



# Property Tax Budget Hearing Notification

- Include date, time, & location of budget hearing
- Shows both expenditures AND revenues
  - Specifically shows revenues from property taxes
- Levied amount on L-2 cannot exceed the published revenue from property taxes





**Public Notice of Budget Hearing  
Spirit Lake Fire Protection District**

Notice is hereby given that a public budget hearing for the Spirit Lake Fire Protection District proposed FY2023/24 budget will be held at Station 1, 32182 N. 6th Avenue, in Spirit Lake, Idaho, on Wednesday, August 30, 2023, at 10:00 a.m. At the hearing, the Board of Commissioners of the Spirit Lake Fire Protection District will explain the budget and hear any objections thereto. A copy of the Spirit Lake Fire Protection District budget for the fiscal year 2023/24 may be inspected at the above-named location prior to the hearing or online at [www.spiritlakefire.com/budget](http://www.spiritlakefire.com/budget).

The budget year is labeled, the location and time are clearly stated.

The property tax is clearly labeled and the amount matches the L-2

**Anticipated Revenue**

Property Tax Revenue	\$949,526
Kootenai County EMS	\$229,746
Sales Tax Revenue	\$30,000
Miscellaneous Revenue	\$33,456
Transfer from Impact Fees	\$66,130
<b>Total Anticipated Revenue</b>	<b>\$1,308,858</b>

The total expenses matches the L-2

**Anticipated Expenditures**

Wages/Personnel Expenses	\$1,084,710
Administrative/Office Expenses	\$35,650
Liability Insurance	\$32,000
Professional Fees	\$8,000
Station Expenses	\$23,200
Communications	\$3,750
EMS Expenses	\$500
Fire Operations	\$21,950
Prevention/Public Education	\$4,500
Fire Operations Training	\$8,000
Vehicle Repair & Maintenance	\$16,400
Vehicle Fuel	\$10,000
Leases	\$60,198
<b>Total Anticipated Expenditures</b>	<b>\$1,308,858</b>

**Anne Boisvert**  
District Secretary/Treasurer  
Dated this 10th day of August 2023  
Legal#11101  
AD#12835  
August 12, 2023

Kootenai County requests proof of publishing with your L-2. You can provide a copy of the newspaper clipping, or if unavailable, proof of what was published and the receipt to the newspaper. The County does not require both.



## SUMMARY STATEMENT 2023 - 2024 SCHOOL BUDGET ALL FUNDS

School District     Kootenai Joint School District 274    

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Actual/Budget 2022-2023	Proposed Budget 2023-2024	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Actual/Budget 2022-2023	Proposed Budget 2023-2024
Beginning Balances	\$ 1,629,053.00	\$ 1,631,455.00	\$ 1,296,638.00	\$ 831,193.00	\$ 657,751.00	\$ 564,367.00	\$ 570,264.00	\$ 621,714.00
Local Tax Revenue	\$ 888,173.00	\$ 914,199.00	\$ 754,690.00	\$ 1,392,690.00	\$ 20,604.00	\$ 226,619.00	\$ 230,842.00	
Other Local	\$ 30,958.00			\$ 50,600.00				\$ 43,081.00
County Revenue								
State Revenue	\$ 1,739,743.00	\$ 1,969,506.00	\$ 2,082,049.00	\$ 2,352,052.00	\$ 47,826.00	\$ 99,761.00	\$ 40,612.00	\$ 43,766.00
Federal Revenue	\$ 2,500.00	\$ 5,930.00			\$ 478,279.00	\$ 603,419.00	\$ 279,444.00	\$ 312,943.00
Other Sources						\$ 98,266.00	\$ 98,266.00	\$ 38,787.00
Totals	\$4,290,427.00	\$4,521,090.00	\$4,133,377.00	\$4,626,535.00	\$1,204,460.00	\$1,494,166.00	\$1,219,428.00	\$1,060,291.00
EXPENDITURES	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Actual/Budget 2022-2023	Proposed Budget 2023-2024	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Actual/Budget 2022-2023	Proposed Budget 2023-2024
Salaries	\$ 1,422,570.00	\$ 1,736,294.00	\$ 1,746,601.00	\$ 2,086,034.00	\$ 175,357.00	\$ 235,407.00	\$ 240,737.00	\$ 246,133.00
Benefits	\$ 549,415.00	\$ 682,721.00	\$ 680,506.00	\$ 838,928.00	\$ 65,766.00	\$ 90,889.00	\$ 89,920.00	\$ 144,461.00
Purchased Services	\$ 483,692.00	\$ 533,929.00	\$ 549,980.00	\$ 520,645.00	\$ 118,842.00	\$ 99,258.00	\$ 123,616.00	\$ 103,304.00
Supplies & Materials	\$ 109,186.00	\$ 128,135.00	\$ 142,262.00	\$ 143,441.00	\$ 58,691.00	\$ 184,967.00	\$ 40,741.00	\$ 50,723.00
Capital Outlay	\$ 23,513.00	\$ 75,028.00		\$ 215,000.00	\$ 111,000.00	\$ 115,147.00	\$ 302,818.00	\$ 100,000.00
Debt Retirement					\$ 225,300.00	\$ 227,200.00	\$ 227,250.00	
Insurance & Judgments	\$ 37,504.00	\$ 39,379.00	\$ 41,742.00	\$ 50,090.00				
Transfers (net)	\$ 33,092.00	\$ 28,966.00	\$ 98,266.00	\$ 32,323.00				\$ 6,464.00
Contingency Reserve	\$ 145,994.00	\$ 161,223.00	\$ 162,968.00	\$ 194,323.00				
Unappropriated Balances	\$ 1,485,461.00	\$ 1,135,415.00	\$ 711,052.00	\$ 545,751.00	\$ 449,504.00	\$ 541,298.00	\$ 194,346.00	\$ 409,206.00
Totals	\$ 4,290,427.00	\$ 4,521,090.00	\$ 4,133,377.00	\$ 4,626,535.00	\$ 1,204,460.00	\$ 1,494,166.00	\$ 1,219,428.00	\$ 1,060,291.00

