

Adopted Two Year Budget - Financial Summaries

■	Four Year Comparison (pdf 15kb)
■	Four Year Summary of Costs and Revenues (pdf 15kb)
■	FY 2004 Funds by Category (pdf 20kb)
■	FY 2004 Summary by Service Group (pdf 33kb)
■	FY 2005 Funds by Category (pdf 20kb)
■	FY 2005 Summary by Service Group (pdf 33kb)
■	Authorized Staffing Levels (pdf 28kb)
■	Changes in Position Count (pdf 15kb)
■	Fund Balance Analysis(pdf 65kb)



The City budget system includes financial and human resources and other databases that can be presented in a variety of presentations and reports.

The budget data can be summarized "as a whole" – for the entire City or reported in any level of detail including cost and revenue categories or into line items.

The data can be summarized or broken into detail for program and activity information. The system allows "drilling up and down" reports from detail to summaries and back.

[City Adopted Budget: Four Year Comparison](#) summarizes the entire City budget (all funds) by total revenue and cost by fund for FY 2002 (actuals), FY 2003 (actuals), FY 2004 (approved budget) and FY 2005 (approved budget.)

[FY 2004 Budget Summary: Funds by Category](#) summarizes the entire City budget by major revenue and cost category for the approved FY 2004 budget.

[FY 2005 Budget Summary: Funds by Category](#) summarizes the entire City budget by major revenue and cost category for the approved FY 2005 budget.

[FY 2004 Budget Summary by Service Group](#) summarizes the City budget by fund, by department and by service group (units of major services) within each department

[FY 2005 Budget Summary by Service Group](#) summarizes the City budget by fund, by department and by service group (units of major services) within each department

Further level of detailed budget and financial information is available within each [Department Budget](#). Detail to the line item level is available upon request from the Budget Office.

[Authorized Staffing Levels](#) and [Changes in Position Count](#) summarize approved positions by full time equivalencies within each department (by fund.) The schedules also show all additions and subtractions approved by the City Council in the 2YB and in each of the prior six years. Detail on authorized department and service groups "fte" can be found on department organization charts and on the department cost and revenue summaries, in the department staffing summaries, and on the service group detail form in the Department Budget section of the budget document.

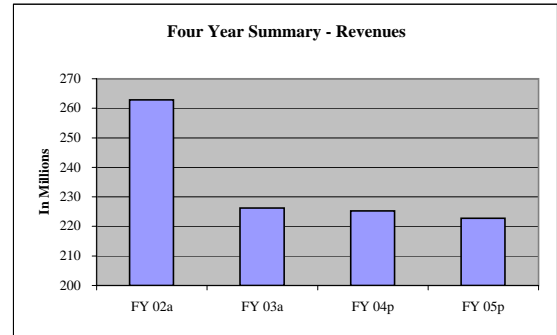
[Fund Balance Analysis](#) portrays the beginning and ending balances for all City funds, including FY 2001 through FY 2003 actuals and the projected FY 2004 and FY 2005 results.

Boise City

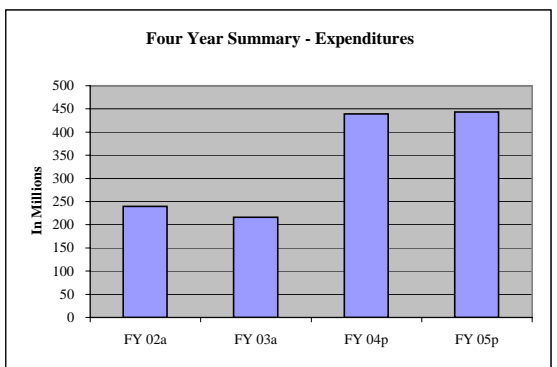
City Adopted Budget: Four Year Comparison

Summary of Revenues and Costs - Funds by Category

Fund	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Revenues				
Tax Funds				
General Fund	105,341,210	108,320,525	118,471,396	117,187,627
Capital Fund	23,712,837	11,179,944	4,907,141	4,648,190
Rebudgets/Modifications	0	0	0	0
Enterprise Funds				
Airport Fund	35,551,531	38,397,959	32,688,829	34,619,627
Bus Fund	9,475,308	2,926,981	0	0
Geothermal Fund	485,172	366,243	857,813	412,854
Municipal Irrigation Fund	33,696	78,177	31,506	31,506
Parking Garage Fund	472,232	450,566	481,245	484,329
Sewer Fund	31,591,241	33,064,294	34,287,531	32,646,030
Solid Waste Fund	13,021,561	13,302,575	14,285,403	14,331,347
Other Funds				
Affordable Housing Fund	206,060	273,708	225,907	228,196
Boise City Trust Fund	5,556	2,505	3,211	4,440
Boise Housing Rehabilitation	1,468,162	2,118,244	2,644,572	2,645,065
City Shop Fund	1,353,040	1,361,256	1,514,723	1,514,723
Community Development Fund	1,714,350	1,335,719	1,684,539	1,684,946
Debt Service Fund	33,760,876	3,603,352	3,332,871	3,376,579
Deferred Compensation	104,151	5,250,034	3,250,000	3,250,000
Humane Society Trust Fund	204	139	203	280
L M Cunningham Fund	23,368	14,588	18,058	19,242
LID Funds	0	0	0	0
Local Affordable Housing Fund	0	0	194,225	194,227
Local Home Trust Fund	1,213,292	764,193	1,403,665	1,405,915
Rental Rehabilitation Fund	22,895	62,213	23,662	25,205
Risk Management Fund	3,135,825	3,207,204	4,826,548	3,893,242
Perpetual Care	187,051	121,427	127,506	141,865
Total all Funds	262,879,620	226,201,844	225,260,554	222,745,434



Fund	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Expenditures				
Tax Funds				
General Fund	108,938,554	108,775,358	122,362,046	120,513,174
Rebudgets/Modifications	0	0	0	0
Capital Fund	18,922,312	10,709,580	6,477,647	6,281,147
Rebudgets/Modifications	0	0	0	0
Enterprise Funds				
Airport Fund	18,867,571	26,860,116	32,259,547	43,321,984
Bus Fund	7,060,935	14,477,207	0	0
Geothermal Fund	419,082	353,093	880,316	448,946
Municipal Irrigation Fund	38,706	48,994	48,565	57,563
Parking Garage Fund	740,146	468,667	481,626	481,626
Sewer Fund	25,993,298	27,419,391	40,980,986	36,709,008
Solid Waste Fund	14,376,694	14,094,368	14,911,776	14,904,926
Other Funds				
Affordable Housing Fund	301,905	389,888	733,685	734,154
Boise City Trust Fund	0	23,816	203,615,000	203,615,000
Boise Housing Rehabilitation	1,356,010	1,733,919	2,513,614	2,516,277
City Shop Fund	1,440,733	1,408,256	1,439,300	1,485,732
Community Development Fund	1,714,350	1,335,719	1,982,091	1,984,319
Debt Service Fund	34,716,460	3,116,160	3,107,926	3,098,730
Deferred Compensation	1,378,090	705,725	1,500,000	1,500,000
Humane Society Trust Fund	259	139	0	0
L M Cunningham Fund	4,846	17,352	20,000	20,000
Local Affordable Housing Fund	0	0	75,567	75,569
LID Funds	0	0	0	0
Local Home Trust Fund	500,489	583,152	1,225,935	1,227,324
Rental Rehabilitation Fund	48,258	43,564	12,149	12,365
Risk Management Fund	2,691,144	3,362,797	4,785,129	4,038,816
Perpetual Care	72,133	31,035	126,000	126,000
Total all Funds	239,581,976	215,958,296	439,538,905	443,152,660



Four Year Summary of Revenues and Costs

	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Revenues				
General Fund				
Customer and Support Services				
Communication Services	90,405	87,372	77,994	80,834
Facilities Maintenance	146,003	200,683	206,552	212,749
Licensing	549,657	495,172	533,220	533,220
Mail Services	0	3,036	0	0
Mayor and Council Support	116,406	106,714	118,637	122,146
Enforcement	1,149,776	1,107,788	1,215,552	1,215,552
Parking Facilities	14,527	15,598	15,300	15,300
Printing Services	329,292	326,995	308,735	310,617
Purchasing	94,375	59,371	83,762	85,659
Subtotal Customer and Support Services	2,490,441	2,402,728	2,559,752	2,576,077
Fire Department				
Emergency Response Services	44,590	1,068,304	1,927,017	1,477,817
Fire Chief	2,415,302	1,730,959	1,960,297	1,819,572
Fire Prevention	175,905	205,060	204,500	204,500
Logistical Fire Services	5,808	555	2,500	2,500
Training	21,216	22,739	10,500	10,500
Subtotal Fire Department	2,662,821	3,027,617	4,104,814	3,514,889
Legal Department				
Legal Services	492,954	665,628	575,457	585,485
Subtotal Legal Department	492,954	665,628	575,457	585,485
Library				
Library Support Services	353,737	447,212	399,753	362,679
Branch Services	16,808	15,486	30,462	34,062
Subtotal Library	370,545	462,697	430,215	396,741
Mayor and Council				
Leadership	355,144	367,751	418,237	429,448
Special Services	0	1,285	2,690	2,771
Subtotal Mayor and Council	355,144	369,036	420,927	432,219
Information Technology				
ITBusiness Intllignce/Info Svc	374,295	663,908	657,636	657,681
Internet/Network Operations	924,809	752,556	872,417	888,359
IT Coordination Services	173,330	356,294	407,631	405,531
IT Security and R&D Svcs.	0	0	1,600,000	0
Subtotal Information Technology	1,472,434	1,772,758	3,537,684	1,951,571
Human Resources				
Human Resource Management	230,850	256,687	326,395	335,156
Recruitment Services	38,170	56,081	71,489	73,634
Subtotal Human Resources	269,020	312,768	397,884	408,790
Boise City Art Commission				
Public Art Services	167,603	128,026	107,304	107,355
Subtotal Boise City Art Commission	167,603	128,026	107,304	107,355
Division of Financial Management				
Accounting	240,675	263,054	293,407	301,510
Budget	214,050	155,316	166,372	171,363
Collection Services	133,084	165,419	203,003	170,850
Contract Services	463,189	340,204	401,200	411,100
Special Projects	18,328	24,368	26,582	27,380
Treasury	215,703	249,240	270,836	277,294
Subtotal Division of Financial Management	1,285,029	1,197,601	1,361,400	1,359,497
Intergovernmental				
General	82,439,288	84,130,338	91,732,966	93,679,483
Subtotal Intergovernmental	82,439,288	84,130,338	91,732,966	93,679,483
Parks and Recreation				
Aquatics	370,629	384,182	295,480	295,480
Art Programs	70,688	72,492	60,224	60,224
Athletics	127,674	134,620	144,800	144,800
Community Programs	108,427	132,443	29,600	29,600
Dance and Drop In Services	25,464	26,742	23,039	23,039

Four Year Summary of Revenues and Costs

	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Ft. Boise Community Center	99,238	98,061	78,501	78,501
General Community Rec Services	140,137	150,771	123,335	123,335
Park and Recreation Leadership	415,453	474,470	437,337	437,337
Parks Operation Services	298,351	295,142	286,768	286,768
Softball	368,427	371,555	359,265	359,265
Warm Springs Golf Course	1,462,897	1,460,756	1,414,541	1,414,541
Youth Activities	125,142	152,494	131,739	131,739
Zoo	464,101	512,523	400,756	400,756
Subtotal Parks and Recreation	4,076,628	4,266,253	3,785,385	3,785,385
Planning and Development Services				
Building	5,010,285	5,054,852	4,767,375	4,791,666
Economic Development	0	13,344	2,500	2,500
Planning Services	301,795	295,940	195,000	195,000
Property Management	410,194	460,932	448,236	0
Subtotal Planning and Development Services	5,722,273	5,825,068	5,413,111	4,989,166
Police Department				
Canine Patrol	50	212	0	0
Community Outreach Programs	8,941	0	0	0
Crime Lab	22,707	0	0	0
Crime Prevention	13	0	0	0
Violent Crimes	18,853	21,670	0	0
Property Crimes	186	0	0	0
Police Finance	35,887	51,994	660,951	45,370
Greenbelt Patrol	2,373	472	0	0
Narcotics	80,020	152,973	0	0
Officers Training Program	0	3,000	0	0
Police Outreach Administration	6,202	0	0	0
Patrol Support Services	0	0	66,300	66,300
Intelligence/Domestic Violence	6,935	5	0	0
Police Chief	42,888	18,184	42,130	38,630
Police Personnel	505	113	0	0
Police Planning & Training	483	0	0	0
Public Information	63,172	41,707	59,000	59,000
Special Operations Patrol	20,816	6,008	0	0
Traffic Enforcement	106,228	77,908	0	0
Uniform Patrol	2,577,082	2,640,552	2,265,229	2,230,329
Youth Outreach	28,427	40,137	28,870	28,870
Subtotal Police Department	3,021,768	3,054,935	3,122,480	2,468,499
Public Works				
Environmental	24,658	24,208	21,820	21,820
Lighting and Dev. Services	168,504	216,175	157,660	155,660
Public Works Administration	287,589	402,997	695,087	707,540
Drainage	33,478	60,851	46,800	46,800
Public Works IT	1,034	842	650	650
Subtotal Public Works	515,262	705,073	922,017	932,470
Subtotal General Fund	105,341,210	108,320,525	118,471,396	117,187,627
Capital Fund				
Customer and Support Services				
Subtotal Customer and Support Services	0	0	0	0
Division of Financial Management				
Subtotal Division of Financial Management	0	0	0	0
Fire Department				
Fire Chief	871,134	250,000	783,750	1,612,260
Subtotal Fire Department	871,134	250,000	783,750	1,612,260
Legal Department				
Subtotal Legal Department	0	0	0	0
Library				
Public Library Services	31,115	48,421	0	0
Subtotal Library	31,115	48,421	0	0
Intergovernmental				
Intergovernmental Capital	15,939,353	1,493,268	1,275,149	1,305,125

