00	86.00	4.88%
Parks and Recreation	Youth Camps	Materials and Field Trip Fee	67.92	70.28	3.47%
Parks and Recreation	Youth Camps	Youth Camp (per hour)	7.25	7.50	3.45%
Parks and Recreation	Youth Fitness	Materials and Field Trip Fee	67.92	70.28	3.47%
Parks and Recreation	Youth Fitness	Water Sports Classes - Adult and Youth (per hour, per person)	32.25	33.35	3.41%
Parks and Recreation	Youth Fitness	Youth Sports Fitness Activities (per hour)	7.25	7.50	3.45%
Parks and Recreation	Youth Performing Arts	Costume Fee	20.75	21.46	3.42%
Parks and Recreation	Youth Performing Arts	Material Fee	66.04	68.35	3.50%
Parks and Recreation	Youth Performing Arts	Recital Fee	11.00	11.40	3.64%
Parks and Recreation	Youth Performing Arts	Summer Musical Cast Fee	25.00	25.85	3.40%
Parks and Recreation	Youth Performing Arts	Youth Performing Arts - Theater, Drama, Dance, and Creative Movement (per hour)	7.25	7.50	3.45%
Parks and Recreation	Youth Tennis	Pickleball Lessons	55.00	57.00	3.64%
Parks and Recreation	Youth Tennis	Tennis Lessons	55.00	57.00	3.64%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 3-11)	11.00	11.00	0.00%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 12-61)	14.00	14.00	0.00%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 62+)	11.00	11.00	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee - Family Day (ages 3-11)	1.00	1.00	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee - Family Day (ages 12-61)	1.00	1.00	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee - Non-profit Groups	1.00	1.00	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 3-11)	1.00	1.00	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 12-61)	1.00	1.00	0.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Parks and Recreation	Zoo Boise	Conservation Fee (ages 62+)	1.00	1.00	0.00%
Parks and Recreation	Zoo Boise	Family Day (ages 3-11)	10.00	10.00	0.00%
Parks and Recreation	Zoo Boise	Family Day (ages 12-61)	11.00	11.00	0.00%
Parks and Recreation	Zoo Boise	Family Day (ages 62+)	10.00	10.00	0.00%
Parks and Recreation	Zoo Boise	Non-profit Youth Group (per person)	5.00	5.00	0.00%
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	-	-100.00%
Planning & Development	Code Compliance	Abatement - Administrative Fee	97.25	101.00	3.86%
Planning & Development	Code Compliance	Abatement - Certification Fee	58.25	60.50	3.86%
Planning & Development	Code Compliance	Abatement - Impound Fee (per device, per abatement)	116.50	121.00	3.86%
Planning & Development	Code Compliance	Storage Fee (per day, after first 30 calendar days which are free, for up to 30 calendar days thereafter)	5.25	5.50	4.76%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (less than 1 acre)	760.20	-	-100.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (1 to 5 acres)	1,002.75	-	-100.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (5 to 10 acres)	1,471.05	-	-100.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (over 10 acres)	2,303.70	-	-100.00%
Planning & Development	Current Planning	Application Fee to Build Duplex	374.85	-	-100.00%
Planning & Development	Current Planning	Applications for Rezoning or Other Variances of Already Approved Layouts	407.40	-	-100.00%
Planning & Development	Current Planning	Category 2 Hillside Review	319.20	-	-100.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Planning & Development	Current Planning	Comprehensive Plan Change or Specific Plan Change	1,934.10	-	-100.00%
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	-	-100.00%
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	-	-100.00%
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	-	-100.00%
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	-	-100.00%
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	-	-100.00%
Planning & Development	Current Planning	Expansions, Modifications, and Other Administrative Applications	231.00	-	-100.00%
Planning & Development	Current Planning	Modification of Conditional Use or Planned Unit Development Approval	330.75	-	-100.00%
Planning & Development	Current Planning	Relocation of Floodway	1,867.95	-	-100.00%
Planning & Development	Current Planning	River System Permit	407.40	-	-100.00%
Planning & Development	Current Planning	Review of Sign Applications within City Limits	176.40	-	-100.00%
Planning & Development	Current Planning	Temporary Sign Permit	22.05	-	-100.00%
Planning & Development	Current Planning	Time Extension of a Conditional Use Permit or Variance	126.00	-	-100.00%
Planning & Development	Current Planning	Zoning Certificate, Sign Permit, Home Occupation	110.25	-	-100.00%
Planning & Development	Current Planning	Zoning Ordinance Amendment	1,063.65	-	-100.00%
Planning & Development	Current Planning	Zoning Verification and Information Letter	44.10	-	-100.00%
Planning & Development	Design Review	Design Review Base Fee	583.80	-	-100.00%
Planning & Development	Design Review	Modification Reviewed by Committee (determined based on application type and requested modifications)	330.75	-	-100.00%
Planning & Development	Design Review	Modification Reviewed by Staff (determined based on application type and requested modifications)	181.65	-	-100.00%
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	-	-100.00%
Planning & Development	Design Review	Residential Project Additional Fee (per each residential unit)	15.75	-	-100.00%
Planning & Development	Design Review	Staff Level Design Review	231.00	-	-100.00%
Planning & Development	Design Review	Time Extension (cost of additional staff time if an extension is needed for review)	126.00	-	-100.00%
Planning & Development	Electrical Code	See Boise City Electrical Code Fee Schedule (https://www.cityofboise.org/media/4306/electrical-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	-	-100.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
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	-	-100.00%
Planning & Development	Historic Preservation	Commercial - Reviewed by Staff (determined based on application type and requested modifications)	164.85	-	-100.00%
Planning & Development	Historic Preservation	Modification - Reviewed by Commission (determined based on application type and requested modifications)	330.75	-	-100.00%
Planning & Development	Historic Preservation	Modification - Reviewed by Staff (determined based on application type and requested modifications)	44.10	-	-100.00%
Planning & Development	Historic Preservation	Residential - Commission Level (plus \$15 for each residential unit)	330.75	-	-100.00%
Planning & Development	Historic Preservation	Residential - Reviewed by Staff (determined based on application type and requested modifications)	71.40	-	-100.00%
Planning & Development	Historic Preservation	Sign Reviewed by Commission (determined based on application type and requested modifications)	137.55	-	-100.00%
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	Employee City Hall Garage Monthly Fee	-	25.00	New
Planning & Development	Parking	Employee Motorcycle City Hall Garage Monthly Fee	-	10.00	New
Planning & Development	Parking	Parking Time Zone Daily Rental	-	5.00	New
Planning & Development	Parking	Parking Visitor's Annual Permit	-	5.00	New
Planning & Development	Parking	Administrative Late Fee - Unpaid Parking Ticket	16.50	17.00	3.03%
Planning & Development	Parking	Boise High Student Parking ePermit (per semester)	15.00	15.50	3.33%
Planning & Development	Parking	ParkBOI E-permit Monthly Fee	25.00	25.00	0.00%
Planning & Development	Parking	Parking Meter Hood Daily Rental	16.50	17.00	3.03%
Planning & Development	Parking	Parking Meter Hood Monthly Rental	258.50	267.00	3.29%
Planning & Development	Parking	Parking Meter Hood Yearly	1,905.50	1,967.00	3.23%
Planning & Development	Parking	Parking Meter Hood Yearly Additional Vehicle (up to five; must have yearly permit)	35.50	37.00	4.23%
