292482

RESOLUTION 2022-42

A RESOLUTION TO ADOPT
THE FISCAL YEAR 2022-2023 COUNTY BUDGET

WHEREAS, on the 6th day of September, 2022, at the Boundary County Courthouse in Commissioners' Chambers in Bonners Ferry, Idaho, the Board of County Commissioners held the fiscal year 2022-2023 budget hearing for Boundary County, and

WHEREAS, the budget hearing was held in accordance with Idaho Code 31-1604 and Idaho Code 31-1605, and

WHEREAS, the proposed budget was duly printed in the Bonners Ferry Herald on August 11, 2022, and August 18, 2022,

WHEREAS, there was citizen input on the budget as proposed, and

WHEREAS, having considered the budget needs and available revenue,

NOW THEREFORE BE IT RESOLVED, that the Board of Boundary County Commissioners hereby unanimously adopt the fiscal year 2022-2023 budget as attached for Boundary County.

DATED AND DONE this 6th day of September, 2022.

COUNTY OF BOUNDARY
BOARD OF COUNTY COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS SEAL BOUNDARY COUNTY IDAHO

Dan R. Dinning, Chairman

Wally Cossairt, Commissioner

Tim Bertling, Commissioner

ATTEST:

GLENDA POSTON, Clerk of the Board of County Commissioners

STATE OF IDAHO } SS.
County of Boundary }
Filed by Commissioners
on 9-9-2022 at 11:22 am
Glenda Poston
County Recorder M. Robinson
By Deputy

Fee $ ____
Mail to File County Clerk

292483

RESOLUTION 2022- 13

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOUNDARY, IDAHO, RESERVING THE FORGONE AMOUNT FOR FISCAL YEAR 2022-2023 FOR POTENTIAL USE IN SUBSEQUENT YEARS AS DESCRIBED IN IDAHO CODE §63-802, et al.

WHEREAS, Idaho Code §31-811 empowers the board of county commissioners of each county to levy property taxes; and,

WHEREAS, Idaho Code §31-1605 requires the board of county commissioners of each county in the State of Idaho to pass an annual budget; and,

WHEREAS, Idaho Code §63-802 sets limitations on county budget requests on the amount of property tax revenues that can be used to fund programs and services; and,

WHEREAS, Idaho Code §63-802(1)(a) allows each county to increase property tax budget amounts by a maximum of 3%, plus an amount calculated based on the value of both new construction and annexation added during the previous calendar year, plus an amount for forgone taxes; and,

WHEREAS, Idaho Code §63-802(1)(f) requires that the County adopt an annual resolution to reserve additional forgone amount in order to utilize that amount in subsequent years; and,

WHEREAS, Boundary County has met the notice and hearing requirements in Idaho Code §63-802(1)(f) to reserve the current year's increase in the forgone amount; and,

WHEREAS, Boundary County intends to reserve $169,969.00 of its current year's increase in allowable forgone amount. Prior forgone amount of $643,196.00 is also reserved.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOUNDARY, IDAHO, that $169,969.00 of the current year's allowable increase in its forgone amount is reserved and included in the County's total forgone balance for potential use in subsequent years.

PASSED by the BOUNDARY COUNTY BOARD OF COUNTY COMMISSIONERS on the 6th day of September, 2022.

COUNTY OF BOUNDARY
BOARD OF COUNTY COMMISSIONERS

Dan R. Dinning, Chairman

Wally Cossairt, Commissioner

Tim Bertling, Commissioner

BOUNDARY COUNTY COMMISSIONERS SEAL BOUNDARY COUNTY IDAHO

ATTEST:

GLENDA POSTON, Clerk of the Board of County Commissioners

STATE OF IDAHO } SS.
County of Boundary
Filed by: Commissioners
on 9-9-2022 at 11:22 am
Glenda Poston
County Recorder M Rohrwasser
By Deputy

Fee $ 0
Mail to File County Clerk

Glenda Poston
Clerk/Auditor/Recorder
Boundary County Courthouse
E-mail: gposton@boundarycountyid.org

Signed

Court 208-267-5504
Auditor 208-267-2242
Fax 208-267-7814

BOUNDARY COUNTY
P. O. Box 419
Bonners Ferry, ID 83805

Budget Highlights for 2022-2023

- Boundary County has the ability to levy $5,885,399 (3% allowable increase, plus 90% of new construction), this levy does not include any available forgone of $643,196. Boundary County will levy $5,715,430, and the new reserved forgone will be $813,166
- The budget was published in BF Herald 8/11 and 8/18/22.
- This is a 1.9% increase in property tax budget from previous year
- Boundary County's total budget expenses including grants is $25,198,252
- There was $39,177,616 (@ 90%) new construction value for the county for an increase of new construction in the amount of $103,055.
- Market Value of the county increased 68% from the previous year.

CALCULATOR NOTES

*(A), (J), and (T) comes from the STC 'Maximum Budget and Forgone Amount Worksheet.'

**Calculations for values (F) and (I) are based on appropriate reductions. (K) is based on 100% value.

IMPORTANT: In the event that (M) exceeds 5%, (N) & (O) will reflect 8% growth.

^(R) comes from the STC form: 'Recovered/Recaptured Property Tax and Refund List.'

