

CITY of BOISE

FY 2024

ADOPTED BUDGET

CITY of BOISE

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ANNUAL BUDGET REPORT

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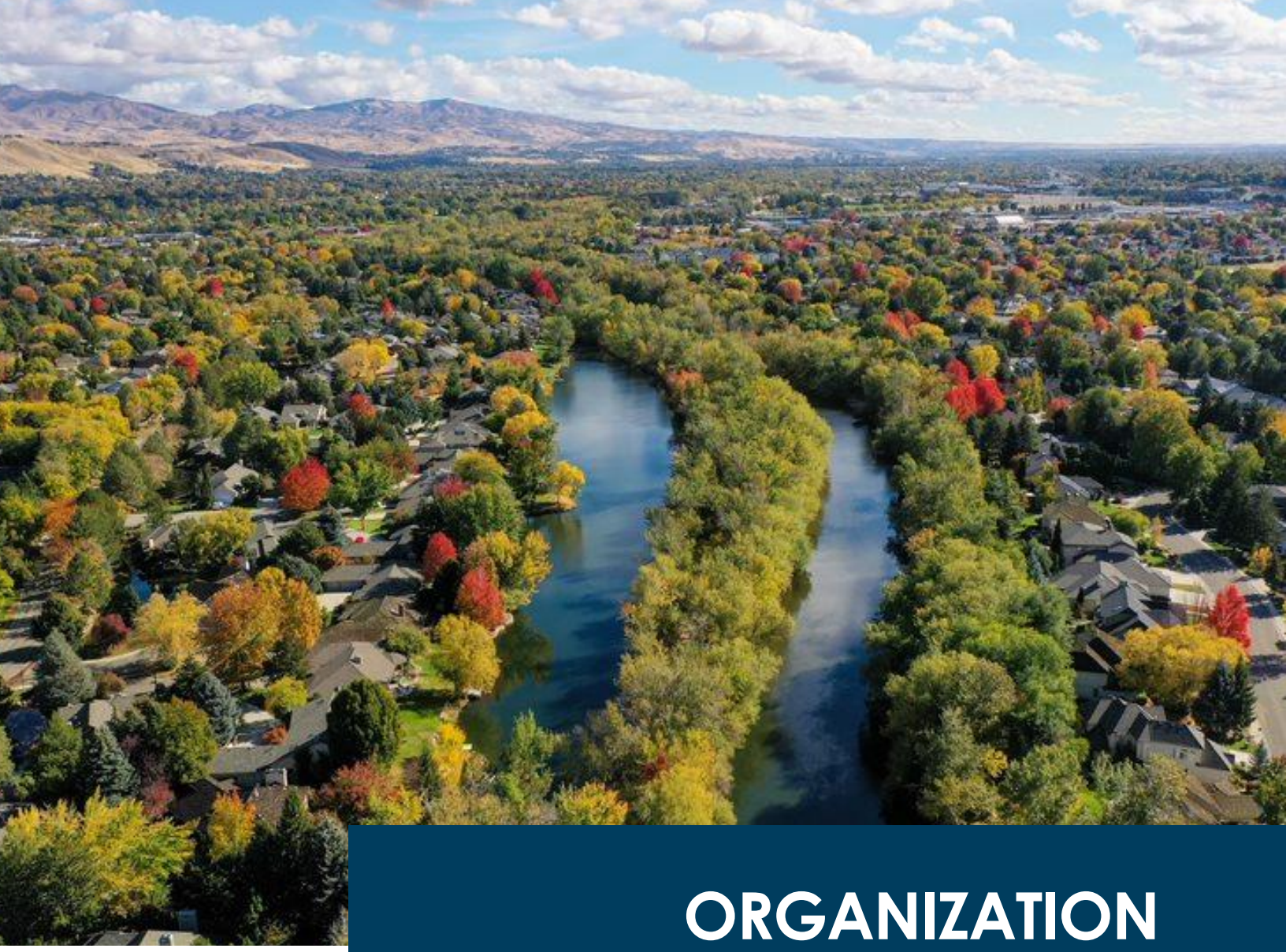


Latonia Haney Keith
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CITY of BOISE



ORGANIZATION CHART

Citizens of Boise



Office of the Mayor



City Council

- Airport
- Arts & History
- Community Engagement*
- Finance and Administration
- Fire
- Human Resources
- Information Technology
- Legal
- Library
- Parks & Recreation
- Planning & Development
- Police
- Police Accountability*
- Public Works
- Internal Audit**

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

BOISE
CITY OF TREES

OFFICE OF THE MAYOR
MAYOR: Lauren McLean

Dear Boise:

I am pleased, along with the City of Boise Department Directors, to present the FY 2024 budget.

From Boise's earliest days, we created an oasis – moving precious water through sagebrush deserts to grow food. Harnessing geothermal spring water to heat homes. We tended to this place, protected it, launched businesses that became global innovators and leaders. Created parks and pathways. Protected open space and our precious Boise River. And perhaps most importantly, we cared for – and never gave up on – the people of this city.

Even through challenging times – a global pandemic, steep national challenges like housing scarcity and labor shortages - I am betting on Boise. I am betting on Boise because we are a community of people who have, generation after generation, rolled up our sleeves, worked hard together, and beat the odds. We will keep this our oasis – a safe and welcoming Boise for everyone – because we don't give up. And we don't give up on one another. That fierce commitment we share, to each other and to this place, is what is captured in this budget.

We prioritize caring for the people of this city, today, while we plan for future. You'll see this budget directs resources to make homes affordable for Boiseans, grow economic opportunity, keep our city safe, take climate action, and ensure we care for our families while giving back to our unique and welcoming community. And we'll do all this while keeping property tax dollars in the hands of Boiseans. In fact, we are the only city in Idaho to return property tax dollars. We created a property tax rebate program for some of our most vulnerable homeowners.

Save money. Give it back. Deliver results for Boise. That's what it means to stay true to our values, to take care of people.

Our city employees spend their days, and often nights and weekends doing just that. It is their passion for our community, their ability to see challenges as opportunities, and their deep focus on delivering results for today while preparing for our future that makes our employees exceptional. Every day I see the new and impactful ways our team develops to provide the programs and services our community relies on. I am so grateful for the opportunity to work alongside them.

We will protect this oasis, our Boise, by staying true to who we are. We are people who sense the fierce urgency of now in making sure we're a safe and welcoming city for everyone. We are people who roll up our sleeves with grit and determination to confront challenges and create opportunity. We deliver results and beat the odds. Thank you for this opportunity to share with you the budget, and our plans for the coming year.

Sincerely,

Lauren McLean
Mayor

CITY of BOISE



EXECUTIVE SUMMARY

Introduction

The economic environment remains tenuous as Fiscal Year (FY) 2024 approaches. Unemployment, at the time of this writing, continues to be very low and jobs are generally widely available, although the unemployment rate is slightly higher than the record low levels experienced at the end of calendar year (CY) 2022. At the same time, inflation has reduced the buying power of many consumers, and rising interest rates have significantly slowed residential development. The economy has not fallen into a recession, however many economists predict a recession later this year is possible. The FY 2024 Adopted Budget assumes modest growth in certain revenue categories, but allows for slower growth in more economically sensitive categories such as Sales Tax and Development Fees. The FY 2024 Adopted General Fund Budget is balanced, and projected to remain in a positive position throughout the 10-year forecast period.

Should the economy fall into a recession, the city is positively positioned with adequate reserves available if revenue reductions are realized. The FY 2024 Adopted Budget prioritizes investments in community-facing services, particularly public safety and housing. Other adjustments included in this budget are intended to enhance service levels to the community and provide stability for the workforce. A reduced growth rate for property taxes (2.0% plus growth vs. the maximum allowable increase of 3.0% plus growth) will provide relief to residential property owners, especially when paired with property tax relief legislation approved by the legislature earlier in CY 2023. The continuation of the property tax rebate program, which was originally funded as part of the FY 2023 Adopted Budget, is also included for qualifying homeowners.

The General Fund budget is balanced, consistent with Idaho state law, at $300.9 million. This represents a $5.1 million decrease (1.7%) from the FY 2023 Adopted Budget. While some revenue categories are projected to be higher than the FY 2023 Adopted Budget, the decline is primarily attributable to lower carryover funding from the prior year, as well as less Other Revenue. Other Revenue is lower as the FY 2023 Adopted Budget included $15.2 million in one-time American Rescue Plan Act (ARPA) funds. All other funds have a combined total budget of $446.2 million (excluding the Budget Appropriation Contingency).

The FY 2024 Adopted Budget, including the General Fund, enterprise/other funds, Capital Fund, and staffing levels, is summarized in this section.

General Fund Revenues

Total General Fund sources are projected to decrease by $5.1 million (1.7%). Revenue estimates reflect budgeted increases in all revenue categories, with large increases in Departmental Revenue and Sales Tax. General Fund revenue highlights are summarized below.

Property Tax

The Property Tax budget is approved to be increased by 2.0% instead of the maximum of 3.0%, placing the average annual property tax increase at 1.86% since the beginning of the pandemic. Following a successful inaugural launch in FY 2023, the FY 2024 Adopted Budget again includes $1.2 million to rebate city property taxes for those residents who already qualify for the state "circuit breaker" program. The FY 2024 budgeted estimate for Property Tax is $5.4 million above the FY 2023 budget, reflecting the 2.0% base increase as well as increased collections attributable to new development (new payers).

The estimated cost of the city's 2.0% Property Tax increase for the average-priced home in Boise is approximately $29. Residential property tax bills are projected to be substantially lower in FY 2024 than they were in FY 2023. Numerous factors are contributing to make FY 2024 favorable to residential property tax payers (as compared to FY 2023).

- The City of Boise taking less than the maximum increase in property taxes, resulting in a property tax budget that is $1.8 million lower than it otherwise could have been.
    - ◊ This represents the third time in the last four years that the city has taken less than the maximum increase, resulting in a cumulative savings of $7.5 million for taxpayers.
- A decline in the assessed value of residential properties (12.8%) as compared to increases in the assessed value of commercial properties (10.1%).
- Relief attributable to House Bill 292, which - according to state legislators - could reduce property taxes by as much as 20%.

Sales Tax and Development Fees

The Sales Tax budget is increased by $2.6 million (11.0%) as compared to the FY 2023 Adopted Budget. Boise's revenue growth from Sales Tax was capped at 1.0% in FY 2021 due to statewide legislation passed during the 2020 session. The FY 2023 Adopted Budget for Sales Tax assumed that the city would once again be capped at 1.0% growth. Actual statewide Sales Tax growth has been robust, exceeding 10%, which has enabled some cities that were previously capped at 1.0% to realize full growth. The determination as to whether the city will receive 1.0% growth or full growth is made quarterly and is dependent upon different factors, including population and economic growth trends across the state. In FY 2022, the City of Boise received full growth (not limited to 1.0%) for the first two quarters, but at the time the FY 2023 Adopted Budget was developed, it was unknown if the city would receive full growth in the final two quarters. Consequently, 1.0% growth was assumed for those quarters, which inhibited growth in the FY 2023 Adopted Budget. Ultimately, however, the city received full growth in all four quarters of FY 2022. It is anticipated that the city will be capped at 1.0% growth for all four quarters of FY 2023. After resetting the base estimate to reflect full growth in FY 2022 and 1.0% growth in FY 2023, the FY 2024 budget assumes the city will again be capped at 1.0% growth.

Development Fee revenues are budgeted to increase by $1.3 million or 8.5%, from the FY 2023 budget figure. The increase is primarily attributable to planned receipts from Micron. Other development-related revenues are projected to remain flat. While development activity slowed in FY 2020, early in the pandemic, it quickly recovered and in FY 2022 collections hit a record high ($17.8 million). Collections remain strong in FY 2023 when compared to prior years, but have been softening due to the current economic climate (rising interest rates, labor shortages, etc.). The FY 2024 budgeted estimate has been set at $16.0 million, which includes approximately $1.1 million from Micron.

Highlights of Other Revenue Items for FY 2024

Departmental Revenue is projected to increase $4.4 million (13.6%) from the FY 2023 Adopted Budget, primarily due to growth in Parks and Recreation user fees and higher reimbursements for public safety contracts. As with Development Fees, there is an expenditure offset for revenues in this category. Internal Charges revenue

is increased by $1.7 million (13.8%) due to growth in internal service departments that support enterprise funds and public-facing departments, which has an impact on cost allocation plan collections. Franchise Fees are anticipated to increase only 3.9% due to difficulty predicting natural gas pricing, water demand, and ongoing cable television reductions. The adopted budget for Liquor Tax revenue is 3.0% higher than FY 2023, but below the FY 2021 actual figure to allow for high pandemic sales volumes to moderate. Fines and Forfeitures revenue is projected to increase by 26.8%, as parking revenue is projected to return to pre-pandemic levels. Other Revenue is projected to decrease $13.7 million. This decrease is attributable to the recognition of certain ARPA funds in FY 2023.

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

General Fund Expenses

City costs typically increase each year, mainly for personnel, of which a significant percentage is set by public safety labor contracts. As with revenues, FY 2024 total General Fund expenditures are budgeted to decrease by $5.1 million (1.7%) from the FY 2023 Adopted Budget.

Personnel

Personnel expenses of $211.5 million account for 70.3% of total General Fund expenditures and represent a $17.4 million (9.0%) increase. Increases are attributable to labor costs (salary and benefits), and a net total of 26.7 new General Fund positions. Wage adjustments to Police and Fire contract employees are set by contract, and the newly approved amounts have been built into the budget. The FY 2024 budget assumes a 3.5% base increase for all non-contract and non-temporary positions to address employee recruitment/retention issues and to maintain the city's market position. FY 2024 compensation also includes a one-time increase (3.0%) to the merit-based funding that is included in the base budget for permanent general employees.

Maintenance and Operations (M&O)

M&O expenses are budgeted to decrease by $22.4 million (20.2%). The decrease is attributable to two primary factors: ARPA funding that was included in the FY 2023 Adopted Budget but not required in FY 2024 ($15.2 million), and lower transfers to the housing funds ($9.8 million) and Capital Fund ($5.9 million). Some specific M&O cost increases associated with new or expanded services are outlined in the General Fund Significant Revenue/Expenditure Changes section. The majority of base M&O expenses have been held at existing levels, as vacancies have limited the ability of departments to spend their budgets in prior years. The base increases that have been built into the budget tend to be outside the direct control of the city (e.g., software maintenance and insurance costs) or are attributable to service level expansion. An attempt was made as part of this budget to reduce M&O budgets where feasible. Each department was assigned an M&O reduction target of 1.5% (of which half was considered ongoing). These M&O reduction targets, which were intended to further right-size budgets to align with historical expenditure levels, resulted in FY 2024 savings of $520,000 (and ongoing savings of $260,000). It should be noted, however, that the city's long-term M&O forecast does account for inflationary impacts.

Contingencies

The Unallocated Operating Contingency includes $500,000 for unplanned items. An

economic uncertainty reserve of $500,000 is included should revenues decline or if the city experiences higher costs for fuel, energy, or other goods and services. The annual City Council Strategic Planning Contingency is $500,000. A summary of all General Fund contingencies is included in the Contingency Summary section.

Authorized Staffing

The FY 2024 Adopted Budget includes 2,052.2 full-time equivalent (FTE) positions for all funds, an increase of 67.3 FTEs from the FY 2023 Adopted Budget. Of those, 53.7 will be funded as part of the FY 2024 annual budget process, with the remaining positions approved in FY 2023. There are two key factors that increase the authorized staffing count:

- FY 2023 mid-year adjustments totaling 13.6 positions (4.1 General Fund, 9.5 other funds). This includes position additions approved by City Council through the Interim Budget Change process (e.g., positions related to Micron's expansion for Legal, Planning and Development Services, and Public Works).
- FY 2024 adjustments, totaling 53.7 positions (26.7 General Fund, 27.0 other funds): these positions are mainly to support growth in city services. All Adopted FTE increases are described in detail in the General Fund and Other Funds Significant Revenue/ Expenditure Changes sections. Areas where growth is concentrated are Public Works, Airport, and Police.

FY 2023 Adopted FTE Total	**1,984.99**
General Fund Changes	
FY 2023 Approved FTE Changes	4.06
FY 2024 Adopted Position Changes	26.70
Subtotal General Fund Changes	**30.76**
Other Funds Changes	
FY 2023 Approved FTE Changes	9.50
FY 2024 Adopted Position Changes	27.00
Subtotal Other Funds Changes	**36.50**
FY 2024 Adopted FTE Total	**2,052.25**

Capital Fund

The Capital Fund accounts for capital projects associated with general government functions (e.g., police, fire, library, and parks), excluding projects within the enterprise and housing funds. As part of the annual budget development process, potential capital expenditures are subject to prioritization and must compete for limited resources. The result is a five-year capital improvement plan (CIP), of which the first year is included as part of this budget. As with the General Fund, the goal is to ensure that the five-year CIP is balanced.

The FY 2024 Capital Fund expenditure budget totals $27.0 million. The primary funding source for the Capital Fund is transfers from the General Fund, with additional revenues coming from electric franchise fees, transfers from the Development Impact Fee Fund, grants, donations, and other sources. The FY 2024 Capital Fund budget amount is significantly below the $82.9 million in the FY 2023 Adopted Budget. The decrease is attributable to an anomalous number of large items in the FY 2023 budget, including the construction of two fire stations, an investment in the city's consolidated support facility campus, and a transfer to the Housing Projects and Special Activities Fund. The FY 2024 Capital Fund budget, with only one project over $5 million (the City Facility at Warm Springs), is a return to the fund's typical

funding level (e.g., the FY 2022 Adopted Budget was $26.9 million). The Capital Overview and Capital Project Overview sections contain more information on projects.

Enterprise Funds

Key information for the FY 2024 Adopted Budget for the enterprise funds is as follows:

Airport Fund

Air travel has rebounded from the severe disruption caused by the pandemic. Passenger traffic at the Boise Airport (BOI) recovered and began growing again late in FY 2021, which continued during FY 2022. Accordingly, the Airport restarted its plan for various expansion projects, and has transitioned to medium hub status after years of high growth. BOI air travel is poised to continue its growth in FY 2024 as the Airport continues to pursue new flights. The Airport's FY 2024 Budget reflects increased revenue, personnel additions, and numerous capital projects.

A total of 12.00 new positions will support airport growth (8.0 positions in maintenance and operations and 4.0 positions in administration). Summaries of these, and all position additions, are provided elsewhere in this budget document.

Numerous growth-related capital projects are in process, including two parking garages, with more projects to follow as part of a significant airport expansion plan. The FY 2024 budget assumes fund balance usage of $115.8 million, mostly for capital and equipment costs. Bond financing is also being utilized to advance capital projects.

Geothermal Fund

The city charges downtown geothermal customers a rate to cover the geothermal system's operating costs, repairs and maintenance, and capital improvement projects. The budget reflects 11% growth in geothermal service revenues, a majority of which is due to fee increases of 4.9%, seasonal adjustments, and new service connections. Geothermal fees have not increased in many years. The budget also allows for continued expenditures in support of a proactive repair and replacement plan, the majority of which are accounted for in the fund's operating budget. In the last two years, several capital projects replaced old geothermal pipes under three downtown streets, in coordination with road construction projects. This utility is an integral part of the Boise Energy Future plan that will yield significant environmental and financial benefits for the community.

Solid Waste Fund

Monthly user fees support the management and operation of Boise's solid waste system, including trash and recycling for commercial and residential customers and composting for residential customers. The city contracts with Republic Services of Idaho to provide these services. All expenses, and associated revenues, are accounted for in the Solid Waste Fund. The solid waste team in Public Works also oversees the household hazardous waste collection program and provides related environmental education. The FY 2024 Budget includes a 4.9% rate increase for all residential services and commercial trash services to cover increasing costs.

Water Renewal Fund

The Water Renewal Fund supports the management and operation of the city's water renewal (sewer) system. The city charges customers to cover operating expenses and capital improvements. A multi-year water

renewal utility plan (Utility Plan) was approved by City Council in October 2020, and is now in the implementation phase. The plan includes a 20-year CIP to support regulatory compliance, planned repair and replacement, capacity needs, and community expectations. Over 20 years, this will require approximately $1.0 billion of investment. For FY 2024, the capital budget is $63.2 million.

In November 2021, voters approved use of up to $570 million in revenue bond funding to cover a portion of capital improvement project costs. As a result, Public Works has begun issuing bonds and has secured a low interest rate Water Infrastructure Finance and Innovation Act (WIFIA) loan for up to $399 million of the $570 million. Bond financing helps to address affordability, rate predictability, and generational equity by allowing the city to increase rates more slowly than if only cash were utilized to fund the capital improvement plan. For FY 2024, the overall water renewal rate increases equate to an increase in revenues of approximately 9.9%. Individual customers will experience varying bill increases depending upon specific rates and actual usage. For example, on average, residential customers will see a 7.5% increase. The addition of 14.0 positions is included in the FY 2024 Budget.

CITY of BOISE



BOISE AT A GLANCE

Boise at a Glance



Basic City Facts

Founded:	July 7, 1863	Population:	247,040 (COMPASS 2023 estimate)
Idaho's Capital:	December 24, 1864	Area of City:	83 square miles (approximate)

Summary of City Facilities and Activities

Arts & History

Public Art Installations:	254

Airport

Terminals:	1
Concourses:	2
Airlines:	8
Non-stop Destinations:	26
Passengers in Calendar Year (CY) 2022:	4.5 million

Environment and Utilities

Water Renewal Facilities:	3
Miles of Municipal Sewer Lines:	980+
Miles of Geothermal Pipeline:	21
Geothermal Heating:	6.25 million square feet
Pressurized Irrigation Systems:	8
Streetlights:	10,000+

Libraries

Library Facilities:	5
Visitors in CY 2022:	0.57 million

Parks, Recreation and Neighborhood Services

Parks (includes 14 undeveloped sites):	105
Golf Courses:	2
City-Operated Community Centers:	10
Swimming Pools:	5
Miles of Greenbelt:	25
Miles of Foothills Trails:	210+

Planning and Development Services

Permits Issued in CY 2022:	21,845
Inspections in CY 2022:	75,042
Residential Housing Units Owned:	304

Public Safety

Fire Stations:	17
Fire Calls for Service in CY 2022:	22,236
Children Educated at Fire Safety Week:	3,487
Police Stations:	2
Police Calls for Service in CY 2022:	122,682



ECONOMIC INDICATORS



Employment

Boise employment remains healthy and continues to grow and benefit from in-migration. The pandemic reduced both the labor force and the labor force participation rate, which led to a shortage in the labor market. Future job growth may further tighten the employment market and increase labor costs. In calendar year (CY) 2022, the Boise unemployment rate fell from 2.8% in January to 1.9% in December. In April 2023, the rate was up slightly to 2.2%. Comparable April figures are 2.6% for Idaho and 3.1% for the nation.

Between April 2021 and 2023, the national labor force participation rate increased from 61.6% to 62.6%. While an improvement, the April 2023 rate is still below the pre-pandemic comparison of 62.9% in April 2019. Demographic trends suggest the United States' workforce will continue to age and potentially shrink in numbers due to lower birth rates. (Idaho may do better than other places in the near term if in-migration continues to bring workers.) Labor shortages tend to bring higher worker movement as people seek job opportunities with higher wages, better benefits, and more flexibility or career opportunities. As the labor shortage continues, competition for labor may remain high and exert upward pressure on wages.

Current projected economic growth is lower than last year due to a variety of factors. For CY 2023 and the next five years real U.S. Gross Domestic Product (GDP) growth is projected to be below 2.0%. As previously mentioned, a labor shortage exists which may hinder higher economic growth. And while inflation has improved, it has remained high and prompted the Federal Reserve to raise interest rates to reduce economic demand as a means to address inflation. Higher interest rates often lead to recessions. Given the Federal Reserve is unlikely to reduce interest rates until inflation declines substantially, which could take years, a recession is a distinct possibility in FY 2024 or after. However, it may have limited effects on Idaho's economy and employment market.

Construction

Construction activity in Boise remains healthy. Development fee revenues reached record levels in FYs 2021 and 2022. However, building permits and development fee revenues have slowed in FY 2023 due to timing of projects as well as projects being delayed or canceled because of economic uncertainty or higher interest rates. Since slower development activity could continue due to slower economic growth, the FY 2024 development fee revenue budget has been set conservatively. Still, there is a

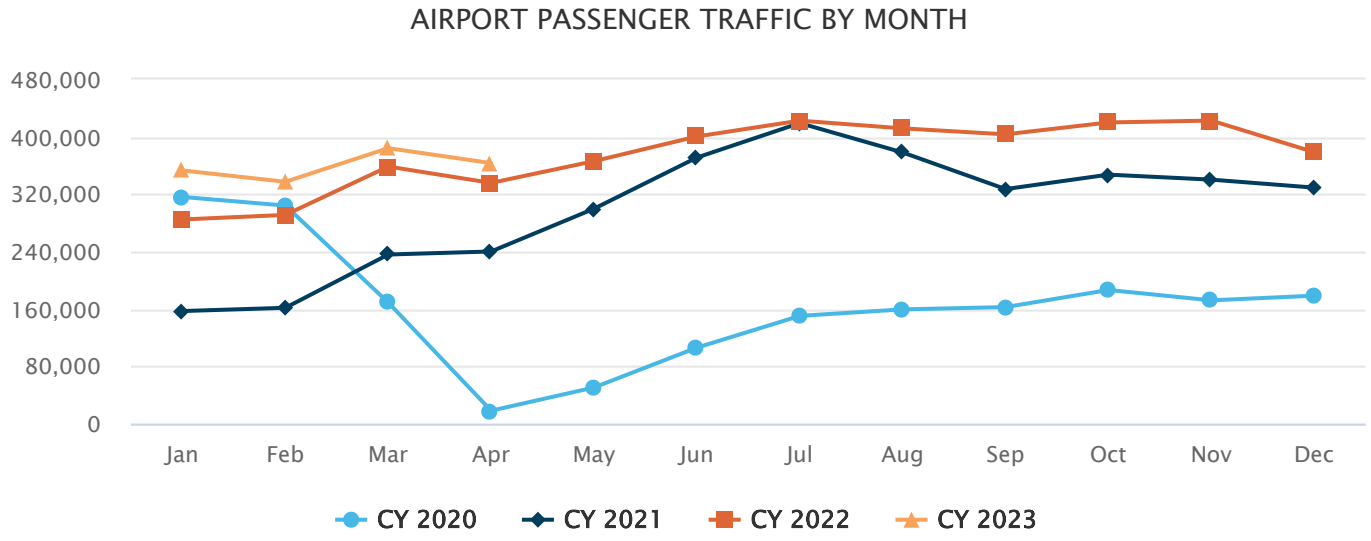
robust pipeline of commercial projects in review and planned for Boise. Likewise, numerous multifamily housing projects, including some with 100 or more units, are in process or being planned. Single-family permits have trended lower in Boise in recent years given limited tracts of undeveloped land in the city, with more new large-scale housing developments occurring in surrounding cities that have more open land. High interest rates also have slowed the housing market.

Housing

Home price appreciation in Idaho and six other western states was negative for the year ending March 31, 2023. The latest House Price Index data from the Federal Housing Finance Agency ranks Idaho forty-sixth in house price growth due to Idaho's year-over-year price decline of -1.6%. The national average was an increase of 4.3% over this same timeframe, with house prices rising in 43 states. Overall Boise assessed residential value for tax year 2023 is estimated to decrease 12.8%, following a large increase of 29.2% for tax year 2022. The housing market remains tight, however, given high in-migration and rapid housing cost escalation in recent years. Housing in Boise costs significantly more than it did pre-pandemic and is in short supply, particularly for lower-priced, more-affordable housing.

Airport Passenger Traffic

Passenger traffic at the Boise Airport (BOI) grew above pre-pandemic levels in FY 2022. Traffic for FY 2023 is strong and growing. With new flights, strong travel demand, and BOI now a medium-sized hub, further growth is anticipated. The following graph shows BOI air passenger traffic for CYs 2020-2023.



CITY of BOISE



BUDGET PROCESS

The City of Boise has a strong mayor-council form of government. The Mayor works full-time, managing the day-to-day operations of the city. The Mayor, elected at-large by popular vote, chairs all City Council meetings and votes only in the case of a tie. The six City Council members work part-time, holding budget and policy-setting authority for the city.

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

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

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

The city's fiscal year runs from October 1st through September 30th. Annual budget development is a highly structured process spanning January to August. The city's typical timeline is described below.

January — February: Development of revenue and expenditure estimates, which are based on historical performance, anticipated changes in the economy, and operational factors. Despite the effects of recent economic uncertainty, staff anticipates a largely stable economic environment in FY 2024.

March — May: Continued development of recommended revenue and expenditure changes that will be presented to the City Council for approval. Proposed changes are developed in accordance with Mayoral and City Council goals. City departments work with the Budget Office to detail budget requests, project costs, and other information during this period.

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

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

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



FUND DESCRIPTIONS

City of Boise Funds

GOVERNMENTAL FUNDS	ENTERPRISE FUNDS	SPECIAL REVENUE/ INTERNAL SERVICE FUNDS
General	Airport	Fleet Services
Capital Funds	Geothermal	Housing
	Solid Waste	Risk Management
	Water Renewal	Other Funds

Governmental Funds

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

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

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

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

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

Enterprise Funds

Airport Fund: The Airport Fund accounts for the airport's operation, management, and capital expenditures. All revenues including terminal rent, landing and jetway fees, parking fees, and other charges, as well as the expenditures that support the general operation of the facility, are tracked in this fund. Capital improvements for the airport are funded primarily by Federal Aviation Administration grants, passenger facility charges, customer facility charges, bonds, and Airport operating revenue.

Geothermal Fund: Geothermal is a clean, renewable energy source. The city charges customers a geothermal rate to cover operating costs and fund replacement of assets. Rates charged are generally competitive with natural gas rates.

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

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

Special Revenue And Internal Service Funds

Fleet Services Fund: The Fleet Services Fund is an internal service fund that accounts for the cost of operating a maintenance facility for the city's automotive equipment and other vehicles. Users of fleet services are charged for the services provided.

Housing Funds: This category of funds consists of the HOME Investment Partnerships Program (HOME) and Community Development Block Grant funds (collectively referred to as Housing and Urban Development funds throughout this document), the Housing Projects and Special Activities Fund, and the Housing Property Management Fund. It should be noted that, starting in FY 2023, these funds are reflected individually in the budget document, whereas previously they were collapsed into a single line. This adjustment was made to provide additional clarity for the community on these funds due to their varying funding sources and objectives.

Below is a summary of each of the housing funds:

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

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

- **Risk Management Fund:** The city accounts for the operation of its comprehensive liability and insurance programs, and the Occupational Safety and Industrial Hygiene program in the Risk Management Fund. Self-insured losses are paid through the Risk Management Fund. Insurance costs are billed directly to city departments based on exposure, actual losses, and services provided. Unreserved retained earnings are used to fund operating shortfalls due to unexpected losses and increased liability requirements.

- **Workers Compensation Fund:** The Workers Compensation Fund was initiated in FY 1999, whereby the city funds a claims liability account and self-insured losses are paid through the Workers Compensation Fund. Similar to liability insurance, costs are billed directly to city departments based on exposure, actual losses, and services provided. Unreserved retained earnings are used to fund operating shortfalls due to unexpected losses and increased insurance costs.

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



GENERAL FUND REVENUE MANUAL

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

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

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

In the following tables, FYs 2021 and 2022 reflect actual revenues and FY 2023 shows the Adopted Budget. FY 2024 is highlighted and displays the Adopted Budget, while FYs 2025-2028 are forecast projections subject to revision in future budget cycles. Underlying conditions and assumptions are discussed in each revenue category.

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

General Fund Revenues

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue Source								
Carryforward/Fund Balance	$ -	$ -	$ 14,489	$ 6,638	$ 15	$ 15	$ 15	$ 15
Departmental Revenue	27,898	33,008	32,476	36,886	37,955	39,141	40,381	41,663
Development Fees	14,403	17,835	14,766	16,017	19,750	20,934	20,871	20,087
Fines and Forfeitures	2,196	2,208	2,436	3,090	3,127	3,171	3,203	3,236
Franchise Fees	5,382	5,639	5,186	5,387	5,510	5,475	5,592	5,713
Internal Charges	8,468	10,712	12,191	13,872	13,193	13,647	14,118	14,604
Liquor Tax	5,143	4,649	4,889	5,036	5,187	5,343	5,503	5,668
Other Revenue	10,251	82	20,228	6,559	6,737	7,077	7,028	6,358
Property Tax	135,831	168,925	175,409	180,821	187,438	199,594	208,957	216,702
Sales Tax	21,175	26,067	23,959	26,591	26,857	27,528	28,216	28,922
Total GF Revenues	**$ 230,747**	**$ 269,125**	**$306,029**	**$ 300,897**	**$ 305,769**	**$ 321,925**	**$333,884**	**$ 342,968**
% Change		16.6%	13.7%	-1.7%	1.6%	5.3%	3.7%	2.7%

Departmental Revenue

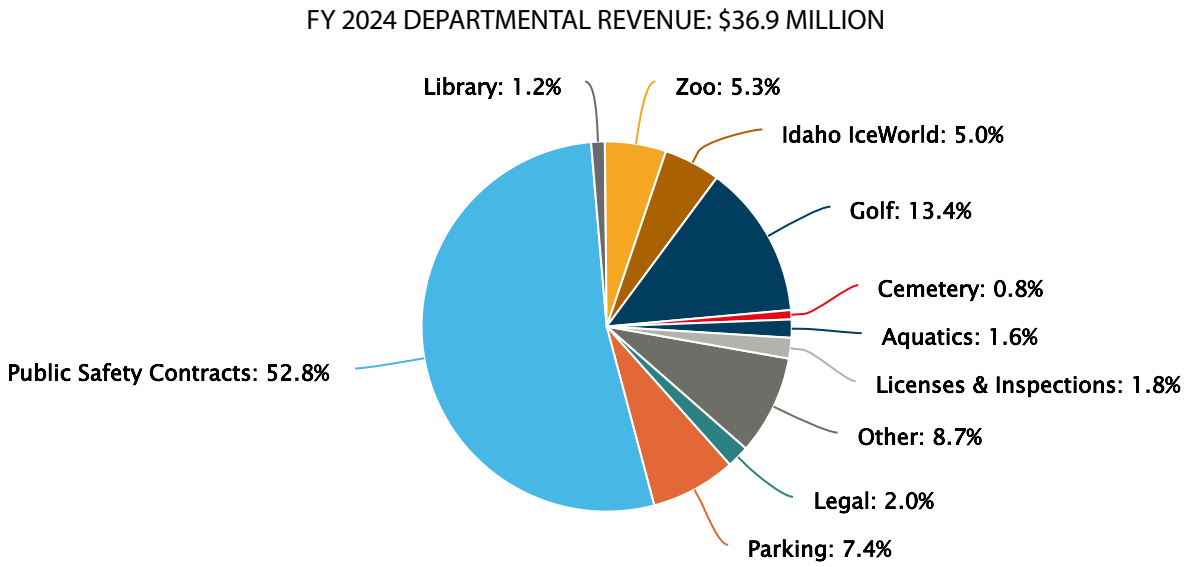
($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	$ 27,898	$ 33,008	$ 32,476	$ 36,886	$ 37,955	$ 39,141	$ 40,381	$ 41,663
% Change		18.3%	-1.6%	13.6%	2.9%	3.1%	3.2%	3.2%

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

Projections and Assumptions

- The FY 2024 Adopted Budget is 13.6% above the FY 2023 Adopted Budget figure. The increase is primarily attributable to higher BPR program participation and reimbursements for public safety contracts (e.g., Boise State University, fire districts, and Airport). BPR fee revenue is projected to increase from FY 2023 due to expanded participation levels, increased program offerings, fee increases to keep up with increasing costs, reduced facility closures, and fewer social distancing measures. Revenues at facilities such as the golf courses and the zoo are projected to return to pre-pandemic levels, as is program participation in other areas, such as classes and camps.
- BPR program areas generally include modest fee increases in order to keep pace with costs.
- The increases for the golf courses are to keep up with rising costs and also to support the city facility at Warm Springs Golf Course. Even with the approved increases, which are higher than in other areas of BPR, the courses will remain affordable in comparison to other facilities in the region.
- In order to ensure BPR programming is available for all youths, regardless of ability to pay, scholarship funds remain available. If participation is higher than anticipated, resulting in a shortage within the scholarship account, a recommendation to adjust funding will be brought forward for City Council consideration.
- Legal services contracts reflect prosecutorial services for the City of Meridian.
- Public safety contracts include fire services for the North Ada County Fire and Rescue, Whitney Fire Protection, and Sunset Fire districts, as well as the Boise Airport. Police contracts include the Boise Airport, Boise State University, and the Boise School District. The FY 2024 Adopted Budget generally reflects the contracted amounts between the City of Boise and the partner agency. Overall, the reimbursements from these partner agencies is increasing by 16.6% as compared to the FY 2023 Adopted Budget. The increase is generally attributable to the establishment of a consistent methodology to account for the cost of service provision, including indirect overhead costs.

- The budget for parking revenue is approximately 10% higher than the FY 2023 budgeted estimate reflecting increasing downtown activity levels.
- For the forecast years, aggregate annual increases range from 2.9% to 3.2%, reflecting estimated activity levels and cost increases for the city.



Development Fees

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	$ 14,403	$ 17,835	$ 14,766	$ 16,017	$ 19,750	$ 20,934	$ 20,871	$ 20,087
% Change		23.8%	-17.2%	8.5%	23.3%	6.0%	-0.3%	-3.8%

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

The local construction market has operated at or near capacity in recent years, aside from a temporary slowdown in the first year of the pandemic. Development fee revenues set records in FY 2021 and FY 2022 due to in-migration, a growing economy, and high demand for commercial and residential development. This resulted in numerous large commercial and multifamily projects being built in Boise.

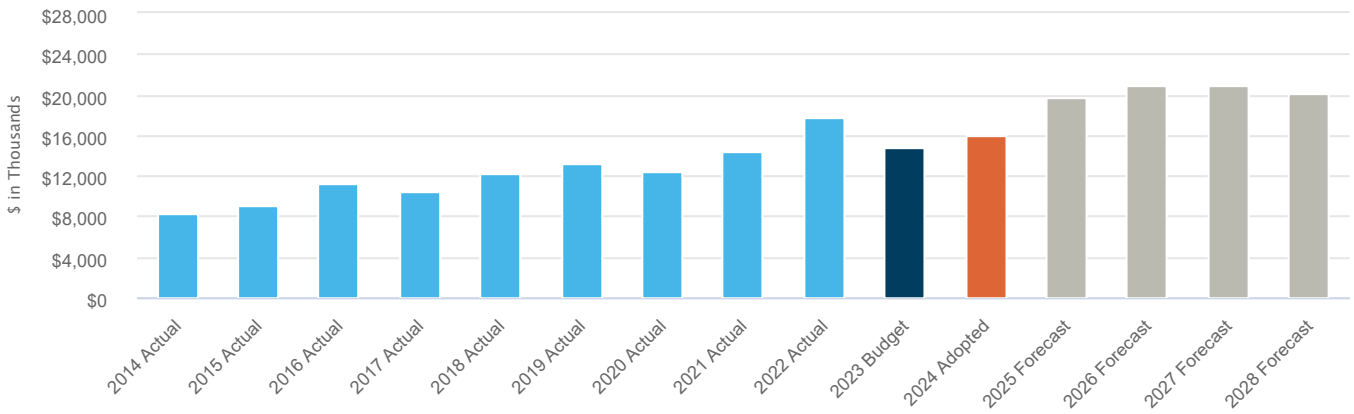
That being said, development activity and revenues were lower than expected in the first half of FY 2023. This was largely due to project delays or cancellations resulting from higher interest rates and slowing economic growth. In anticipation of a further slowdown in development activity, the FY 2024 revenue budget assumes no growth in traditional development projects. However, the overall budgeted revenue is anticipated to increase in FY 2024 due to one-time Micron related projects. While some residential construction is shifting to outside of Boise as other communities have open

tracts of flat, undeveloped land, Boise has seen an uptick in larger, complex commercial projects in recent years, which typically have higher development fees.

Projections and Assumptions

- Large commercial projects, including multifamily housing projects, drive revenue the most, given their complexity and high valuation.
- The forecast years include a revenue increase of 23.3% in FY 2025 due primarily to the Micron expansion, then ongoing moderate growth that varies from a 3.8% decrease to a 6.0% increase from FYs 2026-2028. These projections seek to balance the probability of ongoing growth, including rapid growth, against the effects of a slowdown or recession.

HISTORICAL AND PROJECTED DEVELOPMENT FEES



Fines and Forfeitures

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	$ 2,196	$ 2,208	$ 2,436	$ 3,090	$ 3,127	$ 3,171	$ 3,203	$ 3,236
% Change		0.5%	10.3%	26.8%	1.2%	1.4%	1.0%	1.0%

Over 90% of Fines and Forfeitures revenue is parking, towing, and traffic fines. The remainder of Fines and Forfeitures revenue is primarily fine revenue for false alarms and animal control.

Projections and Assumptions

- The FY 2024 Adopted Budget for total Fines and Forfeitures reflects a 26.8% increase from the FY 2023 Adopted Budget figure. The FY 2023 budget was low due to uncertainty around work from home and the city expects actual results in FY 2023 to exceed budget. The increase in FY 2024 is primarily attributable to revenue from parking/towing fines as more people are returning to downtown activities following reduced levels the past three years attributable to COVID. In FY

2024, the additional Parking Compliance Officer included in the FY 2024 Adopted Budget will also contribute to the increased Fines and Forfeitures revenue shown here (see "Finance and Administration - Parking Personnel Augmentation" in the General Fund Significant Revenue/ Expenditure Changes).

- Out-year estimates within this category assume year-over-year growth ranging between 1.0% and 1.4%, which is generally in line with long-term averages.

Franchise Fees

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Cable TV	$ 730	$ 673	$ 668	$ 150	$ 150	$ -	$ -	$ -
Natural Gas	1,561	1,809	1,403	1,900	1,938	1,977	2,016	2,056
Trash & Recycling	1,778	1,876	1,878	2,031	2,102	2,165	2,230	2,297
Water	1,313	1,281	1,237	1,307	1,320	1,333	1,346	1,360
Total	**$ 5,382**	**$ 5,639**	**$ 5,186**	**$ 5,388**	**$ 5,510**	**$ 5,475**	**$ 5,592**	**$ 5,713**
% Change		4.8%	-8.0%	3.9%	2.3%	-0.6%	2.1%	2.2%

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

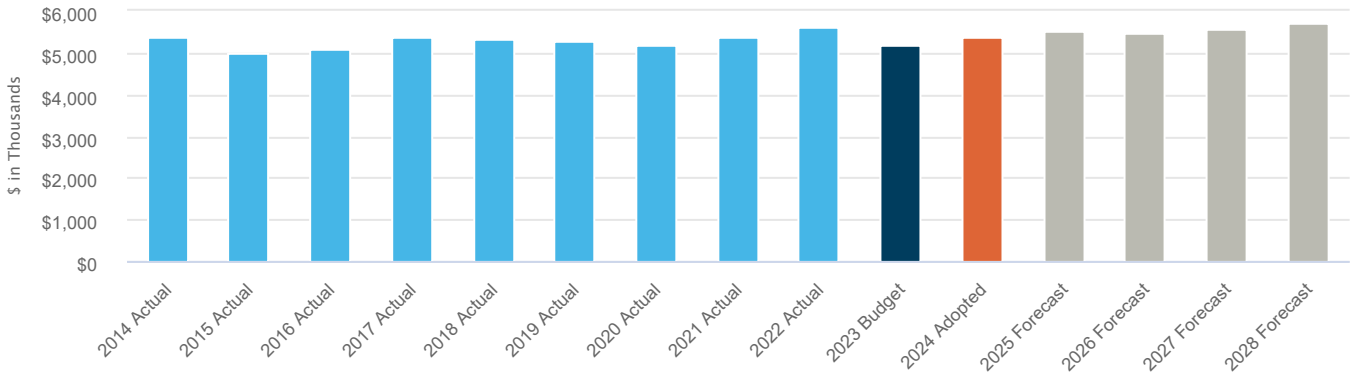
Historically, collections for the four Franchise Fees have performed differently; however, collectively, they have been relatively stable. Cable TV has seen significant declines and is expected to trend down further over time as competition from streaming alternatives continues to grow. Natural gas has been volatile over the last few years, as increased Russian sanctions and inflationary pressures have affected prices (and thus franchise revenues). Trash and recycling service has historically experienced growth as there are no alternatives. Water has slowly grown over time, but usage fluctuates year-to-year with weather.

Projections and Assumptions

- The FY 2024 Adopted Budget amount is 3.9% above the FY 2023 budget, reflecting expected increases in Natural Gas and Trash and Recycling service revenue. These estimated increases are expected to be partially offset by declines in Cable TV revenue.
- Cable TV revenue has steadily declined due to consumer "cord cutting." Certain providers of traditional cable TV have also signaled they will no longer be providing traditional cable TV in upcoming years. Consequently, estimated future collections assume a step down in FYs 2024 and 2025 and no further revenue beyond FY 2025.

- Natural Gas
  - ◊ This category is difficult to predict as it is reliant on a number of interdependent variables: weather, rate (price) changes, new residential and commercial development, and general economic activity.
  - ◊ Staff expects FY 2024 revenues to slightly exceed FY 2022 and FY 2023 collections and continue to grow due to inflationary pressures. The city will reevaluate revenue estimates in future budget cycles.
- Trash and Recycling service franchise revenue has been remarkably steady, as prices do not typically decline and there are no alternatives. Staff expects FY 2023 collections to exceed FY 2021 and FY 2022 levels due to continued population growth and inflationary pressures. As a result, staff expects revenue to grow 8.0% for FY 2024 and then between 3.0%-3.5% in the out-years of the forecast.
- Water franchise revenue is also difficult to predict given weather materially affects demand. However, as the city continues to grow, internal projections indicate a small amount of growth in this revenue is appropriate. 2.0% growth, over FY 2022 collections, is budgeted for FY 2024, and a similar growth rate is projected for most of the out-years.

HISTORICAL AND PROJECTED FRANCHISE FEES



Internal Charges

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	$ 8,468	$ 10,712	$ 12,191	$ 13,872	$ 13,193	$ 13,647	$ 14,118	$ 14,604
% Change		26.5%	13.8%	13.8%	-4.9%	3.4%	3.5%	3.4%

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

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

Projections and Assumptions

- The FY 2024 Adopted Budget is higher than FY 2023, due mainly to estimated cost of service increases; it also includes some staffing growth in the ISDs (e.g., staffing additions in Finance, Legal, City Council, and Information Technology), which increases the pool of internal costs subject to allocation. Much of the ISD growth is driven by increased service needs from the enterprise funds, which in turn have seen significant growth in recent years due to community growth. Growth is also attributable to compensation adjustments and M&O increases included as part of this budget.
- A portion of the increase in FY 2024 is considered one-time, as it is attributable to one-time costs (e.g., funding for investigations, professional services to augment IT staff, FY 2024 performance pay, and the Risk Fund stabilization). As a result, a decline is assumed in FY 2025 as compared to FY 2024, with growth resuming in FY 2026.
- Forecasted growth in FY 2026 and beyond ranges between 3.4% and 3.5%. This reflects estimated cost of service increases, assuming no material change in the level of service provided. Unexpected changes in costs or service levels would affect these figures.

Liquor Tax

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	$ 5,143	$ 4,649	$ 4,889	$ 5,036	$ 5,187	$ 5,343	$ 5,503	$ 5,668
% Change		-9.6%	5.2%	3.0%	3.0%	3.0%	3.0%	3.0%

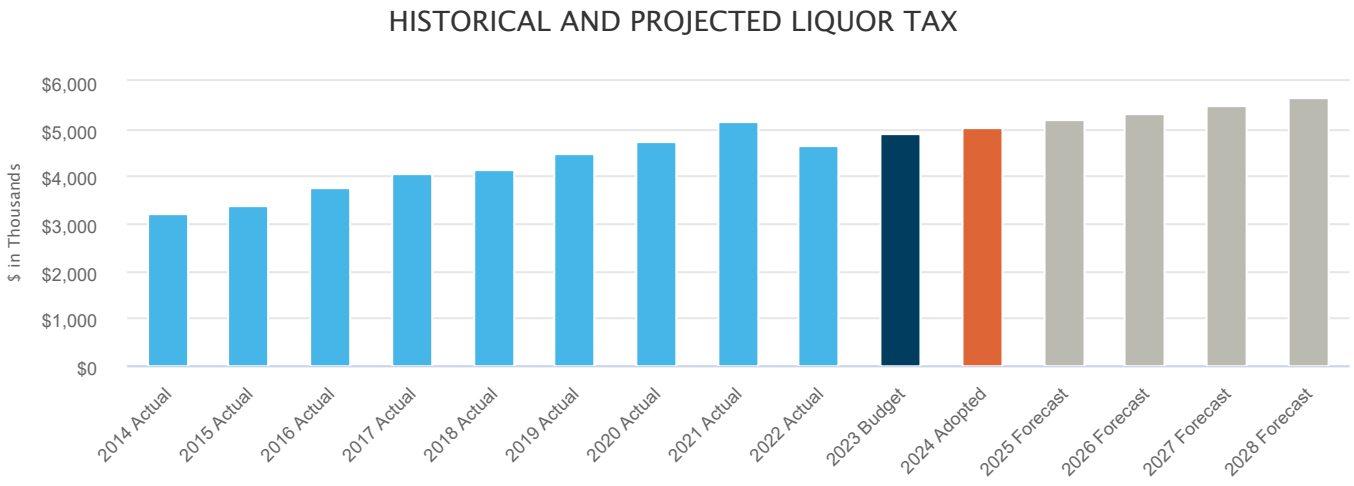
The city receives a portion of the surcharge on liquor sales within Boise. The Idaho State Liquor Division operates liquor stores in Idaho and distributes funds quarterly in equal installments. Additional revenue payments may be distributed as the state reviews actual liquor sales near its fiscal year-end in June. In recent years, the year-end payments have been substantial, more than the quarterly payments.

The FY 2024 Budget reflects a 3.0% increase over the amount budgeted for FY 2023. The budget figures for both FY 2023 and FY 2024 are above FY 2022 actuals but below the actual figure for FY 2021. This is intentional as liquor consumption patterns shifted with the pandemic. In the early stages of the pandemic, liquor tax receipts consistently exceeded expectations as sales increased and shifted to home consumption. Recently, this trend has reversed as more consumption has resumed at bars and restaurants. This has resulted in lower liquor tax receipts compared to the early days of the pandemic. Furthermore, in tandem with these consumption changes, state legislation (House Bill 643) shifted a total of 4.0% of liquor tax allocation away from cities over a five-year period, with decreasing percentages going to cities each year. This step-down ended in June 2023. Given the

sunset of House Bill (HB) 643, uncertainty around consumption patterns, population growth, and inflation, the budget reflects liquor tax receipts returning to a more historical pattern of 3.0% growth.

Projections and Assumptions

- Modest growth of 3.0% is forecasted in FYs 2025-2028.
- Annual growth could increase in FY 2024 and beyond since the tax shift from HB 643 ended in June 2023.



Other Revenue

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	$ 10,251	$ 82	$ 20,228	$ 6,559	$ 6,737	$ 7,077	$ 7,028	$ 6,358
% Change		-99.2%	N/M	-67.6%	2.7%	5.0%	-0.7%	-9.5%

Other Revenue includes a number of items, the three largest being miscellaneous revenue, interest income, and operating grants. Donations are also included within this category. Miscellaneous revenue includes restitution, seizures, and rebate income. Often these revenue items are unexpected.

The city earns interest income on invested cash balances. Additionally, the city receives revenue when penalties and interest are paid on delinquent property taxes. The city's investment portfolio is monitored closely regarding security type, maturity, duration, and source to maintain a balanced, low-risk portfolio. Projections are based on estimated average cash balances in each fund and expected short-term interest rates. Higher interest rates increase interest income over time, but in the short-term there may be market value losses for existing fixed-income investments as interest rates move up. Alternatively, declining interest rates reduce interest income over time, but there may be gains on existing investments as rates fall.

Projections and Assumptions

- The FY 2024 Adopted Budget amount is $13.7 million (67.6%) below the FY 2023 budget. This is largely due to the fact that the FY 2023 Adopted Budget included one-time ARPA funding.
- Interest income is budgeted to increase from roughly $1.0 million in FY 2023 to $2.7 million in FY 2024. Beginning in FY 2021, the city began to receive federal funds (e.g., ARPA; Coronavirus Aid, Relief, and Economic Security [CARES] Act; etc.) in response to the pandemic. Unspent funds associated with the federal grants are placed in income-bearing accounts until the funds are spent by the city. The city is expected to obligate the last of these funds by the end of calendar year 2024 and expend the funds by the end of calendar year 2026. Higher cash balances should lead to higher investment income. Furthermore, the Federal Reserve has responded to persistent inflation by raising interest rates from their historically low levels and has signaled holding rates higher for an unknown period of time. The city typically invests in shorter-term fixed-income securities and these yields have increased substantially. For example, the yields on two-year U.S. government bonds have increased by approximately 200 basis points over the past year, increasing yields by over 80%. Finally, in FY 2023 the Department of Finance and Administration (DFA) added a new Treasury Analyst and that position will continue to improve the city's cash management practices, increasing interest income for funds across the city. Higher cash balances, higher interest rates, and new personnel focusing on cash management are expected to lead to higher interest income.

Property Tax

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	$ 135,831	$ 168,925	$ 175,409	$ 180,821	$ 187,438	$ 199,594	$ 208,957	$ 216,702
% Change		24.4%	3.8%	3.1%	3.7%	6.5%	4.7%	3.7%

Property Tax Overview

Property taxes are the city's largest revenue source, representing approximately 60% of General Fund total revenue in a typical year. Property taxes are assessed using a statutory formula that allows annual property tax increases of up to "3% + growth." Although the city forecasts 3% base growth in its forecasts (plus full growth, i.e., new construction and annexation), an evaluation is made each year to determine if the full amount is necessary. This careful annual evaluation has resulted in the city taking less than the 3% maximum in two of the last three years (0% in FY 2021 and 2.45% in FY 2023).

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 80% (90% if the URD was formed in 2006 or before).

