

## 2023 L-2 Worksheet

Form Type: County

District Name: City of Bovill

**Allowable Base Budget Calculation Plus Solar:**

Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget and Forgone Amount Worksheet')	(1)	\$49,476
Up to 3% Base Budget Growth (multiply line 1 by up to 3%)	(2)	\$1,484
Enter the total amount you received for Solar Farm Tax from the immediate prior year (7/1/21 - 6/30/22)	(3)	

**New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:****2022 Value of District's Operating Property from Each Applicable County:**

	Value	
Latah	(4a)	\$304,302
	(4b)	
	(4c)	
	(4d)	
Total 2022 Operating Property Value (total of lines 4a thru 4d):	(4)	\$304,302

**2023 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:**

	Value	
Latah	(5a)	\$7,242,433
	(5b)	
	(5c)	
	(5d)	
Total 2023 Net Taxable Value & Estimated Sub-roll (total of lines 5a thru 5d):	(5)	\$7,242,433

**Preliminary Levy Rate for New Construction:**

2023 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 4 + line 5))	(6)	0.006752626
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**2023 Value of District's New Construction Roll from Each Applicable County:**

	Value	
Latah	(7a)	
	(7b)	
	(7c)	
	(7d)	
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 7a thru 7d)	(7)	

New Construction Roll Allowable Budget Increase (multiply line 6 by line 7)

(8)

**2023 Value of District's Annexed Property:**

2023 Full Taxable Value of Annexation from Property Assessed by County	(9)	
90% of Annexation Value Assessed by County	(10)	
Estimated Value of Annexed Operating Property (line 9 divided by line 5, then multiplied by line 4)	(11)	
2023 annexation preliminary levy rate ((line 1 + line 2)/(line 4 + line 5 + line 11))	(12)	0.006752626
Annexation allowable budget increase (multiply line 10 by line 12)	(13)	

**2023 Expiring Urban Renewal:**

Total expiring Urban Renewal value	(14)	
80% of expiring Urban Renewal value	(15)	
Expiring Urban Renewal budget increase (line 6 multiplied by line 15)	(16)	

**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+8+13+16)	(17)	\$50,960
Total capped growth (max 8%) (line 1 X 1.08 + line 3 + line 16)	(18)	\$53,434
Total non-exempt budget allowed (lesser of lines 17 and 18)	(19)	\$ 50,960

**Property Tax Replacements:**

Enter yearly amount of the agricultural equipment replacement money	(20)	\$11
Enter yearly amount of the 2013 personal property replacement money	(21)	\$2,838
Enter yearly amount of the 2022 personal property replacement money	(22)	\$3

**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 (7/1/22 - 6/30/23)	(23)	
Enter the recovered Homeowner's Exemption property tax reported in column 2	(24)	
Enter the total amount reported in columns 3 and 4 of the Recovered/Recaptured Property Tax list	(25)	
Total of lines 20 thru 25 (Col. 5 of L-2 must equal this amount)	(26)	\$2,852

**Fire District Annexation (Cities Only):**

Not Applicable	(27)	
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**Forgone Amount Section:**

Enter the total forgone amount reported on the 'Maximum Budget and Forgone Amount Worksheet'	(28)	
Enter the forgone amount to be recovered in your budget. This amount can't exceed what is reported on the attached resolution	(29)	

**Tort Fund Less Property Tax Replacement (Schools Only):**

Not Applicable	(30)	
Not Applicable	(31)	

**Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):**

Maximum non-exempt property tax budget including forgone amount (lines 19-26-27+29)	(32)	\$48,108
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**ORDINANCE NUMBER 2023-02**

**AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, APPROPRIATING THE SUM OF \$540,682 TO DEFRAY THE EXPENSE AND LIABILITIES OF THE CITY OF BOVILL, LATAH COUNTY, IDAHO, FOR SAID FISCAL YEAR, AUTHORIZING A LEVY OF SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE.**

BE IT ORDAINED by the Mayor and City Council of the city of Bovill, Latah County, Idaho, that:

SECTION 1: The sum of \$540,682 will be, and the same appropriated, to defray the necessary expenses and liabilities of the City of Bovill, Latah County, Idaho, for the fiscal year beginning **October 1, 2023**.

SECTION 2: The objects and purposes for which such appropriation is made, and the amounts of the same is as follows:

GENERAL FUND: **\$158,062**

For the purpose of defraying expenses and liabilities of General Government including administration, legal, accounting and insurance expenses; and for the purpose of defraying expenses and liabilities of operation, maintenance and improvement of streets.

WATER FUND: **\$72,620**

For the purpose of defraying expenses and liabilities of operation maintenance and improvement of the water system.

