

# 2023/2024 Star City Budget



Prepared by

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## **Mayor's Message**

As we gather for the annual budget hearing presentation, I want to take a moment to reflect on the exceptional and historic events that have shaped our country, state, and city over the past several years. The COVID-19 pandemic undoubtedly touched each one of us, 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 your local city officials. We made a collective decision not to impose restrictions on businesses, churches, or individual freedoms. Instead, we encouraged personal responsibility, allowing residents to protect themselves and their families 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 offsets from residential, creating job opportunities, and enhancing local services.

Currently, the burden of property taxes falls heavily on homeowners. In 2020, prior to Covid-19 residential property owners were burdened with 93% of the tax compared to only 7% coming from the commercial and agricultural industries. In 2023, we have started to see the investments in business change this burden to 88% for residential and 12% to commercial and agricultural. The arrival and opening of Ridleys Family Market, Ace Hardware, Albertsons, Les Schwab Tire, Tap House, Proof Pizza, Pappa Murphy's, Fiiz Drinks, O'Reilly Auto Parts, McDonalds, Dickey's BBQ, 208 Cycles, Domino's, Idaho Laundry Co, and Greyloch Custom Cabinetry is a testament to the progress made in the City of Star. Additional numerous other commercial ventures are underway or soon to be underway, including, Café Rio, Star Ship and Print, Star Dental, Dutch Brothers Coffee, Jacksons, Christian Brothers Automotive, Epic Shine Car Wash, First Interstate Bank, Jersey Mikes, Mod Pizza, The Valley Learning Center, Royal British Motors, US Bank, Wright Brothers Corporate Headquarters, Hood Ratz Garage, Metro Oil, Idaho State Liquor Store, Great Scotts, Eco Motors, Point S Automotives and Starbucks Coffee, plus many others.

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.

In the face of extraordinary growth, the Star City Council and I have dedicated ourselves to updating our comprehensive plan, city map and codes to accommodate and enhance our cities livability. By reducing densities, we strive to create a viable and livable city. Additionally, the South of the River plan will create

an exceptional downtown core for our city, where our citizens can thrive, work, shop and enjoy many recreational opportunities.

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, written over the text "With Respect and Gratitude,".

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 three 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 \$265,378.00 in income for fiscal year 2023/2024. With the new formula, the city will be able to increase **\$138,765.00** in additional revenue on a combined market value from residential, commercial and agriculture of \$3,286,325,189.00 and a combined taxable value of \$ 2,690,868,208.00.

### **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, \$1,007,190.00 for the 2021/2022 budget year, to \$1,355,372.00 for the 2022/2023 budget year to **\$1,567,849.00** in this upcoming budget year of 2023/2024.

### **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 2023/2024, the City of Star is expected to receive **\$122,880.00** from this fund. This is a decrease of 5.07% from the \$129,477.00 in revenue to be collected in the current fiscal year of 2022/2023.

### **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**

In times of economic hardship or slowdown, mandatory expenses become essential for sustaining the city's operations despite reduced revenue from other sources. These indispensable expenses encompass crucial services such as Police and Animal Control, the expertise of the City Attorney, along with the associated legal fees linked to Ada and Canyon County Prosecutor's offices. Additionally, they encompass the city's payroll, employee costs, and liability insurance, all vital components in keeping the city functioning smoothly.

### **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 and 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 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. In the 2023/2024 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 \$3,493.00 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: [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 District 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 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.

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

With the goal of growth paying for itself, 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. 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. 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.

### **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 **\$6,654,146.41** 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 is currently widening Highway 44 (State Street) from Can Ada Road to Star Road with an anticipated completion date in September 2023. 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. This is a successful program showing how working with the various agencies we can have growth pay for itself.

### **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 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. In January 2024, the City of Star will change from a contract building official to a full-time employee building official. This will allow the city to utilize the additional funds to improve on our customer service throughout the city.

**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. With the continued growth in our city, we have seen our savings remain strong and stable.

Currently, we have **\$21,442,556.68** in all the City of Star bank accounts. Breakdown of these funds is as follows:

Savings/Operating Accounts	\$ 16,522,491.34
Park Impact Fee Account:	\$ 1,980,658.26
ITD Proportion Share Account:	\$ 1,937,167.08
Police Mitigation	\$ 483,840.00
Fire Mitigation	\$ 518,400.00
<b><u>Total City of Star Bank Accounts:</u></b>	<b><u>\$ 21,442,556.68</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**

Each year, taxing districts rely on property taxes as a significant revenue source to formulate their budgets. In the 2023/2024 Budget Year, Star's property tax revenue constitutes approximately 13.90% of the total budget. House Bill 389, passed in 2021, permits taxing districts to augment their taxing authority by up to 8%, combining the 3% allowance with 90% of revenue from new construction and annexations. Enacting a blanket 3% tax increase on all taxpayers would inevitably impose a greater tax burden on every homeowner, business, and agricultural property within the city. Alternatively, by utilizing the income generated from new construction and annexations, existing taxpayers would not face additional taxes, assuming valuation rates remain constant. Fortunately, due to substantial new construction in Star, the property tax levy amount can be bolstered by 8% solely through these new developments. Consequently, the City of Star's new levy will amount to **\$1,869,337.00**. Refer to Exhibits 2 and 3 below for a detailed breakdown of the impact of this new levy, revealing reduced taxes for the city thanks to the augmented new construction roll.

Following several years of remarkable 20-50% upsurge in residential home values according to the county assessor, residents witnessed a decrease ranging from 10-30% in the budget year 2023/2024. Concurrently, business valuations experienced the most substantial growth within our community. As a result, many residential taxpayers will observe a decrease in their property taxes paid to the City of

Star, while businesses will experience an increase. This shift is attributed to the changes in property valuations over the past year, as previously mentioned. The City of Star witnessed a noteworthy **\$199,883,184.00** increase in new construction value, encompassing both residential and commercial projects. The total taxable value of Star now stands at **\$2,784,969,958.00**. Historically, the burden of property taxes in Star predominantly fell upon residential taxpayers, with a 93% residential to 7% commercial/agricultural ratio. However, this year brought a significant improvement, as the burden reduced to an 88% residential to 12% commercial/agricultural ratio.

**Foregone**

Foregone represents the funds withheld from inclusion in the tax rolls but remain available for future utilization. These monetary reserves can be earmarked and assessed in the upcoming years as an increase in property taxes. According to House Bill 389, the city's access to these funds is limited to 1% annually for essential business operations, or alternatively, up to 3% for financing capital projects, which would then cease once the project is fully funded. Presently, Star has a balance of \$663,040.00 in its foregone funds. Given our decision to utilize the full 8% accessible through new construction, following the longstanding policy set by the current Mayor and Council, no additional funds will be allocated to the Foregone balance in this fiscal year.

