

THE FUTURE PARTY



PROPOSAL 001 · MUNICIPAL GOVERNANCE · BOISE, IDAHO

One Boise

One continuous city, governed twice.

A municipal consolidation compact for Boise and Garden City

VERSION 1.0 · JULY 21, 2026

ONE ACCOUNTABLE CITY, VERIFIABLE END TO END

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Boise and Garden City are one city. They share a river, a street grid, a fire district, the same drive to work. You can pass from one into the other and back inside a few blocks and never see the line. The line is still there, and it decides real things. It decides which office takes your building permit, which police command answers your 911 call, which zoning code governs the lot next door, which ledger holds your utility payment, and which elected body you call when any of it breaks.

Garden City is about thirteen thousand people. To govern them it runs a whole second city: a mayor and council, a police chief, a city attorney, a clerk-treasurer, a public-works director, a development-services director, a permit counter, a payroll. All of it sits inside a metro that already pays for Boise's. Every doubled office is a real salary and a real second answer to the same question. Nobody stole anything here. This is what happens when a boundary drawn generations ago outlives the city that grew across it.

One Boise makes the two governments one. Garden City comes through the merger as a permanent named district with a full voting seat on the council, its own land-use code for three years, its riverfront and its mobile-home communities under protection, its utility money walled off from the rest of the city, and a fixed share of the savings through its first decade. All eighty non-elected Garden City employees cross over intact, and the merger lays off no one for two full fiscal years. The map, the four-year budget, the worker rules, the service owners, and the controls that fire the moment a promise breaks are written into the thing you actually vote on. The government you approve is the government you get.

This is a Future Party proposal, and it runs on the same handful of ideas as the rest of the platform. Every dollar, contract, and record in the merger posts to a public account as it moves, so residents watch the transfer happen instead of taking anyone's word for it. The party calls that the **Unification Ledger**: open contracting aimed at a government instead of a purchase order.

Nothing changes hands unless both cities vote yes, and Garden City holds a full voting seat on the council, the kind that can make a motion and lose a vote, which is the only kind worth having. And the plan on the ballot is the plan that becomes law, checkable by anyone. Verify, don't trust. That is why this is a plank and not just a paper.

The rest of this document is how.

CHAPTER 1

Mandate

What the ballot has to carry.

Start with the size of the thing. The Census Bureau's 2025 estimates put Boise at 238,429 residents and Garden City at 13,047: together, 251,476 people planning their services as two cities. The district map in this compact works from 2020 Census blocks inside the current limits: 236,556 people in Boise territory, 12,316 in Garden City territory, 248,872 in the combined map. Every block, boundary, precinct, and formula behind those counts is public.¹

The route to join them already exists. Idaho Code Title 50, Chapter 21 lets two contiguous cities consolidate. A council can start it by resolution. Residents can start it by petition signed by 20 percent of each city's qualified electors. Then both cities vote, separately, and each one has to approve.S6 Two legal tools sit nearby, and only one fits. Annexation under § 50-222 moves land across a line between a city and a landowner. It cannot dissolve an incorporated Garden City, and it cannot carry that city's offices, debts, contracts, employees, and duties into a successor. Consolidation under Chapter 21 does all of that. One Boise uses consolidation, so Boise never swallows Garden City parcel by parcel.S94

The Idaho Legislature enacts one statewide law, the **Municipal Consolidation Compact Act**, and Boise and Garden City each adopt the same complete compact by ordinance. Ada County runs the election on an authorized May or November date. Boise has to vote yes. Garden City has to vote yes. Neither electorate can overrule the other.

Everything the merger will do rides on that one ballot. The complete compact carries:

- the statewide enabling-act instructions, separate-majority ballot rule, current-resident territorial-electorate rule, voter-protected terms, enforcement standing, and automatic controls;
- the opening appropriations, four-year implementation budget, fiscal model, and annual formula One Boise Dividend appropriation;
- universal succession for every asset, cash balance, reserve, restricted fund, liability, contract, grant, permit, claim, lawsuit, record, employee, authorization, and public duty, listed or omitted;
- automatic employee transfer, the enacted 80-record class-and-pay crosswalk, compensation floor, leave and service-credit continuity, benefits, upward evidence appeal, and the funded workforce guarantee;
- the seven-district precinct map, 3,126-block assignment, topology record, population calculation, and voting-rights screen;
- the Garden City Transition Land-Use Code, code-of-filing rule, self-executing GC- codification, floodplain and Greenbelt protections, and manufactured-home escrow, appraisal, bond, lien, and one-for-one rule;

- one receiving owner, appropriation, records path, continuity rule, and acceptance test for every municipal function; and
- the debt-territory firewall, enterprise-fund firewall, resident operating layer, public Unification Ledger, and complete source register.

That is the mandate. You approve the government, the protections, the money, the map, and the machine that carries them out, all in one vote. Nothing that matters gets designed after the fact by people you never elected to design it.

CHAPTER 2

The municipal seam

The line is invisible until it costs you something.

Draw the successor city and it is simply the two current shapes joined: one municipal government over one continuous place. Nothing moves. No one is displaced. The only thing that ends is the seam running down the middle of a city that already behaves like one.

Consolidation changes who owns municipal work, and it leaves every independent government alone. ACHD keeps countywide roads. North Ada County Fire and Rescue keeps its powers, assets, employees, levy, and duties. Ada County keeps elections, courts, emergency communications, and county government. COMPASS and Valley Regional Transit keep regional planning and transit. The two school districts that serve Garden City stay two school districts. ITD, DOPL, DEQ, and IDWR keep their authority. The merger reaches municipal government and stops there.

Inside the new city, the doubling ends:

- one mayor and one seven-member district council govern;
- one municipal command owns policing;
- one finance system holds the general ledger while keeping legacy debt and enterprise funds on protected schedules;
- one case path receives a resident request;
- one public Responsibility Map identifies the accountable municipal or regional owner; and
- one Unification Ledger shows the authority, appropriation, deadline, acceptance test, cost, and result for every transition action.

Garden City stays on the map. It keeps its name in the permanent **Garden City District**, in the Garden City Library, in the Garden City police precinct that still reports its own numbers, in the protected land-use register, in the walled-off utility schedule, and in the district's fixed 30 percent share of the Dividend through its voter-protected first decade.

PUBLIC PROOF

Publish the current city outlines, the successor union, every block and precinct assignment, the service Responsibility Map, and every transfer record, all in machine-readable form. Anyone can check the merger against the city it produced.

CHAPTER 3

Legal route

Where the existing law runs out.

Idaho already knows how to count two city elections and move municipal property from one government to another. Chapter 21 does that, and it was built to do only that. It has no power to protect a workforce, to carry Garden City's land-use code for three years, to seat a seventh council member, or to wait for the fiscal-year line so the books close clean. One Boise adds each of those powers through a single statewide general law, then gets out of the way.

Article III, section 19 of the Idaho Constitution prohibits local or special laws regulating elections, city offices, and municipal corporations. Article XII, section 1 directs the Legislature to organize cities by general law.^{S57} The Municipal Consolidation Compact Act therefore applies to every consolidation of two or more contiguous Idaho general-law cities under § 50-2101 that approves one complete compact by separate majorities. That is the whole class. No city name. No county, population, distance, date, or form-of-government proxy. Every eligible consolidation receives the same powers; its voters supply the local name, seats, map, dollars, and schedules. Idaho's special-law cases require exactly that: all similarly situated localities treated alike, a legitimate statewide interest, and no arbitrary classification dressed up as substitute verbiage.^{S73S75}

The act makes ten statutory changes:^{S6S43S56}

1. **Idaho Code §§ 50-203, 50-701, and 50-703:** authorize a mayor and seven district council members when a voter-approved municipal consolidation compact selects that structure.
2. **Idaho Code §§ 50-2104 and 50-2105:** make the complete compact package itself part of the proposition; require both clerks to deposit and independently verify it before adoption, print its identifier on every election instrument, and keep public inspection copies available through voting. Chapter 14 explains the verification.^{S69S71}
3. **Idaho Code §§ 50-2107 and 50-707A:** certify the attached race-neutral seven-district build immediately before package deposit and compact adoption; make the voted district polygons govern the first successor election; freeze every boundary change not legally effective by that cutoff through transfer; convert later precinct maintenance into polygon-intersection ballot subdivisions; and hold the successor officer election at least 120 days after the later of package certification or the consolidation canvass.
4. **Idaho Code §§ 34-301 and 50-707A:** freeze that certified precinct layer solely for the first successor election, make later county precinct changes district-inheriting ballot subdivisions for that election, and authorize compact-designated deemed-contiguity edges for detached municipal islands without changing a precinct or municipal boundary.
5. **Idaho Code § 50-2108:** move the legal transfer to 12:01 a.m. on the first October 1 after the successor officer election.

6. **Idaho Code §§ 50-2109 through 50-2112:** preserve succession and debt rules while adding employee transfer, enterprise and debt firewalls, the 36-month Transition Land-Use Code, and the compact's automatic controls.
7. **New Idaho Code §§ 50-2114A and 50-2114B:** transfer employees automatically; enact the fixed ten-position vacancy-capture and voluntary-exchange order; specifically authorize its capped payments under Idaho Code § 18-1359; and make the elected successor mayor and council the Transition Council.S63
8. **Idaho Code § 59-1302 and the employer-reporting provisions of Title 59:** declare compact transfer a continuation with one successor PERSI employer, not a separation from service, withdrawal, retirement event, break, or new waiting period. The successor reports uninterrupted service and assumes every predecessor employer duty on transfer day.
9. **Idaho Code § 50-1003:** sanction the Dividend formula as an express annual-appropriation exception: current-year certification increases the annual appropriation automatically, spending authority closes at year-end, restricted cash does not revert, and the balance plus recurring base is appropriated again by operation of law at 12:01 a.m. each October 1.S68
10. **Idaho Code §§ 55-306, 55-2004, 55-2006, and 55-2010:** impose the manufactured-home conversion duties and recorded replacement-space covenant directly as state law. Idaho's 180-day rule remains the floor. The compact's 365-day notice, five-year lease, rent-and-fee limit, replacement, payment, and lien rules control notwithstanding local-rent-control preemption.S33S77

The enacted route has six steps:

STEP	ACT	BINDING RULE	PUBLIC PROOF
1	Enact the statewide law	The Municipal Consolidation Compact Act becomes law before either city calls the election.	Session law and effective date.
2	Certify and adopt the compact	Just before adoption, the county clerk certifies the district map, the Garden City origin boundary, the named election date, and the complete package. Boise and Garden City then adopt that identical package under amended § 50-2104.	Package certificate, both ordinances, and ballot notice.
3	Hold two votes	Ada County conducts the election on an authorized May or November date; each city is counted separately.	Canvass showing a Boise majority and a Garden City majority.

