



WOOD RIVER FIRE RESCUE FY2025 BUDGET

**WOOD RIVER FIRE PROTECTION DISTRICT /
BC SOUTH FIRE PROTECTION DISTRICT
FINAL BUDGET - FISCAL YEAR 2025**

August 21, 2024

NOTICE IS HEARBY GIVEN that the WRFPD / BCSFPD will be conducting its Fiscal Year 2025 Budget Hearing on Thursday, August 21, 2024, from 3:00 pm until 4:00 pm at the Wood River Fire & Rescue, Station 3, 11053 Highway 75, Bellevue, Idaho. Interested persons may appear and shall be given an opportunity to comment on the proposed budget.

OPERATIONS

REVENUE

4010 - Fire District Levy	\$ 1,310,728
4030 - Forgone Recovered (1%)	\$ 5,462
4100 - BCAD Contract Revenue (10% Increase)	\$ 1,718,871
4210 - Miscellaneous	\$ 184,519
<i>Reserve Funds Utilized</i>	\$ 229,731
Total (less property tax replacement of \$4,521)	\$ 3,444,790

EXPENSE

5000 - Capital Transfer / Contractual	\$ 391,000
6000 - Personnel	\$ 2,646,352
7000 - Operations	\$ 170,088
8000 - Administration	\$ 92,100
9000 - Divisions / Groups / Programs	\$ 145,250
Total	\$ 3,444,790

CAPITAL

REVENUE

5010 - Transfer from District Levy	\$ 250,000
<i>Reserve Funds Utilized</i>	\$ 245,550
Total	\$ 495,550

EXPENSE

Apparatus	\$ 255,000
Equipment	\$ 35,550
Facilities	\$ 205,000
Total	\$ 495,550

TOTAL TO BE LEVIED, PLUS FORGONE	\$ 1,311,651
---	---------------------

NOTE: The West Magic Fire District and the Wood River Fire Protection District have consolidated, per I.C. 31-1413, *et seq.*, into the BC South Fire Protection District. The effective date of this action is August 16, 2024. Each original district will remain the funding source for FY 2025 while a new district map is prepared and submitted to the Idaho State Tax Commission, per I.C. 63-215.

WOOD RIVER FIRE PROTECTION DISTRICT

RESOLUTION 2024 - 02

**A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND
APPROPRIATION OF FUNDS FOR FISCAL YEAR 2025**

A. A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING THE BUDGET FOR THE WOOD RIVER FIRE PROTECTION DISTRICT FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF OCTOBER 2024 AND ENDING ON THE LAST DAY OF SEPTEMBER 2025.

WHEREAS, the Board of Fire Commissioners ("Board") of the Wood River Fire Protection District ("District") has appointed Fire Chief Ron Bateman to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Chief Bateman submitted a proposed budget to this governing body on July 17, 2024, for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on August 21, 2024, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves so that the budgets remain in balance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THE WOOD RIVER FIRE PROTECTION DISTRICT:

Section 1. That the budget as submitted, amended, and summarized by fund is approved and adopted as the budget of the District for the fiscal year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the Chairperson and Commissioners and made a part of the public records of the District.

B. A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE WOOD RIVER FIRE PROTECTION DISTRICT FOR THE 2025 FISCAL YEAR.

WHEREAS, the Board has adopted the District's annual budget in accordance with the Local Government Budget Law; and

WHEREAS, the Board has made provision therein for revenues in an amount equal to, or greater than, the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary, to appropriate the revenues and reserves provided in the budgets to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE WOOD RIVER FIRE PROTECTION DISTRICT:

That the following sums are hereby appropriated from the revenue to each Fund, for the purposes stated:

General Fund:	\$ 3,444,790
Capital:	\$ 495,550

ADOPTED AND APPROVED this 21st day of August 2024

**GOVERNING BOARD, WOOD RIVER
FIRE PROTECTION DISTRICT**



Jay Bailet, Chairperson

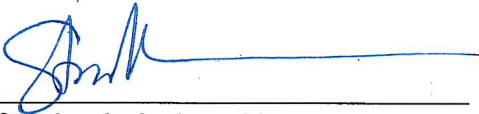


Steven Garman, Commissioner



Dennis Kavanagh, Commissioner

ATTEST:



Stephanie Jaskowski

WOOD RIVER FIRE PROTECTION DISTRICT

RESOLUTION 2024 - 03

RESOLUTION OF THE WOOD RIVER FIRE PROTECTION DISTRICT TO RECOVER FORGONE

A RESOLUTION OF THE WOOD RIVER FIRE PROTECTION DISTRICT RECOVERING A FORGONE AMOUNT FOR FISCAL YEAR 2025 FOR USE IN MAINTENANCE AND OPERATIONS, AS DESCRIBED IN IDAHO CODE.

