SPIRIT LAKE FIRE PROTECTION DISTRICT
RESOLUTION REGARDING ADOPTION OF FISCAL YEAR 2023/2024 OPERATING BUDGET AND LEVY OF TAX UPON ALL TAXABLE PROPERTY WITHIN THE BOUNDARIES OF SPIRIT LAKE FIRE PROTECTION DISTRICT

RESOLUTION NO. 24-08

WHEREAS, Idaho Code Section 31-1417(3) provides that a board of fire protection commissioners shall have discretionary powers to levy and apply such taxes for purposes under its exclusive jurisdiction as are authorized by law, and to approve the annual district budget by resolution of the board; and

WHEREAS, the Spirit Lake Fire Protection District has caused an annual budget to be prepared and presented to the board of fire commissioners to appropriate funds for the year beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, the proposed budget has been reviewed and approved by the Board of Commissioners of the Spirit Lake Fire Protection District; and,

WHEREAS, the proposed budget has been posted for public review and advertised as required by Idaho Code Section 31-1422; and,

WHEREAS, a public hearing upon the adoption of this proposed budget has been properly noticed and scheduled as required by Idaho Code Section 31-1422; and

WHEREAS, the proposed revenues are summarized as follows:

Anticipated Revenue	
Property Tax Revenue	$996,870
Kootenai County EMS	$236,647
Sales Tax Revenue	$30,000
Miscellaneous Revenue	$44,500
Judgment Levy	$760
Transfer from Impact Fees	$58,130
Total Anticipated Revenue	**$1,366,907**

and,

WHEREAS, the proposed expenditures are summarized as follows:

Anticipated Expenditures	
Wages/Personnel Expenses	$1,146,989

Administrative/Office Expenses	$33,800
Liability Insurance	$28,000
Professional Fees	$8,000
Station Expenses	$26,000
Communications	$4,250
EMS Expenses	$500
Fire Operations	$24,988
Prevention/Public Education	$2,500
Fire Operations Training	$5,000
Vehicle Repair & Maintenance	$16,620
Vehicle Fuel	$10,000
Leases	$60,260
Total Anticipated Expenditures	**$1,366,907**

NOW, THEREFORE, BE IT HEREBY RESOLVED that the proposed tax shall be levied upon all property within the boundaries of the Spirit Lake Fire Protection District, as authorized by Idaho Code Section 31-1423.

FURTHER, BE IT HEREBY RESOLVED that the proposed budget as approved by the Board of Commissioners of the Spirit Lake Fire Protection District for the year beginning October 1, 2024, and ending September 30, 2025, is hereby adopted by resolution and the fire chief and management are hereby authorized to make expenditures provided for in said budget, provided that said expenditures are consistent with Idaho State Code and the policies of the Spirit Lake Fire Protection District.

FURTHER, BE IT RESOLVED that the proposed expenditures are hereby appropriated and authorized.

Upon a motion to adopt the text of the foregoing resolution made by Commissioner MELIZA, seconded by Commissioner ESTERLY, the following vote was recorded:

Commissioner Esterly:	✓ Yes	____ No	____ Absent
Commissioner Meliza:	✓ Yes	____ No	____ Absent
Commissioner Pfahler:	✓ Yes	____ No	____ Absent

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of Commissioners of the Spirit Lake Fire Protection District, in Spirit Lake, Idaho, on the 28th day of August, 2024.

Spirit Lake Fire Protection District

Gary Pfahler, Chairman

Dave Esterly, Commissioner

Dan Meliza, Commissioner

At a duly called meeting of the governing body of the Spirit Lake Fire Protection District held in accordance with all applicable legal requirements including open meeting laws, on the 28th day of August 2024, Resolution 24-08 was introduced and adopted.

ATTEST:

SPIRIT LAKE FIRE PROTECTION DISTRICT SECRETARY

Anne Boisvert, District Secretary