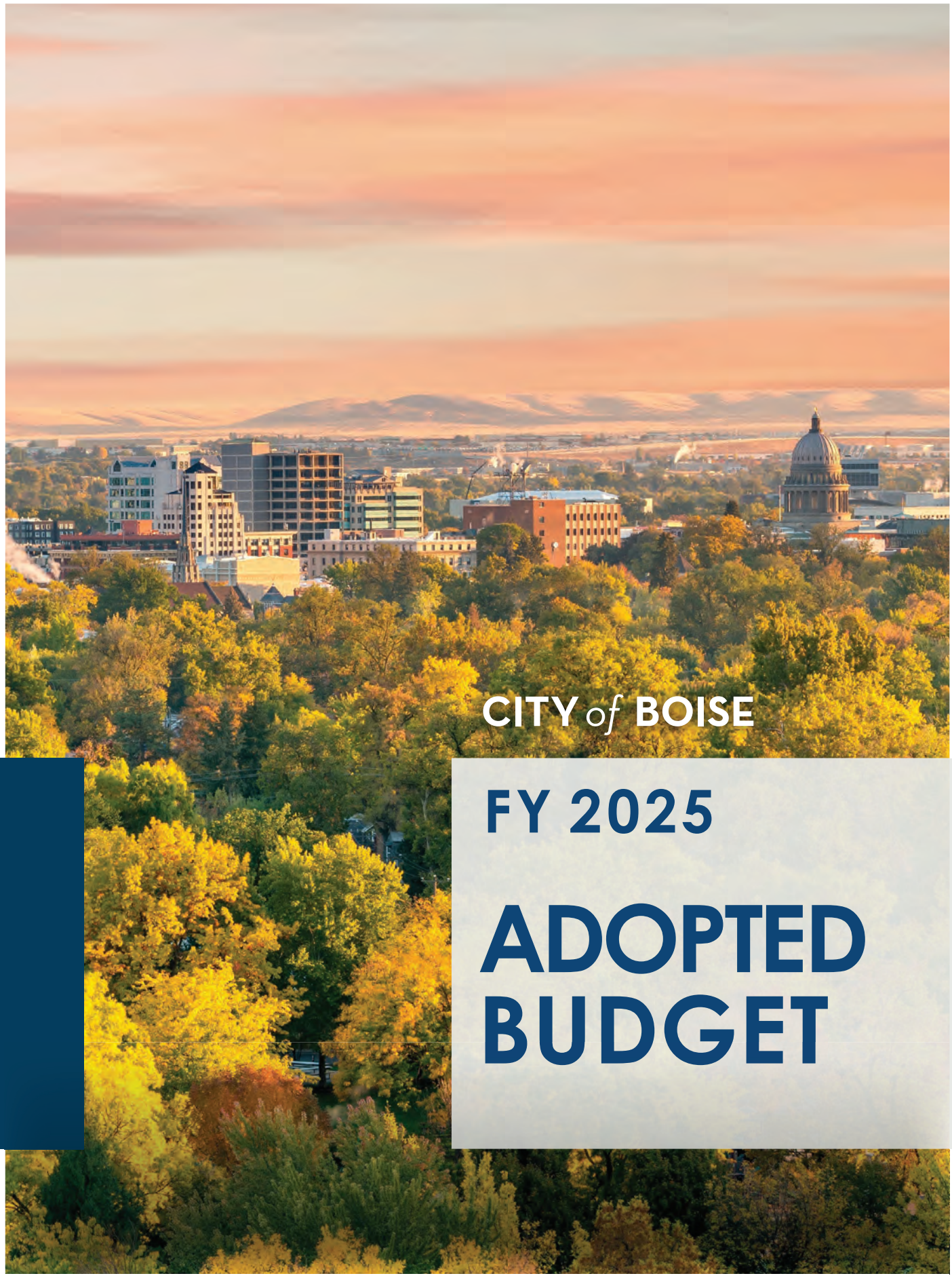


CITY of BOISE

FY 2025

ADOPTED BUDGET

CITY of BOISE

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ANNUAL BUDGET REPORT

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CITY of BOISE

Dear Boise:

I am pleased, along with the City of Boise Department Directors, to present the FY 2025 budget.

One of my favorite things about being mayor of the city I love is introducing people to Boise. Whether seeing our city for the first time or hearing about our clean air and water, our expansive trails, Greenbelt and pathways, our vibrant neighborhoods and our welcoming, smiling residents who greet one another when passing on the sidewalk, people are in awe. The most common question I get is 'how?' How is Boise so safe and welcoming? Is everyone really this nice? What's the *secret*? There is something truly special about our city that people want to experience for themselves.

The answer is simple – the secret to Boise is our people. It's each and every one of us who care so deeply about our community that we take care of one another. We take care of this special place. We encourage the creativity and innovation necessary to prepare for the future as we meet the needs of today. That's what this budget captures – taking care of people today and preparing for a future full of opportunity for everyone who calls Boise home.

You'll see this budget directs resources to grow our economy, make homes affordable, keep our city safe, take climate action, and ensure we care for our families while giving back to our unique and welcoming community. We'll do this while making sure we are providing critical tax relief for those who need it most. We are the only city in Idaho to have created and sustained a property tax rebate program for some of our most vulnerable homeowners and this year we'll extend property tax relief to eligible in-home childcare providers.

Save money. Give it back. Advance your priorities on housing, transportation, parks and open space, and more. That's what it means to stay true to our values, to take care of people today and prepare for tomorrow.

Every day I see the new and impactful ways our team develops to provide the programs and services our community relies on, so this year we are making strategic investments to modernize our core systems. I am so grateful for the opportunity to work alongside our incredible team and look forward providing much needed updates to our technology platforms and staffing structures.

We have always defied the odds here in Boise, and we'll do it again. To protect our way of life today, to ensure a sustainable future for ourselves and the generations who come after, we must dig in and roll up our sleeves like never before. The answer–the secret of Boise–is truly within each of us. People working in common cause made Boise what it is today, and it is through that common cause that we will find success into the future. 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



ORGANIZATION CHART

Citizens of Boise



Office of the Mayor



City Council

- Airport
- Arts & History
- City Clerk
- Community Engagement*
- Finance
- Fire
- Human Resources
- Information Technology
- Legal
- Library
- Organizational Effectiveness
- 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.



EXECUTIVE SUMMARY

Introduction

As was the case when the fiscal year (FY) 2024 budget was being developed, the economy - and its impact on the city's budget - remains difficult to predict. While unemployment levels continue to be very low, high inflation levels persist - straining household incomes and the city's budget. At the same time, the state and region continue to grow, requiring the addition of new resources. The FY 2025 Adopted Budget strives to balance all of these factors, with the primary objective remaining unchanged: Creating a City for Everyone. The FY 2025 Adopted Budget assumes modest growth in certain revenue categories, but allows for slower growth in some of the more economically sensitive categories such as Sales Tax. The FY 2025 Adopted Budget for the General Fund is balanced (consistent with Idaho state law) and projected to remain in a positive position throughout the 10-year forecast period.

The FY 2025 Adopted Budget includes resources for many community-facing services and programs. From providing funds to operate a new fire station and improve library services, to supporting affordable housing efforts and advancing key capital projects, the FY 2025 Adopted Budget maximizes the use of city resources for the good of the community. 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. New for FY 2025 are property tax rebates for licensed in-home childcare providers. Safeguards are in place (reserves and contingencies) to protect city services should the economy fall into a recession.

The approved General Fund budget for FY 2025 is $327.6 million, representing a $26.7 million increase (8.9%) from the FY 2024 Adopted Budget. The increase contains a blend of ongoing and one-time revenue streams. While some revenue categories are projected to be marginally lower than the FY 2024 Adopted Budget, the increase is primarily attributable to Property Taxes, Departmental Revenue, and Development Fees, which are expected to grow in large part due to the investment Micron Technology (Micron) is making in Boise. All other funds have a combined total budget of $549.4 million (excluding the Budget Appropriation Contingency).

General Fund Revenues

Total General Fund revenue sources are projected to increase by $26.7 million (8.9%). Revenue estimates reflect budgeted increases in most revenue categories, with the largest increases in Property Tax, Other Revenue, Departmental Revenue and Development Fees. General Fund revenue highlights are summarized below. Of the total General Fund revenues projected for FY 2025 ($327.6 million), $18.7 million (5.7%) is considered one-time and is therefore not available to support ongoing expenditures.

Property Tax

The FY 2025 Property Tax budget will increase by a total of 5.2%. Included in this increase is a 4.0% base adjustment, reflecting a base increase of 3.0% plus 1.0% of forgone taxes (budget authority available from prior years in which the city took less than the 3.0% maximum base increase). The additional property tax revenue associated with the forgone increase will be dedicated towards various community investments (increased transfer to the Capital Fund, operational improvements at the Cole and Ustick Library, increased funding for Valley Regional Transit, and incentives for childcare providers). It should be noted that cost increases in several non-discretionary cost categories

(e.g., pension contributions, software, insurance, and fuel) were contributing factors in the approval of the forgone increase. Despite taking forgone, the average annual base property tax increase since the beginning of the pandemic is 2.3% - well below the statutorily allowed 3.0%. The FY 2025 budgeted estimate for Property Tax reflects a $9.4 million increase from the FY 2024 Adopted Budget, reflecting the 4.0% increase described above, as well as the increased collections attributable to new construction (i.e., new payers).

For the average-priced home in Boise, the estimated cost of the property tax increase is approximately $58. Prior to FY 2024, assessments for residential properties had been increasing more rapidly than those for commercial properties. In FY 2024, that trend temporarily reversed, which resulted in a portion of the overall property tax burden shifting back towards commercial properties. The most recent assessments have residential increases yet again rising more rapidly than commercial. This will result in the residential sector again assuming more of the overall property tax burden. It should be noted, however, that property taxes on the average home are estimated to be 12.7% lower than they were five years ago.

The FY 2025 Adopted Budget again includes funding to offer property tax rebates for eligible participants, which will now include licensed in-home childcare providers in addition to residents participating in the state's Property Tax Reduction Program (often referred to as the "Circuit Breaker Program"). Additional details on this rebate program can be found throughout this document.

Sales Tax and Development Fees

The Sales Tax budget for FY 2025 is increased by $0.2 million (0.7%) as compared to the FY 2024 Revised Budget. The FY 2024 Adopted Budget for sales tax was originally estimated at $26.6 million, but subsequently reduced by $0.4 million in December 2023 to reflect declining statewide collections. The FY 2025 budget assumes that the city will be limited to 1.0% quarterly growth for the remainder of FY 2024 and the entirety of FY 2025.

During the 2020 state legislative session, a bill was passed which changed the methodology for allocating sales tax revenue to cities and counties. Under the new model, a city could receive either 1.0% growth, full growth, or a shared loss of sales tax revenue each quarter depending on its population and gross receipts across the state. In FY 2021, Boise's sales tax growth was capped at 1.0%, however, in FY 2022 Boise received full growth for all four quarters which reset the base at a much higher level. From the start of FY 2023 through the first half of FY 2024, Boise's sales tax revenue was either limited to 1.0% growth, or declined slightly as state gross sales tax receipts decreased in the second half of FY 2023.

Development Fee revenues are budgeted to increase by $3.7 million, or 23.3%, from the FY 2024 budget figure of $16.0 million, which is primarily attributable to higher planned receipts from Micron's large expansion. Development activity reached a record high of $17.8 million in FY 2022, but was lower in FY 2023 at $15.5 million. The economic climate (high interest rates, labor shortages, etc.) has delayed or limited some development activity, and timing of large commercial projects is more uncertain than usual. Significant demand continues for large commercial projects, from multifamily housing to industrial projects, to serve an increased population and growth in business activity. More vertical and dense development is occurring, particularly in the city's downtown and adjacent commercial areas, aided by a new, modernized zoning code that was approved in 2023. The FY 2025 budgeted estimate for Development Fees

has been set at $19.8 million, which includes $3.8 million from the Micron expansion project.

Other Revenue Items

Departmental Revenue is projected to increase $3.9 million (10.6%) from the FY 2024 Adopted Budget, primarily due to growth in Boise Parks and Recreation Department 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 budgeted to increase by $1.0 million (7.5%) 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 4.5% largely due to an expected increase in water franchise revenue. The approved budget for Liquor Tax revenue is 2.7% higher than FY 2024 as sales growth continues to moderate post-pandemic. Fines and Forfeitures revenue is projected to decrease by 0.3%, as the library phased out fines for overdue books. Other Revenue is projected to increase $6.1 million, which is primarily attributable to the expected recognition of certain American Rescue Plan Act (ARPA) funds in FY 2025.

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 2025 total General Fund expenditures are budgeted to increase by $26.7 million (8.9%) from the FY 2024 Adopted Budget. The FY 2025 Adopted Budget includes funds for several new investments, detailed throughout the document, such as operating expenses for a new fire station and numerous investments in library services. Also included are a number of increases for non-discretionary items attributable to the high inflationary environment.

Personnel

Personnel expenses of $223.8 million account for 68.3% of total General Fund expenditures and represent a $12.3 million (5.8%) increase. Increases are attributable to labor costs (salary and benefits), and a net total of 27.9 new General Fund positions. Wage adjustments to Police and Fire Department contract employees are set by contract. For all non-contract and non-temporary positions, the FY 2025 budget assumes a 3.0% base increase to address employee recruitment/retention issues and maintain the city's market position. FY 2025 compensation also includes a one-time $1.2 million increase to the merit-based funding that is included in the base budget for permanent general employees. One particular expenditure category that is rising faster than the rest of personnel costs is the city's contribution to the state's retirement system - PERSI. For FY 2025, funding allocated for this purpose will increase by $2.5 million, or 13.8%, from FY 2024 levels. This increase is attributable to increased salary costs, increased headcount, and most significantly an increase to the contribution rate (mandated by the state). This non-discretionary increase is a significant contributing factor to the recommendation to take forgone property taxes.

Maintenance and Operations (M&O)

M&O expenses are budgeted to increase by $14.1 million (15.9%) in the General Fund for FY 2025. This increase is primarily attributable to increased transfers from the General Fund to the Housing Projects and Special Activities Fund ($10.0 million) for more affordable housing

projects and the increased Capital Fund transfer ($2.3 million above the FY 2024 Adopted Budget) to partially offset high inflation in capital expenditures. These transfers are discussed in greater detail in the Intergovernmental portion of the General Fund Significant Revenue/Expenditure Changes later in this document.

Other M&O cost increases associated with new or expanded services are also outlined in the General Fund Significant Revenue/Expenditure Changes section. The majority of base M&O expenses have been held at existing levels for FY 2025, 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. The city's long-term M&O forecast does account for inflationary impacts as the cost of goods and providing services continues to rise.

Contingencies

The Unallocated Operating Contingency includes $500,000 for unplanned items. An economic uncertainty reserve of $250,000 is included should revenues decline or if the city experiences higher than anticipated costs for fuel, energy, or other goods and services in the General Fund. The annual City Council Strategic Planning Contingency is $470,000. A summary of all General Fund contingencies is included in the Contingency Summary section.

Authorized Staffing

The FY 2025 Adopted Budget includes 2,112.0 full-time equivalent (FTE) positions for all funds, an increase of 59.8 FTEs from the FY 2024 Adopted Budget. Of those, 52.7 will be funded as part of the FY 2025 annual budget process, with the remaining already approved in FY 2024. There are two key factors that increase the authorized staffing count:

- FY 2024 intra-year adjustments totaling 7.1 FTE (a 3.2 reduction in the General Fund, and a 10.2 increase in other funds). This includes position additions approved by City Council through the Interim Budget Change process (e.g., positions at the Airport).
- FY 2025 adjustments, totaling 52.7 positions (27.9 in the General Fund, and 24.8 in 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. Departments where growth is concentrated are Fire, Parks, Airport, and Public Works.

FY 2024 Adopted FTE Total	**2,052.25**
General Fund Changes	
FY 2024 Approved FTE Changes	-3.15
FY 2025 Adopted Position Changes	27.90
Subtotal General Fund Changes	**24.75**
Other Funds Changes	
FY 2024 Approved FTE Changes	10.20
FY 2025 Adopted Position Changes	24.80
Subtotal Other Funds Changes	**35.00**
FY 2025 Adopted FTE Total	**2,112.00**

Capital Fund

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

that the Capital Fund is balanced in all five years, however, it may be out of balance in one or more future years to reflect higher projected costs than identified revenues. These discrepancies would be addressed during future years' CIP builds as projects are reprioritized based on available funding.

The primary funding source for the Capital Fund is transfers from the General Fund, with additional revenues coming from electric franchise fees, interest income, transfers from the Development Impact Fee Fund, grants, donations, and other sources. The FY 2025 Capital Fund expenditure budget totals $29.7 million, an increase of 9.8% from the FY 2024 Adopted Budget of $27.0 million. This increase is almost entirely attributable to increased maintenance and equipment budgets (57.8% of the total Capital Fund budget), as the city's assets continue to grow and repairs and replacements become more expensive due to ongoing inflationary pressures. The amount of the Capital Fund budget for new projects is similar to last year ($12.2 million), at $12.5 million; however, in FY 2025, this reflects an increased number of relatively smaller projects (primarily parks) and $0.3 million for ongoing pathways planning, with the largest project budget in FY 2025 being $2.0 million for restoration work at the Boise Depot. There is also $2.0 million for pool planning and design work, but that reflects funding for both Lowell and South pools. The Capital Overview and Capital Project Overview sections contain more information on specific projects in FY 2025.

Enterprise Funds

The following provides a brief summary of the FY 2025 Adopted Budget for the enterprise funds. As with the Capital Fund, the Capital Overview and Capital Project Overview sections contain more information on specific projects in FY 2025. Operating budget changes related to personnel additions can be found in the Other Funds Revenue/Expenditure Changes section.

Airport Fund

Air travel has rebounded from the severe disruption caused by the pandemic, with the Boise Airport (Airport) reaching record-levels of passenger traffic in calendar year (CY) 2023, which was 6% above CY 2022. Air travel is expected to continue to grow in CY 2025, with the Airport expecting to see passenger growth as it pursues new routes. The Airport's FY 2025 Adopted Budget reflects increased revenue, personnel additions, and numerous growth- and maintenance-oriented capital projects.

A total of 10.0 new FTEs will support Airport growth (6.0 positions in administration and 4.0 positions in maintenance and operations). Summaries of these position changes are provided elsewhere in this document.

Several growth-related capital projects are in process, with the most significant being the construction of a new consolidated rental car facility. In FY 2025, $112.6 million is budgeted for other capital projects, including preparatory work for a new concourse, which is expected to open by 2030, and regular airfield roadway maintenance and expansion projects.

Geothermal Fund

The geothermal utility is a key element of the Climate Action roadmap, providing significant environmental benefits for the community. The city charges downtown geothermal customers a rate to cover the system's operating costs, repairs and maintenance, and capital improvement projects. The budget reflects no fee increase in FY 2025, which still 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. Recent capital

projects to replace aging geothermal pipes under downtown streets were completed in coordination with road construction projects managed by agencies such as the Ada County Highway District (ACHD) and Capital City Development Corporation (CCDC). Also, funding for these replacements is often provided by third-party sources, such as grants and reimbursement agreements with CCDC.

Solid Waste Fund

Monthly user fees support the management and operation of Boise's solid waste utility, which provides trash and recycling for commercial and residential customers, as well as 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 materials management-related education. To cover rising costs, the FY 2025 Adopted Budget reflects varying rate increases: 7.0% for all residential services, 9.0% for commercial trash services, and 8.0% for commercial recycling.

Water Renewal Fund

The Water Renewal Fund supports the management and operation of the city's water renewal (sewer) system, with customer fees and charges covering operating expenses and some capital improvement projects. The multi-year water renewal utility plan (Utility Plan), which was approved by City Council in October 2020, includes a CIP to support regulatory compliance, planned repairs and replacements, increasing capacity needs, and meet community needs and expectations. The CIP forecasts approximately $1.4 billion of investment over the next ten years. The FY 2025 capital budget is $129.7 million, which is approximately twice the FY 2024 Adopted Budget. This increased capital investment will support development of the city's Recycled Water Facility, capacity increases at the Lander Street Water Renewal Facility, and other projects necessary to maintain and expand the fund's assets.

In November 2021, voters approved the issuance of up to $570 million in revenue bond financing to cover a portion of capital improvement project costs. As a result, Public Works began issuing bonds in FY 2022 and, in FY 2023, secured a low interest rate Water Infrastructure Finance and Innovation Act (WIFIA) loan. Bond financing promotes intergenerational equity and relative rate stability, while also helping with affordability, by allowing the city to ease near-term rate increases as compared to using only current revenues to fund capital costs. In FY 2025, overall water renewal rates will increase by approximately 15% to meet the fund's long-term operational and capital needs. While individual customers will experience varying changes to their bills - depending upon specific rates and actual usage - residential customers, on average, will see a 13.2% increase.

To address increased activity in the Water Renewal Fund, the FY 2025 Adopted Budget also includes the addition of 13.1 FTEs (8.1 positions in administrative support and 5.0 positions in utility operations), as detailed later in this document.

CITY of BOISE



BOISE AT A GLANCE

Boise at a Glance



Basic City Facts

Founded:	July 7, 1863	Population:	250,060 (COMPASS 2024 estimate)
Idaho's Capital:	December 24, 1864	Area of City:	83 square miles (approximate)

Summary of City Facilities and Activities

Arts & History	
Public Art (pieces maintained):	1,015
Airport	
Terminals:	1
Concourses:	2
Airlines:	9
Non-stop Destinations:	26
Passengers in CY 2023:	4.8 million
Environment and Utilities	
Water Renewal Facilities:	3
Miles of Municipal Sewer Lines:	980+
Miles of Geothermal Pipeline:	21
Geothermal Heating:	6.25 million square feet
Municipal Irrigation Systems:	8
Streetlights:	13,485
Libraries	
Library Facilities:	5
Visitors in CY 2023:	0.66 million
Parks, Recreation and Neighborhood Services	
Parks (includes 13 undeveloped sites):	109
Golf Courses:	2
City-Operated Community Centers:	10
Swimming Pools:	5
Miles of Boise River Greenbelt:	25
Miles of Foothills Trails:	220+
Open Space Reserves:	15
Cultural/Historical Sites:	2
Cemeteries:	3
Planning and Development Services	
Permits Issued in CY 2023:	18,599
Inspections in CY 2023:	67,722
Residential Housing Units Owned:	477
Public Safety	
Fire Stations:	17
Fire Calls for Service in CY 2023:	21,942
Children Educated at Fire Safety Week:	6,811
Police Stations:	2



ECONOMIC INDICATORS



Employment

The job market in Boise remains healthy and employment continues to grow. The pandemic reduced the labor force and the labor force participation rate, resulting in a labor shortage that continues today. Boise employment returned to pre-pandemic levels by late CY 2020, but Idaho's labor force participation rate remained lower in April 2024 than it was before the pandemic began (62.8% versus 63.8% in April 2019). In the three years since (December 2020 to December 2023), Boise jobs increased by 8.8%, an average annual growth rate of 2.9%. If future job growth further tightens the employment market, this could increase labor costs and put upward pressure on inflation, which in recent years has been trending higher than before the pandemic.

In CY 2023, the Boise unemployment rate began and ended the year at 2.7% (and ranged between 2.3% and 2.9% during the year). In historical terms, these are very low unemployment rates that highlight a lower supply of available labor. For April 2024 (the most recent employment data available), the unemployment rate again was 2.7%, though for January through March the figure ranged higher between 3.1% and 3.3%. Comparable April figures were 3.2% for Idaho and 3.5% for the nation.

Demographic trends suggest the United States' workforce will continue to age and potentially shrink in numbers due to lower birth rates and limited immigration. (Idaho may do better than other places in the near term if in-migration continues to bring new workers from other parts of the country.) Worker movement has slowed but labor shortages tend to increase worker movement as people seek new job opportunities and employers compete for workers.

Economic growth (real U.S. Gross Domestic Product), for CY 2024 is projected to be 1.7%, lower than the 2.4% experienced for 2023. CY 2025 is also projected to be lower at 1.7%, then growth for CYs 2026 - 2028 is projected to return to a long-term range of 2.0% to 2.5%. High interest rates typically act as a restraint on economic growth. Inflation continues to improve but remains high, causing the Federal Reserve to keep interest rates high. A third factor that may limit growth is a shortage of labor. Higher interest rates often lead to recessions, and the Federal Reserve is unlikely to reduce interest rates significantly until inflation declines further, which could take some time. Geopolitical events and an election year also could have economic effects that are hard to predict. Until economic conditions are more clear and favorable, a recession is a possibility for FY 2025 and after. However, a recession may

have limited effects on Idaho's economy and employment market.

Construction

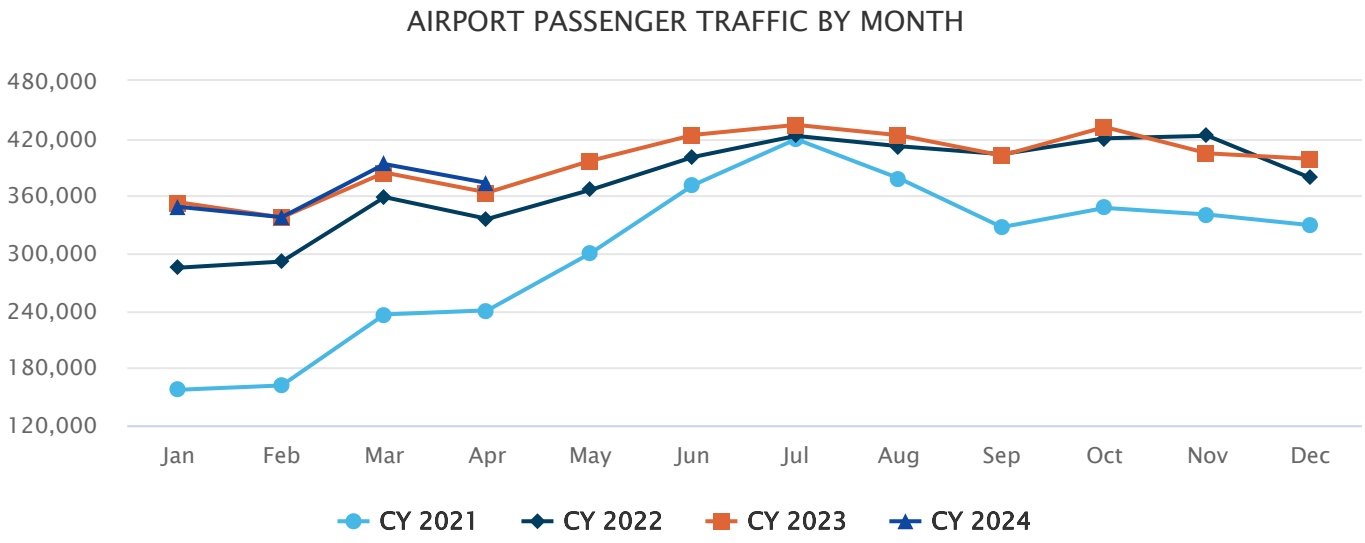
Construction activity in Boise remains healthy. City Development Fee revenue reached a record level in FY 2022. However, building permits and Development Fee revenues were lower in FY 2023 due to the timing of projects and projects being delayed and canceled because of economic uncertainty and/or higher interest rates. Year-to-date FY 2024 revenue has been higher than the comparable time frame for FY 2023, in part due to permits for the multi-billion-dollar expansion at Micron Technology (Micron) that will take years to complete. The FY 2025 Development Fee budget has been set higher than FY 2024 due to the timing of projected Micron expansion revenues, but the budgeted base development fee revenues for the rest of Boise have been held flat, given the prospect of limited growth potential compared to prior years. Construction development can respond relatively quickly to improving or worsening economic conditions. There continues to be a robust pipeline of commercial projects in review and being planned for Boise, but it is not clear how this may translate into higher revenues in light of economic conditions and high growth in recent years. Population growth from in-migration to the Boise area in recent years has led to a housing shortage and more demand for commercial business activities. Similarly, population growth and demand for housing has led to more multifamily housing projects being planned and built in recent years, including large projects with 100 or more units. Single-family permits have trended lower in Boise given limited tracts of undeveloped land in the city, with more new large-scale housing developments occurring in surrounding cities and unincorporated areas that have more open land. High interest rates have also slowed the housing market.

Housing

Home price appreciation increased in all states for the twelve months ended March 31, 2024. The latest House Price Index data from the Federal Housing Finance Agency ranks Idaho fortieth in house price growth during that time frame at 4.6%, with the national average being 6.6%. The average assessed home value for tax year (TY) 2024 in Boise is $504,685, a 3.8% increase over the TY 2023 figure of $486,280. Including the impact of new construction, aggregate assessed residential values for TY 2024 in Boise are estimated to increase 5.7%, compared to -12.8% in TY 2023. Housing in Boise costs significantly more than it did pre-pandemic and is in short supply due to in-migration.

Airport Passenger Traffic

Passenger traffic at the Boise Airport (BOI) continued to grow in CY 2023, though growth was lower in the second half of the year. Year-to-date traffic in CY 2024 is comparable to CY 2023. Travel demand and traffic are healthy, and continued growth is expected, albeit at a lower rate than prior years. The airport continues to work on numerous projects to expand operations, some of which are discussed later in this document in the Capital Project Overview section. The following graph shows BOI air passenger traffic for CYs 2021-2024.


AIRPORT PASSENGER TRAFFIC BY MONTH
480,000
420,000
360,000
300,000
240,000
180,000
120,000
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
CY 2021
CY 2022
CY 2023
CY 2024



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 2025.

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 proposed 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 generally 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, Development Impact Fee Fund, and the Open Space and Clean Water Levy 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: The Geothermal Fund supports the operation of the city's geothermal heating utility. 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. Beginning in FY 2025, this fund will be managed by the Public Works Department rather than the Finance Department.

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. As of 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 - Housing and Urban Development (HUD) Funds:** The Housing and Urban Development Funds comprise the city's HOME and Community Development Block Grant 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 has also included one-time federal resources to 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: Boise Municipal Health Trust Fund, Budget Appropriation Contingency Fund, Debt Service Fund, Economic Development Fund, Heritage Fund, Humane Society Trust Fund, L.M. Cunningham Fund, and Municipal Irrigation Fund.



GENERAL FUND REVENUE MANUAL

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

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

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

In the following tables, FY 2022 and FY 2023 reflect actual revenues and FY 2024 shows the Adopted Budget. FY 2025 is highlighted and displays the Adopted Budget, while FYs 2026-2029 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)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue Source								
Carryforward/Fund Balance	$ -	$ -	$ 6,638	$ 8,977	$ 20	$ 20	$ 20	$ 20
Departmental Revenue	33,008	37,009	36,886	40,787	41,929	42,958	44,119	45,313
Development Fees	17,835	15,502	16,017	19,752	20,935	20,873	20,088	20,081
Fines and Forfeitures	2,208	2,567	3,090	3,080	3,142	3,205	3,270	3,336
Franchise Fees	5,639	6,544	5,387	5,627	5,593	5,712	5,834	5,959
Internal Charges	10,712	12,256	13,872	14,916	13,356	13,814	14,289	14,780
Liquor Tax	4,649	4,843	5,036	5,171	5,360	5,557	5,761	5,972
Other Revenue	82	16,525	6,559	12,648	6,802	6,873	6,459	5,648
Property Tax	168,925	175,124	180,821	190,201	201,758	211,180	219,012	227,060
Sales Tax	26,067	25,970	26,591	26,406	26,670	27,537	28,432	29,356
Total GF Revenues	**$ 269,125**	**$ 296,340**	**$ 300,897**	**$ 327,565**	**$ 325,565**	**$ 337,729**	**$ 347,284**	**$ 357,525**
% Change		10.1%	1.5%	8.9%	-0.6%	3.7%	2.8%	2.9%

Departmental Revenue

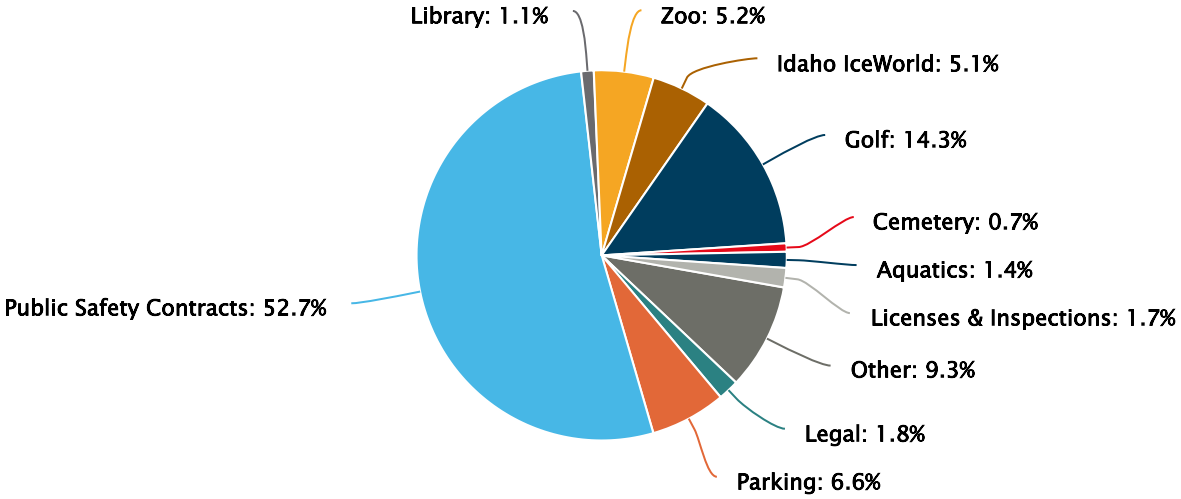
($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue	$ 33,008	$ 37,009	$ 36,886	$ 40,787	$ 41,929	$ 42,958	$ 44,119	$ 45,313
% Change		12.1%	-0.3%	10.6%	2.8%	2.5%	2.7%	2.7%

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. All of the revenues collected in this category have an expenditure offset and are therefore generally not considered available for general use. A listing of all fees, including any changes that were adopted, are included elsewhere in this document.

Projections and Assumptions

- The FY 2025 Adopted Budget for Departmental Revenue is 10.6% above the FY 2024 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 2024 due to expanded participation levels, increased program offerings, and fee increases to keep up with increasing costs. The budgeted revenue estimate for the golf program is approximately $0.9 million (17.4%) higher than the FY 2024 Adopted Budget.
- The fee increases, and associated revenue increases, for the golf courses are to keep up with rising costs and also to support the Warm Springs Grill + Golf 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 compared 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 2025 Adopted Budget generally reflects the contracted amounts between the City of Boise and the partner agency. Overall, the reimbursements from these partner agencies is budgeted to increase by 10.5% from to the FY 2024 Adopted Budget. The increase is generally attributable to the collective labor agreement impacts, health benefit contributions, and PERSI rates for Public Safety members.
- For the forecast years, aggregate annual increases range from 2.5% to 2.8%, reflecting estimated activity levels and cost increases for the city.

FY 2025 DEPARTMENTAL REVENUE: $40.8 MILLION



Development Fees

($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue	$ 17,835	$ 15,502	$ 16,017	$ 19,752	$ 20,935	$ 20,873	$ 20,088	$ 20,081
% Change		-13.1%	3.3%	23.3%	6.0%	-0.3%	-3.8%	0.0%

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 for years as Boise has grown. Development fee revenue set records in FY 2021 and FY 2022 due to in-migration, a growing economy, and high demand for commercial and residential development. Increasingly in recent years, numerous large commercial and multifamily projects are being built in Boise, a trend that continues in FY 2024. A very large, years-long Micron expansion is also underway, which is expected to result in billions of dollars of new construction.

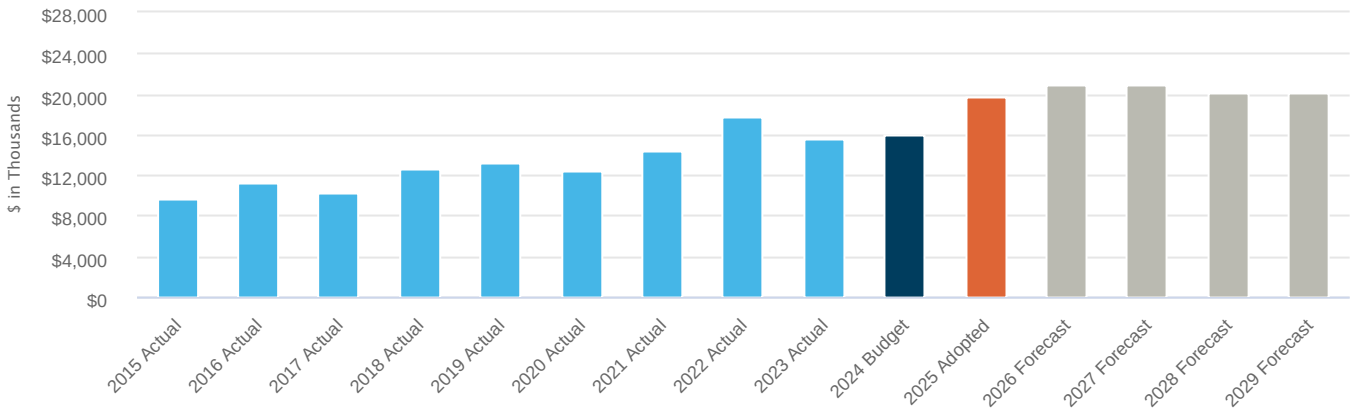
Development activity and revenues were lower in FY 2023, however. This was primarily due to project delays and cancellations caused by higher interest rates and slowing economic growth. FY 2024 revenues are trending above FY 2023, due at least in part to one-time growth from the Micron expansion. Higher growth for Boise construction development may be restrained somewhat due to economic conditions and a limited supply of labor. In anticipation of this trend continuing in FY 2025, the budget assumes minimal base growth in traditional development projects. The significant increase of 23.3% is primarily attributable to one-time revenues from the Micron expansion.

A modernized zoning code was approved in FY 2023 and implemented in December 2024. The new code alters some planning processes and regulations for specific zoning areas. It may lead to more applications for certain types of projects and uses, such as accessory dwelling units.

Projections and Assumptions

- Large commercial projects, including multifamily housing projects, drive revenue the most, given their complexity and high valuation. Some residential construction has shifted to cities outside of Boise and unincorporated county areas where there are more open tracts of undeveloped land.
- The forecast years include a revenue increase of 6.0% in FY 2026 due primarily to the Micron expansion, then slight reductions ranging from (0.3%) to (3.8%) for FYs 2027-2029. Modest growth is projected for traditional development, with Micron expansion one-time growth stepping down as the overall project advances toward completion. Out-year projections assume modest growth to balance the probability of ongoing growth, including rapid growth, against a possible slowdown or recession.
- A fee study was initiated in the spring of 2024 to review and update all the city's development fees. The study aims to introduce some new fees and revise fees where needed, including higher fees in areas where current fees do not reflect the actual costs of service provision. The fee study will continue into FY 2025, with resulting fee updates and changes, and potential new fees, expected to be implemented for FY 2026.

HISTORICAL AND PROJECTED DEVELOPMENT FEES



Fines and Forfeitures

($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue	$ 2,208	$ 2,567	$ 3,090	$ 3,080	$ 3,142	$ 3,205	$ 3,270	$ 3,336
% Change		16.3%	20.4%	-0.3%	2.0%	2.0%	2.0%	2.0%

Over 90% of Fines and Forfeitures revenue is parking, towing, and traffic fines. It also includes fine revenue for false alarms and animal licensing.

Projections and Assumptions

- The FY 2025 Adopted Budget for Fines and Forfeitures reflects a 0.3% decrease from the FY 2024 Adopted Budget figure. The FY 2024 budget reflects a modest increase over FY 2023 and the city expects actual results in FY 2024 to come in at budgeted levels. FY 2025 reflects a slight adjustment down to revenue projections and is primarily attributable to slightly reduced parking and towing fines revenue ($4,500) and the elimination of fines for overdue library books ($6,700).
- Out-year estimates assume a conservative year-over-year growth of 2%, which is generally in line with long-term averages.

Franchise Fees

($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Cable TV	$ 673	$ 613	$ 150	$ 150	$ -	$ -	$ -	$ -
Natural Gas	1,809	2,538	1,900	1,938	1,977	2,016	2,056	2,098
Trash and Recycling	1,876	1,962	2,031	2,102	2,165	2,230	2,297	2,366
Water	1,281	1,431	1,307	1,438	1,452	1,466	1,481	1,496
Total	**$ 5,639**	**$ 6,544**	**$ 5,388**	**$ 5,628**	**$ 5,594**	**$ 5,712**	**$ 5,834**	**$ 5,960**
% Change		16.0%	-17.7%	4.5%	-0.6%	2.1%	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.)

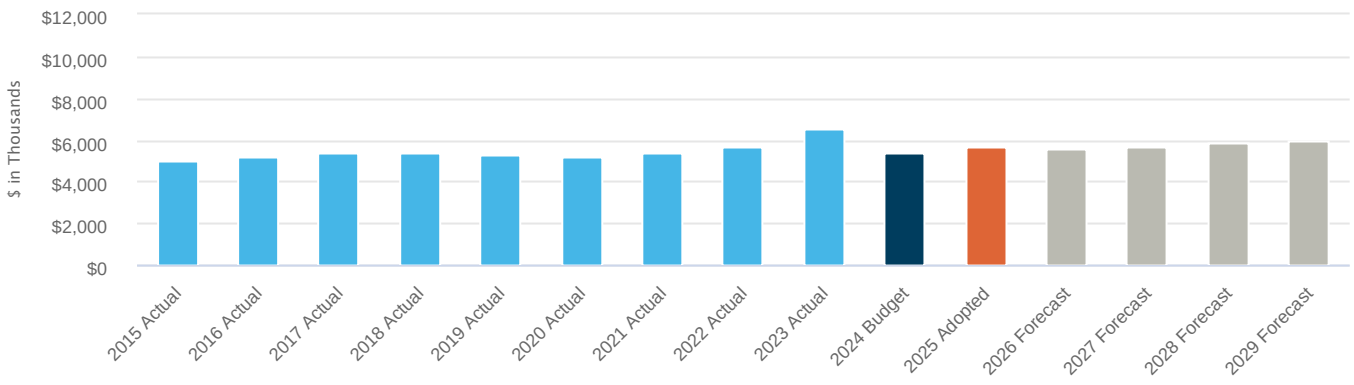
Historically, collections for the four Franchise Fees have performed differently; however, collectively, they have been relatively stable. Cable TV has seen significant declines and after FY 2025 is no longer included in the forecast as competition from streaming alternatives continues to grow. Natural gas has been volatile over the last few years, as increased Russian sanctions and inflationary pressures resulted in steep price increases, followed by a dramatic reduction that went into effect at the beginning of FY 2024. Changes in cost have a corresponding impact on franchise fee 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 2025 Adopted Budget for Franchise Fees is 4.5% above the FY 2024 budget, reflecting year-over year budgeted increases in all categories, with the exception of Cable TV revenue.
- Cable TV revenue has steadily declined due to consumer "cord cutting." Certain providers have also signaled they will no longer be providing traditional cable TV in upcoming years. Consequently, FY 2025 is the final year receipts from this source are included in the forecast.

- 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.
  - ◊ FY 2023 revenues of $2.5 million were significantly higher than the budgeted $1.4 million. Due to timing of receipts, it was not fully understood how much the FY 2023 actual collections would exceed the budgeted level at the time the FY 2024 budget was developed. The FY 2025 budgeted estimate aims to adjust for the increases that were experienced in FY 2023, as well as the price reduction that went into effect at the beginning of this fiscal year. For FY 2025, a 2.0% increase to the budgeted estimate is therefore assumed, with similar increases built into the out-years of the forecast.
- Trash and Recycling service franchise revenue has been remarkably steady, as prices do not typically decline and there are no alternatives. Staff expects FY 2024 collections to exceed FY 2022 and 2023 levels due to continued growth and cost increases. Growth of 3.5% is assumed for FY 2025, with 3.0% assumed in the out-years of the forecast.
- Water franchise revenue is also difficult to predict given weather materially affects demand. Growth of 10.0% is reflected in the FY 2025 estimate to account for recent collection patterns, and 1.0% growth is assumed in the out-years.

HISTORICAL AND PROJECTED FRANCHISE FEES



Internal Charges

($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue	$ 10,712	$ 12,256	$ 13,872	$ 14,916	$ 13,356	$ 13,814	$ 14,289	$ 14,780
% Change		14.4%	13.2%	7.5%	-10.5%	3.4%	3.4%	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 the Finance Department. These reimbursements are made via a cost allocation plan (CAP) that determines the appropriate level of payment based on expected service usage.

More than 90% of Internal Charges 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 2025 Adopted Budget for Internal Charges is higher than FY 2024, due mainly to estimated cost of service increases; it also includes some staffing growth in the ISDs, 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 have also seen significant growth in recent years due to community growth. Growth in Internal Charges is also attributable to salary and benefit adjustments and M&O increases included as part of this budget.
- A portion of the increase in FY 2025 is considered one-time, as it is attributable to one-time costs (e.g., professional services to augment IT staff, FY 2025 performance pay, and the Risk Fund stabilization). As a result, a decline is assumed in FY 2026 as compared to FY 2025, with growth resuming in FY 2027.

Liquor Tax

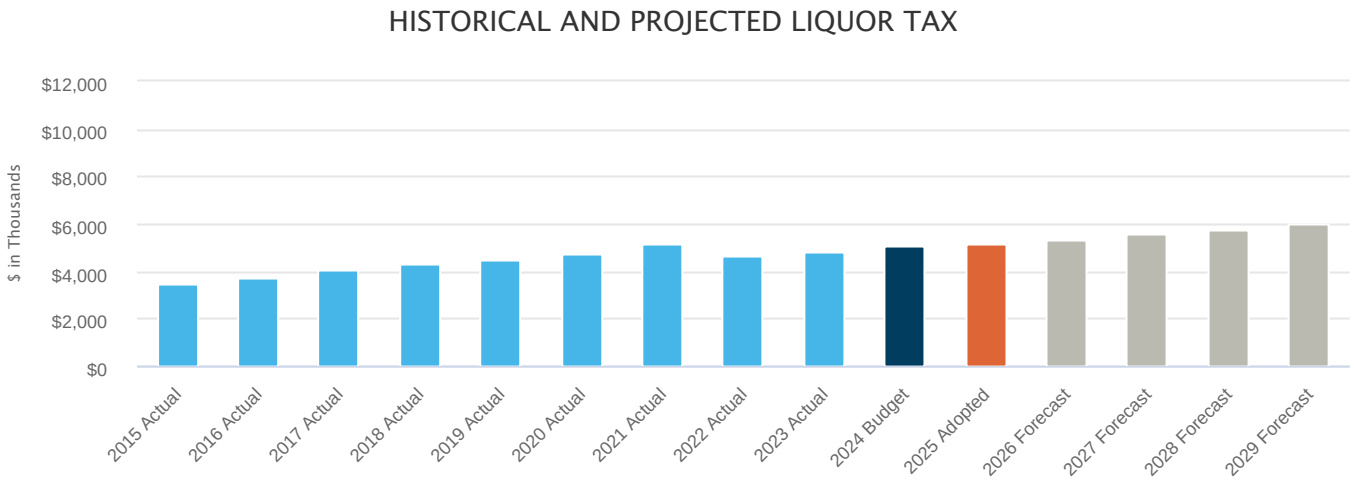
($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue	$ 4,649	$ 4,843	$ 5,036	$ 5,171	$ 5,360	$ 5,557	$ 5,761	$ 5,972
% Change		4.2%	4.0%	2.7%	3.7%	3.7%	3.7%	3.7%

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, exceeding the quarterly payments.

The FY 2025 Adopted Budget for liquor tax is approximately $5.2 million and reflects a 2.7% increase over the amount budgeted for FY 2024. Liquor tax revenue has increased each year since FY 2022 and collections in FY 2024 are once again expected to exceed the prior fiscal year. The FY 2025 budget for liquor tax is estimated to slightly exceed the all-time high from FY 2021 in which collections totalled $5.1 million, resulting from consumption patterns shifting with the COVID-19 pandemic. During the pandemic, liquor tax receipts far exceeded expectations as consumers shifted away from restaurants and bars and consumed more alcohol at home. In subsequent fiscal years, this trend has reversed somewhat as consumption has resumed at bars and restaurants. Another variable at play with liquor tax revenue is the recent sunset of House Bill 643 which shifted 4.0% of the liquor tax allocation away from cities over a five-year period, ending in June 2023. The sunset of this legislation, along with population growth and inflation, have resulted in liquor tax estimates increasing by 2.7% for FY 2025 and 3.7% over the remaining forecast years.

Projections and Assumptions

- Moderate growth of 3.7% is forecasted in FYs 2026-2029.
- Statewide liquor tax receipts will continue to increase at a steady rate through the end of FY 2024 and through the forecast period.
- Liquor tax revenue will be buoyed from the sunset of House Bill (HB) 643 which ended in June 2023.



Other Revenue

($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue	$ 82	$ 16,525	$ 6,559	$ 12,648	$ 6,802	$ 6,873	$ 6,459	$ 5,648
% Change		N/M	-60.3%	92.8%	-46.2%	1.0%	-6.0%	-12.6%

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 2025 Adopted Budget amount for Other Revenue is $6.1 million (92.8%) higher than the FY 2024 budget. This is largely due to the FY 2025 Adopted Budget including $5.7 million of one-time ARPA funding that has yet to be spent and recognized as revenue. This funding will largely be spent on housing in FY 2025.
- Interest income is budgeted to increase by roughly $150,000 from FY 2024 to FY 2025. 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 CY 2024 and expend the funds by the end of CY 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 remain at elevated levels. 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)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue	$ 168,925	$ 175,124	$ 180,821	$ 190,201	$ 201,758	$ 211,180	$ 219,012	$ 227,060
% Change		3.7%	3.3%	5.2%	6.1%	4.7%	3.7%	3.7%

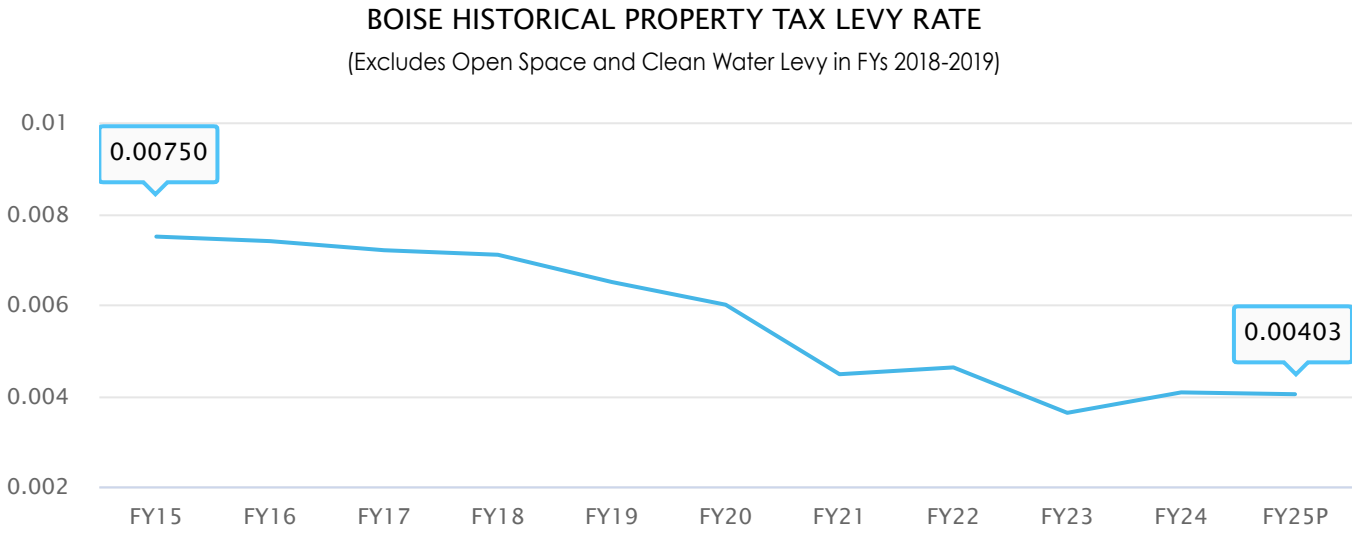
Property Tax Overview

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 "3.0% + growth." Although the city forecasts 3.0% 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 3.0% maximum in three of the last four years (0.0% in FY 2021, 2.45% in FY 2023, and 2.0% in FY 2024).

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 2025 Adopted Budget reflects a 4.0% base property tax increase (the 3.0% maximum increase plus 1.0% of forgone) and the full amount (90%) of allowable taxes attributable to new construction and annexation (i.e., "growth"). Forgone is budget authority available from prior years in which the city took less than the 3.0% maximum base increase. 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 due 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 temporarily reversed in TY 2023, with the total assessed property value in Boise decreasing by an estimated 7.4%. Now in TY 2024, values are again increasing - by an estimated 4.2%.



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 following figure is provided to help demonstrate this relationship). The city's levy rate is projected to decrease approximately 1.0% for FY 2025 (from 0.00407 to 0.00403 – rounded to five decimal places). While the levy rate is projected to decrease, residential property taxes are expected to increase, 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 estimated levy rates.

Idaho cities property tax rate formula	**General Fund Property Tax Amount**	÷	**Total Taxable Market Value**	=	**Levy Rate**
Property tax levy rate calculation example: (Estimated FY 2025)	**$190.2 Million**	÷	**$46.7 Billion**	=	**0.00403 Levy Rate**
City of Boise property tax calculation example: (amount of city tax per $100k of taxable value)	**$100,000 Taxable Property Value**	×	**0.00403 Levy Rate**	=	**$403 City Portion of Property Taxes**

Property Tax Budget

The property tax budget for FY 2025 represents an increase of $9.4 million from the FY 2024 Adopted Budget. This increase of 4.0% base growth (excluding amounts related to new construction), reflects a base increase of 3.0% plus 1.0% of forgone taxes (budget authority available from prior years in which the city took less than the 3.0% maximum base increase) and an additional increase for growth due to new properties (new construction and annexation) added to the tax roll. Of the increases included in the budget, the base increase of 3.0% supports cost increases for existing services, the 1.0% from forgone property taxes supports various community-facing service expansions (detailed elsewhere in this document), and the amount attributable to new construction is used to support growth-related service costs.

For FY 2025, the value of anticipated new construction and annexation is approximately $585 million. This amount reflects the 10.0% 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. For additional discussion on HB 389, and other Property Tax considerations, please refer to the "Property Tax Analysis" section.

Property valuations and taxes are assessed and collected by Ada County. Questions about assessed property values should be directed to the Ada County Assessor's Office at (208) 287-7200.

