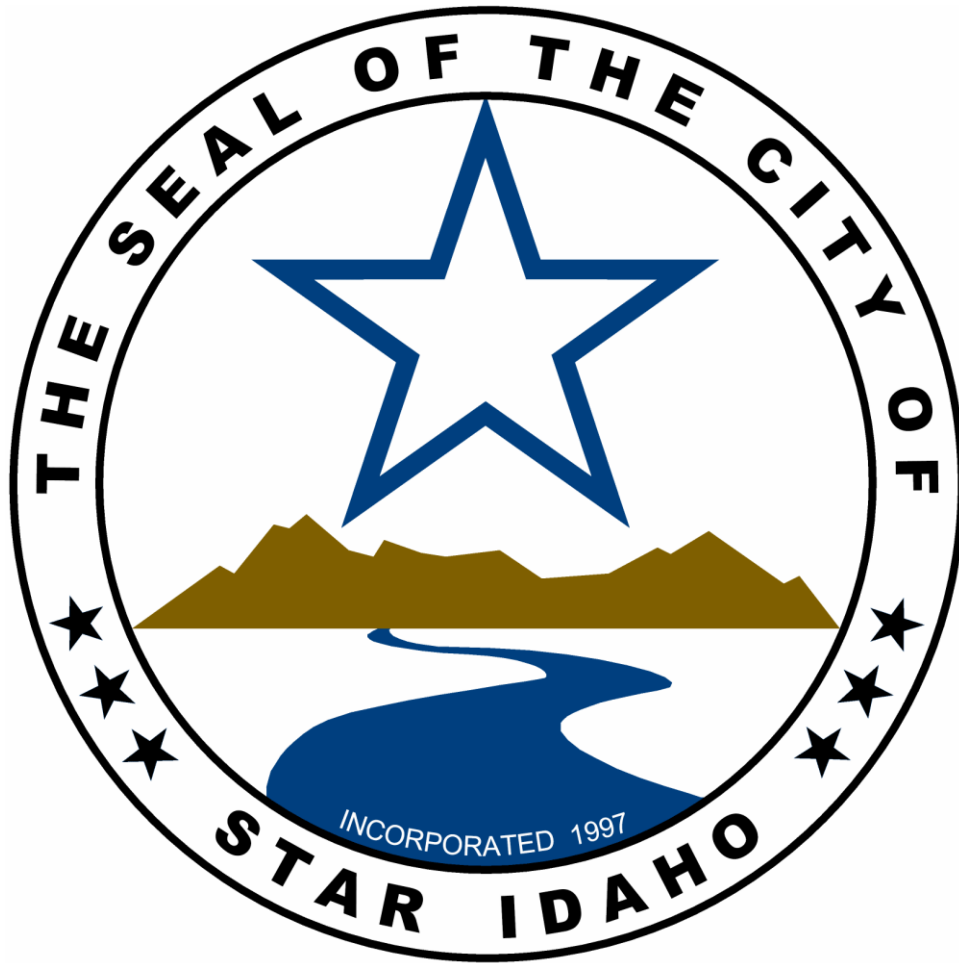


2024/2025 Star City Budget



Prepared by

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Mayor's Message

Thank you for taking an interest in your City of Star budget. We continue to see unprecedented population growth in the State of Idaho, the Treasure Valley and our great City of Star.

The Star City Council and I have taken steps to legally address these growth challenges. Many want us to just stop the building permits which we are not allowed to do by State Statute. What we can do and what we have done is update our Comprehensive Plan, update our City Codes and put plans in place to adjust to these growth challenges. We completed this task for the third time since 2020 in June of this year.

Since the 2020 challenges we all faced in our country, we have seen many exceptional and historic events that have shaped our country, state, and city. The various events touched each one of us differently, presenting both challenges and unique opportunities for us to come together as a community.

During this time, many individuals chose to make Star their home, seeking refuge from economic challenges and shutdowns in other parts of the country. Despite the hurdles, our city thrived, thanks to the prudent policies and careful planning implemented by the Star City Council and me. We made a collective decision not to impose restrictions on businesses, churches, or individual freedoms. Instead, we encouraged personal responsibility while continuing to contribute to the local economy.

This resilience has led to the growth and success of Star. By fostering a business-friendly environment and keeping government out of private industry, we have not only seen existing businesses flourish but also witnessed new investments in our community. The commercial growth in Star serves three vital purposes: generating property tax relief from the residential community, creating job opportunities, and enhancing local services.

Currently, the property tax burden falls heavily on homeowners. In 2020, prior to these events, residential property owners were burdened with 93% of the total property tax compared to only 7% coming from the commercial and agricultural industries. With nearly 100 brick and mortar businesses opening in Star since 2020, and the updated business value of over \$348 million we have seen these investments in business start to reverse this burden to 87% for residential and 13% to commercial and agricultural.

The influx of new businesses not only shifts our tax ratio but also creates a stronger local job market, providing opportunities for our citizens to work close to home. Further, with the expansion of local services and goods, there will be fewer short car trips on our roads and highways.

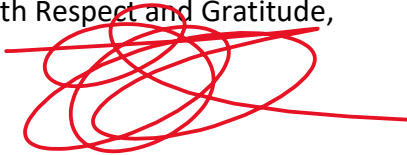
With this growth the City of Star is strong financially. We have no debt, a balanced budget and a strong savings account.

I want to express my sincere gratitude for your endurance and patience throughout this period of rapid growth in our city. Together, we have laid the foundation for a bright future for Star, one that we can all be proud of.

I encourage all to actively participate and share your thoughts and ideas. Your input is vital as we shape the future of our great city. Together, we can continue to build a strong and prosperous city for generations to come.

Star = Community

With Respect and Gratitude,

A red scribbled signature, likely of Mayor Trevor A. Chadwick, consisting of several overlapping loops and lines.

Mayor Trevor A. Chadwick

Reliable Income vs Mandatory Expenses

When formulating the budget, we look at reliable income versus mandatory expenses. Our goal over the past four 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 categories are as follows: 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

House Bill 389 from 2021 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 \$295,763.00 in income for fiscal year 2024/2025. With the new formula, the city will be able to increase **\$145,093.00** in additional revenue on a combined market value from residential, commercial and agriculture of \$4,145,655,500.00 and a combined taxable value of \$ 3,526,221,471.00.

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, \$1,007,190.00 for the 2021/2022 budget year, to \$1,355,372.00 for the 2022/2023 budget year, to \$1,385,739.00 for the 2023/2024 budget year, to a projected **\$1,322,104.00** for the upcoming 2024/2025 budget year. Due to the projected decreases in state sales tax revenue, we will see a reduction in the amount of revenue sharing.

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 2024/2025, the City of Star is expected to receive **\$130,930.00** from this fund. This is an increase of 6.6% from the \$122,880.00 in revenue collected in the current fiscal year of 2023/2024.

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/Sparklight, 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 for Canyon Highway District #4 (CHD4). 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, ACHD and HD4.

Star Parks Impact Fees

Each new single family residential unit and each door on multifamily projects 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. Currently, the City of Star is working with the Impact Fee Committee to discuss the addition of trailways, pathways, police and an update of the park impact fees.