**A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.**

**The General M&O funds when added to the "all other funds" should equal or be greater than the figures provided on the L-2.**



**NOTICE OF PUBLIC HEARING  
PROPOSED BUDGET FOR CITY OF [REDACTED]  
FOR THE FISCAL YEAR 2023 - 2024**

Notice is hereby given that the City Council of [REDACTED] will hold a public hearing for consideration of the proposed budget for the fiscal period October 1, 2023 to September 30, 2024 pursuant to the provisions of Section 50-1002, Idaho Code, said hearing to be held at [REDACTED], 408 [REDACTED], [REDACTED], Idaho, at 6 p.m. on August 15th, 2023. At said hearing interested persons may appear and show cause, if any they have, why said proposed budget should or should not be adopted. A copy of the proposed budget is available for inspection at City Hall weekdays between the hours of 8 a.m. and 5 p.m. on regular business days.

<b>PROPOSED EXPENDITURES</b>			
	Actual FY 21-22	Budgeted FY 22-23	Proposed FY 23-24
<b>GENERAL FUND:</b>			
MAYOR/COUNCIL	\$ 197,767	\$ 207,089	\$ 260,234
IS DEPARTMENT	\$ 488,588	\$ 457,578	\$ 462,978
GENERAL SERVICES	\$ 276,610	\$ 312,156	\$ 479,838
FINANCE	\$ 948,056	\$ 863,556	\$ 1,118,557
CITY CLERK	\$ 87,403	\$ 91,236	\$ 131,139
LEGAL SERVICES	\$ 782,569	\$ 867,424	\$ 1,021,224
CABLE FRANCHISE	\$ 135,600	\$ 151,490	\$ 151,490
HUMAN RESOURCES	\$ 251,311	\$ 293,091	\$ 293,091
POLICE	\$ 7,454,520	\$ 8,159,359	\$ 8,438,218
OASIS	\$ 191,913	\$ 141,608	\$ 141,608
LIBRARY DEPARTMENT	\$ -	\$ -	\$ -
ANIMAL CONTROL	\$ 177,668	\$ 197,073	\$ 197,073
STREET	\$ 2,811,669	\$ 6,594,351	\$ 8,837,189
PUBLIC WORKS	\$ 7,853	\$ 8,850	\$ 8,850
FACILITY MAINTENANCE	\$ 277,878	\$ 386,527	\$ 421,748
FLEET MAINTENANCE	\$ 973,573	\$ 2,735,524	\$ 3,869,949
GIS	\$ 211,633	\$ 236,143	\$ 241,623
URBAN FORESTRY	\$ 227,398	\$ 335,566	\$ 550,421
CEMETERY	\$ 316,569	\$ 334,646	\$ 365,896
PARKS	\$ 2,850,586	\$ 3,331,431	\$ 4,138,924
RECREATION	\$ 973,038	\$ 1,100,482	\$ 1,204,538
PLANNING & ZONING	\$ 318,821	\$ 366,782	\$ 828,252
BUILDING INSPECTOR	\$ 681,282	\$ 752,189	\$ 752,189
CITY ENGINEER	\$ 668,007	\$ 745,036	\$ 889,906
COMMUNITY DEVELOPMENT ADMIN	\$ 264,046	\$ 271,011	\$ 293,316
STREET LIGHTS	\$ 636,030	\$ 650,000	\$ 650,000
CAP IMPROVEMENT/OTHER	\$ 538,390	\$ 13,768,648	\$ 1,331,114