Sales Tax

($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue	$ 26,067	$ 25,970	$ 26,591	$ 26,406	$ 26,670	$ 27,537	$ 28,432	$ 29,356
% Change		-0.4%	2.4%	-0.7%	1.0%	3.3%	3.3%	3.2%

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

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

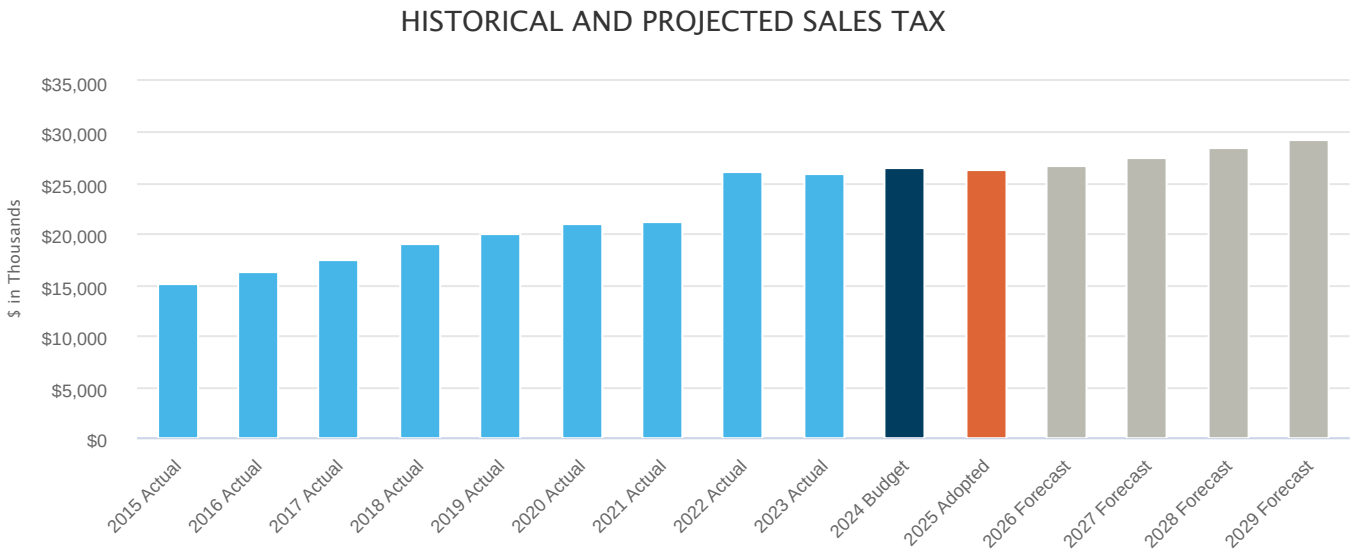
In FY 2021, Boise was limited to 1.0% growth under the revised formula in all four quarters. Given high sales tax growth (above 10.0%), the statewide per capita average moved up quickly and Boise's average fell below the statewide average for all four quarters of FY 2022, resulting in quarterly sales tax increases for the city of 26.3%, 22.9%, 17.8%, and 25.0%. These increases reset Boise's base sales tax revenue at a much higher level in FY 2023, and the city was limited to 1.0% growth for the first two quarters and took a proportional share of the loss in statewide sales tax revenue for the second half of the year. Through the first two quarters of FY 2024, the city's sales tax revenue has declined slightly from FY 2023, which is projected to result in FY 2024 finishing slightly below budget which had assumed 1.0% growth in each quarter, but still above FY 2023 actuals.

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 7.0% to 8.0% 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 2025, staff expect Boise to again be limited to 1.0% growth across all four quarters. While the FY 2025 budget is 0.7% lower than the FY 2024 Adopted Budget, the FY 2024 budget was subsequently reduced by $360,000 in December 2023 to reflect the first quarter's payment coming in slightly below the previous year. As a result, the FY 2025 sales tax budget is approximately 1.0% higher than the FY 2024 Revised Budget, reflecting conservative assumptions that the city will finish FY 2024 with sales tax revenue slightly below budget, and using that revised base to calculate modest growth in FY 2025.

Given the difficulty in predicting when Boise will again receive full growth, staff assumes the city will receive 1.0% growth in FY 2025 (compared to the FY 2024 Revised Budget) and FY 2026, followed by approximately 3.3% growth for FYs 2027-2029. The 3.3% growth in FYs 2027-2029 reflects a multi-year historical average, capturing years of full growth, capped growth, and reductions due to economic impacts.

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 7.0% to 8.0%. Collections are expected to continue growing at more normal growth rates of 5.0% to 8.0% for the near term, and possibly through the forecast years ending with FY 2029 unless a recession occurs. Continued high inflation could elevate the growth rate.
- Boise is projected to again be limited to 1.0% quarterly sales tax growth in FYs 2025 and 2026, with average growth set higher at 3.3% for FYs 2027-2029.
- During the FY 2023 legislative session, the State Legislature passed HB 292. As part of this bill, the Legislature will use online sales tax collections as a major source of funding for property tax relief (this legislation is discussed in more detail in the "Property Tax" portion of this document). Given this 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
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$0
$ in Thousands
2015 Actual
2016 Actual
2017 Actual
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Actual
2024 Budget
2025 Adopted
2026 Forecast
2027 Forecast
2028 Forecast
2029 Forecast

CITY of BOISE



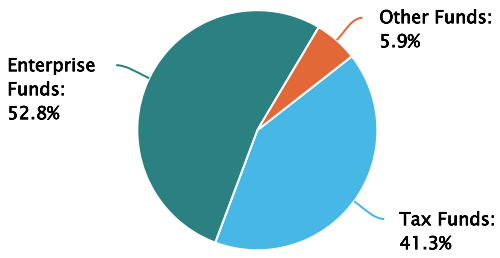
ALL FUNDS BUDGET SUMMARY

FY 2025 BUDGET SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY CATEGORY

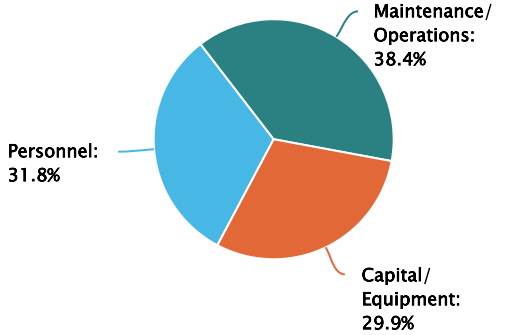
Fund	Total Revenues	Personnel	Maintenance/ Operations	Capital/ Equipment	Adopted Total Expenditures	Fund Balance Increase/ (Decrease)
Tax Funds						
General Fund	327,565,843	223,776,830	102,702,791	1,086,222	327,565,843	-
Capital Funds	33,772,891	-	16,722,647	17,682,321	34,404,968	(632,077)
Total Tax Funds	**361,338,734**	**223,776,830**	**119,425,438**	**18,768,543**	**361,970,811**	**(632,077)**
Enterprise Funds						
Airport	72,539,333	18,461,698	65,785,028	112,585,316	196,832,042	(124,292,709)
Geothermal	808,200	313,625	827,367	-	1,140,992	(332,792)
Municipal Irrigation	61,555	-	49,938	-	49,938	11,617
Solid Waste	46,824,131	1,152,764	46,840,741	-	47,993,505	(1,169,374)
Water Renewal	101,410,462	30,746,611	56,890,962	129,700,639	217,338,212	(115,927,750)
Total Enterprise Funds	**221,643,681**	**50,674,698**	**170,394,036**	**242,285,955**	**463,354,689**	**(241,711,008)**
Other Funds*						
Debt Service	-	-	991,956	-	991,956	(991,956)
Economic Development	174,578	-	130,020	-	130,020	44,558
Fleet Services	4,088,530	1,829,651	2,358,262	150,000	4,337,913	(249,383)
Health Insurance	28,706,000	-	26,222,700	-	26,222,700	2,483,300
Heritage	814,000	-	1,928,238	603,800	2,532,038	(1,718,038)
Housing - HUD Funds	5,170,276	620,401	5,965,090	-	6,585,491	(1,415,215)
Housing - Projects and Special Activities	8,279,076	-	159,102	-	159,102	8,119,974
Housing - Property Management	1,474,591	613,738	1,835,489	-	2,449,227	(974,636)
Humane Society Trust	-	-	-	-	-	-
LM Cunningham	48,000	-	109,800	-	109,800	(61,800)
Risk Management	9,939,217	1,261,914	6,847,625	-	8,109,539	1,829,678
Total Other Funds	**58,694,268**	**4,325,704**	**46,548,282**	**753,800**	**51,627,786**	**7,066,482**
Total All Funds	**641,676,683**	**278,777,232**	**336,367,756**	**261,808,298**	**876,953,286**	**(235,276,603)**

*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 2025 figures will be $1,211,676,683 (revenue) and $1,446,803,286 (expense).

CITYWIDE EXPENDITURES BY FUND TYPE



CITYWIDE EXPENDITURES BY CATEGORY



FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
REVENUES				
Tax Funds				
General Fund	269,126,283	296,341,118	300,896,198	327,565,843
Capital Funds	38,358,966	44,835,917	32,118,018	33,772,891
Total Tax Funds	**307,485,249**	**341,177,035**	**333,014,216**	**361,338,734**
Enterprise Funds				
Airport	81,407,356	74,455,037	66,775,947	72,539,333
Geothermal	1,220,870	2,370,921	830,000	808,200
Municipal Irrigation	48,273	77,745	57,922	61,555
Solid Waste	39,995,395	42,284,314	42,983,495	46,824,131
Water Renewal	80,207,323	87,806,164	88,722,361	101,410,462
Total Enterprise Funds	**202,879,217**	**206,994,180**	**199,369,725**	**221,643,681**
Other Funds*				
Debt Service	18,137,130	2,521,830	1,075,544	-
Economic Development	36,120	79,455	484,373	174,578
Fleet Services	3,606,694	4,441,017	4,390,250	4,088,530
Health Insurance	22,475,895	26,284,403	25,588,000	28,706,000
Heritage	588,419	2,021,725	774,687	814,000
Housing - HUD Funds	2,231,890	2,775,226	3,903,430	5,170,276
Housing - Projects and Special Activities	18,602,143	40,845,704	6,808,000	8,279,076
Housing - Property Management	2,135,994	1,885,976	2,544,000	1,474,591
Humane Society Trust	(449)	380	-	-
LM Cunningham	17,056	204,513	39,000	48,000
Risk Management	5,131,740	6,501,341	8,628,106	9,939,217
Total Other Funds	**72,962,633**	**87,561,571**	**54,235,390**	**58,694,268**
Revenues All Funds	**583,327,099**	**635,732,786**	**586,619,331**	**641,676,683**

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

FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES - FUNDS BY TYPE

Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
EXPENDITURES				
Tax Funds				
General Fund	277,344,323	301,140,211	300,896,198	327,565,843
Capital Funds	32,897,176	50,353,509	27,053,291	34,404,968
Total Tax Funds	**310,241,499**	**351,493,719**	**327,949,489**	**361,970,811**
Enterprise Funds				
Airport	102,848,607	113,791,674	182,562,940	196,832,042
Geothermal	1,688,661	2,188,057	1,020,085	1,140,992
Municipal Irrigation	38,927	39,203	46,562	49,938
Solid Waste	38,352,122	40,317,165	45,295,673	47,993,505
Water Renewal	87,982,938	109,025,374	138,242,001	217,338,212
Total Enterprise Funds	**230,911,254**	**265,361,472**	**367,167,261**	**463,354,689**
Other Funds*				
Debt Service	18,293,970	2,385,274	1,978,149	991,956
Economic Development	22,000	-	441,113	130,020
Fleet Services	3,812,100	4,365,394	4,422,583	4,337,913
Health Insurance	21,238,045	23,193,378	23,743,600	26,222,700
Heritage	1,036,940	853,168	964,000	2,532,038
Housing - HUD Funds	4,103,252	3,454,910	4,293,154	6,585,491
Housing - Projects and Special Activities	18,349,198	27,038,014	6,728,470	159,102
Housing - Property Management	2,292,664	2,355,273	2,231,184	2,449,227
LM Cunningham	18,959	24,408	102,350	109,800
Risk Management	7,025,935	7,761,836	7,086,041	8,109,539
Total Other Funds	**76,193,063**	**71,431,655**	**51,990,644**	**51,627,786**
Expenditures All Funds	**617,345,816**	**688,286,847**	**747,107,394**	**876,953,286**
Fund Balance	**(34,018,717)**	**(52,554,061)**	**(160,488,063)**	**(235,276,603)**

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



GENERAL FUND BUDGET SUMMARY

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

Revenue by Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Change from FY 2024 $	Change from FY 2024 %
Carryforward/Fund Balance	-	-	6,638,442	8,977,379	2,338,937	35.2%
Departmental Revenue	33,008,028	37,009,362	36,885,501	40,787,245	3,901,744	10.6%
Development Fees	17,835,186	15,501,970	16,016,900	19,751,673	3,734,773	23.3%
Fines and Forfeitures	2,208,161	2,567,016	3,089,705	3,080,487	(9,218)	-0.3%
Franchise Fees	5,639,264	6,543,747	5,387,427	5,627,188	239,761	4.5%
Internal Charges	10,712,413	12,256,326	13,871,986	14,915,787	1,043,801	7.5%
Liquor Tax	4,649,243	4,842,829	5,036,161	5,170,937	134,776	2.7%
Other Revenue	82,432	16,525,209	6,558,661	12,647,807	6,089,146	92.8%
Property Tax	168,924,644	175,124,237	180,820,558	190,201,007	9,380,449	5.2%
Sales Tax	26,066,912	25,970,423	26,590,857	26,406,333	(184,524)	-0.7%
Total Revenue	**269,126,283**	**296,341,118**	**300,896,198**	**327,565,843**	**26,669,645**	**8.9%**
Expenditures by Category						
Personnel	173,834,346	193,845,486	211,466,629	223,776,830	12,310,201	5.8%
Maintenance/Operations	102,518,833	105,858,629	88,585,389	102,702,791	14,117,402	15.9%
Capital/Equipment	991,144	1,436,095	844,180	1,086,222	242,042	28.7%
Total Expenditures	**277,344,323**	**301,140,211**	**300,896,198**	**327,565,843**	**26,669,645**	**8.9%**
Fund Balance	**(8,218,040)**	**(4,799,092)**	**-**	**-**	**-**	**N/A**

GENERAL FUND FOUR YEAR SUMMARY OF REVENUES AND EXPENDITURES

Expenditures by Department	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Change from FY 2024 $	Change from FY 2024 %
Arts & History	2,511,019	2,712,461	3,121,419	3,198,928	77,509	2.5%
City Clerk	-	-	-	1,407,844	1,407,844	N/A
City Council	482,544	480,797	648,003	603,842	(44,161)	-6.8%
City Council - Internal Audit	437,175	426,778	446,475	456,768	10,293	2.3%
Contractual Services*	9,699,597	10,684,800	12,851,502	11,956,643	(894,859)	-7.0%
Finance	10,329,787	11,435,012	13,628,872	7,946,628	(5,682,244)	-41.7%
Fire	63,307,133	69,198,434	76,329,727	82,432,855	6,103,128	8.0%
Human Resources	3,892,629	5,607,427	7,559,245	8,320,870	761,625	10.1%
Information Technology	13,929,184	16,932,850	17,733,853	18,816,676	1,082,823	6.1%
Intergovernmental	6,707,376	(10,133,337)	(40,311,650)	(31,929,240)	8,382,410	-20.8%
Legal	7,196,839	8,807,305	9,939,567	9,854,153	(85,414)	-0.9%
Library	14,284,829	16,060,111	17,810,173	18,937,185	1,127,012	6.3%
Mayor - Comm. Engagement	2,431,178	2,730,131	3,422,458	4,376,941	954,483	27.9%
Mayor's Office	4,065,852	10,902,068	4,679,790	4,688,071	8,281	0.2%
Organizational Effectiveness	-	-	-	1,527,920	1,527,920	N/A
Parks and Recreation	39,625,429	43,666,748	46,142,217	50,773,976	4,631,759	10.0%
Planning and Development	15,504,332	18,175,143	20,483,618	23,399,212	2,915,594	14.2%
Police	74,914,008	83,536,511	95,294,593	98,874,731	3,580,138	3.8%
Police Accountability	278,921	171,611	392,391	531,517	139,126	35.5%
Public Works	7,746,492	9,745,361	10,723,945	11,390,323	666,378	6.2%
Total Expenditures	**277,344,323**	**301,140,211**	**300,896,198**	**327,565,843**	**26,669,645**	**8.9%**

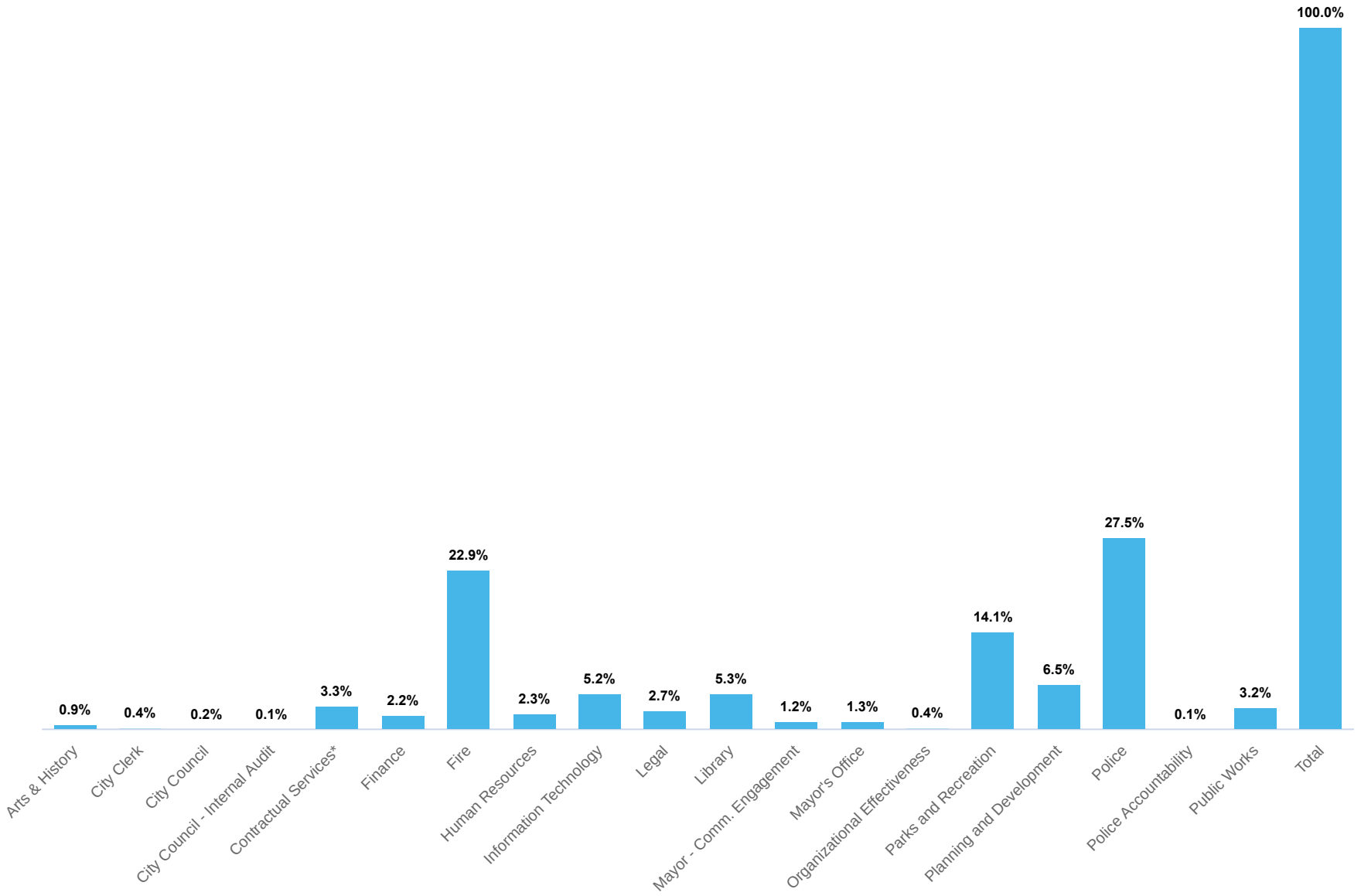
* Includes contributions to Valley Regional Transit, Allumbaugh House, Idaho Humane Society, and Magistrate Court

FY 2025 GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Department	Revenue/ Reimb.	Personnel	Maintenance/ Operations	Capital/ Equipment	Total Expenditures	Difference (Rev.-Exp.)
Arts & History	29,371	1,645,177	1,553,751	-	3,198,928	(3,169,557)
City Clerk	947,176	860,389	547,455	-	1,407,844	(460,668)
City Council	193,573	513,778	90,064	-	603,842	(410,269)
City Council - Internal Audit	148,093	450,142	6,626	-	456,768	(308,675)
Contractual Services*	318,417	-	11,956,643	-	11,956,643	(11,638,226)
Finance	2,639,585	7,216,050	730,578	-	7,946,628	(5,307,043)
Fire	15,155,645	63,361,682	19,071,173	-	82,432,855	(67,277,210)
Human Resources	1,842,508	5,193,091	3,127,779	-	8,320,870	(6,478,362)
Information Technology	5,609,172	11,136,735	7,679,941	-	18,816,676	(13,207,504)
Intergovernmental	244,074,605	(5,799,403)	(26,129,837)	-	(31,929,240)	276,003,845
Legal	1,052,346	8,316,196	1,537,957	-	9,854,153	(8,801,807)
Library	515,864	8,722,645	9,484,840	729,700	18,937,185	(18,421,321)
Mayor - Comm. Engagement	1,644,404	2,870,480	1,506,461	-	4,376,941	(2,732,537)
Mayor's Office	1,646,099	3,358,373	1,329,698	-	4,688,071	(3,041,972)
Organizational Effectiveness	-	1,527,920	-	-	1,527,920	(1,527,920)
Parks and Recreation	14,502,431	22,402,015	28,371,961	-	50,773,976	(36,271,545)
Planning and Development	25,091,993	14,082,483	9,316,729	-	23,399,212	1,692,781
Police	11,093,508	72,636,043	25,882,166	356,522	98,874,731	(87,781,223)
Police Accountability	-	385,776	145,741	-	531,517	(531,517)
Public Works	1,061,053	4,897,258	6,493,065	-	11,390,323	(10,329,270)
Total	**327,565,843**	**223,776,830**	**102,702,791**	**1,086,222**	**327,565,843**	**-**

* 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 2025 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" (maintenance and operations) may include capital equipment or project expenditures that are budgeted in the Capital Fund; however, in order to reflect a more holistic view of each budget change, these capital costs are included in the items being discussed. The narrative will clarify when the "M&O/Other" line contains Capital Fund expenses.

City Clerk

Item: CHILDCARE SUBSIDY

	FY 2025	Ongoing
Revenue	$ (96,526)	$ (96,526)
Total Revenue	**$ (96,526)**	**$ (96,526)**
Personnel	$ -	$ -
M&O/Other	5,500	5,500
Total Cost	**$ 5,500**	**$ 5,500**
Net Expense	**$ 102,026**	**$ 102,026**

FTE Change(s): No

Following City Council's approval in October 2021, the city introduced a pilot initiative to modify the licensing procedure for new childcare workers for two years. The objective of this program was to alleviate the financial barriers faced by new childcare workers, thus improving the availability and affordability of childcare options. This pilot program allowed the city to waive fees for new childcare licensing, absorb costs of associated background checks, and provide allowances for CPR training for applicants. This item will make the pilot initiative program permanent and provide ongoing subsidies to new childcare workers. Estimated revenue loss from fee waivers is $96,526 per year. Additionally, subsidies for background checks and CPR trainings are estimated at $5,500 per year.

This investment is primarily supported through the approved forgone property tax adjustment.

Item: CITYWIDE LEADERSHIP REORGANIZATION AND DEPARTMENTAL REALIGNMENT

	FY 2025	Ongoing
Revenue	$ 1,038,771	$ 981,811
Total Revenue	**$ 1,038,771**	**$ 981,811**
Personnel	$ 860,389	$ 892,855
M&O/Other	513,233	515,715
Total Cost	**$ 1,373,622**	**$ 1,408,570**
Net Expense	**$ 334,851**	**$ 426,759**

FTE Change(s): Yes (11.0 FTE)

As Boise grows and the complexity of service delivery to internal and external stakeholders increases, the organization's structure needs to evolve to a scalable model. A revised structure will aid in addressing the changing and increasing needs of the community more efficiently than the current structure. A new leadership structure and addition of the Department of Organizational Effectiveness will modernize the city's operations, accelerate implementation of community strategic priorities, and enable operational improvements to deliver more efficient and impactful services for the community.

Grouping the city's leadership team around four functional areas - Infrastructure and Public Safety, Community Programs, Policy & External Affairs, and Shared Services - will enable better integrated planning and service delivery.

As part of this updated service delivery model, the City Clerk will move from being a component of the Finance Department to being a standalone department. This shift will allow the City Clerk to operate under the aforementioned Policy and External Affairs functional area and provide better alignment and proximity to policy makers, which will result in reduced timeframes for the delivery of ordinances and code updates. Beginning in FY 2025, the following changes have been approved:

- Shift of 11 positions from the Finance Department (1.0 City Clerk/Deputy, 1.0 City Records Management Specialist, 1.0 Customer Service Supervisor, 1.0 Legislative and Records Supervisor, 5.0 License and Permit Specialist, 1.0 Licensing and Records Support Specialist, and 1.0 Senior Administrative Specialist) and all associated non-personnel funding at a total cost of $1,373,622.
- Shift of budgeted revenue estimates from the Finance Department for various licenses (e.g., animal, catering, alcohol, etc.) totaling $1,038,771.

Contractual Services

Item: IDAHO HUMANE SOCIETY (IHS)

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	100,684	100,684
Total Cost	**$ 100,684**	**$ 100,684**

FTE Change(s): No

This item funds a 6.3% increase, totaling $100,684, to the city's contribution to the Idaho Humane Society (IHS). This increase, which will bring the city's FY 2025 contribution to IHS to $1,694,276, will aid in countering 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. IHS's increased costs are allocated to its partner agencies on a proportional basis based on number of calls, population, and prior year allocations.

Item: VRT FORGONE PROPERTY TAX

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	90,918	93,646
Total Cost	**$ 90,918**	**$ 93,646**

FTE Change(s): No

The FY 2025 Adopted Budget includes a portion of the allowable property tax increases not taken in prior fiscal years (forgone property tax). This property tax will be recaptured beginning in FY 2025 to fund various investments in the community. Since FY 2020, an amount equivalent to or exceeding 5% of total property tax has been allocated towards Valley Regional Transit (VRT) for public transportation services. This adjustment will increase the FY 2025 VRT contribution to maintain the 5% funding level due to the forgone property tax collection.

Finance

Item: CITYWIDE LEADERSHIP REORGANIZATION AND DEPARTMENTAL REALIGNMENT

	FY 2025	Ongoing
Revenue	$ (6,353,596)	$ (6,421,355)
Total Revenue	**$ (6,353,596)**	**$ (6,421,355)**
Personnel	$ (3,520,824)	$ (3,656,616)
M&O/Other	(2,289,521)	(2,283,957)
Total Cost	**$ (5,810,345)**	**$ (5,940,573)**
Net Expense	**$ 543,251**	**$ 480,782**

FTE Change(s): Yes (-43.35 FTE)

As Boise grows and the complexity of service delivery to internal and external stakeholders increases, the organization's structure needs to evolve to a scalable model. A revised structure will aid in addressing the changing and increasing needs of the community more efficiently than the current structure. A new leadership structure and addition of the Department of Organizational Effectiveness will modernize the city's operations, accelerate implementation of community strategic priorities, and enable operational improvements to deliver more efficient and impactful services for the community.

Grouping the city's leadership team around four functional areas - Infrastructure and Public Safety, Community Programs, Policy & External Affairs, and Shared Services - will enable better integrated planning and service delivery.

Adding a Department of Organizational Effectiveness and consolidating critical organizational capabilities - citywide strategic planning, process improvement, data analytics, project management, and change management - will streamline and accelerate modernization of internal operations.

As part of this model, the following changes will be made to the Finance Department:

- Shift of 11 positions to the newly established City Clerk's Department (1.0 City Clerk/Deputy, 1.0 City Records Management Specialist, 1.0 Customer Service Supervisor, 1.0 Legislative and Records Supervisor, 5.0 License and Permit Specialist, 1.0 Licensing and Records Support Specialist, and 1.0 Senior Administrative Specialist), and all associated non-personnel funding at a total cost of $1,373,622. All budgeted revenue previously associated with the City Clerk will also be shifted to this new department ($1,038,771).
- Shift of 3.5 positions to the Office of Community Engagement (1.0 Bindery and Mail Specialist, 1.0 Electronic Printing Technician, 0.5 Mail Courier, and 1.0 Print and Mail Services Supervisor) and associated M&O funding to operate the city's printing and mailing services (total cost of $848,953). The budgeted revenue estimates ($567,189) for these functions will also shift to the Office of Community Engagement.
- Shift of one position to the Office of Community Engagement (1.0 Special Events Coordinator) to support special events requiring city permits, approval, and/or support at a total cost of $85,856.
- Shift of two positions to the Department of Organizational Effectiveness (1.0 Business Analyst and 1.0 Financial Performance Analyst) at a total cost of $235,420.

- Shift of 26 positions to the Planning and Development Services Department (4.0 Animal Compliance Officer, 1.0 Animal Compliance Supervisor, 1.0 Code Compliance and Community Resources Manager, 7.0 Code Compliance Officer, 1.0 Lead Code Compliance Officer, 1.0 Lead Parking Compliance Officer, 1.0 Parking Compliance Meter Technician, 1.0 Parking Compliance Meter Technician/Officer, 7.0 Parking Compliance Officer, 1.0 Senior Code Compliance Administrative Specialist, and 1.0 Senior Parking Administrative Specialist) along with associated non-personnel funding, to centralize the city's code compliance functions, at a total cost of $3,306,975. The budgeted revenue estimates ($4,747,636) in parking revenue will also shift to the Planning and Development Services Department.
- Shift of 0.15 FTE (Director of Finance) from the Fleet Services Fund to the General Fund. As part of the reorganization of city functions included in this budget, management of the Fleet Services Fund (and all associated operations) will shift from the Finance Department to the Public Works Department. This shift accounts for supervisory support of the Fleet Services Fund. A corresponding decrease is included in the Public Works Department to reflect that this function will now be supervised by the Senior Municipal Facility Program Manager.

Item: GRANT SOFTWARE

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	80,000	29,500
Total Cost	**$ 80,000**	**$ 29,500**

FTE Change(s): No

This adjustment allows for a dedicated grants management software application to support the entire lifecycle of the city's grants. This includes researching prospective grants, portfolio management, compliance monitoring, reporting, and subaward or grant administration. By centralizing and standardizing grants management practices across the city's grant programs through this new application, the pursuit, management, and administration of grant funds will be enhanced. Additionally, this application will replace existing software that lacks the scalability and efficiencies that comprehensive grants management systems offer. The FY 2025 M&O budget adjustment includes the annual fee and implementation costs, with ongoing cost increases partially offset by the elimination of the budget for the current software, starting in FY 2026.

Fire

Item: ADA COUNTY-CITY EMS SYSTEM (ACCESS) CONTRACT INCREASE

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	10,750	10,750
Total Cost	**$ 10,750**	**$ 10,750**

FTE Change(s): No

ACCESS is a joint powers agreement established in 2013 and composed of multiple Ada County public safety agencies including the Boise Fire Department (Boise Fire or BFD). It created a systems approach to delivering emergency medical services (EMS) that greatly enhanced coordination, joint purchasing power, and patient care. Using a systems approach has led to better pricing for each party in the agreement. For FY 2025, the ACCESS Advisory Committee is increasing the contract cost for participating fire departments to make key valley-wide investments. These increased costs will exceed the current budget designated for the ACCESS contract. This item will increase the ACCESS contract's budget on an ongoing basis to cover the cost of the new contract rate.

Item: AIR MONITORS

	FY 2025	Ongoing
Personnel	$ (24,774)	$ (24,774)
M&O/Other	43,536	43,536
Total Cost	**$ 18,762**	**$ 18,762**

FTE Change(s): No

This item funds an air monitor lease program to provide detection equipment for carbon monoxide, oxygen, flammability, and hydrogen sulfide. The air monitors will be placed on all BFD engines and trucks to ensure the public and staff are safe when responding to incidents. The detectors that BFD is currently using have been unreliable, requiring sensors to be replaced on a regular basis, which causes the air monitors to be offline for extended periods of time. Additionally, the current detectors require regular certification to service, which results in increased overtime usage for both training and repairs. This air monitor lease will replace the problematic detectors with the most advanced air monitors on the market, on a 4-year replacement cycle. The cost of the air monitor lease will be partially offset by savings in overtime from no longer having to train on and service the existing equipment.

Item: FIRE RECRUITMENT PROGRAM

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	19,000	19,000
Total Cost	**$ 19,000**	**$ 19,000**

FTE Change(s): No

BFD has prioritized overhauling its recruitment approach to appeal to younger generations, promote diversity, and ensure a high-quality pool of candidates. To help accomplish this, funding was included in FY 2024 to advance the department's strategic recruitment plan. This work includes partnering with universities, businesses, and cultural events to cultivate a pipeline of qualified candidates by having existing BFD staff engage with prospective applicants. This 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. Funding for this purpose was approved in FY 2024 on a one-time basis and the program has been successful. Given the positive impact that this program has had on BFD's recruitment pipeline, this item will fund the recruitment program on an ongoing basis.

Item: FIRE STATION 13

	FY 2025	Ongoing
Personnel	$ 2,049,688	$ 2,159,045
M&O/Other	306,268	132,988
Total Cost	**$ 2,355,956**	**$ 2,292,033**

FTE Change(s): Yes (12.0 FTE)

Fire Station 13 is expected to open in fall of 2025 and is located near Pierce Park in northwest Boise. The new station will provide better coverage in the northwest area of the city and help achieve Fire's goal of having the first apparatus respond to calls for service within five minutes. Station 13 will have one fire engine with four firefighters, a brush rig to respond to incidents in the foothills, and a drop-in office for Boise police officers working in the area. This adjustment funds four-person staffing for Station 13 for a total of 12 positions. Each of the three shifts will be staffed with one Captain, one Senior Fire Fighter, and two Fire Fighters, ensuring that four firefighters would be available to respond across all shifts. The Fire Department made strategic planning decisions to hold two recruit academies in CY 2024, one in the spring and another in the fall, to staff the new station. This item also includes all required equipment and operating costs to open Station 13.

Item: TECHNICAL RESCUE AND DIVE TEAMS CONSOLIDATION

	FY 2025	Ongoing
Personnel	$ 397,944	$ -
M&O/Other	-	-
Total Cost	**$ 397,944**	**$ -**

FTE Change(s): No

This item funds the consolidation of BFD's technical rescue and dive teams into one rescue team. The item includes funding for overtime costs to conduct training and education necessary for members to serve on a comprehensive rescue team. These changes to BFD's specialty team model will alleviate areas of challenge, such as onerous training needs for each of the specialty teams, crew continuity, and geographically dispersed station assignments for team members. The rescue team consolidation is consistent with best practices from other fire departments across the country which have moved to a similar model with positive results.

Human Resources

Item: BENEFITS ANALYSIS

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	48,835	-
Total Cost	**$ 48,835**	**$ -**

FTE Change(s): No

This one-time adjustment funds a citywide benefits study. A benefits study will help the city better understand how its medical, dental, and retirement benefits (collectively known as the total rewards package) measures up to the broader market. The information from this study will then be used to educate current and prospective employees on the value of the city's total rewards package in relation to the market. Additionally, the output from this study will help city leaders make more data-driven decisions around annual compensation and benefit decisions during the annual budget build.

Item: CITYWIDE LEADERSHIP REORGANIZATION AND DEPARTMENTAL REALIGNMENT

	FY 2025	Ongoing
Personnel	$ (122,702)	$ (127,195)
M&O/Other	-	-
Total Cost	**$ (122,702)**	**$ (127,195)**

FTE Change(s): Yes (-1.0 FTE)

As Boise grows and the complexity of service delivery to internal and external stakeholders increases, the organization's structure needs to evolve to a scalable model. A revised structure will aid in addressing the changing and increasing needs of the community more efficiently than the current structure. A new leadership structure and addition of the Department of Organizational Effectiveness will modernize the city's operations, accelerate implementation of community strategic priorities, and enable operational improvements to deliver more efficient and impactful services for the community.

Grouping the city's leadership team around four functional areas - Infrastructure and Public Safety, Community Programs, Policy & External Affairs, and Shared Services - will enable better integrated planning and service delivery.

Adding a Department of Organizational Effectiveness and consolidating critical organizational capabilities - citywide strategic planning, process improvement, data analytics, project management, and change management - will streamline and accelerate modernization of internal operations.

As part of this model, the following change will be made to the Human Resources Department:

- Shift of one position to the Department of Organizational Effectiveness (1.0 Talent Insight Analyst) at a total cost of $122,702.

Item: GENERAL FUND CONTRIBUTION TO THE RISK FUND

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	750,000	-
Total Cost	**$ 750,000**	**$ -**

FTE Change(s): No

This item transfers $750,000 from the General Fund to the Risk Fund in FY 2025. This transfer will be in addition to the already scheduled $1.5 million supplemental transfer in FY 2025, approved as part of the FY 2024 budget process. The Risk Fund maintains a strategy to keep city insurance premium rates low by maintaining a $500,000 self-insured retention (SIR) level. With SIR, the Risk Fund must maintain sufficient fund balance to cover operating shortfalls from unexpected losses within the SIR level. These losses arise from increased litigation against the city as well as property and cybersecurity losses. 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 liability claims.

Item: PUBLIC RECORDS ENHANCEMENTS

	FY 2025	Ongoing
Personnel	$ 35,500	$ -
M&O/Other	-	-
Total Cost	**$ 35,500**	**$ -**

FTE Change(s): No

The City of Boise is committed to transparency and openness in government. The Public Records Request (PRR) process is a central aspect of that commitment and is regularly reviewed for possible enhancements. The FY 2025 budget includes a number of PRR improvements spanning process, technology, and associated staff roles. The goal of improving PRRs is to be organized cross-departmentally, with participation from the City Clerk, City Attorney, Boise Police Department, City Archivist, Human Resources Department, Information Technology Department, Office of Community Engagement, and Office of the Mayor. To provide adequate resources to this initiative and advance this important work, some of these departments have already allocated funding from the FY 2024 budget. However, several additional one-time funding adjustments are also included in the FY 2025 budget.

The Human Resources Department is responsible for records management of personnel and job-related documents, including storage, indexing for search, and digitization, as needed. As part of the PRR improvement initiative, the addition of $35,500 to complete a personnel records clean-up project of records from before 2015 is included in the budget. This one-time funding will be used for temporary employee wages for the digitization, indexing, and storage of these records.

Item: SECURITY STAFFING ENHANCEMENTS

	FY 2025	Ongoing
Personnel	$ 20,885	$ 21,189
M&O/Other	-	-
Total Cost	**$ 20,885**	**$ 21,189**

FTE Change(s): No

This adjustment will reclassify 1.0 Security Program Specialist to a 1.0 Security Program Coordinator as well as add ongoing temporary wages to support city security efforts:

- The reclassification of the Security Program Specialist to a Security Program Coordinator will position Human Resources to appropriately support new responsibilities added to the security team. Recently the security team began overseeing background checks and managing associated training for all employees and contractors which are run through its backgrounding vendor and the Criminal Justice Information System (CJIS). This position will be responsible for coordinating these efforts.
- The security team is responsible for staffing the city's ambassador desk and staffing after-hours public meetings (which can go until 10:30 p.m.). The ongoing temporary wage funding will enable the security team to use its temporary staff to maintain proper staffing coverage when full-time staff members need to be away on leave (sick, vacation, parental, etc.).

Information Technology

Item: DATABASE ADMINISTRATION STAFF AUGMENTATION

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	150,000	-
Total Cost	**$ 150,000**	**$ -**

FTE Change(s): No

This item funds, on a one-time basis, a contracted resource that will help address capacity constraints for the database administration team. This will reduce the risk of data loss through sound data backup and restore practices as well as keep the city's SQL environments on the most recent versions and security updates. The contracted staff will also assist with database design and development, data migration and integration, database patching, upgrades, indexing, performance monitoring, and managing the city's cloud-based data environment.

Item: SOFTWARE INCREASES ON EXISTING SYSTEMS

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	641,109	763,690
Total Cost	**$ 641,109**	**$ 763,690**

FTE Change(s): No

This item funds software maintenance cost increases to both citywide applications and those used internally by Information Technology (IT) to support technical infrastructure. Citywide applications include email, reporting, ticket management, accounting, timekeeping, permitting and licensing, and others. Applications used by IT to support city departments and functions include those for data and equipment management, cybersecurity monitoring, phone systems, etc. Software cost increases are attributed to increases in vendor costs, use of technology by departments, use of city-provided technology by constituents, and additional software licenses for new employees. This funding does not include department-specific software maintenance costs, as those are planned within each department's budget.

Intergovernmental

Item: DOWNTOWN MAINTENANCE RESERVE

	FY 2025	Ongoing
Revenue	$ 2,376,174	$ -
Total Revenue	**$ 2,376,174**	**$ -**

FTE Change(s): No

When the Central District Urban Renewal District (URD) sunset in 2018, the city assumed certain maintenance responsibilities within the former boundaries of the district. At the time, funding was reserved for future maintenance needs, however this funding has never been utilized. Ongoing funding to support maintenance needs was added to the Parks and Recreation Department and continues to be available. The funding that was reserved at that time will be used for other one-time uses as part of the FY 2025 Adopted Budget.

Item: FORGONE PROPERTY TAXES

	FY 2025	Ongoing
Revenue	$ 1,818,365	$ 1,872,916
Total Revenue	**$ 1,818,365**	**$ 1,872,916**

FTE Change(s): No

The FY 2025 Adopted Budget includes utilizing 1% of forgone property taxes (the maximum annual ongoing amount allowed by state legislation). Forgone property taxes represent budget authority available from prior years in which the city took less than the 3.0% maximum base increase. This action recognizes that additional revenue. Other FY 2025 items capture the resulting expenditure adjustments, which include an increase to the annual transfer from the General Fund to the Capital Fund, making childcare subsidies (first introduced with American Rescue Plan Act - ARPA - funds) permanent, funding a new staffing model at the Cole and Ustick Library, and an increase to the annual contribution to VRT (which will maintain the city's investment at 5% of property taxes).

Item: INCREASED TRANSFER TO THE CAPITAL FUND

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	2,334,924	1,273,442
Total Cost	**$ 2,334,924**	**$ 1,273,442**

FTE Change(s): No

The FY 2025 Adopted Budget utilizes a portion of the allowable property tax increases not taken in prior fiscal years (forgone property tax) to fund various investments in the community. This adjustment increases the ongoing annual transfer from the General Fund to the Capital Fund by approximately $1.2 million utilizing resources made available through taking forgone property tax. As the cost of nearly all goods and services has increased in the continuing high-inflationary environment, the annual transfer must be adjusted to ensure that planned repairs, equipment purchases, and capital projects can be properly supported.

In addition to the increased base transfer attributable to forgone property taxes, a one-time transfer of $1.8 million is necessary to further help offset capital cost increases. This represents a $0.6 million increase from the supplemental transfer in the FY 2024 Adopted Budget. In aggregate, the FY 2025 General Fund transfer to the Capital Fund is $16.5 million.

Item: JESSE TREE GRANT MATCH

	FY 2025	Ongoing
Revenue	$ 250,000	$ -
Total Revenue	**$ 250,000**	**$ -**
Personnel	$ -	$ -
M&O/Other	250,000	-
Total Cost	**$ 250,000**	**$ -**
Net Expense	**$ -**	**$ -**

FTE Change(s): No

Private donors intend to provide $250,000 in funding to Jesse Tree, a local social services organization, contingent upon the City of Boise matching their donation with another $250,000. The donors want the contributions to go specifically towards Jesse Tree emergency rental assistance for Boise residents due to a strong belief in the value of rental assistance and in recognition that Boise is where a majority of evictions are happening in the Treasure Valley. When the Emergency Rental Assistance program expired in July 2023, Jesse Tree saw applications for rental assistance and eviction court cases in Boise nearly double, and the need has not decreased since then. In 2023, there were more than 1,100 court evictions in Boise and more than 1,500 applications to Jesse Tree for rental assistance from people who had received a three-day eviction notice. The need for individuals seeking shelter also increased. With $500,000 in total funding, Jesse Tree can prevent eviction for 125 families for two years (250 families total), for an average cost of $2,000 per family. The grant match from the city will be funded with available ARPA funds.

Item: PROPERTY TAX REBATE PROGRAM

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	925,000	-
Total Cost	**$ 925,000**	**$ -**

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 $1.2 million program was continued in FY 2024 (with over 92% participation amongst eligible residents). This adjustment allocates $0.9 million in FY 2025 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 need to meet the following criteria:

- be approved for the state's property tax reduction program (frequently referred to as the "Circuit Breaker") for tax year (TY) 2024 or be a homeowner receiving the homeowner's exemption who is a licensed childcare provider with the City of Boise and provides in-home childcare services, and
- have paid their property taxes, in full, by the end of June 2025.

The deadline to apply for the TY 2024 Circuit Breaker, which reduces the property tax payments due in December 2024 and June 2025, was April 15, 2024. To qualify for the TY 2024 Circuit Breaker, taxpayers had to meet 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 2024 median value for Ada County is $436,200.
- The homeowner must have a total income for CY 2023 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 2024 program has passed, Boise homeowners who meet the above criteria are encouraged to apply with the Ada County Assessor for the TY 2025 rebate program when the application process begins in January 2025. 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 2026, if the city's program is continued.

The rebate for licensed childcare providers in Boise represents an expansion of the rebate program for FY 2025. Specific details on requirements and application deadlines for this program will be made available in the fall of 2024, when the annual property tax rebate ordinance is brought forward for City Council consideration.

Item: TRANSFER TO HOUSING PROJECTS AND SPECIAL ACTIVITIES FUND

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	10,000,000	-
Total Cost	**$ 10,000,000**	**$ -**

FTE Change(s): No

In order to continue investing in affordable housing, a top city priority, and respond to the significant need for affordable housing, a one-time transfer of $10.0 million will be made to the Housing Projects and Special Activities Fund. This transfer will be supported by numerous one-time resources, including the use of FY 2024 unallocated funding and FY 2024 ARPA budget savings. The ARPA funding was previously allocated for climate action projects, however this funding is being directed toward projects that can be executed more quickly than the climate action projects that were being considered. Additional resources are likely to be requested in future years for climate action projects as planning efforts are advanced. The $10.0 million transfer will go into the fund balance for the Housing Projects and Special Activities Fund, and Interim Budget Changes (IBCs) will be brought forward to deploy the funding when housing projects are sufficiently known and ready to proceed. Currently there are multiple affordable housing projects under construction in Boise, involving hundreds of affordable units, and this funding will enable Housing and Community Development (HCD) to begin working on two or three additional projects.

Legal

Item: CASE MANAGEMENT SOFTWARE INCREASE

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	80,548	86,779
Total Cost	**$ 80,548**	**$ 86,779**

FTE Change(s): No

Legal's case management system went live in October 2023 and the system is being used successfully by both the criminal and civil teams. The case management system contract is set to increase 3.5% each year, for the next five years. Legal's software budget won't be able to support the contract amount in the coming years without an increase. This item funds the case management software increase through FY 2029.

Item: PUBLIC RECORDS ENHANCEMENTS

	FY 2025	Ongoing
Personnel	$ 187,106	$ -
M&O/Other	-	-
Total Cost	**$ 187,106**	**$ -**

FTE Change(s): No

The City of Boise is committed to transparency and openness in government. The Public Records Request (PRR) process is a central aspect of that commitment and is regularly reviewed for possible enhancements. The FY 2025 budget includes a number of PRR improvements spanning process, technology, and associated staff roles. The goal of improving PRRs is to be organized cross-departmentally, with participation from the City Clerk, City Attorney, Boise Police Department, City Archivist, Human Resources Department, Information Technology Department, Office of Community Engagement, and Office of the Mayor. To provide adequate resources to this initiative and advance this important work, some of these departments have already allocated funding from the FY 2024 budget. However, several additional one-time funding adjustments are also included in the FY 2025 budget.

The Legal Department plays an integral role in the PRR process, ensuring that the city meets statutory requirements set forth in the Idaho Public Records Act. The Legal Department's paralegals review PRR response documentation, coordinate across departments as needed, and ensure city response within the allocated time limits. As part of this improvement initiative, Legal will add $187,106 in temporary wages. This one-time funding will increase capacity in the paralegal team and allow key, existing staff members to allocate time toward building the improved PRR process and technology toolset to be implemented citywide.

Library

Item: COLE AND USTICK BRANCH STAFFING MODEL

FTE Change(s): Yes (4.5 FTE)

	FY 2025	Ongoing
Personnel	$ 408,519	$ 421,309
M&O/Other	10,000	-
Total Cost	**$ 418,519**	**$ 421,309**

This adjustment adds 4.5 positions (1.0 Branch Supervisor, 1.0 Librarian, and 2.5 Library Assistant) to the Cole and Ustick Library and reclassify an existing Branch Manager I to a Branch Manager II. This investment, which will be supported through the use of forgone property taxes, will help the Library meet increased community expectations for programs, partnerships, and outreach, while also helping to reduce turnover and provide career paths for staff. During recent listening sessions, the Library learned that residents would like to see Library staff out in the community more. The Cole and Ustick Library is currently not able to meet all of the requests it gets from schools, daycare centers, care facilities, and homeschool groups for support or visits. These enhancements to the Cole and Ustick branch will enable the Library to not only better manage one of its busiest facilities, but also offer more community-centric programming. This staffing model will first be piloted at the Cole and Ustick branch due to its size and potential for impact, and if successful, may be replicated at other branches.

Item: COLLECTION STAFF

FTE Change(s): Yes (0.2 FTE)

	FY 2025	Ongoing
Personnel	$ 51,862	$ 52,755
M&O/Other	-	-
Total Cost	**$ 51,862**	**$ 52,755**

This adjustment reclassifies 1.0 Circulation Lead to a 1.0 Circulation Supervisor increases a 0.8 Collection Development Librarian to full-time (1.0 FTE). These changes will provide career progression opportunities, improve staff retention, build staff capacity, and support the realignment work contemplated within the Library's strategic plan.

- The Circulation Supervisor reclassification will provide a clear career path, help retain quality leaders within the Library, and more accurately reflect the level of responsibility necessary to effectively supervise a functioning Library team. Additionally, it is anticipated that this adjustment will help address the Library's upward-trending turnover rate.
- As the Library's digital collection grows, the city needs to develop staff capacity to analyze, purchase, and integrate the resources into its collection and website. The adjustment of the Collection Development Librarian to a full-time position will help ensure these resources are effectively managed and curated.

Item: LIBRARY ADMINISTRATIVE STAFFING

	FY 2025	Ongoing
Personnel	$ (62,235)	$ (64,359)
M&O/Other	-	-
Total Cost	**$ (62,235)**	**$ (64,359)**

FTE Change(s): Yes (-1.0 FTE)

This adjustment eliminates 1.0 Administrative Specialist position, which has been vacant since October 2021. The cost savings generated from this action will help support other investments built into the FY 2025 budget, including those in the Library. The elimination of this position is not expected to interrupt service levels due to the duration of this vacancy.

Item: LIBRARY MATERIALS

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	350,000	-
Total Cost	**$ 350,000**	**$ -**

FTE Change(s): No

In recent years, both the demand for and cost of digital library materials have increased. From CY 2022 to 2023, digital resource checkouts increased 26% due to benefits such as convenience of access, larger print and listening options, and availability in languages other than English. While being a popular option, the cost of these materials remains high, often two to three times the cost of a physical copy. And unlike physical materials, digital materials generally have a defined lifespan and must be repurchased after a fixed number of checkouts or period of time. This item will allow for $350,000 in one-time materials funding in FY 2025. Use and replacement cost patterns will continue to be monitored, and adjustments to this budget may be recommended as part of future budget cycles.

Office of Community Engagement

Item: CITY NEWSLETTER

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	100,000	-
Total Cost	**$ 100,000**	**$ -**

FTE Change(s): No

This one-time adjustment adds $100,000 to the Office of Community Engagement's Maintenance and Operations budget to produce and mail four city-wide newsletters to all households in the City of Boise. This item will be funded through FY 2024 carryover funds (made available through the City Council's commitment to save a corresponding amount of its FY 2024 City Council Strategic Planning Contingency account).

Item: CITYWIDE LEADERSHIP REORGANIZATION AND DEPARTMENTAL REALIGNMENT

	FY 2025	Ongoing
Revenue	$ 567,189	$ 552,479
Total Revenue	**$ 567,189**	**$ 552,479**
Personnel	$ 312,280	$ 324,002
M&O/Other	622,529	600,479
Total Cost	**$ 934,809**	**$ 924,481**
Net Expense	**$ 367,620**	**$ 372,002**

FTE Change(s): Yes (4.5 FTE)

As Boise grows and the complexity of service delivery to internal and external stakeholders increases, the organization's structure needs to evolve to a scalable model. A revised structure will aid in addressing the changing and increasing needs of the community more efficiently than the current structure. A new leadership structure and addition of the Department of Organizational Effectiveness will modernize the city's operations, accelerate implementation of community strategic priorities, and enable operational improvements to deliver more efficient and impactful services for the community.

Grouping the city's leadership team around four functional areas - Infrastructure and Public Safety, Community Programs, Policy & External Affairs, and Shared Services - will enable better integrated planning and service delivery.

As part of this model, the following changes will be made to the Office of Community Engagement:

- Shift of 3.5 positions from the Finance Department (1.0 Bindery and Mail Specialist, 1.0 Electronic Printing Technician, 0.5 Mail Courier, and 1.0 Print and Mail Services Supervisor) and associated M&O funding to operate the city's printing and mailing services (total cost of $848,953).
- Shift of one position from the Finance Department (1.0 Special Events Coordinator) to support special events requiring city permits, approval, and/or support at a total cost of $85,856.
- Shift of the budgeted internal revenue, associated with print and mail operations, ($567,189) from the Finance Department.

Office of Police Accountability

Item: CASE ADMINISTRATOR

	FY 2025	Ongoing
Personnel	$ 43,578	$ 45,016
M&O/Other	-	-
Total Cost	**$ 43,578**	**$ 45,016**

FTE Change(s): Yes (0.5 FTE)

In FY 2024, the Office of Police Accountability made the decision to reclassify its existing 1.0 Case Administrator into a 1.0 Data Analyst. This was done to help the city better understand the trends and nuances within its police accountability data. To continue supporting the Director with ongoing case management, a 0.5 Case Administrator has been funded in FY 2025. Based on a workload assessment, the city anticipates that a part-time Case Administrator will be able to maintain appropriate responsiveness to the public and support the Director with managing ongoing investigations of critical incidents.

Office of the Mayor

Item: CITYWIDE LEADERSHIP REORGANIZATION AND DEPARTMENTAL REALIGNMENT

	FY 2025	Ongoing
Personnel	$ (104,934)	$ (112,094)
M&O/Other	(222,416)	(222,416)
Total Cost	**$ (327,350)**	**$ (334,510)**

FTE Change(s): Yes (-1.0 FTE)

As Boise grows and the complexity of service delivery to internal and external stakeholders increases, the organization's structure needs to evolve to a scalable model. A revised structure will aid in addressing the changing and increasing needs of the community more efficiently than the current structure. A new leadership structure and addition of the Department of Organizational Effectiveness will modernize the city's operations, accelerate implementation of community strategic priorities, and enable operational improvements to deliver more efficient and impactful services for the community.