Boise City

Four Year Summary of Revenues and Costs

	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Public Art Services	16,000	55,000	0	0
Special Services	22,528	2,216,537	0	0
Subtotal Intergovernmental	15,977,881	3,764,805	1,275,149	1,305,125
Parks and Recreation				
Parks Operation Services	6,832,707	7,025,699	2,658,117	1,540,680
Subtotal Parks and Recreation	6,832,707	7,025,699	2,658,117	1,540,680
Planning and Development Services				
Economic Development	0	65,373	0	0
Subtotal Planning and Development Services	0	65,373	0	0
Police Department				
Subtotal Police Department	0	0	0	0
Public Works				
Environmental	0	5,000	0	0
Lighting and Dev. Services	0	12,412	36,125	36,125
Drainage	0	8,233	154,000	154,000
Subtotal Public Works	0	25,645	190,125	190,125
Subtotal Capital Fund	23,712,837	11,179,944	4,907,141	4,648,190
Enterprise Funds				
Airport				
Airfield Services	2,943,884	3,312,735	3,202,614	3,355,502
Airport Administration	70,415	26,574	17,508	19,337
Airport Capital	13,641,719	15,952,814	10,939,814	10,939,814
Airport Operations	550,823	530,777	92,746	96,177
Airport Parking	5,191,654	5,603,664	4,886,257	6,166,476
Aircraft Rescue/Fire Fighting	1,970	8,630	600	750
Other Airport Services	2,588,355	1,888,431	1,860,431	1,942,641
Terminal Services	10,562,711	11,074,335	11,688,859	12,098,930
Subtotal Airport	35,551,531	38,397,959	32,688,829	34,619,627
BUS				
Access Route Services	3,103,578	1,890,003	0	0
Fixed Route Services	6,371,729	1,036,977	0	0
Subtotal BUS	9,475,308	2,926,981	0	0
Geothermal				
Geothermal Services	485,172	366,243	857,813	412,854
Subtotal Geothermal	485,172	366,243	857,813	412,854
Municipal Irrigation				
Municipal Irrigation Service	33,696	78,177	31,506	31,506
Subtotal Municipal Irrigation	33,696	78,177	31,506	31,506
Parking Garage				
Parking Facilities	472,232	450,566	481,245	484,329
Subtotal Parking Garage	472,232	450,566	481,245	484,329
Sewer				
Engineering Services	28,763,761	30,437,294	28,441,364	29,448,384
Environmental	76,743	64,096	46,700	446,700
Sewer Administration	2,121,544	1,817,489	4,959,187	1,910,666
Sewer Services	629,195	745,414	840,280	840,280
Subtotal Sewer	31,591,241	33,064,294	34,287,531	32,646,030
Solid Waste				
Solid Waste Services	13,021,561	13,302,575	14,285,403	14,331,347
Subtotal Solid Waste	13,021,561	13,302,575	14,285,403	14,331,347
Subtotal Enterprise Funds	90,630,742	88,586,795	82,632,327	82,525,693
Other Funds				
Affordable Housing				
Affordable Housing Services	118,949	205,733	112,089	114,378
Property Management	87,111	67,974	113,818	113,818
Subtotal Affordable Housing	206,060	273,708	225,907	228,196
Boise City Trust				
Accounting	5,556	2,505	3,211	4,440

Boise City

Four Year Summary of Revenues and Costs

	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Subtotal Boise City Trust	5,556	2,505	3,211	4,440
Boise Housing Rehab				
Affordable Housing Services	95,113	0	0	0
Housing Rehab Services	862,543	1,339,131	1,614,959	1,615,452
Property Management	510,505	779,112	1,029,613	1,029,613
Subtotal Boise Housing Rehab	1,468,162	2,118,244	2,644,572	2,645,065
City Shop				
City Fleet Shop Services	1,353,040	1,361,256	1,514,723	1,514,723
Subtotal City Shop	1,353,040	1,361,256	1,514,723	1,514,723
Community Development				
Public Services	1,714,350	1,335,719	1,684,539	1,684,946
Subtotal Community Development	1,714,350	1,335,719	1,684,539	1,684,946
Debt Service				
Debt Management Services	33,760,876	3,603,352	3,332,871	3,376,579
Subtotal Debt Service	33,760,876	3,603,352	3,332,871	3,376,579
Deferred Compensation				
Accounting	104,151	5,250,034	3,250,000	3,250,000
Subtotal Deferred Compensation	104,151	5,250,034	3,250,000	3,250,000
Humane Society Trust				
Accounting	204	139	203	280
Subtotal Humane Society Trust	204	139	203	280
L M Cunningham Fund				
Parks Operation Services	23,368	14,588	18,058	19,242
Subtotal L M Cunningham Fund	23,368	14,588	18,058	19,242
Local Affordable Housing				
Housing Rehab Services	0	0	194,225	194,227
Subtotal Local Affordable Housing	0	0	194,225	194,227
Local Improvement District	0	0	0	0
Local Home Trust				
Affordable Housing Services	1,129,792	623,403	1,239,403	1,239,403
Public Services	83,500	140,790	164,262	166,512
Subtotal Local Home Trust	1,213,292	764,193	1,403,665	1,405,915
Rental Rehab				
Housing Rehab Services	22,895	62,213	23,662	25,205
Subtotal Rental Rehab	22,895	62,213	23,662	25,205
Risk Management				
Risk Management	1,752,624	1,761,139	3,344,518	2,263,009
Workers Compensation	1,383,201	1,446,065	1,482,030	1,630,233
Subtotal Risk Management	3,135,825	3,207,204	4,826,548	3,893,242
Perpetual Care				
Parks Operation Services	187,051	121,427	127,506	141,865
Subtotal Perpetual Care	187,051	121,427	127,506	141,865
Subtotal Other Funds	43,194,831	18,114,580	19,249,690	18,383,925
Revenues all Funds	262,879,620	226,201,844	225,260,554	222,745,434
Expenditures				
General Fund				
Customer and Support Services				
Communication Services	419,311	401,035	441,083	406,828
Facilities Maintenance	1,067,335	1,047,192	1,049,093	1,066,037
Licensing	411,889	363,318	318,153	318,477
Mail Services	85,918	89,234	93,156	78,331
Mayor and Council Support	485,098	466,495	517,860	528,247
Enforcement	636,708	705,477	699,202	698,413
Parking Facilities	4,988	5,389	8,774	9,295
Printing Services	298,615	314,740	332,691	337,220

Four Year Summary of Revenues and Costs

	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Purchasing	312,289	273,328	295,466	301,131
Subtotal Customer and Support Services	3,722,151	3,666,208	3,755,477	3,743,980
Fire Department				
Emergency Response Services	18,035,502	19,017,485	21,604,396	21,889,957
Fire Chief	2,772,322	4,369,907	3,859,790	3,344,848
Fire Prevention	705,291	866,470	867,204	892,956
Logistical Fire Services	1,033,074	1,130,713	1,014,634	1,028,634
Training	704,140	729,125	859,215	866,764
Subtotal Fire Department	23,250,329	26,113,699	28,205,240	28,023,160
Legal Department				
Legal Services	3,408,383	3,215,726	3,243,019	3,256,694
Subtotal Legal Department	3,408,383	3,215,726	3,243,019	3,256,694
Library				
Library Support Services	1,875,994	1,846,873	1,980,284	2,019,958
Branch Services	193,480	183,765	224,281	222,332
Public Library Services	2,520,426	2,638,942	2,596,811	2,579,662
Subtotal Library	4,589,900	4,669,580	4,801,376	4,821,952
Mayor and Council				
Leadership	1,410,714	1,066,128	1,169,001	1,172,968
Special Services	498,685	430,703	490,901	415,111
Subtotal Mayor and Council	1,909,399	1,496,831	1,659,902	1,588,079
Information Technology				
IT Business Intelligence/Info Svc	1,436,442	764,738	842,022	726,668
Internet/Network Operations	452,171	616,387	737,804	847,653
IT Coordination Services	525,085	616,080	558,360	557,409
IT Security and R&D Svcs.	237,329	216,893	1,756,093	165,647
Subtotal Information Technology	2,651,027	2,214,097	3,894,279	2,297,376
Human Resources				
Human Resource Management	1,046,252	876,382	900,246	904,313
Recruitment Services	172,041	144,179	229,365	229,499
Subtotal Human Resources	1,218,293	1,020,561	1,129,610	1,133,813
Boise City Art Commission				
Public Art Services	404,555	315,967	288,444	288,652
Subtotal Boise City Art Commission	404,555	315,967	288,444	288,652
Division of Financial Management				
Accounting	579,287	605,914	660,661	657,407
Budget	382,959	440,187	451,656	467,258
Collection Services	236,767	252,575	328,793	266,967
Contract Services	2,256,102	3,155,411	1,935,784	1,965,176
Special Projects	116,390	120,978	108,809	110,270
Treasury	332,173	363,537	400,194	392,010
Subtotal Division of Financial Management	3,903,678	4,938,602	3,885,898	3,859,088
Intergovernmental				
General	12,460,191	6,677,373	15,181,732	15,869,659
Subtotal Intergovernmental	12,460,191	6,677,373	15,181,732	15,869,659
Parks and Recreation				
Aquatics	673,006	640,536	690,620	692,269
Art Programs	124,026	126,315	126,203	126,251
Athletics	134,267	129,496	143,225	143,230
Community Programs	440,125	550,931	480,463	480,852
Dance and Drop In Services	30,172	30,202	36,276	36,293
Ft. Boise Community Center	154,152	136,897	117,858	118,342
General Community Rec Services	457,103	505,056	483,281	524,564
Park and Recreation Leadership	1,899,572	2,002,289	2,180,618	2,211,466
Parks Operation Services	6,410,437	6,707,119	6,825,844	6,879,139
Softball	348,554	340,941	371,832	372,200
Warm Springs Golf Course	1,492,475	1,452,487	1,425,668	1,418,436
Youth Activities	210,607	208,898	226,656	226,748
Zoo	983,163	1,010,902	976,062	974,278
Subtotal Parks and Recreation	13,357,660	13,842,068	14,084,605	14,204,069

