



Memo

To: Mayor and Hayden City Council

From: Lisa Ailport, City Administrator

Date: August 25, 2026

Agenda Item: Consider FY2027 Annual Appropriation Ordinance Under Suspension of Rules and Authorize Publication of the Ordinance, by Title Only.

Agenda Item Location

New Business

Background and Recommended Action or Motion

Should council approve the ordinance, it is recommended that suspension of the rules take place as well to allow for the ordinance to be published before the beginning of the fiscal year.

The attached FY2027 Appropriation Ordinance is presented to Council with the appropriation numbers and levied included.

§50-1003: The city council of each city shall, prior to the commencement of each fiscal year, pass an ordinance to be termed the annual appropriation ordinance, which in no event shall be greater than the amount of the proposed budget, in which the corporate authorities may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of such corporation, not exceeding in the aggregate the amount of tax authorized to be levied during that year in addition to all other anticipated revenues. Provided, the amount appropriated from property tax revenues shall not exceed the amount of property tax revenue advertised pursuant to section [50-1002](#), Idaho Code.

Fiscal Impact

For the City to pay its obligations, is it required to adopt an appropriation ordinance, by Idaho state law §50-1003.

Budget Funding Source / Transfer Request

N/A

Attachment

Draft Appropriation Ordinance

CITY OF HAYDEN
ORDINANCE NO. _____
THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2026

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, APPROPRIATING THE SUM OF \$36,267,770 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF HAYDEN, KOOTENAI COUNTY, IDAHO, 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 A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY WITHIN THE CITY TO YIELD \$2,808,217 FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; PROVIDING FOR SEVERABILITY; PROVIDING REPEAL OF CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED by the Mayor and City Council of the City of Hayden, Kootenai County, Idaho, as follows:

Section 1: That the sum of \$36,267,770 be, and the same is appropriated to defray, the necessary expenses and liabilities of the City of Hayden, Kootenai County, Idaho, for the fiscal year beginning October 1, 2026.

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

<u>GOVERNMENTAL FUNDS:</u>	
General Fund	\$ 10,399,515
Investment Interest Earned	\$ 3,922,049
Veterans' Memorial	\$ 23,300
Payment-in-lieu of Future Infrastructure	\$ 436,503
Impact Fees	
Circulation Impact Fees	\$ 683,824
Parks Impact Fees	\$ 2,855,372
Law Enforcement Impact Fees	\$ 14,941
Capital Projects	\$ 5,862,000
Other Governmental Funds	
Honeysuckle Boat Launch	\$ 235,000
Council Chambers Media Center	\$ 9,800
Government Way LID	\$ 87,241

<u>PROPRIETARY FUNDS:</u>	
Sewer Fund	
Sewer Connection Assistance	\$ 14,271
Sewer Operation and Maintenance	\$ 6,956,201
Sewer Capitalization	\$ 2,235,125
Wastewater Revenue Bond	\$ 1,116,080
Sewer Assets Replacement	\$ 1,415,260

<u>FIDUCIARY FUNDS:</u>	
City Museum	\$ 1,288
 TOTAL APPROPRIATION:	 \$36,267,770

Section 3: That a general tax levy on all taxable property within the City of Hayden be levied in the amount of \$2,808,217 for the general purposes of said City, for the fiscal year beginning October 1, 2026.

Section 4: The ordinance is hereby declared to be severable. Should any portion of this Ordinance be declared invalid by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect and shall be read to carry out the purposes of the ordinance before the declaration of partial invalidity.

Section 5: All provisions of the current Hayden Municipal Code or ordinances of the City of Hayden which conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 6: This Ordinance shall be effective upon passage and publication as provided by law.

PASSED under suspension of the rules upon which a roll call vote was duly taken and duly enacted at a regular meeting of the Mayor and City Council held on the 25th day of August, 2026

APPROVED by the Mayor this 25th day of August, 2026.

Alan Davis, Mayor

Attest:

Abbi Sanchez, City Clerk