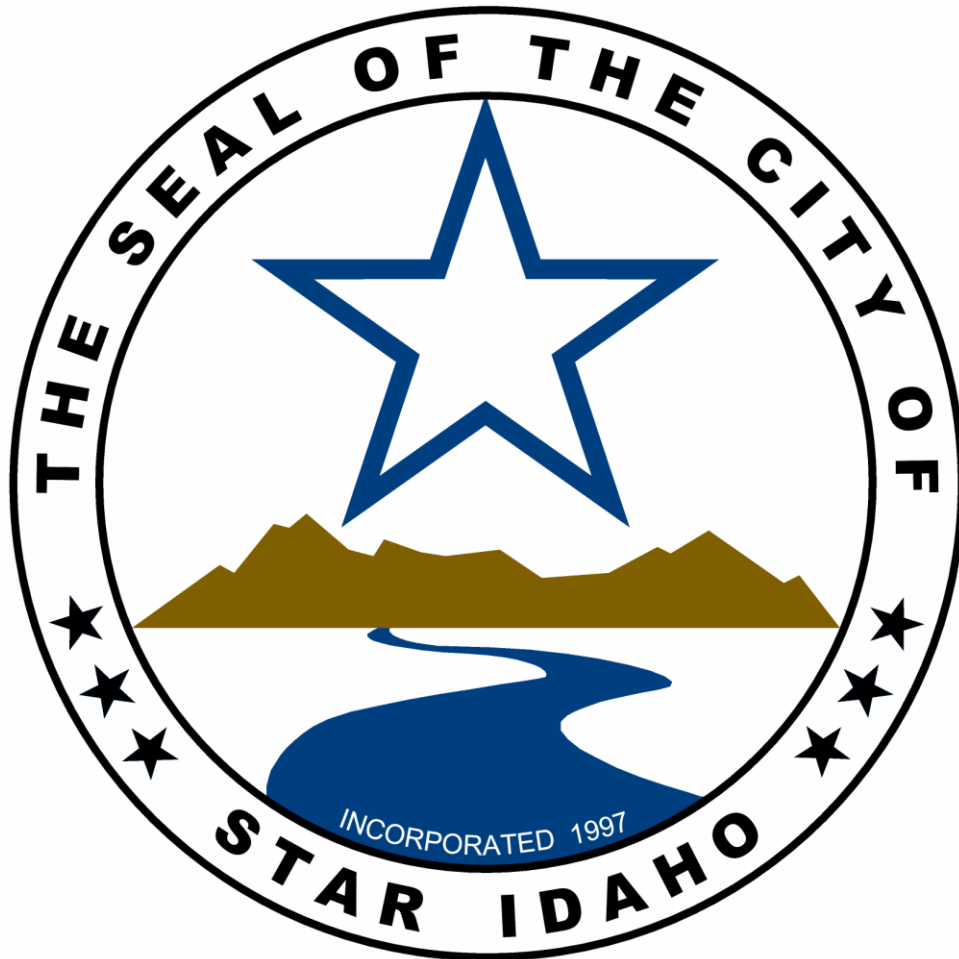


2025/2026 Star City Budget



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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 legal steps to address these growth challenges. Many want us to simply stop issuing building permits, which we are not allowed to do under state statute. What we can do — and have done — is update our Comprehensive Plan, revise our City Codes, and implement policies that help us manage and respond to this growth. Coming up in fall 2025, the City will again update the Comprehensive Plan and City Code. Some changes will focus on growth, while others will address the challenges we have faced since our last update. I encourage you to get involved and share your input. Together, we can build a stronger city.

Since the challenges of 2020, our country, state, and city have experienced exceptional and historic events. These events touched each of us in diverse ways, bringing both challenges and opportunities for our community to come together.

During this time, many individuals chose — and will continue to choose — to make Star their home, seeking relief from economic pressures elsewhere. Despite these hurdles, our city has thrived thanks to prudent policies and careful planning implemented by the Star City Council and me.

This resilience has led to Star's continued success. By fostering a business-friendly environment and keeping government out of private industry, we have seen existing businesses thrive and new investments take root. Star's commercial growth serves three important purposes: reducing the property tax burden on residents, creating local jobs, and improving the services available in our community.

The property tax burden on residents continues to improve. Since 2020, it has decreased by 15 to 30 percent. At that time, 93% of the City's property tax revenue came from residential properties, with just 7% from commercial and agricultural sources. Thanks to new brick-and-mortar businesses and a business tax base now valued at over \$392 million, we have shifted that ratio to 87% residential and 13% commercial/agricultural.

All of the City's property tax revenue funds the Star Police Department. However, this does not fully cover the cost. To bridge the gap, we use mitigation fees charged to each new residential unit when a building permit is issued. This funding model — unique in Idaho — helps make Star one of the safest cities in the state. We maintain a proactive policing strategy, target a ratio of one officer per 1,000 residents, respond quickly to emergencies, and consistently report the lowest crime rate per 1,000 residents in the Treasure Valley.

New businesses also boost our local job market, allowing more residents to work close to home. With more goods and services available locally, our roads see less traffic, too.

Thanks to these developments, the City of Star is financially strong. We have zero debt, a balanced budget, and a healthy savings account.

We have invested in families by building parks and recreational facilities for all ages and abilities. These spaces help create friendships and lasting bonds throughout our community. We will continue developing parks in partnership with both public and private entities.

We also worked closely with the West Ada School District to secure a new elementary school, now under construction. This school is entirely funded by the State Legislature and Governor — not local property taxes. It is the first school in Idaho to be built with 100% state funds. Please encourage our legislators and Governor to continue supporting our schools this way.

Our community is also benefiting from major road investments. The Idaho Transportation Department is spending more than \$100 million on State Highways 44 and 16 in and around Star. We also collaborated with the Ada County Highway District to advance the Star Road widening project, originally scheduled for 2035. ACHD will begin engineering work this fiscal year to widen the road and replace the bridge from Highway 20/26 to Highway 44. Impact fees will help fund this critical project.

I want to express my sincere gratitude for your patience and commitment during this time of rapid growth. Together, we have laid a solid foundation for the future — one we can all be proud of. Please stay engaged and share your ideas. Your input is essential as we shape the future of Star. Together, we can continue building a strong, safe, and prosperous city for generations to come.

Star = Community

With Respect and Gratitude,

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

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 six years has been to maintain a level as close to a zero net as possible. This indicates 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 by 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 totaling **\$161,381.00**. If we could Remove the 8% and 90% caps the new construction value would have been \$ 200,786.21 allowing for new construction to more adequately pay for growth.

Revenue Sharing

Revenue Sharing is a process where the state returns 11.5% of the sales tax revenue to cities and counties in Idaho. In the past five years, the City of Star's revenue sharing dollars increased by 47% to a projected amount for the 2025/2026 fiscal year of **\$ 1,487,976.00**.

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 2025/2026, the City of Star is expected to receive **\$198,905.00** from this fund. This is a projected increase of 51.9% in the current fiscal year of 2024/2025.

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 ensure 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 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. The Star Parks Impact Fee is currently going through a study to adjust these fees, as necessary. The current \$2,050.00 impact amount will change when this study is completed. The goal is to have this updated in December 2025.

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. \$20 from every permit is retained by the City of Star for administration (collecting and processing) of the fee. The remaining \$3,473.00 is passed through to ACHD. ACHD is currently undergoing an impact fee study to adjust their impact fees this upcoming fiscal year, as necessary. 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](#)

Future Impact Fees

Several new impact fees will be charged this coming fiscal year. The budget will adjust for these impact fees as they become available. The City of Star is undergoing an impact fee study to charge impact fees for Police and one for Pathways. Ada County is working on impact fees for the Ada County Jail and the Ada County Coroners Office. All the above listed impact fees should be completed in December 2025.

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 **\$7,928,622.96** in Proportionate Share funds 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 in-house 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 **\$15,511,609.03** in all the City of Star bank accounts.