Four Year Summary of Revenues and Costs

	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Planning and Development Services				
Building	4,351,626	4,681,894	4,988,069	5,079,893
Economic Development	139,921	263,770	179,410	160,093
Planning Services	2,008,262	2,055,943	2,195,882	2,209,001
Property Management	410,194	460,932	448,081	0
Subtotal Planning and Development Services	6,910,003	7,462,539	7,811,442	7,448,987
Police Department				
Canine Patrol	362,506	392,311	346,596	346,948
Community Outreach Programs	1,120,952	1,153,366	1,210,722	1,217,949
Crime Analysis	208,706	243,683	204,621	204,847
Crime Lab	139,025	167,392	155,188	152,425
Crime Prevention	232,844	246,695	257,538	240,805
Violent Crimes	1,709,852	1,757,033	1,819,066	1,873,962
Property Crimes	1,126,952	1,216,407	1,124,853	1,127,260
Police Finance	2,451,514	2,788,145	3,548,635	2,912,583
Greenbelt Patrol	718,208	713,652	789,714	831,226
Internal Affairs	272,163	292,536	299,329	312,155
Narcotics	1,433,495	1,498,152	1,294,474	1,316,737
Officers Training Program	2,068	1,410	2,073	2,073
Police Outreach Administration	475,582	524,152	491,684	492,185
Patrol Support Services	1,052,041	1,283,724	1,333,800	1,279,101
Intelligence/Domestic Violence	531,650	660,832	701,535	697,769
Police Chief	429,564	327,995	361,735	363,249
Police Personnel	301,704	302,822	351,651	334,979
Police Planning & Training	578,339	591,786	673,740	679,145
Public Information	94,178	96,251	147,884	148,055
Special Operations Patrol	137,525	66,958	37,502	117,502
Traffic Enforcement	2,266,919	2,501,613	2,349,000	2,308,035
Uniform Patrol	10,527,536	10,922,348	11,607,374	11,721,031
Vehicle Impound	114,310	125,215	77,218	77,298
Victim Services Unit	274,480	465,475	446,757	447,261
Youth Outreach	2,310,755	2,466,289	2,421,508	2,407,100
Subtotal Police Department	28,872,865	30,806,243	32,054,197	31,611,680
Public Works				
Environmental	353,428	359,317	353,868	348,849
Lighting and Dev. Services	1,274,720	1,366,335	1,405,154	1,415,486
Public Works Administration	284,190	314,200	280,000	281,854
Drainage	84,939	90,202	107,268	107,382
Public Works IT	282,842	205,811	220,535	212,415
Subtotal Public Works	2,280,119	2,335,864	2,366,825	2,365,987
Subtotal General Fund	108,938,554	108,775,358	122,362,046	120,513,174
Capital Fund				
Customer and Support Services				
Facilities Maintenance	99,598	52,367	100,000	150,000
Subtotal Customer and Support Services	99,598	52,367	100,000	150,000
Division of Financial Management				
Subtotal Division of Financial Management	0	0	0	0
Fire Department				
Fire Chief	671,998	1,519,276	929,250	1,811,760
Subtotal Fire Department	671,998	1,519,276	929,250	1,811,760
Legal Department				
Subtotal Legal Department	0	0	0	0
Library				
Public Library Services	2,606,676	2,017,635	210,760	130,000
Subtotal Library	2,606,676	2,017,635	210,760	130,000
Intergovernmental				
Intergovernmental Capital	6,503,950	0	0	0
Public Art Services	33,877	42,838	0	0

Four Year Summary of Revenues and Costs

	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Special Services	3,388,124	1,390,110	0	0
Subtotal Intergovernmental	9,925,951	1,432,948	0	0
Parks and Recreation				
Parks Operation Services	2,453,550	5,607,186	4,926,447	3,954,506
Subtotal Parks and Recreation	2,453,550	5,607,186	4,926,447	3,954,506
Planning and Development Services				
Subtotal Planning and Development Services	0	0	0	0
Police Department				
Uniform Patrol	3,052,317	7,158	0	0
Subtotal Police Department	3,052,317	7,158	0	0
Public Works				
Environmental	0	0	50,000	0
Lighting and Dev. Services	75,592	60,297	58,190	80,881
Drainage	36,630	12,712	203,000	154,000
Subtotal Public Works	112,222	73,009	311,190	234,881
Subtotal Capital Fund	18,922,312	10,709,580	6,477,647	6,281,147
Enterprise Funds				
Airport				
Airfield Services	3,732,565	4,538,195	4,103,707	4,107,559
Airport Administration	3,873,751	8,288,854	4,148,030	4,191,620
Airport Capital	816,181	1,046,577	7,433,082	18,597,312
Airport Operations	1,695,812	2,259,469	2,747,228	2,737,919
Airport Parking	2,748,597	2,980,962	2,947,150	3,157,650
Aircraft Rescue/Fire Fighting	1,234,942	1,200,788	1,366,616	1,411,616
Other Airport Services	927,927	365,276	934,408	938,408
Terminal Services	3,837,795	6,179,994	8,579,327	8,179,900
Subtotal Airport	18,867,571	26,860,116	32,259,547	43,321,984
BUS				
Access Route Services	460,098	259,649	0	0
Fixed Route Services	6,600,838	14,217,558	0	0
Subtotal BUS	7,060,935	14,477,207	0	0
Geothermal				
Geothermal Services	419,082	353,093	880,316	448,946
Subtotal Geothermal	419,082	353,093	880,316	448,946
Municipal Irrigation				
Municipal Irrigation Service	38,706	48,994	48,565	57,563
Subtotal Municipal Irrigation	38,706	48,994	48,565	57,563
Parking Garage				
Parking Facilities	740,146	468,667	481,626	481,626
Subtotal Parking Garage	740,146	468,667	481,626	481,626
Sewer				
Engineering Services	2,739,930	2,459,195	11,217,491	9,651,896
Environmental	1,344,351	1,271,532	1,971,496	2,271,944
Sewer Administration	11,939,183	13,664,055	17,002,150	14,023,432
Sewer Services	9,969,834	10,024,610	10,789,849	10,761,736
Subtotal Sewer	25,993,298	27,419,391	40,980,986	36,709,008
Solid Waste				
Solid Waste Services	14,376,694	14,094,368	14,911,776	14,904,926
Subtotal Solid Waste	14,376,694	14,094,368	14,911,776	14,904,926
Subtotal Enterprise Funds	67,496,433	83,721,837	89,562,816	95,924,053
Other Funds				
Affordable Housing				
Affordable Housing Services	216,898	314,219	624,545	624,788
Property Management	85,007	75,669	109,140	109,366
Subtotal Affordable Housing	301,905	389,888	733,685	734,154
Boise City Trust				
Accounting	0	23,816	203,615,000	203,615,000
Subtotal Boise City Trust	0	23,816	203,615,000	203,615,000

Four Year Summary of Revenues and Costs

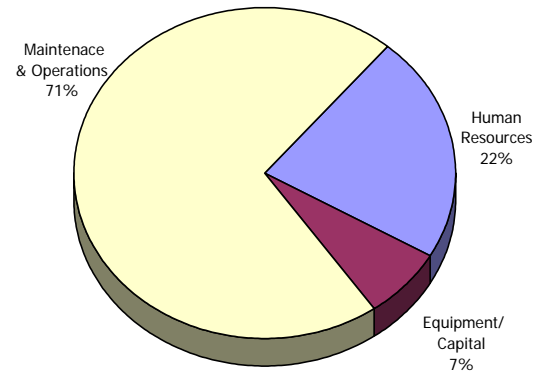
	FY 02 Actuals	FY 03 Actuals	FY 04 Proposed Budget	FY 05 Proposed Budget
Boise Housing Rehab				
Affordable Housing Services	119,962	0	0	0
Housing Rehab Services	705,514	1,100,021	1,812,293	1,812,754
Property Management	530,535	633,898	701,320	703,523
Subtotal Boise Housing Rehab	1,356,010	1,733,919	2,513,614	2,516,277
City Shop				
City Fleet Shop Services	1,440,733	1,408,256	1,439,300	1,485,732
Subtotal City Shop	1,440,733	1,408,256	1,439,300	1,485,732
Community Development				
Public Services	1,714,350	1,335,719	1,982,091	1,984,319
Subtotal Community Development	1,714,350	1,335,719	1,982,091	1,984,319
Debt Service				
Debt Management Services	34,716,460	3,116,160	3,107,926	3,098,730
Subtotal Debt Service	34,716,460	3,116,160	3,107,926	3,098,730
Deferred Compensation				
Accounting	1,378,090	705,725	1,500,000	1,500,000
Subtotal Deferred Compensation	1,378,090	705,725	1,500,000	1,500,000
Humane Society Trust				
Accounting	259	139	0	0
Subtotal Humane Society Trust	259	139	0	0
L M Cunningham Fund				
Parks Operation Services	4,846	17,352	20,000	20,000
Subtotal L M Cunningham Fund	4,846	17,352	20,000	20,000
Local Affordable Housing				
Housing Rehab Services	0	0	75,567	75,569
Subtotal Local Affordable Housing	0	0	75,567	75,569
Local Improvement District	0	0	0	0
Local Home Trust				
Affordable Housing Services	269,936	120,443	949,812	950,330
Public Services	230,553	462,710	276,122	276,994
Subtotal Local Home Trust	500,489	583,152	1,225,935	1,227,324
Rental Rehab				
Housing Rehab Services	48,258	43,564	12,149	12,365
Subtotal Rental Rehab	48,258	43,564	12,149	12,365
Risk Management				
Risk Management	1,501,376	2,011,975	3,301,735	2,196,005
Workers Compensation	1,189,768	1,350,822	1,483,394	1,842,811
Subtotal Risk Management	2,691,144	3,362,797	4,785,129	4,038,816
Perpetual Care				
Parks Operation Services	72,133	31,035	126,000	126,000
Subtotal Perpetual Care	72,133	31,035	126,000	126,000
Subtotal Other Funds	44,224,677	12,751,521	221,136,395	220,434,286
Expenditures all Funds	239,581,976	215,958,296	439,538,904	443,152,660
Net Support	(23,297,644)	(10,243,548)	214,278,350	220,407,226

FY 2004 Adopted Budget Summary- Funds by Category (Revenues and Costs)

	Fees/Charges	Property Tax	Grants	Sales Tax	Other	Total Revenues	Retained Earnings/Fund Balance
Tax Funds							
General Fund	26,179,405	71,742,033	5,829,149	11,637,000	3,083,809	118,471,396	3,890,650
Rebudgets/Modifications	0	0	0	0	0	0	0
Capital Fund	1,196,500	0	0	0	3,710,641	4,907,141	1,570,506
Rebudgets/Modifications	0	0	0	0	0	0	0
Enterprise Funds							
Airport Fund	22,194,591	0	0	0	10,494,238	32,688,829	(429,282)
Bus Fund	0	0	0	0	0	0	0
Geothermal Fund	345,830	0	0	0	511,983	857,813	22,503
Municipal Irrigation Fund	31,506	0	0	0	0	31,506	17,059
Parking Garage Fund	468,048	0	0	0	13,197	481,245	381
Sewer Fund	21,864,836	0	2,881,725	0	9,540,970	34,287,531	6,693,455
Solid Waste Fund	14,045,020	0	0	0	240,383	14,285,403	626,373
Other Funds							
Affordable Housing Fund	124,664	0	0	0	101,243	225,907	507,778
Boise City Trust Fund	0	0	0	0	3,211	3,211	203,611,789
Boise Housing Rehabilitation	1,030,494	0	0	0	1,614,078	2,644,572	(130,958)
City Shop Fund	1,514,442	0	0	0	281	1,514,723	(75,423)
Community Development Fund	50,000	0	1,541,940	0	92,599	1,684,539	297,552
Debt Service Fund	0	0	0	0	3,332,871	3,332,871	(224,945)
Deferred Compensation	0	0	0	0	3,250,000	3,250,000	(1,750,000)
Humane Society Trust Fund	0	0	0	0	203	203	(203)
L M Cunningham Fund	2,000	0	0	0	16,058	18,058	1,942
LID Funds	0	0	0	0	0	0	0
Local Affordable Housing	89,449	0	0	0	104,776	194,225	(118,658)
Local Home Trust Fund	352,106	0	915,684	0	135,875	1,403,665	(177,731)
Rental Rehabilitation Fund	51	0	0	0	23,611	23,662	(11,513)
Risk Management Fund	3,329,558	0	0	0	1,496,990	4,826,548	(41,419)
Perpetual Care	90,000	0	0	0	37,506	127,506	(1,506)
Total all Funds	92,908,500	71,742,033	11,168,498	11,637,000	37,804,523	225,260,554	214,278,350

Fund	FY 04b			FY 04b Total Costs
	FY 04b HR Costs	Equipment/Capital	FY 04b M&O	
Tax Funds				
General Fund	79,443,236	3,797,775	39,121,035	122,362,046
Rebudgets/Modifications	0	0	0	0
Capital Fund	0	6,391,565	86,082	6,477,647
Rebudgets/Modifications	0	0	0	0
Enterprise Funds				
Airport Fund	6,216,093	7,410,150	18,633,304	32,259,547
Bus Fund	0	0	0	0
Geothermal Fund	44,571	553,340	282,405	880,316
Municipal Irrigation Fund	0	0	48,565	48,565
Parking Garage Fund	0	0	481,626	481,626
Sewer Fund	10,173,523	9,920,788	20,886,675	40,980,986
Solid Waste Fund	294,247	2,600	14,614,929	14,911,776
Other Funds				
Affordable Housing Fund	76,318	500,500	156,867	733,685
Boise City Trust Fund	0	0	203,615,000	203,615,000
Boise Housing Rehabilitation	438,922	1,003,000	1,071,692	2,513,614
City Shop Fund	545,779	3,000	890,521	1,439,300
Community Development Fund	274,022	9,200	1,698,869	1,982,091
Debt Service Fund	0	0	3,107,926	3,107,926
Deferred Compensation	0	0	1,500,000	1,500,000
Humane Society Trust Fund	0	0	0	0
L M Cunningham Fund	0	0	20,000	20,000
LID Funds	0	0	0	0
Local Affordable Housing	2,135	0	73,432	75,567
Local Home Trust Fund	100,673	636,763	488,499	1,225,935
Rental Rehabilitation Fund	0	0	12,149	12,149
Risk Management Fund	283,659	6,850	4,494,620	4,785,129
Perpetual Care	0	0	126,000	126,000
Total all Funds	97,893,176	30,235,531	311,410,197	439,538,904

