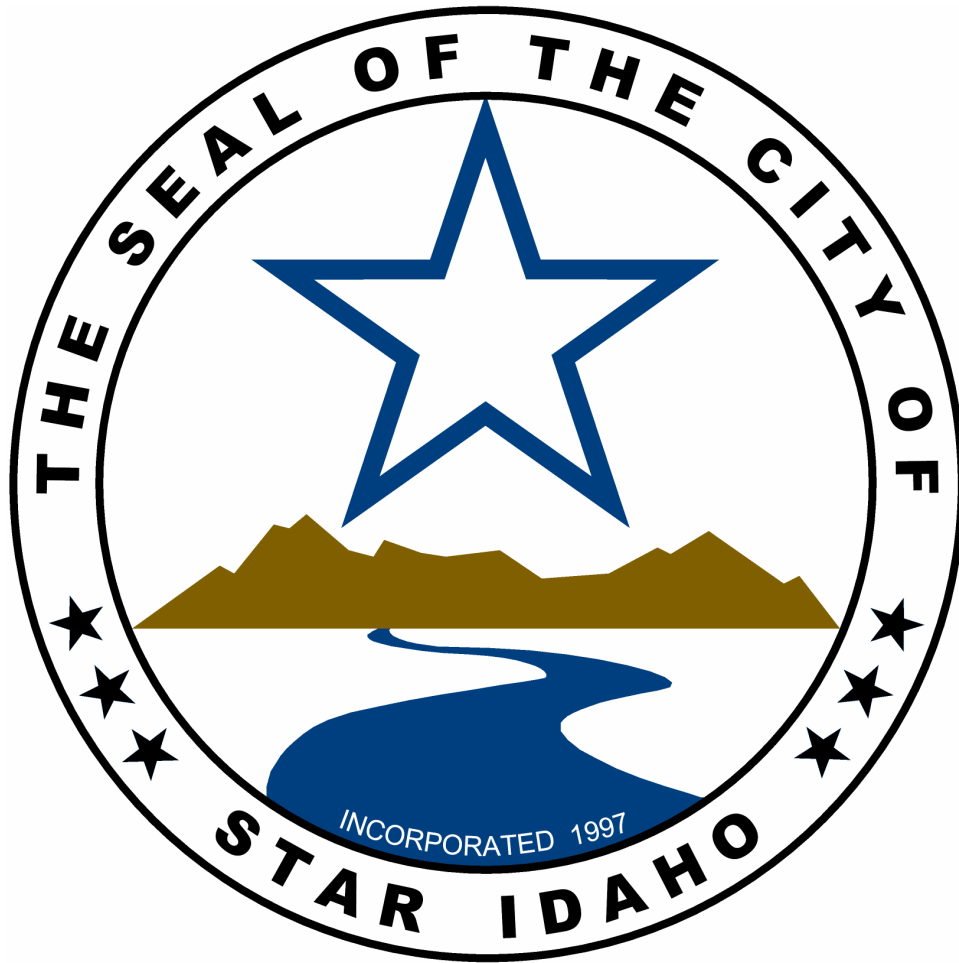


# 2022/2023 Star City Budget



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## City Council

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## **Mayor's Message**

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

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

Star's property tax burden currently falls mainly on homeowners. 93% of our property tax income comes from residential vs. only 7% commercial. Skyrocketing home values in Star make it even more important that we increase our commercial tax base. Since being elected as your Mayor, my goal has been to drive down the residential tax burden by bringing in more businesses. Ridley's Family Market, Ace Hardware, Albertsons, and Les Schwab Tire are new commercial additions to Star. Businesses with locations currently under construction are Greyloch Custom Cabinetry, O'Reilly Auto Parts, McDonalds, Dickey's BBQ, Tap House Pub and Grill, Papa Murphy's, Fizz Drinks and Sweet. Two other commercial buildings with rooftop dining along Highway 44 have just broken ground. Christian Brothers Automotive, Jersey Mike's, Great Scott's, an early learning child center and two corporate headquarters will be coming soon.

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

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

The State of Idaho recently reported that it ended the year with a nearly \$1.4 Billion dollar surplus. I have been working with various state legislators and other mayors in our valley to have the state pay off school bonds with the surplus to reduce property taxes. By paying off school bonds, homeowners could see a 20% reduction in their property taxes.

The Star City Council and I have worked hard to update our comprehensive plan and map, and city code considering the exponential growth. We have reduced densities and updated our code to make for a

more viable and livable city. We approved the South of the River plan which will create a city hub where our citizens can play, dine, shop and live and an Architectural Overlay District that establishes construction design guidelines for our Central Business District.

The future is bright for our great city.

With Respect,

A red ink signature, appearing to be "Trevor A. Chadwick", written in a cursive style.

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 two years has been to maintain a level as close to a zero net as possible. This would indicate that our city is functioning at an efficient level.

### **Reliable Income**

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

### **Property Taxes**

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

### **New Construction Value**

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 \$247,233.51 in income for fiscal year 2022/2023. With the new formula, the city will only be able to collect \$128,485.96 in additional revenue.

### **Revenue Sharing**

But there is good news! This year the City of Star was the beneficiary of the State of Idaho's adjustment in population in relation to revenue sharing. Revenue Sharing is a process where the state returns 11.5 % of the sales tax revenue to cities and counties in Idaho. Star's revenue sharing dollars went from \$656,392 for the 2020/2021 budget year, \$1,007,190.00 for the 2021/2022 budget year to **\$1,355,372.00** for the 2022/2023 budget year.

### **State Liquor Revenue**

Additional money is collected from the state and passed onto local governments in the form of State Liquor Revenue distribution. 50% of the revenues collected are disbursed to cities and counties. Of this 50%, 51.2% goes to cities, 36.8% goes to counties and 12% goes to magistrate court funding. For fiscal year 2022/2023, the City of Star is expected to receive **\$129,477** from this fund. This is an increase of 9.60% from the \$118,071 in revenue to be collected in the current fiscal year of 2021/2022.

### **Franchise Fees**

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

### **Mandatory Expenses**

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

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

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

Impact fees allow taxing districts to assure that growth pays its part in capital improvements. The City of Star collects impact fees for Star Parks Development, Ada County Highway District (ACHD), Star Fire District, and 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 residential development (single family home or multi family home) pays a \$2,050.00 impact fee. These fees can only be used for improvements to current parks, the purchase of property for future parks, or the development of property into parks. In the 2022/2023 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 \$3,529.00 impact fee to the city which is passed through to ACHD for capital improvements on the county owned roadways. Each business and multifamily unit pays a fee as well, but these fees are collected directly by ACHD, and the fee structure varies based on the type of business being developed. ACHD's Impact Fee can only be for specific improvements. Every year this fee can be adjusted by ACHD. 100% of these fees pass through to ACHD; no processing fee is collected. You can view a list of these fees by going to the following link at ACHD: [http://www.achdidaho.org/Documents/Engineering/ImpactFees/Ordinance246/ExhibitA\\_FeeSchedule.pdf](http://www.achdidaho.org/Documents/Engineering/ImpactFees/Ordinance246/ExhibitA_FeeSchedule.pdf)

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

In 2019, the Star Fire Department entered into an agreement with the City of Star to assess an impact fee for all new housing and business permits. Each new residential unit pays a \$809.00 impact fee, and each commercial facility pays \$0.38 per square foot towards impact fees. These fees go towards the Star

Fire Department executing their capital improvement plan that includes the construction of additional stations as necessary. The city receives a \$20.00 processing fee for each permit issued, the remainder is passed through to the fire district each month.

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

With the goal of growth paying for itself, 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 **\$4,601,989.98** in fees. The money must be paid prior to a developer receiving their final plats for each phase of the development. We plan on widening Highway 44 (State Street) from Can Ada Road to Star Road this fiscal year with bidding happening in December 2022. Construction will happen between January and June of 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. The City of Star is looking at options of bringing in the Building Official as a full-time employee versus a contract employee.

#### **Savings**

The City of Star is positioned well financially. The city has no debt and has a sizable amount in savings that could help the city in the event of an economic downturn. We have funds in three banks, and in our Local Government Investment Pool. American Rescue Plan Act (ARPA) funds are only allowed to be used for specific items as directed by federal and/or state governments. We have received our allotment of these funds in the amount of **\$2,265,392.00**. We have chosen to use these funds to benefit the



life/safety of our citizens by helping the fire department in the purchase of a ladder truck and moving the Star Police into a new facility due to the growth that COVID has created. The remainder of savings will be used as needed in the event of an economic downturn or if another need arises in the city.