ACHD Impact Fee

Each new residential development (single family home) pays a \$3,493.00 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:

[ACHD Impact Fee Schedule](#)

Star Fire District Impact Fee

In 2019, the Star Fire District entered into an agreement with the City of Star to assess an impact fee for all new housing and business permits. In 2023, the Star Fire District adjusted its impact fees. Each new residential unit pays a \$2,152.00 impact fee, each multifamily unit pays \$1,227.00 per door for impact fees and each commercial facility pays between \$0.32-\$0.84 per square foot towards impact fees. These fees go towards the Star Fire District 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. A list of the Star Fire District Fees can be found here: [Star Fire District Impact Fees](#)

Highway District 4 Impact Fee

With the goal of growth paying for itself, the Cities of Star and Middleton entered into an agreement with Highway District 4 (HD4) to do a feasibility study on impact fees for HD4. The City of Star has roadways in Canyon County that HD4 maintains and improves. In December 2021, the City of Star Adopted the Impact Fee Ordinance to allow growth to help with roads on the Canyon County segment of Star. The fees for each new residential unit are \$5,050.00 which is significantly higher than ACHD. As with ACHD, the commercial impact fee for HD4 varies depending on the type of commercial business. A list of the impact fees can be found on page 10 of the following link: [HD4 Impact Fee Schedule](#)

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 **\$7,185,312.75** in Proportionate Share with the development community. The money must be paid prior to a developer receiving their final plats for each phase of the development. The City of Star utilized these funds and widened Highway 44 (State Street) from Bent Lane to Star Road in 2023. 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. This program has been successful with various agencies and the development community working together to improve transportation through Star.

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/bp/page/building-permit-fee-schedule>. The city uses contractors for 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. In January 2024, the City of Star moved the building official and building inspector inhouse as full-time employees.

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 several banks, and in our Local Government Investment Pool. With the continued growth in our city, we have seen our savings remain strong and stable.

Currently, we have **\$17,163,630.46** in all the City of Star bank accounts

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 2024/2025 Budget Year, Star's property tax revenue is roughly 11.53% of the total budget. House Bill 389, from 2021, 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 if all valuations stay equal. 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 **\$2,014,430.00**. In Exhibits 1 and 2 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 City of Star had \$269,460,778.00 in new construction value between all new residential and all new commercial construction completed. Star's total taxable value is \$ 3,526,221,471.00. For many years Star's property taxes have been burdened heavily on the residential taxpayer with a 93% residential to 7% commercial/agriculture ratio. This year saw this burden drop to 87.21% residential to 12.79% commercial/agricultural.

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. Currently, Star has a balance of

Revenue Sharing and Liquor Revenue

The City of Star expects to receive **\$1,322,104.00** from the State of Idaho in the form of sales tax revenue sharing. This is a 5.6% decrease from the prior year. The state is expecting lower sales tax revenue.

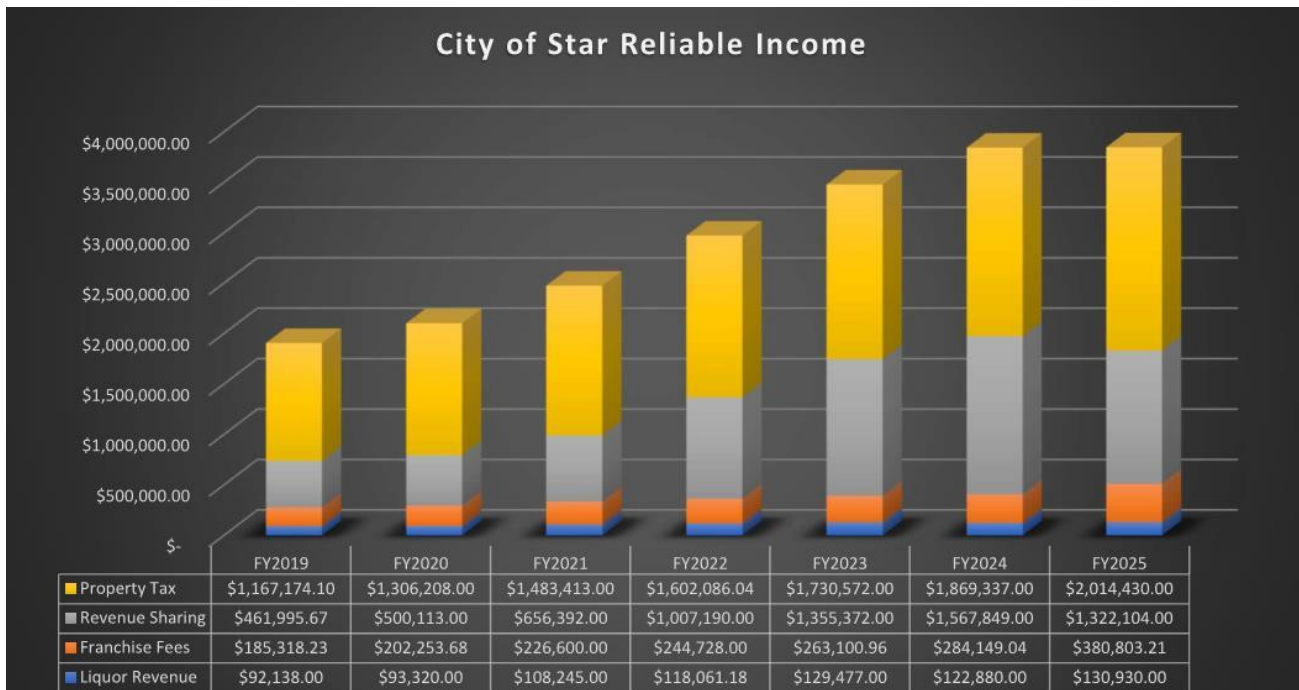
Liquor Sales Revenue is expected to be **\$130,930.00**. This is an increase of 6.7% from the year prior.

Franchise Fees

The City of Star receives franchise fees from Idaho Power, Intermountain Gas, Cable One/Sparklight and Republic Services. With the growth experienced in Star, the City is expecting an increase of 33.9% in fees from these franchises during fiscal year 2024/2025. The total the city anticipates collecting is **\$380,803.21**.

Exhibit 3 shows the increases in each of the reliable income categories over the past seven years.

Exhibit 3: City of Star Reliable Income



Impact Fees and Proportionate Share

Between 2020 and 2024 the Treasure Valley saw an incredible amount of people move from other states. Star saw this same growth, with an average of 682 new residential permits per year and an average of 20 commercial permits. As growth continues in the State of Idaho, growth will continue in Star.

Forecasts call for a modest slowdown in residential construction. Therefore, in the 2024/2025 budget year, Star plans to budget for 600 residential building permits. Star in Canyon County has seen several developments receiving final plats. Star should expect to see an increase in building permits in Canyon County. Below is the revenue expected in each category from impact fees.

ACHD Impact Fee:	\$ 1,833,825.00 (525 * \$ 3,493.00)
Star Park Impact Fee:	\$ 1,230,000.00 (600 * \$ 2,050.00)
Star Fire Impact Fee:	\$ 1,291,200.00 (600 * \$ 2,152.00)
HD4 Impact Fee:	\$ 378,750.00 (75 * \$ 5,050.00)

The city has **\$7,274,146.41** committed to the proportionate share fund, however these funds are not collected by the city until the final plat is approved 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 4 on the following page shows the projects and proportionate shares as determined by Idaho Transportation Department (ITD) and agreed upon by the developer and the City of Star.