Citywide Expenditures by Category



Boise City

FY 2004 Adopted Budget Summary by Service Group

	FY 04b FTE	FY 04b Human Resources	FY 04b M&O	FY 04b Equipment/ Capital	FY 04b Total Costs	FY 04b Revenue	FY 04b Net
General Fund							
Customer and Support Services							
Communication Services	5.00	256,286	140,297	44,500	441,083	77,994	363,089
Facilities Maintenance	14.84	604,194	428,899	16,000	1,049,093	206,552	842,541
Licensing	6.30	289,520	28,633	0	318,153	533,220	(215,067)
Mail Services	2.05	69,126	7,830	16,200	93,156	0	93,156
Mayor and Council Support	6.61	329,694	186,866	1,300	517,860	118,637	399,223
Enforcement	11.00	410,755	277,027	11,420	699,202	1,215,552	(516,350)
Parking Facilities	0.00	0	8,774	0	8,774	15,300	(6,526)
Printing Services	5.95	271,969	60,722	0	332,691	308,735	23,956
Purchasing	5.00	255,621	38,345	1,500	295,466	83,762	211,704
Subtotal Customer and Support Services	56.75	2,487,164	1,177,393	90,920	3,755,477	2,559,752	1,195,725
Fire Department							
Emergency Response Services	220.00	19,756,529	1,847,867	0	21,604,396	1,927,017	19,677,379
Fire Chief	14.00	1,282,828	1,136,722	1,440,240	3,859,790	1,960,297	1,899,493
Fire Prevention	8.00	797,921	69,283	0	867,204	204,500	662,704
Logistical Fire Services	5.25	433,535	581,099	0	1,014,634	2,500	1,012,134
Training	6.00	630,856	228,359	0	859,215	10,500	848,715
Subtotal Fire Department	253.25	22,901,670	3,863,330	1,440,240	28,205,240	4,104,814	24,100,426
Legal Department							
Legal Services	44.96	2,813,422	393,097	36,500	3,243,019	575,457	2,667,562
Subtotal Legal Department	44.96	2,813,422	393,097	36,500	3,243,019	575,457	2,667,562
Library							
Library Support Services	26.60	1,168,229	734,705	77,350	1,980,284	399,753	1,580,531
Branch Services	4.34	138,435	80,846	5,000	224,281	30,462	193,819
Public Library Services	57.35	2,081,695	485,916	29,200	2,596,811	0	2,596,811
Subtotal Library	88.29	3,388,359	1,301,467	111,550	4,801,376	430,215	4,371,161
Mayor and Council							
Leadership	13.50	795,771	364,830	8,400	1,169,001	418,237	750,764
Special Services	4.50	347,105	141,596	2,200	490,901	2,690	488,211
Subtotal Mayor and Council	18.00	1,142,876	506,426	10,600	1,659,902	420,927	1,238,975
Information Technology							
IT Business Intelligence/Info Svc	6.00	460,783	331,297	49,942	842,022	657,636	184,386
Internet/Network Operations	7.00	517,501	168,128	52,175	737,804	872,417	(134,613)
IT Coordination Services	8.00	486,488	57,397	14,475	558,360	407,631	150,729
IT Security and R&D Svcs.	1.00	207,720	1,545,873	2,500	1,756,093	1,600,000	156,093
Subtotal Information Technology	22.00	1,672,492	2,102,695	119,092	3,894,279	3,537,684	356,595
Human Resources							
Human Resource Management	8.92	613,462	282,284	4,500	900,246	326,395	573,851
Recruitment Services	2.08	149,945	79,420	0	229,365	71,489	157,876
Subtotal Human Resources	11.00	763,406	361,704	4,500	1,129,610	397,884	731,726
Boise City Art Commission							
Public Art Services	4.48	189,240	96,704	2,500	288,444	107,304	181,140
Subtotal Boise City Art Commission	4.48	189,240	96,704	2,500	288,444	107,304	181,140
Division of Financial Management							
Accounting	8.00	537,458	114,403	8,800	660,661	293,407	367,254
Budget	6.00	387,596	62,111	1,949	451,656	166,372	285,284
Collection Services	5.00	223,643	97,858	7,292	328,793	203,003	125,790
Contract Services	0.00	0	1,850,984	84,800	1,935,784	401,200	1,534,584
Special Projects	1.00	107,579	1,230	0	108,809	26,582	82,227
Treasury	4.00	252,471	138,123	9,600	400,194	270,836	129,358
Subtotal Division of Financial Management	24.00	1,508,748	2,264,709	112,441	3,885,898	1,361,400	2,524,498
Intergovernmental							
General	0.00	2,072,609	13,109,123	0	15,181,732	91,732,966	(76,551,234)
Subtotal Intergovernmental	0.00	2,072,609	13,109,123	0	15,181,732	91,732,966	(76,551,234)
Parks and Recreation							
Aquatics	2.00	542,687	147,933	0	690,620	295,480	395,140
Art Programs	0.00	113,972	12,231	0	126,203	60,224	65,979

Boise City

FY 2004 Adopted Budget Summary by Service Group

	FY 04b FTE	FY 04b Human Resources	FY 04b M&O	FY 04b Equipment/ Capital	FY 04b Total Costs	FY 04b Revenue	FY 04b Net
Athletics	0.00	61,777	81,448	0	143,225	144,800	(1,575)
Community Programs	4.00	415,353	65,110	0	480,463	29,600	450,863
Dance and Drop In Services	0.00	30,259	6,017	0	36,276	23,039	13,237
Ft. Boise Community Center	4.00	102,526	15,332	0	117,858	78,501	39,357
General Community Rec Services	10.00	273,829	148,752	60,700	483,281	123,335	359,946
Park and Recreation Leadership	20.00	1,238,673	841,772	100,173	2,180,618	437,337	1,743,281
Parks Operation Services	81.00	4,347,771	2,128,973	349,100	6,825,844	286,768	6,539,076
Softball	0.00	155,960	215,872	0	371,832	359,265	12,567
Warm Springs Golf Course	7.00	543,629	882,039	0	1,425,668	1,414,541	11,127
Youth Activities	0.00	168,305	58,351	0	226,656	131,739	94,917
Zoo	12.83	644,175	327,387	4,500	976,062	400,756	575,306
Subtotal Parks and Recreation	140.83	8,638,915	4,931,217	514,473	14,084,605	3,785,385	10,299,220
Planning and Development Services							
Building	64.05	3,761,903	1,072,066	154,100	4,988,069	4,767,375	220,694
Economic Development	1.00	96,028	83,382	0	179,410	2,500	176,910
Planning Services	29.81	1,845,755	350,127	0	2,195,882	195,000	2,000,882
Property Management	1.00	54,471	393,610	0	448,081	448,236	(155)
Subtotal Planning and Development Services	95.86	5,758,157	1,899,185	154,100	7,811,442	5,413,111	2,398,331
Police Department							
Canine Patrol	4.00	316,853	29,743	0	346,596	0	346,596
Community Outreach Programs	16.00	1,078,690	75,732	56,300	1,210,722	0	1,210,722
Crime Analysis	4.20	202,933	1,688	0	204,621	0	204,621
Crime Lab	3.00	142,093	10,095	3,000	155,188	0	155,188
Crime Prevention	4.00	218,652	21,886	17,000	257,538	0	257,538
Violent Crimes	17.00	1,399,495	380,899	38,672	1,819,066	0	1,819,066
Property Crimes	15.00	1,081,089	43,764	0	1,124,853	0	1,124,853
Police Finance	9.05	515,246	2,748,189	285,200	3,548,635	660,951	2,887,684
Greenbelt Patrol	9.44	719,012	69,052	1,650	789,714	0	789,714
Internal Affairs	4.00	273,988	25,341	0	299,329	0	299,329
Narcotics	12.00	963,144	184,593	146,737	1,294,474	0	1,294,474
Officers Training Program	0.00	0	2,073	0	2,073	0	2,073
Police Outreach Administration	4.00	395,521	96,163	0	491,684	0	491,684
Patrol Support Services	25.00	1,292,401	41,399	0	1,333,800	66,300	1,267,500
Intelligence/Domestic Violence	9.00	624,955	72,080	4,500	701,535	0	701,535
Police Chief	3.00	284,761	76,974	0	361,735	42,130	319,605
Police Personnel	4.30	274,653	59,998	17,000	351,651	0	351,651
Police Planning & Training	5.48	340,032	333,708	0	673,740	0	673,740
Public Information	3.20	144,598	3,286	0	147,884	59,000	88,884
Special Operations Patrol	0.00	0	32,252	5,250	37,502	0	37,502
Traffic Enforcement	28.00	2,215,229	103,771	30,000	2,349,000	0	2,349,000
Uniform Patrol	118.00	9,669,988	1,365,436	571,950	11,607,374	2,265,229	9,342,145
Vehicle Impound	2.00	67,588	9,630	0	77,218	0	77,218
Victim Services Unit	8.00	439,385	7,372	0	446,757	0	446,757
Youth Outreach	30.48	2,315,453	102,755	3,300	2,421,508	28,870	2,392,638
Subtotal Police Department	338.15	24,975,759	5,897,879	1,180,559	32,054,197	3,122,480	28,931,717
Public Works							
Environmental	3.98	243,060	108,808	2,000	353,868	21,820	332,048
Lighting and Dev. Services	6.00	409,304	995,850	0	1,405,154	157,660	1,247,494
Public Works Administration	3.43	235,932	44,068	0	280,000	695,087	(415,087)
Drainage	1.00	60,694	46,574	0	107,268	46,800	60,468
Public Works IT	3.50	181,429	20,806	18,300	220,535	650	219,885
Subtotal Public Works	17.91	1,130,419	1,216,106	20,300	2,366,825	922,017	1,444,808
Subtotal General Fund	1,115.48	79,443,236	39,121,035	3,797,775	122,362,046	118,471,396	3,890,650
Capital Fund							
Customer and Support Services							
Facilities Maintenance	0.00	0	0	100,000	100,000	0	100,000
Subtotal Customer and Support Services	0.00	0	0	100,000	100,000	0	100,000
Division of Financial Management							
Subtotal Division of Financial Management	0.00	0	0	0	0	0	0
Fire Department							
Fire Chief	0.00	0	2,500	926,750	929,250	783,750	145,500

Boise City

FY 2004 Adopted Budget Summary by Service Group

	FY 04b FTE	FY 04b Human Resources	FY 04b M&O	FY 04b Equipment/ Capital	FY 04b Total Costs	FY 04b Revenue	FY 04b Net
Subtotal Fire Department	0.00	0	2,500	926,750	929,250	783,750	145,500
Legal Department							
Subtotal Legal Department	0.00	0	0	0	0	0	0
Library							
Public Library Services	0.00	0	0	210,760	210,760	0	210,760
Subtotal Library	0.00	0	0	210,760	210,760	0	210,760
Intergovernmental							
Intergovernmental Capital	0.00	0	0	0	0	1,275,149	(1,275,149)
Subtotal Intergovernmental	0	0	0	0	0	1,275,149	(1,275,149)
Parks and Recreation							
Parks Operation Services	0.00	0	83,442	4,843,005	4,926,447	2,658,117	2,268,330
Subtotal Parks and Recreation	0.00	0	83,442	4,843,005	4,926,447	2,658,117	2,268,330
Planning and Development Services							
Subtotal Planning and Development Services	0.00	0	0	0	0	0	0
Police Department							
Subtotal Police Department	0.00	0	0	0	0	0	0
Public Works							
Environmental	0.00	0	0	50,000	50,000	0	50,000
Lighting and Dev. Services	0.00	0	140	58,050	58,190	36,125	22,065
Drainage	0.00	0	0	203,000	203,000	154,000	49,000
Subtotal Public Works	0.00	0	140	311,050	311,190	190,125	121,065
Subtotal Capital Fund	0.00	0	86,082	6,391,565	6,477,647	4,907,141	1,570,506
Enterprise Funds							
Airport							
Airfield Services	12.00	567,767	3,535,939	0	4,103,707	3,202,614	901,093
Airport Administration	25.00	1,537,116	2,610,914	0	4,148,030	17,508	4,130,522
Airport Capital	0.00	0	24,932	7,408,150	7,433,082	10,939,814	(3,506,732)
Airport Operations	45.48	2,395,991	349,236	2,000	2,747,228	92,746	2,654,482
Airport Parking	0.00	0	2,947,150	0	2,947,150	4,886,257	(1,939,107)
Aircraft Rescue/Fire Fighting	0.00	0	1,366,616	0	1,366,616	600	1,366,016
Other Airport Services	0.00	0	934,408	0	934,408	1,860,431	(926,023)
Terminal Services	45.00	1,715,218	6,864,109	0	8,579,327	11,688,859	(3,109,532)
Subtotal Airport	127.48	6,216,093	18,633,304	7,410,150	32,259,547	32,688,829	(429,282)
BUS							
Subtotal BUS	0.00	0	0	0	0	0	0
Geothermal							
Geothermal Services	0.60	44,571	282,405	553,340	880,316	857,813	22,503
Subtotal Geothermal	0.60	44,571	282,405	553,340	880,316	857,813	22,503
Municipal Irrigation							
Municipal Irrigation Service	0.00	0	48,565	0	48,565	31,506	17,059
Subtotal Municipal Irrigation	0.00	0	48,565	0	48,565	31,506	17,059
Parking Garage							
Parking Facilities	0.00	0	481,626	0	481,626	481,245	381
Subtotal Parking Garage	0.00	0	481,626	0	481,626	481,245	381
Sewer							
Engineering Services	25.40	1,632,531	352,292	9,232,668	11,217,491	28,441,364	(17,223,873)
Environmental	14.00	861,589	571,727	538,180	1,971,496	46,700	1,924,796
Sewer Administration	36.52	1,980,982	14,871,228	149,940	17,002,150	4,959,187	12,042,963
Sewer Services	113.76	5,698,421	5,091,428	0	10,789,849	840,280	9,949,569
Subtotal Sewer	189.68	10,173,523	20,886,675	9,920,788	40,980,986	34,287,531	6,693,455
Solid Waste							
Solid Waste Services	5.00	294,247	14,614,929	2,600	14,911,776	14,285,403	626,373
Subtotal Solid Waste	5.00	294,247	14,614,929	2,600	14,911,776	14,285,403	626,373
Subtotal Enterprise Funds	322.76	16,728,433	54,947,504	17,886,878	89,562,816	82,632,327	6,930,489