REVENUE

The city's reliable income is from 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 2025/2026 Budget Year, Star's property tax revenue is roughly 8.27% 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 **\$2,197,744.00**. *Exhibit 1* below shows how the new levy rate will impact taxes associated with the City of Star. In fact, you can see a deduction in the taxes paid to the city due to the increased new construction value.

The City of Star had \$319,166,193.00 in new construction value between all new residential and all new commercial construction added to the tax rolls in 2025. Star's total taxable value is \$ 4,216,310,089.00. 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 drop to 87.90% residential to 12.10% 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 \$ 663,040.00 in the foregone balance. It is important for the city to make our Police budget whole. Starting this fiscal year the city will be taking 1% of the forgone which is \$21,804.00. **Exhibit 1** shows the historical City of Star tax levy rates. The 2025 rate includes the 1% Forgone to be taken in the 2025/2026 fiscal year. If the Forgone was not taken the levy amount would be \$ 52.13 per \$100,000.00 in taxable value or forty-seven cents less per \$100,000.00 in taxable value.

Exhibit 1: City of Star Historical Tax Levy Rate per \$100,000.00 in Taxable Value

City of Star Tax Levy Rate		
Year	Levy Rate	Rate/\$100,000.00
2015	0.002192	\$ 219.20
2016	0.001911	\$ 191.10
2017	0.001688	\$ 168.80
2018	0.001526	\$ 152.60
2019	0.001314	\$ 131.40
2020	0.001246	\$ 124.60
2021	0.000919	\$ 91.90
2022	0.000587	\$ 58.70
2023	0.000666	\$ 66.60
2024	0.000567	\$ 56.70
2025	0.000526	\$ 52.60
Projected		

Revenue Sharing and Liquor Revenue

The City of Star expects to receive **\$1,487,976.00** from the State of Idaho in the form of sales tax revenue sharing. This is a 12.55% increase from the prior year.

Liquor Sales Revenue is expected to be **\$198,905.00**. This is an increase of 51.92% 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 10.24% in fees from these franchises during fiscal year 2025/2026. The total the city anticipates collecting is **\$419,809.00**.

Exhibit 2 shows the historical increases in the reliable income categories over an eight-year period.

Exhibit 2: City of Star Reliable Income



Impact Fees and Proportionate Share

Between 2020 and 2025 the Treasure Valley saw an incredible number of people moving from other states. Star saw this same growth, with an average of 723 new residential permits per year and an average of twenty commercial permits over a 7-year period. Fiscal Year 2023/2024 there were 1076 residential permits and this current fiscal year, Star is projected to issue 1050 residential permits. As growth continues in the State of Idaho, growth will continue in Star. Therefore, in the 2025/2026 budget year, Star plans to issue 1,000 residential building permits. Star in Canyon County has seen several developments receiving final plats. With the recording of these 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:	\$ 2,969,050.00 (850 * \$ 3,493.00)
Star Park Impact Fee:	\$ 2,050,000.00 (1,000 * \$ 2,050.00)
Star Fire Impact Fee:	\$ 2,152,000.00 (1,000 * \$ 2,152.00)
HD4 Impact Fee:	\$ 757,500.00 (150 * \$ 5,050.00)

The city has **\$7,928,622.96** 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 development. Currently, **\$3,575,478.67** has been collected at Final Plat. This leaves **\$4,353,144.29** to collect when final plats are provided to the city. 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 3** 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.

Exhibit 3: Approved Proportionate Shares per ITD

ITD Proportionate Share - City of Star

Subdivision Name	Committed	Paid	Subdivision Name	Committed	Paid
Addington	\$ 34,000.00		Naismith Commons (Phase 1 & 2)	\$ 209,000.00	\$ 181,000.00
Amazon Falls	\$ 88,438.00	\$ 88,438.00	Norterra	\$ 664,046.00	\$ 664,046.00
Bretenbach Ridge	\$ 14,072.00	\$ 14,072.00	Oaklawn	\$ 105,950.00	\$ 105,950.00
Canopi Estates	\$ 3,324.00	\$ 3,324.00	Oliver Estates	\$ 88,000.00	
Canvasback	\$187,999.48	\$187,999.48	Paint Point	\$ 14,056.00	\$ 14,056.00
Cherished Estates (Phase 1 Only)	\$ 93,524.00	\$ 33,668.64	River Park	\$ 210,787.00	
Colt Heights	\$ 5,000.00		Rivercreek Landing	\$ 123,659.00	\$ 123,659.00
Craftsman Estates North	\$ 12,665.00	\$ 12,665.00	Rivermoor	\$ 294,168.00	
Cranefield (Phase 1 & 2 Only)	\$ 72,065.00	\$ 50,055.00	Rooster Hollow	\$ 52,000.00	
Cresta Del Sol	\$109,080.99	\$109,080.99	Rosti Farms (Phase 1 thru 8 Only)	\$ 874,625.00	\$ 782,234.43
Crystal Springs Apartments	\$216,000.00	\$216,000.00	Ryken Meadows	\$ 5,000.00	
East Star River Ranch (Phase 1 Only)	\$237,600.00	\$ 61,200.00	Saddlewood	\$ 36,250.00	\$ 36,250.00
Earlbach Properties	\$ 4,000.00		Saunders Ridge	\$ 5,000.00	\$ 5,000.00
First Street Townhomes	\$ 30,000.00		Sellwood	\$ 113,191.36	\$ 113,191.36
Fountain Park	\$312,380.00		Springtree Estates	\$ 13,000.00	\$ 13,000.00
Garnett	\$ 5,000.00		Stardale	\$ 22,000.00	
Glendora	\$ 13,000.00		Stardust Ranch	\$ 8,318.00	
Haven Ranch	\$ 2,770.00	\$ 2,770.00	Star River Ranch North	\$ 72,000.00	
Inspirado (Phase 1 & 2 Only)	\$315,000.00	\$138,000.00	Stargazer	\$ 109,361.00	
Iron Mountain Vista	\$ 46,000.00	\$ 46,000.00	Starpointe	\$ 131,671.00	\$ 131,671.00
Joplin Rim	\$ 48,000.00		Starpointe #2	\$ 12,000.00	
Keely Live/Work	\$ 4,000.00	\$ 4,000.00	Stonecrest	\$ 9,894.00	\$ 9,894.00
Langtree Bungalows (Phase 1 Only)	\$ 92,000.00	\$ 42,000.00	Stonecrest Mixed Use	\$ 10,000.00	\$ 10,000.00
Lakehave Estates	\$ 31,000.00		Sunfield Estates	\$ 52,630.00	\$ 52,630.00
Loran Estates	\$ 2,690.00	\$ 2,690.00	Talega Village	\$ 500,000.00	
Madenford	\$ 15,000.00		Terramore	\$ 821,000.00	
Magnolia	\$ 1,000.00	\$ 1,000.00	Torchlight	\$ 39,000.00	\$ 39,000.00
McDonalds West	\$ 88,977.00	\$ 88,977.00	Trapper Ridge	\$ 3,000.00	\$ 3,000.00
Milepost Commons	\$ 72,000.00	\$ 58,000.00	Watson Property	\$ 1,000.00	
Milestone Ranch	\$ 38,944.77	\$ 38,944.77	Whitener Townhomes	\$ 28,000.00	
Mink Creek	\$ 9,000.00		Wildrye Creek	\$ 92,012.00	\$ 92,012.00
Moyle Heights	\$ 3,474.36		Willowbrook	\$1,000,000.00	
			TOTALS	\$ 7,928,622.96	\$ 3,575,478.67

Building Fees and Land Use Fees

100% of the Building Plan Review Fee and Building Permit Fees are retained by the City of Star. These funds are used to pay for the personnel in Planning and Zoning, Building Officials, City Engineers, and Permit Techs. Additionally, these funds pay for technology related to these positions. The City of Star contracts services related to our electrical, plumbing, and mechanical inspectors and plan reviews associated with those trades. Electrical, Plumbing and Mechanical fees are 60% pass through to the contractors performing the work. The projected revenue for building fees is as follows:

Building Permit Fees	(1,000 * \$2,050.00 avg)	\$ 2,050,000.00
Building Plan Review Fee	(1,000 * \$1,750.00 avg)	\$ 1,750,000.00
Electrical Fees	(1,000 * \$ 295.00 avg)	\$ 295,000.00
Plumbing Fees	(1,000 * \$ 295.00 avg)	\$ 295,000.00
Mechanical Fees	(1,000 * \$ 295.00 avg)	\$ 295,000.00
Re-Inspection Fees		\$ 17,000.00
Commercial Permit Fees		\$ 260,000.00
Commercial Plan Review Fees		\$ 170,000.00

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 project’s 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 typically pass through revenue and are held in a dedicated trust account until completion.

