ORDINANCE 1040-23

BY THE COUNCIL: HELLER, JACOBS, JORGENSEN, AND PAGE

AN ORDINANCE TO BE TERMED THE "ANNUAL APPROPRIATION ORDINANCE," FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, APPROPRIATING THE SUM OF $27,736,419 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF GARDEN CITY FOR SAID FISCAL YEAR, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GARDEN CITY, ADA COUNTY, IDAHO:

Section 1: That the sum of $27,736,419 as set forth in Exhibit "A," which is annexed hereto and by reference made a part of this ordinance and the same is appropriated to defray the necessary expenses and liabilities of the City of Garden City, Ada County, Idaho, for the fiscal year beginning October 1, 2023.

Section 2: That the estimated revenue from property taxes for Fiscal Year 2023 is the sum of $5,126,649 and $61,467; and the estimated revenue from other sources is $22,548,303.

Section 3: The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

ESTIMATED EXPENDITURES:

CITY ATTORNEY	551,693
CITY CLERK/TREASURER	430,629
INFORMATION TECHNOLOGY	361,539
LIBRARY	1,228,473
MAYOR AND COUNCIL	625,293
PARKS/FACILITIES/STREET LIGHTS	1,856,012
LAW/CODE ENFORCEMENT	6,121,161
General Fund Total Expenditures	11,174,800

DEBT SERVICE FUND	66,128
DEVELOPMENT SERVICES FUND	1,120,336
ENTERPRISE FUNDS	
SANITATION	2,755,142
WATER AND SEWER	12,620,013
Enterprise Funds Total Expenditures	15,375,155
TOTAL EXPENDITURES	**27,736,419**

Section 4: The amount of the Non-Exempt Property Taxes to be levied is $5,188,116 with a net balance to be levied of $5,126,649 and property tax replacement amount of $61,467; and that the exempt property tax levy for repayment of debt service is $66,128 on all taxable property within the City of Garden City for the fiscal year beginning October 1, 2023.

Section 5: The available forgone amount of non-exempt property taxes is $156,580 for the fiscal year beginning October 1, 2023.

Section 6: All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

Section 7: This ordinance shall take effect and be in full force upon its passage, approval, and publication in one issue of the Idaho Statesman, a newspaper of general circulation in the City of Garden City, and the official newspaper of said City.

ADOPTED by the City Council under suspension of rules and **APPROVED** by the Mayor of the City of Garden City, Idaho, this 28th day of August 2023.

APPROVED:

John G. Evans, Mayor

ATTEST:

Lisa M. Leiby, City Clerk

CITY OF GARDEN CITY, IDAHO SEAL

EXHIBIT A
ESTIMATED REVENUES

	ACTUAL 2021-2022	ESTIMATED ACTUALS 2022-2023	TENTATIVELY APPROVED BUDGET 2023-2024
GENERAL FUND			
PROPERTY TAX REVENUES	$ 4,769,491	$ 4,963,787	$ 5,188,116
OTHER REVENUE SOURCES	4,203,147	5,105,894	5,736,684
Transfer to/from Fund Balance	<360,087>	57,764	250,000
General Fund Total Revenues	$ 8,612,551	$10,127,445	$ 11,174,800
DEBT SERVICE FUND			
PROPERTY TAX REVENUES	$ 66,620	$ 69,008	$ 66,128
DEVELOPMENT SERVICES FUND			
Current Revenues	$ 1,012,098	$ 1,127,038	$ 1,059,500
Transfer to/from Fund Balance	<30,283>	<100,948>	$ 60,836
Development Services Fund Total Revenues	$ 981,815	$ 1,026,090	$ 1,120,336
ENTERPRISE FUNDS			
SANITATION			
Current Revenues	$ 2,500,865	$ 2,670,389	$ 2,742,270
Transfer to/from Fund Balance	36,806	<30,700>	12,872
WATER AND SEWER			
Current Revenues	7,246,160	7,136,086	10,900,388
Transfer to/from Fund Balance	<370,587>	<791,774>	1,719,625
Enterprise Funds Total Revenues	$ 9,413,244	$ 8,984,001	$ 15,375,155
TOTAL REVENUES	**$ 19,074,230**	**$20,206,544**	**$ 27,736,419**

PROPOSED EXPENDITURES

	ACTUAL 2021-2022	ESTIMATED ACTUALS 2022-2023	TENTATIVELY APPROVED BUDGET 2023-2024
GENERAL FUND			
CITY ATTORNEY	424,398	475,907	551,693
CITY CLERK/TREASURER	473,469	522,571	430,629
INFORMATION TECHNOLOGY	291,570	328,052	361,539
LIBRARY	1,005,201	1,090,942	1,228,473
MAYOR AND COUNCIL	501,087	524,780	625,293
PARKS/FACILITIES/STREET LIGHTS	592,304	1,240,452	1,856,012
LAW/CODE ENFORCEMENT	5,324,522	5,944,740	6,121,161
General Fund Total Expenditures	$ 8,612,551	$ 10,127,445	$ 11,174,800
DEBT SERVICE FUND	$ 66,620	$ 69,008	$ 66,128
DEVELOPMENT SERVICES FUND	$ 981,815	$ 1,026,090	$ 1,120,336
ENTERPRISE FUNDS			
SANITATION	$ 2,537,670	$ 2,639,689	$ 2,755,142
WATER AND SEWER	6,875,574	6,344,312	12,620,013
Enterprise Funds Total Expenditures	$ 9,413,244	$ 8,984,001	$ 15,375,155
TOTAL EXPENDITURES	**$ 19,074,230**	**$20,206,544**	**$ 27,736,419**