Currently, we have **\$14,471,155.94** in all the City of Star bank accounts. Breakdown of these funds is as follows:

Savings/Operating Accounts	\$ 9,721,285.48
Park Impact Fee Account:	\$ 2,500,980.14
ITD Proportion Share Account:	\$ 883,498.32
ARPA Funds:	<u>\$ 1,365,392.00</u>
<b><u>Total City of Star Bank Accounts:</u></b>	<b><u>\$ 14,471,155.94</u></b>

### **REVENUE**

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

#### **Property Taxes**

Every year, each taxing district sets their budget using property taxes as a source of revenue for their district. For the 2022/2023 Budget Star's property tax revenue is roughly 12.02% of the total budget. House Bill 389, from 2021, allows a taxing district to increase it's 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 **\$1,730,572.00**. In Exhibits 2 and 3 below you can see how this new levy amount will impact taxes associated with the city, you will in fact see a deduction in the taxes paid to the city due to the increased new construction roll.

The valuations of residential units in Star have increased between 25-50% for the current fiscal year. This creates an issue for Star residential taxes in relation to taxes paid at the county level. When Star home values outpace other areas of the county, a higher burden is placed on our citizens than those in other parts of the county with county wide related taxes. Additionally, the valuation model used for business tax valuations has shown to decrease or not pace with residential values of thus placing a larger burden on the residential taxpayer. Residential tax valuations are based on market value for the lot and the cost

model for the residential improvements. Business tax valuations are based on market value for the lot and income model for the business. This information can be found on the Ada County Assessor website: <https://adacountyassessor.org/propsys/AddressSearch.jsp>

## Foregone

Foregone is the amount of money the city did not add to the tax rolls but could take in future years. That dollar amount can be banked and assessed in future years as an increase in property tax. HB389 limits the city to taking 1% of this total each year for basic business operations, or we can take up to 3% for capital projects that would fall off after the capital project is funded. Currently, Star has a balance of \$ 663,040.00 in the foregone balance. Since we are taking the full 8% available through new construction and a long-lasting policy of the current Mayor and Council, Star will not be adding funds to the Foregone balance this fiscal year.

## Exhibit 2: Residential Property Tax Example

Residential Tax Example #1 (Steven Springs Subdivision Property)					
Valuation	\$360,100.00	Year 2020/2021	Valuation	\$470,200.00	30.57% Year 2021/2022
Homeowners Exemption	\$100,000.00		Homeowners Exemption	\$125,000.00	
Taxed Value	\$260,100.00		Taxed Value	\$345,200.00	
Total Tax	\$ 2,551.47		Total Tax	\$ 2,490.15	please see the notes below
Description	Tax District	Levy Rate	\$ Tax	% of Tax	Incr or Dec
Ada County	1	0.002405262	\$625.61	24.52%	
West Ada School	8	0.002377895	\$618.49	24.24%	
Star Fire	31	0.001699022	\$441.92	17.32%	
Star City	33	0.001245592	\$323.98	12.70%	
Ada County Highway District	6	0.000701539	\$182.47	7.15%	
Star Sewer and Water	37	0.000649096	\$168.83	6.62%	
Ada Community Library	13	0.000435026	\$113.15	4.43%	
College of Western Idaho	100	0.000124293	\$32.33	1.27%	
Emergency Medical	3	0.000118427	\$30.80	1.21%	
Star Cemetery	25	0.000032313	\$ 8.40	0.33%	
Mosquito Abatement	43	0.000021106	\$ 5.49	0.22%	

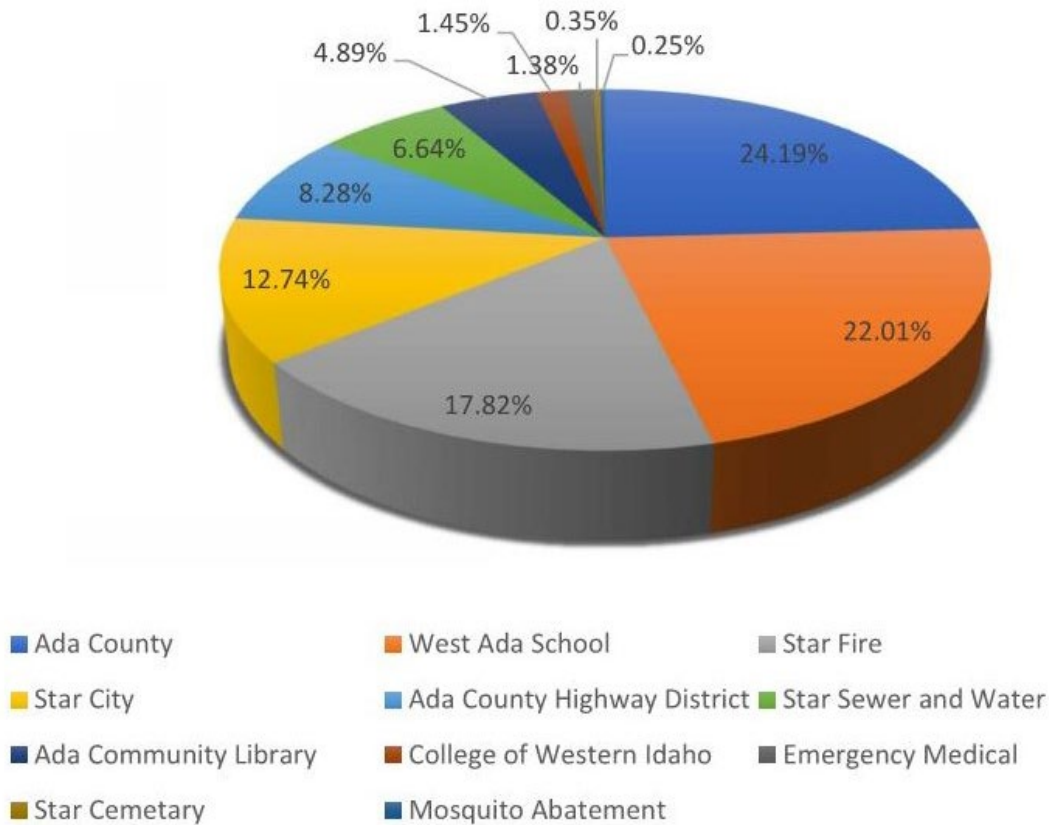
Residential Tax Example #2 (Craftsman Subdivision Property)					
Valuation	\$501,300.00	Year 2020/2021	Valuation	\$605,300.00	20.75% Year 2021/2022
Homeowners Exemption	\$100,000.00		Homeowners Exemption	\$125,000.00	
Taxed Value	\$401,300.00		Taxed Value	\$480,300.00	19.69%
Total Tax	\$ 3,936.58		Total Tax	\$ 3,464.72	please see the notes below
Description	Tax District	Levy Rate	\$ Tax	% of Tax	Incr or Dec
Ada County	1	0.002405262	\$965.23	24.52%	
West Ada School	8	0.002377895	\$954.25	24.24%	
Star Fire	31	0.001699022	\$681.82	17.32%	
Star City	33	0.001245592	\$499.86	12.70%	
Ada County Highway District	6	0.000701539	\$281.53	7.15%	
Star Sewer and Water	37	0.000649096	\$260.48	6.62%	
Ada Community Library	13	0.000435026	\$174.58	4.43%	
College of Western Idaho	100	0.000124293	\$ 49.88	1.27%	
Emergency Medical	3	0.000118427	\$ 47.52	1.21%	
Star Cemetery	25	0.000032313	\$ 12.97	0.33%	
Mosquito Abatement	43	0.000021106	\$ 8.47	0.22%	

Residential Tax Example #3 (West Ada Subdivision Property)					
Valuation	\$643,000.00	36.75% Year 2022/2023	Valuation	\$927,600.00	53.25% Year 2022/2023
Homeowners Exemption	\$125,000.00		Homeowners Exemption	\$125,000.00	
Taxed Value	\$518,000.00		Taxed Value	\$802,600.00	67.10%
Total Tax	\$ 2,107.45	please see the notes below	Total Tax	\$ 3,265.33	please see the notes below
Description	Tax District	Levy Rate	\$ Tax	% of Tax	Incr or Dec
Ada County	1	0.0014698663910	\$ 761.39	36.13%	\$ 159.04
West Ada School	8	0	\$ -	0.00%	
Star Fire	31	0.0008026649260	\$ 415.78	19.73%	\$ (28.05)
Star City	33	0.0005894659870	\$ 305.34	14.49%	\$ (11.97)
Ada County Highway District	6	0.0004598053620	\$ 238.18	11.30%	\$ 32.00
Star Sewer and Water	37	0.0002978545550	\$ 154.29	7.32%	\$ (10.95)
Ada Community Library	13	0.0002614410190	\$ 135.43	6.43%	\$ 13.78
College of Western Idaho	100	0.0000793161182	\$ 41.09	1.95%	\$ 4.89
Emergency Medical	3	0.0000768251110	\$ 39.80	1.89%	\$ 5.34
Star Cemetery	25	0.0000175450730	\$ 9.09	0.43%	\$ 0.43
Mosquito Abatement	43	0.0000136543900	\$ 7.07	0.34%	\$ 0.94