PERSONNEL POOL	\$ 3,322,857	\$ 4,506,177	\$ 6,165,589
TRANSFERS OUT	\$ -	\$ -	\$ -
<b>SUBTOTAL-GF DEPT EXPEND</b>	<b>\$ 26,071,635</b>	<b>\$ 47,865,023</b>	<b>\$ 43,244,953</b>
PERSONNEL POOL	\$ 3,951,119	\$ 4,281,000	\$ 4,712,500
ANNEXATION FEE ACCOUNT	\$ 91,647	\$ 3,700,000	\$ 4,640,000
<b>SUBTOTAL-DED GF ACCOUNTS</b>	<b>\$ 4,042,766</b>	<b>\$ 7,981,000</b>	<b>\$ 9,352,500</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 30,114,402</b>	<b>\$ 55,846,023</b>	<b>\$ 52,597,453</b>
<b>SPECIAL REVENUE FUNDS:</b>			
COMP LIABILITY INSURANCE	\$ 274,631	\$ 310,466	\$ 337,326
STREET LIGHTS	\$ -	\$ -	\$ -
911 SUPPORT	\$ 176,263	\$ 555,780	\$ 2,956,749
DRUG SEIZURE	\$ 26,813	\$ 530,000	\$ 168,000
HUD LOANS	\$ -	\$ -	\$ -
SPECIAL EVENTS	\$ 21,028	\$ 48,320	\$ 52,820
CEMETERY CAPITAL IMPROVEMENT	\$ -	\$ 202,500	\$ 202,500
<b>TOTAL SPECIAL REV FUND EXPEND</b>	<b>\$ 498,735</b>	<b>\$ 1,647,066</b>	<b>\$ 3,717,395</b>
<b>CAPITAL PROJECTS FUNDS:</b>			
FACILITY RESERVE ACCOUNT	\$ 10,000	\$ 8,500,000	\$ 7,900,000
PUBLIC SAFETY IMPACT FEES	\$ 36,303	\$ 2,355,000	\$ 2,355,000
STREETS IMPACT FEES	\$ 6,646,323	\$ 4,943,847	\$ 3,100,000
PARKS IMPACT FEES	\$ 1,421,015	\$ 4,665,000	\$ 3,760,000
KOOTENAI FIRE/EMS IMPACT FEES	\$ -	\$ 2,000,000	\$ 2,000,000
FALLS PARK	\$ -	\$ -	\$ -
STREET CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL PROJECTS FUND EXP.</b>	<b>\$ 8,113,640</b>	<b>\$ 22,463,847</b>	<b>\$ 19,115,000</b>
<b>DEBT SERVICE FUNDS:</b>			
LID 96-1 DEBT SERVICE	\$ -	\$ -	\$ -
LID 99-1 DEBT SERVICE	\$ -	\$ -	\$ -
LID 2004-1 DEBT SERVICE	\$ -	\$ 528,000	\$ -
LID GUARANTEE	\$ 150	\$ 150	\$ -
LID 89-1	\$ -	\$ -	\$ -
LID 91-1 DEBT SERVICE	\$ -	\$ -	\$ -
CLID NO. 2 DEBT SERVICE	\$ -	\$ -	\$ -
<b>TOTAL DEBT SERVICE FUND EXP.</b>	<b>\$ 150</b>	<b>\$ 528,150</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS:</b>			
SEWER (OPERATING)	\$ 33,401,844	\$ 25,653,713	\$ 20,046,857
SEWER (COLLECTIONS)	\$ 637,872	\$ 1,766,649	\$ 1,827,674
SEWER (RECYCLED WATER)	\$ 8,986	\$ 7,777	\$ 497,777
SEWER (SURFACE WATER)	\$ 199,710	\$ 267,431	\$ 583,631
SEWER CONST - WWTP	\$ 235,130	\$ 17,976,274	\$ 8,044,925
SEWER CONST - COLLECTORS	\$ -	\$ 17,107,506	\$ 29,135,000
STORM WATER	\$ -	\$ -	\$ -
SANITATION	\$ 3,975,869	\$ 3,534,608	\$ 3,688,815
WATER (OPERATING)	\$ 3,077,321	\$ 3,610,492	\$ 5,780,614
WATER CONSTRUCTION	\$ -	\$ 2,783,794	\$ 3,400,000