WHEREAS, Idaho Code §31-1422 empowers the board of fire commissioners of the District to levy taxes for general revenue purposes; and,

WHEREAS, Idaho Code §63-802 sets limitations on all taxing district 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 taxing entity 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)(e)(i) allows that a taxing District may recover a forgone amount, by certifying, in addition to any increase otherwise allowed, any or all of the original forgone amount; and,

WHEREAS, Idaho Code §63-802(1)(e)(ii) allows that the District recover reserved forgone not to exceed 1% for maintenance and operations; and,

WHEREAS, the District has met the notice and hearing requirements set forth in Idaho Code §63-802(1)(e)(i) to recover a forgone amount; and,

WHEREAS, the Wood River Fire Protection District intends to recover \$5,462, its remaining reserved forgone amount, not exceeding 1%.


NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE WOOD RIVER FIRE PROTECTION DISTRICT THAT \$5,462 OF THE DISTRICTS RESERVED FORGONE BE RECOVERED AND INCLUDED IN THE CURRENT YEARS ALLOWABLE INCREASE:

ADOPTED AND APPROVED this 21st day of August 2024


**GOVERNING BOARD, WOOD RIVER
FIRE PROTECTION DISTRICT**



Jay Bailet, Chairperson



Steven Garman, Commissioner



Dennis Kavanagh, Commissioner

ATTEST:



Stephanie Jaskowski, District Clerk

FY 2025 Wood River Fire Rescue Statement of Net Position - Capital FINAL

Beginning Fund Balance, October 1, 2024		\$539,000
Capital Reserve / Beginning Balance		
Wood River Fire Rescue	\$539,000	
2025 District Capital Revenue		\$250,000
Capital Transfer (from Line 5000)	\$250,000	
Forgone Recovered (3%)	\$0	
Total		\$789,000
2025 District Capital Expenses / Capital Budget		\$495,550
Apparatus - Payment / Refurbishment	\$190,000	
Station Improvements	\$55,000	
Office Trailer	\$150,000	
C611	\$65,000	
Equipment	\$35,550	
Ending Fund Balance, October 1, 2025		\$293,450
Net Capital Gain / Loss (<i>Reserve Funds Utilized in FY</i>)		-\$245,550
FY 2025 Fund Balance Percentage Increase / Decrease		-45.56%

FY 2025 Wood River Fire Rescue Statement of Net Position - Operations FINAL

Beginning Fund Balance, October 1, 2024	\$2,025,000
Operating Reserve / Beginning Balance	
Wood River Fire Rescue	\$2,025,000
2025 District Operating Revenue	\$2,965,059
Total	\$4,990,059
2025 District Expenses	\$3,194,790
Ending Fund Balance, October 1, 2025	\$1,795,269
Net Operational Gain / Loss (<i>Reserve Funds Utilized in FY</i>)	-\$229,731
FY 2025 Fund Balance Percentage Increase / Decrease	-11.34%
Ending Fund Balance as Percentage of Prior Year's Expenses	56.19%

FY 2025 Wood River Fire Rescue Budget

August 2024 - FINAL

Beginning Fund Balance, October 1, 2024 **\$2,025,000**

Revenue

4000 - Fire District Related Revenue **\$1,311,669**

4010 - WR Fire District Levy	\$1,310,728
4020 - Property Tax Replacement	\$4,521
4030 - Forgone Recovered for General (1%	\$5,462

4100 - Ambulance District Related Revenue **\$1,718,871**

4110 - Ambulance District Contract	\$1,718,871
------------------------------------	-------------

4200 - Other Revenue **\$184,519**

4205 - WM Fire District Levy	\$21,019
4210 - Plans Reviews	\$40,000
4220 - Burn Permits	\$4,000
4230 - Interest Earned (LGIP)	\$75,000
4240 - Sales Tax Share	\$35,000
4250 - AG Exemption	\$1,000
4260 - Services Billed	\$3,000
4270 - Grant Income	\$4,500
4280 - Proceeds from Sale of Net Assets	
4290 - Miscellaneous / Donations	\$1,000