IMPORTANT: If (U1) or (V1) exceed their cap, (W) & (X) will reflect the lesser of the forgone balance or capped forgone growth.

District Name:	Boundary County
District/Form Type:	County w/ Countywide Road & Bridge

Calculate Preliminary Levy Rate

	Variables		Value
(A)	Highest Non-exempt P-tax Budget + Replacements (prior three years)*		$5,735,918
(B)	Estimated Required Base Budget Growth	(up to 3%)	3.00%
(C)	Estimated Budget After Growth Rate Applied		$5,907,996
(D)	Total 2021 Operating Property (O.P.) Value		$192,303,002
(D1)	Boundary		$192,303,002
(D2)			
(D3)			
(D4)			
(E)	Total 2022 Net Taxable Value + Estimated Sub-roll (not including O.P.)		$2,053,689,872
(E1)	Boundary		$2,053,689,872
(E2)			$0
(E3)			$0
(E4)			$0
(F)	2022 Net Taxable Annexation Value**		$0

(G) New Construction Preliminary Levy Rate
0.002630461

(H) Annexation Preliminary Levy Rate
0.002630461

Calculate Maximum Non-exempt P-tax Budget (Before Subtractions)

(I)	Total New Construction (from Assessor)**		$39,177,616
(I1)	Boundary		$39,177,616
(I2)			$0
(I3)			$0
(I4)			$0
(J)	2021 Amount Received for Solar Farm Tax* (7/1/20 - 6/30/21)		$0
(K)	Total Expiring Urban Renewal Value (enter at 100% value)**		$0
(L)	Maximum Allowable Base Budget Growth		3.00%
(M)	New Construction & Annexation Growth		1.80%
(N)	Total Capped Growth	(will not exceed 8%)	4.80%
(O)	Expiring Urban Renewal Growth (not subject to 8% cap)		0.00%
(P)	Property Tax Replacement		$125,652
(P1)	Annual Agriculture Equipment Replacement Money		$48,772
(P2)	Annual Personal Property Replacement Money		$76,880
(R)	Information from "Recovered/Recaptured Property Tax and Refund List"^		$0
(R1)	2022 Solar Farm Tax^ (7/1/21 - 6/30/22)		$0
(R2)	Recovered Homeowner's Exemption Property Tax^		$0
(R3)	Other amounts (columns 3 - 6)^		$0
(S)	Not Applicable		$0
(T)	Forgone Balance*		$643,196
(U)	Maximum Forgone to be Used for M&O		$60,111
(U1)	Forgone to be Levied for M&O		$0
(U2)	M&O Forgone Growth	(will not exceed 1%)	0.00%
(V)	Maximum Forgone to be Used for Capital Projects		$180,332
(V1)	Forgone to be Levied for Capital Projects		$0
(V2)	Capital Projects Forgone Growth	(will not exceed 3%)	0.00%

(O) Maximum Non-exempt P-tax Budget (Before Subtracting Replacement)
$6,011,051

(W) Total Forgone to be Levied
$0
0.00%

(X) Maximum Non-exempt P-tax Budget (After Subtraction, Including Forgone:)
$5,885,399

2022 L-2 Worksheet (must be attached to the L-2 form)				
District Name: Boundary County				
Form Type: County w/ Countywide Road & Bridge				
Allowable Base Budget Calculation Plus Solar:				
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget and Forgone Amount Worksheet')*			(1)	$5,735,918
Up to 3% Base Budget Growth (multiply line 1 by 3%)			(2)	$172,078
Enter the total amount you received for Solar Farm Tax from the immediate prior year (7/1/20 - 6/30/21)			(3)	
New Construction, Annexation, & expiring Urban Renewal allowable budget increases calculation:				
2022 New construction preliminary levy rate (box G from 'Calculator')	(4)	0.002630461		
2022 Value of District's New Construction Roll from Each Applicable County Below:				
County Name		**Value**		
Boundary	(4a)	$39,177,616		
	(4b)			
	(4c)			
	(4d)			
Total of New Construction Roll Value (NOT including expiring Urban Renewal):				
Total new construction roll (total of lines 4a thru 4d)	(5)	$39,177,616		
New construction roll allowable budget increase (multiply line 5 by line 4)			(6)	$103,055
2022 Value of District's Annexation:				
2022 annexation preliminary levy rate (box H from 'Calculator')	(7)	0.002630461		
2022 full taxable value of annexation from property assessed by the county	(8)			
90% of annexation value	(9)			
Annexation allowable budget increase (multiply line 7 by line 9)			(10)	
Expiring Urban Renewal:				
Total expiring Urban Renewal value	(11)			
80% of expiring Urban Renewal value	(12)			
Expiring Urban Renewal budget increase (line 12 multiplied by line 4)			(13)	
Total Non-Exempt Allowable Budget (before P-tax Replacement and P-tax Substitute Funds deductions):				
Total uncapped budget growth potential (Add lines 1+2+3+6+10+13)	(14)	$6,011,051		
Total capped growth (max 8%) (line 1 X 1.08 + line 3 + line 13)	(15)	$6,194,791		
Total non-exempt budget allowed (lesser of lines 14 and 15)			(16)	$ 6,011,051
Property Tax Replacement:				
Enter yearly amount of the agricultural equipment replacement money	(17)	$48,772		
Enter yearly amount of the personal property replacement money	(18)	$76,880		
Information below is reported in indicated columns of the 'Recovered/Recaptured Property Tax and Refund List':				
Enter the Solar Farm Tax reported in column 1 (7/1/21 - 6/30/22)	(19)			
Enter the recovered Homeowner's Exemption property tax reported in column 2	(20)			
Enter the total amount reported in columns 3 thru 6	(21)			
Total of lines 17 thru 21 (Col. 5 of L-2 must equal this amount)			(22)	$125,652
Fire District Annexation (Cities Only):				
Not Applicable			(23)	
Forgone Amount Section:				
Enter the total forgone amount reported on the 'Maximum Budget and Forgone Amount Worksheet'	(24)	$643,196		
Enter the forgone amount to be recovered in your budget. This amount can't exceed what is reported on the attached resolution			(25)	
Tort Fund Less Property Tax Replacement (Schools Only):				
Not Applicable			(26)	
Not Applicable			(27)	
Maximum Allowable Non-exempt Property Tax That Can Be Levied (Including Forgone Amount):				
Maximum non-exempt property tax budget including forgone amount (lines 16-22-23+25)			(28)	$5,885,399