<b>TOTAL ENTERPRISE FUND EXP.</b>	<b>\$ 41,536,733</b>	<b>\$ 72,708,246</b>	<b>\$ 73,005,293</b>
<b>TOTAL ALL FUND EXPENDITURES</b>	<b>\$ 80,263,659</b>	<b>\$ 153,193,332</b>	<b>\$ 148,435,141</b>
<b>PROPOSED REVENUES/FUNDING RESOURCES</b>			
<b>higher than L-2 is fine</b>			
<b>GENERAL FUND:</b>			
PROPERTY TAX REVENUE	\$ 12,780,091	\$ 13,548,702	\$ 15,497,603
OTHER REVENUE	\$ 14,343,962	\$ 16,643,541	\$ 22,310,424
OTHER FINANCING SOURCES	\$ 2,017,993	\$ 2,271,836	\$ 1,330,331
FUND BALANCE REBUDGETED	\$ -	\$ 15,400,944	\$ 4,106,595
<b>GENERAL FUND DEDICATED ACCOUNTS:</b>			
OTHER REVENUE	\$ 486,225	\$ 660,000	\$ 655,000
OTHER FINANCING SOURCES	\$ 3,300,000	\$ 4,121,000	\$ 4,557,500
FUND BALANCE REBUDGETED	\$ -	\$ 3,200,000	\$ 4,140,000
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$ 32,928,271</b>	<b>\$ 55,846,023</b>	<b>\$ 52,597,453</b>
<b>SPECIAL REVENUE FUNDS:</b>			
PROPERTY TAX REVENUE	\$ 170,000	\$ 170,000	\$ 170,000
OTHER REVENUE	\$ 962,541	\$ 627,139	\$ 632,608
OTHER FINANCING SOURCES	\$ 202,710	\$ 174,927	\$ 171,300
CONTRIBUTED CAPITAL/CAP FEES	\$ -	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 675,000	\$ 2,743,487
<b>TOTAL SPEC. REV. FUND RESOURCES</b>	<b>\$ 1,335,251</b>	<b>\$ 1,647,066</b>	<b>\$ 3,717,395</b>
<b>CAPITAL PROJECTS FUNDS:</b>			
OTHER REVENUE	\$ 6,172,573	\$ 4,315,000	\$ 4,315,000
OTHER FINANCING SOURCES	\$ 350,000	\$ 6,500,000	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 11,648,847	\$ 14,800,000
<b>TOTAL CAPITAL PROJECTS RESOURCES</b>	<b>\$ 6,522,573</b>	<b>\$ 22,463,847</b>	<b>\$ 19,115,000</b>
<b>DEBT SERVICE FUNDS:</b>			
OTHER REVENUE	\$ 669	\$ 128,000	\$ -
OTHER FINANCING SOURCES	\$ 150	\$ 150	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 400,000	\$ -
<b>TOTAL DEBT SERVICE RESOURCES</b>	<b>\$ 819</b>	<b>\$ 528,150</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS:</b>			
OPERATING REVENUES	\$ 20,538,351	\$ 20,924,190	\$ 21,916,554
CONTRIBUTED CAPITAL/CAP FEES	\$ 11,272,934	\$ 6,550,000	\$ 6,550,000
OTHER FINANCING SOURCES	\$ 27,079,920	\$ 15,647,426	\$ 8,674,920
FUND EQUITY REBGTD./BOND	\$ -	\$ 29,586,630	\$ 35,863,819
<b>TOTAL ENTERPRISE FUND RESOURCES</b>	<b>\$ 58,891,205</b>	<b>\$ 72,708,246</b>	<b>\$ 73,005,293</b>
<b>TOTAL ALL ESTIMATED RESOURCES</b>	<b>\$ 99,678,119</b>	<b>\$ 153,193,332</b>	<b>\$ 148,435,141</b>

