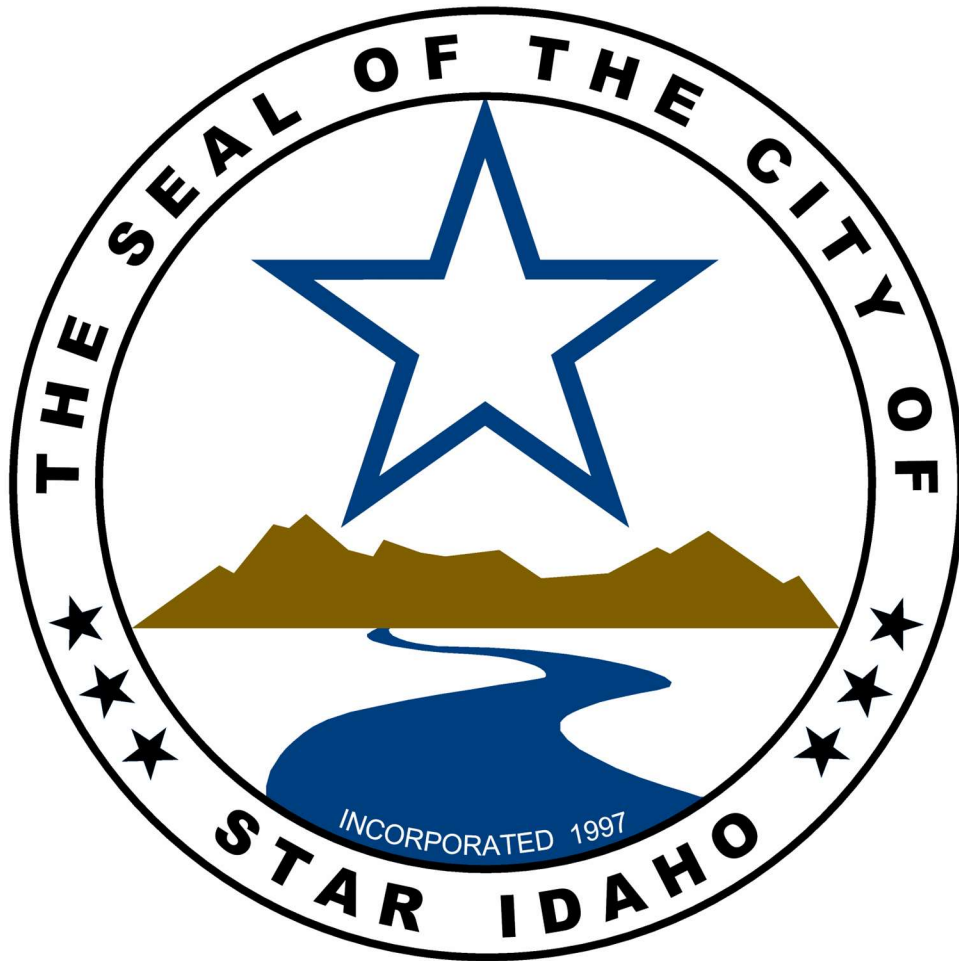


# 2021/2022 Star City Budget Proposal



Prepared by

Mayor Trevor A. Chadwick

10769 W. State Street, Star Idaho 83669

[www.staridaho.org](http://www.staridaho.org)

208-286-7247

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## Mayor's Message

Our country, state, and city experienced many exceptional and even historic events during the past twelve months. The COVID-19 pandemic touched all of us in one way or another, some negatively, but for others it created unique opportunities for us to come together. People left areas of our country that were struggling with shutdowns and economic challenges, to come to the State of Idaho and our great city. Despite these challenges, the City of Star thrived because of the policies and planning put in place by your local officials. As a city we chose not to shut down businesses, churches, or infringe on individual rights. We encouraged individuals to make the personal choices necessary to protect themselves and their families, while they continued to work and provide services and income for their families and employees. **Our great city banded together to become stronger and more economically sound.**

By keeping government out of private industry, Star businesses not only survived, but we saw new businesses invest in Star. Commercial growth in Star is very important for three reasons: property taxes, job creation, and local services.

Star's property tax burden currently falls mainly on homeowners. 93% of our property tax income comes from residential vs. only 7% commercial. Skyrocketing home values in Star make it even more important that we increase our commercial tax base. Since being elected as your Mayor, my goal has been to drive down the residential tax burden by bringing in more businesses. Ridley's Family Market, Ace Hardware, and Les Schwab Tire opened in the past twelve months. Albertson's and Greyloch Custom Cabinetry projects have been approved, our limited commercial centers are filling up, and several local businesses plan to expand their current operations. There are several other businesses considering Star, and I am excited to be in talks with them.

New businesses mean an increase in our local employment base. Aside from the prospect of seeing our tax ratio shift, I am happy to see job opportunities being provided to our citizens and allow them to work close to home.

For years, Star residents have had to travel five to seven miles in any direction to dine, shop or work. Additional business means additional services and goods being provided locally, and fewer shorter car trips on our roads and highways.

The State of Idaho recently reported that it ended the year with a nearly \$900 million dollar surplus. Our legislature has been working through ways to provide tax relief to citizens. Our District 14 Representatives Mike Moyle and Gayann DeMordaunt and District 14 Senator Scott Grow have been in the forefront of these conversations representing the citizens of Star seeking tax relief. We may not always agree on the process or methodology of how tax relief should happen, but we all have the same goal of keeping more of your money in your pocket.

It is my pleasure to announce that I am proposing that the City Council consider a property tax rebate to Star's residential and business property owners. This rebate would apply to property taxes paid to the

City of Star for the 2020/2021 budget year. With the incredible growth over the past year, we have a surplus of revenue from new construction rolls. The council and I have worked hard on ensuring that growth pay for itself by creating first of its kind proportionate share agreements, impact fees and other agreements. This governing body strongly believes that new construction should pay for its share of necessary services and improvements. Years may come when the economy is not as robust and we will have to operate with a lean budget, but when the economy is thriving, surplus revenue **should** go back into taxpayer's pockets.

The future is bright for our great city.

With Respect,

A handwritten signature in red ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Mayor Trevor A. Chadwick

**Property Tax Rebate**

In 2020/2021 the City of Star saw an increase in the number of building permits issued. For this budget year we planned for 275 housing building permits. This number was lower than the prior year’s actual building permits. We were not sure how COVID-19 would impact new housing starts in our community. The opposite ending up happening. Idaho continues to draw people from other states and the growth has been exponential. As of today, we have issued 602 new housing building permits and have still two months remaining in our fiscal year. The increase in new permits have resulted in an increase of building permit dollars and inspection fees. After contractors’ fees and the salaries of our planning and building departments, we have \$960,186.34 remaining in unanticipated revenue.

On numerous occasions, your City Council has advocated for growth to pay for itself. This tax rebate is a great example of that. It will have to be approved by the council, and if approved, details on distribution will have to be finalized. My goal would be to have these funds distributed by September 30, 2021.

**Exhibit 1: Property Tax Rebate Data**

**2020/2021 Property Tax Rebate Data**

As of July 22, 2021 Code	Description	Income	Pass Thru Costs Per Contract			Total Paid Per Contract	Salaries Building/Planning
			60%	40%	25%		
342.1	Building	\$ 1,561,905.10		\$ (40,000.00)	\$ (415,476.28)	\$ (455,476.28)	
342.2	Electrical	\$ 190,699.82	\$ (114,419.89)			\$ (114,419.89)	
342.3	Plumbing	\$ 187,576.03	\$ (112,545.62)			\$ (112,545.62)	
342.4	Mechanical	\$ 200,539.56	\$ (120,323.74)			\$ (120,323.74)	
413	Planning/Building Salaries						\$ (188,482.88)
<b>Sub Total</b>		<b>\$ 2,140,720.51</b>	<b>\$ (347,289.25)</b>	<b>\$ (40,000.00)</b>	<b>\$ (415,476.28)</b>	<b>\$ (802,765.52)</b>	<b>\$ (188,482.88)</b>
<b>Total Income</b>	<b>Income - Expenses above</b>	<b>\$ 1,149,472.11</b>					
<b>Tax Rebate</b>	<b>1/2 of Property Taxes 2020/2021</b>	<b>\$ (741,706.50)</b>					
<b>Costs</b>	<b>To mail checks/administration</b>	<b>\$ (50,000.00)</b>					
<b>Net Income</b>	<b>+ not including the last two fiscal months</b>	<b>\$ 357,765.61</b>					

**Reliable Income vs Mandatory Expenses**

When formulating the budget, we look at reliable income versus mandatory expenses. Our goal over the past two years has been to maintain a level as close to a zero net as possible. This would indicate that our city is functioning at an efficient level.

**Reliable Income**

Reliable income comes in the following forms: Property Taxes, Revenue Sharing, Liquor Revenue, and Franchise Fees from power, cable, natural gas, and waste management.

### **Property Taxes**

Property taxes are taxes paid from all property owners (homeowners, businesses, and agriculture) within the boundaries of the taxing district. Property taxes can be increased with either/or a combination of a 3% increase allowed by law, new construction roll, and/or annexation roll.

### **New Construction Value**

The recent approval of House Bill 389 has made the goal of having growth pay for itself more challenging. Instead of realizing 100% of our new construction rolls, we are only able to realize 8% of the 90% of the new construction total. Under the old formula, Star would be able to realize \$254,683.00 in income for fiscal year 2021/2022. With the new formula, the city will only be able to collect \$118,673.00 in additional revenue.

### **Revenue Sharing**

But there is good news! This year the City of Star was the beneficiary of the State of Idaho's adjustment in population in relation to revenue sharing. Revenue Sharing is a process where the state returns 11.5 % of the sales tax revenue to cities and counties in Idaho. Star's revenue sharing dollars went from \$656,392 for the 2020/2021 budget year to \$1,007,190.00 for the 2021/2022 budget year.

### **State Liquor Revenue**

Additional money is collected from the state and passed onto local governments in the form of State Liquor Revenue distribution. 50% of the revenues collected are disbursed to cities and counties. Of this 50%, 51.2% goes to cities, 36.8% goes to counties and 12% goes to magistrate court funding. For fiscal year 2021/2022, the City of Star is expected to receive \$118,071.00 from this fund. This is an increase of 26.52% from the \$93,320.00 in revenue to be collected in the current fiscal year of 2020/2021.

### **Franchise Fees**

Idaho Code allows cities to collect franchise fees from electric, natural gas, cable TV and waste management. Cities are allowed to collect up to 3% unless there is a previous agreement in place. The City of Star has all four of these franchise fees in place. We are currently collecting 1% from Idaho Power, 2% from Cable One, 3% from Intermountain Gas and 8% from Republic Services.

### **Mandatory Expenses**

Mandatory expenses are expenses that are required to keep the city running in times of reduced revenue from other sources when the economy begins to struggle or slow down. We include the following in mandatory expenses: Police, Animal Control, City Attorney, and associated legal fees with Ada and Canyon County Prosecutor's offices, city payroll with associated employee costs, and liability insurance for the city.

### **Pass Through Income vs Pass Through Expenses**

The City of Star has several income sources that are related to the number of permits issued and passed through to the agencies that utilize the money for improvements. These come in the form of impact fees and proportionate share revenue.

Impact fees allow taxing districts to assure that growth pays its part in capital improvements. The City of Star collects impact fees for Star Parks Development, Ada County Highway District (ACHD), Star Fire District, and will soon be collecting impact fees for Canyon Highway District #4. Additionally, the City of Star set up the first of its kind agreement with the Idaho Transportation Department in the form of a Proportionate Share Agreement. The city recovers a processing fee to collect impact fees for Star Fire and will do the same for CHD4. By statute, we are not allowed to collect a processing fee from the ACHD impact fee, and we do not charge a processing fee for Star's Park Impact Fee, so 100% of those impact fees pass through.