2022 Dollar Certification of Budget Request to Board of County Commissioners L-2
(the "L-2 Worksheet" and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

District Name: Boundary County

Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue *NOT* shown in Column 5	Property Tax Replacement From Line 22 of the 'L-2 Worksheet'	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
Current Expense	$5,144,510	$3,210,210	$853,262	$37,641	$1,043,397
Airport	$181,630	$120,125	$51,026	$369	$10,110
District Court	$592,800	$147,454	$169,026	$3,690	$272,630
Fair	$114,300		$4,500	$1,845	$107,955
Justice Fund	$5,329,304	$1,162,368	$1,750,047	$73,804	$2,343,085
Health District	$109,000	$32,696	$16,750	$922	$58,632
His Society	$70,000		$3,400	$554	$66,046
Hospital Oper	$360,000		$11,400	$1,476	$347,124
Parks & Rec	$347,300	$152,499	$30,000	$554	$164,247
Animal Damage	$5,800		$2,500	$369	$2,931
Revaluation	$405,200	$64,457	$8,500	$1,845	$330,398
Tort	$220,000	$43,330	$3,700	$738	$172,232
Weeds	$325,235	$133,252	$15,400	$738	$175,845
Restorium	$1,974,800	$187,937	$1,367,500	$738	$418,625
Non-Levy Funds	$4,143,723	$781,728	$3,361,626	$369	
^ I.C. §40-801(1)(a)					
^^ I.C. §40-801(1)(b)	$5,874,650	$1,246,530	$4,425,947		$202,173
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$25,198,252	$7,282,586	$12,074,584	$125,652	$5,715,430
Exempt Funds					
Column Subtotal:					
Column Total:	**$25,198,252**	**$7,282,586**	**$12,074,584**	**$125,652**	**$5,715,430**
Total Replacements (for balancing purposes; line 22 from "L-2 Worksheet")				**$125,652**	

I, the undersigned, attest that a public hearing was held and a resolution was adopted to:
RESERVE the current year's forgone amount, OR
RECOVER forgone amounts (line 25 of the 'L-2 Worksheet')
I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.
I have attached the Capital Project Worksheet for additional forgone (if applicable).

Max Reserved Forgone:	$169,969
Reserved Forgone:	$813,165
Recovered Forgone:	
Initials:	gp

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.
To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Signature of District Representative	Title	Date
	County Commission Chair	September 6, 2022

Contact Name and Mailing Address	Email Address
Glenda Poston, Clerk P.O. Box 419 Bonners Ferry, ID 83805	gposton@boundarycountyid.org
Phone Number (###) ###-### EXT ### (208) 267-2242	**Fax Number (###) ###-###** (208) 267-7814

*Do not include revenue allocated to urban renewal agencies

Levy Rate Calculation Worksheet
(For County Use Only)

District's Name: Boundary County

For I.C. §63-1305 Judgments, I.C §33-802 Judgment Obligations, temporary Override/Supplemental, and School Emergency funds increment value added if first certified after 12/31/2007. For Bonds, and Plant Facility, increment value added if voter approved after 12/31/2007, or if new RAA or RAA annexation. For any existing funds, the levy may need to be computed using part of the increment value if boundary changes have occurred.

		Please enter any U/R Increment			Taxable Value plus Increment		
	Less U/R Increment	U/R Increment Values					
County	(A) Net Taxable Market Value	(B) Total Net Increment Value	(C) Increment Value of Post-2007 RAAs	(D) Increment Value of Annexed Area Only	Net Value plus ALL Increment (A+B)	Net Value plus Post-2007 RAA Increment Only (A+C)	Net Value plus Annexation Increment Only (A+D)
Boundary	$2,263,599,552	$19,018,072			$2,282,617,624	$2,263,599,552	$2,263,599,552
Total Value:	**$2,263,599,552**	**$19,018,072**			**$2,282,617,624**	**$2,263,599,552**	**$2,263,599,552**
					U/R Key Code: (1)	**U/R Key Code: (2)**	**U/R Key Code: (3)**