Zoning Admin Land Use Fees	\$ 198,700.00
Bonding	\$ 20,000.00

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 annual animal control costs the city is required to provide by state code. Costs 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 cate. y. 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 2025/2026 the expected revenue generated for General Licenses is as follows:

Dog Licenses	\$ 3,000.00
Vendors License	\$ 3,000.00
Alcohol Beverage License	\$ 10,000.00
Park Reservations	\$ 5,000.00
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 2025/2026 General Fees income are as follows:

Interest Revenue	\$ 180,000.00
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 small part of funding the police contract. The grant cycle and its availability changed in 2024/2025, lowering the amounts of available grants. However, 2025/2026, the City of Star will be aggressive in applying for the ITD Police Grant and a Transportation Planning Grant. As additional grants are freed up and become available, the City of Star will apply for those grants and adjust the Grant Revenues as they are received. The anticipated revenues from these two grants are listed below:

ITD Police Grant	\$ 35,000.00
Transportation Planning Grant	\$ 50,000.00

Fiscal Year 2025/2026 is an important moment in our great country’s history. It is the 250th birthday of the United States of America. The City of Star is planning many events and an epic celebration to honor our country. 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.

Additionally, the City of Star participates in many community events such as, Police Fishing Rodeo, Veterans Day Potato Feed, Trunk or Treat, Mayor’s Youth Scholarship Golf Tournament, Christmas at the Riverhouse, and New Year’s Eve Star Drop. Many of these events have generous donors.

Hometown Celebration	\$ 145,000.00
Miscellaneous Events	\$ 57,200.00

Sports and Recreation Programing Fees

We have a robust sports and recreation program. Many classes are offered through our recreation department such as: Tai Chi, 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 approximately 1,600 plus participants every year in the many programs offered. Due to the success of this program, we have generous donors sponsoring several of the programs. Additionally, with the opening of Freedom Park Rentals, the recreation department will realize additional revenue from renting paddle boards and selling a few snacks. Revenue collected from these programs for 2025/2026 are expected as follows:

Sports Fees	\$ 162,045.00
Classes and Activities Fees	\$ 239,881.00
Donations	\$ 30,350.00
Freedom Park Rentals	\$ 43,000.00

Court Fines, 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.

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 a temporary solution to fund our Public Safety services. With HB389 created the necessity to find an avenue to fund

these essential services, although temporary. With the support of the BCA, the City Council adopted the 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.

The Passport Office has seen an incredible demand, requiring an additional clerk, creating additional revenue for the City of Star, with more available appointments.

Below is the expected revenue for these items:

Court Fines	\$ 20,100.00
Miscellaneous Revenue	\$ 23,600.00
Police Mitigation (\$3,360.00 * 1,000 Permits)	\$ 3,360,000.00
Fire Mitigation (\$3,600.00 * 1,000 Permits)	\$ 3,600,000.00
Passports Issuance	\$ 130,000.00
Passport Pictures	\$ 30,000.00

The total projected revenue from all sources for budget year 2025/2026 is **\$26,559,539.00**.

It is important to note that only **\$ 2,197,744.00** of the 2025/2026 budget revenue is coming from property tax revenue, or 8.3% of the total revenue.

During fiscal year 2025/2026 additional revenue relating to several new impact fees from the City of Star and from Ada County will require the adjustments of our total revenue. We will not know what to anticipate for this revenue until the actual costs for these fees are determined later in calendar year 2025.

Exhibit 4: City of Star 2025/2026 Revenue Budget

2025-2026 Budget					
Item	ACCOUNT	ORG	2024/2025 Budget	2025/2026 Budget	Notes
Property Tax	31010		\$ 2,014,430.00	\$ 2,197,744.00	8% thru new construction, 1% forgone
Ag & PP Replacement			\$ -	\$ 4,455.00	
63-1305 Judgement			\$ -	\$ 4,970.00	
Sales & Use Tax					
Revenue Sharing	33410		\$ 1,322,104.00	\$ 1,487,976.00	Budget Manual
Liquor Revenue	33430		\$ 130,930.00	\$ 198,905.00	Budget Manual
Franchise Fees					
Power (3%)	31210		\$ 82,285.11	\$ 88,867.00	8% Increase
Cable (3%)	31211		\$ 8,700.00	\$ 8,439.00	3% Decrease
Natural Gas (3%)	31212		\$ 156,142.60	\$ 168,634.00	8% Increase
Waste Management (8%)	31213		\$ 133,675.50	\$ 144,369.00	8% Increase
Alternative Fuel Rebate - Rep Svcs	31214		\$ -	\$ 9,500.00	
General Licenses/Permits					
Dog Licenses	32011		\$ 2,700.00	\$ 3,000.00	
Vendors Licenses	32012		\$ 3,000.00	\$ 3,000.00	
Alcohol Catering Permits	32014		\$ -	\$ 700.00	
Alcoholic Beverage Licenses	32015		\$ 11,312.50	\$ 10,000.00	
Notary Service	32016		\$ -	\$ 30.00	
Passport Issuance	32017		\$ 105,000.00	\$ 130,000.00	
Passport Pictures	32018		\$ 45,000.00	\$ 30,000.00	
Passport Overnight Postage	32019		\$ -	\$ 50.00	
Vendor Background Check Fees	32020		\$ -	\$ 2,000.00	
Rentals					
Park Reservation	34520		\$ 10,000.00	\$ 5,000.00	
Riverhouse Charges	34710		\$ -	\$ 15,000.00	
Riverhouse Rentals	34711		\$ -	\$ 15,000.00	
Rentals	38001		\$ 30,000.00	\$ -	
Scholarships	34600		\$ 10,000.00	\$ -	
Events					
Home Town Food Vendor	34611		\$ -	\$ 1,500.00	
Home Town Event Sponsors/Donations	34614		\$ 53,000.00	\$ 140,000.00	
Home Town Parade	34615		\$ -	\$ 2,500.00	
New Years Eve	34617		\$ -	\$ -	
Christmas Events	34618		\$ -	\$ -	
Fishing Rodeo	34620		\$ 5,000.00	\$ 200.00	
Home Town Fun Run	34621		\$ -	\$ 1,500.00	
Veterans Day Celebrations	34622		\$ -	\$ 500.00	
Trunk or Treat	34626		\$ -	\$ -	
Veteran Flagpole Program	38300		\$ -	\$ 1,500.00	
Mayor's Golf Tournament	38420		\$ -	\$ 54,000.00	
Other (events)	38423		\$ 5,000.00	\$ -	
Veteran Banner	38500		\$ -	\$ 1,000.00	
Building Fees					
Building Application Fee - Res	32251		\$ 995,100.00	\$ 2,050,000.00	
Building Permit Fee - Res	32252		\$ 1,565,556.00	\$ 1,750,000.00	
Building Reinspection (all)	32253		\$ -	\$ 8,000.00	
Electrical Permits	32254		\$ 175,000.00	\$ 295,000.00	
Electrical Reinspection	32255		\$ -	\$ 4,000.00	
Plumbing Permits	32256		\$ 175,000.00	\$ 295,000.00	
Plumbing Reinspection	32257		\$ -	\$ 4,000.00	
Mechanical Permits	32258		\$ 210,000.00	\$ 295,000.00	
Mechanical Reinspections	32259		\$ -	\$ 1,000.00	
Permit Overpay	32260		\$ -	\$ -	
Demo Permits (all)	32265		\$ -	\$ -	
Building Plan Review Fee - Com	32266		\$ -	\$ 170,000.00	
Building Permit Fee - Com	32267		\$ -	\$ 260,000.00	
Re-Inspection Fees (all)	32269		\$ 12,000.00	\$ -	Broken out into specific above
Grants					
Transportation Planning Grant	33115		\$ 50,000.00	\$ 50,000.00	