Grouping the city's leadership team around four functional areas - Infrastructure and Public Safety, Community Programs, Policy & External Affairs, and Shared Services - will enable better integrated planning and service delivery.

Adding a Department of Organizational Effectiveness and consolidating critical organizational capabilities - citywide strategic planning, process improvement, data analytics, project management, and change management - will streamline and accelerate modernization of internal operations.

Changes to the Office of the Mayor include the following:

- Creation of four Deputy Chief of Staff positions. Two of the positions will be net new positions while the other two will be reclassified from existing positions (Chief Operating Officer and Director of Strategic Initiatives). These four positions will provide support for the aforementioned new functional areas, with a total cost impact of $472,004.

- Reclass three existing positions in the Mayor's Office (Mayor's Climate Advisor, Mayor's Housing Advisor, and Strategic Initiatives Manager) to (Director of External Affairs and Development, Director of Housing, and Executive Assistant, respectively) to support the aforementioned functional areas, with a total cost savings of $36,705.
- Shift of four positions in the Mayor's Office to the new Department of Organizational Effectiveness (1.0 City Portfolio Senior Manager, 1.0 Director of Innovation and Performance, 1.0 Project Manager, and 1.0 Senior Project Manager), with a total cost impact of $669,355.
- Shift of two longstanding vacancies from the Planning and Development Services Department (1.0 Housing Manager and 1.0 Housing Programs Administrator) to support housing and homelessness issues, with a total cost impact of $273,790.
- Shift of one position (1.0 Strategic Real Estate Manager) to the Public Works Department with a total cost impact of $172,361.
- These additions will be partially offset by a corresponding reduction in the Mayor's Office budget of $194,723

Organizational Effectiveness

Item: CITYWIDE LEADERSHIP REORGANIZATION AND DEPARTMENTAL REALIGNMENT

	FY 2025	Ongoing
Personnel	$ 1,527,920	$ 1,685,470
M&O/Other	-	-
Total Cost	**$ 1,527,920**	**$ 1,685,470**

FTE Change(s): Yes (11.0 FTE)

As Boise grows and the complexity of service delivery to internal and external stakeholders increases, the organization's structure needs to evolve to a scalable model. A revised structure will aid in addressing the changing and increasing needs of the community more efficiently than the current structure. A new leadership structure and addition of the Department of Organizational Effectiveness will modernize the city's operations, accelerate implementation of community strategic priorities, and enable operational improvements to deliver more efficient and impactful services for the community.

Grouping the city's leadership team around four functional areas - Infrastructure and Public Safety, Community Programs, Policy & External Affairs, and Shared Services - will enable better integrated planning and service delivery.

Adding a Department of Organizational Effectiveness and consolidating critical organizational capabilities - citywide strategic planning, process improvement, data analytics, project management, and change management - will streamline and accelerate modernization of internal operations.

The build-out of the Department of Organizational Effectiveness will be achieved through the following adjustments:

- Addition of four new positions (1.0 Administrative Specialist, 1.0 Business Process Senior Manager, 1.0 Director of Organizational Effectiveness, and 1.0 Organizational Change Manager), with a total cost impact of $500,443.

- Shift of two positions from the Finance Department (1.0 Business Analyst and 1.0 Financial Performance Analyst) at a total cost of $235,420.
- Shift of one position from the Human Resources Department (1.0 Talent Insight Analyst) at a total cost of $122,702.
- Shift of four positions from the Office of the Mayor (1.0 City Portfolio Senior Manager, 1.0 Director of Innovation and Performance, 1.0 Project Manager, and 1.0 Senior Project Manager) at a total cost of $669,355. It should be noted that all but the Director position have a budgeted start date of January 2025.

After the adoption of the budget, other adjustments may be recommended (e.g., the shift of certain positions from the Information Technology Department, and realignment of M&O budgets from their current department into the new Department of Organizational Effectiveness). These adjustments will be brought forward via an IBC. Additionally, certain job titles may be slightly altered once key leadership positions are filled and a comprehensive evaluation can be completed.

Parks and Recreation

Item: ART RECREATION SPECIALIST

FTE Change(s): Yes (1.0 FTE)

	FY 2025	Ongoing
Revenue	$ 92,061	$ 95,080
Total Revenue	**$ 92,061**	**$ 95,080**
Personnel	$ 92,061	$ 95,080
M&O/Other	-	-
Total Cost	**$ 92,061**	**$ 95,080**
Net Expense	**$ -**	**$ -**

The Boise Parks and Recreation Department's (BPR) Visual Arts Programs have seen tremendous growth over the past decade, resulting in revenues nearly tripling over that time. Some of BPR's arts programming growth is highlighted below:

- The BPR elementary school art program has expanded from three elementary schools to 11. This unique program provides three art lessons per year for each classroom within those schools at no cost to the school district or students. This program provides a creative outlet to students, as art is not a required curriculum in Idaho schools.
- Implementation of free art classes at eight of BPR's after-school programs, as well as nine of its summer Playcamps, that offer participants an expanding number of diverse, creative opportunities.
- Expanded adult programming, with year-round classes and studio time available seven days a week until 9:00 p.m.
- Expanded pottery studio services (BPR's most popular art program) which has necessitated an increase in the number of kilns from four to 11.

The addition of 1.0 Art Recreation Specialist is necessary in order to continue to serve Boise's growing creative population (both adults and youth). Currently, these programs are managed by 1.0 FTE and adding a second FTE will help improve the management of BPR's visual arts programs, including planning, coordinating, and scheduling art classes and camps for students. This position will also help develop program goals, establish policies and procedures, monitor class registrations and trends, and develop curriculum.

The cost of this position is anticipated to be offset by increased revenue, primarily in adult and youth art registration.

Item: IDAHO ICEWORLD STAFFING

FTE Change(s): Yes (2.0 FTE)

	FY 2025	Ongoing
Revenue	$ 171,176	$ 176,802
Total Revenue	**$ 171,176**	**$ 176,802**
Personnel	$ 170,356	$ 175,982
M&O/Other	820	820
Total Cost	**$ 171,176**	**$ 176,802**
Net Expense	**$ -**	**$ -**

As participation continues to increase, BPR's programming at Idaho IceWorld (IIW) has expanded. This item adds 2.0 FTE to support demand for these services.

- 1.0 Hockey Recreation Specialist will coordinate, monitor, and schedule year-round hockey programs, camps, and clinics. This position will also promote and coordinate ice hockey tournaments and events, as well as evaluate participant skill development. With local population growth and the lack of similar facilities in the Treasure Valley, IIW has experienced rising demand for hockey programs and clinics. Adding this position will help BPR meet this demand.
- 1.0 Ice Maintenance Technician will oversee skate counter attendants. This will be a front-facing position, interacting with customers and processing payments for scheduled programs and public skate admissions. Additional responsibilities will include upkeep and maintenance of ice rink areas and other portions of the facility, including cleaning of locker rooms and restrooms. This will be the second such position at IIW, as the hours of operation (5:00 a.m. to 11:00 p.m.) require both positions for adequate coverage.

These positions are anticipated to be offset with increased revenues in ice rentals and reservations, admissions, and contract revenue.

Item: PARKS MAINTENANCE AND OPERATIONS INFLATIONARY INCREASE

	FY 2025	Ongoing
Personnel	$ 39,206	$ 39,206
M&O/Other	16,775	16,775
Total Cost	**$ 55,981**	**$ 55,981**

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 Stewart Gulch Park, Pine Grove Park amenities, Hawkins Range Reserve trails and restroom, Peasley stairway connection, and the Molenaar Park splash pad. This item will allow for increased costs such as contract staffing, utilities, fuel, and supplies.

Item: WARM SPRINGS GOLF COURSE STAFFING

	FY 2025	Ongoing
Revenue	$ 46,929	$ 50,834
Total Revenue	**$ 46,929**	**$ 50,834**
Personnel	$ 46,929	$ 50,834
M&O/Other	-	-
Total Cost	**$ 46,929**	**$ 50,834**
Net Expense	**$ -**	**$ -**

FTE Change(s): Yes (2.0 FTE)

With the opening of the new Warm Springs Grill + Golf facility planned for the summer of 2025, the following staffing changes are necessary to support the increased demand for services. This item adds 2.0 positions and reclasses 3.0 existing positions.

- 1.0 Food and Beverage Chef will oversee golf course food, beverage, grill, and catering operations, ensuring the highest quality of food service for Warms Springs Grill + Golf patrons. Specific responsibilities will include menu planning, food preparation, and supervising the preparation of food and beverages for customers.
- 1.0 Food and Beverage Manager will oversee all food and beverage operations for both golf courses (Quail Hollow and Warm Springs), including budgeting, controlling cost of goods, developing and implementing policies and procedures, and administration of new software for food and beverage operations. The Food and Beverage Chef at each course will report directly to this manager, enabling consistent and efficient food and beverage operations at Warm Springs Grill + Golf.
- The reclassification of BPR's Special Events Coordinator to a Special Event and Venue Manager is required as catering operations are anticipated to double, and this position is needed for catering operations to be successful at both Quail Hollow and the new Warm Springs Grill + Golf facility. This reclassed position will oversee catering events and reservations and manage banquet staff hours and account billing at both golf courses. This position will also communicate with the Food and Beverage Chefs and Manager regarding events at the golf courses and serve as the direct supervisor of the Catering Supervisor.

- The reclassification of an Administrative Specialist to a Special Events Coordinator will assist with the increasing number of special events at BPR properties (e.g., Treefort), allowing BPR to continue to provide a high level of service. This position will help manage and oversee the permitting function and master calendars for all BPR special events, coordinating the use of the city parks and facilities for private and city-sponsored events.
- The reclassification of an Administrative Assistant III to Administrative Specialist is required due to the reorganization of other positions within the department and the additional responsibilities this position will take on by assuming the duties of the Administrative Specialist being reclassed to the Special Events Coordinator.

The cost of the five position changes will be offset by increased revenue projections in either park site reservations or the Warm Springs Grill + Golf facility budget.

Planning and Development Services

Item: ARPA FUNDING OF NEW PATH SUPPORT SERVICES

	FY 2025	Ongoing
Revenue	$ 1,500,000	$ -
Total Revenue	**$ 1,500,000**	**$ -**
Personnel	$ -	$ -
M&O/Other	1,500,000	-
Total Cost	**$ 1,500,000**	**$ -**
Net Expense	**$ -**	**$ -**

FTE Change(s): No

This item will use $1.5 million of ARPA housing funding (out of $12.0 million of ARPA funding that was planned for housing) for supportive services for residents of New Path 1.0. Providing supportive services is a critical aspect of successfully and stably housing people who are exiting chronic homelessness. Services offered include on-site social services, medical treatment, and life skills training. The supportive services are currently being provided by Terry Reilly Health Services. The switch to ARPA funding will start October 1st, at the beginning of FY 2025, and will pay the cost of New Path 1.0 supportive services for an estimated two years (through September 30, 2026). Currently, the city's HOME Investment Partnerships American Rescue Plan Program (HOME-ARP) funds are paying for these services but, by using ARPA funds for this purpose, the city will be able to extend the timeline by which the HOME-ARP federal funds are available for the city to use to fund supportive services. Providing this type of bridge funding is critical as partner agencies work to secure a sustainable funding source for these services via Medicaid. The ARPA housing funding has been budgeted in the Housing Projects and Special Activities Fund in prior fiscal years, but it will be moved to the General Fund in Planning and Development Services for FY 2025 where the city accounts for homelessness-related services.

Item: ASSOCIATE PLANNER - DEVELOPMENT SERVICES

FTE Change(s): Yes (1.0 FTE)

	FY 2025	Ongoing
Personnel	$ 109,427	$ 112,966
M&O/Other	(109,427)	(112,966)
Total Cost	**$ -**	**$ -**

The addition of 1.0 Associate Planner is to focus more staff on interdepartmental review (IDR) work in Development Services. IDR is a new process, established with the modern zoning code (MZC), where an applicant has a forum to review a new project with different city departments and external agency partners (like the Ada County Highway District) to obtain feedback on the project earlier in the application process. This position will primarily handle customer inquiries related to planning entitlements, as well as provide guidance on affordable housing incentives. The current staffing level is not sufficient to keep up with customer demand after implementation of the MZC in December 2023. In addition to receiving more applications than anticipated with the MZC, many other inquiries are being received via phone and other means. This position will help maintain service levels and provide applicants early assistance from staff and continued support as they work through the planning process. Early collaboration creates a more consistent and smooth process for the applicant and staff, which leads to better project results and reduces the need for costly changes later on. The cost of this position will be offset by a reduction to outsourced building plan review.

Item: CITYWIDE LEADERSHIP REORGANIZATION AND DEPARTMENTAL REALIGNMENT

FTE Change(s): Yes (24.0 FTE)

	FY 2025	Ongoing
Revenue	$ 4,747,636	$ 4,887,065
Total Revenue	**$ 4,747,636**	**$ 4,887,065**
Personnel	$ 1,879,309	$ 1,954,184
M&O/Other	1,153,876	1,167,880
Total Cost	**$ 3,033,185**	**$ 3,122,064**
Net Expense	**$ (1,714,451)**	**$ (1,765,001)**

As Boise grows and the complexity of service delivery to internal and external stakeholders increases, the organization's structure needs to evolve to a scalable model. A revised structure will aid in addressing the changing and increasing needs of the community more efficiently than the current structure. A new leadership structure and addition of the Department of Organizational Effectiveness will modernize the city's operations, accelerate implementation of community strategic priorities, and enable operational improvements to deliver more efficient and impactful services for the community.

Grouping the city's leadership team around four functional areas - Infrastructure and Public Safety, Community Programs, Policy & External Affairs, and Shared Services - will enable better integrated planning and service delivery.

As part of this model, the following changes will be made to the Planning and Development Services Department:

- Shift of 26 positions from the Finance Department (4.0 Animal Compliance Officer, 1.0 Animal Compliance Supervisor, 1.0 Code Compliance and Community Resources Manager, 7.0 Code Compliance Officer, 1.0 Lead Code Compliance Officer, 1.0 Lead Parking Compliance Officer, 1.0 Parking Compliance Meter Technician, 1.0 Parking Compliance Meter Technician/Officer, 7.0 Parking Compliance Officer, 1.0 Senior Code Compliance Administrative Specialist, and 1.0 Senior Parking Administrative Specialist) and all associated non-personnel costs to centralize the city's code compliance functions, with a total expenditure budget increase of $3,306,975.
- Shift of two longstanding vacancies to the Mayor's Office to support Housing and Homeless issues (1.0 Housing Manager and 1.0 Housing Programs Administrator), resulting in a reduction to the Planning and Development Services budget of $273,790.
- Shift of budgeted revenue estimates from the Finance Department ($4,747,636 in parking revenue associated with the code compliance team).

Item: GRAFFITI ABATEMENT

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	50,000	-
Total Cost	**$ 50,000**	**$ -**

FTE Change(s): No

A graffiti abatement ordinance was approved by City Council in September of 2023. At that time, staff recommended an initial FY 2024 allocation of $100,000 to support graffiti removal as needed. The new program is still in its early stages and to date there has been limited need to spend the FY 2024 funding. Given a lower projected spend in FY 2024, the FY 2025 budget has been reduced to $50,000 to continue the program. The program's budget needs will be evaluated again for FY 2026.

Item: MODERN ZONING CODE USER GUIDE

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	100,000	-
Total Cost	**$ 100,000**	**$ -**

FTE Change(s): No

This one-time adjustment will fund the development of a housing incentives and requirements user guide to aid citizens in understanding the new modern zoning code (MZC). This guide will help the community understand new incentives and zoning code changes by putting these changes in visual form and including step-by-step instructions on how to comply, including sustainability and affordability incentives. A visual guide can break down complex MZC concepts, policies, and other information into digestible, easy-to-understand formats. The user guide will be developed by a local architectural firm and include photos, diagrams/illustrations, and architectural drawings.

Item: PARKING ENFORCEMENT - ADDITIONAL REVENUE AND EXPENSE

FTE Change(s): No

	FY 2025	Ongoing
Revenue	$ 35,000	$ 35,000
Total Revenue	**$ 35,000**	**$ 35,000**
Personnel	$ -	$ -
M&O/Other	35,000	35,000
Total Cost	**$ 35,000**	**$ 35,000**
Net Expense	**$ -**	**$ -**

As parking revenue grows, related expenses for the parking program also increase. One expense that grows as a function of higher parking revenue (and/or more utilization of credit cards for payment) is credit card fees. This increase to credit card fees will also increase parking revenue as an offset, so the change will be budget-neutral. The increased expense budget is needed to cover the higher projected expense for credit card fees for parking payments in FY 2025 and beyond.

Item: SCOOTER AND E-BIKE PROGRAM ENHANCEMENTS

FTE Change(s): No

	FY 2025	Ongoing
Revenue	$ 30,000	$ 30,000
Total Revenue	**$ 30,000**	**$ 30,000**
Personnel	$ -	$ -
M&O/Other	30,000	30,000
Total Cost	**$ 30,000**	**$ 30,000**
Net Expense	**$ -**	**$ -**

In July 2023, a contract was approved for Lime to provide scooter and e-bike services in Boise. A vendor base fee is used for program regulation, and additional revenue based on ridership is intended to cover the cost of program enhancements and related services. This item will add ongoing base revenue, and corresponding base expense budget, to PDS. In FY 2024 (following an IBC), the city used some of the additional ridership revenue to procure a data services contract from a third-party vendor to analyze usage data and device information. Going forward, program improvements could include providing physical parking hubs for scooters and e-bikes (micro-mobility parking hubs) or providing more service in parts of the city with lower ridership. Given this is a new contract and expanded program, needs and opportunities are still being evaluated. The $30,000 amount for this item is an estimate of annual ridership revenue.

Item: TECHNICAL ASSISTANCE AND HUD TRAINING FOR NEW PATH HOUSING

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	-	-
Total Cost	**$ -**	**$ -**

FTE Change(s): No

This $60,000 base budget increase will support the sustainability of permanent supportive housing (PSH) projects by funding needed Medicaid technical assistance and required Housing and Urban Development (HUD) quarterly training. (The addition of this item is budget-neutral as it will be funded by a reduction to outsourced building plan review.) The City of Boise is the lead public agency for Our Path Home (OPH), a public-private partnership which includes different agencies and partner organizations that provide homeless services. As part of its efforts to maximize the availability of federal funds to pay for and sustain supportive services among PSH projects, technical assistance will enable OPH to train partner agencies on programs and benefits so as to increase Medicaid billing opportunities and enhance services delivered. Additionally, OPH personnel need required training to comply with federal requirements and maintain eligibility for federal programs. Without this training and consultant support, the city and OPH will not have the ability to create long-term capacity to ensure inclusive, effective access to the homeless services system for households experiencing a housing crisis.

Police

Item: CONTRACTS AND LEASES INCREASE

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	78,281	78,281
Total Cost	**$ 78,281**	**$ 78,281**

FTE Change(s): No

Boise Police Department (BPD) has contracts with Ada County Sheriff's Office (ACSO) to provide inmate housing and property/evidence storage services. These contracts are increasing due to inflationary pressures. Additionally, leases with other agencies for vehicle impounds and drug enforcement operations are also experiencing an increase over the prior fiscal year. This item will fund ongoing base increases to cover these non-discretionary costs.

Item: EMERGENCY TACTICAL MEDICAL SUPPLIES, EQUIPMENT, AND TRAINING

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	30,000	10,000
Total Cost	**$ 30,000**	**$ 10,000**

FTE Change(s): No

Beginning in FY 2025, funding is budgeted for BPD's training division to stand-up a tactical medical (TAC-MED) cadre comprised of instructors with advanced medical training for treating life-threatening injuries, such as applying tourniquets or a chest seal. The goal of the TAC-MED cadre is to train officers on recognizing, assessing, and treating injuries using specialized medical interventions and supplies. This request will also outfit patrol and marked vehicles with a standard emergency medical kit, and provide funding for the replacement of medical supplies and equipment as they are used in the field and during training. The FY 2025 funding will support the cost of training and purchasing necessary medical supplies while the ongoing increase will be used to replenish supply levels.

Item: INTERNET CRIMES AGAINST CHILDREN (ICAC) EQUIPMENT UPGRADES

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	15,000	-
Total Cost	**$ 15,000**	**$ -**

FTE Change(s): No

This item will fund equipment upgrades for ICAC division including three high-performance computers, displays, and digital storage. The division's current computers and storage devices are aging and need to be replaced. Due to the sensitive nature of the work of ICAC, specialized equipment is required to view, collect, and store digital evidence. It is estimated that the equipment will have a 3-year replacement cycle, which is built into the General Fund 10-year forecast.

Item: PUBLIC RECORDS ENHANCEMENTS

	FY 2025	Ongoing
Personnel	$ 57,817	$ -
M&O/Other	-	-
Total Cost	**$ 57,817**	**$ -**

FTE Change(s): No

The City of Boise is committed to transparency and openness in government. The Public Records Request (PRR) process is a central aspect of that commitment and is regularly reviewed for possible enhancements. The FY 2025 budget includes a number of PRR improvements spanning process, technology, and associated staff roles. The goal of improving PRRs is to be organized cross-departmentally, with participation from the City Clerk, City Attorney, Boise Police Department, City Archivist, Human Resources Department, Information Technology Department, Office of Community Engagement, and Office of the Mayor. To provide adequate resources to this initiative and advance this important work, some of these departments have already allocated funding from the FY 2024 budget. However, several additional one-time funding requests are also included in the FY 2025 budget.

Last year, the Boise Police Department processed over 11,000 requests for public records. This marks an exponential increase in PRR workload on staff, which strains the department's Records team capacity. As part of the PRR improvement initiative, $57,817 in temporary employee wages for Police is budgeted, which will increase staff capacity. This one-time funding increase will allow key, existing staff members to allocate time toward building the improved PRR process and technology toolset to be implemented citywide as part of the PRR improvement initiative.

Item: RIFLE PLATES

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	25,000	-
Total Cost	**$ 25,000**	**$ -**

FTE Change(s): No

BPD provides all officers with rifle fire-rated ballistic vests that protect officers from gunshots. The department plans to hire 50 officers in FY 2025 to fill existing vacancies, and this item will fund the purchase of rifle plates for all new officers graduating the academy. It is estimated that the equipment will have a 5-year replacement cycle, which is built into the General Fund 10-year forecast.

Public Works

Item: ASSURED WATER SUPPLY CONSULTING

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	50,000	50,000
Total Cost	**$ 50,000**	**$ 50,000**

FTE Change(s): No

The city is committed to supporting sustainable growth that aligns with available water supply resources. The Assured Water Supply (AWS) standards (as outlined in Boise City Code, Title 11, Chapter 4, Section 10) are intended to provide protection and benefits to residents, the development community, designated water providers, and other regulatory agencies by ensuring that growth and land development align with long-term water supply needs.

These standards, which will go into effect on July 1, 2024, apply to development on previously undeveloped lands, proposed redevelopment that includes the creation of five or more total dwelling units, is in specific critical areas determined by state statutes, or is specifically required under the MZC. This increase in the ongoing base budget will enable Public Works to supplement in-house expertise and capacity to process certain AWS applications and to retain consulting support to evaluate hydrologic studies required under the AWS standards. This funding will allow for rigorous, thorough, and timely evaluation of these applications.

Item: CITYWIDE LEADERSHIP REORGANIZATION AND DEPARTMENTAL REALIGNMENT

	FY 2025	Ongoing
Personnel	$ 141,618	$ 146,939
M&O/Other	780	780
Total Cost	**$ 142,398**	**$ 147,719**

FTE Change(s): Yes (0.85 FTE)

As Boise grows and the complexity of service delivery to internal and external stakeholders increases, the organization's structure needs to evolve to a scalable model. A revised structure will aid in addressing the changing and increasing needs of the community more efficiently than the current structure. A new leadership structure and addition of the Department of Organizational Effectiveness will modernize the city's operations, accelerate implementation of community strategic priorities, and enable operational improvements to deliver more efficient and impactful services for the community.

Grouping the city's leadership team around four functional areas - Infrastructure and Public Safety, Community Programs, Policy & External Affairs, and Shared Services - will enable better integrated planning and service delivery.

As part of this model, the following changes will be made to the Public Works Department:

- Shift of 0.15 position (Senior Municipal Facility Program Manager) from the General Fund to the Fleet Services Fund ($29,963). As part of the reorganization of city functions included in this budget, management of the Fleet Services Fund (and all associated operations) will shift from the Finance Department to the Public Works Department. This shift will account for supervisory support of the Fleet Services Fund. A corresponding increase is included in the Finance Department to reflect the fact that this function will no longer be supervised by the Finance Director.
- Shift of 1.0 position from the Mayor's Office (1.0 Strategic Real Estate Manager), at a total cost of $172,361.

Item: FACILITIES PROFESSIONAL DESIGN SERVICES

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	50,000	50,000
Total Cost	**$ 50,000**	**$ 50,000**

FTE Change(s): No

As the city continues to grow, the Facilities Program Management team has been receiving an increasing number of requests to review emerging department needs, such as expansion plans to accommodate new employees, work area and personnel reconfigurations, new furniture requests, and many other items – both large and small. Many of these requests require design services to develop an accurate budget, and the volume of requests has reached a point where additional resources are required. This increased base funding for contracted professional services will remove bottlenecks in the review process and allow more projects to be completed promptly and on budget.

Item: JANITORIAL INCREASE

	FY 2025	Ongoing
Personnel	$ -	$ -
M&O/Other	149,729	149,729
Total Cost	**$ 149,729**	**$ 149,729**

FTE Change(s): No

Public Works contracts with, and provides supplies for, several vendors that perform janitorial services in city buildings. As the building inventory requiring these services continues to grow (e.g., the new Police substation at State Street and Whitewater Park Boulevard) and inflationary pressures increase labor and supplies costs, janitorial costs have increased significantly. In recent years, the Public Works Facility Services and Operations (FSO) team has altered cleaning schedules and frequency to mitigate some of these cost pressures. However, this increase in base funding is necessary to maintain the current level of service, which is required to properly maintain buildings and provide a safe, clean environment for employees and residents alike.

Item: PUBLIC WORKS REORGANIZATION

	FY 2025	Ongoing
Personnel	$ (1,778)	$ (1,828)
M&O/Other	(78)	(78)
Total Cost	**$ (1,856)**	**$ (1,906)**

FTE Change(s): Yes (-0.30 FTE)

Public Works has not had a department reorganization in over thirty years; in that time the population of Boise has nearly doubled with a corresponding level of increased responsibilities for Public Works' staff. Employee concerns, including span of control (i.e., the number of direct reports a manager has) and overall employee workload, led the Public Works department to undertake the PW Restructure and Staffing Assessment study (the PW Reorganization Plan), completed in late CY 2023. This study highlighted that the Public Works Director, who oversees not only Public Works' General Fund operations, but also manages four enterprise funds (Geothermal, Municipal Irrigation, Solid Waste, and Water Renewal Funds), has too many direct reports to effectively lead such a large and diverse business. A key recommendation of the PW Reorganization Plan was to create three deputy director positions, which will constitute the Director's only three direct reports. (One of these three positions, the Water Renewal Services Deputy Director, will be allocated entirely to the Water Renewal Fund – see "Water Renewal Fund – Administrative Support Staffing" in the Other Funds Significant Revenue/Expenditure Changes section of this document – and is therefore not included in this item.) Additionally, this reorganization will also realign leadership for several utilities, as well as rebalance the span of control for downline managers and their direct reports.

- 0.4 Core Services Deputy Director: This position will oversee the geothermal, streetlight, and materials management utilities, in addition to the Facility Program Management, Climate Action, and Water Resources teams in the General Fund and enterprise funds. Since this position will manage the work of professional and technical staff across a variety of functions in the General and enterprise funds, this position will be allocated to the General (0.4 FTE), Geothermal (0.1 FTE), Solid Waste (0.25 FTE) and Water Renewal (0.25 FTE) Funds.
- 0.2 Shared Service Deputy Director: This position will assist the Director with the management of the administrative and engineering operations for the Public Works Department, overseeing all engineering, business strategy, administrative, and financial services for the department by providing support and services to leaders, projects, programs, and employees for the General Fund and enterprise funds. The Deputy Director will also provide direction to management, supervisors, engineers, technicians, and other support staff. This position will be allocated across the General (0.2 FTE), Geothermal (0.05 FTE), Solid Waste (0.25 FTE), and Water Renewal (0.5 FTE) Funds.

In addition to the new Deputy Director positions, the PW Reorganization Plan will also reduce or eliminate the following positions (the negative FTE amounts for each position represent the reduction in FTEs allocated to the General Fund). In aggregate, these changes (the items outlined below and the addition of the aforementioned Deputy Director positions) will reduce the FTE allocation to, and personnel costs for, the General Fund, as shown in the table for this item.

- (0.5) Climate Action and Sustainability Coordinator: This part-time position (0.5 FTE) is currently vacant and will be eliminated in connection with the PW Reorganization Plan. This will not affect the existing full-time (1.0 FTE) Climate Action and Sustainability Coordinator.
- (0.3) Climate Action Senior Manager: This position, which supports Public Works' overall climate and renewable energy strategic vision, will be reallocated as part of the PW Reorganization Plan. The (0.3) FTE represents the decreased allocation to the General Fund (bringing the total to 0.6 FTE), with the remainder of this position allocated to Water Renewal (0.3 FTE) and Geothermal (0.1 FTE) Funds.
- (0.1) Environmental Division Senior Manager: This position, which is currently allocated to the Water Renewal (0.7 FTE), Solid Waste (0.2 FTE), and General (0.1 FTE) Funds, will be reallocated entirely to the Water Renewal Fund.

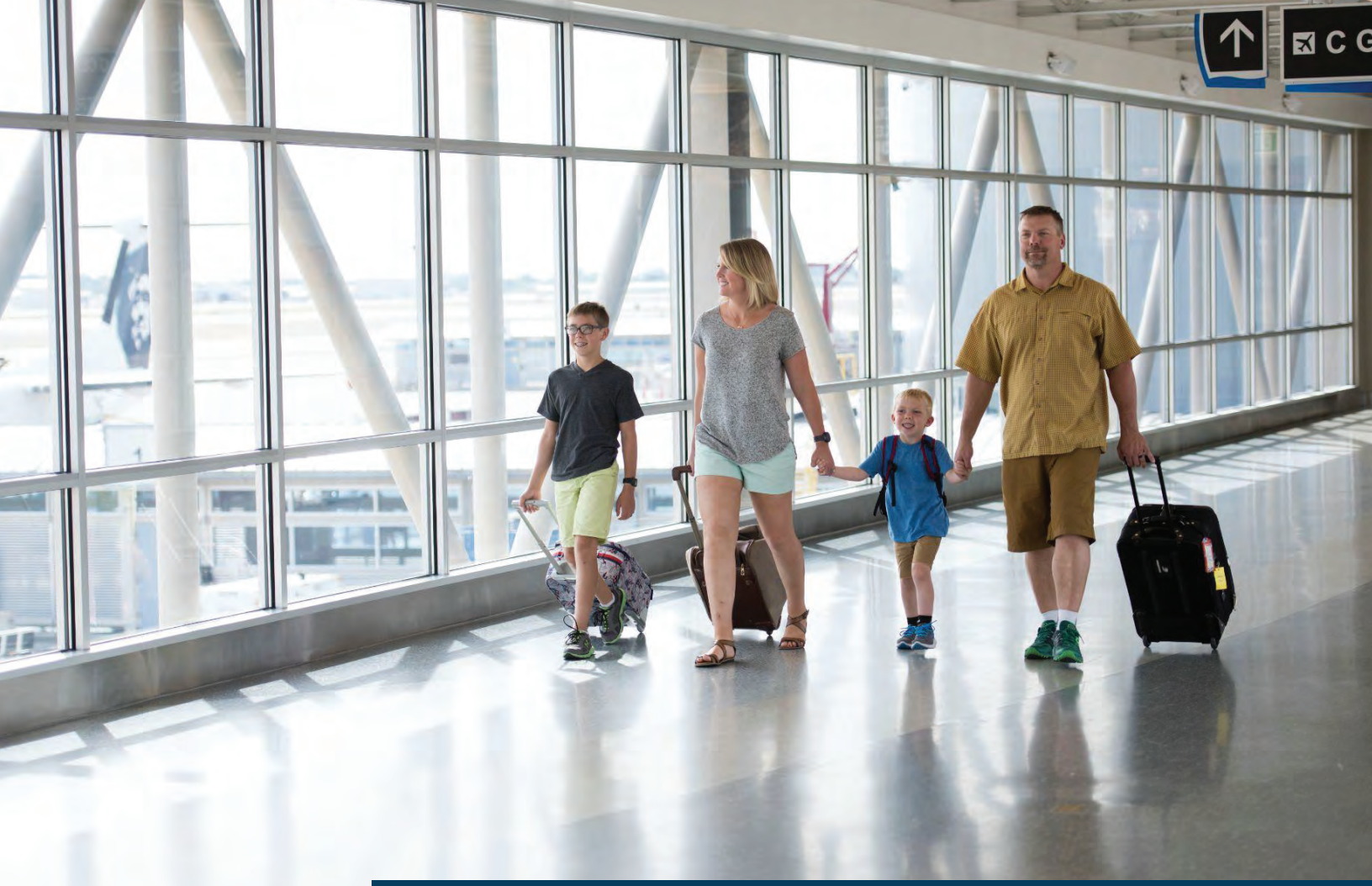
SUMMARY OF GENERAL FUND SIGNIFICANT REVENUE/EXPENDITURE CHANGES

		FY 2025				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
CLK	Childcare Subsidy	(96,526)	-	5,500	102,026	(96,526)	-	5,500	102,026	-
CLK	Citywide Leadership Reorganization and Departmental Realignment	1,038,771	860,389	513,233	334,851	981,811	892,855	515,715	426,759	11.00
	Subtotal: City Clerk	**942,245**	**860,389**	**518,733**	**436,87**	**885,285**	**892,855**	**521,215**	**52,785**	**11.00**
CS	Idaho Humane Society (IHS)	-	-	100,684	100,684	-	-	100,684	100,684	-
CS	VRT Forgone Property Tax	-	-	90,918	90,918	-	-	93,646	93,646	-
	Subtotal: Contractual Services	**-**	**-**	**191,602**	**191,60**	**-**	**-**	**194,330**	**194,330**	**-**
FN	Citywide Leadership Reorganization and Departmental Realignment	(6,353,596)	(3,520,824)	(2,289,521)	543,251	(6,421,355)	(3,656,616)	(2,283,957)	480,782	(43.35)
FN	Grant Software	-	-	80,000	80,000	-	-	29,500	29,500	-
	Subtotal: Finance	**(6,353,596)**	**(3,520,824)**	**(2,209,521)**	**623,2**	**(6,421,355)**	**(3,656,616)**	**(2,254,457)**	**5,282**	**(43.35)**
FR	Ada County-City EMS System (ACCESS) Contract Increase	-	-	10,750	10,750	-	-	10,750	10,750	-
FR	Air Monitors	-	(24,774)	43,536	18,762	-	(24,774)	43,536	18,762	-
FR	Fire Recruitment Program	-	-	19,000	19,000	-	-	19,000	19,000	-
FR	Fire Station 13	-	2,049,688	306,268	2,355,956	-	2,159,045	132,988	2,292,033	12.00
FR	Technical Rescue and Dive Teams Consolidation	-	397,944	-	397,944	-	-	-	-	-
	Subtotal: Fire	**-**	**2,422,858**	**379,554**	**2,802,41**	**-**	**2,134,271**	**206,274**	**2,34545**	**12.00**
HR	Benefits Analysis	-	-	48,835	48,835	-	-	-	-	-
HR	Citywide Leadership Reorganization and Departmental Realignment	-	(122,702)	-	(122,702)	-	(127,195)	-	(127,195)	(1.00)
HR	General Fund Contribution to the Risk Fund	-	-	750,000	750,000	-	-	-	-	-
HR	Public Records Enhancements	-	35,500	-	35,500	-	-	-	-	-
HR	Security Staffing Enhancements	-	20,885	-	20,885	-	21,189	-	21,189	-
	Subtotal: Human Resources	**-**	**(66,317)**	**798,835**	**732,5**	**-**	**(106,006)**	**-**	**(1,006)**	**(1.00)**
IT	Database Administration Staff Augmentation	-	-	150,000	150,000	-	-	-	-	-
IT	Software Increases on Existing Systems	-	-	641,109	641,109	-	-	763,690	763,690	-
	Subtotal: Information Technology	**-**	**-**	**791,109**	**791,10**	**-**	**-**	**763,690**	**73,690**	**-**
IG	Downtown Maintenance Reserve	2,376,174	-	-	(2,376,174)	-	-	-	-	-
IG	Forgone Property Taxes	1,818,365	-	-	(1,818,365)	1,872,916	-	-	(1,872,916)	-
IG	Increased Transfer to the Capital Fund	-	-	2,334,924	2,334,924	-	-	1,273,442	1,273,442	-
IG	Jesse Tree Grant Match	250,000	-	250,000	-	-	-	-	-	-

Dept.	Item	FY 2025 a Revenue	FY 2025 b Personnel	FY 2025 c M&O/Other	FY 2025 b + c - a Net Expense	Ongoing a Revenue	Ongoing b Personnel	Ongoing c M&O/Other	Ongoing b + c - a Net Expense	FTEs
IG	Property Tax Rebate Program	-	-	925,000	925,000	-	-	-	-	-
IG	Transfer to Housing Projects and Special Activities Fund	-	-	10,000,000	10,000,000	-	-	-	-	-
	Subtotal: Intergovernmental	**4,444,539**	**-**	**13,509,924**	**9,065,35**	**1,872,916**	**-**	**1,273,442**	**(59,474)**	**-**
LG	Case Management Software Increase	-	-	80,548	80,548	-	-	86,779	86,779	-
LG	Public Records Enhancements	-	187,106	-	187,106	-	-	-	-	-
	Subtotal: Legal	**-**	**187,106**	**80,548**	**267,64**	**-**	**-**	**86,779**	**86,779**	**-**
LB	Cole and Ustick Branch Staffing Model	-	408,519	10,000	418,519	-	421,309	-	421,309	4.50
LB	Collection Staff	-	51,862	-	51,862	-	52,755	-	52,755	0.20
LB	Library Administrative Staffing	-	(62,235)	-	(62,235)	-	(64,359)	-	(64,359)	(1.00)
LB	Library Materials	-	-	350,000	350,000	-	-	-	-	-
	Subtotal: Library	**-**	**398,146**	**360,000**	**758,16**	**-**	**409,705**	**-**	**40705**	**3.70**
CE	City Newsletter	-	-	100,000	100,000	-	-	-	-	-
CE	Citywide Leadership Reorganization and Departmental Realignment	567,189	312,280	622,529	367,620	552,479	324,002	600,479	372,002	4.50
	Subtotal: Office of Community Engagement	**567,189**	**312,280**	**722,529**	**467,60**	**552,479**	**324,002**	**600,479**	**37,002**	**4.50**
OPA	Case Administrator	-	43,578	-	43,578	-	45,016	-	45,016	0.50
	Subtotal: Office of Police Accountability	**-**	**43,578**	**-**	**43,8**	**-**	**45,016**	**-**	**45,016**	**0.50**
MA	Citywide Leadership Reorganization and Departmental Realignment	-	(104,934)	(222,416)	(327,350)	-	(112,094)	(222,416)	(334,510)	(1.00)
	Subtotal: Office of the Mayor	**-**	**(104,934)**	**(222,416)**	**(327,30)**	**-**	**(112,094)**	**(222,416)**	**(33,510)**	**(1.00)**
OEF	Citywide Leadership Reorganization and Departmental Realignment	-	1,527,920	-	1,527,920	-	1,685,470	-	1,685,470	11.00
	Subtotal: Organizational Effectiveness	**-**	**1,527,920**	**-**	**1,527,90**	**-**	**1,685,470**	**-**	**1,68,470**	**11.00**
BPR	Art Recreation Specialist	92,061	92,061	-	-	95,080	95,080	-	-	1.00
BPR	Idaho IceWorld Staffing	171,176	170,356	820	-	176,802	175,982	820	-	2.00
BPR	Parks Maintenance and Operations Inflationary Increase	-	39,206	16,775	55,981	-	39,206	16,775	55,981	-
BPR	Warm Springs Golf Course Staffing	46,929	46,929	-	-	50,834	50,834	-	-	2.00
	Subtotal: Parks and Recreation	**310,166**	**348,552**	**17,595**	**55,91**	**322,716**	**361,102**	**17,595**	**5,981**	**5.00**

		FY 2025				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
PDS	ARPA Funding of New Path Support Services	1,500,000	-	1,500,000	-	-	-	-	-	-
PDS	Associate Planner - Development Services	-	109,427	(109,427)	-	-	112,966	(112,966)	-	1.00
PDS	Citywide Leadership Reorganization and Departmental Realignment	4,747,636	1,879,309	1,153,876	(1,714,451)	4,887,065	1,954,184	1,167,880	(1,765,001)	24.00
PDS	Graffiti Abatement	-	-	50,000	50,000	-	-	-	-	-
PDS	Modern Zoning Code User Guide	-	-	100,000	100,000	-	-	-	-	-
PDS	Parking Enforcement - Additional Revenue and Expense	35,000	-	35,000	-	35,000	-	35,000	-	-
PDS	Scooter and e-bike Program Enhancements	30,000	-	30,000	-	30,000	-	30,000	-	-
PDS	Technical Assistance and HUD Training for New Path Housing	-	-	-	-	-	-	-	-	-
	Subtotal: Planning and Development Services	**6,312,636**	**1,988,736**	**2,759,449**	**(1,564,41)**	**4,952,065**	**2,067,150**	**1,119,914**	**(1,76,001)**	**25.00**
BPD	Contracts and Leases Increase	-	-	78,281	78,281	-	-	78,281	78,281	-
BPD	Emergency Tactical Medical Supplies, Equipment, and Training	-	-	30,000	30,000	-	-	10,000	10,000	-
BPD	Internet Crimes Against Children (ICAC) Equipment Upgrades	-	-	15,000	15,000	-	-	-	-	-
BPD	Public Records Enhancements	-	57,817	-	57,817	-	-	-	-	-
BPD	Rifle Plates	-	-	25,000	25,000	-	-	-	-	-
	Subtotal: Police	**-**	**57,817**	**148,281**	**206,09**	**-**	**-**	**88,281**	**88,281**	**-**
PW	Assured Water Supply Consulting	-	-	50,000	50,000	-	-	50,000	50,000	-
PW	Citywide Leadership Reorganization and Departmental Realignment	-	141,618	780	142,398	-	146,939	780	147,719	0.85
PW	Facilities Professional Design Services	-	-	50,000	50,000	-	-	50,000	50,000	-
PW	Janitorial Increase	-	-	149,729	149,729	-	-	149,729	149,729	-
PW	Public Works Reorganization	-	(1,778)	(78)	(1,856)	-	(1,828)	(78)	(1,906	(0.30)
	Subtotal: Public Works	**-**	**139,840**	**250,431**	**390,1**	**-**	**145,111**	**250,431**	**3,542**	**0.55**
	Total	**6,223,179**	**4,595,147**	**18,096,653**	**16,468,61**	**2,164,106**	**4,189,966**	**2,645,557**	**4,61,417**	**27.90**

CITY of BOISE



OTHER FUNDS SIGNIFICANT REVENUE/ EXPENDITURE CHANGES

The following items highlight significant FY 2025 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 2025	Ongoing
Personnel	$ 552,194	$ 570,305
M&O/Other	-	-
Total Cost	**$ 552,194**	**$ 570,305**

FTE Change(s): Yes (6.0 FTE)

This adjustment adds six administration positions at the Airport, which was reclassified as a medium-hub airport in 2021 due to continued growth in passenger traffic post-pandemic. Even with these positions, the Airport's staffing remains low in comparison to airports of similar size; however, Airport officials believe that these staffing levels will enable it to provide excellent customer service while still supporting future growth.

- 1.0 GIS Data Analyst: This position will support all Airport projects and lease locations by creating accurate mapping and maintaining these maps as changes are made and projects progress.
- 1.0 Operations Specialist II: This will expand the Operation Specialist II team to 22.0 FTEs. This position will maintain the Airport's Federal Aviation Administration (FAA) certification and compliance and assist in the enforcement of TSA and Airport security regulations.
- 1.0 Project Manager: This position will be responsible for coordinating project construction. This sixth Project Manager position is needed given the number and scale of capital projects planned to maintain and expand the Airport.
- 1.0 Property and Contracts Coordinator: This will expand the Property Contracts team to 4.0 FTEs. This position will help develop, manage, and direct the Airport's property and commercial management and assist with tenant relations programs.
- 2.0 Senior Administration Specialists: These positions will help facilitate meetings, maintain Airport records, and perform tasks related to compliance with various regulatory requirements, including the Americans with Disabilities Act (ADA), insurance, Title IV, and the Airport Concessions Disadvantaged Business Enterprise and Disadvantaged Business Enterprise programs.

Item: AIRPORT MAINTENANCE AND OPERATIONS STAFFING

	FY 2025	Ongoing
Personnel	$ 411,241	$ 424,609
M&O/Other	-	-
Total Cost	**$ 411,241**	**$ 424,609**

FTE Change(s): Yes (4.0 FTE)

This adjustment adds four positions at the Airport to support various maintenance and operational needs.

- 1.0 Facility Maintenance Trades Manager: This position will reduce the strain on the current Facility Maintenance Manager, who has ten direct reports. The position will oversee the Facility Maintenance Group's trade positions and associated projects, reducing the Facility Maintenance Manager's direct reports to four.
- 1.0 Lead Electrician: As the Boise Airport continues to expand with new buildings, an additional electrician is needed to keep pace with operational growth, and coordinating and supervising repairs and upgrades to electric systems.
- 1.0 Lead Maintenance Technician: This position will maintain the operation and integrity of the Airport airfield in accordance with FAA regulations. Additionally, this position will lead and train crews on the safe operations of non-specialized equipment and work on special airfield projects.
- 1.0 Maintenance Worker: This position will troubleshoot, diagnose, operate, repair, and maintain equipment and systems at the Boise Airport.

Geothermal Fund

Item: ADMINISTRATIVE SUPPORT STAFFING

	FY 2025	Ongoing
Personnel	$ 49,954	$ 51,525
M&O/Other	-	-
Total Cost	**$ 49,954**	**$ 51,525**

FTE Change(s): Yes (0.25 FTE)

This funding adds 0.25 FTE to the Geothermal Fund, per the findings from the Public Works Restructure and Staffing Assessment study (the PW Reorganization Plan). An overview of this plan can be found in the "Public Works Reorganization" item in the General Fund Significant Revenue/Expenditure Changes section of this document.

- 0.1 Climate Action Senior Manager: This position will be reallocated (changing the amount of the position charged to various funds) as part of the PW Reorganization Plan and will support Public Works' overall climate and renewable energy strategic vision. The 0.1 FTE represents a new allocation to the Geothermal Fund, with the remainder of this 1.0 FTE allocated to the General (0.6 FTE) and Water Renewal (0.3 FTE) Funds.

- 0.1 Core Services Deputy Director: This position will oversee the geothermal, streetlight, and materials management utilities, in addition to the Facility Program Management, Climate Action, and Water Resources teams in both the General Fund and enterprise funds. Since this position will manage the work of professional and technical staff across a variety of functions in the General and enterprise funds, this position will be allocated to the General (0.4 FTE), Geothermal (0.1 FTE), Solid Waste (0.25 FTE) and Water Renewal (0.25 FTE) Funds.
- 0.05 Shared Services Deputy Director: This position will assist the Director with the management of the administrative and engineering operations for the Public Works Department, overseeing all engineering, business strategy, administrative, and financial services for the department by providing support and services to leaders, projects, programs, and employees for the General Fund and enterprise funds. The Deputy Director will also provide direction to management, supervisors, engineers, technicians, and other support staff. This position will be allocated across the General (0.2 FTE), Geothermal (0.05 FTE), Solid Waste (0.25 FTE), and Water Renewal (0.5 FTE) Funds.

Housing - HUD Funds

Item: HOUSING REHABILITATION COORDINATOR

FTE Change(s): Yes (1.0 FTE)

	FY 2025	Ongoing
Personnel	$ 97,736	$ 100,922
M&O/Other	-	-
Total Cost	**$ 97,736**	**$ 100,922**

This adjustment adds 1.0 Housing Rehabilitation Coordinator position, which will directly support rehabilitation and preservation activities for multifamily and single-family properties rented or owned by low to moderate income community members. The current program has a waitlist of over six months due to internal staff capacity, and the addition of this position will significantly increase the number of households the program can serve annually. The position will be 100% funded by a Community Development Block Grant (CDBG) entitlement grant awarded by the U.S. Department of Housing and Urban Development (HUD). The grant funding term is open-ended, not limited to a set time period.

Solid Waste Fund

Item: ADMINISTRATIVE SUPPORT STAFFING

	FY 2025	Ongoing
Personnel	$ 81,871	$ 84,409
M&O/Other	(156)	(156)
Total Cost	**$ 81,715**	**$ 84,253**

FTE Change(s): Yes (0.45 FTE)

This funding will allow the Solid Waste Fund to add 0.45 FTE, per the findings from the PW Reorganization Plan. An overview of this plan can be found in the "Public Works Reorganization" item in the General Fund Significant Revenue/Expenditure Changes section of this document.

- 0.2 Business Process Analyst: This position will facilitate process documentation related to the PW Reorganization Plan and other department needs, with a goal of creating a robust department-wide knowledge base. This position will be allocated to both the Water Renewal (0.8 FTE) and the Solid Waste (0.2 FTE) Funds.
- 0.25 Core Services Deputy Director: This position will oversee the geothermal, streetlight, and materials management utilities, in addition to the Facility Program Management, Climate Action, and Water Resources teams in both the General Fund and enterprise funds. Since this position will manage the work of professional and technical staff across a variety of functions in the General Fund and enterprise funds, this position will be allocated to the General (0.4 FTE), Geothermal (0.1 FTE), Solid Waste (0.25 FTE) and Water Renewal (0.25 FTE) Funds.
- 0.25 Shared Services Deputy Director: This position will assist the Director with the management of the administrative and engineering operations for the Public Works Department, overseeing all engineering, business strategy, administrative, and financial services for the department by providing support and services to leaders, projects, programs, and employees for the General Fund and enterprise funds. The Deputy Director will also provide direction to management, supervisors, engineers, technicians, and other support staff. This position will be allocated across the General (0.2 FTE), Geothermal (0.05 FTE), Solid Waste (0.25 FTE), and Water Renewal (0.5 FTE) Funds.

In addition to these new positions, the PW Reorganization Plan also reallocates and/or reclassifies the following positions. The negative amounts represent the reallocation of FTEs out of the Solid Waste Fund.

- (0.05) Climate Action Senior Manager: This position will be reallocated (changing the amount of the position charged to various funds) as part of the PW Reorganization. The (0.05) FTE represents the elimination of the entire allocation of this position to the Solid Waste Fund, with this 1.0 FTE being reallocated to the General (0.6 FTE), Water Renewal (0.3 FTE), and Geothermal (0.1 FTE) Funds.
- (0.2) Environmental Division Senior Manager: This position will be reallocated as part of the PW Reorganization Plan and will help coordinate environmental sustainability initiatives in the Water Renewal Fund. The (0.2) FTE eliminates the allocation to the Solid Waste Fund, resulting in this position being funded entirely by the Water Renewal Fund.

Water Renewal Fund

Item: ADMINISTRATIVE SUPPORT STAFFING

	FY 2025	Ongoing
Personnel	$ 1,162,052	$ 1,199,071
M&O/Other	234	234
Total Cost	**$ 1,162,286**	**$ 1,199,305**

FTE Change(s): Yes (8.1 FTE)

This funding will allow the Water Renewal Fund to add 8.1 FTE, per the findings from the PW Reorganization Plan. An overview of this plan can be found in the "Public Works Reorganization" item in the General Fund Significant Revenue/Expenditure Changes section of this document. Another position, unrelated to the PW Reorganization Plan, is the Recycled Water Program Project Manager, as construction on the Recycled Water Facility is expected to begin in FY 2025.

- 1.0 Administrative Support Supervisor: This position will address the span of control concerns (i.e., the number of direct reports a manager has) as Public Works consolidates the department's administrative services staff into one consolidated team under the PW Reorganization Plan. The new administrative services team will be structured to align with the department's new Deputy Director team structure.
- 1.0 Asset Program Manager: This position will create a department-wide strategic asset management program, allowing the department to analyze, proactively plan, and manage the Public Works department across funds. Since the Water Renewal Fund manages the majority of Public Works' assets, the Asset Program Manager will initially focus on the Water Renewal Fund - developing the standards that will eventually be applied to other departmental assets. As the Asset Program Manager's priorities shift over time to include responsibilities in other funds, the inter-fund allocation of this position will be reevaluated and any future changes would be brought to City Council for approval.
- 0.8 Business Process Analyst: This position will facilitate process documentation related to the PW Reorganization Plan and other department needs, which will help create a robust department-wide knowledge base. This position will be allocated to both the Water Renewal (0.8 FTE) and Solid Waste (0.2 FTE) Funds.
- 0.25 Climate Action Senior Manager: This position will be reallocated (changing the amount of the position charged to various funds) as part of the PW Reorganization Plan and will support Public Works' overall climate and renewable energy strategic vision. The 0.25 FTE represents the increased allocation to the Water Renewal Fund (bringing the total to 0.3 FTE), with the remainder of this 1.0 FTE allocated to the General (0.6 FTE) and Geothermal (0.1) Funds.
- 0.25 Core Services Deputy Director: This position will oversee the geothermal, streetlight, and materials management utilities, in addition to the Facility Program Management, Climate Action, and Water Resources teams in both the General Fund and enterprise funds. Since this position will manage the work of professional and technical staff across a variety of functions in the General Fund and enterprise funds, this position will be allocated to the General (0.4 FTE), Geothermal (0.1 FTE), Solid Waste (0.25 FTE) and Water Renewal (0.25 FTE) Funds.

- 0.3 Environmental Division Senior Manager: As part of the PW Reorganization Plan, this position will function as the Public Works Programs Manager, coordinating regulatory compliance (including management of the Water Quality Laboratory) and managing the program management teams responsible for the Water Renewal construction projects in the Water Renewal Fund. The 0.3 FTE represents the increased allocation to the Water Renewal Fund (bringing the total to 1.0 FTE) and will result in a portion of the position no longer being allocated to either the General or Solid Waste Funds.
- 1.0 Recycled Water Program Project Manager: This position will support construction management for the Recycled Water Facility, which is expected to begin construction in FY 2025. This project will entail a significant amount of work in order to achieve the goal of producing recycled water in 2029.
- 0.5 Shared Services Deputy Director: This position will assist the Director with the management of the administrative and engineering operations for the Public Works Department, overseeing all engineering, business strategy, administrative, and financial services for the department by providing support and services to leaders, projects, programs, and employees for the General Fund and enterprise funds. The deputy director will also provide direction to management, supervisors, engineers, technicians, and other support staff. This position will be allocated across the General (0.2 FTE), Geothermal (0.05 FTE), Solid Waste (0.25 FTE), and Water Renewal (0.5 FTE) Funds.
- 1.0 Utility Billing Supervisor: This request will address the span of control concerns for the Utility Customer Service Manager and Utility Billing Services Supervisor, reducing the number of direct reports from six to four and from nine to six, respectively. This will allow for more robust staff training and development, resulting in increased revenue collection for the fund and better customer service for both residents and businesses.
- 1.0 Wastewater Supervising Engineer: This position will help address the span of control for the City Engineer Senior Manager, significantly reducing this manager's span of control (from ten to six). The PW Reorganization Plan will increase the Water Renewal engineering team's capacity to efficiently manage projects.
- 1.0 Water Renewal Services Deputy Director: This position will enhance department leadership, right-size the Director's span of control (which would be reduced from seven to three), and increase efficiency in project and initiative delivery through streamlined decision-making. This position will provide dedicated leadership and one chain of command for the Water Renewal Utility, the city's largest asset.