Boise City

FY 2004 Adopted Budget Summary by Service Group

	FY 04b FTE	FY 04b Human Resources	FY 04b M&O	FY 04b Equipment/ Capital	FY 04b Total Costs	FY 04b Revenue	FY 04b Net
Other Funds							
Affordable Housing							
Affordable Housing Services	0.90	53,459	70,586	500,500	624,545	112,089	512,456
Property Management	0.52	22,859	86,281	0	109,140	113,818	(4,678)
Subtotal Affordable Housing	1.42	76,318	156,867	500,500	733,685	225,907	507,778
Boise City Trust							
Accounting	0.00	0	203,615,000	0	203,615,000	3,211	203,611,789
Subtotal Boise City Trust	0.00	0	203,615,000	0	203,615,000	3,211	203,611,789
Boise Housing Rehab							
Housing Rehab Services	3.20	187,176	622,117	1,003,000	1,812,293	1,614,959	197,334
Property Management	5.81	251,745	449,575	0	701,320	1,029,613	(328,293)
Subtotal Boise Housing Rehab	9.01	438,922	1,071,692	1,003,000	2,513,614	2,644,572	(130,958)
City Shop							
City Fleet Shop Services	11.00	545,779	890,521	3,000	1,439,300	1,514,723	(75,423)
Subtotal City Shop	11.00	545,779	890,521	3,000	1,439,300	1,514,723	(75,423)
Community Development							
Public Services	3.85	274,022	1,698,869	9,200	1,982,091	1,684,539	297,552
Subtotal Community Development	3.85	274,022	1,698,869	9,200	1,982,091	1,684,539	297,552
Debt Service							
Debt Management Services	0.00	0	3,107,926	0	3,107,926	3,332,871	(224,945)
Subtotal Debt Service	0.00	0	3,107,926	0	3,107,926	3,332,871	(224,945)
Deferred Compensation							
Accounting	0.00	0	1,500,000	0	1,500,000	3,250,000	(1,750,000)
Subtotal Deferred Compensation	0.00	0	1,500,000	0	1,500,000	3,250,000	(1,750,000)
Humane Society Trust							
Accounting	0.00	0	0	0	0	203	(203)
Subtotal Humane Society Trust	0.00	0	0	0	0	203	(203)
L M Cunningham Fund							
Parks Operation Services	0.00	0	20,000	0	20,000	18,058	1,942
Subtotal L M Cunningham Fund	0.00	0	20,000	0	20,000	18,058	1,942
Local Affordable Housing							
Housing Rehab Services	0.06	2,135	73,432	0	75,567	194,225	(118,658)
Subtotal Local Affordable Housing	0.06	2,135	73,432	0	75,567	194,225	(118,658)
Local Improvement District							
	0.00	0	0	0	0	0	0
Local Home Trust							
Affordable Housing Services	1.16	50,481	262,568	636,763	949,812	1,239,403	(289,591)
Public Services	0.75	50,191	225,931	0	276,122	164,262	111,860
Subtotal Local Home Trust	1.91	100,673	488,499	636,763	1,225,935	1,403,665	(177,731)
Rental Rehab							
Housing Rehab Services	0.00	0	12,149	0	12,149	23,662	(11,513)
Subtotal Rental Rehab	0.00	0	12,149	0	12,149	23,662	(11,513)
Risk Management							
Risk Management	4.00	220,227	3,074,658	6,850	3,301,735	3,344,518	(42,783)
Workers Compensation	1.00	63,432	1,419,962	0	1,483,394	1,482,030	1,364
Subtotal Risk Management	5.00	283,659	4,494,620	6,850	4,785,129	4,826,548	(41,419)
Perpetual Care							
Parks Operation Services	0.00	0	126,000	0	126,000	127,506	(1,506)
Subtotal Perpetual Care	0.00	0	126,000	0	126,000	127,506	(1,506)
Subtotal Other Funds	32.25	1,721,507	217,255,575	2,159,313	221,136,395	19,249,690	201,886,705
Total all Funds	1,470.49	97,893,176	311,410,197	30,235,531	439,538,904	225,260,554	214,278,350

Boise City

FY 2004 Adopted Budget Summary by Service Group

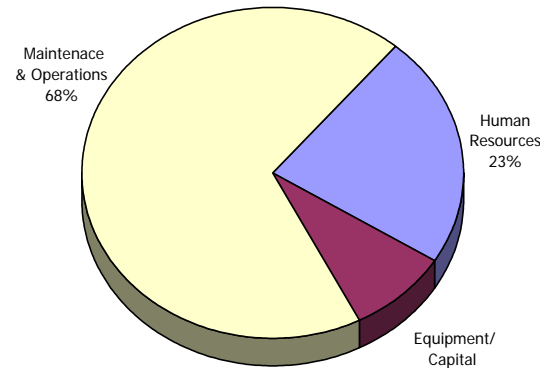
FY 04b FTE	FY 04b Human Resources	FY 04b M&O	FY 04b Equipment/ Capital	FY 04b Total Costs	FY 04b Revenue	FY 04b Net
---------------	------------------------------	---------------	---------------------------------	-----------------------	-------------------	------------

FY 2005 Adopted Budget Summary- Funds by Category (Revenues and Costs)

	Fees/Charges	Property Tax	Grants	Sales Tax	Other	Total Revenues	Retained Earnings/Fund Balance
Tax Funds							
General Fund	26,240,882	75,065,500	426,205	11,936,000	3,519,040	117,187,627	3,325,547
Rebudgets/Modifications	0	0	0	0	0	0	0
Capital Fund	1,196,500	0	0	0	3,451,690	4,648,190	1,632,957
Rebudgets/Modifications	0	0	0	0	0	0	0
Enterprise Funds							
Airport Fund	24,117,315	0	0	0	10,502,312	34,619,627	8,702,357
Bus Fund	0	0	0	0	0	0	0
Geothermal Fund	376,830	0	0	0	36,024	412,854	36,092
Municipal Irrigation Fund	31,506	0	0	0	0	31,506	26,057
Parking Garage Fund	468,048	0	0	0	16,281	484,329	(2,703)
Sewer Fund	22,871,480	0	0	0	9,774,550	32,646,030	4,062,978
Solid Waste Fund	14,074,490	0	0	0	256,857	14,331,347	573,579
Other Funds							
Affordable Housing Fund	124,664	0	0	0	103,532	228,196	505,958
Boise City Trust Fund	0	0	0	0	4,440	4,440	203,610,560
Boise Housing Rehabilitation	1,030,494	0	0	0	1,614,571	2,645,065	(128,788)
City Shop Fund	1,514,442	0	0	0	281	1,514,723	(28,990)
Community Development Fund	50,000	0	1,541,940	0	93,006	1,684,946	299,373
Debt Service Fund	0	0	0	0	3,376,579	3,376,579	(277,849)
Deferred Compensation	0	0	0	0	3,250,000	3,250,000	(1,750,000)
Humane Society Trust Fund	0	0	0	0	280	280	(280)
L M Cunningham Fund	2,000	0	0	0	17,242	19,242	758
LID Funds	0	0	0	0	0	0	0
Local Affordable Housing	89,449	0	0	0	104,828	194,277	(118,708)
Local Home Trust Fund	352,106	0	915,684	0	138,125	1,405,915	(178,591)
Rental Rehabilitation Fund	51	0	0	0	25,154	25,205	(12,840)
Risk Management Fund	3,657,952	0	0	0	235,290	3,893,242	145,574
Perpetual Care	90,000	0	0	0	51,865	141,865	(15,865)
Total all Funds	96,288,209	75,065,500	2,883,829	11,936,000	36,571,947	222,745,484	220,407,175

Fund	FY 05b HR Costs	FY 05b Equipment/Capital	FY 05b M&O	FY 05b Total Costs
Tax Funds				
General Fund	82,222,854	3,152,682	35,137,638	120,513,174
General Fund				0
Rebudgets/Modifications	0	0	0	0
Capital Fund	0	6,192,849	88,298	6,281,147
Rebudgets/Modifications	0	0	0	0
Enterprise Funds				
Airport Fund	6,298,156	18,524,600	18,499,227	43,321,984
Bus Fund	0	0	0	0
Geothermal Fund	44,622	118,505	285,819	448,946
Municipal Irrigation Fund	0	0	57,563	57,563
Parking Garage Fund	0	0	481,626	481,626
Sewer Fund	10,147,044	8,609,665	17,952,299	36,709,008
Solid Waste Fund	271,427	2,000	14,631,499	14,904,926
Other Funds				
Affordable Housing Fund	76,405	500,000	157,749	734,154
Boise City Trust Fund	0	0	203,615,000	203,615,000
Boise Housing Rehabilitation	439,417	1,000,000	1,076,860	2,516,277
City Shop Fund	546,389	45,088	894,255	1,485,732
Community Development Fund	274,325	9,200	1,700,794	1,984,319
Debt Service Fund	0	0	3,098,730	3,098,730
Deferred Compensation	0	0	1,500,000	1,500,000
Humane Society Trust Fund	0	0	0	0
L M Cunningham Fund	0	0	20,000	20,000
LID Funds	0	0	0	0
Local Affordable Housing	2,137	0	73,432	75,569
Local Home Trust Fund	100,787	636,763	489,774	1,227,324
Rental Rehabilitation Fund	0	0	12,365	12,365
Risk Management Fund	283,990	2,200	3,752,626	4,038,816
Perpetual Care	0	0	126,000	126,000
Total all Funds	100,707,553	38,793,552	303,651,554	443,152,660