Total Revenue **\$3,215,059**

Wood River Fire Rescue Capital

5000 - Fund Transfers

5010 - WRFR Transfer from Levy to Capital	\$250,000	\$250,000
5020 - Capital Reserve Funds Used	\$245,550	
5030 - Forgone Recovered for Capital (3%)		

Total Fund Transfers **\$250,000**

Total Operating Revenue **\$2,965,059**

CONTRACTUAL

5100 - Legal		\$5,000
5200 - Financial		\$14,500
5210 - Accounting	\$5,000	
5220 - Audit	\$9,000	
5230 - Bank Charges	\$500	
5240 - Miscellaneous Financial Services		
5300 - Statutory / Contingency		\$72,500
5310 - Contingency	\$20,000	
5320 - BCFRA / JPA Shared Resources	\$52,500	
5400 - Elections		\$0
5500 - Insurance		\$38,200
5510 - VFIS - Property / Casualty	\$29,200	
5520 - VFIS - POC	\$9,000	
5600 - Professional Dues		\$2,800
5700 - Information Technology		\$8,000

PERSONNEL

6000 - Personnel		\$1,776,873
6010 - Line Personnel	\$1,197,998	
6020 - TFT Personnel	\$0	
6030 - PT / POC Personnel	\$150,000	
6040 - Admin Personnel	\$422,575	
6050 - Commissioner Compensation	\$6,300	
6100 - Employer Contributions		\$855,480
6110 - PERSI	\$248,082	
6120 - OASDI / Medicare	\$35,455	
6125 - HSA or 457	\$66,720	
6130 - Workers Compensation	\$65,576	
6140 - Gym / HRA / EAP / Life / MERP	\$22,415	
6150 - Health Insurance	\$314,254	
6160 - Dental	\$20,113	
6170 - Overtime	\$41,930	
6180 - Comp Time Paid	\$38,935	
6190 - Unemployment	\$2,000	
6200 - Member Health, Wellness and Incentives		\$14,000
6210 - Annual Dinner / Incentives	\$12,000	
6220 - Peer Support Program / Team	\$1,000	
6230 - Vaccinations	\$1,000	

OPERATIONS

7000 - Fuel / Oil		\$27,500
7100 - Apparatus		\$50,400
7111 - 2002 Chevy 2500 (C611)	\$1,000	
7115 - 2016 Ford F250 (C615)	\$800	
7122 - 2022 Toyota Tacoma (S622)	\$800	
7123 - 2004 Ford F250 (S623)	\$800	
7151 - 2017 Rosenbauer Type 1 (E651)	\$4,000	
7152 - 1995 Ferrara Type 1 (E652)	\$4,000	
7153 - 2002 HME Type 1 ENG (E653)	\$4,000	
7161 - 2004 Ford Type 6 (B661)	\$2,000	
7172 - 2010 HME Tender (T672)	\$4,000	
7173 - 1993 GMC Tender (T673)	\$4,000	
7182 - 1996 Spartan Ladder (T682)	\$10,000	
7191 - 2021 Ford F450 AMB (A691)	\$1,250	
7192 - 2017 Ford F350 AMB (A691B)	\$1,250	
7193 - 2023 Ford F450 AMB (A693)	\$1,250	
7194 - 2015 Chevy 3500 AMB (A69X)	\$1,250	
7199 - Apparatus Maintenance - Other	\$10,000	
7200 - Communications		\$63,888
7210 - Dispatch Fees	\$30,162	
7220 - 700 Mhz Radio User Fees	\$3,000	
7230 - PSS Implementation	\$2,197	
7240 - PSS CAD / RMS	\$3,244	
7250 - PSS - Maintenance	\$2,252	
7260 - Leases / Licenses (A911)	\$14,500	
7270 - Repeater Maintenance	\$2,000	
7280 - Subscriptions	\$1,533	
7290 - Miscellaneous	\$5,000	
7300 - Operations		\$7,500
7310 - Incident Rehab	\$1,000	
7320 - Operations General	\$3,000	
7330 - Oil / Fluids / DEF/ Foam	\$3,000	
7390 - Miscellaneous	\$500	
7400 - Equipment Maintenance		\$20,800
7410 - Gas / Elec / Battery Powered Equip	\$800	
7420 - Equipment General	\$7,000	
7430 - UL Ladder Testing	\$4,000	
7440 - Hand Tools	\$1,000	
7450 - SCBA	\$7,500	
7490 - Miscellaneous	\$500	