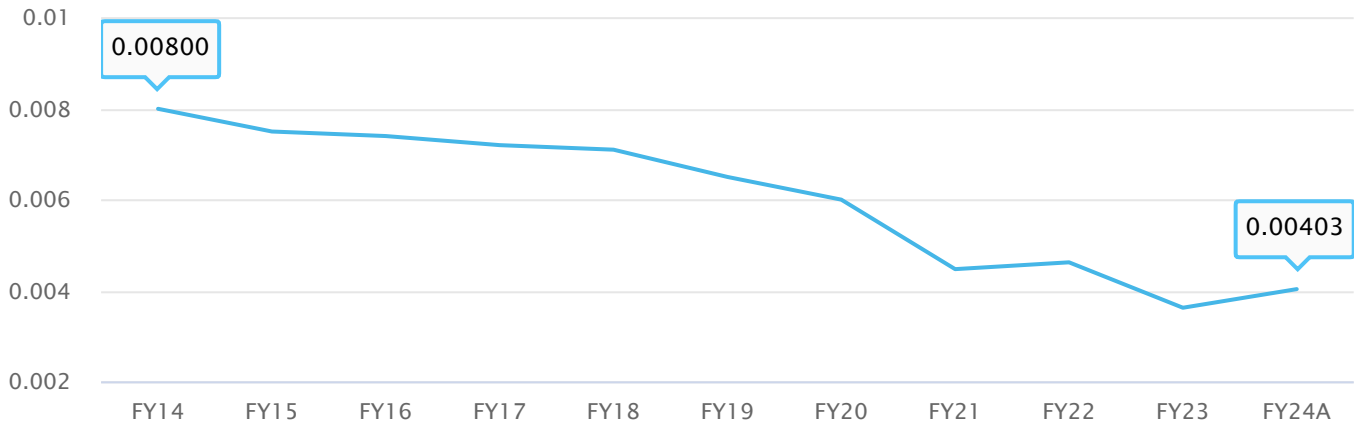
The FY 2024 Adopted Budget reflects a 2.0% base property tax increase – below the statutory limit of 3%, saving the average homeowner $14.27 (as discussed in the Property Tax Analysis section) – and

the full amount (90%) of allowable taxes attributable to new construction and annexation (i.e., "growth"). By the city taking the maximum amount for growth, which is effectively paid by the new payers reflected in that growth figure, the city is better able to fund the necessary expansion of city services – avoiding a reduction in service levels – without placing an additional burden on existing taxpayers.

Prior to tax year (TY) 2023 (i.e., assessments received in spring 2023 and the related tax payments required in December 2023 and June 2024), the total assessed property value for residential and commercial properties within the City of Boise had increased every year since TY 2012. This trend reversed in TY 2023, with the total assessed property value in Boise decreasing by an estimated 7.4%. Property valuations and taxes are assessed and collected (respectively) by Ada County. Questions about assessed property values should be directed to the Ada County Assessor's Office at (208) 287-7200.

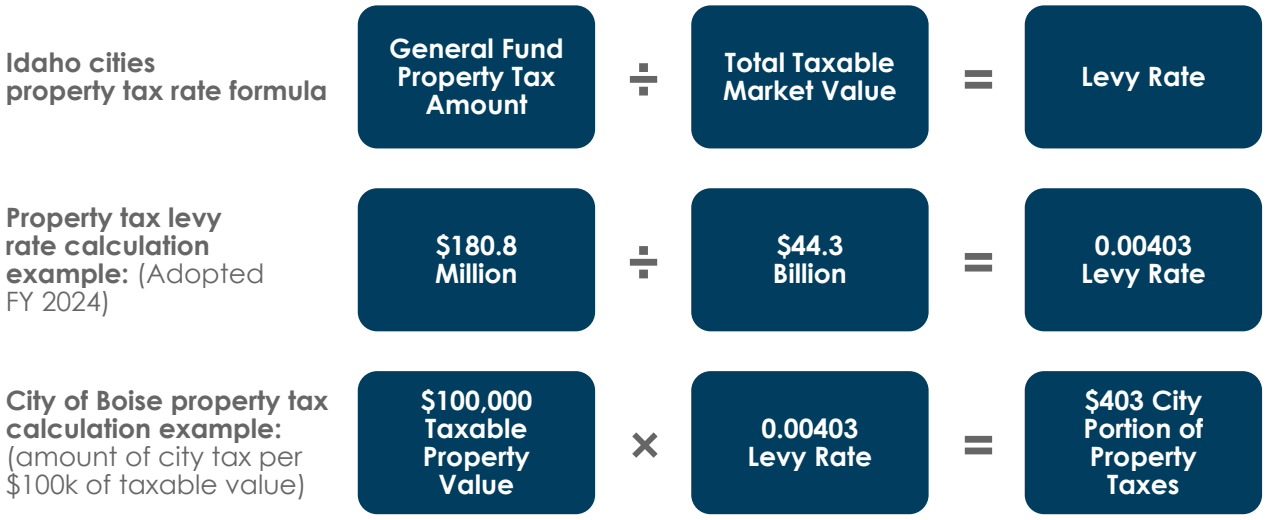
BOISE HISTORICAL PROPERTY TAX LEVY RATE

(Excludes Open Space and Clean Water Levy in FYs 2018-2019)



Changes in assessed property values affect the City of Boise's levy rate, which is a formula based on a taxing district's property tax budget relative to the total taxable property value of that district (the figure on the next page is provided to help demonstrate this relationship). The city's levy rate is projected to increase approximately 11% for FY 2024 (from 0.00362 to 0.00403 – rounded to five decimal places). While the levy rate is projected to increase, residential property taxes are expected to decrease, as the levy rate alone is not an accurate proxy for homeowners' property tax bills. The lack of a clear association between levy rates and property tax is due to a variety of factors, including changes in assessed values on individual properties, the relative rate of growth in assessed value for each property compared to other properties in the city, and exemptions (including the diminishing value of the homeowners exemption). The graph above provides more information on historical and adopted levy rates.

More information on the impact of changing property tax budgets and levies is provided in the Property Tax Analysis section.



Property Tax Budget

The property tax budget for FY 2024 will represent an increase of $5.4 million from the FY 2023 Adopted Budget. As discussed previously, this increase is composed of a 2.0% base increase and 1.1% growth due to new properties (new construction and annexation) added to the tax roll. The base increase (2.0%) is used to support cost increases associated with existing services, while collections associated with new construction and annexation (1.1%) are used to support growth-related service expansion.

For FY 2024, the value of anticipated new construction and annexation is approximately $486 million. This amount reflects the 10% statutory reduction established by HB 389, which, over time, will present challenges in maintaining service levels, as growth-related service additions will not be fully supported by property tax receipts. HB 389 also requires that 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 will moderately increase the amount of growth-related property taxes collected. However, when the levy rate is declining, as it did between FYs 2013 and 2023, the use of a preliminary rate reduces the amount of property tax collected for newly constructed and annexed properties.

Property Valuation

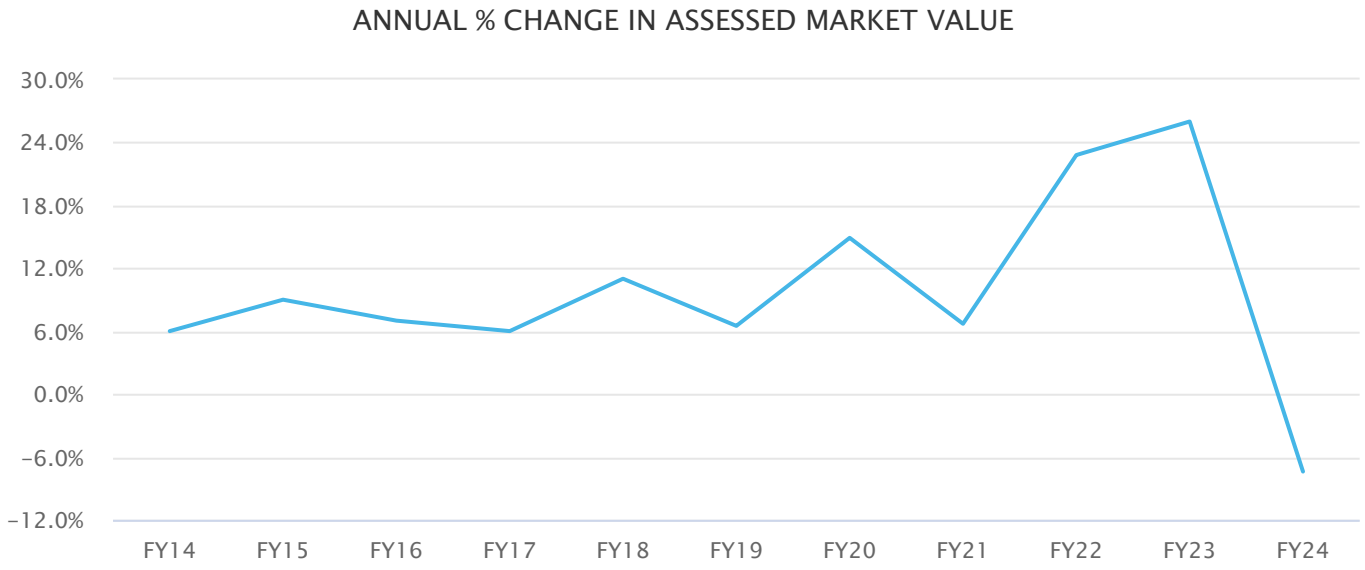
The TY 2023 (FY 2024) overall assessed property value for Boise, based on preliminary numbers from the Ada County Assessor's Office, is expected to decrease 7.4% compared to the prior year. Total taxable value is projected to decrease at a slightly higher rate of 7.6% (largely attributable to the increased value of deductions when property values decline, e.g., the homeowner's exemption).

The legislatively stipulated methodology that the county must use to determine property values has historically shifted the property tax burden from commercial to residential properties, since assessed valuations for residential homes have been increasing much faster than those for commercial properties. TY 2023 is the first time since TY 2011 that aggregate residential values decreased while

commercial values increased. As a result, TY 2023 is expected to be the first time in the last 12 years where residential properties will not pay an increasing share of the overall property tax burden.

To provide more context on the recent shifts in the relative property tax burden between residential and commercial properties, the following bullets highlight several reasons the average homeowner has seen a 122% increase in their property taxes (attributable to the City of Boise) since TY 2012 (the year the burden shifted more to residential than commercial after a brief trend the other direction) while many commercial properties pay less in property taxes today than they did in TY 2012.

- From TY 2012 to TY 2022 the median residential assessed value grew 237%; in that same period, the median value for commercial properties grew 131%. If TY 2023 is included, when the median value for commercial properties is expected to increase while residential declines, the increase in the total residential assessed value is 170% compared to 117% for commercial.
- In this millennium, the tax burden has shifted to commercial properties only four times prior to TY 2023. This would indicate that the relative burden shift to commercial properties expected in TY 2023 is an anomaly and not a reversal of the trend over the past two decades.
- In TY 2000, the property tax burden was split evenly (50%/50%) between residential and commercial properties. In TY 2022, residential properties shouldered 74% of the property tax burden. Even with the relative increase in commercial valuations expected in TY 2023, commercial properties will still pay a smaller share of overall taxes than they did in TY 2020 (32%).



Idaho Code Notes

New Construction Roll: Idaho Code section 63-301A was amended in 2007 to exclude new construction in revenue allocation areas (RAAs) – also known as urban renewal districts (URDs) - from property tax new construction rolls (NCRs). Boise has four URDs districts covering 855 acres of the downtown area: River Myrtle-Old Boise District (FY 2025 sunset), Westside District (FY 2026 sunset), 30th Street District (FY 2033 sunset), and Shoreline District (FY 2039 sunset). Outside of downtown, the Gateway East RAA (on the south side of Boise) contains another 2,643 acres and sunsets in FY 2039 and the State Street RAA (encompassing 577 acres along State Street) sunsets in FY 2042. The new construction value added during the existence of an RAA is added to the NCR when the RAA is sunset (dissolved). The impact to the city is a delay in the realization of base revenue from new construction in RAA areas. Upon RAA dissolution, there is a one-time increase in the NCR, which is valued at 90% for RAAs formed in 2006 or before, or 80% for RAAs formed after 2006. All of the URDs within the City of Boise will be added to the NCR at 80%.

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

Over time, the 2016 cap on the homeowners exemption has resulted in a meaningful reduction in the value of the exemption. A capped exemption increases the burden on homeowner-occupied residential property since appreciation on homes assessed at $250,000 or more will not have a corresponding increase in the exemption. This results in the exemption covering a smaller portion of the assessed value, making a greater percentage of the home's value subject to taxation (i.e., the growth rate of the home's taxable value exceeds that of assessed value). The city supports restoring an indexed exemption since indexing would help reduce the property tax burden shift discussed previously. If the homeowners exemption was still indexed, it would have been $224,360 in TY 2023, almost double the current $125,000 cap.

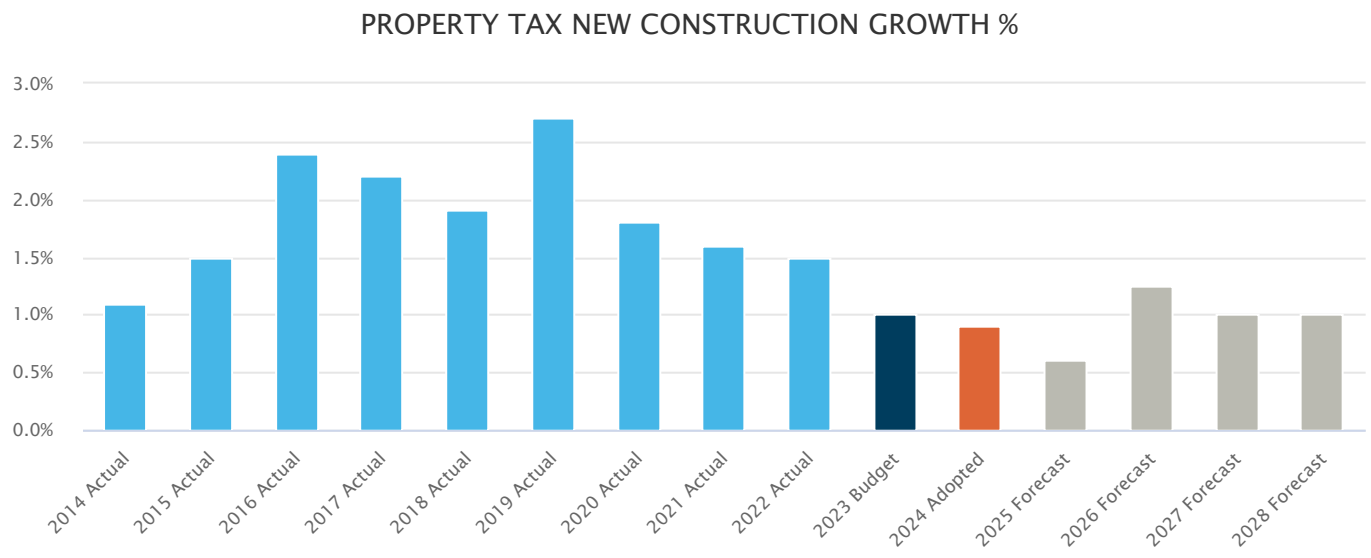
Property Tax Relief: During the FY 2023 legislative session, the Idaho State Legislature passed HB 292, providing relief to all property tax payers in Idaho. A portion of this relief is provided by additional State funding for school districts (based on average daily attendance), which will reduce the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

In TY 2023, the legislature estimates this bill will provide between $205 million and $355 million in statewide property tax relief. However, a portion of the TY 2023 reduction is attributable to a one-time transfer of $75 million from the State's General Fund that only benefits owner-occupied properties. Since this is not an ongoing transfer, TY 2024 and beyond will see lower overall property tax relief (estimated to be between $120 million and $330 million in TY 2024) and a significant reduction in relief going directly to homeowners.

Apart from the one-time transfer, funding sources in each year will vary based on several factors, including the amount of annual State budget surpluses and online sales tax collections. These variables are not currently quantified for TY 2023 and will change in future years, resulting in the wide estimates provided above and additional uncertainty and variability in annual property tax assessments going forward.

New Construction

The following chart shows the property tax growth percentage represented by new construction. The forecast shows various percentages in FYs 2025-2028; a decrease in the rate of growth of new construction in FY 2025 then increasing in FY 2026 and remaining steady in FYs 2027 and 2028. The Property Tax New Construction Growth % chart excludes the RAAs discussed under "Idaho Code Notes" in this section.



Sales Tax

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	$ 21,175	$ 26,067	$ 23,959	$ 26,591	$ 26,857	$ 27,528	$ 28,216	$ 28,922
% Change		23.1%	-8.1%	11.0%	1.0%	2.5%	2.5%	2.5%

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

Starting on July 1, 2020, a new formula was introduced to compare a city's prior year sales tax revenue on a per capita basis each quarter against a statewide per capita average. Cities with a per capita figure above the average are limited to 1.0% growth for that quarter (using the prior

year quarter as a base amount), whereas cities below the average receive full growth. Since cities receiving 1.0% growth and full growth are split approximately equally, cities receiving full growth receive much higher growth in percentage terms than what was realized at the statewide level. Increases for any city, including 1.0%, are dependent on growth in state collections. The legislature made this change to equalize sales tax distribution across cities on a per capita basis. The per capita averages are recalculated quarterly and take into consideration changes such as new population census data. The change shifts sales tax revenue growth to cities falling below the statewide per capita average, which over time will narrow the spread between cities with higher and lower per capita amounts.

In FY 2021, Boise was limited to 1% growth under the revised formula. Given high sales tax growth (above 10%), the statewide per capita average moved up quickly and Boise's average fell below the statewide average for the first fiscal quarter of FY 2022. Boise received full growth for all four fiscal quarters in FY 2022 of 26.3%, 22.9%, 17.8%, and 25.0%. For FY 2022 overall, sales tax grew by about 23%.

For FY 2023, Boise was again limited to 1.0% growth for the first two fiscal quarters, and staff anticipates 1.0% growth will be received in the third and fourth fiscal quarters. It is difficult to predict when Boise will again receive full growth given changes in sales tax collections and per capita amounts for all Idaho cities. Current sales tax collections have slowed to a more typical 7% to 8% range from high double-digit growth rates when the pandemic began. This could increase the time needed for per capita averages to adjust enough for Boise to again receive full growth.

For FY 2024, staff expect Boise to again be limited to 1.0% growth following the more than 20% growth in FY 2022. However, the FY 2024 Adopted Budget is set 11.0% higher than FY 2023. This is because only two of the four FY 2022 full growth quarters were reflected in the FY 2023 budget. Thus, the FY 2023 budget reflected 1.0% growth for the third and fourth quarters even though full growth was eventually received. Adjusting for full growth for the second half of FY 2022 generates an 11% increase for the FY 2024 budget, even though only a 1.0% increase is expected over FY 2023 quarterly collections.

Given the difficulty in predicting when Boise will again receive full growth, staff assumes the city will receive 1.0% growth in FY 2025, followed by 2.5% growth for FYs 2026-2028. After a year of 1.0% growth, full growth becomes more likely the following year. Then, when full growth is received, the change to a city's per capita average makes it likely that growth will return to 1.0% the following year. The 2.5% growth in FYs 2026-2028 attempts to reflect the city receiving full growth in several quarters during that time frame.

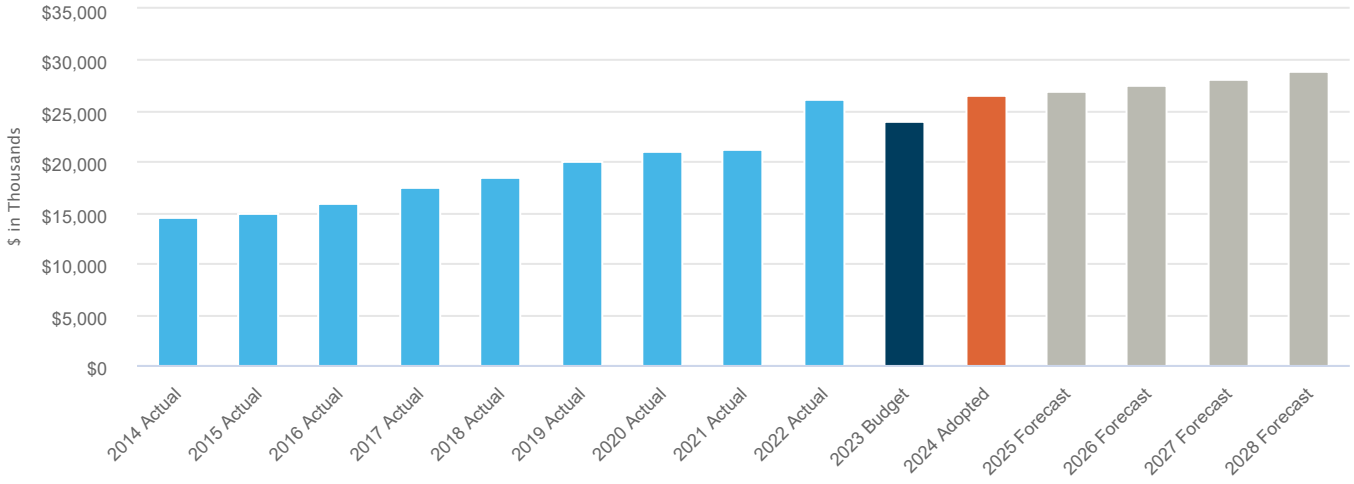
Projections and Assumptions

- Sales Tax collections, which have grown at high double-digit rates since the pandemic began, are currently growing at a slower, more typical rate of 7% to 8%. Except for a recession, collections are expected to continue growing at more normal growth rates of 5% to 8% for the near term, and possibly through the forecast years ending with FY 2028. High inflation could elevate the growth rate.
- Boise is projected to again be limited to 1.0% quarterly sales tax growth in FYs 2024 and 2025, with average growth set higher at 2.5% for FYs 2026-2028. With average per-capita collections

adjusting quarterly for cities receiving full growth versus 1.0% growth, there is a higher likelihood that Boise will receive full growth in FY 2025 (or after) than in FY 2024.

- During the FY 2023 legislative session, the State Legislature passed HB 292. As part of this bill, the Legislature will use online sales tax collections as a major source of funding for property tax relief (this legislation is discussed in more detail in the "Property Tax" portion of this section). Given this new legislation, revenue projections no longer include potential increases due to increased online sales tax revenue. Previous legislation that diverted new online sales tax revenue into a state tax relief fund would have resulted in an increased sales tax allocation to cities and counties, upon a five-year period ending on June 30, 2024, but the planned use of these funds was changed by HB 292.

HISTORICAL AND PROJECTED SALES TAX



CITY of BOISE



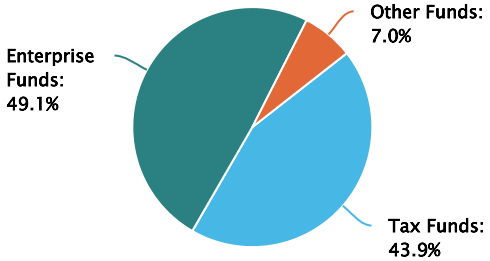
ALL FUNDS BUDGET SUMMARY

FY 2024 BUDGET SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY CATEGORY

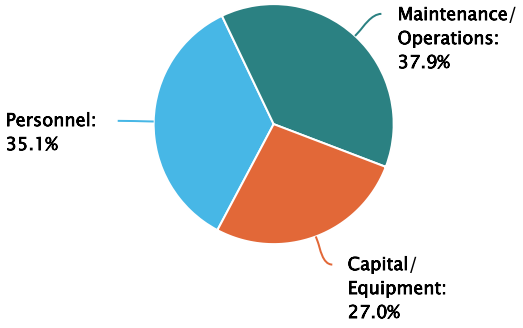
Fund	Total Revenues	Personnel	Maintenance/ Operations	Capital/ Equipment	Adopted Total Expenditures	Fund Balance Increase/ (Decrease)
Tax Funds						
General Fund	300,896,198	211,466,629	88,585,389	844,180	300,896,198	-
Capital Funds	32,118,018	-	7,962,777	19,090,514	27,053,291	5,064,727
Total Tax Funds	**333,014,216**	**211,466,629**	**96,548,166**	**19,934,694**	**327,949,489**	**5,064,727**
Enterprise Funds						
Airport	66,775,947	17,030,106	54,312,834	111,220,000	182,562,940	(115,786,993)
Geothermal	830,000	243,191	776,894	-	1,020,085	(190,085)
Municipal Irrigation	57,922	-	46,562	-	46,562	11,360
Solid Waste	42,983,495	1,035,291	44,035,382	225,000	45,295,673	(2,312,178)
Water Renewal	88,722,361	28,425,915	46,657,256	63,158,830	138,242,001	(49,519,640)
Total Enterprise Funds	**199,369,725**	**46,734,503**	**145,828,928**	**174,603,830**	**367,167,261**	**(167,797,536)**
Other Funds*						
Debt Service	1,075,544	-	1,978,149	-	1,978,149	(902,605)
Economic Development	484,373	-	441,113	-	441,113	43,260
Fleet Services	4,390,250	1,851,142	2,571,441	-	4,422,583	(32,333)
Health Insurance	25,588,000	-	23,743,600	-	23,743,600	1,844,400
Heritage	774,687	-	714,000	250,000	964,000	(189,313)
Housing - HUD Funds	3,903,430	453,111	3,840,043	-	4,293,154	(389,724)
Housing - Projects and Special Activities	6,808,000	3,500	24,970	6,700,000	6,728,470	79,530
Housing - Property Management	2,544,000	661,315	1,569,869	-	2,231,184	312,816
Humane Society Trust	-	-	-	-	-	-
LM Cunningham	39,000	-	102,350	-	102,350	(63,350)
Risk Management	8,628,106	1,329,221	5,756,820	-	7,086,041	1,542,065
Total Other Funds	**54,235,390**	**4,298,289**	**40,742,355**	**6,950,000**	**51,990,644**	**2,244,746**
Total All Funds	**586,619,331**	**262,499,421**	**283,119,449**	**201,488,524**	**747,107,394**	**(160,488,063)**

*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 2024 figures will be $1,011,619,331 (revenue) and $1,172,107,394 (expense).

CITYWIDE EXPENDITURES BY FUND TYPE



CITYWIDE EXPENDITURES BY CATEGORY



FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES				
Tax Funds				
General Fund	230,744,961	269,126,283	306,028,033	300,896,198
Capital Funds	38,181,637	38,358,966	50,237,964	32,118,018
Total Tax Funds	**268,926,598**	**307,485,249**	**356,265,997**	**333,014,216**
Enterprise Funds				
Airport	60,052,829	81,407,356	47,076,630	66,775,947
Geothermal	861,835	1,220,870	752,527	830,000
Municipal Irrigation	49,547	48,273	54,556	57,922
Solid Waste	37,980,491	39,995,395	39,942,988	42,983,495
Water Renewal	78,905,079	80,207,323	80,361,624	88,722,361
Total Enterprise Funds	**177,849,780**	**202,879,217**	**168,188,325**	**199,369,725**
Other Funds*				
Debt Service	4,385,465	18,137,130	2,455,243	1,075,544
Economic Development	37,511	36,120	42,000	484,373
Fleet Services	3,150,372	3,606,694	4,075,520	4,390,250
Health Insurance	20,277,686	22,475,895	23,981,760	25,588,000
Heritage	410,068	588,419	736,980	774,687
Housing - HUD Funds	2,797,050	2,231,890	3,013,430	3,903,430
Housing - Projects and Special Activities	10,681,601	18,602,143	48,450,000	6,808,000
Housing - Property Management	1,558,216	2,135,994	1,790,500	2,544,000
Humane Society Trust	(63)	(449)	-	-
LM Cunningham	97,812	17,056	23,000	39,000
Risk Management	7,728,766	5,131,740	6,336,761	8,628,106
Total Other Funds	**51,124,485**	**72,962,633**	**90,905,194**	**54,235,390**
Revenues All Funds	**497,900,863**	**583,327,099**	**615,359,516**	**586,619,331**

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

FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
EXPENDITURES				
Tax Funds				
General Fund	242,245,772	277,344,323	306,028,033	300,896,198
Capital Funds	28,199,738	32,897,176	105,660,280	27,053,291
Total Tax Funds	**270,445,509**	**310,241,499**	**411,688,313**	**327,949,489**
Enterprise Funds				
Airport	37,731,503	102,848,607	169,488,572	182,562,940
Geothermal	676,653	1,688,661	885,453	1,020,085
Municipal Irrigation	34,390	38,927	45,983	46,562
Solid Waste	36,341,892	38,352,122	39,383,756	45,295,673
Water Renewal	52,093,617	87,982,938	155,340,859	138,242,001
Total Enterprise Funds	**126,878,055**	**230,911,254**	**365,144,623**	**367,167,261**
Other Funds*				
Debt Service	4,402,380	18,293,970	2,384,274	1,978,149
Economic Development	-	22,000	-	441,113
Fleet Services	2,919,264	3,812,100	4,102,928	4,422,583
Health Insurance	20,510,198	21,238,045	24,012,760	23,743,600
Heritage	462,069	1,036,940	1,190,710	964,000
Housing - HUD Funds	2,651,138	4,103,252	3,962,659	4,293,154
Housing - Projects and Special Activities	11,093,969	18,349,198	41,016,214	6,728,470
Housing - Property Management	1,471,858	2,292,664	2,353,696	2,231,184
LM Cunningham	50,637	18,959	157,150	102,350
Risk Management	5,068,407	7,025,935	6,353,879	7,086,041
Total Other Funds	**48,629,921**	**76,193,063**	**85,534,270**	**51,990,644**
Expenditures All Funds	**445,953,485**	**617,345,816**	**862,367,206**	**747,107,394**
Fund Balance	**51,947,378**	**(34,018,717)**	**(247,007,690)**	**(160,488,063)**

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



GENERAL FUND BUDGET SUMMARY

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

					Change from FY 2023	
Revenue by Category	**FY 2021 Actual**	**FY 2022 Actual**	**FY 2023 Adopted**	**FY 2024 Adopted**	**$**	**%**
Carryforward/Fund Balance	-	-	14,488,785	6,638,442	(7,850,343)	-54.2%
Departmental Revenue	27,897,633	33,007,969	32,476,071	36,885,501	4,409,430	13.6%
Development Fees	14,403,084	17,835,186	14,765,947	16,016,900	1,250,953	8.5%
Fines and Forfeitures	2,195,563	2,208,161	2,435,911	3,089,705	653,794	26.8%
Franchise Fees	5,381,505	5,639,264	5,185,552	5,387,427	201,875	3.9%
Internal Charges	8,467,587	10,712,413	12,190,577	13,871,986	1,681,409	13.8%
Liquor Tax	5,142,797	4,649,243	4,889,477	5,036,161	146,684	3.0%
Other Revenue	10,250,684	82,491	20,228,180	6,558,661	(13,669,519)	-67.6%
Property Tax	135,831,191	168,924,644	175,408,533	180,820,558	5,412,025	3.1%
Sales Tax	21,174,917	26,066,912	23,959,000	26,590,857	2,631,857	11.0%
Total Revenue	**230,744,961**	**269,126,283**	**306,028,033**	**300,896,198**	**(5,131,835)**	**-1.7%**
Expenditures by Category						
Personnel	161,049,091	173,834,346	194,068,719	211,466,629	17,397,910	9.0%
Maintenance & Operations	80,043,690	102,518,833	110,974,984	88,585,389	(22,389,595)	-20.2%
Capital/Equipment	1,152,991	991,144	984,330	844,180	(140,150)	-14.2%
Total Expenditures	**242,245,772**	**277,344,323**	**306,028,033**	**300,896,198**	**(5,131,835)**	**-1.7%**
Fund Balance	**(11,500,810)**	**(8,218,040)**	**-**	**-**	**-**	**N/A**

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

Expenditures by Department	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Change from FY 2023 $	Change from FY 2023 %
Arts & History	2,186,866	2,511,019	2,911,581	3,121,419	209,838	7.2%
City Council	491,615	482,544	518,942	648,003	129,061	24.9%
City Council - Internal Audit	366,262	437,175	420,471	446,475	26,004	6.2%
Contractual Services*	5,764,778	9,699,597	10,939,749	12,851,502	1,911,753	17.5%
Finance and Administration	9,529,347	10,329,787	12,111,064	13,628,872	1,517,808	12.5%
Fire	58,469,239	63,307,133	67,934,292	76,329,727	8,395,435	12.4%
Human Resources	3,075,531	3,892,629	5,671,965	7,559,245	1,887,280	33.3%
Information Technology	12,354,609	13,929,184	15,894,410	17,733,853	1,839,443	11.6%
Intergovernmental	(3,322,333)	6,707,376	3,641,983	(40,311,650)	(43,953,633)	-1206.9%
Legal	6,260,356	7,196,839	8,240,442	9,939,567	1,699,125	20.6%
Library	12,474,900	14,284,829	15,245,345	17,810,173	2,564,828	16.8%
Mayor's Office	2,934,159	4,065,852	4,652,284	4,679,790	27,506	0.6%
Mayor - Comm. Engagement	1,792,290	2,431,178	3,124,119	3,422,458	298,339	9.5%
Mayor - Police Oversight	171,302	-	-	-	-	N/A
Parks and Recreation	34,432,619	39,625,429	42,773,508	46,142,217	3,368,709	7.9%
Planning and Development	16,979,121	15,504,332	16,966,110	20,483,618	3,517,508	20.7%
Police	70,241,930	74,914,008	84,487,908	95,294,593	10,806,685	12.8%
Police Accountability	8,694	278,921	323,503	392,391	68,888	21.3%
Public Works	8,034,486	7,746,492	10,170,357	10,723,945	553,588	5.4%
Total Expenditures	**242,245,772**	**277,344,323**	**306,028,033**	**300,896,198**	**(5,131,835)**	**-1.7%**

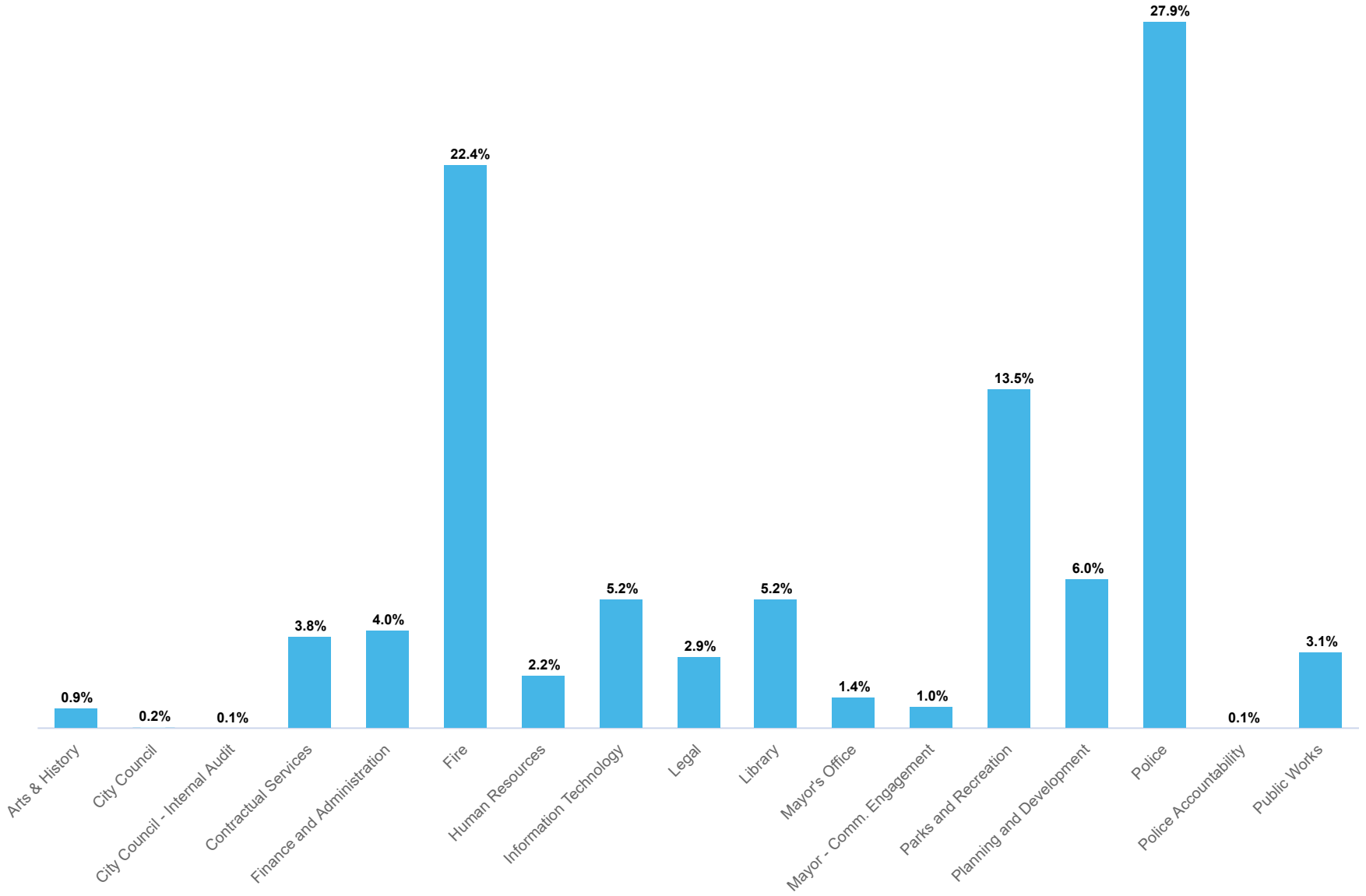
* Includes contributions to Valley Regional Transit, Allumbaugh House, Idaho Humane Society, and Magistrate Court

FY 2024 GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Department	Revenue/ Reimb.	Personnel	M&O	Capital/ Equipment	Total Expenditures	Difference (Rev.-Exp.)
Arts & History	28,600	1,643,609	1,477,810	-	3,121,419	(3,092,819)
City Council	175,975	590,567	57,436	-	648,003	(472,028)
City Council - Internal Audit	134,630	440,049	6,426	-	446,475	(311,845)
Contractual Services*	318,417	-	12,851,502	-	12,851,502	(12,533,085)
Finance and Administration	8,763,480	10,661,352	2,967,520	-	13,628,872	(4,865,392)
Fire	13,787,318	58,978,114	17,351,613	-	76,329,727	(62,542,409)
Human Resources	1,626,200	5,176,408	2,382,837	-	7,559,245	(5,933,045)
Information Technology	5,371,991	10,816,565	6,917,288	-	17,733,853	(12,361,862)
Intergovernmental	228,229,419	(7,650,589)	(32,661,061)	-	(40,311,650)	268,541,069
Legal	1,002,675	7,914,211	2,025,356	-	9,939,567	(8,936,892)
Library	503,045	8,270,600	8,836,325	703,248	17,810,173	(17,307,128)
Mayor's Office	1,270,999	3,337,123	1,342,667	-	4,679,790	(3,408,791)
Mayor - Comm. Engagement	948,250	2,641,831	780,627	-	3,422,458	(2,474,208)
Parks and Recreation	12,293,400	21,066,893	25,075,324	-	46,142,217	(33,848,817)
Planning and Development	15,355,390	12,055,180	8,428,438	-	20,483,618	(5,128,228)
Police	10,082,481	70,459,576	24,694,085	140,932	95,294,593	(85,212,112)
Police Accountability	-	254,133	138,258	-	392,391	(392,391)
Public Works	1,003,928	4,811,007	5,912,938	-	10,723,945	(9,720,017)
Total	**300,896,198**	**211,466,629**	**88,585,389**	**844,180**	**300,896,198**	**-**

* 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 2024 Adopted 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" may include capital equipment or project expenditures that are budgeted in the Capital Fund; however, in order to reflect a more holistic view of each budget change, these capital costs are included in the items being discussed. The narrative will clarify when the "M&O/Other" line contains Capital Fund expenses.

Arts & History

Item: ARCHIVE EQUIPMENT AND PROFESSIONAL SERVICES

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	40,000	-
Total Cost	**$ 40,000**	**$ -**

FTE Change(s): No

This one-time item will provide for the purchase of three professional-grade scanners and increase a part-time contractor to full-time to provide more assistance in processing archival material.

Arts and History (A&H) does not currently have the technology necessary to digitize a large volume of the collection, which limits accessibility by staff and the public. The purchase of these scanners (two small, one large) for $10,000 will permit the scanning of such materials, accelerating the process of putting more of the collection online, and reducing the number of public records requests. The addition of this equipment will permit A&H to make historic documents and photos widely available to the public, improving residents' sense of place and history.

The city currently has an ongoing annual contract for a part-time contract archivist. The additional $30,000 of professional services budget will allow for a full-time contractor to hasten the archival process.

Item: HISTORY PROGRAM STAFFING

	FY 2024	Ongoing
Personnel	$ 15,841	$ 16,317
M&O/Other	-	-
Total Cost	**$ 15,841**	**$ 16,317**

FTE Change(s): Yes (0.25 FTE)

A&H is positioned to become the experts on and protectors of Boise's history. The increase in personnel cost will allow A&H to have a dedicated full-time History Programs Assistant. In addition to handling internal organizational research requests, the History Program also handles external requests from Boise residents. The department aims to build a program that is proactive and program-focused instead of reactive. To do so, the department requires this assistant position to be converted from a 0.75 position to full-time (1.0 History Program Assistant).

City Council

Item: CITY COUNCIL SUPPORT STAFFING

	FY 2024	Ongoing
Personnel	$ 93,141	$ 96,223
M&O/Other	300	-
Total Cost	**$ 93,441**	**$ 96,223**

FTE Change(s): Yes (1.5 FTE)

This item will provide additional administrative support to council members. After the November 2023 elections, all city council seats will be apportioned to specific districts within Boise. Due to this citywide districting, staff and leadership anticipate that more administrative support will be required to adequately serve council members. This additional staffing (1.5 City Council Administrative Specialist Senior) will result in timely responses to constituents by providing council members with the administrative support they need to successfully represent the interests of their respective districts. This item will bring the total administrative staffing for the City Council to 3.0 FTE.

Contractual Services

Item: ALLUMBAUGH HOUSE

	FY 2024	Ongoing
Revenue	$ 318,417	$ -
Total Revenue	**$ 318,417**	**$ -**

FTE Change(s): No

The Allumbaugh House provides short-term, medically monitored detoxification and mental health crisis services in Boise. In FYs 2024-2026 (and a portion of FY 2027), the city plans to support Allumbaugh House by using a portion of its opioid legal settlement funds. The city maintains a share of these settlement funds, paid by opioid manufacturers and certain pharmacies, in a reserve account. In FY 2024, the city will transfer $318,417 from the reserve account to Contractual Services, which is where the city budgets for its Allumbaugh House expenses. Using the opioid settlement funds for Allumbaugh House will create temporary capacity in the General Fund (which has historically supported this cost) to fund other community-focused items, such as housing, transportation, and public safety.

Item: IDAHO HUMANE SOCIETY (IHS)

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	104,255	104,255
Total Cost	**$ 104,255**	**$ 104,255**

FTE Change(s): No

This item will fund a 7.0% increase, totaling $104,255, to the city's contribution to the Idaho Humane Society (IHS) to counter the effects of inflation, such as a rise in material, equipment, and personnel costs. The city relies on IHS to provide animal welfare and public safety services, making it vital to maintain a high service standard to ensure resident and animal safety. An increase in the IHS budget is expected to result in improved service delivery and provide the necessary support to the community.

Item: ONE-TIME FUNDING FOR VALLEY REGIONAL TRANSIT (VRT)

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	1,500,000	-
Total Cost	**$ 1,500,000**	**$ -**

FTE Change(s): No

The City of Boise allocates 5% of its annual Property Tax collections to VRT to support VRT's operational and capital needs. In FY 2024, the city will provide VRT an additional one-time amount of $1.5 million to allow VRT to complete their Better Bus Initiative, which will redesign the bus network and shift service from less-used routes to areas of higher productivity (e.g., State, Fairview, and Vista). This initiative is intended to provide higher levels of service in the city's most in-demand areas.

Finance and Administration

Item: FINANCE 3.0 ADJUSTMENTS

	FY 2024	Ongoing
Personnel	$ 300,000	$ 309,235
M&O/Other	-	-
Total Cost	**$ 300,000**	**$ 309,235**

FTE Change(s): Yes (0.45 FTE)

As part of a department reorganization to a new service model, $300,000 in additional personnel cost is budgeted for the Department of Finance and Administration (DFA) to fund an additional 0.45 FTE and reclassifications for up to 25 positions. The new model, Finance 3.0, aligns with DFA's 2021 strategic planning work and will allow DFA to transition into a structure that can support the organization for years to come.

Currently, DFA has a blended service model providing both centralized support (e.g., accounting, purchasing, budget office) and semi-autonomous teams that support specific departments to ensure conformance with financial policies, processes, and procedures.

As the city continues to grow in size and complexity, the blended service delivery model is increasingly difficult to manage. In the current model, role clarity is confusing, there is a lack of standardized procedures making it difficult to administer training across the city, business continuity is disrupted when vacancies arise, and attention is divided between managing the daily transactional volume and the ever-increasing analytical and strategic needs.

Finance 3.0 will realign DFA along more defined and centralized financial management functions. Reorganizing to a centralized support model is necessary to increase strategic and analytical support for departments, improve citywide reporting that helps inform decision making, and standardize and administer consistent processes and procedures across the organization. Moreover, by transitioning to function-based roles, there will be additional career progression and promotional opportunities for DFA employees.

Finance 3.0 is a multi-year project that will, in the long term:

- enable a more strategic and analytical partnership with departments for better decision making,
- establish standardized processes and procedures and centralize future planning efforts,
- create clear and well-documented roles and responsibilities,
- improve citywide documentation of policies and procedures,
- improve recruiting, onboarding, training, and backup support,
- improve financial reporting by applying consistent use of account codes and definitions, and
- increase capacity for process improvements, system support, and reporting enhancements.

Item: GRANT REVENUE REDUCTION

	FY 2024	Ongoing
Revenue	$ (206,374)	$ -
Total Revenue	**$ (206,374)**	**$ -**

FTE Change(s): No

In FY 2021, an Interim Budget Change (IBC) was approved to add 3.5 FTEs to create a Grant Management team to oversee the financial administration and support of various grants, including the $36.9 million of federal funds received under the American Rescue Plan Act (ARPA). At the time, it was anticipated that these new positions would be revenue-neutral since reimbursement of certain administrative expenses, including the new grant positions, was allowable under ARPA's administrative expense rules. Several factors, including evolving Treasury guidelines, project pacing, and the inability to qualify all of the grant team's time for ARPA reimbursement, have resulted in lower than expected reimbursement levels.

Although the near-term revenue shortfall is relatively clear, the Grant Management team is working toward a Negotiated Indirect Cost Rate Agreement (NICRA) – or other agreements on allowable indirect cost reimbursement rates – with the city's federal partners, which would materially improve the city's ability to recoup indirect administrative costs associated with grant services. A NICRA could also provide more reimbursement opportunities for future non-ARPA grants, which could continue to support the team's personnel costs in future years - long after ARPA ends.

Although the timing of finalizing a NICRA is largely dependent on federal agencies, staff hope to have a NICRA in place within the next two years. As a result, this change will decrease DFA's grant revenue budget by approximately $206,000 in FY 2024 and $217,000 in FY 2025; the revenue reduction will be reevaluated for the FY 2026 budget. By temporarily increasing General Fund support, the Grant Management team can continue to advance NICRA negotiations and strengthen itself as a team - building a strong foundation for future grant acquisition and compliance services.

Item: PARKING PERSONNEL AUGMENTATION

	FY 2024	Ongoing
Revenue	$ 151,500	$ 156,359
Total Revenue	**$ 151,500**	**$ 156,359**
Personnel	$ 148,500	$ 153,359
M&O/Other	3,000	3,000
Total Cost	**$ 151,500**	**$ 156,359**
Net Expense	**$ -**	**$ -**

FTE Change(s): Yes (2.0 FTE)

Parking Services, a division within DFA, receives requests from citizens to enforce parking regulations across Boise. With the expansion of enforcement areas (often in disparate geographic regions of the city), existing staff are often unable to patrol with sufficient regularity to adequately address residents' requests. To improve the city's ability to enforce parking standards and ensure consistent enforcement throughout Boise, Parking Services needs the addition of 1.0 Parking Compliance Officer. With this addition, the total number of compliance personnel will increase to eight.

The Parking Services team is also faced with a capacity constraint, with a single Parking Meter Technician maintaining over 1,300 parking meters and hundreds of parking signs in downtown Boise. Parking Meter fleet maintenance (the capital equipment for which is budgeted in the Capital Fund) is essential to avoid malfunctioning meters, which frustrate users, increase service calls, and decrease parking compliance. To strengthen the maintenance of parking meters, Parking Services needs to add 1.0 Parking Compliance Meter Technician. This increase in staffing will double the number of service technicians, enabling timely maintenance of the fleet and reducing the occurrence of malfunctioning meters.

Parking Services also needs to make a compensation adjustment for two existing positions: Parking Compliance Meter Technician and Parking Compliance Officer Lead. The role of the current Parking Compliance Meter Technician has become increasingly complex, and a compensation adjustment will better reflect the position's current functions and responsibilities. Additionally, the compensation of the Parking Compliance Officer Lead will be adjusted due to wage compression with direct reports.

Parking Services expects the addition of these 2.0 FTE (including the cost of related equipment and uniforms) and compensation adjustments for two existing positions will be revenue-neutral. By adding these two positions, DFA estimates the resulting increase in ticket and meter revenues will offset the increase in personnel and M&O costs, resulting in no net cost to the city.

Fire

Item: FIRE DEPARTMENT OVERTIME

	FY 2024	Ongoing
Personnel	$ 176,663	$ 181,963
M&O/Other	-	-
Total Cost	**$ 176,663**	**$ 181,963**

FTE Change(s): No

Additional overtime funding is included in the Boise Fire Department's (BFD or Fire) FY 2024 budget to meet operational demands. Fire's overtime expenditures exceeded budget in FY 2022 and was elevated through the first half of FY 2023. This ongoing funding will support overtime expenditures for staffing of brush rigs in the foothills, training for the department's various specialty teams, fire investigations, and professional development.

Item: FIRE RECRUIT ACADEMIES

	FY 2024	Ongoing
Personnel	$ 756,779	$ -
M&O/Other	185,167	-
Total Cost	**$ 941,946**	**$ -**

FTE Change(s): No

The annual budget of the BFD typically allows for the recruitment of 12 new members, however in FY 2023 the department received $0.9 million to hire and train an additional nine recruits to meet their anticipated staffing needs. Due to increased retirements, resignations, the addition of Fire Station 13, and FY 2024 funding to implement four-person staffing for Fire Station 15, BFD needs continued funding to increase the size of its recruit academies over the next three fiscal years to ensure adequate staffing levels. This item will increase the amount available for fire academies to support an additional nine recruits in FYs 2024 ($941,946) and 2025 ($1,035,518), increasing the total recruit academy classes in these years from 12 to 21. This item also includes support for a lateral recruit academy in FY 2026 ($250,000), exclusively available to candidates with prior experience as firefighters in other jurisdictions. The funding for each of these academies will cover the personnel and M&O costs for the duration of the training program, five months for new recruits and two and a half months for laterals.

Item: FIRE RECRUITMENT FUNDING

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	19,000	-
Total Cost	**$ 19,000**	**$ -**

FTE Change(s): No

BFD is prioritizing an overhaul of their recruitment approach to appeal to younger generations, promote diversity, and ensure a high-quality pool of candidates. To help accomplish this, funding is included in FY 2024 to implement the department's strategic recruitment plan. This work includes partnering with universities, businesses, and cultural events to cultivate a pipeline of qualified candidates, with engagement from existing BFD staff with the goal of generating additional recruit applications. The funding will cover travel to recruitment events and the costs to run the Ignite Bootcamp, a program offering hands-on experience with BFD tools and situations to increase interest with potential candidates. The impact of this funding will be evaluated over the course of FY 2024; if the recruitment funding is successful, a request to fund this program on an ongoing basis may be included in future budget cycles.

Item: FIRE STATION 15 FOUR-PERSON STAFFING

	FY 2024	Ongoing
Personnel	$ 320,064	$ 384,966
M&O/Other	50,996	26,367
Total Cost	**$ 371,060**	**$ 411,333**

FTE Change(s): Yes (3.0 FTE)

There has been much research on the relationship between firefighting resources deployed to an incident and the outcomes for the community and the firefighters themselves. Studies evaluating three and four-person staffing have concluded that four-person crews can complete a wide range of firefighting tasks including structural searches, fire suppression, and occupant rescue quicker and more effectively than three-person crews. In addition to completing firefighting tasks quicker, four-person staffing creates a safer environment for the firefighters, the occupants of the structure, and the surrounding community compared to three-person crews. This item will fund four-person staffing for Fire Station 15, which is located near Harris Ranch in southeast Boise. Fire Station 15 is on the perimeter of the department's service area and therefore has limited access to mutual aid from other stations. The 3.0 Probationary Firefighter positions included in this item will ensure that there are four firefighters available to respond to incidents from Fire Station 15 across all shifts. In future years, requests to expand this model to other stations on the city's perimeter are expected to be proposed for City Council consideration.

Item: LIFETIME WELLNESS PROGRAM

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	45,000	45,000
Total Cost	**$ 45,000**	**$ 45,000**

FTE Change(s): No

This adjustment will provide ongoing funding to establish a holistic wellness program to improve the lives of the city's firefighters on seven dimensions: mental, social, physical, cultural, occupational, environmental, and financial. Firefighting is a high value occupation for the community but can be demanding, stressful, and have long-term risks for the firefighters. The wellness program will provide BFD staff with resources to develop, maintain, and grow their self-help habits to help allow staff to perform their best for the community and take care of themselves during and after their firefighting careers.

Item: WILDFIRE PART-TIME SEASONAL STAFFING

	FY 2024	Ongoing
Revenue	$ 15,000	$ 15,000
Total Revenue	**$ 15,000**	**$ 15,000**
Personnel	$ 15,000	$ 15,000
M&O/Other	-	-
Total Cost	**$ 15,000**	**$ 15,000**
Net Expense	**$ -**	**$ -**

FTE Change(s): No

This item will fund an additional part-time seasonal employee for BFD's Wildfire division to assist with fire mitigation projects across the city's wildland urban interface (WUI). This work will include engaging and educating residents and businesses in WUI areas and managing chipping and mowing programs. Prior to FY 2023, this position was funded by Parks and Recreation, however, it is now funded in BFD's budget and supported by revenues generated by the Wildfire division. In FY 2023, BFD used its overtime funding for full-time staff to complete fire mitigation work, which came at a higher cost than an additional part-time position. Ongoing funding for this temporary position will allow BFD to continue providing fire mitigation services while freeing capacity within the department's overtime budget for other high priority needs.

Human Resources

Item: GENERAL FUND CONTRIBUTION TO THE RISK FUND

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	1,500,000	-
Total Cost	**$ 1,500,000**	**$ -**

FTE Change(s): No

This item will transfer $1.5 million from the General Fund to the Risk Fund in FY 2024 and allows for an additional $1.5 million in FY 2025. The amounts are based on estimates and if settlements come in lower the city will transfer less, but if settlements come in higher, additional funding will be requested at that time. The Risk Fund maintains a strategy to keep city insurance premium rates low. With low premiums, the Risk Fund must maintain sufficient fund balance to cover operating shortfalls from unexpected losses. These losses may arise from increased litigation against the city, property or cybersecurity losses, as well as increased self-insurance retentions. Without this transfer, the city's Risk Fund will not be as well positioned to address operating shortfalls due to unexpected losses and increased liability requirements, especially in light of recent increases in insurance claims.