STEP	ACT	BINDING RULE	PUBLIC PROOF
4	Activate the map and elect the successor government	The canvass activates the exact map already certified in the package; the map is never redrawn after the vote. Voters then elect one mayor and seven district council members on the first authorized date at least 120 days after the later of package certification or the canvass.	Certified map, candidate filings, precinct results, and certified abstract.
5	Run the transfer in public	After qualification, the successor mayor and council act as the Transition Council while both predecessor cities continue ordinary service.	Every action posted to the Unification Ledger.
6	Transfer on October 1	At 12:01 a.m. on the first October 1 after the officer election, the successor takes title, employees cross intact, service owners activate, and the four-year clock begins.	Opening balance sheet, employee transfer register, service acceptance records, and successor ledger.

Here is the guarantee, in plain terms: the plan you vote on is the exact plan that becomes law, and no one can quietly edit it afterward. Both clerks deposit identical copies of the complete package before either city adopts it, the county clerk verifies every file, and one altered character stops the election. Change anything before the vote and the whole adoption clock restarts. Change anything after the vote and it counts as an amendment, and an amendment goes back to the voters as a new proposition. Chapter 14 lays out exactly how that check works, down to the arithmetic, for anyone who wants to run it themselves.[S69S71](#)

When two documents in the package could seem to disagree, the order is fixed: the statewide act, then the compact, then the specific data attachment for the matter at hand. The data files control the substance. This document, the web page, and every summary only explain it, and none of them can create a duty the compact did not. If the wording is ever ambiguous, the reading that preserves the voter-approved benefit and its remedy wins. The annex sets out the full file-by-file order of control.

The approved package does not get “cleaned up” after the vote. A clerk may attach a signed errata note for an obvious typo, a wrong citation number, or a formatting slip, and only when no duty, dollar, percentage, date, boundary, district, entitlement, condition, remedy, or legal effect moves. Anything beyond that is an amendment, and an amendment goes back to the voters as a new package.

The October 1 date matches the start of Idaho's municipal fiscal year under Idaho Code § 50-1001. Sections 50-2109 through 50-2111 carry property, liabilities, debts, obligations, and proceedings into the successor city. Section 50-2110 keeps pre-consolidation ad valorem debt on the property previously obligated for it. Revenue debt remains with its pledged revenue and assets. Restricted utility money remains in the utility enterprise.S11

Succession is universal. On transfer day, by operation of law, One Boise receives every predecessor asset, reserve, restricted fund, record, license, permit, contract, grant, claim, judgment, liability, debt, employee, and service duty, whether it is filled or vacant, known or unknown, listed in a schedule or missed by one. Every contract, permit, lawsuit, and pending case substitutes the successor in place of the old city. Anti-assignment clauses keep only whatever counterparty remedy state law cannot preempt, and none of them can pause public service.

The schedules are disclosure and control indexes, never limits on succession. Omission, misdescription, later discovery, missing consent, or a missing record cannot strand an asset, contract, case, worker, debt, enterprise account, or public record; defeat title; release an obligation; or delay transfer. The last official ledger, ordinance, permit, payroll record, performance record, payment history, or resident case controls until stronger evidence enters the public correction log. Legacy debt remains with its obligated territory. Enterprise revenue, assets, covenants, rates, reserves, records, and service territory remain together whether or not a schedule names the item.

The successor government is elected before it exercises transition authority. There is no unelected merger board. No administrator or committee can postpone the voter-approved transfer.

The seven-seat structure, Garden City District, automatic employee transfer, two-year no-layoff guarantee, workforce guarantee account, debt and enterprise firewalls, 36-month transition code, October 1 effective date, manufactured-home no-net-loss rule, and Unification Ledger are voter-protected. A later proposition can reduce one of those terms only by winning two concurrent territorial majorities at the same election.

The Garden City electorate is every current qualified One Boise elector whose registered residence lies both inside the current city and inside the immutable transfer-day Garden City origin polygon. The Boise electorate is every other current qualified One Boise elector. A resident of later-annexed territory outside the Garden City polygon votes with Boise. A former resident of detached territory is outside the city and votes in neither. Every current city elector lands in exactly one electorate. Ada County uses the geocoded situs point in its election-address file at registration close; if no point exists, the primary dwelling entrance controls.S91

That rule preserves the two constituencies the compact actually creates. Garden City-origin residents carry the permanent district, transition code, manufactured-home rule, reserve, enterprise and debt protections, and fixed Dividend share. Every other One Boise resident carries the successor city's general tax-and-service constituency. *Lockport* upheld concurrent geographic majorities for governmental restructuring where the territories bear distinct interests and specifically recognized annexation and consolidation as that kind of decision.S93

The voter bargain holds together or not at all. The core terms are integral: separate-majority approval and the current-resident amendment rule; the seven seats, the full-voting Garden City District seat, and the first map; the approved package's identity; universal succession; worker transfer and the two-year guarantee; the debt and enterprise firewalls; the 36-month code; one-for-one manufactured-home replacement; and the first-decade 30/20/10/20/20 Dividend. If a court strikes any one of them before transfer, transfer does not proceed on a stripped-down package. A lesser provision drops out only if it can stand alone and still deliver the same benefit voters approved. After transfer, the acts already completed do not unwind: succession, title, contracts, employee transfers, and debts stay put, and every remaining protection runs to the maximum the law allows.S74

Residents, transferred employees, and property owners in the Transition Area can go to court to enforce these terms, with standing, injunctive relief, and attorney fees.

The through-line of this chapter is one sentence: every protection in it is elected, funded, and enforceable in court before a single title changes hands.

CHAPTER 4

Representation

A full seat on the council, held open by law.

The map draws seven contiguous districts out of whole Ada County election precincts. Each populated 2020 Census block goes to the city and precinct that physically contains it, and every precinct is counted exactly once.¹

The Garden City District elects a full voting member of the council, with the same power to make motions, amend, sit on committees, and cast roll-call votes as anyone else in the room. The seat is real, and it is permanent. Its name, its City Hall anchor, its maximum-extent rule, and its transfer-day protections can be cut only by a proposition that wins concurrent majorities in the current Boise and Garden City electorates, the same two-key consent that created them.

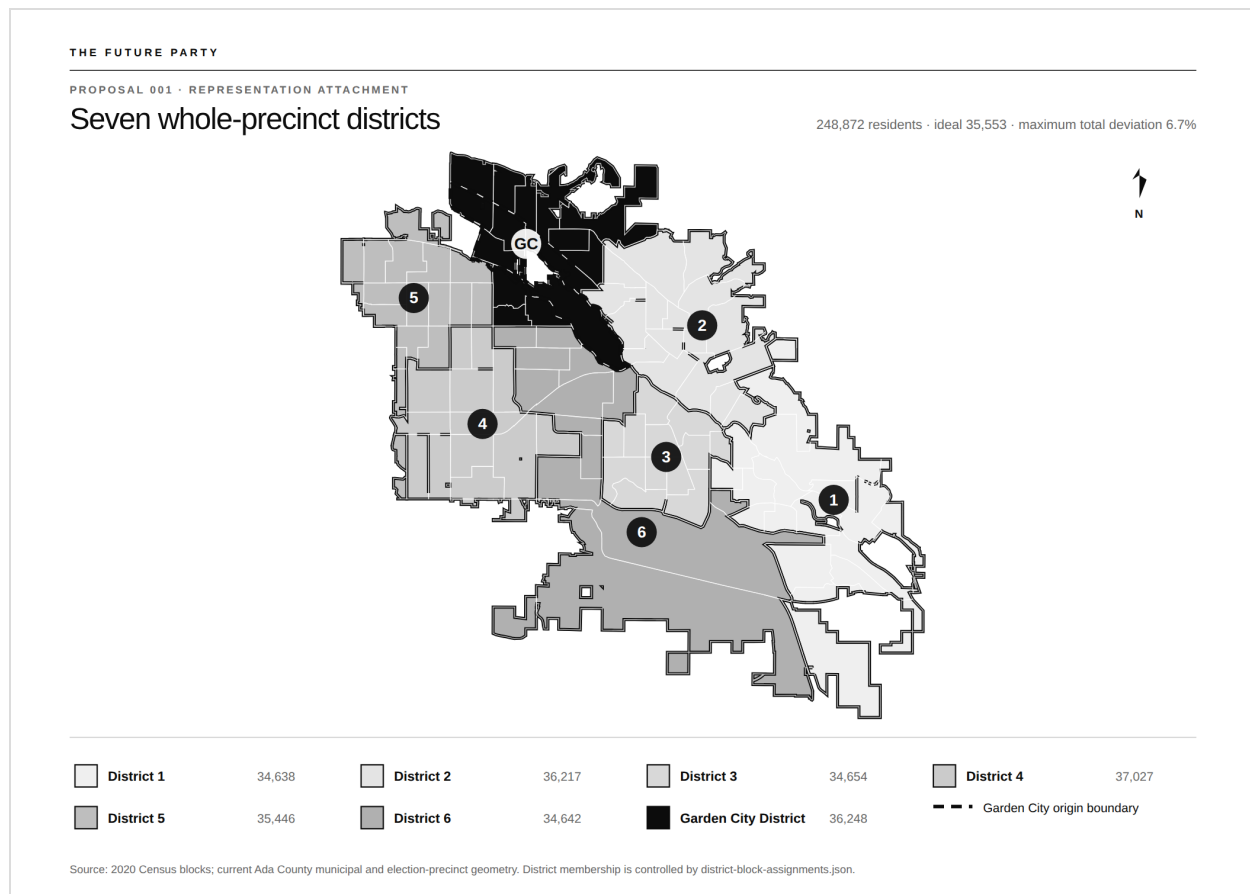
Seven districts, 248,872 people, so an ideal district of about 35,553. The smallest comes in at 34,638, the largest at 37,027. That spread is 2,389 people, a maximum deviation of 6.7 percent, comfortably under the 10 percent that *Evenwel v. Abbott* treats as presumptively constitutional for state and local maps.S4

Garden City's own territory brings 12,316 people, about 4.9 percent of the whole city and roughly a third of the 36,248-person Garden City District. The rest of that district is 23,932 Boise residents, the population a full council seat needs to carry equal constitutional weight.S3S8

The first compact map is:

DISTRICT	POPULATION	DEVIATION	PRECINCTS
District 1	34,638	-2.6%	1803, 1805, 1806, 1807, 1810, 1811, 1812, 1813, 1814, 1816, 1817, 1818, 1820, 1905, 1924, 1925
District 2	36,217	+1.9%	1606, 1607, 1608, 1903, 1904, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923
District 3	34,654	-2.5%	1710, 1711, 1712, 1713, 1716, 1717, 1718, 1719, 1801, 1802, 1804, 1808
District 4	37,027	+4.1%	1514, 1515, 1517, 1518, 1519, 1520, 1616, 1701, 1702, 1703, 1704, 1705, 1706, 2209, 2210

DISTRICT	POPULATION	DEVIATION	PRECINCTS
District 5	35,446	-0.3%	1417, 1501, 1502, 1503, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1516, 2009, 2015, 2120
District 6	34,642	-2.6%	1614, 1615, 1617, 1618, 1619, 1707, 1708, 1709, 1714, 1715, 1809, 1815, 1819, 2221
Garden City District	36,248	+2.0%	1601, 1602, 1603, 1604, 1605, 1609, 1610, 1611, 1612, 1613, 1908, 1909, 1910, 1911, 1912



The adopted One Boise council map: seven whole-precinct districts, the Garden City District solid black, and the transfer-day Garden City origin boundary shown by a dashed line.