ADMINISTRATION

8000 - Station / District Utilities		\$45,100
8010 - Station 1 (Walnut)	\$7,000	
8020 - Station 2 (3rd Ave)	\$5,000	
8030 - Station 3 (Bellevue)	\$9,000	
8035 - Picabo Repeater Utilities	\$2,500	
8040 - Satellite / Telephone / Internet	\$17,000	
8050 - Trash Removal	\$1,600	
8060 - West Magic	\$3,000	
8100 - Station Repair / Maintenance		\$31,000
8110 - Station 1 (Walnut)	\$11,000	
8120 - Station 2 (3rd Ave)	\$10,000	
8130 - Station 3 (Bellevue)	\$8,000	
8160 - West Magic	\$2,000	
8200 - Station / Office Supplies		\$14,000
8210 - General	\$3,500	
8220 - Computer / Small Equipment	\$2,000	
8230 - Postage / Shipping Fees	\$700	
8240 - Copiers	\$7,800	
8300 - Miscellaneous		\$2,000
8310 - Meeting / Incident / Training	\$1,500	
8320 - Subscriptions	\$500	

DIVISIONS / GROUPS / PROGRAMS

9000 - Fire		\$23,000
	9010 - FF1 Academy	\$2,000
	9020 - Fire General	\$10,000
	9030 - Training Supplies	\$4,000
	9040 - Outside Schools	\$3,500
	9050 - Certifications	\$1,500
	9060 - Travel Expenses	\$2,000
9100 - EMS		\$85,000
	9110 - Medic / EMT	\$8,000
	9120 - EMS General	\$5,000
	9130 - Supplies	\$50,000
	9140 - Outside Schools	\$7,000
	9150 - Certifications	\$2,000
	9160 - Travel Expenses	\$4,000
	9170 - Medications	\$9,000
9200 - Quartermaster		\$23,000
	9210 - Structural	\$18,000
	9220 - Wildland	\$2,000
	9230 - Station Uniforms	\$2,000
	9290 - Miscellaneous	\$1,000
9300 - Life Safety Division - Investigation / Prevention / Plan Review		\$1,500
	9310 - Contract for Services	\$500
	9320 - Life Safety General	\$700
	9330 - Public Outreach	\$300
9400 - Specialty		\$4,000
	9410 - SORT	\$3,000
	9420 - Rope	\$1,000
9500 - Recruitment / Retention		\$1,750
9600 - Command		\$7,000
	9610 - Chief	\$4,000
	9620 - Miscellaneous	\$3,000
Total Expense		\$3,194,790
Total Revenue		\$2,965,059
Net Operational Loss / Gain		-\$229,731
Ending Fund Balance, September 30, 2025		\$1,795,269

WRFR Cash Flow Projections - FY 2025 Budget

	FY 25	FY 26	FY 27	FY 28	FY 29
Revenues					
Property Taxes	\$1,311,669	\$1,364,136	\$1,418,701	\$1,475,449	\$1,534,467
BCAD	\$1,718,871	\$1,787,626	\$1,859,131	\$1,933,496	\$2,010,836
Other Revenue	\$184,519	\$190,055	\$195,756	\$201,629	\$207,678
Total Revenue	\$3,215,059	\$3,341,816	\$3,473,588	\$3,610,574	\$3,752,981
AD Contribution / Total Revenue	53.46%	53.49%	53.52%	53.55%	53.58%
Capital Transfer	\$250,000	\$135,000	\$140,000	\$145,000	\$145,000
Operating Revenue	\$2,965,059	\$3,206,816	\$3,333,588	\$3,465,574	\$3,607,981
Expenditures					
Contractual	\$141,000	\$100,000	\$100,000	\$100,000	\$100,000
Personnel	\$2,646,352	\$2,752,206	\$2,862,294	\$2,976,786	\$3,095,858
Operations	\$170,088	\$175,190	\$180,446	\$185,860	\$191,435
Administration	\$92,100	\$94,863	\$97,709	\$100,640	\$103,659
Div / Grp / Prog	\$145,250	\$149,608	\$154,096	\$158,719	\$163,480
Total Expenses	\$3,194,790	\$3,271,867	\$3,394,545	\$3,522,004	\$3,654,432
AD Contribution / Total Expense	53.80%	54.64%	54.77%	54.90%	55.02%
Revenues Over / Under Expenditures	-\$229,731	-\$65,051	-\$60,957	-\$56,430	-\$46,452
Beginning Fund Balance	\$2,025,000	\$1,795,269	\$1,730,218	\$1,669,261	\$1,612,831
Ending Fund Balance	\$1,795,269	\$1,730,218	\$1,669,261	\$1,612,831	\$1,566,379