**Exhibit 2: Residential Property Tax Example**

Residential Tax Example #1 (Steven Springs Subdivision Property)											
Valuation		Year 2020/2021		Year 2021/2022		Year 2022/2023		Year 2023/2024			
Valuation	\$360,100.00			\$470,200.00	30.57%	\$443,000.00	38.79%	\$525,000.00	21.88%		
Homeowners Exemption	\$100,000.00			\$125,000.00		\$125,000.00		\$125,000.00			
Taxable Value	\$260,100.00			\$345,200.00	32.72%	\$318,000.00	30.06%	\$400,000.00	23.34%		
Total Tax	\$ 2,531.47			\$ 3,480.35		\$ 3,256.35		\$ 3,664.91	please see the notes below		
Description	Tax District	Levy Rate	\$ Tax	% of Tax	Rate on Dec	Description	Tax District	Levy Rate	\$ Tax	% of Tax	Rate on Dec
Ada County	1	0.002462361	\$625.81	24.52%	\$ 121.251	Ada County	1	0.001473800	\$ 459.86	17.80%	\$ 138.561
West Ada School	8	0.00277895	\$681.49	24.24%	\$ 179.341	West Ada School	8	0.00293829000	\$ 756.80	23.37%	\$ 181.48
Star Fire	33	0.001699221	\$421.52	17.23%	\$ 104.261	Star Fire	33	0.00087843000	\$ 242.59	7.866%	\$ 61.803
Star City	33	0.001245191	\$312.38	12.30%	\$ 78.451	Star City	33	0.00058550000	\$ 160.81	5.144%	\$ 41.511
Ada County Highway District	6	0.000791591	\$198.47	7.73%	\$ 50.171	Ada County Highway District	6	0.00041743000	\$ 128.82	4.181%	\$ 32.641
Star Sewer and Water	37	0.000481661	\$121.83	4.62%	\$ 30.361	Star Sewer and Water	37	0.00027624000	\$ 75.60	2.351%	\$ 19.141
Ada Community Library	13	0.000435261	\$109.15	4.23%	\$ 27.281	Ada Community Library	13	0.000156910000	\$ 43.89	1.364%	\$ 11.041
College of Western Idaho	100	0.000124291	\$31.32	1.21%	\$ 7.841	College of Western Idaho	100	0.00027842000	\$ 74.72	2.32%	\$ 18.681
Emergency Medical	3	0.000118421	\$29.80	1.13%	\$ 7.441	Emergency Medical	3	0.00002615000	\$ 6.96	0.212%	\$ 1.741
Star Cemetery	25	0.000023111	\$5.84	0.23%	\$ 1.461	Star Cemetery	25	0.000017450000	\$ 4.64	0.141%	\$ 1.161
Mosquito Abatement	43	0.000021061	\$5.39	0.21%	\$ 1.361	Mosquito Abatement	43	0.000015400000	\$ 3.92	0.118%	\$ 0.981

Residential Tax Example #2 (Craftsman Subdivision Property)											
Valuation		Year 2020/2021		Year 2021/2022		Year 2022/2023		Year 2023/2024			
Valuation	\$561,300.00			\$405,300.00	20.79%	\$327,000.00	33.35%	\$425,000.00	29.81%		
Homeowners Exemption	\$100,000.00			\$125,000.00		\$125,000.00		\$125,000.00			
Taxable Value	\$461,300.00			\$280,300.00	19.69%	\$202,000.00	47.30%	\$300,000.00	33.53%		
Total Tax	\$ 3,836.38			\$ 3,464.73		\$ 4,138.43		\$ 3,833.43	please see the notes below		
Description	Tax District	Levy Rate	\$ Tax	% of Tax	Rate on Dec	Description	Tax District	Levy Rate	\$ Tax	% of Tax	Rate on Dec
Ada County	1	0.002462361	\$625.81	24.52%	\$ 121.251	Ada County	1	0.001473800	\$ 459.86	17.80%	\$ 138.561
West Ada School	8	0.00277895	\$681.49	24.24%	\$ 179.341	West Ada School	8	0.00293829000	\$ 777.71	23.37%	\$ 195.331
Star Fire	33	0.001699221	\$421.52	17.23%	\$ 104.261	Star Fire	33	0.00087843000	\$ 242.59	7.866%	\$ 61.803
Star City	33	0.001245191	\$312.38	12.30%	\$ 78.451	Star City	33	0.00058550000	\$ 160.81	5.144%	\$ 41.511
Ada County Highway District	6	0.000791591	\$198.47	7.73%	\$ 50.171	Ada County Highway District	6	0.00041743000	\$ 134.54	4.181%	\$ 34.671
Star Sewer and Water	37	0.000481661	\$121.83	4.62%	\$ 30.361	Star Sewer and Water	37	0.00027624000	\$ 75.60	2.351%	\$ 19.141
Ada Community Library	13	0.000435261	\$109.15	4.23%	\$ 27.281	Ada Community Library	13	0.000156910000	\$ 25.49	0.792%	\$ 6.421
College of Western Idaho	100	0.000124291	\$31.32	1.21%	\$ 7.841	College of Western Idaho	100	0.00027842000	\$ 56.36	1.45%	\$ 14.241
Emergency Medical	3	0.000118421	\$29.80	1.13%	\$ 7.441	Emergency Medical	3	0.00002615000	\$ 6.96	0.212%	\$ 1.741
Star Cemetery	25	0.000023111	\$5.84	0.23%	\$ 1.461	Star Cemetery	25	0.000017450000	\$ 4.64	0.141%	\$ 1.161
Mosquito Abatement	43	0.000021061	\$5.39	0.21%	\$ 1.361	Mosquito Abatement	43	0.000015400000	\$ 3.92	0.118%	\$ 0.981

Residential Tax Example #3 (Craftsman Subdivision Property)											
Valuation		Year 2020/2021		Year 2021/2022		Year 2022/2023		Year 2023/2024			
Valuation	\$502,300.00			\$405,300.00	20.79%	\$327,000.00	33.35%	\$425,000.00	29.81%		
Homeowners Exemption	\$125,000.00			\$125,000.00		\$125,000.00		\$125,000.00			
Taxable Value	\$377,300.00			\$280,300.00	19.69%	\$202,000.00	47.30%	\$300,000.00	33.53%		
Total Tax	\$ 3,664.91			\$ 3,464.73		\$ 4,138.43		\$ 3,833.43	please see the notes below		
Description	Tax District	Levy Rate	\$ Tax	% of Tax	Rate on Dec	Description	Tax District	Levy Rate	\$ Tax	% of Tax	Rate on Dec
Ada County	1	0.002462361	\$625.81	24.52%	\$ 121.251	Ada County	1	0.001473800	\$ 459.86	17.80%	\$ 138.561
West Ada School	8	0.00277895	\$681.49	24.24%	\$ 179.341	West Ada School	8	0.00293829000	\$ 877.71	23.37%	\$ 223.331
Star Fire	33	0.001699221	\$421.52	17.23%	\$ 104.261	Star Fire	33	0.00087843000	\$ 242.59	7.866%	\$ 61.803
Star City	33	0.001245191	\$312.38	12.30%	\$ 78.451	Star City	33	0.00058550000	\$ 160.81	5.144%	\$ 41.511
Ada County Highway District	6	0.000791591	\$198.47	7.73%	\$ 50.171	Ada County Highway District	6	0.00041743000	\$ 134.54	4.181%	\$ 34.671
Star Sewer and Water	37	0.000481661	\$121.83	4.62%	\$ 30.361	Star Sewer and Water	37	0.00027624000	\$ 75.60	2.351%	\$ 19.141
Ada Community Library	13	0.000435261	\$109.15	4.23%	\$ 27.281	Ada Community Library	13	0.000156910000	\$ 25.49	0.792%	\$ 6.421
College of Western Idaho	100	0.000124291	\$31.32	1.21%	\$ 7.841	College of Western Idaho	100	0.00027842000	\$ 56.36	1.45%	\$ 14.241
Emergency Medical	3	0.000118421	\$29.80	1.13%	\$ 7.441	Emergency Medical	3	0.00002615000	\$ 6.96	0.212%	\$ 1.741
Star Cemetery	25	0.000023111	\$5.84	0.23%	\$ 1.461	Star Cemetery	25	0.000017450000	\$ 4.64	0.141%	\$ 1.161
Mosquito Abatement	43	0.000021061	\$5.39	0.21%	\$ 1.361	Mosquito Abatement	43	0.000015400000	\$ 3.92	0.118%	\$ 0.981

**Notes:**

- Year 2023/2024 Tax Rates are based on the 2023/2024 Budget Proposal.
- Star Fire Tax will be a little higher due to a voter approved bond in 2019 that does not appear in the Levy Rates as provided by the county as a result of HB389 figuring out of tax.
- Year 2023/2024 Tax Rates are based on the 2023/2024 Budget Proposal.
- Star Fire Tax will be a little higher due to a voter approved bond in 2019 that does not appear in the Levy Rates as provided by the county as a result of HB389 figuring out of tax.