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

# Residential Property Tax Comparision



## Exhibit 3: Business Property Tax Example

Business Tax Example 1 (Bi-Mart)					
Valuation	\$4,577,100.00	Year 2020/2021	Valuation	\$4,332,700.00	Year 2021/2022
Taxed Value	\$4,577,100.00		Taxed Value	\$4,332,700.00	
Total Tax	\$45,381.96		Total Tax	\$31,579.39	
Description	Tax District	Levy Rate	\$ Tax	% of Tax	
Ada County	1	0.002405262	\$11,009.12	24.25%	
West Ada School	8	0.002377895	\$10,883.86	23.98%	
Star Fire	31	0.001699022	\$7,776.59	17.13%	
Star City	33	0.001245592	\$5,701.20	12.56%	
Ada County Highway District	6	0.000701539	\$3,211.01	7.07%	
Star Sewer and Water	37	0.000649096	\$2,970.98	6.54%	
Ada Community Library	13	0.000435026	\$1,991.16	4.38%	
College of Western Idaho	100	0.000124293	\$568.90	1.25%	
Emergency Medical	3	0.000118422	\$542.03	1.19%	
Flood Control District #10	45	0.000105437	\$482.60	0.01%	
Star Cemetary	25	0.000032313	\$147.90	0.32%	
Mosquito Abatement	43	0.000021106	\$96.60	0.21%	

Business Tax Example 2 (El Mariachi Loco Restaurante)					
Valuation	\$743,500.00	Year 2020/2021	Valuation	\$743,500.00	Year 2021/2022
Taxed Value	\$743,500.00		Taxed Value	\$743,500.00	
Total Tax	\$8,537.27		Total Tax	\$5,358.65	
Description	Tax District	Levy Rate	\$ Tax	% of Tax	
Ada County	1	0.002405262	\$2,093.30	24.52%	
West Ada School	8	0.002377895	\$2,069.48	24.24%	
Star Fire	31	0.001699022	\$1,478.66	17.32%	
Star City	33	0.001245592	\$1,084.04	12.69%	
Ada County Highway District	6	0.000701539	\$610.55	7.15%	
Star Sewer and Water	37	0.000649096	\$564.91	6.61%	
Ada Community Library	13	0.000435026	\$378.60	4.43%	
College of Western Idaho	100	0.000124293	\$108.17	1.26%	
Emergency Medical	3	0.000118422	\$103.06	1.20%	
Star Cemetary	25	0.000032313	\$28.12	0.32%	
Mosquito Abatement	43	0.000021106	\$18.37	0.21%	

Business Tax Example 3 (Please see notes below)					
Valuation	\$5,480,800.00	Year 2022/2023	Valuation	\$5,480,800.00	Year 2022/2023
Taxed Value	\$5,480,800.00		Taxed Value	\$5,480,800.00	
Total Tax	\$22,638.73		Total Tax	\$22,638.73	
Description	Tax District	Levy Rate	\$ Tax	Incr or Dec	
Ada County	1	0.0014698663910	\$8,056.04	\$ (243.14)	
West Ada School	8	0	\$ -		
Star Fire	31	0.0008026649260	\$4,399.25	\$ (1,171.45)	
Star City	33	0.0005894659870	\$3,230.75	\$ (466.30)	
Ada County Highway District	6	0.0004598053620	\$2,520.10	\$ 95.99	
Star Sewer and Water	37	0.0002978545550	\$1,632.48	\$ (290.50)	
Ada Community Library	13	0.0002614410190	\$1,432.91	\$ 10.79	
College of Western Idaho	100	0.000079316182	\$434.72	\$ 6.26	
Emergency Medical	3	0.000076825110	\$421.06	\$ 32.32	
Flood Control District #10	45	0.00002113585	\$340.43	\$ (11.76)	
Star Cemetary	25	0.000017545073	\$96.16	\$ (4.91)	
Mosquito Abatement	43	0.000013654390	\$74.84	\$ 2.00	

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

### **Revenue Sharing and Liquor Revenue**

The City of Star expects to receive **\$1,333,372.00** from the State of Idaho in the form of revenue sharing. This is a 34.57% increase from the prior year. This increase allows the city to make up for some of the new construction revenue loss as a result of House Bill 389.

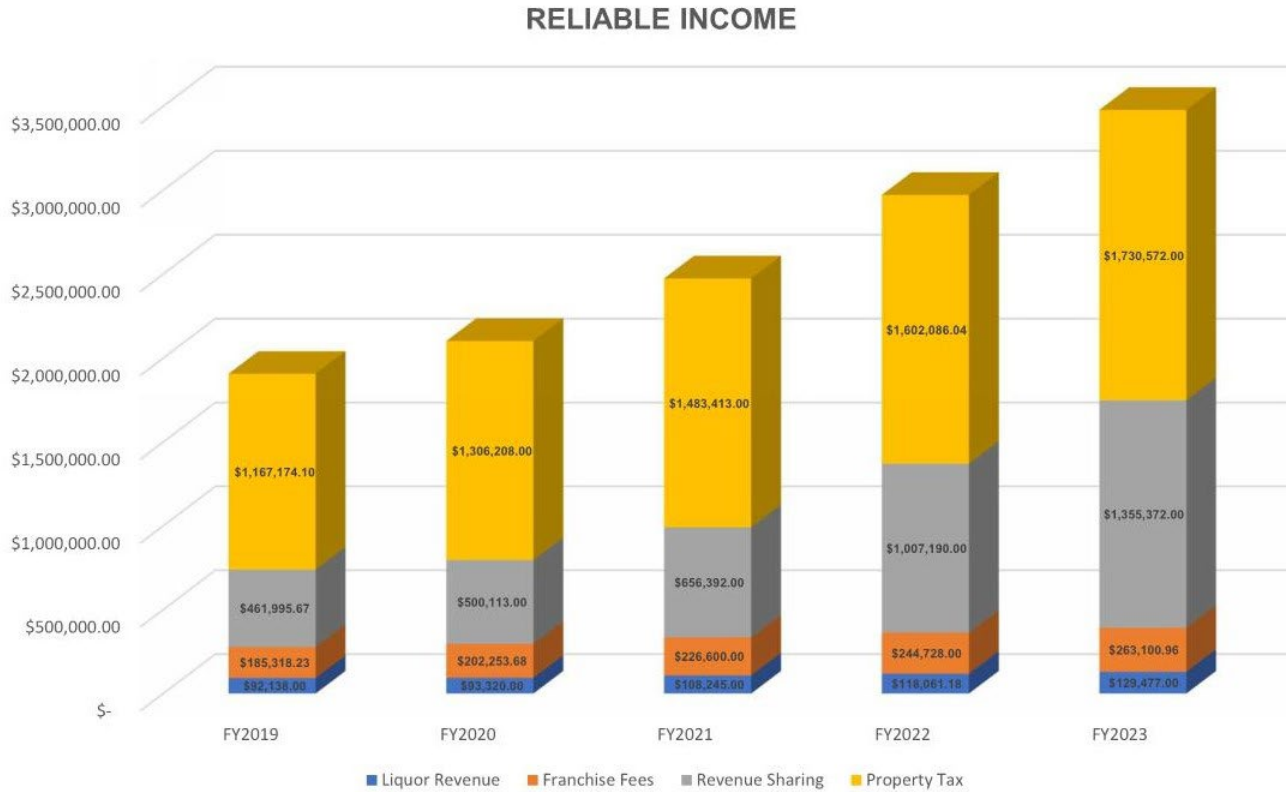
Liquor Revenue is expected to be **\$129,477.00**. This is an increase of 9.66% from the year prior.

### **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 7.5% in fees from these franchises in the fiscal year 2022/2023. The aggregate total the city will collect is **\$263,100.96.00**.

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

**Exhibit 4: Reliable Income Growth**



**Impact Fees and Proportionate Share**

Impact fees are an important source of growth paying for itself. In fiscal budget year 2021/2022 the city planned for 500 building permits to be issued. With the large number of people moving to the Treasure Valley, Star has seen an increase in the number of building permits being issued. The increase in growth in the Treasure Valley has created supply challenges, with no relief in sight. For the 2022/2023 budget year, Star plans to budget for 500 building permits, so our pass-through income from these categories will remain flat over years prior. The impact fee for Canyon Highway District 4 (CHD4) was approved in December 2021. Not knowing the trends of development on the Canyon County side, the city will have to adjust its budget as data starts to come in. Below is the income expected in each category from impact fees.