WRFR Fund Balance Projections

	FY 25	FY 26	FY 27	FY 28	FY 29
Ending Fund Balance	\$1,795,269	\$1,730,218	\$1,669,261	\$1,612,831	\$1,566,379
Restricted Cash on Hand (25%)	\$798,697	\$817,967	\$848,636	\$880,501	\$913,608
Restricted Cash Reserve (15%)	\$479,218	\$490,780	\$509,182	\$528,301	\$548,165
Unrestricted Cash Reserve (Difference)	\$517,353	\$421,471	\$311,443	\$204,029	\$104,606
Fund Balance Percentage of Previous Yrs Expenses	56.19%	52.88%	49.17%	45.79%	42.86%

WOOD RIVER FIRE PROTECTION DISTRICT

YEAR	PROPERTY VALUE	Valuation Increase	LEVY RATE	% of Change in Levy Rate	BUDGETED TAX AMT	%TAX INCREASE	ROLLING 5-YEAR AVERAGE
FY2003	\$ 574,495,034	14.0%	0.0009021	-7.0%	\$518,263.00	6.00%	
FY2004	\$ 617,675,750	7.5%	0.0008516	-5.6%	\$526,036.05	1.50%	
FY2005	\$ 740,832,175	19.9%	0.0007293	-14.4%	\$540,252.96	3.00%	
FY2006	\$976,697,100	31.8%	0.0006233	-14.5%	\$608,778.00	13.00%	
FY2007	\$1,141,096,587	16.8%	0.0005678	-8.9%	\$647,956.18	6.00%	5.90%
FY2008	\$1,184,501,330	3.8%	0.0005678	0.0%	\$672,598.94	4.00%	5.50%
FY2009	\$1,213,319,181	2.4%	0.0005678	0.0%	\$688,962.67	2.00%	5.60%
FY2010	\$1,146,905,909	-5.5%	0.0006007	5.8%	\$688,962.67	0.00%	5.00%
FY2011	\$975,387,960	-15.0%	0.0007346	22.3%	\$716,521.00	4.00%	3.20%
FY2012	\$892,176,450	-8.5%	0.0008031	9.3%	\$716,521.00	0.00%	2.00%
FY2013	\$766,631,402	-14.1%	0.0009672	20.4%	\$741,521.00	3.00%	1.80%
FY2014	\$756,573,541	-1.3%	0.0010648	10.1%	\$805,620.00	9.00%	3.20%
FY2015	\$769,152,875	1.7%	0.0011263	5.8%	\$866,287.00	7.50%	4.70%
FY2016	\$800,301,654	4.0%	0.0011149	-1.0%	\$892,275.61	3.00%	4.50%
FY2017	\$848,131,940	6.0%	0.0010837	-2.8%	\$919,090.00	3.00%	5.10%
FY2018	\$848,736,382	0.1%	0.00108366	0.0%	\$ 946,663.00	3.00%	5.10%
FY2019	\$907,029,083	6.9%	0.0011154	2.9%	\$986,287.00	4.19%	4.14%
FY2020	\$954,654,867	5.3%	0.0010874	-2.5%	\$1,027,722.00	4.20%	3.48%
FY2021	\$1,011,170,548	5.9%	0.0010765	-1.0%	\$1,086,713.00	5.74%	4.03%
FY2022	\$1,332,284,222	31.8%	0.0008431	-21.7%	\$1,129,541.00	3.94%	4.21%
FY2023	\$1,948,962,482	46.3%	0.0006030	-28.5%	\$1,175,292.00	4.05%	4.42%
FY 2024	\$2,163,168,004	11.0%	0.0005906	-2.1%	\$1,277,513.00	8.70%	5.33%
FY 2025	\$2,283,812,523	5.6%	0.0005743	-2.8%	\$1,311,669.00	2.67%	5.02%