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)	5,639.00	5,872.00	4.13%
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	16.50	17.00	3.03%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Planning & Development	Parking	Zero Emission Vehicle Yearly Permit	10.00	10.00	0.00%
Planning & Development	Planning Applications and Services	Addressing	-	10.50	New
Planning & Development	Planning Applications and Services	Administrative Extensions	-	125.00	New
Planning & Development	Planning Applications and Services	Appeal Fee - Appeal of Administrative Decision to Planning & Zoning Commission, Design Review Committee, or Historic Preservation Commission	-	120.00	New
Planning & Development	Planning Applications and Services	Appeal Fee - Appeal of Review Body Decision	-	205.00	New
Planning & Development	Planning Applications and Services	Bonding Application Fee	-	342.50	New
Planning & Development	Planning Applications and Services	Bonding Contract Change	-	300.00	New
Planning & Development	Planning Applications and Services	Bonding Extension	-	342.50	New
Planning & Development	Planning Applications and Services	Bonding Late Fee	-	150.00	New
Planning & Development	Planning Applications and Services	Hearing Level Extensions	-	205.00	New
Planning & Development	Planning Applications and Services	Neighborhood Meeting Mailing Labels	-	26.00	New
Planning & Development	Planning Applications and Services	Neighborhood Meeting Mailing List	-	15.50	New
Planning & Development	Planning Applications and Services	Site Posting Fee (Failure to Post Site)	-	150.00	New
Planning & Development	Planning Applications and Services	Subdivision Extension	-	200.00	New
Planning & Development	Planning Applications and Services	Zoning Verification Letter	-	45.50	New
Planning & Development	Planning Division	Appeal of Administrative Decision to Planning and Zoning Commission, Design Review Committee, or Historic Preservation Commission	115.50	-	-100.00%
Planning & Development	Planning Division	Appeal of Review Body Decision	198.45	-	-100.00%
Planning & Development	Planning Division	Bonding and Bonding Renewal	330.75	-	-100.00%
Planning & Development	Planning Division	Each Subsequent Inspection for Final Occupancy	110.25	-	-100.00%
Planning & Development	Planning Division	Extension of Bond	192.15	-	-100.00%
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%
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	-	-100.00%
Planning & Development	Planning Division	Time Extension - Commission Level	126.00	-	-100.00%
Planning & Development	Planning Type 1	On Premise Sign	-	114.00	New
Planning & Development	Planning Type 1	Temporary Use	-	114.00	New

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Planning & Development	Planning Type 1	Zoning Compliance Review	-	114.00	New
Planning & Development	Planning Type 2	Accessory Dwelling Unit (ADU)	-	239.00	New
Planning & Development	Planning Type 2	Allowed Use (other than 2-B) - Base Fee	-	342.50	New
Planning & Development	Planning Type 2	Allowed Use - Additional Fee per Unit/Lot	-	16.50	New
Planning & Development	Planning Type 2	Alternative Sign	-	182.50	New
Planning & Development	Planning Type 2	Category II – Hillside	-	330.50	New
Planning & Development	Planning Type 2	Certificate of Appropriateness (Historic Preservation) - Commercial	-	231.00	New
Planning & Development	Planning Type 2	Certificate of Appropriateness (Historic Preservation) - Residential	-	231.00	New
Planning & Development	Planning Type 2	Conditional Use Permit (CUP) – Minor Expansion: Staff Level	-	239.00	New
Planning & Development	Planning Type 2	Design Review - Additional Fee per Unit/Lot	-	16.50	New
Planning & Development	Planning Type 2	Design Review - Base Fee	-	239.00	New
Planning & Development	Planning Type 2	Duplex	-	388.00	New
Planning & Development	Planning Type 2	Flood Plain	-	239.00	New
Planning & Development	Planning Type 2	Fourplex	-	388.00	New
Planning & Development	Planning Type 2	Legal Non-Conforming	-	239.00	New
Planning & Development	Planning Type 2	Planned Unit Development Modification – Minor	-	342.50	New
Planning & Development	Planning Type 2	Reasonable Accommodation	-	239.00	New
Planning & Development	Planning Type 2	Record of Survey: Minor Land Division	-	570.50	New
Planning & Development	Planning Type 2	Record of Survey: Parcel Consolidation	-	251.00	New
Planning & Development	Planning Type 2	Record of Survey: Property Line Adjustment	-	251.00	New
Planning & Development	Planning Type 2	River System	-	421.50	New
Planning & Development	Planning Type 2	Triplex	-	388.00	New
Planning & Development	Planning Type 2	Zoning Certification	-	239.00	New
Planning & Development	Planning Type 3	Category III – Hillside Additional Fee per Unit/Lot	-	16.50	New
Planning & Development	Planning Type 3	Category III – Hillside Base Fee	-	931.50	New
Planning & Development	Planning Type 3	Certificate of Appropriateness (Historic Preservation) - Additional Fee per Unit/Lot	-	15.50	New
Planning & Development	Planning Type 3	Certificate of Appropriateness (Historic Preservation) - Base Fee	-	342.50	New
Planning & Development	Planning Type 3	Conditional Use - Base Fee	-	931.50	New
Planning & Development	Planning Type 3	Conditional Use Permit (CUP) Modification – Major Base Fee	-	342.50	New

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Planning & Development	Planning Type 3	Design Review - Major Additional Fee per Unit/Lot	-	16.50	New
Planning & Development	Planning Type 3	Design Review - Major Base Fee	-	605.00	New
Planning & Development	Planning Type 3	Flood Plain Variance	-	421.50	New
Planning & Development	Planning Type 3	Legal Non-Conforming – Major	-	931.50	New
Planning & Development	Planning Type 3	Major River System Review	-	421.50	New
Planning & Development	Planning Type 3	Planned Unit Development (PUD) Modification – Major	-	342.50	New
Planning & Development	Planning Type 3	Variance	-	421.50	New
Planning & Development	Planning Type 4	Annexation Rezone - Additional Fee After 10 Acres	-	31.00	New
Planning & Development	Planning Type 4	Annexation Rezone - Base Fee - 2 to 10 Acres	-	2,385.00	New
Planning & Development	Planning Type 4	Annexation Rezone - Less than 1 Acre	-	787.00	New
Planning & Development	Planning Type 4	Comprehensive Plan Amendment	-	2,000.00	New
Planning & Development	Planning Type 4	DA Modification	-	2,385.00	New
Planning & Development	Planning Type 4	Planned Unit Development (PUD) - Additional Fee Per 1 Acre After 5 Acres	-	31.00	New
Planning & Development	Planning Type 4	Planned Unit Development (PUD) - Base Fee	-	2,825.00	New
Planning & Development	Planning Type 4	Specific Plan - Additional Fee Per 1 Acre After 20 Acres	-	31.00	New
Planning & Development	Planning Type 4	Specific Plan - Base Fee	-	5,000.00	New
Planning & Development	Planning Type 4	Subdivision Combination - Additional Fee per Unit/Lot	-	36.00	New
Planning & Development	Planning Type 4	Subdivision Combination - Base Fee	-	326.00	New
Planning & Development	Planning Type 4	Subdivision Condo/Final - Base Fee	-	326.00	New
Planning & Development	Planning Type 4	Subdivision Preliminary Plat - Additional Fee Per Unit/Lot	-	36.00	New
Planning & Development	Planning Type 4	Subdivision Preliminary Plat - Base Fee	-	1,135.00	New
Planning & Development	Planning Type 4	Vacation (Plus Cost of Notice)	-	285.00	New
Planning & Development	Planning Type 4	Zoning Ordinance Amendment	-	1,100.00	New