Item: UTILITY OPERATIONS STAFFING

	FY 2025	Ongoing
Personnel	$ 538,005	$ 555,486
M&O/Other	-	-
Total Cost	**$ 538,005**	**$ 555,486**

FTE Change(s): Yes (5.0 FTE)

This funding will allow the Water Renewal Fund to add 4.0 FTE to address increased workloads as the number of projects and assets in the Water Renewal Fund continues to grow. An additional 1.0 FTE, the Water Renewal Performance Manager, reflects a recommendation from the PW Reorganization Plan.

- 1.0 Electrical Engineer: This position will support the Water Renewal facilities control systems. As existing facilities are upgraded, and new facilities are constructed, the number and complexity of control systems increases, and an additional position is needed to address the increased workload.
- 1.0 Industrial Electrician: This position will increase the electrical group by 1.0 FTE. This additional FTE will help reduce existing employees' workload and ensure timely and quality work. This position will also assist in some larger projects (e.g., ultraviolet channel replacement), allowing Public Works to use in-house resources instead of third-party contractors.
- 1.0 Industrial Mechanic I: This position will add 1.0 FTE to the industrial mechanics team. The Lander Street Water Renewal Facility will be substantially rebuilt over the next decade, adding many new assets that will require ongoing maintenance.
- 1.0 Survey Technician: This adjustment will restore a Survey Technician position. The position was repurposed in the summer of 2022, a time of high vacancy and transition for the survey team, to address other more pressing needs. Restablishing this position in FY 2025 will help stabilize the survey team.
- 1.0 Water Renewal Performance Manager: As part of the PW Reorganization Plan, the Systems Performance Manager will direct Water Renewal service teams focused on system performance and optimization for wastewater processes, asset management, source control, and utility maintenance.

SUMMARY OF OTHER FUNDS SIGNIFICANT REVENUE/EXPENDITURE CHANGES

		FY 2025				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	-	552,194	-	552,194	-	570,305	-	570,305	6.00
APT	Airport Maintenance and Operations Staffing	-	411,241	-	411,241	-	424,609	-	424,609	4.00
	Subtotal: Airport Fund	**-**	**963,435**	**-**	**963435**	**-**	**994,914**	**-**	**994,14**	**10.00**
GEO	Administrative Support Staffing	-	49,954	-	49,954	-	51,525	-	51,525	0.25
	Subtotal: Geothermal Fund	**-**	**49,954**	**-**	**49,54**	**-**	**51,525**	**-**	**51,55**	**0.25**
HSG	Housing Rehabilitation Coordinator	-	97,736	-	97,736	-	100,922	-	100,922	1.00
	Subtotal: Housing - HUD Funds	**-**	**97,736**	**-**	**976**	**-**	**100,922**	**-**	**100,92**	**1.00**
SWF	Administrative Support Staffing	-	81,871	(156)	81,715	-	84,409	(156)	84,253	0.45
	Subtotal: Solid Waste Fund	**-**	**81,871**	**(156)**	**81,15**	**-**	**84,409**	**(156)**	**84,23**	**0.45**
WR	Administrative Support Staffing	-	1,162,052	234	1,162,286	-	1,199,071	234	1,199,305	8.10
WR	Utility Operations Staffing	-	538,005	-	538,005	-	555,486	-	555,486	5.00
	Subtotal: Water Renewal Fund	**-**	**1,700,057**	**234**	**1,700,91**	**-**	**1,754,557**	**234**	**1,754,71**	**13.10**
	Total	**-**	**2,893,053**	**78**	**2,89331**	**-**	**2,986,327**	**78**	**2,986,4**	**24.80**

CITY of BOISE

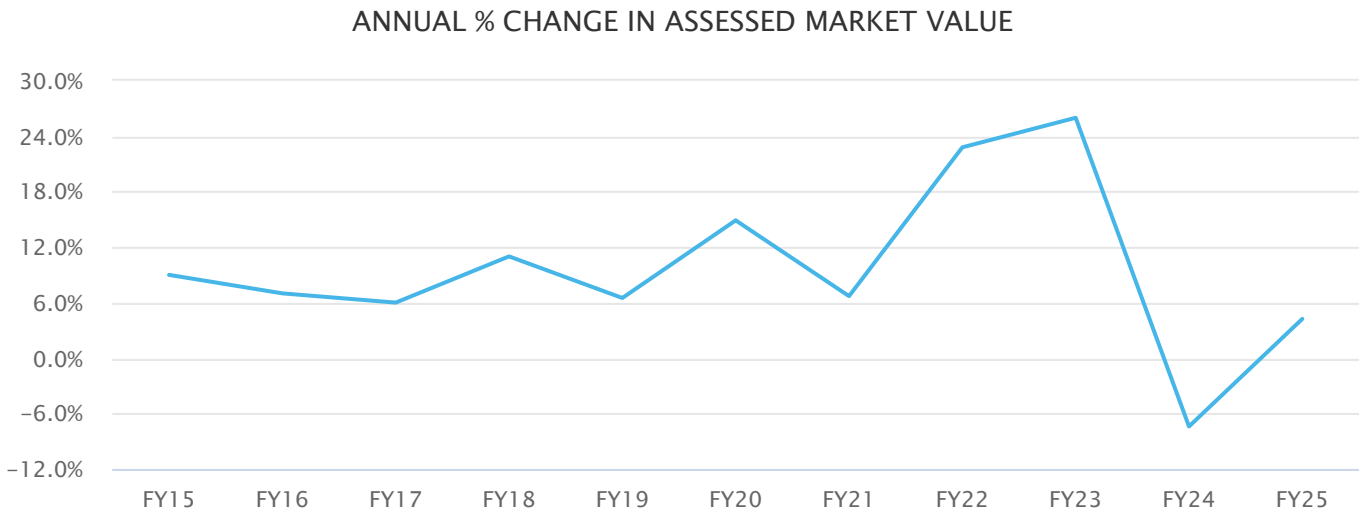


PROPERTY TAX ANALYSIS

The tax year (TY) 2024 (FY 2025) overall assessed property valuation for Boise, based on preliminary numbers from the Ada County Assessor's Office, is expected to increase 4.2% compared to the prior year. Total taxable value is projected to increase at a slightly higher rate of 5.8% (largely attributable to the decreased value of deductions when property values rise, e.g., the homeowner's exemption).

Burden Shift

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 was the first time since TY 2011 that aggregate residential values decreased while commercial values increased. As a result, TY 2023 is the first time in the last 12 years where residential properties did not pay an increasing share of the overall property tax burden. TY 2024 taxable values once again are increasing more for residential than commercial (7.1% vs 5.4%).



To provide more context on the recent shifts in the relative property tax burden between residential and commercial properties, the following bullet points highlight several reasons the average homeowner has seen a 131% increase in their City of Boise property taxes since TY 2012 (the year the burden shifted more to residential than commercial after a brief trend the other direction). It is important to note that, as a result of these factors, 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 increased while residential declined, the increase in the total residential assessed value is 170% compared to 117% for commercial. From TY 2012 to TY 2024, the growth is expected to be 189% for residential compared to 123% for commercial.
- In this millennium, 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 that occurred in TY 2023 is an anomaly and not a reversal of the trend over the past two decades. TY 2024

values increased for both residential and commercial, but residential increased at a higher rate of growth (5.7% vs 3.3%).

- In TY 2000, the property tax burden was split relatively evenly between residential and commercial properties. In TY 2022, residential properties shouldered approximately 75% of the property tax burden. Even with the relative increase in commercial valuations in TY 2023, commercial properties still paid a smaller share of overall taxes than residential properties at about one third of the total tax burden. In TY 2024, commercial properties are again expected to see a decrease in their share of the tax burden.

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

Average Homeowner Impact

ESTIMATED

Fiscal Year 2025 (Tax Year 2024)

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 2024	FY 2025	% Change
2	Assessed Value	486,280	504,685	3.8%
3	Exemption	125,000	125,000	0.0%
4	Taxable Value	361,280	379,685	5.1%
5	City Levy Rate	0.004069708	0.003987704	-2.0%
6	City Taxes	$ 1,470.30	$ 1,514.07	
7	Estimated State Property Tax Relief Applied to City Taxes *	$ 382.28	$ 382.28	
8	Net City Taxes Paid by Homeowner	$ 1,088.03	$ 1,131.79	4.0%
9	$ Change		$ 43.77	

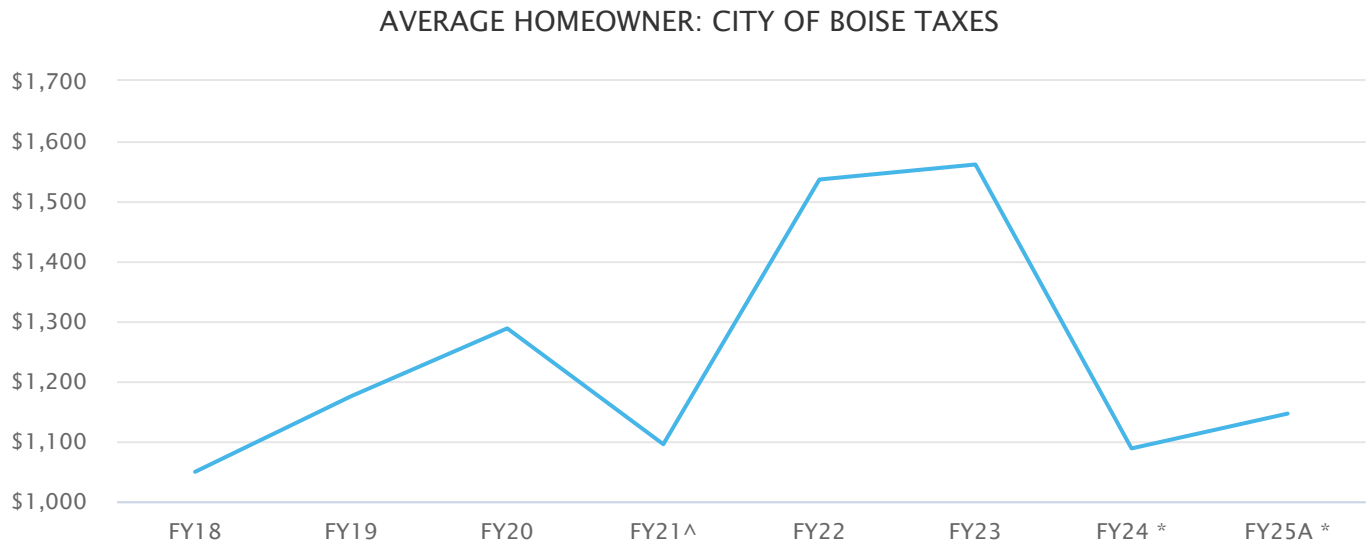
10 City takes the increase for growth and annexation and a 0% base increase

		FY 2024	FY 2025	% Change
11	Assessed Value	486,280	504,685	3.8%
12	Exemption	125,000	125,000	0.0%
13	Taxable Value	361,280	379,685	5.1%
14	City Levy Rate	0.004069708	0.003871557	-4.9%
15	City Taxes	$ 1,470.30	$ 1,469.97	
16	Estimated State Property Tax Relief Applied to City Taxes *	$ 382.28	$ 382.28	
17	Net City Taxes Paid by Homeowner	$ 1,088.03	$ 1,087.69	0.0%
18	$ Change		$ (0.33)	
19	Cost of 3% base increase by city		$ 44.10	

20 City takes the increase for growth and annexation and a 4.0% base increase which includes the maximum base increase of 3% plus 1% of forgone (Adopted)

		FY 2024	FY 2025	% Change
21	Assessed Value	486,280	504,685	3.8%
22	Exemption	125,000	125,000	0.0%
23	Taxable Value	361,280	379,685	5.1%
24	City Levy Rate	0.004069708	0.004026419	-1.1%
25	City Taxes	$ 1,470.30	$ 1,528.77	4.0%
26	Estimated State Property Tax Relief Applied to City Taxes *	$ 382.28	$ 382.28	
27	Net City Taxes Paid by Homeowner	$ 1,088.03	$ 1,146.49	
28	$ Change		$ 58.47	
29	**Cost: 4.0% vs 3.0% growth (row 27 minus row 8)**		**$ 14.70**	

* Assumes the same dollar amount of relief provided by the state for property taxes in FY 2025 as FY 2024



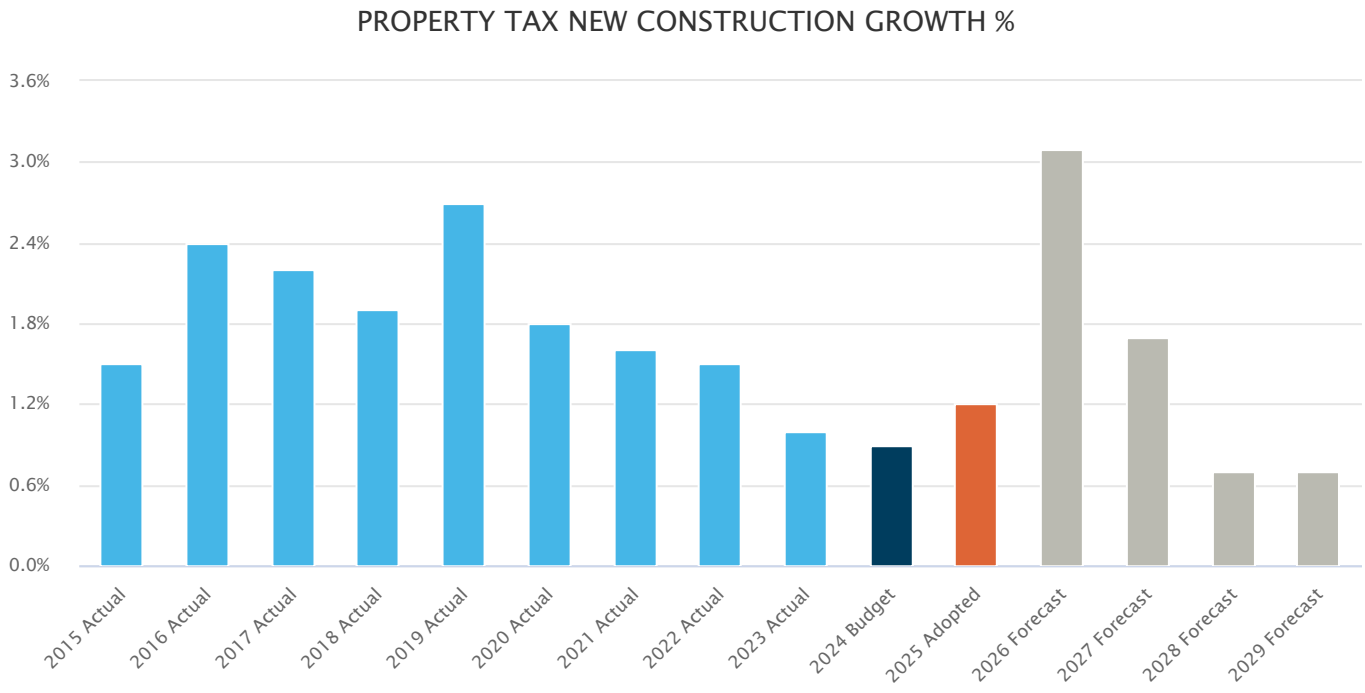
^ FY21 was the year of the Governor's Public Safety Grant Initiative, which reduced property taxes on a one-time basis by approximately 17%
* FY24 and FY25P reflect property tax relief from HB 292 and FY25P estimate assumes a similar level of relief as experienced in FY24

New Construction

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

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

The following chart shows the property tax growth percentage represented by new construction, annexation, and retiring URDs. The forecast shows various percentages in FYs 2025-2029; the largest increase, in FY 2026, is due to the expiration of the River Myrtle-Old Boise URD. The FY 2027 change is due to the Westside URD expiration, which is a smaller district than River Myrtle-Old Boise. The Property Tax New Construction Growth % chart includes URDs discussed under "Idaho Code Notes" in this section in 2019, 2026, and 2027.



Idaho Code Notes

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 RAAs covering 855 acres of the downtown area: River Myrtle-Old Boise District (FY 2025 sunset), Westside District (FY 2026 sunset), 30th Street District (FY 2033 sunset), and Shoreline District (FY 2039 sunset). Outside of downtown, the Gateway East RAA (on the south side of Boise) contains another 2,643 acres and sunsets in FY 2039 and the State Street RAA (encompassing 577 acres along State Street) sunsets in FY 2042. The new construction value added during the existence of an RAA is added to the NCR when the RAA is sunset (is dissolved or retired). 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. All of the RAAs 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 its 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 $234,223 in TY 2024, 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 estimated this bill will provide between $205 million and $355 million in statewide property tax relief. Actual relief for TY 2023 was around $312 million. 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.

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

Comparable City Taxes

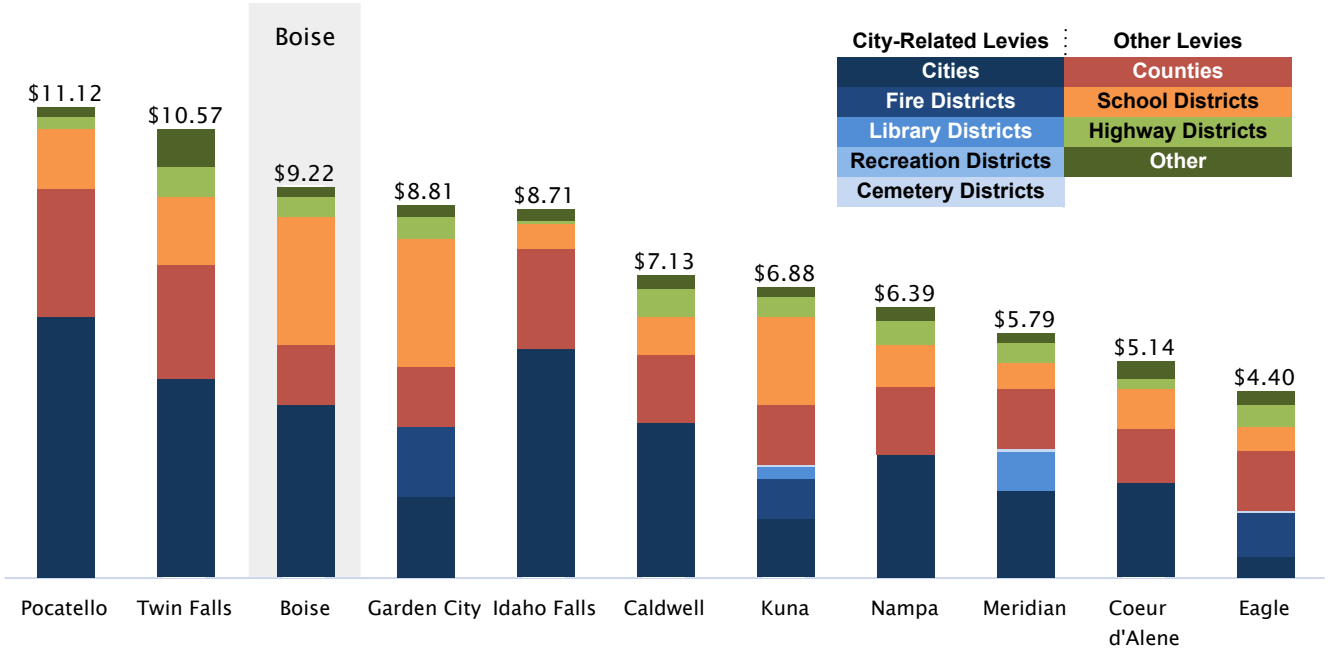
The Budget Office compiles the following analysis of public tax data to provide comparisons among Boise and other Idaho cities. The chart below is a comparison of total levy (tax) rates among different cities in tax year (TY) 2023 (TY 2024 levy rates have not yet been approved). Total tax rates per $1,000 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 46.9%. Idaho Falls has the highest percentage at 62.0%, while Eagle has the lowest percentage (35.9%). Boise is slightly below the average at 44.1%.

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 ($788,069) would be assessed $2,918 in total taxes and the average Boise home ($479,628) would be assessed $3,271, assuming both homes received the full homeowners exemption of $125,000 in TY 2023. This demonstrates that although the total Boise levy rate is over 109.6% higher than Eagle's, the tax payment on the average home in Boise is only 12.1% higher.

TAX AMOUNT PER $1,000 OF TAXABLE PROPERTY VALUE





AUTHORIZED STAFFING LEVELS

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

- FY 2024 Adopted FTE Total: the approved FTE count per the FY 2024 Adopted Budget,
- FY 2024 Approved FTE Changes: FTE changes approved during FY 2024,
- FY 2025 Adopted FTE Changes: FTE changes approved in the FY 2025 Adopted Budget, and
- FY 2025 Adopted FTE Total: the adopted total FTE at the start of FY 2025.

Grey-shaded entries indicate FY 2025 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 2024		FY 2025		
Department	Adopted FTE Total	Approved FTE Changes	Adopted FTE Changes	Adopted FTE Total	Comments
Airport					
Airport Fund	**176.00**	**10.00**	**10.00**	**196.00**	
		10.00			Operations Specialist I (05/14/24 IBC)
			1.00		Airport Administration Staffing - GIS Data Analyst
			1.00		Airport Administration Staffing - Project Manager
			1.00		Airport Administration Staffing - Property and Contracts Coordinator
			1.00		Airport Administration Staffing - Operations Specialist II
			2.00		Airport Administration Staffing - Senior Administrative Specialist
			1.00		Airport Maintenance and Operations Staffing - Facility Maintenance Trades Manager
			1.00		Airport Maintenance and Operations Staffing - Lead Electrician
			1.00		Airport Maintenance and Operations Staffing - Lead Maintenance Technician
			1.00		Airport Maintenance and Operations Staffing - Maintenance Worker
Arts & History					
General Fund	**16.00**	**0.00**	**0.00**	**16.00**	
City Clerk					
General Fund	**0.00**	**0.00**	**11.00**	**11.00**	
			1.00		Citywide Leadership Reorganization and Departmental Realignment - City Clerk/ Deputy

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
			1.00		Citywide Leadership Reorganization and Departmental Realignment - City Records Management Specialist
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Customer Service Supervisor
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Legislative and Records Supervisor
			5.00		Citywide Leadership Reorganization and Departmental Realignment - License and Permit Specialist
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Licensing and Records Support Specialist
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Senior Administrative Specialist
City Council					
General Fund	**9.00**	**0.00**	**0.00**	**9.00**	
City Council - Office of Internal Audit					
General Fund	**3.00**	**0.00**	**0.00**	**3.00**	
Finance					
General Fund	**103.23**	**0.00**	**(43.35)**	**59.88**	
			(4.00)		Citywide Leadership Reorganization and Departmental Realignment - Animal Compliance Officer
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Animal Compliance Supervisor
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Bindery and Mail Specialist
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Business Analyst
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - City Clerk/ Deputy
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - City Records Management Specialist
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Code Compliance and Community Resources Manager
			(7.00)		Citywide Leadership Reorganization and Departmental Realignment - Code Compliance Officer

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Customer Service Supervisor
			0.15		Citywide Leadership Reorganization and Departmental Realignment - Director of Finance
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Electronic Printing Technician
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Financial Performance Analyst
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Lead Code Compliance Officer
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Lead Parking Compliance Officer
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Legislative and Records Supervisor
			(5.00)		Citywide Leadership Reorganization and Departmental Realignment - License and Permit Specialist
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Licensing and Records Support Specialist
			(0.50)		Citywide Leadership Reorganization and Departmental Realignment - Mail Courier
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Parking Compliance Meter Technician
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Parking Compliance Meter Technician/Officer
			(7.00)		Citywide Leadership Reorganization and Departmental Realignment - Parking Compliance Officer
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Print and Mail Services Supervisor
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Senior Administrative Specialist
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Senior Code Compliance Administrative Specialist

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Senior Parking Administrative Specialist
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Special Events Coordinator
Fire					
General Fund-Contract Employees	**271.00**	**0.00**	**12.00**	**283.00**	
			3.00		Fire Station 13 - Fire Fighter (Captain)
			3.00		Fire Station 13 - Fire Fighter (Class I)
			3.00		Fire Station 13 - Fire Fighter (Class III)
			3.00		Fire Station 13 - Senior Fire Fighter
General Fund-General Employees	**26.25**	**0.00**	**0.00**	**26.25**	
Human Resources					
General Fund	**44.15**	**0.00**	**(1.00)**	**43.15**	
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Talent Insight Analyst
Risk Management Fund	**5.45**	**0.00**	**0.00**	**5.45**	
Workers Comp Fund	**4.40**	**0.00**	**0.00**	**4.40**	
Information Technology					
Capital Fund	**2.10**	**0.00**	**0.00**	**2.10**	
General Fund	**77.90**	**0.00**	**0.00**	**77.90**	
Legal					
General Fund	**63.50**	**0.00**	**0.00**	**63.50**	
Library					
General Fund	**101.65**	**(0.45)**	**3.70**	**104.90**	
		(0.95)			Library Page Adjustment
		0.50			Library Courier Adjustment
			0.20		Collection Staff - Collection Development Librarian
			1.00		Cole and Ustick Staffing Model - Branch Supervisor
			1.00		Cole and Ustick Staffing Model - Librarian
			2.50		Cole and Ustick Staffing Model - Library Assistant
			(1.00)		Library Administrative Staffing - Administrative Specialist

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
Mayor's Office					
General Fund	**22.00**	**0.00**	**(1.00)**	**21.00**	
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - City Portfolio Senior Manager
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Deputy Chief of Staff Community Services
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Deputy Chief of Staff Public Safety and Infrastructure
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Director of Innovation and Performance
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Housing Manager
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Housing Programs Administrator
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Project Manager
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Senior Project Manager
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Strategic Real Estate Manager
Mayor's Office - Office of Community Engagement					
General Fund	**22.00**	**0.00**	**4.50**	**26.50**	
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Bindery and Mail Specialist
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Electronic Printing Technician
			0.50		Citywide Leadership Reorganization and Departmental Realignment - Mail Courier
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Print and Mail Services Supervisor
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Special Events Coordinator

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
Organizational Effectiveness					
General Fund	**0.00**	**0.00**	**11.00**	**11.00**	
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Administrative Specialist
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Business Analyst
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Business Process Senior Manager
			1.00		Citywide Leadership Reorganization and Departmental Realignment - City Portfolio Senior Manager
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Director of Innovation and Performance
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Director of Organizational Effectiveness
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Financial Performance Analyst
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Organizational Change Manager
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Project Manager
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Senior Project Manager
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Talent Insight Analyst
Parks & Recreation					
General Fund	**180.00**	**0.00**	**5.00**	**185.00**	
			1.00		Art Recreation Specialist - Art Recreation Specialist
			1.00		Idaho IceWorld Staffing - Hockey Recreation Specialist
			1.00		Idaho IceWorld Staffing - Ice Maintenance Technician
			1.00		Warm Springs Golf Course - Food and Beverage Chef
			1.00		Warm Springs Golf Course - Food and Beverage Manager

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
Planning & Development Services					
General Fund	**107.40**	**(1.70)**	**25.00**	**130.70**	
		(0.20)			HUD Coordinator (Administrative Position Alignment)
		(1.00)			Plans Review/Permit Tech (Administrative Position Alignment)
		(0.50)			Senior Administrative Specialist (Administrative Position Alignment)
			1.00		Associate Planner - Associate Planner
			4.00		Citywide Leadership Reorganization and Departmental Realignment - Animal Compliance Officer
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Animal Compliance Supervisor
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Code Compliance and Community Resources Manager
			7.00		Citywide Leadership Reorganization and Departmental Realignment - Code Compliance Officer
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Housing Manager
			(1.00)		Citywide Leadership Reorganization and Departmental Realignment - Housing Programs Administrator
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Lead Code Compliance Officer
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Lead Parking Compliance Officer
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Parking Compliance Meter Technician
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Parking Compliance Meter Technician/Officer
			7.00		Citywide Leadership Reorganization and Departmental Realignment - Parking Compliance Officer
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Senior Code Compliance Administrative Specialist

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Senior Parking Administrative Specialist
Housing Funds	**15.10**	**0.20**	**1.00**	**16.30**	
		0.20			HUD Coordinator (Administrative Position Alignment)
			1.00		Housing Rehabilitation Coordinator - Housing Rehabilitation Coordinator
Police					
General Fund-Contract Employees	**314.00**	**0.00**	**0.00**	**314.00**	
General Fund-General Employees	**125.97**	**(1.00)**	**0.00**	**124.97**	
		(1.00)			Crime Analysis Unit Supervisor (Crime Lab Reclassifications)
Police Accountability					
General Fund	**2.00**	**0.00**	**0.50**	**2.50**	
			0.50		Case Administrator - Case Administrator
Public Works					
Fleet Services Fund	**19.15**	**0.00**	**0.00**	**19.15**	
			(0.15)		Citywide Leadership Reorganization and Departmental Realignment - Director of Finance
			0.15		Citywide Leadership Reorganization and Departmental Realignment - Senior Municipal Facility Program Manager
General Fund	**41.73**	**0.00**	**0.55**	**42.28**	
			(0.15)		Citywide Leadership Reorganization and Departmental Realignment - Senior Municipal Facility Program Manager
			1.00		Citywide Leadership Reorganization and Departmental Realignment - Strategic Real Estate Manager
			(0.50)		Public Works Reorganization - Climate Action and Sustainability Coordinator
			(0.30)		Public Works Reorganization - Climate Action Senior Manager
			0.40		Public Works Reorganization - Core Services Deputy Director
			(0.10)		Public Works Reorganization - Environmental Division Senior Manager
			0.20		Public Works Reorganization - Shared Services Deputy Director

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
Geothermal Fund	**2.00**	**0.00**	**0.25**	**2.25**	
			0.10		Administrative Support Staffing - Climate Action Senior Manager
			0.10		Administrative Support Staffing - Core Services Deputy Director
			0.05		Administrative Support Staffing - Shared Services Deputy Director
Solid Waste Fund	**9.20**	**0.00**	**0.45**	**9.65**	
			0.20		Administrative Support Staffing - Business Process Analyst
			(0.05)		Administrative Support Staffing - Climate Action Senior Manager
			0.25		Administrative Support Staffing - Core Services Deputy Director
			(0.20)		Administrative Support Staffing - Environmental Division Senior Manager
			0.25		Administrative Support Staffing - Shared Services Deputy Director
Water Renewal Fund	**288.07**	**0.00**	**13.10**	**301.17**	
			1.00		Administrative Support Staffing - Administrative Support Supervisor
			1.00		Administrative Support Staffing - Asset Program Manager
			0.80		Administrative Support Staffing - Business Process Analyst
			0.25		Administrative Support Staffing - Climate Action Senior Manager
			0.25		Administrative Support Staffing - Core Services Deputy Director
			0.30		Administrative Support Staffing - Environmental Division Senior Manager
			1.00		Administrative Support Staffing - Recycled Water Program Project Manager
			0.50		Administrative Support Staffing - Shared Services Deputy Director
			1.00		Administrative Support Staffing - Utility Billing Supervisor
			1.00		Administrative Support Staffing - Wastewater Supervising Engineer
			1.00		Administrative Support Staffing - Water Renewal Services Deputy Director
			1.00		Utility Operations Staffing - Electrical Engineer
			1.00		Utility Operations Staffing - Industrial Electrician

Department	FY 2024 Adopted FTE Total	FY 2024 Approved FTE Changes	FY 2025 Adopted FTE Changes	FY 2025 Adopted FTE Total	Comments
			1.00		Utility Operations Staffing - Industrial Mechanic I
			1.00		Utility Operations Staffing - Survey Technician
			1.00		Utility Operations Staffing - Water Renewal Performance Manager
Total					
All Funds	**2,052.25**	**7.05**	**52.70**	**2,112.00**	
Summary Totals by Fund					
Tax Funds					
General Fund	1,530.78	(3.15)	27.90	**1,555.53**	
Capital Fund	2.10	0.00	0.00	**2.10**	
Total Tax Funds	**1,532.88**	**(3.15)**	**27.90**	**1,557.63**	
Enterprise Funds					
Airport Fund	176.00	10.00	10.00	**196.00**	
Geothermal Fund	2.00	0.00	0.25	**2.25**	
Solid Waste Fund	9.20	0.00	0.45	**9.65**	
Water Renewal Fund	288.07	0.00	13.10	**301.17**	
Total Enterprise Funds	**475.27**	**10.00**	**23.80**	**509.07**	
Other Funds					
Fleet Services Fund	19.15	0.00	0.00	**19.15**	
Housing Funds	15.10	0.20	1.00	**16.30**	
Risk Management Fund	5.45	0.00	0.00	**5.45**	
Workers Comp Fund	4.40	0.00	0.00	**4.40**	
Total Other Funds	**44.10**	**0.20**	**1.00**	**45.30**	
Total All Funds	**2,052.25**	**7.05**	**52.70**	**2,112.00**	

CITY of BOISE



CONTINGENCY SUMMARY

Summary of General Fund Contingencies

Operating Contingency	$	750,000
Economic Uncertainty Reserve ($250,000)		
Unallocated ($500,000)		
City Council Strategic Planning Contingency		470,000
Revenue Neutral Contingency		250,000
Property Tax Contingency		200,000
Total General Fund Contingencies	**$**	**1,670,000**

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 2025, the Budget Appropriation Contingency was increased from $425.0 million to $570.0 million. This does not affect the city's property tax levy, nor does it mean that the city has an unallocated cash reserve of $570.0 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 a difficult construction environment attributable to inflation and labor shortages, certain projects have been delayed. Additionally, due to heightened capital activity at the Airport and in the Public Works enterprise funds, it is likely that rebudgets from FY 2024 into FY 2025 will be higher than they have been in recent years.

Budget Appropriation Contingency Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budget
Revenues	$ 305	$ 1,478	$ 425,000,000	$ 570,000,000
Expenditures	-	-	425,000,000	570,000,000

CITY of BOISE



CAPITAL OVERVIEW

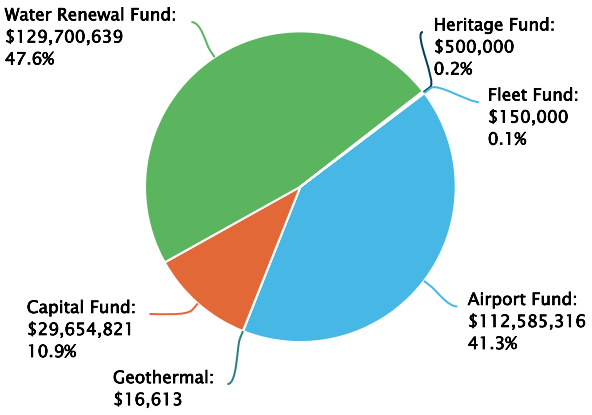


Capital Funding Overview

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: environmental, 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, Heritage, Housing Projects and Special Activities, Open Space and Clean Water Levy, Solid Waste, and Water Renewal Funds (in FY 2025, there is funding for the purchase of equipment in the Fleet Fund). The city's overall capital investment for the FY 2025 Adopted Budget (excluding funds that could be requested to be carried over – "rebudgeted" – from FY 2024) is $272.6 million, with the preponderance of those funds (88.9%) allocated in the enterprise funds; 10.9% is allocated in the Capital Fund and the remainder in the Fleet and Heritage Funds.

The FY 2025 Capital Fund Adopted Budget of $29.7 million is 9.8% above the FY 2024 Adopted Budget. While year-to-year changes in Capital Fund budgets are often due to timing, scale, and number of capital projects, cost inflation is a persistent trend that has led to higher capital budgets in recent years. Over the last three years (FYs 2023 - 2025) the Capital Fund budget has averaged $46.5 million and the compound annual growth rate since FY 2020 has been 12.5%.



Capital Fund Overview

Capital projects not covered by an enterprise, housing, internal service, levy, or special revenue 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, 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 recent, budgeted, and forecast revenue composition is provided in the table below.

The FY 2025 Adopted Budget includes total General Fund transfers of $16.5 million. Although the General Fund has increased transfers to the Capital Fund in the past two years, as described below, transfers have significantly lagged the rapid cost escalation the Capital Fund has experienced.

- As recommended in the FY 2024 Adopted Budget, the annual base transfer in FY 2025 will increase to $13.5 million. An additional $0.5 million increase to the base transfer is programmed in FY 2026, with another $0.3 million increase in FY 2028.
- An additional base funding amount ($1.2 million in FY 2025) will be provided by the city electing to claim 1.0% of forgone property taxes in FY 2025. Notwithstanding the base transfer increases described above, project costs have increased at a significantly higher rate than these modest increases, due to the outsized inflationary pressures seen in the local construction market. By directing a portion of the increased General Fund revenues from forgone to the Capital Fund, the city will be able to narrow this funding deficit.
- A one-time transfer from the General Fund of $1.8 million is budgeted in FY 2025 to provide additional funding to cover rapidly escalating costs.

The FY 2025 Adopted Budget also includes Development Impact Fee Fund transfers of $3.8 million, which reflect six Boise Parks and Recreation Department (BPR) projects. Additionally in FY 2025, there is a one-time transfer of approximately $34,000 from the Heritage Fund, which will also support BPR projects. For additional information on BPR projects (as well as those for other departments), please refer to the "Capital Fund" section of the Capital Project Overview.

($ in Thousands)	2022 Actual	2023 Actual	2024 Budget	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Capital Fund Revenues								
Electric Franchise Fees	3,455	3,791	3,459	3,750	3,844	3,940	4,038	4,139
Interest	1,066	2,041	950	2,100	1,659	811	716	684
Grants/Donations/Other	1,396	1,750	3,180	692	2,979	350	350	350
Transfers In	33,987	28,034	18,329	20,319	22,657	20,990	17,802	17,276
Total	**39,903**	**35,616**	**25,918**	**26,861**	**31,139**	**26,091**	**22,906**	**22,449**
% Change		-10.7%	-27.2%	3.6%	15.9%	-16.2%	-12.2%	-2.0%

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

As noted previously, cost increases in recent years are a particular source of concern in the Capital Fund, with project and equipment costs continuing to increase at a faster pace than traditional "headline" measures of consumer or manufacturing inflation, such as the consumer or producer price indices. According to a nationwide building cost index, building costs were relatively stable over the 2010's (averaging a 2.6% increase each year); however, in CY 2020, supply chain disruptions led to a dramatic increase in prices (the building cost index rose 13.1% in CY 2021). Over the past four years, this cost index has increased by 33.4% and, although this measure of inflation moderated to 3.8% in CY 2023, unique local dynamics (e.g., significant population growth and Micron Technology's $15 billion investment in a new manufacturing facility), have resulted in unrelenting price pressures on the construction market in the Treasure Valley.

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 2025 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 2025 Adopted Budget for electric franchise fee revenue reflects revenues that are inline with FY 2023 actuals, with annual growth in the forecast period of 2.5%. In prior years, annual growth in electric franchise fees was projected at 1-1.5%; however, recent trends (a five-year compound annual growth rate of just over 3%) have resulted in staff assuming higher growth in the future. 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. While staff believes the assumed increases for FY 2025 and beyond are conservative, the city regularly reviews its projections to ensure budgeted amounts are consistent with recent actual results.

While the FY 2025 Adopted Budget figure for Capital Fund interest income more than doubled from the FY 2024 Adopted Budget, the FY 2025 budget is consistent with FY 2023 actual interest income. This increase in interest earnings is largely attributable to inflation. While moderating, inflation remains above the Federal Reserve's target, which has prevented the Fed from cutting its federal funds target range from 5.25 - 5.5%. As a result, the fixed income market has continued to experience an "inverted yield curve," an unusual occurrence where near-term treasuries have a higher yield than long-dated maturities. Since the city primarily invests in fixed income securities with maturities of less than five years, this has meaningfully increased the Capital Fund's interest revenues. In addition, continued project delays have led to slower depletion of fund balance. 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 $200,000, respectively, in FY 2025. In the out-years, enterprise reimbursements are expected to remain at $100,000, while asset sale proceeds increase to $250,000. This increase in the out-years reflects an amount closer to the five-year average; however the FY 2025 Adopted Budget of $200,000 is set more

conservatively, as year-over-year variability can be significant. Finally, the FY Adopted 2025 Budget also includes nearly $400,000 from the Capital City Development Corporation (CCDC) for two city-run capital projects downtown, which are discussed later in this document. (There is additional information on CCDC, and other urban-renewal districts, in the Property Tax Analysis section of this document.)

FY 2025 Capital Fund Investments

The FY 2025 Adopted Budget includes total Capital Fund expenditures of $29.7 million. Although this level of investment represents a modest increase ($2.6 million, or 9.8%) from the FY 2024 Adopted Budget of $27.0 million, it is significantly smaller than the FY 2023 Adopted Budget of $82.9 million. The FY 2023 capital budget included several large, multi-year projects (e.g., Fire Stations 5 and 13, substantial deferred maintenance at the Downtown Library, and Americans with Disabilities Act, or ADA, compliance projects throughout the city) and a one-time transfer of $13.5 million to the Housing Projects and Special Activities Fund for affordable housing investments. As this three-year history illustrates, the Capital Fund expenditure budget can vary significantly from year-to-year, although the overall trend is towards larger budgets (due to inflation and aging assets).

The FY 2025 Adopted Capital Fund budget includes $12.5 million of funding for distinct capital projects, including a $2.0 million investment in restoration work at the Boise Depot, $2.0 million for planning and design of Lowell and South Pools, and $5.9 million for other park improvement projects, including Alta Harris Park, Charles F. McDevitt Sports Complex, and Fairview Park. $9.5 million is budgeted for maintenance activities across the city, including Department of Arts & History (A&H), Boise Public Library (Library), BPR, and Public Works Department projects. Another investment in FY 2025 is $7.7 million for major equipment, which includes numerous public safety vehicles, one of which is a new apparatus for the Boise Fire Department's (Fire) dive team.

Major Equipment

In FY 2025, $3.5 million of the overall $7.7 million MEQ budget is for the acquisition of vehicles, including police patrol, fire service, and parks maintenance. This vehicle budget is $0.6 million below the FY 2024 Adopted Budget, reflecting fewer replacements needed in FY 2025, including no new fire engines or ladder trucks. Somewhat offsetting the lower number of replacement vehicles in FY 2025 is continued upward pricing pressure on new vehicles (including electric vehicles, which often cost more than gas- or diesel-powered alternatives). Although this trend appears to be moderating, it is anticipated that annual vehicle price increases will continue to exceed pre-pandemic levels.

In addition to the $3.5 million vehicle budget, annual funding of $225,000 is budgeted in FY 2025 to continue the city's electric and alternative fuel vehicle initiatives. This funding, which began in FY 2021, 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. The FY 2025 Adopted Budget represents a decrease of $100,000 from the FY 2024 Adopted Budget, as less supplemental funding is required with the city's "EV first" policy resulting in more electric and alternative fuel vehicles being budgeted directly in departments' fleet plans. This policy stipulates that, when an electric vehicle suitable for the application is available (and not cost prohibitive), many departments are required to replace internal combustion engine (ICE) vehicles with electric ones.

In addition to this $225,000 electrification budget, the FY 2025 Adopted Budget includes $800,000 that will be used to fund the match required for a $4.0 million electric vehicle infrastructure

grant the city expects to receive in the second half of CY 2024. This $4.0 million grant would cover the planning, design, and installation of 80-100 public chargers across the city. These chargers will primarily be "Level 2" (typically 208 or 240 volt), but the city anticipates there could be several DC (direct current) fast chargers, which are capable of providing hundreds of miles of charge in under 15 minutes. An Interim Budget Change (IBC) will be brought forward to City Council once the details of the grant are finalized in order to recognize the revenue ($3.2 million) and the total expenses ($4.0 million) for the project.

As of May 2024, the city had 294 alternative fuel and hybrid on-road vehicles (including 24 all-electric and three plug-in hybrid vehicles). Alternative fuel vehicles represent approximately one-third of the city's on-road fleet. These numbers do not reflect three all-electric vehicles that the city has ordered but not yet received. Although the share of alternative fuel vehicles is relatively flat from May 2023, this is largely due to an overall increase in the number of fleet vehicles, as the number of alternative fuel vehicles increased 5.0% year-over-year.

Apart from vehicles, the largest component of the FY 2025 MEQ budget is $1.3 million and $0.9 million for information technology and police equipment, respectively. The Capital Project Overview section provides additional information, by department, on MEQ items.

Major Repairs and Maintenance

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 2025, $9.5 million is budgeted for necessary improvements to numerous assets across the city (e.g., libraries, art installations, and City Hall), an increase of $1.1 million from the FY 2024 Adopted Budget (the FY 2025 MRM figure excludes a large maintenance-type project for the Boise Depot, which is presented in this document as a distinct capital project). This $9.5 million includes $2.6 million for ongoing work to address deferred maintenance at the Downtown Library, which has seen nearly $8.0 million in investment over the past four years.

FY 2025 MRM funding is for a mix of annually recurring areas (e.g., art installations, Boise River Greenbelt, HVAC, irrigation, parks, pools and other aquatic facilities, sports fields, and Zoo Boise), as well as several one-time, site-specific projects. For additional information on MRM budgets, please refer to the Capital Project Overview section of this document.

FYs 2026-2029 Capital Plan Highlights

As previously mentioned, the long-term outlook of the Capital Fund is considered when annual recommendations are evaluated. While developing FY 2025 project recommendations, staff worked to ensure projected resources are available for future projects, with sufficient reserves available for emergencies, unanticipated cost overruns, and new (or changing) priorities. The projects planned for FY 2026 and beyond are subject to change, as City Council only approves funding for the upcoming fiscal year (i.e., FY 2025) 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 consistently high inflation in construction and equipment costs over the past several years, the currently programmed cost estimates could be lower than what is ultimately incurred. While it is anticipated that current pricing pressures will continue to slow, inflation since the pandemic continues to be higher than before. Partly as a result of this inflation,

funding for just MRM and MEQ items in the four-year forecast period is expected to exceed programmed General Fund transfers by over $9 million. This is expected to create significant demands on the fund's limited resources, as these costs are difficult to avoid and/or delay.

Apart from known resource constraints, the city also faces increasing facility replacement and expansion needs, many of which are unquantified at present. As the city grows and its assets age, additional capital funding will be required to meet these needs. For example, both the Boise Police Department (BPD) and Library are anticipated to require more space (e.g., additional space for new officers and new and/or expanded Library branches) and several fire stations will need significant investment in order to extend their useful lives and avoid costly station rebuilds (e.g., Fire Station 5 in downtown Boise, which is expected to cost $15.7 million). Coupled with other facilities facing capacity and obsolescence issues, future facility spending is expected to be significant.

In FY 2024, city leadership created an important reserve in the Capital Fund for these future facility needs, the "Facility Reserve," which will be used for the public safety, library, and support facilities necessary to maintain service levels. The initial funding for this reserve, $5.5 million, was intended to be the first 'down payment' to address these critical investments. Year-end funding in FY 2023 provided another, unprogrammed, $1.5 million for the Facility Reserve, and future end-of-year transfers could also augment the reserve.

In addition to long-term facility needs, when developing the out-year forecast in connection with the FY 2025 budget build process, the city was faced with a number of trade-offs to accommodate new or increased immediate funding needs. These include the replacement of Lowell and South Pools, a new technology environment (with legacy city information systems facing security, end-of-life, integration, and functionality issues), and critical maintenance needs at the Boise Depot.

In evaluating these challenges, the city revisited the timing and urgency of the support facility campus, which was budgeted in FYs 2022 and 2023 ($21.3 million in total). In order to address the aforementioned more immediate concerns over the next two years, the city decided to return a majority of the funds planned for the support facilities to Capital Fund fund balance. After allowing for these necessary near-term investments, the remaining funds from the support facilities were programmed for the Facility Reserve, which is now projected to be $12.5 million by the end of FY 2029.

The creation of the Facility Reserve more than eliminated unprogrammed (i.e., available) Capital Fund balance (the forecast indicates a slightly negative fund balance at the end of FY 2029). This is intended to force important conversations as the CIP is refined in future years. With a nominal deficit, currently programmed and new projects will compete with, and be evaluated against, long-term city priorities. These discussions will focus on projects' relative importance, which encourages a more thorough analysis of required trade-offs. With negligible resource availability, the city continues to pursue alternative capital funding sources, including grants and other third-party revenues.

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

Arts & History

As required by the Percent for Art ordinance, funds equal to 1.2% of eligible capital expenditures in the Capital Fund are programmed for the acquisition of public art and other cultural assets. The A&H out-year capital project forecasts reflect 1.2% of projected eligible capital project costs (incurred in the Capital Fund) in a given forecast year, not specific art projects that would utilize this funding.

In FYs 2026-2029, the forecast for Percent for Art is $0.6 million. The forecast also includes $0.4 million of MRM funding to maintain the city's art collection.

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

Boise Fire Department

Over the next five years, Fire anticipates that 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 large remodels would be necessary within the next five years (with only minor repairs required on the other two stations in the interim). The Fire capital forecast reflects these significant investments in stations 1 and 11, as well as minor improvements at stations 3 and 7, totaling $13.4 million. This large investment will save money in the long-term, as the cost to construct a single new station can exceed $15 million. In addition, staff are currently working on a concept study to assess building modifications required to accommodate four-person staffing at certain stations in outlying areas of the city, including Station 12 in southeast Boise. The preliminary estimate for these modifications is $1.1 million per station, and work at Station 12 is projected to begin in FY 2026.

In FY 2024, the city created the Facility Reserve to set aside funds for future facility needs. The aforementioned amounts of programmed station investments are not relying on these reserve funds, leaving the resources in the reserve available for other public safety facility needs, including the eventual full remodels of stations 3 and 7.

Overall, there is $28.3 million programmed for Fire capital expenditures in FYs 2026-2029, including $13.8 million for MEQ needs.

Boise Parks and Recreation Department

BPR has a number of projects planned after FY 2025, as outlined in the 10-year capital improvement plan (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. BPR's 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, focusing on connectivity projects and "micro-parks" to reflect a rapidly urbanizing community where in-fill projects needed to be prioritized.

Funding for planned BPR capital projects in FYs 2026-2029 totals $30.3 million, which is programmed to be supported by nearly $14 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 Development Impact Fee Fund balance is also considered. Significant out-year projects include: the green-up and/or addition of amenities at Alta Harris (beyond the funding included in the FY 2025 Adopted Budget), Borah, Boise Hills, Magnolia, Mariposa, and Molenaar Parks; improvements to the Optimist Sports Complex; replacement of Lowell and South Pools (funding for planning and design of these pools is included in the FY 2025 Adopted Budget); property acquisitions for improved connectivity; and new "micro-parks" in the West Bench.

Significant near-term (i.e., FYs 2026 and 2027) projects include pathways and/or a restroom at Spaulding Ranch (FY 2026), with planning and design expected to begin in late FY 2024 (utilizing existing budget and based on City Council direction); a large investment in Liberty Park, where staff are pursuing grant opportunities to help fund a restroom and replacement/

improvement of the playground (which is over 25 years old) and related amenities; and improvements at Julia Davis Park. As with recent BPR projects, new playgrounds will feature equipment and surfacing that is accessible by community members of all abilities.

In FYs 2026-2029, significant resources are planned for MEQ ($8.1 million) and MRM ($18.5 million). MRM projects are prioritized to proactively address repairs and minimize backlog.

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

Boise Public Library

Over the past year, most library maintenance activities have been assumed by Public Works' Facility Services and Operations (FSO) team, with the remaining responsibilities expected to transition to FSO by the end of FY 2025. As a result, all of the $2.5 million of programmed MRM spending represents deferred maintenance on the Downtown Library, including numerous ADA upgrades throughout the building. Separately, the Library (in coordination with Public Works) has a facilities master plan underway to assess future strategic, programmatic, and systemic facility needs, which will help identify future capital needs, such as new and/or expanded branches. There are no capital funds programmed to implement these findings, as they are unquantifiable at present. However, the Facility Reserve holds funds that could be used for future Library capital projects, as city leadership has recognized the importance to the community of future investments in Library facilities and specifically identified the Facility Reserve as a potential funding source.

Finance Department (Finance)

The city's current enterprise resource planning (ERP) system will need to be replaced in the coming years. As this is a citywide system, this project will be budgeted in Information Technology (IT) and a discussion of this item is included under "Information Technology" later in this section.

With the ERP project being forecast in IT and organizational changes that will result in Code Compliance and the print shop moving to other departments (Planning and Development Services, or PDS, and the Office of Community Engagement, respectively), there is no capital spending forecast for Finance.

Human Resources Department (HR)

As discussed later in this section under "Information Technology," HR's plans for a standalone human resources management system (HRMS) were abandoned in favor of a single ERP system that would meet the needs of both Finance and HR (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 over the forecast period.

Information Technology

IT stewards the city's technology and data strategy, maintaining and modernizing the portfolio of hardware, software, and city data. This technology portfolio includes city websites and constituent-facing user interfaces, applications city employees use to perform their duties, city data and records of services provided, data centers and cloud environments that host city systems, network connectivity for all city facilities, and cybersecurity protections that keep each of these layers safe.

The city is designing and planning a more resilient, capable, and modern foundation for its technology and data platforms, identifying redundant systems, implementing several enterprise platforms that can serve many different uses and departments, planning migrations from sunsetting software, and improving data quality and access. These changes represent a transition from a department-first technology approach to a more holistic, citywide one, with a corresponding transition from highly customized solutions developed in-house to more sustainable, industry-standard, off-the-shelf solutions (when appropriate).

Specific FY 2024 projects underway that support this paradigm include the migration to a vendor-hosted cloud solution for permitting and licensing and the implementation of a new customer resource management (CRM) solution for internal work orders. To support these and other citywide technology needs, IT is also assessing projects that would provide new citywide systems for online payments and securing the movement, deduplication, and storage of constituent and departmental data generated by these systems. $3.4 million has been programmed to support this work and will be allocated to individual projects when the systems and costs have been thoroughly vetted and approved by City Council.

In addition to these efforts, the city's ERP system, which is used to manage the city's finances and employee information, must be replaced. Finance uses the ERP system to manage city revenue and spending (and many other financial functions), and HR uses it for payroll processing, employee records, and additional functions often provided by a HRMS.

The current ERP has been in place for over a decade and, approximately three years ago, the software vendor notified the city that it would stop supporting the system by 2030, requiring the city to implement a new ERP and HRMS solution. Due to the aggregate cost of two independent systems, Finance, HR, and IT decided to consider replacement systems that can meet the needs of Finance and HR, and 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 budget and/or asset management features. Due to the contemplated ERP system's multi-departmental nature, this software implementation would be budgeted in IT. Staff plan to focus on vendor selection in FY 2025 and begin the multi-year implementation in FY 2026. Depending on planning progress and findings, ERP implementation could be accelerated to FY 2025 (via an IBC). Although over $10.5 million has been forecasted for the initial ERP implementation and post-go-live enhancements, these estimates are preliminary.