Average 4.34%

Average without years where maximum wasn't taken

Adj. Average 5.16%

Final Levy will be determined by Blaine County and may differ slightly

Instructions & Notes

Enter values or select text in the fields that are this color:	
Fields that turn red are above their cap or conflict with another field:	Incorrect values
If prompted: click "Enable Editing" or "Enable Content" on Excel Workbook	

2024 L-2 DASHBOARD

User Type: Local District or County Official?	Local District
Select District/Form Type From Drop Down Menu:	Fire
Select County From Drop Down Menu:	Blaine
Select District Name from Drop Down Menu:	Wood River Fire (Blaine)
Name of County or Counties This District Resides In:	
County Name:	Blaine
Multi-County District:	NO

Percent Base Budget Growth Requested (max 3%)		3.0%
Total 2024 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	Blaine	\$ 2,283,812,523
Enter 2024 New Construction value: (reported by County Assessor at 90%)	Blaine	\$ 50,441,409
Does this district have annexation value for 2024?		No
Does this district have expiring Urban Renewal?		No
Skip these last two rows that only apply to cities/schools and continue		

"Recovered/Recaptured Property Tax and Refund List" form data	
Does this district receive Solar Farm Tax?	No
Did this district receive income from recovered homeowner's exemptions?	No
Does the "Recovered/Recaptured Property Tax and Refund List" form have any amounts in columns 3 or 4 for this district? (Other reductions)	No

Recovery of Forgone Amounts:	
District's Existing Forgone Balance:	\$ 5,462
Will the district use its forgone balance to increase this year's budget?	Yes
Max Forgone Allowed to Recover for Maintenance & Operations (up to 1%):	\$ 5,462
Enter Amount of Forgone to be Recovered for Maintenance & Operations:	\$ 5,462
Max Forgone Allowed to Recover for Capital Projects (up to 3%):	\$ -
Enter Amount of Forgone to be Recovered for Capital Projects:	\$ -
Please complete and submit a resolution to recover forgone	

Non-Exempt Budget Increase Calculation Summary		
This section summarizes the allowable increases from the highest non-exempt property tax budget of the last 3 years (including replacements other than solar farm tax) (see 'L-2 worksheet' tab for calculation detail)		
Base budget increase selected (up to 3% selected above)	3.00%	\$ 37,352
New construction budget increase	2.27%	\$ 28,324
Effect of 8% cap on new construction & annexation increases	0.00%	\$ -
Other reductions to levying authority	0.00%	\$ -
Extra increase to the maximum budget from forgone amounts (Maintenance & Operations)	0.42%	\$ 5,462
Extra increase to the maximum budget from forgone amounts (Capital Projects)	0.00%	\$ -
Total non-exempt budget increase	5.71%	\$ 71,138

2024 L-2 Worksheet

District Name: Wood River Fire (Blaine)		District Type: Fire	
Allowable Base Budget Calculation:			
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget & Forgone Amounts Worksheet')	(1)	\$	1,245,052
Selected Base Budget Growth (up to 3% of line 1)	(2)	\$	37,352
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:			
2023 Value of District's Operating Property from Each Applicable County:			
Blaine	(3a)	\$	-
	(3b)		
	(3c)		
	(3d)		
Total 2023 Operating Property Value (total of lines 3a thru 3d):	(3)	\$	-
2024 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:			
Blaine	(4a)	\$	2,283,812,523
	(4b)	\$	-
	(4c)	\$	-
	(4d)	\$	-
Total 2024 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	(4)	\$	2,283,812,523
Preliminary Levy Rate for New Construction:			
2024 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 3 + line 4))	(5)		0.000561519
2024 Value of District's New Construction Roll from Each Applicable County:			
Blaine	(6a)	\$	50,441,409
	(6b)	\$	-
	(6c)	\$	-
	(6d)	\$	-
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	(6)	\$	50,441,409
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)	(7)	\$	28,324
2024 Value of District's Annexed Property:			
2024 Full Taxable Value of Annexation from Property Assessed by County	(8)	\$	-
90% of Annexation Value Assessed by County	(9)	\$	-
Estimated Value of Annexed Operating Property (line 8 divided by line 4, then multiplied by line 3)	(10)	\$	-
2024 annexation preliminary levy rate ((line 1 + line 2)/(line 3 + line 4 + line 10))	(11)		0.000561519
Annexation allowable budget increase (multiply line 9 by line 11)	(12)	\$	-
2024 Expiring Urban Renewal:			
Total expiring Urban Renewal value	(13)	\$	-
80% of expiring Urban Renewal value	(14)	\$	-
Expiring Urban Renewal budget increase (line 5 multiplied by line 14)	(15)	\$	-
Total Non-Exempt Allowable Budget (before P-tax Replacement and other deductions):			