The map is drawn without looking at anyone's race. The build uses total population, official geometry, and contiguity, and it is locked and fingerprinted before a single racial, ethnic, citizenship, or partisan file is opened. The demographic data come in afterward, to audit the finished map, never to draw it. That is the order the Supreme Court now requires: *Louisiana v. Callais* keeps the first *Gingles* test, that

a protected group has to be large and compact enough to form a majority in a fairly drawn district, and it demands a comparator built without race. *Bartlett v. Strickland* fixes that majority threshold above 50 percent.[S53S55](#)

One Boise clears the test with room to spare. An exact search checks every whole-precinct grouping across a wide population band, dropping even the rules that normally constrain a district, and asks whether any protected group could form a voting-age majority anywhere in it. None can. Not Hispanic, Asian, Black, American Indian or Alaska Native, or Native Hawaiian or Pacific Islander residents on their own, and not all of them combined into the broadest coalition the Ninth Circuit has ever entertained. The margins stay negative under the official census counts and under a deliberately pessimistic citizenship-adjusted bound that stacks every margin of error against the map. Section 2 gives no ground to move a single line by race. The annex carries the exact margins and the reproducible certificate.[S49S65S67](#)

The Garden City District contains every current precinct with Garden City population plus contiguous Boise precincts needed to reach equal population. Its name is permanent. Its population is 695 above the rounded ideal. At every rebalancing, the exact solver first holds the entire transfer-day Garden City territory together. If no seven-district whole-precinct contiguous map below 10 percent can do so, the named district keeps the transfer-day City Hall parcel at 6015 North Glenwood Street and the maximum attainable former-Garden-City Census population while minimizing the number of displaced former-Garden-City precincts.[S58](#) The immutable origin polygon used to classify current territorial electors, Transition Area, utility firewall, Preservation Reserve, and Dividend share continue across the full transfer-day polygon regardless of a later council line.

Two of the Garden City precincts, 1702 and 1519, do not physically touch, so the statewide act draws one statutory edge between them for districting purposes only. It moves no boundary and adds no land, and the two already share a Boise council district today.[S43](#)

The first map is fixed inside the package before the vote and is never redrawn afterward. The clerk builds it against the boundaries, precincts, and census then in force, certifies it, and the canvass simply switches it on.[S56](#) Ordinary precinct housekeeping after that is folded into the certified district lines rather than used to move them, and any boundary change not yet legally effective waits until after transfer. The council election follows at least 120 days after the later of certification or the canvass.

After every federal census the city redistricts the same way it drew this one: whole precincts, seven contiguous districts, deviation under 10 percent, a fixed and published tiebreak order, and the data and code posted before the council adopts anything. The rules do the drawing, and the public can rerun them.

PUBLIC PROOF

The compact publishes the district map, the source geometry, every block and precinct assignment, the contiguity and deviation math, the voting-rights audit, and the code that produced all of it. Anyone can run the calculation and land on the same map.

The Garden City seat rests on a drawn district, an equal population behind it, and a rule that takes two separate majorities to weaken. It will still be there long after everyone who wrote this is gone.

CHAPTER 5

Workforce compact

Institutional knowledge is infrastructure.

Garden City's public payroll disclosure contains 85 people. Five are the mayor and four council members, whose offices end. The other **80 are employees who transfer**: 66 full-time and 14 part-time, including 13 part-time library employees.^{S16} Separately, Boise's official FY2026 Adopted Budget reports 2,133.25 full-time-equivalent positions before those 80 employees transfer.^{S13}

Every regular, probationary, classified, and at-will Garden City employee transfers automatically on October 1 without a break in service or a new probationary period. Protected regular compensation cannot fall. Accrued vacation, sick leave, seniority, service date, credential status, civil-service rights, bargaining rights, and contractual rights travel with the employee.

Boise benefit coverage begins on transfer day. One Boise pays every waiting-period bridge.^{S17} The enabling act declares PERSI service continuous active service, not a termination, withdrawal, retirement event, rehire, service break, or new waiting period, and makes One Boise the uninterrupted successor employer.^{S52} The compact carries every collective-bargaining agreement and lawful individual employment obligation until expiration or replacement through its existing legal process.

No employee is involuntarily laid off because of consolidation during the first two complete fiscal years. Frontline authorizations remain protected through Year 4. Frontline means non-supervisory direct patrol, library, utility, planning-counter, inspection, code, parks, facilities, or resident service. Elected office, executive leadership, department heads, sworn command at lieutenant or above, managers, and administrative support are command and administration, not frontline. Every authorization in the fixed ten-role portfolio is command or administration. Elected and statutory appointive offices end according to law; separately protected employment rights survive.

The guarantee account

At certification, One Boise restricts **\$4,985,729** for workforce continuity, six months of loaded compensation plus the entire audited cashable-vacation liability:

COMPONENT	CALCULATION	AMOUNT
26 weeks of non-elected FY2026 salary authority	$\$6,358,302 \times 50\%$	\$3,179,151.00
26 weeks of employer health authority	$\$1,468,165 \times 50\%$	\$734,082.50
26 weeks of employer PERSI	$((\$3,323,650 \times 11.96\%) + (\$3,034,652 \times 13.98\%)) \times 50\%$	\$410,876.44
26 weeks of employer FICA	$\$6,358,302 \times 7.65\% \times 50\%$	\$243,205.05

COMPONENT	CALCULATION	AMOUNT
Audited cashable vacation liability	100%	\$418,414.00
Required account	rounded up to the next dollar	\$4,985,729

Garden City's audited unassigned general-fund balance funds \$3,497,366. Boise appropriates the remaining \$1,488,363 at certification. Garden City's separate \$2,000,000 assigned operating balance remains intact.[S14S20](#)

The 26-week reserve exceeds Washington's five-month public-sector separation example and equals half of the federal government's 52-week maximum severance benchmark.[S60](#) One Boise uses that scale as continuity security, not as severance: wages, health coverage, employer retirement, payroll tax, and earned vacation are funded before transfer.

The restricted account pays only payroll, benefits, leave payout, benefit bridging, classification harmonization, and severance required by the workforce compact. It remains restricted through the fourth fiscal-year close and the final workforce appeal. Source subledgers remain separate. At release, the remaining Garden City-origin principal, up to \$3,497,366, moves to the Garden City District Preservation Reserve. The remaining Boise-origin principal returns to the Boise General Fund. Attributable earnings follow their principal. No guarantee-account balance enters the One Boise Dividend.

Classification and appeal

The compact enacts the crosswalk now. All 80 non-elected payroll records are assigned to named, real Boise classes using Garden City's public title and official duty record, Boise's class specifications, and Boise's current general and police pay plans.[S16S97S99](#) Names are suppressed; stable record IDs preserve the 80-to-80 audit. The database's 250-row display metadata is not headcount: populated unique records end at row 85, rows 86 through 250 are blank, and the mayor plus four council records are excluded. Garden City's Water Supervisor enters Boise class 1761532, Utilities Manager, grade E16, with a **Potable Water Distribution** specialty. Boise's own utility-operations recruitment verifies that the class's operating authority covers utility staff, maintenance, emergency repair, compliance, hydraulics, SCADA, telemetry, and water-distribution experience.[S100](#) The employee's \$48.76 protected hourly step exceeds the \$40.77 hourly comparable class minimum, so that row needs no pay increase.

On transfer day, each worker receives the higher of exact transfer-day regular pay, the official minimum of the mapped Boise class, the compact's enacted current-comparable floor, or the compact's \$16.15 hourly living-wage floor. The public crosswalk carries the protected step, the class-specification link and grade, the pay calculation, the PERSI and FICA ceiling, and the duty basis for every record. Hourly cost ceilings use 2,080 hours, or 2,184 for police officers, so the reserve is priced without pretending to know a part-time employee's unpublished schedule.

The 80 rows close the cost. Boise has not published a current command schedule, so the compact enacts one from current evidence. Police Lieutenant, C10, is fixed at **\$162,254**: the exact published 2024 Boise Lieutenant salary of \$158,142, advanced by Boise's 2.6% FY2026 general-staff base factor; the separately published 13-Lieutenant average of \$158,143 confirms the starting point. Police Chief, X11, is fixed at **\$200,788.20**: Boise's \$190,000 commissioned recruitment floor, advanced through the adopted FY2025 city-staff 3% increase and the FY2026 general-staff 2.6% base factor; Boise's current payroll independently places the Chief above \$200,000. These are binding compact floors, not claims that Boise published new class minimums.S101S103S105

That produces three command gaps: \$11,454 for the Patrol Lieutenant, \$13,534 for the Admin Lieutenant, and \$40,788 for the Chief. Across all 80 records, the transfer-day raises total **\$103,653**. Loaded with PERSI and FICA, the ceiling is **\$125,308** a year, and the recurring **\$195,390** appropriation covers it with about \$70,082 to spare. Health costs nothing extra: Boise's \$33,181,260 health expense across 2,133.25 authorized positions works out to a ceiling of roughly \$1,244,346 for 80 people, which is below Garden City's existing \$1,468,165 authority by more than \$223,000. The incremental health charge is zero.S13S16S97S99

During Year 1, an employee may submit stronger evidence of duties, credentials, authority, or working conditions for a higher placement. An independent civil-service hearing officer decides the request. That process can raise the enacted class or protected step and cannot lower it. The \$195,390 classification-and-pay allocation funds Year 1; the same \$195,390 becomes a standing annual restricted compensation reserve in Year 2 and is funded before the Dividend.

Four-year workforce schedule

The routing order is fixed. Human Resources first completes equivalent duty-based placement; then captured-vacancy placement; then growth retention; then contract-work insourcing; then a funded transition assignment through the Year 2 close; then voluntary exchange. Only an incumbent still unmatched after those routes, the two-complete-fiscal-year protection, and the final appeal reaches the guarantee-backed statutory backstop.