Planning & Development	Plumbing Code	See Boise City Plumbing Code Fee Schedule (https://www.cityofboise.org/media/4308/plumbing-fees.pdf)	-	-	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Addressing Fee (each new address issued)	10.30	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Addressing Variances	26.52	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Final Plat Review (plus \$30 per lot)	315.00	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Floodplain Plan Review and Inspection (per lot)	403.14	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (1 to 4 lots)	551.25	-	-100.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (5 to 10 lots)	600.60	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (11 to 30 lots)	831.60	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (31 or more lots)	1,096.20	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Record of Survey - Minor Land Division	551.25	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Record of Survey - Property Line Adjustment or Parcel Consolidation	242.55	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Request for Waiver of Compliance with the Provisions of the Subdivision Ordinance	199.50	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Request for Waiver of Conditions of Platting After Final Plat Approval	199.50	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Review of Private Street Plans and Verification of Street Construction	198.45	-	-100.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Street Name Change	110.25	-	-100.00%
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	-	-100.00%
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	-	-100.00%
Police	Other	VIN Inspections (per Idaho State Code)	5.00	5.00	0.00%
Public Works	Administration - Account Fees	New Account Initiation Fee (not subject to franchise fee)	14.10	14.58	3.40%
Public Works	Administration - Account Fees	Reinstatement Fee (not subject to franchise fee)	25.85	26.75	3.48%
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 - \$274.51 depending upon service)	265.23	274.51	3.50%
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%
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	82.61	86.66	4.90%
Public Works	Geothermal - Service - Base Fee	Base Monthly Fee for All Areas	4.40	4.61	4.77%
Public Works	Geothermal - Service - Hydrant	Hydrant Water Supply (per 100 gallons)	0.39	0.40	2.56%
Public Works	Geothermal - Service - LIV District	Central Addition LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Supply Water (per 100 gallons)	0.39	0.40	2.56%
Public Works	Geothermal - Service - LIV District	Central Addition LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Collection Water (per 100 gallons)	0.14	0.15	7.14%
Public Works	Geothermal - Service - LIV District	Central Addition LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Collection Water (per therm)	0.85	0.89	4.71%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Supply Water (per 100 gallons)	0.39	0.40	2.56%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Collection Water (per 100 gallons)	0.15	0.16	6.67%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV (Lasting environments, Innovative enterprises, and Vibrant communities) District - Collection Water (per therm)	0.95	0.99	4.21%
Public Works	Geothermal - Service - Sidewalks	Sidewalk Annual Fee - Flat Fee	137.67	144.42	4.90%
Public Works	Municipal Irrigation - Administrative	Administrative Fee - Billing	10.00	10.30	3.00%
Public Works	Municipal Irrigation - Annual Assessments	Municipal Irrigation District Assessment (per one acre) - Pressurized	995.91	1,035.75	4.00%
Public Works	Municipal Irrigation - Annual Assessments	Municipal Irrigation District Assessment (per lot) - Gravity Lateral	140.00	173.60	24.00%
Public Works	Municipal Irrigation - Annual Assessments	Nampa & Meridian Irrigation District Assessment/ Settler's Irrigation District Assessment	120.09	126.09	5.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Street Light Plan Base Fee - Required with Subdivision Application	54.07	55.00	1.72%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Street Light Plan Review Base Fee	37.85	39.00	3.04%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Inspection by Public Works of Street Lights (after installation, first street light)	54.07	55.00	1.72%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Inspection by Public Works of Street Lights (after installation, for each additional street light after the first)	27.03	28.00	3.59%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Subdivision Irrigation Review Fee (per subdivision, due at submission of preliminary plat)	113.30	115.00	1.50%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Plan Review - First Phase (only private or HOA irrigation systems)	298.70	305.00	2.11%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Plan Review - Additional Phases (only private or HOA irrigation systems)	180.25	185.00	2.64%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Inspection (each, after second one; only private or HOA irrigation systems)	92.70	95.00	2.48%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection (per inspection; less than 1 acre)	185.66	190.00	2.34%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection (per inspection; 1 to 10 acres)	212.18	213.00	0.39%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection (per inspection; over 10 acres)	206.00	213.00	3.40%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review (less than 1 acre or first acre)	212.18	215.00	1.33%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review (for each additional acre after the first acre up to 10 acres, or fraction thereof)	143.22	145.00	1.24%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review (after first 10 acres)	1,364.75	1,410.00	3.32%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat (where applicable; 1 to 5 lots)	458.35	475.00	3.63%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat (where applicable; 6 to 15 lots)	911.55	945.00	3.67%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat (where applicable; 16 or more lots)	1,704.65	1,760.00	3.25%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat (where applicable; 1 to 5 lots)	911.55	945.00	3.67%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat (where applicable; 6 to 15 lots)	1,138.15	1,175.00	3.24%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat (where applicable; 16 or more lots)	1,704.65	1,760.00	3.25%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Residential Grading Plan Review and Inspection (per lot)	391.40	400.00	2.20%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Commercial Additional Fees	Additional Hourly Service Rate	236.64	246.11	4.00%
Public Works	Solid Waste - Commercial Additional Fees	Additional Service Rate (five minute increments)	19.72	20.51	4.01%
Public Works	Solid Waste - Commercial Additional Fees	Additional Yardage	20.48	31.50	53.81%
Public Works	Solid Waste - Commercial Additional Fees	Dry Run (container not picked up or serviced)	193.64	201.39	4.00%
Public Works	Solid Waste - Commercial Additional Fees	Weigh Fee	39.46	41.04	4.00%
Public Works	Solid Waste - Commercial Additional Fees	Container Steam Clean	236.72	246.19	4.00%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance Containing Freon	77.07	81.69	5.99%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance without Freon	38.59	40.91	6.01%
Public Works	Solid Waste - Commercial Cart Fee	Cart Removal Fee	30.90	32.14	4.01%
Public Works	Solid Waste - Commercial Cart Fee	Damaged Cart Replacement Fee	90.72	94.35	4.00%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock	8.10	8.42	3.95%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock Installation Fee	23.14	24.07	4.02%
Public Works	Solid Waste - Commercial Cart Fee	3 - 8 Yard Dumpster Lid Lock	34.99	36.39	4.00%
Public Works	Solid Waste - Commercial Cart Fee	3 - 8 Yard Dumpster Lid Lock Installation Fee	59.18	61.55	4.00%