Total uncapped budget growth potential (Add lines 1+2+7+12+15)	(16)	\$	1,310,728		
Total capped growth (max 8%) (line 1 X 1.08 + line 15)	(17)	\$	1,344,656		
Total non-exempt budget allowed (lesser of lines 16 and 17)	(18)	\$	1,310,728		
Property Tax Replacements:					
Yearly amount of the agricultural equipment replacement money	(19)	\$	1,151		
Yearly amount of the 2013 personal property replacement money	(20)	\$	2,557		
Yearly amount of the 2022 personal property replacement money	(21)	\$	813		
Additional revenues to be subtracted from levying authority:					
Recovered Homeowner's Exemption property tax	(22)	\$	-		
Other reductions reported in columns 3 and 4 of the Recovered/Recaptured Property Tax list	(23)	\$	-		
Total of lines 19 thru 23	(24)	\$	4,521		
Solar Farm Tax:					
Solar Farm Tax received in the prior year (7/1/22 - 6/30/23)	(25)	\$	-		
Solar Farm Tax received in the current year (7/1/23 - 6/30/24)	(26)	\$	-		
Fire District Annexation (Cities Only):					
Not Applicable	(27)	\$	-		
Forgone Amounts Section:					
Total forgone amount reported on the 'Maximum Budget and Forgone Amount Worksheet'	(28)	\$	5,462		
Forgone amount to be recovered in your budget for Maintenance & Operations (up to 1% of line 18).	(29)	\$	5,462		
Forgone amount to be recovered in your budget for Capital Projects (up to 3% of line 18).	(30)	\$	-		
Total forgone amount to be recovered in your budget (sum of lines 29 & 30; can't exceed what is reported on the attached	(31)	\$	5,462		
Tort Fund Less Property Tax Replacement (Schools Only):					
Not Applicable	(32)				
Not Applicable	(33)				
Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):					
Maximum non-exempt property tax budget including forgone amount (lines 18-24+25-26-27+31)	(34)	\$	1,311,669		

2024 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: Wood River Fire (Blaine)

Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacement Plus Solar (Line 24 + Line 26 of 'L-2 Worksheet')	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
M + O AND Capital	\$3,944,861	\$475,281	\$2,153,390	\$4,521	\$1,311,669
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	\$3,944,861	\$475,281	\$2,153,390	\$4,521	\$1,311,669
Maximum Allowable Non-Exempt Property Tax Amount to be Levied:					\$1,311,669

Exempt Funds

(Bonds, Overrides, Judgment Funds, & Plant Facilities)

Column Subtotal:					
Column Total:	\$3,944,861	\$475,281	\$2,153,390	\$4,521	\$1,311,669
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				\$4,521	

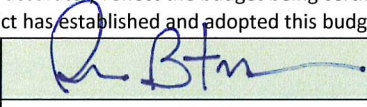
I, the undersigned, attest that a public hearing was held and a resolution was adopted to:

RESERVE the current year's forgone amount, OR
 RECOVER forgone amounts (line 31 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: _____
Reserved Forgone: _____
Recovered Forgone: \$5,462
Initials: RB

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.

Ron Bateman		Fire Chief	8/21/24
Printed Name	Signature of District Representative	Title	Date
Ron Bateman 117 E Walnut St. Hailey, ID 83333		rbateman@wrfr.com	
Contact Name and Mailing Address		Email Address	
208-788-5577		208-727-1187	
Phone Number (###) ###-### EXT ###		Fax Number (###) ###-###	

*Do not include revenue allocated to urban renewal agencies