



**CITY OF GARDEN CITY  
CITY TREASURY/CITY CLERK**

6015 N. Glenwood Street, Garden City, Idaho 83714  
Phone 208/472-2907 ■ Fax 208/472-2998

DATE: August 24, 2020

TO: Mayor Evans and City Council

FROM: Lisa Leiby, City Treasurer/Clerk

RE: FY2021 Budget Ordinance 1017-20 and Resolution 1085-20

The FY2021 General Fund budget is a balanced operational budget with a proposed draw on the fund balance of \$400,000 for the FEMA flood study.

The following actions were taken to achieve the balanced budget:

**Revenues**

- 1 – No 3% increase on property taxes = \$135,886 revenue reduction. This amount will be reserved for potential future use by Resolution 1085-20 as required by Idaho Code.
- 2 – Additional property tax revenues from new construction = \$40,646
- 3 – Discontinue ICAC participation on 12/31/2020 = \$66,250 revenue reduction to allow dedicated officer to return to Garden City duty full-time. The final decision will depend partly on the AG's office.

**Expense**

- 1 – Includes 3% Merit Pool for raises; step and grade for officers
- 2 – Reduce PD car replacement program from 4 cars to 2 cars for FY2021. If FY2021 budget trends are favorable, a 3<sup>rd</sup> car would be purchased later in the year. FY2022 will need to return to 4 cars.
- 3 – Delay hiring of 26<sup>th</sup> officer until 01/01/2021; will be brought on as a recruit
- 4 – Reduce training budgets across all departments
- 5 – Assumes a 5% increase in medical insurance premiums
- 6 – Assumes a 3% increase in dental insurance premiums
- 7 – Eliminate dues for BVEP \$4,000; Allumbaugh House \$8,500 and hold VRT dues to FY2020 amount of \$5,264

**BY THE COUNCIL: BEAUMONT, HIGGINS, PAGE AND SOUZA**

**AN ORDINANCE TO BE TERMED THE “ANNUAL APPROPRIATION ORDINANCE,” FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, APPROPRIATING THE SUM OF \$19,550,510 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 \$19,550,510 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, 2020.

**Section 2:** That the estimated revenue from property taxes for Fiscal Year 2021 is the sum of \$4,514,836 and \$55,331; and the estimated revenue from other sources is \$14,980,343.

**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	376,085
	CITY CLERK/TREASURER	446,051
	INFORMATION TECHNOLOGY	278,653
	LIBRARY	900,632
	MAYOR AND COUNCIL	626,689
	PARKS/FACILITIES/STREET LIGHTS	1,199,626
	LAW/CODE ENFORCEMENT	5,038,941
	General Fund Total Expenditures	8,866,677

<b>DEBT SERVICE FUND</b>	69,178
<b>DEVELOPMENT SERVICES FUND</b>	572,923
<b>ENTERPRISE FUNDS</b>	
SANITATION	2,430,000
WATER AND SEWER	7,611,732
Enterprise Funds Total Expenditures	10,041,732
<b>TOTAL EXPENDITURES</b>	<b>19,550,510</b>

**Section 4:** That the amount of the Non-Exempt Property Taxes to be levied is \$4,570,167 Net Balance To Be Levied amount of \$4,514,836 and Property Tax Replacement amount of \$55,331); and that the exempt property tax levy for repayment of debt service is \$69,178 on all taxable property within the City of Garden City for the fiscal year beginning October 1, 2020; and that

**Section 5:** The available forgone amount of non-exempt property taxes is \$67,433 for the fiscal year beginning October 1, 2020.

**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.

**PASSED** under suspension of rules, upon which a roll call vote was taken, and duly enacted an ordinance of the City of Garden City, Ada County, Idaho, at a convened meeting of the City Council, held on the 24<sup>th</sup> day of August, 2020.

APPROVED:

\_\_\_\_\_  
John G. Evans, Mayor

ATTEST:

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Lisa M. Leiby, City Clerk

**EXHIBIT A  
ESTIMATED REVENUES**

	<b>ACTUAL 2018-2019</b>	<b>ESTIMATED ACTUALS 2019-2020</b>	<b>TENTATIVELY APPROVED BUDGET 2020-2021</b>
<b><u>GENERAL FUND</u></b>			
PROPERTY TAX REVENUES	\$ 4,335,577	\$ 4,475,000	\$ 4,514,836
OTHER REVENUE SOURCES	4,360,913	3,762,662	3,951,841
Transfer to/from Fund Balance	<205,988>	84,279	400,000
General Fund Total Revenues	<u>\$ 8,490,502</u>	<u>\$8,321,941</u>	<u>\$ 8,866,677</u>
<b><u>DEBT SERVICE FUND</u></b>			
PROPERTY TAX REVENUES	\$ 68,728	\$ 66,478	\$ 69,178
<b><u>DEVELOPMENT SERVICES FUND</u></b>			
Current Revenues	\$ 500,918	\$ 550,500	\$ 549,500
Transfer to/from Fund Balance	17,092	<20,456>	\$ 23,423
Development Services Fund Total Revenues	<u>\$ 518,010</u>	<u>\$ 530,044</u>	<u>\$ 572,923</u>
<b><u>ENTERPRISE FUNDS</u></b>			
SANITATION			
Current Revenues	\$ 2,185,295	\$ 2,210,251	\$ 2,330,000
Transfer to/from Fund Balance	124,831	170,606	\$ 100,000
WATER AND SEWER			
Current Revenues	5,865,505	6,195,165	6,727,215
Transfer to/from Fund Balance	<838,640>	<504,914>	884,517
Enterprise Funds Total Revenues	<u>\$ 7,336,991</u>	<u>\$ 8,071,108</u>	<u>\$ 10,041,732</u>
<b>TOTAL REVENUES</b>	<u><u>\$ 16,414,231</u></u>	<u><u>\$16,989,571</u></u>	<u><u>\$ 19,550,510</u></u>

<b>PROPOSED EXPENDITURES</b>
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	<b>ACTUAL 2018-2019</b>	<b>ESTIMATED ACTUALS 2019-2020</b>	<b>TENTATIVELY APPROVED BUDGET 2020-2021</b>
<b><u>GENERAL FUND</u></b>			
CITY ATTORNEY	368,364	499,461	376,085
CITY CLERK/TREASURER	404,853	414,641	446,051
INFORMATION TECHNOLOGY	267,820	318,123	278,653
LIBRARY	837,314	871,145	900,632
MAYOR AND COUNCIL	673,539	670,618	626,689
PARKS/FACILITIES/STREET LIGHTS	1,365,709	600,018	1,199,626
LAW/CODE ENFORCEMENT	4,572,903	4,947,935	5,038,941
General Fund Total Expenditures	<b>\$ 8,490,502</b>	<b>\$ 8,321,941</b>	<b>\$ 8,866,677</b>
 <b><u>DEBT SERVICE FUND</u></b>	 <b>\$ 68,728</b>	 <b>\$ 66,478</b>	 <b>\$ 69,178</b>
 <b><u>DEVELOPMENT SERVICES FUND</u></b>	 <b>\$ 518,010</b>	 <b>\$ 530,044</b>	 <b>\$ 572,923</b>
 <b><u>ENTERPRISE FUNDS</u></b>			
SANITATION	\$ 2,310,126	\$ 2,380,857	\$ 2,430,000
WATER AND SEWER	5,026,865	5,690,251	7,611,732
Enterprise Funds Total Expenditures	<b>\$ 7,336,991</b>	<b>\$ 8,071,108</b>	<b>\$ 10,041,732</b>
 <b>TOTAL EXPENDITURES</b>	<b>\$ 16,414,231</b>	<b>\$ 16,989,571</b>	<b>\$ 19,550,510</b>

**BY THE COUNCIL: BEAUMONT, HIGGINS, PAGE AND SOUZA**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN CITY, IDAHO, RESERVING THE FORGONE AMOUNT FOR FISCAL YEAR 2021 FOR POTENTIAL USE IN SUBSEQUENT YEARS AS DESCRIBED IN IDAHO CODE §63-802, et al.**

**WHEREAS**, Idaho Code §50-235 empowers the city council of each city to levy taxes for general revenue purposes; and,

**WHEREAS**, Idaho Code §50-1002 requires the city council of each city in the State of Idaho to pass a budget, referred to as an annual appropriation ordinance; and,

**WHEREAS**, Idaho Code §63-802 sets limitations on all taxing district budget requests on the amount of property tax revenues that can be used to fund programs and services; and,

**WHEREAS**, Idaho Code §63-802(1)(a) allows each taxing entity to increase property tax budget amounts by a maximum of 3%, plus an amount calculated based on the value of both new construction and annexation added during the previous calendar year, plus an amount for forgone taxes; and,

**WHEREAS**, Idaho Code §63-802(1)(f) requires that the City adopt an annual resolution to reserve additional forgone amount in order to utilize that amount in subsequent years; and,

**WHEREAS**, the City has met the notice and hearing requirements in Idaho Code §63-802(1)(f) to reserve the current year’s increase in the forgone amount; and,

**WHEREAS**, the City intends to reserve \$135,886 of its current year’s increase in allowable forgone amount.

**NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GARDEN CITY, IDAHO**, that \$135,886 of the current year’s allowable increase in its forgone amount is reserved and included in the City’s total forgone balance for potential use in subsequent years.

**ADOPTED** by the Council and **APPROVED** by the Mayor of the City of Garden City, Idaho, this 24<sup>th</sup> day of August, 2020.

ATTEST:

APPROVED:

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Lisa M. Leiby, City Clerk

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John G. Evans, Mayor