Park/Pathways Grant	33117		\$ 50,000.00	\$ -	
ITD Police Grant	33130		\$ 79,000.00	\$ 35,000.00	
Impact Fee/Prop. Share					
Park Impact Fees	33612		\$ 1,230,000.00	\$ 2,050,000.00	\$2050*1000 (This will change)
ACHD	33614		\$ 1,833,825.00	\$ 2,969,050.00	\$3493*850
CHD4 Impact Fees - Com	33615		\$ -	\$ -	
Star Fire	33616		\$ 1,291,200.00	\$ 2,152,000.00	\$2152*1000
Star Fire - Admin	33617		\$ -	\$ 20,000.00	\$20*1000
ITD Proportionate Share	33618		\$ 100,000.00	\$ 100,000.00	Varies, collected with final plat
CHD4 Impact Fees - Res	33619		\$ 378,750.00	\$ 757,500.00	\$5050*150
CHD4 Impact Fees - Admin	33620		\$ -	\$ 3,000.00	\$20*150
Star Police	33621		\$ -	\$ -	Will be new impact fee in 1/2026
Pathways	33622		\$ -	\$ -	Will be new impact fee in 1/2026
ACHD - Admin	33625		\$ -	\$ 17,000.00	\$20*850
Land Use Fees					
Zoning Admin Fees	N/A		\$ 140,000.00	\$ -	Broken out into categories below
Annexation/Zoning/Rezoning Fees	34110		\$ -	\$ 20,000.00	
Conditional Use Permit Fees	34111		\$ -	\$ 5,000.00	
Lot Line/Lot Split Fees	34113		\$ -	\$ 18,000.00	
Property Boundary Adjustment Fees	34114		\$ -	\$ 1,000.00	
Private Road Request Fees	34115		\$ -	\$ 1,000.00	
Preliminary / Final Plat Fees	34116		\$ -	\$ 85,000.00	
Certificate of Zoning Compliance Fees	34117		\$ -	\$ 11,000.00	
Comprehensive Plan Map / Text Amendment Fees	34118		\$ -	\$ 1,000.00	
Development Agreement / Modification Fees	34119		\$ -	\$ 10,000.00	
Planned Unit Development Fees	34120		\$ -	\$ 1,000.00	
Mural Fees	34122		\$ -	\$ -	
Floodplain Review Fees	34123		\$ -	\$ 3,000.00	
Floodplain Amendment Fees	34124		\$ -	\$ 200.00	
Home Occupation Permit Fees	34125		\$ -	\$ 1,000.00	
Sign Permit Fees	34127		\$ -	\$ 4,500.00	
Temporary Use Permit Fees	34129		\$ -	\$ 1,500.00	
Vacation Fees	34130		\$ -	\$ 5,000.00	
Variance Fees	34131		\$ -	\$ 1,000.00	
Waiver Request Fees	34132		\$ -	\$ -	
Waiver of Fees Charge	34133		\$ -	\$ -	
Unified Development Code Text Amendment Fees	34134		\$ -	\$ 1,000.00	
Surety Bond Processing Fees	34135		\$ -	\$ 25,000.00	
P & Z Land Use Bonding Holding Acct	34136		\$ 200,000.00	\$ 20,000.00	Move to a liability/trust account
P & Z Time Extension	34137		\$ -	\$ 2,000.00	
Temp Use Fee	34138		\$ -	\$ 1,000.00	
Engineering Fees	34139		\$ -	\$ -	
P & Z Reconsideration Fees	34140		\$ -	\$ -	
P & Z Mailing Fees	34141		\$ -	\$ 500.00	
Recreation					
Sports Field Rental	34509		\$ -	\$ 3,000.00	
Sports Program Fees	34510		\$ 173,585.00	\$ 92,295.00	Broken out into other categories
Sports Uniforms	34511		\$ -	\$ 66,750.00	
Classes & Activities	34512		\$ 194,978.00	\$ 141,460.00	Broken out into other categories
Camps	34519	102	\$ -	\$ 98,421.00	
Donations/Sponsorships			\$ -	\$ 30,350.00	
Recreation Rentals	34522		\$ -	\$ 3,000.00	
Freedom Park Rentals	34528		\$ -	\$ 40,000.00	
ION Grant	34525		\$ 65,000.00	\$ -	No longer available
Court Fines					
Ada County Court Fines	35010		\$ 24,000.00	\$ 20,000.00	
A/R Ada County Court Restitution	35015		\$ -	\$ 100.00	
Canyon County Court Fines	35020		\$ -	\$ -	
A/R Canyon County Court Restitution	35025		\$ -	\$ -	
General Fees					
Interest Revenue	36110		\$ 210,000.00	\$ 180,000.00	
Miscellaneous					
A/R Art by the River	38013		\$ 1,000.00	\$ -	
AR Leases	38014		\$ -	\$ 3,600.00	

AR Sugar Shack Lease	38015		\$ -	\$ 2,000.00	
AR Billable Phone and Fax Tenants	38016		\$ -	\$ 1,500.00	
Donations	38021		\$ 9,000.00	\$ 9,000.00	
Mayors Youth Council Revenue	38310		\$ -	\$ 2,000.00	
Mayors Youth Council Donations	38311		\$ -	\$ 5,000.00	
MYC Commemorative Coins	38413		\$ -	\$ 500.00	
Police Mitigation Fees	39010		\$ 2,016,000.00	\$ 3,360,000.00	\$3360*1000
Fire Mitigation Fees	39020		\$ 2,160,000.00	\$ 3,600,000.00	\$3600*1000
Cash Funds					
Transfer in from General Funds	39911		\$ -	\$ 665,974.00	Comes from Savings
Transfer in from Park Funds	39912		\$ -	\$ -	
Transfer in from ITD Proportionate Share	39913		\$ -	\$ -	
Transfer in from Police Mitigation Fee	39915		\$ -	\$ -	
Transfer in from Pathway Impact Fees	39917		\$ -	\$ -	
Revenue Totals			\$ 17,467,273.71	\$ 26,559,539.00	
Budget Adjustment 6/17/2025			\$ 8,610,005.00	\$ -	
Revenue Updated Totals			\$ 26,077,278.71	\$ 26,559,539.00	
Reliable Income					
Pass Thru Income					

EXPENSES

The City of Star considers the following expenses to be mandatory: law enforcement, payroll and benefits, 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. We have a long way to make this happen and utilize 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 one (1) chief of police, two (2) patrol sergeants, one (1) detective sergeant, one (1) K9 unit, two (2) problem oriented policing units, ten (10) patrol deputies, three and a quarter (3.25) detectives, one (1) code enforcement and one (1) administration . 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.

Per FBI crime statistics for 2019, the number of sworn-in officers per 1,000 inhabitants nationwide averaged 2.4 officers. With the 2025 City of Star population estimate from COMPASS of 22,370 citizen and 20.25 commissioned deputies, our citizen to police ratio is 0.91 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 required have made it necessary to add two (2) patrol deputies and one (1) School Resource Officer (SRO) for fiscal year 2025/2026. With these additions and our current population of 22,370 citizens, the City of Star's citizen to police ratio will be 1.04.

The number one benefit of using a police contract model are the resources available from 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 include the current Police Staffing and to add two (2) patrol deputies, one (1) SRO, the 4% cost of living adjustment (as approved by the Ada County Commissioners) and increased costs of equipment, is **\$4,251,477.00**.