<b>ACHD Impact Fee:</b>	<b>\$ 1,800,000.00</b> (450 * \$ 4,000.00)
<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 a little over \$4,000,000.00 committed to the proportionate share fund, however these funds are not collected by the city until the final plat is picked up by the developer with each phase of a development. The City of Star has budgeted **\$100,000.00** to be collected and will adjust this area of the budget as final plats are completed and fees are paid. Exhibit 5 shows the projects and proportionate shares as determined by the Idaho Transportation Department (ITD) and agreed upon by the developer and the City of Star.

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

##### **ITD Proportionate Share - City of Star**

<b>Subdivision Name</b>	<b>Committed</b>	<b>Paid</b>
Amazon Falls	\$ 88,838.00	\$ 88,383.00
Breitenbach Ridge	\$ 14,072.00	\$ 14,072.00
Canopi Estates	\$ 3,324.00	
Canvasback	\$ 188,000.00	
Cherished Estates	\$ 83,599.00	
Craftsman Estates North	\$ 12,665.00	
Cranefield	\$ 72,798.00	
Cresta Del Sol	\$ 109,660.05	\$ 66,520.08
Crystal Springs Apartments	\$ 216,000.00	\$ 216,000.00
East River Ranch	\$ 237,600.00	
Fountain Park	\$ 312,380.00	
Haven Ranch	\$ 2,770.00	
Inspirado	\$ 488,000.00	
Langtree Bungalows	\$ 92,000.00	
Loran Estates	\$ 2,690.00	
Milestone Ranch	\$ 39,222.00	
Moyle Heights	\$ 3,474.36	
Norterra	\$ 748,061.00	
Oaklawn	\$ 105,950.00	
Paint Point	\$ 14,056.00	\$ 14,056.00
River Park	\$ 210,787.00	
Rivercreek Landing	\$ 123,659.00	
Rivermoor	\$ 294,168.00	
Rooster Hollow	\$ 1,630.00	
Rosti Farms	\$ 874,625.00	\$ 377,772.24
Saddlewood	\$ 36,250.00	
Sellwood	\$ 113,191.00	
Stardust Ranch	\$ 8,318.00	
Stargazer	\$ 109,361.00	
Starpointe	\$ 131,671.00	
Stonecrest	\$ 9,894.00	\$ 9,894.00
Sunfield Estates	\$ 52,630.00	\$ 52,630.00
Trapper Ridge	\$ 3,000.00	\$ 3,000.00
Wildrye Creek	\$ 91,471.00	\$ 41,116.00
<b>Totals</b>	<b>\$ 4,895,814.41</b>	<b>\$ 883,443.32</b>

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

The City of Star contracts services related to our inspectors and plan reviews. The contract concept has benefits when the number of permits is low, so the city is not paying for a full-time employee with benefits. However, when we have many permits being issued, this increased expense could be used

elsewhere to improve services, improve facilities, and/or save for capital projects that may not be paid for with impact fees. The city has contracts with building, electrical, plumbing, and mechanical inspectors. We are working to bring the building official inhouse as a regular employee versus contract employee. We are unable to base this income on the number of permits, as the total cost of each residential unit or business varies based on size and amenities. The projected income for building fees is as follows:

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

There are various Land Use fees associated with the many developments in Star. These fees range from \$50.00 to \$3,000.00 plus. Additionally, land use applicants will pay any additional costs incurred by the City in obtaining a review of the application, by architects, engineers, or other professionals.

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

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

### **General License and Fees**

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

Every year the city collects fees related to dog licenses. Our goal is to have all dogs licensed within our city limits for two reasons. One is to make certain our pups are returned to the rightful owner if they 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 2022/2023 the expected revenue generated for General Licenses are as follows:

Dog Licenses	\$ 3,100.00
Vendors License	\$ 2,400.00
Alcohol Beverage License	\$ 7,170.00
Park Reservations	\$ 10,000.00
Facility Rentals	\$ 16,000.00

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 2022/2023 General Fees income are as follows:

Interest Revenue	\$ 20,000.00
Donations	\$ 9,000.00

### **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 have 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 these kids off of the road for safety. In 2022/2023 we will continue to look for grants that benefit the City of Star's citizens.

Park/Pathways Grant	\$ 200,000.00
Transportation Planning Grant	\$ 45,000.00

All cities and counties in Idaho are provided with American Rescue Plan Act (ARPA) funds base on population. The City of Star received a total of \$2,265,392.00. The first payment was received in June 2021 and the second payment was received in June of 2022. The city expects to receive another payment in the next fiscal year for the same amount. These funds are being used to improve the public safety of our community by purchasing a ladder fire truck and expanding our police facilities.



In fiscal year 2021/2022 we were successful in having 100% of the Hometown Celebration paid for with donations. Businesses stepped up in a big way providing the city with \$65,000.00 in donations. The city will continue to work on sponsorships for this very important community event.

Hometown Celebration **\$ 65,000.00**

**Sports and Recreation Programing Fees**

We have a robust sports and recreation program. Many classes are offered through our recreation department such as: mosaic arts, fit and fall, kid’s camps, yoga, etc. Our sports programing includes soccer, baseball, softball, football, lacrosse, and more. The Star Riverhouse, has created opportunities in Star providing kids summer camps, various classes, and programs. We continue to see an increase in the number of participants year after year. The city has roughly 500 plus participants every year in the various programs. Revenue collected from these programs for 2022/2023 are expected as follows:

Sports Fees **\$ 88,000.00**  
Recreation Fees **\$ 87,000.00**

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

Court Fines are fines that are paid back to the city for various criminal activities that have taken place. There is no real formula to determine how much the city will receive in these fines. The lower the fines the better we are off, with lower crime rates.

Our Star Mayor’s Youth Council (MYC) has been focusing on increasing the amount of Mayor’s Youth Scholarshisp donations. The goal of the MYC is to raise money through fundraisers to offset the amount paid out in annual scholarships. At this year’s Hometown Celebration these fantastic young men and women collected more than \$6,000.00 to be applied towards scholarships.

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

Unrestricted funds are funds transferred into the P&L to cover costs. This year the General Funds transfer is money comeing from our savings accounts to help fund the widening of Highway 44 between CanAda and Star Road. Transfer from park funds are funds transferred out of our park impact fee account to be used on capital improvement projects. The transfer from ITD’s proportionate share funds will be transferred and used to improvement Highway 44 between CanAda and Star Road. The transfer from ARPA funds will be used for improvements at the new Police facility.

Below is the expected revenue for these items:

Court Fines	\$ 7,000.00
Scholarships	\$ 6,000.00
Miscellaneous Revenue	\$ 1,000.00
General Funds	\$ 2,422,577.49
Transfer from Park Impact Funds	\$ 941,031.28
Transfer from ITD Proportiant Share	\$ 900,000.00
Transfer from ARPA Funds	\$ 500,000.00

The total projected revenue from all sources for fiscal year 2022/2023 is **\$14,396,119.73**.

It is important to note that only **\$1,730,572.00** of this projected revenue is coming from property tax revenue, or 12.02% of the total revenue.