Levy Calculation Area					
Fund	Balance to be levied	*Select U/R Key Code from list:	Levy Rate	Maximum Levy Rate	"Over Max"
Current Expense	$1,043,397		0.000460946	0.002	
Airport	$10,110		0.000004466	0.0004	
District Court	$272,630		0.000120441	0.004	
Fair	$107,955		0.000047692	0.0001	
Justice Fund	$2,343,085		0.001035115	0.002	
Health District	$58,632		0.000025902	0.0004	
His Society	$66,046		0.000029177	0.00012	
Hospital Oper	$347,124		0.000153350	0.0006	
Parks & Rec	$164,247		0.000072560	0.0001	
Animal Damage	$2,931		0.000001295	0.0002	
Revaluation	$330,398		0.000145961	0.0004	
Tort	$172,232		0.000076088		
Weeds	$175,845		0.000077684	0.0006	
Restorium	$418,625		0.000184938	0.0006	
Non-Levy Funds					
I.C. §40-801(1)(a)					
I.C. §40-801(1)(b)	$202,173		0.000089315	0.00084	
Subtotal	5,715,430		0.002524930		
Exempt Funds					
Subtotal					
Total	**5,715,430**		**0.002524930**		

*Leave Blank if No U/R Increment added; 1 = All increment added; 2 = Post-2007 RAA increment added; 3 = Annexation increment added.

Voter Approved Fund Tracker Attach to L-2 Form If Applicable				
District Name: Boundary County				
Fund Name	**Date of Election (If current year, attach copy of Ballot)**	**1st Calendar Year Levied**	**Term of Initiative**	**Annual Amount Authorized by Voters**
Override Funds Available to All Districts				
2 Yr Override I.C. §63-802				
Permanent Override I.C.§63-802				
Plant Facilities Funds for Library, and Community College districts				
Plant Facilities (Maximum of 10 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here:				

District Bond Initiative (Voter Approved Bonds)							
Date of Election (If current year attach copy of Ballot)	**1st Calendar Year Levied**	**Term of Initiative**	**Amount Authorized by Voters**	**Prior Year P-Tax $**	**Current Year P-Tax $**	**% Change (+/- 20% Explanation Required)**	**"YES" = Explanation Required**
n/a							
Current Year's Total Bond Fund (Reported on L-2 Col. 6):					$ -		

Explanation (If Required):

Attach to your L-2 form and return to your County Clerk.

Levy Amount for the respective year.

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	w/o GPSGI 2020-2021	2021-2022	2022-2023
Current Expense	$ 1,194,301	$ 1,198,400	$ 1,247,118	$ 1,329,343	$ 1,335,344	$ 1,638,428	$ 1,660,035	$ 1,396,751	$ 1,489,530	$ 1,099,058	$ 1,440,942	$ 1,043,397
Road & Bridge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,597	$ 133,466	$ 221,693	$ 202,173
Airport	$ 43,191	$ 72,366	$ 62,214	$ 77,245	$ 36,853	$ 4,221	$ 31,298	$ 48,572	$ 42,785	$ 34,304	$ -	$ 10,110
District Court	$ 158,563	$ 236,250	$ 160,157	$ 227,574	$ 267,548	$ 210,129	$ 245,888	$ 254,941	$ 342,730	$ 315,781	$ 196,597	$ 272,630
Fair	$ 65,515	$ 64,657	$ 69,033	$ 70,046	$ 72,249	$ 83,650	$ 89,953	$ 86,791	$ 90,620	$ 97,110	$ 98,586	$ 107,955
Justice Fund	$ 1,430,381	$ 1,623,320	$ 1,610,747	$ 1,636,997	$ 1,677,561	$ 1,733,093	$ 1,647,444	$ 1,846,550	$ 1,613,334	$ 2,189,504	$ 1,982,715	$ 2,343,085
911 Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	
Health District	$ 47,653	$ 45,786	$ 49,906	$ 49,092	$ 50,493	$ 51,234	$ 56,578	$ 48,151	$ 58,307	$ 54,901	$ 81,210	$ 58,632
Hist Soc & Mus	$ 12,405	$ 12,763	$ 16,020	$ 18,033	$ 24,246	$ 33,200	$ 34,202	$ 36,608	$ 44,615	$ 53,656	$ 59,229	$ 66,046
Hospital Oper	$ 132,484	$ 117,988	$ 131,637	$ 146,079	$ 169,209	$ 206,820	$ 150,425	$ 163,029	$ 255,153	$ 283,314	$ 312,691	$ 347,124
Indigent	$ 269,756	$ 181,781	$ 237,794	$ 190,154	$ 162,490	$ -	$ 166,421	$ 330,188	$ 196,169	$ 219,500	$ 156,035	$ -
Jr College	$ 16,430	$ -	$ -	$ -	$ -	$ 9,607	$ -	$ -	$ -	$ -	$ -	$ -
Parks & Rec	$ 47,134	$ 76,690	$ 74,770	$ 78,849	$ 81,888	$ 71,995	$ 72,161	$ 85,825	$ 75,740	$ 72,471	$ 128,668	$ 164,247
Animal Damage	$ 4,547	$ 4,267	$ 3,949	$ 3,321	$ 2,249	$ 1,449	$ 2,831	$ 2,831	$ 1,836	$ 3,155	$ 1,172	$ 2,931
Revaluation	$ 234,184	$ 237,872	$ 246,425	$ 212,840	$ 267,836	$ 250,361	$ 311,542	$ 305,810	$ 363,038	$ 250,834	$ 301,621	$ 330,398
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Tort	$ 174,022	$ 173,236	$ 202,290	$ 192,399	$ 200,472	$ 184,614	$ 187,751	$ 230,665	$ 241,466	$ 174,303	$ 147,918	$ 172,232
Vets Memorial	$ 4,568	$ 2,443	$ 4,218	$ 5,134	$ 4,648	$ 30,700	$ 13,101	$ -	$ -	$ -	$ -	
Weeds	$ 76,023	$ 55,330	$ 88,348	$ 88,933	$ 100,604	$ 93,419	$ 104,456	$ 71,495	$ 118,342	$ 125,165	$ 135,970	$ 175,845
County EMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Restorium	$ 337,252	$ 312,146	$ 392,288	$ 325,148	$ 340,367	$ 252,962	$ 164,766	$ 149,126	$ 201,950	$ 326,514	$ 345,219	$ 418,625
Hospital Levy		$ -	$ -				$ 414,000	$ 414,000			$ -	$ -
	$ 4,248,409	$ 4,415,295	$ 4,596,914	$ 4,651,187	$ 4,794,057	$ 4,855,882	$ 5,352,852	$ 5,471,333	$ 5,286,212	$ 5,433,036	$ 5,610,266	$ 5,715,430