### Exhibit 3: Business Property Tax Example

Business Tax Example 1 (BI-Mart)																																																																																																																																																																																																																																
Valuation	Year 2020/2021	Year 2021/2022	Year 2022/2023	Year 2023/2024																																																																																																																																																																																																																												
Valuation	\$4,577,300.00	\$4,512,700.00	\$5,480,800.00	\$6,658,900.00																																																																																																																																																																																																																												
Taxed Value	\$	\$	\$	\$																																																																																																																																																																																																																												
Total Tax	\$ 45,581.26	\$ 43,579.39	\$ 28,842.37	\$ 29,888.38																																																																																																																																																																																																																												
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Star Fire	31	0.001291713	\$955.94	\$1,221.70																																																																																																																																																																																																																												
Star City	33	0.000852388	\$634.42	\$1,449.41																																																																																																																																																																																																																												
Ada County Highway District	6	0.000550491	\$291.38	\$1,294.57																																																																																																																																																																																																																												
Star Sewer and Water	37	0.000441805	\$209.99	\$1,244.90																																																																																																																																																																																																																												
Ada Community Library	13	0.000218229	\$244.04	\$1,134.50																																																																																																																																																																																																																												
College of Western Idaho	100	0.000088888	\$73.52	\$1,141.40																																																																																																																																																																																																																												
Emergency Medical	3	0.000041388	\$201.44	\$1,191.92																																																																																																																																																																																																																												
Star Cemetery	25	0.000032113	\$137.48	\$1,101.78																																																																																																																																																																																																																												
Mosquito Abatement	43	0.000016812	\$12.50	\$1,078.71																																																																																																																																																																																																																												
<table border="1"> <thead> <tr> <th>Description</th> <th>Tax District</th> <th>Levy Rate</th> <th>\$ Tax</th> <th>Incr or Dec</th> </tr> </thead> <tbody> <tr><td>Ada County</td><td>1</td><td>0.001414784000</td><td>\$1,179.27</td><td>\$1,444.88</td></tr> <tr><td>West Ada School</td><td>8</td><td>0.001089848000</td><td>\$1,266.37</td><td>\$1,444.88</td></tr> <tr><td>Star Fire</td><td>31</td><td>0.000858460000</td><td>\$612.22</td><td>\$1,223.73</td></tr> <tr><td>Star City</td><td>33</td><td>0.000698503000</td><td>\$371.78</td><td>\$1,162.64</td></tr> <tr><td>Ada County Highway District</td><td>6</td><td>0.000444800000</td><td>\$496.20</td><td>\$1,202.27</td></tr> <tr><td>Star Sewer and Water</td><td>37</td><td>0.000396524000</td><td>\$200.08</td><td>\$1,169.91</td></tr> <tr><td>Ada Community Library</td><td>13</td><td>0.000256046000</td><td>\$249.61</td><td>\$1,152.7</td></tr> <tr><td>College of Western Idaho</td><td>100</td><td>0.000196120000</td><td>\$76.84</td><td>\$1,121</td></tr> <tr><td>Emergency Medical</td><td>3</td><td>0.000076170000</td><td>\$28.25</td><td>\$1,121</td></tr> <tr><td>Star Cemetery</td><td>25</td><td>0.000019400000</td><td>\$17.61</td><td>\$1,181</td></tr> <tr><td>Mosquito Abatement</td><td>43</td><td>0.000015270000</td><td>\$13.22</td><td>\$1,172</td></tr> </tbody> </table>					Description	Tax District	Levy Rate	\$ Tax	Incr or Dec	Ada County	1	0.001414784000	\$1,179.27	\$1,444.88	West Ada School	8	0.001089848000	\$1,266.37	\$1,444.88	Star Fire	31	0.000858460000	\$612.22	\$1,223.73	Star City	33	0.000698503000	\$371.78	\$1,162.64	Ada County Highway District	6	0.000444800000	\$496.20	\$1,202.27	Star Sewer and Water	37	0.000396524000	\$200.08	\$1,169.91	Ada Community Library	13	0.000256046000	\$249.61	\$1,152.7	College of Western Idaho	100	0.000196120000	\$76.84	\$1,121	Emergency Medical	3	0.000076170000	\$28.25	\$1,121	Star Cemetery	25	0.000019400000	\$17.61	\$1,181	Mosquito Abatement	43	0.000015270000	\$13.22	\$1,172																																																																																																																																																																
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<p>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 are provided by the county as a result of HB389 Eminent Domain of 8% taken.</p>																																																																																																																																																																																																																																

### Revenue Sharing and Liquor Revenue

The City of Star expects to receive **\$1,567,849.00** from the State of Idaho in the form of revenue sharing. This is a 15.67% increase from the prior year. This increase allows the city to make up for some of the new construction revenue lost because of House Bill 389.

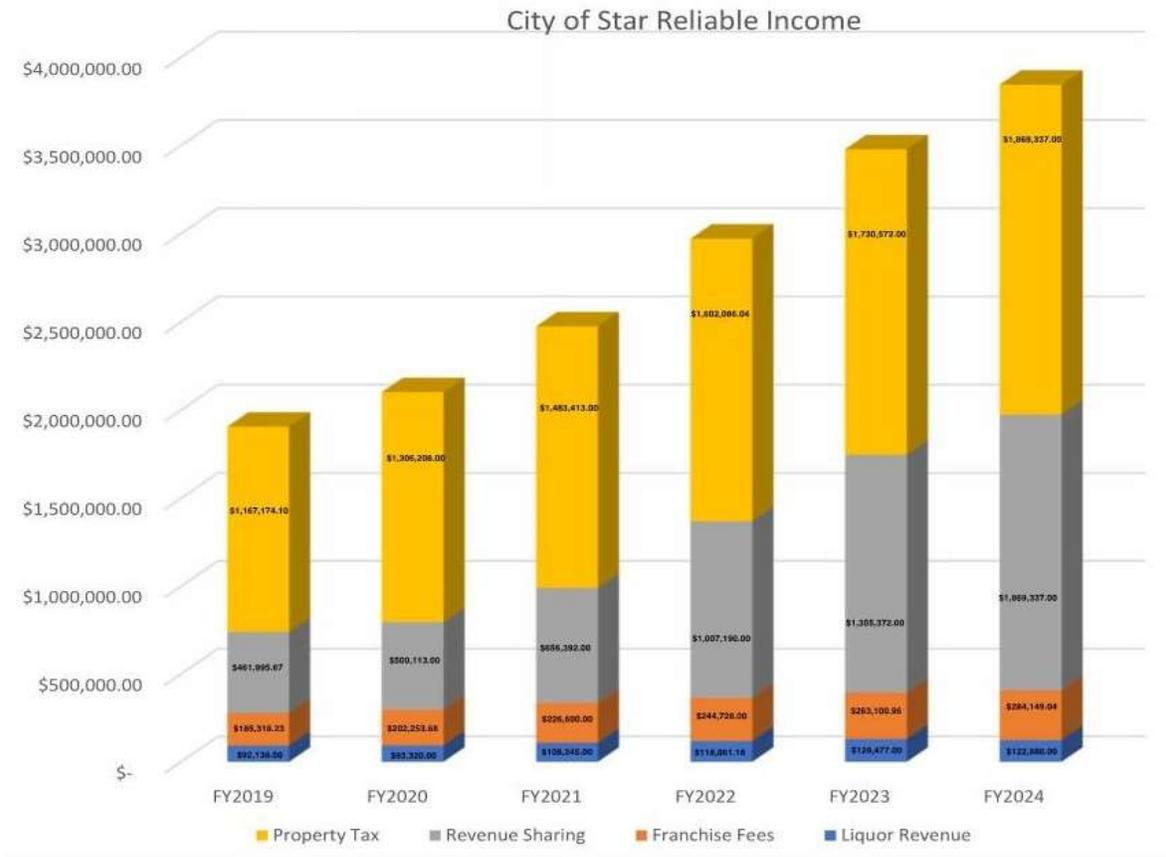
Liquor Revenue is expected to be **\$122,880.00**. This is a decrease of 5.07% from the year prior.

### 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 during fiscal year 2023/2024. The aggregate total the city will collect is **\$284,149.04**.

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**

Between 2020 and 2022, the Treasure Valley experienced a large influx of individuals relocating from other states, and this surge was mirrored in the growth witnessed by Star. An average of 684 new residential permits per year underscored this trend. However, during the initial six months of 2023, there was a slight decline in the issuance of residential housing permits. As Star charts its course for the 2023/2024 budget year, the plan is to allocate resources for 500 building permits. Pass-through income from these categories is anticipated to remain steady compared to previous years.