SEWER FUND: **\$60,000**

For the purpose of defraying expenses and liabilities of operation, maintenance and improvement of the sewer system.

STATE/FEDERAL

GRANTS/OUTSIDE: **\$250,000**

For the purpose of defraying expenses and liabilities of operation, maintenance and improvement of the water & sewer system.


SECTION 3: A general tax levy on all taxable property within the City of Bovill be levied in the amount allowed by law for the general purposes for said 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.

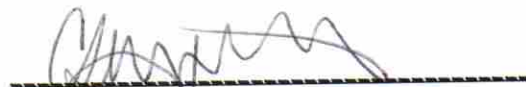
SECTION 5: This ordinance shall take effect and be in full force upon its passage and approval.

PASSED by the City Council of the City of Bovill, Idaho, under suspension of rules upon which a roll call vote was taken at the public hearing and APPROVED by the Mayor this **28th** day of **August 2023**.

AYES 4  
NOES \_\_\_\_\_

  
Diane Holt, Mayor

ATTEST:

  
Christine Jewell, City Clerk/Treasurer



**NEWS REVIEW PUBLISHING COMPANY**

The Moscow-Pullman Daily News  
P.O.Box 957

Lewiston, Idaho 83501  
(208) 743-9411

Date: 08/16/2023 INVOICE NO. 175128  
 Account No. 102980  
 Description 175128 NOTICE O  
 Times 2 Lines 26  
 Tab. lines  
 \$ 127.00

**LEGAL ADVERTISING  
INVOICE**

Sold To: CITY OF BOVILL  
PO BOX 569  
BOVILL ID 83806

PO# Jewell, Christine

NOTICE: This is a invoice of Purchase made by you. Statement will be rendered the first of the month  
Please Retain This Invoice as Your Statement Will Refer to Invoice by No. Only.

**NOTICE OF PUBLIC HEARING  
PROPOSED BUDGET FOR FISCAL YEAR 2023-2024  
CITY OF BOVILL, IDAHO**

A public hearing, pursuant to Idaho Code 50-1002 for consideration of the proposed budget for the fiscal period October 1, 2023 - September 30, 2024 will be held at the Bovill Family Support Center, 306 Pine Street, Bovill, Idaho on Monday August 28th 2023. Comments about the proposed budget are welcome. Copies of the detailed proposed budget are available for review at City Hall during regular office hours.

	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 23/24 PROPOSED
FUNDS	Revenue/Expense	Revenue/Expense	Revenue/Expense
General	\$385,610/\$385,610	\$638,250/\$638,250	\$158,062/\$158,062
Water	\$75,139/\$75,139	\$75,139/\$75,139	\$72,620/\$72,620
Sewer	\$55,979/\$55,979	\$55,979/\$55,979	\$60,000/\$60,000
State/Federal Grants outside (possible)	\$250,000/\$250,000	\$500,000/\$500,000	\$250,000/\$250,000
(this amount is included in the general revenue/expense above for FY 21/22 & 22/23)			
<b>TOTAL</b>	<b>\$462,280/\$462,280</b>	<b>\$516,728/\$516,728</b>	<b>\$540,682/\$540,682</b>
**Total Revenue from Tax Levy	\$45,000	\$46,627	\$48,108

I, Christine Jewell, City Clerk for Bovill, Idaho, hereby certify that the above is a true and correct statement of the proposed expenditures and revenues for the fiscal year 2023/2024.

**AFFIDAVIT OF PUBLICATION**

S KELLAM, Legal Clerk  
being first duly sworn, on oath deposes  
and says: I am the printer of  
Moscow-Pullman Daily News, a newspaper  
of general circulation, published daily  
except Sunday at Moscow, Latah County,  
Idaho, in compliance with Sections 60-106,  
60-107, and 60-108 of the Idaho Code and the  
amendments thereto; and an official newspaper  
for Whitman County, Washington as required  
by R.C.W. 36.72.071 and other provisions of  
the Revised Code of Washington and the  
amendments thereto: that the notice of which the  
annexed is a full, true and correct printed  
copy was published in the regular and entire  
issues of said newspaper and not in a  
supplement thereto, upon the following dates:

8/9 & 8/16/2023

the same being the date designated for  
the publication of said notice.

On this 17<sup>th</sup> day of August  
in the year of 2023, before me, a Notary Public,  
personally appeared S KELLAM,  
known or identified to me to be the person  
whose name subscribed to the within instrument,  
and being by me first duly sworn, declared that  
the statements therein are true, and acknowledged  
to me that he executed the same.