In aggregate, $19.1 million of funding is planned for city technology replacements, upgrades, and growth. This includes the aforementioned system investments as well as $4.2 million for ongoing MEQ needs, including infrastructure hardware, telephones, conference room equipment, and security system replacements.

Office of Community Engagement (Community Engagement)

In the out-years, the Neighborhood Investment Program is programmed at $500,000 annually, which is consistent with the amount in the FY 2025 Adopted Budget. In addition to this long-running program, the reorganization of Finance will result in print and mail services migrating to Community Engagement. Concurrent with this reorganization, the equipment funding for the city's printer/copier fleet will be moved to the General Fund in FY 2025, which will streamline the accounting treatment for the fleet. As a result, future Capital Fund purchases of major equipment for print and mail services (excluding the copier fleet replacements that

will move to the General Fund) are forecasted in Community Engagement and are expected to total $122,000 in the out-years.

Planning and Development Services

Reflecting City Council's desire to program ongoing funding for pathways projects, $0.3 million is forecast annually in the out-years for general pathway planning and design efforts (totaling $1.2 million). This funding does not represent funding for discrete projects, but rather provides an ongoing funding source that will help develop and advance pathway projects across the city. This funding represents the only programmed amount for PDS capital projects.

The grant-funded Federal Way and Garden Street pathway projects may be ready to begin construction in FY 2026; currently, both projects are in planning and design, with programmed construction cost estimates of $1.2 million and $1.6 million for Federal Way and Garden Street, respectively (final costs may be higher than these preliminary figures, which were estimated prior to performing full project discovery work). Based on programmed costs, funding from the Open Space and Clean Water Levy Fund is planned to cover all of the approximate 7% local grant match, so there would be no net cost to the Capital Fund. These, and other pathway projects discussed below, are progressing but not included in the FY 2025 Adopted Budget since they are still in planning and design. IBCs could be brought forward to advance these projects in FY 2025 once construction costs can be better estimated.

Besides the Federal Way and Garden Street projects, a third pathway opportunity could begin planning and design in FY 2025. An IBC would be brought forward to City Council to request funding once the project scope and costs are better defined. This project includes up to three sections of a Spoils Bank pathway in northwest Boise, with two sections expected to be funded by grants. A third section, approximately a half-mile long, would likely not qualify for grant funding and thus require city resources. A fourth pathway project is the Tuttle Lateral, an approximately quarter-mile pathway that would connect Milwaukee Park to Spaulding Ranch. Like the third section of the Spoils Bank pathway, the Tuttle Lateral is also expected to require city funding, although funds have not been programmed for either project (beyond the annual planning funding discussed previously).

Having received funding in the FY 2024 Adopted Budget, the 8th Street redevelopment project is also in planning and design, following completion of construction for the first phase of the project early in CY 2024. Similar to the aforementioned non-grant-funded pathways, additional (currently unprogrammed) funding would be required for additional 8th Street investments, but it is difficult to project timing and cost since community outreach, planning, and prioritization are ongoing.

The reorganization of Finance will result in the Code Compliance group moving to PDS and, starting in FY 2025, related MEQ needs (e.g., parking meters, license plate recognition equipment, and vehicle replacements) will be accounted for in PDS. Together with PDS' existing vehicle replacements, out-year funding for PDS MEQ is programmed at $1.7 million.

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, such as Fire Station 13, which is expected to open in the summer of 2025). BPD, in collaboration with Public Works, is currently conducting a facilities study to help assess these needs. The Facility Reserve, which

was established to fund public safety, library, and support facility needs, is a potential funding source for these additions (along with development impact fees, future General Fund contributions, and other financing sources).

The out-year BPD forecast includes $2.1 million for technology improvements (see "Police - Police Technology Optimization" in the Capital Project Overview section). The forecast also includes future MEQ funding of $12.2 million, primarily for vehicle replacements (and in-vehicle equipment, such as mobile data terminals).

Public Works

Although the Public Works Department manages most of the city's facility projects (e.g., fire and police stations and the deferred maintenance at the Downtown Library), those projects are typically reported directly in the relevant department's budget. This, alongside the decision to reallocate funding for the support facilities campus to other immediate and pressing needs (as discussed previously in this section), results in no significant out-year capital projects forecast for Public Works aside from $100,000 in annual funding for streetlight pole replacements.

MRM spending of $11.2 million has been programmed in the out-years for routine maintenance items, energy efficiency upgrades, ongoing ADA-remediation efforts, and remodels at city facilities (e.g., City Hall). Vehicle fleet replacements (MEQ) are forecasted to total approximately $400,000 in the out-years.

Development Impact Fee Fund

A development impact fee (or impact fee) is a fee imposed as a condition of development that pays for a proportionate share of the cost of system improvements needed to serve new development. The city imposes development impact fees to pay for new and expanded parks; trail acquisition and development; and infrastructure related to the expansion of BPR, Fire, and Police services. For example, the cost of a new fire station (or park) that is needed to accommodate new development and growth in the city could 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 placing an additional burden on existing taxpayers.

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

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

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.

Development Impact Fee Category	FY 2025 Projected Beginning Balance*	Revenues	Expenses	Ending Balance*
Fire	$ (4,245,899)	$ 2,041,353	$ -	$ (2,204,546)
Police	425,450	800,960	-	1,226,410
Parks: Central Bench	101,099	441,479	-	542,578
Parks: North River	438,066	296,296	-	734,362
Parks: Southeast/Barber Valley	1,578,626	434,470	-	2,013,096
Parks: West Bench	664,225	589,548	-	1,253,773
Parks: Southwest	1,190,709	736,570	(150,000)	1,777,279
Parks: Regional and Significant Spaces	3,529,772	1,470,874	(3,600,147)	1,400,499
Total	**$ 3,682,048**	**$ 6,811,550**	**$ (3,750,147)**	**$ 6,743,451**

*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.

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 ones in North River, the objective was to ensure that homes in Harris North (and any other areas in Harris Ranch immediately to the north of East Barber Drive) would be in the SEBV park 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 BPR Strategic Plan is updated (likely in 2025).

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 3.8% inflation adjustment to all impact fees in FY 2025, which is reflected in the revenues column of the projected Development Impact Fee Fund balance table. Like the FY 2024 impact fee inflation adjustment (which was 9.4%), this recommendation is based on the prior year (i.e., CY 2023) change in the Engineering News-Record's Building Cost Index. This index is widely used throughout Idaho for similar annual impact fee inflationary adjustments and was recommended by the city's impact fee consultant. The FY 2025 impact fee increases will become effective on October 1, 2024.

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 balance for the Fire account reflects amounts due to the Capital Fund for the construction of Fire Station 13, as the current Fire account balance is insufficient to fund the project.

Housing Projects and Special Activities Fund

To improve project planning, transparency, and accounting, capital activity for housing investments was moved to the Housing Projects and Special

Activities Fund (from the Capital Fund) in FY 2023. A number of affordable housing projects are currently under construction including The Franklin (184 units), Wilson Station (97 units), and Denton Street (191 units). Construction of New Path 2.0 (95 units) is projected to begin late in FY 2024. In early FY 2025, construction of the McKinney multifamily project (200+ units) is expected to begin using city American Rescue Plan Act (ARPA) funding and emergency rental assistance (ERA) funding provided to Boise by Ada County. Two more projects projected to start in FY 2025 are the redevelopment of Capitol Campus (300+ units) and the construction of approximately 50 units of permanent supportive housing (PSH) adjacent to Fire Station 5. Given timing, and that project details are still being planned and costs quantified, the McKinney, Capitol Campus, and PSH projects are not included in the FY 2025 Adopted Budget. Once costs and timing are better quantified, IBCs will be brought forward to City Council.

Given the need for housing, the importance of housing affordability as a city priority, and the city's success in using development partners and a land trust model to fund and build affordable housing projects, $10.0 million of additional (unallocated) capital funding for housing is included in the FY 2025 Adopted Budget (see "Transfer to Housing Projects and Special Activities Fund" in the General Fund Significant Revenue/Expenditure Changes section of this document). This funding will be used to support two or more additional housing projects, which could begin as early as FY 2025. Similar to the three housing projects noted above that are planned to start in FY 2025, the $10.0 million is planned for housing but not being budgeted for specific projects at this time, since determining project details and costs requires significant planning. Requests for IBCs will be brought forward to City Council when new projects are ready to proceed.

Open Space and Clean Water Levy Fund

In November 2015, Boise voters approved a "Foothills" temporary property tax levy (totaling $10.0 million) to fund the acquisition or improvement of open spaces and the preservation of clean water resources. The FY 2023 Adopted Budget appropriated the $5.2 million remaining from this levy. In compliance with the 2015 ballot language, these funds will be used for the acquisition of open spaces and improvement projects promoting clean water, open spaces, pathways, and wildlife habitat. Notable investments in FY 2024 that have utilized this funding 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 appropriated, there are no capital projects planned for this fund in FY 2025. 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 budget remaining at the end of FY 2024 will be requested to be rebudgeted into FY 2025.

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 2025 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 and National Interagency Fire Center. The Boise Airport is the only major commercial service airport in southwestern Idaho, with 4.75 million passengers in CY 2023 and a service area that extends into eastern Oregon.

Notwithstanding the COVID-19 pandemic, the Airport continues to grow rapidly, with passenger traffic in CY 2023 5.7% above the prior year. Although passenger traffic through April 2024 is roughly flat year-over-year, the Airport expects to see full-year passenger growth in CY 2024, albeit at a somewhat slower pace. As of CY 2023, the most recent year for which data is available, BOI ranked as the 61st busiest airport in the country, with nine airlines providing nonstop service to 26 destinations.

In the past year, the Airport has completed several large, multi-year projects - most notably the public and employee parking garages - with the construction of the approximately $110 million consolidated rental car facility (ConRAC) currently underway. To meet anticipated future growth needs, the Airport again has a large capital budget in FY 2025, totaling $112.6 million. This budget is comparable to recent Airport capital budgets, with $118.1 million and $111.2 million in the FY 2023 and FY 2024 Adopted Budgets, respectively. Projects in FY 2025 include maintenance of paved airfield surfaces; preparatory work for the addition of a new concourse (Concourse A), which is expected to be developed over the next decade; runway incursion mitigation efforts; major equipment; and various other improvements to the Airport.

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 94 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. Staff regularly evaluate additional opportunities to expand service and new connections.

Like FY 2024, the FY 2025 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 2025 as grants are awarded and funding sources are finalized. (The FY 2025 Adopted Budget does include funding for Percent for Art, as stipulated by ordinance.) Specific recommendations, if any, would be brought forward to the 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 of Idaho.

The Solid Waste Fund is not capital-intensive, as the franchisee assumes much of the necessary capital spending. User rates fund operations, as well as any capital spending - of which there is none in the FY 2025 Adopted 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 the 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 $1.4 billion of investments that must be made over the next ten years to address the Water Renewal Fund's aging infrastructure (portions of which are nearly 100 years old) and meet regulatory requirements, increased capacity requirements, and citizens' service-level expectations. Public Works staff is engaged in regular discussions with City Council regarding these needs and available funding strategies, including the use of voter-approved bonds that were authorized in November 2021.

The FY 2025 Adopted Budget includes $129.7 million of capital investments - a significant increase from the $88.1 million and $63.2 million in the FY 2023 and 2024 Adopted Budgets, respectively. The FY 2025 capital spending program, which is detailed in the Capital Project Overview section, includes $47.5 million for the Recycled Water Facility, $41.9 million for the Lander Street Water Renewal Facility, $24.3 million for the West Boise Water Renewal Facility, $8.7 million for Collection Systems, and $7.3 million for a variety of other capital needs, such as major equipment and other projects.



CAPITAL PROJECT OVERVIEW

Capital Fund (Tax-Supported 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 the Department of Arts & History (A&H), from $30,000 to $90,000 in FY 2023, to address a backlog of projects and increasing costs. In FY 2024, a one-time increase, to $145,000, was possible due to reimbursement agreements with Capital City Development Corporation (CCDC), which reimbursed the city up to $80,000 for two large projects.

The FY 2025 MRM budget is budgeted at the regularly programmed $90,000, which will provide sufficient funding to address ongoing maintenance items as well as several one-time needs. These include alterations to the Great Blues fountain in the Grove Plaza, additional maintenance on Gentle Breeze in Cherie Buckner-Webb Park, and restoration of the World Trade Center Memorial in Idaho Fallen Firefighters Memorial Park.

In the forecasted period in the table, a consistent annual spend of $90,000 has been assumed, which would allow for both one-time and routine needs, per A&H's five-year maintenance plan for the city's cultural assets.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	**$ 450,000**

Project: CCDC-FUNDED TRAFFIC BOX ART

Comprehensive Plan Area: Downtown

Anticipated Completion: Fall 2025

For well over a decade, A&H has used Percent for Art funding to transform unsightly utility boxes across the city into vibrant works of art. To date, the city has wrapped 240 boxes. In FY 2024, CCDC provided $37,500 for the installation of 15 new wraps in the River Myrtle-Old Boise Urban Renewal District (URD) downtown. In FY 2025, CCDC has agreed to provide additional funding to wrap 16 boxes in the Westside URD.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Other Revenue	$ 42,500	$ 42,500	$ -	$ -	$ -	$ -	**$ 42,500**

Project: CONSOLIDATION OF CITY ARCHIVES

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Summer 2025

This project will consolidate two off-site storage facilities to produce long-term base savings in the General Fund. Currently, the City of Boise leases a facility on Overland Road to house the city's active records and another facility on Kendall Street to house the city's archival records and artifacts. The Overland Road location is underutilized, and this funding will allow A&H to pursue terminating the Kendall Street lease and co-locating the city's active and archival records in the Overland facility, using a records management best practice approach of facility sharing for active and inactive records. Termination of the Kendall Street lease will save the General Fund approximately $45,000 per year in lease and utility costs. The majority of the budget for this project ($314,000) is for new shelving for the collection at the Overland facility, replacing the inadequate shelving currently used at Kendall.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 380,000	$ 380,000	$ -	$ -	$ -	$ -	**$ 380,000**

Project: PERCENT FOR ART

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

In CY 2023, the Percent for Art ordinance was updated to require the city to appropriate an amount equal to 1.2% (increased from 1.0%) of eligible capital expenditures to fund art (and other cultural assets) in public places within the city.

In FY 2024, A&H expects to complete a mural honoring the late A&H Commissioner, JJ Saldaña, at 702 W Idaho St, using Percent for Art funding, and a large sculpture project, Passage, in Redwood Park in partnership with the Neighborhood Investment Program. A&H is also engaged, in partnership with CCDC, on several other significant projects (for which the city is reimbursed by CCDC):

- a major downtown sculpture celebrating the history of the Old Boise neighborhood in the new public space at 521 Grove;
- a series of bronze sidewalk medallions, Crossroads of Boise, along Grove Street in the Old Boise Blocks;
- a sculptural installation, Clepsydra, between the sidewalk and the C.W. Moore Park water wheel; and
- the installation of the first round of temporary vinyl murals to be displayed at the Erma Hayman House.

In FY 2025, A&H plans to utilize the Percent for Art funding to begin several major projects.

- A substantial project, designed in coordination with Boise's Chinese community, is estimated to cost approximately $400,000. As with all Percent for Art projects over $50,000, an Interim Budget Change (IBC) would be brought to City Council for approval once the project details have been refined. This project is expected to utilize a portion of the FY 2024 Percent for Art budget, which is expected to be re-budgeted into FY 2025.
- A temporary art projection project that will celebrate the 100th anniversary of the Boise Depot ($50,000, which was approved via an IBC in May 2024).
- The acquisition of artwork to augment the Boise Visual Chronicle collection ($20,000).
- The replacement of art on the Linen District Fence ($5,000).

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 139,000	$ 139,000	$ 329,527	$ 150,662	$ 51,240	$ 117,840	**$ 788,269**

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. Over the past three years, the city has ordered three new engines, one ladder truck, and one brush rig, significantly improving the overall age and condition of the Boise Fire Department's (Fire) fleet. As a result, there are no engine replacements in FY 2025. This translates into a significantly smaller investment in FY 2025, with the majority of the $590,000 budgeted for a dive response apparatus, which will replace the existing 17-year-old vehicle currently used by the dive team. This new $300,000 apparatus will offer substantial functionality improvements, including seating, dressing/changing privacy, equipment storage, and increased towing capacity. The remaining budget will be used to purchase staff vehicles ($235,000), as well as an off-road electric motorcycle, watercraft, and plotter.

In the out-years, the forecast includes vehicles, engines, a heavy-duty rescue apparatus, and regular replacement of smaller items such as all-terrain vehicles, forklifts, trailers, and watercraft.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 590,000	$ 590,000	$ 2,315,576	$ 4,136,056	$ 5,076,290	$ 2,226,839	**$ 14,344,761**

Information Technology

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The FY 2025 MEQ budget for the Information Technology department (IT) is $1.3 million, compared to $1.1 million in FY 2024. These funds will be used to maintain the city's technology equipment, through lifecycle replacements and upgrades. As the city and its technology infrastructure have continued to grow, the number of technology assets has increased. Together with increasing hardware prices, this additional investment in FY 2025 is necessary to maintain the city's technology equipment. In the out-years, prior year funding levels have been assumed, pending a review of possible modifications to technology equipment lifecycle replacement plans. Like the city's vehicle fleet replacement plan, a modified replacement plan would be focused on maximizing value for taxpayers, including thorough analyses of equipment capacity, condition, and utilization data. Significant items in the FY 2025 budget include the following.

- $800,000 will be used for infrastructure hardware equipment. This equipment includes items such as servers, network equipment, wireless infrastructure, cabling, etc. This amount includes $100,000 of equipment for enterprise funds, for which the Capital Fund is reimbursed.
- $150,000 will be used for conference room equipment lifecycle replacements, allowing conference rooms to continue supporting remote participation via video conferencing.
- $190,000 will be used for security equipment replacements and upgrades, which includes cameras, mounts, badge readers, and supporting infrastructure.
- $100,000 will be used for telephone replacements and related system improvements (down $25,000 from FY 2024). 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., computer-based calling) and the city continues to explore more holistic web-based calling solutions.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Other Revenue	$ 100,000						
Tax Support	$ 1,170,000	$ 1,270,000	$ 1,060,000	$ 1,020,000	$ 1,163,403	$ 995,000	**$ 5,508,403**

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 2025 Adopted Budget continues 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 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	**$ 250,000**

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 that manage permitting, licensing, and code enforcement, including the City Clerk's Department, Fire, and Public Works Department.

In FY 2025, the budget will allow two Public Works permitting applications to be integrated into the overall permitting system: 5G cellular and hillside. These upgrades are expected to be completed by the summer of 2025.

- 5G small cell towers are a federal mandate and this enhancement will allow the city to coordinate with cell providers to install the 5G towers on city-owned streetlight poles. These upgrades need to be incorporated with the current permitting software to ensure accurate and timely permitting.
- The Public Works hillside permitting process was part of the original project scope of the permitting and licensing system, but was ultimately not included in the go-live due to project time constraints. This enhancement will integrate the hillside and hillside subdivision permitting processes in Public Works into the permitting software, as well as upgrade the grading and drainage permitting process.

The current processes for reviewing these permits are time-consuming and manual, resulting in processing delays and difficulty in meeting review deadlines. Integrating these two processes into the system will allow for significant efficiency improvements, increasing throughput by reducing manual procedures and employee time per permit.

In prior years, at least $100,000 has been budgeted annually for permitting and licensing system enhancements, but new funding for enhancements in FY 2025 would be reduced as the system migrates to a cloud-based solution.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 50,000	$ 50,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 450,000**

Intergovernmental

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The $1.1 million of funding will be used for three distinct items:

- $800,000 will be used to fund the match required by a $4.0 million electric vehicle infrastructure grant the city expects to receive in the second half of CY 2024. This $4.0 million grant would cover the planning, design, and installation of 80 - 100 public chargers across the city. These chargers will be primarily "Level 2" (typically 208 or 240 volt), but the city anticipates there could be several DC (direct current) fast chargers, which can provide hundreds of miles of charge in under 15 minutes. Once the details of the grant are finalized, an IBC will be brought forward to council to recognize the revenue ($3.2 million) and the total expenses ($4.0 million) for the project.
- $225,000 will be used for electrification efforts across the city. This funding, which began in FY 2021, allows for the purchase of additional (i.e., currently unplanned) electric vehicles (and related enhancements to the city's vehicle charging infrastructure), and electrification of additional city facilities. The FY 2025 Adopted Budget represents a decrease of $100,000 from the FY 2024 Adopted Budget, as less supplemental funding is required as more electric and alternative fuel vehicles are planned for during the budget development process.
- $100,000 is budgeted for currently unallocated MEQ needs during FY 2025. Due to high levels of inflation and supply chain issues, the cost of vehicles in recent years has increased substantially and, although staff believes the FY 2025 Adopted Budget for vehicles reflects these higher prices, vehicle pricing has continued to be unpredictable. This funding allows the city to quickly cover unexpected cost increases during FY 2025 and could also be used for unplanned vehicle replacements (e.g., wrecked vehicles). Although it is anticipated that future requests for this unallocated MEQ budget will be reduced or eliminated, the forecast reflects continued programmed funding for this item, as staff continue to assess inflationary pressures.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 1,125,000	$ 1,125,000	$ 325,000	$ 325,000	$ 325,000	$ 325,000	**$ 2,425,000**

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 ($60,000).

In FY 2023, the Library installed an automated check-in and sorting machine at the Downtown Library, which resulted in considerable time savings for staff. In FY 2025, an additional auto-sorter machine will be installed at the Cole and Ustick Library. The overall efficiencies provided by this equipment are expected to continue to improve operational functions and reduce staff time; therefore, an additional machine at the Bown Crossing Library is included in the FY 2026 forecast.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 585,000	$ 585,000	$ 535,638	$ 377,340	$ 250,000	$ 250,000	**$ 1,997,978**

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

In recent years, Library MRM activity has been comprised of two primary components: routine system maintenance, and deferred maintenance at the Downtown Library, including numerous upgrades throughout the building to comply with the Americans with Disability Act (ADA). 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 four years, the city has invested significant resources in this work, which has included repairs inside (e.g., plumbing upgrades and ADA compliance improvements in restrooms, minor tenant improvements to provide more efficient workspaces for staff, and program/collection space for the public) and outside (e.g., roof upgrades and parking lot repairs) the building.

In FY 2025, $2.6 million is budgeted to continue to address deferred maintenance and provide interior improvements at the Downtown Library. The Adopted Budget includes funding for elevator replacements and larger building system improvements, including mechanical and electrical systems, envelope repairs, and security upgrades. The forecast amount in FY 2027 reflects additional phases in the overall deferred maintenance program at the Downtown Library.

Beginning in FY 2023, the Facility Services and Operations team (FSO) in Public Works, began to assume responsibility for the routine maintenance and upkeep of several city buildings that were previously managed by the departments using the facilities. While the Library has historically managed routine system maintenance (e.g., painting and carpet replacements), in FY 2025 most of this work will transition to FSO. The exception is $50,000 for overdue carpet replacements across the branches. The forecast amounts below assume that carpet replacements would also migrate to FSO in FY 2026; as a result, the projected MRM needs only reflect deferred maintenance at the Downtown Library (which is included in the Library's budget, but managed by Public Works).

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 2,600,000	$ 2,600,000	$ -	$ 2,500,000	$ -	$ -	**$ 5,100,000**

Project: LIBRARY SYSTEM STRATEGIC PLAN

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Spring 2025

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 2023, the Library completed a comprehensive strategic planning process that will inform the next five years of Library services. In the FY 2024 Adopted Budget, the Library received $300,000 to begin implementing this plan, both through updating staffing models and working with a library facility master planning group to begin assessing the existing facilities and needs for expanded and/or additional facilities to respond to the growth.

In connection with this FY 2024 investment and to implement the study's findings, this budget will provide for additional public engagement and community involvement to further refine system facility needs and develop robust alternatives for the Library's long-term facilities plan.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	**$ 50,000**

Office of Community Engagement

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: Downtown

Anticipated Completion: Spring 2025

Print and mail services will migrate from the Finance Department to the Office of Community Engagement (Community Engagement) in FY 2025. Concurrently with this reorganization, the equipment funding for the city's printer/copier fleet will be moved from the Capital Fund to the General Fund, which will streamline accounting for the fleet. These printer replacement costs are paid out of the city's printer reserve fund, which is funded by print charges paid by departments when documents are printed or copied (on machines not located in the print shop). This reserve will move to the General Fund at the end of FY 2024.

As a result of these changes, the only MEQ items for Community Engagement reflect print shop and mail room equipment. This equipment, distinct from the citywide copier fleet, includes items such as the large commercial printers and mail equipment that are used solely by print and mail services to meet departments' print and mail requests (in addition to requests from certain external government agencies and non-profit organizations).

In FY 2025, the budget includes the replacement of two items.

- The print shop has one production color printer that has reached the end of vendor support, resulting in the inability to order replacement parts for the machine. $48,500 is budgeted for the replacement of this device.
- A new postage machine is needed to meet new United States Postal Service requirements. The FY 2025 Adopted Budget includes the cost to acquire this new machine ($28,000); however, nominal ongoing software and contract maintenance costs will be required (starting in FY 2026) in the General Fund.

Forecasted amounts reflect additional equipment for print and mail services, such as mail folding/ sorting machines, two black and white printers, and a backup color printer.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	**Project 5-Yr Total**
Tax Support	$ 76,500	$ 76,500	$ 37,000	$ 85,000	$ -	$ -	**$ 198,500**

Project: NEIGHBORHOOD INVESTMENT PROGRAM

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The Neighborhood Investment Program (NIP) is a grant program within the Energize Our Neighborhoods program. The NIP funds capital construction projects for neighborhoods across the city – enriching the lives of residents and encouraging a stronger sense of community. Awards are made on an annual basis, with the application process beginning in October of the fiscal year in which the awards are announced (with the projects beginning the following fiscal year). For example, applications for projects that would begin in FY 2025 were submitted in October through December of CY 2023, with the awards to be announced in August 2024. Eight neighborhoods submitted nine requests for NIP projects in FY 2025. Staff and leadership are continuing to review these applications, and awards are expected to be announced in August 2024 (with the projects scheduled to begin in October 2024).

Examples of recently completed NIP projects include identifying neighborhood signs in several areas, a walking path adjacent to Jefferson Elementary School, a micro-pathway connection in the Central Rim Neighborhood, and bus stop enhancements in the Central Bench. Several other projects, including identifying signs in six neighborhoods, public art in Redwood Park, and the Ivywild skate park, are currently underway. The FY 2025 funding, $500,000, is consistent with prior NIP budgets.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 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 FY 2025 Adopted Budget for the Boise Parks and Recreation Department's (BPR) MEQ items 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, BPR's MEQ budget includes equipment for pools, golf courses, and Zoo Boise. In FY 2025, the budget includes the following items:

- Approximately $1.2 million for fleet needs, which includes on- and off-road vehicles, mowers, excavators, and tractors. Of this amount, approximately $206,000 is for equipment at 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 the vehicle costs will be reimbursed by development impact fees.
- $40,000 for scoreboard replacements throughout the parks system.
- $35,000 for two shade structures to be installed at the Natatorium Pool.

- $20,000 for an equipment shed at a new play camp in Southwest Boise.
- $15,000 to replace gym equipment at Fort Boise Community Center.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Impact Fees	$ 30,147						
Tax Support	$ 1,356,136	$ 1,386,283	$ 2,725,727	$ 2,548,107	$ 1,309,701	$ 1,484,947	**$ 9,454,765**

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 $1.0 billion in assets, including 96 developed park sites, 25 miles of the Boise River Greenbelt, over 220 miles of foothills trails, 10 community centers, 5 pools, and 15 open space reserves. To ensure these important community resources are well-maintained, annual maintenance is needed for routine items like 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 FY 2025 Adopted Budget of $3.6 million includes the following items:

- $500,000 for planning, design, and implementation of improvements to the Esther Simplot Park floodplain. Esther Simplot Park floodplain modeling indicates floodplain enhancements and improvements are necessary to meet FEMA (Federal Emergency Management Agency) requirements. This project will allow BPR to implement the remediation plan that is currently under development.
- $500,000 for repairs to the Boise River Greenbelt sections along Marianne Williams and Julia Davis Parks. The asphalt pathway along these two sections needs accessibility improvements, resurfacing, and/or replacement.
- $415,000 for recurring tree removal and canopy pruning work conducted by BPR's Community Forestry team. In FY 2025, pruning efforts will be focused on the overgrown North End tree canopy, which will require a substantially larger investment than the typical annual budget for this item ($75,000 to $110,000).
- $400,000 for ongoing infrastructure and horticulture maintenance of pump and well systems throughout the park system. In FY 2025, upgrades will be made to the system at Simplot Sports Complex, necessitating a larger than usual investment.
- $350,000 to replace the Front Street crosswalk at 9th Street with stamped concrete. The existing walkway is in poor condition and not ADA accessible; the new crosswalk will improve safety, accessibility, and ease of maintenance.
- $240,000 for replacement of the Fairmont Park parking lot, which is in poor condition and has been prioritized based on condition assessments. The new parking lot will provide accessible and improved surfacing.
- $210,000 for replacement and improvements to sports courts at Castle Hills, Shoshone, and Mountain View Parks.

- $200,000 for maintenance and infrastructure improvements to swimming pool facilities. In FY 2025, Ivywild Pool will be fitted with an improved filtration system.
- $150,000 for routine maintenance at Zoo Boise to upgrade older infrastructure and improve animal welfare and customer accessibility.
- $150,000 for irrigation repairs and maintenance throughout the park system. In FY 2025, the irrigation system at Simplot Sports Complex will be converted to a more efficient control system, allowing for intelligent controllers and sensors.
- $150,000 for improvements, repairs and maintenance to the front doors and seating at Idaho IceWorld (IIW), which will be paid for by a reserve account that is funded by IIW revenues.
- $150,000 for other minor, routine maintenance items, such as water testing and treatment at Boise's swimming ponds (e.g., Esther Simplot Pond and Boise Whitewater Park) and minor repairs to restrooms, shelters, and pavilions.
- $100,000 for miscellaneous maintenance and repairs at the city's two golf courses, which will be paid for by the Golf Reserve.
- $50,000 for demolition of the residential structure in Liberty Park, which is in poor condition and needs to be removed.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 3,640,000	$ 3,640,000	$ 4,185,000	$ 4,310,000	$ 4,980,000	$ 5,000,000	**$ 22,115,000**

Project: ADDITIONAL RIDGE TO RIVERS TRAILS

Comprehensive Plan Area: Foothills

Park Planning Area: North River

Anticipated Completion: Fall 2025

The City of Boise owns and manages 15 open space reserves, totaling over 5,000 acres, with approximately 220 miles of recreational trails. The Ridge to Rivers trail system offers hiking and biking trails throughout the Boise Foothills. With growth and development continuing into the foothills, the city prioritizes adding new trails and access to open space; this impact fee-funded project will add two trails to the system:

- the Curlew Connection, an approximately 1.8-mile trail linking Hulls Gulch to the Rocky Canyon area, and
- a purpose-built, downhill mountain bike trail that would run adjacent to the 8th Street Connection.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Impact Fees	$ 210,000	$ 210,000	$ -	$ -	$ -	$ -	**$ 210,000**

Project: ALTA HARRIS PARK REGIONAL AMENITIES

Comprehensive Plan Area: Barber Valley

Park Planning Area: Southeast and Barber Valley

Anticipated Completion: Fall 2025

The development of Alta Harris Park, a 20-acre parcel adjacent to the Boise River in Harris Ranch, has been contemplated for several years, but has faced delays due to a number of factors, including ongoing lawsuits and insufficient Development Impact Fee Fund balance. The 2022 Impact Fee Study and Capital Improvement Plans report tried to address the funding shortfall by breaking the project into two components: a $1.2 million portion that would be funded by regional impact fee collections and another $3.0 million for core amenities that would come from local parks collections in Southeast and Barber Valley (the local park planning area).

In April 2024, the Development Impact Fee Advisory Committee recommended that the regional funding be increased to $1.5 million due to continued cost inflation (it is not anticipated that this would affect the amount of future local park funding, which is shown in the forecast table). The FY 2025 Adopted Budget will allow BPR to begin initial sitework, planning, and roadway improvements at the site.

Alta Harris Park is the seventh riverside park in the "Ribbon of Jewels," a series of local parks named in honor of prominent local women, and the approved master plan concept includes parking, soccer fields, sports courts (including pickleball), a restroom, and nature play area. It is anticipated that these future amenities, along with the overall green-up of the site, would be paid for with a combination of local park impact fee funds and other outside revenue sources, as discussions with stakeholders are ongoing. Current forecasts indicate local park funding for amenities could be available in FY 2026; however, the scope and scale of the buildout would be dependent on the overall availability of external funding (including impact fees).

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	**Project 5-Yr Total**
Impact Fees	$ 1,500,000	$ 1,500,000	$ 3,000,000	$ -	$ -	$ -	**$ 4,500,000**

Project: C.W. MOORE PARK IMPROVEMENTS

Comprehensive Plan Area: Downtown

Park Planning Area: Downtown

Anticipated Completion: Fall 2025

In partnership with CCDC, C.W. Moore Park will undergo improvements to its master plan design. The first phase of the improvements, which was budgeted in FY 2024, utilized a Community Development Block Grant (a federally funded program administered by the U.S. Department of Housing and Urban Development) to install a restroom facility in the park.

The second phase, which will involve a redesign of the park (in partnership with CCDC), is included in FY 2025. This redesign may include changes to the water feature at the park, ADA upgrades, pathway improvements, as well as improvements to the plaza. Although this CCDC-funded project is only for the design, remaining project funds could be used toward construction of identified improvements. If additional funding is required, an IBC would be brought to City Council, or requested in the FY 2026 budget.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Other Revenue	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	**$ 350,000**

Project: FAIRVIEW PARK IMPROVEMENTS

Comprehensive Plan Area: North River

Park Planning Area: North River

Anticipated Completion: Fall 2025

This project will replace and improve the playground equipment at Fairview Park, which is located just west of Downtown – off Idaho Street between 23rd and 24th Streets. The project costs will include the demolition of the existing playground (built in 1996), and a new retaining wall, sidewalks, tennis courts, basketball court, and replacement of certain trees. Additions and improvements to the park will include:

- the installation of utilities, including a drinking fountain and seepage basin for drainage,
- right-of-way improvements for van accessible parking, ADA ramps, and signage,
- new accessible playground equipment,
- three sports courts (two tennis courts and one for basketball), and
- renovation of the existing restroom.

The new playground and sports courts will have accessible features and surfacing, creating a more inclusive park for everyone. Amounts in the forecast table reflect programmed playground replacements and related improvements at Liberty (FY 2026) and Julia Davis (FY 2027) Parks.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 1,800,000	$ 1,800,000	$ 2,200,000	$ 2,500,000	$ -	$ -	**$ 6,500,000**

Project: MCDEVITT YOUTH SPORTS COMPLEX

Comprehensive Plan Area: West Bench

Park Planning Area: West Bench

Anticipated Completion: Fall 2025

The 39-acre Charles F. McDevitt Youth Sports Complex, located in West Boise at the intersection of Eagle and McMillan Roads, is a special-use park with more than 1,240 households within a 10-minute walk. Currently, approximately ten acres of the property remain undeveloped. A master plan revision process to maximize the space available was completed in early FY 2024. Donations and regional park development impact fees will be used to create new amenities at the park (which could include a basketball court, new skate park features, bike trails, fenced dog park, park entrance plaza, natural/pollinator planted areas, and new trees), completing the build-out of the park's entire master plan. The project is currently in the design phase, with new amenities being selected and construction anticipated to begin in the fall of 2024.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Donations	$ 16,467						
Impact Fees	$ 1,200,000	$ 1,216,467	$ -	$ -	$ -	$ -	**$ 1,216,467**

Project: MOLENAAR PARK AMENITIES

Comprehensive Plan Area: Southwest

Park Planning Area: Southwest

Anticipated Completion: Fall 2025

Molenaar Park is a 20-acre park located on Maple Grove Road between Victory Road and Targee Street. Amenities currently include a perimeter walking path, playground, skate park, restroom, non-reservable shelter, fenced off-leash dog park, pond, splash pad, and sports fields/open play area. Following neighborhood outreach, and in alignment with the park master plan, a volleyball court was planned for Molenaar Park in FY 2023 as a NIP project. The FY 2025 Adopted Budget will replace the NIP project and use $150,000 in Southwest local park impact fee funding to design and develop two sand volleyball courts, along with extensive sitework to build a concrete seating area and ADA-accessible sidewalks around both courts. The forecast amount in FY 2027 represents future impact fee-funded amenities (and other enhancements) at Molenaar Park.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 40,000						
Impact Fees	$ 150,000	$ 190,000	$ -	$ 1,250,000	$ -	$ -	**$ 1,440,000**

Project: SOUTH AND LOWELL POOLS

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: Fall 2025

South and Lowell Pools have been closed since 2020 due to safety and structural concerns with the facilities. An IBC in February 2024 provided $160,000 to fund a preliminary alternatives analysis. Pending the completion of a structural analysis of the pools, the findings will be presented to council, which is expected in July 2024. Once City Council determines the alternatives they would like to advance, the FY 2025 budget will provide $1.0 million for each pool site, enabling architectural design to begin and potentially provide limited funding for sitework and construction costs. The forecasted amount of $12.0 million represents the additional amount programmed to rehabilitate/ restore the existing pools or build new pools for the community. Although it is currently estimated that the cost will be similar for both pools (which will be tracked as distinct capital activities), staff will have the ability to re-allocate funding between the pools based on actual costs incurred. The completion timeline and full costs of these projects will depend on the alternatives selected by City Council. Future funding requests could be advanced via an IBC or included in the FY 2026 budget.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 2,000,000	$ 2,000,000	$ 12,000,000	$ -	$ -	$ -	**$ 14,000,000**

Project: VETERANS MEMORIAL PARK AMENITIES

Comprehensive Plan Area: North River

Park Planning Area: North River

Anticipated Completion: Fall 2025

Veterans Memorial Park is owned by the Idaho Department of Parks and Recreation and maintained, through a lease agreement, by BPR. The 76.5-acre park is located along the Boise River Greenbelt off Veterans Memorial Parkway and State Street. The site is a place of reverence and respect where people of all backgrounds can take time to learn about, and reflect on, the sacrifices of Idaho servicemembers. Veterans Memorial Park features a series of walkways, a playground, gathering places for outdoor picnics (including a covered shelter), and a swimming pond among other recreational opportunities.

In the spring of 2023, BPR held a public outreach process to update the master plan for Veterans Memorial Park. This newly adopted plan includes new elements: a nature play area, an 18-hole disc golf course, and safety and security updates. Donations and regional development impact fees will fund these additions, completing the build-out of the park.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Donations	$ 17,571						
Impact Fees	$ 660,000	$ 677,571	$ -	$ -	$ -	$ -	**$ 677,571**

Planning and Development Services

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The budget for PDS' MEQ needs includes vehicle replacements for building inspectors and housing maintenance staff. Beginning in FY 2025, the code compliance team will transition from the Finance Department to PDS. As a result, code compliance equipment is reflected in this budget. Items budgeted for replacement in FY 2025 include three categories.

- Fleet Vehicles ($130,000): This includes fleet replacements for building inspectors, code compliance, and housing maintenance staff. The department continues to evaluate the suitability of electric vehicles for various applications, with code compliance expected to order one additional electric vehicle in FY 2025.
- License Plate Recognition (LPR) Equipment ($50,000): LPR equipment, which is installed on certain code compliance vehicles, helps staff quickly identify and, when necessary, ticket vehicle violations (e.g., expired meters). Using LPR equipment also helps code compliance address citizen parking complaints more effectively, leading to quicker responses and resolutions. This funding will replace the LPR equipment in two vehicles.
- Parking Meter Replacements ($125,000): This item provides funding for the maintenance and upkeep of the parking meters throughout the city. Functioning meters provide revenue and minimize disruptions to users and code compliance officers. This annual funding, typically $175,000, has been reduced over the next two years in order to prioritize the LPR equipment described above. This two-year reduction in parking meter lifecycle replacements is not expected to cause operational issues.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 305,000	$ 305,000	$ 469,520	$ 736,970	$ 226,788	$ 315,078	**$ 2,053,356**

Project: PATHWAYS PLANNING

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

In the FY 2024 Adopted Budget, the city provided $350,000 to further the city's Pathways Master Plan, which identifies high-priority projects to develop public pathways that provide new, environmentally friendly, transportation options (bicycling and walking) that connect residents to community destinations. Beginning in FY 2025, $300,000 of annual base funding has been budgeted/ forecast to advance Pathways Master Plan project development and implementation. This funding is anticipated to support planning and design for various pathway projects and meet local match requirements for federally-funded pathway projects.

For pathways without external revenues (i.e., entirely tax-supported), this annual funding could provide limited investment for construction. For example, a near-term project – construction of the Spaulding Ranch-Tuttle Lateral Pathway – is likely to be funded primarily with city funds and significantly exceed the $300,000 FY 2025 Adopted Budget. Once final design and cost estimates have been prepared, a portion of this budget could be put towards the cost to construct this pathway. For the Tuttle Lateral, or any pathway project requiring over $50,000 of city funds, an IBC will be brought to City Council for approval.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	**Project 5-Yr Total**
Tax Support	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	**$ 1,500,000**

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 the Boise Police Department (BPD) has equipment that is reliable and enables officers to perform their duties safely. The majority of BPD's FY 2025 major equipment budget, $1.3 million, represents vehicle replacement costs. Non-fleet MEQ items budgeted in FY 2025 are outlined below.

- Large-platform robot ($355,000): BPD uses robots to safely investigate and remediate treacherous environments and materials, such as suspected explosive ordinance and other unknown substances. A small-platform robot was purchased in FY 2023, which allowed officers to remotely access more restrictive locations such as apartments and personal residences. The large-platform robot budgeted in FY 2025 will replace BPD's current, 16-year-old, large-platform robot. This robot can open doors, navigate stairs, place and remove explosives, and open packages.
- Mobile data terminals ($350,000): This funding provides life cycle replacements of the mobile data computers in police vehicles.
- Electronic citation and crash technology devices ($53,500): Replacement of devices that allows officers to quickly and accurately complete citations and collision reports in the field.
- Digital x-ray developer ($50,000): Replacement of equipment that allows for immediate diagnosis of suspicious packages.
- Additional investments in FY 2025 include handheld narcotics analyzers ($32,000), a canine unit ($15,000, which was previously budgeted in the General Fund), and a bomb helmet ($9,000).

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 2,114,500	$ 2,114,500	$ 3,787,590	$ 2,258,383	$ 2,247,235	$ 3,869,821	**$ 14,277,529**

Project: POLICE TECHNOLOGY OPTIMIZATION

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Fall 2026

Starting in FY 2022, BPD worked with a vendor to create a technology strategic plan and implementation timeline for the department. Following this planning work, staff believes the resulting strategic map will allow Police to leverage technology to maximize staffing efficiencies, allowing officers to better meet their mission, and professional staff to better support officers. This is expected to 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. During FY 2024, BPD began the first step in implementing the overall technology plan, conducting a full business process review to document and refine internal processes, which will improve the implementation of the following systems in FY 2025:

- Purchase and implement a new Laboratory Information Management System (LIMS) for the Crime Lab ($600,000): This system will replace the current system, which does not meet crime lab accreditation guidelines and will allow for standardization of processes and workflows, providing a common database and reporting structure for internal and external entities.
- Application development and cyber security assessment ($250,000): As part of Police's technology strategic plan, this assessment will identify, assess, and prioritize risks to current applications.
- Expansion of cell phone forensic capabilities ($80,000): This application will support investigations and help secure criminal convictions.
- Drone fleet management and video evidence storage ($20,000): The drone fleet application will enable critical real-time situational awareness, while storage of video evidence will increase operational efficiency.

The out-year forecast reflects additional funding for continued implementation of technology improvements as they are identified and prioritized.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 950,000	$ 950,000	$ 2,050,000	$ -	$ -	$ -	**$ 3,000,000**

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 a variety of categories of equipment that the Public Works' Facility Services and Operations (FSO) team needs to maintain city assets. This equipment includes on-road vehicles (e.g., pickup trucks and vans), lifts, and utility task vehicles for snow removal. As with most vehicle replacements citywide, electric vehicles are planned when suitable for the application.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 220,000	$ 220,000	$ 215,396	$ 93,208	$ 57,478	$ 15,998	**$ 602,080**

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: Various

FSO maintains City Hall, City Hall West, fire and police stations, libraries, many BPR facilities, and other facilities that help provide core city services. A significant portion of this funding ($1.3 million) is for routine major repairs, maintenance, and replacement projects to maintain the buildings managed by FSO. These MRM projects typically include minor remodels; flooring; heating, ventilation, and air conditioning (HVAC) equipment replacements (and efficiency upgrades); roof replacements; and parking lot repairs. Beginning in FY 2025, FSO will trial a new building automation system platform, which will control and monitor equipment and improve building efficiency.

Additional MRM funding is budgeted for several large, one-time FSO needs.

- $750,000 for repair or replacement of the aging roof at the Boise Art Museum. A recent condition assessment indicated that the roof on this building - which is owned by the city but leased to, and operated by, an unaffiliated non-profit organization - needs repairs to extend the useful life of the building. This budget reflects the cost of replacing the roof; however, an ongoing architectural review could identify potential cost savings.
- $550,000 to replace an elevator at City Hall.
- $350,000 for the planning, prioritization, and design of future large remodels at City Hall and City Hall West. As the city continues to grow, and assets age, remodeling areas of core city buildings is critical to increase capacity, improve safety, and provide efficient workspaces.
- $160,000 to improve the security of City Hall by installing a gate (and other related security equipment) to limit access to the alley on 6th Street (between Building 2 and the Annex parking garage).

In addition to these FSO MRM needs, $60,000 is budgeted for safety lights, which allows for the installation of street lighting improvements, as requested by residents, BPD, or others. Requests are screened for conformance to city streetlight placement standards and prioritized by criteria such as road classification and pedestrian conflicts.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 3,147,000	$ 3,147,000	$ 4,670,000	$ 2,185,000	$ 2,185,000	$ 2,185,000	**$ 14,372,000**

Project: BOISE DEPOT RESTORATION

Comprehensive Plan Area: Central Bench

Anticipated Completion: Winter 2025

One of Boise's most prominent landmarks, the Boise Depot is a beautiful Spanish-style structure that provides a unique historic setting for weddings, corporate parties, business receptions, luncheons, meetings, and community events. Built in 1925 by the Union Pacific Railroad, 'The Depot' is situated on the rim at the south end of Capitol Boulevard. To address long-standing structural and envelope concerns, $2.0 million is budgeted to restore and structurally repair the bell tower stucco, the four obelisks on the tower, correct drainage issues to prevent further stucco deterioration, and complete structural repairs in the basement. This project's budget is in addition to approximately $1.0 million that has been invested (and/or budgeted) over the past few years in stabilization work that included structural column repairs, isolated roofing repairs to prevent drainage issues, and testing envelope systems that are historically accurate for this important asset.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 2,000,000	$ 2,000,000	$ -	$ -	$ -	$ -	**$ 2,000,000**

Project: SPORE STREETLIGHT REPLACEMENT

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 are LED (light emitting diode) to reduce electricity use. The 2019 Streetlight Planning Operations Rehabilitation Evaluation (SPORE) created a replacement cycle for these assets, the funding for which began in FY 2023 with a budget of $50,000. In FY 2024 this funding was increased to $100,000, which is also the Adopted Budget in FY 2025. This will allow for the replacement of 15-20 poles at approximately $6,000 each.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Tax Support	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**

Airport Fund (Enterprise Fund)

In August 2021, to help fund the construction of new public parking and employee parking garages, the Airport issued two series of revenue bonds totaling $71.3 million, at effective yields of 2.89% and 2.73%, respectively. At the end of FY 2023, there were approximately $65 million of these bonds outstanding. In June 2024, the Airport issued another series of bonds to help fund construction of the new consolidated rental car facility (ConRAC). This $80.0 million issuance for the ConRAC has an average coupon (i.e., interest rate) of 5.78%.

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

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

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 levels as Airport activity increases.

- $12.0 million is budgeted for common-use gate technology. The significant growth of the Airport has resulted in space constraints at airplane gates. Common-use technology will dramatically improve the operational effectiveness of current and future facilities, giving airlines the ability to use any gate or check-in point (ticketing area or gate), increasing efficiency, and allowing for increased passenger traffic. This equipment will be funded using grants ($10.0 million) and cash flow/fund balance ($2.0 million) and completed in the winter of (FY) 2026.

- $4.0 million is budgeted for routine capital equipment purchases that are either needed to accommodate airline and passenger growth or replace existing equipment that has exceeded its useful life. Significant items budgeted for purchase or replacement in FY 2025 include a paint truck, chemical storage tanks, a maintenance bucket truck, a wheeled loader, replacement of six maintenance and airfield trucks with all-electric vehicles, and an ADA-accessible shuttle bus. These MEQ items will be funded using cash flow/fund balance.
- $1.0 million is budgeted for the purchase and implementation of gate management software. This gate management utilization system software will provide an intuitive solution for allocating gates according to flight schedules and arrival times. The Airport has a limited number of gates that commercial aircraft utilize and this solution will provide efficient utilization of available gates, improving service for airlines, customers, and other Airport stakeholders. This software will be purchased using cash flow/fund balance.
- $500,000 is budgeted to upgrade the Airport's information technology and communication infrastructure, including server upgrades, enhancements to digital advertising displays, and other critical equipment. This equipment will be funded using cash flow/fund balance.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 7,500,000						
Grant	$ 10,000,000	$ 17,500,000	$ -	$ -	$ -	$ -	**$ 17,500,000**

Project: AIRPORT MASTER PLAN

Comprehensive Plan Area: Airport

Anticipated Completion: Winter (FY) 2026

This project will update the Airport's Master Plan. The purpose of a master plan is to produce a long-term development plan, which is used to evaluate airport capacity, forecast future aviation activity, and plan for the timely development of the new or expanded facilities required to accommodate that activity. The Federal Aviation Administration (FAA) recommends airport master plans be updated no less than every five to ten years. The Airport's Master Plan was last updated in 2019, and over those last five years, the Airport has seen greater than expected passenger growth (becoming a medium hub airport in 2021), significant new projects (e.g., the ConRAC and new/expanded parking garages), and changes in aviation standards and local airline services. This project will be partially funded with passenger facility charges (PFCs).

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 100,000						
PFCs or CFCs	$ 542,000						
Grant	$ 558,000	$ 1,200,000	$ -	$ -	$ -	$ -	**$ 1,200,000**

Project: AIRPORT PERCENT FOR ART

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

As described elsewhere in this Capital Project Overview, the Percent for Art ordinance requires the city, including its enterprise funds, to appropriate an amount equal to 1.2% of eligible capital expenditures to fund art (and other cultural assets) in public places across the city (for Airport-funded projects, all would be located on the Airport campus). This budget for the Airport's Percent for Art project is distinct from the Percent for Art budget in other funds, as it is funded solely by the Airport. In anticipation of the large investments that will be possible in the coming years due to the scale of capital investment at the Airport (recent Airport annual capital budgets have exceeded $100 million) and in partnership with A&H, the Airport hired a public art project coordinator in mid-FY 2024 to help develop public art projects, as guided by the Boise Airport Arts Master Plan.

The FY 2025 Adopted Budget of $855,316 was calculated based on several years of eligible capital spending in the Airport Fund. These prior year amounts had been calculated annually, but not formally added to the Airport's Percent for Art budget. The FY 2025 Adopted Budget represents 1.2% of eligible capital spending through FY 2023. Going forward, each annual Percent for Art budget would reflect eligible spending in the most recently completed fiscal year. Future projects, which would be done in coordination with construction projects at the Airport, could include a mural on the new ConRAC's façade and suspended artwork in the Concourse B rotunda.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 855,316	$ 855,316	$ -	$ -	$ -	$ -	**$ 855,316**

Project: AIRPORT SUSTAINABILITY PROJECTS

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

The Airport regularly evaluates its climate impact and identifies projects that would reduce energy use and dependence on fossil fuels. The FY 2025 Adopted Budget will fund activities for routine energy improvements, such as water conservation, conversion of legacy heating and cooling systems to electric, replacing conventional lighting with LEDs, fossil fuel reduction, recycling, and other sustainability projects, as they are identified. For example, in FY 2025, one project will upgrade escalators ($250,000), allowing them to conserve energy when not in use.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 700,000	$ 700,000	$ -	$ -	$ -	$ -	**$ 700,000**

Project: APRON, TAXIWAY AND TAXI-LANE IMPROVEMENTS

Comprehensive Plan Area: Airport

Anticipated Completion: Various

To continue to meet required service levels, the Airport needs to expand its taxiways (lanes located on the periphery of an apron that provides 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). The following projects are included in the FY 2025 Adopted Budget.

- Runway 10L/28R Pavement Rehabilitation, Construction, and Construction Administration ($20.0 million): Runway surfaces have an expected life of approximately 15 years, and Runway 10L/28R was last repaved in FY 2009. This project includes the construction (and related construction administration services) necessary to rehabilitate the pavement of Runway 10L/28R, which will ensure pavement strength exceeds the minimum standards. This project also includes mill and inlay asphalt resurfacing, along with shoulder reconstruction, and electrical upgrades. This project is expected be completed by the winter of (FY) 2026 and will be paid for with PFCs.
- Taxiway B Panel Replacement, Spall Repairs, and Joint Replacement ($3.3 million): The joint seals of Taxiway B have deteriorated to a point where water can seep into the structural fill, causing subsurface instability and weakness. This project will provide for spall repair and joint and panel replacement. This project is expected be completed in the winter of (FY) 2026 and will be paid for with PFCs ($1.8 million) and grants ($1.5 million).
- Taxiway A and Runway 28R Pavement Rehabilitation ($3.0 million): This project consists of the construction (and related construction administration services) necessary to rehabilitate the pavement at the tie-in of Taxiway A and Runway 28R, which is showing signs of deterioration. Work will include mill and inlay asphalt surface repairs, shoulder reconstruction, and electrical upgrades. This project is expected to be completed in the winter of (FY) 2026 and will be paid for with PFCs ($1.9 million) and grants ($1.1 million).
- Taxiway B Rehabilitation – East of Taxiway C ($3.0 million): This project consists of construction administration (and related construction administration services) necessary to rehabilitate the pavement of Taxiway B, which has reached its useful life and is beginning to deteriorate. This project includes mill and inlay asphalt surface repairs, shoulder rehabilitation, and electrical upgrades. This project is expected be completed in the winter of (FY) 2026 and will be paid for with grants ($2.5 million), PFCs ($0.4 million), and cash flow/fund balance ($0.1 million).
- Concourse B Apron Reconstruction ($2.7 million): The joint seals in some areas of the apron have deteriorated to the point where water can seep between the joints into the structural fill. This project will rehabilitate the Concourse B Apron, including the sealing of joints, replacement of deteriorating panels, and spall repairs. This project is expected to be completed in the fall of 2025 and will be paid for with grants ($2.2 million) and PFCs ($0.5 million).