Growth retention is a job, not a forecast. A new regular successor authorization qualifies only when the adopted budget ties it to a published population, caseload, response-time, inspection, permit, utility-customer, library-use, or other service-demand measure. A qualified transferred employee receives it before external recruitment and may complete funded training by the authorization's start date. The ledger names the demand measure, appropriation, classification, employee, and start date. A retained growth authorization preserves capacity and is never booked as a consolidation saving.

A transition assignment has a deliverable and an end. During Years 1 and 2, a transferred employee may receive funded records, systems, asset, contract, payroll, permit, evidence, or service-cutover work only when the assignment names an acceptance test and ends no later than the Year 2 close. Protected pay and rights continue. Ninety days before the assignment ends, Human Resources issues the permanent route: equivalent placement, captured vacancy, growth authorization, insourced contract work, voluntary exchange, or the fixed-portfolio backstop after the protected term and

appeal. The assignment cannot extend a named authorization's deletion date or support a recurring saving.

Insourcing converts the money and the work. Before renewing or replacing a terminable contract, One Boise uses the existing contract appropriation to create a regular successor authorization when the scope matches a transferred employee's duties and the receiving department certifies equal or better service at no greater total cost. The ledger names the contract line, employee, classification, service test, and avoided vendor payment. The model cannot count both the contract reduction and the employee authorization.

YEAR	BINDING ACTION	POSITION RULE	PUBLISHED RECORD
Year 1	Transfer all 80 employees; activate Boise benefits, payroll, continuous PERSI reporting, records custody, credentials, and the guarantee account. Begin equivalent placement, vacancy capture, growth retention, insourcing, and named transition assignments.	No consolidation layoff, pay cut, service break, new probation, or authorization deletion. Capture the first 10 suitable funded Boise vacancies for the fixed portfolio.	Every classification and appeal closes by fiscal year-end; every transition assignment publishes its deliverable, acceptance test, funding, and end date.
Year 2	Complete service cutovers and close every transition assignment. Route each portfolio incumbent through equivalent placement, captured vacancy, growth authorization, insourced work, or funded voluntary exchange. At fiscal close, execute the guarantee-backed disposition for any incumbent still unmatched.	No consolidation layoff before the two-year protection expires. No external hire, promotion, contractor, temporary worker, reclassification, or backfill can take a qualifying vacancy or growth authorization.	Publish every permanent route, transition result, exchange, backstop payment, appeal, and authorization disposition.
Year 3	Delete the City Attorney, Clerk/Treasurer, Chief of Police, Public Works Director, and Development Services Director authorizations.	Placement and exchange operate first; the Year 2 funded backstop ends any unmatched authorization after the employee receives the required protection and appeal. The complete five-position tranche is deleted by fiscal year-end.	Publish the captured vacancy, employee disposition, incentive or backstop, deleted authority, tranche cost, and substitution check.

YEAR	BINDING ACTION	POSITION RULE	PUBLISHED RECORD
Year 4	Delete the Administrative Lieutenant, Patrol Lieutenant, IT Manager, Accounting Manager, and Police Department Administrator authorizations; close temporary transition systems after audit.	The adopted base stops at exactly 10 deleted authorizations. Frontline positions and every transferred worker retain their compact rights.	Publish the final organization chart, service tests, workforce outcomes, recurring cost, and guarantee-account balance.

The enabling act makes the exchange self-executing. From certification through Year 4, Human Resources holds the first 10 regular funded non-frontline Boise vacancies for which a portfolio incumbent meets the minimum qualifications or can meet them through funded training. The vacancy cannot be externally recruited, promoted into, contracted, temporarily filled, reclassified away, or released. The portfolio incumbent receives direct appointment without competition or a new probation and keeps the higher of protected transfer-day pay or the receiving-range minimum, continuous service, leave, benefits, seniority, bargaining rights, civil-service rights, and credentials.

The exchange is funded. Up to 10 payments of \$25,000 may go to a portfolio incumbent who voluntarily resigns or retires, or to the occupant of a suitable Boise authorization whose voluntary departure opens the placement. Payment follows an irrevocable separation, a named exchange and placement record, deletion of the portfolio authorization, and a signed five-year employee-or-contractor reemployment repayment covenant. Idaho's ethics statute permits compensation specifically authorized by law; the enabling act supplies that authorization.^{S63} Washington's public-sector program supplies the \$25,000 cap and five-year repayment term, and the federal VSIP/VERA placement model supplies the safe-position exchange: a voluntary departure opens a job for the employee whose authorization is being removed.^{S60}

The \$250,000 cap comes out of the existing \$445,390 pay-and-classification category and adds nothing to the \$2,529,209 appropriation. That leaves \$195,390 for classification and pay harmonization, about \$61,940 above the \$133,450 Princeton benchmark. The whole incentive pool pays for itself in a matter of months against the savings it unlocks.

The 2025 state-and-local quits rate outside education ran about 0.8 percent a month. Against Boise's 2,133.25 positions, that is roughly 17 departures every month, so the entire ten-vacancy capture is less than one month of ordinary government turnover.^{S13} That is scale evidence, not a claim that every departure produces a suitable non-frontline vacancy. The schedule does not depend on suitability: the full routing order operates first, and the Year 2 guarantee-backed disposition closes every unmatched authorization.

The fixed portfolio is fully costed from the public payroll roster. Annual loaded cost equals annualized salary plus the applicable 11.96 percent general or 13.98 percent public-safety PERSI rate, 7.65 percent employer FICA, and the FY2026 standardized \$21,620 benefited full-time health allocation.^{S14S21}

DELETION YEAR	AUTHORIZATION	PUBLISHED PAY	LOADED ANNUAL COST
3	City Attorney	\$164,820 salary	\$218,761.20
3	Clerk/Treasurer	\$142,000 salary	\$191,466.20
3	Chief of Police	\$160,000 salary	\$216,228.00
3	Public Works Director	\$136,000 salary	\$184,289.60
3	Development Services Director	\$119,475 salary	\$164,524.05
Year 3 tranche		\$722,295 annualized salary	\$975,269.05
4	Administrative Lieutenant	\$148,720 salary	\$202,508.14
4	Patrol Lieutenant	\$150,800 salary	\$205,038.04
4	IT Manager	\$38.21/hour; \$79,476.80 annualized	\$116,682.20
4	Accounting Manager	\$30.00/hour; \$62,400 annualized	\$96,256.64
4	Police Department Administrator	\$34.00/hour; \$70,720 annualized	\$106,208.19
Year 4 tranche		\$512,116.80 annualized salary	\$726,693.21
Fixed portfolio		\$1,234,411.80 annualized salary	\$1,701,962.26

At the Year 2 close, any fixed-portfolio incumbent still unmatched after every route above receives 26 weeks of that job's loaded compensation plus the exact cashable-vacation balance from the certified leave ledger, once the written disposition and appeal are final. The authorization then ends. Half of the fixed portfolio's \$1,701,962 loaded cost is about \$850,981. The model then piles the entire audited citywide \$418,414 vacation liability on top, even though those ten employees' real balances add up to less. That makes the legal maximum **\$1,269,395**, already sitting inside the guarantee account, below Boise's \$1,488,363 share, and leaving roughly \$3,716,334 restricted for every remaining workforce obligation.

The ledger recognizes the sourced loaded cost: \$975,269.05 when all five Year 3 authorizations terminate and another \$726,693.21 when all five Year 4 authorizations terminate, or \$1,701,962.26 in full. No backfill, contractor, temporary worker, overtime substitution, vendor, or reclassification may restore the capacity for 24 months; any restoration reverses the corresponding sourced cost.

For the fixed portfolio, the 26-week loaded-compensation payment plus exact cashable vacation is the complete statutory backstop. It never doubles up: any predecessor-policy, successor-policy, individual-agreement, or collective-bargaining severance paid for the same separation is credited

dollar for dollar against the 26-week component, and earned vacation is paid exactly once. The most-favorable-severance rule applies to lawful involuntary separations outside the fixed portfolio. Every employee receives the written evidence record and appeal before disposition.

The order is settled, and it is generous. Place people first, retrain them, insource their contract work, or exchange the slot. Only after two full fiscal years and a real appeal does the funded backstop close the last unmatched command job. The institutional knowledge walks in the door on transfer day, and it stays.

CHAPTER 6

Service integration

Every service keeps an owner.

A service does not disappear because the letterhead on it changes. Every workload, employee, record, contract, asset, dollar, and legal duty lands on a named receiving owner, and every cutover has to pass a public acceptance test before the old system goes dark. Here is who owns what:

FUNCTION	ONE BOISE OWNER AND COMPACT RESULT
1. Elected government	One mayor and seven-member district council govern. The City Clerk owns elections and council records. The elected body becomes the Transition Council before transfer.
2. Police	The Boise Police Chief receives personnel, jurisdiction, records, evidence, equipment, fleet, contracts, and appropriations. The Garden City Precinct publishes separate response, calls, complaints, stops, force, staffing, and clearance outcomes.
3. Fire coordination	The Boise Fire Chief becomes the single municipal liaison. North Ada County Fire and Rescue retains every independent power, asset, employee, levy, contract, and duty.
4. Emergency communications	Ada County keeps dispatch authority. Boise Police becomes one municipal law-enforcement customer after identifiers, unit status, location, records, and failover pass a live CAD test.
5. Finance, treasury, and billing	Boise Finance and Administration receives the general ledger, treasury, payroll control, budget, audit, revenue, and general billing. Legacy debt and enterprise funds stay on separate protected schedules.
6. Human resources and payroll	Boise Human Resources owns classification, benefits, employee relations, hiring, and payroll master data under the workforce compact. Dual payroll calculation runs twice before transfer.
7. Information technology	Boise IT owns identity, security, devices, network, integrations, records transfer, accessibility, and vendor master. Each legacy system gets a receiving owner, retention rule, checksum, rollback copy, security test, accessibility test, and retirement record.
8. Legal and prosecution	The Boise City Attorney receives municipal legal work, code, claims, contracts, litigation, records advice, and prosecution coordination. Ada County keeps every accepted case through lawful transfer or conclusion.