Building Fees and Land Use Fees

In January 2024, the City of Star moved the building official from a contract position to an inhouse salaried position. The City of Star contracts services related to our electrical, plumbing and mechanical inspectors and plan reviews. The average residential building permit fee is \$2,609.26 and the average building plan review fee is \$ 1,658.50. Electrical, Plumbing and Mechanical fees are 60% pass thru. The projected revenue for building fees is as follows:

Building Permit Fees	(600 * \$2,609.26 avg)	\$ 1,565,556.00
Building Plan Review Fee	(600 * \$1,658.50 avg)	\$ 995,100.00
Electrical Fees	(600 * \$ 291.67 avg)	\$ 175,000.00
Plumbing Fees	(600 * \$ 291.67 avg)	\$ 175,000.00
Mechanical Fees	(600 * \$ 350.00 avg)	\$ 210,000.00
Re-Inspection Fees		\$ 12,000.00

There are various Land Use fees associated with the many developments in Star. These fees range from \$50.00 to \$3,000.00 plus. 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 the completion of a projects landscaping, irrigation, streetlights, fencing and other site amenities within the time specified for the signing of the final plat. Bonds are 150% of the cost of those improvements. 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.

Zoning Admin Land Use Fees
 Bonding

\$ 140,000.00
 \$ 200,000.00

Exhibit 4: Approved Proportionate Shares per ITD

ITD Proportionate Share - City of Star

Subdivision Name	Committed	Paid
Addington	\$ 34,000.00	
Amazon Falls	\$ 88,838.00	\$ 88,838.00
Bretenbach Ridge	\$ 14,072.00	\$ 14,072.00
Canopi Estates	\$ 3,324.00	\$ 3,324.00
Canvasback (Phase 1 Only)	\$ 188,000.00	\$ 108,188.38
Cherished Estates	\$ 83,599.00	
Colt Heights	\$ 5,000.00	
Craftsman Estates North	\$ 12,665.00	\$ 12,665.00
Cranefield (Phase 1 & 2 Only)	\$ 72,798.00	\$ 50,055.00
Cresta Del Sol	\$ 109,660.05	\$ 109,660.05
Crystal Springs Apartments	\$ 216,000.00	\$ 216,000.00
East Star River Ranch (Phase 1 Only)	\$ 237,600.00	\$ 61,200.00
Earlbach Properties	\$ 4,000.00	
First Street Townhomes	\$ 30,000.00	
Fountain Park	\$ 312,380.00	
Garnett	\$ 5,000.00	
Glendora	\$ 13,000.00	
Haven Ranch	\$ 2,770.00	
Inspirado (Phase 1 Only)	\$ 488,000.00	\$ 96,000.00
Iron Mountain Vista	\$ 46,000.00	
Langtree Bungalows (Phase 1 Only)	\$ 92,000.00	\$ 42,000.00
Lakehave Estates	\$ 31,000.00	
Loran Estates	\$ 2,690.00	\$ 2,690.00
Madenford	\$ 15,000.00	
Magnolia	\$ 1,000.00	\$ 1,000.00
McDonalds West	\$ 88,977.00	\$ 88,977.00
Milepost Commons	\$ 72,000.00	
Milestone Ranch	\$ 39,222.00	\$ 39,222.00
Mink Creek	\$ 9,000.00	
Moyle Heights	\$ 3,474.36	
Naismith Commons	\$ 208,000.00	
Norterra	\$ 664,046.00	\$ 664,046.00
Oaklawn	\$ 105,950.00	\$ 105,950.00
Oliver Estates	\$ 88,000.00	
Paint Point	\$ 14,056.00	\$ 14,056.00
River Park	\$ 210,787.00	
Rivercreek Landing	\$ 123,659.00	\$ 123,659.00
Rivermoor	\$ 294,168.00	
Rooster Hollow	\$ 52,000.00	
Rosti Farms (Phase 1 thru 6 Only)	\$ 874,625.00	\$ 644,676.56
Ryken Meadows	\$ 5,000.00	
Saddlewood (Phase 1 Only)	\$ 36,250.00	\$ 18,495.00
Saunders Ridge	\$ 5,000.00	
Sellwood (Phase 1 Only)	\$ 113,191.00	\$ 69,048.00
Springtree Estates	\$ 13,000.00	
Stardale	\$ 22,000.00	
Stardust Ranch	\$ 8,318.00	
Star River Ranch North	\$ 72,000.00	
Stargazer	\$ 109,361.00	
Starpointe	\$ 131,671.00	\$ 131,671.00
Starpointe #2	\$ 12,000.00	
Stonecrest	\$ 9,894.00	\$ 9,894.00
Sunfield Estates	\$ 52,630.00	\$ 52,630.00
Talega Village	\$ 500,000.00	
Torchlight	\$ 39,000.00	\$ 39,000.00
Trapper Ridge	\$ 3,000.00	\$ 3,000.00
Wildrye Creek	\$ 91,471.00	\$ 91,471.00
Willowbrook	\$ 1,094,000.00	
Totals	\$ 7,274,146.41	\$ 2,901,487.99

Proportionate Share is collected by phase of project

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 escape from their owners 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. The City of Star continues to work with the State of Idaho to increase the number of Liquor Licenses available to business due to the increase in population.

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 2024/2025 the expected revenue generated for General Licenses are as follows:

Dog Licenses	\$ 2,700.00
Vendors License	\$ 3,000.00
Alcohol Beverage License	\$ 11,312.50
Park Reservations	\$ 10,000.00
Facility Rentals	\$ 30,000.00

General Fees include interest revenue realized on our various banking accounts and donations received from generous businesses and individuals. These donations go to help the youth of our communities attend some of our sports and camps when their families are in need.

Fiscal year 2024/2025 General Fees income are as follows:

Interest Revenue	\$ 210,000.00
Donations	\$ 9,000.00

Grants and Events

The City of Star continues to utilize grants to assist in completing needed projects and or pay for recreation programs and part of our police contract. In 2024/2025, the City of Star will be applying for the ITD Police Grant, Parks/Pathways Grant and a Transportation Planning Grant. As additional grants come available, the City of Star will apply for those grants and adjust the Grant Revenues as they are received. The anticipated revenues are listed below:

ITD Police Grant	\$ 79,000.00
Park/Pathways Grant	\$ 50,000.00
Transportation Planning Grant	\$ 50,000.00

The City of Star works hard to obtain sponsorships for our annual Hometown Celebration. It is the goal and desire of the city to have sponsorships pay for this event. With the uncertainty of the economy in the next couple of years, the City of Star is anticipating a slight reduction in the number of sponsorships.

Hometown Celebration	\$ 53,000.00
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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. The Star Riverhouse and the Star Recreation Center (located between the Star Police and Star Fire Stations), have created amazing sports and recreation opportunities in Star for kid's summer camps, various classes, and programs. The city has roughly 1,600 plus participants every year in the various programs. Additionally, the team was able to secure an ION Grant to help pay for programing. Revenue collected from these programs for 2024/2025 are expected as follows:

Sports Fees	\$ 173,585.00
Classes and Activities Fees	\$ 194,978.00
ION Grant	\$ 65,000.00

Court Fines, Scholarships, Miscellaneous Revenue, and Unrestricted Funds

Court Fines are paid back to the city for various criminal activities that have taken place within the city limits of Star. There is no real formula to determine how much the city will receive in these fines. With the creation of the Problem Oriented Policing (POP) team we continue to see an increase in revenues received from these fines.