- Taxiway E Relocation ($1.1 million): This project includes the construction (and related construction administration services) for the relocation of Taxiway E, which is necessary to comply with current FAA design standards. Construction activities will include excavation of subbase and subgrade, storm drainage modifications, installation of structural fill and asphalt pavement, relocation of new taxiway and runway designation signs, removal of existing pavement, and installation of taxiway markings. This project is expected to be completed in the winter of (FY) 2026 and will be paid for with grants ($0.9 million), PFCs ($0.1 million), and cash flow/fund balance ($0.1 million).
- De-Ice and Cargo Apron Rehab ($1.0 million): To meet airline requests for additional apron space for aircraft de-icing and remote parking, this project will continue to expand the East Aircraft De-Icing Apron (which began in FY 2022). This project will be paid for with PFCs and is expected to be completed in the winter of (FY) 2026.
- Miscellaneous Sealcoat Repairs ($0.8 million): These projects consists of applying an asphalt seal coat over the existing asphalt surface on Taxiway A and Taxi-lane S ($500,000) and Taxi-lane K ($300,000). The sealcoat will protect the existing surface from oxidation and raveling. These projects will be completed in the winter of (FY) 2026 and will be paid for with PFCs ($500,000) and cash flow/fund balance ($300,000).
- Taxiway Designation Signage ($600,000): This project will update taxiway designation signage to align with FAA standards. This project is expected be completed in the winter of (FY) 2026 and will be paid for with PFCs.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$ 500,000						
Grant	$ 8,182,000						
PFCs or CFCs	$ 26,768,000	$ 35,450,000	$ -	$ -	$ -	$ -	**$ 35,450,000**

Project: CONCOURSE A IMPROVEMENTS

Comprehensive Plan Area: Airport

Anticipated Completion: Various

To meet airlines' needs for additional gates due to current and future passenger demands (passenger levels in CY 2024 are expected to exceed the CY 2035 levels that were forecast in the 2019 Airport Master Plan), in FY 2023 the Airport began a multi-year project to develop Concourse A. Concourse A will be developed in phases, with the following projects (funded by PFCs) included in the FY 2025 Adopted Budget.

- Concourse A Apron and Utilities ($19.1 million): This project will construct the first three aircraft parking positions on the south side of the future concourse, which will be capable of supporting larger aircraft, including the Boeing 757. The apron would be expanded in later phases to provide additional aircraft parking north of Concourse A. This project includes security fence relocation, subgrade excavation and preparation, new and relocated utilities, a full-depth structural pavement section, and pavement markings. The apron will be designed to match the existing grades of adjacent pavements, with piping infrastructure designed to support a future hydrant fueling system. This project is expected to be completed in the fall of 2025.
- Concourse A Design ($10.0 million): This project represents the costs associated with the final design and construction administration for the future Concourse A, which is currently planned as an 80,000-square-foot concourse with 10 passenger gates and associated loading bridges. The new space would also include public circulation, concessions, restrooms, and airline operations space. Construction is planned to begin in FY 2026 and is expected to be completed in FY 2030.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
PFCs or CFCs	$29,080,000	$ 29,080,000	$ -	$ -	$ -	$ -	**$ 29,080,000**

Project: INFRASTRUCTURE ENHANCEMENTS, REMODELS, 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 newly completed parking garages (with another two under construction). To meet required service levels, the Airport needs to continue to invest in repairing and replacing aging infrastructure, with the following activities budgeted in FY 2025.

- Terminal Access Road Rehab ($3.5 million): This project includes the design and construction costs to complete pavement and structural repairs to nearly one mile of the terminal access roadway (West Airport Way), including the elevated roadway bridge. Repairs will include asphalt rehabilitation, crack and chip sealing, and asphalt patching. The project will also investigate, design, and correct deficiencies in the elevated roadway bridge. This project is expected to be completed in the fall of 2025 and will be paid for with PFCs.

- Terminal Facility Upgrade ($1.5 million): The terminal building is over 20 years old and is beginning to need planned and unexpected repairs, improvements, and equipment replacements (e.g., HVAC, baggage, and electrical systems). Historically, these projects have received an annual budget of $0.8 million; however, as the terminal ages, and costs continue to escalate, $1.5 million is budgeted for these projects in FY 2025. This is an ongoing project and will be paid for with cash flow/fund balance.
- General Aviation Pavement Rehabilitation ($1.0 million): This project will repave portions of the General Aviation ramp to maintain the pavement, which is necessary to prevent failure. This project will allow for the rehabilitation of deteriorating areas of pavement, as necessary during the year. This is an ongoing project and will be paid for using cash flow/fund balance.
- Tenant Improvements and Remodels ($1.0 million): This recurring project will upgrade, remodel, and otherwise improve tenant spaces to meet tenants' (and their customers') needs, as identified during the year. This advance budget authorization will allow 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, which will be provided by cash flow/fund balance, also avoids unnecessary delays in delivering projects to Airport tenants.
- Infrastructure Development ($0.6 million): Each year, small, unplanned projects need to be completed to expand and upgrade airport infrastructure to meet user needs and code requirements, keep systems current with new technology, and improve customer service. This funding will allow for these projects to be completed quickly and without an IBC. This is an ongoing project and will be paid for using cash flow/fund balance.
- Utility Infrastructure Development ($0.5 million): This recurring funding encompasses projects that provide for the development of utility infrastructure (e.g., power, gas, water, communications, and stormwater systems) to support the Airport's (and its tenants') operational needs. This will allow for the implementation of utility infrastructure projects as they are identified during FY 2025 and will be paid for using cash flow/fund balance.
- Fire Station Demolition ($0.2 million): To allow for the future construction of Concourse A, the legacy fire station, decommissioned in 1989 (but subsequently used to store snow removal equipment), needs to be demolished. This project is expected be completed in the fall of 2025 and will be paid for with PFCs.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	**Project 5-Yr Total**
PFCs or CFCs	$ 3,700,000						
Cash Flow/Fund Balance	$ 4,600,000	$ 8,300,000	$ -	$ -	$ -	$ -	**$ 8,300,000**

Project: LAND ACQUISITION

Comprehensive Plan Area: Airport

Anticipated Completion: N/A (recurring project)

This project, which has historically received $500,000 in annual funding, will support future, currently unidentified, property acquisitions near the Airport to meet long-term development needs and noise abatement concerns (within the Airport's Master Plan). The budget increase in FY 2025, to $2.0 million, reflects the rapidly escalating cost of land near the Airport and is not indicative of new or expanded land purchases planned in FY 2025 (although the Airport maintains regular discussions with nearby landowners, there are no purchases planned in FY 2025). This budget allows for the Airport to acquire parcels as they are identified during the year.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 2,000,000	$ 2,000,000	$ -	$ -	$ -	$ -	**$ 2,000,000**

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. This includes modifications to taxiways that the FAA has identified as "nonstandard geometry" on the airfield. Realignment of the runways is necessary to mitigate these nonstandard characteristics and reduce the number of runway incursions.

- Taxiway B Relocation ($9.0 million): This project will relocate Taxiway B to improve safety and comply with new FAA design standards. Flight procedures and location of taxiway navigational aids (NAVAIDS) will also be changed. This project is expected to be completed in the fall of 2026 and will be paid for with grants.
- General Runway Incursion Mitigation ($8.5 million): This project will relocate Runway 10R to improve safety and comply with new FAA design standards. As with the Taxiway B relocation, flight procedures and relocation of NAVAIDS are also within this project's scope. This project is expected to be completed in the fall of 2026 and will be paid for with PFCs ($4.3 million) and grants ($4.2 million).

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
PFCs or CFCs	$ 4,325,000						
Grant	$13,175,000	$ 17,500,000	$ -	$ -	$ -	$ -	**$ 17,500,000**

Geothermal Fund (Enterprise Fund)

Public Works

Project: GEOTHERMAL PERCENT FOR ART

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

As previously described in the Airport and Capital Fund sections of this Capital Project Overview, the Percent for Art ordinance requires the city, including its enterprise funds, to appropriate an amount equal to 1.2% of certain eligible capital expenditures to fund art (and other cultural assets) in public places across the city. This Geothermal Fund budget is distinct from the Percent for Art budget in the other funds, as it is funded solely by the Geothermal Fund. A Public Works Arts Master Plan, completed in 2020, outlines possible art projects that could utilize this funding.

The FY 2025 budget of $16,613 was calculated based on eligible Geothermal Fund capital spending in FY 2023. Although there are no Geothermal Percent for Art projects contemplated at this time, primarily due to the small art budget in the Geothermal Fund (which has, historically, had limited amounts of eligible capital spending), the Public Works team regularly evaluates opportunities to collaborate on projects with the Solid Waste and Water Renewal Funds, as provided for in the Percent for Art ordinance.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 16,613	$ 16,613	$ -	$ -	$ -	$ -	**$ 16,613**

Water Renewal Fund (Enterprise Fund)

In November 2021, Boise voters authorized the issuance of up to $570 million of water renewal revenue bonds through 2031. This authorized amount will be issued in multiple bond offerings that will occur every two to three years, which began in June 2022 with a $76.8 million issuance. This tranche was issued at a premium to the face value of the bonds, resulting in over $80 million of proceeds at an effective yield of 4.36%. In December 2022, the Water Renewal Fund (WR Fund) entered into a $264 million drawdown loan with the United States Environmental Protection Agency, as provided for under the Water Infrastructure Finance and Innovation Act (WIFIA). This program offers lower interest rates than bonds issued in the public marketplace, with the loan "locked in" at a yield of 3.55%. To date, the WR Fund has not drawn any funds from this loan.

Collectively, these revenue bonds, including the WIFIA loan, will allow the WR Fund to fund necessary projects with less impact on user rates than using only fund cash flow and balance sheet reserves. The annual payments of principal and interest for the revenue bonds will be paid with WR Fund revenues and are not general obligations of the City of Boise. The final funding for many projects in FY 2025 represents a combination of bonds, cash flow, and balance sheet reserves. Individual projects that are eligible to use proceeds from the revenue bonds are identified in the following project descriptions; however, funding is shown as being funded by "cash flow/fund balance," as the ultimate mix of funding has not been finalized.

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

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 2025 Adopted Budget provides 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 Biosolids Application Site (Twenty-Mile South Farm), and other pieces of essential equipment.

FY 2025 Funding Sources	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance $ 5,196,865	$ 5,196,865	$ 7,224,680	$ 5,134,042	$ 5,580,091	$ 4,490,668	**$ 27,626,346**

Project: MAJOR REPAIRS AND MAINTENANCE

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

This 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. FY 2025 funds will be spent on annual preventive and corrective maintenance activities at the Utilities Maintenance Facility. Potential projects, such as safety, technological, and facility condition improvements would be evaluated and prioritized as needs are identified throughout the year.

FY 2025 Funding Sources	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance $ 70,000	$ 70,000	$ 74,000	$ 77,000	$ 80,000	$ 84,000	**$ 385,000**

Project: COLLECTION SYSTEM

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The Collection System program is tasked with inspecting, tracking, and maintaining all WR Fund Collection System assets on a regular schedule. The Collection System services over 225,000 users through a network of over 900 miles of sewer mains. Approximately 250 miles of the city's main lines are made of non-plastic pipes (e.g., clay, concrete, and asbestos cement), with the average age of these types of lines being over 50 years. In addition to the sewer mains, Collection System projects can also include trunk and lateral extensions, which provide pipelines to existing residents, new projects that support community enhancements, and extensions in advance of (or in conjunction with) street and highway projects run by other state and local agencies. Finally, the city's 29 lift stations (also referred to as pump stations), are another critical component of the Collection System, allowing wastewater to flow from lower to higher elevations when necessary.

The Collection System condition assessment program, combined with flow projections, provides the city with the information needed to rehabilitate degrading pipes and plan for growth promptly. This bond-eligible program is intended to replace or 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 program provides a manageable (logistically and financially) approach to replacing aging infrastructure in a way that would avoid an "all-at-once" need in the future. The FY 2025 Adopted Budget includes $8.7 million for this routine maintenance of, and improvements to, Collection System assets.

FY 2025 Funding Sources	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance $ 8,709,000	$ 8,709,000	$ 9,144,000	$ 9,601,000	$ 7,571,000	$ 7,874,000	**$ 42,899,000**

Project: ENHANCE THE RIVER

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

The city has committed to a portfolio of temperature management actions to address conditions, occurring with or without water renewal facility discharges, and to improve aquatic habitat in the lower Boise River. 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 July 2022, the Idaho Department of Environmental Quality issued new Idaho pollutant discharge elimination System (IPDES) permits, which included a temperature schedule of compliance detailing the steps to demonstrate the temperature variance. Initial work related to complying with the upcoming IPDES temperature requirement has been completed, allowing staff to understand the city's water renewal facilities' impact and identify methods to reduce the thermal effects on the river. City staff are continuing to work with outside agencies (e.g., the Idaho Department of Fish and Game) to ensure that the projects selected are the most environmentally appropriate and beneficial. River enhancement may include habitat restoration, side channel creation, and other in-stream restoration actions.

FY 2025 Funding Sources	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance $ 1,296,000	$ 1,296,000	$ 1,361,000	$ 1,429,000	$ 1,486,000	$ 1,545,000	**$ 7,117,000**

Project: LANDER STREET WATER RENEWAL FACILITY

Comprehensive Plan Area: North/East End

Anticipated Completion: Various

The Lander Street Water Renewal Facility (LSWRF), located along Veterans Memorial Parkway near the Boise River Greenbelt, was built in 1948 and is one of two secondary water treatment facilities in Boise. The LSWRF is a conventional, aerated activated sludge, treatment facility designed for biological nutrient removal. The facility currently renews an average of 10-13 million gallons of wastewater each day (MGD), removing both nitrogen and phosphorus in the biological process.

Future needs will require the facility to treat up to 17 MGD, which would be supported by the improvements the Water Renewal Fund is planning, designing, and constructing. Beginning in FY 2023, and continuing over the next several years, the city began replacing aging equipment and disinfection processes and adding new state-of-the-art and sustainable water renewal practices at the facility. The FY 2025 Adopted Budget for the LSWRF includes the following items.

- $41.3 million for ongoing work to upgrade the facility's three primary clarifiers. This project includes four primary project areas: primary clarifiers, secondary clarifier/STEP (Secondary Treatment Enhancement Project), tertiary filtration, and site improvements. FY 2025 project components include the final design and construction of the three new primary clarifiers, two return activated sludge pumping stations, and a secondary clarifier. This bond-eligible project is expected to be completed in the fall of 2029.
- $637,000 for recurring preventive and corrective maintenance activities at the LSWRF; including ultraviolet (UV) channel grating, onsite storage and associated grading, digester gas system upgrades, digester micro-aeration improvements, and personnel space improvements.

FY 2025 Funding Sources	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance $ 41,893,000	$ 41,893,000	$ 47,715,000	$ 32,925,000	$ 50,380,000	$ 29,920,000	**$ 202,833,000**

Project: PHOSPHORUS REMOVAL FACILITY

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

A critical component of the health of the Boise River is its nutrient makeup. At normal levels, phosphorus is a key part of the river's water quality. However, high amounts of phosphorus can produce algae blooms that have negative impacts on fish, other aquatic animals, and overall water quality. Upcoming regulations will require the removal of 98% of the phosphorus leaving the city's treatment facilities (and ultimately discharged into the lower Boise River). The city is currently able to remove about 93% of phosphorus through its treatment plants, which protect the upper stretch of the river.

In 2015, to help achieve the incremental 5% reduction required, the city built the Phosphorus Removal Facility along an existing agricultural canal near the confluence of the Boise and Snake Rivers. Ground and surface water flows contribute up to 40% of the total phosphorus found in these rivers and this facility serves as a non-point source water quality offset, replacing the need for additional total phosphorus load reduction at the Lander Street and/or West Boise Water Renewal Facilities (point sources) that discharge to the Boise River.

The FY 2025 Adopted Budget for the Phosphorus Removal Facility will allow for a variety of small replacement and rehabilitation projects, such as screen modifications, inlet channel modifications, and weir dam upgrades. Deferral of these projects would increase the risk of structural and major equipment failures.

FY 2025 Funding Sources	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance $ 140,000	$ 140,000	$ 147,000	$ 155,000	$ 161,000	$ 167,000	**$ 770,000**

Project: RECYCLED WATER FACILITY

Comprehensive Plan Area: Southeast

Anticipated Completion: Winter (FY) 2029

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

The early phases of this project began in FY 2021, planning a Recycled Water Facility and Groundwater Recharge site in Southeast Boise that will increase system capacity, resiliency, and reliability. This facility will support economic development, provide water solutions for future generations, and enable an overall system capacity increase and nutrient reduction. In February 2024, the WR Fund acquired the property for the new facility, allowing final design, environmental and planning permitting, site work, and construction to commence in FY 2025. Specifically, this $47.5 million allocation will support the final design, environmental and planning permitting, and initial funding for the facility's construction. The total (multi-year) bond-eligible project budget is estimated at nearly $0.5 billion.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 47,496,000	$ 47,496,000	$ 62,339,000	$ 87,275,000	$ 113,457,000	$ 105,605,000	**$ 416,172,000**

Project: TWENTY-MILE SOUTH FARM

Comprehensive Plan Area: Southwest

Anticipated Completion: N/A (recurring project)

The Twenty-Mile South Farm, a 4,225-acre farm on South Cloverdale Road, approximately 20 miles south of Boise, receives biosolids rich in nitrogen, phosphorus, and potassium from the city's two main water renewal facilities. Dewatered biosolids are trucked to the site, treated, and applied to fields for growing forage crops (e.g., alfalfa) that are eventually sold to farmers. The FY 2025 Adopted Budget will fund a variety of repairs, maintenance, and upgrades at the Twenty-Mile South Farm, including facility repairs, irrigation/well system improvements, road maintenance, biosolids bunker repair and upgrades, and energy efficiency improvements.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 292,000	$ 292,000	$ 306,000	$ 321,000	$ 334,000	$ 348,000	**$ 1,601,000**

Project: WATER RENEWAL PERCENT FOR ART

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

As previously described in the Airport, Capital, and Geothermal Fund sections of this Capital Project Overview, the Percent for Art ordinance requires the city, including its enterprise funds, to appropriate an amount equal to 1.2% of certain eligible capital expenditures to fund art (and other cultural assets) in public places across the city. This Water Renewal Fund budget is distinct from the Percent for Art budget in the other funds, as it is funded solely by the Water Renewal Fund. A Public Works Arts Master Plan, completed in 2020, outlines possible art projects that could utilize this funding and, in anticipation of the large investments that would be possible in the coming years, in FY 2023, the WR Fund hired a public art project coordinator to work with A&H to develop and manage the WR Fund's art plan.

The FY 2025 Adopted Budget of $347,774 was calculated based on eligible WR Fund capital spending in FY 2023. In FY 2025, $250,000 of this amount will be used for a water-related art project at the Foothills Learning Center. This installation is part of the center's master plan, which includes four art "nodes" (three of which have already been completed) that represent the cardinal directions and four elements. This project involves the selection, fabrication, and installation of a large, water-inspired sculpture and is expected to be completed in the fall of 2026.

FY 2025 Funding Sources	2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance $ 347,774	$ 347,774	$ 1,241,517	$ 1,064,154	$ 1,363,216	$ 1,579,334	**$ 5,595,995**

Project: WEST BOISE WATER RENEWAL FACILITY

Comprehensive Plan Area: West Bench

Anticipated Completion: Various

The West Boise Water Renewal Facility (WBWRF) was commissioned in 1976 and provides advanced secondary wastewater treatment, including ammonia and phosphorus removal. All renewed water is sanitized with UV disinfection and then discharged to the south channel of the Boise River. The facility currently renews an average of 17-19 MGD, nearing its current capacity of 21 MGD. As part of the 2020 Water Renewal Utility Plan, the facility's capacity is to be expanded to 25 MGD. The FY 2025 Adopted Budget for the WBWRF includes the following items.

- Secondary Regulatory/Capacity Phase 1 ($17.9 million): To increase the treatment volume of the WBWRF, the WR Fund plans to construct a new primary clarifier, three new aeration basins, and two new secondary clarifiers, all of which are expected to be completed in FY 2030. These improvements will provide capacity and redundancy in both anaerobic and toxic treatment as well as additional volume for enhanced biological nutrient removal. The FY 2025 Adopted Budget for this bond-eligible project also includes site work, yard piping, and excavation/ foundation work required for the capacity expansion.

- UV channel replacements ($4.9 million): Existing UV disinfection equipment in channels 1, 2, and 3, installed in the late 1990s, is nearing the end of its useful life and, due to recent regulatory requirements for river discharge, the system is not able to operate at peak capacity. A business case evaluation and a project definition report have been completed to determine the recommended equipment and channel modifications to replace the aging equipment, achieve build-out capacity, and improve overall system reliability. The FY 2025 Adopted Budget for this bond-eligible project will fund the procurement and installation of equipment and any necessary channel modifications and is expected to be completed in FY 2026.
- Preventive and corrective maintenance ($1.5 million): This annually recurring program is used to maintain treatment capacity and operating efficiency at the WBWRF. FY 2025 projects will include the demolition of a pre-existing building on land that was acquired in 2012, roof replacements, maintenance building repairs and upgrades, and dewatering polymer system replacement.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	**Project 5-Yr Total**
Cash Flow/Fund Balance	$24,260,000	$ 24,260,000	$ 34,080,000	$ 31,240,000	$ 9,390,000	$ 1,369,000	**$ 100,339,000**

Fleet Services Fund (Internal Service Fund)

Public Works

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: Airport

Anticipated Completion: Fall 2025

The Fleet Services Fund, which manages the city's on- and off-road equipment fleet, is not a capital-intensive fund; however, $150,000 is included in the FY 2025 Adopted Budget for the replacement of heavy-duty vehicle column lifts at the Fleet Services' main facility on Dorman Avenue. The Fleet Services team utilizes these lifts as a mission-critical component of fleet repair and maintenance. During recent regular maintenance checks, several lifts exhibited problematic signs of wear and tear. This one-time funding will replace all twelve lifts, which will ensure compatibility, streamline operational efficiency, and maximize staff safety. The amount forecast in 2027 represents the anticipated replacement of a ¾-ton pickup for the fleet motor pool.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Cash Flow/Fund Balance	$ 150,000	$ 150,000	$ -	$ 64,310	$ -	$ -	**$ 214,310**

Heritage Fund (Special Revenue Fund)

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

Parks and Recreation

Project: MAJOR EQUIPMENT

Comprehensive Plan Area: N/A (multiple)

Park Planning Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Donations to the Heritage Fund are typically used to fund small items, such as minor recreation equipment (ping pong and foosball tables). Occasionally, larger items, such as pottery kilns or pugmills, exceed $10,000 and therefore need to be capitalized. This budget item will allow departments to quickly deploy donated funds to acquire such items that are above the capitalization threshold without the need for an IBC to be brought to City Council (although the budget falls within BPR, this MEQ funding could be used for any department within the Heritage Fund). However, equipment purchases of $50,000 or more will still require an IBC.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Donations	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	**$ 750,000**

Project: MISCELLANEOUS CAPITAL PROJECTS

Comprehensive Plan Area: N/A (multiple)

Anticipated Completion: N/A (recurring project)

Similar to MEQ, donations to the Heritage Fund are typically used for small projects, repairs, and other asset improvements (e.g., Kids Holiday Shopping Spree, plants, small trail enhancements). The vast majority of these activities are less than $10,000 and are therefore classified as maintenance and operations expenses. However, in certain cases, a project could exceed $10,000 and, as a result, need to be accounted for as a capital project. This budget item will provide departments the ability to utilize donated funds for relatively minor capital projects without the need for an IBC (although the budget falls within BPR, this capital funding could be used for any department within the Heritage Fund). Heritage Fund capital projects of $50,000 or more will still require an IBC.

FY 2025 Funding Sources		2025 Adopted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Project 5-Yr Total
Donations	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	**$ 1,750,000**

CITY of BOISE



CAPITAL PROJECT SUMMARY

CITY of BOISE

Project Name	2025 Project Cost	Funding Sources: Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
Tax-Supported Funds									
CAPITAL FUND									
Major Equipment									
Fire	590,000	590,000	-	-	-	-	-	-	-
Information Technology	1,270,000	1,170,000	-	-	-	-	-	-	100,000
Intergovernmental	1,125,000	1,125,000	-	-	-	-	-	-	-
Library	585,000	585,000	-	-	-	-	-	-	-
Office of Community Engagement	76,500	76,500	-	-	-	-	-	-	-
Parks and Recreation	1,386,283	1,356,136	-	-	30,147	-	-	-	-
Planning and Development Services	305,000	305,000	-	-	-	-	-	-	-
Police	2,114,500	2,114,500	-	-	-	-	-	-	-
Public Works	220,000	220,000	-	-	-	-	-	-	-
Subtotal: Major Equipment	**7,672,283**	**7,542,136**	**-**	**-**	**30,147**	**-**	**-**	**-**	**100,000**
Major Repairs and Maintenance									
Arts & History	90,000	90,000	-	-	-	-	-	-	-
Library	2,600,000	2,600,000	-	-	-	-	-	-	-
Parks and Recreation	3,640,000	3,640,000	-	-	-	-	-	-	-
Public Works	3,147,000	3,147,000	-	-	-	-	-	-	-
Subtotal: Major Repairs and Maintenance	**9,477,000**	**9,477,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Projects									
Arts & History									
CCDC-Funded Traffic Box Art	42,500	-	-	-	-	-	-	-	42,500
Consolidation of City Archives	380,000	380,000	-	-	-	-	-	-	-
Percent for Art	139,000	139,000	-	-	-	-	-	-	-
Subtotal: Arts & History	**561,500**	**519,000**	**-**	**-**	**-**	**-**	**-**	**-**	**42,500**

Project Name	2025 Project Cost	Funding Sources: Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
Information Technology									
Cybersecurity	50,000	50,000	-	-	-	-	-	-	-
Permit and License Management System Enhancements	50,000	50,000	-	-	-	-	-	-	-
Subtotal: Information Technology	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Library									
Library System Strategic Plan	50,000	50,000	-	-	-	-	-	-	-
Subtotal: Library	**50,000**	**50,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Office of Community Engagement									
Neighborhood Investment Program	500,000	500,000	-	-	-	-	-	-	-
Subtotal: Office of Community Engagement	**500,000**	**500,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Parks and Recreation									
Additional Ridge to Rivers Trails	210,000	-	-	-	210,000	-	-	-	-
Alta Harris Park Regional Amenities	1,500,000	-	-	-	1,500,000	-	-	-	-
C.W. Moore Park Improvements	350,000	-	-	-	-	-	-	-	350,000
Fairview Park Improvements	1,800,000	1,800,000	-	-	-	-	-	-	-
McDevitt Youth Sports Complex	1,216,467	-	-	-	1,200,000	-	16,467	-	-
Molenaar Park Amenities	190,000	40,000	-	-	150,000	-	-	-	-
South and Lowell Pools	2,000,000	2,000,000	-	-	-	-	-	-	-
Veterans Memorial Park Amenities	677,571	-	-	-	660,000	-	17,571	-	-
Subtotal: Parks and Recreation	**7,944,038**	**3,840,000**	**-**	**-**	**3,720,000**	**-**	**34,038**	**-**	**350,000**
Planning and Development Services									
Pathways Planning	300,000	300,000	-	-	-	-	-	-	-
Subtotal: Planning and Development Services	**300,000**	300,000	-	-	-	-	-	-	-

Project Name	2025 Project Cost	Funding Sources: Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
Police									
Police Technology Optimization	950,000	950,000	-	-	-	-	-	-	-
Subtotal: Police	**950,000**	**950,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Public Works									
Boise Depot Restoration	2,000,000	2,000,000	-	-	-	-	-	-	-
SPORE Streetlight Replacement	100,000	100,000	-	-	-	-	-	-	-
Subtotal: Public Works	**2,100,000**	**2,100,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Fund	**29,654,821**	**25,378,136**	**-**	**-**	**3,750,147**	**-**	**34,038**	**-**	**492,500**
Enterprise Funds									
AIRPORT FUND									
Major Equipment	17,500,000	-	7,500,000	10,000,000	-	-	-	-	-
Capital Projects									
Airport Master Plan	1,200,000	-	100,000	558,000	-	542,000	-	-	-
Airport Percent for Art	855,316	-	855,316	-	-	-	-	-	-
Airport Sustainability Projects	700,000	-	700,000	-	-	-	-	-	-
Apron, Taxiway and Taxi-lane Improvements	35,450,000	-	500,000	8,182,000	-	26,768,000	-	-	-
Concourse A Improvements	29,080,000	-	-	-	-	29,080,000	-	-	-
Infrastructure Enhancements, Remodels, Upgrades	8,300,000	-	4,600,000	-	-	3,700,000	-	-	-
Land Acquisition	2,000,000	-	2,000,000	-	-	-	-	-	-
Runway Incursion Mitigation	17,500,000	-	-	13,175,000	-	4,325,000	-	-	-
Total: Airport Fund	**112,585,316**	**-**	**16,255,316**	**31,915,000**	**-**	**64,415,000**	**-**	**-**	**-**
Geothermal Fund									
Capital Projects									
Geothermal Percent for Art	16,613	-	16,613	-	-	-	-	-	-
Total: Geothermal Fund	**16,613**	**-**	**16,613**	**-**	**-**	**-**	**-**	**-**	**-**

Project Name	2025 Project Cost	Funding Sources: Tax Support	Cash Flow/ Fund Balance	Grant	Impact Fee	PFC/ CFC	Donation	Bond/ Outside Funding	Other
WATER RENEWAL FUND									
Major Equipment	5,196,865	-	5,196,865	-	-	-	-	-	-
Major Repairs and Maintenance	70,000	-	70,000	-	-	-	-	-	-
Capital Projects									
Collection System	8,709,000	-	8,709,000	-	-	-	-	-	-
Enhance the River	1,296,000	-	1,296,000	-	-	-	-	-	-
Lander Street Water Renewal Facility	41,893,000	-	41,893,000	-	-	-	-	-	-
Phosphorus Removal Facility	140,000	-	140,000	-	-	-	-	-	-
Recycled Water Facility	47,496,000	-	47,496,000	-	-	-	-	-	-
Twenty-Mile South Farm	292,000	-	292,000	-	-	-	-	-	-
Water Renewal Percent for Art	347,774	-	347,774	-	-	-	-	-	-
West Boise Water Renewal Facility	24,260,000	-	24,260,000	-	-	-	-	-	-
Total: Water Renewal Fund	**129,700,639**	**-**	**129,700,639**	**-**	**-**	**-**	**-**	**-**	**-**
Total Enterprise Funds	**242,302,568**	**-**	**145,972,568**	**31,915,000**	**-**	**64,415,000**	**-**	**-**	**-**
Internal Service and Special Revenue Funds									
FLEET SERVICES FUND									
Major Equipment	150,000	-	150,000	-	-	-	-	-	-
Total: Fleet Services Fund	**150,000**	**-**	**150,000**	**-**	**-**	**-**	**-**	**-**	**-**
HERITAGE FUND									
Major Equipment	150,000	-	-	-	-	-	150,000	-	-
Capital Projects									
Miscellaneous Capital Projects	350,000	-	-	-	-	-	350,000	-	-
Total: Heritage Fund	**500,000**	**-**	**-**	**-**	**-**	**-**	**500,000**	**-**	**-**
Total: Special Revenue and Internal Service Funds	650,000	**-**	**150,000**	**-**	**-**	**-**	**500,000**	**-**	**-**
Total: All Funds	**272,607,389**	**25,378,136**	**146,122,568**	**31,915,000**	**3,750,147**	**64,415,000**	**534,038**	**-**	**492,500**



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

Existing fees that are changing, and new fees that are being added, have historically been outlined each year in the budget document. As part of the FY 2025 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 2025 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 with no FY 2025 fee amount, to provide notice for certain fees that are being 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 increasing by more than 5.0%. This process excludes certain fee changes that are included in ordinance and updated separately, such as development impact fees. Additionally, fines are not included in the city's annual budget document, but they can be found on OpenBook at the following link: Fee and Fine Schedule | Questica OpenBook. Listed fees that are new, or changing by more than 5.0%, are highlighted to indicate they need to go through a public hearing where the public can provide testimony. Approved fee increases generally go into effect at the beginning of FY 2025.

The public hearing for FY 2025 prospective fee changes was held on July 16, 2024, in City Council chambers.

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

Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Airport	Badges	Badge Change Fee (annual)	25.00	25.00	0.00%
Airport	Badges	General Aviation (GA) - Annual Fee	65.00	65.00	0.00%
Airport	Badges	General Aviation (GA) - Deposit (contractors)	100.00	100.00	0.00%
Airport	Badges	General Aviation (GA) - Lost Badge (first time)	50.00	50.00	0.00%
Airport	Badges	General Aviation (GA) - Lost Badge (second time)	75.00	75.00	0.00%
Airport	Badges	General Aviation (GA) - Lost Badge (third time)	100.00	100.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Annual Fee	65.00	65.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Deposit (contractors)	100.00	100.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Deposit (tenants)	50.00	50.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Lost Badge (first time)	50.00	50.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Lost Badge (second time)	75.00	75.00	0.00%
Airport	Badges	Secured Identification Display Area (SIDA) - Lost Badge (third time)	100.00	100.00	0.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Annual Fee	28.00	28.00	0.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (first time)	50.00	50.00	0.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (second time)	75.00	75.00	0.00%
Airport	Badges	Sterile Area Access Badge (SAAB) - Lost Badge (third time)	100.00	100.00	0.00%
Airport	Badges	Vendor Basement Annual Fee	25.00	25.00	0.00%
Airport	Badges	Vendor Lost Badge (first time)	50.00	50.00	0.00%
Airport	Badges	Vendor Lost Badge (second time)	75.00	75.00	0.00%
Airport	Badges	Vendor Lost Badge (third time)	100.00	100.00	0.00%
Airport	Commercial Vehicles	Annual Permit	50.00	50.00	0.00%
Airport	Commercial Vehicles	Courtesy Shuttle Annual Permit	100.00	20.00	-80.00%
Airport	Commercial Vehicles	Courtesy Shuttle Transfer	15.00	15.00	0.00%
Airport	Commercial Vehicles	Dwell Time Fees (per minute over the maximum dwell time limit of 45 minutes)	0.50	0.50	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (1 to 6 passengers)	50.00	50.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (7 to 16 passengers)	100.00	100.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Annual Permit (over 16 passengers)	200.00	200.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (1 to 6 passengers)	13.00	13.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (7 to 16 passengers)	26.00	26.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Quarterly Permit (over 16 passengers)	52.00	52.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (1 to 6 passengers)	15.00	15.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (7 to 16 passengers)	15.00	15.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Transfer (over 16 passengers)	15.00	15.00	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (1 to 6 passengers)	1.50	1.50	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (7 to 16 passengers)	1.50	1.50	0.00%
Airport	Commercial Vehicles	Revenue Shuttle - Trip Fee (over 16 passengers)	1.50	1.50	0.00%
Airport	Commercial Vehicles	Shuttle Day Permit	10.00	10.00	0.00%
Airport	Commercial Vehicles	Shuttle Day Trip Fee	1.50	1.50	0.00%
Airport	Commercial Vehicles	Taxi Annual Permit	20.00	20.00	0.00%
Airport	Commercial Vehicles	Taxi Permit Transfer	15.00	15.00	0.00%
Airport	Commercial Vehicles	Taxi Trip Fee	1.50	1.50	0.00%

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

Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Airport	Commercial Vehicles	Transfer	15.00	15.00	0.00%
Airport	Commercial Vehicles	Trip Fee (per car for lots less than ten cars)	1.50	1.50	0.00%
Airport	Commercial Vehicles	Trip Fee (per car for lots more than ten cars)	1.25	1.50	20.00%
Airport	Employee Parking	Employee Parking - Based Rate Economy (monthly)	25.00	25.00	0.00%
Airport	Employee Parking	Employee Parking - Based Rate Terminal (monthly)	25.00	35.00	40.00%
Airport	Employee Parking	Employee Parking - Non-based Rate - Remote Lots (monthly)	50.00	60.00	20.00%
Airport	Employee Parking	Employee Parking - Non-based Rate - Terminal Lots (monthly)	85.00	-	-100.00%
Airport	Employee Parking	Tenant Employee and Non-based Parker Prox Card Activation Fee	-	15.00	New
Airport	Public Parking Fees	Customer Facility Charge (CFC) - Rental Car (per vehicle rental; this fee is approved by FAA)	6.50	7.95	22.31%
Airport	Public Parking Fees	Economy Lot (per half hour)	1.00	1.00	0.00%
Airport	Public Parking Fees	Economy Lot (per hour)	2.00	2.00	0.00%
Airport	Public Parking Fees	Economy Lot Public Parking (daily rate)	10.00	10.00	0.00%
Airport	Public Parking Fees	Garage (per half hour)	1.00	1.00	0.00%
Airport	Public Parking Fees	Garage (per hour)	2.00	2.00	0.00%
Airport	Public Parking Fees	Long Term (per half hour)	1.00	1.00	0.00%
Airport	Public Parking Fees	Long Term (per hour)	2.00	2.00	0.00%
Airport	Public Parking Fees	Long Term East Garage Public Parking (daily rate)	-	17.00	New
Airport	Public Parking Fees	Long Term Main Garage Public Parking (daily rate)	17.00	20.00	17.65%
Airport	Public Parking Fees	Long Term Surface Public Parking (daily rate)	14.00	15.00	7.14%
Airport	Public Parking Fees	Non-tenant Rental Car Business Annual Permit	100.00	100.00	0.00%
Airport	Public Parking Fees	Passenger Facility Charge (PFC) - Airline (per passenger; this fee is approved by the FAA)	4.50	4.50	0.00%
Airport	Public Parking Fees	Short Term (per hour)	2.00	2.00	0.00%
Airport	Public Parking Fees	Short Term Public Parking (daily rate)	25.00	25.00	0.00%
Airport	Replacement	Lost Key Office Space Rental (first time)	10.00	10.00	0.00%
Airport	Replacement	Lost Key Office Space Rental (second time)	25.00	25.00	0.00%
Airport	Replacement	Lost Key Office Space Rental (third time)	50.00	50.00	0.00%
Airport	Security and Operations	Unaccounted Badge Replacement after Audit	200.00	200.00	0.00%
Airport	Snake River Conference Center Fees	Boise River - Full-day (40 to 125 people)	600.00	600.00	0.00%
Airport	Snake River Conference Center Fees	Boise River - Half-day (40 to 125 people)	300.00	300.00	0.00%
Airport	Snake River Conference Center Fees	Bruneau River - Full-day (2 to 10 people)	100.00	100.00	0.00%
Airport	Snake River Conference Center Fees	Bruneau River - Half-day (2 to 10 people)	50.00	50.00	0.00%
Airport	Snake River Conference Center Fees	Malad River - Full-day (2 to 10 people)	100.00	100.00	0.00%
Airport	Snake River Conference Center Fees	Malad River - Half-day (2 to 10 people)	50.00	50.00	0.00%
Airport	Snake River Conference Center Fees	Payette River - Full-day (16 to 33 people)	250.00	250.00	0.00%
Airport	Snake River Conference Center Fees	Payette River - Half-day (16 to 33 people)	125.00	125.00	0.00%
Airport	Snake River Conference Center Fees	Salmon River - Full-day (48 to 80 people)	400.00	400.00	0.00%
Airport	Snake River Conference Center Fees	Salmon River - Half-day (48 to 80 people)	200.00	200.00	0.00%

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

Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Arts and History	Arts and History	Admission Fee	50.00	50.00	0.00%
Arts and History	Arts and History	Class Fee	50.00	50.00	0.00%
Arts and History	Arts and History	Event fee (100% cost)	-	-	New
Arts and History	Arts and History	Facility Rentals	966.98	966.98	0.00%
Arts and History	Arts and History	Facility Rentals - Holiday Fee	1,933.96	1,933.96	0.00%
Arts and History	Arts and History	Guided Process for Public Art on Private Property - Art Permit Fee	-	290.00	New
Arts and History	Arts and History	Guided Tours or Additional Experiences - Individual Tour Fee ($100 is the cost of the most expensive tour, others may be at a lower fee)	-	100.00	New
Arts and History	Arts and History	Guided Tours or Additional Experiences - On Demand Group Tour Fee (up to 15 attendees; $1,500 is the cost of the most expensive tour, others may be at a lower fee)	-	1,500.00	New
Arts and History	Arts and History	Specialized Historical and Archival Research (up to 30 minutes free, each subsequent hour $30)	-	30.00	New
Arts and History	Arts and History	Tour Fee	15.00	-	-100.00%
City Clerk	Administrative Fees	Fingerprint Roll	5.00	5.20	4.00%
City Clerk	Administrative Fees	Fireworks Fee (per site)	25.75	26.50	2.91%
City Clerk	Administrative Fees	Hearing Examiner Appeal	250.00	250.00	0.00%
City Clerk	Administrative Fees	Juvenile Background Check	5.00	5.00	0.00%
City Clerk	Administrative Fees	Licensing Processing Fee	1.50	1.50	0.00%
City Clerk	Administrative Fees	Taximeter Re-seal	44.50	46.00	3.37%
City Clerk	Animal Fees	Animal Keeping (cattle, horse, mule, hog, sheep, goat, etc.)	5.00	5.00	0.00%
City Clerk	Animal Fees	Animal Keeping - Dog or Cat	6.18	6.25	1.13%
City Clerk	Animal Fees	Appeal of Determination and Forfeiture Hearing	250.00	250.00	0.00%
City Clerk	Animal Fees	Cost to Impound and Board Abused Animals (actual incurred; $12 per day minimum)	-	-	0.00%
City Clerk	Animal Fees	Cost to Impound and Board Dangerous or Potentially Dangerous Animals (plus incurred cost; $12 per day minimum)	35.00	36.25	3.57%
City Clerk	Animal Fees	Cost to Impound and Board Prohibited Animals (plus incurred cost; $15 per day minimum)	50.00	51.50	3.00%
City Clerk	Animal Fees	Cost to Impound and Board Quarantined Animal (plus incurred cost; $12 per day minimum)	35.00	36.25	3.57%
City Clerk	Animal Fees	Dangerous or Potentially Dangerous Animal - Impound Fee	35.00	36.25	3.57%
City Clerk	Animal Fees	Dangerous or Potentially Dangerous Animal - Other Costs (actual incurred cost)	-	-	0.00%
City Clerk	Animal Fees	Duplicate Animal Tag	4.00	4.00	0.00%
City Clerk	Animal Fees	Non-commercial Kennel ($11 for the first five animals plus $2.00 for each additional animal)	11.00	11.25	2.27%
City Clerk	Animal Fees	Non-spayed or Non-neutered Animal License (between 16 weeks and one year)	27.00	27.75	2.78%
City Clerk	Animal Fees	Non-spayed or Non-neutered Animal License (older than one year)	35.00	36.25	3.57%
City Clerk	Animal Fees	Prohibited Animal - Care Fee (actual incurred; $15 per day minimum)	-	-	0.00%
City Clerk	Animal Fees	Prohibited Animal - Impound Fee	50.00	51.50	3.00%

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

Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
City Clerk	Animal Fees	Prohibited Animal - Other Associated Fees and Costs (actual incurred)	-	-	0.00%
City Clerk	Animal Fees	Quarantined Animal - Disposal	125.00	128.75	3.00%
City Clerk	Animal Fees	Quarantined Animal - Impound Fee	35.00	36.25	3.57%
City Clerk	Animal Fees	Quarantined Animal - Isolation Care (per day)	12.00	12.25	2.08%
City Clerk	Animal Fees	Quarantined Animal - Other Associated Fees and Costs (actual incurred cost)	-	-	0.00%
City Clerk	Animal Fees	Security Bond for Pending Appeal (bond amount to cover actual costs per BCC 5-1-21,K)	-	-	0.00%
City Clerk	Animal Fees	Senior Discount - Owner of Dog over 65 Years of Age (spayed or neutered)	4.50	4.50	0.00%
City Clerk	Animal Fees	Spayed or Neutered License	15.00	15.50	3.33%
City Clerk	Business Licensing	Adult Background Check (fee per state statute or regulatory agency)	33.25	33.25	0.00%
City Clerk	Business Licensing	Alarm Installation Service License	169.75	175.00	3.09%
City Clerk	Business Licensing	Alarm Installer License	46.75	48.25	3.21%
City Clerk	Business Licensing	Auction House	37.75	39.00	3.31%
City Clerk	Business Licensing	Auction Sale (per day)	31.50	32.50	3.17%
City Clerk	Business Licensing	Auctioneer License (semi-annual)	37.75	39.00	3.31%
City Clerk	Business Licensing	Child Care Center (13 or more)	135.00	135.00	0.00%
City Clerk	Business Licensing	Child Care Worker	37.00	37.00	0.00%
City Clerk	Business Licensing	Child Care Worker Online Renewal Application	20.00	20.00	0.00%
City Clerk	Business Licensing	Clean Up Deposit	143.00	147.50	3.15%
City Clerk	Business Licensing	Commercial Drivers License	39.00	40.25	3.21%
City Clerk	Business Licensing	Commercial Transportation Service Business Transfer of License (annual)	203.50	209.75	3.07%
City Clerk	Business Licensing	Commercial Transportation Service Business Transfer of License (partial)	104.75	108.00	3.10%
City Clerk	Business Licensing	Commercial Transportation Service Vehicle Transfer of License	27.75	28.50	2.70%
City Clerk	Business Licensing	Commercial Transportation Vehicle License	202.00	208.25	3.09%
City Clerk	Business Licensing	E-scooter Annual Operator Application Fee (per operator; covers review, research, and processing of the license application). Under adopted City Ordinance 20-23, the City Council repealed and struck from the Boise City Code, Title 3, Chapter 14, entitled "Stationless Shared Mobility Programs," making obsolete the related fees established by Ordinance 20-23 and placed on the City's Master Fine and Fee Schedule under the adopted City Resolution 319-18, and so, the fees established under City Resolution 319-18 are hereby repealed and shall be removed from the City's Master Fine and Fee Schedule.	5,150.00	-	-100.00%
City Clerk	Business Licensing	E-scooter Annual Permit (per device). Under adopted City Ordinance 20-23, the City Council repealed and struck from the Boise City Code, Title 3, Chapter 14, entitled "Stationless Shared Mobility Programs," making obsolete the related fees established by Ordinance 20-23 and placed on the City's Master Fine and Fee Schedule under the adopted City Resolution 319-18, and so, the fees established under City Resolution 319-18 are hereby repealed and shall be removed from the City's Master Fine and Fee Schedule.	106.00	-	-100.00%