Citywide Expenditures by Category



FY 2005 Budget One Year Summary by Service Group

	FY 05b FTE	FY 05b Human Resources	FY 05b M&O	FY 05b Equipment/C apital	FY 05b Total Costs	FY 05b Revenue	FY 05b Net
General Fund							
Customer and Support Services							
Communication Services	5.00	256,581	141,247	9,000	406,828	80,834	325,994
Facilities Maintenance	14.84	604,805	446,205	15,027	1,066,037	212,749	853,288
Licensing	6.30	289,844	28,633	0	318,477	533,220	(214,743)
Mail Services	2.05	69,201	7,830	1,300	78,331	0	78,331
Mayor and Council Support	6.61	330,018	188,429	9,800	528,247	122,146	406,101
Enforcement	11.00	411,204	282,577	4,632	698,413	1,215,552	(517,139)
Parking Facilities	0.00	0	9,295	0	9,295	15,300	(6,005)
Printing Services	5.95	272,268	61,952	3,000	337,220	310,617	26,603
Purchasing	5.00	257,020	38,930	5,181	301,131	85,659	215,472
Subtotal Customer and Support Services	56.75	2,490,942	1,205,098	47,940	3,743,980	2,576,077	1,167,903
Fire Department							
Emergency Response Services	220.00	20,725,214	1,164,743	0	21,889,957	1,477,817	20,412,140
Fire Chief	14.00	1,326,193	1,169,433	849,222	3,344,848	1,819,572	1,525,276
Fire Prevention	8.00	821,748	71,208	0	892,956	204,500	688,456
Logistical Fire Services	5.25	444,190	584,444	0	1,028,634	2,500	1,026,134
Training	6.00	650,619	216,145	0	866,764	10,500	856,264
Subtotal Fire Department	253.25	23,967,965	3,205,973	849,222	28,023,160	3,514,889	24,508,271
Legal Department							
Legal Services	44.96	2,816,644	400,050	40,000	3,256,694	585,485	2,671,209
Subtotal Legal Department	44.96	2,816,644	400,050	40,000	3,256,694	585,485	2,671,209
Library							
Library Support Services	26.60	1,169,535	742,423	108,000	2,019,958	362,679	1,657,279
Branch Services	4.34	138,593	83,739	0	222,332	34,062	188,270
Public Library Services	57.35	2,083,595	486,067	10,000	2,579,662	0	2,579,662
Subtotal Library	88.29	3,391,723	1,312,229	118,000	4,821,952	396,741	4,425,211
Mayor and Council							
Leadership	13.50	796,599	370,769	5,600	1,172,968	429,448	743,520
Special Services	4.50	347,515	63,596	4,000	415,111	2,771	412,340
Subtotal Mayor and Council	18.00	1,144,114	434,365	9,600	1,588,079	432,219	1,155,860
Information Technology							
IT Business Intelligence/Info Svc	6.00	461,327	242,141	23,200	726,668	657,681	68,987
Internet/Network Operations	7.00	518,036	252,865	76,752	847,653	888,359	(40,706)
IT Coordination Services	8.00	487,040	62,869	7,500	557,409	405,531	151,878
IT Security and R&D Svcs.	1.00	207,929	(45,282)	3,000	165,647	0	165,647
Subtotal Information Technology	22.00	1,674,331	512,593	110,452	2,297,376	1,951,571	345,805
Human Resources							
Human Resource Management	8.92	614,184	285,629	4,500	904,313	335,156	569,157
Recruitment Services	2.08	150,079	79,420	0	229,499	73,634	155,865
Subtotal Human Resources	11.00	764,264	365,049	4,500	1,133,813	408,790	725,023
Boise City Art Commission							
Public Art Services	4.48	189,441	96,711	2,500	288,652	107,355	181,297
Subtotal Boise City Art Commission	4.48	189,441	96,711	2,500	288,652	107,355	181,297
Division of Financial Management							
Accounting	8.00	538,069	115,138	4,200	657,407	301,510	355,897
Budget	6.00	388,039	71,919	7,300	467,258	171,363	295,895
Collection Services	5.00	223,904	37,863	5,200	266,967	170,850	96,117
Contract Services	0.00	0	1,859,336	105,840	1,965,176	411,100	1,554,076
Special Projects	1.00	107,706	1,264	1,300	110,270	27,380	82,890
Treasury	4.00	252,762	138,898	350	392,010	277,294	114,716
Subtotal Division of Financial Management	24.00	1,510,480	2,224,418	124,190	3,859,088	1,359,497	2,499,591
Intergovernmental							
General	0.00	3,691,042	12,178,617	0	15,869,659	93,679,483	(77,809,824)
Subtotal Intergovernmental	0.00	3,691,042	12,178,617	0	15,869,659	93,679,483	(77,809,824)
Parks and Recreation							
Aquatics	2.00	544,294	147,975	0	692,269	295,480	396,789
Art Programs	0.00	113,972	12,279	0	126,251	60,224	66,027
Athletics	0.00	61,777	81,453	0	143,230	144,800	(1,570)
Community Programs	4.00	415,591	65,261	0	480,852	29,600	451,252

Boise City

FY 2005 Budget One Year Summary by Service Group

	FY 05b FTE	FY 05b Human Resources	FY 05b M&O	FY 05b Equipment/C apital	FY 05b Total Costs	FY 05b Revenue	FY 05b Net
Library							
Public Library Services	0.00	0	0	130,000	130,000	0	130,000
Subtotal Library	0.00	0	0	130,000	130,000	0	130,000
Intergovernmental							
Intergovernmental Capital	0.00	0	0	0	0	1,305,125	(1,305,125)
Subtotal Intergovernmental	0	0	0	0	0	1,305,125	(1,305,125)
Parks and Recreation							
Parks Operation Services	0.00	0	81,722	3,872,784	3,954,506	1,540,680	2,413,826
Subtotal Parks and Recreation	0.00	0	81,722	3,872,784	3,954,506	1,540,680	2,413,826
Planning and Development Services							
Subtotal Planning and Development Services	0.00	0	0	0	0	0	0
Police Department							
Subtotal Police Department	0.00	0	0	0	0	0	0
Public Works							
Lighting and Dev. Services	0.00	0	216	80,665	80,881	36,125	44,756
Drainage	0.00	0	0	154,000	154,000	154,000	0
Subtotal Public Works	0.00	0	216	234,665	234,881	190,125	44,756
Subtotal Capital Fund	0.00	0	88,298	6,192,849	6,281,147	4,648,190	1,632,957
Enterprise Funds							
Airport							
Airfield Services	12.00	568,404	3,539,154	0	4,107,559	3,355,502	752,057
Airport Administration	25.00	1,539,004	2,652,616	0	4,191,620	19,337	4,172,283
Airport Capital	0.00	0	74,712	18,522,600	18,597,312	10,939,814	7,657,498
Airport Operations	45.48	2,398,635	337,284	2,000	2,737,919	96,177	2,641,742
Airport Parking	0.00	0	3,157,650	0	3,157,650	6,166,476	(3,008,826)
Aircraft Rescue/Fire Fighting	0.00	0	1,411,616	0	1,411,616	750	1,410,866
Other Airport Services	0.00	0	938,408	0	938,408	1,942,641	(1,004,233)
Terminal Services	45.00	1,792,114	6,387,787	0	8,179,900	12,098,930	(3,919,029)
Subtotal Airport	127.48	6,298,156	18,499,227	18,524,600	43,321,984	34,619,627	8,702,357
BUS							
Subtotal BUS	0.00	0	0	0	0	0	0
Geothermal							
Geothermal Services	0.60	44,622	285,819	118,505	448,946	412,854	36,092
Subtotal Geothermal	0.60	44,622	285,819	118,505	448,946	412,854	36,092
Municipal Irrigation							
Municipal Irrigation Service	0.00	0	57,563	0	57,563	31,506	26,057
Subtotal Municipal Irrigation	0.00	0	57,563	0	57,563	31,506	26,057
Parking Garage							
Parking Facilities	0.00	0	481,626	0	481,626	484,329	(2,703)
Subtotal Parking Garage	0.00	0	481,626	0	481,626	484,329	(2,703)
Sewer							
Engineering Services	25.40	1,634,403	359,078	7,658,415	9,651,896	29,448,384	(19,796,488)
Environmental	14.00	862,583	540,211	869,150	2,271,944	446,700	1,825,244
Sewer Administration	36.52	1,956,280	11,985,052	82,100	14,023,432	1,910,666	12,112,766
Sewer Services	113.76	5,693,778	5,067,958	0	10,761,736	840,280	9,921,456
Subtotal Sewer	189.68	10,147,044	17,952,299	8,609,665	36,709,008	32,646,030	4,062,978
Solid Waste							
Solid Waste Services	5.00	271,427	14,631,499	2,000	14,904,926	14,331,347	573,579
Subtotal Solid Waste	5.00	271,427	14,631,499	2,000	14,904,926	14,331,347	573,579
Subtotal Enterprise Funds	322.76	16,761,250	51,908,033	27,254,770	95,924,053	82,525,693	13,398,360
Other Funds							
Affordable Housing							
Affordable Housing Services	0.90	53,521	71,267	500,000	624,788	114,378	510,410
Property Management	0.52	22,884	86,482	0	109,366	113,818	(4,452)
Subtotal Affordable Housing	1.42	76,405	157,749	500,000	734,154	228,196	505,958
Boise City Trust							

Boise City

FY 2005 Budget One Year Summary by Service Group

	FY 05b FTE	FY 05b Human Resources	FY 05b M&O	FY 05b Equipment/C apital	FY 05b Total Costs	FY 05b Revenue	FY 05b Net
Accounting	0.00	0	203,615,000	0	203,615,000	4,440	203,610,560
Subtotal Boise City Trust	0.00	0	203,615,000	0	203,615,000	4,440	203,610,560
Boise Housing Rehab							
Housing Rehab Services	3.20	187,393	625,361	1,000,000	1,812,754	1,615,452	197,302
Property Management	5.81	252,024	451,499	0	703,523	1,029,613	(326,090)
Subtotal Boise Housing Rehab	9.01	439,417	1,076,860	1,000,000	2,516,277	2,645,065	(128,788)
City Shop							
City Fleet Shop Services	11.00	546,389	894,255	45,088	1,485,732	1,514,723	(28,990)
Subtotal City Shop	11.00	546,389	894,255	45,088	1,485,732	1,514,723	(28,990)
Community Development							
Public Services	3.85	274,325	1,700,794	9,200	1,984,319	1,684,946	299,373
Subtotal Community Development	3.85	274,325	1,700,794	9,200	1,984,319	1,684,946	299,373
Debt Service							
Debt Management Services	0.00	0	3,098,730	0	3,098,730	3,376,579	(277,849)
Subtotal Debt Service	0.00	0	3,098,730	0	3,098,730	3,376,579	(277,849)
Deferred Compensation							
Accounting	0.00	0	1,500,000	0	1,500,000	3,250,000	(1,750,000)
Subtotal Deferred Compensation	0.00	0	1,500,000	0	1,500,000	3,250,000	(1,750,000)
Humane Society Trust							
Accounting	0.00	0	0	0	0	280	(280)
Subtotal Humane Society Trust	0.00	0	0	0	0	280	(280)
L M Cunningham Fund							
Parks Operation Services	0.00	0	20,000	0	20,000	19,242	758
Subtotal L M Cunningham Fund	0.00	0	20,000	0	20,000	19,242	758
Local Affordable Housing							
Housing Rehab Services	0.06	2,137	73,432	0	75,569	194,227	(118,658)
Subtotal Local Affordable Housing	0.06	2,137	73,432	0	75,569	194,227	(118,658)
Local Improvement District	0.00	0	0	0	0	0	0
Local Home Trust							
Affordable Housing Services	1.16	50,537	263,030	636,763	950,330	1,239,403	(289,073)
Public Services	0.75	50,250	226,744	0	276,994	166,512	110,482
Subtotal Local Home Trust	1.91	100,787	489,774	636,763	1,227,324	1,405,915	(178,591)
Rental Rehab							
Housing Rehab Services	0.00	0	12,365	0	12,365	25,205	(12,840)
Subtotal Rental Rehab	0.00	0	12,365	0	12,365	25,205	(12,840)
Risk Management							
Risk Management	4.00	220,479	1,973,326	2,200	2,196,005	2,263,009	(67,004)
Workers Compensation	1.00	63,511	1,779,300	0	1,842,811	1,630,233	212,578
Subtotal Risk Management	5.00	283,990	3,752,626	2,200	4,038,816	3,893,242	145,574
Perpetual Care							
Parks Operation Services	0.00	0	126,000	0	126,000	141,865	(15,865)
Subtotal Perpetual Care	0.00	0	126,000	0	126,000	141,865	(15,865)
Subtotal Other Funds	32.25	1,723,450	216,517,585	2,193,251	220,434,286	18,383,925	202,050,361
Total all Funds	1,469.49	100,707,554	303,651,554	38,793,552	443,152,660	222,745,434	220,407,226