1,308,090 GPSI not included in above numbers

Glenda Poston

From: Ben Seloske <Ben.seloske@tax.idaho.gov>
Sent: Thursday, July 28, 2022 02:11 PM
To: gposton@boundarycountyid.org
Subject: RE: Revised L-2 done on 72722 and sent to the state for review.xlsx

Hi Glenda,

I've looked over the attached L-2 for Boundary County and the values look good for the calculation of the preliminary levy rate and the maximum property tax to be levied.

It is not correct, however, to list $813,165 as the "Reserved Forgone." You should only indicate the amount you want to reserve this year in that box, not the total amount. I know that your county already has a forgone balance of $643,196, but this year it appears that you will only be reserving $169,969 in forgone amount. Therefore, the box on the L-2 Dollar Certification tab which is labeled "Reserved Forgone" should list no more than $169,969 (which should also be shown on your resolution to reserve forgone when that is completed). Then after this tax year, Boundary County's forgone balance will be the $813,165 that you have shown there.

Best,

Ben Seloske | Research Analyst, Principal
Idaho State Tax Commission | Property Tax Division
ben.seloske@tax.idaho.gov | phone: (208) 334-7541

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Help us protect the security of taxpayer information.
Please notify the sender and delete this email if you received it in error.

From: Glenda Poston <gposton@boundarycountyid.org>
Sent: Wednesday, July 27, 2022 11:16 AM
To: Ben Seloske <Ben.seloske@tax.idaho.gov>
Subject: Revised L-2 done on 72722 and sent to the state for review.xlsx

Ben – Please find attached the L-2 that I pulled from the website this morning. My original one had changed so I have prepared this new one. Please review my foregone amount to determine if it is the correct amount or not. I'm not sure why the levy rate calculation tab #5 will not work since this is the county's worksheet and I do have road and bridge.

Also, I hope you received my email that contained the A2 information that we had signed off on. I did incorporate the Personal Property Exemption Column into my new 2022 Net Taxable amounts "E".

Please let me know and again thanks.

Glenda

NOTICE OF PUBLIC HEARING - BOUNDARY COUNTY

PUBLIC HEARING NOTICE IS HEREBY GIVEN THAT THE BOARD OF COMMISSIONERS OF BOUNDARY COUNTY, IDAHO WILL MEET ON SEPTEMBER 06, 2022 AT THE HOUR OF 9:00AM AT 6452 KOOTENAI STREET, FOR THE PURPOSE OF CONSIDERING AND FIXING A FINAL BUDGET AND MAKING APPROPRIATIONS TO EACH OFFICE, DEPARTMENT, SERVICE AGENCY OR INSTITUTION AND FUND FOR THE 2022-2023 FISCAL YEAR AT WHICH TIME ANY TAXPAYER MAY APPEAR AND BE HEARD UPON ANY PART OR PARTS OF SAID BUDGET; AND THAT THE FOLLOWING TABLE SETS FORTH THE AMOUNT APPROPRIATED TO EACH DEPARTMENT FOR THE 2022-2023 FISCAL YEAR, THE CURRENT YEAR, TOGETHER WITH THE AMOUNTS EXPENDED FOR "SALARIES", "BENEFITS", AND "OTHER EXPENSES" DURING THE TWO PREVIOUS YEARS BY THE SAID DEPARTMENTS, TO WIT:

	ACTUAL EXPENDITURES								BUDGETED EXPENDITURES							
	FISCAL YEAR ENDING 9/30/2020				FISCAL YEAR ENDING 9/30/2021				CURRENT BUDGET FY ENDING 9/30/2022				TENTATIVE BUDGET FY ENDING 9/30/2023			
	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL
CURRENT EXPENSE																
CLERK / AUDITOR	200,008.14	118,947.18	9,688.77	328,644.09	200,836.36	119,517.07	9,587.96	329,941.39	265,500.00	159,000.00	36,250.00	460,750.00	283,590.00	194,500.00	31,300.00	509,390.00
ASSESSOR	197,534.86	119,976.63	11,176.07	328,687.56	205,224.88	124,891.53	12,430.33	342,546.74	255,000.00	181,100.00	14,400.00	450,500.00	247,890.00	163,500.00	14,400.00	425,790.00
TREASURER / TAX COLLECTOR	121,284.50	54,429.15	14,509.12	190,222.77	128,689.17	57,873.99	10,024.14	196,587.30	140,500.00	65,100.00	21,530.00	227,130.00	146,290.00	83,050.00	21,580.00	250,920.00
ELECTION	48,209.87	28,244.58	57,474.22	133,928.67	50,685.58	29,611.17	93,540.98	173,837.73	62,500.00	34,700.00	162,471.01	259,671.01	68,000.00	36,500.00	138,500.00	243,000.00
COMMISSIONERS	162,607.20	88,575.11	141,493.01	392,675.32	169,347.71	93,588.57	117,245.41	380,181.69	178,500.00	102,900.00	1,150,500.00	1,431,900.00	187,670.00	113,280.00	992,500.00	1,293,450.00
CORONER	43,073.04	17,460.25	8,773.25	69,306.54	47,630.04	18,706.80	5,662.29	71,999.13	63,000.00	23,300.00	31,500.00	117,800.00	65,640.00	35,700.00	31,550.00	132,890.00
PROSECUTING ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COURTHOUSE	60,222.47	33,319.79	134,832.76	228,375.02	62,747.97	34,778.00	137,453.15	234,979.12	70,000.00	38,350.00	427,100.00	535,450.00	91,650.00	51,100.00	398,200.00	540,950.00
EMERGENCY MANAGEMENT	18,185.96	3,883.14	5,881.16	27,950.26	15,120.72	3,692.96	2,963.54	21,777.22	20,000.00	5,000.00	40,000.00	65,000.00	20,000.00	4,500.00	10,000.00	34,500.00
COUNTY AGENT	83,931.53	77,701.00	38,421.76	200,054.29	86,758.99	78,854.80	26,274.38	191,888.17	94,500.00	82,450.00	34,775.00	211,725.00	102,400.00	88,680.00	35,275.00	226,355.00
DATA PROCESSING	0.00	0.00	136,624.86	136,624.86	0.00	0.00	110,904.81	110,904.81	0.00	0.00	343,500.00	343,500.00	33,000.00	0.00	310,300.00	343,300.00
GENERAL	20,689.22	13,993.62	935,998.91	970,681.75	49,174.24	37,719.42	352,406.09	439,299.75	59,000.00	44,200.00	690,300.00	793,500.00	18,850.00	16,770.00	727,045.00	762,665.00
PLANNING & ZONING	38,529.31	8,263.00	15,264.63	62,056.94	0.00	72.85	132,769.50	132,842.35	0.00	900.00	186,700.00	187,600.00	0.00	0.00	156,300.00	156,300.00
RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225,000.00	225,000.00	0.00	0.00	225,000.00	225,000.00
CURRENT EXPENSE	994,276.10	564,793.45	1,510,138.52	3,069,208.07	1,016,215.66	599,307.16	1,011,262.58	2,626,785.40	1,208,500.00	737,000.00	3,364,026.01	5,309,526.01	1,264,980.00	787,580.00	3,091,950.00	5,144,510.00
ROAD AND BRIDGE	759,604.23	528,396.06	1,615,924.70	2,903,924.99	813,856.15	573,862.72	1,334,681.17	2,722,400.04	872,000.00	636,000.00	2,829,552.00	4,337,552.00	928,000.00	688,800.00	4,257,850.00	5,874,650.00
AIRPORT	0.00	0.00	117,426.48	117,426.48	0.00	0.00	83,740.98	83,740.98	0.00	0.00	124,492.81	124,492.81	0.00	0.00	181,630.00	181,630.00
AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT COURT	222,272.17	134,175.25	69,017.65	425,465.07	229,720.90	155,790.00	70,823.57	456,334.47	250,100.00	165,250.00	176,950.00	592,300.00	248,700.00	164,100.00	180,000.00	592,800.00
FAIR, COUNTY	0.00	0.00	104,000.00	104,000.00	0.00	0.00	107,000.00	107,000.00	0.00	0.00	111,000.00	111,000.00	0.00	0.00	114,300.00	114,300.00
JUSTICE FUND																
CLERK	155,837.27	100,397.89	212.15	256,447.31	163,257.34	113,122.79	0.00	276,380.13	210,000.00	146,200.00	5,000.00	361,200.00	217,500.00	144,300.00	5,000.00	366,800.00
SHERIFF	1,428,089.25	876,638.99	502,930.08	2,807,658.32	1,508,734.80	936,035.75	417,108.08	2,861,878.63	1,577,910.99	1,070,084.54	515,430.99	3,163,426.52	1,730,380.00	1,200,500.00	561,974.00	3,492,854.00
PROSECUTING ATTORNEY	209,090.84	122,656.23	18,704.84	350,451.91	217,913.51	131,256.45	11,957.51	361,127.47	231,550.00	139,800.00	37,250.00	408,600.00	309,650.00	162,750.00	41,250.00	513,650.00
PUBLIC DEFENDER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270,000.00	270,000.00
JUVENILE / ADULT DETENTION	0.00	0.00	12,412.00	12,412.00	0.00	0.00	20,269.00	20,269.00	0.00	0.00	95,000.00	95,000.00	0.00	0.00	100,000.00	100,000.00
GENERAL	0.00	0.00	5,471.17	5,471.17	0.00	0.00	5,471.17	5,471.17	0.00	0.00	265,500.00	265,500.00	0.00	0.00	266,000.00	266,000.00