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

Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
City Clerk	Business Licensing	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). Under adopted City Ordinance 20-23, the City Council repealed and struck from the Boise City Code, Title 3, Chapter 14, entitled "Stationless Shared Mobility Programs," making obsolete the related fees established by Ordinance 20-23 and placed on the City's Master Fine and Fee Schedule under the adopted City Resolution 319-18, and so, the fees established under City Resolution 319-18 are hereby repealed and shall be removed from the City's Master Fine and Fee Schedule.	21.00	-	-100.00%
City Clerk	Business Licensing	Eating and Drinking License	39.50	40.75	3.16%
City Clerk	Business Licensing	Eating and Drinking Mobile	39.50	40.75	3.16%
City Clerk	Business Licensing	Family Child Care Home (1 to 6 children)	73.00	73.00	0.00%
City Clerk	Business Licensing	Fingerprint Fee (as established by the Idaho State Police)	-	-	0.00%
City Clerk	Business Licensing	Going Out of Business	44.50	46.00	3.37%
City Clerk	Business Licensing	Going Out of Business - Time Extension	44.50	46.00	3.37%
City Clerk	Business Licensing	Group Child Care Home (7 to 12 children)	103.00	103.00	0.00%
City Clerk	Business Licensing	Inspection Fee - Fireworks	25.00	25.00	0.00%
City Clerk	Business Licensing	License Printing - Re-printing Charge	5.00	5.20	4.00%
City Clerk	Business Licensing	Liquor (includes on-premise wine)	562.50	562.50	0.00%
City Clerk	Business Licensing	Liquor Catering Permit (per day charge; fee set by the State of Idaho)	20.00	20.00	0.00%
City Clerk	Business Licensing	Massage Establishment License	301.50	310.75	3.07%
City Clerk	Business Licensing	News Rack Operator License (annual)	100.00	103.00	3.00%
City Clerk	Business Licensing	News Rack per Box - Free Boxes (monthly)	5.00	5.00	0.00%
City Clerk	Business Licensing	News Rack per Box - Pay Boxes (monthly)	10.00	10.00	0.00%
City Clerk	Business Licensing	Non-Aerial Common Fireworks Permit (stands)	25.75	26.75	3.88%
City Clerk	Business Licensing	Non-consent Towing License	43.50	45.00	3.45%
City Clerk	Business Licensing	Off-premise Beer	50.00	50.00	0.00%
City Clerk	Business Licensing	Off-premise Wine	125.00	125.00	0.00%
City Clerk	Business Licensing	On-premise Beer	200.00	200.00	0.00%
City Clerk	Business Licensing	On-premise Wine	200.00	200.00	0.00%
City Clerk	Business Licensing	Pawnbroker License	481.00	495.50	3.01%
City Clerk	Business Licensing	Precious Metals Dealer License (full year)	112.50	116.00	3.11%
City Clerk	Business Licensing	Precious Metals Dealer License (itinerant)	108.00	111.25	3.01%
City Clerk	Business Licensing	Precious Metals Dealer License (partial year)	56.25	58.00	3.11%
City Clerk	Business Licensing	Private Patrol Agent License	46.75	48.25	3.21%
City Clerk	Business Licensing	Private Patrol Service	167.75	175.00	4.32%
City Clerk	Business Licensing	Private Security Service License	169.75	175.00	3.09%
City Clerk	Business Licensing	Short Term Rental License	80.00	82.50	3.13%
City Clerk	Business Licensing	Sidewalk Café License	109.75	113.25	3.19%
City Clerk	Business Licensing	Solicitor License - Annual	132.75	136.75	3.01%
City Clerk	Business Licensing	Solicitor License - Semi-annual	66.50	68.50	3.01%
City Clerk	Business Licensing	Special Event	223.25	230.00	3.02%
City Clerk	Business Licensing	Taxi Business License	169.50	174.75	3.10%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
City Clerk	Business Licensing	Taxi Cab Driver License	39.00	40.25	3.21%
City Clerk	Business Licensing	Taxi Vehicle - New (part year, after Jan. 1)	111.50	115.00	3.14%
City Clerk	Business Licensing	Taxi Vehicle - New, Renewal or Transfer (full year)	223.00	229.75	3.03%
City Clerk	Business Licensing	Taxi Vehicle - Out of Service Decal Removal	48.00	49.50	3.13%
City Clerk	Business Licensing	Taxi Vehicle Transfer	40.75	42.00	3.07%
City Clerk	Business Licensing	Taxicab Vehicle Inspection	90.00	90.00	0.00%
City Clerk	Business Licensing	Taxicab Vehicle Re-inspection Hoist	175.00	175.00	0.00%
City Clerk	Business Licensing	Taxicab Vehicle Re-inspection Non-hoist (after 30 days and/or second re-inspection)	90.00	90.00	0.00%
City Clerk	Business Licensing	Taxicab Vehicle Re-inspection Non-hoist (first 30 days and first re-inspection)	-	-	0.00%
City Clerk	Business Licensing	Temporary Merchant License	62.50	64.50	3.20%
City Clerk	Business Licensing	Tree Service	57.75	59.50	3.03%
City Clerk	Business Licensing	Valet (new) Parking Permit Fee	289.50	289.50	0.00%
City Clerk	Business Licensing	Valet (renewal) Parking Permit Fee	104.25	104.25	0.00%
City Clerk	Business Licensing	Valet (temporary) Parking Permit Fee	-	289.50	New
City Clerk	Business Licensing	Vehicle Immobilization Agent License	48.50	50.00	3.09%
City Clerk	Business Licensing	Vehicle Immobilization Service	118.75	122.50	3.16%
City Clerk	Business Licensing	Vendor Annual License	132.75	136.75	3.01%
City Clerk	Business Licensing	Vendor Semi-annual License	66.50	68.50	3.01%
City Clerk	Public Records Fees	Boise City Code (two volume set)	115.00	115.00	0.00%
City Clerk	Public Records Fees	Boise City Code Annual Supplements	45.00	45.00	0.00%
City Clerk	Public Records Fees	Microfilm, Microfiche, or LaserJet (per page)	0.25	0.25	0.00%
City Clerk	Public Records Fees	Photocopies (single-sided page without redactions)	0.05	0.05	0.00%
City Clerk	Public Records Fees	Unredacted Audio Cassettes - Standard Size (each)	1.10	1.10	0.00%
City Clerk	Public Records Fees	Unredacted Micro-cassettes (each)	2.00	2.00	0.00%
City Clerk	Public Records Fees	Unredacted Videotape (each)	3.00	3.00	0.00%
Fire	Emergency Response	Arson Investigation (per hour)	123.00	140.00	13.82%
Fire	Emergency Response	Brush Truck/Squad Standby/Response	180.00	200.00	11.11%
Fire	Emergency Response	Command and Incident Management	80.00	100.00	25.00%
Fire	Emergency Response	Dive Rescue (per hour)	1,750.00	1,750.00	0.00%
Fire	Emergency Response	Emergency Medical Technicians - Standby and Response	75.00	80.00	6.67%
Fire	Emergency Response	Engine Standby and Response	310.00	340.00	9.68%
Fire	Emergency Response	Hazardous Spills - Minor	360.00	440.00	22.22%
Fire	Emergency Response	Hazmat Incident (per hour)	2,055.00	2,200.00	7.06%
Fire	Emergency Response	Illegal Fires	110.00	120.00	9.09%
Fire	Emergency Response	Major Pipeline Incident (per hour)	1,440.00	1,600.00	11.11%
Fire	Emergency Response	Medical Trailers and Tents	95.00	100.00	5.26%
Fire	Emergency Response	Minor Pipeline Incident	350.00	420.00	20.00%
Fire	Emergency Response	Powerline Incidents (per hour)	320.00	350.00	9.38%
Fire	Emergency Response	Single Paramedic Standby and Response	85.00	100.00	17.65%
Fire	Emergency Response	Tender Standby and Response	240.00	275.00	14.58%
Fire	Emergency Response	Utility Terrain Vehicle	25.00	30.00	20.00%
Fire	Emergency Response	Vehicle Fire	445.00	550.00	23.60%
Fire	Other	Entry Level Testing Fee	30.00	30.00	0.00%
Fire	Permit and Service Fees	Aerosol Products Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Amusement Buildings Permit	140.00	180.00	28.57%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Fire	Permit and Service Fees	Aviation Facilities Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Battery Systems Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Bonfire Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Capacitor Energy Storage Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Carbon Dioxide Beverage Systems Permit	110.00	140.00	27.27%
Fire	Permit and Service Fees	Carnivals and Fairs Permit	205.00	270.00	31.71%
Fire	Permit and Service Fees	Cellulose Nitrate Film Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Combustible Dust Producing Operations Permit	205.00	250.00	21.95%
Fire	Permit and Service Fees	Combustible Fibers Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Compressed Gas Permit	205.00	250.00	21.95%
Fire	Permit and Service Fees	Covered Mall Buildings Permit	205.00	270.00	31.71%
Fire	Permit and Service Fees	Cryogenic Fluids Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Cutting and Welding Permit	110.00	140.00	27.27%
Fire	Permit and Service Fees	Dry Cleaning Plants Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Emergency Responder Radio Coverage System Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Exhibits, Trade Shows, and Any Special Event Permit	205.00	270.00	31.71%
Fire	Permit and Service Fees	Explosives Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Fire Code Plan Review (16% of building permit fee)	-	-	0.00%
Fire	Permit and Service Fees	Fire Department Fire Watch (per hour) Fee	110.00	140.00	27.27%
Fire	Permit and Service Fees	Fire Hydrants and Valves Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Fire Protection System Report Submittal Fee	30.00	30.00	0.00%
Fire	Permit and Service Fees	Flame Effects Before an Audience Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Product or Vent Lines Alter	110.00	140.00	27.27%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class I - Inside > 5 Gallons	110.00	140.00	27.27%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class I - Outside > 10 Gallons	110.00	140.00	27.27%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class II or IIIA - Inside > 25 Gallons	110.00	140.00	27.27%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Storage Class II or IIIA - Outside > 60 Gallons	110.00	140.00	27.27%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Tank Install and Alter	330.00	440.00	33.33%
Fire	Permit and Service Fees	Flammable, Combustible Liquids, Tanks Permit - Tank Remove, Abandon, or Dispose	140.00	180.00	28.57%
Fire	Permit and Service Fees	Floor Finishing Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Fruit and Crop Ripening Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Fuel Cell Power Systems Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Fumigation and Thermal Insecticidal Fogging Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Gas Detection System Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Hazardous Material Permit	265.00	350.00	32.08%
Fire	Permit and Service Fees	Hazardous Production Materials Facilities Permit	265.00	350.00	32.08%
Fire	Permit and Service Fees	High Piled Storage Permit	205.00	250.00	21.95%
Fire	Permit and Service Fees	Hot Work Operations Permit	110.00	140.00	27.27%
Fire	Permit and Service Fees	Industrial Ovens Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Inspection Burn Permit - Fire Prevention Inspection Required	110.00	140.00	27.27%
Fire	Permit and Service Fees	Inspections Required by Other Agencies Fee	110.00	140.00	27.27%
Fire	Permit and Service Fees	Liquefied Petroleum Gases Permit	140.00	180.00	28.57%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Fire	Permit and Service Fees	Liquid or Gas-Fueled Vehicles or Equipment in Assembly Buildings Permit	85.00	100.00	17.65%
Fire	Permit and Service Fees	Lumber Yards or Woodworking Plants Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Magnesium Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Miscellaneous Combustible Storage > 2,500 Cubic Feet Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Mobile Food Preparation Vehicles Permit	45.00	45.00	0.00%
Fire	Permit and Service Fees	Motor Fuel Dispensing Facilities Permit	110.00	140.00	27.27%
Fire	Permit and Service Fees	Off-hours Inspection Permit	150.00	150.00	0.00%
Fire	Permit and Service Fees	Open Flames and Candles Permit	110.00	140.00	27.27%
Fire	Permit and Service Fees	Operation Permit - Renewal	85.00	100.00	17.65%
Fire	Permit and Service Fees	Organic Coatings Permit	205.00	250.00	21.95%
Fire	Permit and Service Fees	Places of Assembly Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Plant Extraction System Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Private Fire Hydrants Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Public Fireworks Display Permit	125.00	125.00	0.00%
Fire	Permit and Service Fees	Pyrotechnic Special Effects Material Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Pyroxylin Plastics Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Refrigeration Equipment Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Reinspection Fee (second)	85.00	100.00	17.65%
Fire	Permit and Service Fees	Reinspection Fee (third)	150.00	180.00	20.00%
Fire	Permit and Service Fees	Repair Garage and Service Stations Permit	110.00	140.00	27.27%
Fire	Permit and Service Fees	Rooftop Heliports Permit	110.00	140.00	27.27%
Fire	Permit and Service Fees	Spraying and Dipping Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Starting Work Before Securing a Permit	150.00	150.00	0.00%
Fire	Permit and Service Fees	Storage or Scrap Tires and Tire Byproduct Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Temporary Membrane Structures, Tents, and Canopies Permit	110.00	140.00	27.27%
Fire	Permit and Service Fees	Temporary Structures or Uses Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Tire Rebuilding Plants Permit	265.00	350.00	32.08%
Fire	Permit and Service Fees	Waste Handling Permit	140.00	180.00	28.57%
Fire	Permit and Service Fees	Wood Products Permit	140.00	180.00	28.57%
Library	General Fees	Annual Nonresident Fee (per household)	75.00	75.00	0.00%
Library	General Fees	Annual Nonresident Fee for Seniors and Students (per individual)	20.00	20.00	0.00%
Library	General Fees	Card Replacement	2.00	2.00	0.00%
Library	General Fees	Document Delivery Fee for Article from Idaho Clipping Files	5.25	5.25	0.00%
Library	General Fees	Document Delivery Fee for Fax of 16 Pages or More	5.00	5.00	0.00%
Library	General Fees	Document Delivery Fee for Idaho Statesman Obituary	5.25	5.25	0.00%
Library	General Fees	Document Delivery Fee from Phone Books and Boise City Directories (per page)	1.25	1.25	0.00%
Library	General Fees	Faxing per Page	0.50	0.50	0.00%
Library	General Fees	Printing per Page - Black and White	0.10	0.10	0.00%
Library	General Fees	Printing per Page - Color	0.25	0.25	0.00%
Library	General Fees	Use of Collection Agency to Collect Outstanding Fee	10.00	10.00	0.00%
Library	General Fees	Use of Mail Service to Deliver Items Placed on Hold	2.00	2.00	0.00%
Parks and Recreation	Active Adult	Educational Tours	125.00	125.00	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Active Adult	Lifetime and Leisure Activities (one day)	9.43	9.90	4.98%
Parks and Recreation	Active Adult	Overnight Trips (100% cost)	-	-	0.00%
Parks and Recreation	Active Adult	Senior Fitness Class (per hour)	7.00	7.00	0.00%
Parks and Recreation	Active Adult	Social Tours	125.00	125.00	0.00%
Parks and Recreation	Active Adult	Transportation Fee (day trips)	-	5.00	New
Parks and Recreation	Administration	Admission Daily Fee (max fee for a city event)	54.72	56.60	3.44%
Parks and Recreation	Administration	Appeal Fee (citizen appeal of city staff decision)	105.00	105.00	0.00%
Parks and Recreation	Administration	Cancellation Fee - Depot, Banquet Rooms, or Ice	140.00	150.00	7.14%
Parks and Recreation	Administration	Change Schedule (fee for reposting schedule)	5.00	5.00	0.00%
Parks and Recreation	Administration	Commercial Use Annual Fee (100 or fewer uses)	365.00	380.00	4.11%
Parks and Recreation	Administration	Commercial Use Additional Annual Fee (over 100 uses)	650.00	675.00	3.85%
Parks and Recreation	Administration	Construction Use Application Fee (construction access to private property via public or park property)	36.50	37.00	1.37%
Parks and Recreation	Administration	Easement Application Fee	36.50	37.00	1.37%
Parks and Recreation	Administration	Insurance Processing Fee	30.00	-	-100.00%
Parks and Recreation	Administration	Insurance Rental Fee (100% cost)	1.00	-	-100.00%
Parks and Recreation	Administration	Late Fee $20 or 18% Per Annum (whichever is greater)	-	-	0.00%
Parks and Recreation	Administration	Memorial Bench - Non-premier	1,800.00	2,100.00	16.67%
Parks and Recreation	Administration	Memorial Bench - Premier or Stone	3,000.00	3,500.00	16.67%
Parks and Recreation	Administration	Memorial Trailhead Plaque - New Trails	10,000.00	10,000.00	0.00%
Parks and Recreation	Administration	Memorial Wall Plaque	3,000.00	3,000.00	0.00%
Parks and Recreation	Administration	Metal Detection Permit	12.00	12.50	4.17%
Parks and Recreation	Administration	Non-resident Fee (additional 55% of resident fee for Parks and Recreation activities/reservations)	-	-	0.00%
Parks and Recreation	Administration	Non-sufficient Funds (NSF) Check Fee	20.00	20.00	0.00%
Parks and Recreation	Administration	Refund Processing Fee	15.00	15.00	0.00%
Parks and Recreation	Administration	Scholarship Fee	0.94	0.94	0.00%
Parks and Recreation	Administration	Unmanned Aircraft Systems (UAS) Permit	25.00	25.00	0.00%
Parks and Recreation	Adult Art	Adult (eight meetings, three hours)	166.25	192.00	15.49%
Parks and Recreation	Adult Art	Adult (eight meetings, two hours)	111.00	128.00	15.32%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Adult Art	Adult (six meetings, three hours)	123.50	144.00	16.60%
Parks and Recreation	Adult Art	Adult (six meetings, two hours)	83.50	96.00	14.97%
Parks and Recreation	Adult Art	Adult Pottery Open Lab (eight meetings, two hours)	111.32	128.00	14.98%
Parks and Recreation	Adult Art	Adult Pottery Open Lab (six meetings, two hours)	83.49	96.00	14.98%
Parks and Recreation	Adult Art	Adult Private Class	150.00	172.00	14.67%
Parks and Recreation	Adult Art	Art Center Rental	50.00	60.38	20.76%
Parks and Recreation	Adult Art	Commercial Kiln Firing Fee (1 sq. ft.)	20.05	23.00	14.71%
Parks and Recreation	Adult Art	Material Lab Fee	75.00	86.00	14.67%
Parks and Recreation	Adult Art	Pottery Drop-in	15.09	17.00	12.66%
Parks and Recreation	Adult Art	Room Rental	45.99	52.83	14.87%
Parks and Recreation	Adult Art	Visiting Artist Adult Workshop (100% cost)	-	-	0.00%
Parks and Recreation	Adult Fitness	Body Composition Analysis Fee	25.00	25.00	0.00%
Parks and Recreation	Adult Fitness	Cardio Class (per hour)	-	10.00	New
Parks and Recreation	Adult Fitness	Drop-in Fitness Class (per hour)	11.50	12.00	4.35%
Parks and Recreation	Adult Fitness	Individual Fitness Class (per hour)	45.00	50.00	11.11%
Parks and Recreation	Adult Fitness	Meditation (per half hour)	-	5.00	New
Parks and Recreation	Adult Fitness	Pilates Class (per hour)	7.50	8.00	6.67%
Parks and Recreation	Adult Fitness	Yoga Class (per hour)	7.50	8.00	6.67%
Parks and Recreation	Adult Performing Arts	Adult Performing Arts Drop-in Fee	11.00	11.00	0.00%
Parks and Recreation	Adult Performing Arts	Costume Fee	20.75	21.00	1.20%
Parks and Recreation	Adult Performing Arts	Individual Dance Class (per hour)	8.25	8.50	3.03%
Parks and Recreation	Adult Performing Arts	Material Fee	66.04	66.04	0.00%
Parks and Recreation	Adult Performing Arts	Recital Fee	10.00	10.50	5.00%
Parks and Recreation	Adult Pickleball	Pickleball League	32.08	33.02	2.93%
Parks and Recreation	Adult Pickleball	Pickleball Lesson	52.00	53.77	3.40%
Parks and Recreation	Adult Pickleball	Pickleball Tournament Fee	33.03	34.91	5.69%
Parks and Recreation	Adult Pickleball	Public Court Rental (per court, per hour)	3.77	3.77	0.00%
Parks and Recreation	Adult Pickleball	Special Event Court Rental (per court, per hour)	9.91	10.38	4.74%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Adult Sports	Amateur Softball Association (ASA) Sanction Fee (100% cost)	-	-	0.00%
Parks and Recreation	Adult Sports	Late Registration	37.00	37.00	0.00%
Parks and Recreation	Adult Sports	Player Fee	12.26	12.26	0.00%
Parks and Recreation	Adult Sports	Rescheduling Fee	67.00	67.00	0.00%
Parks and Recreation	Adult Sports	Transfer Player Fee	5.50	5.50	0.00%
Parks and Recreation	Adult Sports	United States Specialty Sports Association (USSSA) Sanction Fee (100% cost)	-	-	0.00%
Parks and Recreation	Adult Tennis	Idaho Tennis Association Court Rental (per court, per hour)	1.89	1.89	0.00%
Parks and Recreation	Adult Tennis	Indoor Clinic	26.00	26.00	0.00%
Parks and Recreation	Adult Tennis	Indoor Court Rental	23.59	23.59	0.00%
Parks and Recreation	Adult Tennis	Indoor Private Lesson	65.00	65.00	0.00%
Parks and Recreation	Adult Tennis	Private or Public Court Rental (per tennis pro, per year)	360.00	360.00	0.00%
Parks and Recreation	Adult Tennis	Public Court Rental (per court, per hour)	3.77	3.77	0.00%
Parks and Recreation	Adult Tennis	Special Event Court Rental (per hour)	9.91	10.38	4.74%
Parks and Recreation	Adult Tennis	Tennis Lesson	55.00	57.00	3.64%
Parks and Recreation	AdVenture	Adapted Bike Rides	8.00	8.25	3.13%
Parks and Recreation	AdVenture	Adaptive Fitness Class (16 hours or 8 weeks)	64.00	66.00	3.13%
Parks and Recreation	AdVenture	Adaptive Sports Clinic - Youth	23.00	24.00	4.35%
Parks and Recreation	AdVenture	Adaptive Sports Drop-in	4.72	4.72	0.00%
Parks and Recreation	AdVenture	AdVenture Art Class (eight weeks)	57.00	59.00	3.51%
Parks and Recreation	AdVenture	AdVenture Field Trip and Meal	55.00	58.00	5.45%
Parks and Recreation	AdVenture	AdVenture Teen Camp	109.00	125.00	14.68%
Parks and Recreation	AdVenture	Bike Ride and Picnic	17.00	18.00	5.88%
Parks and Recreation	AdVenture	Bowling Club (four days)	32.00	33.00	3.13%
Parks and Recreation	AdVenture	Camping (two nights)	125.00	130.00	4.00%
Parks and Recreation	AdVenture	ChairHoops - Additional Team Members (over ten players)	9.43	9.43	0.00%
Parks and Recreation	AdVenture	ChairHoops Team	150.94	150.94	0.00%
Parks and Recreation	AdVenture	Cooking Class (six weeks)	78.00	81.00	3.85%
Parks and Recreation	AdVenture	Dutch Oven Cooking Class	14.00	15.00	7.14%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	AdVenture	Elk Sleigh Rides	55.00	60.00	9.09%
Parks and Recreation	AdVenture	Group Programs (per hour)	30.00	33.00	10.00%
Parks and Recreation	AdVenture	Holiday Party	7.00	10.00	42.86%
Parks and Recreation	AdVenture	Idaho Youth Adaptive Sports Camp	72.00	74.00	2.78%
Parks and Recreation	AdVenture	Idaho Youth Adaptive Sports Camp - Late Fee	20.00	20.00	0.00%
Parks and Recreation	AdVenture	Moonlight Golf	68.87	68.87	0.00%
Parks and Recreation	AdVenture	Performing Art Class (eight weeks)	40.00	42.00	5.00%
Parks and Recreation	AdVenture	Rafting - Day Trip	37.00	38.00	2.70%
Parks and Recreation	AdVenture	Rugby Chair Rental (per day)	19.81	19.81	0.00%
Parks and Recreation	AdVenture	Rugby Tubes (100% cost)	-	-	0.00%
Parks and Recreation	AdVenture	Sleeping Bag Cleaning (100% cost)	-	-	0.00%
Parks and Recreation	AdVenture	Snowshoeing and Hot Springs	60.00	63.00	5.00%
Parks and Recreation	AdVenture	Snowshoeing for Group to Bogus Basin (per person)	11.00	12.00	9.09%
Parks and Recreation	AdVenture	Social Clubs (seven weeks)	84.00	85.00	1.19%
Parks and Recreation	AdVenture	Sun Valley Biking	78.00	80.00	2.56%
Parks and Recreation	AdVenture	Tie Dyeing	13.00	13.00	0.00%
Parks and Recreation	AdVenture	Water Skiing (per day)	13.00	15.00	15.38%
Parks and Recreation	AdVenture	Wheelchair Basketball (eight weeks)	30.00	31.00	3.33%
Parks and Recreation	AdVenture	Wheelchair Rugby (eight weeks)	34.00	35.00	2.94%
Parks and Recreation	Aquatics	Daily Admission - Adult	5.19	5.66	9.06%
Parks and Recreation	Aquatics	Daily Admission - Parent Plus Two Children	9.43	9.43	0.00%
Parks and Recreation	Aquatics	Daily Admission - Youth (17 and under)	3.30	3.77	14.24%
Parks and Recreation	Aquatics	Junior Lifeguard (course)	68.00	80.00	17.65%
Parks and Recreation	Aquatics	Pool Daily Admission - Family Day	12.26	12.26	0.00%
Parks and Recreation	Aquatics	Pool Daily Admission - Family Day (each additional family member for families larger than five members)	1.42	1.89	33.10%
Parks and Recreation	Aquatics	Pool Rental (per hour)	245.28	257.55	5.00%
Parks and Recreation	Aquatics	Season Pass - Adult	56.60	56.60	0.00%
Parks and Recreation	Aquatics	Season Pass - Youth (17 and under)	33.02	33.02	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Aquatics	Swim Lessons - Group Youth (8, 25 minute lessons)	40.00	50.00	25.00%
Parks and Recreation	Aquatics	Swim Lessons - Private (per hour)	36.00	40.00	11.11%
Parks and Recreation	Basketball	3 On 3 (per game)	16.04	21.70	35.29%
Parks and Recreation	Basketball	5 On 5 (for two referees and one scorekeeper, per game)	69.10	78.77	13.99%
Parks and Recreation	Basketball	5 On 5 Tournament	113.21	113.21	0.00%
Parks and Recreation	Basketball	5 On 5 Tournament - Double Elimination	165.09	165.09	0.00%
Parks and Recreation	Boise Depot	Bell Tower (four hours)	108.49	113.21	4.35%
Parks and Recreation	Boise Depot	Bell Tower (two hours)	54.25	56.60	4.33%
Parks and Recreation	Boise Depot	Bell Tower Additional Hours (per hour)	34.43	35.85	4.12%
Parks and Recreation	Boise Depot	Depot Additional Hours (per hour)	128.30	133.96	4.41%
Parks and Recreation	Boise Depot	Depot Limited Event - Meeting Station and Rehearsals and Setups (per hour, with a two hour minimum)	128.30	133.96	4.41%
Parks and Recreation	Boise Depot	Depot Plaza (up to eight hours)	311.32	330.19	6.06%
Parks and Recreation	Boise Depot	Depot Plaza Additional Hours (per hour)	70.75	75.47	6.67%
Parks and Recreation	Boise Depot	Great Hall (eight hours or Fri-Sat peak season; eight hour minimum during peak season)	1,000.00	1,084.91	8.49%
Parks and Recreation	Boise Depot	Great Hall (five hours)	617.92	660.38	6.87%
Parks and Recreation	Boise Depot	Great Hall (six hours)	745.28	801.89	7.60%
Parks and Recreation	Boise Depot	Great Hall Holiday (12 hours)	2,028.30	2,150.94	6.05%
Parks and Recreation	Boise Depot	Meeting Station with Great Hall Rental (per hour)	78.30	84.91	8.44%
Parks and Recreation	Boise Depot	Platt Garden with Great Hall or Meeting Station Rental (per hour)	70.75	75.47	6.67%
Parks and Recreation	Boise Depot	Security Deposit - Events	300.00	300.00	0.00%
Parks and Recreation	Boise Depot	Speaker System	75.47	75.47	0.00%
Parks and Recreation	Boise Depot	Special Fee Overage Penalty	169.81	183.49	8.06%
Parks and Recreation	Boise Depot	Tour Fee with Reservation	55.00	65.00	18.18%
Parks and Recreation	Boise Urban Garden School	Adult Registration Fee (per hour)	15.00	20.00	33.33%
Parks and Recreation	Boise Urban Garden School	Culinary Camp (five sessions)	105.00	114.00	8.57%
Parks and Recreation	Boise Urban Garden School	Environmental Camp with Lunch - Full-day (five sessions)	160.00	160.00	0.00%
Parks and Recreation	Boise Urban Garden School	Environmental Camp with Lunch - Half-day (five sessions)	100.00	104.00	4.00%
Parks and Recreation	Boise Urban Garden School	Facility Rental (hourly)	75.00	75.00	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Boise Urban Garden School	Garden and Culinary Camp (five weeks)	240.00	240.00	0.00%
Parks and Recreation	Boise Urban Garden School	Garden Science Camp (five sessions)	150.00	150.00	0.00%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (1 hour)	45.00	50.00	11.11%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (1.5 hours)	67.50	75.00	11.11%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (2 hours)	90.00	100.00	11.11%
Parks and Recreation	Boise Urban Garden School	Group Lesson Fee (3 hours)	135.00	150.00	11.11%
Parks and Recreation	Boise Urban Garden School	Half-day Preschool Program (one session)	21.50	24.00	11.63%
Parks and Recreation	Boise Urban Garden School	Outdoor Preschool Class (monthly session)	430.00	480.00	11.63%
Parks and Recreation	Boise Urban Garden School	Outdoor Preschool Class (per session)	85.00	100.00	17.65%
Parks and Recreation	Boise Urban Garden School	Per Student Lesson Fee (1.5 hour)	6.25	10.00	60.00%
Parks and Recreation	Boise Urban Garden School	Per Student Lesson Fee (2 hours)	20.00	25.00	25.00%
Parks and Recreation	Cemetery	Additional Chairs Set Up	40.75	42.50	4.29%
Parks and Recreation	Cemetery	Ash Vaults	234.91	245.00	4.30%
Parks and Recreation	Cemetery	Burial Assistance (per person)	-	37.00	New
Parks and Recreation	Cemetery	Concrete Boxes	619.81	650.00	4.87%
Parks and Recreation	Cemetery	Concrete Vaults	815.09	850.00	4.28%
Parks and Recreation	Cemetery	Crypt Plate	340.09	355.00	4.38%
Parks and Recreation	Cemetery	Crypt Vase	141.04	147.00	4.23%
Parks and Recreation	Cemetery	Disinterment - Adult	2,250.00	2,350.00	4.44%
Parks and Recreation	Cemetery	Disinterment - Ash (lot or crypt)	465.00	475.00	2.15%
Parks and Recreation	Cemetery	Disinterment - Ash (niche)	235.00	240.00	2.13%
Parks and Recreation	Cemetery	Disinterment - Court Ordered	585.00	610.00	4.27%
Parks and Recreation	Cemetery	Disinterment - Infant	955.00	975.00	2.09%
Parks and Recreation	Cemetery	Disinterment - Mausoleum	2,025.00	2,100.00	3.70%
Parks and Recreation	Cemetery	Extended Grave - Adult	438.00	450.00	2.74%
Parks and Recreation	Cemetery	Extended Grave - Infant	335.00	340.00	1.49%
Parks and Recreation	Cemetery	Floral Placement	6.75	7.00	3.70%
Parks and Recreation	Cemetery	Interment - Crypt	1,000.00	1,050.00	5.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Cemetery	Interments - Adult (includes vault handling, lowering device, and burial setup)	730.00	750.00	2.74%
Parks and Recreation	Cemetery	Interments - Infant (includes vault handling, lowering device, and burial setup)	325.00	330.00	1.54%
Parks and Recreation	Cemetery	Inurnment of Ashes - Adult in a Crypt or Cemetery (includes vault handling, lowering device, and burial setup)	505.00	525.00	3.96%
Parks and Recreation	Cemetery	Lot Sales - Crypt	6,800.00	7,000.00	2.94%
Parks and Recreation	Cemetery	Lot Sales - Double Niche	1,510.00	1,550.00	2.65%
Parks and Recreation	Cemetery	Lot Sales - Infant	305.00	310.00	1.64%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Ash	560.00	585.00	4.46%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Flat	1,045.00	1,095.00	4.78%
Parks and Recreation	Cemetery	Lot Sales - Morris Hill Cemetery Monument	1,645.00	1,700.00	3.34%
Parks and Recreation	Cemetery	Lot Sales - Niche Simplicity (glass front)	2,250.00	2,325.00	3.33%
Parks and Recreation	Cemetery	Lot Sales - Niche Single Economy (brass)	930.00	960.00	3.23%
Parks and Recreation	Cemetery	Lot Sales - Niche Single Granite (wall)	1,110.00	1,150.00	3.60%
Parks and Recreation	Cemetery	Lot Sales - Pioneer Cemetery Ash	1,125.00	1,175.00	4.44%
Parks and Recreation	Cemetery	Lot Sales - Pioneer Cemetery Monument	2,350.00	2,450.00	4.26%
Parks and Recreation	Cemetery	Marker Installation	267.00	275.00	3.00%
Parks and Recreation	Cemetery	Mausoleum Keys	4.72	5.66	19.92%
Parks and Recreation	Cemetery	Mausoleum Memorial Set Up	86.00	90.00	4.65%
Parks and Recreation	Cemetery	Niche Plate - Double	292.92	300.00	2.42%
Parks and Recreation	Cemetery	Niche Vase	140.57	145.28	3.35%
Parks and Recreation	Cemetery	Overtime Charge (per hour, after 4 p.m. weekdays)	237.00	245.00	3.38%
Parks and Recreation	Cemetery	Repurchase Documentation Fee	88.00	90.00	2.27%
Parks and Recreation	Cemetery	Saturday Service	407.00	700.00	71.99%
Parks and Recreation	Cemetery	Sunday or Holiday Service	655.00	800.00	22.14%
Parks and Recreation	Cemetery	Temporary Marker Set	40.25	42.00	4.35%
Parks and Recreation	Cemetery	Vase - Metal	23.12	23.82	3.03%
Parks and Recreation	Community Centers	Custodial Staff (100% cost)	-	-	0.00%
Parks and Recreation	Community Centers	Kid City Registration Fee (one time, per school year)	20.00	20.00	0.00%
Parks and Recreation	Community Centers	Out-of-programming School-based Multi-purpose Room Rental (per hour)	50.00	50.94	1.88%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Community Centers	School Workshops (100% cost)	-	-	0.00%
Parks and Recreation	Community Centers	School-based Multi-purpose Room Rental (per hour, during open hours)	25.00	25.94	3.76%
Parks and Recreation	Football	Double Elimination Tournament Fee	300.00	300.00	0.00%
Parks and Recreation	Football	Three Referees per Game	92.46	112.26	21.41%
Parks and Recreation	Football	Tournament Fee	117.92	117.92	0.00%
Parks and Recreation	Football	Two Referees per Game	-	97.74	New
Parks and Recreation	Forestry	Adopt a Tree (basic 2-10 inch diameter at breast height)	275.00	300.00	9.09%
Parks and Recreation	Forestry	Adopt a Tree (basic 10-20 inch diameter at breast height)	575.00	600.00	4.35%
Parks and Recreation	Forestry	Adopt a Tree (basic 20+ inch diameter at breast height)	1,150.00	1,200.00	4.35%
Parks and Recreation	Forestry	Adopt a Tree (premier 2-10 inch diameter at breast height)	550.00	575.00	4.55%
Parks and Recreation	Forestry	Adopt a Tree (premier 10-20 inch diameter at breast height)	1,150.00	1,200.00	4.35%
Parks and Recreation	Forestry	Adopt a Tree (premier 20+ inch diameter at breast height)	2,300.00	2,400.00	4.35%
Parks and Recreation	Forestry	Appeal - Council	50.00	50.00	0.00%
Parks and Recreation	Forestry	Appeal - Private	25.00	25.00	0.00%
Parks and Recreation	Forestry	Firewood	94.34	103.77	10.00%
Parks and Recreation	Forestry	Horticulture Educational Classes (fee per class)	-	25.00	New
Parks and Recreation	Forestry	International Society of Arboriculture (ISA) Study Guide (100% cost)	-	-	0.00%
Parks and Recreation	Forestry	Mulch or Chips (per bag)	5.19	5.66	9.06%
Parks and Recreation	Forestry	Mulch or Chips (per yard)	19.34	19.81	2.43%
Parks and Recreation	Forestry	Street Tree - 1.5 Inches	113.21	117.92	4.16%
Parks and Recreation	Forestry	Street Tree - 2 Inches	169.81	174.53	2.78%
Parks and Recreation	Forestry	Street Tree - 2.5 Inches	221.70	226.42	2.13%
Parks and Recreation	Forestry	Tree Selection Guide	12.26	13.21	7.75%
Parks and Recreation	Fort Boise Community Center Operations	After-hours Staff for Community Center Room Rentals	35.75	37.00	3.50%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Adult	235.85	242.93	3.00%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Senior	197.17	203.07	2.99%
Parks and Recreation	Fort Boise Community Center Operations	Annual Pass - Youth	132.08	135.85	2.85%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Adult	5.19	5.66	9.06%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Senior	4.25	4.72	11.06%
Parks and Recreation	Fort Boise Community Center Operations	Daily Drop-in - Youth	3.30	3.30	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Dance and Multi-purpose Studio Rental (per hour)	19.81	20.52	3.58%
Parks and Recreation	Fort Boise Community Center Operations	Gym Rental (per hour)	50.94	52.83	3.71%
Parks and Recreation	Fort Boise Community Center Operations	Indoor Pickleball Drop-in	3.30	3.77	14.24%
Parks and Recreation	Fort Boise Community Center Operations	Locker Rental	0.25	0.25	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Adult	24.54	25.47	3.79%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Senior	18.88	18.88	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Monthly Pass - Youth	11.32	11.80	4.24%
Parks and Recreation	Fort Boise Community Center Operations	Preschool Drop-in	0.94	0.94	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Priority Daily Drop-in - Youth - After School	1.18	1.18	0.00%
Parks and Recreation	Fort Boise Community Center Operations	Teen Activity Center (TAC) Rental	38.21	39.62	3.69%
Parks and Recreation	Golf	Cart Rental - Per Seat	17.92	19.81	10.55%
Parks and Recreation	Golf	Cart Rental - Pull Cart	4.25	5.66	33.18%
Parks and Recreation	Golf	Club Fitting (30 minutes)	50.00	80.00	60.00%
Parks and Recreation	Golf	Club Rental - Up to 18 Holes	37.74	41.52	10.02%
Parks and Recreation	Golf	Driving Range - Range Balls	12.26	14.15	15.42%
Parks and Recreation	Golf	Flight Monitor Use	50.00	50.00	0.00%
Parks and Recreation	Golf	Green Fee - Up to 18 Holes	39.62	46.23	16.68%
Parks and Recreation	Golf	Lessons - Group (per hour)	105.00	120.00	14.29%
Parks and Recreation	Golf	Lessons - Private (per hour)	115.00	120.00	4.35%
Parks and Recreation	Golf	Outside Food Catering Permit Fee	-	500.00	New
Parks and Recreation	Golf	Passes - Annual Cart Fee	945.28	992.45	4.99%
Parks and Recreation	Golf	Passes - Annual Green Fee	1,575.47	1,669.81	5.99%
Parks and Recreation	Golf	Rental - Additional Event Staff Fee (per hour)	50.00	60.00	20.00%
Parks and Recreation	Golf	Rental - Additional Hour (per hour)	150.00	169.81	13.21%
Parks and Recreation	Golf	Rental - Banquet Room (four hour time block)	600.00	700.00	16.67%
Parks and Recreation	Golf	Rental - Board Room (four hour time block)	300.00	350.00	16.67%

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Parks and Recreation	Golf	Rental - Driving Range (four hour time block)	5,000.00	5,500.00	10.00%
Parks and Recreation	Golf	Rental - Wedding Event Fee	1,500.00	2,000.00	33.33%
Parks and Recreation	Golf	Reservation Change Fee	100.00	100.00	0.00%
Parks and Recreation	Golf	Security Deposit	300.00	300.00	0.00%
Parks and Recreation	Golf	Tee Time Cancellation Fee (per player)	-	25.00	New
Parks and Recreation	Golf	Wine Corkage Fee (per bottle)	15.00	15.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Adult 3 on 3 League (individual fee)	226.42	230.19	1.67%
Parks and Recreation	Idaho Ice World Hockey	Adult 3 on 3 League (team fee)	1,745.28	1,745.28	0.00%
Parks and Recreation	Idaho Ice World Hockey	Adult 5 on 5 Spring or Summer (team fee)	4,495.28	4,500.00	0.10%
Parks and Recreation	Idaho Ice World Hockey	Adult Fall or Winter League (individual fee)	448.11	450.00	0.42%
Parks and Recreation	Idaho Ice World Hockey	Adult Fall or Winter League (team fee)	6,179.25	6,183.96	0.08%
Parks and Recreation	Idaho Ice World Hockey	Adult Hockey Tournament	1,556.60	1,603.77	3.03%
Parks and Recreation	Idaho Ice World Hockey	Beginner Adult Development League	32.00	34.00	6.25%
Parks and Recreation	Idaho Ice World Hockey	Coaching - Private up to Four (per hour)	65.00	65.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Coaching - Group Over Five (per hour)	220.00	220.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Equipment Rental	51.89	56.60	9.08%
Parks and Recreation	Idaho Ice World Hockey	Hockey Camp	500.00	500.00	0.00%
Parks and Recreation	Idaho Ice World Hockey	Jersey Fee	37.74	37.74	0.00%
Parks and Recreation	Idaho Ice World Hockey	Learn to Play Hockey	28.00	30.00	7.14%
Parks and Recreation	Idaho Ice World Hockey	Pickup Hockey Drop-in	13.68	14.15	3.44%
Parks and Recreation	Idaho Ice World Hockey	Pickup Hockey Pass Book (ten punches)	121.23	127.36	5.06%
Parks and Recreation	Idaho Ice World Hockey	Stick Time Drop-in	11.56	12.26	6.06%
Parks and Recreation	Idaho Ice World Hockey	Stick Time Pass Book	113.21	113.21	0.00%
Parks and Recreation	Idaho Ice World Hockey	Youth 3 on 3 League	226.42	231.13	2.08%
Parks and Recreation	Idaho Ice World Hockey	Youth 5 on 5 League	641.51	646.23	0.74%
Parks and Recreation	Idaho Ice World Hockey	Youth Hockey Tournament	1,509.43	1,556.60	3.13%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Family Limited (four)	660.38	669.81	1.43%
Parks and Recreation	Idaho Ice World Operations	Annual Pass - Family Additional Member (after first four)	160.38	165.09	2.94%

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Parks and Recreation	Idaho Ice World Operations	Annual Pass - Individual	198.11	202.83	2.38%
Parks and Recreation	Idaho Ice World Operations	Broomball Equipment Rental Fee	34.91	37.74	8.11%
Parks and Recreation	Idaho Ice World Operations	Curling Drop-in Fee	14.86	15.09	1.55%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 48 inches (one rink)	650.00	660.00	1.54%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 48 inches (two rinks)	1,025.00	1,035.00	0.98%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 90 inches (one rink)	1,100.00	1,115.00	1.36%
Parks and Recreation	Idaho Ice World Operations	Dasher Board Signs - 30 by 90 inches (two rinks)	1,800.00	1,825.00	1.39%
Parks and Recreation	Idaho Ice World Operations	EZ Skater	4.72	4.72	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Center - Projector Rental	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Fri 8 a.m. to 5 p.m.)	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Thur 12 a.m.-6 a.m. and 5 p.m. Fri-12 a.m. Mon)	161.79	161.79	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Center - Whole Room (per hour, Mon-Thur 5 p.m. to 12 a.m.)	98.11	98.11	0.00%
Parks and Recreation	Idaho Ice World Operations	Event Cleaning Fee	79.00	85.00	7.59%
Parks and Recreation	Idaho Ice World Operations	Event Zone (per hour)	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	Facility Rental - Entire Facility (four hour block)	2,500.00	2,500.00	0.00%
Parks and Recreation	Idaho Ice World Operations	Facility Set-up and Take-down Fee	80.00	85.00	6.25%
Parks and Recreation	Idaho Ice World Operations	Group Admission (10-50 people)	10.38	10.38	0.00%
Parks and Recreation	Idaho Ice World Operations	Group Admission (51-100 people)	9.43	9.43	0.00%
Parks and Recreation	Idaho Ice World Operations	Group Admission (101+ people)	8.49	8.49	0.00%
Parks and Recreation	Idaho Ice World Operations	Ice Sled Rental	4.72	4.72	0.00%
Parks and Recreation	Idaho Ice World Operations	Locker Rental	0.50	0.50	0.00%
Parks and Recreation	Idaho Ice World Operations	Locker Room Sign	1,045.00	1,075.00	2.87%
Parks and Recreation	Idaho Ice World Operations	Miscellaneous Sponsorship	25,000.00	25,000.00	0.00%
Parks and Recreation	Idaho Ice World Operations	Private Ice - 5 p.m. to Close Mon-Fri, All Day Sat and Sun (per hour)	288.68	288.68	0.00%
Parks and Recreation	Idaho Ice World Operations	Private Ice - CenturyLink (per hour; 100% cost)	-	-	0.00%
Parks and Recreation	Idaho Ice World Operations	Private Ice - Open to 5 p.m. Mon-Fri (per hour)	245.28	247.17	0.77%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Adult	8.03	8.49	5.73%
Parks and Recreation	Idaho Ice World Operations	Public Skate - Senior 62+	7.08	7.55	6.64%