Our Star Mayor’s Youth Council (MYC) has been focusing on increasing the amount of Mayor’s Youth Scholarship donations. The goal of the MYC is to raise money through fundraising. At this year’s Hometown Celebration and other events these fantastic young men and women collected more than \$10,000.00 to be applied towards scholarships. Additionally, the City of Star Mayors Youth Council has created a golf tournament expecting to raise additional funds.

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

In September of 2022, I worked with the Building Contractors Association (BCA) to find assistance with making certain our Police and Fire services are not negatively impacted by growth. With HB389 and the inability to increase revenue with new construction growth it was essential that a funding mechanism was put in place. With this collaboration the Council adopted Police and Fire Mitigation Fees for every new home built in Star. These fees help increase the number of personnel needed to service our growing city. In July of 2024, the Mayor and City Council worked to increase these fees.

In Spring of 2023, the City Clerks Office provided a new service to the citizens of our community by opening up a Passport office. The Passport Office has seen an incredible demand creating additional revenue for the City of Star through federally set passport fees.

Below is the expected revenue for these items:

Court Fines	\$ 24,000.00
Scholarships	\$ 10,000.00
Miscellaneous Revenue	\$ 1,000.00
Police Mitigation (\$3,360.00 * 600 Permits)	\$ 2,016,000.00
Fire Mitigation (\$3,600.00 * 600 Permits)	\$ 2,160,000.00
Passports Issuance	\$ 105,000.00
Passport Pictures	\$ 45,000.00

The total projected revenue from all sources for budget year 2024/2025 is **\$17,467,273.71**.

It is important to note that only **\$ 2,014,430.00** of the 2024/2025 budget year revenue is coming from property tax revenue, or 11.53% of the total revenue.

Additionally, there is an anticipated increase of \$3,016,000.00 from the Police and Fire Mitigation Fees and an increase of \$ 1,479,925.00 from impact fees.

Exhibit 5: 2024/2025 Revenue Budget

2024/2025 City of Star Revenue			
Item	Budget 2023/2024	2024 / 2025 Request	Notes
Property Tax	\$1,869,337.00	\$ 2,014,430.00	
Sales & Use Tax			
Revenue Sharing	\$1,567,849.00	\$ 1,322,104.00	
Liquor Revenue	\$122,880.00	\$ 130,930.00	
Franchise Fees			
Power (3%)	\$59,400.00	\$ 82,285.11	
Cable (3%)	\$8,748.00	\$ 8,700.00	
Natural Gas (3%)	\$105,995.13	\$ 156,142.60	
Waste Management (8%)	\$110,005.91	\$ 133,675.50	
General Licenses			
Dog Licenses	\$3,500.00	\$ 2,700.00	
Vendors Licenses	\$2,400.00	\$ 3,000.00	
Alcoholic Beverage	\$7,170.00	\$ 11,312.50	
Park Reservation	\$10,000.00	\$ 10,000.00	
Rentals	\$16,000.00	\$ 30,000.00	
Scholarships	\$10,000.00	\$ 10,000.00	
Events			
Hometown Celebration	\$55,000.00	\$ 53,000.00	
Fish Rodeo	\$0.00	\$ 5,000.00	
Other	\$0.00	\$ 5,000.00	
Grants			
ITD Police Grant	\$120,000.00	\$ 79,000.00	
Park/Pathways Grant	\$50,000.00	\$ 50,000.00	
Fiber Grant	\$50,000.00	\$ -	
Transportation Planning Grant	\$50,000.00	\$ 50,000.00	
Star Middle School Pathways Grant	\$250,000.00	\$ -	
Court Fines	\$7,000.00	\$ 24,000.00	
Building Fees			
Building Permit Fee	\$1,086,275.00	\$ 1,565,556.00	\$2609.26*600 (AVG)
Building Plan Review Fee	\$758,195.00	\$ 995,100.00	\$1658.50*600(AVG)
Electrical	\$156,852.00	\$ 175,000.00	
Plumbing	\$156,852.00	\$ 175,000.00	
Mechanical	\$174,352.00	\$ 210,000.00	
Re-Inspection Fees	\$5,000.00	\$ 12,000.00	
Impact Fee/Prop. Share			
Park Impact Fees	\$1,025,000.00	\$ 1,230,000.00	\$2050*600
ACHD	\$1,571,850.00	\$ 1,833,825.00	\$3493*525
Star Fire	\$404,500.00	\$ 1,291,200.00	\$2152*600
ITD Proportionate Share	\$100,000.00	\$ 100,000.00	Varies, collected with final plat
CHD4 Impact Fees	\$252,500.00	\$ 378,750.00	\$5050*75
Land Use Fees			
Zoning Admin Fees	\$120,000.00	\$ 140,000.00	
Bonding	\$200,000.00	\$ 200,000.00	
Recreation			
Sports	\$97,800.00	\$ 173,585.00	
Classes & Activities	\$113,700.00	\$ 194,978.00	
ION Grant	\$40,027.66	\$ 65,000.00	
General Fees			
Interest Revenue	\$100,000.00	\$ 210,000.00	
Donations	\$9,000.00	\$ 9,000.00	
Miscellaneous			
Miscellaneous	\$1,000.00	\$ 1,000.00	
Passport Issuance	\$109,200.00	\$ 105,000.00	
Passport Pictures	\$25,000.00	\$ 45,000.00	
Police Mitigation Fees	\$560,000.00	\$ 2,016,000.00	\$3360*600
Fire Mitigation Fees	\$600,000.00	\$ 2,160,000.00	\$3600*600
Unrestricted Funds			
Transfer in from General Funds	\$0.00	\$ -	
Transfer in from Park Funds	\$740,000.00	\$ -	
Transfer in from Police Mitigation Fee	\$560,000.00	\$ -	
Revenue Totals	\$13,442,388.70	\$ 17,467,273.71	
Reliable Income			
Pass Thru Income			

EXPENSES

The City of Star considers 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 the City of Star maintains 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. Police Mitigation Fees help with the shortfall of 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 ten (10) patrol deputies, two (2) problem oriented policing deputies, two (2) sergeants, three (3) detectives, one (1) administrator and one (1) Chief. There are several metrics located in Star's Comprehensive Plan in regards to police service in Star. These metrics include: Four minute or less response time on Code 3 calls, Less than 18 crimes per 1,000 residents and a proactive versus a reactive policing model. These goals require a ratio of one (1) commissioned officer per 1,000 residents.

Below are the Calls/Deputy statistics along with Crimes/1,000 residents. In 2022/2023 the City of Star began the proactive policing model resulting in more calls.

<u>Year</u>	<u>Deputies</u>	<u>Total Calls</u>	<u>Calls per Deputy</u>	<u>Crimes per 1,000</u>
2019	6	8,584	1,431	16.4
2020	6	9,360	1,560	18.8
2021	6	7,934	1,322	13.8
2022	6	12,612	2,102	17.5
2023	10	18,071	1,807	19.6
2024(YTD)	14	26,056	1,861	TBD

Per FBI crime statistics for 2017, the number of sworn-in officers per 1,000 inhabitants nationwide averaged 2.4 officers. With the 2024 population estimate from COMPASS of 20,340 citizen and 18 commissioned deputies, our citizen to police ratio is 0.88 officers per 1,000 citizens.

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 one (1) Admin Sergeant, one (1) K9 Deputy and a Summer SRO Deputy for fiscal year 2024/2025. With these additions and our current population of 20,340 citizens, the City of Star's citizen to police ratio will be 1.023.