### **Star Parks Impact Fees**

Each new residential development (single family home or multi family home) pays a \$2,050.00 impact fee. These fees can only be used for improvements to current parks, the purchase of property for future parks, or the development of property into parks. In the 2021/2022 fiscal year the City of Star plans to re-convene its Impact Fee Committee to discuss the addition of trailways, pathways, and a possible City Recreation Center as items park impact fees can be used for.

### **ACHD Impact Fee**

Each new residential development (single family home) pays a \$3,433.00 impact fee to the city which is passed through to ACHD for capital improvements on the county owned roadways. Each business and multifamily unit pays a fee as well, but these fees are collected directly by ACHD, and the fee structure varies based on the type of business being developed. ACHD's Impact Fee can only be for specific improvements. Every year this fee can be adjusted by ACHD. 100% of these fees pass through to ACHD; no processing fee is collected. You can view a list of these fees by going to the following link at ACHD: [http://www.achdidaho.org/Documents/Engineering/ImpactFees/Ordinance246/ExhibitA\\_FeeSchedule.pdf](http://www.achdidaho.org/Documents/Engineering/ImpactFees/Ordinance246/ExhibitA_FeeSchedule.pdf)

### **Star Fire District Impact Fee**

In 2019, the Star Fire Department entered into an agreement with the City of Star to assess an impact fee for all new housing and business permits. Each new residential unit pays a \$809.00 impact fee, and each commercial facility pays \$0.38 per square foot towards impact fees. These fees go towards the Star Fire Department executing their capital improvement plan that includes the construction of additional stations as necessary. The city receives a \$20.00 processing fee for each permit issued, the remainder is passed through to the fire district each month.



### **Canyon Highway District 4 Impact Fee**

With the goal of growth paying for itself in mind, the Cities of Star and Middleton entered into an agreement with Canyon Highway District 4 (CHD4) to do a feasibility study on impact fees for CHD4. The City of Star has roadways in Canyon County that CHD4 maintains and improves. There will be a public hearing this fall on approving the Capital Improvement Plan (CIP) for CHD4 and the collection of impact fees for all new housing and commercial developments within Star's city limits in Canyon County. The proposed fees for each new residential unit are \$5,039.00 which is significantly higher than ACHD. No impact fees have ever been collected by CHD4, so they have a CIP that requires attention. As with ACHD the commercial impact fee varies depending on the type of business. When the agreement is approved, a processing fee will be established for collecting these impact fees.

### **Proportionate Share with Idaho Transportation Department**

In April 2020, the City of Star entered into an agreement with Idaho Transportation Department (ITD) to collect a proportionate share of costs associated with improvements on the State Highways within the city limits of Star. All money collected can only be used on state highway improvements within Star. To date we have agreed to over \$2,000,000.00 in fees. The money must be paid prior to a developer receiving their final plats for each phase of the development. The city is currently working with ITD to use these funds to improve and widen Highway 44 between Star Road and Can Ada Road. This segment of Highway 44 is not currently funded through any other means. Star has three state highways these funds can be used on: Highway 44, Highway 16, and Highway 20/26. There are no fees associated with collecting these shares, all money stays in Star for highway improvements.

### **Building Fees**

The city collects fees associated with plan reviews, inspections, and reinspections. The cost for these fees varies depending on the project. A list of fees can be found on our website at: <https://www.staridaho.org/buildingpermitfees>. The city uses contractors for our building, electrical, plumbing, and mechanical inspections. Up to 60% of these fees are paid to the contractors the remainder covers costs associated with the employees needed to provide additional building services.

### **Savings**

The City of Star is positioned well financially. The city has no debt and has a sizable amount in savings that could help the city in the event of an economic downturn. We have funds in three banks, and in our Local Government Investment Pool. American Rescue Plan Act (ARPA) funds are only allowed to be used for specific items as directed by federal and/or state governments. We have received one payment. We are hopeful we will receive direction this fall for how these funds can be used. The remainder of savings will be used as needed in the event of an economic downturn or if another need arises in the city.

Currently, we have **\$11,080,385.90** in all the City of Star bank accounts. Breakdown of these funds is as follows:

Savings/Operating Accounts	\$ 7,758,062.67
Park Impact Fee Account:	\$ 2,088,295.23
ITD Proportion Share Account:	\$ 101,332.00
ARPA Funds:	\$ 1,132,696.00
<b><u>Total City of Star Bank Accounts:</u></b>	<b><u>\$ 11,080,385.90</u></b>

### **REVENUE**

The city has reliable income in the form of Property Taxes, Revenue Sharing and Franchise Fees. We have additional pass thru income relating to impact fees and building fees. The city generates additional revenue through licenses, grants, sponsorships, sports/recreation programs and other miscellaneous revenue sources.

#### **Property Taxes**

Every year, each taxing district sets their budget using property taxes as a source of revenue for their district. For the 2021/2022 Budget Star's property tax revenue is roughly 12.68% of the total budget. The recently passed House Bill 389 allows a taxing district to increase its taxing authority by a maximum of 8% through a combination of the 3% allowed and 90% of new construction and annexations. If the city were to tax all taxpayers with a 3% increase, this would be passed on to each homeowner, business, and agriculture property on the tax rolls within the city, thus increasing the additional tax burden for all property owners. If we utilize new construction and annexations as the source of the additional income, the current taxpayer will not see an increase in their taxes. Star has enough new construction that we are increasing the property tax levy amount by 8%, all through new construction. The City of Star's new levy dollar amount will be **\$1,602,086.04**. In Exhibits 2 and 3 below you can see how this new levy amount will impact taxes associated with the city, you will in fact see a deduction in the taxes paid to the city due to the increased new construction roll.

The valuations of residential units in Star have increased between 20-35% for the current fiscal year. This creates an issue for Star residential taxes in relation to taxes paid at the county level. When Star home values outpace other areas of the county, a higher burden is placed on our citizens than those in other parts of the county. Additionally, the valuation model used for business tax valuations has shown to decrease the values of businesses thus placing a larger burden on the residential taxpayer. Residential tax valuations are based on market value for the lot and the cost model for the residential improvements.

Business tax valuations are based on market value for the lot and income model for the business. This information can be found on the Ada County Assessor website:

<https://adacountyassessor.org/propsys/AddressSearch.jsp>

**Foregone**

Foregone is the amount of money the city did not add to the tax rolls but could take in future years. That dollar amount can be banked and assessed in future years as an increase in property tax. HB389 limits the city to taking 1% of this total each year for basic business operations, or we can take up to 3% for capital projects that would fall off after the capital project is funded. HB389 created a loophole that allows taxing authorities to take the entire amount of their foregone balance this year. As your Mayor, I do not agree with this approach, as this would add nearly 50% to your city tax bill. The spirit of the law and the intent of the law from HB389 is to take the 1% and 3% as noted above respectfully. Currently, Star has a balance of \$ 663,040.00 in the foregone balance. I am proposing that Star does not add any unused tax this year to the foregone bank and to not take any of the available foregone monies.

**Exhibit 2: Residential Property Tax Example**

**Residential Tax Example #1 (Steven Springs Subdivision Property)**

Valuation	\$ 360,100.00				
<b>Homeowners Exemption</b>	<b>\$ 100,000.00</b>				
Taxed Value	\$ 260,100.00				
Total Tax	\$ 2,551.47				

**Year 2020/2021**

Description	Tax District	Levy Rate	\$ Tax	% of Tax	1/2 of Tax
Ada County	1	0.002405262	\$625.61	24.52%	
West Ada School	8	0.002377895	\$618.49	24.24%	
Star Fire	31	0.001699022	\$441.92	17.32%	
Star City	33	0.001245592	\$323.98	12.70%	\$ 161.99
Ada County Highway District	6	0.000701539	\$182.47	7.15%	
Star Sewer and Water	37	0.000649096	\$168.83	6.62%	
Ada Community Library	13	0.000435026	\$113.15	4.43%	
College of Western Idaho	100	0.000124293	\$ 32.33	1.27%	
Emergency Medical	3	0.000118422	\$ 30.80	1.21%	
Star Cemetary	25	0.000032313	\$ 8.40	0.33%	
Mosquito Abatement	43	0.000021106	\$ 5.49	0.22%	

Valuation	\$ 470,200.00	30.57%			
<b>Homeowners Exemption</b>	<b>\$ 125,000.00</b>				
Taxed Value	\$ 345,200.00				
Total Tax	\$ 1,882.85				

**Year 2021/2022**

please see the notes below

Description	Tax District	Levy Rate*	\$ Tax	% of Tax	Incr or Dec
Ada County	1	0.001915477	\$ 661.22	35.12%	\$ 35.61
West Ada School	8		\$ -	0.00%	
Star Fire	31	0.001120707	\$ 386.87	20.55%	\$ (55.05)
Star City	33	0.000853288	\$ 294.56	15.64%	\$ (29.42)
Ada County Highway District	6	0.000559491	\$ 193.14	10.26%	\$ 10.67
Star Sewer and Water	37	0.00044383	\$ 153.21	8.14%	\$ (15.62)
Ada Community Library	13	0.000328229	\$ 113.30	6.02%	\$ 0.15
College of Western Idaho	100	0.000098888	\$ 34.14	1.81%	\$ 1.81
Emergency Medical	3	0.000094338	\$ 32.57	1.73%	\$ 1.76
Star Cemetary	25	0.000023328	\$ 8.05	0.43%	\$ (0.35)
Mosquito Abatement	43	0.000016812	\$ 5.80	0.31%	\$ 0.31

Residential valuation is typically market value for lot and cost model for improvements

Unable to provide West Ada Levy Rate as there are bonds associated with this rate that are not reported as of today  
 Star Fire Tax will be a little higher due to a voter approved bond in 2019 that does not appear  
 \* The Levy Rates as provided by the county as a result of HB389 figuring max of 8% taken

**Residential Tax Example #2 (Roselands Subdivision Property)**

Valuation	\$ 386,200.00				
<b>Homeowners Exemption</b>	<b>\$ 100,000.00</b>				
Taxed Value	\$ 286,200.00				
Total Tax	\$ 2,807.50				

**Year 2020/2021**

Description	Tax District	Levy Rate	\$ Tax	% of Tax	1/2 of Tax
Ada County	1	0.002405262	\$688.39	24.52%	
West Ada School	8	0.002377895	\$680.55	24.24%	
Star Fire	31	0.001699022	\$486.26	17.32%	
Star City	33	0.001245592	\$356.49	12.70%	\$ 178.24
Ada County Highway District	6	0.000701539	\$200.78	7.15%	
Star Sewer and Water	37	0.000649096	\$185.77	6.62%	
Ada Community Library	13	0.000435026	\$124.50	4.43%	
College of Western Idaho	100	0.000124293	\$ 35.57	1.27%	
Emergency Medical	3	0.000118422	\$ 33.89	1.21%	
Star Cemetary	25	0.000032313	\$ 9.25	0.33%	
Mosquito Abatement	43	0.000021106	\$ 6.04	0.22%	

Valuation	\$ 482,000.00	24.81%			
<b>Homeowners Exemption</b>	<b>\$ 125,000.00</b>				
Taxed Value	\$ 357,000.00				
Total Tax	\$ 1,947.22				

Please see the notes below

Description	Tax District	Levy Rate*	\$ Tax	% of Tax	Incr or Dec
Ada County	1	0.001915477	\$ 683.83	35.12%	\$ (4.56)
West Ada School	8		\$ -	0.00%	
Star Fire	31	0.001120707	\$ 400.09	20.55%	\$ (86.17)
Star City	33	0.000853288	\$ 304.62	15.64%	\$ (51.86)
Ada County Highway District	6	0.000559491	\$ 199.74	10.26%	\$ (1.04)
Star Sewer and Water	37	0.00044383	\$ 158.45	8.14%	\$ (27.32)
Ada Community Library	13	0.000328229	\$ 117.18	6.02%	\$ (7.33)
College of Western Idaho	100	0.000098888	\$ 35.30	1.81%	\$ (0.27)
Emergency Medical	3	0.000094338	\$ 33.68	1.73%	\$ (0.21)
Star Cemetary	25	0.000023328	\$ 8.33	0.43%	\$ (0.92)
Mosquito Abatement	43	0.000016812	\$ 6.00	0.31%	\$ (0.04)