Information Technology

Item: ADOBE CONTRACT CONSOLIDATION

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	9,731	9,731
Total Cost	**$ 9,731**	**$ 9,731**

FTE Change(s): No

This item will allow for the consolidation of individual Adobe licenses and subscriptions that currently reside within separate departments. Centralizing these licenses under an enterprise agreement will allow them to be managed centrally through an administrative portal. The enterprise agreement will require a $50,000 increase in Information Technology's (IT's) software budget, however, the majority of that money will be transferred from other departments' budgets based on usage of Adobe (the budget change is the net increase in license costs). The increase in cost is due to the decision to move to an enterprise cloud based annual subscription (including enterprise funds). Central management will ensure the licenses are current, secure, and properly allocated. It will also ensure the city pays less per license than the current costs of each license based on the discounted price that comes with an enterprise agreement.

Item: BUSINESS RELATIONSHIP MANAGERS

		FY 2024	Ongoing
Personnel		$ 308,692	$ 318,524
M&O/Other		-	-
	Total Cost	**$ 308,692**	**$ 318,524**

FTE Change(s): Yes (2.0 FTE)

This item will create 2.0 Business Relationship Managers that will build and maintain effective working relationships with executives, managers, and individual contributors to provide guidance on technology-related business issues. They will proactively learn about departments' business operations and industry-specific technologies, ensure alignment between departments' business and technology strategies, and advocate for IT resources to accomplish department objectives. The Business Relationship Managers will also team with each other to take a citywide approach to technology problem solving, ensuring the city's systems are integrated, holistic, and less duplicative.

Item: DATA CATALOG AND QUALITY TOOLSET

		FY 2024	Ongoing
Personnel		$ -	$ -
M&O/Other		41,000	6,000
	Total Cost	**$ 41,000**	**$ 6,000**

FTE Change(s): No

Currently, when data is sourced and manipulated by different users, divergent results are sometimes produced based on users' unique business rules and limited knowledge of underlying data definitions. A data catalog will allow easy viewing of what data is available to decision makers and problem solvers, including the source system of the data and any manipulation or business rules applied to that data.

In addition, a data quality tool will give data stewards the ability to profile data and find and correct irregularities - allowing decision makers better access to high quality data as they work to understand key metrics and improve business performance. These tools will cost $35,000 (one-time) to purchase along with an annual $6,000 maintenance fee (on-going).

Item: GIS ENTERPRISE UPGRADE

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	12,162	70,850
Total Cost	**$ 12,162**	**$ 70,850**

FTE Change(s): No

This item will allow the city to enter into a Small Government Enterprise Agreement (SGEA) for Geographic Information Systems (GIS). The SGEA is a three year contract and the amounts include a negotiated phased cost structure, resulting in incremental annual cost increases, until the full price of approximately $71,000 is reached in FY 2026. The city is currently running out of GIS licenses and the SGEA allows the city to deploy an almost unlimited number of GIS licenses (and related enterprise server licenses) without an incremental cost for each new license. The SGEA will also provide access to additional software that could greatly expand the current server's capabilities and allow the city to gain efficiencies with imagery and data processing. In addition, advanced desktop GIS users will have access to more advanced tools to help streamline workflows.

Item: IT STAFF AUGMENTATION

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	400,000	-
Total Cost	**$ 400,000**	**$ -**

FTE Change(s): No

IT's development, data engineering, and database administration teams lack the capacity to meet day-to-day support needs, ongoing project demands, and address all security risks. This item funds, on a one-time basis, a contracted resource that will help address capacity constraints for all three teams.

- The IT development team needs assistance to adequately address security and application support risks associated with outdated technology.
- Assistance for the data engineering team will help lower the city's overall technical risk profile by standardizing and modernizing select data feeds and data processing practices citywide.
- The database administration team will be able to reduce the risk of data loss through sound data backup and restore practices and mitigate cybersecurity risk by keeping the city's SQL environments on the most recent versions with the latest security updates.

Item: PERMIT AND LICENSE MANAGEMENT SYSTEM LICENSES

		FY 2024	Ongoing
Personnel		$ -	$ -
M&O/Other		20,850	21,267
	Total Cost	**$ 20,850**	**$ 21,267**

FTE Change(s): No

This item will allow for increased utilization of the permit and license management system. This system is the application used by multiple departments for permit and license management but it is the primary system used by the Planning and Development Services (PDS) department. Due to the growth of PDS, additional licenses are required for department staff to continue to operate efficiently and to meet contractual obligations.

Item: SOFTWARE MAINTENANCE

		FY 2024	Ongoing
Personnel		$ -	$ -
M&O/Other		294,321	294,321
	Total Cost	**$ 294,321**	**$ 294,321**

FTE Change(s): No

This increase in software maintenance costs will include software applications that are used citywide (e.g., accounting, timekeeping, permitting and licensing, etc.) and technical infrastructure-related software (e.g., data and equipment management, phone systems, etc.) used by IT only. This funding does not include department-specific software maintenance costs, as those are planned within each department's budget.

Intergovernmental

Item: INCREASED INVESTMENT IN ECONOMIC DEVELOPMENT

		FY 2024	Ongoing
Personnel		$ -	$ -
M&O/Other		275,000	-
	Total Cost	**$ 275,000**	**$ -**

FTE Change(s): No

As Boise continues to grow, the city remains focused on encouraging more economic development in the area. This one-time funding will be used for several priorities.

- A survey of the city's workforce partners, which will highlight key elements to both attract new businesses to Boise and retain existing businesses.
- In partnership with Trailhead (a Boise company with a mission of helping local entrepreneurs succeed), conduct a feasibility study for a business accelerator program that will help startups in Boise maximize their growth.

- Together with A&H, perform a creative economy analysis to inventory and map the cultural and creative assets within Boise and better understand the impact that culturally- and creatively-oriented businesses, both non- and for-profit, have on the overall economy.
- Identify infrastructure and land needs for the South Boise industrial area (e.g., Gateway East) to support economic development that is aligned with strategic planning goals.

Item: PROPERTY MANAGEMENT RENTAL REVENUE / FUND BALANCE

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	1,250,000	-
Total Cost	**$ 1,250,000**	**$ -**

FTE Change(s): No

This item will provide General Fund support for the Property Management Fund in FY 2024. The Property Management Fund, which accounts for the city's rental housing portfolio (allowing for critically-needed affordable housing in Boise) has experienced revenue declines since FY 2022 when it began closing units at the Capitol Boulevard campus. The campus is slated to be redeveloped, with renovations expected to begin in late FY 2024 or early FY 2025. In preparation for the renovation, rental housing staff began moving tenants out in FY 2023 as units became available elsewhere in the city's portfolio. This has resulted in lower rent collections, which when combined with higher costs for closing old buildings, has depleted the fund's resources.

This action will transfer $1,250,000 from the General Fund to the Property Management fund to stabilize fund balance. Furthermore, the city will change the rental policy for the properties it manages in the summer of 2023 to ensure households are not "rent burdened" by paying more than 30% of their income towards rent. Households below 30% will receive annual rent increases until they reach the 30% rent-to-income threshold, while households above the 30% threshold will see rent reductions. Over time, the new policy is anticipated to increase overall rental revenue to allow the Property Management Fund to be self-sustaining.

Staff recently did an analysis of the city's rental housing portfolio, including redevelopment of the Capitol Campus, the new rent policy, and possible changes to the rental housing portfolio over the coming years. The analysis considered projected fund balance through FY 2023, and projected revenues and costs over a ten-year period. While it is anticipated that additional funding may be required in future years (as the Property Management Fund works to become self-sustaining), other internal non-General Fund funding sources will be evaluated to address this funding need.

Item: PROPERTY TAX REBATE

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	1,200,000	-
Total Cost	**$ 1,200,000**	**$ -**

FTE Change(s): No

During the FY 2022 legislative session, the Idaho State Legislature passed House Bill 550, allowing cities to use General Fund monies to rebate certain property taxes (referred to herein as the property tax rebate program). As part of the FY 2023 Adopted Budget, the city allocated $1.2 million for this program and, based on the program's success (nearly 90% participation amongst eligible residents), this program will be continued in FY 2024. This adjustment allocates $1.2 million in FY 2024 for the property tax rebate program, which will again provide a one-time rebate of the portion of a qualified homeowner's property tax bill that is attributable to the City of Boise (subject to certain limitations). To qualify, Boise homeowners will need to meet two criteria:

- be approved for the state's property tax reduction program (frequently referred to as the "Circuit Breaker") for Tax Year (TY) 2023 and
- have paid their property taxes, in full, by the end of June 2024.

The deadline to apply for the TY 2023 Circuit Breaker, which reduces the property tax payments due in December 2023 and June 2024, was April 18, 2023. To qualify for the TY 2023 Circuit Breaker, taxpayers must have met the following qualifications.

- The homeowner must be an Idaho resident.
- The homeowner must own and occupy a home or mobile home, the value of which cannot exceed the greater of (i) $400,000 or (ii) 200% of the median assessed value for the county. The estimated TY 2023 median value for Ada county is $438,200.
- The homeowner must have total income for CY 2022 of $37,000 or less, after deducting medical expenses.
- The homeowner must be one of the following: 65 years of age or older, a former POW or hostage, blind, a widow(er), or disabled.

While the deadline for the TY 2023 program has passed, Boise homeowners who meet the above criteria are encouraged to apply with the Ada County Assessor for the TY 2024 rebate program when the application process begins in January 2024. By qualifying for the Circuit Breaker, homeowners could receive a reduction of up to $1,500 on their property tax bill and be eligible for the city's rebate program in FY 2025, if the city's program is continued.

The City Council will have to pass an ordinance detailing key components of the rebate program (e.g., the total amount appropriated and the methodology for determining the rebate amount). Similar to the ordinance for the FY 2023 property tax rebate program, the city anticipates finalizing the ordinance in the fall of 2023. Since this will be a rebate program, refunds cannot be finalized until after the second installment of TY 2023 property tax payments are due (June 2024). The city anticipates rebates for the FY 2024 program will be issued in August 2024.

Item: INCREASED TRANSFER TO THE CAPITAL FUND

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	526,575	1,000,000
Total Cost	**$ 526,575**	**$ 1,000,000**

FTE Change(s): No

This item will increase the annual transfer from the General Fund to the Capital Fund by $526,575 in FY 2024, $500,000 in FY 2025, and $1.0 million thereafter. As the cost of nearly all goods and services has increased in the current high inflationary environment, the annual transfer must be adjusted to ensure that planned repairs, equipment purchases, and capital projects can be supported. This transfer will be evaluated in future budget cycles, and recommendations to increase it further may be recommended.

Legal

Item: ADDITIONAL LITIGATION COSTS

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	633,800	-
Total Cost	**$ 633,800**	**$ -**

FTE Change(s): No

The city began experiencing significantly higher civil litigation activity and costs in FY 2023. The unexpected increase in external counsel costs is expected to continue into FY 2024, and a second litigation attorney (see "Litigation Attorney") will be hired. While the higher activity may decrease with time, it is not expected to return to prior levels in FY 2024 due largely to anticipated civil litigation matters that are unrelated to labor negotiations or the special police investigation. Outside counsel is warranted in some of these cases due to conflicts of interests which prevent city staff, including in-house attorneys, from working on these matters. The addition of a second litigation attorney will help reduce these costs in the long run, but there will be limited savings in the first year (FY 2024) given the conflict of interest issues noted above and the extent of outside counsel involvement in a number of pending matters.

Item: LITIGATION ATTORNEY

	FY 2024	Ongoing
Personnel	$ 160,144	$ 165,236
M&O/Other	8,500	2,500
Total Cost	**$ 168,644**	**$ 167,736**

FTE Change(s): Yes (1.0 FTE)

The Office of the City Attorney (Legal) currently employs an in-house litigation attorney to represent the city in civil cases. Given the recent increase in complex state and federal court cases, the workload has become too much for one attorney to manage. Consequently, Legal has contracted with external counsel, typically at an hourly rate of $200 or more, to handle these cases. This item will fund a second experienced litigation attorney (1.0 Attorney IV).

Hiring a second litigation attorney will enable the city to respond to the increased case demand, which is expected to continue, at an hourly rate well below the cost charged by external counsel. This will further enable the city to limit its external counsel use to cases involving conflicts of interest and cases where specific subject matter expertise is not readily available or cost-effective to address in-house. There will still be instances where the department lacks civil attorney capacity to handle the volume of litigation, but with a second litigation attorney on staff that need is expected to decline significantly.

Item: PUBLIC RECORDS REQUEST SOFTWARE

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	50,000	50,000
Total Cost	**$ 50,000**	**$ 50,000**

FTE Change(s): No

This item will fund the purchase of a public records request (PRR) management software and enable staff to more efficiently and effectively respond to PRRs. PRRs are increasing both in volume and complexity, and often present processing challenges as employees must comply with statutory obligations. PRR management software will enable staff to:

- sort, redact, automatically respond to, track, and bill for PRRs and
- reduce redundant requests by allowing the public to access certain previous PRRs, thus avoiding the need to process some PRRs altogether.

Staff anticipates the software will be purchased via an annual subscription.

Library

Item: LIBRARY DATA ANALYST

	FY 2024	Ongoing
Personnel	$ 109,258	$ 112,816
M&O/Other	7,750	250
Total Cost	**$ 117,008**	**$ 113,066**

FTE Change(s): Yes (1.0 FTE)

The Library is close to finalizing its new strategic plan to guide efforts over the next five years. One of the key strategic goals of the plan will be to enhance the department's ability to make more data-informed decisions regarding collections, staffing, and resource allocation. Presently, the Library does not have a dedicated resource to organize its data in a meaningful way or to measure impact and performance metrics. As a result, the Library relies on other city resources to interpret its data, which pulls resources away from their day-to-day responsibilities. The addition of 1.0 Data Analyst will allow the department to adequately support its strategic plan, build data-driven processes and decision-making into the department, and measure the community impact of the Library on the Boise community.

Item: LIBRARY MATERIALS

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	500,000	150,000
Total Cost	**$ 500,000**	**$ 150,000**

FTE Change(s): No

In recent years, both the usage of library materials and their costs have increased with digital materials consistently outpacing inflation. Since FY 2020, the cost of digital materials has increased by as much as 20% per year. During the pandemic the Library shifted more funding to digital materials and their checkouts have increased 15% since October 2022. Unlike physical materials, digital materials generally have a defined lifespan (i.e., a fixed number of checkouts or length of time). Once the maximum number of checkouts has been reached, that title must be repurchased to remain in the collection. This item will allow for a $150,000 base increase to library materials. In addition to the $150,000 base increase, the Library will receive $350,000 in one-time materials funding in FY 2024 for a total of $500,000. Use and replacement cost patterns will continue to be monitored over the next year, and ongoing adjustments to this budget may be recommended as part of future budget cycles.

Item: LIBRARY PROGRAMMING

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	90,000	90,000
Total Cost	**$ 90,000**	**$ 90,000**

FTE Change(s): No

The forthcoming Library strategic plan is expected to include a goal of increasing impact, elevating literacy, and improving lifelong learning opportunities for Boise residents. As part of this plan, Library staff will identify opportunities to better support teen and adult programming as well as continue to focus on early literacy and youth programs. As some of the cornerstone programs of the Library, specifically Summer Reading and Kindergarten Readiness, are heavily reliant on external fundraising to operate, the Library risks not being able to run these programs if support organizations such as the Friends of the Boise Public Library are not able to raise sufficient funding. This budget adjustment will add $90,000 in ongoing funds to stabilize the funding source for the Library's core programming.

Parks and Recreation

Item: GOLF COURSE MAINTENANCE AND OPERATIONS

	FY 2024	Ongoing
Revenue	$ 583,089	$ 1,258,156
Total Revenue	**$ 583,089**	**$ 1,258,156**
Personnel	$ 43,298	$ 312,227
M&O/Other	129,791	945,929
Total Cost	**$ 173,089**	**$ 1,258,156**
Net Expense	**$ (410,000)**	**$ -**

FTE Change(s): No

Boise Parks and Recreation's (BPR) golf courses have experienced strong demand from the community over the past few years. As usage of these courses increases, BPR's operating costs such as food and beverages, fertilizer, and credit card fees also increase. This item will fund the increased cost of business for both Warm Springs and Quail Hollow golf courses and will be offset with increased golf revenue such as green fees, cart fees, season passes, and driving range fees.

This item also includes increased revenues and expenditures associated with the City Facility at Warm Springs that is scheduled to open in FY 2025. As described in the Capital Project Overview section of this document, the cost of this $9.6 million facility will be funded from various sources, including a $3.5 million donation, $2.0 million from the golf course reserve, and a $4.1 million loan from the Capital Fund, which is anticipated to be repaid over a 10-year term. The new facility is anticipated to generate increased activity at the course (green fees), food and beverage sales, and facility rentals, all of which will be used to support the loan repayment. Consistent with past practice, the net revenue generated by golf operations in FY 2024 will be placed in the golf reserve.

Item: GROVE PLAZA MAINTENANCE

	FY 2024	Ongoing
Personnel	$ 31,677	$ 32,770
M&O/Other	(31,677)	(32,770)
Total Cost	**$ -**	**$ -**

FTE Change(s): Yes (0.5 FTE)

BPR has an agreement with the Greater Boise Auditorium District (GBAD) to operate and maintain Grove Plaza. Under the previous agreement, BPR was responsible for general upkeep such as sweeping, snow removal, and landscaping while GBAD was responsible for all other maintenance. However, in the most recent agreement between the City and GBAD (ratified in 2022), BPR is now responsible for all operations and upkeep at Grove Plaza. This item will fund a 0.5 FTE increase to create 1.0 FTE Parks Maintenance Worker to meet the increased workload in the service agreement. The additional 0.5 FTE will be offset by a corresponding decrease to the department's contract labor budget.

Item: OPERATING EXPENSES FOR NEW PARKS AND AMENITIES

	FY 2024	Ongoing
Personnel	$ 14,550	$ 14,841
M&O/Other	28,800	29,376
Total Cost	**$ 43,350**	**$ 44,217**

FTE Change(s): No

As new BPR facilities are completed and opened to the public, additional staff resources are needed to maintain the growing inventory. Projects requiring the addition of ongoing funding for maintenance and operations include the Ann Morrison Park Fountain, Julia Davis Park shelter and restroom, Greenbelt lighting project near Lusk Street, and C.W. Moore Park restroom. This item will increase BPR's budget to cover costs such as contract staffing, utilities, fuel, and supplies.

Item: PARKS AND RECREATION REVENUE-SUPPORTED PROGRAMMING COSTS

	FY 2024	Ongoing
Revenue	$ 472,149	$ 475,617
Total Revenue	**$ 472,149**	**$ 475,617**
Personnel	$ 253,414	$ 261,882
M&O/Other	218,735	213,735
Total Cost	**$ 472,149**	**$ 475,617**
Net Expense	**$ -**	**$ -**

FTE Change(s): Yes (3.0 FTE)

As BPR's programming and park infrastructure continues to expand, the department must add staffing to support the increased demand for services. This item will fund 3.0 new positions in the department.

- 1.0 Early Education Specialist to develop curricula and maintain acceptable student to teacher ratios for the Foothills Learning Center and Boise Urban Garden School. The enrollment at both facilities has grown rapidly, resulting in a need for staff with early education experience to design classes and help run programming.
- 1.0 Turf Rehabilitation Specialist to maintain the turf condition at sports fields across the city to continue hosting revenue-generating activities like sports leagues and special events (these fields are available for the public's use at no charge.) This work includes aerating, seeding, top dressing, and sodding turf.
- 1.0 Recreation Program Specialist to support the department's after school programs, playcamps, and community center programming. Participation in these programs, particularly summer playcamps, has steadily increased in recent years. However, BPR occasionally cancels or scales back programming due to lack of temporary staffing. The addition of this position will aid in ensuring these high-value programs are not interrupted by staffing shortages.

This item will also increase BPR's M&O budget. As usage of BPR's programming and services continues to grow, the department's operating costs such as program supplies, credit card fees, and fuel have increased. All of the adjustments included in this item are anticipated to be offset with increased revenues such as program registration, admissions, event fees, and season passes. While fees will increase, BPR programming is available for all youths, regardless of ability to pay, through scholarship funds.

Planning and Development Services

Item: DEVELOPMENT FEE STUDY

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	300,000	-
Total Cost	**$ 300,000**	**$ -**

FTE Change(s): No

This item will fund a fee study in PDS for Development Fees and related inspections. The city has not engaged in a fee study since 2009. Given growth in Development Fee revenues and more large multi-family and commercial projects, the city needs an updated fee study to ensure fees are appropriate for the work done and costs incurred. The city plans to engage a consultant to conduct a citywide permitting fee analysis to determine the full cost of services provided, considering current industry standards, service level, fee cost recovery, and fee structure equity. The study will also incorporate analysis of Public Works Development Fees and potential new fees related to the modern zoning code. The project is expected to take approximately two years to complete.

Item: INCREASED GENERAL FUND ALLOCATION OF HOUSING AND COMMUNITY DEVELOPMENT STAFF COSTS

	FY 2024	Ongoing
Personnel	$ 273,423	$ -
M&O/Other	1,794	-
Total Cost	**$ 275,217**	**$ -**

FTE Change(s): No

This item will allocate more Housing and Community Development (HCD) staff costs to the General Fund. In FY 2023 and prior years, staff costs were primarily allocated to the Community Development Block Grant (CDBG) Fund, the HOME Fund, and the Property Management Fund. In recent years more HCD funding has come from local versus federal funds, and HCD staff cannot bill time spent administering local initiatives to federal grant funding. With more support for local housing programs coming from the General Fund, more staff time needs to be allocated to the General Fund to support these efforts.

This increase will involve an allocation change for three HCD staff for a two-year period. In the next two years, another avenue will be sought to secure a federal reimbursement agreement whereby additional staff overhead could be covered by federal funding. The outcome of that effort will determine whether the General Fund needs to continue funding more HCD staff cost.

Item: MODERN ZONING CODE

	FY 2024	Ongoing
Personnel	$ 191,888	$ 198,222
M&O/Other	385,000	200,000
Total Cost	**$ 576,888**	**$ 398,222**

FTE Change(s): Yes (2.0 FTE)

With the approval of the modern zoning code, additional staffing and operating costs will be needed to effectively implement and administer the new code. This item includes the addition of 2.0 new positions (1.0 Senior Planner and 1.0 Senior Administrative Specialist), $10,000 of FY 2024 position start-up M&O costs, and $375,000 in professional services ($200,000 of which will be ongoing). The planned staffing and operating changes are described below.

- Hearing Examiner: Professional services costs of $200,000 will be used to hire a contract position (not a city employee) to implement and support key changes outlined in the modern zoning code. This contract position will directly support the modern zoning code by conducting hearings and rendering timely and impartial decisions on land use actions under regulatory codes such as the City Zoning Code, Subdivision Ordinance, and Building Ordinance. This contract position will help PDS provide timely, high-quality application and design review, which should result in fewer matters going to City Council for approval. Finally, this adjustment will support the increased volume and complexity of projects that will occur with the modern zoning code.
- 1.0 Senior Planner: This new position will support planning work on major projects, including research, analysis, and technical assistance. The modern zoning code will change processes such as application pre-screen and intake. Due to growth, current staff do not have capacity to take on more work, especially work that will be more complex. This position will be the technical specialist for complex applications and provide guidance and training to associate planners. It also will coordinate interdepartmental reviews and lead a multi-departmental and multi-jurisdictional team to implement and mature the modern zoning code's development strategies.
- 1.0 Senior Administrative Specialist: This new position will coordinate and support Planning and Zoning Commission and City Council meetings and hearings. With community growth and the passage of the modern zoning code, this position will support PDS with hearing administration, project oversight, hearing body preparation, and quality assurance. This support will be needed as the modern zoning code will change the logistics of scheduling and preparing for interdepartmental review meetings. These meetings will enable the city to provide valuable input on an applicant's project before the applicant submits their full application.

- Zoning Code Alignment: One-time professional services costs of $175,000 will be used to align the modern zoning code with city design standards, PDS policies and procedures, and the city's Climate Action Roadmap. This work will help increase the public's understanding of the updated code. By externally sourcing this work, the city will enhance its ability to conduct zoning code outreach, roadmap work, and public information sharing.

Item: NON-CONGREGATE SHELTERING

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	1,092,145	-
Total Cost	**$ 1,092,145**	**$ -**

FTE Change(s): No

This item will fund temporary shelter space until a new, expanded, permanent, overnight shelter is available in Boise in 2024. This temporary non-congregate shelter, using local hotel space, is critical to serve households experiencing homelessness, including medically fragile adults and families with children. Current shelter capacity in Boise and Ada County is insufficient to meet this vulnerable population's needs.

The projected one-year cost from April 2023 to April 2024 is $2,024,545. In FY 2023, this program is being supported by a $157,400 emergency services grant through the Idaho Housing and Finance Association and $500,000 of funds available through the HCD, leaving a projected city cost of $1,367,145. Net of a planned $275,000 contribution from the city's General Fund (IBC planned for July 2023), the cost remaining for FY 2024 will be $1,092,145. The city's contributions for this program are paid to Interfaith Sanctuary, the provider of the shelter services.

Item: OUTSOURCED BUILDING PLAN REVIEW

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	250,000	250,000
Total Cost	**$ 250,000**	**$ 250,000**

FTE Change(s): No

This item will establish a base professional services contract of $250,000 per year for commercial plan review. The FY 2023 budget included $500,000 of one-time funding to support PDS with workload and meeting plan review timeline goals. Establishing ongoing funding for this purpose will accommodate the increasing volume of work and maintain a desired service level for building plan review, including for large commercial and multi-family projects.

There is a significant need to address plan review workloads for some commercial and multi-family projects, particularly with the increase in affordable housing projects and the work expected for the Micron expansion. These projects are complex and require expertise that cannot be fulfilled by entry-level plans examiners. The increase in expense will be largely offset by Development Fee revenue, which is budgeted for separately and received regardless of whether the plan review work is done by city or contracted employees.

Item: PLANNING AND DEVELOPMENT SERVICES PROCESS IMPROVEMENTS

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	100,000	-
Total Cost	**$ 100,000**	**$ -**

FTE Change(s): No

A consultant's FY 2023 assessment of permitting and review processes resulted in several efficiency and process improvement recommendations. The consultant's work addressed organizational, cultural, regulatory, and technological gaps and concerns. The two primary objectives were to capture the best practices and create a streamlined organizational structure that eliminates unnecessary policies and procedures. This funding will allow for the implementation of the consultant's recommendations, such as simplifying permit application forms, creating submittal checklists, and simplifying building guides to make them more accessible on the PDS website. The improvements will increase staff capacity, reduce the regulatory burden on PDS customers, and improve communications and the customer experience.

Item: STREETSCAPES MANUAL - CCDC PARTNERSHIP

	FY 2024	Ongoing
Revenue	$ 280,000	$ -
Total Revenue	**$ 280,000**	**$ -**
Personnel	$ -	$ -
M&O/Other	380,000	-
Total Cost	**$ 380,000**	**$ -**
Net Expense	**$ 100,000**	**$ -**

FTE Change(s): No

This item will result in a review of, and technical updates to, Boise's streetscape manual. This is a regulatory document adopted and administered by the city to ensure the streetscape network provides the infrastructure for downtown Boise, and other areas, to function and thrive. This includes standards for construction, signage, and street amenities. Capital City Development Corporation (CCDC) is assisting the city with this update to ensure that streetscape improvements contemplated by urban renewal plans align with current city regulations and the city's Comprehensive Plan. The update to the streetscape manual will require coordination between CCDC, partner agencies, agencies having jurisdiction, and the public. The ultimate objective is for an updated streetscape manual to be adopted by reference into Blueprint Boise, the city's comprehensive plan, an action requiring approval from the Ada County Highway District Commission and Boise City Council. The projected one-time cost is $380,000 for consultant work. Of this total, CCDC will reimburse the city for $280,000 once the project is complete, leaving a net cost of $100,000.

Police

Item: COMMUNITY SERVICE SPECIALIST

	FY 2024	Ongoing
Personnel	$ 90,360	$ 93,493
M&O/Other	15,579	8,870
Total Cost	**$ 105,939**	**$ 102,363**

FTE Change(s): Yes (1.0 FTE)

Boise Police Department (BPD) has a community service unit that is wholly comprised of civilian positions who respond to specific types of calls for service such as taking reports from citizens for lost or stolen property, crime scene evidence gathering, and crash responses. The usage of Community Service Specialist (CSS) positions allows BPD to provide rapid response to non-enforcement related calls at a lower cost than using sworn positions. The Criminal Investigations Division (CID) has a CSS position who is responsible for forensic data collection and managing the department's sexual assault kit tracking program to maintain compliance with State regulations. Due to the high-volume workload of this position, detectives and other CSS positions assigned to patrol duties are often required to assist with CID responsibilities. This item will fund an additional 1.0 CSS position and related supplies and equipment for the division. This will ensure that detectives can focus on managing their cases and other CSS positions can continue to do patrol-related work.

Item: PATROL STAFFING

	FY 2024	Ongoing
Personnel	$ 179,781	$ 187,112
M&O/Other	37,698	17,973
Total Cost	**$ 217,479**	**$ 205,085**

FTE Change(s): Yes (1.0 FTE)

BPD's Patrol Division is responsible for proactive community policing by patrolling neighborhoods, surface streets, and highways across the city, as well as responding to calls for service such as vehicle collisions, traffic problems, and assisting with special events. The division typically experiences peak calls for service between 10 am to 8 pm, Monday through Friday. To address this consistent workload spike, officers in the Patrol Division can be assigned to a shift from 12 pm to 10 pm that closely mirrors this trend. BPD aims to assign new recruits that have completed their field training and probationary period to this shift, however, there is only one full-time Sergeant assigned to supervise this shift, and a single position cannot appropriately supervise the increased officers due to span of control issues. To meet this demand for supervision, less experienced officers work out of class as Patrol Sergeants, but this is not a viable long-term solution, especially as less experienced new recruits are assigned to this busy shift. This item will fund 1.0 Sergeant and related supplies and equipment for the Patrol Division to provide appropriate supervision and meet span of control needs across all districts of the city during this busy shift.

Item: POLICE DEPARTMENT ADMINISTRATIVE SUPPORT

	FY 2024	Ongoing
Personnel	$ 89,904	$ 92,888
M&O/Other	5,400	3,000
Total Cost	**$ 95,304**	**$ 95,888**

FTE Change(s): Yes (1.0 FTE)

Before 2014, BPD had dedicated positions for human resources (HR) related work in the department. After 2014, the city moved to a consolidated staffing model for HR wherein those positions were reassigned to HR. This model was successful for most city departments, however, BPD has so much specialized HR work that staffing gaps have been created by this centralization. There currently are HR gaps for tracking field training assignments, updating the Idaho Peace Officer Standards and Training agency, managing travel and training requests, reassigning officers as part of the druther process, drafting light-duty agreements, conducting performance evaluations, and tracking officer certifications. This item, supported by both BPD and HR, will fund 1.0 Administrative Coordinator to handle this administrative workload within the department. In addition, this position will support work currently being performed by sworn officers for academy coordination, records keeping, and training schedules and tracking, freeing up time for sworn officers to address other high-priority items.

Item: POLICE EQUIPMENT UPGRADE AND REPLACEMENT

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	620,600	72,950
Total Cost	**$ 620,600**	**$ 72,950**

FTE Change(s): No

This item will fund several one-time equipment investments for BPD including:

- 15 LiDAR radars for traffic enforcement to replace devices that have reached end of life ($82,500),
- rifle plates for every BPD officer's ballistic vest to protect from assault rifle rounds ($150,000),
- electronic optics for all BPD handguns to increase target visibility and accuracy ($150,000),
- computer hardware upgrades for 45 BPD employees to run law enforcement-specific software including cell phone extractions and crime scene applications, and 25 laptop upgrades to provide greater flexibility for BPD staff ($135,000),
- a gun cleaning station for the BPD shooting range to ensure that equipment is always in its best working condition ($5,500),
- weapon mounted flashlights and airsoft pistols for scenario-based training exercises ($11,600),
- technology for the White Cloud conference room in City Hall West including a TV and teleconference hardware ($5,000),
- ten replacement chairs for the records unit ($10,000).

In addition, the item will fund a pair of ongoing increases for BPD's maintenance and operations budget including:

- supplies for the Special Operations Group to employ explosive breaching and low-lethal takedowns ($6,000)
- additional ammunition funding to replenish BPD's supply due to shortages created by 15% price increases for all ammunition types ($65,000).

Item: POLICE FLEET/SUPPLY TECHNICIAN

	FY 2024	Ongoing
Personnel	$ 76,296	$ 78,874
M&O/Other	5,400	3,000
Total Cost	**$ 81,696**	**$ 81,874**

FTE Change(s): Yes (1.0 FTE)

Currently, BPD has one position that is assigned to manage the department's fleet of 360 vehicles including resupplying them before field use, and one position to manage BPD's supply services, supporting officers with uniforms, equipment, and cell phone management. The workload for both divisions has continued to increase in recent years as more sworn officers and vehicles are added. Currently, these positions are a single point of failure for both divisions since, if the employee is on leave, many essential functions aren't performed and sworn officers must be temporarily reassigned to complete these administrative duties. The department has explored staffing alternatives to alleviate the workload burden on the fleet and supply divisions such as using light-duty officers while they recover from injuries or volunteers from the community. However, after COVID, the volunteer pool has decreased dramatically and training light-duty officers to perform these functions takes a significant amount of time and they return to regular duty in a few weeks. To alleviate these staffing bottlenecks and address critical points of failure in the department, this item will fund a 1.0 Police Fleet Technician position that will be equally split between fleet and supply operations, as well as related supplies and equipment.

Item: PROFESSIONAL STANDARDS DIVISION STAFFING

	FY 2024	Ongoing
Personnel	$ 224,217	$ 231,416
M&O/Other	35,668	15,943
Total Cost	**$ 259,885**	**$ 247,359**

FTE Change(s): Yes (1.0 FTE)

BPD's Professional Standards Division (PSD) is responsible for internal investigations, handling personnel complaints, creating and managing department policy, recruiting, and serving as a liaison for active litigation involving BPD. PSD is currently supervised by one Captain, but - due to increasing workload in recent years and the addition of staff - the Captain's span of control has been strained. In addition to the supervisory bottleneck, the division will be rewriting the BPD policy manual and hiring 30-45 new officers a year to replace those who will be retiring soon. The extensive recruitment work includes candidate testing, background checks, and other hiring procedures which are time intensive and, coupled with the policy manual rewrite, will exceed existing staff bandwidth. This item will fund 1.0 Lieutenant, and related supplies and equipment, dedicated to the PSD to help the division run more effectively, meet supervisory span of control needs, and ensure hiring, policy rewrites, and investigations are conducted in a timely manner.

Item: SHIELD PROGRAM

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	23,158	-
Total Cost	**$ 23,158**	**$ -**

FTE Change(s): No

In FY 2022, BPD launched a summer pilot called the Shield Program that provided marginalized students opportunities to interact with officers through activities and hands-on experiences such as hiking, city tours, storytelling, team building, and drone flying. The pilot was a success, having achieved outcomes such as providing underprivileged students a safe environment to learn, grow, and have fun while also creating connections between BPD officers and community members. This item will fund the Shield Program for the next two fiscal years, with budget included for activities, food, supplies, and transportation. If the program continues to exceed expectations for the department and community, a future budget request may be brought to City Council for ongoing funding.

Item: SOFTWARE MAINTENANCE: POLICE SYSTEMS

	FY 2024	Ongoing
Personnel	$ -	$ -
M&O/Other	228,831	241,577
Total Cost	**$ 228,831**	**$ 241,577**

FTE Change(s): No

BPD uses numerous, law enforcement-exclusive software systems to facilitate operations. Due to the specialized nature of these platforms, many are single-source, resulting in no readily-available alternatives to provide these services. While BPD uses the city's contract experts in Legal and the Mayor's Office to negotiate contract terms, contract costs are continually increasing as vendors pass increased costs on to clients. This item will fund contractual increases for several BPD systems including the property and evidence management system and the jail billing system.

Item: SPECIAL VICTIMS UNIT STAFFING

	FY 2024	Ongoing
Personnel	$ 224,217	$ 231,416
M&O/Other	35,668	15,943
Total Cost	**$ 259,885**	**$ 247,359**

FTE Change(s): Yes (1.0 FTE)

BPD's Special Victims Unit (SVU) is responsible for investigating sex crimes, which includes the proper handling of evidence in a timely manner, adhering to local, state, and federal laws, and providing support to victims of sexual assault. SVU is the only division that is both off-site (not located within City Hall West or other police facilities), and lacks a dedicated Lieutenant to supervise its work. Given the sensitive nature of the crimes the unit investigates, the SVU is considered a high-liability unit and BPD has determined that it is no longer feasible for the division to be managed by a Lieutenant with competing responsibilities who is located at another site. This item will fund 1.0 Lieutenant for the SVU with related supplies and equipment, which will provide more direct supervision to the division, ensure compliance with all case activity, and manage detective caseloads and victim services.

Item: TRAINING, EDUCATION, AND DEVELOPMENT DIVISION STAFFING

	FY 2024	Ongoing
Personnel	$ 359,752	$ 373,410
M&O/Other	62,877	29,020
Total Cost	**$ 422,629**	**$ 402,430**

FTE Change(s): Yes (3.0 FTE)

BPD identified a staffing need for dedicated officer instructors in the Training, Education, and Development Division (TEDD) to increase training opportunities for the department's sworn workforce. Currently, there is not enough dedicated training staff to coordinate department academies, field training, in-service training, wellness initiatives, and recruiting. Given the lack of staffing dedicated to training and administrative activities, BPD must regularly pull officers away from their assignments in the community to provide classroom instruction and manage training related initiatives. This item will fund 2.0 Police Officers and 1.0 Administrative Coordinator with related supplies and equipment for TEDD to improve the consistency and availability of training, increase the quality of instruction and content, help administer the department's training, provide quality control for all programs, and significantly reduce the need to pull officers from the field to provide classroom instruction.

Item: WELLNESS PROGRAM

		FY 2024	Ongoing
Personnel		$ -	$ -
M&O/Other		60,000	60,000
	Total Cost	**$ 60,000**	**$ 60,000**

FTE Change(s): No

Police officers are regularly exposed to stressful and traumatic experiences on the job. Given the challenging nature of their work, it is critically important to proactively monitor officers' wellbeing on a regular basis - both for the community and employee. Currently, only BPD officers involved in shooting or other traumatic events are screened, while industry best practices recommend regular screenings to ensure the officer is healthy and mentally equipped to serve the community. This item will fund a wellness program that provides annual mental health screenings for all officers and allows for early intervention if an officer needs additional support or treatment.

Public Works

Item: FACILITIES SERVICES AND OPERATIONS M&O FUNDING

		FY 2024	Ongoing
Personnel		$ -	$ -
M&O/Other		345,805	325,500
	Total Cost	**$ 345,805**	**$ 325,500**

FTE Change(s): No

This item includes funding for utility cost increases, maintenance contract increases, and mobile computer equipment.

- The utility budget in Public Works includes costs for electricity, trash, water, water renewal (sewer), and geothermal services at city facilities. Given recent rate increases, a base budget addition is needed to maintain these services. In FY 2022, rates increased by 9% for electricity, 27% for natural gas, 8% for water renewal, and 3% for trash. For FY 2023, the combined utilities budget is projected to increase by $122,500 or 14%, to slightly over $1.0 million. A base budget increase for FY 2024 will cover the recent utility rate increases. Furthermore, not only do Idaho Power, Intermountain Gas, and Veolia (water) all have pending rate cases before the Idaho Public Utilities Commission, but the city's water renewal and trash rates will increase approximately 10% and 5%, respectively, for FY 2024. If the pending rate cases are approved, Public Works may require additional FY 2024 budget to cover higher utilities costs.

- Public Works contracts for various city facility maintenance needs including janitorial, elevators, overhead and other doors, HVAC, landscaping, and snow and ice removal. Since FY 2022, the cost of janitorial services has significantly increased, and in FY 2023 other service contracts will need to be renewed. Costs for some services are expected to increase 20% or more over prior contract amounts. Efforts to reduce costs through lower service levels do not appear capable of generating significant savings unless there are large service level reductions. A base budget addition of $203,000 in FY 2024 will cover known contract changes and maintain the current level of service to city buildings.
- This item will fund the purchase of 11 mobile computer devices for Facilities Services and Operations (FSO) personnel. Team members currently use asset maintenance software to track and update work orders, but the team is regularly away from office computers and cannot log information in real-time or remotely. In order to promote efficiency, FSO team members will have mobile equipment that allows them to view, track, and complete work orders in the field.

Item: FACILITIES SERVICES AND OPERATIONS STAFFING

	FY 2024	Ongoing
Personnel	$ 96,352	$ 99,522
M&O/Other	(16,108)	(18,437)
Total Cost	**$ 80,244**	**$ 81,085**

FTE Change(s): Yes (1.0 FTE)

This item will add 1.0 Building Automation Systems Technician to the FSO team. Centralized building automation systems for heating, ventilation, and air conditioning (HVAC), lighting, utilities, and other systems are becoming more complex and energy efficient. This position will manage the building automation systems and their more sophisticated controls, while simultaneously generating efficiencies and energy savings to reduce operating costs. The position will perform installation and maintenance services on all types of control systems, including HVAC, electrical, life safety, and environmental controls. It also will lead the implementation of building automation system (BAS) and emergency management system (EMS) technology in city buildings where they do not yet exist. This position will also support the city's building electrification and climate initiatives. Currently, the functions of this position are being performed, with varying effectiveness, by city or contracted staff. Current expense savings from bringing this work in-house are approximately $18,000 per year, a figure expected to increase going forward.

Item: STREET LIGHTING M&O/UTILITY INCREASE

		FY 2024	Ongoing
Personnel		$ -	$ -
M&O/Other		110,000	90,000
	Total Cost	**$ 110,000**	**$ 90,000**

FTE Change(s): No

This item will fund streetlight electricity cost increases, resources to begin an evaluation and inspection program for streetlight poles, and funding to negotiate contract costs for 5G cell phone towers installed on city streetlights.

- The city pays the electricity cost for its more than 10,000 streetlights. Idaho Power electricity rates increased 9% in FY 2022, resulting in a projected cost increase of $45,000. This item will increase the FY 2024 budget by $45,000 to cover the 9% increase. It should be noted that Idaho Power has another pending rate case before the Idaho Public Utilities Commission. As a result, the city may need to evaluate its need for additional street light electricity budget in the future as new information becomes available about the rate case.
- The light fixtures in the city's more than 10,000 streetlights were converted in recent years to LED in order to save energy. However, the associated streetlight poles and bases have not had a routine replacement plan. Streetlight poles range in age from new to 60 years old. Depending on a streetlight pole's material and environmental conditions, its useful life could be 50-60 years. As a result, Public Works expects that more poles will need to be replaced on a regular basis which results in ongoing costs. The city will benefit from a consistent evaluation and replacement program to ensure poles reaching the end of their useful life are repaired or replaced in a timely manner. Base funding of $45,000 for professional services will fund an inspection program of roughly 175 poles and bases per year (approximately $250/pole). This inspection program pairs with an annual Capital Fund budget of $100,000 for pole replacement. A pole replacement costs approximately $6,000.
- Public Works is in contract negotiations with 5G cellular service providers for approximately 35 5G towers that are installed on city streetlights. (Most 5G towers are installed on Ada County Highway District (ACHD) intersection poles, with city poles being a second-choice option, so the number of city poles with 5G equipment may not go much higher than 35.) Public Works is negotiating with one vendor in FY 2023 and expects to negotiate with up to four other vendors in FYs 2024 and 2025. Projected fee revenues from the resulting contracts (many for 10 years or more) are expected to offset the negotiation costs incurred.

SUMMARY OF GENERAL FUND SIGNIFICANT REVENUE/EXPENDITURE CHANGES

		FY 2024				Ongoing				
Dept.	Item	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	FTEs
AH	Archive Equipment and Professional Services	-	-	40,000	40,000	-	-	-	-	-
AH	History Program Staffing	-	15,841	-	15,841	-	16,317	-	16,317	0.25
	Subtotal: Arts & History	**-**	**15,841**	**40,000**	**55,841**	**-**	**16,317**	**-**	**16,317**	**0.25**
CC	City Council Support Staffing	-	93,141	300	93,441	-	96,223	-	96,223	1.50
	Subtotal: City Council	**-**	**93,141**	**300**	**93,441**	**-**	**96,223**	**-**	**96,223**	**1.50**
CS	Allumbaugh House	318,417	-	-	(318,417)	-	-	-	-	-
CS	Idaho Humane Society (IHS)	-	-	104,255	104,255	-	-	104,255	104,255	-
CS	One-Time Funding for Valley Regional Transit (VRT)	-	-	1,500,000	1,500,000	-	-	-	-	-
	Subtotal: Contractual Services	**318,417**	**-**	**1,604,255**	**1,285,838**	**-**	**-**	**104,255**	**104,255**	**-**
DFA	Finance 3.0 Adjustments	-	300,000	-	300,000	-	309,235	-	309,235	0.45
DFA	Grant Revenue Reduction	(206,374)	-	-	206,374	-	-	-	-	-
DFA	Parking Personnel Augmentation	151,500	148,500	3,000	-	156,359	153,359	3,000	-	2.00
	Subtotal: Finance and Administration	**(54,874)**	**448,500**	**3,000**	**506,374**	**156,359**	**462,594**	**3,000**	**309,235**	**2.45**
FR	Fire Department Overtime	-	176,663	-	176,663	-	181,963	-	181,963	-
FR	Fire Recruit Academies	-	756,779	185,167	941,946	-	-	-	-	-
FR	Fire Recruitment Funding	-	-	19,000	19,000	-	-	-	-	-
FR	Fire Station 15 Four-Person Staffing	-	320,064	50,996	371,060	-	384,966	26,367	411,333	3.00
FR	Lifetime Wellness Program	-	-	45,000	45,000	-	-	45,000	45,000	-
FR	Wildfire Part-Time Seasonal Staffing	15,000	15,000	-	-	15,000	15,000	-	-	-
	Subtotal: Fire	**15,000**	**1,268,506**	**300,163**	**1,553,669**	**15,000**	**581,929**	**71,367**	**638,296**	**3.00**
HR	General Fund Contribution to the Risk Fund	-	-	1,500,000	1,500,000	-	-	-	-	-
	Subtotal: Human Resources	**-**	**-**	**1,500,000**	**1,500,000**	**-**	**-**	**-**	**-**	**-**
IT	Adobe Contract Consolidation	-	-	9,731	9,731	-	-	9,731	9,731	-
IT	Business Relationship Managers	-	308,692	-	308,692	-	318,524	-	318,524	2.00
IT	Data Catalog and Quality Toolset	-	-	41,000	41,000	-	-	6,000	6,000	-
IT	GIS Enterprise Upgrade	-	-	12,162	12,162	-	-	70,850	70,850	-
IT	IT Staff Augmentation	-	-	400,000	400,000	-	-	-	-	-
IT	Permit and License Management System Licenses	-	-	20,850	20,850	-	-	21,267	21,267	-
IT	Software Maintenance	-	-	294,321	294,321	-	-	294,321	294,321	-
	Subtotal: Information Technology	**-**	**308,692**	**778,064**	**1,086,756**	**-**	**318,524**	**402,169**	**720,693**	**2.00**

Dept.	Item	FY 2024 a Revenue	FY 2024 b Personnel	FY 2024 c M&O/Other	FY 2024 b + c - a Net Expense	Ongoing a Revenue	Ongoing b Personnel	Ongoing c M&O/Other	Ongoing b + c - a Net Expense	FTEs
IG	Increased Investment in Economic Development	-	-	275,000	275,000	-	-	-	-	-
IG	Property Management Rental Revenue / Fund Balance	-	-	1,250,000	1,250,000	-	-	-	-	-
IG	Property Tax Rebate	-	-	1,200,000	1,200,000	-	-	-	-	-
IG	Increased Transfer to the Capital Fund	-	-	526,575	526,575	-	-	1,000,000	1,000,000	-
	Subtotal: Intergovernmental	**-**	**-**	**3,251,575**	**3,251,575**	**-**	**-**	**1,000,000**	**1,000000**	**-**
LG	Additional Litigation Costs	-	-	633,800	633,800	-	-	-	-	-
LG	Litigation Attorney	-	160,144	8,500	168,644	-	165,236	2,500	167,736	1.00
LG	Public Records Request Software	-	-	50,000	50,000	-	-	50,000	50,000	-
	Subtotal: Legal	**-**	**160,144**	**692,300**	**852,444**	**-**	**165,236**	**52,500**	**21,736**	**1.00**
LB	Library Data Analyst	-	109,258	7,750	117,008	-	112,816	250	113,066	1.00
LB	Library Materials	-	-	500,000	500,000	-	-	150,000	150,000	-
LB	Library Programming	-	-	90,000	90,000	-	-	90,000	90,000	-
	Subtotal: Library	**-**	**109,258**	**597,750**	**707,008**	**-**	**112,816**	**240,250**	**35,066**	**1.00**
BPR	Golf Course Maintenance and Operations	583,089	43,298	129,791	(410,000)	1,258,156	312,227	945,929	-	-
BPR	Grove Plaza Maintenance	-	31,677	(31,677)	-	-	32,770	(32,770)	-	0.50
BPR	Operating Expenses for New Parks and Amenities	-	14,550	28,800	43,350	-	14,841	29,376	44,217	-
BPR	Parks and Recreation Revenue-Supported Programming Costs	472,149	253,414	218,735	-	475,617	261,882	213,735	-	3.00
	Subtotal: Parks and Recreation	**1,055,238**	**342,939**	**345,649**	**(366,650**	**1,733,773**	**621,720**	**1,156,270**	**4,217**	**3.50**
PDS	Development Fee Study	-	-	300,000	300,000	-	-	-	-	-
PDS	Increased General Fund Allocation of Housing and Community Development Staff Costs	-	273,423	1,794	275,217	-	-	-	-	-
PDS	Modern Zoning Code	-	191,888	385,000	576,888	-	198,222	200,000	398,222	2.00
PDS	Non-Congregate Sheltering	-	-	1,092,145	1,092,145	-	-	-	-	-
PDS	Outsourced Building Plan Review	-	-	250,000	250,000	-	-	250,000	250,000	-
PDS	Planning and Development Services Process Improvements	-	-	100,000	100,000	-	-	-	-	-
PDS	Streetscapes Manual - CCDC Partnership	280,000	-	380,000	100,000	-	-	-	-	-
	Subtotal: Planning and Development Services	**280,000**	**465,311**	**2,508,939**	**2,694,250**	**-**	**198,222**	**450,000**	**64,222**	**2.00**
BPD	Community Service Specialist	-	90,360	15,579	105,939	-	93,493	8,870	102,363	1.00
BPD	Patrol Staffing	-	179,781	37,698	217,479	-	187,112	17,973	205,085	1.00
BPD	Police Department Administrative Support	-	89,904	5,400	95,304	-	92,888	3,000	95,888	1.00
BPD	Police Equipment Upgrade and Replacement	-	-	620,600	620,600	-	-	72,950	72,950	-
BPD	Police Fleet/Supply Technician	-	76,296	5,400	81,696	-	78,874	3,000	81,874	1.00
BPD	Professional Standards Division Staffing	-	224,217	35,668	259,885	-	231,416	15,943	247,359	1.00

		FY 2024				Ongoing				
Dept.	Item	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	FTEs
BPD	Shield Program	-	-	23,158	23,158	-	-	-	-	-
BPD	Software Maintenance: Police Systems	-	-	228,831	228,831	-	-	241,577	241,577	-
BPD	Special Victims Unit Staffing	-	224,217	35,668	259,885	-	231,416	15,943	247,359	1.00
BPD	Training, Education, and Development Division Staffing	-	359,752	62,877	422,629	-	373,410	29,020	402,430	3.00
BPD	Wellness Program	-	-	60,000	60,000	-	-	60,000	60,000	-
	Subtotal: Police		**1,244,527**	**1,130,879**	**2,375,406**	**-**	**1,288,609**	**468,276**	**1,76,885**	**9.00**
PW	Facilities Services and Operations M&O Funding	-	-	345,805	345,805	-	-	325,500	325,500	-
PW	Facilities Services and Operations Staffing	-	96,352	(16,108)	80,244	-	99,522	(18,437)	81,085	1.00
PW	Street Lighting M&O/Utility Increase	-	-	110,000	110,000	-	-	90,000	90,000	-
	Subtotal: Public Works		**96,352**	**439,697**	**536,04**	**-**	**99,522**	**397,063**	**4,585**	**1.00**
	Total	**1,613,78**	**4,553,211**	**13,192,571**	**16,132,00**	**1,905,132**	**3,961,712**	**4,345,150**	**6,41,730**	**26.70**

CITY of BOISE



OTHER FUNDS SIGNIFICANT REVENUE/ EXPENDITURE CHANGES

The following items highlight significant FY 2024 Adopted Budget changes, grouped by fund. These adjustments were developed in consultation with department staff, the executive management team, and City Council. The amounts provided reflect the changes in revenue and expenses for each specific item, with negative expense amounts reflecting identified savings.

Airport Fund

Item: AIRPORT ADMINISTRATION STAFFING

	FY 2024	Ongoing
Personnel	$ 471,417	$ 486,712
M&O/Other	-	-
Total Cost	**$ 471,417**	**$ 486,712**

FTE Change(s): Yes (4.0 FTE)

This adjustment will add four administration positions at the Airport to support continued growth in passenger traffic and its recent expansion to a medium-hub airport. The Airport's staffing remains low in comparison to airports of similar size.

- 1.0 Art Project Coordinator: This new position will be responsible for supporting project planning and implementation of the Airport Arts Master Plan and will coordinate with Arts & History's Public Art Team.
- 1.0 Landside Lead Project Manager: This new position will be responsible for overseeing and guiding the planning and design of all projects not on airfield land. This position will supervise a team of project managers and engineers involved in the construction of non-airfield projects. The position also will complete federal grant applications and mediate competing interests as to non-airfield development.
- 1.0 Project Manager: This position will be responsible for coordinating project construction. This sixth Project Manager is needed given the number and scale of capital projects planned to maintain and expand the Airport.
- 1.0 Property/Contracts Coordinator: This position will add a third Property/Contracts Coordinator. These positions are responsible for developing, managing, and maintaining tenant relations for over 200 airport leases. Additionally, these positions support negotiation and coordination of aviation and non-aviation revenue-generating contracts and leases, as well as oversee the management and development of real property.

Item: AIRPORT MAINTENANCE AND OPERATIONS STAFFING

		FY 2024	Ongoing
Personnel		$ 657,583	$ 679,615
M&O/Other		-	-
	Total Cost	**$ 657,583**	**$ 679,615**

FTE Change(s): Yes (8.0 FTE)

This adjustment willl add eight positions at the Airport to support various maintenance and operational needs as the Airport continues to grow.