FUNCTION	ONE BOISE OWNER AND COMPACT RESULT
9. Planning, zoning, building, and permitting	Boise Planning and Development Services administers the 36-month Garden City Transition Land-Use Code and the attached unified map. Each active case retains its ID, code-of-filing, fees, evidence, deadlines, approvals, and conditions.
10. Water and sewer utilities	One Boise Public Works receives a ring-fenced Garden City Water and Sewer Enterprise Division. Its revenue, assets, cash, liabilities, permits, customers, rates, staff, and capital plan remain separately accounted.
11. Sanitation	One Boise Public Works receives a separately accounted sanitation enterprise. Routes and pickup days continue until a published successor service change; accounts and credits transfer automatically.
12. Library	Boise Public Library receives the branch, collection, programs, staff, accounts, technology, contracts, and appropriation. Its public name remains Garden City Library . Cards, holds, schedules, and digital access cross without a closure day.
13. Parks, pathways, facilities, and streetlights	Boise Parks and Recreation receives parks and pathways. Boise Public Works receives facilities and streetlights. Every asset keeps a Garden City District identifier in the capital ledger.
14. Public works and regional interfaces	Boise Public Works and the Mayor's Office issue one municipal capital position, project submission, and escalation record. ACHD, COMPASS, VRT, ITD, DEQ, IDWR, school districts, and Ada County keep their powers.
15. Procurement and contracts	Boise Purchasing receives one vendor master, contract repository, solicitation calendar, insurance control, and public contract ledger. Each agreement is assigned, continued, rebid, or ended under its actual terms.
16. Records and public information	The Boise City Clerk becomes custodian. Every Garden City series remains identifiable, searchable, exportable, and governed by its retention and legal holds inside one portal.

Police, fire response, 911 intake, prosecution, utility operations, inspections, planning cases, sanitation, library service, parks maintenance, public records, and independent regional work remain funded. A continuing workload is never booked as a saving.

PUBLIC PROOF

The Unification Ledger records the receiving owner, legal authority, employee transfer, appropriation, asset and record custody, contract disposition, service standard, acceptance result, and legacy-system retirement for all 16 functions.

One owner, one budget, one acceptance test for each of the sixteen functions. A merger that could not say who answers for the water bill would not be worth voting for. This one always can.

CHAPTER 7

Fiscal model and One Boise Dividend

Efficiency is a hypothesis until the ledger proves it.

The opening fiscal baseline comes from Garden City's FY2025 audited financial statements and FY2026 adopted budget.[S14](#)

AUDITED FY2025 BASELINE	AMOUNT
Governmental-activity expenses	\$11,385,204
Business-type expenses	\$9,686,325
Total current expenses	\$21,071,529
Cash	\$16,068,199
Capital assets, net	\$31,251,466
Current liabilities	\$6,241,875
Compensated absences	\$1,688,181
Net PERSI liability	\$3,271,219
Covered payroll	\$6,316,425
Unassigned General Fund balance	\$3,497,366
Protected assigned operating balance	\$2,000,000
ADOPTED FY2026 BUDGET	AMOUNT
General Fund	\$11,714,000
Development Services	\$805,468
Sanitation	\$3,042,036
Water and Sewer	\$15,887,517
All funds	\$31,449,021

What does not count as a saving

The compact excludes internal transfers and continuing work. It books no saving for the \$1,274,000 water-and-sewer administrative transfer to the General Fund, the \$80,000 sanitation transfer, \$215,000 of Ada County prosecution, \$59,500 of Idaho Humane Society service, \$38,500 of billing service, \$97,500 of building inspection, \$75,000 of planning and engineering review, or the \$27,600 separate

audit line. Those dollars move, continue, or require an executed successor price before any reduction exists.^{S14}

Garden City's 2004 City Hall and Library general-obligation bond began at \$860,000 and reached final maturity on August 1, 2025. Principal and interest outstanding at fiscal year-end were zero.^{S15} Every other pre-transfer ad valorem obligation stays on the territory already obligated. Revenue debt and restricted utility money stay with their pledged enterprise.

The recurring mechanism

Garden City's mayor and council draw \$91,600 in salary; loaded with PERSI and FICA, that is about \$109,563. Adding a seventh Boise seat costs roughly \$39,099, salary and incidentals included. Collapsing the five elected offices into that one seat saves **\$70,464** a year.^{S18S20}

The guarantee and the recurring model use different facts. The official budget's \$6,358,302 salary authority and \$1,468,165 employer-health authority exclude elected compensation and fund the 80-employee guarantee. Recurring recognition uses no workforce average. It uses the public roster's exact pay for the 10 named authorizations, the applicable PERSI rate, a 7.65% FICA ceiling, and the budget's \$21,620 benefited full-time health allocation.^{S14S21}

The five Year 3 authorizations carry **\$975,269** in sourced loaded cost, the five Year 4 authorizations another **\$726,693**, for **\$1,701,962** at full run. Add the elected-office saving and the gross recurring reduction reaches \$1,772,426. One Boise then funds the entire **\$195,390 annual compensation reserve** before a dollar reaches the Dividend, which leaves **\$1,577,036** in net recurring General Fund cash.

Ten authorizations is about half a percent of Boise's existing 2,133.25-position workforce, and every one of the 80 Garden City employees still transfers. That deletion rate runs more than 90 percent below Princeton's, the closest real consolidation on record, which cut 17 of 267.^{S13}

The 15-authority higher bound is a sensitivity, not a plan. It names five more administrative jobs on the public roster (Library Director, Administration Office Administrator, Development Services Office Administrator, Public Works Administrative Assistant, and IT Assistant) worth about \$525,676 in loaded cost. They count only after a voluntary vacancy, carry no backstop, and change nothing in the adopted ten-role schedule.^{S13S59}

Fund the whole transition at certification

Princeton's official transition request identified \$1,703,591 across six categories. Adjusting for inflation, from a 2011 CPI of 224.939 to June 2026's 333.952, multiplies it by about 1.48.^{S25S27} One Boise appropriates the full inflation-adjusted benchmark:

TRANSITION CATEGORY	2011 BENCHMARK	JUNE 2026 APPROPRIATION
Pay, classification, and voluntary position exchange	\$300,000	\$445,390

TRANSITION CATEGORY	2011 BENCHMARK	JUNE 2026 APPROPRIATION
Systems, records, equipment, and facilities	\$713,591	\$1,059,421
Legal, election, codification, and agreement work	\$135,000	\$200,426
Organization and training	\$45,000	\$66,809
Identity, wayfinding, forms, and public access	\$125,000	\$185,579
Transition operations	\$385,000	\$571,584
Total	\$1,703,591	\$2,529,209

The \$445,390 pay category is already assigned: \$250,000 funds the fixed ten-position voluntary exchange and \$195,390 pays the first year of classification and pay harmonization. Princeton's inflation-adjusted, workforce-scaled pay benchmark for 80 employees is \$133,450, so the harmonization account carries another \$61,940 above the comparator.^{S25S27} Beginning in Year 2, the same \$195,390 is a standing annual General Fund reserve and is deducted from every recurring-savings scenario before the Dividend is calculated.

The Boise General Fund appropriates all \$2,529,209 when the separate majorities are certified. The workforce guarantee account adds \$4,985,729 of restricted cash security. Total cash set aside at certification is **\$7,514,938**. The guarantee account is not transition spending; only a permitted draw becomes a cost. Every unspent transition dollar returns to the Boise General Fund after the Year 4 close. The remaining guarantee principal returns by source: Garden City-origin cash, up to \$3,497,366, moves to the Garden City District Preservation Reserve; Boise-origin cash returns to the Boise General Fund. None enters the Dividend.

Adopted cash flow

The model books the \$70,464 elected-office saving in Years 1 and 2, the \$975,269 Year 3 tranche, and the full \$1,701,962 portfolio in Year 4. Year 1 harmonization comes out of the transition appropriation; from Year 2 on, the \$195,390 reserve is subtracted before any recurring cash is reported. The transition money lands at certification, the entire \$1,269,395 backstop is charged at the Year 2 close, and recurring cash posts at each year-end. That is \$3,798,604 of maximum implementation cost in the outlook, all of it already inside the \$4,985,729 set aside at certification. The ten-year present value uses the 4.60 percent Treasury yield published for July 20, 2026, with no escalation and no terminal value.^{S28}

YEAR	RECURRING CASH	TRANSITION COST	NET CASH FLOW	CUMULATIVE CASH
1	\$70,463.82	\$2,529,209.00	-\$2,458,745.18	-\$2,458,745.18
2	-\$124,926.18	\$1,269,395.13	-\$1,394,321.31	-\$3,853,066.49

YEAR	RECURRING CASH	TRANSITION COST	NET CASH FLOW	CUMULATIVE CASH
3	\$850,342.87	\$0	\$850,342.87	-\$3,002,723.62
4	\$1,577,036.08	\$0	\$1,577,036.08	-\$1,425,687.54
5	\$1,577,036.08	\$0	\$1,577,036.08	\$151,348.54
6	\$1,577,036.08	\$0	\$1,577,036.08	\$1,728,384.62
7	\$1,577,036.08	\$0	\$1,577,036.08	\$3,305,420.70
8	\$1,577,036.08	\$0	\$1,577,036.08	\$4,882,456.78
9	\$1,577,036.08	\$0	\$1,577,036.08	\$6,459,492.86
10	\$1,577,036.08	\$0	\$1,577,036.08	\$8,036,528.94

The base compact crosses into positive cumulative cash during Year 5, about 4.9 years from launch. Its ten-year net present value is **\$5,097,252**, and discounted payback lands around 5.4 years.

The sensitivity bounds test the base mechanism without changing it:

METRIC	CONSERVATIVE BOUND	ADOPTED BASE	HIGHER BOUND
Authorization savings recognized	0	10	15
Year 3 recurring	-\$124,926.18	\$850,342.87	\$1,197,984.83
Full-run recurring	-\$124,926.18	\$1,577,036.08	\$2,102,711.81
4-year cumulative	-\$4,102,918.85	-\$1,425,687.54	-\$552,369.85
10-year cumulative	-\$4,852,475.93	\$8,036,528.94	\$12,063,901.01
10-year NPV	-\$4,486,277	\$5,097,252	\$8,097,821
Cash payback	No payback	4.9 years	4.3 years

Every bound includes the \$2,529,209 certification appropriation and the adopted ten-role portfolio's maximum \$1,269,395.13 Year 2 backstop. The conservative bound tests complete authorization-saving recognition failure after the funded compact executes. The higher bound counts its five additional named roles only after voluntary vacancy, with no backstop. The compact executes exactly 10.

The One Boise Dividend

Idaho Code § 50-1003 ordinarily ends every municipal appropriation at fiscal-year close. One Boise does not pretend otherwise. The enabling act creates an express compact exception and voter approval sanctions the formula for every covered year. The controller certifies only an actually realized current-year General Fund cash reduction and its annual recurring base against payroll, position

control, procurement, overtime, temporary labor, vendor, and reclassification records. Filing the certificate automatically increases the current annual Dividend appropriation without another council vote.S68

Spending authority closes on September 30. Restricted Dividend cash does not lapse, revert, or become residual General Fund cash. At 12:01 a.m. on October 1, the unspent restricted balance and certified recurring base are appropriated again by operation of law for the same five uses. The annual budget displays that appropriation separately; omission is ministerial and cannot suspend it.