# Exhibit 6: 2022/2023 Revenue Budget

City of Star REVENUE			
Acct #	Item	2021/2022 Final Budget	2022/2023 Budget Proposal
<b>310</b>	<b>Property Tax</b>	<b>\$1,602,086.04</b>	<b>\$1,730,572.00</b>
<b>311</b>	<b>Sales &amp; Use Tax</b>		
311.10	Revenue Sharing	\$1,007,190.00	\$1,355,372.00
311.40	Liquor Revenue	\$118,071.00	\$129,477.00
<b>312</b>	<b>Franchise Fees</b>		
312.10	Power	\$50,781.06	\$55,000.00
312.20	Cable	\$7,880.24	\$8,100.00
312.30	Natural Gas	\$88,787.32	\$98,143.64
312.40	Waste Management	\$97,279.38	\$101,857.32
<b>320</b>	<b>General Licenses</b>		
320.10	Dog Licenses	\$2,500.00	\$3,100.00
320.20	Vendors Licenses	\$2,400.00	\$2,400.00
320.30	Alcoholic Beverage	\$7,163.00	\$7,170.00
320.40	Park Reservation	\$4,725.00	\$10,000.00
320.50	Rentals	\$16,250.00	\$16,000.00
<b>333</b>	<b>Scholarships</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>
<b>334</b>	<b>Events</b>		
334.10	Hometown Celebration	\$45,000.00	\$65,000.00
<b>335</b>	<b>Grants</b>		
335.10	Park/Pathways Grant	\$45,000.00	\$200,000.00
335.20	Fiber Grant	\$0.00	\$0.00
335.30	ARPA Funds	\$1,132,696.00	\$0.00
335.40	Transportation Planning Grant	\$45,000.00	\$45,000.00
<b>338</b>	<b>Court Fines</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>
<b>342</b>	<b>Building Fees</b>		
342.10	Building	\$1,209,763.00	\$1,209,763.00
342.20	Electrical	\$156,852.00	\$156,852.00
342.30	Plumbing	\$156,852.00	\$156,852.00
342.40	Mechanical	\$156,852.00	\$156,852.00
342.40	Re-Inspection Fees	\$0.00	\$5,000.00
<b>343</b>	<b>Impact Fee/Prop. Share</b>		
343.10	Park Impact Fees	\$1,025,000.00	\$1,025,000.00
343.20	ACHD	\$1,716,500.00	\$1,800,000.00
343.30	Star Fire	\$404,500.00	\$404,500.00
343.40	ITD Proportionate Share	\$100,000.00	\$100,000.00
343.50	CHD4 Impact Fees	\$50,000.00	\$252,500.00
<b>344</b>	<b>Land Use Fees</b>		
344.10	Zoning Admin Fees	\$120,000.00	\$120,000.00
344.20	Bonding	\$200,000.00	\$200,000.00
<b>350</b>	<b>Recreation</b>		
350.10	Sports	\$62,000.00	\$88,000.00
350.20	Classes & Activities	\$35,145.00	\$87,000.00
<b>361</b>	<b>General Fees</b>		
361.10	Interest Revenue	\$13,000.00	\$20,000.00
361.20	Donations	\$9,000.00	\$9,000.00
<b>384</b>	<b>Miscellaneous</b>		
384.10	Miscellaneous	\$1,000.00	\$1,000.00
384.20	COVID 19	\$0.00	\$0.00
<b>390</b>	<b>Unrestricted Funds</b>		
390.10	Transfer from General Funds	\$400,000.00	\$2,422,577.49
390.20	Transfer from Park Funds	\$1,625,000.00	\$941,031.28
390.30	Transfer from ITD Prop Funds	\$900,000.00	\$900,000.00
	Transfer from ARPA Funds	\$0.00	\$500,000.00
<b>TOTAL</b>		<b>\$12,627,273.04</b>	<b>\$14,396,119.73</b>
<b>Reliable Income</b>			
<b>Pass Thru Income</b>			

## **EXPENSES**

The City of Star looks at the following expenses as mandatory expenses with a goal of having net zero in reliable income to mandatory expenses. With the approval of House Bill 389, we were faced with the challenge of obtaining this goal for fiscal year 2022/2023. The loss of nearly \$150,000.00 in new construction revenue created a deficit of (\$ 179,402.97). The City is working with the development community to look for ways to offset this deficit.

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

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

### **Law Enforcement**

Our Police Department services are provided through a contract with the Ada County Sheriff's Office. The current contract provides for eight patrol deputies, two detectives, one administrative support and one Chief. There are several metrics we look at to analyze our police needs in Star. Our goal is to have a one minute or less response time on Code 3 calls, maintain less than 18 crimes per 1,000 residents, and make sure proactive police calls outpace the reactive one. To achieve these goals, we require a ratio of one commissioned officer per 1,000 residents.

Calls for service continue to increase in the City of Star and the Treasure Valley. With the increase in our population, we continue to see an increase in calls for service.

<b>Calendar Year</b>	<b>Number of Calls</b>	<b>Deputies</b>	<b>Average # of Calls per Deputy</b>
2018	5,658	6	943
2019	8,092	6	1,349
2020	9,157	6	1,526
2021	7,427	6	1,238
2022*	11,153	8	1,394

\*Annualized based on 6,506 calls from January to July

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 15,230 people, and eight


patrol deputies, two detectives and one chief, our citizen to police ratio is 0.722 officers per 1,000 citizens, well below the national average.

The increase in calls for service, projected growth and number of officers per 1,000 make it necessary to add one patrol sergeant for fiscal year 2022/2023. Ada County Sheriff's Office requires upgrading our Chief I (Sergeant) position to Chief II (Lieutenant) when adding a sergeant. The number one benefit of using a police contract model is that it gives us access to all of the resources available at the Ada County Sheriff's Office at no additional cost to the citizens of Star. When a major incident occurs, we have the full staff of the Sheriff's office at our disposal.

The total contract cost to add one patrol sergeant, upgrade to from Chief I to Chief II, and a cost of living adjustment, is **\$1,752,845.66**.

With our current property tax levy amount of \$1,730,572.00, we are covering 98.7% of the cost of this contract with property taxes, assuring no loss of coverage if we have a downturn in the economy.

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

<b>FY23 Star City Contract</b>			
<b>Consolidated Contract City Budget Summary</b>		<b>Base</b>	<b>Chief II One Sergeant One Vehicle</b>
<u>Personnel</u>	\$	1,521,604.22	\$ 1,697,865.55
<u>Equipment / Uniforms</u>	\$	37,079.85	\$ 40,450.75
<u>Operational</u>	\$	16,047.20	\$ 16,602.20
<u>Vehicles</u>	\$	105,095.54	\$ 123,351.79
<u>Support</u>	\$	6,510.00	\$ 6,510.00
<b>Total Expenses before credit</b>	<b>\$</b>	<b>1,686,336.82</b>	<b>\$ 1,884,780.28</b>
Less Shared Services Credit	\$	(118,043.58)	\$ (131,934.62)
<b>New FY23 Contract Amount</b>	<b>\$</b>	<b>1,568,293.24</b>	<b>\$ 1,752,845.66</b>
Prior year contract amount		\$1,518,780.41	\$1,518,780.41
<b>Net change to contract for FY23</b>	<b>\$</b>	<b>49,512.83</b>	<b>\$ - \$ 234,065.25</b>

#### **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. Per Idaho State Statue, the Mayor and Council salaries can only be changed during an election year of council members. The pay will remain the same for the City Council and Mayor.

Mayor Payroll	<b>\$ 85,000.00</b>
Council Payroll	<b>\$ 57,600.00</b>

### **Remaining Payroll/Employee Costs**

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

Clerk's Payroll	<b>\$ 296,548.74 (5 employees)</b>
Planning and Zoning Payroll	<b>\$ 368,999.77 (6 employees)</b>
Recreation Payroll	<b>\$ 198,642.44 (5 employees)</b>
Buildings and Grounds Payroll	<b>\$ 269,189.79 (6 employees)</b>
Employee Costs	
FICA/Medicare	<b>\$ 72,315.96</b>
Workmans Comp	<b>\$ 27,779.20</b>
Public Retirement	<b>\$ 125,120.37</b>
Health Insurance	<b>\$ 288,288.00</b>

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

## City of Star FY 2022/2023 Budget Proposal



## **Legal, Professional Services and ICRMP**

In 2006, the City of Star annexed approximately 650 acres from Canyon County into the city. Several additional developments have annexed into Star that are located in Canyon County over the past few years. These annexations 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>\$ 32,445.00</b>
Canyon County Prosecutor	<b>\$ 15,750.00</b>

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

City Attorney	<b>\$ 48,000.00</b>
Additional Legal	<b>\$ 45,000.00</b>

We have moved our City Engineer position into a full time position with the city. We are splitting the salary of this engineer with our Star Sewer and Water District, thus reducing expenses for both entities. We will still contract with Keller Associates on an as needed basis for overflow work. Our IT contract is with Computer Consulting and Ernie Yenne. He has been with the city since February 2019.

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

Kellar Associates	<b>\$ 10,000.00</b>
IT (Computer Consulting)	<b>\$ 20,000.00</b>
ICRMP	<b>\$ 12,600.00</b>

## **Parks Development**

We made great progress in the development of our park facilities between 2020-2022. 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 venue. Additional work will continue on the completion of the Riverhouse Park Ponds area to include sidewalks, grass, beaches, irrigation and trees. The construction of "Dockzilla" began this year and will be installed in the west Riverhouse Pond.



The city also completed improvements to Hunter's Creek Park by adding concrete pathways and improvements that make it more accessible to more individuals. Playground equipment will be added to the park later this year. We have also made accessibility improvements to Blake Haven Park, and the new Waggin Tails Dog Park is nearly complete.