In addition, the approval of the impact fee for Canyon Highway District 4 (CHD4) took place in December 2021. Since the trends of development on the Canyon County side remain uncertain, the city must remain agile in adjusting its budget as data starts to emerge. The following breakdown provides insight into the expected income in each category arising from impact fees.

<b>ACHD Impact Fee:</b>	<b>\$ 1,571,850.00</b> (450 * \$ 3,493.00)
<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>\$ 252,500.00</b> ( 50 * \$ 5,050.00)

The city has **\$6,654,146.41** 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. Total collected to date is **\$ 1,937,167.08**. 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**

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	\$ 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	\$ 72,798.00	\$ 25,915.00
Cresta Del Sol	\$ 109,660.05	\$ 66,520.08
Crystal Springs Apartments	\$ 216,000.00	\$ 216,000.00
East Star River Ranch	\$ 237,600.00	
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	\$ 488,000.00	
Iron Mountain Vista	\$ 46,000.00	
Langtree Bungalows	\$ 92,000.00	
Loran Estates	\$ 2,690.00	
Madenford	\$ 15,000.00	
McDonalds West	\$ 88,977.00	\$ 88,977.00
Milestone Ranch	\$ 39,222.00	\$ 13,671.90
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	
Oliver Estates	\$ 88,000.00	
Paint Point	\$ 14,056.00	\$ 14,056.00
River Park	\$ 210,787.00	
Rivercreek Landing	\$ 123,659.00	\$ 54,100.48
Rivermoor	\$ 294,168.00	
Rooster Hollow	\$ 52,000.00	
Rosti Farms	\$ 874,625.00	\$ 377,772.24
Ryken Meadows	\$ 5,000.00	
Saddlewood	\$ 36,250.00	\$ 18,495.00
Saunders Ridge	\$ 5,000.00	
Sellwood	\$ 113,191.00	
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	
Stonecrest	\$ 9,894.00	\$ 9,894.00
Sunfield Estates	\$ 52,630.00	\$ 52,630.00
Torchlight	\$ 39,000.00	\$ 39,000.00
Trapper Ridge	\$ 3,000.00	\$ 3,000.00
Wildrye Creek	\$ 91,471.00	\$ 66,002.00
Willowbrook	\$1,094,000.00	
<b>Totals</b>	<b>\$6,654,146.41</b>	<b>\$1,937,167.08</b>

Share is collected by phase of project

### **Building Fees and Land Use Fees**

The City of Star contracts services related to our inspectors and plan reviews. The city has contracts with building, electrical, plumbing, and mechanical inspectors. In January 2024, the city plans to cancel our contract with the building official and bring in a full time building official. This will allow the city to increase people as necessary without increasing the budget, providing better service to the city's customers. In late fall of 2022, it came to light that the city had not been levying the Building Plan Review Fee, despite its legal allowance. Introducing this new fee in the current fiscal year will not only generate additional revenue but also facilitate the enhancement of services to our citizens by enabling the hiring of additional personnel as the need arises. The projected income for building fees is as follows:

Building Permit Fees	(500 * \$2,172.55 avg)	<b>\$ 1,086,275.00</b>
<b>Building Plan Review Fee (New)</b>	<b>(500 * \$1,516.39 avg)</b>	<b>\$ 758,195.00</b>
Electrical Fees	(500 * \$ 313.70 avg)	<b>\$ 156,852.00</b>
Plumbing Fees	(500 * \$ 313.70 avg)	<b>\$ 156,852.00</b>
Mechanical Fees	(500 * \$ 348.71 avg)	<b>\$ 174,352.00</b>
Re-Inspection Fees		<b>\$ 5,000.00</b>

There are various Land Use fees associated with the many developments in Star. These fees range from \$50.00 to \$3,000.00 or more. 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 occurs when adverse weather conditions prevent the timely completion of landscaping, irrigation, streetlights, fencing, and other essential site amenities, as stipulated in the final plat agreement. These bonds, amounting to 150% of the cost of the designated improvements, act as a form of security until the city engineer certifies their satisfactory completion. Once the required improvements have been verified, the bonds are promptly returned to the project owner. Notably, bonds generally function as pass-through revenue, seamlessly facilitating the completion of vital projects in compliance with the specified requirements.

Zoning Admin 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 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.

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 2023/2024 the expected revenue generated for General Licenses are as follows:

Dog Licenses	<b>\$ 3,500.00</b>
Vendors License	<b>\$ 2,400.00</b>
Alcohol Beverage License	<b>\$ 7,170.00</b>
Park Reservations	<b>\$ 10,000.00</b>
Facility Rentals	<b>\$ 16,000.00</b>

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 2023/2024 General Fees income are as follows:

Interest Revenue	<b>\$ 100,000.00</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 for home-based businesses that were having challenges obtaining internet service at home. In fiscal year 2021/2022 we applied for grants for pathways and parking studies in downtown Star. One of the grants is to assist in paying for a pathway directly from Floating Feather to Star Middle School to get kids off the road for safety and we were recently advised that the City of Star was awarded this grant. Additionally, Chief Hessing with Star Police applied for a grant through ITD for a STEP program. The City of Star has a high chance of receiving this grant. Additional grant opportunities for 2023/2024 are listed below.

ITD Police Grant	\$ 120,000.00
Park/Pathways Grant	\$ 50,000.00
Fiber Grant	\$ 50,000.00
Transportation Planning Grant	\$ 50,000.00
Star Middle School Pathway Grant	\$ 250,000.00

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	\$ 55,000.00
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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, has created opportunities in Star providing kids summer camps, various classes, and programs. Additionally, the City of Star and the Star Fire District worked together to renovate 3,200 square feet of space next to the fire station to provide additional programing and classes. With this additional space we will continue to see an increase in the number of program participants year after year. The city has more than 500 participants every year in the various programs. Additionally, the team was able to secure a grant to help pay for programing. Revenue collected from these programs for 2023/2024 are expected as follows:

Sports Fees	\$ 97,800.00
Classes and Activities Fees	\$ 113,700.00
ION Grant	\$ 40,027.66

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

Court Fines 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. The lower the fines the lower the crime rates.

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.

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 House Bill 389 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 Spring of 2023, the City Clerks Office provided a new service to the citizens of our community by opening up a Passport office. This office will generate additional revenue for the City of Star through federally set passport fees.

Unrestricted funds are funds transferred into the P&L to cover costs. This year the Parks Funds transfer is money coming from our Parks Impact Fee accounts to help fund scheduled park improvements. Additionally, there is a transfer of funds from the Police Mitigation fees to help cover the cost of the additional officers for Fiscal Year 2023/2024.

Below is the expected revenue for these items:

Court Fines	\$ 7,000.00
Scholarships	\$ 10,000.00
Miscellaneous Revenue	\$ 1,000.00
Police Mitigation	\$ 560,000.00
Fire Mitigation	\$ 600,000.00
Passports Issuance	\$ 109,200.00
Passport Pictures	\$ 25,000.00
Transfer from Park Impact Funds	\$ 740,000.00
Transfer from Police Mitigation Fee (2022/2023)	\$ 560,000.00

The total projected revenue from all sources for budget year 2023/2024 is **\$13,442,388.70**. This is a total decrease of 6.6% from the 2022/2023 budget year.

It is important to note that only **\$1,869,337.00** of the 2023/2024 budget year revenue is coming from property tax revenue, or 13.91% of the total revenue.

