



# **WOOD RIVER FIRE RESCUE FY2025 BUDGET**

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

**August 21, 2024**

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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.

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**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
<b>Total (less property tax replacement of \$4,521)</b>	<b>\$</b>	<b>3,444,790</b>

**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
<b>Total</b>	<b>\$</b>	<b>3,444,790</b>

**CAPITAL**

**REVENUE**

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

**EXPENSE**

Apparatus	\$	255,000
Equipment	\$	35,550
Facilities	\$	205,000
<b>Total</b>	<b>\$</b>	<b>495,550</b>

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<b>TOTAL TO BE LEVIED, PLUS FORGONE</b>	<b>\$</b>	<b>1,311,651</b>
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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.

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**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:

<b>General Fund:</b>	\$ 3,444,790
<b>Capital:</b>	\$ 495,550

**ADOPTED AND APPROVED** this 21<sup>st</sup> day of August 2024

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

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Jay Bailet, Chairperson

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Steven Garman, Commissioner

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Dennis Kavanagh, Commissioner

ATTEST:

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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 21<sup>st</sup> day of August 2024

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

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Jay Bailet, Chairperson

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Steven Garman, Commissioner

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Dennis Kavanagh, Commissioner

ATTEST:

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Stephanie Jaskowski, District Clerk



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

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

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

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

# 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 (19) \$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

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

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**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**

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

## PERSONNEL

<b>6000 - Personnel</b>		<b>\$1,776,873</b>
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	
<b>6100 - Employer Contributions</b>		<b>\$855,480</b>
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	
<b>6200 - Member Health, Wellness and Incentives</b>		<b>\$14,000</b>
6210 - Annual Dinner / Incentives	\$12,000	
6220 - Peer Support Program / Team	\$1,000	
6230 - Vaccinations	\$1,000	

## OPERATIONS

<b>7000 - Fuel / Oil</b>		<b>\$27,500</b>
<b>7100 - Apparatus</b>		<b>\$50,400</b>
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	
<b>7200 - Communications</b>		<b>\$63,888</b>
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	
<b>7300 - Operations</b>		<b>\$7,500</b>
7310 - Incident Rehab	\$1,000	
7320 - Operations General	\$3,000	
7330 - Oil / Fluids / DEF/ Foam	\$3,000	
7390 - Miscellaneous	\$500	
<b>7400 - Equipment Maintenance</b>		<b>\$20,800</b>
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

<b>8000 - Station / District Utilities</b>		<b>\$45,100</b>
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	
<b>8100 - Station Repair / Maintenance</b>		<b>\$31,000</b>
8110 - Station 1 (Walnut)	\$11,000	
8120 - Station 2 (3rd Ave)	\$10,000	
8130 - Station 3 (Bellevue)	\$8,000	
8160 - West Magic	\$2,000	
<b>8200 - Station / Office Supplies</b>		<b>\$14,000</b>
8210 - General	\$3,500	
8220 - Computer / Small Equipment	\$2,000	
8230 - Postage / Shipping Fees	\$700	
8240 - Copiers	\$7,800	
<b>8300 - Miscellaneous</b>		<b>\$2,000</b>
8310 - Meeting / Incident / Training	\$1,500	
8320 - Subscriptions	\$500	

**DIVISIONS / GROUPS / PROGRAMS**

<b>9000 - Fire</b>		<b>\$23,000</b>
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	

<b>9100 - EMS</b>		<b>\$85,000</b>
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	

<b>9200 - Quartermaster</b>		<b>\$23,000</b>
9210 - Structural	\$18,000	
9220 - Wildland	\$2,000	
9230 - Station Uniforms	\$2,000	
9290 - Miscellaneous	\$1,000	

<b>9300 - Life Safety Division - Investigation / Prevention / Plan Review</b>		<b>\$1,500</b>
9310 - Contract for Services	\$500	
9320 - Life Safety General	\$700	
9330 - Public Outreach	\$300	

<b>9400 - Specialty</b>		<b>\$4,000</b>
9410 - SORT	\$3,000	
9420 - Rope	\$1,000	

<b>9500 - Recruitment / Retention</b>		<b>\$1,750</b>
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<b>9600 - Command</b>		<b>\$7,000</b>
9610 - Chief	\$4,000	
9620 - Miscellaneous	\$3,000	

<b>Total Expense</b>	<b>\$3,194,790</b>
<b>Total Revenue</b>	<b>\$2,965,059</b>
<b>Net Operational Loss / Gain</b>	<b>-\$229,731</b>