With our current property tax levy of \$2,197,744.00, we are covering 51.69% of the cost of this contract with property taxes. The remaining will be covered with \$ 2,018,733.00 from the Police Mitigation Fees and \$ 35,000.00 from the ITD Police Grant.

Police Contract Budget	<u>\$ 4,251,477.00</u>
Property Taxes Collected	\$ 2,197,744.00
Police Mitigation Fee	\$ 2,018,733.00
ITD Police Grant	\$ 35,000.00

Exhibit 5: 2025/2026 City of Star Police Contract with Ada County Sheriff.

FY26 City of Star Contract - 4% COLA			POLICE CITY OF STAR		
Consolidated Contract City Budget Summary					
	FY 25 Final	FY 2026 Base	SRO	2 Patrol	SRO + 2 Patrol
			Option 1	Option 2	Option 3
Personnel	\$ 3,376,407	\$ 3,548,849	\$ 3,706,755	\$ 3,867,955	\$ 4,024,962
Special Event Overtime			\$ 30,000	\$ 30,000	\$ 30,000
Equipment / Uniforms	\$ 98,307	\$ 91,349	\$ 91,715	\$ 100,080	\$ 104,448
Operational	\$ 26,297	\$ 49,354	\$ 9,659	\$ 9,960	\$ 50,269
Vehicles	\$ 326,796	\$ 313,330	\$ 221,674	\$ 240,950	\$ 349,337
Support	\$ 11,340	\$ 10,045	\$ 10,045	\$ 10,045	\$ 10,045
Property & Evidence	\$ -	\$ -	\$ -	\$ -	\$ -
Victim Services Unit	\$ -	\$ -	\$ -	\$ -	\$ -
Extra Operational Items Requested	\$ 3,500		\$ 2,250	\$ 2,250	\$ 2,250
Total Expenses before credit	\$ 3,842,647	\$ 4,012,927	\$ 4,215,498	\$ 4,400,980	\$ 4,571,311
Less Shared Services Credit	\$ (268,740)	\$ (280,905)	\$ (294,927)	\$ (307,910)	\$ (319,834)
New FY26 Contract Amount	\$ 3,573,907	\$ 3,732,022	\$ 3,920,571	\$ 4,093,070	\$ 4,251,477
Prior year contract amount		\$ 3,573,907	\$ 3,573,907	\$ 3,573,907	\$ 3,573,907
Net change to contract for FY26		\$ 158,115	\$ 346,664	\$ 519,163	\$ 677,570

Executive and Legislative Pay

The City of Star Mayor is a full time position. There are four city council members, who participate in all City Council Meetings and various other meeting as required in our area. This fiscal year the city council will review and determine a potential increase for the Mayor's annual salary. Below is the total cost including: FICA/Medicare/Workmans Compensation/Public Retirement and Health Insurance:

Mayor and City Council **\$ 362,057.00**

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. Additionally, we share four employees with the Star Sewer and Water District and Star Fire District to save costs between all three taxing districts.

Clerk's/Treasurers Office	\$ 653,711.00 (6 FTE)
Planning and Zoning/Building Department	\$1,248,078.00 (9 FTE)
Sports and Recreation Department	\$ 559,572.00 (3 FTE, + seasonal)
Buildings and Grounds Department	\$1,097,113.00 (8 FTE, 6 seasonal)
Contract Employees	\$ 392,950.00 (5 FTE)
Additional Insurance	\$ 25,000.00

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 arena 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 add 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 6 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 \$86,081.00. 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	\$ 86,081.00
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Legal, Professional Services and ICRMP

In 2006, the City of Star annexed approximately 650 acres in Canyon County. Several additional Canyon County developments have annexed into Star over the past few years. These annexations have made Star 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 25.90%. The Canyon County Prosecutor fees remain the same due to the very limited case volume.

Ada County Prosecutor	\$ 53,516.00
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 or specialized litigation needs. The City of Star has a contract in place with White Petersen Law Offices and Lakey Villegas Law for these additional legal services.

City Attorney	\$ 60,000.00
Additional Legal	\$ 45,000.00

Idaho Counties Risk Management Program (ICRMP) is our city liability insurance provider. Most all cities and counties in Idaho belong to this organization. They have provided top notch coverage and advice on all aspects of safety, human resources and city operations. As the city provides additional parks and facilities, insurance increases for these amenities. Additionally, the insurance industry continues to see increases yearly. Fiscal year 2025/2026 the City of Star’s insurance with ICRMP has increased by 16.26%.

ICRMP	\$ 38,690.00
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Parks Development

We made great progress in the development of our park facilities between 2020-2025. Freedom Park was completed, this year, providing over 60 acres of very active open space. Additionally, a new parking lot was completed at the Riverhouse to alleviate traffic and parking challenges to our very popular park. Recently, the city aquired an additional 2.4 acres adjacent to Freedom Park to add an additional 165 parking spaces and to remodel the existing structure into additional city offices, a maintenance shop and a historical museum.

Boothill Park, in partnership with the Star Cemetery District, is complete and the grass is growing providing additional sports field locations and parking for parent drop off to Star Middle School. A fully accessible playground was also completed at Pavilion Park.

The City of Star will continue developing parks and facilities providing for recreational opportunities for all citizens of our community per our comprehensive plan. Fiscal year 2025/2026 will see the City of Star building an event/recreation center at the Riverhouse complex providing additional space for recreation opportunities, meeting locations for citizens and businesses and additional space for various events. All of these improvements are being completed and funded through development fees for the betterment of the community.

Roselands Park (grass, trees and irrigation)	\$ 535,000.00
Freedom Park Complex (concrete repair and additional trees)	\$ 100,000.00
Riverhouse Complex (New Building/Event/Recreation Center)	\$ 4,500,000.00

Future Development of Parks

Trident Ridge Pathways Park	Fiscal Year 2026/2027
Roselands Park (Additional Amenities)	Fiscal year 2026/2027

Professional Dues

The City of Star is a member of many organizations whom provide assistance to the city in many areas of city planning, city administration and business development. The continued growth of the Treasure Valley and the City of Star many of these dues have increased. Below is a list of the organizations the City of Star pays yearly dues:

Ada County Emergency Management	\$ 9,380.00
Association of Idaho Cities	\$ 7,836.00
Boise Valley Economic Partnership	\$ 2,500.00
COMPASS	\$ 9,863.00
AIC – Clerks	\$ 460.00
IIMC	\$ 435.00
International Code Council	\$ 180.00
Treasure Valley Partnership	\$ 1,400.00
Boise Metro Chamber of Commerce	\$ 575.00
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	\$ 520.00

SHRM Human Resource Management	\$ 300.00
Government Finance Officers	\$ 375.00
Water District 63 Funding Study	\$ 5,000.00

Committees

The City of Star has several active committees. These committees are staffed entirely with volunteers. The committees each have a small budget to assist them in their various volunteer efforts for the city.

The Hometown Committee spends most of the year planning for the Hometown Celebration on July 4th. The members of the committee work hard to make each year’s event even more special than the year prior. 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. The 250th birthday of the United States of America is July 4, 2026. The City of Star will be celebrating this day honoring the greatest country and citizens.

The Transportation and Pathways Committee (TPC), works hand in hand with ACHD, ITD and HD4. This committee updates the Economic Corridor Access Management Plan (ECAMP). Additionally the TPC, worked with a consultant, putting together a master pathways plan. This plan is a vital piece of developing the impact fees for future capital improvements along the proposed pathways creating connectivity around the city.

The Mayor’s Youth Council attends many community events and works to raise funds for the Mayor’s Youth Scholarship Fund. These youth are the future leaders in our community and will be visiting and learning about all levels of local and state government. As part of my initiative to honor the many veterans in our community, this council installs flag poles at veterans homes as part of the Star and Strips for veterans.