- 1.0 Airfield Maintenance Manager: This position will be responsible for coordinating and managing airfield maintenance and construction crews to assure the Airport complies with FAA and airport regulations. It will manage all airfield staff in the maintenance and upkeep of airport airfield areas, including lighting systems and snow removal.
- 1.0 Airfield Maintenance Specialist: This additional position will expand the Airfield Maintenance Specialist team to 12 positions. These positions maintain the operation and integrity of the Airport airfield in accordance with FAA regulations. They also lead and train crews on the safe operation of equipment, remove snow from the airfield, and work on special projects.
- 1.0 Airport Maintenance Technician: This adjustment will expand the Airport Maintenance Technician team to 17 positions. These employees operate, maintain, diagnose, troubleshoot, and repair different types of equipment and systems, including the baggage handling system, HVAC and electrical equipment, fire alarms, lighting, sewer, and water, and do other building maintenance. They also perform other duties and tasks, including maintenance, repairs, and remodels in the airport terminal, parking areas, and rental properties.
- 2.0 Custodians: This adjustment will expand the custodian team to 38 positions. Airport Custodians clean public areas throughout the terminal and parking garage, including snow removal as needed. Additionally, they work around the general public and often assist passengers by answering questions or providing information.
- 2.0 Operations Specialists: This adjustment will expand the Operations Specialist team to 24 positions. These roles enforce TSA and airport security regulations and assist with FAA certification and compliance. This includes monitoring all Airport access points, ensuring correct safety measures are followed, answering distress calls, investigating all incidents in and around the airport, and overseeing airfield activity.
- 1.0 Operations Supervisor: This will expand the number of Operations Supervisors to five positions. Operations Supervisors supervise a team of Operations Specialists and help ensure TSA and FAA certification and compliance.

Risk Management Fund

Item: INSURANCE ANALYST

	FY 2024	Ongoing
Personnel	$ 87,083	$ 89,984
M&O/Other	4,000	1,500
Total Cost	**$ 91,083**	**$ 91,484**

FTE Change(s): Yes (1.0 FTE)

This adjustment will add a 1.0 Insurance Analyst to the Risk and Workers Compensation Funds. Due to the high level of effort required to manage and maintain the city's property schedules, as well as process insurance applications and claims, the Risk and Safety Team has not been able to dedicate time to build out its analytic capabilities. The team will use this additional position to:

- build data-driven reporting and systems to help decision-makers understand and mitigate risk exposure,
- develop and maintain systems that enable the city to accurately track and communicate changes to the city's property schedules, and
- support Public Works, Human Resources, and the city's real estate office to manage, maintain, analyze, and insure its real estate portfolio.

This position will be critical to supporting the city as it develops a more complete view of its risks, property portfolio, and corresponding insurance strategy.

Solid Waste Fund

Item: MATERIALS MANAGEMENT ENVIRONMENTAL ANALYST

	FY 2024	Ongoing
Personnel	$ 24,137	$ 26,057
M&O/Other	-	-
Total Cost	**$ 24,137**	**$ 26,057**

FTE Change(s): Yes (0.5 FTE)

This adjustment will take a vacant 0.5 Hazardous Waste Environmental Coordinator and convert it into a 1.0 Materials Management Environmental Analyst. For many years the Solid Waste Fund had a part-time Hazardous Waste Environmental Coordinator. Since the incumbent retired last year, the position has been difficult to fill and other team members have successfully absorbed the vacancy's job duties. As a result, this half-time position is no longer needed in its current capacity. In order to reorganize staff duties, this item will use the existing 0.5 FTE authority to create a 1.0 Materials Management Environmental Analyst. This new analyst will be responsible for evaluating compliance with city ordinance, coordinating household hazardous waste program opportunities, supporting development of new materials management programs, responding to public inquiries about materials management programs, and resolving service collection issues and public nuisance issues.

Water Renewal Fund

Item: ADMINISTRATIVE SUPPORT STAFFING

	FY 2024	Ongoing
Personnel	$ 577,886	$ 594,194
M&O/Other	-	-
Total Cost	**$ 577,886**	**$ 594,194**

FTE Change(s): Yes (7.0 FTE)

This funding will allow the Water Renewal Fund to add 1.0 Administrative Support Coordinator, 1.0 Business Systems Support Specialist, 1.0 Engineering Program Controls Specialist, 1.0 Project Assistant, 1.0 Project Manager, 1.0 Records Specialist Lead, and 1.0 Resident Project Representative.

- Administrative Support Coordinator: Administrative needs have grown as a result of new programs and initiatives, the renovation and upgrading of facilities due to the Water Renewal Utility Plan, and related staffing growth. Professional and managerial positions will benefit from additional administrative support to better focus on their job duties, as a recent staffing study recognized the need to increase administrative capacity. This position will increase administrative capacity, alleviating the need for current administrative support staff to work extra hours to ensure work is completed on time. This position will result from transferring a 0.5 FTE from the Solid Waste Fund to the Water Renewal Fund and increasing the position's authority to a full 1.0 FTE.
- Business Systems Support Specialist: This position will be a fourth specialist position on the Public Works Business Innovation Team (PWBIT). This team supports Public Works with its software systems, data analysis, business process improvement, and process documentation. This team is also an integral part of organizational change management. Public Works plans to replace its utility billing software (see "Water Renewal Fund - Utility Billing Software" in the Capital Project Overview section) and this position will facilitate the implementation of and conversion to the new system. This position will also add capacity to meet the growing needs for business systems support and serve as a backup for data and business analysis.
- Engineering Program Controls Specialist: Public Works will add an Engineering Program Controls Specialist to grow internal staff capacity and help the department manage higher levels of annual capital spend. The position will work closely with program and project managers to ensure that projects are completed on time, within budget, and to the required standards. The position will focus on project control procedures, assist with cost and risk management, and monitor project quality and standards.
- Project Assistant: This position will serve a vital role in supporting capital projects. Given the significant increase in water renewal capital expenditures, there has been an associated increase in administrative duties for things like tracking and verifying invoices, ensuring compliance with contracts and city policies, scheduling, and producing performance reports. This position will allow managers to focus on programmatic duties and delegate more administrative tasks. As a result, managers will be able to increase their capacity and effectiveness in managing capital projects.

- Project Manager: The Lander Street Water Renewal Facility (LSWRF) is currently undergoing major improvements in order to meet regulatory, condition, capacity, and level of service requirements. The estimated investment at this facility over the next decade is expected to exceed $200 million. Currently only one dedicated Public Works employee, a program manager, oversees this work at Lander Street. Given the magnitude of the upcoming work, a dedicated project manager is needed to support the program manager and ensure successful completion of projects. This position will also help oversee capital improvement projects in order to meet regulatory requirements, growing capacity needs, and replace assets at the end of their useful lives.
- Records Specialist Lead: This additional position will support records management in Public Works. The position will support all Public Works divisions by providing records management training to staff, serve as a records liaison to the public, and respond to public records requests. Furthermore, this position will address a significant backlog of unprocessed digital and hard copy records. The number of records needing to be retained has grown in recent years and will only increase with the large amount of planned capital project work. Proper records management is vital to maintaining facilities, providing services, and making informed decisions, ensuring required records and documentation are maintained and available.
- Resident Project Representative: Public Works currently has one Resident Project Representative (RPR) to oversee, manage, and inspect Water Renewal collection system capital improvement projects. Given the increased number of projects, a second RPR position is needed to ensure quality project execution for both city and developer projects. For city capital projects, the RPR serves as the primary contact for contractors, handles citizen inquiries, and minimizes project impacts to residents, commuters, businesses, and other agencies. For developer projects, the RPR ensures the contributed assets (infrastructure the developer builds and contributes to the city) meet Idaho standards for public works construction projects. Using a city employee to do this work, as opposed to a contractor, helps get inspections done more timely and results in fewer citizen calls to Public Works and the Mayor's Office.

Item: UTILITY OPERATIONS STAFFING

	FY 2024	Ongoing
Personnel	$ 688,450	$ 711,055
M&O/Other	-	-
Total Cost	**$ 688,450**	**$ 711,055**

FTE Change(s): Yes (7.0 FTE)

This funding will allow for the addition of seven new positions: 1.0 Industrial HVAC Technician, 1.0 Industrial Maintenance Supervisor, 2.0 Wastewater Operators, 2.0 Water Quality Lab Analysts, and 1.0 Water Quality Lab Supervisor.

- Industrial HVAC Technician: The HVAC needs for the LSWRF, Phosphorus Removal Facility (PRF), Twenty Mile South Biosolids Application Site, well houses, and net-zero buildings are currently assigned to one Industrial HVAC Technician stationed at the LSWRF. An additional Industrial HVAC Technician is needed to allow for timely completion of work, given the significant workload at the LSWRF (and other sites), and to support energy upgrades. Other benefits will include reduced response time for safety ventilation and other critical HVAC system issues, as well as significantly reduced risk from failed assets, thermal damage, and connectivity issues with computerized controls.
- Industrial Maintenance Supervisor: The West Boise Water Renewal Facility (WBWRF) maintenance team supervisor has nine direct reports covering four specialized journey professions. As significant work at the facility continues, which expands instrumentation, a second Industrial Maintenance Supervisor is needed to improve supervisory span of control (from nine to five staff) and increase maintenance team coverage beyond a 40-hour week. The additional supervisor will also allow for enhanced staff training and better project preparation and oversight. The position will also reduce non-compliance risks from failed assets, instrumentation and monitoring issues, and electrical problems.
- Wastewater Operators: There is a need for two more Wastewater Operators at the WBWRF to focus on biosolids handling, the struvite production facility, and struvite sales. (Struvite is a phosphate mineral that can be a problem in wastewater treatment. It can form a scale on lines and belts, in centrifuges and pumps, and clog system pipes and other equipment including anaerobic digesters.) A supervisor position was added to the biosolids and struvite production facility in FY 2023, but more operators are needed to optimize this important, multi-faceted process. Better optimization and operational control of the biosolids and struvite production facility will improve phosphorus reduction, which will increase facility capacity and reduce the use of expensive polymers and other chemicals by up to 15%. Modest process optimization savings will be sufficient to offset the cost to add the two new positions, and further optimization will result in net cost savings.
- Water Quality Lab Analysts: The Water Quality Laboratory (WQL) needs two additional WQL Analysts to keep up with an increasing workload. The WQL provides services to all Public Works divisions and a reduced cost service to Parks, Airport, and, occasionally, other city departments. New testing work includes the recycled water program, water source characterization, additional monitoring requirements of the Idaho Pollution Discharge Elimination System permits, and the expanded water renewal (sewer) rate structure. The addition of two positions will expand the WQL team to 22 (including a supervisor and manager) and will ensure the WQL has the resources to continue delivering high quality data and analytical services while minimizing regulatory and process control risks.

- Water Quality Lab Supervisor: Growth in WQL staffing and workload has created a need for a second WQL Supervisor, improving the span of control and supporting the increased number and complexity of analyses. The increased workload and complexity require closer project management, more scheduling of staff and analytical testing, adequate supply inventory, support for instrument procurement, software updates, and better oversight and mentorship of personnel. This position will help ensure the WQL continues to train and develop staff in order to deliver high quality data and analytical service. This addition will also help minimize regulatory and process control risk.

SUMMARY OF OTHER FUNDS SIGNIFICANT REVENUE/EXPENDITURE CHANGES

		FY 2024				Ongoing				
Fund	Item	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	FTEs
APT	Airport Administration Staffing	-	471,417	-	471,417	-	486,712	-	486,712	4.00
APT	Airport Maintenance and Operations Staffing	-	657,583	-	657,583	-	679,615	-	679,615	8.00
	Subtotal: Airport Fund	**-**	**1,129,000**	**-**	**1,129,000**	**-**	**1,166,327**	**-**	**1,166,327**	**12.00**
RWC	Insurance Analyst	-	87,083	4,000	91,083	-	89,984	1,500	91,484	1.00
	Subtotal: Risk Management Fund	**-**	**87,083**	**4,000**	**91,083**	**-**	**89,984**	**1,500**	**91,484**	**1.00**
SWF	Materials Management Environmental Analyst	-	24,137	-	24,137	-	26,057	-	26,057	0.50
	Subtotal: Solid Waste Fund	**-**	**24,137**	**-**	**24,137**	**-**	**26,057**	**-**	**26,057**	**0.50**
WR	Administrative Support Staffing	-	577,886	-	577,886	-	594,194	-	594,194	7.00
WR	Utility Operations Staffing	-	688,450	-	688,450	-	711,055	-	711,055	7.00
	Subtotal: Water Renewal Fund	**-**	**1,266,336**	**-**	**1,266,36**	**-**	**1,305,249**	**-**	**1,305,29**	**14.00**
	Total	**-**	**2,506,556**	**4,000**	**2,51056**	**-**	**2,587,617**	**1,500**	**2,589,7**	**27.50**

CITY of BOISE



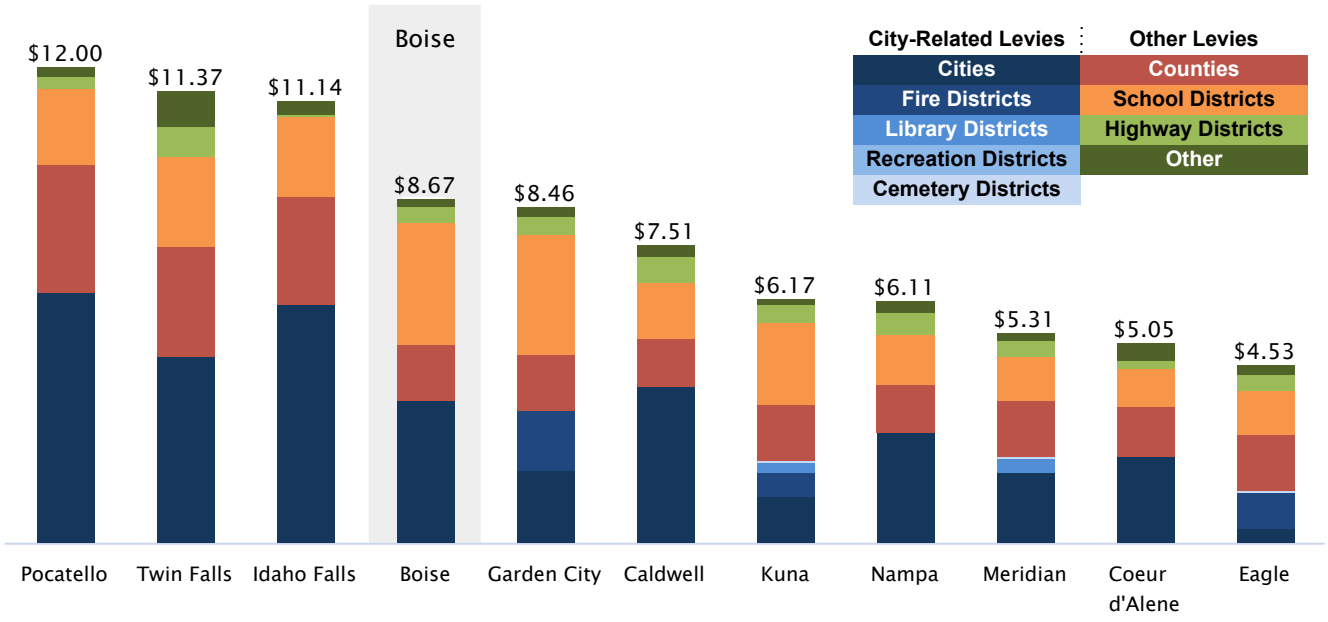
PROPERTY TAX ANALYSIS

The Budget Office compiles the following analysis of public tax data to provide comparisons between Boise and other cities in Idaho. The chart below is a comparison of total levy (tax) rates among different cities in tax year (TY) 2022 (TY 2023 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 43.3%. Idaho Falls has the highest percentage at 54.2%, while Eagle has the lowest percentage (29.2%). Boise is slightly below the average at 41.9%.

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 ($936,789) would be assessed $3,699 in total taxes and the average Boise home ($564,245) would be assessed $3,722, assuming both homes received the full homeowners exemption of $125,000 in TY 2022. This demonstrates that although the total Boise levy rate is over 86% higher than Eagle's, the tax payment on the average home in Boise is less than 1% higher.

TAX AMOUNT PER $1,000 OF TAXABLE PROPERTY VALUE



Average Homeowner Impact

ESTIMATED

Fiscal Year 2024 (Tax Year 2023)

Property Tax and Levy Data for only the City of Boise

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

		FY 2023	FY 2024	% Change
2	Assessed Value	564,245	486,280	-13.8%
3	Exemption	125,000	125,000	0.0%
4	Taxable Value	439,245	361,280	-17.7%
5	City Levy Rate	0.003628871	0.004069540	12.1%
6	City Taxes	$ 1,593.96	$ 1,470.24	-7.8%
7	$ Change		$ (123.72)	

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

		FY 2023	FY 2024	% Change
9	Assessed Value	564,245	486,280	-13.8%
10	Exemption	125,000	125,000	0.0%
11	Taxable Value	439,245	361,280	-17.7%
12	City Levy Rate	0.003628871	0.003951010	8.9%
13	City Taxes	$ 1,593.96	$ 1,427.42	-10.4%
14	$ Change		$ (166.54)	

15	Cost of 3% base increase by city	$ 42.82

16 City takes the increase for growth and annexation and a 2.0% base increase (Adopted)

		FY 2023	FY 2024	% Change
17	Assessed Value	564,245	486,280	-13.8%
18	Exemption	125,000	125,000	0.0%
19	Taxable Value	439,245	361,280	-17.7%
20	City Levy Rate	0.003628871	0.004030030	11.1%
21	City Taxes	$ 1,593.96	$ 1,455.97	-8.7%
22	$ Change		$ (137.99)	

23	**Savings: 2.0% vs. 3.0% growth (row 6 minus row 21)**	**$ 14.27**
24	**Cost of 2.0% base increase by city (row 21 minus row 13)**	**$ 28.55**

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 2023 Adopted FTE Total: the approved FTE count per the FY 2023 Adopted Budget,
- FY 2023 Approved FTE Changes: FTE changes approved during FY 2023,
- FY 2024 Adopted FTE Changes: FTE changes approved in the FY 2024 Adopted Budget, and
- FY 2024 Adopted FTE Total: the adopted total FTE at the start of FY 2024.

Grey-shaded entries indicate FY 2024 Adopted Budget FTE changes, with the Comments column providing the title of the corresponding item in the General Fund and Other Funds Significant Revenue/Expenditure Changes sections, followed by the position title. Recruitment activities for the new positions will 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.

	FY 2023		FY 2024		
Department	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	Comments
Airport					
Airport Fund	**164.00**	**0.00**	**12.00**	**176.00**	
			1.00		Airport Administration Staffing - Art Project Coordinator
			1.00		Airport Administration Staffing - Landside Lead Project Manager
			1.00		Airport Administration Staffing - Project Manager
			1.00		Airport Administration Staffing - Property/ Contracts Coordinator
			1.00		Airport Maintenance and Operations Staffing - Airfield Maintenance Manager
			1.00		Airport Maintenance and Operations Staffing - Airfield Maintenance Specialist
			1.00		Airport Maintenance and Operations Staffing - Airport Maintenance Technician
			2.00		Airport Maintenance and Operations Staffing - Custodian
			2.00		Airport Maintenance and Operations Staffing - Operations Specialists
			1.00		Airport Maintenance and Operations Staffing - Operations Supervisor
Arts & History					
General Fund	**15.75**	**0.00**	**0.25**	**16.00**	
			0.25		History Program Staffing - History Programs Assistant

Department	FY 2023 Adopted FTE Total	FY 2023 Approved FTE Changes	FY 2024 Adopted FTE Changes	FY 2024 Adopted FTE Total	Comments
City Council					
General Fund	**7.50**	**0.00**	**1.50**	**9.00**	
			1.50		City Council Support Staffing - City Council Administrative Specialist Senior
City Council - Office of Internal Audit					
General Fund	**3.00**	**0.00**	**0.00**	**3.00**	
Finance & Administration					
General Fund	**100.78**	**0.00**	**2.45**	**103.23**	
			0.45		Finance 3.0 Adjustments - Grant Compliance Analyst
			1.00		Parking Personnel Augmentation - Parking Compliance Meter Technician
			1.00		Parking Personnel Augmentation - Parking Compliance Officer
Fleet Services Fund	**19.15**	**0.00**	**0.00**	**19.15**	
Fire					
General Fund-General Employees	**26.25**	**0.00**	**0.00**	**26.25**	
General Fund-Contract Employees	**268.00**	**0.00**	**3.00**	**271.00**	
			3.00		Targeted 4-Person Staffing - Probationary Firefighter
Human Resources					
General Fund	**44.15**	**0.00**	**0.00**	**44.15**	
Risk Management Fund	**4.70**	**0.00**	**0.75**	**5.45**	
			0.75		Insurance Analyst - Insurance Analyst
Workers Comp Fund	**4.15**	**0.00**	**0.25**	**4.40**	
			0.25		Insurance Analyst - Insurance Analyst
Information Technology					
General Fund	**75.90**	**0.00**	**2.00**	**77.90**	
			2.00		Business Relationship Managers - Business Relationship Manager
Capital Fund	**2.10**	**0.00**	**0.00**	**2.10**	
Legal					
General Fund	**60.50**	**2.00**	**1.00**	**63.50**	
		1.00	0.00		Municipal Attorney IV (IBC 11/01/2022)
		1.00	0.00		Paralegal II (IBC 11/01/2022)
			1.00		Litigation Attorney - Attorney IV
Library					

Department	FY 2023 Adopted FTE Total	FY 2023 Approved FTE Changes	FY 2024 Adopted FTE Changes	FY 2024 Adopted FTE Total	Comments
General Fund	**100.65**	**0.00**	**1.00**	**101.65**	
		(0.25)			Library Page Reclassification
		0.25			Library Svcs Spec Reclassification
			1.00		Library Data Analyst - Data Analyst
Mayor's Office					
General Fund	**23.00**	**(1.00)**	**0.00**	**22.00**	
		(1.00)			Communications Director (FY 2023 Interdepartmental Transfer)
Mayor's Office - Office of Community Engagement					
General Fund	**21.00**	**1.00**	**0.00**	**22.00**	
		1.00			Communications Director (FY 2023 Interdepartmental Transfer)
Parks & Recreation					
General Fund	**176.50**	**0.00**	**3.50**	**180.00**	
			1.00		Parks and Recreation Revenue Supported Programming Costs - Early Education Specialist
			1.00		Parks and Recreation Revenue Supported Programming Costs - Recreation Program Specialist
			1.00		Parks and Recreation Revenue Supported Programming Costs - Turf Rehabilitation Specialist
			0.50		Grove Plaza Maintenance - Parks Maintenance Worker
Planning & Development Services					
General Fund	**103.40**	**2.00**	**2.00**	**107.40**	
		1.00			Electrical Inspector (IBC 11/01/2022)
		1.00			Plans Examiner I (IBC 11/01/2022)
			1.00		Modern Zoning Code - Senior Administrative Specialist
			1.00		Modern Zoning Code - Senior Planner
Housing Funds	**15.10**	**0.00**	**0.00**	**15.10**	
Police					
General Fund-General Employees	**119.91**	**0.06**	**6.00**	**125.97**	
		0.06			Executive Admin Secretary Senior (Administrative Position Alignment)
			1.00		Police Department Administrative Support - Administrative Coordinator

Department	FY 2023 Adopted FTE Total	FY 2023 Approved FTE Changes	FY 2024 Adopted FTE Changes	FY 2024 Adopted FTE Total	Comments
			1.00		Training, Education, and Development Division Staffing - Police Administrative Coordinator
			1.00		Community Service Specialist - CID Community Service Specialist
			1.00		Special Victims Unit Staffing - Lieutenant
			1.00		Professional Standards Division Staffing - Lieutenant
			1.00		Police Fleet/Supply Technician- Police Fleet Technician
General Fund-Contract Employees	**311.00**	**0.00**	**3.00**	**314.00**	
			1.00		Patrol Staffing - Sergeant
			2.00		Training, Education, and Development Division Staffing - Police Officer
Police Accountability					
General Fund	**2.00**	**0.00**	**0.00**	**2.00**	
Public Works					
General Fund	**40.73**	**0.00**	**1.00**	**41.73**	
			1.00		Facilities Services and Operations Staffing - Building Automation Systems Technician
Geothermal Fund	**2.00**	**0.00**	**0.00**	**2.00**	
Solid Waste Fund	**9.20**	**0.00**	**0.00**	**9.20**	
			(0.50)		Administrative Support Coordinator (Position Reclassification)
			0.50		Materials Management Environmental Analyst (Position Reclassification)
Water Renewal Fund	**264.57**	**9.50**	**14.00**	**288.07**	
		1.00			Admin Specialist Senior (IBC 11/01/2022)
		1.00			Asset Technician (IBC 11/01/2022)
		2.00			Project Assistants (IBC 11/01/2022)
		1.00			Project Manager Senior - Recycled Water (IBC 11/01/2022)
		2.00			Revenue Analysts (IBC 11/01/2022)
		1.00			Wastewater Operations Supervisor (IBC 11/01/2022)
		1.00			Wastewater Process Analyst (IBC 11/01/2022)
		0.50			WaterShed Administrative Specialist Senior (IBC 11/01/2022)

Department	FY 2023 Adopted FTE Total	FY 2023 Approved FTE Changes	FY 2024 Adopted FTE Changes	FY 2024 Adopted FTE Total	Comments
			1.00		Administrative Support Staffing - Records Specialist Lead
			1.00		Administrative Support Staffing - Business System Support Specialist
			1.00		Administrative Support Staffing - Administrative Support Coordinator
			1.00		Administrative Support Staffing - Project Assistant
			1.00		Administrative Support Staffing - Project Manager
			1.00		Administrative Support Staffing - Resident Project Representative
			1.00		Utility Operations Staffing - Engineering Program Controls Specialist
			1.00		Utility Operations Staffing - Industrial HVAC Technician
			1.00		Utility Operations Staffing - Industrial Maintenance Supervisor
			2.00		Utility Operations Staffing - Wastewater Operator
			1.00		Utility Operations Staffing - Water Quality Lab Supervisor
			2.00		Utility Operations Staffing - Water Quality Lab Analyst
Total					
All Funds	**1,984.99**	**13.56**	**53.70**	**2,052.25**	
Summary Totals by Fund					
Tax Funds					
General Fund	1,500.02	4.06	26.70	**1,530.78**	
Capital Fund	2.10	0.00	0.00	**2.10**	
Total Tax Funds	**1,502.12**	**4.06**	**26.70**	**1,532.88**	
Enterprise Funds					
Airport Fund	164.00	0.00	12.00	**176.00**	
Geothermal Fund	2.00	0.00	0.00	**2.00**	
Solid Waste Fund	9.20	0.00	0.00	**9.20**	
Water Renewal Fund	264.57	9.50	14.00	**288.07**	
Total Enterprise Funds	**439.77**	**9.50**	**26.00**	**475.27**	
Other Funds					
Fleet Services Fund	19.15	0.00	0.00	**19.15**	
Housing Funds	15.10	0.00	0.00	**15.10**	
Risk Management Fund	4.70	0.00	0.75	**5.45**	
Workers Comp Fund	4.15	0.00	0.25	**4.40**	
Total Other Funds	**43.10**	**0.00**	**1.00**	**44.10**	
Total All Funds	**1,984.99**	**13.56**	**53.70**	**2,052.25**	



CONTINGENCY SUMMARY

Summary of General Fund Contingencies

Operating Contingency	$ 1,000,000
Economic Uncertainty Reserve ($500,000)	
Unallocated ($500,000)	
City Council Strategic Planning Contingency	500,000
Revenue Neutral Contingency	250,000
Property Tax Contingency	200,000
Total General Fund Contingencies	**$ 1,950,000**

Budget Appropriation Contingency

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

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

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

For FY 2024, the Budget Appropriation Contingency was increased to $425.0 million. This does not affect the city's property tax levy, nor does it mean that the city has an unallocated cash reserve of $425.0 million. Rather, this action preserves the ability to allocate funds to departments and funds that exceed the amounts outlined in the "All Fund Budget Summary" section.

The most significant use of this contingency is typically early in the fiscal year, when prior year rebudgets are considered by City Council. Because of continued staffing shortages and a difficult construction environment attributable to inflation, labor shortages, and supply chain issues that have resulted in protracted project delays, as well as heightened capital activity at the Airport and in the Public Works enterprise funds, it is likely that rebudgets from FY 2023 into FY 2024 will be higher than they have been in recent years.

Budget Appropriation Contingency Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Budget
Revenues	$ 891	$ 305	$ 320,000,000	$ 425,000,000
Expenditures	-	-	320,000,000	425,000,000

CITY of BOISE



CAPITAL OVERVIEW

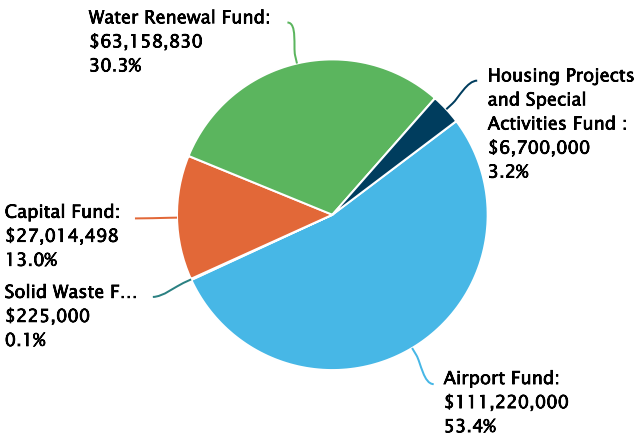


Capital Funding Overview

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

Capital projects are generally accounted for in the Airport, Capital, Geothermal, 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 2024 Adopted Budget (excluding funds that could be requested to be carried over - "rebudgeted" - from FY 2023) is $208.3 million, with the preponderance of those funds (83.8%) allocated in the enterprise funds; 13.0% is allocated in the Capital Fund and the remainder (3.2%) in the Housing Projects and Special Activities Fund.

The FY 2024 Capital Fund Adopted Budget of $27.0 million is significantly lower than the FY 2023 Adopted Budget of $82.9 million, but virtually identical to the FY 2022 Adopted Budget ($26.9 million) and largely in-line with the historical average. The large variance from the FY 2023 Adopted Budget ($55.8 million or 67.4%) is due to last year's budget having an unusual number of large projects: two fire stations, initial development of the city support facility campus (adjacent to the Boise Airport), and a large, one-time transfer to the city's Housing Projects and Special Activities Fund (to fund investments aimed at creating more affordable housing in the city).



Capital Fund Overview

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

Capital Fund Revenues

The Capital Fund typically receives the majority of its revenue through transfers from the General and Development Impact Fee funds, with supplemental funding provided by electric franchise fees, grants, surplus asset sales, and donations/contributions. (The fund's revenue composition is detailed in the table below.) However, in the FY 2024 Budget - with only one budgeted activity eligible for impact fee reimbursement - there are less than $30,000 of transfers from the Development Impact Fee Fund.

While transfers from the Development Impact Fee Fund will be minimal, the FY 2024 Adopted Budget includes total General Fund transfers of $18.3 million.

- The annual base transfer of $13.0 million (see "Intergovernmental - Increased Transfer to Capital Fund" in the General Fund Significant Revenue/Expenditure Changes section).
- A $4.1 million supplemental transfer (from golf course operations in the General Fund) for reimbursement of funds that will initially be advanced by the Capital Fund to pay for a portion of the new city facility at the Warm Springs Golf Course (see "Parks - City Facility at Warm Springs" in the Capital Project Overview section). This transfer will not be received in FY 2024, rather it will be a series of annual transfers made over the next ten years (dependent on golf course operating revenues and expenses). However, the $4.1 million transfer is included in the FY 2024 Adopted Budget to align with the expenditure budget for the project.
- A one-time transfer from the General Fund of $1.2 million is budgeted in FY 2024 to provide additional funding to cover rapidly escalating costs, help restore Capital Fund fund balance (following the large Adopted Budget in FY 2023), contribute to vehicle costs for new police officers, and begin reserving funds for future facility needs (as discussed later in this section).

($ in Thousands)	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Capital Fund Revenues								
Electric Franchise Fees	3,272	3,455	3,425	3,459	3,494	3,529	3,564	3,600
Interest	1,080	1,066	700	950	891	135	150	277
Grants/Donations/Other	2,707	1,396	1,450	3,180	250	250	250	250
Transfers In	29,000	33,987	35,396	18,329	20,124	22,414	22,127	16,434
Total	**36,058**	**39,903**	**40,971**	**25,918**	**24,759**	**26,328**	**26,091**	**20,561**
% Change		10.7%	2.7%	-36.7%	-4.5%	6.3%	-0.9%	-21.2%

General Fund transfers are evaluated to assess the longer-term funding implications of current decisions, to ensure the Capital Fund retains sufficient reserves to fund anticipated future projects. A key component of keeping the fund balanced is maintaining reserve levels sufficient to respond to unanticipated needs or emerging priorities. Cost increases in recent years are a particular source of concern in the Capital Fund, with project and equipment costs continuing to increase (although inflation has moderated somewhat in recent months) as equipment and labor remain in short supply.

The CIP is revised and discussed with city leadership on a regular basis in order to ensure that projects remain relevant and represent the best use of city resources. In addition to the FY 2024 budgeted projects that are detailed in the Capital Project Overview section, summaries of certain out-year projects are included later in this section.

The FY 2024 Adopted Budget for electric franchise fee revenue reflects 1.0% growth from the FY 2023 Adopted Budget amount (programmed amounts in the out-years also reflect 1.0% growth). These increases were reduced from the 1.5% growth that was assumed when developing the FY 2023 budget to reflect more conservative revenue assumptions. While there is ongoing customer growth, electric franchise fees have been difficult to predict, as rate changes, weather, and improved energy efficiency can affect electricity consumption and, as a result, the revenue the city collects.

The FY 2024 Adopted Budget figure for Capital Fund interest income has been increased substantially from the amount forecast last year. Continued project delays have led to slower depletion of fund balance and interest rates in FY 2023 have continued to increase. Interest revenue is forecasted to decline in the forecast period, as projects reduce fund balance and interest rates moderate.

Additional Capital Fund revenues are provided by: grants and donations (typically tied to specific projects), enterprise fund reimbursement for expenditures accounted for in the Capital Fund but partially benefitting an enterprise fund (e.g., new computer servers), and surplus asset sales. The latter two revenue sources are forecast to generate $100,000 and $150,000, respectively, in FY 2024 and the out-years. The FY 2024 Budget for this revenue category also includes a $2.5 million donation that will partially fund a new facility at the Warm Springs Golf Course. (This donation - which totals $3.5 million - and the related project are discussed in "Parks - City Facility at Warm Springs" in the Capital Project Overview section.)

FY 2024 Capital Fund Investments

The FY 2024 Adopted Budget includes total Capital Fund expenditures of $27.0 million. This level of investment represents a $55.8 million (67.4%) decrease from the FY 2023 Adopted Budget of $82.9 million. This decrease is primarily due to an uncommonly large Capital Fund budget in FY 2023, which included investments in two fire stations (Fire Station 5, $12.5 million, and Fire Station 13, $10.6 million); initial funding for the city's new centralized support facility campus ($19.0 million), six park projects ($6.5 million in aggregate) and $13.5 million that was transferred to the Housing Projects and Special Activities Fund.

As a result of the large projects in FY 2023, staff is focused on executing existing projects and there is limited funding for new projects in FY 2024. The FY 2024 Adopted Budget includes only one large project, the aforementioned facility at Warm Springs Golf Course ($8.6 million), which represents approximately 70% of all capital project funding planned for FY 2024. In addition to $12.2 million of total capital project funding, the FY 2024 Adopted Budget includes investments in MEQ ($6.5 million, down significantly from $12.2 million in FY 2023)

and MRM ($8.4 million, a modest increase, approximately 12%, from $7.5 million in FY 2023). The Capital Project Overview section provides detailed information on all FY 2024 Capital Fund budgeted items.

Major Equipment (MEQ)

In FY 2024, $4.1 million of the overall $6.5 million MEQ budget is for the acquisition of vehicles, including police patrol, fire service, and parks maintenance. This vehicle budget is approximately one-half of the amount in the FY 2023 Adopted Budget for vehicles, as the $8.1 million budget in FY 2023 included four fire engines (collectively $3.7 million). In FY 2024, only one fire engine is included that, together with the lower number of vehicle replacements needed for the Department of Parks and Recreation (Parks or BPR) and Boise Police department (BPD or Police), accounts for the entirety of the year-over-year variance.

In addition to the $4.1 million vehicle budget, annual funding of $325,000 is budgeted in FY 2024 to continue the city's electric and alternative fuel vehicle initiatives. This funding, which began in FY 2021 with a $150,000 budget, allows for the purchase of additional (i.e., currently unplanned) electric vehicles, enhancements to the city's vehicle charging infrastructure, and electrification of additional city facilities.

As of May 2023, the city had 280 alternative fuel and hybrid on-road vehicles (including twelve all-electric and two plug-in hybrid vehicles). Alternative fuel vehicles represent approximately one-third of the city's on-road fleet. These numbers do not reflect fifteen alternative fuel vehicles (twelve of which are all-electric) that the city has ordered but, due to supply chain disruptions, has not yet received.

Apart from vehicles, the largest component of the FY 2024 MEQ budget is $1.1 million for technology equipment. The Capital Project Overview section provides additional information, by department, on MEQ items.

Major Repairs and Maintenance (MRM)

MRM funding is allocated on an annual basis to ensure that the city's infrastructure is properly maintained, since the impact of deferring maintenance can be more costly and result in operational inefficiencies. In FY 2024, $8.4 million is planned for necessary improvements to numerous assets (e.g., libraries, art installations, and City Hall), an increase of $0.9 million from the FY 2023 Adopted Budget (after adjusting for two MRM projects in FY 2023 that were included in the capital projects section, to increase visibility and transparency due to their size).

FY 2024 MRM funding is directed towards a mix of annually recurring areas (e.g., art installations, Greenbelt, HVAC, irrigation, parks, pools and other aquatic facilities, sports fields, art installations, and Zoo Boise), as well as several one-time, site-specific projects. For additional information on MRM budgets, please refer to the Capital Project Overview section of this document.

FYs 2024-2028 Capital Plan Highlights

As previously mentioned, the long-term outlook of the Capital Fund is considered when annual recommendations are evaluated. In developing FY 2024 project budgets, staff worked to ensure resources are projected to be available for future projects, with sufficient reserves available for emergencies, unanticipated cost overruns, and new (or changing) priorities. The projects planned for FY 2025 and beyond are subject to change, as the City Council only approves funding for the upcoming fiscal year (i.e., FY 2024) during the annual budget process. The following discussion of significant out-year spending is included to provide context and facilitate prioritization and policy discussions.

Future projects are continually reevaluated and reprioritized in consultation with departmental and city leadership.

Given the unusual economic situation (ongoing fiscal stimulus from the U.S. government, continued labor shortages, and supply chain disruptions), which has resulted in once-in-a-generation levels of inflation, the forecast period presented herein is more uncertain than usual. Although the Capital Fund is expected to have adequate reserves throughout the forecast period (i.e., FY 2028), the rapidly changing construction environment may result in unexpected, adverse changes in planned expenditures in all years. While it is anticipated that current pricing pressures will continue to abate - slowing, but not reversing, the surge in inflation over the past two years - monthly cost increases remain stubbornly high. The uncertainty around the effectiveness and duration of the Federal Reserve's efforts to reduce inflation makes future cost estimates (as well as interest rate assumptions) difficult to accurately forecast. Supply and pricing of materials and labor could reduce the fund's reserves.

In the FY 2023 forecast (as presented in the FY 2023 Adopted Budget), while the Capital Fund was projected to have a positive balance at the end of FY 2027, there were marginally negative balances projected in several of the out-years. The revised forecast described in this document is projected to maintain a positive balance in all years, which is the result of city leadership continuing to refine the priority and timing of numerous projects - removing or deferring those that do not align with the city's strategic goals and priorities. Although the forecast Capital Fund balance in FY 2028 is negligible, city leadership created an important reserve in the Capital Fund for future facility needs, the "Facility Reserve," which will be used for public safety, library, and support facilities. Creating the Facility Reserve, and virtually eliminating unprogrammed Capital Fund balance, is also intended to force important conversations as the CIP is refined in future years. With no excess fund balance, new projects (or those with increasing costs), will have to compete with, and be evaluated against, existing priorities. These discussions will focus on projects' relative importance, which encourages a more thorough analysis of required trade-offs. The forecasted balance of the Facility Reserve is approximately $5.5 million, with additional amounts expected to be added in the future - for example unplanned one-time cost savings in the General Fund (e.g., personnel savings due to vacancies) or continued project prioritization. The Facility Reserve will be used to address several identified facility needs, including the following.

- Both the BPD and Boise Public Library (Library) require more space as the city continues to grow (e.g., additional space for new officers and new and/or expanded Library branches).
- Several fire stations will need significant investment in order to extend the useful lives of these assets and avoid a costly station rebuild (e.g., Fire Station 5 in downtown Boise).

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

Arts & History (A&H)

As required by the Percent for Public Art ordinance, funds equal to 1.0% of eligible capital expenditures are programmed for the acquisition of public art. The city is currently in the process of adopting a new art ordinance that would change the calculation to 1.2% of eligible capital expenditures. The adopted Capital Fund budget for public art was calculated based on this higher percentage. Out-year forecasts for A&H public art projects

are also based on the adopted ordinance. The forecast also includes MRM funding to maintain the city's art collection.

Separately, pursuant to the same ordinance, budgets for enterprise fund-funded Percent for Public Art (e.g., public art at the Airport) are accounted for directly in the enterprise fund performing the eligible capital project. As the amount of expenditures eligible for public art in future years is difficult to project, there is no funding forecast in the out-years shown in the Capital Project Overview section for the Enterprise Funds.

Finance and Administration (DFA)

The city's current enterprise resource planning (ERP) system, used by both DFA and the Human Resources department (HR), has been in place for over a decade and, approximately two years ago, the vendor notified the city that it would stop supporting the system. Since a vendor-supported ERP system is critical for regular operational and security updates, in FY 2021 DFA, HR, and the Information Technology department (IT) began to explore options for upgrading the system. Due to the cost of an upgrade, and certain inadequacies and limitations of the existing system, ERP systems from other vendors were also evaluated (focusing on both price and functionality). In FY 2022, this preliminary due diligence into a replacement ERP system estimated the cost could exceed $7.0 million for financial functionality alone.

HR also uses the current ERP system for payroll processing, employee records, etc. Staff had initially considered replacing the ERP with two separate systems – an ERP system for DFA and a human resources management system (HRMS) for HR. After additional due diligence it was determined that the cost of a standalone HRMS would be prohibitive, with preliminary estimates exceeding $9.0 million.

Due to the aggregate cost of two independent systems, DFA, HR, and IT decided to investigate a single-source solution that would not only meet the current needs of DFA and HR, but also provide an adaptable and expandable core system the city could use to manage its people and finances into the future. For example, additional functionality could include grants and asset management features.

With a consolidated system, the implementation costs are forecasted in IT, as the new ERP would be a citywide system that would ultimately be used by many departments. (Please refer to "Information Technology" later in this Capital Overview section for additional information.)

With no capital projects anticipated, the capital spending forecast for DFA is $1.4 million, reflecting MEQ needs such as parking meter, printer, and vehicle replacements.

Fire

The Boise Fire Department (Fire) anticipates that, over the next decade, fire stations 1, 3, 7, and 11 will require significant investment to maximize their useful lives. In FY 2023, staff identified that only two of these remodels will be necessary within the next five years. As a result, the Fire forecast reflects these necessary investments in stations 1 and 11, totaling approximately $10 million. This large investment is projected to save money in the long-term, as it costs well over $10 million to construct a single new station. Amounts previously programmed for stations 3 and 7 were moved to the Facility Reserve (with the exception of $1.0 million that is expected to be needed for more immediate MRM needs at these two stations), to ensure funding remains available for the projects beyond the forecasted period.

In addition to these remodels, the city is developing a new co-located campus for various city support services, which could include moving the fire logistics operation. As

priorities are still being developed, the cost of this relocation has not been included in the forecast.

Overall, there is nearly $19 million programmed for Fire capital expenditures in FYs 2025-2028, including approximately $7 million for MEQ needs.

Human Resources (HR)

As discussed earlier in this section ("Finance and Administration (DFA)"), HR's plans for a standalone HRMS were abandoned in favor of a single ERP system that would meet the needs of both HR and DFA (with the capacity to add functionality for other departments in the future). Since the combined ERP project is reflected in IT's forecast, there are no significant capital expenditures forecast for HR, outside of small, recurring investments for security enhancements (totaling $0.3 million).

Information Technology

In aggregate, nearly $17 million of funding is planned in future years for IT needs, including the aforementioned consolidated ERP system, ongoing software system improvement projects (e.g., enhancements to the permitting and maintenance management systems), and cybersecurity. The consolidated ERP system is forecasted to begin implementation in FY 2025, after further planning efforts in FY 2024 (see "IT - ERP Planning" in the Capital Project Overview section). Although approximately $10.5 million has been forecasted for the initial ERP implementation and post go-live enhancements, these estimates are preliminary and will be updated based on the results of the planning work to be done in FY 2024. Forecasted IT funding also includes $4.5 million for ongoing MEQ needs, such as infrastructure hardware, telephones, conference room equipment, and security system replacements.

The forecast amount does not include future projects that could emerge to support city broadband projects, as it is anticipated these projects could be supported by federal grants.

Library

Most of the programmed capital spending for the Library represents deferred maintenance on the Downtown Library. In total, forecasted MRM needs are approximately $4.7 million, with $4.5 million to be invested in the Downtown Library. With several Library studies underway - and one included in the FY 2024 Adopted Budget and another programmed in FY 2025 ($150,000) - to assess future strategic, programmatic, and facility needs, there are no Library capital projects forecasted in the out-years. Future capital needs will be informed by the results of these studies. By creating the Facility Reserve, and stipulating the reserve could be used to fund future Library capital projects, city leadership recognized the importance of future investments in Library facilities to the community.

Office of Community Engagement (Community Engagement)

In FY 2022, the Neighborhood Investment Program began to be administered by Community Engagement. The Neighborhood Investment Program is the only programmed capital expenditure for Community Engagement, and is expected to receive $500,000 annually in the out-years.

Parks and Recreation

Parks has a number of projects planned after FY 2024, as outlined in the 10-year CIP included in the 2022 Impact Fee Study and Capital Improvement Plans report (the 2022 Impact Fee Study), which is discussed later in this section. Parks' 10-year CIP in the 2022 Impact Fee Study reflects its current service goal of having open space available to all residents within a

10-minute walk from their home. This service goal altered BPR's out-year projects, adding several connectivity projects and "micro-parks" to reflect a rapidly urbanizing community where in-fill projects needed to be prioritized.

Staff vacancies have resulted in a growing backlog of BPR projects, which led to delays and further reprioritization of several projects in the 2022 Impact Fee Study. Funding planned for BPR capital projects in FYs 2025-2028 totals over $24 million, which is programmed to be supported by over $17 million of development impact fees.

BPR projects are spread across the city and timed according to need, funding availability, and staffing. In the case of development impact fee-funded projects, available Impact Fee Fund balance is also considered. Based on the 2022 Impact Fee Study, significant out-year projects include: the greenup and/or addition of amenities at Alta Harris, Boise Hills, Liberty, Molenaar, and Pierce parks; improvements to Charles F. McDevitt Youth Sports Complex, the Optimist Sports Complex, and Spaulding Ranch; Lowell and South pools; property acquisitions for improved connectivity; and new "micro-parks" on the West Bench.

In FYs 2025-2028, significant resources are planned for BPR MEQ ($7.3 million) and MRM ($14.0 million). MRM projects are prioritized to proactively address repairs and minimize backlog. As park facilities and playgrounds age, they will be replaced with equipment that is accessible by community members of all abilities.

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

Planning and Development Services (PDS)

With the budget for affordable and supportive housing initiatives moved to the Housing Projects and Special Activities Fund in FY 2023, there are no future Capital Fund projects reflected in the out-year forecast for PDS. Although funding could be required for future investments on 8th Street, it is difficult to project timing and cost, since community outreach, planning, and prioritization are ongoing.

Similarly, future pathway projects are not quantified at present, with leadership continuing to evaluate and prioritize potential pathways and a planning project budgeted in FY 2024 (see "PDS - Pathways Planning" in the Capital Project Overview section). However, existing pathway projects have been funded primarily by grant revenues (which is expected for future projects as well), resulting in little net cost to the Capital Fund. As a result, all out-year funding ($0.5 million) reflects MEQ needs, as identified in "PDS - Major Equipment" in the Capital Project Overview section.

Police

As the city continues to grow, BPD is evaluating its staffing and facility needs. Although there are no facility projects assumed in the forecast, it is anticipated BPD will identify areas where an increased presence is necessary, requiring new facilities (either standalone or co-located with fire stations - e.g., Fire Station 13, which is expected to begin construction in CY 2023). BPD will be conducting a facilities study to help assess its needs, which are expected to be funded by the Facility Reserve, development impact fees, and future General Fund contributions.

The out-year BPD forecast includes $3.0 million for technology improvements (see "Police - Police Technology Optimization" in the Capital Project Overview section). The forecast also

includes future MEQ funding of $13.4 million, primarily for vehicle replacements.

Public Works

It is likely that many of the larger future projects for Public Works will relate to the support services campus located near the Boise Airport. This endeavor, a multi-year effort involving numerous departments and divisions within the city (e.g., BPR, fleet, IT communications, and public safety), is anticipated to take over a decade to fully build out. To date, over $21 million has been budgeted for the planning, design, and development of this campus.

The FY 2023 Adopted Budget for the support services campus reflected costs for sitework and utility infrastructure (to prepare the site for multiple facilities), and to move Parks' maintenance operations to the new campus (the prioritization of which city staff and leadership continue to evaluate). With the ongoing sitework, utilities planning, and facility reprioritization, coupled with the existing budget (over $19 million available as of May 2023), no additional funding for the support services campus is forecast in the out-years. If, because of changing priorities, facilities other than Parks' maintenance are recommended to use this existing budget, an Interim Budget Change (IBC) will be brought to City Council for approval. It is anticipated that any existing budget that is not needed in the near-term will be moved to the Facility Reserve, where it could be available for future support facility needs.

In addition to the support services campus, $1.7 million in funding for additional remediation efforts required under the Americans with Disabilities Act (ADA) has been programmed in the out-years. The current budget for ADA remediation is $2.7 million, with the additional forecast amount necessary to complete the remediation plan.

The forecast period also reflects two recurring projects: new public street lighting ($60,000) and streetlight pole replacements ($100,000).

Development Impact Fee Fund

A development impact fee (or impact fee) is a fee imposed as a condition of development that pays for a proportionate share of the cost of system improvements needed to serve new development. The city imposes development impact fees to pay for new and expanded parks; trail acquisition and development; and infrastructure related to the expansion of Fire, Parks, and Police services. For example, a significant portion of the cost of a new fire station (or park) that is needed to accommodate new development and growth in the city will likely be funded (in whole or in part) by impact fee revenues. This funding mechanism supports the city's philosophy of growth paying for growth and not being a burden on existing taxpayers.

Fire and Police impact fees are collected on all new development, both commercial and residential. Park impact fees are assessed only on residential construction and have two components:

- Regional park impact fees are assessed uniformly across the city and pay for the development of regional open spaces and related amenities that are used by residents living throughout the city. Recent examples of projects utilizing regional park fees include Hawkins Range, the new restroom in Julia Davis Park, and Spaulding Ranch.
- Local park impact fees vary by park planning area and fund projects that are primarily utilized by those who work or live nearby. For example, the current development of Primrose Park (located in the North River park planning area) is being funded with local park impact fees.

Development Impact Fee Category	FY 2024 Projected Beginning Balance*	Revenues	Expenses	Ending Balance*
Fire	$ (5,959,948)	$ 1,891,246	$ -	$ (4,068,702)
Police	(1,233,340)	710,179	-	(523,161)
Parks: Central Bench	(119,701)	381,016	-	261,315
Parks: North River	486,316	280,768	-	767,084
Parks: Southeast and Barber Valley	581,922	423,055	-	1,004,977
Parks: West Bench	175,850	501,597	-	677,447
Parks: Southwest	408,814	645,812	-	1,054,626
Parks: Regional and Significant Spaces	874,939	1,266,327	(29,043)	2,112,223
Total	**$ (4,785,148)**	**$ 6,100,000**	**$ (29,043)**	**$ 1,285,809**

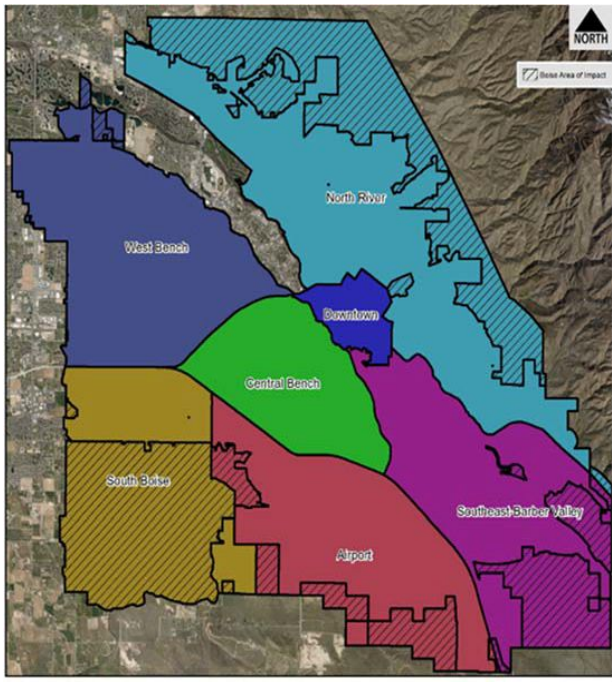
*In practice, the individual balance for any fee category (or the Development Impact Fee Fund as a whole) will not have a negative balance. Negative amounts in the table above reflect amounts due to the Capital Fund, which advanced funding for certain projects. The Capital Fund will be repaid quarterly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

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 with this requirement, in March 2022 City Council voted to adopt the 2022 Impact Fee Study, following recommendations for its adoption by the Development Impact Fee Advisory Committee (DIFAC) and Planning and Zoning Commission. The new impact fees, as outlined in the 2022 Impact Fee Study, became effective in May 2022.

Although the 2022 Impact Fee Study did not materially change the methodology for assessing impact fees, it did update the city's 10-year CIP, adding and removing projects (to reflect Parks' "10-minute walk" service goal) and updating project costs and timing. These changes to the city's CIP were adopted, by amendment, into the city's Comprehensive Plan.

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

Park Planning Areas



Based on resident testimony during the public hearing for the 2022 Impact Fee Study, City Council asked staff to investigate the feasibility and appropriateness of moving the boundary between the North River and Southeast/ Barber Valley (SEBV) park planning areas. Since residents of Harris North (a development in the northeastern portion of Harris Ranch) are geographically closer to SEBV parks than North River parks, the objective was to ensure that homes in Harris North (and any other areas immediately to the north of East Barber Drive) would be in the SEBV planning area. In February 2023, following a recommendation by DIFAC, City Council voted to transfer local park impact fees previously collected in Harris North to the SEBV account (from North River), attribute all future fees collected in the area to the SEBV account, and defer formally changing the boundary line until the Comprehensive Park and Recreation Plan is updated (likely in 2025). The resulting fee changes went into effect in April 2023.

As discussed previously in this section, inflationary pressures continue to be a primary concern in the city's capital planning efforts. To ensure that impact fee collections keep pace with this inflation-driven growth in project costs, DIFAC recommended a 9.4% inflation adjustment to all impact fees in FY 2024, which is reflected in the projected impact fee fund balance table. Like the FY 2023 impact fee inflation adjustment, this recommendation is based on the prior year (i.e., CY 2022) change in the Engineering News-Record's Building Cost Index, which is widely used throughout Idaho. The resulting impact fee increases will become effective on October 1, 2023.