Expenditure never exceeds restricted cash plus certified realized reductions:

DIVIDEND CATEGORY	SHARE	FULL-RUN BASE AMOUNT	BINDING USE
Garden City District investment	30%	\$473,111	Housing preservation, public space, Greenbelt and river access, library service, arts and maker space, small-business continuity, accessibility, and capital maintenance. The balance carries forward and cannot be swept.
Resident tax relief	20%	\$315,407	Reduce the next lawful city property-tax levy inside Idaho Code § 63-802 before adding a discretionary General Fund program. The budget shows the lawful levy with and without the reduction. This is a levy reduction, not an identical household bill guarantee. <u>S95</u>
Utility affordability	10%	\$157,704	General Fund support for income-qualified utility credits and emergency repairs. Restricted enterprise money never moves into the General Fund.
Workers and service capacity	20%	\$315,407	Workforce guarantee, hard-to-fill frontline compensation, credentialing, training, and benefit bridging beyond obligations already funded in the transition appropriation.

DIVIDEND CATEGORY	SHARE	FULL-RUN BASE AMOUNT	BINDING USE
One accountable city	20%	\$315,407	Resident operating layer, public records, accessibility, cybersecurity, service routing, and the Unification Ledger. Every project carries an owner, life-cycle cost, delivery date, and acceptance test.

Spread the \$1,577,036 recurring pool across 101,178 Boise households and 5,630 Garden City households, 106,808 in all, and it comes to about \$14.77 a household. That is a way to picture the scale. What actually governs every certified dollar is the binding 30/20/10/20/20 rule above.^{S1}

The 30/20/10/20/20 allocation is voter-protected for the first 10 fiscal years. A failed substitution check reverses the saving and restores the affected Dividend category from the department that restored the cost.

The Dividend contains certified recurring General Fund reductions only. It never receives ad valorem revenue, debt proceeds, enterprise or trust money, restricted grants, unused transition appropriations, one-time residual cash, or residual workforce-guarantee cash.

The adopted model books **zero** water, sewer, or sanitation saving. Any later verified enterprise reduction stays inside that same enterprise and enters its next cost-of-service and revenue-requirement calculation for ratepayers. It never becomes General Fund saving or Dividend cash.

The discipline is the whole point. The city pays for the transition up front, counts a saving only when the cost is actually gone, and hands every verified dollar back to residents by a rule voters wrote. Efficiency stops being a talking point the day it has to clear the ledger.

CHAPTER 8

Land use and identity

The code unifies on the third October 1.

Garden City adopted its comprehensive plan on October 27, 2025 and amended it on April 15, 2026. Boise's modern zoning code took effect December 1, 2023. Roughly 1,700 Garden City properties, about 74 percent of the city, sit in the 100-year floodplain. Two very different codes govern one continuous riverfront, and nobody should have to relitigate their own lot the morning after a merger.[S29S96](#)

The enabling act creates a statutory **Garden City Transition Land-Use Code**. It is a consolidation saving rule, not an interim ordinance under Idaho Code § 67-6524. For 36 months after transfer, Garden City's comprehensive plan, development code, design rules, permits, development agreements, complete pending applications, floodplain rules, Greenbelt protections, and lawful uses control inside the Transition Area.[S12](#)

The protected-use register identifies the actual industrial, maker, live-work, studio, winery, brewery, tasting, repair, fabrication, manufactured-housing, and other lawful uses present at transfer. No lawful use becomes nonconforming because the municipal owner changes. Current lawful conditions remain. The successor applies no retroactive enforcement under its code except an immediate life-safety or environmental order.

Every active case retains its case ID, code-of-filing, fees paid, evidence, deadlines, approvals, development agreements, and lawful conditions. There is no restart and no duplicate fee. The applicant alone can elect early conversion, and the entire successor code applies to that case. A case cannot select favorable pieces from both codes.

The public capacity ledger shows each parcel's legal capacity, approved and pending pipeline, documented constraints, source input, formula, governing code, and record date. Each entry rests on the record for that specific parcel.

The transition has fixed dates:

- **Transfer day:** the Transition Land-Use Code, active-case rules, protected-use rules, floodplain rules, Garden City Code chapters 8-4H and 8-4M, Greenbelt protections, and transfer-day legal record activate. The GC- codification is locked and published.
- **April 1 of Year 3:** Boise Planning and Development Services publishes any parcel-specific successor districts that improve on the automatic codification without reducing lawful use, housing or employment capacity, an approval, complete application, condition, agreement, overlay, or procedural right.
- **July 31 of Year 3:** the council adopts only the parcel-specific successor districts that pass that no-reduction rule.

- **The third October 1:** the GC- codification takes effect automatically across the Transition Area. A council-adopted successor district supersedes it only for a parcel whose public comparison proves equal or greater lawful use and capacity while preserving every entitlement and right.

The codification is self-executing. Transfer-day Garden City base zones, overlays, specific-area plans, development agreements, approvals, complete applications, geometries, uses, density, form, conditions, procedural rights, and lawful capacity remain exactly where law placed them. Each Garden City designation receives a GC- prefix and becomes a One Boise Title 11 district: R-1 becomes GC-R-1, R-2 becomes GC-R-2, R-M becomes GC-R-M, R-20 becomes GC-R-20, R-3 becomes GC-R-3, C-2 becomes GC-C-2, M becomes GC-M, C-1 becomes GC-C-1, LI becomes GC-LI, and each SAP keeps its case identifier as GC-SAP-[same case identifier]. Every enacted overlay receives the same prefix and keeps identical geometry and effect. The codification requires no parcel-by-parcel discretion, crosswalk, inventory, or later vote. An unfinished record set cannot delay conversion, and a council map cannot reduce its floor.

The resident permit intake moves from nine city-and-agency touchpoints to one One Boise case: city intake, SAFEbuilt, DOPL, planning, public works and sanitary review, stormwater, fire, ACHD, and code enforcement remain required owners behind one resident path. Garden City's current first-review targets remain 10–15 working days for ordinary building permits and 21 or more working days for structural review until the unified code replaces them.[S32](#)

Manufactured homes stay housed

Idaho gives a mobile-home resident 180 days' notice before a park closes, freezes the rent during that notice, and forbids any city from passing local rent control.[S33S77](#) The Municipal Consolidation Compact Act settles that conflict in state law. Every conversion duty and replacement-space covenant below comes straight from the statewide act, notwithstanding §§ 55-2004, 55-2006, 55-2010, and 55-306, wherever voters adopt it. The state's 180 days stays as a floor; One Boise's 365 days controls. Because the duty lives in the statewide act rather than a city ordinance, it does exactly what Idaho forbids a city to do on its own.

Conversion starts at the first notice, filing, contract, application, owner nonrenewal, physical act, or public statement that would close, demolish, remove, disconnect, rezone, subdivide, permit, sell for changed use, or otherwise eliminate a space. An occupied space is one used as a principal residence then, at any point in the preceding 365 days, or afterward before completion. Only contemporaneous records proving a voluntary departure unrelated to conversion remove a space from the count. Owner nonrenewal, rent pressure, and service withdrawal do not manufacture vacancies.

One occupied space out requires one protected space in. The replacement must sit inside current One Boise limits; be permitted, complete, utility-connected, and immediately occupiable; accept the home's section count, dimensions, construction date, and configuration without an age-only refusal; supply a compatible pad or foundation, parking, storage, hookups, appurtenances, and lawful route; and preserve disability modifications, accessible travel, and reasonable accommodations at owner cost.[S80](#) A recorded covenant keeps the space in this one-for-one system.

The displaced resident gets first offer of a five-year written ground lease, the same tenure Massachusetts law requires owners to offer in manufactured communities.^{S78} Initial rent plus mandatory charges cannot exceed the final pre-notice amount, excluding metered utilities. It rises at most once in 12 months and by no more than the lower of 6 percent or CPI-U West. Oregon's enacted 2026 limit for larger manufactured-home parks is 6 percent.^{S79} During the five years, termination or nonrenewal is limited to the resident-cause grounds in Idaho Code § 55-2010(1)(a), (b), (c), and (e). If the displaced resident declines, the covenant and initial terms stay with the space for the next manufactured-home occupant.

The clerk assigns the next Idaho-licensed installer and Idaho-licensed professional engineer from published rotations; the owner pays them.^{S82} A home is nonrelocatable only when either certifies with measurements that moving will cause substantial structural damage, owner-funded reasonable repair still cannot satisfy installation and life-safety rules, no completed replacement and lawful route can receive it, or documented move, repair, and reinstall cost exceeds its controlling in-place value. No official gets waiver discretion.

For a relocatable home, the owner pays documented disconnection, permits, stabilization, transport and escort, pad or foundation, hookups, code repair, decks, skirting, ramps, awnings, sheds, parking, storage, and temporary lodging, plus at least **\$10,000 for a single-section home** or **\$15,000 for a multi-section home**.^{S35} For a nonrelocatable home, the owner pays in-place fair-market value plus the same minimum and bears demolition and disposal. The replacement-space duty remains. Massachusetts pays actual relocation cost or appraised value; California requires in-place value assuming the park continues. One Boise combines those enacted protections instead of forcing a homeowner to choose between housing and value.^{S83}

Resident and owner each select an Idaho-licensed appraiser within 10 business days; if the resident does not, the clerk assigns the next appraiser on the public rotation. The owner pays all three. In-place value assumes continued lawful siting in a licensed community with the leasehold, hookups, and appurtenances and excludes land. If the first two values differ by no more than 10 percent measured from the lower value, their arithmetic mean controls. If the spread is larger, they select a third within five business days; if they fail, the clerk rotates one in. The median of three controls. The 10-percent trigger, average, third appraisal, and full-value security follow Winchester's enacted manufactured-housing rule.^{S85}

Before approval, the owner deposits city cash escrow or an irrevocable on-demand bond from an Idaho-admitted surety, naming the city sole beneficiary, for the controlling appraisal plus the minimum payment plus the highest responsive fixed-price move-and-install bid. The city pays residents and providers directly. The owner pays every shortfall. No resident advances funds. Payment and replacement occupancy come before demolition, utility disconnection, and final occupancy for the replacement use.