Public Works	Solid Waste - Commercial Organic Recycling Monthly Rental	Rental Fee per Commercial Organic Recycling Cart (limit four carts)	-	0.76	New
Public Works	Solid Waste - Commercial Organic Recycling Monthly Service	Per 65 Gallon Organic Recycling Cart (once per week - limit four carts)	-	23.00	New
Public Works	Solid Waste - Commercial Recycling Additional Collections	One 95 Gallon Recycle Cart - Extra Collection	11.84	12.79	8.02%
Public Works	Solid Waste - Commercial Recycling Additional Collections	2 to 3 Yard Glass Container - Extra Collection	19.69	21.27	8.02%
Public Works	Solid Waste - Commercial Recycling Additional Collections	3 Yard Recycling Container - Extra Collection	19.69	21.27	8.02%
Public Works	Solid Waste - Commercial Recycling Additional Collections	4 Yard Recycling Container - Extra Collection	23.30	25.16	7.98%
Public Works	Solid Waste - Commercial Recycling Additional Collections	6 Yard Recycling Container - Extra Collection	32.76	35.38	8.00%
Public Works	Solid Waste - Commercial Recycling Additional Collections	8 Yard Recycling Container - Extra Collection	43.63	47.12	8.00%
Public Works	Solid Waste - Commercial Recycling Additional Fees	Container Delivery	36.95	38.43	4.01%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Recycling Compactor (once per week)	90.48	97.72	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Recycling Compactor (twice per week)	182.70	197.32	8.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Recycling Compactor (extra collection)	26.06	28.14	7.98%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Recycling Compactor (once per week)	99.66	107.63	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Recycling Compactor (twice per week)	205.86	222.33	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Recycling Compactor (extra collection)	24.51	26.47	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Recycling Compactor (once per week)	139.99	151.19	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Recycling Compactor (twice per week)	281.73	304.27	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Recycling Compactor (extra collection)	37.46	40.46	8.01%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Recycling Compactor (once per week)	190.58	205.83	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Recycling Compactor (twice per week)	387.65	418.66	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Recycling Compactor (extra collection)	45.44	49.08	8.01%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (per container per month)	16.18	16.83	4.02%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	One 65 Gallon Container (once every four weeks)	0.73	0.76	4.11%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (once per month)	44.87	48.46	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (twice per month)	72.58	78.39	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (once per week)	92.80	100.22	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (twice per week)	162.7700	175.7900	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (three times per week)	232.7400	251.3600	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	One 65 Gallon Container (once every four weeks)	6.43	6.94	7.93%
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	0.7300	0.7600	4.11%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	1.5 Yard Recycling Container (per container per month)	-	10.81	New
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Recycling Container (per container per month)	17.1300	17.8200	4.03%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Monthly Rental	4 Yard Recycling Container (per container per month)	24.3400	25.3100	3.99%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	5 Yard Recycling Container (per container per month)	-	30.37	New
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Recycling Container (per container per month)	33.9000	35.2600	4.01%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Recycling Container (per container per month)	43.4600	45.2000	4.00%
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)	9.73	10.51	8.02%
Public Works	Solid Waste - Commercial Recycling Monthly Service	1.5 Yard Recycling Container (once per week)	-	26.16	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	1.5 Yard Recycling Container (twice per week)	-	52.31	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	1.5 Yard Recycling Container (three times per week)	-	78.47	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	1.5 Yard Recycling Container (four times per week)	-	104.63	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	1.5 Yard Recycling Container (five times per week)	-	130.78	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Recycling Container (once per week)	40.47	43.71	8.01%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Recycling Container (twice per week)	80.86	87.33	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Recycling Container (three times per week)	121.25	130.95	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Recycling Container (four times per week)	161.66	174.59	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Recycling Container (five times per week)	202.04	218.20	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	5 Yard Recycling Container (once per week)	-	52.03	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	5 Yard Recycling Container (twice per week)	-	115.62	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	5 Yard Recycling Container (three times per week)	-	173.43	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	5 Yard Recycling Container (four times per week)	-	231.24	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	5 Yard Recycling Container (five times per week)	-	289.05	New
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Recycling Container (once per week)	53.16	57.41	7.99%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Recycling Container (twice per week)	115.15	124.36	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Recycling Container (three times per week)	177.13	191.30	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Recycling Container (four times per week)	239.14	258.27	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Recycling Container (five times per week)	301.13	325.22	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Recycling Container (once per week)	56.10	60.59	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Recycling Container (twice per week)	130.35	140.78	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Recycling Container (three times per week)	204.64	221.01	8.00%

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

Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Recycling Container (four times per week)	276.84	298.99	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Recycling Container (five times per week)	355.27	383.69	8.00%
Public Works	Solid Waste - Commercial Trash - Additional Collections	3 Yards (per haul)	31.70	33.60	5.99%
Public Works	Solid Waste - Commercial Trash - Additional Collections	4 Yards (per haul)	38.90	41.23	5.99%
Public Works	Solid Waste - Commercial Trash - Additional Collections	6 Yards (per haul)	53.38	56.58	5.99%