The number one benefit of using a police contract model are the resources available at the Ada County Sheriff's Office at no additional cost to the citizens of Star. If the city has a major incident, the city will have the full staff of the Sheriff's office at it's disposal.

The total contract cost to add one (1) Admin Sergeant, one (1) K9 Deputy and a Summer SRO Deputy deputies and the 4% cost of living adjustment (as approved by the Ada County Commissioners) and increased costs of equipment, is **\$3,453,095.00**.

With our current property tax levy amount of \$2,014,430.00, we are covering 58.33% of the cost of this contract with property taxes. The remaining will be covered with \$1,359,665.00 from the Police Mitigation Fee and \$ 79,000.00 from the ITD Police Grant.

Police Contract Budget	<u>\$3,453,095.00</u>
Property Taxes Collected	\$ 2,014,430.00
Police Mitigation Fee	\$ 1,359,665.00
ITD Police Grant	\$ 79,000.00

Exhibit 6: 2024/2025 City of Star Police Contract with Ada County Sheriff.

FY25 City of Star Contract - 4% COLA		POLICE CITY OF STAR		Admin Sgt.	Admin Sgt. + K9	Admin/K9/Summer SRO
Consolidated Contract City Budget Summary		FY 24 Final	Base	Option 1	Option 2	Option 3
Personnel	\$ 2,789,243	\$ 2,940,889		\$ 3,128,401	\$ 3,281,855	\$ 3,319,252
Special Event Overtime						
Equipment / Uniforms	\$ 80,190	\$ 86,102		\$ 90,886	\$ 95,666	\$ 96,865
Operational	\$ 17,496	\$ 25,716		\$ 25,871	\$ 26,177	\$ 26,252
Vehicles	\$ 216,621	\$ 225,297		\$ 237,300.92	\$ 250,532.00	\$ 255,532.01
Support	\$ 9,310	\$ 11,340		\$ 11,340	\$ 11,340	\$ 11,340
Property & Evidence	\$ -	\$ -		\$ -	\$ -	\$ -
Victim Services Unit	\$ -	\$ -		\$ -	\$ -	\$ -
Extra Operational Items Requested	\$ -	\$ 3,500		\$ 3,500	\$ 3,500	\$ 3,500
Total Expenses before credit	\$ 3,112,860	\$ 3,292,845		\$ 3,492,299	\$ 3,677,777	\$ 3,712,742
Less Shared Services Credit	\$ (217,900)	\$ (230,254)		\$ (24,216)	\$ (25,091)	\$ (259,647)
New FY25 Contract Amount	\$ 2,894,960	\$ 3,062,591		\$ 3,248,083	\$ 3,416,686	\$ 3,453,095
Prior year contract amount		\$ 2,894,959		2,894,959	2,894,959	\$ 2,894,959
Net change to contract for FY25		\$ 167,632		\$ 353,124	\$ 521,727	\$ 558,136

Executive and Legislative Pay

The City of Star Mayor is a full time position. There are four city council members, who particiapte in all City Council Meetings and various other meeting as required in our area. Per Idaho State Statue, the Mayor and Council salaries can only be changed during an election year of council members. Below is the total cost including: FICA/Medicare/Workmans Compensation/Public Retirement and Health Insurance:

Mayor and City Council	\$ 243,945.30
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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 including employee costs: FICA/Medicare/Workmans Compensation/Public Retirement and Health Insurance:

Clerk's/Treasurers Office	\$ 569,610.16 (6 FTE)
Planning and Zoning/Building Department	\$ 1,087,881.70 (11 FTE)
Sports and Recreation Department	\$ 231,136.53 (2 FTE, 4 seasonal)
Buildings and Grounds Department	\$ 722,031.30 (9 FTE, 4 seasonal)
Family Insurance	\$ 413,735.00

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 7 on the following page shows the current organizational structure along with potential future positions.

Animal Control

Idaho Code 50-319 requires the cities in Idaho to provide Animal Control. In fiscal year 2023/2024 the City of Star moved to the Idaho Humane Society as our animal control agency. Idaho Humane Society has done a good job of handling animal control calls. The new contract will be \$84,695.00.00. This contract will continue to free up the City of Star's Police to respond to calls and be more proactive in our community.

Idaho Humane Society	\$ 84,695.00
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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 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 Prosecutors office handle all Felony cases at no additional cost to the city, however, the misdemeanor cases require the city to pay an additional fee. Due to the increase in misdemeanor cases, the prosecuting services increased in Ada County by 34.66%. For the Canyon County Prosecutor the fees have reduced by 84.76% due to the very limited case volume as growth in Star in Canyon County has not increased the misdemeanor cases at this time.

Ada County Prosecutor	\$ 42,502.86
Canyon County Prosecutor	\$ 2,400.00

Idaho State Statute requires the city to have an appointed attorney. Our attorney provides 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 a contract in place with White Petersen Law Offices for additional legal services.

City Attorney	\$ 48,000.00
Additional Legal	\$ 30,000.00

The City of Star, Star Fire District and Star Sewer and Water share the employee for our Information Technology (IT) department. This collaboration only costs the city 1/3 of the salary and benefits for this position.

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, human resources and city operations. The insurance industry continues to see increases. For fiscal year 2024/2025 the City of Star's insurance with ICRMP has increased by 94.99%.

IT (Contract share with Star Fire and Star Sewer and Water)	\$ 36,050.00
ICRMP	\$ 33,280.00

Parks Development

We made great progress in the development of our park facilities between 2020-2024. We completed Star's Recreation Building and Riverhouse which provides the city with nearly 6,000 square feet of recreation, meeting and event space. The Riverhouse has become a very popular destination for our citizens with Freedom Park nearing completion adding 60+ acres of outdoor activity. The city is currently

paving a new parking lot for the additional traffic at the Riverhouse/Freedom Park complex. The city also completed improvements to Pavilion Park adding Pickleball Courts, Basketball Court and grassing the remaining park for open play.

The City of Star will continue developing parks as part of our capital improvement plan. Fiscal year 2024/2025 will see the following improvements completed for the betterment of the community.

Pavilion Park (Fully ADA playground and added trees)	\$ 500,000.00
Hunter’s Creek (Walking Path from flagpole to east pathway)	\$ 40,900.00
Star Riverwalk (Restroom Facility)	\$ 225,000.00
Cowboy (Boothill) Park (Fencing, grass and irrigation)	\$ 575,000.00
Roselands Park (grass, trees and irrigation)	\$ 535,000.00
Riverhouse Complex (Building Plans for center)	\$ 250,000.00

Future Development of Parks

Trident Ridge Pathways Park	Fiscal Year 2025/2026
Roselands Park (Additional Amenities)	Fiscal year 2025/2026

Professional Dues

The City of Star is a member of many organizations that provide assistance to the city in various aspects of city planning, city administration and partnerships. There has been an increase in dues for many of the organizations. Below is a list of the organizations the City of Star pays yearly dues:

Ada County Emergency Management	\$ 7,815.00
Association of Idaho Cities	\$ 7,156.00
Boise Valley Economic Partnership	\$ 2,750.00
COMPASS	\$ 8,981.00
AIC – Clerks	\$ 180.00
IIMC	\$ 435.00
International Code Council	\$ 180.00
Treasure Valley Partnership	\$ 1,400.00
Boise Metro Chamber of Commerce	\$ 500.00
Star Chamber of Commerce	\$ 150.00
SW Idaho Business Alliance	\$ 50.00
Idaho Parks and Recreation Association	\$ 200.00
National Park and Rec Association (NRPA)	\$ 200.00
Building Officials Association	\$ 470.00

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. This committee worked hard to make this year's event even more special than in years past. We had a record turnout for the Hometown 4th of July Parade and Hunters Creek Park was packed with citizens and members of our community, taking in the music, games, food and the best fireworks show in the valley. Additionally, the Activities Committee Members are working on Trunk or Treat, the City of Star's Christmas celebration and a New Years Eve celebration. Their budget is included in another area of the 2024/2025 budget worksheet.