Residential valuation is typically market value for lot and cost model for improvements

Unable to provide West Ada Levy Rate as there are bonds associated with this rate that are not reported as of today  
 Star Fire Tax will be a little higher due to a voter approved bond in 2019 that does not appear  
 \* The Levy Rates as provided by the county as a result of HB389 figuring max of 8% taken

### Exhibit 3: Business Property Tax Example

#### Business Tax Example 1 (Bi-Mart)

Valuation	\$4,577,100.00	
	\$ -	<b>Year 2020/2021</b>
Taxed Value	\$4,577,100.00	
Total Tax	\$ 45,381.96	

Description	Tax District	Levy Rate	\$ Tax	% of Tax
Ada County	1	0.002405262	\$11,009.12	24.259%
West Ada School	8	0.002377895	\$10,883.86	23.983%
Star Fire	31	0.001699022	\$ 7,776.59	17.136%
Star City	33	0.001245592	\$ 5,701.20	12.563%
Ada County Highway District	6	0.000701539	\$ 3,211.01	7.076%
Star Sewer and Water	37	0.000649096	\$ 2,970.98	6.547%
Ada Community Library	13	0.000435026	\$ 1,991.16	4.388%
College of Western Idaho	100	0.000124293	\$ 568.90	1.254%
Emergency Medical	3	0.000118422	\$ 542.03	1.194%
Flood Control District #10	45	0.000105437	\$ 482.60	0.011%
Star Cemetary	25	0.000032313	\$ 147.90	0.326%
Mosquito Abatement	43	0.000021106	\$ 96.60	0.213%

Business valuation is typically market value for lot and income model for business

Valuation	\$4,332,700.00	-5.34%
	\$ -	<b>Year 2021/2022</b>
Taxed Value	\$4,332,700.00	
Total Tax	\$ 23,984.42	

Description	Tax District	Levy Rate	\$ Tax	Incr or Dec
Ada County	1	0.001915477	\$8,299.19	\$(2,709.94)
West Ada School	8		\$ -	
Star Fire	31	0.001120707	\$4,855.69	\$(2,920.91)
Star City	33	0.000853288	\$3,697.04	\$(2,004.16)
Ada County Highway District	6	0.000559491	\$2,424.11	\$(786.91)
Star Sewer and Water	37	0.00044383	\$1,922.98	\$(1,048.00)
Ada Community Library	13	0.000328229	\$1,422.12	\$(569.04)
College of Western Idaho	100	0.000098888	\$ 428.45	\$(140.45)
Emergency Medical	3	0.000094338	\$ 408.74	\$(133.29)
Flood Control District #10	45	0.000081288	\$ 352.20	\$(130.40)
Star Cemetary	25	0.000023328	\$ 101.07	\$(46.83)
Mosquito Abatement	43	0.000016812	\$ 72.84	\$(23.76)

Unable to provide West Ada Levy Rate as there are bonds associated with this rate that are not reported as of today  
 Star Fire Tax will be a little higher due to a voter approved bond in 2019 that does not appear  
 \* The Levy Rates as provided by the county as a result of HB389 figuring max of 8% taken

#### Business Tax Example 2 (El Mariachi Loco Restaurante)

Valuation	\$ 870,300.00	
	\$ -	<b>Year 2020/2021</b>
Taxed Value	\$ 870,300.00	
Total Tax	\$ 8,537.27	

Description	Tax District	Levy Rate	\$ Tax	% of Tax
Ada County	1	0.002405262	\$ 2,093.30	24.520%
West Ada School	8	0.002377895	\$ 2,069.48	24.241%
Star Fire	31	0.001699022	\$ 1,478.66	17.320%
Star City	33	0.001245592	\$ 1,084.04	12.698%
Ada County Highway District	6	0.000701539	\$ 610.55	7.152%
Star Sewer and Water	37	0.000649096	\$ 564.91	6.617%
Ada Community Library	13	0.000435026	\$ 378.60	4.435%
College of Western Idaho	100	0.000124293	\$ 108.17	1.267%
Emergency Medical	3	0.000118422	\$ 103.06	1.207%
Star Cemetary	25	0.000032313	\$ 28.12	0.329%
Mosquito Abatement	43	0.000021106	\$ 18.37	0.215%

Business valuation is typically market value for lot and income model for business

Valuation	\$ 743,500.00	-14.57%
	\$ -	<b>Year 2021/2022</b>
Taxed Value	\$ 743,500.00	
Total Tax	\$ 4,055.34	

Description	Tax District	Levy Rate	\$ Tax	Incr or Dec
Ada County	1	0.001915477	\$1,424.16	\$(669.14)
West Ada School	8		\$ -	
Star Fire	31	0.001120707	\$ 833.25	\$(645.41)
Star City	33	0.000853288	\$ 634.42	\$(449.62)
Ada County Highway District	6	0.000559491	\$ 415.98	\$(194.57)
Star Sewer and Water	37	0.00044383	\$ 329.99	\$(234.92)
Ada Community Library	13	0.000328229	\$ 244.04	\$(134.56)
College of Western Idaho	100	0.000098888	\$ 73.52	\$(34.65)
Emergency Medical	3	0.000094338	\$ 70.14	\$(32.92)
Star Cemetary	25	0.000023328	\$ 17.34	\$(10.78)
Mosquito Abatement	43	0.000016812	\$ 12.50	\$(5.87)

Unable to provide West Ada Levy Rate as there are bonds associated with this rate that are not reported as of today  
 Star Fire Tax will be a little higher due to a voter approved bond in 2019 that does not appear  
 \* The Levy Rates as provided by the county as a result of HB389 figuring max of 8% taken

### Revenue Sharing and Liquor Revenue

The City of Star expects to receive **\$1,007,190.00** from the State of Idaho in the form of revenue sharing. This is a 53.44% increase from the prior year. This increase allows the city to make up for the new construction revenue loss as a result of House Bill 389.

Liquor Revenue is expected to be **\$118,071.00**. This is an increase of 26.52% from the year prior.

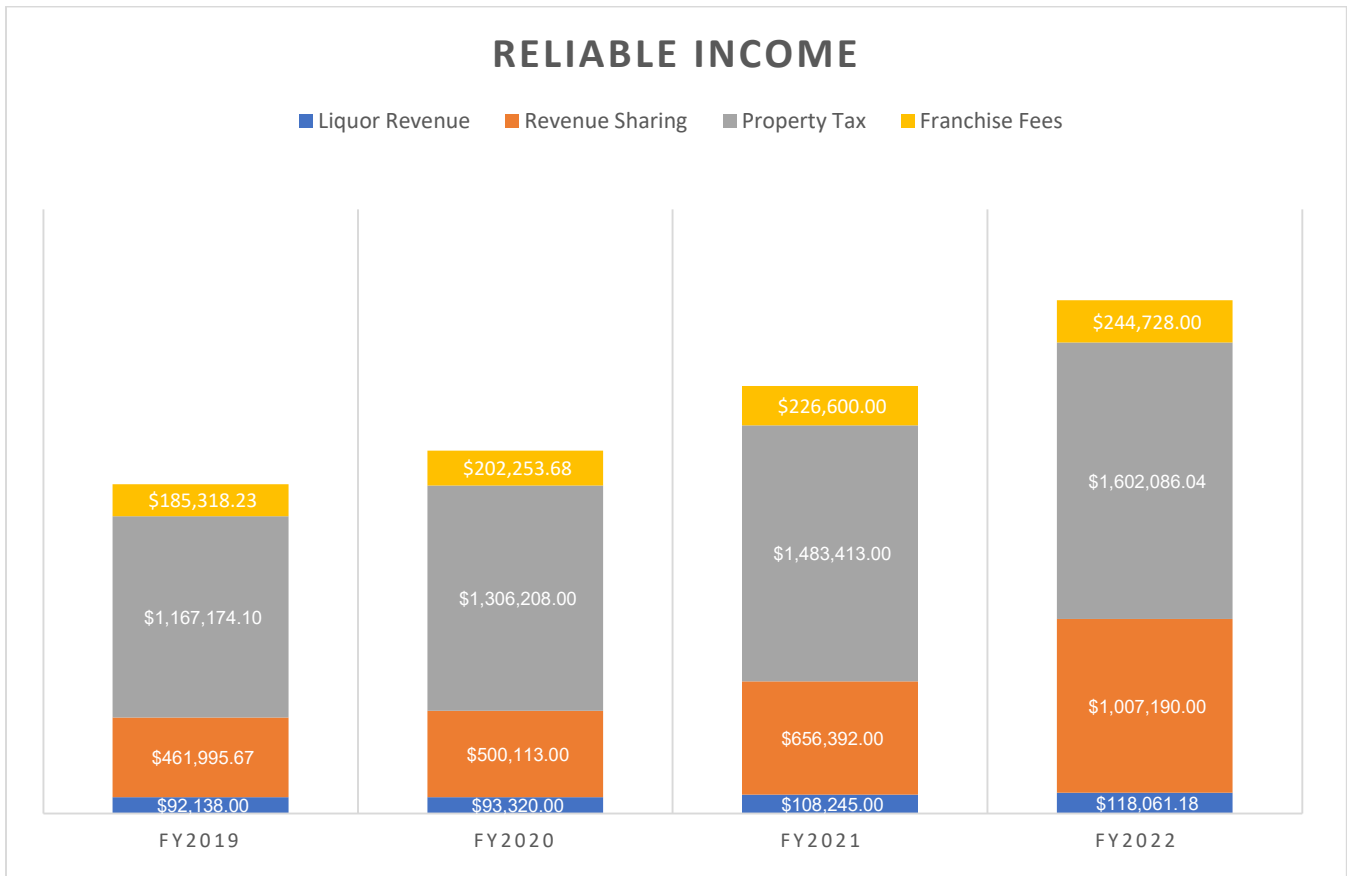
### Franchise Fees

The City of Star receives franchise fees from Idaho Power, Intermountain Gas, Cable One (Sparklight) and Republic Services. We are expecting an increase of 8% in fees from these franchises in the fiscal year 2021/2022. The aggregate total the city will collect is \$244,728.00.

Exhibit 4 shows the increases in each of the reliable income categories over the past four years.



**Exhibit 4: Reliable Income Growth**



**Impact Fees and Proportionate Share**

Impact fees are an important source of growth paying for itself. In fiscal budget year 2020/2021 the city planned for 275 building permits to be issued. With the large number of people moving to the Treasure Valley, Star has seen an increase in the number of building permits being issued. The increase in growth in the Treasure Valley has created supply challenges, with no relief in sight. For the 2021/2022 budget year, Star plans to budget for 500 building permits, so our pass-through income from these categories will increase over years prior. The impact fee for Canyon Highway District 4 (CHD4) should be approved this fall. Not knowing the trends of development on the Canyon County side, the city will have to adjust its budget as data starts to come in. Below is the income expected in each category from impact fees.

<b>ACHD Impact Fee:</b>	<b>\$ 1,716,500.00</b> (500 * \$3,433.00)
<b>Star Park Impact Fee:</b>	<b>\$ 1,025,000.00</b> (500 * \$2,050.00)
<b>Star Fire Impact Fee:</b>	<b>\$ 404,500.00</b> (500 * \$ 809.00)
<b>CHD4 Impact Fee:</b>	<b>\$ 50,000.00</b> (TBD)

The city has nearly \$2,268,484.00 committed to the proportionate share fund, however these funds are not collected by the city until the final plat is picked up by the developer with each phase of a

development. The City of Star has budgeted **\$100,000.00** to be collected and will adjust this area of the budget as final plats are completed and fees are paid. Exhibit 5 shows the projects and proportionate shares as determined by the Idaho Transportation Department (ITD) and agreed upon by the developer and the City of Star.