Public Works	Solid Waste - Commercial Trash - Additional Collections	8 Yards (per haul)	67.81	71.88	6.00%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Daily Rental	10 Yards - per Container per Day (roll-off)	4.24	4.41	4.01%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Daily Rental	20 Yards - per Container per Day (roll-off)	4.67	4.86	4.07%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Daily Rental	30 Yards - per Container per Day (roll-off)	5.41	5.63	4.07%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Daily Rental	40 Yards - Per Container per Day (roll-off)	6.15	6.40	4.07%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	10 Yards - Regular (roll-off)	209.45	218.88	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Regular (roll-off)	298.26	311.68	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Regular (roll-off)	363.92	380.30	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Regular (roll-off)	429.61	448.94	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	3 Yards - Construction and Demolition	110.09	115.04	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	6 Yards - Construction and Demolition	166.43	173.92	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	10 Yards - Construction and Demolition (roll-off)	287.64	300.58	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Construction and Demolition (roll-off)	443.80	463.77	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Construction and Demolition (roll-off)	575.49	601.39	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Construction and Demolition (roll-off)	707.19	739.01	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Asbestos (roll-off)	1,364.49	1,425.89	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Asbestos (roll-off)	1,917.85	2,004.15	4.50%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Asbestos (roll-off)	2,470.87	2,582.06	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	10 Yards - Wood and Sheetrock Waste (roll-off)	178.27	186.29	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Wood and Sheetrock Waste (roll-off)	235.89	246.51	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Wood and Sheetrock Waste (roll-off)	270.39	282.56	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Wood and Sheetrock Waste (roll-off)	304.87	318.59	4.50%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	20 Yards - Recycle (roll-off)	223.70	241.60	8.00%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	30 Yards - Recycle (roll-off)	272.94	294.78	8.00%
Public Works	Solid Waste - Commercial Trash - Permanent On-Call Dump Fee	40 Yards - Recycle (roll-off)	322.21	347.99	8.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	10 Yards - per Container per Day (roll-off)	4.24	4.41	4.01%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	20 Yards - per Container per Day (roll-off)	4.67	4.86	4.07%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	30 Yards - per Container per Day (roll-off)	5.41	5.63	4.07%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	40 Yards - per Container per Day (roll-off)	6.15	6.40	4.07%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards - Regular (roll-off)	209.45	218.88	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Regular (roll-off)	298.26	311.68	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Regular (roll-off)	363.92	380.30	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Regular (roll-off)	429.61	448.94	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	3 Yards - Construction and Demolition	110.09	115.04	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	6 Yards - Construction and Demolition	166.43	173.92	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards - Construction and Demolition (roll-off)	287.64	300.58	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Construction and Demolition (roll-off)	443.80	463.77	4.50%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Construction and Demolition (roll-off)	575.49	601.39	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Construction and Demolition (roll-off)	707.19	739.01	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Asbestos (roll-off)	1,364.49	1,425.89	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Asbestos (roll-off)	1,917.85	2,004.15	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Asbestos (roll-off)	2,470.87	2,582.06	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards - Wood and Sheetrock Waste (roll-off)	178.27	186.29	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Wood and Sheetrock Waste (roll-off)	235.89	246.51	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Wood and Sheetrock Waste (roll-off)	270.39	282.56	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Wood and Sheetrock Waste (roll-off)	304.87	318.59	4.50%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Recycle (roll-off)	223.70	241.60	8.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Recycle (roll-off)	272.94	294.78	8.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Recycle (roll-off)	322.21	347.99	8.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	Rental Fee per Commercial Cart	0.73	0.76	4.11%
Public Works	Solid Waste - Commercial Trash Monthly Rental	1.5 Yards (per container per month)	-	10.81	New
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (per container per month)	16.82	17.82	5.95%
Public Works	Solid Waste - Commercial Trash Monthly Rental	4 Yards (per container per month)	23.90	25.31	5.90%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (per container per month)	33.27	35.26	5.98%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (per container per month)	42.66	45.20	5.95%
Public Works	Solid Waste - Commercial Trash Monthly Service	Container Delivery	36.95	38.43	4.01%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (once per week)	46.24	49.01	5.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (twice per week)	86.75	91.96	6.01%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (three times per week)	127.24	134.87	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (four times per week)	167.78	177.85	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (five times per week)	208.29	220.79	6.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash Monthly Service	One Carry-out Cart (once per week)	70.17	74.38	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Carry-out Cart (twice per week)	132.05	139.97	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (once per week)	9.28	9.84	6.03%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (twice per week)	17.41	18.45	5.97%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (three times per week)	25.55	27.08	5.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (four times per week)	33.69	35.71	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (five times per week)	41.83	44.34	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	1.5 Yards (once per month)	-	21.04	New
Public Works	Solid Waste - Commercial Trash Monthly Service	1.5 Yards (once every two weeks)	-	29.53	New
Public Works	Solid Waste - Commercial Trash Monthly Service	1.5 Yards (once per week)	-	41.86	New
Public Works	Solid Waste - Commercial Trash Monthly Service	1.5 Yards (twice per week)	-	81.72	New
Public Works	Solid Waste - Commercial Trash Monthly Service	1.5 Yards (three times per week)	-	122.59	New
Public Works	Solid Waste - Commercial Trash Monthly Service	1.5 Yards (four times per week)	-	163.45	New
Public Works	Solid Waste - Commercial Trash Monthly Service	1.5 Yards (five times per week)	-	204.31	New