**Exhibit 6: 2023/2024 Revenue Budget**

2023/2024 City of Star Revenue			
Item	Budget 2021/2022	Budget 2022/2023	Budget Proposal 2023/2024
<b>Property Tax</b>	\$1,602,086.04	\$1,730,572.00	\$1,869,337.00
<b>Sales &amp; Use Tax</b>			
Revenue Sharing	\$1,007,190.00	\$1,355,372.00	\$1,567,849.00
Liquor Revenue	\$118,071.00	\$129,477.00	\$122,880.00
<b>Franchise Fees</b>			
Power (3%)	\$50,781.06	\$55,000.00	\$59,400.00
Cable (3%)	\$7,880.24	\$8,100.00	\$8,748.00
Natural Gas (3%)	\$88,787.32	\$98,143.64	\$105,995.13
Waste Management (8%)	\$97,279.38	\$101,857.32	\$110,005.91
<b>General Licenses</b>			
Dog Licenses	\$2,500.00	\$3,100.00	\$3,500.00
Vendors Licenses	\$2,400.00	\$2,400.00	\$2,400.00
Alcoholic Beverage	\$7,163.00	\$7,170.00	\$7,170.00
Park Reservation	\$4,725.00	\$10,000.00	\$10,000.00
Rentals	\$16,250.00	\$16,000.00	\$16,000.00
<b>Scholarships</b>	\$6,000.00	\$6,000.00	\$10,000.00
<b>Events</b>			
Hometown Celebration	\$45,000.00	\$65,000.00	\$55,000.00
<b>Grants</b>			
ITD Police Grant	\$0.00	\$0.00	\$120,000.00
Park/Pathways Grant	\$45,000.00	\$200,000.00	\$50,000.00
Fiber Grant	\$0.00	\$0.00	\$50,000.00
ARPA Funds	\$1,132,696.00	\$0.00	\$0.00
Transportation Planning Grant	\$45,000.00	\$45,000.00	\$50,000.00
Star Middle School Pathways Grant	\$0.00	\$0.00	\$250,000.00
<b>Court Fines</b>	\$7,000.00	\$7,000.00	\$7,000.00
<b>Building Fees</b>			
Building Permit Fee	\$1,209,763.00	\$1,209,763.00	\$1,086,275.00
Building Plan Review Fee	\$0.00	\$0.00	\$758,195.00
Electrical	\$156,852.00	\$156,852.00	\$156,852.00
Plumbing	\$156,852.00	\$156,852.00	\$156,852.00
Mechanical	\$156,852.00	\$156,852.00	\$174,352.00
Re-Inspection Fees	\$0.00	\$5,000.00	\$5,000.00
<b>Impact Fee/Prop. Share</b>			
Park Impact Fees	\$1,025,000.00	\$1,025,000.00	\$1,025,000.00
ACHD	\$1,716,500.00	\$1,800,000.00	\$1,571,850.00
Star Fire	\$404,500.00	\$404,500.00	\$404,500.00
ITD Proportionate Share	\$100,000.00	\$100,000.00	\$100,000.00
CHD4 Impact Fees	\$50,000.00	\$252,500.00	\$252,500.00
<b>Land Use Fees</b>			
Zoning Admin Fees	\$120,000.00	\$120,000.00	\$120,000.00
Bonding	\$200,000.00	\$200,000.00	\$200,000.00
<b>Recreation</b>			
Sports	\$62,000.00	\$88,000.00	\$97,800.00
Classes & Activities	\$35,145.00	\$87,000.00	\$113,700.00
ION Grant	\$0.00	\$0.00	\$40,027.66
<b>General Fees</b>			
Interest Revenue	\$13,000.00	\$20,000.00	\$100,000.00
Donations	\$9,000.00	\$9,000.00	\$9,000.00
<b>Miscellaneous</b>			
Miscellaneous	\$1,000.00	\$1,000.00	\$1,000.00
Passport Issuance	\$0.00	\$0.00	\$109,200.00
Passport Pictures	\$0.00	\$0.00	\$25,000.00
Police Mitigation Fees	\$0.00	\$0.00	\$560,000.00
Fire Mitigation Fees	\$0.00	\$0.00	\$600,000.00
<b>Unrestricted Funds</b>			
Transfer in from General Funds	\$400,000.00	\$2,422,577.49	\$0.00
Transfer in from Park Funds	\$1,625,000.00	\$941,031.28	\$740,000.00
Transfer in from ITD Prop Funds	\$900,000.00	\$900,000.00	\$0.00
Transfer in from ARPA Funds	\$0.00	\$500,000.00	\$0.00
Transfer in from Police Mitigation Fee (2023)	\$0.00	\$0.00	\$560,000.00
<b>Revenue Totals</b>	<b>\$12,627,273.04</b>	<b>\$14,396,119.73</b>	<b>\$13,442,388.70</b>
<b>Reliable Income</b>			
<b>Pass Thru Income</b>			

## 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 downturn 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 eight (8) patrol deputies, two (2) sergeants, two (2) 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 commissioned officer per 1,000 residents.

Calls for service continue to increase in our city and valley. 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. In 2021, these six deputies have responded to 7,427 calls for an average of 1,237.83 per deputy. Proactive policing created an increase in calls in 2022, where the Star police responded to 15,166 calls. The City of Star added two (2) sergeants, thus the calls per deputy was 1,515.6. The first six months of 2023 saw the Star Police respond to 10,205 calls. This equates to 2,400 calls per deputy based on the 10 deputies we have patrolling. Adding four more patrolling deputies as per the plan in 2023, the calls for service would drop to 1,457.86 per deputy.

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 17,690 people, and eight (8) patrol deputies, two (2) sergeants, two (2) detectives and one (1) chief, our citizen to police ratio is 0.735 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 two (2) patrol deputies, two (2) STEP team deputies (for traffic) and one (1) detective for fiscal year 2023/2024. With these additions and our current population number of 17,690 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 city had two such major incidents in fiscal year 2021/2022.

The total contract cost to add the two (2) patrol deputies, two (2) STEP team deputies (for traffic) and one (1) detective and a cost of living adjustment and increased costs of equipment, is **\$2,838,829.00**.

With our current property tax levy amount of \$1,869,337.00, we are covering 65.85% of the cost of this contract with property taxes, with an additional \$560,000.00 projected to be collected in Police Mitigation Fees for budget year 2022/2023 and \$120,000.00 from the ITD Police Grant. The remainder will be paid from the General Revenue Fund.

Police Contract Budget	<b><u>\$2,838,829.00</u></b>
Propety Taxes Collected	\$ 1,869,337.00
Police Mitigation Fees Collected (2022/2023)	\$ 560,000.00
ITD Police Grant	\$ 120,000.00
General Revenue	\$ 289,492.00

**Exhibit 7: Police Contract with the additions as noted above.  
(Please note, this contract does not include the added grant position)**

FY24 City of Star Contract - 5% COLA		<b>POLICE CITY OF STAR</b>		3 Deputies, 1 Detective & 2 Tahoes, 1 Unmarked
Consolidated Contract City Budget Summary		FY 23 Final	Base	Option 3
Personnel	\$ 1,858,784	\$ 2,090,164		\$ 2,678,448
Special Event Overtime				
Equipment / Uniforms	\$ 43,822	\$ 58,731		\$ 76,802
Operational	\$ 17,157	\$ 16,047		\$ 17,267
Vehicles	\$ 123,352	\$ 145,572		\$ 195,408.13
Support	\$ 6,510	\$ 9,310		\$ 9,310
Property & Evidence	\$ -	\$ -		\$ -
Victim Services Unit	\$ -	\$ -		\$ -
Extra Operational Items Requested	\$ -	\$ -		\$ -
<b>Total Expenses before credit</b>	<b>\$ 2,049,624</b>	<b>\$ 2,319,824</b>		<b>\$ 2,977,235</b>
Less Shared Services Credit	\$ (143,474)	\$ (162,388)		\$ (208,406)
<b>New FY24 Contract Amount</b>	<b>\$ 1,906,151</b>	<b>\$ 2,157,436</b>		<b>\$ 2,768,829</b>
Prior year contract amount		\$ 1,906,151		\$ 1,906,151
<b>Net change to contract for FY24</b>		<b>\$ 251,285</b>		<b>\$ 862,678</b>

**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. This being an election year, the pay will remain the same for the City Council and Mayor. Below is the total cost including: FICA/Medicare/Workmans Compensation/Public Retirement and Health Insurance:

Mayor and City Council **\$ 248,392.80**

**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	<b>\$ 421,388.33 (5 employees)</b>
Planning and Zoning/Building Department	<b>\$ 650,782.29 (8 employees)</b>
Sports and Recreation Department	<b>\$ 287,416.37 (5 employees)</b>
Buildings and Grounds Department	<b>\$ 575,759.84 (8 employees)</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 8 on the following page shows the current organizational structure along with potential future positions.