**Exhibit 5: Approved Proportionate Shares per ITD**

<b>ITD Proportionate Share - City of Star</b>		
<b>Subdivision Name</b>	<b>Committed</b>	<b>Paid</b>
Breitenbach Ridge	\$ 14,072.00	
Canopi Estates	\$ 3,324.00	
Canvasback	\$ 188,000.00	
Cranefield	\$ 72,798.00	
Haven Ranch	\$ 2,770.00	
Loran Estates	\$ 2,690.00	
Moyel Estates/Cresta Del Sol	\$ 51,904.00	
Moyel Village/Heights	\$ 46,615.00	
River Park	\$ 210,787.00	
Rivercreek Landing	\$ 123,658.00	
Rivermoor	\$ 294,168.00	
Rosti Farms	\$ 874,625.00	
Sellwood	\$ 113,191.00	
Sunfield Estates	\$ 66,520.00	
Trapper Ridge		<b>\$ 3,000.00</b>
Wildrye Creek	\$ 167,112.00	
Saddlewood	\$ 36,250.00	
Amazon Falls		<b>\$ 88,438.00</b>
Stonecrest		<b>\$ 9,894.00</b>
<b>Total</b>	<b>\$ 2,268,484.00</b>	<b>\$ 101,332.00</b>

**As of July 2021**

**Building Fees and Land Use Fees**

The City of Star contracts services related to our inspectors and plan reviews. The contract concept has benefits when the number of permits stay low, so the city is not paying for a full-time employee with benefits. However, when we have many permits being issued, this increased expense could be used elsewhere to improve services, rebate property taxes to the taxpayer, and/or save for capital projects that may not be paid for with impact fees. The city has contracts with building, electrical, plumbing, and mechanical inspectors. We are reviewing our options on this function within the city. We are unable to base this income on the number of permits, as the total cost of each residential unit or business varies based on size and amenities. The projected income for building fees is as follows:

Building Fees	<b>\$ 1,209,763.00</b>
Electrical Fees	<b>\$ 156,852.00</b>

Plumbing Fees	<b>\$ 156,852.00</b>
Mechanical Fees	<b>\$ 156,852.00</b>

There are various Land Use fees associated with the many developments in Star. These fees range from \$20.00 to \$2,530.00. Additionally, land use applicants will pay any additional costs incurred by the City in obtaining a review of the application by architects, engineers, or other professionals.

Bonding of projects happens when weather does not permit projects to complete their landscaping, irrigation, streetlights, fencing and other site amenities within the time specified in the final plat approval prior to occupancy. Each development that falls in this category is required to bond the cost of those improvements at 150% of the cost. These bonds are given back to the owner once the city engineer verifies the completion of the required improvements. Bonds are typically pass thru revenue.

Land Use Fees	<b>\$ 120,000.00</b>
Bonding	<b>\$ 200,000.00</b>

**General License and Fees**

General Licenses and Fees include Dog Licenses, Vendors Permits, Alcohol Beverage Licenses, Park Reservations and Facility Rentals.

Every year the city collects fees related to dog licenses. Our goal is to have all dogs licensed within our city limits for two reasons. One is to make certain our pups are returned to the rightful owner if they get out and the other is to work towards paying for the required animal control costs the city is required to provide. Cost for these licenses vary from \$9.00 to \$41.00 annually.

Vendor permits are issued to all vendors attending the various events in our parks and city facilities throughout the year. Food Trucks also fall into this category. Vendor permits range from \$25.00 to \$125.00 depending on class of vendor.

Every June each business that sells alcohol in Star must reapply for their Alcohol Beverage License. Costs associated with these licenses are set by the State. Costs range from \$50.00 to \$1,062.50, depending on the type of alcohol license desired.

With the increase in population, our parks and facilities are seeing an increase in use. Fees associated with these rentals range from \$25.00 to \$800.00 depending on the venue.

For 2021/2022 the expected revenue generated for General Licenses are as follows:

Dog Licenses	<b>\$ 2,500.00</b>
Vendors License	<b>\$ 2,400.00</b>
Alcohol Beverage License	<b>\$ 7,163.00</b>

Park Reservations	<b>\$ 4,725.00</b>
Facility Rentals	<b>\$ 16,250.00</b>

General Fees include interest revenue realized on our various banking accounts and donations received from generous businesses and individuals. In 2020/2021 Firehouse Subs helped with collecting donations to provide Star subdivisions with life safety floatation devices. The city is currently in the process of securing these devices to be installed by our Parks, Art & Beautification Committee. Firehouse Subs has a strong desire to help protect the general welfare of our community. In total they were able to obtain \$10,750.00 in donations for this important project.

Fiscal year 2021/2022 General Fees income are as follows:

Interest Revenue	<b>\$ 13,000.00</b>
Donations	<b>\$ 9,000.00</b>

**Grants, ARPA Funds and Events**

Since becoming the Mayor of Star, I have worked hard to acquire grant money for various projects and improvements we wish to complete. In fiscal year 2020/2021, with the help of Tina Wilson, Director, Western Alliance for Economic Development, the City of Star secured a grant to run fiber to our City Hall, Star Riverhouse, and Hunter’s Creek Park for \$ 379,650.45. This provided important high speed access points for our kids who were required to educate from home and also for home-based businesses that were having challenges obtaining internet service at home.

In 2021/2022 fiscal year, we have applied for several grants for parks and planning in our city.

Park Grant	<b>\$ 45,000.00</b>
Transportation Planning Grant	<b>\$ 45,000.00</b>

All cities and counties in Idaho are provided with American Rescue Plan Act (ARPA) funds base on population. The City of Star will receive a total of \$2,265,392.00 split into two payments. The first payment was received in June 2021 for the current fiscal year of \$1,132,696.00. The city expects to receive another payment in the next fiscal year for the same amount. The funds can only be spent on specific items. We are hopeful we will receive direction this fall for how these funds can be used.

ARPA Funds	<b>\$ 1,132,696.00</b>
------------	------------------------

In fiscal year 2020/2021 we were successful in having 100% of the Hometown Celebration paid for with donations. Businesses stepped up in a big way providing the city with 45,000.00 in donations resulting in Hometown Celebration being almost entirely funded by donations rather than taxpayer money. The city will continue to work on sponsorships for this very important community event.



Hometown Celebration \$ 45,000.00

**Sports and Recreation Programing Fees**

We have a robust sports and recreation program. Many classes are offered through our recreation department such as: mosaic arts, fit and fall, kid’s camps, yoga, etc. Our sports programing includes soccer, baseball, softball, football, lacrosse, and more. With the opening of the Star Riverhouse, we now have a center to hold our recreation programs. We continue to see an increase in the number of participants year after year. The city has roughly 500 participants every year in the various programs. Revenue collected from these programs for 2021/2022 are expected as follows:

Sports Fees	\$ 62,000.00
Recreation Fees	\$ 35,145.00

**Court Fines, Scholarships, Miscellaneous Revenue, and Unrestricted Funds**

Court Fines are fines that are paid back to the city for various criminal activities that have taken place. There is no real formula to determine how much the city will receive in these fines.

Our Star Mayor’s Youth Council has been focusing on increasing the amount of Mayor’s Youth Scholarhsip donations. The goal of the council is to raise money through fundraisers to offset the amount paid out in annual scholarships. At this year’s Hometown Celebration these fantastic young men and women collected more than \$10,000.00 to be applied towards scholarships.

Miscellaneous revenue is revenue that comes into the city that does not fit into any other defined category.

Unrestricted funds are funds transferred into the P&L to cover costs. For instance the General Funds transfer is money transferred in to pay for the first few months of bills for the city while we are waiting for revenue to accumulate. Transfer from park funds are funds transferred out of our park impact fee account to be used on capital improvement projects. The transfer from ITD’s proportionate share funds will be transferred and used to improvement Highway 44 between CanAda and Star Road.

Below is the expected revenue for these items:

Court Fines	\$ 7,000.00
Scholarships	\$ 6,000.00
Miscellaneous Revenue	\$ 1,000.00
General Funds	\$ 400,000.00
Transfer from Park Impact Funds	\$ 1,625,000.00
Transfer from ITD Proportiantie Share	\$ 900,000.00

The total projected revenue from all sources for fiscal year 2021/2022 is **\$12,627,273.04**.

It is important to note that only **\$1,602,086.04** of this projected revenue is coming from property tax revenue, or 12.69% of the total revenue.

**Exhibit 6: 2021/2022 Revenue Budget**

City of Star REVENUE				
Acct #	Item	Final Budget 2020/2021	YTD As of July 22, 2021	Budget Proposal 2021/2022
<b>310</b>	<b>Property Tax</b>	\$1,483,413.00	\$982,150.38	\$1,602,086.04
<b>311</b>	<b>Sales &amp; Use Tax</b>			
311.10	Revenue Sharing	\$656,392.00	\$614,571.76	\$1,007,190.00
311.40	Liquor Revenue	\$93,320.00	\$86,596.00	\$118,071.00
<b>312</b>	<b>Franchise Fees</b>			
312.10	Power	\$47,019.50	\$42,272.86	\$50,781.06
312.20	Cable	\$7,296.52	\$5,428.42	\$7,880.24
312.30	Natural Gas	\$82,210.48	\$62,420.40	\$88,787.32
312.40	Waste Management	\$90,073.50	\$63,637.94	\$97,279.38
<b>320</b>	<b>General Licenses</b>			
320.10	Dog Licenses	\$2,500.00	\$2,578.50	\$2,500.00
320.20	Vendors Licenses	\$755.00	\$1,255.00	\$2,400.00
320.30	Alcoholic Beverage	\$5,000.00	\$7,163.00	\$7,163.00
320.40	Park Reservation	\$1,500.00	\$4,520.00	\$4,725.00
320.50	Rentals	\$4,000.00	\$20,806.42	\$16,250.00
<b>333</b>	<b>Scholarships</b>	\$2,500.00	\$359.85	\$6,000.00
<b>334</b>	<b>Events</b>			
334.10	Hometown Celebration	\$12,000.00	\$46,900.00	\$45,000.00
<b>335</b>	<b>Grants</b>			
335.10	Park Grant	\$10,000.00	\$0.00	\$45,000.00
335.20	Fiber Grant	\$0.00	\$379,650.45	\$0.00
335.30	ARPA Funds	\$0.00	\$1,132,696.00	\$1,132,696.00
335.40	Transportation Planning Grant	\$0.00	\$0.00	\$45,000.00
<b>338</b>	<b>Court Fines</b>	\$7,500.00	\$3,766.76	\$7,000.00
<b>342</b>	<b>Building Fees</b>			
342.10	Building	\$700,000.00	\$1,561,905.10	\$1,209,763.00
342.20	Electrical	\$95,000.00	\$190,699.82	\$156,852.00
342.30	Plumbing	\$95,000.00	\$187,576.03	\$156,852.00
342.40	Mechanical	\$95,000.00	\$200,539.56	\$156,852.00
342.40	Re-Inspection Fees	\$10,000.00	\$4,565.00	\$0.00
<b>343</b>	<b>Impact Fee/Prop. Share</b>			
343.10	Park Impact Fees	\$563,750.00	\$1,603,100.00	\$1,025,000.00
343.20	ACHD	\$830,225.00	\$1,844,399.00	\$1,716,500.00
343.30	Star Fire	\$222,475.00	\$675,014.34	\$404,500.00
343.40	ITD Proportionate Share	\$100,000.00	\$98,332.00	\$100,000.00
343.50	CHD4 Impact Fees	\$0.00	\$0.00	\$50,000.00
<b>344</b>	<b>Land Use Fees</b>			
344.10	Zoning Admin Fees	\$65,000.00	\$158,420.58	\$120,000.00
344.20	Bonding	\$1,000.00	\$219,220.00	\$200,000.00
<b>350</b>	<b>Recreation</b>			
350.10	Sports	\$63,950.00	\$46,797.19	\$62,000.00
350.20	Classes & Activities	\$30,545.00	\$22,962.16	\$35,145.00
<b>361</b>	<b>General Fees</b>			
361.10	Interest Revenue	\$1,000.00	\$13,624.08	\$13,000.00
361.20	Donations	\$1,000.00	\$10,750.00	\$9,000.00
<b>384</b>	<b>Miscellaneous</b>			
384.10	Miscellaneous	\$1,000.00	\$351.52	\$1,000.00
384.20	COVID 19	\$1,000.00	\$17,707.03	\$0.00
<b>390</b>	<b>Unrestricted Funds</b>			
390.10	General Funds	\$400,000.00	\$400,000.00	\$400,000.00
390.20	Transfer from Park Funds	\$311,250.00	\$0.00	\$1,625,000.00
390.30	Transfer from ITD Prop Funds	\$0.00	\$0.00	\$900,000.00
<b>TOTAL</b>		<b>\$6,092,675.00</b>	<b>\$10,712,737.15</b>	<b>\$12,627,273.04</b>
<b>Reliable Income</b>				
<b>Pass-through Income</b>				

## EXPENSES

The City of Star looks at the following expenses as mandatory expenses with a goal of having net zero in reliable income to mandatory expenses. With the approval of House Bill 389, we were faced with a challenge of obtaining this goal for fiscal year 2021/2022. The loss of nearly \$136,010.00 in new construction revenue created a deficit of (\$ 95,828.18). However, with the proposed budget and working within the guidelines of HB389, the City of Star will have net zero in reliable income to mandatory expenses for fiscal year 2022/2023.