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once per month)	32.31	34.25	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once every two weeks)	52.70	55.86	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once per week)	75.37	79.89	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (twice per week)	134.88	142.97	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (three times per week)	197.13	208.96	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (four times per week)	259.37	274.93	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (five times per week)	321.62	340.92	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (six times per week)	383.88	406.91	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (once per month)	41.06	43.52	5.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (once every two weeks)	61.22	64.89	5.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (once per week)	79.55	84.32	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (twice per week)	158.97	168.51	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (three times per week)	238.42	252.73	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (four times per week)	317.88	336.95	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (five times per week)	397.34	421.18	6.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (six times per week)	476.78	505.39	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once per month)	54.41	57.67	5.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once every two weeks)	72.77	77.14	6.01%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once per week)	107.89	114.36	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (twice per week)	213.22	226.01	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (three times per week)	318.51	337.62	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (four times per week)	423.87	449.30	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (five times per week)	529.19	560.94	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (six times per week)	634.51	672.58	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once per month)	69.15	73.30	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once every two weeks)	84.53	89.60	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once per week)	124.57	132.04	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (twice per week)	257.62	273.08	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (three times per week)	390.64	414.08	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (four times per week)	523.69	555.11	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (five times per week)	656.73	696.13	6.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (six times per week)	789.76	837.15	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (once per week)	231.16	245.03	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (twice per week)	457.07	484.49	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (three times per week)	682.97	723.95	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (four times per week)	908.91	963.44	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (five times per week)	1,134.84	1,202.93	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (six times per week)	1,360.77	1,442.42	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (per haul)	56.16	59.53	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (once per week)	287.82	305.09	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (twice per week)	570.62	604.86	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (three times per week)	853.44	904.65	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (four times per week)	1,136.25	1,204.43	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (five times per week)	1,419.06	1,504.20	6.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (six times per week)	1,701.87	1,803.98	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (per haul)	69.84	74.03	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (once per week)	411.91	436.62	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (twice per week)	818.83	867.96	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (three times per week)	1,225.71	1,299.25	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (four times per week)	1,632.60	1,730.56	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (five times per week)	2,039.51	2,161.88	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (six times per week)	2,446.40	2,593.18	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (per haul)	99.05	104.99	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (once per week)	551.11	584.18	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (twice per week)	1,102.21	1,168.34	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (three times per week)	1,653.32	1,752.52	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (four times per week)	2,204.37	2,336.63	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (five times per week)	2,755.49	2,920.82	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (six times per week)	3,306.57	3,504.96	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (per haul)	124.75	132.24	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	10 Yards (per haul)	332.80	352.77	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	13 Yards (per haul)	414.53	439.40	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	15 Yards (per haul)	447.23	474.06	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	16 Yards (per haul)	463.56	491.37	6.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	17 Yards (per haul)	479.90	508.69	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	3 Yards (per haul)	56.16	59.53	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	4 Yards (per haul)	69.84	74.03	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	6 Yards (per haul)	99.05	104.99	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	8 Yards (per haul)	124.75	132.24	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	10 Yards (per haul)	332.80	352.77	6.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	13 Yards (per haul)	414.53	439.40	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	15 Yards (per haul)	447.23	474.06	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	16 Yards (per haul)	463.56	491.37	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	17 Yards (per haul)	479.90	508.69	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	20 Yards (per haul)	528.84	560.57	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	22 Yards (per haul)	561.51	595.20	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	25 Yards (per haul)	610.46	647.09	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	30 Yards (per haul)	692.12	733.65	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	34 Yards (per haul)	757.41	802.85	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	35 Yards (per haul)	773.73	820.15	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	40 Yards (per haul)	855.37	906.69	6.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	Turn Around Charge	37.02	39.24	6.00%
Public Works	Solid Waste - Permanent On-Call Daily Rental	3 Yards - per Container per Day	0.50	0.52	4.00%
Public Works	Solid Waste - Permanent On-Call Daily Rental	6 Yards - per Container per Day	1.00	1.04	4.00%
Public Works	Solid Waste - Permanent On-Call Daily Rental	8 Yards - per Container per Day	1.27	1.32	3.94%
Public Works	Solid Waste - Permanent On-Call Delivery Fee	Delivery 3 to 8 Yard Container	36.95	38.43	4.01%
Public Works	Solid Waste - Permanent On-Call Delivery Fee	Delivery 10 to 40 Yard Container	66.89	69.57	4.01%
Public Works	Solid Waste - Permanent On-Call Delivery Fee	Relocation and Return Fee	53.26	55.39	4.00%
Public Works	Solid Waste - Residential Monthly Rental	Cart Rental (per 48, 65, or 95 gallon cart)	0.73	0.76	4.11%
Public Works	Solid Waste - Residential Monthly Service	Trash, Recycling and Composting - Large (95 gallon single or multiple 65 or 48 gallon or multiple other)	23.67	25.92	9.51%
Public Works	Solid Waste - Residential Monthly Service	Trash and Recycling or Composting - Large	31.52	34.51	9.49%
Public Works	Solid Waste - Residential Monthly Service	Trash Only - Large	39.38	43.12	9.50%
Public Works	Solid Waste - Residential Monthly Service	Trash, Recycling and Composting - Small (65 or 48 gallon single)	22.15	24.25	9.48%
