

ORDINANCE NO. 1495

AN ORDINANCE SUPERSEDING ORDINANCE NO. 1493 AS THE ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF POST FALLS, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; APPROPRIATING THE SUM OF \$148,455,167 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY FOR THE FISCAL YEAR; AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY WITHIN THE CITY FOR THE APPROPRIATED BUDGET; AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH APPROPRIATIONS ARE MADE.

WHEREAS, On September 5, 2023, The City Council of the City of Post Falls adopted Ordinance No. 1493 to establish the annual appropriations for the City for the fiscal year beginning October 1, 2023; and

WHEREAS, the Kootenai County Assessor made an error regarding the value of annexations during the fiscal year beginning October 1, 2023, that increased the revenues available to the City for appropriation for fiscal year 2024 by approximately \$19,099; and

WHEREAS, the City desires to reserve those foregone tax increases that were increased in error in the City's foregone tax balance; and

WHEREAS, I.C. 63-802(f) requires that, to reserve foregone tax increases, the City must adopt a resolution to reserve those increases at the annual budget hearing for the City; and

WHEREAS, to comply with I.C. 63-802(f), the City Council of Post Falls held a properly noticed hearing on the amended reserved forgone tax increase on September 26, 2023, and a second properly noticed budget public hearing on September 27, 2023, prior to adopting this superseding annual appropriation ordinance, so that the City Council could adopt a resolution reserving the amended foregone tax increases as required by law.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Post Falls as follows:

SECTION 1. That the sum of **\$148,455,167** is hereby appropriated to defray the necessary expenses and liabilities of the City of Post Falls, Kootenai County, Idaho for the fiscal year beginning October 1, 2023. Appropriations are made at the fund level, with additional detail shown for illustrative purposes only.

SECTION 2. That the objects and purposes for which such appropriations are made and the amount of each object and purpose is as follows:

PROPOSED EXPENDITURES/EXPENSES

GENERAL FUND:	<u>TOTAL</u>
• ADMINISTRATION	
• FINANCE	
• CITY CLERK	
• HUMAN RESOURCES	
• LEGAL SERVICES	
• COMMUNITY DEVELOPMENT	
• SAFETY	
• PUBLIC WORKS	
• GIS	
• PARKS & RECREATION	
• CAPITAL IMPROVEMENTS/CONTRACTS	
• PERSONNEL	
• PERSONNEL POOL	
• ANNEXATION FEE ACCOUNT	
TOTAL GENERAL FUND EXPENDITURES	\$52,617,479

SPECIAL REVENUE FUNDS:

- COMPREHENSIVE LIABILITY INSURANCE
- 911 SUPPORT
- DRUG SEIZURE
- SPECIAL EVENTS
- CEMETERY CAPITAL IMPROVEMENT

TOTAL SPECIAL REVENUE FUND EXPENDITURES **\$3,717,395**

CAPITAL PROJECTS FUNDS:

- FACILITY RESERVE ACCOUNT
- CAPITAL IMPROVEMENTS

TOTAL CAPITAL PROJECTS FUND EXPENDITURES..... **\$19,115,000**

DEBT SERVICE FUNDS:

- LID DEBT SERVICE

TOTAL DEBT SERVICE FUND EXPENDITURES..... -

ENTERPRISE FUNDS:

- SEWER
- SANITATION
- WATER

TOTAL ENTERPRISE FUND EXPENSES..... **\$73,005,293**

TOTAL ALL FUND EXPENDITURES/EXPENSES..... **\$148,455,167**

SECTION 3. That a general tax be levied on all taxable property within the City of Post Falls to yield **\$15,302.447**, as allowed by law, for the general purposes of the City for the fiscal year beginning October 1, 2023.

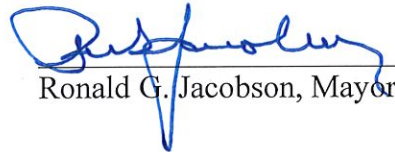
SECTION 4. All ordinances, and parts of ordinances, in conflict with this ordinance are hereby repealed to the extent of such conflict.

SECTION 5. This ordinance will be effective upon its passage and publication in full, according to law.

Passed under suspension of rules upon which a roll call vote was taken and duly enacted an Ordinance of the City of Post Falls at a special session of the City Council on September 27, 2023.

APPROVED, ADOPTED, and SIGNED this 27th day of September, 2023.





Ronald G. Jacobson, Mayor

ATTEST:



Shannon Howard, City Clerk