We consider the following expenses to be mandatory: law enforcement, payroll and benefits for the executive and legislative branches, administrative costs, legal department, city engineer, IT, animal control, and city liability insurance with ICRMP.

Law enforcement is our number one priority. In times of economic down turn it is essential that we maintain the same service levels we have today to protect our citizens and their quality of life. We strive to have the entire law enforcement expense funded 100% through property taxes.

### Law Enforcement

Our Police Department services are provided through a contract with the Ada County Sheriff's Office. The current contract provides for 6 patrol deputies, 2 detectives and one Chief. There are several metrics we look at in regards to police service in Star. These metrics include calls for service and officers per 1,000 people. We also look at the nature of calls received within our city.

Calls for service have increased every year for the past three calendar years, excluding 2021. In 2018, our six Star patrol deputies responded to 5,658 calls for service for an average of 943 calls per deputy. In 2019 they responded to 8,092 calls for service or 1,348.60 calls per deputy. In 2020 six deputies responded to 9,157 calls for an average of 1,526.10 per deputy. With the increase in our population, we continue to see an increase in calls for service.

Per FBI crime statistics for 2017, the number of sworn-in officers per 1,000 inhabitants nationwide averaged 2.4 officers. With a current population estimate from COMPASS of 13,400 people, and 6 patrol deputies and 2 detectives, our average per 1,000 is .597 officers.


The increase in calls for service combined with the projected growth of our city and the number of officers per 1,000 have made it necessary to add two additional patrol deputies for fiscal year 2021/2022. In addition to adding officers, we will be adding an administrative person who will be able to take calls at the Star Police station during business hours.

The number one benefit of using a police contract model is that it gives us access to all of the resources available at the Ada County Sheriff's Office at no additional cost to the citizens of Star. If we have a major incident we have a full staff of the Sheriff's office at our disposal.

The total contract cost to add two additional deputies, an administrative position, and a 3% cost of living adjustment, is **\$1,459,654.00**. If the county chooses to not take the 3% cost of living adjustment, then the cost would be less.

With our current property tax levy amount of \$1,602,086.04, we are covering 100% of the cost of this contract with property taxes, assuring no loss of coverage if we have a downturn in the economy.

**Exhibit 7: Police Contract adding two patrol deputies and one administration staff**

<b>FY22 Star City Contract - 3% COLA</b>						
<b>Consolidated Contract City Budget Summary</b>				<b>Base</b>	<b>Two deputies Plus PPV</b>	<b>Two Deputies Full time Admin</b>
Personnel				\$ 1,158,060.87	\$ 1,405,077.35	\$ 1,459,654.47
Equipment / Uniforms				\$ 30,338.06	\$ 37,079.85	\$ 37,079.85
Operational				\$ 13,893.20	\$ 14,503.20	\$ 19,063.20
Vehicles				\$ 82,938.76	\$ 100,593.20	\$ 100,593.20
Support	209	209	209	\$ 7,315.00	\$ 7,315.00	\$ 7,315.00
<b>Total Expenses before credit</b>				<b>\$ 1,292,545.89</b>	<b>\$ 1,564,568.60</b>	<b>\$ 1,623,705.72</b>
Less Shared Services Credit				\$ (90,478.21)	\$ (109,519.80)	\$ (113,659.40)
<b>New FY22 Contract Amount</b>				<b>\$ 1,202,067.68</b>	<b>\$ 1,455,048.80</b>	<b>\$ 1,510,046.32</b>
Prior year contract amount				\$1,169,411.00	\$1,169,411.00	\$1,169,411.00
<b>Net change to contract for FY22</b>				<b>\$ 32,656.68</b>	<b>\$ 285,637.80</b>	<b>\$ 340,635.32</b>

<b>Staffing Level Breakdown with costs</b>						
<b>Personnel Costs</b>						
<b>Position</b>	<b>Base</b>	<b>Opt 1</b>	<b>Opt 2</b>	<b>Base</b>	<b>Two deputies</b>	<b>Two Deputies &amp; Admin</b>
Chief II	0	0	0	\$ -	\$ -	\$ -
Chief I	1	1	1	\$ 159,273	\$ 159,273	\$ 159,273
Sergeant	0	0	0	\$ -	\$ -	\$ -
Detective	2	2	2	\$ 257,738	\$ 257,738	\$ 257,738
Deputy	6	8	8	\$ 741,049	\$ 988,066	\$ 988,066
Code Enforcement	0	0	0	\$ -	\$ -	\$ -
Code Enforcement (PT)	0	0	0	\$ -	\$ -	\$ -
Clerk (FT)	0	0	1	\$ -	\$ -	\$ 54,577
Clerk (PT)	0	0	0	\$ -	\$ -	\$ -
<b>Personnel Subtotal</b>	<b>9</b>	<b>11</b>	<b>12</b>	<b>\$ 1,158,061</b>	<b>\$ 1,405,077</b>	<b>\$ 1,459,654</b>

**Executive and Legislative Pay**

The City of Star’s Mayor has been a part time position since 1997, and paid \$40,000.00 per year since 2018. A part time commitment served the city well since Star’s incorporation in 1997. However, we are at a crossroads where the Mayor of Star should be a full time position. Much has been said of the budgeted number suggested by the council. While I appreciate the council’s approval of my job performance and belief that my salary should be higher, I personally do not believe the position of Mayor of Star justifies the \$100,000.00 salary that was proposed. At no time did I request this amount. I believe the salary for a full time Mayor in Star should be \$85,000.00 per year based on the salary survey of other Mayors in the the state completed this year. I understand some will not approve of even this number.

While many of the full-time Mayor’s in Idaho have administrators, department heads, and chiefs of staff, Star does not have these additional costs. The Mayor of Star serves across all of these roles, plus the Mayor of Star is the head negotiator with the various agencies whom we do business with. The funding to increase this salary will be provided through the increase in revenue sharing with the state.

Per Idaho State Statue, the Mayor and Council salaries can only be changed during an election year of council members.

**Exhibit 8: Salary Survey Mayors**

<b>2021 Mayor Salaries</b>		
<b>City</b>	<b>Mayor</b>	
	<b>PT/FT</b>	<b>Yearly</b>
Boise	FT	\$149,452.00
Meridian	FT	\$94,632.00
Pocatello	FT	\$86,056.88
Caldwell	FT	\$86,049.12
Nampa	FT	\$81,281.25
Idaho Falls	FT	\$79,384.56
Rexburg	FT	\$79,192.00
Eagle	FT	\$76,320.00
Kuna	FT	\$71,875.00
Blackfoot	FT	\$65,000.00
Chubbuck	FT	\$60,846.00
Mountain Home	FT	\$60,000.00
Star	PT	\$40,000.00
Middleton	PT	\$36,000.00

No changes are being suggested to the City Council Pay.

Executive Payroll	<b>\$ 188,875.84</b>
Mayor Payroll	<b>\$ 85,000.00</b>
Council Payroll	<b>\$ 57,600.00</b>
Administrative Assistant	<b>\$ 46,275.84</b>

**Remaining Payroll/Employee Costs**

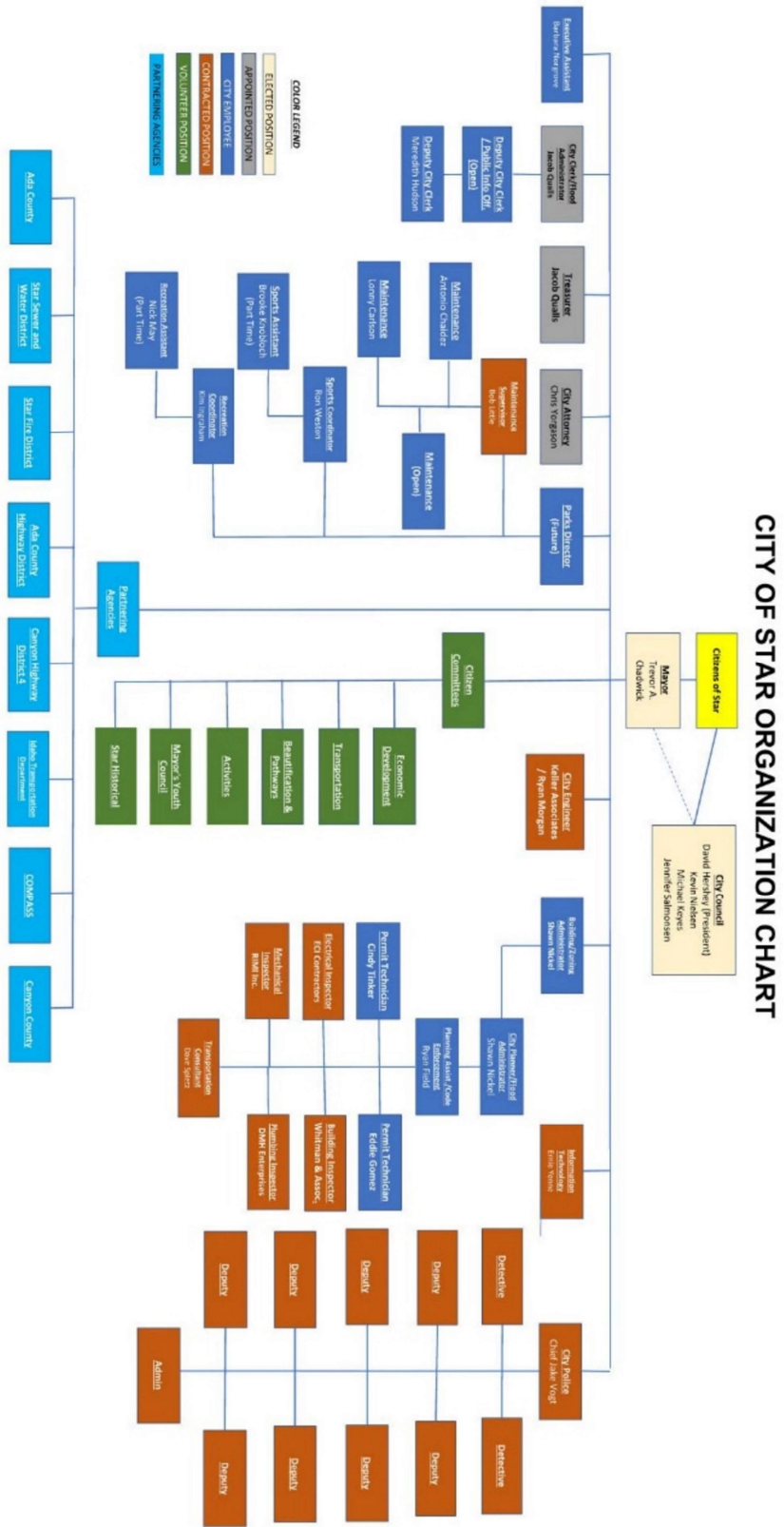
All staff payroll, including additional employee costs, are part of our mandatory expense formula. The executive payroll is shown above and the remaining payroll for city staff is shown below along with employee costs.