**Animal Control**

Idaho Code 50-319 mandates cities in Idaho to provide Animal Control services. Currently, the City of Star relies on our Police Department and Star Veterinary for this purpose. As our city grows, we aim to expand our services and plan to contract with the Idaho Humane Society, allowing the Police to focus on other critical tasks. While the new contract costs more at \$82,225.00 compared to \$16,800.00, it ensures better service for our community and a safer environment.

Idaho Humane Society	<b>\$ 82,225.00</b>
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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.

Ada County Prosecutor	<b>\$ 31,561.68</b>
Canyon County Prosecutor	<b>\$ 15,750.00</b>

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 contracts in place with Borton/Lakey Law Offices and White Petersen Law Offices.

City Attorney	<b>\$ 48,000.00</b>
Additional Legal	<b>\$ 20,000.00</b>

We have moved our City Engineer position into a full time position with the city. We are splitting the salary cost of this engineer with our Star Sewer and Water District, thus saving both entities expenses. We will still contract with Kellar Associates on an as needed basis for overflow work.

The City of Star, Star Fire District, and Star Sewer and Water have made a collective decision to internalize their IT services. Consequently, they have terminated their individual IT contracts and opted to employ a single professional to serve all three entities. By doing so, they are ensuring the availability of dedicated on-site IT services for the city. This coordinated approach promises enhanced efficiency and streamlined support for all three agencies.

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. There has been an increase of 35.45% in the costs of this insurance for budget year 2023/2024.

Kellar Associates	<b>\$ 10,000.00</b>
IT (Contract share with Star Fire and Star Sewer and Water)	<b>\$ 35,000.00</b>
ICRMP	<b>\$ 17,067.00</b>

**Parks Development**

We made great progress in the development of our park facilities between 2020-2023. 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 for our citizens. The city also completed improvements to Hunter’s Creek Park adding concrete pathways and additions, making it more accessible to more individuals. We have completed improvements to Blake Haven Park and the new Waggin’ Tails Dog Park. A new playground at Hunters Creek Park has been completed and the shade structure at the skatepark has also been added. The splash pad and parking lot at Pavilion Park will be completed by the end of fiscal year 2023 and work has began at the Freedom Park Ponds area with the completion of Dockzilla. Additionally, the city was able to purchase an additional one acre of park space next door to the Riverhouse.

The City of Star will continue developing parks as part of our capital improvement plan. In fiscal year 2023/2024 Freedom Park will be completed with walking paths, fescue grasses, trees, irrigation, and disc golf. An additional parking lot will be completed at the newly aquired area next to the Riverhouse. Pavilion Park will see construction of pickleball, basketball, and bocceball courts with the addition of trees, shrubs and grass. We have a 40 year lease on West Ada School District’s property south of Roselands for a future park and a committee of residents from the area surrounding this park will be providing input on the design. We are still waiting for the deeding of the Trident Park which will include pathways, benches, and covered areas in the foothills of Star. 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 devlopment of these parks. Taxpayer funds are used to maintain the parks. The following park expenses are expected to happen in budget year 2023/2024.

Pavilion Park (Pickleball, Basketball, Bocceball)	<b>\$ 650,000.00</b>
Hunter’s Creek Batting Cages	<b>\$ 15,000.00</b>
Star Riverhouse Ponds	<b>\$ 1,000,000.00</b>
946 S Main Street Parking Lot	<b>\$ 400,000.00</b>

**Future Development of Parks**

Trident Ridge Pathways Park	Fiscal Year 2023/2024
Roselands Park	Fiscal year 2023/2024

**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 adminstration 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	<b>\$ 6,947.00</b>
Association of Idaho Cities	<b>\$ 5,164.80</b>

Boise Valley Economic Partnership	<b>\$ 1,102.50</b>
COMPASS	<b>\$ 7,799.00</b>
AIC – Clerks	<b>\$ 180.00</b>
IIMC	<b>\$ 600.00</b>
International Code Council	<b>\$ 155.00</b>
Treasure Valley Partnership	<b>\$ 1,112.00</b>
Valley Regional Transit (Seat at the table)	<b>\$ 8,000.00</b>
Boise Metro Chamber of Commerce	<b>\$ 500.00</b>
Star Chamber of Commerce	<b>\$ 150.00</b>
Idaho Nursery Association	<b>\$ 100.00</b>
Recreation Today (Playground Inspections)	<b>\$ 650.00</b>
Arbor Association	<b>\$ 150.00</b>
NORFMA	<b>\$ 275.00</b>
SW Idaho Business Alliance	<b>\$ 50.00</b>
Idaho Parks and Recreation Association	<b>\$ 200.00</b>
National Park and Rec Association (NRPA)	<b>\$ 500.00</b>

### **Committees**

The City of Star has several active committees. These committees are staffed entirely with volunteers.

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 Transportation and Pathways Committee (TPC), works hand in hand with ACHD, ITD and CHD4. 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 which 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.

The Star Historical Committee has undertaken the task of creating audio/video interviews to capture and retain the essence of the city's past. To facilitate this endeavor, their budget is slightly higher compared to other committees, as they must acquire essential items for proper historical document storage.

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	<b>\$ 2,000.00</b>
Parks, Art and Beautification	<b>\$ 19,000.00</b>

Impact Fee Committee	\$ 2,000.00
Mayors Youth Council	\$ 5,000.00
Historical Committee	\$ 33,518.00

**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. The City of Star will be canceling the contract for the building official only in January 2024 and bring this position inhouse as a full time employee. The Electrical, Plumbing and Mechanical Inspectors will remain on contract.

Building Inspector	\$ 480,367.75
Electrical Inspector	\$ 94,111.20
Plumbing Inspector	\$ 94,111.20
Mechanical Inspector	\$ 111,611.20

Land use bonds are pass through expenses paid back to developers. Very rarely would these bonds need to be cashed to completed a project. 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, CHD4 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.aspx>

Currently, we have over \$1,980,658.26 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 is a new impact fee approved by the City Council in December 2021. These impact fees will go towards CHD4’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 Can Ada Road to Star Road. There will not be an additional projected started or completed with this program for budget year 2023/2024.

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>\$ 1,571,850.00</b>
Star Fire Impact	<b>\$ 394,500.00</b>
CHD4	<b>\$ 251,500.00</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 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, and various education classes including CPR, Master Gardners and cooking classes. With the addition of a new employee, the city was able to offer many very popular summer camps for kids to include baking, reptile, water sports, etc. 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.

Sporting Expenses	<b>\$ 65,770.00</b>
Classes and Activities Expenses	<b>\$ 139,500.00</b>

**Planning**

The South of the River Plan and Architectural Overlay for the Central Business District are two planning documents which were adopted in fiscal year 2021/2022. Planning is an essential function for the City of Star. Recently, the city approved a new comprehensive plan and map along with a new city code that reduced densities for Star. After last November's election, the lawsuit with Middleton was settled and the City of Star can begin to plan for the areas West of Can Ada Road. The council will have workshops this budget year to determine the type of planning to commence.

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 chose to call Star Home.

The City of Star was awarded a pathway grant to the Star Middle School from Floating Feather. The City will utilize these funds plus additional funds to complete the work on this safe pathway for the youth of our community.

Safe Route to Star Middle School	<b>\$ 600,000.00</b>
Downtown Parking Plan	<b>\$ 100,000.00</b>

**Buildings and Grounds**

The City of Star currently has 43.18 acres of parks that crews maintain. In 2023/2024 budget year it is anticipated Freedom Park and Trident Ridge Park will be deeded to the city, increasing the total number of park acreage to 162.03 acres. With the increase in the acreage of our parks and facilities and the increase cost of goods we are anticipating a 13.80% increase in our overall costs. We have increased the budget for fuel, fertilizer, field paint and trash receptacles. Additionally, this budget year is the year to seal coat both parking lots at Hunters Creek. The Building and Maintenance crew will add one additional parks staff member and one additional custodial staff member this coming budget year.

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 the perpetrators. It has been successful and our police have cleared many of the issues.