<b>Ending Fund Balance, September 30, 2025</b>	<b>\$1,795,269</b>
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## WRFR Cash Flow Projections - FY 2025 Budget

	FY 25	FY 26	FY 27	FY 28	FY 29
<b>Revenues</b>					
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
<b>Total Revenue</b>	<b>\$3,215,059</b>	<b>\$3,341,816</b>	<b>\$3,473,588</b>	<b>\$3,610,574</b>	<b>\$3,752,981</b>
<b>AD Contribution / Total Revenue</b>	53.46%	53.49%	53.52%	53.55%	53.58%
<b>Capital Transfer</b>	\$250,000	\$135,000	\$140,000	\$145,000	\$145,000
<b>Operating Revenue</b>	<b>\$2,965,059</b>	<b>\$3,206,816</b>	<b>\$3,333,588</b>	<b>\$3,465,574</b>	<b>\$3,607,981</b>
<b>Expenditures</b>					
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
<b>Total Expenses</b>	<b>\$3,194,790</b>	<b>\$3,271,867</b>	<b>\$3,394,545</b>	<b>\$3,522,004</b>	<b>\$3,654,432</b>
<b>AD Contribution / Total Expense</b>	53.80%	54.64%	54.77%	54.90%	55.02%
<b>Revenues Over / Under Expenditures</b>	-\$229,731	-\$65,051	-\$60,957	-\$56,430	-\$46,452
<b>Beginning Fund Balance</b>	\$2,025,000	\$1,795,269	\$1,730,218	\$1,669,261	\$1,612,831
<b>Ending Fund Balance</b>	\$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
<b>Ending Fund Balance</b>	\$1,795,269	\$1,730,218	\$1,669,261	\$1,612,831	\$1,566,379
<b>Restricted Cash on Hand (25%)</b>	\$798,697	\$817,967	\$848,636	\$880,501	\$913,608
<b>Restricted Cash Reserve (15%)</b>	\$479,218	\$490,780	\$509,182	\$528,301	\$548,165
<b>Unrestricted Cash Reserve (Difference)</b>	\$517,353	\$421,471	\$311,443	\$204,029	\$104,606
<b>Fund Balance Percentage of Previous Yrs Expenses</b>	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:	<b>Incorrect values</b>
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

<b>Percent Base Budget Growth Requested (max 3%)</b>		<b>3.0%</b>
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		

<b>"Recovered/Recaptured Property Tax and Refund List" form data</b>	
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

<b>Recovery of Forgone Amounts:</b>	
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	

<b>Non-Exempt Budget Increase Calculation Summary</b>		
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%	\$ -
<b>Total non-exempt budget increase</b>	<b>5.71%</b>	<b>\$ 71,138</b>



**2024 L-2 Worksheet**

District Name: Wood River Fire (Blaine)		District Type: Fire	
<b>Allowable Base Budget Calculation:</b>			
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
<b>New Construction, Annexation, &amp; Expiring Urban Renewal Allowable Budget Increases Calculation:</b>			
<b>2023 Value of District's Operating Property from Each Applicable County:</b>		<b>Value</b>	
Blaine	(3a)	\$	-
	(3b)		
	(3c)		
	(3d)		
Total 2023 Operating Property Value (total of lines 3a thru 3d):	(3)	\$	-
<b>2024 District's Net Taxable Value &amp; Estimated Sub-roll from Each Applicable County:</b>		<b>Value</b>	
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
<b>Preliminary Levy Rate for New Construction:</b>			
2024 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 3 + line 4))	(5)		0.000561519
<b>2024 Value of District's New Construction Roll from Each Applicable County:</b>		<b>Value</b>	
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
<b>2024 Value of District's Annexed Property:</b>			
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)	\$	-
<b>2024 Expiring Urban Renewal:</b>			
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)	\$	-
<b>Total Non-Exempt Allowable Budget (before P-tax Replacement and other deductions):</b>			



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	
<b>Property Tax Replacements:</b>				
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	
<b>Additional revenues to be subtracted from levying authority:</b>				
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	
<b>Solar Farm Tax:</b>				
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)	\$	-	
<b>Fire District Annexation (Cities Only):</b>				
Not Applicable	(27)	\$	-	
<b>Forgone Amounts Section:</b>				
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	
<b>Tort Fund Less Property Tax Replacement (Schools Only):</b>				
Not Applicable	(32)			
Not Applicable	(33)			
<b>Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):</b>				
Maximum non-exempt property tax budget including forgone amount (lines 18-24+25-26-27+31)	(34)	\$	1,311,669	