The Star Historical Committee is an exciting committee for our community. 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. It is important to recongize Star’s unique history for many generations to come. With the recent addition of the 2.4 acres by Freedom Park and the Riverhouse complex, a small building will be converted into our Historical Museum which will benefit generations to come, retaining our history of our beautiful city.

The Beautification Committee work to keep our city beautiful through art projects, beautification events and help in our parks.

Transportation	\$ 2,000.00
Beautification	\$ 2,000.00
Mayors Youth Council	\$ 11,500.00

Historical Committee

\$ 15,000.00

Building Expenses and Land Use Bonds

The city contracts with three specialty building inspectors: plumbing, electrical and mechanical. Per the contract the city pays up to 60% of the fee to the electrical, plumbing and mechanical officials plus all of the reinspection fees. The remaining 40% stays with the city.

Electrical Inspector	\$ 223,000.00
Plumbing Inspector	\$ 227,000.00
Mechanical Inspector	\$ 223,000.00

Land use bonds are pass through expenses given back to developers once the inspection is completed for the reason of the bond. Very rarely would these bonds need to be cashed to completed a project. The City Engineer inspects the project for completion prior to releaseing the bond. These bonds are going to be moved to a liability/trust account.

Land Use Bonds	\$ 20,000.00
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Impact Fees and Proportional Share

The impact fees and proportionate share are pass through expenses. Each month the total amount collected to ACHD, HD4 and Star Fire is remitted to these agencies. With the increase in the number of residential permits, our budget for these pass through monies is based on issuing 1,000 residential permits (850 in Ada County and 150 in Canyon County).

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 has an 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.

Star Fire Impact fees are collected to pay for capital improvments. In May 2025, Star Fire District Station #55 was built on Floating Feather using these fees. These impact fees cannot, by state statue, pay for any personel.

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 that are unfunded by the state. 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 2025/2026.

ACHD Impact Fee (850 * \$3,493.00) – (850 * \$20.00)	\$ 2,952,050.00
Star Fire Impact (1,000 * \$2,152.00) – (1,000 * \$20.00)	\$ 2,132,000.00
HD4 (150 * \$ 5,050.00) – (150 * \$20.00)	\$ 754,500.00

Mid fiscal year 2025/2026 we will see added impact fees for Ada County for the Ada County Jail and Ada County Coroners Office. A budget adjustment will be made once these are established.

Sports and Recreation

There are several expenses associated with the sports and recreation programing offered by the city. The 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 City Star has a long standing policy to keep these activities affordable for families.

The recreation program hosts roughly 1,600 people in both classes and camps. Over 20 different classes and camps are offered yearly including: Fit and Fall, Yoga, Tai Chi, Pilates, 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	\$ 155,050.00
Classes and Activities Expenses	\$ 205,000.00

Planning

We are currently working on updating our city code and comprehensive plan with a completion and approval goal of 2025.

In fiscal year 2024/2025 the City of Star hired a consultant to update the 2011 Downtown Revitalization Plan which will include our Downtown Parking plan. This plan will be completed with a public hearing in December 2025. The total cost of the contract was nearly \$100,000.00 with half of this spent in fiscal year 2024/2025. The remaining cost of this plan will roll into fiscal year 2025/2026 as noted below.

Downtown Revitalization/Parking Plan	\$ 50,000.00
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Buildings and Grounds

The addition of Freedom Park, Pavilion Park and Boothill Park in 2025 has increased our parks by 218%. In future years, 2026 and beyond, the City is expected to increase the park system by an additional 69.23 acres, which would be a 58.27% of park space. These additions and facilities maintenance needs necessitate the increase in the budget.

Buildings (Increase of 27.96%)	\$ 122,000.00
Grounds (Increase of 26.29%)	\$ 159,000.00
Equipment (Increase of 75.40%)	\$ 43,500.00
Tools (Increase of 80.55%)	\$ 32,500.00
Repair (Increase of 3.44%)	\$ 75,000.00
Uniform (Increase of 133.33%)	\$ 7,000.00
Landscaping (Deduct of 7.2%)	\$ 26,000.00

Capital

The increase in the park acreage and the personel required for maintaining all of our facilites, it is necessary for the city to acquire additional vehicles. Additionally, the acquision of the 2.4 acres and three buildings the city will convert space for more offices, a historical museum and an additional maintenance shop.

Equipment	\$ 107,000.00
General/Buildings	\$ 65,000.00

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 in it 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, update and create planning documents, 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.

Exhibit 7: City of Star 2025/2026 Expenses

2024/2025 City of Star Expenses						
Item	ACCOUNT (DPT)	OBJ	ORG	Budget 2024/2025	2025/2026 Request	Notes
Executive (Mayor and Council)	41210					
Payroll		110		\$ 142,600.00	\$ 177,600.00	Includes \$120,000 for Mayor
Health Insurance		210		\$ 74,580.00	\$ 136,858.00	
FICA/Medicare		220		\$ 11,122.80	\$ 13,587.00	7.65%
Public Retirement		230		\$ 11,666.00	\$ 33,852.00	Mayor-PERSI 11.96%, Council \$187.50/check
Workmans Comp		260		\$ 3,976.50	\$ 160.00	0.09
Clerks/Treasurers Office	41140					
Payroll		110		\$ 408,329.46	\$ 412,870.00	Current plus 5%
Health Insurance		210		\$ 75,823.00	\$ 158,843.00	
FICA/Medicare		220		\$ 31,849.70	\$ 31,585.00	7.65%
Public Retirement		230		\$ 48,836.20	\$ 49,380.00	11.96%
Workmans Comp		260		\$ 4,771.80	\$ 1,033.00	0.25
Planning & Zoning/Building Department	41510					
Payroll		110		\$ 790,314.00	\$ 777,150.00	Current plus 5% added Assist. Planner
Health Insurance		210		\$ 134,244.00	\$ 311,769.00	
FICA/Medicare		220		\$ 61,644.49	\$ 59,455.00	7.65%
Public Retirement		230		\$ 94,521.55	\$ 92,950.00	11.96%
Workmans Comp		260		\$ 7,157.70	\$ 6,754.00	1.37, .25 for admin
Sports Department	44021					
Payroll		110		\$ 126,606.48	\$ 75,854.00	Current with OT plus 5%
Seasonal (For Sports Programs)		125		\$ 48,540.00	\$ 75,000.00	
Health Insurance		210		\$ 29,382.00	\$ 31,372.00	
FICA/Medicare		220		\$ 9,875.31	\$ 8,865.00	7.65%
Public Retirement		230		\$ 15,142.14	\$ 9,073.00	%
Workmans Comp		260		\$ 1,590.60	\$ 3,407.00	2.94
Recreation Department	44022					
Payroll		110			\$ 127,428.00	Current with OT plus 5% Added Admin
Seasonal-Instructors/Counselors/Rec Actv.		125		Separated	\$ 105,000.00	
Health Insurance		210		Sports & Rec	\$ 89,836.00	Current plus 5% decision on rates 6/18
FICA/Medicare		220			\$ 15,870.00	7.65%
Public Retirement		230			\$ 15,242.00	11.96%
Workmans Comp		260			\$ 2,625.00	2.94
Bldg & Grounds Mtnc.	41540					
Payroll		110		\$ 446,166.00	\$ 482,676.00	Current plus 5%
Seasonal (up to 6 employees)		125		\$ 40,000.00	\$ 168,000.00	6 Total
Health Insurance		210		\$ 134,244.00	\$ 318,797.00	
FICA/Medicare		220		\$ 37,920.95	\$ 49,780.00	7.65% includes seasonal
Public Retirement		230		\$ 53,361.45	\$ 58,730.00	11.96%
Workmans Comp		260		\$ 10,338.90	\$ 19,130.00	2.94 includes seasonal
Impact Fee/Prop. Share	40000					
HD4		732		\$ 377,250.00	\$ 754,500.00	
Star Fire Dept.		734		\$ 1,279,200.00	\$ 2,132,000.00	
ACHD		791		\$ 1,823,325.00	\$ 2,952,050.00	
Building Expenses	40500					
Plumbing Inspector		453		\$ 105,000.00	\$ 227,000.00	
Electrical Inspector		454		\$ 105,000.00	\$ 223,000.00	
Mechanical Inspector		455		\$ 126,000.00	\$ 223,000.00	
Land Use-Bond Returns	40600	881		\$ 200,000.00	\$ 20,000.00	Move to a liability/trust account
Refunds	40700					
Riverhouse Deposit		882		\$ -	\$ 20,000.00	New budget line item
Riverhouse Rentals		883		\$ -	\$ 5,000.00	New budget line item
Building Department (permits, etc)		884		\$ -	\$ 150,000.00	New budget line item
Planning & Zoning		885		\$ -	\$ 6,000.00	New budget line item
Misc		886		\$ -	\$ 1,000.00	New budget line item
Insurance (ICRMP)	41000	511		\$ 33,280.00	\$ 38,690.00	
Utilities	41100					
Cellular Phone Service		373		\$ 15,000.00	\$ 16,000.00	
Waste Management		411		\$ 12,000.00	\$ 12,000.00	
Power		412		\$ 36,000.00	\$ 45,000.00	
Streetlights		413		\$ 10,000.00	\$ 10,000.00	
Natural Gas		414		\$ 8,000.00	\$ 8,000.00	
VOIP Phone Service		416		\$ 13,000.00	\$ 16,000.00	
Irrigation Shares		417		\$ 4,000.00	\$ 6,000.00	
Fiber		419		\$ 54,000.00	\$ 57,000.00	
Sewer & Water		420		\$ 6,000.00	\$ 6,000.00	
Legal	41300					
City Attorney		322		\$ 48,000.00	\$ 60,000.00	
Outside Legal Fees		323		\$ 30,000.00	\$ 45,000.00	
Ada County Prosecuting Attorney		327		\$ 42,502.86	\$ 53,516.00	
Canyon County Prosecuting Attorney		328		\$ 2,400.00	\$ 2,400.00	
Buildings & Grounds						
Buildings	41540					
Storage Rentals		434	549	\$ -	\$ 6,300.00	
Wood Surface Rep/Mtnc		434	550	\$ 8,500.00	\$ 9,500.00	
Carpet/Floor Cleaning		434	551	\$ 1,000.00	\$ 1,000.00	