An unpaid or undersecured final itemized order records against every conversion parcel, coequal with property-tax liens and superior to every mortgage or encumbrance whether earlier or later. The city mails the order to the owner and lienholders. Interest runs at Idaho's judgment rate. Foreclosure may

start after 30 days' written delinquency notice. A contest does not stay resident escrow. The city and every affected resident have standing and prevailing-party attorney fees.S86S88

The duty attaches to conversion whether or not the owner asks for a discretionary permit. Its measure is exact: one lost occupied space, one replacement; actual move cost or in-place value for the affected home; and a fixed minimum based only on single- or multi-section construction. That direct state-law trigger and numeric proportionality answer the exactions rule instead of leaving it to permit discretion.S89

PUBLIC PROOF

Publish the transition code, parcel capacity ledger, active-case register, protected-use register, manufactured-home space register, notice dates, replacement locations, payment records, map hearings, and adopted or automatic conversion map.

Garden City keeps its character and its residents keep their homes. The riverfront, the makers, the mobile-home neighbors, and the small shops carry into the successor code exactly as they are, protected by a rule that took two majorities to write and takes two to undo.

CHAPTER 9

Regional coordination

One municipal counterpart. The region still has many governments.

ACHD remains the countywide road authority. Today its local-government counterparts are six cities plus Ada County: seven. After consolidation they are five cities plus Ada County: six. One Boise submits one municipal capital position, project list, and escalation record.[S37](#)

COMPASS and Valley Regional Transit retain regional planning and transit authority. Boise and Garden City's two municipal positions, submissions, and votes become one after their governing records are updated before transfer.[S38](#)

North Ada County Fire and Rescue retains every power, asset, employee, levy, contract, and service obligation it holds by law. The Boise Fire Chief becomes the single municipal planning and escalation contact. Fire suppression and inspection remain fully funded.[S47](#)

Ada County Emergency Communications retains dispatch authority. Its Boise and Garden City municipal police customers become one after CAD identifiers, unit status, location, records, radio, and failover pass a live cutover test.[S40](#)

Garden City remains inside its existing two school districts. Municipal consolidation changes neither district.[S41](#) Ada County, courts, elections, ITD, DOPL, DEQ, and IDWR retain their authority.

The fiscal model books no saving for roads, transit, fire, dispatch, schools, county government, courts, or state regulation.

At the regional table, Boise and Garden City stop sending two voices and start sending one. Every government that was independent before stays independent after. The merger tidies the city's own side of the table and reaches nothing across it.

CHAPTER 10

Resident operating layer

Where residents actually meet the government.

The merger is not finished when the org charts combine. It is finished when a resident can see who owns a problem, what happens next, what it costs, what evidence decides it, and how to appeal.

The compact creates one resident account and keeps every other door open: phone, counter, mail, language help, disability access, and assisted service. Each door opens the same case record, deadline, status, and appeal right. The system collects only what the service needs, limits who can see it and how long it is kept, and holds the public audit trail apart from private resident data.

Twelve binding modules make up the acceptance specification. Voters approve them as the operating layer itself, each with a delivery deadline attached:

1. **Resident services:** one account covers utilities, trash, payments, reminders, forms, permits, documents, and maintenance reports. Every submission receives one record number, owner, checklist or service target, status, evidence, decision, and appeal or escalation path.
2. **Parks, facilities, and community access:** residents search by amenity and accessibility, see live availability, reserve shelters, rooms, courts, and fields, apply for event permits, pay, upload required insurance, join program waitlists, and receive rules, refund terms, reminders, and closure alerts in the same record.
3. **City activity calendar:** permitted events, parks and community programs, public meetings, hearings, neighborhood meetings, road closures, construction impacts, and project milestones enter one calendar filterable by neighborhood, district, date, event type, public meeting, city program, family access, and transportation impact.
4. **Mayor and council accountability:** address lookup identifies the district, councilmember, mayoral contact path, and affected departments. Each item carries its plain-language meaning, cost, affected place, source documents, motion, amendments, roll call, conflicts, mayoral action, implementation owner, and result.
5. **Public Signal:** a selected major issue publishes its question, plain-language summary, fiscal note, sources, opening time, and fixed close time. One verified resident answers **support, oppose, undecided, or need more information**. The response is permanently labeled nonbinding. Identity, address, and individual answers stay private; only citywide and district totals publish. The public record then sets those totals next to the council's roll call, the mayor's action, the money, and what actually got built, so a resident can follow one issue from question to result.
6. **District and affected-community surveys:** every survey defines its citywide, district, neighborhood, project-area, or service-user population before it opens. Residency, location, or service eligibility is verified once; phone and assisted responses enter the same denominator. Wording, timing, method, and aggregate results publish. Individual responses remain private. The

result stays attached to the official, agenda item, service decision, or project through implementation.

7. **Real-time budget dashboard:** each appropriation exposes fund, legal restriction, department, amount, amendment, debt or grant source, approving vote, contracts, vendor payments, planned versus actual spending, district or neighborhood attribution, overrun, delay, unspent balance, and year-end result.
8. **Neighborhood investment dashboard:** an address opens funded, planned, delayed, and completed work for that district and neighborhood, parks, libraries, crossings, sidewalks, drainage, traffic calming, maintenance, safety, shade, youth and senior access, and small-business support, with the owner, vote, budget, schedule, delay, change, and completion proof.
9. **Responsibility Map:** every issue states what One Boise controls directly, what it can influence, and what it cannot control. It names the city, county, district, regional, state, federal, or contractor authority; cites the controlling source; and joins contacts, meetings, current projects, contracts, votes, documents, response targets, status, and escalation. The org chart is not where responsibility goes to die.
10. **Project tracker:** each project carries the promise, owner, elected sponsors, neighborhood effect, public meetings, resident-survey results, approving vote, budget, funding source, contractor, contract, phase, timeline, next milestone, delay reason, amendments, documents, photos, inspections, and completion measures from proposal through closeout.
11. **Public meetings and civic media:** live and recorded council, committee, board, and commission meetings share one searchable index. Transcripts, agenda-item timestamps, plain-language summaries, materials, votes, authorized comment channels, written-comment deadlines, accessibility, language access, saved issues, continuances, and follow-up alerts travel together.
12. **Structured representative and department contact:** address, issue, district, urgency, service category, and accessibility needs route the resident to the correct councilmember, mayoral office, city department, or outside authority. The city returns a confirmation number, routing owner, response deadline, status, and named escalation path. No email disappears into an untracked inbox.

The platform is responsive web infrastructure first and a mobile notification and location-aware service layer second. Daily utility makes the accountability layer permanent: people arrive to pay a bill, reserve a park, register for a program, follow a closure, or check a permit, and the same system shows them the vote, budget, survey, project, and responsible owner.

Delivery is fixed:

DEADLINE	OPERATING RESULT
Transfer day	One phone number, one counter script, one Responsibility Map, and one case-handoff rule operate across both former cities.

DEADLINE	OPERATING RESULT
Day 90	One searchable service directory and public case-status page cover every municipal function.
End of Year 1	All twelve modules pass their published acceptance tests in the responsive web layer while every offline channel creates the same authoritative record.
End of Year 2	The mobile notification and location-aware service layer is live. No resident submits the same fact twice to two municipal systems. Legacy resident portals become read-only archives.

Every procurement and cutover includes security, privacy, accessibility, records, ownership, service-target, and escalation acceptance tests.

This is the part most mergers skip, and it is the part a resident actually touches. Get it right and the new city is legible from the first phone call. Get it wrong and consolidation is just a bigger place to lose your paperwork.

CHAPTER 11

Four-year implementation

Four fiscal years. One elected owner.

The successor mayor and seven-member council own the transition. The predecessor cities keep ordinary service running until transfer. At 12:01 a.m. on October 1, the successor government executes a fixed sequence:

DEADLINE	REQUIRED RESULT
Certification	Fund the \$2,529,209 transition appropriation and \$4,985,729 workforce guarantee; hold the first 10 suitable funded non-frontline Boise vacancies; open the Unification Ledger; publish every compact attachment.
Before transfer	Complete two payroll tests, service cutover tests, employee transfer statements, opening balance schedules, record custody assignments, contract dispositions, and the first operating-layer release.
Year 1	Transfer all 80 non-elected employees, funds, records, cases, assets, contracts, and service owners. Complete every employee classification and appeal. Operate one account by year-end.
Year 2	Complete all department cutovers, one resident intake, one Responsibility Map, one funded owner for every workload, and one acceptance record for every service. Close every transition assignment and route each fixed-portfolio incumbent through equivalent placement, captured vacancy, growth retention, insourced work, or voluntary exchange; after the two-complete-year no-layoff term and final appeal, execute every remaining guarantee-backed portfolio disposition.
April 1, Year 3	Publish the final unified land-use map and parcel capacity ledger.
July 31, Year 3	Adopt the unified map; if the deadline is missed, the compact's default map is already set to activate.
Year 3	Delete the five named Year 3 authorizations as a complete tranche and publish each placement, exchange, cost, deletion, and substitution record. Activate the unified map on the third October 1.

DEADLINE	REQUIRED RESULT
Year 4	Delete the five named Year 4 authorizations as a complete tranche, reaching exactly 10. Close temporary transition systems after acceptance. Complete the fourth fiscal-year audit. Return unspent transition cash and Boise-origin guarantee cash to the Boise General Fund; move remaining Garden City-origin guarantee cash, up to \$3,497,366, to the Garden City District Preservation Reserve.
Every quarter	Certify actual recurring reductions. Filing automatically increases the current annual Dividend appropriation at 30/20/10/20/20; September 30 ends spending authority without sweeping restricted cash, and October 1 reappropriates the balance plus recurring base. Reverse any saving whose cost returns through another channel.

Every transition action in the Unification Ledger carries a named owner, authority, deadline, appropriation, fund restriction, contract, source record, acceptance test, cost, result, and automatic control. Personnel, security, and private resident data remain protected. The transaction, rule, deadline, and public result remain visible under Idaho public-records law.[S42](#)

A transition like this usually disappears into a committee. This one has an elected owner, a fixed calendar, and a public receipt for every step. If a deadline slips, the ledger shows it slipping, and the people who missed it are the ones voters can reach.

CHAPTER 12

Failure modes and automatic controls

When a promise fails, the compact acts.