I, Jason Faulkner, City Treasurer for the City of Post Falls, Idaho, do hereby certify that the above is a true and correct statement of the proposed expenditures and revenues for the fiscal year 2023-2024, all of which have been tentatively approved by the City Council and entered at length in the Journal of Proceedings. Publication dates for the notice of public hearing are August 15th, 2023 in the "CDA Press."

Dated July 5th, 2023

City Treasurer

Legal#10928  
AD#11442  
July 28, August 4, 2023





Proposed 12/1/2023 – 11/30/2024 Budget

**INCOME**

Connection Fees & Facility Income	357,000
Property & Sales Tax	41,000
Interest & Rental Income	19,465
Carry Forward & Reserve	72,000
ARPA Grant Income	4,800,000
<b>TOTAL INCOME</b>	<b>5,289,465</b>

**EXPENDITURES**

Alarm System	50
Bond Payment	39,000
Capital Improvements	40,661
Communications	2,060
Contingency Reserve Fund	2,040
Directors' Fees	6,000
General Expense	2,822
Insurance	21,532
Legal & Professional	19,200
Maintenance & Repairs	18,600
Miscellaneous	2,000
Office Expense	4,000
Payroll Expense	8,880
Postage & Shipping	1,700
Retirement	12,420
Salary & Wages	110,000
Sewer Treatment	167,500
Training & Travel	2,600
Truck Expense	12,000
Utilities	16,400
Water Reuse (Land App) Project	4,800,000
<b>TOTAL EXPENDITURES</b>	<b>5,289,465</b>

**NOTICE OF PUBLIC HEARING:** The aforementioned budget will be considered at the regular meeting of [redacted] on August 9, 2023 at 6:00 p.m., at the District Office, [redacted]. All interested parties are invited to attend and show cause, if any, why the said budget should not be adopted. The budget may be examined during regular posted business hours.

This institution is an equal opportunity provider and employer.  
USDA is an equal opportunity provider and employer  
SHOLegal#4505  
AD#11885  
Julv 25. 2023

The County and the State are looking for the Property Tax to be clearly labeled. In this example, the Property Tax and the Sales Tax have been combined. One is a levy and one is not. These items should not be combined on the published budget.

**LEGAL**

The Board of Trustees of the Consolidated Free Library District dba Community Library Network will hold a public budget hearing Thursday, 10 August, 5:30 p.m. at the Post Falls Library, 821 N Spokane St, Post Falls, Idaho, to obtain input on the 2024 budget. The 2024 budget covers the period 1 October 2023 to 30 September 2024.

Revenues	Final Approved FY'2023	Revenues	Proposed FY'2024
Total County Property Tax Income	4,966,876.00	Total County Property Tax Income	5,056,876.00
County Tax Levy = 4,866,876.00		County Tax Levy = 4,966,876.00	
Estimated County Tax Growth = 100,000		Estimated County Tax Growth = 90,000	
Bond Levy	273,960.00	Bond Levy	278,400.00
Non-current Revenue for Capital Projects	225,000.00	Non-current Revenue for Capital Projects	158,500.00
Estimated Carryforward from Prior Year	2,775,435.00	Estimated Carryforward from Prior Year	2,357,000.00
Other Revenues	393,733.00	Other Revenues	513,883.00
Grants	45,000.00	Grants	45,000.00
Total Funds available for Operations	8,680,004.00	Total Funds available for Operations	8,409,659.00
Expenditures		Expenditures	
Personnel	3,680,822.00	Personnel	3,977,502.00
Operations	1,639,643.00	Operations	1,116,178.00
Materials	605,301.00	Materials	477,079.00
Capital Projects	269,000.00	Capital Projects	158,500.00
Bond Repayment	273,960.00	Bond Repayment	278,400.00
Grants	45,000.00	Grants	45,000.00
Estimated Carryforward needed for Next Year	2,166,278.00	Estimated Carryforward needed for Next Year	2,357,000.00
Total Expenditures	8,680,004.00	Total Expenditures	8,409,659.00

**Tim Plass**  
 Clerk of the Board  
 Community Library Network  
 821 N. Spokane Street  
 Post Falls, ID 83854  
 CDA/SHOLegal#11034  
 AD#12207  
 August 1. 4. 8. 2023

It is important that the tax and any bond levies are clearly identified as these directly impact tax payers.

In this example the new growth is broken out, that is not required.