JAIL MEDICAL	0.00	0.00	96,071.75	96,071.75	0.00	0.00	79,052.95	79,052.95	0.00	0.00	135,000.00	135,000.00	0.00	0.00	135,000.00	135,000.00
RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185,000.00	185,000.00	0.00	0.00	185,000.00	185,000.00
JUSTICE FUND	1,793,017.36	1,099,693.11	635,801.99	3,528,512.46	1,889,905.65	1,180,414.99	533,858.71	3,604,179.35	2,019,460.99	1,356,084.54	1,238,180.99	4,613,726.52	2,257,530.00	1,507,550.00	1,564,224.00	5,329,304.00
911 FUNDS	67,698.43	32,202.16	106,544.64	206,445.23	70,982.48	33,954.57	75,646.81	180,583.86	84,500.00	19,250.00	71,100.00	174,850.00	35,000.00	20,300.00	73,000.00	128,300.00
HEALTH DISTRICT	0.00	0.00	55,092.00	55,092.00	0.00	0.00	55,307.00	55,307.00	0.00	0.00	90,000.00	90,000.00	0.00	0.00	109,000.00	109,000.00
HISTORICAL SOCIETY & MUSEUM	0.00	0.00	46,000.00	46,000.00	0.00	0.00	58,000.00	58,000.00	0.00	0.00	66,000.00	66,000.00	0.00	0.00	70,000.00	70,000.00
HOSPITAL, OPERATION	0.00	0.00	270,000.00	270,000.00	0.00	0.00	300,000.00	300,000.00	0.00	0.00	330,000.00	330,000.00	0.00	0.00	360,000.00	360,000.00
INDIGENT AND CHARITY	42,739.43	27,200.11	168,678.24	238,617.78	44,670.54	28,360.39	241,916.53	314,947.46	55,500.00	15,950.00	314,850.00	386,300.00	0.00	0.00	0.00	0.00
JUNIOR COLLEGE TUITION	0.00	0.00	47,822.00	47,822.00	0.00	0.00	31,806.00	31,806.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00	80,000.00	80,000.00
PARKS AND RECREATION	30,948.63	4,956.19	39,506.41	75,411.23	37,347.97	7,569.78	78,139.23	123,056.98	54,000.00	12,400.00	217,664.50	284,064.50	60,500.00	13,400.00	273,400.00	347,300.00
ANIMAL DAMAGE CONTROL	0.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	5,800.00	5,800.00	0.00	0.00	5,800.00	5,800.00
REVALUATION	164,221.31	121,620.17	4,195.85	290,037.33	155,492.26	133,422.35	48,502.81	337,417.42	196,000.00	144,300.00	29,700.00	370,000.00	208,000.00	167,000.00	30,200.00	405,200.00
SOLID WASTE	343,269.42	212,962.72	448,208.91	1,004,441.05	314,637.80	208,459.13	877,638.71	1,400,735.64	354,500.00	233,300.00	1,127,400.00	1,715,200.00	425,160.00	256,725.00	1,170,750.00	1,852,635.00
TORT	0.00	0.00	243,134.65	243,134.65	0.00	0.00	177,863.98	177,863.98	0.00	0.00	200,000.00	200,000.00	0.00	0.00	220,000.00	220,000.00
VETERANS MEMORIAL	0.00	0.00	5,662.04	5,662.04	0.00	0.00	7,802.82	7,802.82	0.00	0.00	31,200.00	31,200.00	0.00	0.00	32,000.00	32,000.00
WEEDS	45,564.65	39,164.61	33,934.54	118,663.80	43,081.23	40,069.25	22,941.12	106,091.60	51,500.00	45,000.00	143,280.00	239,780.00	55,350.00	46,800.00	223,085.00	325,235.00
COUNTY EMS	0.00	0.00	515.67	515.67	0.00	0.00	351.00	351.00	0.00	0.00	16,000.00	16,000.00	0.00	0.00	19,000.00	19,000.00
RESTORIUM	747,219.19	405,422.30	247,675.34	1,400,316.83	746,365.85	417,652.60	253,359.10	1,417,377.55	914,000.00	547,000.00	422,100.00	1,883,100.00	937,400.00	596,000.00	441,400.00	1,974,800.00
SNOWMOBILE	0.00	0.00	3,526.94	3,526.94	0.00	0.00	6,754.34	6,754.34	0.00	0.00	26,000.00	26,000.00	0.00	0.00	20,000.00	20,000.00
WATERWAYS	0.00	28.04	20,152.56	20,180.60	0.00	0.00	8,917.35	8,917.35	0.00	0.00	108,600.00	108,600.00	0.00	200.00	117,000.00	117,200.00
GRANT, AIRPORT	0.00	0.00	412,048.43	412,048.43	0.00	0.00	348,752.75	348,752.75	0.00	0.00	500,000.00	500,000.00	0.00	0.00	1,620,000.00	1,620,000.00
GRANT, SELKIRK COOP WEED MGM	0.00	0.00	33,389.98	33,389.98	0.00	0.00	22,629.46	22,629.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUVENILE PROBATION - LOTTERY	0.00	0.00	120.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	8,967.00	8,967.00	0.00	0.00	8,888.00	8,888.00
GRANT, BOAT SAFETY	2,883.43	655.17	2,047.10	5,585.70	3,780.79	833.15	2,537.98	7,151.92	4,000.00	900.00	5,800.00	10,700.00	4,000.00	900.00	10,800.00	15,700.00
HOSPITAL SUPPLEMENTAL LEVY	0.00	0.00	12,358.68	12,358.68	0.00	0.00	13,561.60	13,561.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HOSPITAL BOND	0.00	0.00	0.00	0.00	0.00	0.00	33.28	33.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANT, EMERGENCY COMMUNICAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00
BROADBAND GRANT	0.00	0.00	0.00	0.00	0.00	0.00	1,059,055.72	1,059,055.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS, FIRE MITIGATION	0.00	0.00	289,314.52	289,314.52	0.00	0.00	114,008.44	114,008.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:	5,213,714.35	3,171,269.34	6,547,237.84	14,932,221.53	5,366,057.28	3,379,696.09	6,951,893.04	15,697,646.41	6,064,060.99	3,912,434.54	11,658,663.31	21,635,158.84	6,424,620.00	4,249,355.00	14,524,277.00	25,198,252.00