Projects supported by impact fees are budgeted within the Capital Fund, and supported via transfers from the Development Impact Fee Fund. Timing for impact fee-funded projects can be adjusted based on collection levels and fund balance for the corresponding impact fee categories (e.g., Police or Central Bench parks). A summary of projected balances in each of the impact fee categories is included in this section. The projected negative balances for Fire and Police accounts reflect amounts due to the Capital Fund for the construction of Fire Station 13 (which will include space for Police officers), as the current Fire and Police account balances are insufficient to fund the project.

Housing Projects and Special Activities Fund

To improve project planning, transparency, and accounting, in FY 2023 substantially all affordable housing capital projects were consolidated in the Housing Projects and Special Activities Fund. This included all ongoing projects in the Capital Fund (with the sole exception of The Franklin, which is expected to be completed in CY 2023) and a one-time, $13.5 million transfer from the Capital Fund that reflected programmed amounts for future affordable housing activities in the Capital Fund.

In addition to the transfer, the FY 2023 Adopted Budget included $29.0 million for affordable and permanent supportive housing, which was funded by a combination of federal grants ($12.0 million) and General Fund resources ($17.0 million). To date, the city has allocated approximately $45 million to affordable housing efforts with the goal of creating 1,250 units for households earning 60% (or less) of the area median income. The FY 2024 Budget includes $6.7 million (provided by a federal grant) of additional funding for affordable and permanent supportive housing development (see the "Capital Project Overview" section for more information).

Open Space and Clean Water Levy

In November 2015, Boise voters approved a "Foothills" temporary property tax levy (totaling $10.0 million) to fund the acquisition, or improvement, of open spaces and the preservation of clean water resources. The FY 2023 Adopted Budget appropriated the $5.2 million remaining from this levy. In compliance with the 2015 ballot language, these funds will be used for the acquisition of open spaces and improvement projects promoting clean water, open spaces, pathways, and wildlife habitat. Notable FY 2023 projects include the acquisition of a property on Shamrock Street in West Boise for a future park site and a stairway connection between Peasley Street and Ann Morrison Park.

Since substantially all funds remaining in the Open Space and Clean Water Levy Fund have already been budgeted, there are no capital projects planned for this fund in FY 2024. However, as new projects are identified that would utilize existing budget authority, IBCs will be brought forward to City Council for approval. Any of the existing $5.2 million budget remaining at the end of FY 2023 is anticipated to be rebudgeted into FY 2024.

Enterprise Funds

Each of the city's enterprise funds (Airport, Geothermal, Solid Waste, and Water Renewal) have distinct CIPs. The prioritization of capital projects in these funds is determined by a variety of factors, such as the fund's operational needs, funding availability, guiding strategic documents, regulatory changes, and specific City Council direction. All FY 2024 enterprise fund capital budget items, including MRM and MEQ budgets, are detailed later in the "Capital Project Overview" section.

Airport Fund

The Boise Airport's mission is to create a "City for Everyone" by providing aviation infrastructure that attracts the services desired by the community, maximizes the Airport's role as an economic generator for the local economy, and acts as a strong community partner that benefits all. The Airport supports a wide range of aviation needs, serving commercial and private aircraft, and is home to the Idaho Air and Army National Guard, as well as the National Interagency Fire Center. The Boise Airport is the only major commercial service airport in southwestern Idaho, with 4.5 million passengers in calendar year (CY) 2022 and a service area that extends into eastern Oregon.

Notwithstanding the COVID-19 pandemic, the Airport continues to grow rapidly. CY 2022 passenger traffic set a record, exceeding the prior record by nearly 10%. This growth trend has continued in CY 2023, with passenger traffic through April approximately 12% higher than the same period in CY 2022. As of CY 2021, the most recent year for which data is available, BOI ranked as the 61st busiest airport in the country.

To meet growing demand, the Airport has been increasing the number of nonstop destinations. Prior to the pandemic, in CY 2019, there were 18 nonstop routes; today there are eight airlines providing nonstop service to 26 destinations.

In FY 2022, the Airport resumed several large capital projects that had been deferred due to the pandemic - most notably the garage development projects for rental cars and public and employee parking. With passenger traffic continuing to set records, the Airport again has a large capital budget in FY 2024, totaling $111.2 million. This budget is comparable to recent budgets for Airport capital needs, with $108.1 million and $118.1 million in the FY 2022 and 2023 Adopted Budgets, respectively. As with the FY 2023 Adopted Budget, the majority of the FY

2024 Adopted Budget ($65.0 million, or 58%) is for the new rental car facility. The remaining funding will allow staff to continue to prepare for the addition of a new concourse (Concourse A), which is expected to be developed over the next decade, and other improvements to Airport facilities, runways, taxi-lanes, and taxiways.

Airport capital projects are funded through various funding sources.

- Grants: Grant revenue is expected to provide $24.1 million in funding for FY 2024 projects.
- Customer facility charges (CFCs) and Passenger facility charges (PFCs): In order to fund future improvements to car rental facilities, the Airport has increased the CFC several times in recent years, with an increase to $6.50 (from $6.00) per contract day in FY 2024. In addition, the Airport began collecting PFCs in May 2020, which provide funding for specific capital projects. PFCs are assessed to airlines on a flat rate per passenger of $4.50.
    - ◊ CFCs and PFCs, collectively, will fund $12.0 million of FY 2024 capital spending.
- Bonds: In FY 2024, the Airport anticipates using $65.0 million of bond financing (backed by general airport revenues and/or CFCs) for its consolidated rental car facility.
- Cash flow/fund balance: The remaining funding needed for capital spending ($10.1 million) is provided by Airport operating revenues and/or fund balance (i.e., operating revenues from prior years).

Geothermal Fund

The Geothermal Fund, managed by Public Works, accounts for the development, operation, and maintenance of the city-owned geothermal system. The purpose of this system is to provide a pollution-free supply of heating energy to the downtown core and university areas.

Boise's system serves more square footage than any other geothermal system in the United States – approximately 6.25 million square feet. Geothermal service is provided to over 90 buildings in the downtown core, including 11 buildings at Boise State University. In addition, several buildings use it for more innovative heating needs like swimming pools, laundry, and sidewalk snow melt. In FY 2023, four new connections are being added, with four additional connections expected in FY 2024. Staff regularly evaluate additional opportunities to expand service.

Like FY 2023, the FY 2024 Adopted Budget for the Geothermal Fund does not include any capital spending; however it is likely that projects, largely funded by federal grants and incentives, could emerge in FY 2024 as grants are awarded and funding sources are finalized. Specific recommendations, if any, will be brought forward to City Council through the IBC process. The Geothermal Fund also performs regular repair and maintenance activities, many of which are under $10,000 and are therefore accounted for in the fund's operating budget.

Solid Waste Fund

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

The Solid Waste Fund is not capital-intensive, as the franchisee assumes much of the necessary capital spending. User rates fund operations and any capital spending. There is only one capital budget item in the FY 2024 Budget: $225,000 to purchase major equipment. The Solid Waste Fund's operating budget includes

a $2.5 million transfer to the Water Renewal Fund to pay for a portion of the new utility billing software project, which is included in the Water Renewal Fund's FY 2024 capital budget.

Water Renewal Fund

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

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

FY 2024 is the third year that reflects the implementation of the Utility Plan. It includes $63.2 million of capital investments - down from the $88.1 million in the FY 2023 Adopted Budget, but above the FY 2022 budget of $41.9 million. The FY 2024 capital spending program, which is detailed in the Capital Project Overview section, includes $18.4 million of MRM investments (primarily rehabilitation of sewer lines), $17.2 million for the West Boise Water Renewal Facility, and $11.5 million for the city's Recycled Water Facility.

CITY of BOISE



CAPITAL PROJECT OVERVIEW

Capital Fund

Arts & History

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Since FY 2021, the city has significantly increased its major repairs and maintenance (MRM) budget for Arts & History (A&H), from $30,000 to $90,000 in FY 2023, in order to address a backlog of projects and increasing costs. In FY 2024, a further increase, to $145,000, will allow for two large projects that will be funded by Capital City Development Corporation (CCDC). CCDC will reimburse the city for up to $80,000 of work to restore and/or replace numerous traffic box wraps and perform critical electrical repairs (and other restorative work) on public art installations in the River Myrtle-Old Boise Urban Renewal District. In addition to the CCDC-reimbursed MRM projects, the FY 2024 MRM budget will provide $65,000 to allow work to continue on other projects, including electrical systems, repainting, and metal refinishing.

In the forecasted period in the table, a constant $90,000 per year has been assumed, which is equal to the FY 2023 Adopted Budget amount. However, A&H is developing a five-year maintenance plan for the city's cultural assets, which will improve the predictability of the annual MRM needs in future budget cycles.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 65,000						
Other Revenue	$ 80,000	$ 145,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	**$ 505,000**

Project: PERCENT FOR ART

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The Percent for Public Art ordinance requires the city to appropriate an amount equal to 1.0% of certain eligible capital expenditures to fund art in public places. The city is currently in the process of adopting a new art ordinance that would change the calculation from 1.0% to 1.2% of eligible capital expenditures. The Capital Fund budget for public art was calculated based on this higher percentage. Out-year forecasts for A&H public art projects are also based on the adopted ordinance.

In FY 2023, the city will complete several projects, including the 8th Street greenbelt tunnel mural (E Pluribus Unum) and the design concept work for the Mexican Pioneers Plaza Kiosko. Several recurring initiatives are also underway, including the installation of Linen District Fence and Traffic Box Art Wraps. In FY 2023, the department also completed the analysis of the cultural asset collection acquired over the past 20 years, enabling staff to identify both geographical and representational gaps. As the department plans new projects, it will do so with the intention of filling these gaps.

FY 2024 brings several new opportunities. A&H expects to complete and install public art in Redwood Park in the Ustick neighborhood, work with the Library on its sponsorship of the Boise Comic Arts Festival, and implement several public art projects in sunsetting urban renewal districts (URDs). Once reimbursement agreements are finalized, URD-funded projects will be brought to City Council through the Interim Budget Change (IBC) process in order to recognize the associated revenue (e.g., the May 2023 IBC included two such projects: 521 Grove and Old Boise Blocks). A&H, having chosen a vendor, will begin digitization of the city's art collection for online exhibition, providing greater accessibility to the public and better visibility for the artists.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 152,000	$ 152,000	$ 289,032	$ 166,508	$ 61,620	$ 155,327	**$ 824,487**

Finance and Administration

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The Department of Finance and Administration (DFA) major equipment (MEQ) budget primarily funds equipment replacement programs for printers, parking meters, and vehicles. In FY 2024, the largest component of the MEQ budget is funding to continue lifecycle replacements of the city's aging parking meters ($175,000). In addition, the MEQ budget includes $96,780 for fleet vehicle replacements and $95,000 for printer replacements. Printer replacement costs will be paid out of the city's printer reserve fund, which is funded by print charges paid by departments when documents are printed or copied.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 366,780	$ 366,780	$ 365,000	$ 572,767	$ 242,000	$ 242,000	**$ 1,788,547**

Fire

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The city devotes considerable resources to maintain, replace, and expand its public safety equipment. In FY 2023, the Fire Department (Fire) ordered two new engines (one for the new fire station in northwest Boise, Fire Station 13, and another to replace the 12 year-old engine at Fire Station 11) and a new front-line ladder truck, representing a nearly $3.5 million total investment. In FY 2024, $860,000 will be used to purchase a new engine for Fire Station 14.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 860,000	$ 860,000	$ 449,085	$ 714,475	$ 4,063,249	$ 1,789,602	**$ 7,876,411**

Project: FOUR-PERSON STAFFING PLANNING

Comprehensive Plan Area: Barber Valley

Anticipated Completion: Fall 2024

This project will prepare a concept study to remodel certain fire stations in outlying areas of the city (e.g., Fire Stations 2 and 12) to allow for increased staffing and equipment levels and gender-neutral accommodations – similar to the Station 10 remodel seven years ago. The study will include a preliminary design and construction cost estimate for the remodel projects, with these construction costs to be requested in future budget cycles (alongside a General Fund request to shift to four-person staffing at the remodeled station). The $1.0 million forecast in FY 2025 is a preliminary estimate of the cost to remodel one station and will be refined by the planning and design work in FY 2024.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 60,000	$ 60,000	$ 1,000,000	$ -	$ -	$ -	**$ 1,060,000**

Human Resources

Project: PANIC BUTTON UPGRADE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2024

The city currently has approximately 125 panic buttons at various locations around the city that allow employees to quickly signal for help if a situation becomes threatening and other means of requesting help are not possible. This project will upgrade the current panic button system, which is administered by a third-party monitoring company.

The upgrades will allow city staff to program the system to directly alert the Ada County dispatch center, improving response time by eliminating delays caused by routing alerts through the third-party monitoring company. The system upgrades will also allow simultaneous notification to the appropriate city staff, which will be managed by the Security Services Office. The upgrades will be an addition to the system the Boise Police Department (BPD or Police) currently uses for victim protection.

Budget forecasts in the out-years reflect anticipated budget requests for security-related projects in general, not the panic button upgrade.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 55,000	$ 55,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	**$ 355,000**

Information Technology

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The FY 2024 MEQ budget for the Information Technology department (IT) is $1.1 million, compared to $1.0 million in FY 2023. These funds will be used to maintain the city's technology equipment, through lifecycle replacements and upgrades. The following are examples of significant items included in the FY 2024 budget.

- $650,000 (includes $100,000 of equipment for enterprise funds, for which the Capital Fund is reimbursed) will be used for infrastructure hardware equipment. This equipment includes items such as servers, network equipment, wireless infrastructure, cabling, etc.
- $150,000 will be used for conference room equipment lifecycle replacements. This is a new item, as prior budgets provided annual funding to upgrade conference room equipment to allow for video conferencing. This adjustment will allow for regular replacement of this equipment, allowing conference rooms to continue to allow remote participation.

- $140,000 is for security equipment replacements and upgrades, which includes cameras, mounts, badge readers, and supporting infrastructure.
- $125,000 will be used for telephone replacements (down $25,000 from FY 2023). The amount spent on telephones is projected to continue to decline in future years as the city's hybrid work policies have led to increased use of 'soft phones' (i.e., VOIP-enabled computer-based calling).

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Other Revenue	$ 100,000						
Tax Support	$ 995,000	$ 1,095,000	$ 1,168,949	$ 1,095,000	$ 1,107,611	$ 1,138,488	**$ 5,605,048**

Project: CYBERSECURITY

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Cybersecurity threats continue to evolve in terms of frequency, sophistication, and magnitude. Municipal governments, and especially critical civic infrastructure - such as airports and water processing systems - are increasingly targeted; defending against such attacks requires vigilance and advanced technical solutions. The FY 2024 Budget will continue the annual funding for this project at $50,000. Staff use this budget to help identify emerging technology opportunities, analyze current vulnerabilities, and recommend courses of action to safeguard the city's systems and data.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	**$ 250,000**

Project: ENTERPRISE APPLICATIONS ENHANCEMENTS

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

This activity broadly supports lifecycle and vendor software version upgrades to core city software systems. In FY 2024, the budget will be used to continue to establish policies, processes, and procedures for the Microsoft Power Platform. This work will allow the city to have the policies and safeguards in place to ensure the applications, forms, and process flows built using these tools are sustainable and supportable.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	**$ 20,000**

Project: ERP PLANNING

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2024

In FY 2021, city staff began to explore a new enterprise resource planning (ERP) system (or an upgrade to the current ERP), as the city's current system will lose security and technical support in several years. This project, conducting due diligence to evaluate possible solutions and systems, was largely completed in summer 2022. Based on those diligence findings and as a step to extend the supported life of the existing ERP, IT will upgrade the ERP servers in FY 2023, extending support to 2029.

For the next step in the city's ERP strategy, $570,000 is needed for ERP planning. This will allow staff to transition between the aforementioned ERP diligence work and an anticipated FY 2025 ERP implementation program. The scope of the planning project is to complete an implementation strategy, determine sequencing of module implementation, determine an ERP implementation staffing plan, and complete any necessary business process design work needed for the eventual implementation of the new ERP system. A series of ongoing strategy sessions with IT, DFA, HR, and the Mayor's Office will continue to refine the scope of this planning project.

The amounts forecasted in FYs 2025 and 2028 represent current cost estimates (to be refined through this planning project in FY 2024) for ERP implementation and post-go live enhancements, respectively.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 570,000	$ 570,000	$ 9,500,000	$ -	$ -	$ 950,000	**$ 11,020,000**

Project: MAINTENANCE MANAGEMENT SYSTEM ENHANCEMENTS

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2025

This project provides enhancements to the automated system that helps manage the day-to-day operations of city assets, inventory, and maintenance. Since the initial work on the system began in FY 2015, staff have continued to add features to the system to encourage adoption across more departments. The FY 2024 Adopted Budget allows for additional enhancements to the system's spatial asset management capabilities. It will also allow for the retention of an industry consultant to advise on best practices for business process workflows for the Facility Services and Operations (FSO) team, enabling the city to better utilize the system. The budget will also provide for implementation of the consultant's recommendations.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 30,000	$ 30,000	$ 50,000	$ -	$ -	$ -	**$ 80,000**

Project: PERMIT AND LICENSE MANAGEMENT SYSTEM ENHANCEMENTS

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

This project provides funding for ongoing improvements to the city's permitting and licensing system. This system went live for Planning and Development Services (PDS) in August 2020 and continues to receive numerous enhancements and expand to other departments (e.g., DFA, which includes childcare services and animal control permitting).

The FY 2024 budget will allow for additional system enhancements, such as better integration with the Modern Zoning Code, improved language preference options, film and special events permitting, childcare updates, additional code violation features, and enhanced management reporting for many departments.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**

Intergovernmental

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

This MEQ itemrepresents two distinct activities.

- $325,000 of funding will be used for electrification efforts across the city. This funding, which began in FY 2021 with a $150,000 budget and was increased to $325,000 in FY 2022, allows for the purchase of additional (i.e., currently unplanned) electric vehicles (EVs), enhancement of the city's vehicle-charging infrastructure, and continued electrification of city facilities.
- $200,000 of funding is for unallocated MEQ needs during FY 2024. Due to high levels of inflation and supply chain issues, the cost of FY 2023 vehicles increased substantially and, although staff believes FY 2024 budget allocations for vehicles reflects these higher prices, inflation has continued to be unpredictable. This funding will allow the city to quickly cover unexpected cost increases during FY 2024 and could also be used for unplanned vehicle replacements (e.g., wrecked vehicles). It is anticipated that future requests for this unallocated MEQ budget will likely be reduced or eliminated and as a result, it is not forecasted in the out-years.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 525,000	$ 525,000	$ 325,000	$ 325,000	$ 325,000	$ 325,000	**$ 1,825,000**

Library

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The Boise Public Library (Library) has both one-time and on-going MEQ needs, the latter including equipment such as furniture ($100,000), shelving ($150,000), and vehicle replacements (none planned in FY 2024). In FY 2024, one-time funding of $20,000 will be used for a disc polisher, a machine that cleans and repairs DVDs and audio books.

In FY 2023, the Library is installing an automated check-in and sorting machine at the Downtown Library. Provided this equipment performs as expected, resulting in considerable time savings for staff, the Library will purchase two additional machines for branches – one in FY 2025 and another in FY 2026.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 270,000	$ 270,000	$ 464,000	$ 433,000	$ 284,000	$ 275,000	**$ 1,726,000**

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Library MRM activity is comprised of two primary components: routine maintenance (typically painting and carpet replacements) and deferred maintenance at the Downtown Library. For several years, while the city evaluated a new facility for the Downtown Library, routine maintenance was deferred on the building. Since the city decided not to pursue a new Downtown Library in the near term, significant maintenance is needed on the approximately 75-year-old, four-story building. Over the last three years, the city has budgeted over $3 million for this work, which has included repairs inside (e.g., restrooms) and outside (e.g., roofs and parking lots) the building.

In FY 2024, $3.7 million will be used to continue addressing deferred maintenance at the Downtown Library. The budget includes funding for larger building systems, including mechanical systems, envelope repairs, abatement, and security. Forecast amounts primarily reflect additional phases in the deferred maintenance program at the Downtown Library.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 3,740,000	$ 3,740,000	$ 1,540,000	$ 40,000	$ 3,040,000	$ 40,000	**$ 8,400,000**

Project: LIBRARY SYSTEM STRATEGIC PLAN

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2024

In recent years, significant global and local changes - including a pandemic, a change in city and Library leadership, and ongoing rapid growth in Boise - have resulted in the existing Library system (both the infrastructure and programs) no longer being sufficient to serve and create opportunities for all residents. In 2022, the Library launched a comprehensive strategic planning process in order to inform the next five to ten years of Library services. After the plan is completed, which is anticipated in the summer of 2023, phase three (implementation) of the plan will begin.

The FY 2024 budget will begin implementation of the strategic plan's initiatives, specifically addressing initiatives related to providing a welcoming and accessible space for everyone, as well as strengthening and streamlining Library operations. The results of this investment will guide long-term master facilities planning and staffing models to ensure that the Boise Public Library has the space and staff to continue to keep pace with growth over the long term.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	**$ 300,000**

Office of Community Engagement

Project: NEIGHBORHOOD INVESTMENT PROGRAM

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The Neighborhood Investment Program (NIP) is part of the Energize Our Neighborhoods program, helping to fund capital construction projects for neighborhoods across the city. NIP projects enrich the lives of residents, enhance quality of life, and encourage a stronger sense of community. Awards are made on an annual basis, with the application process typically beginning in November of the fiscal year in which the awards are to be made (with awards announced in late spring or early summer of the same fiscal year).

FY 2023 NIP funding was awarded to eight applicants, including a walking path at Jefferson Elementary and a volleyball court at Molenaar park. FY 2023 saw a smaller number of awards than usual, as staff work to close out projects remaining from prior years. FY 2024 funding of is $500,000, consistent with previous NIP budgets.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	**$ 2,500,000**

Parks and Recreation

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The Parks and Recreation department's (Parks, or BPR) MEQ spending consists of a variety of categories of equipment that the department needs to maintain its assets and maximize residents' use and enjoyment of BPR properties. For example, Parks' MEQ budget includes equipment for pools, golf courses, and Zoo Boise. In FY 2024, the budget includes:

- Approximately $800,000 (82%) of Parks' MEQ budget is for fleet needs, which includes on- and off-road vehicles, mowers, excavators, and tractors. Of this amount, nearly half is equipment for the golf courses, which will be paid for by a reserve account that is funded by golf revenues (the Golf Reserve). A small portion of vehicle costs will be reimbursed by development impact fees.
- $65,000 for pool shade structures and scoreboards at softball fields.
- The remaining MEQ budget ($115,000) is for veterinarian equipment and a haybarn at Zoo Boise.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Impact Fees	$ 29,043						
Tax Support	$ 963,160	$ 992,203	$ 2,596,849	$ 1,745,793	$ 1,783,075	$ 1,188,745	**$ 8,306,664**

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

BPR has well over $1 billion in assets, including over 90 developed park sites, 25 miles of greenbelt, over 210 miles of foothills trails, 10 community centers, 5 pools, and 19 open space reserves. In order to ensure these important community resources are well-maintained, annual maintenance is needed for routine items like playground replacements, pathway and bridge repairs or replacements, surface repairs (sports courts, parking lots, etc.), pool repairs, hazardous tree removal, Zoo Boise repairs, and building maintenance. The $2.8 million in the FY 2024 Parks MRM budget includes the following.

- $675,000 for pool repairs, primarily focused on large repairs at the Natatorium. These repairs include replastering of the pool basin and a new roof and trusses for the pump house.
- $500,000 for a new restroom at Rhodes Skate Park. The existing restroom has been closed for several years due to design issues and related public safety concerns. The new restroom will be designed for an urban environment, increasing cleanliness and user safety.

- $260,000 for new playground equipment, with ADA-accessible surfacing, at Hewett Park.
- $200,000 to replace the roof at the Morris Hill Mausoleum, which was discovered to have structural concerns while unrelated work was being performed. The Morris Hill Cemetery is owned and maintained by the city as a municipal cemetery, with the Mausoleum providing a stand-alone building for monument and chamber burial space.
- $200,000 for water testing and treatment (if necessary) at Quinn's Pond.
- Other significant MRM items include routine maintenance of parking lots, pumps and wells, and Zoo Boise ($150,000 for each item).

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 2,765,000	$ 2,765,000	$ 5,040,000	$ 3,095,000	$ 3,055,000	$ 2,770,000	**$ 16,725,000**

Project: C.W. MOORE PARK RESTROOM

Comprehensive Plan Area: Downtown

Park Planning Area: Downtown

Anticipated Completion: Fall 2024

In collaboration with city leadership and the Housing and Community Development team, this project will add a public restroom facility in the Old Boise Blocks district. This area of downtown has been identified as lacking public facilities, making this project eligible for Community Development Block Grant (CDBG) funding. The Old Boise Blocks are considered a cultural center of downtown, showcasing events and providing public gathering space. C.W. Moore Park is a reservable park facility hosting wedding and other events within this cultural center. A new restroom facility in the park will be used by the public and support events on the Basque Block.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Other Revenue	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	**$ 350,000**

Project: CITY FACILITY AT WARM SPRINGS

Comprehensive Plan Area: Southeast

Park Planning Area: Southeast and Barber Valley

Anticipated Completion: Fall 2025

The current clubhouse at Warm Springs Golf Course is over 50 years old and in poor condition, with the kitchen and event space being inadequate to attract group events (e.g., weddings, community/corporate functions, etc.). Fortuitously, in FY 2023, a generous donor provided a $3.5 million contribution towards the construction of a new, multi-use city facility. This new facility will provide a much-needed gathering and event space for the entire community, with seating for over 200 guests. In addition, the new facility will be a convenient dining and drop-in space for Greenbelt and Table Rock trail users, as there are no similar services in this area of the city.

In May 2023, City Council approved an IBC that provided $1.0 million in donation-supported funding to begin the planning and design work for the new City Facility at Warm Springs. The FY 2024 Adopted Budget of $8.6 million will add to this existing budget and allow for construction of the facility.

The cost of the facility is anticipated to be revenue-neutral, with the expenditure budget supported by three sources.

- The $3.5 million donation, of which $1.0 million was already appropriated in the FY 2023 IBC.
- A $2.0 million transfer from the Golf Reserve in FY 2024.
- $4.1 million will initially be funded by Capital Fund fund balance (i.e., tax support), which will be repaid by the Golf Reserve in ten annual payments beginning in FY 2025.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Donations	$ 2,500,000						
Cash Flow/Fund Balance	$ 6,100,000	$ 8,600,000	$ -	$ -	$ -	$ -	**$ 8,600,000**

Planning and Development Services

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

MEQ for Planning and Development Services (PDS) typically reflects vehicles for building inspectors and housing maintenance staff. In FY 2024, $144,000 will be used for three vehicles for inspectors. In the out-years, the number of expected vehicle replacements varies between two and five per year. Future costs might change as EV alternatives continue to be evaluated, with staff waiting for delivery of the department's first all-electric vehicle. Once delivered, this EV will allow PDS to determine EV suitability for this application.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 144,000	$ 144,000	$ 98,000	$ 78,000	$ 198,000	$ 120,000	**$ 638,000**

Project: PATHWAYS PLANNING

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2024

The city's master pathways plan has identified a number of high-priority projects where new, public-use pathways could be developed. Many of these projects involve securing rights for the public to use canal paths. This project will provide funding for:

- the design costs of two priority pathways projects,
- pathway easement dedication,
- pathway design - and limited construction - along acquired public-use easements,
- pathway spot and programming improvements, such as wayfinding and pathway amenities, to ensure pathways can be accessed easily and safely, and
- public outreach activities to support the Pathways Master Plan implementation.

Given the number of potential pathway projects throughout the city, funding in future years will likely be requested to develop additional pathways. These future requests are not reflected in the forecasted out-years, as they are not quantified at present.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	**$ 350,000**

Project: 8TH STREET DESIGN FUNDING (MAIN TO BANNOCK STREETS)

Comprehensive Plan Area: Downtown

Anticipated Completion: Fall 2025

The 8th Street Accessibility and Mobility Improvements Report, published in July 2022, recommended modifications of intersection treatments, curbs and gutters, pavement markings and materials, and other treatments to improve accessibility and mobility within the corridor. In December 2022, an IBC allocated $650,000 to address accessibility issues along 8th Street, primarily at the intersections with Main and Idaho Streets.

The FY 2024 budget will allow PDS to retain a consultant to begin the second phase of the 8th Street project. This phase will involve design and mapping of the corridor and related issues such as bike accessibility, pedestrian walkways, and signage. This design phase, focused on the area between Main and Bannock Streets, will also include merchant and public outreach to ensure future improvements are coordinated with input from key stakeholders. Future budget requests for implementation of these findings are not reflected in the forecasted out-years.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	**$ 350,000**

Police

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Public safety is the top priority for the city, making it critical that BPD has equipment that is reliable and enables officers to safely perform their duties. Substantially all of the FY 2024 budget represents vehicle costs, both replacements and for new officers. The only non-fleet MEQ item in FY 2024 is $19,000 for a bomb suit.

In the out-years, Police MEQ forecasts include vehicles, and regular replacement of other items such as bomb safety equipment for officers, handheld narcotics analyzers, and electronic citation devices. In addition, the forecasted amounts reflect anticipated requests for a bomb robot (FY 2025) and replacement of vehicle mobile data terminals (starting in FY 2027).

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 2,092,055	$ 2,092,055	$ 4,682,028	$ 4,184,190	$ 2,404,639	$ 2,572,885	**$ 15,935,797**

Project: POLICE TECHNOLOGY OPTIMIZATION

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2026

In FYs 2022 and 2023, BPD worked with a vendor to create a technology strategic plan and implementation timeline for the department. Following this planning work, staff believes the strategic map will allow Police to leverage technology for optimal staffing efficiencies, allowing officers to better meet their mission and professional staff to better support officers. This will result in tangible benefits for the community, including faster and more efficient Police response. Implementing this new technology will also provide internal efficiencies, reducing BPD and IT time spent on systems management, while better integrating disparate applications and data sources.

The FY 2024 budget ($205,000) will allow BPD to begin the first step in implementing the overall technology plan, conducting a full business process review to document and refine internal processes before beginning implementation in FY 2025. The forecast for FY 2025 reflects the implementation of a field-based reporting and records management system and a new system for the Crime Lab.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 205,000	$ 205,000	$ 3,000,000	$ -	$ -	$ -	**$ 3,205,000**

Project: SHOOTING RANGE IMPROVEMENTS

Comprehensive Plan Area: N/A (Kuna, ID)

Anticipated Completion: Spring 2024

The city makes frequent investments at the BPD's shooting range to maintain the condition of the asset and add important safety and/or training capabilities. For example, in early FY 2023, BPD installed netting at the training facility's outdoor-scenario structure to prevent birds from nesting in the open-air facility. Funding in FY 2024 will enable BPD to install an electronic target turning system. This system will enhance training by requiring officers to react to movement, better simulating an on-duty environment.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 125,000	$ 125,000	$ -	$ -	$ -	$ -	**$ 125,000**

Public Works

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Public Works' MEQ funding will be used to fund vehicle replacements for FSO staff. In FY 2022, the city completed a priority-based budgeting evaluation of the city's maintenance services that recommended consolidating maintenance services for additional departments (e.g., Library and a portion of Parks) into FSO. As a result, out-year vehicle replacement recommendations could continue to change to reflect the new staffing levels and vehicle demands of FSO. In FY 2024, at least one of the replacement vehicles is expected to be an EV, with additional opportunities to electrify continuing to be evaluated as new classes of EVs become available.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 152,460	$ 152,460	$ 149,934	$ 84,117	$ 67,958	$ 63,080	**$ 517,549**

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Public Works' FSO team maintains City Hall, City Hall West, fire stations, libraries, certain BPR facilities, and other miscellaneous facilities that help provide many core city services. The majority of this funding ($1.3 million) is for routine major repair, maintenance, and scheduled replacement projects to maintain all buildings managed by FSO. FSO MRM projects include heating, ventilation, and air conditioning (HVAC) equipment replacement (and efficiency upgrades), roof replacements, security enhancements (in coordination with Human Resources' Security Services Office), and parking lot repairs. Projects are actively managed to address the most critical needs.

$375,000 is also included in FY 2024 for remodels.

- $225,000 will be used for minor renovations and furnishing updates to the A&H space in City Hall to improve space utilization and provide for more functional staff working spaces, using standardized modular furnishings that are used elsewhere in City Hall.
- $150,000 will be used for planning and design to forecast future capital expenditures for completing the remaining remodels required at City Hall. Objectives include maximizing the use of all spaces and improving the quality of space for staff. In the FY 2025 forecast, a placeholder of $2.0 million is included to reflect implementation of this planning/design effort. Future budget requests will change based on the planning and design work done in FY 2024.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 1,700,000	$ 1,700,000	$ 3,700,000	$ 1,700,000	$ 1,700,000	$ 1,700,000	**$ 10,500,000**

Project: CITY HALL GARAGE SECURITY

Comprehensive Plan Area: Downtown

Anticipated Completion: Spring 2024

In September 2022, City Council approved an IBC with $550,000 of funding to improve security of the garage under City Hall and parking structure above the annex. The project is installing high-speed garage doors at the street frontage on Idaho and Main Streets to prevent unauthorized access under the building. This project will also replace the existing annex parking door on 6th Street to improve security and functionality. In FY 2024, a $40,000 increase to this project's budget will address cost escalation and allow staff to complete the project.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	**$ 40,000**

Project: HISTORIC STREETLIGHT REPLACEMENTS

Comprehensive Plan Area: North/East End

Anticipated Completion: Summer 2024

A recent evaluation of the streetlight utility noted 15 streetlight poles that were approximately 100 years old. Depending on pole material and environmental conditions, the useful life of a pole is typically 50-60 years. Physical inspection of these 15 poles determined they require immediate replacement. This project will fund the replacement of these historic lights (with comparable replicas that meet current code and accommodate modern light fixtures), resulting in the most aged streetlight poles in the city being between 50 and 60 years old.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	**$ 150,000**

Project: PUBLIC SAFETY LIGHTING

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

This annual funding allows for the installation of street lighting improvements where requested by residents, BPD, or others. Staff is often contacted with requests for additional streetlights that are not related to new development and, with the exception of the Neighborhood Investment Program (for larger projects), this is the only source of funding to accommodate these needs. Requests are screened for conformance to city streetlight placement standards and prioritized by criteria such as road classification and pedestrian conflicts.

Historically, this project has received $24,000 in annual funding. However, due to inflation over several years (which has increased dramatically in the last year), and the need to install additional lighting, this annual funding is being increased to $60,000 for FY 2024.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
Tax Support	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	**$ 300,000**

Project: SPORE STREETLIGHT POLE REPLACEMENTS

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Streetlights provide improvements to the safety and security of motorists, pedestrians, bicyclists, and residents. The city's streetlight utility currently manages over 10,000 streetlights, all of which were converted to LED in recent years. However, until FY 2023, the streetlight poles themselves did not have a replacement plan. The 2019 Streetlight Planning Operations Rehabilitation Evaluation (SPORE) created such a replacement cycle, the funding for which began in FY 2023 with a budget of $50,000. As costs continue to escalate and the city has more capacity to replace streetlight poles, an increased budget of $100,000 is planned for FY 2024, which will allow for the replacement of 15-20 poles (approximately $6,000 per pole). Additional budget ($45,000) is planned in the General Fund to perform pole inspections (see "Public Works - Street Lighting M&O/Utility Increase" in the General Fund Significant Revenue/Expenditure Changes section).

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Tax Support	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**

Housing - Projects and Special Activities

Planning and Development Services

Project: HOUSING INVESTMENT PROGRAM - ERA FUNDING

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

In spring 2023, the U.S. Department of the Treasury awarded the city an additional $8.1 million of emergency rental assistance (ERA) funding for its second program (ERA 2), bringing the city's total ERA 2 allocation to approximately $27 million. The $8.1 million award is Boise's third ERA 2 allocation. Up to 25% of total ERA 2 funding may be used for housing investment. The FY 2024 Budget will use the maximum amount of ERA 2 allowable ($6.7 million) for the construction, rehabilitation, or preservation of affordable rental housing in Boise. The remaining $1.4 million (of the $8.1 million award) was used to extend the emergency rental assistance program being provided through the local housing authority (approved in a May 2023 IBC). When housing investment projects are identified for this $6.7 million amount, an IBC will be brought forward for City Council consideration.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Grant	$ 6,700,000	$ 6,700,000	$ -	$ -	$ -	$ -	**$ 6,700,000**

Airport Fund

In August 2021, to help fund the construction of a new public parking garage and employee parking garage, the Airport issued two series of revenue bonds (Airport Revenue and Revenue Refund Bonds, Series 2021A, and Airport Revenue Bonds, Series 2021B), totaling $102 million. In FY 2024, the Airport expects to issue a separate $115 million bond to fund a new consolidated rental car facility (CONRAC).

All three series of bonds reflect obligations of the Airport and are not general obligation bonds of the City of Boise. The Airport's bonds are to be repaid by revenues from the facilities being constructed and are not secured by the cash flow (or assets) of other city operations. In this section, mention of revenue bonds or bonds refers to the bonds that will support the CONRAC project.

Airport

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

The Airport will purchase new equipment to replace aged assets and maintain service as Airport activity increases.

- $2.5 million is included for a VALE (Voluntary Airport Low Emissions)-grant eligible equipment replacement of nine existing pre-conditioned air units on passenger boarding bridges, which are beyond their normal service lives. This equipment replacement will be funded by a federal VALE grant ($2.1 million) and passenger facility charges - PFCs - ($0.4 million).
- $1.5 million is included for routine equipment purchases that are either needed to accommodate airline and passenger growth or replace existing equipment that has exceeded its useful life. Significant items identified for replacement in FY 2024 include an electric boom lift, tracked skid steer, and a vacuum trailer (for storm water inspections). These MEQ items will be funded through cash flow/fund balance.

- $1.4 million is included to replace an aged fire truck that is used for aircraft rescue and firefighting. This purchase will be funded through a Federal Aviation Administration (FAA) grant ($1.1 million), cash flow/fund balance ($0.2 million), and PFCs ($0.1 million).
- $500,000 is included for upgrades of the Airport's information technology and communications infrastructure, including server (and related equipment) upgrades, enhancements to digital advertising displays, and other critical equipment. These equipment upgrades will be supported by cash flow/fund balance.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
PFCs or CFCs	$ 495,000						
Cash Flow/Fund Balance	$ 2,200,000						
Grant	$ 3,205,000	$ 5,900,000	$ -	$ -	$ -	$ -	**$ 5,900,000**

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

In order to maintain high traveler satisfaction and safety, as well as the overall condition of the Airport (including the terminal, which is over 20 years old), the FY 2024 budget includes funding for three items.

- $1.0 million for the design and rebuild of a portion of the terminal roof. The existing roof is nearing the end of its useful life and this repair will prevent costly leak repairs in the future. This project will be funded by PFCs.
- $0.5 million for upgrades and repairs to Airport utilities, fiber optics, stormwater drainage systems, signage, and electrical systems. This project will be funded by cash flow/ fund balance.
- $160,000 for improvements to the lavatory dump station. Improvements will include installation of a small, heated building to provide wash facilities and the addition of sidewalls and roll up doors to the existing open-air facility. This project will be funded by PFCs.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 500,000						
PFCs or CFCs	$ 1,160,000	$ 1,660,000	$ -	$ -	$ -	$ -	**$ 1,660,000**

Project: AIRPORT INFRASTRUCTURE ENHANCEMENTS, REMODELS, AND UPGRADES

Comprehensive Plan Area: Airport

Anticipated Completion: Various

The Airport is an expansive asset, with over 5,000 acres of land, a passenger terminal building that is over 400,000 square feet, and two completed parking garages. The following activities will improve these and other assets at the Airport. In addition to the $800,000 that is included for unexpected infrastructure needs (e.g., HVAC system, passenger boarding bridge, baggage system, and electrical system repairs), which will be funded by cash flow/fund balance, several other projects are included for FY 2024.

- Tenant Improvements and Remodels ($800,000): This recurring project will upgrade, remodel, and improve tenant spaces to meet tenants' (and their customers') needs, as identified during FY 2024. This advance budget authorization allows the Airport to be responsive to tenant needs and make timely facility improvements throughout the year, avoiding the need for IBCs to address small requests. This funding, provided by cash flow/fund balance, also avoids unnecessary delays in delivering projects to Airport tenants.
- Checkpoint Expansion Phase 3 - Planning and Design ($700,000): This funding will allow for the design of the phase three expansion of the Transportation Security Administration (TSA) security checkpoint. Once the project design is complete, implementation will be put on hold until expansion is needed and funding has been secured. The eventual implementation of this design project will allow the security checkpoint to meet growing passenger demands and improve customer service. The design will be funded by an FAA grant ($480,000), PFCs ($120,000), and cash flow/fund balance ($100,000). This project was included in the FY 2023 Adopted Budget; however it will not be started until FY 2024. The FY 2024 budget will replace (not add to) the FY 2023 project budget.
- Sun Valley Conference Room Conversion ($700,000): Airport administration staff has grown to accommodate the growth in passenger traffic and related terminal development, creating the need for additional office space for existing and future staff. The Sun Valley conference room is rarely used and this project will convert the conference room into eight offices. This project will be funded by cash flow/fund balance and be completed in winter FY 2024.
- Uni-Sex Restroom in Concourse B ($500,000): This project will design and construct a gender-neutral restroom in Concourse B, where an additional restroom is needed to improve customer service. This project will be funded by an FAA grant ($400,000) and PFCs and completed by fall 2024.
- Economy Lot Expansion ($400,000): Based on Airport passenger growth trends, staff anticipate needing additional parking within the next eight years. This project will be a design-only project to expand the Economy Lot by approximately 450 spaces and provide for the relocation of an existing irrigation ditch. This design work will make the eventual expansion 'shovel-ready' when it becomes necessary due to passenger growth. The design will be completed by fall 2024 and funded by cash flow/fund balance.
- Terminal Upgrades Program Management ($360,000): This recurring project will provide for project management expenses necessary for the various terminal upgrade programs. This budget will help fund outside consultants that assist staff in planning and coordinating various terminal-related projects, with the current emphasis being the Concourse A projects. These consultants (funded by PFCs) will also help develop project schedules and future budgets.

- Baggage System Upgrades ($300,000): The Airport currently has four baggage carousels and this project will design a fifth, which will be required in the future to accommodate continued growth in passenger traffic and the number of airlines providing service at BOI. The design will include a remodel of existing spaces in the baggage claim area and specifications for the additional baggage pier and conveyors. This design work will be funded by PFCs and completed in fall 2024.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Grant	$ 880,000						
PFCs or CFCs	$ 880,000						
Cash Flow/Fund Balance	$ 2,800,000	$ 4,560,000	$ -	$ -	$ -	$ -	**$ 4,560,000**

Project: AIRPORT SUSTAINABILITY PROJECTS

Comprehensive Plan Area: Airport

Anticipated Completion: Various

The Airport regularly evaluates its climate impact and identifies projects that would reduce energy use and dependence on fossil fuels. In the FY 2024 budget there is a recurring $500,000 budget (provided by cash flow/fund balance) for routine energy improvements, such as water conservation, conversion of legacy heating and cooling systems to electric, and replacing conventional lighting with LEDs. In addition, four other sustainability projects are included in FY 2024.

- Terminal Rooftop Solar System ($820,000): This project consists of the design and construction of a solar array on the terminal rooftop to generate clean electricity and reduce the Airport's utility costs. The FAA has provided additional grant funding opportunities for sustainability projects that will fund the majority ($576,000) of this project. Supplemental funding will be provided by PFCs ($144,000) and cash flow/fund balance ($100,000). The project will be completed by fall 2025.
- Snow Removal Equipment Building Conversion ($540,000): This project will replace 11 natural gas heaters with electric units and upgrade the electrical infrastructure in the snow removal equipment building. This project, estimated to be completed by fall 2024, will be dependent on an FAA sustainability grant ($432,000), with the remaining budget provided by PFCs.
- Replace Food Court Windows ($490,000): This project will replace the windows in the food court, which are over 20 years old, with high-efficiency windows that will reduce heat gain/loss and lower utility costs. This project, estimated to be completed by fall 2024, will also be dependent on an FAA sustainability grant ($390,000), with the remaining budget provided by PFCs.
- Terminal Escalator Sustainability Upgrades ($250,000): This project will add sensors and variable-frequency drives to the seven existing escalators in the terminal building, allowing the equipment to idle during non-peak periods. This project, estimated to be completed by fall 2025, will also be dependent on an FAA sustainability grant ($200,000), with the remaining budget provided by PFCs.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	Project 5-Yr Total
PFCs or CFCs	$ 402,000						
Cash Flow/Fund Balance	$ 600,000						
Grant	$ 1,598,000	$ 2,600,000	$ -	$ -	$ -	$ -	**$ 2,600,000**

Project: APRON, TAXIWAY, AND TAXI-LANE IMPROVEMENTS

Comprehensive Plan Area: Airport

Anticipated Completion: Various

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

- Taxiway D Relocation ($11.0 million): Taxiway D is an angled taxiway that provides a direct connection between the terminal apron and Runway 10L/28R. Current FAA design standards recommend taxiways be right-angled intersections that do not provide a direct connection between an apron and a runway. To comply with these standards, Taxiway D needs to be relocated. This project will be funded by Federal grants ($8.8 million), PFCs ($1.7 million), and cash flow/fund balance ($0.5 million) and completed in winter FY 2025.
- Runway 10R/28L Partial Rehab Design and Construction and Runway 10R Taxiways A & B Rehabilitation ($2.0 million): The pavement on this runway and taxiway is over 12 years old and is beginning to deteriorate and cause foreign object debris (FOD) that could become a safety concern. A pavement sealcoat will prevent FOD, rehabilitate the pavement surface, and extend the pavement useful life. This project will be paid for by FAA grants ($1.6 million), cash flow/fund balance ($0.2 million), and PFCs ($0.2 million) and completed in winter FY 2025.

- General Aviation (GA) Pavement Rehabilitation ($0.5 million): This is an annual project that replaces damaged areas of GA pavement. It is anticipated that work in FY 2024 will focus on concrete slabs on the South GA Parking Apron. This recurring project will be funded by cash flow/fund balance.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 1,223,000						
PFCs or CFCs	$ 1,877,000						
Grant	$ 10,400,000	$13,500,000	$ -	$ -	$ -	$ -	**$ 13,500,000**

Project: CONCOURSE A ENABLING PROJECTS

Comprehensive Plan Area: Airport

Anticipated Completion: Various

In FY 2023, the Airport began a multi-phase project to develop Concourse A in order to meet airlines' need for additional gates due to current and future passenger demands. Concourse A will be developed in phases, with the following projects included in the FY 2024 Adopted Budget.

- Concourse A Apron, Phase 1 Construction and South Apron ($4.2 million): This project will provide the connection between the future Concourse A Apron and Taxiway A. This project will be completed in fall 2024 and paid for with FAA grants ($3.0 million), PFCs ($1.0 million), and cash flow/fund balance ($0.2 million).
- Concourse A Design ($4.0 million): This project consists of schematic design, design development, and construction manager/general contractor (CMGC) preconstruction services for future Concourse A development. This budget will supplement the $1.0 million allocated to the same design activity in the FY 2023 Adopted Budget (due to delays, it is anticipated that a portion of the FY 2023 budget will be requested to be rebudgeted into FY 2024). This design project will be funded by PFCs ($3.5 million) and cash flow/fund balance and is estimated to be completed in fall 2024.
- Relocate Shade Hangar ($1.0 million): The planned Concourse A will displace the existing general aviation shade hangar. This project, funded by cash flow/fund balance, will fund the relocation (design and construction) of this hanger and be completed in fall 2025.

- Terminal Cooling Tower Relocation ($2.3 million): This project will install a new, more sustainable HVAC cooling tower as the existing tower is past its useful life and obstructs Concourse A expansion plans. Funding for Phase 1 of this project began in the FY 2021 Adopted Budget and the $2.3 million included in FY 2024 will enable Phase 2 - construction and construction administration. Phase 2 of this project will be funded by rental car customer facility charges - CFCs - ($1.7 million) and cash flow/fund balance and be completed in fall 2024.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 2,300,000						
Grant	$ 3,000,000						
PFCs or CFCs	$ 6,200,000	$ 11,500,000	$ -	$ -	$ -	$ -	**$ 11,500,000**

Project: CONSOLIDATED RENTAL CAR FACILITY

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2027

The Airport is building a new consolidated rental car facility (CONRAC), which is needed as rental car companies have outgrown their current facilities and the existing facilities are located where Concourse A will be located. Design work for this project began with funding in both the FY 2020 and FY 2021 budgets; however, the project was postponed during the pandemic as passenger traffic fell abruptly. The FY 2023 budget allocated $64.0 million for design and initial construction of the new facility.

This budget will fund the construction, construction administration, and testing for phase 1, schedule 2 (rental car garage, customer service building, and terminal connector) for the CONRAC. This project will be funded with a bond backed by CFCs. The estimated completion date, fall 2027, is the anticipated completion date for phase 1.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Bond	$ 65,000,000	$ 65,000,000	$ -	$ -	$ -	$ -	**$65,000,000**

Project: RUNWAY INCURSION MITIGATION

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

Runway incursion mitigation (RIM) improvements represent critical, safety-related improvements to the Airport's runway and navigational system that the FAA has mandated as high-priority projects. The FY 2024 budget will provide for Runway 10R threshold relocation design, which is needed to improve safety and comply with new FAA design standards, and be contingent upon the FAA providing discretionary funding (in addition to funds provided by PFCs and cash flow/ fund balance). The project also includes a reimbursable agreement with the FAA for changes to flight procedures and relocation of navigational aids (NAVAIDS).

FY 2024 Funding Sources			2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$	500,000						
PFCs or CFCs	$	990,000						
Grant	$	5,010,000	$ 6,500,000	$ -	$ -	$ -	$ -	**$ 6,500,000**

Solid Waste Fund

Public Works

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2024

This funding will allow for one Solid Waste Fund MEQ item in FY 2024: the purchase of a new household hazardous waste (HHW) truck. The HHW truck is one of three large box trucks used to collect HHW at the ten mobile collection sites in the city.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 225,000	$ 225,000	$ -	$ -	$ -	$ -	**$ 225,000**

Water Renewal Fund

In November 2021, Boise voters authorized the issuance of up to $570 million of water renewal revenue bonds in FYs 2022-2031. This authorized amount will be issued in multiple bond offerings that will occur every two to three years and began in June 2022 with a $76.8 million issuance. This tranche was issued at a premium to the face value of the bonds, resulting in approximately $80 million of proceeds. Collectively, these revenue bonds will allow the Water Renewal Fund (WR Fund) to fund necessary projects with less impact on user rates than using only fund cash flow and balance sheet reserves. The annual payments of principal and interest for the revenue bonds will be paid with WR Fund revenues and are not general obligations of the City of Boise. It is expected that the final funding for many projects in FY 2024 will represent a combination of bonds, cash flow, and balance sheet reserves. Individual projects that are eligible to use proceeds from the revenue bonds are identified in the following project descriptions; however, funding is shown as being funded by "Cash Flow/Fund Balance," as the ultimate mix of funding has not yet been finalized.

Public Works

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

MEQ for the WR Fund includes key equipment for the operation of the city's water renewal treatment and collection systems. The FY 2024 budget will provide for the replacement of critical treatment process equipment and controls, communications and other technology equipment, cameras for pipe inspection, generators, small loaders, vehicles, farm equipment related to the Twenty Mile South Farm, and other pieces of essential equipment.

FY 2024 Funding Sources	2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance $ 5,428,000	$ 5,428,000	$ 5,586,548	$ 4,108,489	$ 2,553,832	$ 2,938,860	**$ 20,615,729**

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

This MRM funding will allow for preventive and corrective maintenance activities across the WR Fund's assets. These MRM activities include improvements that are necessary to repair or modify buildings and support facilities, implement technical advances, plan and implement facility-wide utility systems maintenance and expansion, address changes in safety codes, and enhance security. Significant facility MRM projects included in FY 2024 are listed below.

- $901,000 to address significant preventive and corrective maintenance activities at the West Boise Water Renewal Facility (WBWRF). This annual program is used to maintain treatment capacity and operating efficiency at the WBWRF. In FY 2024, anticipated projects will include refurbishing elevators, upgrading dewatering bunkers and drying beds, and repairing secondary clarifier floor grout.
- $608,000 for preventive and corrective maintenance activities at the Lander Street Water Renewal Facility (LSWRF). Specific projects anticipated in FY2024 include biosolids pump station upgrades, digester gas system upgrades, digester micro-aeration improvements, and personnel space improvements.
- $292,000 will fund preventive and corrective maintenance activities at the Twenty Mile South Farm Biosolids Application Site. Anticipated FY 2024 projects include irrigation/well system improvements, road maintenance, biosolids bunker repair and upgrades, and energy efficiency improvements.

In addition to facility maintenance, the WR Fund invests significant resources to improve and replace sewer lines. The recurring projects identified below will allow the WR Fund to replace or install critical sewer lines. The WR Fund categorizes this funding into two distinct projects.

- Main Line ($15.7 million) - This bond-eligible project is intended to replace/rehabilitate sewer mains that have a high likelihood of failure due to structural deficiencies such as root intrusion, corrosion, cracks, and systemic joint failure. In addition, the project provides a manageable (logistically and financially) programmatic approach to replace aging infrastructure in a way that will avoid an "all at once" need in the future. The FY 2024 budget is higher than past budgets, as it includes lift station rehabilitation and replacement.
- Trunk and Lateral Extensions ($648,000): Projects completed with this budget will provide trunk and lateral pipelines to existing residents, new projects supporting community enhancements, and extensions in advance of (or in conjunction with) Idaho Transportation Department and Ada County Highway District street and highway projects. All projects will conform to sewer extension policies adopted by the Public Works Commission.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 18,388,000	$18,388,000	$ 11,332,000	$ 11,986,000	$ 12,685,000	$ 10,658,000	**$ 65,049,000**

Project: ENHANCE THE RIVER

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

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

In addition to the regular work described above, in July 2022 the Idaho Department of Environmental Quality (IDEQ) issued new Idaho Pollutant Discharge Elimination System permits, which included a temperature schedule of compliance detailing the steps to demonstrate the temperature variance. This funding will allow Public Works to complete its analysis of temperature variance, as required by IDEQ.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 1,296,000	$ 1,296,000	$ 1,361,000	$ 1,429,000	$ 1,500,000	$ 1,545,000	**$ 7,131,000**

Project: LANDER STREET IMPROVEMENTS PHASE 2

Comprehensive Plan Area: North/East End

Anticipated Completion: Fall 2028

In FY 2022, to streamline reporting and improve project transparency, the WR Fund combined two activities that are now collectively referred to as LSWRF Improvements Phase 2. In aggregate, this project will receive a $3.9 million budget in FY 2024, which will be allocated to the primary and secondary clarifiers, both of which are bond-eligible.