Rpr/Mtn City Hall Ext.	434	552	\$ 10,000.00	\$ 10,000.00	
Janitorial Supplies	434	553	\$ 14,000.00	\$ 18,000.00	
Plumbing Rpr/Mtn.	434	554	\$ 20,000.00	\$ 25,000.00	
Building Rpr/Mtn.	434	555	\$ 20,000.00	\$ 25,000.00	
Electrical Rpr/Mtn.	434	556	\$ 20,000.00	\$ 25,000.00	
Locksmith & Keys	434	557	\$ 1,000.00	\$ 1,000.00	
Backflow Annual Inspec.	434	558	\$ 650.00	\$ 1,200.00	
Grounds	41550				
Fertilizer/Seed/Spray	435	560	\$ 25,000.00	\$ 35,000.00	
Paint for Sports Field	435	561	\$ 8,000.00	\$ 8,500.00	
Field Maintenance	435	572	\$ -	\$ 8,500.00	diamond dust, dirt, soil
Trash Receptacle	435	562	\$ 15,000.00	\$ 15,000.00	
Cement Curb/trash base	435	563	\$ 25,000.00	\$ 25,000.00	
Parking Lot Mtn.	435	564	\$ 25,950.00	\$ 30,000.00	
Irrigation Mtn/Eng Rpr	435	565	\$ 20,000.00	\$ 30,000.00	
Fence Posts/Hardware	435	566	\$ 5,000.00	\$ 5,000.00	
Porta Potties	435	567	\$ 2,000.00	\$ 2,000.00	
Equipment	41560				
Auto Mtn/Parts/Repair	437	568	\$ 6,000.00	\$ 10,000.00	
Fuel	626		\$ 18,000.00	\$ 28,000.00	
Field Maintenance Equipment	627		\$ -	\$ 4,000.00	
Fire Extinguisher	722		\$ 800.00	\$ 1,500.00	
Tools	41570				
Rental Equip.	442		\$ 12,000.00	\$ 20,000.00	
Hand Tools	613		\$ 2,000.00	\$ 2,500.00	
Power Tools	619		\$ 4,000.00	\$ 10,000.00	
Repair	41580				
Mower/ Heavy Equipment Repair	433		\$ 5,000.00	\$ 5,000.00	
Playground Rpr/Mtn.	436		\$ 10,000.00	\$ 10,000.00	
Vandalism Repair	438		\$ 10,000.00	\$ 10,000.00	
Flag Rpr/Mtn.	445		\$ 4,000.00	\$ 5,000.00	
Pump Rpr/Mtn.	446		\$ 30,000.00	\$ 30,000.00	
Nuts/Bolts/Screws	447		\$ 500.00	\$ 2,000.00	
Bldg Materials	448		\$ 5,000.00	\$ 5,000.00	
LOF/Mtn.	449		\$ 6,500.00	\$ 6,500.00	
Painter Rpr/Parts	450		\$ 1,500.00	\$ 1,500.00	
Uniforms	41590				
Mtn Uniforms	615		\$ 1,000.00	\$ 5,000.00	
Safety Apparel/Supplies	616		\$ 2,000.00	\$ 2,000.00	
Landscaping	41595				
Trees & Shrubs	830		\$ 15,000.00	\$ 15,000.00	
Landfill Fees	831		\$ 3,500.00	\$ 1,500.00	
Wood Bark	832		\$ 2,500.00	\$ 2,500.00	
Top Soil	833		\$ 5,000.00	\$ 5,000.00	
Perma Bark	834		\$ 2,000.00	\$ 2,000.00	
Employee Costs	41740				
Travel & Per Diem	550		\$ 12,500.00	\$ 25,000.00	
Unemployment Insurance	556		\$ -	\$ 6,100.00	
Training	560		\$ 12,500.00	\$ 25,000.00	
Contract Employees	565		\$ 36,050.00	\$ 392,950.00	(Dana, Bob, Ryan M. Tim, Shane)
Additional Employee Insurance	210		\$ 413,735.00	\$ 25,000.00	To cover mid year changes
Merit Increases	110		\$ 30,000.00	\$ 30,000.00	
General Office	41810				
Publications	530		\$ 8,000.00	\$ 8,000.00	
Resource Material	532		\$ 1,000.00	\$ 1,000.00	Building Code Books
Background Checks	533		\$ -	\$ 5,000.00	Pre-employment and In/Out of State Solicitors
Drug Testing	534		\$ -	\$ 500.00	Pre-employment
Supplies	611		\$ 32,000.00	\$ 32,000.00	
Postage & Supplies	641		\$ 6,500.00	\$ 10,000.00	
Passport Postage	642		\$ 2,700.00	\$ -	Using postage machine now, combined into postage line
Signs	41810	743	\$ 7,000.00	\$ 7,000.00	
Streetlight Rpr/Mtn.	41810	413	\$ 10,000.00	\$ -	Remove - there is another line for this
Bank Service Charge	41910	644	\$ 750.00	\$ 3,000.00	
Law Enforcement	42110	365	\$ 3,437,788.00	\$ 4,251,477.00	
Animal Control	42150	364	\$ 84,695.00	\$ 86,081.00	
Internet Technology	42200				
Hardware	371		\$ -	\$ 51,500.00	Includes general security cameras
Software and Licensing	372		\$ 177,790.00	\$ 160,000.00	Includes Subscription & Fees
Hardware Leasing	374		\$ -	\$ 8,000.00	Printer contracts
Service and Repairs	376		\$ -	\$ 4,100.00	
Fire Mitigation Fee Payment	44000	366	\$ 2,160,000.00	\$ 3,600,000.00	
Sports and Recreation					
Sports	44021				
Referees	353		\$ 23,000.00	\$ -	Moved to Sports Salary section
Coaches	354		\$ 10,000.00	\$ -	Moved to Sports Salary section
Sports Coordinator (non-employee)	356		\$ -	\$ 9,000.00	
Rentals	442		\$ 2,000.00	\$ 3,000.00	
Marketing/Promotions	531		\$ 1,000.00	\$ 2,500.00	

