

ORDINANCE NO. 401
ANNUAL APPROPRIATION ORDINANCE
FOR FISCAL YEAR 2026-2027

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, APPROPRIATING THE SUM OF \$4,063,872 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF IDAHO 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.

BE IT ORDAINED by the Mayor and City Council of the City of Idaho City, Boise County, Idaho.

SECTION 1. That the sum of \$4,063,872 be, and the same is appropriated to defray the necessary expenses and liabilities of the City of Idaho City, Boise County, Idaho for the fiscal year beginning October 1, 2026.

SECTION 2. The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

CITY OF IDAHO CITY	FY 23/24	FY 23/24	FY 24/25	FY 24/25	FY 25/26	FY 25/26	FY 26/27
	BUDGETED	FINAL	BUDGETED	FINAL	BUDGETED	YTD 7/26	PROPOSED
REVENUES							
Property Taxes	\$108,647	\$108,872	\$138,781	\$132,383	\$144,721	\$148,953	\$138,498
Taxes and Court Revenue	\$22,375	\$7,273	\$16,375	\$7,666	\$23,795	\$9,035	\$18,094
Licenses and Permits	\$36,159	\$26,854	\$22,978	\$14,414	\$23,432	\$32,874	\$32,980
Intergovernmental Revenues	\$149,659	\$104,536	\$135,589	\$114,794	\$116,750	\$48,131	\$96,879
Charges for Services	\$11,325	\$3,172	\$7,425	\$8,373	\$7,660	\$3,612	\$6,475
Miscellaneous	\$48,747	\$1,511	\$536	\$2,718	\$1,855	\$39,219	\$52,355
Special Assessment Financing	\$10,147	\$12,988	\$12,693	\$12,056	\$14,264	\$7,426	\$17,055
Other Financing Sources	\$2,500	\$3,960	\$2,500	\$31,404	\$3,500	\$1,000	\$26,392
TOTAL General Fund	\$389,559	\$269,166	\$336,877	\$323,808	\$335,977	\$290,250	\$388,728
STREET FUND							
Boise County-Property Taxes	\$50,475	\$47,412	\$26,435	\$26,487	\$28,886	\$31,116	\$41,867
Intergovernmental Revenues	\$37,692	\$48,671	\$45,258	\$42,857	\$43,788	\$20,790	\$32,082
Other Financing Sources	\$7,845	\$6,117	\$7,845	\$13,318	\$13,639	\$12,358	\$8,959
TOTAL Street Fund	\$96,012	\$102,200	\$79,538	\$82,662	\$86,313	\$64,264	\$82,908
SEWER FUND							
Charges for Services	\$215,226	\$176,530	\$238,040	\$223,171	\$242,320	\$181,298	\$251,262
Other Financing Sources	\$3,000	\$6,159	\$5,000	\$8,548	\$4,000	\$4,241	\$3,500
TOTAL Sewer Fund	\$218,226	\$182,689	\$243,040	\$231,719	\$246,320	\$185,539	\$254,762
WATER FUND							
Charges for Services	\$370,278	\$306,742	\$371,282	\$360,287	\$372,313	\$281,141	\$392,515
Miscellaneous	\$17,754	\$20,250	\$8,075	\$7,012	\$4,000	\$2,732	\$7,075
DEQ GRANT DW2405LF 23/24	\$2,450,000	\$263,499	\$3,085,428	\$158,083	\$2,876,154	\$18,630	\$2,857,884
TOTAL Water Fund	\$2,838,032	\$590,491	\$3,464,785	\$525,382	\$3,252,467	\$302,503	\$3,257,474
DEQ Water Bond DW1104/ Repayment starting 23/24	\$0	\$80,000	\$80,000	\$67,919	\$80,000	\$60,578	\$80,000

GRAND TOTAL Revenue	\$3,541,829	\$1,224,546	\$4,204,240	\$1,231,490	\$4,001,077	\$903,134	\$4,063,872
EXPENDITURES							
General Administration	\$182,061	\$126,338	\$124,372	\$118,788	\$137,948	\$93,906	\$196,728
Public Safety - Law Enforcement	\$207,498	\$192,802	\$212,505	\$232,913	\$198,029	\$201,970	\$192,000
Total General Fund	\$389,559	\$319,140	\$336,877	\$351,701	\$335,977	\$295,876	\$388,728
Street Fund	\$96,012	\$147,812	\$79,538	\$98,558	\$86,313	\$57,104	\$82,908
Sewer Fund	\$218,226	\$241,703	\$243,040	\$278,374	\$246,320	\$191,222	\$254,762
Water Fund	\$388,032	\$371,897	\$379,357	\$455,773	\$375,953	\$395,794	\$399,590
DEQ GRANT DW2405LF 23/24	\$2,450,000	\$263,499	\$3,085,428	\$158,083	\$2,876,514	\$18,630	\$2,857,884
DEQ Water Bond DW1104/ Repayment starting 23/24		\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Total Other Fund Expenditures	\$3,152,270	\$1,104,911	\$3,867,363	\$1,070,788	\$3,665,100	\$742,750	\$3,675,144
Grand Total All Expenditures	\$3,541,829	\$1,424,051	\$4,204,240	\$1,422,489	\$4,001,077	\$1,038,626	\$4,063,872

SECTION 3. That a general tax levy on all taxable property within the City of Idaho City be levied in an amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2026.

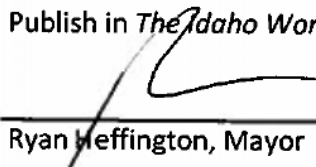
SECTION 4. All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 5. This ordinance shall take effect and be in full force upon its passage, approval and publication in one issue of The Idaho World, a newspaper of general circulation in the City of Idaho City, and the official newspaper of said City.

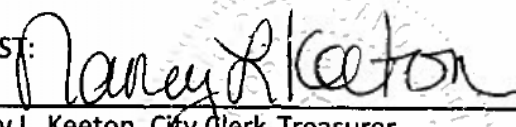
PASSED BY THE COUNCIL of the City of Idaho City this 26th day of August, 2026.

APPROVED BY THE MAYOR OF the City of Idaho City this 26th day of August, 2026.

Publish in *The Idaho World* September 2nd, 2026.


Ryan Heffington, Mayor

ATTEST:


Nancy L. Keeton, City Clerk-Treasurer