- Primary Clarifiers ($0.9 million): The primary clarifiers at LSWRF were built in the late 1940s and early 1950s. They have been well maintained and exceeded their designed life, but they have reached the end of their useful lives, have started to deteriorate, and need to be replaced. A condition assessment in 2018 estimated the remaining useful life of the primaries was less than ten years; as a result, funding began for this replacement project in FY 2022. This project is condition- and capacity-driven, with the capacity of the new primaries being increased to treat future flows and loads. FY 2023 work is focused on the design of the facilities, while construction is expected to begin in FY 2024. The total multi-year project budget is estimated to be approximately $100 million.

- Secondary Clarifiers ($3.0 million): This project, which began in FY 2021, will build dissolved oxygen improvements in the aeration basins, renew existing aeration basin infrastructure, construct a new return-activated sludge pumping station, and construct new secondary clarifiers. The Water Renewal Utility Plan (Utility Plan) set a capacity target of 17 million gallons per day (MGD) for the LSWRF. Dissolved oxygen improvements in the aeration basins will increase the rated capacity of the facility. This added secondary clarifier capacity will result in the facility reaching total capacity of 17 MGD.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 3,939,000	$ 3,939,000	$ 17,282,000	$ 19,719,000	$ 29,872,000	$ 21,568,000	**$ 92,380,000**

Project: PERCENT FOR ART

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

As described in the Capital Fund section of the Capital Project Overview, the Percent for Public Art ordinance requires the city, including the enterprise funds, to appropriate an amount equal to 1.0% (likely increasing to 1.2%) of certain eligible capital expenditures to fund art in public places within the city. This WR Fund budget is distinct from the Percent for Art budget in the Capital Fund, as it is funded by the WR Fund not General Fund resources. A Public Works Arts Master Plan, completed in 2020, outlines possible art projects that could utilize this funding. This budget was calculated based on the existing ordinance (1.0%) and it is anticipated that a FY 2024 IBC willl be brought to City Council to increase this budget, if necessary.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 393,830	$ 393,830	$ -	$ -	$ -	$ -	**$ 393,830**

Project: RECYCLED WATER FACILITY

Comprehensive Plan Area: Southeast

Anticipated Completion: Fall 2029

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

The Recycled Water Program will provide local industries with recycled water to run processes in which potable water is not required. Recycled water uses include both commercial uses, such as car washes, and industrial applications that use water for heating and cooling (e.g., data centers, food processors, and other industrial facilities).

The early phases of this project began in FY 2021, with the goal of constructing a Recycled Water Facility and Aquifer Recharge site in Southeast Boise that will increase system capacity, resiliency, and reliability. The facility will support economic development, provide water solutions for future generations, and enable an overall system capacity increase and nutrient reduction.

The FY 2024 Adopted Budget will allow design work to begin by adding $11.5 million to the project budget. The total (multi-year) bond-eligible project budget is estimated to exceed $160 million.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 11,500,000	$11,500,000	$ 15,231,000	$ 32,175,000	$ 33,784,000	$ 34,797,000	**$ 127,487,000**

Project: UTILITY BILLING SOFTWARE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2025

Utility Billing Services (UBS), a function of Public Works, regularly bills approximately 90,000 customers for water renewal, solid waste, and geothermal services. Total annual bills generated by this software are approximately $95 million (across the three services). The current billing software was implemented in 2013 and UBS requires a more flexible, robust, and updated solution. This budget will fund the purchase and implementation of a new utility billing software application, which will modernize the system and resolve various issues with the current application.

This new system will include improved customer interfaces and ease of use, the ability to better support paperless billing, more reliable vendor support, enhanced security, and increased processing efficiencies.

Although this project will be budgeted in the WR Fund, the Solid Waste Fund will pay for half of this project, through an inter-fund transfer of up to $2.5 million (reflected in the Solid Waste Fund's adopted operating budget).

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 2,500,000						
Other Revenue	$ 2,500,000	$ 5,000,000	$ -	$ -	$ -	$ -	**$ 5,000,000**

Project: WBWRF REGULATORY AND CAPACITY IMPROVEMENTS (PHASE 1)

Comprehensive Plan Area: West Bench

Anticipated Completion: Fall 2028

Phase 1 of the WBWRF Regulatory and Capacity Improvements Project, which began in FY 2021, will increase treatment capacity at the facility to meet the demand from Boise's rapid growth and update treatment processes for compliance with new regulatory requirements. In FY 2024, the budget will allow construction to begin on several items that increase the volume of enhanced biological nutrient removal: a new primary clarifier, three new aeration basins, and two new secondary clarifiers. The overall project also includes site work, yard piping, expansion in pipe galleries, and activated sludge pumping. Projects in FY 2024 are prioritized to match growth in the service area, align with utility revenue, and comply with regulatory and permit limits.

In addition, several near-term improvements will be made at the WBWRF.

- Air supply for aerobic treatment will be expanded with the addition of two new aeration blowers and the planned replacement of the three existing blowers.
- Obsolete blower electrical equipment will be upgraded.
- New standby power generators for the aeration process will be added.

This multi-year project, which has an estimated total budget of approximately $120 million, is bond-eligible and will also utilize loans from an Environmental Protection Agency program that were authorized under the Water Infrastructure Finance and Innovation Act (WIFIA).

The budget for this project will ultimately be allocated to other WBWRF projects that, while all related to the overall WBWRF project described above, are established as sub-projects for accounting and project management purposes. Budget transfers to or from these component projects are not done through the IBC process in order to avoid administrative burden. The following project, West Boise Tertiary Filtration, is an example of a WBWRF component project (it is separated in this document due to the size of the project).

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 4,578,000	$ 4,578,000	$ 32,396,000	$ 27,935,000	$ 24,357,000	$ 13,384,000	**$ 102,650,000**

Project: WEST BOISE TERTIARY FILTRATION

Comprehensive Plan Area: West Bench

Anticipated Completion: Fall 2027

In 2018, Public Works anticipated that future discharge permits for the WBWRF would require the addition of tertiary phosphorus treatment to meet lower regulatory limits. In FY 2022, when the funding for this project began, a Utility Phosphorus Strategy business case evaluation (BCE) was completed and set the parameters for selecting and verifying the tertiary treatment technology. Project activity continues in FY 2023, including:

- creating a preliminary engineering report in coordination with the CMGC,
- selecting major equipment, and
- starting final design activities.

Design work is expected to continue through FY 2024, which will be supported by an FY 2024 budget of $8.6 million. In FY 2025, staff expects to begin construction on this bond-eligible project. The total (multi-year) budget is estimated at approximately $105 million.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 8,640,000	$ 8,640,000	$ 37,301,000	$ 29,327,000	$ 21,553,000	$ -	**$ 96,821,000**

Project: WEST BOISE ULTRAVIOLET DISINFECTION

Comprehensive Plan Area: West Bench

Anticipated Completion: Fall 2024

Existing ultraviolet disinfection equipment in channels 1 and 2, installed in the late 1990s, is nearing the end of its useful life. In FY 2022, this project received its initial budget to begin development of a BCE and project definition report to determine the recommended equipment and channel modifications to replace the aging equipment and achieve build-out capacity. Design of the new system began in late FY 2022 with construction beginning in FY 2023. The FY 2024 budget for this bond-eligible project will fund the procurement and installation of equipment and any necessary channel modifications.

FY 2024 Funding Sources		2024 Adopted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 3,996,000	$ 3,996,000	$ -	$ -	$ -	$ -	**$ 3,996,000**



CAPITAL PROJECT SUMMARY

Project Name	2024 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
CAPITAL FUND										
Major Equipment										
Finance and Administration	366,780	366,780	-	-	-	-	-	-	-	-
Fire	860,000	860,000	-	-	-	-	-	-	-	-
Information Technology	1,095,000	995,000	-	-	-	-	-	-	-	100,000
Intergovernmental	525,000	525,000	-	-	-	-	-	-	-	-
Library	270,000	270,000	-	-	-	-	-	-	-	-
Parks and Recreation	992,203	963,160	-	-	29,043	-	-	-	-	-
Planning and Development Services	144,000	144,000	-	-	-	-	-	-	-	-
Police	2,092,055	2,092,055	-	-	-	-	-	-	-	-
Public Works	152,460	152,460	-	-	-	-	-	-	-	-
Subtotal: Major Equipment	**6,497,498**	**6,368,455**	**-**	**-**	**29,043**	**-**	**-**	**-**	**-**	**100,000**
Major Repairs and Maintenance										
Arts & History	145,000	65,000	-	-	-	-	-	-	-	80,000
Library	3,740,000	3,740,000	-	-	-	-	-	-	-	-
Parks and Recreation	2,765,000	2,765,000	-	-	-	-	-	-	-	-
Public Works	1,700,000	1,700,000	-	-	-	-	-	-	-	-
Subtotal: Major Repairs and Maintenance	**8,350,000**	**8,270,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**80,000**
Capital Projects										
Arts & History										
Percent for Art	152,000	152,000	-	-	-	-	-	-	-	-
Subtotal: Arts & History	**152,000**	**152,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Project Name	2024 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
Fire										
Four-Person Staffing Planning*	60,000	60,000	-	-	-	-	-	-	-	-
Subtotal: Fire	**60,000**	**60,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Human Resources										
Panic Button Upgrade	55,000	55,000	-	-	-	-	-	-	-	-
Subtotal: Human Resources	**55,000**	**55,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Information Technology										
Cybersecurity	50,000	50,000	-	-	-	-	-	-	-	-
Enterprise Applications Enhancements	20,000	20,000	-	-	-	-	-	-	-	-
ERP Planning	570,000	570,000	-	-	-	-	-	-	-	-
Maintenance Management System Enhancements	30,000	30,000	-	-	-	-	-	-	-	-
Permit and License Management System Enhancements	100,000	100,000	-	-	-	-	-	-	-	-
Subtotal: Information Technology	**770,000**	**770,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Library										
Library System Strategic Plan	300,000	300,000	-	-	-	-	-	-	-	-
Subtotal: Library	**300,000**	300,000	-	-	-	-	-	-	-	-
Office of Community Engagement										
Neighborhood Investment Program**	500,000	500,000	-	-	-	-	-	-	-	-
Subtotal: Office of Community Engagement	**500,000**	**500,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Project Name	2024 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
Parks and Recreation										
C.W. Moore Park Restroom	350,000	-	-	-	-	-	-	-	-	350,000
City Facility at Warm Springs	8,600,000	-	6,100,000	-	-	-	2,500,000	-	-	-
Subtotal: Parks and Recreation	**8,950,000**	**-**	**6,100,000**	**-**	**-**	**-**	**2,500,000**	**-**	**-**	**350,000**
Planning and Development Services										
Pathways Planning	350,000	350,000	-	-	-	-	-	-	-	-
8th Street Design Funding (Main to Bannock Streets)	350,000	350,000	-	-	-	-	-	-	-	-
Subtotal: Planning and Development Services	**700,000**	**700,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Police										
Police Technology Optimization	205,000	205,000	-	-	-	-	-	-	-	-
Shooting Range Improvements	125,000	125,000	-	-	-	-	-	-	-	-
Subtotal: Police	**330,000**	330,000	-	-	-	-	-	-	-	-
Public Works										
City Hall Garage Security	40,000	40,000	-	-	-	-	-	-	-	-
Historic Streetlight Replacements	150,000	150,000	-	-	-	-	-	-	-	-
Public Safety Lighting	60,000	60,000	-	-	-	-	-	-	-	-
SPORE Streetlight Pole Replacements	100,000	100,000	-	-	-	-	-	-	-	-
Subtotal: Public Works	**350,000**	**350,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Fund	**27,014,498**	**17,855,455**	**6,100,000**	**-**	**29,043**	**-**	**2,500,000**	**-**	**-**	**530,000**

Project Name	2024 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
HOUSING - PROJECTS AND SPECIAL ACTIVITIES										
Capital Projects										
Housing Investment Program - ERA Funding	6,700,000	-	-	6,700,000	-	-	-	-	-	-
Total Housing - Projects And Special Activities	**6,700,000**	**-**	**-**	**6,700,000**	**-**	**-**	**-**	**-**	**-**	**-**
Enterprise Funds										
AIRPORT FUND										
Major Equipment	5,900,000	-	2,200,000	3,205,000	-	495,000	-	-	-	-
Major Repairs and Maintenance	1,660,000	-	500,000	-	-	1,160,000	-	-	-	-
Capital Projects										
Airport Infrastructure Enhancements, Remodels, and Upgrades	4,560,000	-	2,800,000	880,000	-	880,000	-	-	-	-
Airport Sustainability Projects	2,600,000	-	600,000	1,598,000	-	402,000	-	-	-	-
Apron, Taxiway, and Taxi-lane Improvements	13,500,000	-	1,223,000	10,400,000	-	1,877,000	-	-	-	-
Concourse A Enabling Projects	11,500,000	-	2,300,000	3,000,000	-	6,200,000	-	-	-	-
Consolidated Rental Car Facility	65,000,000	-	-	-	-	-	-	65,000,000	-	-
Runway Incursion Mitigation	6,500,000	-	500,000	5,010,000	-	990,000	-	-	-	-
Total Airport Fund	**111,220,000**	**-**	**10,123,000**	**24,093,000**	**-**	**12,004,000**	**-**	**65,000,000**	**-**	**-**
SOLID WASTE FUND										
Major Equipment	225,000	-	225,000	-	-	-	-	-	-	-
Total Solid Waste Fund	**225,000**	**-**	**225,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Project Name	2024 Project Cost	Funding Sources								
		Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Levy Funds	Other Revenue
WATER RENEWAL FUND										
Major Equipment	5,428,000	-	5,428,000	-	-	-	-	-	-	-
Major Repairs and Maintenance	18,388,000	-	18,388,000	-	-	-	-	-	-	-
Capital Projects										
Enhance the River	1,296,000	-	1,296,000	-	-	-	-	-	-	-
Lander Street Improvements Phase 2	3,939,000	-	3,939,000	-	-	-	-	-	-	-
Percent for Art	393,830	-	393,830	-	-	-	-	-	-	-
Recycled Water Facility	11,500,000	-	11,500,000	-	-	-	-	-	-	-
Utility Billing Software	5,000,000	-	2,500,000	-	-	-	-	-	-	2,500,000
WBWRF Regulatory and Capacity Improvements (Phase 1)	4,578,000	-	4,578,000	-	-	-	-	-	-	-
West Boise Tertiary Filtration	8,640,000	-	8,640,000	-	-	-	-	-	-	-
West Boise Ultraviolet Disinfection	3,996,000	-	3,996,000	-	-	-	-	-	-	-
Total Water Renewal Fund	**63,158,830**	**-**	**60,658,830**	**-**	**-**	**-**	**-**	**-**	**-**	**2,500,000**
Total Enterprise Funds	**174,603,830**	**-**	**71,006,830**	**24,093,000**	**-**	**12,004,000**	**-**	**65,000,000**	**-**	**2,500,000**
Total All Funds	**208,318,328**	**17,855,455**	**77,106,830**	**30,793,000**	**29,043**	**12,004,000**	**2,500,000**	**65,000,000**	**-**	**3,030,000**

*This project will be managed by Public Works; therefore, the associated budget will be reflected in Public Works' Capital Fund budget in FY 2024 reporting.

**These projects will be administered by Community Engagement; however, to preserve historical reporting on the Neighborhood Investment Program, the budgets will be reflected in PDS' Capital Fund budget in FY 2024 reporting.



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 assesses fees for things like security badges and parking. In Public Works, the Water Renewal Fund has residential and commercial fees for water treatment and sewer connection; the Solid Waste Fund has residential and commercial fees for garbage, recycling, and compost pickup services; and the Geothermal Fund has rates for geothermal water service.

Existing fees that are changing, and new fees that are being added, have historically been outlined each year in the budget document. As part of the FY 2024 Adopted Budget, the fees that are not changing are also outlined in this report as a means to improve transparency. Most fees are expressed in dollars and cents. Some fees are conditional, meaning they are based on certain conditions or other variables.

Fee increases included in the FY 2024 Adopted 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, to provide notice for certain fees that are being reduced or discontinued, or to provide reference when fee structures are changing.

As part of the annual budget process, a public hearing is held each July for both the next year's budget and to approve fee changes that are new or going up by more than 5.0%. This process excludes certain fee changes that are included in ordinance and updated separately, such as development impact fees. Listed fees that are new, or changing by more than 5.0%, are highlighted to indicate the fees needed to go through a public hearing where the public can provide testimony. Approved fee increases generally go into effect at the beginning of FY 2024.

The public hearing for FY 2024 proposed fee changes was held on July 11, 2023, in City Council chambers.

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

Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Airport	Badges/Security Badges	Badge Change Fee (annual)	25.00	25.00	N/A
Airport	Badges/Security Badges	General Aviation (GA) - Annual Fee	65.00	65.00	N/A
Airport	Badges/Security Badges	General Aviation (GA) - Deposit (contractors)	-	100.00	New
Airport	Badges/Security Badges	General Aviation (GA) - Lost Badge (1st time)	50.00	50.00	N/A
Airport	Badges/Security Badges	General Aviation (GA) - Lost Badge (2nd time)	50.00	75.00	50.00%
Airport	Badges/Security Badges	General Aviation (GA) - Lost Badge (3rd time)	75.00	100.00	33.33%
Airport	Badges/Security Badges	Secured Identification Display Area (SIDA) - Annual Fee	65.00	65.00	N/A
Airport	Badges/Security Badges	Secured Identification Display Area (SIDA) - Deposit (contractors)	100.00	100.00	N/A
Airport	Badges/Security Badges	Secured Identification Display Area (SIDA) - Deposit (tenants)	50.00	50.00	N/A
Airport	Badges/Security Badges	Secured Identification Display Area (SIDA) - Lost Badge (1st time)	50.00	50.00	N/A
Airport	Badges/Security Badges	Secured Identification Display Area (SIDA) - Lost Badge (2nd time)	50.00	75.00	50.00%
Airport	Badges/Security Badges	Secured Identification Display Area (SIDA) - Lost Badge (3rd time)	75.00	100.00	33.33%
Airport	Badges/Security Badges	Sterile Area Access Badge (SAAB) - Annual Fee	65.00	28.00	-56.92%
Airport	Badges/Security Badges	Sterile Area Access Badge (SAAB) - Lost Badge (1st time)	50.00	50.00	N/A
Airport	Badges/Security Badges	Sterile Area Access Badge (SAAB) - Lost Badge (2nd time)	50.00	75.00	50.00%
Airport	Badges/Security Badges	Sterile Area Access Badge (SAAB) - Lost Badge (3rd time)	75.00	100.00	33.33%
Airport	Badges/Security Badges	Vendor Basement Annual Fee	25.00	25.00	N/A
Airport	Badges/Security Badges	Vendor Lost Badge (1st time)	50.00	50.00	N/A
Airport	Badges/Security Badges	Vendor Lost Badge (2nd time)	50.00	75.00	50.00%
Airport	Badges/Security Badges	Vendor Lost Badge (3rd time)	75.00	100.00	33.33%
Airport	Commercial Vehicles	Annual Permit	50.00	50.00	N/A
Airport	Commercial Vehicles	Courtesy Shuttle Annual Permit	100.00	100.00	N/A
Airport	Commercial Vehicles	Courtesy Shuttle Transfer	15.00	15.00	N/A
Airport	Commercial Vehicles	Dwell Time Fees (per minute over the maximum dwell time limit of 45 minutes)	0.50	0.50	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (1 to 6 passengers)	50.00	50.00	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (7 to 16 passengers)	100.00	100.00	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (over 16 passengers)	200.00	200.00	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (1 to 6 passengers)	13.00	13.00	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (7 to 16 passengers)	26.00	26.00	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (over 16 passengers)	52.00	52.00	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (1 to 6 passengers)	1.50	15.00	900.00%
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (7 to 16 passengers)	15.00	15.00	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (over 16 passengers)	15.00	15.00	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (1 to 6 passengers)	1.50	1.50	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (7 to 16 passengers)	1.50	1.50	N/A
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (over 16 passengers)	1.50	1.50	N/A
Airport	Commercial Vehicles	Shuttle Day Permit	10.00	10.00	N/A
Airport	Commercial Vehicles	Shuttle Day Trip Fee	1.50	1.50	N/A
Airport	Commercial Vehicles	Taxi Annual Permit	20.00	20.00	N/A
Airport	Commercial Vehicles	Taxi Permit Transfer	15.00	15.00	N/A
Airport	Commercial Vehicles	Taxi Trip Fee	1.50	1.50	N/A
Airport	Commercial Vehicles	Transfer	15.00	15.00	N/A
Airport	Commercial Vehicles	Trip Fee (per car for lots less than 10 cars)	1.50	1.50	N/A