We will continue to develop parks as part of our capital improvement plan; in fiscal year 2022/2023 a new play surface will be installed in the Blake Haven Park playground area, a shade structure will be installed at the Tom Erlebach Skatepark at Hunter's Creek, and we are working on a plan for a splash pad, basketball court, pickleball courts and additional parking at Pavilion Park next to the new dog park. We have a 40-year lease on the school district's property south of Roselands for a future park and will begin design work soon. When Trident Park is deeded to the city, there are plans for pathways, benches, and shaded areas. All of these park improvements, are part of our capital improvement plan, and are paid for with Park Impact Fees. No taxpayer dollars are used for the building or development of our parks. Taxpayer funds are used to maintain the parks. The following park expenses are planned for fiscal year 2022/2023.

Blake Haven Park playground resurface	\$ 150,000.00
Pavilion Park (Splash Pad, Pickleball and Basketball)	\$ 1,000,000.00
Hunter's Creek Skate Shade	\$ 100,000.00
Star Riverhouse Ponds	\$ 1,200,000.00

#### **Future Development of Parks**

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

#### **Professional Dues**

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

Ada County Emergency Management	\$ 4,643.10
Association of Idaho Cities	\$ 5,040.00
Boise Valley Economic Partnership	\$ 1,102.50
COMPASS	\$ 5,764.97
AIC – Clerks	\$ 154.35
International Code Council	\$ 152.25
Treasure Valley Partnership	\$ 915.60
Valley Regional Transit (Seat at the table)	\$ 7,377.30
Boise Metro Chamber of Commerce	\$ 997.50
Star Chamber of Commerce	\$ 157.50

Idaho Nursery Association	\$ 78.75
Recreation Today (Playgroud Inspections)	\$ 630.00
Arbor Association	\$ 131.25
NORFMA	\$ 262.50
SW Idaho Business Alliance	\$ 47.25
Idaho Parks and Recreation Association	\$ 157.50

**Committees**

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

You may have recently participated in Star’s Hometown Celebration on July 4th. This fantastic event is organized entirely by volunteers from the Activities Committee (AC). We had a record turnout for the parade and record number of pies auctioned off at the Pie Auction benefiting the Star Senior Center. Additionally, the AC hosts the Summer Concert Series at the Riverhouse, Movie Night at Blake Haven, Trunk or Treat, Christmas at the Riverhouse, and two new events for this year, the Veteran’s Day Potato Feed, and a New Year’s Eve Celebration. They raised nearly \$75,000 in donations to make these events possible for our community.

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. They did a great job putting together the idea for the mural on the Star Senior Center. They are working on beautifying our traffic control boxes and adding seasonal banners to our State Street light poles.

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

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

Transportation	\$ 2,000.00
Beautification and Pathways	\$ 24,900.00
Economic Development	\$ 2,000.00
Impact Fee Committee	\$ 2,000.00
Activities Committee	\$ 2,000.00
Mayors Youth Council	\$ 5,000.00
Historical Committee	\$ 5,000.00

### **Building Expenses and Land Use Bonds**

The city contracts with four building inspectors. We pay up to 60% of the fee to the building officials and keep the remaining as income for the city. The large growth we are currently seeing in the valley has created an increase in the revenue generated. We increased the expected amount of these expenses this budget year. We are looking at the option of bringing the building official in-house this upcoming fiscal year. 60% of these fees are pass through, the remaining 40% is income. The Planning and Zoning department has requested and received approved from the city council to increase fees in June 2022. We are keeping these expenses the same as last year with the belief that we will have an economic slow down due to higher interest rates and inflation.

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

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

Land Use Bonds	\$ 200,000.00
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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 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 \$2,500,000 in the Star Park Impact fee account. This money 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. We will see in the 2022/2023 fiscal year the improvements to five lanes on Highway 44 from Can Ada Road to Star Road.

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	\$ 1,800,000.00
Star Fire Impact	\$ 394,500.00
ITD Proportionate Share	\$ 3,000,000.00
CHD4	\$ 252,500.00

**Sports and Recreation**

There are several expenses associated with the various sports and recreation programs the city offers. Our Recreation team does a great job working to control costs. The goal is to have the registration fees pay for 100% of expenses.

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

We would like to improve the overall experience of the citizens participating in these programs and provide solid data to staff regarding these programs. We have had issues finding a good solid program for this better experience, however, we will continue to search for this by talking with the various city programs in our region

Sporting Expenses	\$ 57,000.00
Recreation Expenses	\$ 84,000.00

## **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. However, in fiscal year 2022/2023 we will not be working on a specific area plan. The city just approved a new comprehensive plan and map along with a new city code that reduced densities in Star. Additionally, with the ongoing litigation with the City of Middleton in the Canyon County area, it would not be fiscally responsible to put any plans in place until we have resolution. Thus these two areas that we budget for in the prior fiscal year will not have monies applied to them.

West Star Plan Land Use Planning	<b>\$ 0.00</b>
Transportation Plan	<b>\$ 0.00</b>

## **Buildings and Grounds**

The budget for the Building and Grounds section remain relatively unchanged for the 2022/2023 fiscal year, except for the areas where fuel and fertilizer are needed. We have increased the budget for fuel, fertilizer, field paint and trash receptacles. We have reduced the budget for hand tools by half. The Building and Maintenance crew will add one additional staff member this coming budget year.

As vandalism increases there is an increased need for staff to repair the damage. The city has been very proactive this past year by placing cameras in our city parks to catch some of the vandals. It has been successful and our police have resolved many of the issues.

Star's original City Hall (the green building next to the current City Hall), is owned by the City of Star. In fiscal year 2021/2022 we budgeted \$50,000.00 to improve the roof, windows and paint. Very excited to say we were \$10,000.00 under budget in this endeavor thus this line item will be zeroed out.

Buildings	<b>\$ 48,250.00</b>
Grounds	<b>\$ 62,250.00</b>
Equipment	<b>\$ 17,100.00</b>
Tools	<b>\$ 13,000.00</b>
Repair	<b>\$ 39,250.00</b>
Uniform	<b>\$ 1,950.00</b>
Landscaping	<b>\$ 39,000.00</b>

## **Capital**

In 2021/2022, the city was able to improve its systems with the purchase and conversion with the Blackmountain software and the municode system. Additionally, with the opening of Waggin Tails Dog Park, the city purchased an additional mower to maintain the park. In 2022/2023, the city will have a moderate budget for Capital and Equipment in case a need arises during the year. We have seen a

need for improvements to the aging heating and cooling system at City Hall and will most likely utilize these funds for the improvements. A contractor has been assessing our heating and cooling systems and will have a estimate in late August.

Equipment	<b>\$ 10,000.00</b>
General/Buildings	<b>\$ 20,000.00</b>

### **Closing**

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

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

**Exhibit 9: City of Star 2022/2023 Expenses**

City of Star EXPENSE			
Acct #	Item	2021/2022 Final Budget	2022/2023 Budget Proposal
<b>411</b>	<b>Executive</b>		
411.10	Mayor	\$ 85,000.00	\$ 85,000.00
411.20	Council	\$ 57,600.00	\$ 57,600.00
411.30	Administrative Assistant	\$ 46,275.84	\$ -
<b>412</b>	<b>Clerks</b>		
412.10	City Clerk/Treasurer	\$ 85,000.00	\$ 92,956.23
412.20	Deputy Clerk	\$ 57,600.00	\$ 52,784.51
412.30	Deputy Clerk	\$ -	\$ 42,723.20
412.40	Added Deputy Clerk	\$ -	\$ 44,000.00
412.50	Public Information Officer	\$ 46,275.84	\$ 64,084.80
412.60	Part Time Help	\$ -	\$ -
<b>413</b>	<b>Planning &amp; Zoning</b>		
413.10	Zoning Administrator/Planner	\$ 89,074.00	\$ 99,206.97
412.20	Planner II/Code Enforcement	\$ 64,800.00	\$ 70,476.03
413.30	Building Clerk	\$ 41,658.26	\$ 45,307.95
413.40	Building Clerk II	\$ 40,435.20	\$ 43,983.53
413.50	City Engineer (Cost Share with SSWD)	\$ -	\$ 62,500.00
413.60	Planning & Zoning Admin/Assitant	\$ -	\$ 47,525.29
413.70	Part Time Help	\$ -	\$ -
413.80	Code Enforcement	\$ -	\$ -
<b>414</b>	<b>Recreation</b>		
414.10	Sports and Recreation Admin	\$ 32,480.00	\$ 45,243.87
414.20	Sports Coordinator	\$ 54,385.34	\$ 59,171.63
414.30	Sports Assistant	\$ 15,000.00	\$ 15,000.00
414.40	Recreation Coordinator	\$ 58,878.14	\$ 64,226.94
414.50	Recreation Assistant	\$ 15,000.00	\$ 15,000.00
<b>415</b>	<b>Bldg &amp; Grounds Mtnc.</b>		
415.10	B&G Superintendent	\$ 52,000.00	\$ 55,000.00
415.20	B&G Employees 1	\$ 41,356.22	\$ 44,987.32
415.40	B&G Employee 2	\$ 40,502.59	\$ 44,047.62
415.50	B&G Employee 3	\$ 36,640.00	\$ 41,548.31
415.60	B&G Employee 4	\$ -	\$ 44,000.00
415.70	Custodial Services Employee	\$ -	\$ 39,606.54
415.80	Seasonal Help	\$ 20,000.00	\$ 20,000.00
<b>416</b>	<b>Employee Costs</b>		
416.10	FICA/Medicare	\$ 65,741.78	\$ 72,315.96
416.20	Workman's Comp	\$ 25,253.82	\$ 27,779.20
416.30	Public Retirement	\$ 113,745.79	\$ 125,120.37
416.40	Health Insurance	\$ 229,200.00	\$ 288,288.00
416.50	HR Adjustments	\$ -	\$ 44,895.00
416.60	Training	\$ 2,500.00	\$ 2,500.00
416.70	Travel & Per Diem	\$ 3,000.00	\$ 3,000.00
<b>418</b>	<b>Bank Service Charge</b>	\$ 500.00	\$ 500.00
<b>419</b>	<b>Grant Expense</b>	\$ 1,205,576.00	\$ 200,000.00