Public Works	Solid Waste - Residential Monthly Service	Trash and Recycling or Composting - Small	29.98	32.83	9.51%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Solid Waste - Residential Monthly Service	Trash Only - Small	37.83	41.42	9.49%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash, Recycling, and Composting - Large	45.61	49.94	9.49%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash plus Recycling or Composting - Large	53.44	58.52	9.51%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash Only - Large	61.28	67.10	9.50%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash, Recycling, and Composting - Small	44.03	48.21	9.49%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash plus Recycling or Composting - Small	51.88	56.81	9.50%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash Only - Small	59.72	65.39	9.49%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash, Recycling, and Composting - Large	33.29	36.45	9.49%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash plus Recycling or Composting - Large	41.15	45.06	9.50%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash Only - Large	48.98	53.63	9.49%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash, Recycling, and Composting - Small	31.72	34.73	9.49%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash plus Recycling or Composting - Small	39.56	43.32	9.50%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash Only - Small	47.43	51.94	9.51%
Public Works	Solid Waste - Residential Monthly Service	One 65 Gallon Glass Collection	7.68	8.41	9.51%
Public Works	Solid Waste - Residential Monthly Service	Additional Trash Carts	6.19	10.62	71.57%
Public Works	Solid Waste - Residential Monthly Service	Additional Recycling Carts	-	2.05	New
Public Works	Solid Waste - Residential Monthly Service	Additional Compost Carts	-	2.05	New
Public Works	Solid Waste - Residential Monthly Service	Additional Collection of Trash, Recycling or Composting	17.17	18.80	9.49%
Public Works	Solid Waste - Residential Monthly Service	Base Fee For Vacant Residential Properties (not subject to franchise fee)	4.04	4.20	3.96%
Public Works	Solid Waste - Residential Monthly Service	Cart Removal Fee	30.90	32.14	4.01%
Public Works	Solid Waste - Residential Monthly Service	Five Stickers for Overflow Trash Pick Up (after five free stickers every year)	9.59	10.50	9.49%
Public Works	Solid Waste - Residential Monthly Service	Damaged Cart Replacement Fee	93.34	97.07	4.00%
Public Works	Solid Waste - Residential Monthly Service	Bulky Item Pickup (per Item, after limit of six items per year)	10.90	40.91	275.32%
Public Works	Solid Waste - Temporary Service Daily Rental	3 Yards - per Container per Day	0.50	0.52	4.00%
Public Works	Solid Waste - Temporary Service Daily Rental	6 Yards - per Container per Day	1.00	1.04	4.00%
Public Works	Solid Waste - Temporary Service Daily Rental	8 Yards - per Container per Day	1.27	1.32	3.94%
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 3 to 8 Yard Container	36.95	38.43	4.01%
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 10 to 40 Yard Container	66.89	69.57	4.01%
Public Works	Solid Waste - Temporary Service Delivery Fee	Relocation and Return Fee	53.26	55.39	4.00%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Administrative	Inspection Fees (per lineal foot)	1.91	2.10	9.95%
Public Works	Water Renewal (Sewer) - Administrative	Inspection Fees - Overtime Hourly Rate	89.50	98.36	9.90%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Residential Deferral	56.28	61.85	9.90%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Commercial, Restaurant, Brewery, Affordable Housing Deferral	281.39	309.25	9.90%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Equivalent Assessment Deferral	56.28	61.85	9.90%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Commercial Treatment Credit	281.39	309.25	9.90%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Waiver Application Fees	28.14	30.93	9.91%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Prepayment Fees	56.28	61.85	9.90%
Public Works	Water Renewal (Sewer) - Administrative	Tap-in Permit Fee (per each sewer tap)	84.42	92.78	9.90%
Public Works	Water Renewal (Sewer) - Administrative	Sewer Plug Permit Fee (per structure)	56.28	61.85	9.90%
Public Works	Water Renewal (Sewer) - Administrative	Door Tag Fee	123.81	136.07	9.90%
Public Works	Water Renewal (Sewer) - Connection Fees - Additional Fees	Temporary Lift Station (per lot)	-	100.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Flow (1,000 gallons per average daily demand)	4,046.11	5,390.00	33.21%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Biochemical Oxygen Demand (per pound per average daily demand)	2,651.73	3,656.00	37.87%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Total Suspended Solids (per pound per average daily demand)	1,498.85	2,098.00	39.97%
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)	12,364.00	18,546.00	50.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (0 to 6,000 sq. ft.)	2,362.12	2,580.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (6,001 to 8,000 sq. ft.)	2,755.80	3,010.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (8,001 to 10,000 sq. ft.)	3,543.18	3,870.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (10,001 to 12,000 sq. ft.)	4,068.90	4,444.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (12,001 to 14,000 sq. ft.)	4,232.63	4,623.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (14,001 to 16,000 sq. ft.)	4,403.64	4,810.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (16,001 to 18,000 sq. ft.)	4,576.05	4,998.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (18,001 to 20,000 sq. ft.)	4,749.68	5,188.00	9.23%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (20,001 to 22,000 sq. ft.)	4,926.73	5,381.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (22,001 to 24,000 sq. ft.)	5,098.74	5,569.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (24,001 to 26,000 sq. ft.)	5,269.75	5,756.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (26,001 to 28,000 sq. ft.)	5,442.16	5,944.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (28,001 to 30,000 sq. ft.)	5,615.79	6,134.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (30,001 to 32,000 sq. ft.)	5,792.84	6,327.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (32,001 to 34,000 sq. ft.)	5,964.85	6,515.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (34,001 to 36,000 sq. ft.)	6,135.86	6,702.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (36,001 to 38,000 sq. ft.)	6,309.88	6,892.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (38,001 to 40,000 sq. ft.)	6,486.54	7,085.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (40,001 to 42,000 sq. ft.)	6,658.95	7,273.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (42,001 to 44,000 sq. ft.)	6,830.96	7,461.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (44,001 to 46,000 sq. ft.)	7,003.98	7,650.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (46,001 to 48,000 sq. ft.)	7,175.99	7,838.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (48,001 to 50,000 sq. ft.)	7,352.65	8,031.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (50,001 to 52,000 sq. ft.)	7,525.06	8,219.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (52,001 to 54,000 sq. ft.)	7,697.07	8,407.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (54,001 to 56,000 sq. ft.)	7,870.09	8,596.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (56,001 to 58,000 sq. ft.)	8,042.10	8,784.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (58,001 to 60,000 sq. ft.)	8,218.76	8,977.00	9.23%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (60,001 to 62,000 sq. ft.)	8,391.17	9,165.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (62,001 to 64,000 sq. ft.)	8,564.80	9,355.