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

Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Airport	Commercial Vehicles	Trip Fee (per car for lots more than 10 cars)	1.25	1.25	N/A
Airport	Employee Parking	Employee Parking - Based Rate (monthly)	25.00	25.00	N/A
Airport	Employee Parking	Employee Parking - Non Based Rate - Remote Lots (monthly)	50.00	50.00	N/A
Airport	Employee Parking	Employee Parking - Non Based Rate - Terminal Lots (monthly)	85.00	85.00	N/A
Airport	Public Parking Fees	Customer Facility Charge (CFC) - Rental Car (per vehicle rental; this fee is approved by FAA)	6.00	6.50	8.33%
Airport	Public Parking Fees	Economy Lot (per 1 hour)	2.00	2.00	N/A
Airport	Public Parking Fees	Economy Lot (per 1/2 hour)	1.00	1.00	N/A
Airport	Public Parking Fees	Economy Lot Public Parking (daily rate)	10.00	10.00	N/A
Airport	Public Parking Fees	Garage (per 1 hour)	2.00	2.00	N/A
Airport	Public Parking Fees	Garage (per 1/2 hour)	1.00	1.00	N/A
Airport	Public Parking Fees	Long Term (per 1 hour)	2.00	2.00	N/A
Airport	Public Parking Fees	Long Term (per 1/2 hour)	1.00	1.00	N/A
Airport	Public Parking Fees	Long Term Garage Public Parking (daily rate)	14.00	17.00	21.43%
Airport	Public Parking Fees	Long Term Surface Public Parking (daily rate)	13.00	14.00	7.69%
Airport	Public Parking Fees	Non-Tenant Rental Car Business Annual Permit	100.00	100.00	N/A
Airport	Public Parking Fees	Passenger Facility Charge (PFC) - Airline (per passenger; this fee is approved by FAA)	-	4.50	New
Airport	Public Parking Fees	Short Term (per 1 hour)	2.00	2.00	N/A
Airport	Public Parking Fees	Short Term Public Parking (daily rate)	24.00	25.00	4.17%
Airport	Replacement	Lost Key (1st time)	10.00	10.00	N/A
Airport	Replacement	Lost Key (2nd time)	25.00	25.00	N/A
Airport	Replacement	Lost Key (3rd time)	50.00	50.00	N/A
Airport	Security/Operations	Secured Identification Display Area (SIDA) - Unaccounted Badge (signatory)	200.00	200.00	N/A
Airport	Snake River Conference Center Fees	Boise River - Full-Day (40 to 125 people)	600.00	600.00	N/A
Airport	Snake River Conference Center Fees	Boise River - Half-Day (40 to 125 people)	300.00	300.00	N/A
Airport	Snake River Conference Center Fees	Bruneau River - Full-Day (2 to 10 people)	100.00	100.00	N/A
Airport	Snake River Conference Center Fees	Bruneau River - Half-Day (2 to 10 people)	50.00	50.00	N/A
Airport	Snake River Conference Center Fees	Flip Chart - Full-Day	10.00	-	-100.00%
Airport	Snake River Conference Center Fees	Laptop - Full-Day	50.00	-	-100.00%
Airport	Snake River Conference Center Fees	Laptop - Half-Day	30.00	-	-100.00%
Airport	Snake River Conference Center Fees	Malad River - Full-Day (2 to 10 people)	100.00	100.00	N/A
Airport	Snake River Conference Center Fees	Malad River - Half-Day (2 to 10 people)	50.00	50.00	N/A
Airport	Snake River Conference Center Fees	Microphone - Full-Day	30.00	-	-100.00%
Airport	Snake River Conference Center Fees	Payette River - Full-Day (16 to 33 people)	250.00	250.00	N/A
Airport	Snake River Conference Center Fees	Payette River - Half-Day (16 to 33 people)	125.00	125.00	N/A
Airport	Snake River Conference Center Fees	Presentation Projector - Full-Day	50.00	-	-100.00%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Airport	Snake River Conference Center Fees	Presentation Projector - Half-Day	30.00	-	-100.00%
Airport	Snake River Conference Center Fees	Salmon River - Full-Day (48 to 80 people)	400.00	400.00	N/A
Airport	Snake River Conference Center Fees	Salmon River - Half-Day (48 to 80 people)	200.00	200.00	N/A
Airport	Snake River Conference Center Fees	Smartboard - Full-Day	50.00	-	-100.00%
Airport	Snake River Conference Center Fees	Smartboard - Half-Day	30.00	-	-100.00%
Airport	Snake River Conference Center Fees	Transparency Projector - Full-Day	15.00	-	-100.00%
Airport	Snake River Conference Center Fees	TV/DVD - Full-Day	30.00	-	-100.00%
Airport	Snake River Conference Center Fees	TV/VCR - Full-Day	30.00	-	-100.00%
Airport	Snake River Conference Center Fees	Video Conference - Full-Day	50.00	-	-100.00%
Airport	Snake River Conference Center Fees	Video Conference - Half-Day	30.00	-	-100.00%
Arts and History	Arts and History	Admission Fee	50.00	50.00	N/A
Arts and History	Arts and History	Class Fee	50.00	50.00	N/A
Arts and History	Arts and History	Facility Rentals	966.98	966.98	N/A
Arts and History	Arts and History	Facility Rentals - Holiday Fee	1,933.96	1,933.96	N/A
Arts and History	Arts and History	Tour Fee	15.00	15.00	N/A
Finance and Administration	Animal	Animal Keeping (cattle, horse, mule, hog, sheep, goat, etc.)	5.00	5.00	N/A
Finance and Administration	Animal	Animal Keeping - Dog or Cat	6.18	6.18	N/A
Finance and Administration	Animal	Appeal of Determination and Forfeiture Hearing	250.00	250.00	N/A
Finance and Administration	Animal	Cost to Impound and Board Abused Animals (actual incurred; $12/day minimum)	-	-	N/A
Finance and Administration	Animal	Cost to Impound and Board Dangerous or Potentially Dangerous Animals (plus incurred cost; $12/day minimum)	35.00	35.00	N/A
Finance and Administration	Animal	Cost to Impound and Board Prohibited Animals (plus incurred cost; $15/day minimum)	50.00	50.00	N/A
Finance and Administration	Animal	Cost to Impound and Board Quarantined Animal (plus incurred cost; $12/day minimum)	35.00	35.00	N/A
Finance and Administration	Animal	Dangerous or Potentially Dangerous Animal - Impound Fee	35.00	35.00	N/A
Finance and Administration	Animal	Dangerous or Potentially Dangerous Animal - Other Costs (actual incurred cost)	-	-	N/A
Finance and Administration	Animal	Duplicate Animal Tag	4.00	4.00	N/A
Finance and Administration	Animal	Non-Commercial Kennel ($11 for the first 5 animals plus $2.00 for each additional animal)	11.00	11.00	N/A
Finance and Administration	Animal	Non-Spayed or Non-Neutered Animal License (between 16 weeks and one year)	27.00	27.00	N/A
Finance and Administration	Animal	Non-Spayed or Non-Neutered Animal License (older than one year)	35.00	35.00	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Finance and Administration	Animal	Prohibited Animal - Care Fee (actual incurred; $15/day minimum)	-	-	N/A
Finance and Administration	Animal	Prohibited Animal - Impound Fee	50.00	50.00	N/A
Finance and Administration	Animal	Prohibited Animal - Other Associated Fees and Costs (actual incurred)	-	-	N/A
Finance and Administration	Animal	Quarantined Animal - Disposal	125.00	125.00	N/A
Finance and Administration	Animal	Quarantined Animal - Impound Fee	35.00	35.00	N/A
Finance and Administration	Animal	Quarantined Animal - Isolation Care (per day)	12.00	12.00	N/A
Finance and Administration	Animal	Quarantined Animal - Other Associated Fees and Costs (actual incurred cost)	-	-	N/A
Finance and Administration	Animal	Security Bond for Pending Appeal (bond amount to cover actual costs per BCC 5-1-21,K)	-	-	N/A
Finance and Administration	Animal	Senior Discount - Owner of Dog over 65 Years of Age (spayed or neutered)	4.50	4.50	N/A
Finance and Administration	Animal	Spayed or Neutered License	15.00	15.00	N/A
Finance and Administration	Animal Fine	Abused Animals - Cost to House and Care (actual incurred; $12/day minimum)	-	-	N/A
Finance and Administration	Animal Fine	Abused Animals - Cost to Relocate and Rehouse (actual incurred)	-	-	N/A
Finance and Administration	Animal Fine	Abused Animals - Forfeiture of (actual incurred cost)	-	-	N/A
Finance and Administration	Animal Fine	Abused Animals - Other Associated Fees and Costs (actual incurred)	-	-	N/A
Finance and Administration	Animal Fine	Animal Impounding (cattle, horse, mule, hog, sheep, goat, etc.)	25.75	25.75	N/A
Finance and Administration	Animal Fine	Animal Impounding - Cat	12.75	12.75	N/A
Finance and Administration	Animal Fine	Animal Impounding - Dog - First Occurence - Licensed	15.50	15.50	N/A
Finance and Administration	Animal Fine	Animal Impounding - Dog - First Occurence - Nonspayed or Nonneutered (in addition to initial impound fee; fee for impounding of a nonspayed or nonneutered dog shall be refunded by the humane shelter if the owner elects to have the dog spayed or neutered within 45 days of release from the shelter; proof of spaying or neutering must be provided to receive refund)	51.50	51.50	N/A
Finance and Administration	Animal Fine	Animal Impounding - Dog - First Occurence - Unlicensed	41.25	41.25	N/A
Finance and Administration	Animal Fine	Animal Impounding - Dog - Second Occurence within 3 Years - Licensed	25.75	25.75	N/A
Finance and Administration	Animal Fine	Animal Impounding - Dog - Second Occurence within 3 Years - Unlicensed	66.75	66.75	N/A
Finance and Administration	Animal Fine	Animal Impounding - Dog - Second/Subsequent Occurence within 3 Years - Nonspayed/Nonneutered (in addition to initial impound fee; fee for impounding of a nonspayed or nonneutered dog shall be refunded by the humane shelter if the owner elects to have the dog spayed or neutered within 45 days of release from the shelter; proof of spaying or neutering must be provided to receive refund)	77.25	77.25	N/A
Finance and Administration	Animal Fine	Animal Impounding - Dog - Third and Subsequent Occurence within 3 years - Licensed	51.50	51.50	N/A
Finance and Administration	Animal Fine	Animal Impounding - Dog - Third and Subsequent Occurence within 3 Years - Unlicensed	82.40	82.40	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Finance and Administration	Animal Fine	Animal Impounding - Dog or Cat - Isolation Care	9.25	9.25	N/A
Finance and Administration	Animal Fine	Dog at Large - 1st Offense in Same Calendar Year	25.75	25.75	N/A
Finance and Administration	Animal Fine	Dog at Large - 2nd Offense in Same Calendar Year	51.50	51.50	N/A
Finance and Administration	Animal Fine	Dog at Large - 3rd Offense in Same Calendar Year (must appear in court)	-	100.00	New
Finance and Administration	Animal Fine	Failure to Bear License Tag	10.30	10.50	1.94%
Finance and Administration	City Clerk	Adult Background Check (fee per State statute or regulatory agency)	33.25	33.25	N/A
Finance and Administration	City Clerk	Alarm Installation Service License	165.00	169.75	2.88%
Finance and Administration	City Clerk	Alarm Installer License	45.25	46.75	3.31%
Finance and Administration	City Clerk	Auction House	36.50	37.75	3.42%
Finance and Administration	City Clerk	Auction Sale (per day)	30.50	31.50	3.28%
Finance and Administration	City Clerk	Auctioneer License (semi-annual)	36.50	37.75	3.42%
Finance and Administration	City Clerk	Child Care Center (13 or more)	135.00	135.00	N/A
Finance and Administration	City Clerk	Child Care Worker	37.00	37.00	N/A
Finance and Administration	City Clerk	Child Care Worker Online Renewal Application	20.00	20.00	N/A
Finance and Administration	City Clerk	Clean Up Deposit	143.00	143.00	N/A
Finance and Administration	City Clerk	Commercial Drivers License	39.00	39.00	N/A
Finance and Administration	City Clerk	Commercial Transportation Service Business Transfer of License (annual)	203.50	203.50	N/A
Finance and Administration	City Clerk	Commercial Transportation Service Business Transfer of License (partial)	104.75	104.75	N/A
Finance and Administration	City Clerk	Commercial Transportation Service Vehicle Transfer of License	27.75	27.75	N/A
Finance and Administration	City Clerk	Commercial Transportation Vehicle License	202.00	202.00	N/A
Finance and Administration	City Clerk	E-Scooter Annual Operator Application Fee (per operator; covers review, research, and processing of the license application)	5,150.00	5,150.00	N/A
Finance and Administration	City Clerk	E-Scooter Annual Permit (per device)	106.00	106.00	N/A
Finance and Administration	City Clerk	E-Scooter Security Deposit Fee (per device; security deposit shall not be depleted lower than five hundred dollars ($500) at any time; when security deposit is depleted to $500, or upon annual license renewal, licensee is required to accordingly replenish security deposit within thirty (30) calendar days to full amount based on number of permitted devices; security deposit must also be replenished to full amount upon license renewal)	21.00	21.00	N/A
Finance and Administration	City Clerk	Eating and Drinking License	38.25	39.50	3.27%
Finance and Administration	City Clerk	Eating and Drinking Mobile	38.25	39.50	3.27%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Finance and Administration	City Clerk	Family Child Care Home (1 to 6 children)	73.00	73.00	N/A
Finance and Administration	City Clerk	Fingerprint Fee (as established by the Idaho State Police)	-	-	N/A
Finance and Administration	City Clerk	Fingerprint Roll	5.00	5.00	N/A
Finance and Administration	City Clerk	Fireworks Fee (per site)	25.75	25.75	N/A
Finance and Administration	City Clerk	Going Out of Business	43.00	44.50	3.49%
Finance and Administration	City Clerk	Going Out of Business - Time Extension	43.00	44.50	3.49%
Finance and Administration	City Clerk	Group Child Care Home (7 to 12 children)	103.00	103.00	N/A
Finance and Administration	City Clerk	Hearing Examiner Appeal	250.00	250.00	N/A
Finance and Administration	City Clerk	Inspection Fee - Fireworks	25.75	25.00	-2.91%
Finance and Administration	City Clerk	Juvenile Background Check	5.00	5.00	N/A
Finance and Administration	City Clerk	License Printing - Re-Printing Charge	5.00	5.00	N/A
Finance and Administration	City Clerk	Licensing Processing Fee	1.50	1.50	N/A
Finance and Administration	City Clerk	Liquor (includes on-premise wine)	562.50	562.50	N/A
Finance and Administration	City Clerk	Liquor Catering Permit (per day charge; fee set by the State of Idaho)	20.00	20.00	N/A
Finance and Administration	City Clerk	Massage Establishment License	292.75	301.50	2.99%
Finance and Administration	City Clerk	News Rack Operator License (annual)	100.00	100.00	N/A
Finance and Administration	City Clerk	News Rack Per-Box - Free Boxes (monthly)	5.00	5.00	N/A
Finance and Administration	City Clerk	News Rack Per-Box - Pay Boxes (monthly)	10.00	10.00	N/A
Finance and Administration	City Clerk	Non-Aerial Common Fireworks Permit (stands)	25.75	25.75	N/A
Finance and Administration	City Clerk	Non-Consent Towing License	43.50	43.50	N/A
Finance and Administration	City Clerk	Off-Premise Beer	50.00	50.00	N/A
Finance and Administration	City Clerk	Off-Premise Wine	125.00	125.00	N/A
Finance and Administration	City Clerk	On-Premise Beer	200.00	200.00	N/A
Finance and Administration	City Clerk	On-Premise Wine	200.00	200.00	N/A
Finance and Administration	City Clerk	Pawnbroker License	467.00	481.00	3.00%
Finance and Administration	City Clerk	Precious Metals Dealer License (full year)	109.25	112.50	2.97%
Finance and Administration	City Clerk	Precious Metals Dealer License (itinerant)	104.75	108.00	3.10%
Finance and Administration	City Clerk	Precious Metals Dealer License (partial year)	54.50	56.25	3.21%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Finance and Administration	City Clerk	Private Patrol Agent License	45.25	46.75	3.31%
Finance and Administration	City Clerk	Private Patrol Service	163.00	167.75	2.91%
Finance and Administration	City Clerk	Private Security Service License	165.00	169.75	2.88%
Finance and Administration	City Clerk	Short Term Rental License	80.00	80.00	N/A
Finance and Administration	City Clerk	Sidewalk Café License	106.50	109.75	3.05%
Finance and Administration	City Clerk	Solicitor License - Annual	129.00	132.75	2.91%
Finance and Administration	City Clerk	Solicitor License - Semi-Annual	64.50	66.50	3.10%
Finance and Administration	City Clerk	Special Event	216.75	223.25	3.00%
Finance and Administration	City Clerk	Taxi Business License	169.50	169.50	N/A
Finance and Administration	City Clerk	Taxi Cab Driver License	39.00	39.00	N/A
Finance and Administration	City Clerk	Taxi Vehicle - New (part yer, after Jan. 1)	111.50	111.50	N/A
Finance and Administration	City Clerk	Taxi Vehicle - New, Renewal or Transfer (full year)	223.00	223.00	N/A
Finance and Administration	City Clerk	Taxi Vehicle - Out of Service Decal Removal	48.00	48.00	N/A
Finance and Administration	City Clerk	Taxi Vehicle Transfer	40.75	40.75	N/A
Finance and Administration	City Clerk	Taxicab Vehicle Inspection	90.00	90.00	N/A
Finance and Administration	City Clerk	Taxicab Vehicle Re-Inspection Hoist	175.00	175.00	N/A
Finance and Administration	City Clerk	Taxicab Vehicle Re-Inspection Non-Hoist (after 30 days and/or 2nd re-inspection)	90.00	90.00	N/A
Finance and Administration	City Clerk	Taxicab Vehicle Re-Inspection Non-Hoist (first 30 days and first re-inspection)	-	-	N/A
Finance and Administration	City Clerk	Taximeter Re-Seal	44.50	44.50	N/A
Finance and Administration	City Clerk	Temporary Merchant License	60.50	62.50	3.31%
Finance and Administration	City Clerk	Tree Service	56.00	57.75	3.13%
Finance and Administration	City Clerk	Valet - New	281.00	289.50	3.02%
Finance and Administration	City Clerk	Valet - Renewal	101.00	104.25	3.22%
Finance and Administration	City Clerk	Vehicle Immobilization Agent License	47.00	48.50	3.19%
Finance and Administration	City Clerk	Vehicle Immobilization Service	115.50	118.75	2.81%
Finance and Administration	City Clerk	Vendor Annual License	129.00	132.75	2.91%
Finance and Administration	City Clerk	Vendor Semi-Annual License	64.50	66.50	3.10%
Finance and Administration	Code Compliance	Abatement - Administrative Fee	91.50	91.50	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Finance and Administration	Code Compliance	Abatement - Certification Fee	54.50	54.50	N/A
Finance and Administration	Code Compliance	Abatement - Impound Fee (per device/per abatement)	106.00	109.00	2.83%
Finance and Administration	Code Compliance	Storage Fee (per day, after first 30 calendar days which are free, for up to 30 calendar days thereafter)	5.00	5.00	N/A
Finance and Administration	Parking	Administrative Late Fee - Unpaid Parking Ticket	15.00	15.50	3.33%
Finance and Administration	Parking	Boise High Student Parking ePermit (per semester)	13.75	14.00	1.82%
Finance and Administration	Parking	ParkBOI E-permit Monthly Fee	25.00	25.00	N/A
Finance and Administration	Parking	Parking Meter Hood Daily Rental	15.00	15.50	3.33%
Finance and Administration	Parking	Parking Meter Hood Monthly Rental	234.25	241.50	3.09%
Finance and Administration	Parking	Parking Meter Hood Yearly	1,747.75	1,800.00	2.99%
Finance and Administration	Parking	Parking Meter Hood Yearly Additional Vehicle (up to 5; must have yearly permit)	32.50	33.50	3.08%
Finance and Administration	Parking	Parking Meter Hourly Rate Maximum	3.00	3.00	N/A
Finance and Administration	Parking	Parking Meter Hourly Rate Minimum	0.50	0.50	N/A
Finance and Administration	Parking	Weekend Meter Hood Rate	15.00	15.50	3.33%
Finance and Administration	Parking	Zero Emission Vehicle Yearly Permit	10.00	10.00	N/A
Finance and Administration	Parking Fine	Angle Parking Violation	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Blocking Driveway	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Blocking of Accessible Parking Space	163.75	168.50	2.90%
Finance and Administration	Parking Fine	City Parking Facilities - Beyond Parking Stall Lines	65.25	67.00	2.68%
Finance and Administration	Parking Fine	City Parking Facilities - Fail To Display Parking Permit	21.50	22.00	2.33%
Finance and Administration	Parking Fine	City Parking Facilities - Fail to Pay Parking Fee	21.50	22.00	2.33%
Finance and Administration	Parking Fine	City Parking Facilities - Parking in Non-Parking Area	65.25	67.00	2.68%
Finance and Administration	Parking Fine	City Parking Facilities - Restricted or Reserved Spaces	21.50	22.00	2.33%
Finance and Administration	Parking Fine	City Parking Facilities - Yellow Curb Violation	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Expired Parking Meter	21.50	22.00	2.33%
Finance and Administration	Parking Fine	Extended Parking Non-Vehicular Items (72 hours)	32.50	33.25	2.31%
Finance and Administration	Parking Fine	Extended Parking Prohibited (72 hours)	32.50	33.25	2.31%
Finance and Administration	Parking Fine	Fail to Comply with Permit Terms, Conditions, or Restrictions	15.75	15.50	-1.59%
Finance and Administration	Parking Fine	Failure to Pay for Parking Session	21.50	22.00	2.33%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Finance and Administration	Parking Fine	Leaving Running Vehicle Unattended	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Obstructing Traffic	65.25	67.00	2.68%
Finance and Administration	Parking Fine	On Railroad Tracks	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Overweight Commercial Vehicle Parked In a Residential Area Longer than 2 Hours	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Park in Restricted, Hooded, or Blocked Parking Meter Space	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Park Longer Than Maximum Allowable Time (Extended Parking)	32.50	33.25	2.31%
Finance and Administration	Parking Fine	Park More than 1 Vehicle in a Single Parking Meter Space	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Park Outside the Lines of a Single Parking Meter Space	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Park Unauthorized Vehicle in Parking Meter Space Using Zero Emission Vehicle Permit	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Park Unauthorized Vehicle with Delivery Permit, Meter Use Permit, or Meter Hood in Parking Meter Space	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Park Zero Emission Vehicle in Parking Meter Space Longer Than Maximum Allowable Time	32.50	33.25	2.31%
Finance and Administration	Parking Fine	Parked Alongside/Opposite of Excavation/Obstruction	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Facing the Wrong Direction	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked in Marked Bike Lane	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked More Than 18 Inches from Curb	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Non-Vehicular Items - Reflective Devices	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Non-Vehicular Items Impeding Traffic (Pedestrian and/or Vehicular)	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked on Crosswalk	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Upon Bridge, Elevated Structure, or in Highway Tunnel	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Where Traffic Control Devices Prohibit (load/ unload goods and merchandise)	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Where Traffic Control Devices Prohibits (drop off/ pick up passengers)	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Within 15' of Fire Hydrant	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Within 20' of Bike Path Approach	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Within 20' of Crosswalk	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Within 20' of Driveway to Fire Station	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Within 30' of Stop Sign	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Within 30' of the Corner (in Safety Zone)	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parked Within 50' of Nearest Rail Crossing	65.25	67.00	2.68%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Finance and Administration	Parking Fine	Parking at a Blue Curb	163.75	168.50	2.90%
Finance and Administration	Parking Fine	Parking at Yellow and Red Curb	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking in Alley	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking in City Park - Beyond Posted Parking Time Limits	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Parking in City Park - Beyond Space Lines or Taking More Than One Space	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking in City Park - Failure to Remove Vehicle From Park Past Posted Parking Time Limits	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Parking in City Park - In Area Closed to Public	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking in City Park - Not in Compliance with Authorized Signs	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking in City Park - Obstructing Traffic	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking in City Park - Outside Park Hours	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking in City Park - Upon Turf or Grass	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking in City Park in Non-Designated Area	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking on Sidewalk or Parkway	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Parking Prohibited within Intersection	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Re-Feed (or "Plug") Parking Meter	32.50	33.25	2.31%
Finance and Administration	Parking Fine	Re-Parking on Block Face on Same Calendar Day	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Residential - Special Parking Districts - Failure to Comply with All Terms, Conditions or Restrictions of the RPD or SPD Permit	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Residential - Special Parking Districts - Failure to Park within 2 Blocks of Residence in RPD	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Residential - Special Parking Districts - Failure to Remove Vehicle From Block Face	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Residential - Special Parking Districts - Failure to Remove Vehicle from SPD Boundaries	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Residential - Special Parking Districts - Failure to Use RPD or SPD Permit for the Corresponding RPD or SPD Zone	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Residential - Special Parking Districts - Parking Time Limit Violations	27.25	28.00	2.75%
Finance and Administration	Parking Fine	Temporary Use Permit - Failure to Comply with Standards and Regulations	15.75	15.50	-1.59%
Finance and Administration	Parking Fine	Temporary Use Permit - Failure to Erect Barricades or Fencing	15.75	15.50	-1.59%
Finance and Administration	Parking Fine	Temporary Use Permit - Failure to Obtain Permit	15.75	15.50	-1.59%
Finance and Administration	Parking Fine	Temporary Use Permit Violation First Offense	15.75	15.50	-1.59%
Finance and Administration	Parking Fine	Temporary Use Permit Violation Second & Subsequent Offenses	65.25	67.00	2.68%
Finance and Administration	Parking Fine	Time Zone Violation	27.25	28.00	2.75%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Finance and Administration	Parking Fine	Unauthorized Use of Accessible Parking Placard/Plates	163.75	168.50	2.90%
Finance and Administration	Parking Fine	Unauthorized Use of Accessible Parking Space (no placard or plates)	163.75	168.50	2.90%
Finance and Administration	Public Records Fees	Boise City Code (2-volume set)	115.00	115.00	N/A
Finance and Administration	Public Records Fees	Boise City Code Annual Supplements	45.00	45.00	N/A
Finance and Administration	Public Records Fees	Microfilm/Microfiche/LaserJet (per page)	0.25	0.25	N/A
Finance and Administration	Public Records Fees	Photocopies (single-sided page without redactions)	0.05	0.05	N/A
Finance and Administration	Public Records Fees	Unredacted Audio Cassettes - Standard Size (each)	1.10	1.10	N/A
Finance and Administration	Public Records Fees	Unredacted Micro-Cassettes (each)	2.00	2.00	N/A
Finance and Administration	Public Records Fees	Unredacted Videotape (each)	3.00	3.00	N/A
Fire	Emergency Response	Arson Investigation (per hour)	110.00	123.00	11.82%
Fire	Emergency Response	Brush Truck/Squad Standby/Response	-	180.00	New
Fire	Emergency Response	Command and Incident Management	-	80.00	New
Fire	Emergency Response	Dive Rescue (per hour)	1,425.00	1,750.00	22.81%
Fire	Emergency Response	EMT Standby and Response	-	75.00	New
Fire	Emergency Response	Engine Standby and Response	-	310.00	New
Fire	Emergency Response	False Alarm - Commercial - 2nd call	200.00	245.00	22.50%
Fire	Emergency Response	False Alarm - Commercial - 3rd call	250.00	295.00	18.00%
Fire	Emergency Response	False Alarm - Commercial - 4th call and beyond	500.00	545.00	9.00%
Fire	Emergency Response	False Alarm - Failure to Notify	200.00	245.00	22.50%
Fire	Emergency Response	False Alarm - Residential - 2nd call	100.00	220.00	120.00%
Fire	Emergency Response	False Alarm - Residential - 3rd call	125.00	220.00	76.00%
Fire	Emergency Response	False Alarm - Residential - 4th call and beyond	250.00	290.00	16.00%
Fire	Emergency Response	Hazardous Spills - Minor	310.00	360.00	16.13%
Fire	Emergency Response	Hazmat Incident (per hour)	1,770.00	2,055.00	16.10%
Fire	Emergency Response	Illegal Fires	95.00	110.00	15.79%
Fire	Emergency Response	Major Pipeline Incident (per hour)	1,175.00	1,440.00	22.55%
Fire	Emergency Response	Medical Trailers and Tents	-	95.00	New
Fire	Emergency Response	Minor Pipeline Incident	305.00	350.00	14.75%
Fire	Emergency Response	Powerline Incidents (per hour)	265.00	320.00	20.75%
Fire	Emergency Response	Single Paramedic Standby and Response	-	85.00	New
Fire	Emergency Response	Tender Standby and Response	-	240.00	New
Fire	Emergency Response	UTV	-	25.00	New
Fire	Emergency Response	Vehicle Fire	310.00	445.00	43.55%
Fire	Other	Entry Level Testing Fee	30.00	30.00	N/A
Fire	Permit & Service Fees	Aerosol Products Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Amusement Buildings Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Aviation Facilities Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Battery Systems Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Bon Fire Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Capacitor Energy Storage Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Carbon Dioxide Beverage Systems	110.00	110.00	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Fire	Permit & Service Fees	Carnivals and Fairs Permit	205.00	205.00	N/A
Fire	Permit & Service Fees	Cellulose Nitrate Film Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Combustible Dust Producing Operations Permit	205.00	205.00	N/A
Fire	Permit & Service Fees	Combustible Fibers Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Compressed Gas Permit	205.00	205.00	N/A
Fire	Permit & Service Fees	Covered Mall Buildings Permit	205.00	205.00	N/A
Fire	Permit & Service Fees	Cryogenic Fluids Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Cutting and Welding Permit	110.00	110.00	N/A
Fire	Permit & Service Fees	Dry Cleaning Plants Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Emergency Responder Radio Coverage System	140.00	140.00	N/A
Fire	Permit & Service Fees	Exhibits, Trade Shows, and Any Special Event Permit	205.00	205.00	N/A
Fire	Permit & Service Fees	Explosives Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Fire Code Plan Review (16% of building permit fee)	-	-	N/A
Fire	Permit & Service Fees	Fire Department Fire Watch (per hour)	110.00	110.00	N/A
Fire	Permit & Service Fees	Fire Hydrants and Valves Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Fire Protection System Report Submittal Fee	30.00	30.00	N/A
Fire	Permit & Service Fees	Flame Effects Before an Audience Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Flammable /Combustible Liquids/Tanks Permit - Product or Vent Lines Alter	110.00	110.00	N/A
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit - Storage Class I - Inside > 5 gallons	110.00	110.00	N/A
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit - Storage Class I - Outside > 10 gallons	110.00	110.00	N/A
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit - Storage Class II or IIIA - Inside > 25 gallons	110.00	110.00	N/A
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit - Storage Class II or IIIA - Outside > 60 gallons	110.00	110.00	N/A
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit - Tank Install and Alter	330.00	330.00	N/A
Fire	Permit & Service Fees	Flammable/Combustible Liquids/Tanks Permit - Tank Remove or Abandon or Dispose	140.00	140.00	N/A
Fire	Permit & Service Fees	Floor Finishing Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Fruit and Crop Ripening Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Fuel Cell Power Systems Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Fumigation and Thermal Insecticidal Fogging Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Gas Detection System	140.00	140.00	N/A
Fire	Permit & Service Fees	Hazardous Material Permit	265.00	265.00	N/A
Fire	Permit & Service Fees	Hazardous Production Materials Facilities Permit	265.00	265.00	N/A
Fire	Permit & Service Fees	High Piled Storage Permit	205.00	205.00	N/A
Fire	Permit & Service Fees	Hot Work Operations Permit	110.00	110.00	N/A
Fire	Permit & Service Fees	Industrial Ovens Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Inspection Burn Permit - Fire Prevention Inspection Required	110.00	110.00	N/A
Fire	Permit & Service Fees	Inspections Required by Other Agencies	110.00	110.00	N/A
Fire	Permit & Service Fees	Liquefied Petroleum Gases Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Liquid/Gas-Fueled Vehicles/Equipment in Assembly Buildings Permit	85.00	85.00	N/A
Fire	Permit & Service Fees	Lumber Yards or Woodworking Plants Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Magnesium Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Miscellaneous Combustible Storage > 2,500 Permit	140.00	140.00	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Fire	Permit & Service Fees	Mobile Food Preparation Vehicles Permit	45.00	45.00	N/A
Fire	Permit & Service Fees	Motor Fuel Dispensing Facilities	110.00	110.00	N/A
Fire	Permit & Service Fees	Off-Hours Inspection Permit	150.00	150.00	N/A
Fire	Permit & Service Fees	Open Flames and Candles Permit	110.00	110.00	N/A
Fire	Permit & Service Fees	Operation Permit - Renewal	85.00	85.00	N/A
Fire	Permit & Service Fees	Organic Coatings Permit	205.00	205.00	N/A
Fire	Permit & Service Fees	Places of Assembly Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Plant Extraction System Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Private Fire Hydrants Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Proxylin Plastics Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Public Fireworks Display Permit	125.00	125.00	N/A
Fire	Permit & Service Fees	Pyrotechnic Special Effects Material Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Refrigeration Equipment Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Reinspection Fee (2nd one)	85.00	85.00	N/A
Fire	Permit & Service Fees	Reinspection Fee (3rd one)	150.00	150.00	N/A
Fire	Permit & Service Fees	Repair Garage and Service Stations Permit	110.00	110.00	N/A
Fire	Permit & Service Fees	Rooftop Heliports Permit	110.00	110.00	N/A
Fire	Permit & Service Fees	Spraying and Dipping Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Starting Work Before Securing a Permit	150.00	150.00	N/A
Fire	Permit & Service Fees	Storage or Scrap Tires and Tire Byproduct Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Temporary Membrane Structures, Tents, and Canopies Permit	110.00	110.00	N/A
Fire	Permit & Service Fees	Temporary Structures or Uses	140.00	140.00	N/A
Fire	Permit & Service Fees	Tire Rebuilding Plants Permit	265.00	265.00	N/A
Fire	Permit & Service Fees	Waste Handling Permit	140.00	140.00	N/A
Fire	Permit & Service Fees	Wood Products Permit	140.00	140.00	N/A
Library	General Fees	Annual Nonresident Fee (per household)	75.00	75.00	N/A
Library	General Fees	Annual Nonresident Fee for Seniors and Students (per individual)	20.00	20.00	N/A
Library	General Fees	Card Replacement	2.00	2.00	N/A
Library	General Fees	Document Delivery Fee for Article from Idaho Clipping Files	5.25	5.25	N/A
Library	General Fees	Document Delivery Fee for Idaho Statesman Obituary	5.25	5.25	N/A
Library	General Fees	Document Delivery Fee from Phone Books and Boise City Directories (per page)	1.25	1.25	N/A
Library	General Fees	Fax of 16 Pages or More	5.00	5.00	N/A
Library	General Fees	Printing Per Page - Black and White	0.10	0.10	N/A
Library	General Fees	Printing Per Page - Color	0.25	0.25	N/A
Library	General Fees	Sending a Fax from Library on Behalf of a Library User (per page)	0.50	0.50	N/A
Library	General Fees	Use of Collection Agency to Collect Outstanding Fee	10.00	10.00	N/A
Parks and Recreation	Active Adult	Educational Tours	125.00	125.00	N/A
Parks and Recreation	Active Adult	Lifetime and Leisure Activities (one day)	8.96	9.43	5.25%
Parks and Recreation	Active Adult	Overnight Trips (100% cost)	-	-	N/A
Parks and Recreation	Active Adult	Senior Fitness Class (per hour)	6.60	7.00	6.06%
Parks and Recreation	Active Adult	Social Tours	125.00	125.00	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Administration	Admission Daily Fee	52.83	54.72	3.58%
Parks and Recreation	Administration	Appeal Fee	105.00	105.00	N/A
Parks and Recreation	Administration	Cancellation Fee - Depot, Banquet Rooms, Ice	135.00	140.00	3.70%
Parks and Recreation	Administration	Change Schedule	5.00	5.00	N/A
Parks and Recreation	Administration	Construction Use Application Fee	35.00	36.50	4.29%
Parks and Recreation	Administration	Easement Application Fee	35.00	36.50	4.29%
Parks and Recreation	Administration	Insurance Processing Fee	30.00	30.00	N/A
Parks and Recreation	Administration	Insurance Rental Fee (100% cost)	-	-	N/A
Parks and Recreation	Administration	Late Fee $20 or 18% Per Annum (whichever is greater)	-	-	N/A
Parks and Recreation	Administration	Master Naturalist Fee	100.00	104.00	4.00%
Parks and Recreation	Administration	Memorial Bench - Non-Premier	1,675.00	1,800.00	7.46%
Parks and Recreation	Administration	Memorial Bench - Premier or Stone	2,800.00	3,000.00	7.14%
Parks and Recreation	Administration	Memorial Trailhead Plaque - New Trails	10,000.00	10,000.00	N/A
Parks and Recreation	Administration	Memorial Wall Plaque	3,000.00	3,000.00	N/A
Parks and Recreation	Administration	Metal Detection Permit	11.50	12.00	4.35%
Parks and Recreation	Administration	Non-Resident Fee (additional 55% of resident fee for Parks and Recreation activities/reservations)	-	-	N/A
Parks and Recreation	Administration	Non-Sufficient Funds (NSF) Check Fee	20.00	20.00	N/A
Parks and Recreation	Administration	Park Tour Fee - Group (flat rate up to 25 people)	50.00	50.00	N/A
Parks and Recreation	Administration	Park Tour Fee - Individual (per person)	5.00	5.00	N/A
Parks and Recreation	Administration	Refund Processing Fee	15.00	15.00	N/A
Parks and Recreation	Administration	Scholarship Fee	0.94	0.94	N/A
Parks and Recreation	Administration	Unmanned Aircraft Systems (UAS) Permit	-	25.00	New
Parks and Recreation	Administration	Commercial Use Annual Fee (100 or fewer uses)	350.00	365.00	4.29%
Parks and Recreation	Administration	Commercial Use Additional Annual Fee (over 100 uses)	620.00	650.00	4.84%
Parks and Recreation	Adult Art	Adult (6 mtg x 2 hours)	72.50	83.50	15.17%
Parks and Recreation	Adult Art	Adult (6 mtg x 3 hours)	107.50	123.50	14.88%
Parks and Recreation	Adult Art	Adult (8 mtg x 2 hours)	96.50	111.00	15.03%
Parks and Recreation	Adult Art	Adult (8 mtg x 3 hours)	144.50	166.25	15.05%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Adult Art	Adult Pottery Open Lab (6 mtg x 2 hours)	70.52	83.49	18.39%
Parks and Recreation	Adult Art	Adult Pottery Open Lab (8 mtg x 2 hours)	96.46	111.32	15.41%
Parks and Recreation	Adult Art	Adult Private Class	110.00	150.00	36.36%
Parks and Recreation	Adult Art	Art Center Rental	50.00	50.00	N/A
Parks and Recreation	Adult Art	Commercial Kiln Firing Fee (1 sq. ft.)	17.45	20.05	14.90%
Parks and Recreation	Adult Art	Material Lab Fee	65.57	75.00	14.38%
Parks and Recreation	Adult Art	Pottery Drop-In	12.50	15.09	20.72%
Parks and Recreation	Adult Art	Room Rental	37.50	45.99	22.64%
Parks and Recreation	Adult Art	Visiting Artist Adult Workshop (100% cost)	-	-	N/A
Parks and Recreation	Adult Fitness	Body Composition Analysis Fee	-	25.00	New
Parks and Recreation	Adult Fitness	Drop-In Fitness Class (per hour)	11.00	11.50	4.55%
Parks and Recreation	Adult Fitness	Individual Fitness Class (per hour)	37.00	45.00	21.62%
Parks and Recreation	Adult Fitness	Pilates Class (per hour)	7.00	7.50	7.14%
Parks and Recreation	Adult Fitness	Yoga Class (per hour)	7.00	7.50	7.14%
Parks and Recreation	Adult Performing Arts	Adult Performing Arts Drop-In Fee	10.50	11.00	4.76%
Parks and Recreation	Adult Performing Arts	Costume Fee	20.75	20.75	N/A
Parks and Recreation	Adult Performing Arts	Individual Dance Class (per hour)	7.75	8.25	6.45%
Parks and Recreation	Adult Performing Arts	Material Fee	63.68	66.04	3.71%
Parks and Recreation	Adult Performing Arts	Recital Fee	10.00	10.00	N/A
Parks and Recreation	Adult Pickleball	Pickleball League	30.99	32.08	3.52%
Parks and Recreation	Adult Pickleball	Pickleball Lesson	50.00	52.00	4.00%
Parks and Recreation	Adult Pickleball	Pickleball Tournament Fee	31.99	33.03	3.25%
Parks and Recreation	Adult Pickleball	Public Court rental (per court, per hour)	-	3.77	New
Parks and Recreation	Adult Pickleball	Special Event Court Rental (per court, per hour)	-	9.91	New
Parks and Recreation	Adult Sports	Amateur Softball Association (ASA) Sanction Fee (100% cost)	-	-	N/A
Parks and Recreation	Adult Sports	Late Registration	36.05	37.00	2.64%
Parks and Recreation	Adult Sports	Player Fee	12.17	12.26	0.74%
Parks and Recreation	Adult Sports	Rescheduling Fee	66.95	67.00	0.07%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Adult Sports	Transfer Player Fee	5.50	5.50	N/A
Parks and Recreation	Adult Sports	United States Specialty Sports Association (USSSA) Sanction Fee (100% cost)	-	-	N/A
Parks and Recreation	Adult Tennis	Idaho Tennis Association Court Rental (per court, per hour)	1.37	1.89	37.96%
Parks and Recreation	Adult Tennis	Indoor Clinic	26.00	26.00	N/A
Parks and Recreation	Adult Tennis	Indoor Court Rental	23.59	23.59	N/A
Parks and Recreation	Adult Tennis	Indoor Private Lesson	65.00	65.00	N/A
Parks and Recreation	Adult Tennis	Private or Public Court Rental (per tennis pro, per year)	350.00	360.00	2.86%
Parks and Recreation	Adult Tennis	Public Court Rental (per court, per hour)	2.83	3.77	33.22%
Parks and Recreation	Adult Tennis	Special Event Court Rental (per hour)	9.44	9.91	4.98%
Parks and Recreation	Adult Tennis	Tennis Lesson	52.00	55.00	5.77%
Parks and Recreation	AdVenture	Adapted Bike Rides	7.00	8.00	14.29%
Parks and Recreation	AdVenture	Adaptive Fitness Class (16 hours or 8 weeks)	60.00	64.00	6.67%
Parks and Recreation	AdVenture	Adaptive Sports Clinic - Youth	21.75	23.00	5.75%
Parks and Recreation	AdVenture	Adaptive Sports Drop-In	4.72	4.72	N/A
Parks and Recreation	AdVenture	AdVenture Art Class (8 weeks)	56.00	57.00	1.79%
Parks and Recreation	AdVenture	AdVenture Field Trip and Meal	48.75	55.00	12.82%
Parks and Recreation	AdVenture	AdVenture Teen Camp	85.00	109.00	28.24%
Parks and Recreation	AdVenture	Bike Ride and Picnic	17.00	17.00	N/A
Parks and Recreation	AdVenture	Bowling Club (4 days)	31.00	32.00	3.23%
Parks and Recreation	AdVenture	Camping (2 nights)	95.00	125.00	31.58%
Parks and Recreation	AdVenture	ChairHoops - Additional Team Members (over 10 players)	9.43	9.43	N/A
Parks and Recreation	AdVenture	ChairHoops Team	150.94	150.94	N/A
Parks and Recreation	AdVenture	Cooking Class (6 weeks)	70.00	78.00	11.43%
Parks and Recreation	AdVenture	Dutch Oven Cooking Class	12.00	14.00	16.67%
Parks and Recreation	AdVenture	Elk Sleigh Rides	52.00	55.00	5.77%
Parks and Recreation	AdVenture	Group Programs (per hour)	28.50	30.00	5.26%
Parks and Recreation	AdVenture	Holiday Party	6.50	7.00	7.69%
Parks and Recreation	AdVenture	Idaho Youth Adaptive Sports Camp	70.00	72.00	2.86%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	AdVenture	Idaho Youth Adaptive Sports Camp - Late Fee	15.00	20.00	33.33%
Parks and Recreation	AdVenture	Moonlight Golf	68.87	68.87	N/A
Parks and Recreation	AdVenture	Performing Art Class (8 weeks)	38.00	40.00	5.26%
Parks and Recreation	AdVenture	Rafting - Day Trip	36.00	37.00	2.78%
Parks and Recreation	AdVenture	Rugby Chair Rental (per day)	19.81	19.81	N/A
Parks and Recreation	AdVenture	Rugby Tubes (100% cost)	-	-	N/A
Parks and Recreation	AdVenture	Sleeping Bag Cleaning (100% cost)	-	-	N/A
Parks and Recreation	AdVenture	Snowshoeing and Hot Springs	54.00	60.00	11.11%
Parks and Recreation	AdVenture	Snowshoeing for Group to Bogus Basin (per person)	9.00	11.00	22.22%
Parks and Recreation	AdVenture	Social Clubs (7 weeks)	79.50	84.00	5.66%
Parks and Recreation	AdVenture	Sun Valley Biking	75.00	78.00	4.00%
Parks and Recreation	AdVenture	Tie Dyeing	12.00	13.00	8.33%
Parks and Recreation	AdVenture	Water Skiing (per day)	12.00	13.00	8.33%
Parks and Recreation	AdVenture	Wheelchair Basketball (8 weeks)	26.00	30.00	15.38%
Parks and Recreation	AdVenture	Wheelchair Rugby (8 weeks)	30.25	34.00	12.40%
Parks and Recreation	Aquatics	Daily Admission - Adult	4.73	5.19	9.73%
Parks and Recreation	Aquatics	Daily Admission - Parent Plus 2 Children	8.49	9.43	11.07%
Parks and Recreation	Aquatics	Daily Admission - Youth (17 and under)	2.83	3.30	16.61%
Parks and Recreation	Aquatics	Junior Lifeguard (course)	68.00	68.00	N/A
Parks and Recreation	Aquatics	Pool Daily Admission - Family Day	10.61	12.26	15.55%
Parks and Recreation	Aquatics	Pool Daily Admission - Family Day (each additional family member for families larger than 5 members)	-	1.42	New
Parks and Recreation	Aquatics	Pool Rental (per hour)	235.85	245.28	4.00%
Parks and Recreation	Aquatics	Season Pass - Adult	56.60	56.60	N/A
Parks and Recreation	Aquatics	Season Pass - Youth (17 and under)	31.37	33.02	5.26%
Parks and Recreation	Aquatics	Swim Lessons - Group Youth (8 x 25-minute lessons)	38.00	40.00	5.26%
Parks and Recreation	Aquatics	Swim Lessons - Private (per hour)	34.00	36.00	5.88%
Parks and Recreation	Basketball	3 On 3 (per game)	15.09	16.04	6.30%
Parks and Recreation	Basketball	5 On 5 (for 2 referees and 1 scorekeeper, per game)	66.04	69.10	4.63%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Basketball	5 On 5 Tournament	108.49	113.21	4.35%
Parks and Recreation	Basketball	5 On 5 Tournament - Double Elimination	165.09	165.09	N/A
Parks and Recreation	Boise Depot	Bell Tower (2 hours)	51.89	54.25	4.55%
Parks and Recreation	Boise Depot	Bell Tower (4 hours)	103.77	108.49	4.55%
Parks and Recreation	Boise Depot	Bell Tower Additional Hours (per hour)	33.02	34.43	4.27%
Parks and Recreation	Boise Depot	Depot Additional Hours (per hour)	122.64	128.30	4.62%
Parks and Recreation	Boise Depot	Depot Limited Event - Meeting Station and Rehearsals and Setups (per hour, with a 2 hour minimum)	122.64	128.30	4.62%
Parks and Recreation	Boise Depot	Depot Plaza (up to 8 hours)	297.17	311.32	4.76%
Parks and Recreation	Boise Depot	Depot Plaza Additional Hours (per hour)	67.92	70.75	4.17%
Parks and Recreation	Boise Depot	Great Hall (5 hours)	589.62	617.92	4.80%
Parks and Recreation	Boise Depot	Great Hall (6 hours)	707.55	745.28	5.33%
Parks and Recreation	Boise Depot	Great Hall (8 hours or Fri-Sat peak season; 8 hour minimum during peak season)	966.98	1,000.00	3.41%
Parks and Recreation	Boise Depot	Great Hall Holiday (12 hours)	1,933.96	2,028.30	4.88%
Parks and Recreation	Boise Depot	Meeting Station with Great Hall Rental (per hour)	75.47	78.30	3.75%
Parks and Recreation	Boise Depot	Platt Garden with Great Hall or Meeting Station Rental (per hour)	67.92	70.75	4.17%
Parks and Recreation	Boise Depot	Security Deposit - Events	300.00	300.00	N/A
Parks and Recreation	Boise Depot	Speaker System	75.47	75.47	N/A
Parks and Recreation	Boise Depot	Special Fee Overage Penalty	165.09	169.81	2.86%
Parks and Recreation	Boise Depot	Tour Fee with Reservation	55.00	55.00	N/A
Parks and Recreation	Boise Urban Garden School	Adult Registration Fee (per hour)	12.00	15.00	25.00%
Parks and Recreation	Boise Urban Garden School	Culinary Camp (5 sessions)	97.50	105.00	7.69%
Parks and Recreation	Boise Urban Garden School	Environmental Camp with Lunch - Full day (5 Sessions)	155.00	160.00	3.23%
Parks and Recreation	Boise Urban Garden School	Environmental Camp with Lunch - Half Day (5 Sessions)	95.00	100.00	5.26%
Parks and Recreation	Boise Urban Garden School	Facility Rental (hourly)	75.00	75.00	N/A
Parks and Recreation	Boise Urban Garden School	Garden and Culinary Camp (5 weeks)	240.00	240.00	N/A
Parks and Recreation	Boise Urban Garden School	Garden Science Camp (5 sessions)	85.00	150.00	76.47%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (1 hour)	40.00	45.00	12.50%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (1.5 hours)	60.00	67.50	12.50%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (2 hours)	80.00	90.00	12.50%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (3 hours)	120.00	135.00	12.50%
Parks and Recreation	Boise Urban Garden School	Half Day Preschool Program (1 session)	20.00	21.50	7.50%
Parks and Recreation	Boise Urban Garden School	Outdoor Preschool Class (monthly session)	-	430.00	New
Parks and Recreation	Boise Urban Garden School	Outdoor Preschool Class (per session)	83.00	85.00	2.41%
Parks and Recreation	Boise Urban Garden School	Per Student Lesson Fee (1.5 hour)	6.00	6.25	4.17%
Parks and Recreation	Boise Urban Garden School	Per Student Lesson Fee (2 hours)	15.00	20.00	33.33%
Parks and Recreation	Cemetery	Additional Chairs Set Up	39.00	40.75	4.49%
Parks and Recreation	Cemetery	Ash Vaults	225.00	234.91	4.40%
Parks and Recreation	Cemetery	Concrete Boxes	600.00	619.81	3.30%
Parks and Recreation	Cemetery	Concrete Vaults	780.19	815.09	4.47%
Parks and Recreation	Cemetery	Crypt Plate	325.00	340.09	4.64%
Parks and Recreation	Cemetery	Crypt Vase	134.91	141.04	4.54%
Parks and Recreation	Cemetery	Disinterment - Adult	2,150.00	2,250.00	4.65%
Parks and Recreation	Cemetery	Disinterment - Ash (lot or crypt)	445.00	465.00	4.49%
Parks and Recreation	Cemetery	Disinterment - Ash (niche)	225.00	235.00	4.44%
Parks and Recreation	Cemetery	Disinterment - Court Ordered	560.00	585.00	4.46%
Parks and Recreation	Cemetery	Disinterment - Infant	915.00	955.00	4.37%
Parks and Recreation	Cemetery	Disinterment - Mausoleum	1,935.00	2,025.00	4.65%
Parks and Recreation	Cemetery	Extended Grave - Adult	420.00	438.00	4.29%
Parks and Recreation	Cemetery	Extended Grave - Infant	320.00	335.00	4.69%
Parks and Recreation	Cemetery	Floral Placement	6.50	6.75	3.85%
Parks and Recreation	Cemetery	Interment - Crypt	960.00	1,000.00	4.17%
Parks and Recreation	Cemetery	Interments - Adult (includes vault handling, lowering device, & burial setup)	700.00	730.00	4.29%
Parks and Recreation	Cemetery	Interments - Infant (includes vault handling, lowering device, & burial setup)	315.00	325.00	3.17%
Parks and Recreation	Cemetery	Inurnment of Ashes - Adult in a Crypt or Cemetery (includes vault handling, lowering device, & burial setup)	485.00	505.00	4.12%
Parks and Recreation	Cemetery	Lot Sales - Crypt	6,500.00	6,800.00	4.62%
Parks and Recreation	Cemetery	Lot Sales - Double Niche	1,450.00	1,510.00	4.14%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Cemetery	Lot Sales - Infant	295.00	305.00	3.39%
Parks and Recreation	Cemetery	Lot Sales - Niche Simplicity (glass front)	2,150.00	2,250.00	4.65%
Parks and Recreation	Cemetery	Lot Sales - Niche Single Economy (brass)	890.00	930.00	4.49%
Parks and Recreation	Cemetery	Lot Sales - Niche Single Granite (wall)	1,060.00	1,110.00	4.72%
Parks and Recreation	Cemetery	Marker Installation	255.00	267.00	4.71%
Parks and Recreation	Cemetery	Mausoleum Keys	4.48	4.72	5.36%
Parks and Recreation	Cemetery	Mausoleum Memorial Set-Up	82.50	86.00	4.24%
Parks and Recreation	Cemetery	Niche Plate - Double	280.00	292.92	4.61%
Parks and Recreation	Cemetery	Niche Vase	135.00	140.57	4.13%
Parks and Recreation	Cemetery	Overtime Charge (per hour, after 4 p.m. weekdays)	227.00	237.00	4.41%
Parks and Recreation	Cemetery	Repurchase Documentation Fee	84.00	88.00	4.76%
Parks and Recreation	Cemetery	Saturday Service	390.00	407.00	4.36%
Parks and Recreation	Cemetery	Sunday or Holiday Service	625.00	655.00	4.80%
Parks and Recreation	Cemetery	Temporary Marker Set	38.50	40.25	4.55%
Parks and Recreation	Cemetery	Vase - Metal	22.17	23.12	4.29%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Flat	1,000.00	1,045.00	4.50%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Monument	1,575.00	1,645.00	4.44%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Ash	535.00	560.00	4.67%
Parks and Recreation	Cemetery	Lot Sales - Pioneer Cemetery Ash	1,075.00	1,125.00	4.65%
Parks and Recreation	Cemetery	Lot Sales - Pioneer Cemetery Monument	2,250.00	2,350.00	4.44%
Parks and Recreation	Community Centers	Custodial Staff (100% cost)	-	-	New
Parks and Recreation	Community Centers	Kid City Registration Fee (one time, per school year)	-	20.00	New
Parks and Recreation	Community Centers	Out-of-Programming School-Based Multi-Purpose Room Rental (per hour)	39.15	50.00	27.71%
Parks and Recreation	Community Centers	School Workshops (100% cost)	-	-	N/A
Parks and Recreation	Community Centers	School-Based Multi-Purpose Room Rental (per hour, during open hours)	22.17	25.00	12.76%
Parks and Recreation	Football	3 Referees Per Game	73.59	92.46	25.64%
Parks and Recreation	Football	Double Elimination Tournament Fee	300.00	300.00	N/A
Parks and Recreation	Football	Tournament Fee	117.92	117.92	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Forestry	Appeal - Council	50.00	50.00	N/A
Parks and Recreation	Forestry	Appeal - Private	25.00	25.00	N/A
Parks and Recreation	Forestry	Firewood	89.62	94.34	5.27%
Parks and Recreation	Forestry	International Society of Arboriculture (ISA) Study Guide (100% cost)	-	-	N/A
Parks and Recreation	Forestry	Mulch or Chips (per bag)	-	5.19	New
Parks and Recreation	Forestry	Mulch or Chips (per yard)	18.87	19.34	2.49%
Parks and Recreation	Forestry	Street Tree - 1-1/2"	108.49	113.21	4.35%
Parks and Recreation	Forestry	Street Tree - 2"	165.09	169.81	2.86%
Parks and Recreation	Forestry	Street Tree - 2-1/2"	216.98	221.70	2.18%
Parks and Recreation	Forestry	Tree Selection Guide	9.91	12.26	23.71%
Parks and Recreation	Forestry	Adopt-A-Tree (basic 2"-10" diameters at breast height)	265.00	275.00	3.77%
Parks and Recreation	Forestry	Adopt-A-Tree (premier 2"-10" diameters at breast height)	530.00	550.00	3.77%
Parks and Recreation	Forestry	Adopt-A-Tree (basic 10"-20" diameters at breast height)	550.00	575.00	4.55%
Parks and Recreation	Forestry	Adopt-A-Tree (premier 10"-20" diameters at breast height)	1,100.00	1,150.00	4.55%
Parks and Recreation	Forestry	Adopt-A-Tree (basic 20"+ diameters at breast height)	1,100.00	1,150.00	4.55%
Parks and Recreation	Forestry	Adopt-A-Tree (premier 20"+ diameters at breast height)	2,200.00	2,300.00	4.55%
Parks and Recreation	Fort Boise Community Center Operations	After-Hours Staff for Community Center Room Rentals	33.75	35.75	5.93%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Adult	226.42	235.85	4.16%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Senior	188.68	197.17	4.50%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Youth	128.77	132.08	2.57%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-In - Adult	4.95	5.19	4.85%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-In - Senior	4.01	4.25	5.99%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-In - Youth	3.07	3.30	7.49%
Parks and Recreation	Fort Boise Community Center Operations	Dance and Multi-Purpose Studio Rental (per hour)	18.40	19.81	7.66%
Parks and Recreation	Fort Boise Community Center Operations	Gym Rental (per hour)	48.59	50.94	4.84%
Parks and Recreation	Fort Boise Community Center Operations	Indoor Pickleball Drop-In	2.83	3.30	16.61%
Parks and Recreation	Fort Boise Community Center Operations	Locker Rental	0.25	0.25	N/A
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Adult	23.59	24.54	4.03%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Senior	17.93	18.88	5.30%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Youth	10.85	11.32	4.33%
Parks and Recreation	Fort Boise Community Center Operations	Preschool Drop-In	0.94	0.94	N/A
Parks and Recreation	Fort Boise Community Center Operations	Priority Daily Drop-In - Youth - Afterschool	0.94	1.18	25.53%
Parks and Recreation	Fort Boise Community Center Operations	Teen Activity Center (TAC) Rental	36.56	38.21	4.51%
Parks and Recreation	Golf	Cart Rental - Per Seat	16.98	17.92	5.54%
Parks and Recreation	Golf	Cart Rental - Pull Cart	4.25	4.25	N/A
Parks and Recreation	Golf	Club Fitting (30 minutes)	50.00	50.00	N/A
Parks and Recreation	Golf	Club Rental - Up to 18 Holes	37.74	37.74	N/A
Parks and Recreation	Golf	Driving Range - Range Balls	11.32	12.26	8.30%
Parks and Recreation	Golf	Flight Monitor Use	50.00	50.00	N/A
Parks and Recreation	Golf	Green Fee - Up to 18 Holes	37.74	39.62	4.98%
Parks and Recreation	Golf	Lessons - Group (per hour)	95.00	105.00	10.53%
Parks and Recreation	Golf	Lessons - Private (per hour)	110.00	115.00	4.55%
Parks and Recreation	Golf	Passes - Annual Cart Fee	900.00	945.28	5.03%
Parks and Recreation	Golf	Passes - Annual Green Fee	1,500.00	1,575.47	5.03%
Parks and Recreation	Golf	Rental - Additional Event Staff Fee (per hour)	40.00	50.00	25.00%
Parks and Recreation	Golf	Rental - Additional Hour (per hour)	150.00	150.00	N/A
Parks and Recreation	Golf	Rental - Banquet Room (4 hour time block)	500.00	600.00	20.00%
Parks and Recreation	Golf	Rental - Board Room (4 hour time block)	250.00	300.00	20.00%
Parks and Recreation	Golf	Rental - Driving Range (4 hour time block)	1,500.00	5,000.00	233.33%
Parks and Recreation	Golf	Rental - Wedding Event Fee	1,000.00	1,500.00	50.00%
Parks and Recreation	Golf	Reservation Change Fee	50.00	100.00	100.00%
Parks and Recreation	Golf	Security Deposit	300.00	300.00	N/A
Parks and Recreation	Golf	Wine Corkage Fee (per bottle)	10.00	15.00	50.00%
Parks and Recreation	Idaho Ice World Hockey	Adult 3 on 3 League (individual fee)	219.81	226.42	3.01%
Parks and Recreation	Idaho Ice World Hockey	Adult 3 on 3 League (team fee)	1,734.91	1,745.28	0.60%
Parks and Recreation	Idaho Ice World Hockey	Adult 5 on 5 Spring or Summer (team fee)	4,495.28	4,495.28	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Idaho Ice World Hockey	Adult Fall or Winter League (individual fee)	433.96	448.11	3.26%
Parks and Recreation	Idaho Ice World Hockey	Adult Fall or Winter League (team fee)	6,150.94	6,179.25	0.46%
Parks and Recreation	Idaho Ice World Hockey	Adult Hockey Tournament	1,509.43	1,556.60	3.13%
Parks and Recreation	Idaho Ice World Hockey	Beginner Adult Development League	28.00	32.00	14.29%
Parks and Recreation	Idaho Ice World Hockey	Equipment Rental	51.89	51.89	N/A
Parks and Recreation	Idaho Ice World Hockey	Hockey Camp	500.00	500.00	N/A
Parks and Recreation	Idaho Ice World Hockey	Jersey Fee	37.74	37.74	N/A
Parks and Recreation	Idaho Ice World Hockey	Learn to Play Hockey	26.00	28.00	7.69%
Parks and Recreation	Idaho Ice World Hockey	Pickup Hockey Drop-In	13.21	13.68	3.56%
Parks and Recreation	Idaho Ice World Hockey	Pickup Hockey Pass Book (10 punches)	118.87	121.23	1.99%
Parks and Recreation	Idaho Ice World Hockey	Stick Time Drop-In	11.32	11.56	2.12%
Parks and Recreation	Idaho Ice World Hockey	Stick Time Pass Book	101.89	113.21	11.11%
Parks and Recreation	Idaho Ice World Hockey	Youth 3 on 3 League	216.98	226.42	4.35%
Parks and Recreation	Idaho Ice World Hockey	Youth 5 on 5 League	627.36	641.51	2.26%
Parks and Recreation	Idaho Ice World Hockey	Youth Hockey Tournament	1,509.43	1,509.43	N/A
Parks and Recreation	Idaho Ice World Hockey	Coaching - Private up to 4 (per hour)	65.00	65.00	N/A
Parks and Recreation	Idaho Ice World Hockey	Coaching - Group Over 5 (per hour)	220.00	220.00	N/A
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Family Additional Member (after first 4)	153.30	160.38	4.62%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Family Limited (4)	613.21	660.38	7.69%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Individual	188.68	198.11	5.00%
Parks and Recreation	Idaho Ice World Operations	Broomball Equipment Rental Fee	34.91	34.91	N/A
Parks and Recreation	Idaho Ice World Operations	Curling Drop-In Fee	14.86	14.86	N/A
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30" X 48" (1 rink)	625.00	650.00	4.00%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30" X 48" (2 rinks)	989.00	1,025.00	3.64%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30" X 90" (1 rink)	1,050.00	1,100.00	4.76%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30" X 90" (2 rinks)	1,675.00	1,800.00	7.46%
Parks and Recreation	Idaho Ice World Operations	E-Z Skater	4.72	4.72	N/A
Parks and Recreation	Idaho Ice World Operations	Event Center - Projector Rental	49.06	49.06	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Fri 8 a.m. to 5 p.m.)	49.06	49.06	N/A
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Thur 12 a.m.-6 a.m. and 5 p.m. Fri-12 a.m. Mon)	161.79	161.79	N/A
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Thur 5 p.m. to 12 a.m.)	98.11	98.11	N/A
Parks and Recreation	Idaho Ice World Operations	Event Cleaning Fee	79.00	79.00	N/A
Parks and Recreation	Idaho Ice World Operations	Event Zone (per hour)	49.06	49.06	N/A
Parks and Recreation	Idaho Ice World Operations	Facility Rental - Entire Facility (4 hour block)	2,477.83	2,500.00	0.89%
Parks and Recreation	Idaho Ice World Operations	Facility Set-up and Take-Down Fee	79.00	80.00	1.27%
Parks and Recreation	Idaho Ice World Operations	Ice Sled Rental	4.72	4.72	N/A
Parks and Recreation	Idaho Ice World Operations	Locker Rental	0.50	0.50	N/A
Parks and Recreation	Idaho Ice World Operations	Locker Room Sign	1,045.00	1,045.00	N/A
Parks and Recreation	Idaho Ice World Operations	Miscellaneous Sponsorship	25,000.00	25,000.00	N/A
Parks and Recreation	Idaho Ice World Operations	Private Ice - 5 p.m. to Close Mon-Fri, All Day Sat and Su (per hour)	287.74	288.68	0.33%
Parks and Recreation	Idaho Ice World Operations	Private Ice - Century Link (per hour; 100% cost)	-	-	N/A
Parks and Recreation	Idaho Ice World Operations	Private Ice - Open to 5 p.m. Mon-Fri (per hour)	240.57	245.28	1.96%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Adult	7.55	8.03	6.36%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Senior 62+	6.60	7.08	7.27%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Youth	6.60	7.08	7.27%
Parks and Recreation	Idaho Ice World Operations	Rink Naming Rights (annual)	6,260.00	6,260.00	N/A
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Bottom Panel (1 rink)	675.00	700.00	3.70%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Bottom Panel (2 rinks)	1,145.00	1,160.00	1.31%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Side Panels (1 rink)	835.00	875.00	4.79%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Side Panels (2 rinks)	1,350.00	1,400.00	3.70%
Parks and Recreation	Idaho Ice World Operations	Skate Rental	3.77	3.77	N/A
Parks and Recreation	Idaho Ice World Operations	Skating Event with Food - Additional Person	17.26	17.26	N/A
Parks and Recreation	Idaho Ice World Operations	Skating Event with Food - Up to 10 People	172.36	172.36	N/A
Parks and Recreation	Idaho Ice World Operations	Skating Event Without Food - Additional Person	14.72	14.72	N/A
Parks and Recreation	Idaho Ice World Operations	Skating Event Without Food - Up to 10 People	147.45	147.45	N/A
Parks and Recreation	Idaho Ice World Operations	Team Sponsorships	989.00	1,050.00	6.17%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Idaho Ice World Operations	VIP Room - Mon-Fri 8 a.m. to 5 p.m. (per hour)	49.06	49.06	N/A
Parks and Recreation	Idaho Ice World Operations	VIP Room - Mon-Thur 12 a.m. to 6 a.m. and 5 p.m. Fri to 12 a.m. Mon (per hour)	68.87	68.87	N/A
Parks and Recreation	Idaho Ice World Operations	VIP Room - Mon-Thur 5 p.m. to 12 a.m. (per hour)	49.06	49.06	N/A
Parks and Recreation	Idaho Ice World Operations	Zamboni Signs - Both Sides	1,830.00	1,900.00	3.83%
Parks and Recreation	Idaho Ice World Operations	Group Admission (10-50 people)	9.91	10.38	4.74%
Parks and Recreation	Idaho Ice World Operations	Group Admission (51-100 people)	9.20	9.43	2.50%
Parks and Recreation	Idaho Ice World Operations	Group Admission (101+ people)	8.02	8.49	5.86%
Parks and Recreation	Idaho Ice World Skating	Coaching (per hour)	70.00	80.00	14.29%
Parks and Recreation	Idaho Ice World Skating	Freestyle	13.21	13.68	3.56%
Parks and Recreation	Idaho Ice World Skating	Freestyle Armband Replacement Fee	26.00	26.00	N/A
Parks and Recreation	Idaho Ice World Skating	Freestyle Pass Book (10 punches)	118.87	120.99	1.78%
Parks and Recreation	Idaho Ice World Skating	Ice Skating Camps	255.00	260.00	1.96%
Parks and Recreation	Idaho Ice World Skating	Learn to Skate (half hour)	16.00	17.00	6.25%
Parks and Recreation	Idaho Ice World Skating	Learn to Skate - Equipment Rental	49.06	50.00	1.92%
Parks and Recreation	Idaho Ice World Skating	Show Admission - Adult	11.32	20.75	83.30%
Parks and Recreation	Idaho Ice World Skating	Show Admission - Youth	7.55	20.75	174.83%
Parks and Recreation	Idaho Ice World Skating	Show Participation Fee	105.00	115.00	9.52%
Parks and Recreation	Idaho Ice World Skating	Show VIP Admission	23.59	34.91	47.99%
Parks and Recreation	Idaho Ice World Skating	United States Figure Skating Association (USFSA) (100% cost)	-	-	N/A
Parks and Recreation	Jim Hall Foothills Learning Center	Adult Registration Fee (per hour)	12.00	15.00	25.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Facility and Room Rental at Foothills Learning Center (full-day)	235.85	247.17	4.80%
Parks and Recreation	Jim Hall Foothills Learning Center	Facility and Room Rental at Foothills Learning Center (half-day)	117.92	124.06	5.21%
Parks and Recreation	Jim Hall Foothills Learning Center	Full Day Environmental Camp (5 sessions)	145.00	150.00	3.45%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (1 hour)	40.00	45.00	12.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (1.5 hours)	60.00	67.50	12.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (2 hours)	80.00	90.00	12.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (3 hours)	120.00	135.00	12.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Half Day Nature Camp (5 sessions)	85.00	90.00	5.88%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Jim Hall Foothills Learning Center	Half Day Nature Program (1 session)	20.00	21.50	7.50%
Parks and Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (monthly session)	-	430.00	New
Parks and Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (per session)	83.00	85.00	2.41%
Parks and Recreation	Jim Hall Foothills Learning Center	Per Student Lesson Fee (1.5 hours)	6.00	6.25	4.17%
Parks and Recreation	Jim Hall Foothills Learning Center	Per Student Lesson Fee (2 hours)	15.00	20.00	33.33%
Parks and Recreation	Jim Hall Foothills Learning Center	Workshops (one day)	65.00	65.00	N/A
Parks and Recreation	Mobile Recreation	Mobile Recreation Van - Private Programming Rental (per hour)	73.11	73.11	N/A
Parks and Recreation	Movies Under the Stars	Movies Under the Stars (fee per movie)	3,039.62	3,039.62	N/A
Parks and Recreation	Natatorium	Hydrotube - 10 Rides	6.60	6.60	N/A
Parks and Recreation	Natatorium	Hydrotube - 10 Rides (for Pool Pass holders)	4.72	4.72	N/A
Parks and Recreation	Natatorium	Hydrotube - Day Pass	8.49	9.43	11.07%
Parks and Recreation	Natatorium	Hydrotube - Day Pass with Pool Pass	6.60	7.55	14.39%
Parks and Recreation	Natatorium	Hydrotube - Family Time (30 rides)	18.87	18.87	N/A
Parks and Recreation	Natatorium	Hydrotube - Family Time with Pool Pass	11.32	11.32	N/A
Parks and Recreation	Natatorium	Lifeguard Training Course	130.00	150.00	15.38%
Parks and Recreation	Park Reservations	Additional Hour	23.59	23.59	N/A
Parks and Recreation	Park Reservations	Ann Morrison - Entire Park (all day)	2,547.17	2,547.17	N/A
Parks and Recreation	Park Reservations	Ann Morrison - Fountain (all day)	-	707.55	New
Parks and Recreation	Park Reservations	Ann Morrison - Fountain (half day)	353.77	367.92	4.00%
Parks and Recreation	Park Reservations	Band Shell Exterior (all day)	943.40	943.40	N/A
Parks and Recreation	Park Reservations	Band Shell Exterior (half day)	471.70	481.13	2.00%
Parks and Recreation	Park Reservations	Band Shell Interior (per hour)	117.92	117.92	N/A
Parks and Recreation	Park Reservations	Beer and Wine Concession Sales Permit	230.00	230.00	N/A
Parks and Recreation	Park Reservations	Beer and Wine Consumption Permit	10.00	10.00	N/A
Parks and Recreation	Park Reservations	Bocce per Location (all day)	-	14.15	New
Parks and Recreation	Park Reservations	Bocce per Location (half day)	-	9.43	New
Parks and Recreation	Park Reservations	Cecil D. Andrus Capitol Park (all day)	600.00	603.77	0.63%
Parks and Recreation	Park Reservations	Cecil D. Andrus Capitol Park (half day)	300.00	306.60	2.20%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Park Reservations	City Open Space (per reserve)	89.62	93.40	4.22%
Parks and Recreation	Park Reservations	Community Parks - Entire Park (all day)	2,547.17	2,547.17	N/A
Parks and Recreation	Park Reservations	Community Parks - Entire Park (half day)	1,132.08	1,188.68	5.00%
Parks and Recreation	Park Reservations	Direct Supplies (100% cost)	-	-	N/A
Parks and Recreation	Park Reservations	Disc Golf Course (all day)	183.96	183.96	N/A
Parks and Recreation	Park Reservations	Disc Golf Course (half day)	89.62	93.40	4.22%
Parks and Recreation	Park Reservations	Dumpster (100% cost)	-	-	N/A
Parks and Recreation	Park Reservations	Eighth Street per Section (all day)	174.53	174.53	N/A
Parks and Recreation	Park Reservations	Eighth Street per Section (half day)	89.62	93.40	4.22%
Parks and Recreation	Park Reservations	Equipment (100% cost)	-	-	N/A
Parks and Recreation	Park Reservations	Esther Simplot - Entire Park (all day)	1,745.28	1,745.28	N/A
Parks and Recreation	Park Reservations	Event Beer Sales 12% (over $2,000 per event)	-	-	N/A
Parks and Recreation	Park Reservations	Event Concession License (per vendor, per day)	25.00	25.00	N/A
Parks and Recreation	Park Reservations	Event Damage Deposit	250.00	250.00	N/A
Parks and Recreation	Park Reservations	Extra Tables	8.49	8.49	N/A
Parks and Recreation	Park Reservations	Garden and Gazebo (all day)	202.83	215.00	6.00%
Parks and Recreation	Park Reservations	Garden and Gazebo (half day)	103.77	110.00	6.00%
Parks and Recreation	Park Reservations	Greenbelt per Quadrant (all day)	174.53	174.53	N/A
Parks and Recreation	Park Reservations	Greenbelt per Quadrant (half day)	89.62	89.62	N/A
Parks and Recreation	Park Reservations	Irrigation Repair Supplies (100% cost)	-	-	N/A
Parks and Recreation	Park Reservations	JA and Kathryn Albertson Family Foundation Boise Whitewater Park - Entire Day	1,533.02	1,533.02	N/A
Parks and Recreation	Park Reservations	Julia Davis - Entire Park (all day)	2,547.17	2,547.17	N/A
Parks and Recreation	Park Reservations	Kristin Armstrong Municipal Park (full park, per day)	2,075.47	2,122.64	2.27%
Parks and Recreation	Park Reservations	Kristin Armstrong Municipal Park (half park, per day)	1,037.74	1,084.91	4.55%
Parks and Recreation	Park Reservations	Maintenance Staff (per hour)	33.75	35.75	5.93%
Parks and Recreation	Park Reservations	Military Reserve Archery Range (all day)	136.79	136.79	N/A
Parks and Recreation	Park Reservations	Military Reserve Archery Range (half day)	70.76	70.76	N/A
Parks and Recreation	Park Reservations	Minimum Damage Fee	250.00	250.00	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (1 hour, one-time event)	132.08	132.08	N/A
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (all day, one-time event)	943.40	943.40	N/A
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (half day, one-time event)	471.70	481.13	2.00%
Parks and Recreation	Park Reservations	Parking Security Fee (100% cost)	-	-	N/A
Parks and Recreation	Park Reservations	Picnic Sites (all day)	259.43	259.43	N/A
Parks and Recreation	Park Reservations	Picnic Sites (half day)	132.08	132.08	N/A
Parks and Recreation	Park Reservations	Plaza Rental (all day)	259.43	259.43	N/A
Parks and Recreation	Park Reservations	Plaza Rental (half day)	132.08	132.08	N/A
Parks and Recreation	Park Reservations	Portable Restroom (100% cost)	-	-	N/A
Parks and Recreation	Park Reservations	Semi Truck or Trailer Permit	40.00	40.00	N/A
Parks and Recreation	Park Reservations	Single Car Permit	30.00	30.00	N/A
Parks and Recreation	Park Reservations	Sod Repair - Per Sq. Ft. (100% cost)	-	-	N/A
Parks and Recreation	Park Reservations	Sound Permit	55.00	55.00	N/A
Parks and Recreation	Park Reservations	Special Use Permit for Various Offsite Areas in Parks (all day)	136.79	136.79	N/A
Parks and Recreation	Park Reservations	Special Use Permit for Various Offsite Areas in Parks (half day)	70.76	70.76	N/A
Parks and Recreation	Park Reservations	Staff Callout (per hour)	52.00	52.00	N/A
Parks and Recreation	Park Reservations	Stage Rental	613.21	613.21	N/A
Parks and Recreation	Park Reservations	Tandem Axel Permit	30.00	30.00	N/A
Parks and Recreation	Park Reservations	Trash Boxes	6.13	6.13	N/A
Parks and Recreation	Park Reservations	Utility Vehicle Turf Permit	30.00	30.00	N/A
Parks and Recreation	Park Reservations	Vehicle Overnight Permit	30.00	30.00	N/A
Parks and Recreation	Play Camp	Play Camp Weekly Fee	98.00	109.00	11.22%
Parks and Recreation	Senior Center	Active Living Every Day (per hour)	6.75	6.75	N/A
Parks and Recreation	Senior Center	Activity Punch Card	20.00	20.00	N/A
Parks and Recreation	Senior Center	Additional Staff Needed for Off-hour Room Rental	33.75	35.75	5.93%
Parks and Recreation	Senior Center	Bazaar Vendor Permit (over 60 years old)	20.00	20.00	N/A
Parks and Recreation	Senior Center	Bazaar Vendor Permit (under 60 years old)	30.00	30.00	N/A
Parks and Recreation	Senior Center	Class Materials Fee	25.00	25.00	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Senior Center	Dance Admission	19.81	19.81	N/A
Parks and Recreation	Senior Center	Deposit for Dining Room Rental	150.00	150.00	N/A
Parks and Recreation	Senior Center	Drop In Fitness Classes or Education Program	11.00	11.50	4.55%
Parks and Recreation	Senior Center	Education Class Fee (per hour)	10.00	10.00	N/A
Parks and Recreation	Senior Center	Entire Facility Rental (4 hours)	867.92	943.40	8.70%
Parks and Recreation	Senior Center	Facility Rental - Dining Room Rental (additional hour)	53.77	53.77	N/A
Parks and Recreation	Senior Center	Facility Rental - Dining Room Rental Fee - Minimum Charge Per Hour	84.91	94.34	11.11%
Parks and Recreation	Senior Center	Newsletter Ads (per month)	20.00	20.00	N/A
Parks and Recreation	Senior Center	Non-Profit Senior Meeting Small Room Rental (hour during work day)	28.30	32.08	13.36%
Parks and Recreation	Senior Center	Rental of Smaller Room Per Hour - Off Hour (2 hour minimum)	56.13	58.96	5.04%
Parks and Recreation	Senior Center	Rental of Smaller Room Per Hour During Work Day	35.85	35.85	N/A
Parks and Recreation	Senior Center	Senior Center Drop-In	8.02	8.02	N/A
Parks and Recreation	Senior Center	Senior Fitness Class (per hour)	6.60	7.00	6.06%
Parks and Recreation	Softball Gold League	1 Umpire (per game)	50.94	53.77	5.56%
Parks and Recreation	Softball Gold League	1 Umpire and 1 Scorekeeper (per game)	54.72	57.55	5.17%
Parks and Recreation	Softball Gold League	2 Umpires and 1 Scorekeeper (per game)	68.02	71.23	4.72%
Parks and Recreation	Softball Gold League	End-of-Season Double Elimination Tourney	150.94	150.94	N/A
Parks and Recreation	Softball Gold League	Fast Pitch Game	71.70	75.00	4.60%
Parks and Recreation	Softball Gold League	Field Reservation	10.85	11.32	4.33%
Parks and Recreation	Softball Gold League	Softball Player Fee	12.26	12.26	N/A
Parks and Recreation	Softball Gold League	United States Specialty Sports Association (USSSA) Men's Team	782.22	801.89	2.51%
Parks and Recreation	Softball Gold League	United States Specialty Sports Association (USSSA) N/R Player	23.88	24.53	2.72%
Parks and Recreation	Softball Tournaments	Entry Fee - 3GG Invitational Tournament	306.60	306.60	N/A
Parks and Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament - Fast Pitch	500.00	500.00	N/A
Parks and Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament - Slow Pitch	358.49	367.92	2.63%
Parks and Recreation	Softball Tournaments	Fence Install Labor (per hour)	33.75	35.75	5.93%
Parks and Recreation	Softball Tournaments	Fence Install Supplies (100% cost)	-	-	N/A
Parks and Recreation	Softball Tournaments	Field Lights (per field, per hour)	45.90	45.99	0.20%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Softball Tournaments	Girls Amateur Softball Association (ASA) National Entry Fee - 4GG Invitational Tournament - Fast Pitch	525.00	525.00	N/A
Parks and Recreation	Softball Tournaments	Mens Amateur Softball Association (ASA) National Entry Fee - 3GG Invitational Tournament - Slow Pitch	575.00	600.00	4.35%
Parks and Recreation	Softball Tournaments	Tournament Field Rental (full day)	140.00	140.09	0.06%
Parks and Recreation	Softball Tournaments	Tournament Field Rental (half day)	78.00	78.07	0.09%
Parks and Recreation	Softball Tournaments	Tournament Staff (per hour)	36.60	40.00	9.29%
Parks and Recreation	Softball Tournaments	Tournament Youth or Adult Parking Fee (per day)	5.00	5.19	3.80%
Parks and Recreation	Softball Tournaments	Tournament Youth or Adult Parking Fee (per tournament)	19.81	19.81	N/A
Parks and Recreation	Softball Tournaments	Used Softball	1.18	1.18	N/A
Parks and Recreation	Softball Tournaments	Field Banner - One Color	565.00	565.00	N/A
Parks and Recreation	Softball Tournaments	Field Naming Rights - One Color Banners	1,545.00	1,545.00	N/A
Parks and Recreation	Softball Tournaments	Field Banner - Two Colors	595.00	595.00	N/A
Parks and Recreation	Softball Tournaments	Field Naming Rights - Two Color Banners	1,570.00	1,570.00	N/A
Parks and Recreation	Softball Tournaments	Field Banner - Three Colors	610.00	610.00	N/A
Parks and Recreation	Softball Tournaments	Field Naming Rights - Three Color Banners	1,600.00	1,600.00	N/A
Parks and Recreation	Sports Fields	Bleacher Rental (extended daily use)	55.42	58.02	4.69%
Parks and Recreation	Sports Fields	Bleacher Rental - Mobile 256 Seat Capacity (per event)	330.19	345.05	4.50%
Parks and Recreation	Sports Fields	Goal Install and Remove - Adult	43.50	45.50	4.60%
Parks and Recreation	Sports Fields	Goal Install and Remove - Youth	22.00	23.00	4.55%
Parks and Recreation	Sports Fields	Layout & Paint - Adult (45x85 field or smaller)	142.50	149.00	4.56%
Parks and Recreation	Sports Fields	Layout & Paint - Adult (50x90 field or larger)	204.00	213.00	4.41%
Parks and Recreation	Sports Fields	Layout & Paint - Lacrosse - Boys and Girls Youth Combo	127.00	133.00	4.72%
Parks and Recreation	Sports Fields	Layout & Paint - Lacrosse - Boys Youth	100.00	104.50	4.50%
Parks and Recreation	Sports Fields	Layout & Paint - Lacrosse - Girls Youth	108.00	113.00	4.63%
Parks and Recreation	Sports Fields	Layout & Paint - Lacrosse Field	180.00	188.00	4.44%
Parks and Recreation	Sports Fields	Layout & Paint - Soccer - Youth (45x85 field or smaller)	70.50	73.50	4.26%
Parks and Recreation	Sports Fields	Layout & Paint - Soccer - Youth (50x90 field or larger)	101.50	106.00	4.43%
Parks and Recreation	Sports Fields	Non-League Play (100% direct cost)	-	-	N/A
Parks and Recreation	Sports Fields	Repaint - Lacrosse - Boys and Girls Youth Combo	30.00	31.25	4.17%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field	54.00	56.50	4.63%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field - Boy Youth	24.00	25.00	4.17%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field - Girls Youth	30.00	31.25	4.17%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Adult (45x85 or smaller)	41.00	42.75	4.27%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Adult (50x90 or larger)	49.00	51.25	4.59%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Youth (45x85 or smaller)	20.50	21.50	4.88%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Youth (50x90 or larger)	24.00	25.00	4.17%
Parks and Recreation	Sports Fields	Soccer Goal Sleeve Installation	43.50	45.50	4.60%
Parks and Recreation	Sports Fields	Sports Camp/Clinic/Rentals (all day)	136.79	136.79	N/A
Parks and Recreation	Sports Fields	Sports Camp/Clinic/Rentals (half day)	70.76	70.76	N/A
Parks and Recreation	Sports Fields	Sports Camp/Clinic/Rentals (per hour)	23.59	23.59	N/A
Parks and Recreation	Sports Fields	Tournament Field Rental	40.57	42.45	4.63%
Parks and Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (45x85 or smaller)	120.00	125.00	4.17%
Parks and Recreation	Sports Fields	Field Renovation - Youth - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (45x85 or smaller)	60.00	62.75	4.58%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Adult - Aerate, Fertilize, and Seed Worn Areas (45x85 or smaller)	172.00	180.00	4.65%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Adult - Aerate, Fertilize, and Seed Worn Areas (50x90 or larger)	343.00	358.00	4.37%
Parks and Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (50x90 or larger)	240.00	250.00	4.17%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse - Aerate, Fertilize, and Seed Worn Areas (45x85 or smaller)	86.00	90.00	4.65%
Parks and Recreation	Sports Fields	Field Renovation - Youth - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (50x90 or larger)	120.00	125.00	4.17%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse - Aerate, Fertilize, and Seed Worn Areas (50x90 or larger)	172.00	180.00	4.65%
Parks and Recreation	Swim Team	Swim Meet Entry Fee Individual Event	4.25	4.72	11.06%
Parks and Recreation	Swim Team	Swim Meet Entry Fee Relay Event	8.25	8.96	8.61%
Parks and Recreation	Swim Team	Swim Meet Team Fee	245.28	300.00	22.31%
Parks and Recreation	Swim Team	Swim Team Member	100.00	110.00	10.00%
Parks and Recreation	Swim Team	Swim Team T-Shirt	9.91	9.91	N/A
Parks and Recreation	Teen Outreach	Taekwondo	24.50	25.60	4.49%
Parks and Recreation	Teen Outreach	Teen Drop-In	2.12	2.36	11.32%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Teen Outreach	Teen Outing (per day)	35.38	37.74	6.67%
Parks and Recreation	Teen Outreach	Teen Summer Playcamp - Resident	98.00	102.50	4.59%
Parks and Recreation	Volleyball	1 Referee (per game)	39.15	41.51	6.03%
Parks and Recreation	Volleyball	Drop-In Fee	4.86	4.95	1.85%
Parks and Recreation	Youth Art	Access to Arts	48.75	50.00	2.56%
Parks and Recreation	Youth Art	Art Camps (5 mtg x 3 hours)	100.50	105.00	4.48%
Parks and Recreation	Youth Art	Art Parent and Child (2 & up) (6 mtg x 0.75 hour)	51.50	55.00	6.80%
Parks and Recreation	Youth Art	Drop-In Art	4.48	4.72	5.36%
Parks and Recreation	Youth Art	Fall, Winter, Spring Art (6-17 yrs.) (8 mtg x 1.5 hours)	65.50	71.00	8.40%
Parks and Recreation	Youth Art	Private Group Lesson (1.5 hours)	85.50	90.00	5.26%
Parks and Recreation	Youth Art	School or Non-Profit Firing Fee (1 sq.ft.)	5.90	6.13	3.90%
Parks and Recreation	Youth Art	Summer Art (6-17 yrs.) (6 mtg x 1.5 hours)	64.50	68.00	5.43%
Parks and Recreation	Youth Camps	Materials and Field Trip Fee	63.68	66.04	3.71%
Parks and Recreation	Youth Camps	Youth Camp (per hour)	6.00	6.25	4.17%
Parks and Recreation	Youth Fitness	Materials and Field Trip Fee	63.68	66.04	3.71%
Parks and Recreation	Youth Fitness	Water Sports Classes - Adult and Youth (per hour, per person)	30.00	31.25	4.17%
Parks and Recreation	Youth Fitness	Youth Sports Fitness Activities (per hour)	6.00	6.25	4.17%
Parks and Recreation	Youth Performing Arts	Costume Fee	20.75	20.75	N/A
Parks and Recreation	Youth Performing Arts	Material Fee	63.68	66.04	3.71%
Parks and Recreation	Youth Performing Arts	Recital Fee	10.00	10.00	N/A
Parks and Recreation	Youth Performing Arts	Summer Musical Cast Fee	16.75	17.50	4.48%
Parks and Recreation	Youth Performing Arts	Youth Performing Arts - Theater, Drama, Dance, and Creative Movement (per hour)	6.00	6.25	4.17%
Parks and Recreation	Youth Tennis	Indoor Tennis Clinic	15.00	15.00	N/A
Parks and Recreation	Youth Tennis	Pickleball Lessons	42.00	42.00	N/A
Parks and Recreation	Youth Tennis	Tennis Lessons	42.00	44.00	4.76%
Parks and Recreation	Zoo Boise	Conservation Fee - Non-Profit Groups	0.75	0.75	N/A
Parks and Recreation	Zoo Boise	Non-Profit Youth Group (per person)	4.25	4.25	N/A
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Adult	2.00	2.00	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Child	2.00	2.00	N/A
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Senior	2.00	2.00	N/A
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 3-11)	8.25	8.75	6.06%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 3-11)	0.75	0.75	N/A
Parks and Recreation	Zoo Boise	Conservation Fee - Family Day (ages 3-11)	0.75	0.75	N/A
Parks and Recreation	Zoo Boise	Family Day (ages 3-11)	7.25	7.75	6.90%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 12-61)	11.25	11.75	4.44%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 12-61)	0.75	0.75	N/A
Parks and Recreation	Zoo Boise	Conservation Fee - Family Day (ages 12-61)	0.75	0.75	N/A
Parks and Recreation	Zoo Boise	Family Day (ages 12+)	8.25	8.75	6.06%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 62+)	8.25	8.75	6.06%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 62+)	0.75	0.75	N/A
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) - See City of Boise Building Code Fee Schedule	-	-	New
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) - See City of Boise Building Code Fee Schedule	-	-	New
Planning & Development	Building Code	See City of Boise Building Code Fee Schedule	-	-	N/A
Planning & Development	Building Inspection Fee	Uniform Building Code Dwelling Unit Inspection Fee	26.25	26.25	N/A
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (less than one acre)	760.20	760.20	N/A
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (one to five acres)	1,002.75	1,002.75	N/A
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (five to ten acres)	1,471.05	1,471.05	N/A
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (over 10 acres)	2,303.70	2,303.70	N/A
Planning & Development	Current Planning	Category 2 Hillside Review	319.20	319.20	N/A
Planning & Development	Current Planning	Comprehensive Plan Change or Specific Plan Change	1,934.10	1,934.10	N/A
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (less than 1 acre; plus $15 for each residential unit, maximum is $5,000)	908.25	908.25	N/A
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (1 to 5 acres; plus $15 for each residential unit, maximum is $5,000)	1,097.25	1,097.25	N/A
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (5 to 10 acres; plus $15 for each residential unit, maximum is $5,000)	1,370.25	1,370.25	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (10 to 20 acres; plus $15 for each residential unit, maximum is $5,000)	2,730.00	2,730.00	N/A
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (over 20 acres; plus $15 for each residential unit, maximum is $5,000)	3,585.75	3,585.75	N/A
Planning & Development	Current Planning	Duplex	374.85	374.85	N/A
Planning & Development	Current Planning	Expansions, Modifications, and Other Administrative Applications	231.00	231.00	N/A
Planning & Development	Current Planning	Modification of Conditional Use or Planned Unit Development Approval	330.75	330.75	N/A
Planning & Development	Current Planning	Relocation of Floodway	1,867.95	1,867.95	N/A
Planning & Development	Current Planning	River System Permit	407.40	407.40	N/A
Planning & Development	Current Planning	Sign Program	176.40	176.40	N/A
Planning & Development	Current Planning	Temporary Sign Permit	22.05	22.05	N/A
Planning & Development	Current Planning	Time Extension of a Conditional Use Permit or Variance	126.00	126.00	N/A
Planning & Development	Current Planning	Variance	407.40	407.40	N/A
Planning & Development	Current Planning	Zoning Certificate, Sign Permit, Home Occupation	110.25	110.25	N/A
Planning & Development	Current Planning	Zoning Ordinance Amendment	1,063.65	1,063.65	N/A
Planning & Development	Current Planning	Zoning Verification/Information Letter	44.10	44.10	N/A
Planning & Development	Design Review	Design Review Base Fee	583.80	583.80	N/A
Planning & Development	Design Review	Modification - Committee	330.75	330.75	N/A
Planning & Development	Design Review	Modification - Staff	181.65	181.65	N/A
Planning & Development	Design Review	Non-Residential Additional Fee (per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. ft.)	15.75	15.75	N/A
Planning & Development	Design Review	Residential Project Additional Fee (per each residential unit)	15.75	15.75	N/A
Planning & Development	Design Review	Staff Level Design Review	231.00	231.00	N/A
Planning & Development	Design Review	Time Extension	126.00	126.00	N/A
Planning & Development	Electrical Code	See Boise City Plumbing Code Fee Schedule	-	-	N/A
Planning & Development	Erosion Control Ordinance	See Construction Site Erosion Control Ordinance Fee Schedule	-	-	N/A
Planning & Development	Historic Preservation	Certificate of Appropriateness for Same Day Residential	27.30	27.30	N/A
Planning & Development	Historic Preservation	Commercial - Commission Level (plus $15 per 1,000 sq. ft. of gross floor area or fraction therof over 30,000 sq. ft.)	556.50	556.50	N/A
Planning & Development	Historic Preservation	Commercial - Staff Level	164.85	164.85	N/A
Planning & Development	Historic Preservation	Modification - Commission	330.75	330.75	N/A
Planning & Development	Historic Preservation	Modification - Staff	44.10	44.10	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Planning & Development	Historic Preservation	Residential - Commission Level (plus $15 for each residential unit)	330.75	330.75	N/A
Planning & Development	Historic Preservation	Residential - Staff Level	71.40	71.40	N/A
Planning & Development	Historic Preservation	Sign Reviewed by Commission	137.55	137.55	N/A
Planning & Development	Impact Fees	See Boise City Impact Fee Schedule	-	-	N/A
Planning & Development	Mechanical Code and Fuel Gas Code	See Mechanical Code and Fuel Gas Code Fee Schedule	-	-	N/A
Planning & Development	Planning Division	Appeal of Administrative Decision to Planning & Zoning Commission, Design Review Committee, or Historic Preservation Commission	115.50	115.50	N/A
Planning & Development	Planning Division	Appeal of Review Body Decision	198.45	198.45	N/A
Planning & Development	Planning Division	Bonding and Bonding Renewal	330.75	330.75	N/A
Planning & Development	Planning Division	Each Subsequent Inspection for Final Occupancy	110.25	110.25	N/A
Planning & Development	Planning Division	Extension of Bond	192.15	192.15	N/A
Planning & Development	Planning Division	First Inspection for Final Occupancy (included in application fee)	-	-	N/A
Planning & Development	Planning Division	For Applications That Are Withdrawn Within Five Business Days of Submission (50% of fee)	-	-	N/A
Planning & Development	Planning Division	For Applications That Are Withdrawn Within Ten Business Days of Submission (25% of fee)	-	-	N/A
Planning & Development	Planning Division	For Applications That Are Withdrawn After Ten Business Days of Submission (no refund)	-	-	N/A
Planning & Development	Planning Division	Time Extension - Commission Level	126.00	126.00	N/A
Planning & Development	Plumbing Code	See Boise City Electrical Code Fee Schedule	-	-	N/A
Planning & Development	Subdivisions	Preliminary Plat (1 to 4 lots)	551.25	551.25	N/A
Planning & Development	Subdivisions	Preliminary Plat (5 to 10 lots)	600.60	600.60	N/A
Planning & Development	Subdivisions	Preliminary Plat (11 to 30 lots)	831.60	831.60	N/A
Planning & Development	Subdivisions	Preliminary Plat (31 or more lots)	1,096.20	1,096.20	N/A
Planning & Development	Subdivisions	Final Plat (plus $30 per lot)	315.00	315.00	N/A
Planning & Development	Subdivisions	Record of Survey - Minor Land Division	551.25	551.25	N/A
Planning & Development	Subdivisions	Record of Survey - Property Line Adjustment or Parcel Consolidation	242.55	242.55	N/A
Planning & Development	Subdivisions	Request For Waiver of Compliance With The Provisions of The Subdivision Ordinance	199.50	199.50	N/A
Planning & Development	Subdivisions	Request For Waiver of Conditions of Platting After Final Plat Approval	199.50	199.50	N/A
Planning & Development	Subdivisions	Review of Private Street Plans and Verification of Street Construction	198.45	198.45	N/A
Planning & Development	Subdivisions	Street Name Change	110.25	110.25	N/A
Planning & Development	Subdivisions	Time Extension for Filing of Final Subdivision Plat, Extension of Bond or Plat Signature of City Engineer	192.15	192.15	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Planning & Development	Subdivisions	Vacation of Easement or Plat or Consent to Vacate Right-of-Way (plus cost of sending notifications)	275.10	275.10	N/A
Police	False Alarms	False Alarms (2nd offense)	50.00	50.00	N/A
Police	False Alarms	False Alarms (3rd offense)	100.00	100.00	N/A
Police	False Alarms	False Alarms (4th offense & beyond)	200.00	200.00	N/A
Police	Other	VIN Inspections	5.00	5.00	N/A
Public Works	Administration - Account Administration Fees	Penalty - Monthly Interest Rate - 1.5% (applies to Water Renewal, Solid Waste, and Geothermal)	-	-	N/A
Public Works	Administration - Account Fees	New Account Initiation Fee (not subject to franchise fee)	13.30	13.30	N/A
Public Works	Administration - Account Fees	Reinstatement Fee (not subject to franchise fee)	24.37	24.37	N/A
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)	-	-	N/A
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)	-	-	N/A
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)	-	-	N/A
Public Works	Administration - Solid Waste Deposits	Event Trash and/or Recycling Container Deposit (not subject to franchise fee; $50.00 - $250.00 depending upon service)	-	250.00	New
Public Works	Billing & Administration	Non-Sufficient Funds (NSF) Fee	20.00	20.00	N/A
Public Works	Billing - Discounts	Hardship Discount (30%)	-	-	N/A
Public Works	Geothermal	Sidewalk Annual Fee - Flat Fee	125.00	131.13	4.90%
Public Works	Geothermal - Administrative	Geothermal Application Fee	75.00	78.68	4.91%
Public Works	Geothermal - Service - Base Fee	Base Monthly Fee For All Areas	4.00	4.20	5.00%
Public Works	Geothermal - Service - Hydrant	Hydrant Water Supply (per 100 gallons)	0.3500	0.3700	5.71%
Public Works	Geothermal - Service - LIV District	Central Addition Liv District Supply Water (per 100 gallons)	0.3500	0.3700	5.71%
Public Works	Geothermal - Service - LIV District	Central Addition Liv District Collection Water (per 100 gallons)	0.1300	0.1400	7.69%
Public Works	Geothermal - Service - LIV District	Central Addition Liv District Collection Water (per therm)	0.7700	0.8100	5.19%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV District - Supply Water (per 100 gallons)	0.3500	0.3700	5.71%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV District - Collection Water (per 100 gallons)	0.1400	0.1500	7.14%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV District - Collection Water (per therm)	0.8600	0.9000	4.65%
Public Works	Municipal Irrigation	MID Assessment (per one acre)	935.00	935.00	N/A
Public Works	Sewer	Public Service Line Fee (4 inch)	2,000.00	2,000.00	N/A
Public Works	Sewer	Public Service Line Fee (6 inch)	2,200.00	2,200.00	N/A
Public Works	Sewer	Public Service Line Fee (8 inch)	3,000.00	3,000.00	N/A
Public Works	Sewer - Administrative	Inspection Fees (per lineal foot)	1.75	1.80	2.86%
Public Works	Sewer - Administrative	Inspection Fees - Overtime Hourly Rate	46.35	47.74	3.00%
Public Works	Sewer - Administrative	Administrative Fees - Residential Deferral	51.50	53.05	3.01%
Public Works	Sewer - Administrative	Administrative Fees - Commercial/Restaurant/Brewery/ Affordable Housing Deferral	257.50	265.23	3.00%
Public Works	Sewer - Administrative	Administrative Fees - Equivalent Assessment Deferral	51.50	53.05	3.01%
Public Works	Sewer - Administrative	Administrative Fees - Commercial Treatment Credit	257.50	265.23	3.00%
Public Works	Sewer - Administrative	Administrative Fees - Waiver Application Fees	25.75	26.52	2.99%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Sewer - Administrative	Administrative Fees - Prepayment Fees	51.50	53.05	3.01%
Public Works	Sewer - Administrative	Tap-In Permit Fee (per each sewer tap)	77.25	79.57	3.00%
Public Works	Sewer - Administrative	Sewer Plug Permit Fee (per structure)	51.50	53.05	3.01%
Public Works	Sewer - Administrative	Door Tag Fee	113.30	116.70	3.00%
Public Works	Sewer - Connection Fees	Treatment - 4 Rate - TSS (per pound per day)	765.00	-	-100.00%
Public Works	Sewer - Connection Fees	Treatment - BOD (per pound per day)	1,805.00	-	-100.00%
Public Works	Sewer - Connection Fees	Treatment - Condo or Townhome (per unit)	1,615.00	-	-100.00%
Public Works	Sewer - Connection Fees	Treatment - Duplex (per unit)	1,665.00	-	-100.00%
Public Works	Sewer - Connection Fees	Treatment - Mobile Home (per unit)	1,615.00	-	-100.00%
Public Works	Sewer - Connection Fees	Treatment - Multi-Family (per unit)	1,615.00	-	-100.00%
Public Works	Sewer - Connection Fees	Treatment - Single Family Residence	2,035.00	-	-100.00%
Public Works	Sewer - Connection Fees	Trunk - Duplex (per unit)	815.00	-	-100.00%
Public Works	Sewer - Connection Fees	Trunk - Single Family Residence	1,540.00	-	-100.00%
Public Works	Sewer - Connection Fees	Treatment - Accessory Dwelling Unit (ADU)	-	1,142.00	New
Public Works	Sewer - Connection Fees	Treatment - Single Family Residential (701 to 1,400 sq. ft.)	-	2,035.00	New
Public Works	Sewer - Connection Fees	Treatment - Single Family Residential (1,401 to 2,100 sq. ft.)	-	2,035.00	New
Public Works	Sewer - Connection Fees	Treatment - Single Family Residential (2,101 to 2,800 sq. ft.)	-	2,035.00	New
Public Works	Sewer - Connection Fees	Treatment - Single Family Residential (over 2,800 sq. ft.)	-	2,035.00	New
Public Works	Sewer - Connection Fees	Trunk - Accessory Dwelling Unit (ADU)	-	763.00	New
Public Works	Sewer - Connection Fees	Trunk - Single Family Residential (701 to 1,400 sq. ft.)	-	1,540.00	New
Public Works	Sewer - Connection Fees	Trunk - Single Family Residential (1,401 to 2100 sq. ft.)	-	1,540.00	New
Public Works	Sewer - Connection Fees	Trunk - Single Family Residential (2,101 to 2,800 sq. ft.)	-	1,540.00	New
Public Works	Sewer - Connection Fees	Trunk - Single Family Residential (over 2,800 sq. ft.)	-	1,540.00	New
Public Works	Sewer - Connection Fees	Treatment - Multi-Family Residential (less than 700 sq. ft.)	-	1,615.00	New
Public Works	Sewer - Connection Fees	Treatment - Multi-Family Residential (701 to 1,400 sq. ft.)	-	1,615.00	New
Public Works	Sewer - Connection Fees	Treatment - Multi-Family Residential (1,401 to 2,100 sq. ft.)	-	1,615.00	New
Public Works	Sewer - Connection Fees	Treatment - Multi-Family Residential (2,101 to 2,800 sq. ft.)	-	1,615.00	New
Public Works	Sewer - Connection Fees	Treatment - Multi-Family Residential (over 2,800 sq. ft.)	-	1,615.00	New
Public Works	Sewer - Connection Fees	Trunk - Multi/Unit (4 units or less)	1,540.00	1,540.00	N/A
Public Works	Sewer - Connection Fees	Trunk - Multi/Unit (over 4 up to 5 units)	1,330.00	1,330.00	N/A
Public Works	Sewer - Connection Fees	Trunk - Multi/Unit (over 5 up to 6 units)	1,085.00	1,085.00	N/A
Public Works	Sewer - Connection Fees	Trunk - Multi/Unit (over 6 up to 7 units)	910.00	910.00	N/A
Public Works	Sewer - Connection Fees	Trunk - Multi/Unit (over 7 up to 10 units)	680.00	680.00	N/A
Public Works	Sewer - Connection Fees	Trunk - Multi/Unit (over 10 up to 13 units)	490.00	490.00	N/A
Public Works	Sewer - Connection Fees	Trunk - Multi/Unit (over 13 units)	290.00	290.00	N/A
Public Works	Sewer - Connection Fees	Treatment - SFDE	-	2,035.00	New
Public Works	Sewer - Connection Fees	Treatment - Assisted Living (per unit)	537.00	537.00	N/A
Public Works	Sewer - Connection Fees	Trunk - SFDE	1,540.00	1,540.00	N/A
Public Works	Sewer - Connection Fees	Treatment - Flow (1,000 gallons per day)	2,280.00	2,280.00	N/A
Public Works	Sewer - Connection Fees	Treatment - BOD (per pound per day)	1,395.00	1,395.00	N/A
Public Works	Sewer - Connection Fees	Treatment - TSS (per pound per day)	765.00	765.00	N/A
Public Works	Sewer - Connection Fees	Treatment - NH3-N (per pound per day)	4,325.00	4,325.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (0 to 6,000 sq. ft.)	1,980.00	1,980.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (6,001 to 8,000 sq. ft.)	2,310.00	2,310.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (8,001 to 10,000 sq. ft.)	2,970.00	2,970.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (10,001 to 12,000 sq. ft.)	3,411.00	3,411.00	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Sewer - Connection Fees	Equivalent Assessment (12,001 to 14,000 sq. ft.)	3,548.00	3,548.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (14,001 to 16,000 sq. ft.)	3,691.00	3,691.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (16,001 to 18,000 sq. ft.)	3,836.00	3,836.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (18,001 to 20,000 sq. ft.)	3,981.00	3,981.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (20,001 to 22,000 sq. ft.)	4,130.00	4,130.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (22,001 to 24,000 sq. ft.)	4,274.00	4,274.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (24,001 to 26,000 sq. ft.)	4,417.00	4,417.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (26,001 to 28,000 sq. ft.)	4,562.00	4,562.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (28,001 to 30,000 sq. ft.)	4,707.00	4,707.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (30,001 to 32,000 sq. ft.)	4,856.00	4,856.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (32,001 to 34,000 sq. ft.)	5,000.00	5,000.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (34,001 to 36,000 sq. ft.)	5,143.00	5,143.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (36,001 to 38,000 sq. ft.)	5,289.00	5,289.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (38,001 to 40,000 sq. ft.)	5,437.00	5,437.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (40,001 to 42,000 sq. ft.)	5,582.00	5,582.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (42,001 to 44,000 sq. ft.)	5,726.00	5,726.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (44,001 to 46,000 sq. ft.)	5,871.00	5,871.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (46,001 to 48,000 sq. ft.)	6,015.00	6,015.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (48,001 to 50,000 sq. ft.)	6,163.00	6,163.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (50,001 to 52,000 sq. ft.)	6,308.00	6,308.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (52,001 to 54,000 sq. ft.)	6,452.00	6,452.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (54,001 to 56,000 sq. ft.)	6,597.00	6,597.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (56,001 to 58,000 sq. ft.)	6,741.00	6,741.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (58,001 to 60,000 sq. ft.)	6,889.00	6,889.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (60,001 to 62,000 sq. ft.)	7,034.00	7,034.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (62,001 to 64,000 sq. ft.)	7,179.00	7,179.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (64,001 to 66,000 sq. ft.)	7,323.00	7,323.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (66,001 to 68,000 sq. ft.)	7,467.00	7,467.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (68,001 to 70,000 sq. ft.)	7,615.00	7,615.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (70,001 to 72,000 sq. ft.)	7,760.00	7,760.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (72,001 to 74,000 sq. ft.)	7,905.00	7,905.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (74,001 to 76,000 sq. ft.)	8,049.00	8,049.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (76,001 to 78,000 sq. ft.)	8,198.00	8,198.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (78,001 to 80,000 sq. ft.)	8,341.00	8,341.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (80,001 to 82,000 sq. ft.)	8,487.00	8,487.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (82,001 to 84,000 sq. ft.)	8,631.00	8,631.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment (84,001 to 86,000 sq. ft.)	8,775.00	8,775.00	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment Pavement (over 86,000 sq. ft.)	0.33	0.33	N/A
Public Works	Sewer - Connection Fees	Equivalent Assessment Gravel (over 86,000 sq. ft.)	0.28	0.28	N/A
Public Works	Sewer - WaterShed	Watershed Workshop (up to $42.00 per person per session)	-	42.00	New
Public Works	Solid Waste - Additional Collections - Regular Container	3 Yards	26.65	27.96	4.92%
Public Works	Solid Waste - Additional Collections - Regular Container	4 Yards	32.71	34.31	4.89%
Public Works	Solid Waste - Additional Collections - Regular Container	6 Yards	44.89	47.09	4.90%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Additional Collections - Regular Container	8 Yards	57.03	59.82	4.89%
Public Works	Solid Waste - Additional Collections - Temporary Container	10 Yards Regular	-	203.35	New
Public Works	Solid Waste - Additional Collections - Temporary Container	20 Yards - Regular	289.57	289.57	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	30 Yards - Regular	353.32	353.32	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	40 Yards - Regular	417.10	417.10	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	3 Yards - Construction and Demolition	106.88	106.88	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	6 Yards - Construction and Demolition	161.58	161.58	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	10 Yards Construction and Demolition	-	279.26	New
Public Works	Solid Waste - Additional Collections - Temporary Container	20 Yards - Construction and Demolition	430.87	430.87	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	30 Yards - Construction and Demolition	558.73	558.73	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	40 Yards - Construction and Demolition	686.59	686.59	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	20 Yards - Asbestos	1,324.75	1,324.75	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	30 Yards - Asbestos	1,861.99	1,861.99	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	40 Yards - Asbestos	2,398.90	2,398.90	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	10 Yards Wood or Wood and Sheetrock Waste	-	173.08	New
Public Works	Solid Waste - Additional Collections - Temporary Container	20 Yards - Wood or Wood and Sheetrock Waste	229.02	229.02	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	30 Yards - Wood or Wood and Sheetrock Waste	262.51	262.51	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	40 Yards - Wood or Wood and Sheetrock Waste	295.99	295.99	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	20 Yards - Recycle	130.81	130.81	N/A
Public Works	Solid Waste - Additional Collections - Temporary Container	30 Yards - Recycle	130.81	130.81	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Additional Collections - Temporary Container	40 Yards - Recycle	130.81	130.81	N/A
Public Works	Solid Waste - Commercial Additional Fees	Additional Hourly Service Rate	210.64	220.96	4.90%
Public Works	Solid Waste - Commercial Additional Fees	Additional Service Rate (five minute increments)	17.55	18.41	4.90%
Public Works	Solid Waste - Commercial Additional Fees	Additional Yardage (per one yard)	17.55	18.41	4.90%
Public Works	Solid Waste - Commercial Additional Fees	Dry Run (container not picked up or serviced)	35.11	69.92	99.15%
Public Works	Solid Waste - Commercial Additional Fees	Weigh Fee	35.11	36.83	4.90%
Public Works	Solid Waste - Commercial Additional Fees	Container Steam Clean	210.67	220.99	4.90%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance Containing Freon	67.93	71.26	4.90%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance Without Freon	34.02	35.69	4.91%
Public Works	Solid Waste - Commercial Cart Fee	Cart Removal Fee	26.73	28.04	4.90%
Public Works	Solid Waste - Commercial Cart Fee	Damaged Cart Replacement Fee	80.73	84.69	4.91%
Public Works	Solid Waste - Commercial Cart Fee	Dumpster Lid Lock	31.13	32.66	4.91%
Public Works	Solid Waste - Commercial Cart Fee	Dumpster Lid Lock Installation Fee	52.66	55.24	4.90%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock	7.21	7.56	4.85%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock Installation Fee	20.60	21.61	4.90%
Public Works	Solid Waste - Commercial Cart Monthly Rental	One Cart (once per week)	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Rental	One Cart (twice per week)	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Rental	One Cart (three times per week)	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Rental	One Cart (four times per week)	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Rental	One Cart (five times per week)	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Rental	One Carry-Out Cart (once per week)	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Rental	One Carry-Out Cart (twice per week)	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Rental	First Extra 95 Gallon Trash Cart	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Rental	Extra Trash Carts After The First	0.63	0.66	4.76%
Public Works	Solid Waste - Commercial Cart Monthly Service	One Cart (once per week)	38.88	40.79	4.91%
Public Works	Solid Waste - Commercial Cart Monthly Service	One Cart (twice per week)	72.95	76.52	4.89%
Public Works	Solid Waste - Commercial Cart Monthly Service	One Cart (three times per week)	107.01	112.25	4.90%
Public Works	Solid Waste - Commercial Cart Monthly Service	One Cart (four times per week)	141.10	148.01	4.90%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Commercial Cart Monthly Service	One Cart (five times per week)	175.16	183.74	4.90%
Public Works	Solid Waste - Commercial Cart Monthly Service	One Carry-Out Cart (once per week)	59.01	61.90	4.90%
Public Works	Solid Waste - Commercial Cart Monthly Service	One Carry-Out Cart (twice per week)	111.05	116.49	4.90%
Public Works	Solid Waste - Commercial Container Rental	3 Yards (once per month)	14.55	15.26	4.88%
Public Works	Solid Waste - Commercial Container Rental	3 Yards (once every two weeks)	14.55	15.26	4.88%
Public Works	Solid Waste - Commercial Container Rental	3 Yards (once per week)	14.55	15.26	4.88%
Public Works	Solid Waste - Commercial Container Rental	3 Yards (twice per week)	14.55	15.26	4.88%
Public Works	Solid Waste - Commercial Container Rental	3 Yards (three times per week)	14.55	15.26	4.88%
Public Works	Solid Waste - Commercial Container Rental	3 Yards (four times per week)	14.55	15.26	4.88%
Public Works	Solid Waste - Commercial Container Rental	3 Yards (five times per week)	14.55	15.26	4.88%
Public Works	Solid Waste - Commercial Container Rental	3 Yards (six times per week)	14.55	15.26	4.88%
Public Works	Solid Waste - Commercial Container Rental	4 Yards (once per week)	20.67	21.68	4.89%
Public Works	Solid Waste - Commercial Container Rental	4 Yards (twice per week)	20.67	21.68	4.89%
Public Works	Solid Waste - Commercial Container Rental	4 Yards (three times per week)	20.67	21.68	4.89%
Public Works	Solid Waste - Commercial Container Rental	4 Yards (four times per week)	20.67	21.68	4.89%
Public Works	Solid Waste - Commercial Container Rental	4 Yards (five times per week)	20.67	21.68	4.89%
Public Works	Solid Waste - Commercial Container Rental	4 Yards (six times per week)	20.67	21.68	4.89%
Public Works	Solid Waste - Commercial Container Rental	6 Yards (once per month)	28.78	30.19	4.90%
Public Works	Solid Waste - Commercial Container Rental	6 Yards (once every two weeks)	28.78	30.19	4.90%
Public Works	Solid Waste - Commercial Container Rental	6 Yards (once per week)	28.78	30.19	4.90%
Public Works	Solid Waste - Commercial Container Rental	6 Yards (twice per week)	28.78	30.19	4.90%
Public Works	Solid Waste - Commercial Container Rental	6 Yards (three times per week)	28.78	30.19	4.90%
Public Works	Solid Waste - Commercial Container Rental	6 Yards (four times per week)	28.78	30.19	4.90%
Public Works	Solid Waste - Commercial Container Rental	6 Yards (five times per week)	28.78	30.19	4.90%
Public Works	Solid Waste - Commercial Container Rental	6 Yards (six times per week)	28.78	30.19	4.90%
Public Works	Solid Waste - Commercial Container Rental	8 Yards (once per month)	36.90	38.71	4.91%
Public Works	Solid Waste - Commercial Container Rental	8 Yards (once every two weeks)	36.90	38.71	4.91%
Public Works	Solid Waste - Commercial Container Rental	8 Yards (once per week)	36.90	38.71	4.91%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Commercial Container Rental	8 Yards (twice per week)	36.90	38.71	4.91%
Public Works	Solid Waste - Commercial Container Rental	8 Yards (three times per week)	36.90	38.71	4.91%
Public Works	Solid Waste - Commercial Container Rental	8 Yards (four times per week)	36.90	38.71	4.91%
Public Works	Solid Waste - Commercial Container Rental	8 Yards (five times per week)	36.90	38.71	4.91%
Public Works	Solid Waste - Commercial Container Rental	8 Yards (six times per week)	36.90	38.71	4.91%
Public Works	Solid Waste - Commercial Monthly Service	Container Delivery	31.37	32.91	4.91%
Public Works	Solid Waste - Commercial Monthly Service	3 Yards (once per month)	27.17	28.50	4.90%
Public Works	Solid Waste - Commercial Monthly Service	3 Yards (once every two weeks)	44.32	46.49	4.90%
Public Works	Solid Waste - Commercial Monthly Service	3 Yards (once per week)	63.38	66.49	4.91%
Public Works	Solid Waste - Commercial Monthly Service	3 Yards (twice per week)	113.42	118.98	4.90%
Public Works	Solid Waste - Commercial Monthly Service	3 Yards (three times per week)	165.78	173.90	4.90%
Public Works	Solid Waste - Commercial Monthly Service	3 Yards (four times per week)	218.11	228.80	4.90%
Public Works	Solid Waste - Commercial Monthly Service	3 Yards (five times per week)	270.47	283.72	4.90%
Public Works	Solid Waste - Commercial Monthly Service	3 Yards (six times per week)	322.82	338.64	4.90%
Public Works	Solid Waste - Commercial Monthly Service	4 Yards (once per week)	66.89	70.17	4.90%
Public Works	Solid Waste - Commercial Monthly Service	4 Yards (twice per week)	133.69	140.24	4.90%
Public Works	Solid Waste - Commercial Monthly Service	4 Yards (three times per week)	200.50	210.32	4.90%
Public Works	Solid Waste - Commercial Monthly Service	4 Yards (four times per week)	267.31	280.41	4.90%
Public Works	Solid Waste - Commercial Monthly Service	4 Yards (five times per week)	334.14	350.51	4.90%
Public Works	Solid Waste - Commercial Monthly Service	4 Yards (six times per week)	400.94	420.59	4.90%
Public Works	Solid Waste - Commercial Monthly Service	6 Yards (once per month)	45.76	48.00	4.90%
Public Works	Solid Waste - Commercial Monthly Service	6 Yards (once every two weeks)	61.19	64.19	4.90%
Public Works	Solid Waste - Commercial Monthly Service	6 Yards (once per week)	90.72	95.17	4.91%
Public Works	Solid Waste - Commercial Monthly Service	6 Yards (twice per week)	179.30	188.09	4.90%
Public Works	Solid Waste - Commercial Monthly Service	6 Yards (three times per week)	267.85	280.97	4.90%
Public Works	Solid Waste - Commercial Monthly Service	6 Yards (four times per week)	356.45	373.92	4.90%
Public Works	Solid Waste - Commercial Monthly Service	6 Yards (five times per week)	445.02	466.83	4.90%
Public Works	Solid Waste - Commercial Monthly Service	6 Yards (six times per week)	533.58	559.73	4.90%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Commercial Monthly Service	8 Yards (once per month)	58.15	61.00	4.90%
Public Works	Solid Waste - Commercial Monthly Service	8 Yards (once every two weeks)	71.09	74.57	4.90%
Public Works	Solid Waste - Commercial Monthly Service	8 Yards (once per week)	104.76	109.89	4.90%
Public Works	Solid Waste - Commercial Monthly Service	8 Yards (twice per week)	216.64	227.26	4.90%
Public Works	Solid Waste - Commercial Monthly Service	8 Yards (three times per week)	328.51	344.61	4.90%
Public Works	Solid Waste - Commercial Monthly Service	8 Yards (four times per week)	440.39	461.97	4.90%
Public Works	Solid Waste - Commercial Monthly Service	8 Yards (five times per week)	552.27	579.33	4.90%
Public Works	Solid Waste - Commercial Monthly Service	8 Yards (six times per week)	664.14	696.68	4.90%
Public Works	Solid Waste - Commercial Recycling	Container Delivery	31.37	31.37	N/A
Public Works	Solid Waste - Commercial Recycling Additional Collections	2 to 3 Yard Glass Container - Extra Collection	17.53	17.53	N/A
Public Works	Solid Waste - Commercial Recycling Additional Collections	3 Yard Green Recycle Container - Extra Collection	17.53	17.53	N/A
Public Works	Solid Waste - Commercial Recycling Additional Collections	6 Yard Green Recycle Container - Extra Collection	29.17	29.17	N/A
Public Works	Solid Waste - Commercial Recycling Additional Collections	8 Yard Green Recycle Container - Extra Collection	38.84	38.84	N/A
Public Works	Solid Waste - Commercial Recycling Additional Collections	One 95 Gallon Recycle Cart - Extra Collection	10.54	10.54	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (once per week)	80.56	80.56	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (twice per week)	162.66	162.66	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (extra collection)	23.20	23.20	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (once per week)	88.73	88.73	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (twice per week)	183.28	183.28	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (extra collection)	21.82	21.82	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (once per week)	124.64	124.64	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (twice per week)	250.82	250.82	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (extra collection)	33.35	33.35	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (once per week)	169.68	169.68	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (twice per week)	345.13	345.13	N/A
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (extra collection)	40.45	40.45	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (once per month)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (twice per month)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (once per week)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (twice per week)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (three times per week)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	One 65 Gallon Container (once every four weeks)	0.63	0.63	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (once per month)	39.94	39.94	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (twice per month)	64.62	64.62	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (once per week)	82.62	82.62	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (twice per week)	144.92	144.92	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (three times per week)	207.21	207.21	N/A
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	One 65 Gallon Container (once every four weeks)	5.72	5.72	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	One 95 Gallon Cart (once per week)	-	-	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Two 95 Gallon Carts (once per week)	0.63	0.63	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Three 95 Gallon Carts (once per week)	1.26	1.26	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Four 95 Gallon Carts (once per week)	1.88	1.88	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Five 95 Gallon Carts (once per week)	2.51	2.51	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (once per week)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (twice per week)	14.55	14.55	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (three times per week)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (four times per week)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (five times per week)	14.55	14.55	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (once per week)	28.78	28.78	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (twice per week)	28.78	28.78	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (three times per week)	28.78	28.78	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (four times per week)	28.78	28.78	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (five times per week)	28.78	28.78	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (once per week)	36.90	36.90	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (twice per week)	36.90	36.90	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (three times per week)	36.90	36.90	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (four times per week)	36.90	36.90	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (five times per week)	36.90	36.90	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	One 95 Gallon Cart (once per week)	-	-	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	Two 95 Gallon Carts (once per week)	8.67	8.67	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	Three 95 Gallon Carts (once per week)	17.36	17.36	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	Four 95 Gallon Carts (once per week)	26.01	26.01	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	Five 95 Gallon Carts (once per week)	34.67	34.67	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (once per week)	36.03	36.03	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (twice per week)	71.99	71.99	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (three times per week)	107.95	107.95	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (four times per week)	143.93	143.93	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (five times per week)	179.88	179.88	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (once per week)	47.33	47.33	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (twice per week)	102.52	102.52	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (three times per week)	157.70	157.70	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (four times per week)	212.91	212.91	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (five times per week)	268.10	268.10	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (once per week)	49.94	49.94	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (twice per week)	116.06	116.06	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (three times per week)	182.19	182.19	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (four times per week)	246.47	246.47	N/A
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (five times per week)	316.31	316.31	N/A
Public Works	Solid Waste - Compactor Monthly Service	3 Yards (once per week)	194.39	203.92	4.90%
Public Works	Solid Waste - Compactor Monthly Service	3 Yards (twice per week)	384.37	403.20	4.90%
Public Works	Solid Waste - Compactor Monthly Service	3 Yards (three times per week)	574.34	602.48	4.90%
Public Works	Solid Waste - Compactor Monthly Service	3 Yards (four times per week)	764.34	801.79	4.90%
Public Works	Solid Waste - Compactor Monthly Service	3 Yards (five times per week)	954.33	1,001.09	4.90%
Public Works	Solid Waste - Compactor Monthly Service	3 Yards (six times per week)	1,144.32	1,200.39	4.90%
Public Works	Solid Waste - Compactor Monthly Service	3 Yards (per haul)	47.23	49.54	4.89%
Public Works	Solid Waste - Compactor Monthly Service	4 Yards (once per week)	242.04	253.90	4.90%
Public Works	Solid Waste - Compactor Monthly Service	4 Yards (twice per week)	479.86	503.37	4.90%
Public Works	Solid Waste - Compactor Monthly Service	4 Yards (three times per week)	717.69	752.86	4.90%
Public Works	Solid Waste - Compactor Monthly Service	4 Yards (four times per week)	955.52	1,002.34	4.90%
Public Works	Solid Waste - Compactor Monthly Service	4 Yards (five times per week)	1,193.35	1,251.82	4.90%
Public Works	Solid Waste - Compactor Monthly Service	4 Yards (six times per week)	1,431.16	1,501.29	4.90%
Public Works	Solid Waste - Compactor Monthly Service	4 Yards (per haul)	58.73	61.61	4.90%
Public Works	Solid Waste - Compactor Monthly Service	6 Yards (once per week)	346.40	363.37	4.90%
Public Works	Solid Waste - Compactor Monthly Service	6 Yards (twice per week)	688.59	722.33	4.90%
Public Works	Solid Waste - Compactor Monthly Service	6 Yards (three times per week)	1,030.75	1,081.26	4.90%
Public Works	Solid Waste - Compactor Monthly Service	6 Yards (four times per week)	1,372.92	1,440.19	4.90%
Public Works	Solid Waste - Compactor Monthly Service	6 Yards (five times per week)	1,715.11	1,799.15	4.90%
Public Works	Solid Waste - Compactor Monthly Service	6 Yards (six times per week)	2,057.27	2,158.08	4.90%
Public Works	Solid Waste - Compactor Monthly Service	6 Yards (per haul)	83.30	87.38	4.90%
Public Works	Solid Waste - Compactor Monthly Service	8 Yards (once per week)	463.45	486.16	4.90%
Public Works	Solid Waste - Compactor Monthly Service	8 Yards (twice per week)	926.89	972.31	4.90%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Compactor Monthly Service	8 Yards (three times per week)	1,390.34	1,458.47	4.90%
Public Works	Solid Waste - Compactor Monthly Service	8 Yards (four times per week)	1,853.75	1,944.58	4.90%
Public Works	Solid Waste - Compactor Monthly Service	8 Yards (five times per week)	2,317.20	2,430.74	4.90%
Public Works	Solid Waste - Compactor Monthly Service	8 Yards (six times per week)	2,780.62	2,916.87	4.90%
Public Works	Solid Waste - Compactor Monthly Service	8 Yards (per haul)	104.91	110.05	4.90%
Public Works	Solid Waste - Compactor Monthly Service	13 Yards (per haul)	348.60	365.68	4.90%
Public Works	Solid Waste - Compactor Monthly Service	15 Yards (per haul)	376.09	394.52	4.90%
Public Works	Solid Waste - Compactor Monthly Service	16 Yards (per haul)	389.83	408.93	4.90%
Public Works	Solid Waste - Compactor Monthly Service	17 Yards (per haul)	403.57	423.34	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	3 Yards	47.23	49.54	4.89%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	4 Yards	58.73	61.61	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	6 Yards	81.70	85.70	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	8 Yards	104.91	110.05	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	10 Yards	307.33	322.39	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	13 Yards	348.60	365.68	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	15 Yards	376.09	394.52	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	16 Yards	389.83	408.93	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	17 Yards	403.57	423.34	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	20 Yards	444.72	466.51	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	22 Yards	472.19	495.33	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	25 Yards	513.36	538.51	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	30 Yards	582.03	610.55	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	34 Yards	636.94	668.15	4.90%