The Parks, Art & Beautification Committee is very active in Star. You can often find them cleaning up areas of our city, planning art projects and looking for ways to beautify our wonderful city. The PAB Committee is very active in our community with awesome volunteers and has many great things planned for our city.

The Transportation and Pathways Committee (TPC), works hand in hand with ACHD, ITD and HD4. This committee has updated our transportation master plan, called the Economic Corridor Access Management Plan (ECAMP). Additionally the TPC has put together a master pathways plan and working with a consultant to put the final touches on the plan. This plan will be used by the upcoming impact fee committee for future capital improvement projects.

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 and will be visiting and learning about all levels of local and state government.

The Star Historical Committee is a newer committee. We have families that have lived in Star for many years, and this committee has put together audio/video 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 recognize 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
Parks, Art and Beautification	\$ 31,000.00
Impact Fee Committee	\$ 2,000.00
Mayors Youth Council	\$ 5,000.00
Historical Committee	\$ 36,428.00

Building Expenses and Land Use Bonds

The city contracts with three specialty building inspectors. Per the contract the city pays up to 60% of the fee to the electrical, plumbing and mechanical 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.

Electrical Inspector	\$ 105,000.00
Plumbing Inspector	\$ 105,000.00
Mechanical Inspector	\$ 126,000.00

Land use bonds are pass through expenses paid back to developers. Very rarely would these bonds need to be cashed to completed a project. City Engineer inspects the project for completion prior to releasing the bond.

Land Use Bonds	\$ 200,000.00
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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, HD4 and Star Fire respectively less \$20.00 per permit administration fee.

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.

HD4 is a new impact fee approved by the City Council in December 2021. These impact fees will go towards HD4’s capital improvement plan and improve roadways in Canyon County within Star’s growth area.

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. Currently, you can see the results of this program with the improvements of five lanes on Highway 44 from Bent Lane to

Star Road. There will not be an additional projected started or completed with this program for budget year 2024/2025.

Star Fire Impact fees are passed through to the district once each month. In the Fall of 2024 Star Fire will build a new station on Floating Feather Road utilizing the collected impact fees.

ACHD Impact Fee (525 * \$3,493.00) – (525 * \$20.00)	\$ 1,823,325.00
Star Fire Impact (600 * \$2,152.00) – (600 * \$20.00)	\$ 1,279,200.00
CHD4 (75 * \$ 5,050.00) – (75 * \$20.00)	\$ 377,250.00

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 and grants pay for 100% of expenses.

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

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, training, rental equipment and instructors.

Sporting Expenses	\$ 143,000.00
Classes and Activities Expenses	\$ 163,526.00

Planning

The City Council worked for seven months updating the Star City Code. This code is important for the appropriate development of our community.

With the increase in the commercial properties along the Highway 44 corridor, the City of Star will begin to work on a Downtown Parking Plan. This plan will help with the safe pedestrian and vehicle traffic to the many new businesses that choose to call Star Home.

Downtown Parking Plan	\$ 100,000.00
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Buildings and Grounds

By the end of 2024, the City of Star’s park system will increase by 76.75 acres with the completions of Freedom Park and Pavilion Park. Currently, the park system is 35.05 acres. This is an increase of 218% of park space for the citizens of all ages and abilities to enjoy. In future years, 2025 and beyond, the City is expected to increase the park system by an additional 69.23 acres, which would be a 58.27% of additional park space. These additions necessitate the increase in the budget for the items below.

As vandalism increases we will see an increased need to fix these areas. The city has been very proactive this past year in placing cameras in our city parks to catch some of these criminals. It has been successful and our police have cleared many of the issues.

Buildings (Increase of 77.85%)	\$ 95,150.00
Grounds (Increase of 47.31%)	\$ 125,900.00
Equipment (Increase of 6.43%)	\$ 24,800.00
Tools (Increase of 63.63%)	\$ 18,000.00
Repair (Increase of 49.48%)	\$ 72,500.00
Uniform (Increase of 71.43%)	\$ 3,000.00
Landscaping (No Increase)	\$ 28,000.00

Capital

In budget year 2024/2025 the City of Star will need to repaint City Hall. The paint has faded and is chipping in many locations. Additionally, with the changes in EPA regulations regarding cooling systems, all of the heating and air units located at City Hall will be required to be replaced as it is becoming nearly impossible for parts to be found for the systems that are about 12 years old.

With the increase in parks and the amount of amazing work our parks crew completes, it is necessary for additional equipment to be purchased. This equipment includes mowers, Kubota’s and trailers.

Equipment	\$ 93,648.00
General/Buildings	\$ 130,431.00

Closing

We have created a great and strong fiscally responsible 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, by treating each other with respect and helping each other out when needed.

As we continue to work to improve our city, provide top notch public safety, 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, bringing the wealth of business into our community, we hope and strive to create a community that is the envy of the Treasure Valley and Idaho. We will continue to look for innovative ways to make our community stronger. Thank you for taking the time to read this and being part of our wonderful city.