Acct #	Item	2021/2022 Final Budget	2022/2023 Budget Proposal
<b>420</b>	<b>Legal</b>		
420.10	City Attorney	\$ 45,000.00	\$ 48,000.00
420.20	Outside Legal Fees	\$ 45,000.00	\$ 45,000.00
420.30	Ada County Prosecuting Attorney	\$ 30,900.00	\$ 32,445.00
420.40	Canyon County Prosecuting Attorney	\$ 15,000.00	\$ 15,750.00
<b>421</b>	<b>Student Scholarships</b>	\$ 25,000.00	\$ 25,000.00
<b>422</b>	<b>General Office</b>		
422.10	Supplies	\$ 22,500.00	\$ 25,000.00
422.20	Postage & Supplies	\$ 6,000.00	\$ 5,000.00
422.30	Promotions	\$ 5,000.00	\$ 5,000.00
422.40	Advertising-Publications	\$ 7,000.00	\$ 7,000.00
422.50	Resource Material	\$ 4,000.00	\$ 4,000.00
422.60	Notary Bonds	\$ 240.00	\$ 240.00
422.70	Safety Deposit Box	\$ 100.00	\$ 100.00
<b>423</b>	<b>Events</b>		
423.10	Hometown Celebration	\$ 45,000.00	\$ 45,000.00
423.20	Misc Events	\$ 5,000.00	\$ 5,000.00
<b>424</b>	<b>Insurance (ICRMP)</b>	\$ 12,000.00	\$ 12,600.00
<b>425</b>	<b>Subscriptions &amp; Fees</b>		
425.10	Archive Social	\$ 2,507.40	\$ 2,632.77
425.20	Muniweb (changed from GovOffice)	\$ 5,465.25	\$ 5,800.00
425.30	American Legal (Sterling Codifiers)	\$ 10,500.00	\$ -
425.40	Idaho Codes (Mathew Bender)	\$ 630.00	\$ -
425.50	Mtn. Alarm	\$ 819.00	\$ 859.95
425.60	Office 365	\$ 6,300.00	\$ 6,615.00
425.70	Dude Solutions	\$ 6,510.00	\$ 6,835.00
425.80	Elevator	\$ 950.25	\$ 997.76
425.90	Terminex	\$ 504.00	\$ 529.20
425.100	Vanguard Cleaning	\$ 8,925.00	\$ -
425.110	Xerox	\$ 9,450.00	\$ 9,922.50
425.120	Western (Changed from AirCare)	\$ 6,300.00	\$ 6,615.00
425.130	Neurolink Support	\$ 1,575.00	\$ 1,653.75
425.140	Zoom Licensing	\$ 2,070.60	\$ 2,174.13
425.150	Misc Software	\$ -	\$ 3,000.00
425.160	Adobe Acrobat/BlueBeam	\$ -	\$ 3,000.00
425.170	Black Mountain	\$ -	\$ 14,933.00
<b>426</b>	<b>Professional Services</b>		
426.10	Pub. Info	\$ -	\$ -
426.20	Keller Associates	\$ 85,000.00	\$ 10,000.00
426.30	IT	\$ 20,000.00	\$ 20,000.00
426.40	Transportation	\$ 3,000.00	\$ 3,000.00
426.50	SPF Water	\$ -	\$ -
426.60	Audit	\$ 6,000.00	\$ 7,500.00
<b>427</b>	<b>Professional Dues</b>		
427.10	Western Alliance- City of Greenleaf - EDC	\$ 9,000.00	\$ -
427.20	Ada County Emerg. Mg	\$ 4,422.00	\$ 4,643.10



Acct #	Item	2021/2022 Final Budget	2022/2023 Budget Proposal
427.30	Assoc. of ID Cities	\$ 4,800.00	\$ 5,040.00
427.40	BVEP	\$ 1,050.00	\$ 1,102.50
427.50	COMPASS	\$ 5,490.45	\$ 5,764.97
427.60	AIC - Clerks	\$ 147.00	\$ 154.35
427.70	American Planning	\$ 470.00	\$ -
427.80	Intn'l Code Council	\$ 145.00	\$ 152.25
427.90	TV Partners	\$ 872.00	\$ 915.60
427.100	Valley Reg. Transit	\$ 7,026.00	\$ 7,377.30
427.110	Boise Chamber	\$ 950.00	\$ 997.50
427.120	Star Chamber	\$ 150.00	\$ 157.50
427.130	Idaho Nursery Assn.	\$ 75.00	\$ 78.75
427.140	Recreation Today	\$ 600.00	\$ 630.00
427.150	Arbor Assn.	\$ 125.00	\$ 131.25
427.160	NORFMA	\$ 250.00	\$ 262.50
427.170	SW Idaho Business Alliance	\$ 45.00	\$ 47.25
427.180	Idaho Parks and Recreation Association	\$ 150.00	\$ 157.50
<b>428</b>	<b>PR/Marketing</b>		
428.10	Marketing	\$ -	\$ -
428.20	Public Relations	\$ 5,000.00	\$ 5,000.00
<b>429</b>	<b>Committees</b>		
429.10	Transportation	\$ 2,000.00	\$ 2,000.00
429.20	Beautification & Pathway	\$ 2,000.00	\$ 24,900.00
429.30	Economic Development	\$ 2,000.00	\$ 2,000.00
429.40	Impact Fee Committee	\$ 2,000.00	\$ 2,000.00
429.50	Activities	\$ 2,000.00	\$ 2,000.00
429.60	Mayors Youth Council	\$ 2,000.00	\$ 5,000.00
429.70	Historical Committee	\$ 5,000.00	\$ 5,000.00
<b>430</b>	<b>Utilities</b>		
430.10	Telephone	\$ 16,000.00	\$ 16,800.00
430.20	Waste Management	\$ 5,000.00	\$ 5,250.00
430.30	Power	\$ 25,000.00	\$ 26,250.00
430.40	Streetlights	\$ 1,000.00	\$ 30,000.00
430.50	Natural Gas	\$ 3,500.00	\$ 3,675.00
430.60	Irrigation Shares	\$ 3,250.00	\$ 3,413.02
430.70	Sewer & Water	\$ -	\$ -
430.80	Fiber	\$ 15,000.00	\$ 15,750.00
<b>431</b>	<b>Impact Fee/Prop. Share</b>		
431.10	ACHD	\$ 1,716,500.00	\$ 1,800,000.00
431.20	Star Fire Dept.	\$ 394,500.00	\$ 394,500.00
431.30	ITD	\$ 1,000,000.00	\$ 3,000,000.00
431.40	CHD4	\$ 50,000.00	\$ 252,500.00
<b>432</b>	<b>Building Expenses</b>		
432.10	Building Inspector	\$ 725,857.80	\$ 725,857.80
432.20	Electrical Inspector	\$ 94,111.20	\$ 94,111.20
432.30	Plumbing Inspector	\$ 94,111.20	\$ 94,111.20
432.40	Mechanical Inspector	\$ 94,111.20	\$ 94,111.20