Staff Training		560		\$ 10,000.00	\$ 16,000.00	
Professional Dues		570		\$ 1,000.00	\$ -	
Equipment		612		\$ 10,000.00	\$ 30,400.00	
League Fees		614		\$ 9,000.00	\$ 3,000.00	
Uniforms		615		\$ 57,000.00	\$ 85,150.00	
Employee Recognition		690		\$ -	\$ 3,000.00	
Refunds		698		\$ 1,000.00	\$ 1,000.00	
Miscellaneous		699		\$ 19,000.00	\$ 2,000.00	
Recreation	44022					
Instructors/Counselors		352		\$ 107,526.00	\$ -	Moved to Seasonal in Rec Salary section
Rentals (Equipment, Storage, Buildings)		442		\$ 11,500.00	\$ 11,500.00	
Marketing/Promotions		531		\$ 1,000.00	\$ 2,500.00	
Training		560		\$ 10,000.00	\$ 13,000.00	
Supplies		611		\$ 2,000.00	\$ 25,000.00	
Equipment		612		\$ 30,000.00	\$ 15,000.00	
Recreation Activities		620		\$ -	\$ 116,500.00	
Freedom Park Rentals/ Concessions		621		\$ -	\$ 15,000.00	
Employee Recognition		690		\$ -	\$ 5,000.00	
Refunds		698		\$ 1,500.00	\$ 1,500.00	
Events	45000					
Police Fishing Rodeo		596		\$ 10,000.00	\$ 15,000.00	
Hometown Celebration		597		\$ 70,800.00	\$ 150,000.00	
Misc Events		598		\$ 16,100.00	\$ 40,000.00	
HALO	47001	594		\$ -	\$ 15,000.00	
Mayor's Golf Tournament	48500	595		\$ -	\$ 30,000.00	
PR/Marketing	45050					
Employee Development		580		\$ -	\$ 10,000.00	
Marketing/Sponsorships		582		\$ -	\$ 5,000.00	
Marketing/Advertising		583		\$ 5,000.00	\$ 10,000.00	
Marketing/Promotional Items		584		\$ -	\$ 5,000.00	
Public Relations - Intergovernmental Meetings		585		\$ 15,000.00	\$ 15,000.00	
Committees	45070					
Transporation & Pathways		581		\$ 2,000.00	\$ 2,000.00	
Parks, Art and Beautification		586		\$ 31,000.00	\$ 2,000.00	
Impact Fee Committee		589		\$ 2,000.00	\$ -	
Mayors Youth Council		590		\$ 5,000.00	\$ 10,000.00	
Veterans Flag Pole Program		590	130	\$ -	\$ 1,500.00	
Historical Committee		591		\$ 36,428.00	\$ 15,000.00	
Parks Development	45100					
Roselands Park		730		\$ 535,000.00	\$ 535,000.00	Grass, Irigation, Trees
Blake Haven Park		733		\$ -	\$ -	
Hunters Creek Park		735		\$ 40,900.00	\$ -	
960 s main		737		\$ -	\$ -	
Pavilion Park		738		\$ 500,000.00	\$ -	
Trident Ridge Park		739		\$ -	\$ -	
Freedom Park		747		\$ -	\$ 100,000.00	Concrete Repair
Cowboy (Boothill) Park		748		\$ 575,000.00	\$ -	
Westpointe Park		749		\$ -	\$ -	
River Walk		750		\$ 225,000.00	\$ -	
946 S Main Street		752		\$ 250,000.00	\$4,500,000.00	New Building - Event Center
Riverhouse		753		\$ -	\$ -	
BLM Park		754		\$ -	\$ -	
Capital	45110					
Vehicle Lease/Purchase		740		\$ -	\$ 20,410.00	
Equipment(2)**		744		\$ 93,648.00	\$ 107,000.00	(2) 4-door Ford Rangers, science trailer
Buildings (1)*		755		\$ 130,431.00	\$ 25,000.00	
General		900		\$ 45,000.00	\$ 45,000.00	
Plans	45210					
Downtown Star Parking Plan		338		\$ 100,000.00	\$ 50,000.00	
Grant Expense	47100	300		\$ 100,000.00	\$ 100,000.00	
Property Taxes	47500					
Ada County Property Taxes		500		\$ -	\$ 170.00	
Canyon County Property Taxes		501		\$ -	\$ 100.00	
Student Scholarships	48520	840		\$ 30,000.00	\$ 65,000.00	
Service Contracts	48900					
Mtn. Alarm		333	327	\$ 3,000.00	\$ 3,000.00	
Elevator		333	331	\$ 2,100.00	\$ 2,100.00	
Terminex		333	332	\$ 4,000.00	\$ 4,000.00	
Western Heating (Changed from AirCare)		333	334	\$ 2,000.00	\$ 2,000.00	
Professional Services	48960					
Audit		326		\$ 15,000.00	\$ 16,000.00	FY24 Audit and FY25 Audit
Clearwater Financial		593		\$ 12,000.00	\$ 50,000.00	Yearly plus the remainder of the impact fee consulting
Professional Dues	48990					
Ada County Emerg. Mg		570	350	\$ 7,815.00	\$ 9,380.00	
Assoc. of ID Cities		570	351	\$ 7,156.00	\$ 7,836.00	
BVEP		570	352	\$ 2,750.00	\$ 2,500.00	
COMPASS		570	353	\$ 8,981.00	\$ 9,863.00	
AIC - Clerks		570	354	\$ 180.00	\$ 460.00	

ICCTFOA	570	354	\$ -	\$ 360.00	
IIMC	570	355	\$ 435.00	\$ 435.00	
Intr'l Code Council	570	356	\$ 180.00	\$ 180.00	
TV Partners	570	357	\$ 1,400.00	\$ 1,400.00	
Boise Chamber	570	359	\$ 500.00	\$ 575.00	
Star Chamber	570	360	\$ 150.00	\$ 150.00	
NORFMA	570	364	\$ -	\$ 40.00	
SW Idaho Business Alliance	570	365	\$ 50.00	\$ 50.00	
National Park and Rec Association (NRPA)	570	366	\$ 200.00	\$ 200.00	
Idaho Parks and Recreation Association	570	367	\$ 200.00	\$ 200.00	
Building Officials	570	368	\$ 470.00	\$ 520.00	
Costco Membership	570	369	\$ -	\$ 260.00	
Election Center	570	370	\$ -	\$ 200.00	
SHRM - Human Resource Management	570	371	\$ -	\$ 300.00	
GFOA - Government Finance Officers	570	372	\$ -	\$ 375.00	
INLA - Idaho Nursery & Landscape	570	373	\$ -	\$ 100.00	
NRPA - National Recreation & Parks	570	374	\$ -	\$ 180.00	
SFMA - Sports Field Management	570	375	\$ -	\$ 150.00	
Idaho Nursery, Florist & Landscape	570	376	\$ -	\$ 100.00	
Water District 63	570		\$ -	\$ 5,000.00	Water and Drain Study
Miscellaneous	48590				
Miscellaneous	699		\$ 1,000.00	\$ 47,000.00	
Transfer to Park Fund			\$ -	\$ -	
Transfer to General Fund	49910	898	\$ 287,902.82	\$ -	
Expense Totals			\$ 17,467,273.71	\$ 26,559,539.00	
Budget Adjustment 6/17/2025			\$ 8,610,005.00	\$ -	
Expense Updated Totals			\$ 26,077,278.71	\$ 26,559,539.00	
Mandatory Expenses					
Pass-Thru Expenses					