Exhibit 8: City of Star 2024/2025 Expenses

2024/2025 City of Star Expenses				
Item	Budget 2023/2024	Budget 2024/2025	Notes	
Executive (Mayor and Council)				
Payroll	\$ 142,600.00	\$ 142,600.00		
FICA/Medicare	\$ 11,122.80	\$ 11,122.80		
Workmans Comp	\$ 1,320.00	\$ 3,976.50		
Public Retirement	\$ 27,350.00	\$ 11,666.00		
Health Insurance	\$ 66,000.00	\$ 74,580.00		
Clerks/Treasurers Office				
Payroll	\$ 311,376.18	\$ 408,329.46		
FICA/Medicare	\$ 17,822.23	\$ 31,849.70		
Workmans Comp	\$ 1,056.00	\$ 4,771.80		
Public Retirement	\$ 25,133.92	\$ 48,836.20		
Health Insurance	\$ 66,000.00	\$ 75,823.00		
Planning & Zoning/Building Department				
Payroll	\$ 498,873.48	\$ 790,314.00		
FICA/Medicare	\$ 29,509.23	\$ 61,644.49		
Workmans Comp	\$ 1,584.00	\$ 7,157.70		
Public Retirement	\$ 41,615.58	\$ 94,521.55		
Health Insurance	\$ 79,200.00	\$ 134,244.00		
Sports and Recreation Department				
Payroll	\$ 214,067.52	\$ 126,606.48		
Seasonal (For Sports Programs)	\$ -	\$ 48,540.00		
FICA/Medicare	\$ 13,673.59	\$ 9,875.31		
Workmans Comp	\$ 792.00	\$ 1,590.60		
Public Retirement	\$ 19,283.26	\$ 15,142.14		
Health Insurance	\$ 39,600.00	\$ 29,382.00		
Bldg & Grounds Mtn.				
Payroll	\$ 376,824.00	\$ 446,166.00		
Seasonal (up to 4 employees)	\$ 30,000.00	\$ 40,000.00		
FICA/Medicare	\$ 26,027.04	\$ 37,920.95		
Workmans Comp	\$ 2,904.00	\$ 10,338.90		
Public Retirement	\$ 33,404.80	\$ 53,361.45		
Health Insurance	\$ 105,600.00	\$ 134,244.00		
Employee Costs				
Additional Employee Insurance		\$ 413,735.00		
Merit Increases	\$ 30,000.00	\$ 30,000.00		
Training	\$ 10,000.00	\$ 12,500.00		
Travel & Per Diem	\$ 10,000.00	\$ 12,500.00		
Bank Service Charge	\$ 500.00	\$ 750.00		
Grant Expense	\$ 280,000.00	\$ 100,000.00		
Legal				
City Attorney	\$ 48,000.00	\$ 48,000.00		
Outside Legal Fees	\$ 20,000.00	\$ 30,000.00		
Ada County Prosecuting Attorney	\$ 31,561.68	\$ 42,502.86		
Canyon County Prosecuting Attorney	\$ 15,750.00	\$ 2,400.00		
Student Scholarships	\$ 30,000.00	\$ 30,000.00		
General Office				
Supplies	\$ 30,000.00	\$ 32,000.00		
Postage & Supplies	\$ 6,500.00	\$ 6,500.00		
Passport Postage	\$ 6,500.00	\$ 2,700.00		
Promotions	\$ 5,000.00	\$ 5,000.00		
Advertising-Publications	\$ 8,000.00	\$ 8,000.00		
Resource Material	\$ 1,000.00	\$ 1,000.00		
Events				
Hometown Celebration	\$ 45,000.00	\$ 70,800.00		
Misc Events	\$ 16,000.00	\$ 16,100.00		
Police Fishing Rodeo	\$ 7,500.00	\$ 10,000.00		
Insurance (ICRMP)	\$ 17,067.00	\$ 33,280.00		
Subscriptions & Fees				
Archive Social	\$ 2,632.77	\$ 3,000.00		
Muniweb (changed from GovOffice)	\$ 7,500.00	\$ -		Remove
Mtn. Alarm	\$ 1,260.00	\$ 3,000.00		

Office 365	\$ 10,913.35	\$ 4,500.00	
Bluebeam	\$ 15,224.38	\$ 7,600.00	
Doctopia/Treno	\$ 7,704.00	\$ 12,000.00	
Elevator	\$ 1,800.00	\$ 2,100.00	
Terminex	\$ -	\$ 4,000.00	
Xerox/Allied	\$ 15,000.00	\$ 16,000.00	
Western Heating (Changed from AirCare)	\$ 1,771.00	\$ 2,000.00	
Zoom Licensing	\$ 2,418.50	\$ 2,600.00	
Misc Software	\$ 3,000.00	\$ 2,500.00	
Adobe Acrobat	\$ 2,815.16	\$ 3,000.00	
Data Backups	\$ 4,533.00	\$ -	Remove
Black Mountain	\$ 17,715.00	\$ 20,000.00	
UKG	\$ 2,430.00	\$ 3,500.00	
Syncro Management		\$ 750.00	New
iWorq		\$ 25,750.00	New
Rec Software (Sawyer, Sports Plus)		\$ 20,000.00	New
Arc GIS		\$ 1,000.00	New
CivicPlus Website	\$ -	\$ 6,590.00	
Municode		\$ 3,500.00	New
CivicPlus Meeting Management		\$ 3,000.00	New
IT Improvements	\$ 30,000.00	\$ 42,500.00	
Professional Services			
Keller Associates	\$ 10,000.00	\$ -	Remove
IT Shared Service with Fire and Sewer and Water	\$ 35,000.00	\$ 36,050.00	
Clearwater Financial	\$ -	\$ 12,000.00	
Audit	\$ 8,000.00	\$ 15,000.00	
Professional Dues			
Ada County Emerg. Mg	\$ 6,947.00	\$ 7,815.00	
Assoc. of ID Cities	\$ 5,164.80	\$ 7,156.00	
BVEP	\$ 1,102.50	\$ 2,750.00	
COMPASS	\$ 7,799.00	\$ 8,981.00	
AIC - Clerks	\$ 180.00	\$ 180.00	
IIMC	\$ 600.00	\$ 435.00	
Intn'l Code Council	\$ 155.00	\$ 180.00	
TV Partners	\$ 1,112.00	\$ 1,400.00	
Valley Reg. Transit	\$ 8,000.00	\$ -	Per Council Remove \$11,812
Boise Chamber	\$ 500.00	\$ 500.00	
Star Chamber	\$ 150.00	\$ 150.00	
Idaho Nursery Assn.	\$ 100.00	\$ -	Remove
Recreation Today	\$ 650.00	\$ -	Remove
Arbor Assn.	\$ 150.00	\$ -	Remove
NORFMA	\$ 275.00	\$ -	Remove
SW Idaho Business Alliance	\$ 50.00	\$ 50.00	
National Park and Rec Association (NRPA)	\$ 500.00	\$ 200.00	
Idaho Parks and Recreation Association	\$ 200.00	\$ 200.00	
Building Officials	\$ -	\$ 470.00	New
PR/Marketing			
Public Relations	\$ 15,000.00	\$ 15,000.00	
Committees			
Transporation & Pathways	\$ 2,000.00	\$ 2,000.00	
Parks, Art and Beautification	\$ 19,000.00	\$ 31,000.00	
Impact Fee Committee	\$ 2,000.00	\$ 2,000.00	
Mayors Youth Council	\$ 5,000.00	\$ 5,000.00	
Historical Committee	\$ 33,518.00	\$ 36,428.00	
Utilities			
Telephone	\$ 20,000.00	\$ -	
Waste Management	\$ 10,000.00	\$ 12,000.00	
Power	\$ 30,000.00	\$ 36,000.00	
Streetlights	\$ 5,000.00	\$ 10,000.00	
Natural Gas	\$ 4,500.00	\$ 8,000.00	
Irrigation Shares	\$ 3,500.00	\$ 4,000.00	
Sewer & Water	\$ 4,000.00	\$ 6,000.00	
VOIP Phone Service	\$ -	\$ 13,000.00	New breakout from telephone
Cellular Phone Service	\$ -	\$ 15,000.00	New breakout from telephone
Fiber	\$ 30,000.00	\$ 54,000.00	