TRIGGER	AUTOMATIC CONTROL
A protected compact term is ignored or reduced	The City Clerk posts the breach. Residents, transferred employees, and Transition Area owners have standing for declaratory and injunctive relief plus attorney fees. Reduction requires a new proposition winning concurrent majorities in the current Boise and Garden City Territorial Electorates.
A service cutover misses its acceptance test	The prior working system stays live for that function. The named receiving owner corrects the failed element. Legal transfer and every other service continue.
A worker loses a protected term	Human Resources holds the challenged placement. The guarantee account funds continuity. An independent civil-service hearing officer decides the appeal on the published evidence.
The third October 1 arrives or a council-adopted parcel district fails the no-reduction comparison	The compact's self-executing GC - codification takes effect automatically. Only a parcel district proving equal or greater lawful use and capacity can supersede it.
A manufactured-home conversion lacks a protected replacement, escrow, irrevocable bond, or required payment	Planning and Development Services denies the conversion permit. Demolition and utility disconnection remain barred. Any unpaid amount becomes a first-priority municipal enforcement lien with statutory judgment interest. One occupied space out requires one protected space in.
A deleted position returns as a contractor, temporary worker, overtime, reclassification, vendor, or replacement authorization	The controller reverses the saving certificate. The department restores the corresponding Dividend appropriation. Both transactions remain in the ledger.
A records migration fails checksum, security, accessibility, retention, or custody acceptance	The source system remains live or read-only. The City Clerk and IT Director preserve custody and repeat the failed test before retirement.
The resident platform becomes the only door	The Resident Services Director restores the equivalent phone, counter, mail, language, disability, or assisted-service channel. It produces the same case, deadline, status, and appeal.
A protected enterprise dollar enters the General Fund	The Controller reverses the transfer, restores the enterprise balance with lost earnings, and posts the correction against the responsible appropriation.

TRIGGER	AUTOMATIC CONTROL
A legacy ad valorem debt is charged outside its obligated territory	The levy schedule is corrected before certification; every affected taxpayer account receives principal and statutory interest automatically.

Every promise in this compact comes attached to the thing that happens when it breaks. A right you cannot enforce is a wish. This document is built out of rights.

CHAPTER 13

Sources and method

Inspect the work.

The paper, eight public explainers, formal publication, downloadable data, and Relay record use the same source and calculation layer. Every quantitative statement is copied from a cited public record or calculated from cited inputs. Every formula uses unrounded values; displayed dollars round to the nearest dollar except position-control and cash-flow values, which retain cents.

The evidence order is controlling law and court opinions; audited financial statements and adopted budgets; official statistical and geospatial records; municipal and regional agency records; records-based employee reporting; and the specifically identified Princeton implementation comparison.

The map build assigns each populated 2020 Census block by internal point to current municipal and precinct polygons, aggregates whole precincts, tests contiguity, and calculates deviation against the 248,872-person total. The fiscal build separates audited balances, adopted appropriations, internal transfers, continuing work, transition cost, restricted cash security, recurring reductions, and Dividend allocations. The workforce build names the 10-authority portfolio, fixes the routing order, funds the exchange and Year 2 backstop, captures vacancies, ties growth retention to adopted demand measures, gives every transition assignment an acceptance test and end date, costs every authorization from the public roster, and books each complete five-position tranche at its sourced loaded cost. The land-use build preserves the code-of-filing and enacts a self-executing GC-codification that activates on the third October 1 if the elected council misses its July 31 map deadline.

Core source notes

1. U.S. Census Bureau QuickFacts: Boise and Garden City provide the 2025 current-population and 2020–2024 household context.
2. Census 2020 block data, Ada County municipal boundaries, and Ada County election precincts provide the district-map record. Boise's official council-district layer proves only that precincts 1702 and 1519 share current District 1; the enabling act supplies their statutory municipal-island edge. 2020 Census P3/P4 voting-age data, the 2020–2024 ACS CVAP tabulation, and Census margin-of-error guidance provide the post-map voting-rights audit. *Evenwel v. Abbott* provides the federal deviation rule. *Louisiana v. Callais* supplies the controlling Section 2 comparator rule; *Badillo v. City of Stockton* and the post-*Callais* *Allen v. Milligan* order close the coalition analysis.
3. Idaho Code Title 50, Chapter 21 establishes the consolidation process. Sections 50-701, 50-707A, and 34-301 establish the council, whole-precinct, and official-precinct framework. Idaho Constitution article III, section 19 and article XII, section 1 require the statewide general-law form of the enabling act.

4. Garden City's FY2025 audit and FY2026 budget establish cash, liabilities, payroll authority, benefits, fund restrictions, contracts, vendor lines, and the opening fiscal baseline.
5. Garden City's payroll reporting and linked public roster establish 85 payroll records: five elected officeholders and 80 transferring employees, 66 full-time and 14 part-time. Boise's FY2026 Adopted Budget record establishes the 2,133.25-FTE pre-transfer staffing scale. Boise's benefit record, PERSI definitions, PERSI rates, and IRS employer rates establish continuity and loaded-cost inputs.
6. Princeton's transition-cost request provides the six appropriation categories. BLS 2011 CPI and June 2026 CPI convert them to current dollars. Princeton staffing reports provide the 17-of-267 lower comparator; the transition review provides the 26-of-287 higher comparator. Washington's voluntary-separation guidelines, the federal VSIP/VERA placement model, BLS public-sector quits data, and Idaho Code § 18-1359 establish the funded ten-position exchange. OPM's severance standard supplies the second benchmark for the 26-week guarantee.
7. Garden City's comprehensive plan, development code, permit clock, and flood record establish the transition baseline. Idaho, Oregon, and Washington statutes establish enacted notice, payment, and relocation protections used in the One Boise rule.
8. ACHD, COMPASS, VRT, Ada County Emergency Communications, and Garden City's school record establish the independent authorities and exact regional counts.
9. The U.S. Treasury daily yield record supplies the 4.60 percent discount rate used for the 10-year present-value calculation. Idaho Code § 63-802 supplies the municipal property-tax budget and levy framework for the Dividend's certified 20 percent tax-relief share.
10. Idaho's Public Records Act supplies the public-access rule for the Unification Ledger while statutory exemptions continue to protect private information.
11. Garden City's department directory, police employment record, Boise police employment record, building-review contacts, and library record establish the current service owners and transfer baseline.

The complete source register, fiscal model, population file, representation map, voting-rights file, legal process, workforce schedule, service matrix, operating-layer specification, Dividend formula, and changelog all publish beside this paper.

Every number here traces to a public record or to a formula run on public inputs. The files let you check all of it, and the annex that follows shows how the ballot package itself is verified. That is the whole idea. One Boise does not ask for your trust. It asks you to verify it, the way you would verify anything that actually mattered to you.

ANNEX

How the ballot package is verified

The ballot is a set of files, and the files are locked before the vote.

Most ballot questions are a sentence. This one is a package: fifteen files that together are the map, the budget, the worker crosswalk, the transition code, the service owners, and the controls. Because the package is the law, it has to be impossible to swap a file after voters approve it. Here is the mechanism, in full, for anyone who wants to check it.

Deposit and identity. Before either city adopts the compact, both clerks deposit identical copies of all fifteen files with the Ada County Clerk and the Idaho Secretary of State. A separate manifest lists every file, its size, and its SHA-256 hash, the standard cryptographic fingerprint that changes completely if a single character of a file changes. The manifest is written in a canonical form under RFC 8785 and hashed under the federal SHA-256 standard, FIPS 180-4. The manifest describes the fifteen files but never itself, which lets the manifest's own hash stand in as the one short identifier for the whole package. That identifier, and only that identifier, is printed on the ordinances, the joint resolution, the ballot notice, the ballot, and a detached public receipt. Nothing ever writes a file's own fingerprint back inside that file. [S69S71](#)

The check. The county clerk recomputes every hash from the deposited bytes and compares them to the manifest. One mismatch stops the election. Change anything before the vote and the whole thing restarts: repeal, redeposit, readopt, and run the full election interval again. If the vote is not held on the named date, the package expires. After approval, no approved file is ever overwritten, and a lost copy comes back only from bytes that match its approved hash. This is what lets the main text promise, plainly, that the plan you vote on is the exact plan that becomes law.

The order of control.

If two documents in the package could seem to disagree, precedence is fixed and published:

- the statewide act controls the compact body;
- the compact body controls each operative attachment;
- within a domain, `district-block-assignments.json` controls district membership and population, `districts.geojson` controls display geometry, and `boundaries.geojson` controls the origin, successor, and Transition Area boundaries and the key that joins debt and enterprise records to their territory;
- the workforce, departments, fiscal, Dividend, legal-process, land-use, and operating-layer files control their named subjects;
- population, representation, voting-rights, and source files are evidence; and

- this document, the web page, and every caption or summary explain the package and create no duty of their own.

Where the language is genuinely ambiguous, the reading that preserves the voter-approved benefit and its remedy controls.

The voting-rights certificate, in full.

Chapter 4 states the conclusion: no protected group, alone or combined, can form a majority in any district the rules would allow, so Section 2 gives no basis to move a line by race. Here are the exact margins behind that conclusion, for anyone who wants to reproduce them.

The audit runs an exact search across every whole-precinct grouping from 31,998 to 39,108 residents, a band wider than any district a seven-seat plan under 10 percent deviation could contain. It drops contiguity, compactness, municipal boundaries, and completion of the other six districts, then for each protected group maximizes the majority margin, $2 \times \text{group voting-age population} - \text{total voting-age population}$. Every maximum comes back negative: Hispanic -17,659, Asian -19,779, Black -22,547, American Indian or Alaska Native -23,171, Native Hawaiian or Pacific Islander -23,263.^{[S49](#)}

A deliberately pessimistic citizenship-adjusted pass then stacks every published 90-percent margin of error against the map, adding each group's error and subtracting the total, summing rather than combining in quadrature, and reruns the search. The largest Hispanic margin is still -3,492; every other group stays at or below -9,233. The broadest nonoverlapping coalition, every Hispanic voter plus every non-Hispanic voter not counted as White alone, fails too: a voting-age margin of -11,261, a citizenship point-estimate margin of -11,868, and a sampling-error outer bound of -127. The first *Gingles* precondition fails under the official counts and under the adverse bound alike. *Badillo v. City of Stockton* left coalition claims undecided; the post-*Callais* order in *Allen v. Milligan* confirms all three gates. One Boise clears the first even with every protected group combined.^{[S50S66](#)}

1. The map uses [Census 2020 blocks](#), [current Ada County municipal polygons](#), and [current Ada County election precincts](#), all retrieved July 21, 2026. Populated blocks are assigned by internal point and aggregated to whole precincts. The assignment uses no demographic or partisan data and is SHA-256 fingerprinted before the separate voting-rights audit opens those files.^{[↔↔](#)}

THE PUBLICATION STANDARD

Don't trust this. Check it.

Every quantitative claim in this document is copied from a cited record or calculated from cited inputs. The data files expose the formulas, the changelog records every material revision, and the ballot package is fingerprinted so a single altered character stops the election.

The interactive explainers, the downloadable data, and this document all read from the same source and calculation layer. If a number here and a number there ever disagree, that is a defect, and the regression suite is written to catch it.

You are not asked to trust any of it. You are asked to check it.