Clerk’s Payroll	<b>\$ 193,522.24 (3 employees)</b>
Planning and Zonning Payroll	<b>\$ 235,967.46 (4 employees)</b>
Recreation Payroll	<b>\$ 145,743.48 (3 employees)</b>
Buildings and Grounds Payroll	<b>\$ 170,498.81 (4 employees)</b>
Employee Costs	<b>\$ 433,941.39</b>
FICA/Medicare	<b>\$ 65,741.78</b>
Workmans Comp	<b>\$ 24,253.82</b>
Public Retirement	<b>\$ 113,745.79</b>
Health Insurance	<b>\$ 229,200.00</b>

The City of Star has a very strong team of employees who service all customers professionally and ethically. During this time of incredible growth and a difficult recruiting process in the Treasure Valley, the city has been fortunate to have a group of highly motivated employees who work hard to handle the increased workloads presented to them. With this growth the city will be adding additional positions as needed, to assure this level of customer service continues. We have a history of running lean. When and if the economy declines, adjustments will need to be made from the top down.



Exhibit 9: City of Star Organizational Chart





**Legal, Professional Services and ICRMP**

In 2006, the City of Star annexed approximately 650 acres from Canyon County into the city. Several additional developments have annexed into Star that are located in Canyon County over the past few years. These annexations have changed Star into a dual county city, thus requiring agreements to be put in place with the prosecutors of both Ada and Canyon Counties. The fees associated with prosecuting services are part of our mandatory expenses. The Ada County Prosecutor has not raised their fees for the upcoming fiscal year. We are currently working with the Canyon County Prosecutor's office on an agreement for services in Canyon County. The fees applied to Canyon County are currently a placeholder and will be adjusted once a final agreement is reached and approved by both the Star City Council and the Canyon County Commissioners.

Ada County Prosecutor	<b>\$ 30,900.00</b>
Canyon County Prosecutor	<b>\$ 15,000.00</b>

Idaho State Statute requires the city to have an appointed attorney. Our attorney has been with the city for many years, providing legal advice and opinions over many subjects, including land use and daily operations of the city. We have also budgeted for special council in the event of extended litigation or potential conflicts of interest. The City of Star has contracts in place with Borton/Lakey Law Offices and MSBT Law.

City Attorney	<b>\$ 45,000.00</b>
Additional Legal	<b>\$ 45,000.00</b>

Our city engineer and information technology (IT) professionals are contracted positions. We contract with Keller Associates, and their representative Ryan Morgan. Ryan has a long history with the city and is also the engineer for Star Sewer and Water. This dual service works well for the city. Our IT contract is with Computer Consulting and Ernie Yenne. He has been with the city since February 2019.

Idaho Counties Risk Management Program (ICRMP) is our city liability insurance provider. Many cities and counties belong to this organization. They have provided top notch coverage and advice on all aspects of safety and city operations.

Kellar Associates	<b>\$ 85,000.00</b>
IT (Computer Consulting)	<b>\$ 20,000.00</b>
ICRMP	<b>\$ 12,000.00</b>

**Parks Development**

We made great progress in the development of our park facilities in 2020. We completed Star's new community center, the Riverhouse, which provides the city with nearly 4,000 square feet of recreation, meeting and event space. The Riverhouse has become a very popular destination.

The city also completed improvements to Hunter’s Creek adding concrete pathways and additions, making it more accessible to more individuals.

Recently approved projects include ADA upgrades and pathways at Blake Park and addressing the flooding in the parking lot, and a new dog park located adjacent to the Pavillions subdivision.

The Riverhouse



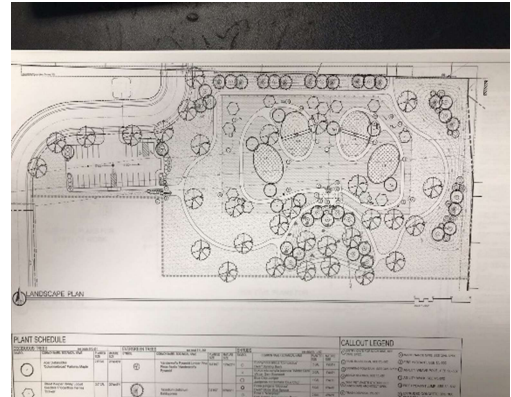
Hunter’s Creek Park



Blake Park



Pavilion Dog Park



We will continue developing parks as part of our capital improvement plan. Children’s play equipment will be installed at Hunter’s Creek Park and the beginning stages of developing the Star Riverhouse Ponds will begin. This plan includes docks, pathways, picnic areas, limited landscaping, and more. The city will also begin work on the trails for Trident Ridge Park at the base of the foothills in Star. This park will have natural pathways and amenities for your outdoor recreation enjoyment. All of these park improvements, are part of our capital improvement plan, and are paid for with Park Impact Fees. No taxpayer dollars are used for the building or development of these parks. Taxpayer funds are used to maintain the parks. The following park expenses are continuations of approved contracts from fiscal year 2020/2021 into fiscal year 2021/2022.

Blake Haven Park	<b>\$ 75,000.00</b>
Pavilion Dog Park	<b>\$ 700,000.00</b>

The following parks will begin in the next fiscal year 2021/2022

Hunter's Creek Park Playground	\$ 250,000.00
Star Riverhouse Ponds	\$ 1,575,000.00
Trident Ridge Pathways Park	\$ 50,000.00

### **Professional Dues**

The City of Star belongs to many organizations that provide assistance to the city in various aspects of city planning, city administration and partnerships. Below is a list of the organizations the City of Star pays dues to:

Western Alliance for Economic Development	\$ 9,000.00
Ada County Emergency Management	\$ 4,422.00
Association of Idaho Cities	\$ 4,800.00
Boise Valley Economic Partnership	\$ 1,050.00
COMPASS	\$ 5,490.45
AIC – Clerks	\$ 147.00
American Planning Council	\$ 470.00
International Code Council	\$ 145.00
Treasure Valley Partnership	\$ 872.00
Valley Regional Transit (Seat at the table)	\$ 7,026.00
Boise Chamber of Commerce	\$ 950.00
Star Chamber of Commerce	\$ 150.00
Idaho Nursery Association	\$ 75.00
Recreation Today (Playground Inspections)	\$ 600.00
Arbor Association	\$ 125.00
NORFMA	\$ 250.00
SW Idaho Business Alliance	\$ 45.00
Idaho Parks and Recreation Association	\$ 150.00

### **Committees**

The City of Star has several active committees. These committees are staffed entirely with volunteers. You may have recently participated in Star's Hometown Celebration on July 4th. This fantastic event is organized entirely by volunteers.

The Activities Committee spends most of the year planning for this event. In 2020, all activities except for the fireworks show were cancelled due to COVID-19. This committee worked hard to make this year's event even more special than in years past. They have done a great job for the city.

The Parks, Art & Beautification Committee is very active in Star. You can often find them cleaning up areas of our city, and planning art projects. They did a great job putting together the idea for the mural

on the Star Senior Center. This mural is slated to be completed by the end of August, weather permitting. The committee is currently working on an overhaul of the parks section in the Comprehensive Plan.

The Transportation and Pathways Committee, works hand in hand with ACHD, ITD and CHD4. This committee has completed a transportation master plan, called the Economic Corridor Access Management Plan (ECAMP). Additionally they are working on a trail/pathways master plan for the city.

The Mayor’s Youth Council attends many community events and works to raise funds for the Mayor’s Youth Scholarship Fund. These kids are learning to be future leaders in our community.

The Star Historical Committee is a new committee. They have met several times, and are putting together an action plan. We have families that have lived in Star for many years, and this committee is working to get audio interviews to retain Star’s history. Their budget is a little higher than others as they will have to purchase items for historical document storage. It is important to recongize Star’s unique history for many generations to come.

The Impact Fee Committee will regroup this fall to review all of our capital improvement plans and update it with new fees associated with the Star Parks Impact Fee. Below are the proposed budgets for each of these committees.

Transportation	\$ 2,000.00
Beautifcaiton and Pathways	\$ 2,000.00
Economic Development	\$ 2,000.00
Impact Fee Committee	\$ 2,000.00
Activities Committee	\$ 2,000.00
Mayors Youth Council	\$ 2,000.00
Historical Committee	\$ 5,000.00

**Building Expenses and Land Use Bonds**

The city contracts with four building inspectors. We pay up to 60% of the fee to the building officials and keep the remaining as income for the city. The large growth we are currently seeing in the valley has created an increase in the revenue generated. We increased the expected amount of these expenses this buget year. We are looking at the option of bringing these functions in-house this upcoming fiscal year. 60% of these fees are pass through, the remaining 40% is income.

Building Inspector	\$ 725,857.80
Electrical Inspector	\$ 94,111.20
Plumbing Inspector	\$ 94,111.20
Mechanical Inspector	\$ 94,111.20

Land use bonds are pass through expenses paid back to developers. Very rarely would these bonds need to be cashed to completed a project. Once our city engineer signs off on the plat noting completion, these bonds get returned to the owner.

Land Use Bonds

**\$ 200,000.00**

**Impact Fees and Proportional Share**

The impact fees and proportionate share are pass through expenses. Each month we send the total amount collected to ACHD and Star Fire respectively. The funds collected for ACHD can only be used for specific project improvements as identified in ACHD’s Capital Improvement Plan. Many of the upcoming projects can be viewed on ACHD’s five year integrated work plan, located at the following link: [https://www.achdidaho.org/Departments/PlansProjects/IFYWP\\_2226draft.aspx](https://www.achdidaho.org/Departments/PlansProjects/IFYWP_2226draft.aspx)

Currently, we have over \$2,000,000 in the Star Park Impact fee account. These fees will be used on the city’s capital improvement projects in our parks system. As a city we must use these fees within eight years or they must be paid back to the builders.

CHD4 will be a new impact fee that can be collected 30 days after approval by the City of Star. These impact fees will go towards CHD4’s capital improvement plan.

As we collect ITD’s proportion share, we will hold these funds in a separate savings account to be used on highway improvements on one of the three state highways in Star. This is a great program for our city and will result in much needed highway improvements and better traffic flow.

Star Fire Impact fees are passed through to the district once each month less the \$20.00 processing fee. Star Fire has plans to use this money to build a new station on Floating Feather Road.

ACHD Impact	<b>\$ 1,716,500.00</b>
Star Fire Impact	<b>\$ 394,500.00</b>
ITD Proportionate Share	<b>\$ 1,000,000.00</b>
CHD4 (place holder)	<b>\$ 50,000.00</b>

**Sports and Recreation**

There are several expenses associated with the various sports and recreation programs the city offers. Our Recreation team does a great job working to control costs. The goal is to have the registration fees pay for 100% of expenses. The Recreation Department’s current programs have resulted in a postive cash flow of approximatley \$17,000.00.

The recreation program hosts roughly 1,600 people in both classes and camps. Over 20 different summer camps were offered this year including Fit and Fall, Yoga, Tai Chi, Pilates, Art Classes, and various

education classes including CPR, Master Gardners and cooking classes. They also participate in the Girls on the Run and First Tee programs. We will continue to grow these programs and develop new ones.

The City of Star provides sports programs to approximately 1,400 participants every year. Sporting programs include: soccer, baseball, softball, football, la crosse, and more.

Expenses associated with both of these programs include, equipment, fields, restrooms, coaches, referees, uniforms, league fees, and instructors.

We would like to improve the overall experience of the citizens participating in these programs and provide solid data to staff regarding these programs. We will be pursuing recreation software to help with this endeavor.