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

Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	35 Yards	650.66	682.54	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	40 Yards	719.31	754.56	4.90%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	Turn Around Charge	31.13	32.66	4.91%
Public Works	Solid Waste - Residential Monthly Rental	Trash Only - Small	0.63	0.66	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Trash and Recycling or Composting - Small	1.26	1.32	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Trash, Recycling and Composting - Small	1.89	1.98	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Trash Only - Large	0.63	0.66	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Trash and Recycling or Composting - Large	1.26	1.32	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Trash, Recycling, and Composting - Large	1.89	1.98	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-Out - Trash Only - Small	0.63	0.66	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-Out - Trash and Recycling or Composting - Small	1.26	1.32	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-Out - Trash, Recycling and Composting - Small	1.89	1.98	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-Out - Trash Only - Large	0.63	0.66	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-Out - Trash and Recycling or Composting - Large	1.26	1.32	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-Out - Trash, Recycling, Composting - Large	1.89	1.98	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-Out - Trash Only - Small	0.63	0.66	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-Out - Trash and Recycling or Composting - Small	1.26	1.32	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-Out - Trash, Recycling and Composting - Small	1.89	1.98	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-Out - Trash Only - Large	0.63	0.66	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-Out - Trash and Recycling or Composting - Large	1.26	1.32	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-Out - Trash, Recycling and Composting - Large	1.89	1.98	4.76%
Public Works	Solid Waste - Residential Monthly Rental	One 65 Gallon Glass Collection	0.63	0.66	4.76%
Public Works	Solid Waste - Residential Monthly Rental	Additional Trash Carts	0.63	0.66	4.76%
Public Works	Solid Waste - Residential Monthly Service	Trash, Recycling and Composting - Large (95 gallon single or multiple 65 or 48 gallon or multiple other)	19.35	20.30	4.91%
Public Works	Solid Waste - Residential Monthly Service	Trash and Recycling or Composting - Large	25.77	27.03	4.89%
Public Works	Solid Waste - Residential Monthly Service	Trash Only - Large	32.19	33.77	4.91%
Public Works	Solid Waste - Residential Monthly Service	Trash, Recycling and Composting - Small (65 or 48 gallon single)	18.10	18.99	4.92%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Residential Monthly Service	Trash and Recycling or Composting - Small	24.50	25.70	4.90%
Public Works	Solid Waste - Residential Monthly Service	Trash Only - Small	30.92	32.44	4.92%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-Out - Trash, Recycling, Composting - Large	37.27	39.10	4.91%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-Out - Trash and Recycling or Composting - Large	43.68	45.82	4.90%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-Out - Trash Only - Large	50.09	52.54	4.89%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry Out - Trash, Recycling and Composting - Small	35.99	37.75	4.89%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry Out - Trash and Recycling or Composting - Small	42.41	44.49	4.90%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry Out - Trash Only - Small	48.82	51.21	4.90%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-Out - Trash, Recycling and Composting - Large	27.21	28.54	4.89%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-Out - Trash and Recycling or Composting - Large	33.63	35.28	4.91%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-Out - Trash Only - Large	40.04	42.00	4.90%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-Out - Trash, Recycling and Composting - Small	25.93	27.20	4.90%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-Out - Trash and Recycling or Composting - Small	32.34	33.92	4.89%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-Out - Trash Only - Small	38.76	40.66	4.90%
Public Works	Solid Waste - Residential Monthly Service	One 65 Gallon Glass Collection	6.28	6.59	4.94%
Public Works	Solid Waste - Residential Monthly Service	Additional Trash Carts	5.06	5.31	4.94%
Public Works	Solid Waste - Residential Monthly Service	Additional Collection of Trash, Recycling or Composting	14.03	14.72	4.92%
Public Works	Solid Waste - Residential Monthly Service	Base Fee For Vacant Residential Properties (not subject to franchise fee)	3.49	3.66	4.87%
Public Works	Solid Waste - Residential Monthly Service	Cart Removal Fee	26.73	28.04	4.90%
Public Works	Solid Waste - Residential Monthly Service	Five Stickers For Overflow Trash Pick Up (after 5 free stickers every year)	7.84	8.22	4.85%
Public Works	Solid Waste - Residential Monthly Service	Damaged Cart Replacement Fee	80.73	84.69	4.91%
Public Works	Solid Waste - Residential Monthly Service	Compost Pail (before sales tax)	8.53	8.95	4.92%
Public Works	Solid Waste - Residential Monthly Service	Bulky Item Pickup (per Item, after limit of 6 items per year)	5.15	5.40	4.85%
Public Works	Solid Waste - Roll-Off Container Daily Rental	10 Yards - Regular	3.85	3.85	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	20 Yards - Regular	4.23	4.23	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	30 Yards - Regular	4.91	4.91	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	40 Yards - Regular	5.58	5.58	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	3 Yards - Construction and Demolition	0.46	0.46	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Roll-Off Container Daily Rental	6 Yards - Construction and Demolition	0.91	0.91	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	10 Yards - Construction and Demolition	3.85	3.85	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	20 Yards - Construction and Demolition	4.23	4.23	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	30 Yards - Construction and Demolition	4.91	4.91	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	40 Yards - Construction and Demolition	5.58	5.58	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	20 Yards - Asbestos	4.23	4.23	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	30 Yards - Asbestos	4.91	4.91	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	40 Yards - Asbestos	5.58	5.58	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	10 Yards - Wood or Wood and Sheetrock Waste	3.85	3.85	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	20 Yards - Wood or Wood and Sheetrock Waste	4.23	4.23	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	30 Yards - Wood or Wood and Sheetrock Waste	4.91	4.91	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	40 Yards - Wood or Wood and Sheetrock Waste	5.58	5.58	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	20 Yards - Recycle	4.23	4.23	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	30 Yards - Recycle	4.91	4.91	N/A
Public Works	Solid Waste - Roll-Off Container Daily Rental	40 Yards - Recycle	5.58	5.58	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	10 Yards - Regular	203.35	203.35	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	20 Yards - Regular	289.57	289.57	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	30 Yards - Regular	353.32	353.32	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	40 Yards - Regular	417.10	417.10	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	3 Yards - Construction and Demolition	106.88	106.88	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	6 Yards - Construction and Demolition	161.58	161.58	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	10 Yards - Construction and Demolition	279.26	279.26	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	20 Yards - Construction and Demolition	430.87	430.87	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	30 Yards - Construction and Demolition	558.73	558.73	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	40 Yards - Construction and Demolition	686.59	686.59	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	20 Yards - Asbestos	1,324.75	1,324.75	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	30 Yards - Asbestos	1,861.99	1,861.99	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	40 Yards - Asbestos	2,398.90	2,398.90	N/A

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Solid Waste - Roll-Off Container Dump Fee	10 Yards - Wood or Wood and Sheetrock Waste	173.08	173.08	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	20 Yards - Wood or Wood and Sheetrock Waste	229.02	229.02	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	30 Yards - Wood or Wood and Sheetrock Waste	262.51	262.51	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	40 Yards - Wood or Wood and Sheetrock Waste	295.99	295.99	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	20 Yards - Recycle	130.81	130.81	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	30 Yards - Recycle	130.81	130.81	N/A
Public Works	Solid Waste - Roll-Off Container Dump Fee	40 Yards - Recycle	130.81	130.81	N/A
Public Works	Solid Waste - Temporary Service Daily Rental	3 Yard	0.46	0.46	N/A
Public Works	Solid Waste - Temporary Service Daily Rental	6 Yard	0.91	0.91	N/A
Public Works	Solid Waste - Temporary Service Daily Rental	8 Yard	1.15	1.15	N/A
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 3 to 8 Yard Container	31.37	31.37	N/A
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 10 to 40 Yard Container	62.44	62.44	N/A
Public Works	Solid Waste - Temporary Service Delivery Fee	Relocation and/or Return Fee	49.72	49.72	N/A
Public Works	Subdivisions	Street Light Plan Base Fee - Required with Subdivision Application	50.00	51.50	3.00%
Public Works	Subdivisions	Street Light Plan Review Fee (per street light)	-	36.05	New
Public Works	Subdivisions	Inspection By Public Works of Street Lights (after installation, first street light)	50.00	51.50	3.00%
Public Works	Subdivisions	Addressing Fee (each new address issued)	10.00	10.30	3.00%
Public Works	Subdivisions	Inspection By Public Works of Street Lights (after installation, for each additional street light)	25.00	25.75	3.00%
Public Works	Subdivisions	Street Name Changes	103.00	106.09	3.00%
Public Works	Subdivisions	Addressing Variances	25.75	26.52	2.99%
Public Works	Subdivisions	Subdivision Irrigation Review Fee (per subdivision, due at submission of preliminary plat)	110.00	113.30	3.00%
Public Works	Subdivisions	Irrigation Plan Review - 1st Phase (only private/HOA irrigation systems)	290.00	298.70	3.00%
Public Works	Subdivisions	Irrigation Plan Review - Additional Phases (only private/ HOA irrigation systems)	175.00	180.25	3.00%
Public Works	Subdivisions	Irrigation Inspection (each, after second one; only private/HOA irrigation systems)	90.00	92.70	3.00%
Public Works	Subdivisions	Drainage Inspection (less than 1 acre)	180.25	185.66	3.00%
Public Works	Subdivisions	Drainage Inspection (1 to 10 acres)	206.00	212.18	3.00%
Public Works	Subdivisions	Drainage Inspection - Time and Materials (more than 10 acres; $206 minimum)	-	-	N/A
Public Works	Subdivisions	Drainage Plan Review (less than 1 acre)	206.00	212.18	3.00%
Public Works	Subdivisions	Drainage Plan Review (1 to 10 acres, for each acre or fraction thereof)	139.05	143.22	3.00%
Public Works	Subdivisions	Drainage Plan Review - Time and Materials (more than 10 acres; $1,364.75 minimum)	-	-	N/A
Public Works	Subdivisions	Hillside Review and Inspection - Preliminary Plat Deposit - Credited Against Final Time and Materials Costs (where applicable; 1 to 5 lots)	445.00	458.35	3.00%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Subdivisions	Hillside Review and Inspection - Preliminary Plat Deposit - Credited Against Final Time and Materials Costs (where applicable; 6 to 15 lots)	885.00	911.55	3.00%
Public Works	Subdivisions	Hillside Review and Inspection - Preliminary Plat Deposit - Credited Against Final Time and Materials Costs (where applicable; 16 or more lots)	-	1,704.65	New
Public Works	Subdivisions	Hillside Review and Inspection - Final Plat Deposit - Credited Against Final Time and Materials Costs (where applicable; 1 to 5 lots)	-	911.55	New
Public Works	Subdivisions	Hillside Review and Inspection - Final Plat Deposit - Credited Against Final Time and Materials Costs (where applicable; 6 to 15 lots)	1,105.00	1,138.15	3.00%
Public Works	Subdivisions	Hillside Review and Inspection - Final Plat Deposit - Credited Against Final Time and Materials Costs (where applicable; 16 or more lots)	-	1,704.65	New
Public Works	Subdivisions	Hillside Residential Grading Plan Review and Inspection (per lot)	380.00	391.40	3.00%
Public Works	Subdivisions	Floodplain Plan Review and Inspection (per lot)	391.40	403.14	3.00%
Public Works	Water Renewal (Sewer)	Fixed Monthly Charge For Zero Use	9.32	9.57	2.68%
Public Works	Water Renewal (Sewer)	Unmonitored (0 to 200 mgl BOD and TSS per CCF)	3.39	3.69	8.85%
Public Works	Water Renewal (Sewer)	Unmonitored (201 to 400 mgl BOD and TSS per CCF)	5.77	6.28	8.84%
Public Works	Water Renewal (Sewer)	Unmonitored (401 to 600 mgl BOD and TSS per CCF)	8.30	9.04	8.92%
Public Works	Water Renewal (Sewer)	Unmonitored (601 to 800 mgl BOD and TSS per CCF)	10.86	11.82	8.84%
Public Works	Water Renewal (Sewer)	Unmonitored (801 to 1,000 mgl BOD and TSS per CCF)	13.39	14.58	8.89%
Public Works	Water Renewal (Sewer)	Unmonitored (1,001 to 1,500 mgl BOD and TSS per CCF)	17.87	19.45	8.84%
Public Works	Water Renewal (Sewer)	Monitored Flow - Phased Wholesale (per 1,000 gallons daily average per year)	-	315.00	New
Public Works	Water Renewal (Sewer)	Monitored BOD - Phased Wholesale (per pound of BOD daily average per year)	-	330.00	New
Public Works	Water Renewal (Sewer)	Monitored TSS - Phased Wholesale (per pound of TSS daily average per year)	-	255.00	New
Public Works	Water Renewal (Sewer)	Monitored NH3-N - Phased Wholesale (per pound of NH3-N daily average per year)	-	289.00	New
Public Works	Water Renewal (Sewer)	Monitored TP - Phased Wholesale (per pound of TP daily average per year)	-	2,210.00	New
Public Works	Water Renewal (Sewer)	Monitored Flow - Wholesale (per 1,000 gallons daily average per year)	-	370.00	New
Public Works	Water Renewal (Sewer)	Monitored BOD - Wholesale (per pound of BOD daily average per year)	-	388.00	New
Public Works	Water Renewal (Sewer)	Monitored TSS - Wholesale (per pound of TSS daily average per year)	-	300.00	New
Public Works	Water Renewal (Sewer)	Monitored NH3-N - Wholesale (per pound of NH3-N daily average per year)	-	340.00	New
Public Works	Water Renewal (Sewer)	Monitored TP - Wholesale (per pound of TP daily average per year)	-	2,600.00	New
Public Works	Water Renewal (Sewer)	Monitored Flow (per 1,000 gallons daily average per year)	820.00	920.00	12.20%
Public Works	Water Renewal (Sewer)	Monitored BOD (per pound of BOD daily average per year)	381.00	388.00	1.84%
Public Works	Water Renewal (Sewer)	Monitored TSS (per pound of TSS daily average per year)	300.00	300.00	N/A
Public Works	Water Renewal (Sewer)	Monitored NH3-N (per pound of NH3-N daily average per year)	220.00	340.00	54.55%
Public Works	Water Renewal (Sewer)	Monitored TP (per pound of TP daily average per year)	1,300.00	2,600.00	100.00%
Public Works	Water Renewal (Sewer)	Temporary Lift Stations (per account served)	10.88	11.96	9.93%
Public Works	Water Renewal (Sewer)	Disconnection and Reconnection Fees	309.00	318.27	3.00%
Public Works	Water Renewal (Sewer)	Septage Dumping (per 1,000 gallons)	103.53	106.64	3.00%

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Department	Program	Fee Description	FY 2023 Fee Amount	Adopted FY 2024 Fee	Percent Change
Public Works	Water Renewal (Sewer)	Decant Facility Fees (per cubic yard of material)	63.24	65.14	3.00%
Public Works	Water Renewal (Sewer)	Future Sewer Deposit	2,000.00	2,000.00	N/A
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment - Flow (per 1,000 gallons per day)	18.20	18.20	N/A
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment - BOD (per pound per day)	19.41	19.41	N/A
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment - TSS (per pound per day)	11.15	11.15	N/A
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment - NH3-N (per pound per day)	16.24	16.24	N/A
Public Works	Water Renewal (Sewer) Monthly Capacity Rental	Treatment - TP (per pound per day)	110.83	110.83	N/A



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