



NIGID Communication

AGENDA DATE: August 10, 2026

LEGISTAR ITEM #: Pres 26-001

PRESENTER: Theresa Wilson

DEPARTMENT: Finance

☐ Administrative Business	☐ Noticed Council Business
☒ Informational Presentation	☐ Consensus-Building Presentation

BACKGROUND/REQUEST

The Northern Infrastructure General Improvement District (NIGID) is a component unit of the city that was formed in 1997. It is a separate legal entity for which the city is financially accountable. The NIGID is a blended component unit of the city and the NIGID Fund is presented as if it were a Fund of the city in the city's financial statements. This is because the city substantively shares the same governing body with the NIGID and the city has operational responsibility for the NIGID.

Members of the City Council serve as the Board of Directors of the NIGID. The purpose of the NIGID is to fund roadway, water, and wastewater improvements in the city's northern range, which includes homes and businesses north of E. 88th Avenue within the city boundary.

The 2027 Budget for the NIGID has been drafted for review in advance of the public hearing on the budget later this fall.

The following materials are included as attachments for reference:

- 2027 NIGID Budget Presentation

JUSTIFICATION

☐ Council Goal	☐ Strategic Plan	☒ Work Plan	☒ Legal
Citation	Completing proposed and summary budget information throughout the budget development process is an important component of the annual budget process. Applicable state budget laws and city		

CITY COUNCIL COMMUNICATION CONTINUED

	charter requirements are followed as work is completed.
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