Acct #	Item	2021/2022 Final Budget	2022/2023 Budget Proposal
<b>433</b>	<b>Land Use-Bond Returns</b>	\$ 200,000.00	\$ 200,000.00
<b>434-435</b>	<b>Recreation</b>		
<b>434</b>	<b>Sports</b>		
434.10	Equipment	\$ 5,000.00	\$ 5,000.00
434.20	Fields & Restrooms	\$ 400.00	\$ 2,000.00
434.30	Idaho Sales Tax	\$ 930.00	\$ -
434.40	Coaches	\$ 8,000.00	\$ 10,000.00
434.50	Referees	\$ 14,000.00	\$ 14,000.00
434.60	Promotions	\$ 1,000.00	\$ 1,000.00
434.70	Refunds	\$ 500.00	\$ 1,000.00
434.80	Uniforms	\$ 18,000.00	\$ 15,000.00
434.90	League Fees	\$ 2,000.00	\$ 1,000.00
434.100	Rentals	\$ 1,000.00	\$ 1,000.00
434.120	Staff Training	\$ 2,000.00	\$ 5,000.00
434.130	Professional Dues	\$ 250.00	\$ 500.00
434.140	Recreation Software	\$ 3,540.00	\$ 1,500.00
434.150	Miscellaneous	\$ 750.00	\$ -
<b>435</b>	<b>Classes &amp; Activities</b>		
435.10	Equipment	\$ 500.00	\$ 1,000.00
435.20	Idaho Sales Tax	\$ 750.00	\$ -
435.30	Instructors/Counselors	\$ 18,000.00	\$ 38,000.00
435.40	Promotions	\$ 2,750.00	\$ 2,750.00
435.50	Refunds	\$ 1,200.00	\$ 1,000.00
435.60	Miscellaneous (Equip, supplies)	\$ 750.00	\$ 6,000.00
435.70	Training	\$ -	\$ 2,000.00
435.80	Rentals (Equipment, Storage, Buildings)	\$ 480.00	\$ 33,250.00
<b>436</b>	<b>Parks Development</b>		
436.10	Blake Haven Park	\$ 75,000.00	\$ 150,000.00
436.20	Hunters Creek Park	\$ 250,000.00	\$ 100,000.00
436.30	Westpointe Park	\$ -	\$ -
436.40	River Walk	\$ -	\$ -
436.50	960 S. Main Park	\$ 1,575,000.00	\$ 1,200,000.00
436.60	Pavilion Park	\$ 700,000.00	\$ 1,000,000.00
436.70	Trident Ridge Park	\$ 50,000.00	\$ -
436.80	Roselands Park	\$ -	\$ -
<b>437</b>	<b>Plans</b>		
437.10	(West Star Plan) Land Use Planning	\$ 50,000.00	\$ -
437.20	Transportation Planning	\$ 37,232.47	\$ -
<b>438</b>	<b>Buildings &amp; Grounds</b>		
<b>438.1</b>	<b>Buildings</b>		
438.11	Wood Surface Rep/Mtn	\$ 5,000.00	\$ 5,000.00
438.12	Carpet/Floor Cleaning	\$ 2,000.00	\$ 2,000.00
438.13	Rpr/Mtn City Hall Ext.	\$ 4,000.00	\$ 4,000.00
438.14	Janitorial Supplies	\$ 6,000.00	\$ 6,000.00
438.15	Plumbing Rpr/Mtn.	\$ 10,000.00	\$ 10,000.00
438.16	Building Rpr/Mtn.	\$ 10,000.00	\$ 10,000.00

Acct #	Item	2021/2022 Final Budget	2022/2023 Budget Proposal
438.17	Electrical Rpr/Mtn.	\$ 10,000.00	\$ 10,000.00
438.18	Locksmith & Keys	\$ 1,000.00	\$ 1,000.00
438.19	Backflow Annual Inspec.	\$ 250.00	\$ 250.00
438.195	Old Star City Hall	\$ 50,000.00	\$ -
<b>438.2</b>	<b>Grounds</b>		
438.21	Fertilizer/Seed/Spray	\$ 18,500.00	\$ 25,000.00
438.22	Paint for Sports Field	\$ 1,500.00	\$ 5,000.00
438.23	Trash Recptacle	\$ 2,500.00	\$ 10,000.00
438.24	Cement Curb/trash base	\$ 2,500.00	\$ 2,500.00
438.25	Parking Lot Mtn.	\$ 1,380.00	\$ 2,500.00
438.26	Irrigation Mtn/Eng Rpr	\$ 12,500.00	\$ 12,500.00
438.27	Fence Posts/Hardware	\$ 1,000.00	\$ 1,000.00
438.28	Porta Potties	\$ 4,000.00	\$ 4,000.00
<b>438.3</b>	<b>Equipment</b>		
438.31	Fuel	\$ 7,500.00	\$ 10,000.00
438.32	Diesel/Mtn. Items	\$ 2,000.00	\$ 2,500.00
438.33	Tires & Repair	\$ 2,000.00	\$ 2,500.00
438.34	Auto Parts/Mtn.	\$ 1,100.00	\$ 1,500.00
438.35	Fire Extinguisher	\$ 600.00	\$ 600.00
<b>438.4</b>	<b>Tools</b>		
438.41	Hand Tools	\$ 4,000.00	\$ 2,000.00
438.42	Park Inventory Software	\$ 2,000.00	\$ 2,000.00
438.43	Rental Equip.	\$ 5,000.00	\$ 5,000.00
438.44	Power Tools	\$ 4,000.00	\$ 4,000.00
<b>438.5</b>	<b>Repair</b>		
438.51	Vandalism Repair	\$ 5,000.00	\$ 8,000.00
438.52	Mower Repair	\$ 2,000.00	\$ 2,500.00
438.53	Flag Rpr/Mtn.	\$ 2,500.00	\$ 3,000.00
438.54	Pump Rpr/Mtn.	\$ 6,000.00	\$ 8,000.00
438.55	Nuts/Bolts/Screws	\$ 250.00	\$ 250.00
438.56	Bldg Materials	\$ 5,000.00	\$ 5,000.00
438.57	LOF/Mtn.	\$ 5,000.00	\$ 6,500.00
438.58	Painter Rpr/Parts	\$ 1,000.00	\$ 1,000.00
438.59	Playground Rpr/Mtn.	\$ 3,000.00	\$ 5,000.00
<b>438.6</b>	<b>Uniform</b>		
438.61	Mtn Uniforms	\$ 450.00	\$ 450.00
438.62	Safety Apparel	\$ 750.00	\$ 750.00
438.63	Safety Supplies	\$ 750.00	\$ 750.00
<b>438.7</b>	<b>Landscaping</b>		
438.71	Trees & Shrubs	\$ 12,000.00	\$ 15,000.00
438.72	Landfill Fees	\$ 1,000.00	\$ 2,000.00
438.73	Gravel for Trail @ HC	\$ 1,500.00	\$ 2,000.00
438.74	Wood Bark	\$ 8,000.00	\$ 9,000.00
438.75	Top Soil	\$ 3,000.00	\$ 4,000.00
438.76	Perma Bark	\$ 1,500.00	\$ 2,000.00
438.77	Playground Bark	\$ 3,000.00	\$ 4,000.00



Acct #	Item	2021/2022 Final Budget	2022/2023 Budget Proposal
438.78	Gravel for RW/Shop	\$ 2,000.00	\$ 1,000.00
<b>439</b>	<b>Animal Control</b>	<b>\$ 16,800.00</b>	<b>\$ 16,800.00</b>
<b>440</b>	<b>Law Enforcement</b>	<b>\$ 1,518,780.41</b>	<b>\$ 1,752,845.66</b>
<b>441</b>	<b>Miscellaneous</b>		
441.10	Miscellaneous	\$ 1,000.00	\$ 1,000.00
441.20	Arpa Funds Use	\$ -	\$ 500,000.00
441.30	COVID 19	\$ -	\$ -
<b>442</b>	<b>Transfer to Park Fund</b>	<b>\$ -</b>	<b>\$ -</b>
<b>443</b>	<b>Capital</b>		
443.10	Buildings	\$ -	\$ 20,000.00
443.20	Equipment	\$ 12,000.00	\$ 10,000.00
443.30	General	\$ 45,549.59	\$ -
<b>444</b>	<b>Signs</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>
<b>445</b>	<b>Streetlight Rpr/Mtnc.</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>
<b>446</b>	<b>Interfund Transfer</b>	<b>\$ 400,000.00</b>	<b>\$ -</b>
<b>447</b>	<b>Transfer to General Fund</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense Totals</b>		<b>\$ 12,622,626.64</b>	<b>\$ 14,396,119.73</b>
<b>Mandatory Expenses</b>		<b>\$ 3,657,924.93</b>	
<b>Pass-Thru Expenses</b>		<b>\$ 4,555,191.40</b>	