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Parks and Recreation	Idaho Ice World Operations	Public Skate - Youth	7.08	7.55	6.64%
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (one hour, camps and clinics)	-	136.79	New
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (all day, camps and clinics)	-	966.98	New
Parks and Recreation	Idaho Ice World Operations	Rink for Profit - Commercial Use (half-day, camps and clinics)	-	490.57	New
Parks and Recreation	Idaho Ice World Operations	Rink Naming Rights (annual)	6,260.00	6,500.00	3.83%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Bottom Panel (one rink)	700.00	725.00	3.57%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Bottom Panel (two rinks)	1,160.00	1,200.00	3.45%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Side Panels (one rink)	875.00	900.00	2.86%
Parks and Recreation	Idaho Ice World Operations	Scoreboard Signs Side Panels (two rinks)	1,400.00	1,500.00	7.14%
Parks and Recreation	Idaho Ice World Operations	Skate Rental	3.77	4.72	25.20%
Parks and Recreation	Idaho Ice World Operations	Skating Event with Food - Additional Person	17.26	17.26	0.00%
Parks and Recreation	Idaho Ice World Operations	Skating Event with Food - Up to Ten People	172.36	172.36	0.00%
Parks and Recreation	Idaho Ice World Operations	Skating Event Without Food - Additional Person	14.72	14.72	0.00%
Parks and Recreation	Idaho Ice World Operations	Skating Event Without Food - Up to Ten People	147.45	147.45	0.00%
Parks and Recreation	Idaho Ice World Operations	Team Sponsorships	1,050.00	1,050.00	0.00%
Parks and Recreation	Idaho Ice World Operations	VIP Room - Mon-Fri 8 a.m. to 5 p.m. (per hour)	49.06	49.06	0.00%
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	0.00%
Parks and Recreation	Idaho Ice World Operations	VIP Room - Mon-Thur 5 p.m. to 12 a.m. (per hour)	49.06	49.06	0.00%
Parks and Recreation	Idaho Ice World Operations	Zamboni Signs - Both Sides	1,900.00	1,900.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Coaching (per hour)	80.00	80.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Freestyle	13.68	14.15	3.44%
Parks and Recreation	Idaho Ice World Skating	Freestyle Armband Replacement Fee	26.00	26.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Freestyle Pass Book (ten punches)	120.99	127.36	5.26%
Parks and Recreation	Idaho Ice World Skating	Ice Skating Camps	260.00	260.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Learn to Skate (half hour)	17.00	20.00	17.65%
Parks and Recreation	Idaho Ice World Skating	Learn to Skate - Equipment Rental	50.00	50.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Show Admission - Adult	20.75	20.75	0.00%
Parks and Recreation	Idaho Ice World Skating	Show Admission - Youth	20.75	20.75	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Idaho Ice World Skating	Show Participation Fee	115.00	115.00	0.00%
Parks and Recreation	Idaho Ice World Skating	Show VIP Admission	34.91	35.38	1.35%
Parks and Recreation	Idaho Ice World Skating	United States Figure Skating Association (USFSA) (100% cost)	1.00	-	-100.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Adult Registration Fee (per hour)	15.00	20.00	33.33%
Parks and Recreation	Jim Hall Foothills Learning Center	Facility and Room Rental at Foothills Learning Center (full-day)	247.17	250.00	1.14%
Parks and Recreation	Jim Hall Foothills Learning Center	Facility and Room Rental at Foothills Learning Center (half-day)	124.06	125.00	0.76%
Parks and Recreation	Jim Hall Foothills Learning Center	Full-day Environmental Camp (five sessions)	150.00	150.00	0.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (1 hour)	45.00	50.00	11.11%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (1.5 hours)	67.50	75.00	11.11%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (2 hours)	90.00	100.00	11.11%
Parks and Recreation	Jim Hall Foothills Learning Center	Group Lesson Fee (3 hours)	135.00	150.00	11.11%
Parks and Recreation	Jim Hall Foothills Learning Center	Half-day Nature Camp (five sessions)	90.00	100.00	11.11%
Parks and Recreation	Jim Hall Foothills Learning Center	Half-day Nature Program (one session)	21.50	24.00	11.63%
Parks and Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (monthly session)	430.00	480.00	11.63%
Parks and Recreation	Jim Hall Foothills Learning Center	Outdoor Preschool Class (per session)	85.00	100.00	17.65%
Parks and Recreation	Jim Hall Foothills Learning Center	Per Student Lesson Fee (1.5 hours)	6.25	10.00	60.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Per Student Lesson Fee (2 hours)	20.00	25.00	25.00%
Parks and Recreation	Jim Hall Foothills Learning Center	Workshops (one day)	65.00	65.00	0.00%
Parks and Recreation	Mobile Recreation	Mobile Recreation Van - Private Programming Rental (per hour)	73.11	94.34	29.04%
Parks and Recreation	Movies Under the Stars	Movies Under the Stars (fee per movie)	3,039.62	3,113.21	2.42%
Parks and Recreation	Natatorium	Hydrotube - Day Pass	9.43	10.38	10.07%
Parks and Recreation	Natatorium	Hydrotube - Day Pass with Pool Pass	7.55	8.49	12.45%
Parks and Recreation	Natatorium	Hydrotube - Family Time (30 rides)	18.87	20.75	9.96%
Parks and Recreation	Natatorium	Hydrotube - Family Time with Pool Pass	11.32	12.26	8.30%
Parks and Recreation	Natatorium	Hydrotube - Ten Rides	6.60	7.55	14.39%
Parks and Recreation	Natatorium	Hydrotube - Ten Rides (for pool pass holders)	4.72	5.66	19.92%
Parks and Recreation	Natatorium	Lifeguard Training Course	150.00	165.00	10.00%
Parks and Recreation	Park Reservations	Additional Hour	23.59	24.53	3.98%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Park Reservations	Ann Morrison - Entire Park (all day)	2,547.17	2,547.17	0.00%
Parks and Recreation	Park Reservations	Ann Morrison - Fountain (all day)	707.55	731.13	3.33%
Parks and Recreation	Park Reservations	Ann Morrison - Fountain (half-day)	367.92	377.36	2.57%
Parks and Recreation	Park Reservations	Band Shell Exterior (all day)	943.40	966.98	2.50%
Parks and Recreation	Park Reservations	Band Shell Exterior (half-day)	481.13	490.57	1.96%
Parks and Recreation	Park Reservations	Band Shell Interior (per hour)	117.92	122.64	4.00%
Parks and Recreation	Park Reservations	Beer and Wine Concession Sales Permit	230.00	230.00	0.00%
Parks and Recreation	Park Reservations	Beer and Wine Consumption Permit	10.00	10.00	0.00%
Parks and Recreation	Park Reservations	Bocce per Location (all day)	14.15	14.15	0.00%
Parks and Recreation	Park Reservations	Bocce per Location (half-day)	9.43	9.43	0.00%
Parks and Recreation	Park Reservations	Cecil D. Andrus Capitol Park (all day)	603.77	613.21	1.56%
Parks and Recreation	Park Reservations	Cecil D. Andrus Capitol Park (half-day)	306.60	316.04	3.08%
Parks and Recreation	Park Reservations	City Open Space (per reserve)	93.40	93.40	0.00%
Parks and Recreation	Park Reservations	Community Parks - Entire Park (all day)	2,547.17	2,547.17	0.00%
Parks and Recreation	Park Reservations	Community Parks - Entire Park (half-day)	1,188.68	1,188.68	0.00%
Parks and Recreation	Park Reservations	Direct Supplies (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Disc Golf Course (all day)	183.96	188.68	2.57%
Parks and Recreation	Park Reservations	Disc Golf Course (half-day)	93.40	99.06	6.06%
Parks and Recreation	Park Reservations	Dumpster (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Eighth Street Downtown per Section (all day)	174.53	174.53	0.00%
Parks and Recreation	Park Reservations	Eighth Street Downtown per Section (half-day)	93.40	94.34	1.01%
Parks and Recreation	Park Reservations	Equipment (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Esther Simplot - Entire Park (all day)	1,745.28	1,745.28	0.00%
Parks and Recreation	Park Reservations	Event Beer Sales 12% (over $2,000 per event)	-	-	0.00%
Parks and Recreation	Park Reservations	Event Concession License (per vendor, per day)	25.00	27.00	8.00%
Parks and Recreation	Park Reservations	Event Damage Deposit	250.00	250.00	0.00%
Parks and Recreation	Park Reservations	Extra Tables	8.49	9.43	11.07%
Parks and Recreation	Park Reservations	Garden and Gazebo (all day)	215.00	225.00	4.65%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Park Reservations	Garden and Gazebo (half-day)	110.00	115.00	4.55%
Parks and Recreation	Park Reservations	Greenbelt per Quadrant (all day)	174.53	174.53	0.00%
Parks and Recreation	Park Reservations	Greenbelt per Quadrant (half-day)	89.62	94.34	5.27%
Parks and Recreation	Park Reservations	Irrigation Repair Supplies (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	JA and Kathryn Albertson Family Foundation Boise Whitewater Park - Entire Day	1,533.02	1,533.02	0.00%
Parks and Recreation	Park Reservations	Julia Davis - Entire Park (all day)	2,547.17	2,547.17	0.00%
Parks and Recreation	Park Reservations	Kristin Armstrong Municipal Park (full park, per day)	2,122.64	2,169.81	2.22%
Parks and Recreation	Park Reservations	Kristin Armstrong Municipal Park (half park, per day)	1,084.91	1,108.49	2.17%
Parks and Recreation	Park Reservations	Maintenance Staff (per hour)	35.75	37.00	3.50%
Parks and Recreation	Park Reservations	Military Reserve Archery Range (all day)	136.79	141.51	3.45%
Parks and Recreation	Park Reservations	Military Reserve Archery Range (half-day)	70.76	75.47	6.66%
Parks and Recreation	Park Reservations	Minimum Damage Fee	250.00	250.00	0.00%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (all day, one-time event)	943.40	966.98	2.50%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (half-day, one-time event)	481.13	490.57	1.96%
Parks and Recreation	Park Reservations	Park for Profit - Commercial Use (one hour, one-time event)	132.08	136.79	3.57%
Parks and Recreation	Park Reservations	Parking Security Fee (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Picnic Sites (all day)	259.43	264.15	1.82%
Parks and Recreation	Park Reservations	Picnic Sites (half-day)	132.08	136.79	3.57%
Parks and Recreation	Park Reservations	Plaza Rental (all day)	259.43	264.15	1.82%
Parks and Recreation	Park Reservations	Plaza Rental (half-day)	132.08	136.79	3.57%
Parks and Recreation	Park Reservations	Portable Restroom (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Semi Truck or Trailer Permit	40.00	40.00	0.00%
Parks and Recreation	Park Reservations	Single Car Permit	30.00	32.00	6.67%
Parks and Recreation	Park Reservations	Sod Repair - Per sq. ft. (100% cost)	-	-	0.00%
Parks and Recreation	Park Reservations	Sound Permit	55.00	60.00	9.09%
Parks and Recreation	Park Reservations	Special Use Permit for Various Offsite Areas in Parks (all day)	136.79	141.51	3.45%
Parks and Recreation	Park Reservations	Special Use Permit for Various Offsite Areas in Parks (half-day)	70.76	75.47	6.66%
Parks and Recreation	Park Reservations	Staff Callout (per hour)	52.00	52.00	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Park Reservations	Stage Rental	613.21	613.21	0.00%
Parks and Recreation	Park Reservations	Tandem Axle Permit (trailer fee for events)	30.00	32.00	6.67%
Parks and Recreation	Park Reservations	Trash Boxes	6.13	6.37	3.92%
Parks and Recreation	Park Reservations	Utility Vehicle Turf Permit	30.00	32.00	6.67%
Parks and Recreation	Park Reservations	Vehicle Overnight Permit	30.00	32.00	6.67%
Parks and Recreation	Play Camp	Play Camp Weekly Fee	109.00	125.00	14.68%
Parks and Recreation	Senior Center	Active Living Every Day (per hour)	6.75	6.75	0.00%
Parks and Recreation	Senior Center	Activity Punch Card	20.00	20.00	0.00%
Parks and Recreation	Senior Center	Additional Staff Needed for Off-hour Room Rental	35.75	37.00	3.50%
Parks and Recreation	Senior Center	Adult Day Program - User Fee (per day)	-	80.00	New
Parks and Recreation	Senior Center	Adult Day Program - User Fee with Transportation (per day)	-	175.00	New
Parks and Recreation	Senior Center	Bazaar Vendor Permit (over 60 years old)	20.00	20.00	0.00%
Parks and Recreation	Senior Center	Bazaar Vendor Permit (under 60 years old)	30.00	30.00	0.00%
Parks and Recreation	Senior Center	Class Materials Fee	25.00	30.19	20.76%
Parks and Recreation	Senior Center	Dance Admission	19.81	19.81	0.00%
Parks and Recreation	Senior Center	Deposit for Dining Room Rental	150.00	150.00	0.00%
Parks and Recreation	Senior Center	Drop-in Fitness Classes or Education Program	11.50	11.50	0.00%
Parks and Recreation	Senior Center	Education Class Fee (per hour)	10.00	10.00	0.00%
Parks and Recreation	Senior Center	Entire Facility Rental (four hours)	943.40	943.40	0.00%
Parks and Recreation	Senior Center	Facility Rental - Dining Room Rental (additional hour)	53.77	54.72	1.77%
Parks and Recreation	Senior Center	Facility Rental - Dining Room Rental Fee - Minimum Charge Per Hour	94.34	94.34	0.00%
Parks and Recreation	Senior Center	Newsletter Ads (per month)	20.00	25.00	25.00%
Parks and Recreation	Senior Center	Non-profit Senior Meeting Small Room Rental (hour during work day)	32.08	32.08	0.00%
Parks and Recreation	Senior Center	Rental of Smaller Room per Hour - Off Hour (2 hour minimum)	58.96	58.96	0.00%
Parks and Recreation	Senior Center	Rental of Smaller Room per Hour During Work Day	35.85	37.74	5.27%
Parks and Recreation	Senior Center	Senior Center Drop-in	8.02	8.02	0.00%
Parks and Recreation	Senior Center	Senior Fitness Class (per hour)	7.00	7.00	0.00%
Parks and Recreation	Softball Gold League	End-of-season Double Elimination Tourney	150.94	150.94	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Softball Gold League	Fastpitch Game	75.00	80.19	6.92%
Parks and Recreation	Softball Gold League	Field Reservation	11.32	12.26	8.30%
Parks and Recreation	Softball Gold League	One Umpire (per game)	53.77	56.60	5.26%
Parks and Recreation	Softball Gold League	One Umpire and One Scorekeeper (per game)	57.55	60.38	4.92%
Parks and Recreation	Softball Gold League	Softball Player Fee	12.26	14.15	15.42%
Parks and Recreation	Softball Gold League	Team Field Improvement	-	197.17	New
Parks and Recreation	Softball Gold League	Two Umpires and One Scorekeeper (per game)	71.23	73.59	3.31%
Parks and Recreation	Softball Gold League	United States Specialty Sports Association (USSSA) Men's Team	801.89	801.89	0.00%
Parks and Recreation	Softball Gold League	United States Specialty Sports Association (USSSA) Non-registered Player	24.53	24.53	0.00%
Parks and Recreation	Softball Tournaments	Draft Tournament 3GG	-	58.96	New
Parks and Recreation	Softball Tournaments	Draft Tournament 4GG	-	66.04	New
Parks and Recreation	Softball Tournaments	Entry Fee - 3GG Invitational Tournament	306.60	306.60	0.00%
Parks and Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament - Fastpitch	500.00	550.00	10.00%
Parks and Recreation	Softball Tournaments	Entry Fee - 4GG Invitational Tournament - Slowpitch	367.92	377.36	2.57%
Parks and Recreation	Softball Tournaments	Fence Install Labor (per hour)	35.75	37.00	3.50%
Parks and Recreation	Softball Tournaments	Fence Install Supplies (100% cost)	-	-	0.00%
Parks and Recreation	Softball Tournaments	Field Banner - One Color	565.00	565.00	0.00%
Parks and Recreation	Softball Tournaments	Field Banner - Two Colors	595.00	595.00	0.00%
Parks and Recreation	Softball Tournaments	Field Banner - Three Colors	610.00	610.00	0.00%
Parks and Recreation	Softball Tournaments	Field Lights (per field, per hour)	45.99	45.99	0.00%
Parks and Recreation	Softball Tournaments	Field Naming Rights - One Color Banners	1,545.00	1,545.00	0.00%
Parks and Recreation	Softball Tournaments	Field Naming Rights - Two Color Banners	1,570.00	1,570.00	0.00%
Parks and Recreation	Softball Tournaments	Field Naming Rights - Three Color Banners	1,600.00	1,600.00	0.00%
Parks and Recreation	Softball Tournaments	Girls Amateur Softball Association (ASA) National Entry Fee - 4GG Invitational Tournament - Fastpitch	525.00	550.00	4.76%
Parks and Recreation	Softball Tournaments	Mens Amateur Softball Association (ASA) National Entry Fee - 3GG Invitational Tournament - Slowpitch	600.00	600.00	0.00%
Parks and Recreation	Softball Tournaments	Tournament Field Rental (full day)	140.09	141.51	1.01%
Parks and Recreation	Softball Tournaments	Tournament Field Rental (half-day)	78.07	80.19	2.72%
Parks and Recreation	Softball Tournaments	Tournament Staff (per hour)	40.00	42.00	5.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Softball Tournaments	Tournament Youth or Adult Parking Fee (per day)	5.19	5.19	0.00%
Parks and Recreation	Softball Tournaments	Tournament Youth or Adult Parking Fee (per tournament)	19.81	19.81	0.00%
Parks and Recreation	Softball Tournaments	Used Softball	1.18	1.42	20.34%
Parks and Recreation	Sports Fields	Bleacher Rental (extended daily use)	58.02	60.38	4.07%
Parks and Recreation	Sports Fields	Bleacher Rental - Mobile 256 Seat Capacity (per event)	345.05	360.38	4.44%
Parks and Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (45 by 85 feet or smaller)	125.00	125.00	0.00%
Parks and Recreation	Sports Fields	Field Renovation - Adult Soccer or Lacrosse - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (50 by 90 feet or larger)	250.00	250.00	0.00%
Parks and Recreation	Sports Fields	Field Renovation - Youth - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (45 by 85 feet or smaller)	62.75	62.75	0.00%
Parks and Recreation	Sports Fields	Field Renovation - Youth - Top Dress, Sod Goal Areas, Overseed Complete Field, and Goal Painting (50 by 90 feet or larger)	125.00	125.00	0.00%
Parks and Recreation	Sports Fields	Goal Install and Remove - Adult	45.50	45.50	0.00%
Parks and Recreation	Sports Fields	Goal Install and Remove - Youth	23.00	23.00	0.00%
Parks and Recreation	Sports Fields	Layout and Paint - Adult (45 by 85 feet field or smaller)	149.00	149.00	0.00%
Parks and Recreation	Sports Fields	Layout and Paint - Adult (50 by 90 feet field or larger)	213.00	213.00	0.00%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Boys and Girls Youth Combo	133.00	133.00	0.00%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Boys Youth	104.50	104.50	0.00%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse - Girls Youth	113.00	113.00	0.00%
Parks and Recreation	Sports Fields	Layout and Paint - Lacrosse Field	188.00	188.00	0.00%
Parks and Recreation	Sports Fields	Layout and Paint - Soccer - Youth (45 by 85 feet field or smaller)	73.50	73.50	0.00%
Parks and Recreation	Sports Fields	Layout and Paint - Soccer - Youth (50 by 90 feet field or larger)	106.00	106.00	0.00%
Parks and Recreation	Sports Fields	Non-league Play (100% direct cost)	-	-	0.00%
Parks and Recreation	Sports Fields	Repaint - Lacrosse - Boys and Girls Youth Combo	31.25	31.25	0.00%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field	56.50	56.50	0.00%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field - Boy Youth	25.00	25.00	0.00%
Parks and Recreation	Sports Fields	Repaint - Lacrosse Field - Girls Youth	31.25	31.25	0.00%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Adult (45 by 85 feet or smaller)	42.75	42.75	0.00%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Adult (50 by 90 feet or larger)	51.25	51.25	0.00%
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Youth (45 by 85 feet or smaller)	21.50	21.50	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Sports Fields	Repaint - Soccer Field - Youth (50 by 90 feet or larger)	25.00	25.00	0.00%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Adult - Aerate, Fertilize, and Seed Worn Areas (45 by 85 feet or smaller)	180.00	180.00	0.00%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Adult - Aerate, Fertilize, and Seed Worn Areas (50 by 90 feet or larger)	358.00	358.00	0.00%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse - Aerate, Fertilize, and Seed Worn Areas (45 by 85 feet or smaller)	90.00	90.00	0.00%
Parks and Recreation	Sports Fields	Seasonal Maintenance - Youth Soccer or Lacrosse - Aerate, Fertilize, and Seed Worn Areas (50 by 90 feet or larger)	180.00	180.00	0.00%
Parks and Recreation	Sports Fields	Soccer Goal Sleeve Installation	45.50	47.50	4.40%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (all day)	136.79	141.51	3.45%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (half-day)	70.76	75.47	6.66%
Parks and Recreation	Sports Fields	Sports Camp, Clinic, or Rentals (per hour)	23.59	24.53	3.98%
Parks and Recreation	Sports Fields	Tournament Field Rental	42.45	44.34	4.45%
Parks and Recreation	Swim Team	Swim Meet Entry Fee Individual Event	4.72	4.72	0.00%
Parks and Recreation	Swim Team	Swim Meet Entry Fee Relay Event	8.96	9.43	5.25%
Parks and Recreation	Swim Team	Swim Meet Team Fee	300.00	330.19	10.06%
Parks and Recreation	Swim Team	Swim Team Member	110.00	125.00	13.64%
Parks and Recreation	Swim Team	Swim Team T-shirt	9.91	12.26	23.71%
Parks and Recreation	Teen Outreach	Taekwondo	25.60	25.60	0.00%
Parks and Recreation	Teen Outreach	Teen Drop-in	2.36	2.36	0.00%
Parks and Recreation	Teen Outreach	Teen Outing (per day)	37.74	45.00	19.24%
Parks and Recreation	Teen Outreach	Teen Summer Playcamp - Resident	102.50	125.00	21.95%
Parks and Recreation	Volleyball	Drop-in Fee	4.95	4.95	0.00%
Parks and Recreation	Volleyball	One Referee (per game)	41.51	49.53	19.32%
Parks and Recreation	Volleyball	Sand Volleyball (per game)	-	21.70	New
Parks and Recreation	Volunteer Services	Master Naturalist Fee	104.00	105.00	0.96%
Parks and Recreation	Volunteer Services	Park Tour Fee - Group (flat rate up to 25 people)	50.00	50.00	0.00%
Parks and Recreation	Volunteer Services	Park Tour Fee - Individual (per person)	5.00	5.00	0.00%
Parks and Recreation	Youth Art	Access to Arts	50.00	57.00	14.00%
Parks and Recreation	Youth Art	Art Camps (five meetings, three hours)	105.00	120.00	14.29%
Parks and Recreation	Youth Art	Art Parent and Child (2 & up) (six meetings, 0.75 hour)	55.00	63.00	14.55%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Youth Art	Drop-in Art	4.72	5.66	19.92%
Parks and Recreation	Youth Art	Fall, Winter, Spring Art (6-17 yrs.) (eight meetings, 1.5 hours)	71.00	82.00	15.49%
Parks and Recreation	Youth Art	Material Lab Fee	-	25.00	New
Parks and Recreation	Youth Art	Private Group Lesson (1.5 hours)	90.00	104.00	15.56%
Parks and Recreation	Youth Art	School or Non-profit Firing Fee (1 sq. ft.)	6.13	7.08	15.50%
Parks and Recreation	Youth Art	Summer Art (6-17 yrs.) (six meetings, 1.5 hours)	68.00	78.00	14.71%
Parks and Recreation	Youth Camps	Materials and Field Trip Fee	66.04	66.04	0.00%
Parks and Recreation	Youth Camps	Youth Camp (per hour)	6.25	6.50	4.00%
Parks and Recreation	Youth Fitness	Materials and Field Trip Fee	66.04	66.04	0.00%
Parks and Recreation	Youth Fitness	Water Sports Classes - Adult and Youth (per hour, per person)	31.25	31.25	0.00%
Parks and Recreation	Youth Fitness	Youth Sports Fitness Activities (per hour)	6.25	6.50	4.00%
Parks and Recreation	Youth Performing Arts	Costume Fee	20.75	20.75	0.00%
Parks and Recreation	Youth Performing Arts	Material Fee	66.04	66.04	0.00%
Parks and Recreation	Youth Performing Arts	Recital Fee	10.00	11.00	10.00%
Parks and Recreation	Youth Performing Arts	Summer Musical Cast Fee	17.50	18.00	2.86%
Parks and Recreation	Youth Performing Arts	Youth Performing Arts - Theater, Drama, Dance, and Creative Movement (per hour)	6.25	6.50	4.00%
Parks and Recreation	Youth Tennis	Indoor Tennis Clinic	15.00	15.00	0.00%
Parks and Recreation	Youth Tennis	Pickleball Lessons	42.00	50.00	19.05%
Parks and Recreation	Youth Tennis	Tennis Lessons	44.00	50.00	13.64%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 3-11)	8.75	9.25	5.71%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 12-61)	11.75	12.25	4.26%
Parks and Recreation	Zoo Boise	Admissions - March to October Prime Season (ages 62+)	8.75	9.25	5.71%
Parks and Recreation	Zoo Boise	Conservation Fee - Family Day (ages 3-11)	0.75	0.75	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee - Family Day (ages 12-61)	0.75	0.75	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee - Non-profit Groups	0.75	0.75	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 3-11)	0.75	0.75	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 12-61)	0.75	0.75	0.00%
Parks and Recreation	Zoo Boise	Conservation Fee (ages 62+)	0.75	0.75	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Parks and Recreation	Zoo Boise	Family Day (ages 3-11)	7.75	8.25	6.45%
Parks and Recreation	Zoo Boise	Family Day (ages 12-61)	8.75	9.25	5.71%
Parks and Recreation	Zoo Boise	Family Day (ages 62+)	-	8.25	New
Parks and Recreation	Zoo Boise	Non-Profit Youth Group (per person)	4.25	4.75	11.76%
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Adult	2.00	2.00	0.00%
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Child	2.00	2.00	0.00%
Parks and Recreation	Zoo Boise	Zoo Special Exhibit Senior	2.00	2.00	0.00%
Planning & Development	Building Code	Affordable Housing Development – Owned or Financed by the City of Boise – Exemption (applies to building permit fee, plan review fee, or commercial grading and drainage with utilities permit fee) May Include the Deferral of Collection of All Non-exempted Fees Until the Applicant Receives a Certificate of Occupancy – See City of Boise Building Code Fee Schedule and Affordable Housing Fee Policies	-	-	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) May Include the Deferral of Collection of All Non-exempted Fees Until the Applicant Receives a Certificate of Occupancy – See City of Boise Building Code Fee Schedule and Affordable Housing Fee Policies	-	-	New
Planning & Development	Building Code	See City of Boise Building Code Fee Schedule (https://www.cityofboise.org/media/8321/final-boise-city-building-code-fee-schedule-10-1-21.pdf)	-	-	0.00%
Planning & Development	Building Inspection Fee	Uniform Building Code Dwelling Unit Inspection Fee	26.25	26.25	0.00%
Planning & Development	Code Compliance	Abatement - Administrative Fee	91.50	94.50	3.28%
Planning & Development	Code Compliance	Abatement - Certification Fee	54.50	56.50	3.67%
Planning & Development	Code Compliance	Abatement - Impound Fee (per device, per abatement)	109.00	113.00	3.67%
Planning & Development	Code Compliance	Storage Fee (per day, after first 30 calendar days which are free, for up to 30 calendar days thereafter)	5.00	5.00	0.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (less than one acre)	760.20	760.20	0.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (one to five acres)	1,002.75	1,002.75	0.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (five to ten acres)	1,471.05	1,471.05	0.00%
Planning & Development	Current Planning	Annexation, Special Exception, Rezone (over ten acres)	2,303.70	2,303.70	0.00%
Planning & Development	Current Planning	Category 2 Hillside Review	319.20	319.20	0.00%
Planning & Development	Current Planning	Comprehensive Plan Change or Specific Plan Change	1,934.10	1,934.10	0.00%
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (less than 1 acre; plus $15 for each residential unit, maximum is $5,000)	908.25	908.25	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (1 to 5 acres; plus $15 for each residential unit, maximum is $5,000)	1,097.25	1,097.25	0.00%
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (>5 to 10 acres; plus $15 for each residential unit, maximum is $5,000)	1,370.25	1,370.25	0.00%
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (>10 to 20 acres; plus $15 for each residential unit, maximum is $5,000)	2,730.00	2,730.00	0.00%
Planning & Development	Current Planning	Conditional Use, Hillside, River System, Planned Unit Development, New Specific Plan (over 20 acres; plus $15 for each residential unit, maximum is $5,000)	3,585.75	3,585.75	0.00%
Planning & Development	Current Planning	Application Fee to Build Duplex	374.85	374.85	0.00%
Planning & Development	Current Planning	Expansions, Modifications, and Other Administrative Applications	231.00	231.00	0.00%
Planning & Development	Current Planning	Modification of Conditional Use or Planned Unit Development Approval	330.75	330.75	0.00%
Planning & Development	Current Planning	Relocation of Floodway	1,867.95	1,867.95	0.00%
Planning & Development	Current Planning	River System Permit	407.40	407.40	0.00%
Planning & Development	Current Planning	Review of Sign Applications within City Limits	176.40	176.40	0.00%
Planning & Development	Current Planning	Temporary Sign Permit	22.05	22.05	0.00%
Planning & Development	Current Planning	Time Extension of a Conditional Use Permit or Variance	126.00	126.00	0.00%
Planning & Development	Current Planning	Applications for Rezoning or Other Variances of Already Approved Layouts	407.40	407.40	0.00%
Planning & Development	Current Planning	Zoning Certificate, Sign Permit, Home Occupation	110.25	110.25	0.00%
Planning & Development	Current Planning	Zoning Ordinance Amendment	1,063.65	1,063.65	0.00%
Planning & Development	Current Planning	Zoning Verification and Information Letter	44.10	44.10	0.00%
Planning & Development	Design Review	Design Review Base Fee	583.80	583.80	0.00%
Planning & Development	Design Review	Modification Reviewed by Committee (determined based on application type and requested modifications)	330.75	330.75	0.00%
Planning & Development	Design Review	Modification Reviewed by Staff (determined based on application type and requested modifications)	181.65	181.65	0.00%
Planning & Development	Design Review	Non-residential Additional Fee (per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. ft.)	15.75	15.75	0.00%
Planning & Development	Design Review	Residential Project Additional Fee (per each residential unit)	15.75	15.75	0.00%
Planning & Development	Design Review	Staff Level Design Review	231.00	231.00	0.00%
Planning & Development	Design Review	Time Extension (cost of additional staff time if an extension is needed for review)	126.00	126.00	0.00%
Planning & Development	Electrical Code	See Boise City Plumbing Code Fee Schedule (https://www.cityofboise.org/media/4308/plumbing-fees.pdf)	-	-	0.00%
Planning & Development	Erosion Control Ordinance	See Construction Site Erosion Control Ordinance Fee Schedule (https://www.cityofboise.org/media/4309/esc-fees.pdf)	-	-	0.00%
Planning & Development	Historic Preservation	Certificate of Appropriateness for Same Day Residential	27.30	27.30	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Planning & Development	Historic Preservation	Commercial - Commission Level (plus $15 per 1,000 sq. ft. of gross floor area or fraction thereof over 30,000 sq. ft.)	556.50	556.50	0.00%
Planning & Development	Historic Preservation	Commercial - Reviewed by Staff (determined based on application type and requested modifications)	164.85	164.85	0.00%
Planning & Development	Historic Preservation	Modification - Reviewed by Commission (determined based on application type and requested modifications)	330.75	330.75	0.00%
Planning & Development	Historic Preservation	Modification - Reviewed by Staff (determined based on application type and requested modifications)	44.10	44.10	0.00%
Planning & Development	Historic Preservation	Residential - Commission Level (plus $15 for each residential unit)	330.75	330.75	0.00%
Planning & Development	Historic Preservation	Residential - Reviewed by Staff (determined based on application type and requested modifications)	71.40	71.40	0.00%
Planning & Development	Historic Preservation	Sign Reviewed by Commission (determined based on application type and requested modifications)	137.55	137.55	0.00%
Planning & Development	Impact Fees	See Boise City Impact Fee Schedule (https://www.cityofboise.org/media/17646/fy-2024-impact-fee-schedule.pdf)	-	-	0.00%
Planning & Development	Mechanical Code and Fuel Gas Code	See Mechanical Code and Fuel Gas Code Fee Schedule (https://www.cityofboise.org/media/8323/final-mechanical-code-and-fuel-gas-code-fee-schedule-10-1-21.pdf)	-	-	0.00%
Planning & Development	Parking	Administrative Late Fee - Unpaid Parking Ticket	15.50	16.00	3.23%
Planning & Development	Parking	Boise High Student Parking ePermit (per semester)	14.00	14.50	3.57%
Planning & Development	Parking	ParkBOI E-permit Monthly Fee	25.00	25.00	0.00%
Planning & Development	Parking	Parking Meter Hood Daily Rental	15.50	16.00	3.23%
Planning & Development	Parking	Parking Meter Hood Monthly Rental	241.50	250.00	3.52%
Planning & Development	Parking	Parking Meter Hood Yearly	1,800.00	1,850.00	2.78%
Planning & Development	Parking	Parking Meter Hood Yearly Additional Vehicle (up to five; must have yearly permit)	33.50	34.25	2.24%
Planning & Development	Parking	Parking Meter Hourly Rate Maximum	3.00	3.00	0.00%
Planning & Development	Parking	Parking Meter Hourly Rate Minimum	0.50	0.50	0.00%
Planning & Development	Parking	Regular Valet Parking Zone (per parking space, per year)	-	5,475.00	New
Planning & Development	Parking	Temporary Valet Parking Zone (to cover the loss of downtown on-street parking space use and the associated loss of parking meter fees and related parking citation fines for each on-street parking space used under a temporary valet parking operation. The fee is calculated by multiplying the current daily parking meter hood fee by the number of days under the temporary permit).	-	-	New
Planning & Development	Parking	Weekend Meter Hood Rate	15.50	16.00	3.23%
Planning & Development	Parking	Zero Emission Vehicle Yearly Permit	10.00	10.00	0.00%
Planning & Development	Planning Division	Interdepartmental Review Fee	-	250.00	New
Planning & Development	Planning Division	Appeal of Administrative Decision to Planning and Zoning Commission, Design Review Committee, or Historic Preservation Commission	115.50	115.50	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Planning & Development	Planning Division	Appeal of Review Body Decision	198.45	198.45	0.00%
Planning & Development	Planning Division	Bonding and Bonding Renewal	330.75	330.75	0.00%
Planning & Development	Planning Division	Each Subsequent Inspection for Final Occupancy	110.25	110.25	0.00%
Planning & Development	Planning Division	Extension of Bond	192.15	192.15	0.00%
Planning & Development	Planning Division	First Inspection for Final Occupancy (included in application fee)	-	-	0.00%
Planning & Development	Planning Division	For Applications that are Withdrawn within Five Business Days of Submission (50% of fee)	-	-	0.00%
Planning & Development	Planning Division	For Applications that are Withdrawn within Ten Business Days of Submission (25% of fee)	-	-	0.00%
Planning & Development	Planning Division	For Applications that are Withdrawn After Ten Business Days of Submission (no refund)	-	-	0.00%
Planning & Development	Planning Division	Time Extension - Commission Level	126.00	126.00	0.00%
Planning & Development	Plumbing Code	See Boise City Electrical Code Fee Schedule (https://www.cityofboise.org/media/4306/electrical-fees.pdf)	-	-	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (1 to 4 lots)	551.25	551.25	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (5 to 10 lots)	600.60	600.60	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (11 to 30 lots)	831.60	831.60	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Preliminary Plat Review (31 or more lots)	1,096.20	1,096.20	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Final Plat Review (plus $30 per lot)	315.00	315.00	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Record of Survey - Minor Land Division	551.25	551.25	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Record of Survey - Property Line Adjustment or Parcel Consolidation	242.55	242.55	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Request for Waiver of Compliance with the Provisions of the Subdivision Ordinance	199.50	199.50	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Request for Waiver of Conditions of Platting After Final Plat Approval	199.50	199.50	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Review of Private Street Plans and Verification of Street Construction	198.45	198.45	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Street Name Change	110.25	110.25	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Time Extension for Filing of Final Subdivision Plat, Extension of Bond, or Plat Signature of City Engineer	192.15	192.15	0.00%
Planning & Development	PW Subdivisions - Inspection and Plan Reviews	Vacation of Easement or Plat or Consent to Vacate Right-of-way (plus cost of sending notifications)	275.10	275.10	0.00%
Police	Other	VIN Inspections	5.00	5.00	0.00%
Public Works	Administration - Account Fees	New Account Initiation Fee (not subject to franchise fee)	13.30	13.70	3.01%
Public Works	Administration - Account Fees	Reinstatement Fee (not subject to franchise fee)	24.37	25.10	3.00%
Public Works	Administration - Billing - Discounts	Hardship Discount (30%)	-	-	0.00%
Public Works	Administration - Billing - NSF Fees	Non-sufficient Funds (NSF) Fee	20.00	20.00	0.00%
Public Works	Administration - Deposits	Event Trash and/or Recycling Container Deposit (not subject to franchise fee; $50.00 - $260.00 depending upon service)	250.00	257.50	3.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Administration - Deposits	Water Renewal (Sewer) Deposits (deposit can be charged for the equivalent of up to three months of service fees, rounded to the nearest dollar)	-	-	0.00%
Public Works	Administration - Deposits	Solid Waste Deposits (deposit can be charged for the equivalent of up to three months of service fees, rounded to the nearest dollar)	-	-	0.00%
Public Works	Administration - Deposits	Geothermal Deposits (deposit can be charged for the equivalent of up to three months of service fees, rounded to the nearest dollar)	-	-	0.00%
Public Works	Geothermal - Service - Administrative	Geothermal Application Fee	78.68	78.68	0.00%
Public Works	Geothermal - Service - Base Fee	Base Monthly Fee For All Areas	4.20	4.20	0.00%
Public Works	Geothermal - Service - Hydrant	Hydrant Water Supply (per 100 gallons)	0.3700	0.3700	0.00%
Public Works	Geothermal - Service - LIV District	Central Addition LIV District Supply Water (per 100 gallons)	0.3700	0.3700	0.00%
Public Works	Geothermal - Service - LIV District	Central Addition LIV District Collection Water (per 100 gallons)	0.1400	0.1400	0.00%
Public Works	Geothermal - Service - LIV District	Central Addition LIV District Collection Water (per therm)	0.8100	0.8100	0.00%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV District - Supply Water (per 100 gallons)	0.3700	0.3700	0.00%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV District - Collection Water (per 100 gallons)	0.1500	0.1500	0.00%
Public Works	Geothermal - Service - Non-LIV	General - Non-LIV District - Collection Water (per therm)	0.9000	0.9000	0.00%
Public Works	Geothermal - Service - Sidewalks	Sidewalk Annual Fee - Flat Fee	131.13	131.13	0.00%
Public Works	Municipal Irrigation - Annual Assessments	MID Assessment (per one acre) - Pressurized	935.00	935.00	0.00%
Public Works	Municipal Irrigation - Annual Assessments	MID Assessment (per lot) - Gravity Lateral	-	70.00	New
Public Works	PW Subdivisions - Inspection and Plan Reviews	Street Light Plan Base Fee - Required with Subdivision Application	51.50	51.50	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Street Light Plan Review Fee (per street light)	36.05	36.05	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Inspection by Public Works of Street Lights (after installation, first street light)	51.50	51.50	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Addressing Fee (each new address issued)	10.30	10.30	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Inspection by Public Works of Street Lights (after installation, for each additional street light)	25.75	25.75	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Street Name Changes	106.09	106.09	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Addressing Variances	26.52	26.52	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Subdivision Irrigation Review Fee (per subdivision, due at submission of preliminary plat)	113.30	113.30	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Plan Review - First Phase (only private or HOA irrigation systems)	298.70	298.70	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Plan Review - Additional Phases (only private or HOA irrigation systems)	180.25	180.25	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Irrigation Inspection (each, after second one; only private or HOA irrigation systems)	92.70	92.70	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection (less than 1 acre)	185.66	185.66	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection (1 to 10 acres)	212.18	212.18	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Inspection - Time and Materials (more than 10 acres; $206 minimum)	-	-	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review (less than 1 acre)	212.18	212.18	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review (1 to 10 acres, for each acre or fraction thereof)	143.22	143.22	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Drainage Plan Review - Time and Materials (more than 10 acres; $1,364.75 minimum)	-	-	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 1 to 5 lots)	458.35	458.35	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 6 to 15 lots)	911.55	911.55	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Preliminary Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 16 or more lots)	1,704.65	1,704.65	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 1 to 5 lots)	911.55	911.55	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 6 to 15 lots)	1,138.15	1,138.15	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Review and Inspection - Final Plat Deposit - Credited against Final Time and Materials Costs (where applicable; 16 or more lots)	1,704.65	1,704.65	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Hillside Residential Grading Plan Review and Inspection (per lot)	391.40	391.40	0.00%
Public Works	PW Subdivisions - Inspection and Plan Reviews	Floodplain Plan Review and Inspection (per lot)	403.14	403.14	0.00%
Public Works	Solid Waste - Commercial Additional Fees	Additional Hourly Service Rate	220.96	229.80	4.00%
Public Works	Solid Waste - Commercial Additional Fees	Additional Service Rate (five minute increments)	18.41	19.14	3.97%
Public Works	Solid Waste - Commercial Additional Fees	Additional Yardage (per one yard)	18.41	19.14	3.97%
Public Works	Solid Waste - Commercial Additional Fees	Dry Run (container not picked up or serviced)	69.92	188.00	168.88%
Public Works	Solid Waste - Commercial Additional Fees	Weigh Fee	36.83	38.31	4.02%
Public Works	Solid Waste - Commercial Additional Fees	Container Steam Clean	220.99	229.83	4.00%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance Containing Freon	71.26	74.11	4.00%
Public Works	Solid Waste - Commercial Appliance Collection	Appliance without Freon	35.69	37.11	3.98%
Public Works	Solid Waste - Commercial Cart Fee	Cart Removal Fee	28.04	29.16	3.99%
Public Works	Solid Waste - Commercial Cart Fee	Damaged Cart Replacement Fee	84.69	88.08	4.00%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock	7.56	7.86	3.97%
Public Works	Solid Waste - Commercial Cart Fee	Cart Lid Lock Installation Fee	21.61	22.47	3.98%
Public Works	Solid Waste - Commercial Cart Fee	3 - 8 Yard Dumpster Lid Lock	32.66	33.97	4.01%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Cart Fee	3 - 8 Yard Dumpster Lid Lock Installation Fee	55.24	57.46	4.02%
Public Works	Solid Waste - Commercial Recycling Additional Collections	One 95 Gallon Recycle Cart - Extra Collection	10.54	11.38	7.97%
Public Works	Solid Waste - Commercial Recycling Additional Collections	2 to 3 Yard Glass Container - Extra Collection	17.53	18.93	7.99%
Public Works	Solid Waste - Commercial Recycling Additional Collections	3 Yard Green Recycle Container - Extra Collection	17.53	18.93	7.99%
Public Works	Solid Waste - Commercial Recycling Additional Collections	4 Yard Green Recycle Container - Extra Collection	-	22.40	New
Public Works	Solid Waste - Commercial Recycling Additional Collections	6 Yard Green Recycle Container - Extra Collection	29.17	31.50	7.99%
Public Works	Solid Waste - Commercial Recycling Additional Collections	8 Yard Green Recycle Container - Extra Collection	38.84	41.95	8.01%
Public Works	Solid Waste - Commercial Recycling Additional Fees	Container Delivery	31.37	35.87	14.34%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (once per week)	80.56	87.00	7.99%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (twice per week)	162.66	175.67	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	3 Yard Green Compactor (extra collection)	23.20	25.06	8.02%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (once per week)	88.73	95.83	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (twice per week)	183.28	197.94	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	4 Yard Green Compactor (extra collection)	21.82	23.57	8.02%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (once per week)	124.64	134.61	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (twice per week)	250.82	270.89	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	6 Yard Green Compactor (extra collection)	33.35	36.02	8.01%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (once per week)	169.68	183.25	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (twice per week)	345.13	372.74	8.00%
Public Works	Solid Waste - Commercial Recycling Compactor Monthly Service	8 Yard Green Compactor (extra collection)	40.45	43.69	8.01%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (once per week)	14.55	-	-100.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (three times per week)	14.55	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (twice per month)	14.55	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (twice per week)	14.55	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	2 to 3 Yard Container (per container per month)	14.55	15.71	7.97%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Rental	One 65 Gallon Container (once every four weeks)	0.63	0.68	7.94%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (once per month)	39.94	43.14	8.01%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (twice per month)	64.62	69.79	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (once per week)	82.62	89.23	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (twice per week)	144.92	156.51	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	2 to 3 Yard Container (three times per week)	207.21	223.79	8.00%
Public Works	Solid Waste - Commercial Recycling Glass Monthly Service	One 65 Gallon Container (once every four weeks)	5.72	6.18	8.04%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (five times per week)	14.55	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (four times per week)	14.55	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (three times per week)	14.55	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (twice per week)	14.55	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (five times per week)	28.78	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (four times per week)	28.78	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (three times per week)	28.78	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (twice per week)	28.78	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (five times per week)	36.90	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (four times per week)	36.90	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (three times per week)	36.90	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (twice per week)	36.90	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Five 95 Gallon Carts (once per week)	2.51	-	-100.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Four 95 Gallon Carts (once per week)	1.88	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Three 95 Gallon Carts (once per week)	1.26	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	First Commercial Recycle Cart Rental (monthly)	-	-	0.00%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	Additional Commercial Recycling Cart Rentals after First	0.63	0.71	12.70%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	3 Yard Green Container (per container per month)	14.55	16.63	14.30%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	4 Yard Green Container (per container per month)	-	23.63	New
Public Works	Solid Waste - Commercial Recycling Monthly Rental	6 Yard Green Container (per container per month)	28.78	32.91	14.35%
Public Works	Solid Waste - Commercial Recycling Monthly Rental	8 Yard Green Container (per container per month)	36.90	42.19	14.34%
Public Works	Solid Waste - Commercial Recycling Monthly Service	Five 95 Gallon Carts (once per week)	34.67	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	Four 95 Gallon Carts (once per week)	26.01	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	Three 95 Gallon Carts (once per week)	17.36	-	-100.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	One 95 Gallon Cart (once per week)	-	-	0.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	Extra 95 Gallon Carts (once per week, up to 8 carts)	8.67	9.36	7.96%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (once per week)	36.03	38.91	7.99%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (twice per week)	71.99	77.75	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (three times per week)	107.95	116.59	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (four times per week)	143.93	155.44	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	3 Yard Green Container (five times per week)	179.88	194.27	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (once per week)	47.33	51.12	8.01%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (twice per week)	102.52	110.72	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (three times per week)	157.70	170.32	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (four times per week)	212.91	229.94	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	6 Yard Green Container (five times per week)	268.10	289.55	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (once per week)	49.94	53.94	8.01%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (twice per week)	116.06	125.34	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (three times per week)	182.19	196.77	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (four times per week)	246.47	266.19	8.00%
Public Works	Solid Waste - Commercial Recycling Monthly Service	8 Yard Green Container (five times per week)	316.31	341.61	8.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash - Additional Collections	3 Yards	27.96	30.48	9.01%
Public Works	Solid Waste - Commercial Trash - Additional Collections	4 Yards	34.31	37.40	9.01%
Public Works	Solid Waste - Commercial Trash - Additional Collections	6 Yards	47.09	51.33	9.00%
Public Works	Solid Waste - Commercial Trash - Additional Collections	8 Yards	59.82	65.20	8.99%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	10 Yards - Construction and Demolition	3.85	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	10 Yards - Wood and/or Sheetrock Waste	3.85	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	20 Yards - Asbestos	4.23	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	20 Yards - Construction and Demolition	4.23	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	20 Yards - Recycle	4.23	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	20 Yards - Wood and/or Sheetrock Waste	4.23	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	30 Yards - Asbestos	4.91	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	30 Yards - Construction and Demolition	4.91	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	30 Yards - Recycle	4.91	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	30 Yards - Wood and/or Sheetrock Waste	4.91	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	40 Yards - Asbestos	5.58	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	40 Yards - Construction and Demolition	5.58	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	40 Yards - Recycle	5.58	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	40 Yards - Wood and/or Sheetrock Waste	5.58	-	-100.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	3 Yards - Construction and Demolition	0.46	0.49	6.52%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	6 Yards - Construction and Demolition	0.91	0.97	6.59%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	10 Yards	3.85	4.12	7.01%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	20 Yards	4.23	4.53	7.09%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	30 Yards	4.91	5.25	6.92%
Public Works	Solid Waste - Commercial Trash - Temporary Container Daily Rental	40 Yards	5.58	5.97	6.99%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards - Regular (roll-off)	203.35	203.35	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Regular (roll-off)	289.57	289.57	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Regular (roll-off)	353.32	353.32	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Regular (roll-off)	417.10	417.10	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	3 Yards - Construction and Demolition	106.88	106.88	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	6 Yards - Construction and Demolition	161.58	161.58	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards Construction and Demolition (roll-off)	279.26	279.26	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Construction and Demolition (roll-off)	430.87	430.87	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Construction and Demolition (roll-off)	558.73	558.73	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Construction and Demolition (roll-off)	686.59	686.59	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Asbestos (roll-off)	1,324.75	1,324.75	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Asbestos (roll-off)	1,861.99	1,861.99	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Asbestos (roll-off)	2,398.90	2,398.90	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	10 Yards Wood and/or Sheetrock Waste (roll-off)	173.08	173.08	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Wood and/or Sheetrock Waste (roll-off)	229.02	229.02	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Wood and/or Sheetrock Waste (roll-off)	262.51	262.51	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Wood and/or Sheetrock Waste (roll-off)	295.99	295.99	0.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	20 Yards - Recycle (roll-off)	130.81	130.81	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	30 Yards - Recycle (roll-off)	130.81	130.81	0.00%
Public Works	Solid Waste - Commercial Trash - Temporary Container Dump Fee	40 Yards - Recycle (roll-off)	130.81	130.81	0.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (five times per week)	15.26	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (four times per week)	15.26	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (six times per week)	15.26	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (three times per week)	15.26	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (twice per week)	15.26	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	4 Yards (five times per week)	21.68	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	4 Yards (four times per week)	21.68	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	4 Yards (six times per week)	21.68	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	4 Yards (three times per week)	21.68	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	4 Yards (twice per week)	21.68	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (five times per week)	30.19	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (four times per week)	30.19	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (six times per week)	30.19	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (three times per week)	30.19	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (twice per week)	30.19	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (five times per week)	38.71	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (four times per week)	38.71	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (six times per week)	38.71	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (three times per week)	38.71	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (twice per week)	38.71	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	First Extra 95 Gallon Trash Cart	0.66	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	One Carry-out Cart (once per week)	0.66	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	One Carry-out Cart (twice per week)	0.66	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	One Cart (five times per week)	0.66	-	-100.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash Monthly Rental	One Cart (four times per week)	0.66	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	One Cart (once per week)	0.66	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	One Cart (three times per week)	0.66	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	One Cart (twice per week)	0.66	-	-100.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	Rental Fee Per Commercial Cart	0.66	0.71	7.58%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (per container per month)	15.26	16.33	7.01%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (once every two weeks)	15.26	16.33	7.01%
Public Works	Solid Waste - Commercial Trash Monthly Rental	3 Yards (once per week)	15.26	16.33	7.01%
Public Works	Solid Waste - Commercial Trash Monthly Rental	4 Yards (per container per month)	21.68	23.20	7.01%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (per container per month)	30.19	32.30	6.99%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (once every two weeks)	30.19	32.30	6.99%
Public Works	Solid Waste - Commercial Trash Monthly Rental	6 Yards (once per week)	30.19	32.30	6.99%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (per container per month)	38.71	41.42	7.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (once every two weeks)	38.71	41.42	7.00%
Public Works	Solid Waste - Commercial Trash Monthly Rental	8 Yards (once per week)	38.71	41.42	7.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (five times per week)	-	-	0.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	Container Delivery	32.91	35.87	8.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (once per week)	40.79	44.46	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (twice per week)	76.52	83.41	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (three times per week)	112.25	122.35	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (four times per week)	148.01	161.33	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Cart (five times per week)	183.74	200.28	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Carry-out Cart (once per week)	61.90	67.47	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	One Carry-out Cart (twice per week)	116.49	126.97	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (once per week)	-	8.92	New
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (twice per week)	-	16.74	New
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (three times per week)	-	24.57	New
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (four times per week)	-	32.39	New

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash Monthly Service	Additional Cart (five times per week)	-	40.22	New
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once per month)	28.50	31.07	9.02%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once every two weeks)	46.49	50.67	8.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (once per week)	66.49	72.47	8.99%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (twice per week)	118.98	129.69	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (three times per week)	173.90	189.55	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (four times per week)	228.80	249.39	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (five times per week)	283.72	309.25	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	3 Yards (six times per week)	338.64	369.12	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (once per week)	70.17	76.49	9.01%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (twice per week)	140.24	152.86	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (three times per week)	210.32	229.25	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (four times per week)	280.41	305.65	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (five times per week)	350.51	382.06	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	4 Yards (six times per week)	420.59	458.44	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once per month)	48.00	52.32	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once every two weeks)	64.19	69.97	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (once per week)	95.17	103.74	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (twice per week)	188.09	205.02	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (three times per week)	280.97	306.26	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (four times per week)	373.92	407.57	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (five times per week)	466.83	508.84	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	6 Yards (six times per week)	559.73	610.11	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once per month)	61.00	66.49	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once every two weeks)	74.57	81.28	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (once per week)	109.89	119.78	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (twice per week)	227.26	247.71	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (three times per week)	344.61	375.62	9.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (four times per week)	461.97	503.55	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (five times per week)	579.33	631.47	9.00%
Public Works	Solid Waste - Commercial Trash Monthly Service	8 Yards (six times per week)	696.68	759.38	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (once per week)	203.92	222.27	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (twice per week)	403.20	439.49	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (three times per week)	602.48	656.70	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (four times per week)	801.79	873.95	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (five times per week)	1,001.09	1,091.19	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (six times per week)	1,200.39	1,308.43	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	3 Yards (per haul)	49.54	54.00	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (once per week)	253.90	276.75	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (twice per week)	503.37	548.67	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (three times per week)	752.86	820.62	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (four times per week)	1,002.34	1,092.55	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (five times per week)	1,251.82	1,364.48	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (six times per week)	1,501.29	1,636.41	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	4 Yards (per haul)	61.61	67.15	8.99%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (once per week)	363.37	396.07	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (twice per week)	722.33	787.34	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (three times per week)	1,081.26	1,178.57	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (four times per week)	1,440.19	1,569.81	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (five times per week)	1,799.15	1,961.07	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (six times per week)	2,158.08	2,352.31	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	6 Yards (per haul)	87.38	95.24	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (once per week)	486.16	529.91	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (twice per week)	972.31	1,059.82	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (three times per week)	1,458.47	1,589.73	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (four times per week)	1,944.58	2,119.59	9.00%

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

Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (five times per week)	2,430.74	2,649.51	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (six times per week)	2,916.87	3,179.39	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	8 Yards (per haul)	110.05	119.95	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	10 Yards (per haul)	-	320.00	New
Public Works	Solid Waste - Compactor Trash Monthly Service	13 Yards (per haul)	365.68	398.59	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	15 Yards (per haul)	394.52	430.03	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	16 Yards (per haul)	408.93	445.73	9.00%
Public Works	Solid Waste - Compactor Trash Monthly Service	17 Yards (per haul)	423.34	461.44	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	3 Yards	49.54	54.00	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	4 Yards	61.61	67.15	8.99%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	6 Yards	85.70	93.41	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	8 Yards	110.05	119.95	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	10 Yards	322.39	351.41	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	13 Yards	365.68	398.59	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	15 Yards	394.52	430.03	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	16 Yards	408.93	445.73	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	17 Yards	423.34	461.44	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	20 Yards	466.51	508.50	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	22 Yards	495.33	539.91	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	25 Yards	538.51	586.98	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	30 Yards	610.55	665.50	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	34 Yards	668.15	728.28	9.00%

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

Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	35 Yards	682.54	743.97	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	40 Yards	754.56	822.47	9.00%
Public Works	Solid Waste - Customer Owned Compactor Dump Fee	Turn Around Charge	32.66	35.60	9.00%
Public Works	Solid Waste - Residential Monthly Rental	Additional Trash Carts	0.66	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-out - Trash and Recycling or Composting	1.32	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-out - Trash and Recycling or Composting - Small	1.32	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-out - Trash Only	0.66	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-out - Trash Only - Small	0.66	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-out - Trash, Recycling, and Composting	1.98	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Curbside Carry-out - Trash, Recycling, and Composting - Small	1.98	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	One 65 Gallon Glass Collection	0.66	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-out - Trash and Recycling or Composting	1.32	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-out - Trash and Recycling or Composting - Small	1.32	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-out - Trash Only	0.66	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-out - Trash Only - Small	0.66	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-out - Trash, Recycling and Composting - Small	1.98	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Premium Carry-out - Trash, Recycling, Composting	1.98	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Trash and Recycling or Composting	1.32	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Trash and Recycling or Composting - Small	1.32	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Trash Only - Small	0.66	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Trash, Recycling and Composting - Small	1.98	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Trash, Recycling, and Composting	1.98	-	-100.00%
Public Works	Solid Waste - Residential Monthly Rental	Cart Rental (per 48, 65, or 95 gallon cart)	0.66	0.71	7.58%
Public Works	Solid Waste - Residential Monthly Service	Compost Pail (before sales tax)	8.95	-	-100.00%
Public Works	Solid Waste - Residential Monthly Service	Trash, Recycling and Composting - Large (95 gallon single or multiple 65 or 48 gallon or multiple other)	20.30	21.72	7.00%
Public Works	Solid Waste - Residential Monthly Service	Trash and Recycling or Composting - Large	27.03	28.92	6.99%
Public Works	Solid Waste - Residential Monthly Service	Trash Only - Large	33.77	36.13	6.99%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Residential Monthly Service	Trash, Recycling and Composting - Small (65 or 48 gallon single)	18.99	20.32	7.00%
Public Works	Solid Waste - Residential Monthly Service	Trash and Recycling or Composting - Small	25.70	27.50	7.00%
Public Works	Solid Waste - Residential Monthly Service	Trash Only - Small	32.44	34.71	7.00%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash, Recycling and Composting - Large	39.10	41.84	7.01%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash and Recycling or Composting - Large	45.82	49.03	7.01%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash Only - Large	52.54	56.22	7.00%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash, Recycling, and Composting - Small	37.75	40.39	6.99%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash and Recycling or Composting - Small	44.49	47.60	6.99%
Public Works	Solid Waste - Residential Monthly Service	Premium Carry-out - Trash Only - Small	51.21	54.79	6.99%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash, Recycling, and Composting - Large	28.54	30.54	7.01%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash and Recycling or Composting - Large	35.28	37.75	7.00%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash Only - Large	42.00	44.94	7.00%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash, Recycling, and Composting - Small	27.20	29.10	6.99%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash and Recycling or Composting - Small	33.92	36.29	6.99%
Public Works	Solid Waste - Residential Monthly Service	Curbside Carry-out - Trash Only - Small	40.66	43.51	7.01%
Public Works	Solid Waste - Residential Monthly Service	One 65 Gallon Glass Collection	6.59	7.05	6.98%
Public Works	Solid Waste - Residential Monthly Service	Additional Trash Carts	5.31	5.68	6.97%
Public Works	Solid Waste - Residential Monthly Service	Additional Collection of Trash, Recycling or Composting	14.72	15.75	7.00%
Public Works	Solid Waste - Residential Monthly Service	Base Fee For Vacant Residential Properties (not subject to franchise fee)	3.66	3.92	7.10%
Public Works	Solid Waste - Residential Monthly Service	Cart Removal Fee	28.04	30.00	6.99%
Public Works	Solid Waste - Residential Monthly Service	Five Stickers for Overflow Trash Pick Up (after five free stickers every year)	8.22	8.80	7.06%
Public Works	Solid Waste - Residential Monthly Service	Damaged Cart Replacement Fee	84.69	90.62	7.00%
Public Works	Solid Waste - Residential Monthly Service	Bulky Item Pickup (per Item, after limit of six items per year)	5.40	10.00	85.19%
Public Works	Solid Waste - Roll-off Container Dump Fee	10 Yards - Construction and Demolition	279.26	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	10 Yards - Regular	203.35	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	10 Yards - Wood and/or Sheetrock Waste	173.08	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	20 Yards - Asbestos	1,324.75	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	20 Yards - Construction and Demolition	430.87	-	-100.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Solid Waste - Roll-off Container Dump Fee	20 Yards - Recycle	130.81	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	20 Yards - Regular	289.57	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	20 Yards - Wood and/or Sheetrock Waste	229.02	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	3 Yards - Construction and Demolition	106.88	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	30 Yards - Asbestos	1,861.99	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	30 Yards - Construction and Demolition	558.73	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	30 Yards - Recycle	130.81	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	30 Yards - Regular	353.32	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	30 Yards - Wood and/or Sheetrock Waste	262.51	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	40 Yards - Asbestos	2,398.90	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	40 Yards - Construction and Demolition	686.59	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	40 Yards - Recycle	130.81	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	40 Yards - Regular	417.10	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	40 Yards - Wood and/or Sheetrock Waste	295.99	-	-100.00%
Public Works	Solid Waste - Roll-off Container Dump Fee	6 Yards - Construction and Demolition	161.58	-	-100.00%
Public Works	Solid Waste - Temporary Service Daily Rental	3 Yard	0.46	0.49	6.52%
Public Works	Solid Waste - Temporary Service Daily Rental	6 Yard	0.91	0.97	6.59%
Public Works	Solid Waste - Temporary Service Daily Rental	8 Yard	1.15	1.23	6.96%
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 3 to 8 Yard Container	31.37	35.87	14.34%
Public Works	Solid Waste - Temporary Service Delivery Fee	Delivery 10 to 40 Yard Container	62.44	64.94	4.00%
Public Works	Solid Waste - Temporary Service Delivery Fee	Relocation and/or Return Fee	49.72	51.71	4.00%
Public Works	Water Renewal (Sewer) - Administrative	Decant Facility Fees (per cubic yard of material)	65.14	-	-100.00%
Public Works	Water Renewal (Sewer) - Administrative	Septage Dumping (per 1,000 gallons)	106.64	-	-100.00%
Public Works	Water Renewal (Sewer) - Administrative	Inspection Fees (per lineal foot)	1.80	1.85	2.78%
Public Works	Water Renewal (Sewer) - Administrative	Inspection Fees - Overtime Hourly Rate	47.74	49.17	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Residential Deferral	53.05	54.64	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Commercial, Restaurant, Brewery, Affordable Housing Deferral	265.23	273.19	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Equivalent Assessment Deferral	53.05	54.64	3.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Commercial Treatment Credit	265.23	273.19	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Waiver Application Fees	26.52	27.32	3.02%
Public Works	Water Renewal (Sewer) - Administrative	Administrative Fees - Prepayment Fees	53.05	54.64	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Tap-in Permit Fee (per each sewer tap)	79.57	81.96	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Sewer Plug Permit Fee (per structure)	53.05	54.64	3.00%
Public Works	Water Renewal (Sewer) - Administrative	Door Tag Fee	116.70	120.20	3.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - Flow (1,000 gallons per average daily demand)	2,280.00	3,037.00	33.20%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - BOD (per pound per average daily demand)	1,395.00	1,923.00	37.85%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - TSS (per pound per average daily demand)	765.00	1,071.00	40.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - NH3-N (per pound per average daily demand)	4,325.00	3,121.00	-27.84%
Public Works	Water Renewal (Sewer) - Connection Fees - Constituent	Treatment - TP (per pound per average daily demand)	-	6,182.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (0 to 6,000 sq. ft.)	1,980.00	2,162.64	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (6,001 to 8,000 sq. ft.)	2,310.00	2,523.07	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (8,001 to 10,000 sq. ft.)	2,970.00	3,243.95	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (10,001 to 12,000 sq. ft.)	3,411.00	3,725.63	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (12,001 to 14,000 sq. ft.)	3,548.00	3,875.27	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (14,001 to 16,000 sq. ft.)	3,691.00	4,031.27	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (16,001 to 18,000 sq. ft.)	3,836.00	4,189.79	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (18,001 to 20,000 sq. ft.)	3,981.00	4,348.36	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (20,001 to 22,000 sq. ft.)	4,130.00	4,510.82	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (22,001 to 24,000 sq. ft.)	4,274.00	4,668.43	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (24,001 to 26,000 sq. ft.)	4,417.00	4,824.27	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (26,001 to 28,000 sq. ft.)	4,562.00	4,982.75	9.22%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (28,001 to 30,000 sq. ft.)	4,707.00	5,141.33	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (30,001 to 32,000 sq. ft.)	4,856.00	5,303.79	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (32,001 to 34,000 sq. ft.)	5,000.00	5,461.39	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (34,001 to 36,000 sq. ft.)	5,143.00	5,617.24	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (36,001 to 38,000 sq. ft.)	5,289.00	5,776.81	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (38,001 to 40,000 sq. ft.)	5,437.00	5,938.66	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (40,001 to 42,000 sq. ft.)	5,582.00	6,096.97	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (42,001 to 44,000 sq. ft.)	5,726.00	6,254.29	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (44,001 to 46,000 sq. ft.)	5,871.00	6,412.39	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (46,001 to 48,000 sq. ft.)	6,015.00	6,569.78	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (48,001 to 50,000 sq. ft.)	6,163.00	6,731.45	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (50,001 to 52,000 sq. ft.)	6,308.00	6,889.93	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (52,001 to 54,000 sq. ft.)	6,452.00	7,047.26	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (54,001 to 56,000 sq. ft.)	6,597.00	7,205.36	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (56,001 to 58,000 sq. ft.)	6,741.00	7,362.75	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (58,001 to 60,000 sq. ft.)	6,889.00	7,524.42	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (60,001 to 62,000 sq. ft.)	7,034.00	7,682.90	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (62,001 to 64,000 sq. ft.)	7,179.00	7,841.32	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (64,001 to 66,000 sq. ft.)	7,323.00	7,998.33	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (66,001 to 68,000 sq. ft.)	7,467.00	8,155.92	9.23%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (68,001 to 70,000 sq. ft.)	7,615.00	8,317.38	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (70,001 to 72,000 sq. ft.)	7,760.00	8,475.86	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (72,001 to 74,000 sq. ft.)	7,905.00	8,634.28	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (74,001 to 76,000 sq. ft.)	8,049.00	8,791.29	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (76,001 to 78,000 sq. ft.)	8,198.00	8,954.34	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (78,001 to 80,000 sq. ft.)	8,341.00	9,110.35	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (80,001 to 82,000 sq. ft.)	8,487.00	9,269.77	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (82,001 to 84,000 sq. ft.)	8,631.00	9,427.25	9.23%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment (84,001 to 86,000 sq. ft.)	8,775.00	9,584.46	9.22%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment Pavement (over 86,000 sq. ft.)	0.33	0.36	9.09%
Public Works	Water Renewal (Sewer) - Connection Fees - Equivalent Assessment	Equivalent Assessment Gravel (over 86,000 sq. ft.)	0.28	0.31	10.71%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - ADU	1,142.00	1,290.00	12.96%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Assisted Living (per unit)	537.00	593.00	10.43%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (less than 700 sq. ft.)	1,615.00	1,373.00	-14.98%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (701 to 1,400 sq. ft.)	1,615.00	1,872.00	15.91%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (1,401 to 2,100 sq. ft.)	1,615.00	1,872.00	15.91%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (2,101 to 2,800 sq. ft.)	1,615.00	2,005.00	24.15%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Multi-family Residential (over 2,800 sq. ft.)	1,615.00	2,250.00	39.32%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (less than 700 sq. ft.)	2,035.00	1,647.00	-19.07%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (701 to 1,400 sq. ft.)	2,035.00	2,321.00	14.05%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (1,401 to 2,100 sq. ft.)	2,035.00	2,321.00	14.05%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (2,101 to 2,800 sq. ft.)	2,035.00	2,485.00	22.11%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Treatment - Single Family Residential (over 2,800 sq. ft.)	2,035.00	2,790.00	37.10%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Accessory Dwelling Unit (ADU)	763.00	-	-100.00%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - ADU (low, less than 6 units)	-	1,072.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - ADU (medium, 6 to 15 units)	-	809.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - ADU (high, greater than 15 units)	-	254.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-family Residential (low, less than 6 units)	-	1,529.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-family Residential (medium, 6 to 15 units)	-	764.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-family Residential (high, greater than 15 units)	-	254.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-unit (4 units or less)	1,540.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-unit (over 4 up to 5 units)	1,330.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-unit (over 5 up to 6 units)	1,085.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-unit (over 6 up to 7 units)	910.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-unit (over 7 up to 10 units)	680.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-unit (over 10 up to 13 units)	490.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Multi-unit (over 13 units)	290.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (701 to 1,400 sq. ft.)	1,540.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (1,401 to 2100 sq. ft.)	1,540.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (2,101 to 2,800 sq. ft.)	1,540.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (over 2,800 sq. ft.)	1,540.00	-	-100.00%
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (low, less than 6 units)	-	1,712.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (medium, 6 to 15 units)	-	909.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Residential	Trunk - Single Family Residential (high, greater than 15 units)	-	254.00	New
Public Works	Water Renewal (Sewer) - Connection Fees - Treatment SFDE (Single Family Dwelling Equivalent)	Treatment - SFDE	2,035.00	1,967.00	-3.34%
Public Works	Water Renewal (Sewer) - Connection Fees - Trunk SFDE (Single Family Dwelling Equivalent)	Trunk - SFDE	1,540.00	1,711.52	11.14%
Public Works	Water Renewal (Sewer) - Fixed Monthly Charge	Fixed Monthly Charge For Zero Use	9.57	10.72	12.02%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored Flow (per 1,000 gallons daily average per year)	920.00	1,071.06	16.42%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored BOD (per pound of BOD daily average per year)	388.00	415.86	7.18%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored TSS (per pound of TSS daily average per year)	300.00	315.03	5.01%
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored NH3-N (per pound of NH3-N daily average per year)	340.00	483.04	42.07%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Monitored Monthly Fees	Monitored TP (per pound of TP daily average per year)	2,600.00	4,095.52	57.52%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - Flow (per 1,000 gallons per day)	18.20	44.01	141.81%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - BOD (per pound per day)	19.41	29.86	53.84%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - TSS (per pound per day)	11.15	17.13	53.63%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - NH3-N (per pound per day)	16.24	25.49	56.96%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Treatment - TP (per pound per day)	110.83	151.46	36.66%
Public Works	Water Renewal (Sewer) - Monthly Capacity Rental	Trunk (per SFDE)	-	84.23	New
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored Flow - Phased Wholesale (per 1,000 gallons daily average per year)	315.00	357.65	13.54%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored BOD - Phased Wholesale (per pound of BOD daily average per year)	330.00	407.78	23.57%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored TSS - Phased Wholesale (per pound of TSS daily average per year)	255.00	308.73	21.07%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored NH3-N - Phased Wholesale (per pound of NH3-N daily average per year)	289.00	473.38	63.80%
Public Works	Water Renewal (Sewer) - Phased Wholesale Monthly Fees	Monitored TP - Phased Wholesale (per pound of TP daily average per year)	2,210.00	4,013.58	81.61%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (4 inch)	2,000.00	2,000.00	0.00%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (6 inch)	2,200.00	2,200.00	0.00%
Public Works	Water Renewal (Sewer) - Public Service Lines	Public Service Line Fee (8 inch)	3,000.00	3,000.00	0.00%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Temporary Lift Stations (per account served)	11.96	13.75	14.97%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Future Sewer Deposit	2,000.00	2,060.00	3.00%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Disconnection and Reconnection Fees	318.27	327.82	3.00%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (0 to 250 mg/l BOD and TSS per CCF)	3.69	4.18	13.28%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (251 to 500 mg/l BOD and TSS per CCF)	6.28	7.11	13.22%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (501 to 750 mg/l BOD and TSS per CCF)	9.04	10.24	13.27%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (751 to 1,000 mg/l BOD and TSS per CCF)	11.82	13.39	13.28%
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (1,001 to 1,250 mg/l BOD and TSS per CCF)	14.58	16.52	13.31%

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Department	Program	Fee Description	FY 2024 Fee	Adopted FY 2025 Fee	Percent Change
Public Works	Water Renewal (Sewer) - Residential and Unmonitored Monthly Fees	Unmonitored (1,251 to 2,600 mg/l BOD and TSS per CCF)	19.45	22.03	13.26%
Public Works	Water Renewal (Sewer) - WaterShed	Watershed Workshop (up to $43.26 per person per session)	42.00	43.26	3.00%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored Flow - Wholesale (per 1,000 gallons daily average per year)	370.00	364.38	-1.52%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored BOD - Wholesale (per pound of BOD daily average per year)	388.00	415.86	7.18%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored TSS - Wholesale (per pound of TSS daily average per year)	300.00	315.03	5.01%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored NH3-N - Wholesale (per pound of NH3-N daily average per year)	340.00	483.04	42.07%
Public Works	Water Renewal (Sewer) - Wholesale Monthly Fees	Monitored TP - Wholesale (per pound of TP daily average per year)	2,600.00	4,095.52	57.52%



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