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (64,001 to 66,000 sq. ft.)	8,736.20	9,542.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (66,001 to 68,000 sq. ft.)	8,908.21	9,730.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (68,001 to 70,000 sq. ft.)	9,084.87	9,923.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (70,001 to 72,000 sq. ft.)	9,257.28	10,111.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (72,001 to 74,000 sq. ft.)	9,430.91	10,301.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (74,001 to 76,000 sq. ft.)	9,602.31	10,488.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (76,001 to 78,000 sq. ft.)	9,779.97	10,682.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (78,001 to 80,000 sq. ft.)	9,950.98	10,869.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (80,001 to 82,000 sq. ft.)	10,125.01	11,059.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (82,001 to 84,000 sq. ft.)	10,297.02	11,247.00	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (84,001 to 86,000 sq. ft.)	10,464.79	11,430.00	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment Pavement (over 86,000 sq. ft.)	0.39	0.43	10.26%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment Gravel (over 86,000 sq. ft.)	0.34	0.37	8.82%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	8" Equivalency (per foot)	-	125.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Manhole	-	5,000.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Accessory Dwelling Unit	1,457.75	1,647.00	12.98%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Assisted Living (per unit)	810.12	1,101.53	35.97%
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.)	2,170.13	2,516.00	15.94%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (1,401 to 2,100 sq. ft.)	2,170.13	2,516.00	15.94%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (2,101 to 2,800 sq. ft.)	2,488.57	3,088.00	24.09%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (over 2,800 sq. ft.)	3,135.11	4,369.00	39.36%
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.)	2,647.06	3,019.00	14.05%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (1,401 to 2,100 sq. ft.)	2,647.06	3,019.00	14.05%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (2,101 to 2,800 sq. ft.)	3,034.77	3,706.00	22.12%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (over 2,800 sq. ft.)	3,824.50	5,243.00	37.09%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Accessory Dwelling Unit (low, less than 6 units)	1,505.14	2,114.00	40.45%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Accessory Dwelling Unit (medium, 6 to 15 units)	857.47	909.00	6.01%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Accessory Dwelling Unit (high, greater than 15 units)	254.00	254.00	0.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-family Residential (low, less than 6 units)	1,798.02	2,114.00	17.57%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-family Residential (medium, 6 to 15 units)	833.52	909.00	9.06%
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)	1,902.14	2,114.00	11.14%
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	2,687.20	3,653.82	35.97%
Public Works	Water Renewal (Sewer) - Connection Fees - Trunk SFDE (Single Family Dwelling Equivalent)	Trunk - Single Family Dwelling Equivalent	1,902.14	2,114.00	11.14%
Public Works	Water Renewal (Sewer) - Fixed Monthly Charge	Fixed Monthly Charge For Zero Use	11.78	12.95	9.93%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Flow (per 1,000 gallons daily average per year)	1,177.09	1,293.62	9.90%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Biochemical Oxygen Demand (per pound of Biochemical Oxygen Demand daily average per year)	457.03	502.28	9.90%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Total Suspended Solids (per pound of Total Suspended Solids daily average per year)	346.22	380.50	9.90%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Ammonia (per pound of Ammonia daily average per year)	530.86	583.42	9.90%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Total Phosphorus (per pound of Total Phosphorus daily average per year)	4,500.98	4,946.58	9.90%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Flow (per 1,000 gallons per day)	48.37	78.11	61.48%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Biochemical Oxygen Demand (per pound per day)	32.82	56.77	72.97%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Total Suspended Solids (per pound per day)	18.83	33.56	78.23%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Ammonia (per pound per day)	28.01	25.49	-9.00%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Total Phosphorus (per pound per day)	166.45	454.38	172.98%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Trunk (per Single Family Dwelling Equivalent)	92.57	104.04	12.39%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Capacity Rental Risk Assessment - Initial Payment - Credited against Final Time and Materials Costs	5,000.00	5,000.00	0.00%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Capacity Rental Risk Assessment - Ongoing Time and Materials (Up to Actual Cost)	-	-	0.00%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Flow - Phased Wholesale (per 1,000 gallons daily average per year)	400.45	-	-100.00%
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)	457.03	-	-100.00%
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)	346.22	-	-100.00%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Ammonia - Phased Wholesale (per pound of Ammonia daily average per year)	530.86	-	-100.00%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Total Phosphorus - Phased Wholesale (per pound of Total Phosphorus daily average per year)	4,500.98	-	-100.00%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (4 inch)	2,198.00	2,415.60	9.90%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (6 inch)	2,417.80	2,657.16	9.90%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (8 inch)	3,297.00	3,623.40	9.90%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Temporary Lift Stations (per account served)	15.11	16.61	9.93%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Future Sewer Deposit	2,121.80	2,331.86	9.90%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Disconnection and Reconnection Fees	337.65	371.08	9.90%
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)	4.59	5.04	9.80%
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)	7.81	8.58	9.86%
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)	11.25	12.36	9.87%
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)	14.72	16.18	9.92%
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)	18.16	19.96	9.91%
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)	24.21	26.61	9.91%
Public Works	Water Renewal (Sewer) - WaterShed	Watershed Workshop (up to \$48.97 per person per session)	44.56	48.97	9.90%

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Department	Program	Fee Description	FY 2026 Fee	Proposed FY 2027 Fee	Percent Change
Public Works	Water Renewal (Sewer) - WaterShed	Public Works Youth Camp (per person per hour)	-	7.25	New
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Flow - Wholesale (per 1,000 gallons daily average per year)	400.45	440.09	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)	457.03	502.28	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)	346.22	380.50	9.90%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Ammonia - Wholesale (per pound of Ammonia daily average per year)	530.86	583.42	9.90%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Total Phosphorus - Wholesale (per pound of Total Phosphorus daily average per year)	4,500.98	4,946.58	9.90%

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