Boise City
Authorized Staffing Levels

Department	FY 00 Base	FY 01 Base	FY 02 Budget	FY 03 Initial 2YB 10-2001	FY 02 Interim Changes	Comments -- FY02 Interim Changes	FY 03 Budget Updates 2002	FY 03 Interim Changes	FY 03 Revised to Year End	**Comments -- FY03 Interim Changes	FY 2003		FY2004			FY 2005		
											FY03 Year End (Base)	Change	FY 03 Revised Base changes 10/01/03	FY 04 Approved Increases	FY 04 Adopted	Comments	FY 05 Approved Increases	FY 05 Adopted
Tax Supported Funds																		
Customer and Support Services		95.2	94.8	94.8	1.0	Electrician approved for Government Buildings 1.0 fte	95.8	-39.0	56.8	IT & HR transferred to Mayor's Office, 5 IT positions reassigned to departments, 1 Parking position transferred to DFM	56.8		56.8		56.8			
Human Resources																		
Fire	198.3	203.3	228.0	244.0	9.0	Firefighters for ARFF mandated by court 9.0 fte	253.0	0.3	253.3	Increase SDS position from .75 to 1.0	253.3		253.3		253.3			
Legal	44.0	45.0	47.5	48.0	-5.0	Five positions transferred from Legal to Police 5.0 fte	43.0	2.76	45.8	Meridian Prosecutorial Program (1.0 non-reg Attorney PCN2027; .48 non-reg victim witness coordinator PCN2028; .48 Non-reg SDS PCN2029; .48 non-reg Juv Acct Coord [transferred to Police] and .8 non-reg Attorney 1 PCN2124 set to expire 9/30/03)	45.0	Meridian Prosecutorial Program .8 FTE ends 9-30-0	45.0		45.0			
Library	84.7	84.7	87.9	87.9	-0.3	Minor Staff Re-adjustment	87.6	0.7	88.3	Minor Staff Re-adjustment	88.3		88.3		88.3			
Mayor/Council	17.0	17.0	20.0	20.0			20.0	-2.0	18.0	Transfer PCN 300 Depot, PCN 1626 HCHY to Parks; Changed PCN 89 from Employee Relations Coordinator to Internal Auditor Position	18.0		18.0		18.0			
Arts Program	2.5	2.5	4.5	4.5			4.5		4.5		4.5		4.5		4.5			
Division of Financial Management	20.3	20.3	22.0	22.0	1.0	Approval of one Sr Accounting Specialist 1.0 fte	23.0	1.0	24.0	Parking Position Transferred to DFM	24.0		1.0	25.0	Accounting Analyst 1.0 FTE in DFM/Accounting		25.0	
HR									11.0	Moved from CSS to MO's	11.0			11.0		11.0		
IT									22.0	Moved from CSS to MO's	22.0		2.0	24.0	IT Security Admin 1.0 FTE and IT		24.0	
Intergovernmental (Included with fire FY03)	2.5	7.6	18.0															
Parks and Recreation	116.8	116.8	131.8	131.8	6.0	Div Mgr & Lead Maintenance Ridge to Rivers 2.0; Zoo Keeper 1.0; Crew Chief 1-84 ROW 2.0; transf intergov landscaping maintenance 1.0; Maintenance Worker 1.0	137.8	3.0	140.8	Federal Way Phase II ROW Maintenance; Depot & HCHY transferred from MO's to Parks	140.8		140.8		140.8			
Planning and Development Services	91.4	91.4	95.4	95.4			95.4	0.5	95.9	Addition of MIS transfer; trans.5 FTE PCN 1425 to CD for Housing Svc	95.9		95.9		95.9		(Freeze PCN1719 for FY05, end of grant)	

Boise City
Authorized Staffing Levels

Department	FY 00 Base	FY 01 Base	FY 02 Budget	FY 03 Initial 2YB 10-2001	FY 02 Interim Changes	Comments -- FY02 Interim Changes	FY 03 Budget Updates 10-2002	FY 03 Interim Changes	FY 03 Revised to Year End	**Comments -- FY03 Interim Changes	FY 2003		FY2004			FY 2005		
											FY 03 Year End (Base)	Change	FY 03 Revised Base changes 10/01/03	FY 04 Approved Increases	FY 04 Adopted	Comments	FY 05 Approved Increases	FY 05 Adopted
Police	304.3	310.9	326.2	328.2	8.0	5.0 fte Positions transferred from Legal, and 3.0 fte CIU Unit	336.2	2.5	338.6	Victim Witness transferred from Legal & MIS transfer of PCN 1518 & 1216	338.2	PCN 2028-.48 FTE Meridian prosecutorial program due to end 9/30/03	9.0	347.2	Police Patrol officers 8.0 FTE (10.0 w COPs grant), Computer systems tech 1.0 FTE in Police	4.0	351.2	Police Patrol officers 4.0 FTE
Public Works	15.2	15.2	15.6	16.6	1.0	One SDS 1.0 fte for Twenty Mile South Farm	17.6	0.3	17.9	Increase air quality position	17.9		17.9				17.9	
Total Tax Funds	897.0	1009.9	1091.6	1093.1	20.7		1113.8	2.9	1116.7		1115.5		12.0	1127.5		4.0	1131.5	
Population *	185,787	190,720	195,354	200,101							204,964		204,964.0		209,944			
FTE/1000/Population	4.83	5.30	5.59	5.46							5.44		5.4		0.02			
*2002 - 2005 based on historical growth																		
Other Funds																		
Aviation & Public Transportation	92.8	92.8																
Airport			87.5	87.5	29.0	31 new (25 FY 02 & 6 for FY03) minus 1 FTE for ARF Chief (PCN 1105) and minus 1 FTE PCN 536 because incumbent was transferred to PCN 649 and airport agreed to permanently give up PCN 536	116.5	7.0	123.5	Custodial positions for new terminal	127.5	total includes approved and 27 proposed positions already approved thru MBT not yet filled; including 4.0 Custodial	10.0	137.5	Airport maintenance mechanics 4.0 FTE and Operation Specialists 6.0 FTE (contingent approval).			137.5
City Shop			12.5	12.5			12.5	-1.5	11.0	1.0 FTE Mechanic and .48 FTE Custodian positions never filled, deleted	10.0	-1.0 PCN 1482 deleted	10.0				10.0	
Division of Financial Management																		
Risk Management	3.0	3.0	3.0	3.0	2.0		5.0		5.0		4.0	Security pilot position expires 9/30/03	1.0	5.0	Security staff position 1.0 FTE DFM Risk			5.0
Workers Comp	1.0	1.0	1.0	1.0			1.0		1.0		1.0		1.0				1.0	
Planning & Development Services																		
CDBG/Housing	9.7	9.7	13.1	13.1	2.0	Maintenance Worker 1.0 fte; 1.0 SAMSA grant	15.1	1.1	16.2	Add CDBG/Home program compliance; Dec PCN 1421 to .6 change in meals program; trans .5 PCN to CD for Housing Svc	16.2		16.3				16.3	
Public Works																		
Geothermal	0.6	0.6	0.6	0.6			0.6		0.6		0.6		0.6				0.6	

Boise City
Authorized Staffing Levels

Department	FY 00 Base	FY 01 Base	FY 02 Budget	FY 03 Initial 2YB 10-2001	FY 02 Interim Changes	Comments -- FY02 Interim Changes	FY 03 Budget Updates 10-2002	FY03 Interim Changes	FY 03 Revised to Year End	**Comments -- FY03 Interim Changes	FY 2003		FY2004			FY 2005		
											FY03 Year End (Base)	Change	FY 03 Revised Base changes 10/01/03	FY 04 Approved Increases	FY 04 Adopted	Comments	FY 05 Approved Increases	FY 05 Adopted
Sewer	160.7	160.7	177.4	185.4			185.4	4.3	189.7	<i>PW Adjustments in Sewer & Solid Waste include maintenance workers for WWTF, IT support for utility billing, adjustments to pilot positions (-.75) and transfer of MIS PCN 120</i>	189.7		1.0	190.7	<i>H2) lab analyst 1.0 FTE Sewer Fund</i>		190.7	
Solid Waste	3.7	4.7	4.7	4.7	0.2	<i>Increase .15 recycling pilot</i>	4.8	0.3	5.0		5.0		5.0				5.0	
Total Other Funds	271.5	272.5	299.8	307.8	33.2		340.9	11.2	352.1		354.0		12.0	366.0			366.0	
Total FTE's	1168.5	1282.4	1391.4	1400.9	53.9		1454.7	14.1	1468.7		1469.5		24.0	1493.5			4.0	1497.5
Population *	185,787	190,720	195,354	200,101							204,964						209,944	
FTE/1000/Population	6.29	6.72	7.12	7.00							7.17		214.2				0.02	

*2002 - 2005 based on historical growth

Changes in position count and FTEs in FY's 2003, 2004 and 2005

FY 2003 Interim Changes (General Fund)

Customer and Support Services: (95.8 to 56.8 FTEs)

- When the Customer and Support Services department was reorganized, the 11.0 FTE in Human Resources and the 27.0 FTE in Information Technology were transferred out. Five [5.00] FTE in IT were reassigned to departments to support department IT work.
- One [1.0] FTE was transferred from the front service counter to Treasury under an agreement about workload between Parking Control and Treasury (Council Approved 2/4/03).

Fire: (253.0 to 253.25 FTEs)

- Increased Department Specialist position by .25 FTE. Position was original created at .75 but was hired at 1.0 FTE. (Council Approved 4/23/03)

Legal: (43.0 to 45.8 FTEs)

- Increased 2.44 FTE for Meridian Prosecutorial Program, including one full-time non-regular Attorney I [1.0]; one part-time non-regular Victim Witness Coordinator [.48]; one part-time non-regular Senior Department Specialist [.48]; and one part-time non-regular Juvenile Accountability Coordinator [.48]. (Council approved 12/3/02)
- Decreased .48 FTE, transfer of the part-time non-regular Victim Witness Coordinator [.48] to Police
- Increased .8 FTE, one non-regular Attorney I position for Meridian Prosecutorial Services Program, position to be re-evaluated if contract renewed, position set to expire 9/30/03. (Council approved 4/23/03)

Library: (87.6 to 88.3 FTEs)

- Minor staff reorganization created addition of .65 FTE. (Council approved 1/21/03)

Mayor/Council:

Mayor's Office: (20.0 to 18.0 FTEs)

- Reorganization of Depot and Healthy Community Healthy Youth Service Units [2.0 FTE], transferred from Mayor's Office to Parks. (Council approved 4/23/03)

DFM: (23.0 to 24.0 FTEs)

- One FTE was transferred from the front service counter to Treasury under an agreement about workload between Parking Control and Treasury (Council Approved 2/4/03).

HR: (11.0 FTEs)

- When the Customer and Support Services department was reorganized, the 11.0 FTE in Human Resources were transferred to Mayor/Council

IT: (22.0 FTEs)

- When the Customer and Support Services department was reorganized, 22.0 FTE in Information Technology were transferred to Mayor/Council; 5.0 FTE reassigned to various departments for support as part of the reorganization.

Parks and Recreation: (137.8 to 140.8 FTEs)

- Increase of 1.0 FTE Maintenance Worker for Federal Way Phase II ROW (Council approved 10/1/02)
- Reorganization of Depot and Healthy Community Healthy Youth Service Units [2.0 FTE], transferred from Mayor's Office to Parks. (Council approved 4/23/03)

Planning and Development Svc: (95.4 to 95.9 FTEs)

- Addition of 1.0 FTE reassigned from IT
- Transferred .5 FTE to Community Development for Housing Services (no actual overall FTE change, but decrease of .5 FTE funded in General Fund; increase of .5 FTE funded in Housing Funds)

Police: (336.2 to 338.6)

- Addition of 2.0 FTE reassigned from IT
- Increased .48 FTE, transfer of the part-time non-regular Victim Witness Coordinator [.48] from Legal to Police

Public Works (General Fund): (17.6 to 17.9 FTEs)

- Increase of .25 FTE to continue the current level of support of air quality activities. (Council approved 3/5/03)

(Other Funds)

Aviation & Public Transportation:

Airport: (116.5 to 123.5 FTEs)

- Custodial Staff for new terminal. Airport requested 11 Custodial staff, 7.0 FTE in 2003 and 4 FTE in 2004. (Council approved 12/3/02)

City Shop (12.5 to 11.0 FTEs)

- One mechanic [1.0 FTE] and one custodian [.48 FTE] position that were never filled were deleted.

Planning and Development Services:

CDBG/Housing: (15.1 to 16.2 FTEs)

- Addition of one 1.0 FTE to address CDBG/HOME program compliance by sub-recipients, such as community house. (Council approved 2/25/03)
- Change in meals program funding, 1.0 FTE decreased to .6 FTE

- Transferred .5 FTE to Community Development for Housing Services (no overall FTE change, but increase of .5 FTE funded in Housing Fund CD; .5 FTE decrease funded in General Fund)

Public Works:

Sewer and Solid Waste: (Sewer 185.4 to 189.7 FTEs; Solid Waste 4.8 to 5.0 FTEs)

- Minor adjustments to Public Works Sewer and Solid Waste created a reduction of .75 FTE in the Sewer Fund and increase of .35 in Solid Waste Fund. (Council approved 10/1/02)
- Increase of 2.0 FTE maintenance workers for new wastewater treatment facilities. (Council approved 10/1/02)
- Increase of 3.0 FTE to support the utility billing software project and information technology programs within the PW department. Two [2.0 FTE] positions were reassigned from Information Technology when Customer Service was re-organized. (Council approved 10/22/02)

Changes Approved Next 2YB
(General Fund)

Legal: (45.8 to 45.0 FTEs)

- Decrease of one non-regular .8 FTE Attorney I for Meridian Prosecutorial Position due to expire 9/30/03. Position to be reviewed if contract is renewed

Mayor/Council:

DFM: (24.0 to 25.0 FTEs)

- Increase of Accounting Analyst [1.0 FTE] position approved in 2YB

IT: (22.0 to 24.0 FTEs)

- Increase of IT Security Administrator [1.0 FTE] and IT Project Manager [1.0 FTE] approved in 2YB

Planning and Development Services: (95.9 to 94.9 FTE)

- SAMSA grant end, position frozen at end of FY 2004.