Buildings (Increase of 10.88%)	<b>\$ 53,500.00</b>
Grounds (Increase of 36.80%)	<b>\$ 85,500.00</b>
Equipment (Increase of 36.26%)	<b>\$ 23,300.00</b>
Tools (Decrease of 15.38%)	<b>\$ 11,000.00</b>
Repair (Increase of 23.57%)	<b>\$ 48,500.00</b>
Uniform (Decrease of 10.26%)	<b>\$ 1,750.00</b>
Landscaping (Decrease of 28.21%)	<b>\$ 28,000.00</b>

**Capital**

In budget year 2023/2024 the City of Star plans to replace the concrete in front of City Hall. This concrete is failing and cracking causing safety and ADA issues. It is also time for the City of Star to paint many of the facilities to assure their longevity. The city will also look to replace the old truck in the Parks Department as well as enclose the conex area for additional storage.

Equipment	<b>\$ 15,000.00</b>
General/Buildings	<b>\$ 145,000.00</b>

## **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 9: City of Star 2023/2024 Expenses**

<b>2023/2024 City of Star Expenses</b>		
<b>Item</b>	<b>Budget 2022/2023</b>	<b>Budget Request 2023/2024</b>
<b>Executive (Mayor and Council)</b>		
Payroll (1 Mayor, 4 Council)	\$ 142,600.00	\$ 142,600.00
FICA/Medicare	\$ -	\$ 11,122.80
Workmans Comp	\$ -	\$ 1,320.00
Public Retirement	\$ -	\$ 27,350.00
Health Insurance	\$ -	\$ 66,000.00
<b>Clerks/Treasurers Office</b>		
Payroll (4 employees, 1 contract)	\$ 296,548.74	\$ 311,376.18
FICA/Medicare	\$ -	\$ 17,822.23
Workmans Comp	\$ -	\$ 1,056.00
Public Retirement	\$ -	\$ 25,133.92
Health Insurance	\$ -	\$ 66,000.00
<b>Planning &amp; Zoning/Building Department</b>		
Payroll (6 employees, 2 contract)	\$ 368,999.77	\$ 498,873.48
FICA/Medicare	\$ -	\$ 29,509.23
Workmans Comp	\$ -	\$ 1,584.00
Public Retirement	\$ -	\$ 41,615.58
Health Insurance	\$ -	\$ 79,200.00
<b>Sports and Recreation Department</b>		
Payroll (3 employees)	\$ 198,642.44	\$ 214,067.52
FICA/Medicare	\$ -	\$ 13,673.59
Workmans Comp	\$ -	\$ 792.00
Public Retirement	\$ -	\$ 19,283.26
Health Insurance	\$ -	\$ 39,600.00
<b>Bldg &amp; Grounds Mtn.</b>		
Payroll (5 parks/facilities, 2 custodial, 1 contract)	\$ 269,189.79	\$ 376,824.00
Seasonal (up to 3 employees)	\$ 20,000.00	\$ 30,000.00
FICA/Medicare	\$ -	\$ 26,027.04
Workmans Comp	\$ -	\$ 2,904.00
Public Retirement	\$ -	\$ 33,404.80
Health Insurance	\$ -	\$ 105,600.00
<b>Employee Costs</b>		
FICA/Medicare	\$ 72,315.96	\$ -
Workman's Comp	\$ 27,779.20	\$ -
Public Retirement	\$ 125,120.37	\$ -
Health Insurance	\$ 288,288.00	\$ -
HR Adjustments	\$ 44,895.00	\$ 30,000.00
Training	\$ 2,500.00	\$ 10,000.00
Travel & Per Diem	\$ 3,000.00	\$ 10,000.00
<b>Bank Service Charge</b>	\$ 500.00	\$ 500.00
<b>Grant Expense</b>	\$ 200,000.00	\$ 280,000.00
<b>Legal</b>		
City Attorney	\$ 48,000.00	\$ 48,000.00
Outside Legal Fees	\$ 45,000.00	\$ 20,000.00
Ada County Prosecuting Attorney	\$ 32,445.00	\$ 31,561.68
Canyon County Prosecuting Attorney	\$ 15,750.00	\$ 15,750.00

<b>Student Scholarships</b>	\$ 25,000.00	\$ 30,000.00
<b>General Office</b>		
Supplies	\$ 25,000.00	\$ 30,000.00
Postage & Supplies	\$ 5,000.00	\$ 6,500.00
Passport Postage	\$ -	\$ 6,500.00
Promotions	\$ 5,000.00	\$ 5,000.00
Advertising-Publications	\$ 7,000.00	\$ 8,000.00
Resource Material	\$ 4,000.00	\$ 1,000.00
Notary Bonds	\$ 240.00	\$ -
Safety Deposit Box	\$ 100.00	\$ -
<b>Events</b>		
Hometown Celebration	\$ 45,000.00	\$ 45,000.00
Misc Events	\$ 5,000.00	\$ 16,000.00
Police Fishing Rodeo	\$ -	\$ 7,500.00
<b>Insurance (ICRMP)</b>	\$ 12,600.00	\$ 17,067.00
<b>Subscriptions &amp; Fees</b>		
Archive Social	\$ 2,632.77	\$ 2,632.77
Muniweb (changed from GovOffice)	\$ 5,800.00	\$ 7,500.00
Mtn. Alarm	\$ 859.95	\$ 1,260.00
Office 365	\$ 6,615.00	\$ 10,913.35
Dude Solutions/Smart Gov/Allpaid/Bluebeam Connector	\$ 6,835.00	\$ 15,224.38
Doctopia/Treno	\$ -	\$ 7,704.00
Elevator	\$ 997.76	\$ 1,800.00
Terminex	\$ 529.20	\$ -
Xerox/Allied	\$ 9,922.50	\$ 15,000.00
Western Heating (Changed from AirCare)	\$ 6,615.00	\$ 1,771.00
Neurolink Support	\$ 1,653.75	\$ -
Zoom Licensing	\$ 2,174.13	\$ 2,418.50
Misc Software	\$ 3,000.00	\$ 3,000.00
Adobe Acrobat/BlueBeam	\$ 3,000.00	\$ 2,815.16
Data Backups	\$ -	\$ 4,533.00
Black Mountain	\$ 14,933.00	\$ 17,715.00
Time Clock App	\$ -	\$ 2,430.00
IT Improvements	\$ -	\$ 30,000.00

<b>Professional Services</b>		
Keller Associates	\$ 10,000.00	\$ 10,000.00
IT	\$ 20,000.00	\$ 35,000.00
Transportation	\$ 3,000.00	\$ -
Audit	\$ 7,500.00	\$ 8,000.00
<b>Professional Dues</b>		
Ada County Emerg. Mg	\$ 4,643.10	\$ 6,947.00
Assoc. of ID Cities	\$ 5,040.00	\$ 5,164.80
BVEP	\$ 1,102.50	\$ 1,102.50
COMPASS	\$ 5,764.97	\$ 7,799.00
AIC - Clerks	\$ 154.35	\$ 180.00
IIMC	\$ -	\$ 600.00
Intn'l Code Council	\$ 152.25	\$ 155.00
TV Partners	\$ 915.60	\$ 1,112.00