Sporting Expenses	<b>\$ 57,370.00</b>
Recreation Expenses	<b>\$ 21,955.00</b>

### **Planning**

The South of the River Plan and Architectural Overlay for the Central Business District are two planning documents we are working to adopt this fall. Planning is an essential function for the City of Star. For Fiscal Year 2021/2022 the city will begin master planning an area we are calling the West Star Plan. This area is between Can Ada and Kingsbury Roads. A search for a consultant will begin once the area of impact has been defined with Canyon County. Over 600 acres of this area are owned by only two land owners. It is vital to be proactive in the planning of this area. The City of Star has budgeted the following amounts for these planning efforts.

West Star Plan Land Use Planning	<b>\$ 50,000.00</b>
Transportation Plan	<b>\$ 37,232.47</b>

### **Buildings and Grounds**

The budget for the Building and Grounds section remain relatively flat for the 2021/2022 fiscal year. We have reduced the following line items on the budget for this department; hand tools, power tools, nuts/bolts/screws, and we reduced the uniform budget by half. The Building and Maintenance crew will add one additional staff member this coming budget year.

Earlier this year, Blake Park had some heavy vandalism to the restroom partitions. We have replaced these partitions with a more solid and stable system that resists vandalism and can hold up to abuse

Star's original City Hall (the green building next to the current City Hall), is owned by the City of Star. It is in need of new shingles, windows and repairs to the siding. We budgeted \$50,000.00 for these repairs based on numerous quotes we received.

Buildings	\$ 98,250.00
Grounds	\$ 43,880.00
Equipment	\$ 13,200.00
Tools	\$ 15,000.00
Repair	\$ 29,750.00
Uniform	\$ 1,950.00
Landscaping	\$ 32,000.00

**Capital**

When the new dog park opens in late winter, the city will purchase a new 72” zero turn mower. This mower will be needed to maintain the new park. Additionally, we plan to purchase two software packages that will improve transparency and our ability to perform job functions more efficiency. These software packages are Municode and Blackmountain. Municode allows the city to update our code after it has passed the council, in lieu of spending \$10,000.00 with Sterling each time we have a large update. Municode will also help with the meeting agenda development process and packet distribution to the public and council. Blackmountain is an accounting software platform that integrates with our current building software providing for quicker monetary postings and reporting.

Equipment	\$ 12,000.00
General	\$ 90,426.00

**Closing**

We have created a great community, and others with similar values want to be part of it. I believe what gives Star its hometown feel is not how small it stays, or how big it grows; it’s the people that give Star its character.

As we continue to work to improve our city, expand our open space, develop additional parks, put planning documents in place, work with agencies to assure we are getting max value from them and the development community, we hope to create a community the is the envy of the Treasure Valley.



**Exhibit 10: City of Star Expenses**

City of Star EXPENSE				
Acct #	Item	Final Budget 2020/2021	YTD As of July 22, 2021	Budget Request 2021/2022
<b>411</b>	<b>Executive</b>			
411.10	Mayor	\$ 40,000.00	\$ 31,666.67	\$ 85,000.00
411.20	Council	\$ 57,600.00	\$ 45,600.00	\$ 57,600.00
	Administrative Assistant	\$ 34,278.40	\$ 31,179.80	\$ 46,275.84
<b>412</b>	<b>Clerks</b>			
412.10	City Clerk/Treasurer	\$ 85,469.40	\$ 48,603.77	\$ 85,000.00
412.20	Deputy Clerk	\$ 42,848.00	\$ 31,194.30	\$ 48,522.24
	Deputy Clerk/Public Information Officer			\$ 60,000.00
412.40	Part Time Help	\$ 15,600.00	\$ 7,241.64	\$ -
<b>413</b>	<b>Planning &amp; Zoning</b>			
413.10	Zoning Administrator/Planner	\$ 84,460.00	\$ 66,864.17	\$ 89,074.00
412.20	Planner II/Code Enforcement	\$ 55,000.00	\$ 50,250.00	\$ 64,800.00
413.30	Building Clerk	\$ 35,349.60	\$ 36,047.66	\$ 41,658.26
413.50	Building Clerk II			\$ 40,435.20
	Part Time Help		\$ 13,673.28	\$ -
413.40	Code Enforcement		\$ -	\$ -
<b>414</b>	<b>Recreation</b>			
414.10	Sports Coordinator	\$ 48,540.81	\$ 37,671.92	\$ 54,385.34
414.20	Seasonal Help	\$ 12,000.00	\$ 5,075.90	\$ 15,000.00
414.30	Recreation Coordinator	\$ 54,527.17	\$ 41,962.98	\$ 58,878.14
	Recreation Employee			\$ 32,480.00
414.40	Seasonal Help	\$ 12,000.00	\$ 3,636.45	\$ 15,000.00
<b>415</b>	<b>Bldg &amp; Grounds Mtnc.</b>			
415.10	B&G Superintendent	\$ 55,915.61	\$ 42,491.19	\$ 52,000.00
415.20	B&G Employees 1	\$ 75,219.66	\$ 29,131.61	\$ 41,356.22
415.40	B&G Employee 2		\$ 28,888.62	\$ 40,502.59
415.50	B&G Employee 3		\$ -	\$ 36,640.00
415.30	Seasonal Help	\$ 12,000.00	\$ 2,657.50	\$ 20,000.00
<b>416</b>	<b>Employee Costs</b>			
416.10	FICA/Medicare	\$ 51,124.86	\$ 41,746.07	\$ 65,741.78
416.20	Workman's Comp	\$ 18,020.00	\$ 8,006.00	\$ 25,253.82
416.30	Public Retirement	\$ 86,064.55	\$ 99,044.66	\$ 113,745.79
416.40	Health Insurance	\$ 146,000.00	\$ 123,210.09	\$ 229,200.00
416.50	HR Adjustments	\$ 10,000.00	\$ -	\$ -
416.60	Training	\$ 2,500.00	\$ 1,441.50	\$ 2,500.00
416.70	Travel & Per Diem	\$ 3,000.00	\$ 692.32	\$ 3,000.00
<b>418</b>	<b>Bank Service Charge</b>	\$ 500.00	\$ 488.92	\$ 500.00
<b>419</b>	<b>Grant Expense</b>	\$ 10,000.00	\$ 392,150.45	\$ 1,205,576.00
<b>420</b>	<b>Legal</b>			
420.10	City Attorney	\$ 45,000.00	\$ 31,907.00	\$ 45,000.00
420.20	Outside Legal Fees	\$ 10,000.00	\$ -	\$ 45,000.00
420.30	Ada County Prosecuting Attorney	\$ 30,900.00	\$ 25,000.00	\$ 30,900.00
	Canyon County Prosecuting Attorney	\$ -	\$ -	\$ 15,000.00
<b>421</b>	<b>Student Scholarships</b>	\$ 25,000.00	\$ 1,089.99	\$ 25,000.00
<b>422</b>	<b>General Office</b>			
422.10	Supplies	\$ 22,500.00	\$ 14,959.77	\$ 22,500.00
422.20	Postage & Supplies	\$ 6,000.00	\$ 3,811.53	\$ 6,000.00
422.30	Promotions	\$ 5,000.00	\$ 2,851.40	\$ 5,000.00
422.40	Advertising-Publications	\$ 7,000.00	\$ 3,797.61	\$ 7,000.00
422.50	Resource Material	\$ 2,500.00	\$ 3,146.40	\$ 4,000.00
422.60	Notary Bonds	\$ 240.00	\$ -	\$ 240.00



Acct #	Item	Final Budget 2020/2021	YTD As of July 22, 2021	Budget Request 2021/2022
422.70	Safety Deposit Box	\$ 92.50		\$ 100.00
<b>423</b>	<b>Events</b>			
423.10	Hometown Celebration	\$ 35,000.00	\$ 43,991.69	\$ 45,000.00
423.20	Misc Events	\$ 2,000.00	\$ 5,504.71	\$ 5,000.00
<b>424</b>	<b>Insurance (ICRMP)</b>	\$ 10,119.00	\$ 13,783.56	\$ 12,000.00
<b>425</b>	<b>Subscriptions &amp; Fees</b>			
425.10	Archive Social	\$ 2,388.00	\$ 2,388.00	\$ 2,507.40
425.20	GovOffice	\$ 5,205.00	\$ -	\$ 5,465.25
425.30	American Legal (Sterling Codifiers)	\$ 10,000.00	\$ 9,370.00	\$ 10,500.00
425.40	Idaho Codes (Mathew Bender)	\$ 600.00	\$ -	\$ 630.00
425.50	Mtn. Alarm	\$ 780.00	\$ 874.90	\$ 819.00
425.60	Office 365	\$ 6,000.00	\$ 6,485.10	\$ 6,300.00
425.70	Dude Solutions	\$ 6,200.00	\$ 19,317.90	\$ 6,510.00
425.80	Elevator	\$ 905.00	\$ 125.00	\$ 950.25
425.90	Terminex	\$ 480.00	\$ 511.00	\$ 504.00
425.100	Vanguard Cleaning	\$ 8,500.00	\$ 6,715.21	\$ 8,925.00
425.110	Xerox	\$ 9,000.00	\$ 899.14	\$ 9,450.00
425.120	Air Care	\$ 6,000.00	\$ 653.26	\$ 6,300.00
425.130	Neurolink Support	\$ 1,500.00	\$ -	\$ 1,575.00
425.140	Zoom Licensing	\$ 1,972.00	\$ 3,237.20	\$ 2,070.60
<b>426</b>	<b>Professional Services</b>			
426.10	Pub. Info	\$ 30,000.00	\$ 26,329.03	\$ -
426.20	Keller Associates	\$ 69,245.00	\$ 114,819.64	\$ 85,000.00
426.30	IT	\$ 15,000.00	\$ 18,996.11	\$ 20,000.00
426.40	Transportation	\$ 3,000.00	\$ 480.00	\$ 3,000.00
426.50	SPF Water	\$ -	\$ -	\$ -
426.60	Audit	\$ 5,200.00	\$ -	\$ 6,000.00
<b>427</b>	<b>Professional Dues</b>			
427.10	City of Greenleaf - EDC	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
427.20	Ada County Emerg. Mg	\$ 3,911.00	\$ 3,911.00	\$ 4,422.00
427.30	Assoc. of ID Cities	\$ 4,800.00	\$ 4,212.80	\$ 4,800.00
427.40	BVEP	\$ 1,000.00	\$ 1,000.00	\$ 1,050.00
427.50	COMPASS	\$ 5,229.00	\$ 5,229.00	\$ 5,490.45
427.60	AIC - Clerks	\$ 140.00	\$ -	\$ 147.00
427.70	American Planning	\$ 529.99	\$ 466.00	\$ 470.00
427.80	Intr'l Code Council	\$ 135.00	\$ 145.00	\$ 145.00
427.90	TV Partners	\$ 872.00	\$ 872.00	\$ 872.00
427.100	Valley Reg. Transit	\$ 6,032.00	\$ 5,937.00	\$ 7,026.00
427.110	Boise Chamber	\$ 950.00	\$ 450.00	\$ 950.00
427.120	Star Chamber	\$ 200.00	\$ 150.00	\$ 150.00
427.130	Idaho Nursery Assn.	\$ 75.00	\$ 140.00	\$ 75.00
427.140	Recreation Today	\$ 600.00	\$ -	\$ 600.00
427.150	Arbor Assn.	\$ 125.00	\$ -	\$ 125.00
427.160	NORFMA	\$ 250.00	\$ -	\$ 250.00
	SW Idaho Business Alliance		\$ 45.00	\$ 45.00
	Idaho Parks and Recreation Association		\$ 150.00	\$ 150.00
<b>428</b>	<b>PR/Marketing</b>			
428.10	Marketing		\$ -	
428.20	Public Relations	\$ 5,000.00	\$ 888.71	\$ 5,000.00
<b>429</b>	<b>Committees</b>			
429.10	Transportation	\$ 2,000.00	\$ -	\$ 2,000.00
429.20	Beautification & Pathway	\$ 2,000.00	\$ 1,870.88	\$ 2,000.00
429.30	Economic Development	\$ 2,000.00	\$ -	\$ 2,000.00