BOUNDARY COUNTY ESTIMATED 2023 REVENUE SUMMARY

Fund Name	Budgeted Expenses	Cash Carryover	Other Revenue	Proposed Taxes	Total Revenue
CURRENT EXPENSE	$5,144,510.00	$3,210,210.00	$890,903.00	$1,043,397.00	$5,144,510.00
ROAD AND BRIDGE	$5,874,650.00	$1,246,530.00	$4,425,947.00	$202,173.00	$5,874,650.00
AIRPORT	$181,630.00	$120,125.00	$51,395.00	$10,110.00	$181,630.00
DISTRICT COURT	$592,800.00	$147,454.00	$172,716.00	$272,630.00	$592,800.00
FAIR, COUNTY	$114,300.00	$0.00	$6,345.00	$107,955.00	$114,300.00
JUSTICE FUND	$5,329,304.00	$1,162,368.00	$1,823,851.00	$2,343,085.00	$5,329,304.00
911 FUNDS	$128,300.00	$300.00	$128,000.00	$0.00	$128,300.00
HEALTH DISTRICT	$109,000.00	$32,696.00	$17,672.00	$58,632.00	$109,000.00
HISTORICAL SOCIETY & MUSEUM	$70,000.00	$0.00	$3,954.00	$66,046.00	$70,000.00
HOSPITAL, OPERATION	$360,000.00	$0.00	$12,876.00	$347,124.00	$360,000.00
JUNIOR COLLEGE TUITION	$80,000.00	$69,631.00	$10,369.00	$0.00	$80,000.00
PARKS AND RECREATION	$347,300.00	$152,499.00	$30,554.00	$164,247.00	$347,300.00
ANIMAL DAMAGE CONTROL	$5,800.00	$0.00	$2,869.00	$2,931.00	$5,800.00
REVALUATION	$405,200.00	$64,457.00	$10,345.00	$330,398.00	$405,200.00
SOLID WASTE	$1,852,635.00	$531,909.00	$1,320,726.00	$0.00	$1,852,635.00
TORT	$220,000.00	$43,330.00	$4,438.00	$172,232.00	$220,000.00
VETERANS MEMORIAL	$32,000.00	$29,500.00	$2,500.00	$0.00	$32,000.00
WEEDS	$325,235.00	$133,252.00	$16,138.00	$175,845.00	$325,235.00
COUNTY EMS	$19,000.00	$15,400.00	$3,600.00	$0.00	$19,000.00
RESTORIUM	$1,974,800.00	$187,937.00	$1,368,238.00	$418,625.00	$1,974,800.00
SNOWMOBILE	$20,000.00	$16,200.00	$3,800.00	$0.00	$20,000.00
WATERWAYS	$117,200.00	$99,200.00	$18,000.00	$0.00	$117,200.00
GRANT, AIRPORT	$1,620,000.00	$0.00	$1,620,000.00	$0.00	$1,620,000.00
JUVENILE PROBATION - LOTTERY	$8,888.00	$8,888.00	$0.00	$0.00	$8,888.00
GRANT, BOAT SAFETY	$15,700.00	$10,700.00	$5,000.00	$0.00	$15,700.00
GRANT, EMERGENCY COMMUNICATION	$250,000.00	$0.00	$250,000.00	$0.00	$250,000.00
TOTALS	**$25,198,252.00**	**$7,282,586.00**	**$12,200,236.00**	**$5,715,430.00**	**$25,198,252.00**