Impact Fee/Prop. Share			
ACHD	\$ 1,571,850.00	\$ 1,823,325.00	\$10,500 for administration
Star Fire Dept.	\$ 394,500.00	\$ 1,279,200.00	\$12,000 for administration
CHD4	\$ 251,500.00	\$ 377,250.00	\$1,500 for administration
Building Expenses			
Building Inspector	\$ 480,367.75	\$ -	Moved In house
Electrical Inspector	\$ 94,111.20	\$ 105,000.00	
Plumbing Inspector	\$ 94,111.20	\$ 105,000.00	
Mechanical Inspector	\$ 111,611.20	\$ 126,000.00	
Land Use-Bond Returns	\$ 200,000.00	\$ 200,000.00	
Recreation			
Sports			
Equipment	\$ 9,000.00	\$ 10,000.00	
Coaches	\$ 10,000.00	\$ 10,000.00	
Referees	\$ 17,000.00	\$ 23,000.00	
Promotions	\$ 1,000.00	\$ 1,000.00	
Refunds	\$ 1,000.00	\$ 1,000.00	
Uniforms	\$ 20,000.00	\$ 57,000.00	
League Fees	\$ -	\$ 9,000.00	
Rentals	\$ 1,000.00	\$ 2,000.00	
Staff Training	\$ 5,000.00	\$ 10,000.00	
Professional Dues	\$ -	\$ 1,000.00	
Recreation Software	\$ 1,770.00	\$ -	Moved to IT
Miscellaneous		\$ 19,000.00	
Classes & Activities			
Equipment	\$ 6,000.00	\$ 30,000.00	
Instructors/Counselors	\$ 106,000.00	\$ 107,526.00	
Promotions	\$ 1,000.00	\$ 1,000.00	
Refunds	\$ 1,500.00	\$ 1,500.00	
Miscellaneous (Equip, supplies)	\$ 15,000.00	\$ 2,000.00	
Training	\$ 2,500.00	\$ 10,000.00	
Rentals (Equipment, Storage, Buildings)	\$ 7,500.00	\$ 11,500.00	
Parks Development			
Blake Haven Park	\$ -	\$ -	
Hunters Creek Park	\$ 15,000.00	\$ 40,900.00	Concrete Pathway
Westpointe Park	\$ -	\$ -	
River Walk	\$ -	\$ 225,000.00	Restroom Facility
960 S. Main Park (Freedom Park)	\$ 1,000,000.00	\$ -	
Pavilion Park	\$ 650,000.00	\$ 500,000.00	ADA Playground and trees
Trident Ridge Park	\$ -	\$ -	
Cowboy (Boothill) Park		\$ 575,000.00	Fence on E Path, Grass/Sprinklers
Roselands Park	\$ -	\$ 535,000.00	Grass, Irigation, Trees
946 S Main Street	\$ 400,000.00	\$ 250,000.00	Plans for Bldg
Plans			
Safe Route To Star Middle School	\$ 600,000.00	\$ -	
Downtown Star Parking Plan	\$ 100,000.00	\$ 100,000.00	
Buildings & Grounds			
Buildings			
Wood Surface Rep/Mtnc	\$ 5,000.00	\$ 8,500.00	
Carpet/Floor Cleaning	\$ 1,000.00	\$ 1,000.00	
Rpr/Mtnc City Hall Ext.	\$ 3,000.00	\$ 10,000.00	
Janitorial Supplies	\$ 8,000.00	\$ 14,000.00	
Plumbing Rpr/Mtnc.	\$ 10,000.00	\$ 20,000.00	
Building Rpr/Mtnc.	\$ 10,000.00	\$ 20,000.00	
Electrical Rpr/Mtnc.	\$ 10,000.00	\$ 20,000.00	
Locksmith & Keys	\$ 1,000.00	\$ 1,000.00	
Backflow Annual Inspec.	\$ 500.00	\$ 650.00	
Security Cameras	\$ 5,000.00	\$ -	Moved to IT
Grounds			
Fertilizer/Seed/Spray	\$ 25,000.00	\$ 25,000.00	
Paint for Sports Field	\$ 5,000.00	\$ 8,000.00	
Trash Recptacle	\$ 10,000.00	\$ 15,000.00	
Cement Curb/trash base	\$ 2,500.00	\$ 25,000.00	
Parking Lot Mtnc.	\$ 20,000.00	\$ 25,950.00	
Irrigation Mtnc/Eng Rpr	\$ 15,000.00	\$ 20,000.00	

Fence Posts/Hardware	\$ 1,000.00	\$ 5,000.00	
Porta Potties	\$ 7,000.00	\$ 2,000.00	
Equipment			
Fuel	\$ 15,000.00	\$ 18,000.00	
Diesel/Mtnc. Items	\$ 3,000.00	\$ 3,000.00	
Tires & Repair	\$ 3,000.00	\$ 3,000.00	
Auto Parts/Mtnc.	\$ 1,500.00	\$ -	Combine with Diesel mtnc
Fire Extinguisher	\$ 800.00	\$ 800.00	
Tools			
Hand Tools	\$ 2,000.00	\$ 2,000.00	
Rental Equip.	\$ 5,000.00	\$ 12,000.00	
Power Tools	\$ 4,000.00	\$ 4,000.00	
Repair			
Vandalism Repair	\$ 8,000.00	\$ 10,000.00	
Mower/ Heavy Equipment Repair	\$ 5,000.00	\$ 5,000.00	
Flag Rpr/Mtnc.	\$ 4,000.00	\$ 4,000.00	
Pump Rpr/Mtnc.	\$ 8,000.00	\$ 30,000.00	
Nuts/Bolts/Screws	\$ 500.00	\$ 500.00	
Bldg Materials	\$ 5,000.00	\$ 5,000.00	
LOF/Mtnc.	\$ 6,500.00	\$ 6,500.00	
Painter Rpr/Parts	\$ 1,500.00	\$ 1,500.00	
Playground Rpr/Mtnc.	\$ 10,000.00	\$ 10,000.00	
Uniform			
Mtnc Uniforms	\$ 750.00	\$ 1,000.00	
Safety Apparel/Supplies	\$ 1,000.00	\$ 2,000.00	
Landscaping			
Trees & Shrubs	\$ 15,000.00	\$ 15,000.00	
Landfill Fees	\$ 3,500.00	\$ 3,500.00	
Wood Bark	\$ 2,500.00	\$ 2,500.00	
Top Soil	\$ 5,000.00	\$ 5,000.00	
Perma Bark	\$ 2,000.00	\$ 2,000.00	
Animal Control	\$ 82,225.00	\$ 84,695.00	
Law Enforcement	\$ 2,838,829.00	\$ 3,437,788.00	
Fire Mitigation Fee Payment		\$ 2,160,000.00	
Miscellaneous			
Miscellaneous	\$ 1,000.00	\$ 1,000.00	
Transfer to Park Fund	\$ -	\$ -	
Capital			
Buildings (1)*	\$ 100,000.00	\$ 130,431.00	
Equipment(2)**	\$ 15,000.00	\$ 93,648.00	
General	\$ 45,000.00	\$ 45,000.00	
Signs	\$ 5,000.00	\$ 7,000.00	
Streetlight Rpr/Mtnc.	\$ 5,000.00	\$ 10,000.00	
Transfer to General Fund	\$ 732,474.58	\$ 287,902.82	
	\$ 13,442,388.70	\$ 17,467,273.71	\$ -
Mandatory Expenses		\$ -	
Pass-Thru Expenses			
Buildings(1)*			
Replace HVAC Units at City Hall	\$ 101,461.00		
Repaint City Hall	\$ 28,970.00		
Capital Buildings Total	\$ 130,431.00		
Equipment(2)**			
Tilt Trailer	\$ 9,629.00		
Kubota RTV 520 (2 Total)	\$ 34,674.00		
Grass/Landscape Trailer	\$ 8,795.00		
Gravely Prostance 48	\$ 9,800.00		
Gravely Proturn 672	\$ 16,250.00		
Kubota SCL 1000 (Stand on Loader	\$ 34,557.00	Removed	
Gravely Fertilizer/Spray Stand On	\$ 14,500.00		
Capital Equipment Total	\$ 128,205.00		
Less Stand on Loader per council	\$ 93,648.00		