Acct #	Item	Final Budget 2020/2021	YTD As of July 22, 2021	Budget Request 2021/2022
429.40	Impact Fee Committee	\$ -	\$ -	\$ 2,000.00
429.50	Activities	\$ 2,000.00	\$ 928.02	\$ 2,000.00
429.60	Mayors Youth Council	\$ 2,000.00	\$ 691.75	\$ 2,000.00
	Historical Committee			\$ 5,000.00
<b>430</b>	<b>Utilities</b>			
430.10	Telephone	\$ 16,000.00	\$ 14,365.71	\$ 16,000.00
430.20	Waste Management	\$ 3,500.00	\$ 4,932.08	\$ 5,000.00
430.30	Power	\$ 17,500.00	\$ 22,473.42	\$ 25,000.00
430.40	Streetlights	\$ 1,000.00	\$ 408.63	\$ 1,000.00
430.50	Natural Gas	\$ 3,500.00	\$ 2,970.90	\$ 3,500.00
430.60	Irrigation Shares	\$ 2,663.96	\$ 3,032.39	\$ 3,250.00
430.70	Sewer & Water	\$ -	\$ -	\$ -
430.80	Fiber		\$ 13,017.66	\$ 15,000.00
<b>431</b>	<b>Impact Fee/Prop. Share</b>			
431.10	ACHD	\$ 830,225.00	\$ 1,847,440.00	\$ 1,716,500.00
431.20	Star Fire Dept.	\$ 216,975.00	\$ 589,211.96	\$ 394,500.00
431.30	ITD	\$ 1,000.00	\$ -	\$ 1,000,000.00
	CHD4			\$ 50,000.00
<b>432</b>	<b>Building Expenses</b>			
432.10	Building Inspector	\$ 300,000.00	\$ 392,041.35	\$ 725,857.80
432.20	Electrical Inspector	\$ 57,000.00	\$ 111,112.97	\$ 94,111.20
432.30	Plumbing Inspector	\$ 57,000.00	\$ 113,321.34	\$ 94,111.20
432.40	Mechanical Inspector	\$ 57,000.00	\$ 121,670.07	\$ 94,111.20
<b>433</b>	<b>Land Use-Bond Returns</b>	\$ 1,000.00	\$ 149,100.00	\$ 200,000.00
<b>434-435</b>	<b>Recreation</b>			
<b>434</b>	<b>Sports</b>			
434.10	Equipment	\$ 5,740.00	\$ 10,540.46	\$ 5,000.00
434.20	Fields & Restrooms	\$ 400.00	\$ 128.40	\$ 400.00
434.30	Idaho Sales Tax	\$ 3,837.00	\$ 938.96	\$ 930.00
434.4a	Coaches	\$ 4,800.00	\$ 4,331.90	\$ 8,000.00
434.4b	Referees	\$ 16,452.00	\$ 10,516.85	\$ 14,000.00
434.50	Promotions	\$ 150.00	\$ 611.50	\$ 1,000.00
434.60	Refunds	\$ 500.00	\$ 304.00	\$ 500.00
434.70	Uniforms	\$ 21,000.00	\$ 9,067.02	\$ 18,000.00
434.80	League Fees	\$ 1,500.00	\$ 1,839.53	\$ 2,000.00
434.90	Rentals	\$ 480.00	\$ 1,236.20	\$ 1,000.00
	Staff Training			\$ 2,000.00
	Professional Dues			\$ 250.00
	Recreation Software			\$ 3,540.00
434.100	Miscellaneous	\$ -	\$ -	\$ 750.00
<b>435</b>	<b>Classes &amp; Activities</b>			
435.10	Equipment	\$ 240.00	\$ 2,945.88	\$ 500.00
435.20	Idaho Sales Tax	\$ 1,923.00	\$ -	\$ 750.00
435.30	Instructors	\$ 20,715.00	\$ 7,377.65	\$ 18,000.00
435.40	Promotions	\$ 2,750.00	\$ 1,692.09	\$ 2,750.00
435.50	Refunds	\$ 1,200.00	\$ -	\$ 1,200.00
435.60	Miscellaneous	\$ 750.00	\$ 974.45	\$ 750.00
435.70	Rentals	\$ 480.00	\$ 120.00	\$ 480.00
<b>436</b>	<b>Parks Development</b>			
436.10	Blake Haven Park	\$ 50,000.00	\$ 253.56	\$ 75,000.00
436.20	Hunters Creek Park	\$ 275,000.00	\$ 477,165.01	\$ 250,000.00
436.30	Westpointe Park	\$ -	\$ -	\$ -
436.40	River Walk	\$ -	\$ -	\$ -



Acct #	Item	Final Budget 2020/2021	YTD As of July 22, 2021	Budget Request 2021/2022
436.50	960 S. Main Park	\$ 500,000.00	\$ 434,002.60	\$ 1,575,000.00
436.60	Pavilion Park	\$ 50,000.00	\$ 225.00	\$ 700,000.00
436.70	Trident Ridge Park		\$ -	\$ 50,000.00
<b>437</b>	<b>Plans</b>			
437.10	(West Star Plan) Land Use Planning	\$ 100,000.00	\$ 50,221.99	\$ 50,000.00
437.20	Transportation Planning	\$ 51,756.45	\$ 298.09	\$ 37,232.47
<b>438</b>	<b>Buildings &amp; Grounds</b>			
<b>438.1</b>	<b>Buildings</b>			
438.11	Wood Surface Rep/Mtnc	\$ 5,000.00	\$ -	\$ 5,000.00
438.12	Carpet/Floor Cleaning	\$ 2,000.00	\$ -	\$ 2,000.00
438.13	Rpr/Mtnc City Hall Ext.	\$ 4,000.00	\$ 946.72	\$ 4,000.00
438.14	Janitorial Supplies	\$ 6,000.00	\$ 3,381.04	\$ 6,000.00
438.15	Plumbing Rpr/Mtnc.	\$ 10,000.00	\$ 3,069.10	\$ 10,000.00
438.16	Building Rpr/Mtnc.	\$ 10,000.00	\$ 4,619.88	\$ 10,000.00
438.17	Electrical Rpr/Mtnc.	\$ 10,000.00	\$ 3,986.22	\$ 10,000.00
438.18	Locksmith & Keys	\$ 1,000.00	\$ 912.97	\$ 1,000.00
438.19	Backflow Annual Inspec.	\$ 250.00	\$ 100.00	\$ 250.00
	Old Star City Hall			\$ 50,000.00
<b>438.2</b>	<b>Grounds</b>			
438.21	Fertilizer/Seed/Spray	\$ 18,500.00	\$ 5,633.09	\$ 18,500.00
438.22	Paint for Sports Field	\$ 1,500.00	\$ 1,604.80	\$ 1,500.00
438.23	Trash Receptacle	\$ 2,500.00	\$ 141.38	\$ 2,500.00
438.24	Cement Curb/trash base	\$ 2,500.00	\$ 13.77	\$ 2,500.00
438.25	Parking Lot Mtnc.	\$ 1,380.00	\$ -	\$ 1,380.00
438.26	Irrigation Mtnc/Eng Rpr	\$ 12,500.00	\$ 9,691.45	\$ 12,500.00
438.27	Fence Posts/Hardware	\$ 1,000.00	\$ 479.37	\$ 1,000.00
438.28	Porta Potties	\$ 2,000.00	\$ 5,945.97	\$ 4,000.00
<b>438.3</b>	<b>Equipment</b>			
438.31	Fuel	\$ 7,500.00	\$ 3,869.93	\$ 7,500.00
438.32	Diesel/Mtnc. Items	\$ 2,000.00	\$ 423.88	\$ 2,000.00
438.33	Tires & Repair	\$ 2,000.00	\$ 354.80	\$ 2,000.00
438.34	Auto Parts/Mtnc.	\$ 1,100.00	\$ 924.60	\$ 1,100.00
438.35	Fire Extinguisher	\$ 600.00	\$ 171.00	\$ 600.00
<b>438.4</b>	<b>Tools</b>			
438.41	Hand Tools	\$ 6,000.00	\$ 3,574.35	\$ 4,000.00
438.42	Park Inventory Software	\$ 500.00	\$ -	\$ 2,000.00
438.43	Rental Equip.	\$ 5,000.00	\$ 2,149.95	\$ 5,000.00
438.44	Power Tools	\$ 6,500.00	\$ 613.99	\$ 4,000.00
<b>438.5</b>	<b>Repair</b>			
438.51	Vandalism Repair	\$ 5,500.00	\$ 8,026.29	\$ 5,000.00
438.52	Mower Repair	\$ 2,000.00	\$ 647.79	\$ 2,000.00
438.53	Flag Rpr/Mtnc.	\$ 2,500.00	\$ 1,427.50	\$ 2,500.00
438.54	Pump Rpr/Mtnc.	\$ 6,000.00	\$ 70.00	\$ 6,000.00
438.55	Nuts/Bolts/Screws	\$ 500.00	\$ 162.47	\$ 250.00
438.56	Bldg Materials	\$ 5,000.00	\$ 3,603.25	\$ 5,000.00
438.57	LOF/Mtnc.	\$ 5,000.00	\$ -	\$ 5,000.00
438.58	Painter Rpr/Parts	\$ 1,000.00	\$ -	\$ 1,000.00
438.59	Playground Rpr/Mtnc.	\$ 3,000.00	\$ -	\$ 3,000.00
<b>438.6</b>	<b>Uniform</b>			
438.61	Maintenance Uniforms	\$ 900.00	\$ 72.00	\$ 450.00
438.62	Safety Apparel	\$ 1,500.00	\$ -	\$ 750.00
438.63	Safety Supplies	\$ 1,500.00	\$ 143.09	\$ 750.00

Acct #	Item	Final Budget 2020/2021	YTD As of July 22, 2021	Budget Request 2021/2022
<b>438.7</b>	<b>Landscaping</b>			
438.71	Trees & Shrubs	\$ 12,000.00	\$ 529.00	\$ 12,000.00
438.72	Landfill Fees	\$ 1,000.00	\$ -	\$ 1,000.00
438.73	Gravel for Trail @ HC	\$ 1,500.00	\$ 359.07	\$ 1,500.00
438.74	Wood Bark	\$ 8,000.00	\$ 33.00	\$ 8,000.00
438.75	Top Soil	\$ 3,000.00	\$ 525.00	\$ 3,000.00
438.76	Perma Bark	\$ 1,500.00	\$ -	\$ 1,500.00
438.77	Playground Bark	\$ 3,000.00	\$ -	\$ 3,000.00
438.78	Gravel for RW/Shop	\$ 2,000.00	\$ -	\$ 2,000.00
<b>439</b>	<b>Animal Control</b>	\$ 16,800.00	\$ 12,600.00	\$ 16,800.00
<b>440</b>	<b>Law Enforcement</b>	\$ 1,169,411.04	\$ 974,511.04	\$ 1,459,654.00
<b>441</b>	<b>Miscellaneous</b>			
441.10	Miscellaneous	\$ 1,000.00	\$ 5,507.82	\$ 1,000.00
441.20	COVID 19	\$ 1,000.00	\$ 78,543.39	\$ -
<b>442</b>	<b>Transfer to Park Fund</b>	\$ -		\$ -
<b>443</b>	<b>Capital</b>			
443.10	Buildings	\$ 1,000.00	\$ -	\$ -
443.20	Equipment	\$ 150,503.00	\$ 23,954.57	\$ 12,000.00
443.30	General	\$ 1,000.00	\$ -	\$ 90,426.00
<b>444</b>	<b>Signs</b>	\$ 5,000.00	\$ 1,862.69	\$ 5,000.00
<b>445</b>	<b>Streetlight Rpr/Mtnc.</b>	\$ 5,000.00	\$ -	\$ 5,000.00
<b>446</b>	<b>Interfund Transfer</b>	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
<b>447</b>	<b>Transfer to General Fund</b>	\$ 0.00		\$ 14,250.00
<b>Expense Totals</b>		<b>\$ 6,092,675.00</b>	<b>\$ 7,582,825.63</b>	<b>\$ 12,627,273.04</b>