Barb Marsh  
Notary Public for Idaho,  
Residing at Lewiston, Idaho  
My Commission Expires 2.14.25



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Water	\$75,139/\$75,139	\$75,139/\$75,139	\$72,620/\$72,620
Sewer	\$55,979/\$55,979	\$55,979/\$55,979	\$60,000/60,000
State/Federal Grants/outside(possible) (this amount is included in the general revenue/expense above for FY 21/22 & 22/23)	\$250,000/\$250,000	\$500,000/\$500,000	\$250,000/\$250,000
<b>TOTAL</b>	<b>\$462,280/\$462,280</b>	<b>\$516,728/\$516,728</b>	<b>\$540,682/\$540,682</b>

\*\*Total Revenue from Tax Levy  
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**WSG BUDGET 2022 - 2023**

8/25/2023

**REVENUE****PROJECTED****ACTUAL**

Water Fees	75,139.00	71,668.59
Sewer Fees	55,979.00	38,257.09
Garbage Fees	32,000.00	34,702.61
RV Dump Donations	1,000.00	1,171.50
Interest Income		-

**Total revenue**164,118.00145,799.79**EXPENDITURES**

Water Bond	29,920.00	29,920.00
Education	1,000.00	100.00
Accounting fees	10,000.00	-
Legal publications	4,000.00	47.90
Avista	3,600.00	2,722.28
Building R&M	5,010.00	-
Contract Services	10,000.00	7,855.00
Dues and Memberships	6,740.00	2,183.16
Equipment R&M	1,200.00	9,618.07
Bulky Waste	1,200.00	
Solid Waste Fee	18,000.00	36,894.28
Fuel	12,620.00	3,312.52
Insurance	1,500.00	3,076.00
Attorney Fees	3,000.00	2,919.00
Sewer R&M	20,000.00	6,813.92
Water Test Fees	4,000.00	3,330.00
Sewer Test Fees	3,000.00	667.62
Water R&M	15,000.00	15,482.75
Office Supplies/ Equip	4,000.00	1,335.23
Shop Supplies	1,500.00	
Payroll expenses	200.00	10,591.01
Payroll Taxes & Persi	15,000.00	3,133.64
Phone charges	4,270.00	
Postage	1,240.00	677.15

**Total expenditures**176,000.00140,679.535,120.26

Excess revenue (deficiency) over expenditures



**GENERAL BUDGET 2023-2024**

REVENUE	PROJECTED	ACTUAL
<b>Local</b>		-
Property taxes	55,000.00	-
Sales tax-inventory phase out		-
Revenue sharing/inv. Sales tax		-
Hwy - City	3,000.00	-
Interest & penalty	1,800.00	-
(Road & Street)	15,000.00	-
Garbage Fees(New to gen. acct)	32,000.00	-
Total Local-LID-	5,000.00	-
City fees/dog license/permits	3,500.00	-
<b>RV park income</b>	<b>41,012.00</b>	-
Support Center Income	500.00	-
Equipment Rental/sales		-
Donations/fundraiser	750.00	-
Federal/State Grants (Possible)	250,000.00	-
<b>State</b>		-
Revenue sharing	9,000.00	-
Liquor	8,500.00	-
Highway	12,000.00	-
<b>Total revenue</b>	<b>437,062.00</b>	<b>-</b>

**GENERAL BUDGET 2023-2024**

	Projected	2022
<b>EXPENDITURES</b>		
Library Repairs	2,062.00	-
Support Center Maintenance	5,000.00	-
<b>RV Park Expenses</b>	<b>46,000.00</b>	-
Education	3,000.00	-
Accounting fees	20,000.00	-
Legal publications	2,000.00	-
Law enforcement	5,000.00	-
Avista	30,000.00	-
Bank charges	1,000.00	-
Building permits	10,000.00	-
Contract Maintenance	20,000.00	-
Building R&M	20,000.00	-
Donations	5,000.00	-
Dues/annual subscriptions	5,000.00	-
Election costs		-
Equipment R&M	30,000.00	-
Shop Supplies	10,000.00	-
Equipment Purchases	50,000.00	-
Fuel	10,000.00	-
Insurance	5,000.00	-
Christmas Decorations	-	-
Legal/ Attorney fees	10,000.00	-
Office	5,000.00	-
Parks	5,000.00	-
Mayor and Council Payroll	4,000.00	-
Employee Payroll	70,000.00	-
Employee Taxes & Persi	30,000.00	-
Phone charges	3,000.00	-
Postage	1,000.00	-
Street R&M	20,000.00	-
Snow Removal	10,000.00	-
<b>Total expenditures</b>	<b>437,062.00</b>	<b>-</b>
		<b>-</b>
<b>Excess revenue (deficiency) over expenditures</b>		