Police: (338.6 to 353.2 FTEs)

- Decrease of .48 FTE part-time non-regular Victim Witness Coordinator [.48] due to expire 9/30/03
- Computer Systems Tech 1.0 position approved in 2YB.
- Police Patrol Officers 10.0 FTE (8.0 w/o COPS grant) approved for FY 2004 in 2YB.
- Police Patrol Officers 4.0 FTE approved for FY 2005 in 2YB.

(Other Funds)

Aviation and Public Transportation: (123.5 to 127.5 FTEs)

- Custodial Staff for new terminal. Airport requested 11 Custodial staff, 7.0 FTE created in 2003 and 4 FTE in 2004. (Council approved 12/3/02)
- Also, 9.0 FTE received contingent approval in 2YB process, Airport Maintenance Mechanics 3.0 FTE and Operations Specialists 6.0 FTE.

DFM-Risk Management: (5.0 FTEs)

- Security pilot 1.0 FTE position expires 9/30/03. Approval of security staff position 1.0 FTE in 2YB.

Public Works (Sewer Fund 189.7 to 190.7 FTEs)

- H2O Lab analyst approved in 2YB process.



Fund Balance Analysis **For the FY 2004 & 2005 2YB**

Beginning and ending fund balances, reserves, and designations provide indications of the financial position of funds. Fund position analysis is a key effort in long term financial planning and in building the Two Year Budget (2YB.) The Fund Overview schedule provides prior year audited “actuals” (for FY 2001 and FY 2002.) FY 2003 amounts are estimated and were not audited at the time of this report. Budgeted amounts for FY 2004 and 2005 include planned use of fund balance or retained earnings. Beginning and ending fund balance dollar amounts for all City funds are shown on the [Fund Balance](#) schedule.

Categories

Fund balance and retained earnings measure the City’s financial capacity and position at any point in time. The City monitors fund balances quarterly, whenever any significant financial plans are considered (such as a major capital project), and in the Comprehensive Annual Financial Report (CAFR).

Fund balance and retained earnings categories include the following:

- **Reserved** Commitments for which the City is legally responsible such as repayment guarantee amounts of bond issues, encumbrances, dedicated purposes, capital repairs, replacements or expansion, and inventory. Reserves are established for commitments made in executed contracts and can change only in accordance with changes to those documents. Reserved funds are committed and cannot be reallocated or used for other purposes.
- **Designations** The City Council may designate, by resolution or other official action, fund balance for specific uses such as future capital projects, rebudgeted projects from prior fiscal years, to protect the City from financial adversity and preserve its fiscal integrity, or other planned activities. Designated funds are committed only by policy, not by law or legal commitment. The City Council may choose to reallocate them to other purposes. Designated fund balances reflect officially approved priority uses and as such are deemed unavailable. However, they are somewhat discretionary unlike reserves.
- **Available** – Funds balance remaining after all obligations (reserves and designations) are deducted. These amounts are “unreserved and undesignated” fund balance and are available for allocation.

Boise City’s policy is to review the unreserved, undesignated fund balance quarterly and to allocate available funds periodically, especially in the taxing funds.

The definition for each of the fund types is provided in [“Glossary”](#) in the appendix.

TAX FUNDS

General Fund – In FY 2003, City Council approved a “management target” for all General Fund departments that required them to reduce their operating budgets. The departments successfully met their management target as well as generated other cost savings through innovative cost reduction methods. This resulted in \$3,677,044 in available funding for such things as department special operating projects, unfunded capital projects, or other one-time uses. By policy, City Council continues to provide incentives to departments to generate cost savings.



Fund Balance Analysis For the FY 2004 & 2005 2YB

For FY 2004 and 2005, City Council budgeted the estimated cost of all approved commitments. However, due to the projected lack of funding, City Council deferred \$5.3 million in FY 2004 and \$4.5 million in FY 2005 in budgeted operating expenses for a new fire ladder truck until FY 2005, and 2 new library branches, a new police headquarters facility, and the associated debt service payments for the library branches and police headquarters facility until FY 2006.

City Council will use the projected unallocated, available fund balance of over \$1.1 million at the end of FY 2004 and the \$66 thousand at the end of FY 2005 for [Unfunded Priorities](#).

Capital Fund - The Capital Fund balance, as a result of previous and current years' cost savings and/or revenue gains, is primarily reserved for current projects or allocated to specific capital projects based on priority needs as determined by the Mayor and City Council. For FY 2004 and 2005, City Council has approved the use of \$1,570,506 and \$1,632,957, respectively; of reserved impact fees and capital donations to fund several approved capital projects.

ENTERPRISE FUNDS

Airport Fund - The Airport Fund accounts for all revenues such as terminal rent, landing and jet way fees, parking fees, and other charges at the airport, as well as the expenditures that support the maintenance and general operation of the facility. Capital improvements for the airport are primarily funded from Federal Aviation Administration (FAA) grants and Passenger Facility Charges (PFC's).

The Airport Fund operating surplus is earmarked to match FAA grant funds for capital projects. Debt service and capital additions for the airport are accounted for in this fund. At the end of each fiscal year, the capitalized cost for the capital projects is reclassified.



Beginning in FY 2004, the City will begin planning for the construction of a new \$16 million parking garage to accommodate increasing airport use, funded from grants, revenue bonds, and retained earnings. It is anticipated that most of the construction costs will be incurred in FY 2005.

Geothermal Fund - Geothermal is a clean, renewable energy source, making it an attractive choice to customers. The City charges customers a geothermal rate to cover operating costs and fund depreciation of assets. The current rates charged are competitive with natural gas rates and change in accordance with natural gas rate changes.

In FY 2004, the City is planning to add new customers, thus the increased capital costs. It is projected that with an increasing customer base the retained earnings balance will be fully recovered within six years. The Geothermal Fund is being studied to find ways, including adding customers, to eliminate the retained earnings deficit in the six-year projection window.



Fund Balance Analysis For the FY 2004 & 2005 2YB

Irrigation Fund – In FY 1997, the City initiated a Municipal Irrigation District to provide non-potable, pressurized irrigation water within the city limits. Service is provided upon request of the homeowner associations, developers or similar parties. Retained earnings are comprised solely of contributed assets, and therefore, not available.

Because the Fund and irrigation program is relatively new and the customer base is small, the fund is running annual deficits. City Council has agreed to fund the deficits with transfers until the program is either able to achieve full annual funding or until another management approach is established.

In FY 2003, the City operated three small irrigation systems. During FY 2004, the City plans to develop a long-term master plan to coordinate irrigation service between the City and the several other entities that operate irrigation systems within the city limits.

Parking System Fund - Boise City leases the Grove Street Parking Garage from the Capital City Development Corporation (CCDC). Under this agreement, the City gives CCDC the net revenues from the garage's operation; however, should CCDC meet its bond covenants, it must return a portion or all of the net revenues to the City. CCDC has met or exceeded its bond covenants over the past several years and has been able to return all of the Grove Street Garage's net operating revenues to the City.

The unreserved retained earnings of the Parking System Fund are used to maintain the facility and match the funding of partnered parking garage projects. There are no major repair and maintenance projects planned for FY 2004 and 2005.

Sewer Fund - The Sewer Fund is an enterprise fund that completely supports the management and operation of the City's sewer system. The City charges customers user fees to fund the operating expenses and capital improvements. The FY 2004 budgeted revenues are based on a 5% rate increase. Hook-on fees fund the cost of line and trunk extensions. When land is developed, the City charges the developer for the cost of installation of sewer trunk lines. The individual property owner is charged for extending the trunk lines to the structure.



Sewer Fund retained earnings are accumulated to fund expansion, capital replacements and repairs. For FY 2004 and FY 2005, capital expenditures are supported by retained earnings amounts of \$6,693,455 and \$4,062,978, respectively, for facilities and pipeline expansion projects.

Solid Waste Fund - The Solid Waste Fund is an enterprise fund that completely supports the management and operation of the City's solid waste system. The City currently contracts with BFI to meet the City's solid waste disposal needs. The City charges users a fee based on the type of business or residential occupancy.



Fund Balance Analysis For the FY 2004 & 2005 2YB

For several years, it was the intention of City Council to use the accumulated retained earnings to cover operating costs and special projects and maintain customer rates. In FY 2002, for instance, more than \$690,000 was used for land acquisition.

Historically, customer rates generated revenues in excess of annual operating costs. These surplus funds accumulated well above the City's targeted 45-day cash/investment reserve used for day-to-day operations and the targeted total cash/investment reserve (inclusive of the 45-day cash reserve) used to fund contingency events. In an effort to maintain customer rates, the City Council directed that the accumulated funds be used to offset annual operating cost increases and several pilot projects such as glass recycling.

In December 2002, City Council approved a series of customer rate increases to assure that the Solid Waste Fund could cover contract cost increases and landfill fee increases, and maintain targeted cash reserves. The first recommended increase was 5% effective March 1, 2003, followed by 5% effective September 1, 2003, 5% effective September 1, 2004, and 3.75% effective September 1, 2005. The FY 2004 budgeted revenues are based on a 5% rate increase. The subsequent rate increases, when approved by City Council, will reduce the use of retained earnings to cover operating costs in FY 2005, provided contract costs can be contained within the approved budget amounts.

OTHER FUNDS

Community Development Fund - The Community Development Fund supports capital projects and programs benefiting low/moderate income citizens funded through federal block grants. With the federal grants, the City funds programs such as Community House that primarily provides emergency and transitional housing. The City does not maintain any retained earnings in this fund since all expenditures are reimbursed during the fiscal year.

City Shop Fund - The City Shop Fund accounts for the cost of operating a maintenance facility for the City's automotive equipment. The unreserved City Shop fund balance is used to meet operating shortfalls and capital needs.

Debt Service Fund - The Debt Service Fund accounts for the interest and principal payments on bonds issued for tax-funded operations and capital projects. At the end of FY 2003, \$787,061 was reserved to satisfy bond reserve requirements for outstanding indebtedness. City Council has designated the \$7,759,870 balance for post retirement benefits. This designated amount is projected to increase in FY 2004 and FY 2005 in relation to union employee salaries. The City Council did not approve any general employee merit increase due to the lack of funding resources. The police union contract will expire March 30, 2004. Results of the renegotiation may impact the projected designated balance.



L.M. Cunningham Fund - The L.M. Cunningham Fund supports the operating costs of the City arboretum, whereby City departments purchase trees and plant material at a predetermined rate



Fund Balance Analysis For the FY 2004 & 2005 2YB

based on size and condition. The trees and plants are planted along the City right-of-ways, City parks, and other City areas. Retained earnings are available and held for unexpected shortfalls.

Risk Management Fund - The Risk Management Fund accounts for the operation of the City's comprehensive liability and insurance programs and the Occupational Safety and Industrial Hygiene program. Self-insured losses are paid through the Risk Management Fund. Costs are billed directly to City departments on the basis of exposure, actual losses and services provided. Unreserved retained earnings are used to fund operating shortfalls as a result of unexpected losses and increased liability requirements.

Workers Compensation Fund - This program was initiated in FY 1999, whereby the City funds a claim liability account and self-insured losses are paid through the Workers Compensation Fund. Costs are billed directly to City departments on the basis of exposure, actual losses and services provided. Unreserved retained earnings are used to fund operating shortfalls as a result of unexpected losses and increased liability requirements.

FIDUCIARY FUNDS

The City maintains trust and agency funds to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, and/or funds.

The **Deferred Compensation Fund** accounts for assets held in the deferred compensation plans of the City held in trust for the exclusive benefit of employees. In FY 1999, and previous years, the City did not budget revenues and expenditures in this fund. However, as a result of changes in the accounting treatment due to federal legislation, the City budgeted revenues and expenditures for FY 2004 and 2005. The fund balance is projected to increase in correlation with employee salaries.

The City also maintains dedicated trust funds such as the **Humane Society Trust** and **Perpetual Care Trust**. These funds are trust funds held for dedicated purposes.

The **Housing Rehabilitation Fund** accounts for several revolving loan funds that provide low interest loans for housing. Various federal grants were used to establish the existing fund balance. The collections of the loans are used to run the program and make new loans to qualified citizens. The amount reserved for loans is dependent on the number of qualified loan applicants and fluctuates from year to year.

The **Boise City Trust Fund** accounts for items that must be held in trust for any other reason. There are no known items to be held in trust for FY 2004 and FY 2005. However, the City has budgeted appropriation that can be transferred upon approval and resolution by City Council to other funds for such things as rebudgeted items from the prior fiscal year, awarded grants and donations, new programs, and unanticipated events.