Valley Reg. Transit	\$ 7,377.30	\$ 8,000.00
Boise Chamber	\$ 997.50	\$ 500.00
Star Chamber	\$ 157.50	\$ 150.00
Idaho Nursery Assn.	\$ 78.75	\$ 100.00
Recreation Today	\$ 630.00	\$ 650.00
Arbor Assn.	\$ 131.25	\$ 150.00
NORFMA	\$ 262.50	\$ 275.00
SW Idaho Business Alliance	\$ 47.25	\$ 50.00
National Park and Rec Association (NRPA)	\$ -	\$ 500.00
Idaho Parks and Recreation Association	\$ 157.50	\$ 200.00
<b>PR/Marketing</b>		
Public Relations	\$ 5,000.00	\$ 15,000.00
<b>Committees</b>		
Transportation & Pathways	\$ 2,000.00	\$ 2,000.00
Parks, Art and Beautification	\$ 24,900.00	\$ 19,000.00
Economic Development	\$ 2,000.00	\$ -
Impact Fee Committee	\$ 2,000.00	\$ 2,000.00
Activities	\$ 2,000.00	\$ -
Mayors Youth Council	\$ 5,000.00	\$ 5,000.00
Historical Committee	\$ 5,000.00	\$ 33,518.00
<b>Utilities</b>		
Telephone	\$ 16,800.00	\$ 20,000.00
Waste Management	\$ 5,250.00	\$ 10,000.00
Power	\$ 26,250.00	\$ 30,000.00
Streetlights	\$ 30,000.00	\$ 5,000.00
Natural Gas	\$ 3,675.00	\$ 4,500.00
Irrigation Shares	\$ 3,413.02	\$ 3,500.00
Sewer & Water	\$ -	\$ 4,000.00
Fiber	\$ 15,750.00	\$ 30,000.00
<b>Impact Fee/Prop. Share</b>		
ACHD	\$ 1,800,000.00	\$ 1,571,850.00
Star Fire Dept.	\$ 394,500.00	\$ 394,500.00
ITD	\$ 3,000,000.00	\$ -
CHD4	\$ 252,500.00	\$ 251,500.00
<b>Building Expenses</b>		
Building Inspector	\$ 725,857.80	\$ 480,367.75
Electrical Inspector	\$ 94,111.20	\$ 94,111.20
Plumbing Inspector	\$ 94,111.20	\$ 94,111.20
Mechanical Inspector	\$ 94,111.20	\$ 111,611.20
<b>Land Use-Bond Returns</b>	\$ 200,000.00	\$ 200,000.00
<b>Recreation</b>		
<b>Sports</b>		
Equipment	\$ 5,000.00	\$ 9,000.00
Fields & Restrooms	\$ 2,000.00	\$ -
Coaches	\$ 10,000.00	\$ 10,000.00
Referees	\$ 14,000.00	\$ 17,000.00
Promotions	\$ 1,000.00	\$ 1,000.00
Refunds	\$ 1,000.00	\$ 1,000.00
Uniforms	\$ 15,000.00	\$ 20,000.00

League Fees	\$ 1,000.00	\$ -
Rentals	\$ 1,000.00	\$ 1,000.00
Staff Training	\$ 5,000.00	\$ 5,000.00
Professional Dues	\$ 500.00	\$ -
Recreation Software	\$ 1,500.00	\$ 1,770.00
<b>Classes &amp; Activities</b>		
Equipment	\$ 1,000.00	\$ 6,000.00
Instructors/Counselors	\$ 38,000.00	\$ 106,000.00
Promotions	\$ 2,750.00	\$ 1,000.00
Refunds	\$ 1,000.00	\$ 1,500.00
Miscellaneous (Equip, supplies)	\$ 6,000.00	\$ 15,000.00
Training	\$ 2,000.00	\$ 2,500.00
Rentals (Equipment, Storage, Buildings)	\$ 33,250.00	\$ 7,500.00
<b>Parks Development</b>		
Blake Haven Park	\$ 150,000.00	\$ -
Hunters Creek Park	\$ 100,000.00	\$ 15,000.00
Westpointe Park	\$ -	\$ -
River Walk	\$ -	\$ -
960 S. Main Park (Freedom Park)	\$ 1,200,000.00	\$ 1,000,000.00
Pavilion Park	\$ 1,000,000.00	\$ 650,000.00
Trident Ridge Park	\$ -	\$ -
Roselands Park	\$ -	\$ -
946 S Main Street	\$ -	\$ 400,000.00
<b>Plans</b>		
Safe Route To Star Middle School	\$ -	\$ 600,000.00
Downtown Star Parking Plan	\$ -	\$ 100,000.00
<b>Buildings &amp; Grounds</b>		
<b>Buildings</b>		
Wood Surface Rep/Mtnc	\$ 5,000.00	\$ 5,000.00
Carpet/Floor Cleaning	\$ 2,000.00	\$ 1,000.00
Rpr/Mtnc City Hall Ext.	\$ 4,000.00	\$ 3,000.00
Janitorial Supplies	\$ 6,000.00	\$ 8,000.00
Plumbing Rpr/Mtnc.	\$ 10,000.00	\$ 10,000.00
Building Rpr/Mtnc.	\$ 10,000.00	\$ 10,000.00
Electrical Rpr/Mtnc.	\$ 10,000.00	\$ 10,000.00
Locksmith & Keys	\$ 1,000.00	\$ 1,000.00
Backflow Annual Inspec.	\$ 250.00	\$ 500.00
Security Cameras	\$ -	\$ 5,000.00
<b>Grounds</b>		
Fertilizer/Seed/Spray	\$ 25,000.00	\$ 25,000.00
Paint for Sports Field	\$ 5,000.00	\$ 5,000.00
Trash Recptacle	\$ 10,000.00	\$ 10,000.00
Cement Curb/trash base	\$ 2,500.00	\$ 2,500.00
Parking Lot Mtnc.	\$ 2,500.00	\$ 20,000.00
Irrigation Mtnc/Eng Rpr	\$ 12,500.00	\$ 15,000.00
Fence Posts/Hardware	\$ 1,000.00	\$ 1,000.00
Porta Potties	\$ 4,000.00	\$ 7,000.00
<b>Equipment</b>		
Fuel	\$ 10,000.00	\$ 15,000.00

Diesel/Mtnc. Items	\$ 2,500.00	\$ 3,000.00
Tires & Repair	\$ 2,500.00	\$ 3,000.00
Auto Parts/Mtnc.	\$ 1,500.00	\$ 1,500.00
Fire Extinguisher	\$ 600.00	\$ 800.00
<b>Tools</b>		
Hand Tools	\$ 2,000.00	\$ 2,000.00
Park Inventory Software	\$ 2,000.00	\$ -
Rental Equip.	\$ 5,000.00	\$ 5,000.00
Power Tools	\$ 4,000.00	\$ 4,000.00
<b>Repair</b>		
Vandalism Repair	\$ 8,000.00	\$ 8,000.00
Mower/ Heavy Equipment Repair	\$ 2,500.00	\$ 5,000.00
Flag Rpr/Mtnc.	\$ 3,000.00	\$ 4,000.00
Pump Rpr/Mtnc.	\$ 8,000.00	\$ 8,000.00
Nuts/Bolts/Screws	\$ 250.00	\$ 500.00
Bldg Materials	\$ 5,000.00	\$ 5,000.00
LOF/Mtnc.	\$ 6,500.00	\$ 6,500.00
Painter Rpr/Parts	\$ 1,000.00	\$ 1,500.00
Playground Rpr/Mtnc.	\$ 5,000.00	\$ 10,000.00
<b>Uniform</b>		
Mtnc Uniforms	\$ 450.00	\$ 750.00
Safety Apparel/Supplies	\$ 750.00	\$ 1,000.00
Safety Supplies	\$ 750.00	\$ -
<b>Landscaping</b>		
Trees & Shrubs	\$ 15,000.00	\$ 15,000.00
Landfill Fees	\$ 2,000.00	\$ 3,500.00
Gravel for Trail @ HC	\$ 2,000.00	\$ -
Wood Bark	\$ 9,000.00	\$ 2,500.00
Top Soil	\$ 4,000.00	\$ 5,000.00
Perma Bark	\$ 2,000.00	\$ 2,000.00
Playground Bark	\$ 4,000.00	\$ -
Gravel for RW/Shop	\$ 1,000.00	\$ -
<b>Animal Control</b>	\$ 16,800.00	\$ 82,225.00
<b>Law Enforcement</b>	\$ 1,752,845.66	\$ 2,838,829.00
<b>Miscellaneous</b>		
Miscellaneous	\$ 1,000.00	\$ 1,000.00
Arpa Funds Use	\$ 500,000.00	\$ -
<b>Transfer to Park Fund</b>	\$ -	\$ -
<b>Capital</b>		
Buildings	\$ 20,000.00	\$ 100,000.00
Equipment	\$ 10,000.00	\$ 15,000.00
General	\$ -	\$ 45,000.00
<b>Signs</b>	\$ 5,000.00	\$ 5,000.00
<b>Streetlight Rpr/Mtnc.</b>	\$ 5,000.00	\$ 5,000.00
<b>Transfer to General Fund</b>	\$ -	\$ 732,474.58
	<b>\$ 14,396,119.73</b>	<b>\$ 13,442,388.70</b>
<b>Mandatory Expenses</b>		
<b>Pass-Thru Expenses</b>		