THE WOOD RIVER FIRE PROTECTION DISTRICT
APPROVED BUDGET – FISCAL YEAR 2023
(October 1, 2022 – September 30, 2023)
August 17, 2022

Stephanie Jaskowski
Fire District Clerk

INCOME

4000 - District Revenue	
4010 – Fire District Levy	1,175,332
4020 – Property Tax Replacement	3,708
4100 – Ambulance District Related Revenue	
4110 – Ambulance District 4.37% Increase	1,562,610
Total Revenue	**2,741,650**

EXPENSE

5000 – Contractual	77,900
6000 – Personnel	2,262,127
7000 – Operations	155,863
8000 – Administration	82,960
9000 – Divisions / Groups / Programs	162,800
Total Expenses	**$ 2,741,650**

WOOD RIVER FIRE PROTECTION DISTRICT

RESOLUTION 2022 - 02
A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND APPROPRIATION OF FUNDS FOR FISCAL YEAR 2023

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 2022 AND ENDING ON THE LAST DAY OF SEPTEMBER 2023.

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 20, 2022, 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 17, 2022, 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 2023 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: $ 2,741,650

ADOPTED AND APPROVED this 17th day of August 2021.

WOOD RIVER
FIRE PROTECTION DISTRICT

By_____
Chairperson

ATTEST:

_____
Commissioner

_____
Commissioner

WOOD RIVER FIRE PROTECTION DISTRICT

RESOLUTION 2022 - 03
RESOLUTION OF THE WOOD RIVER FIRE PROTECTION DISTRICT TO RESERVE FORGONE

A RESOLUTION OF THE WOOD RIVER FIRE PROTECTION DISTRICT RESERVING THE FORGONE AMOUNT FOR FISCAL YEAR 2023 FOR POTENTIAL USE IN SUBSEQUENT YEARS 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)(f) requires that the District adopt an annual resolution to reserve additional forgone amount in order to utilize that amount in subsequent years; and,

WHEREAS, the District 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, the District intends to reserve $11,353 of its current year's increase in allowable forgone amount.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE WOOD RIVER FIRE PROTECTION DISTRICT THAT $11,353 OF THE CURRENT YEARS ALLOWABLE INCREASE IS RESERVED AND INCLUDED IN THE DISTRICT'S TOTAL FORGONE BALANCE :

ADOPTED AND APPROVED this 17th day of August 2022.

WOOD RIVER
FIRE PROTECTION DISTRICT

By_____
Chairperson

ATTEST:

_____
Commissioner

_____
Commissioner

Instructions & Notes (color coding applies to all tabs)	
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	

2022 L-2 DASHBOARD

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 2022 Net Taxable Value + Estimated Sub-roll (not including Operating Property)	Blaine	$ 1,948,962,482
Enter 2022 new construction value:	Blaine	$ 32,098,766
Did this district have an annexation in 2022?		No
Does this district have expiring Urban Renewal?		No
Skip these last two rows that only apply to cities 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 thru 6 for this district?	No

Recovery of Forgone Amounts:	
District's Existing Forgone Balance:	$ 43,418
Will the district use its forgone balance to increase this year's budget?	No

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:	**Wood River Fire (Blaine)**
District/Form Type:	**Fire**

Calculate Preliminary Levy Rate

	Variables		Value
(A)	Highest Non-exempt P-tax Budget + Replacements (prior three years)*		$1,136,957
(B)	Estimated Required Base Budget Growth	(up to 3%)	3.00%
(C)	Estimated Budget After Growth Rate Applied		$1,171,066
(D)	Total 2021 Operating Property (O.P.) Value		$0
(D1)	Blaine		$0
(D2)			
(D3)			
(D4)			
(E)	Total 2022 Net Taxable Value + Estimated Sub-roll (not including O.P.)		$1,948,962,482
(E1)	Blaine		$1,948,962,482
(E2)			$0
(E3)			$0
(E4)			$0
(F)	2022 Net Taxable Annexation Value**		$0

(G) New Construction Preliminary Levy Rate
0.000600866

(H) Annexation Preliminary Levy Rate
0.000600866

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

(I)	Total New Construction (from Assessor)**		$32,098,766
(I1)	Blaine		$32,098,766
(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		1.70%
(N)	Total Capped Growth	(will not exceed 8%)	4.70%
(O)	Expiring Urban Renewal Growth (not subject to 8% cap)		0.00%
(P)	Property Tax Replacement		$3,708
(P1)	Annual Agriculture Equipment Replacement Money		$1,151
(P2)	Annual Personal Property Replacement Money		$2,557
(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*		$43,418
(U)	Maximum Forgone to be Used for M&O		$11,904
(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		$35,711
(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)
$1,190,353

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

(X) Maximum Non-exempt P-tax Budget (After Subtraction, Including Forgone:)
$1,186,645

2022 L-2 Worksheet (must be attached to the L-2 form)				
District Name: Wood River Fire (Blaine)				
Form Type: Fire				
Allowable Base Budget Calculation Plus Solar:				
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget and Forgone Amount Worksheet')			(1)	$1,136,957
Up to 3% Base Budget Growth (multiply line 1 by 3%)			(2)	$34,109
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)	0.000600866		
2022 Value of District's New Construction Roll from Each Applicable County Below:				
County Name		**Value**		
Blaine	(4a)	$32,098,766		
	(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)	$32,098,766		
New construction roll allowable budget increase (multiply line 5 by line 4)			(6)	$19,287
2022 Value of District's Annexation:				
2022 annexation preliminary levy rate (box H from 'Calculator')	(7)	0.000600866		
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)	$1,190,353		
Total capped growth (max 8%) (line 1 X 1.08 + line 3 + line 13)	(15)	$1,227,914		
Total non-exempt budget allowed (lesser of lines 14 and 15)			(16)	$ 1,190,353
Property Tax Replacement:				
Enter yearly amount of the agricultural equipment replacement money	(17)	$1,151		
Enter yearly amount of the personal property replacement money	(18)	$2,557		
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)	$3,708
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)	$43,418		
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)	$1,186,645

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%	0.0009021	-7%	$518,263.00	6.00%	
FY2004	$ 617,675,750	8%	0.0008516	-6%	$526,036.05	1.50%	
FY2005	$ 740,832,175	20%	0.0007293	-14%	$540,252.96	3.00%	
FY2006	$976,697,100	32%	0.0006233	-15%	$608,778.00	13.00%	
FY2007	$1,141,096,587	17%	0.0005678	-9%	$647,956.18	6.00%	5.90%
FY2008	$1,184,501,330	4%	0.0005678	0%	$672,598.94	4.00%	5.50%
FY2009	$1,213,319,181	2%	0.0005678	0%	$688,962.67	2.00%	5.60%
FY2010	$1,146,905,909	-5%	0.0006007	6%	$688,962.67	0.00%	5.00%
FY2011	$975,387,960	-15%	0.0007346	22%	$716,521.00	4.00%	3.20%
FY2012	$892,176,450	-9%	0.0008031	9%	$716,521.00	0.00%	2.00%
FY2013	$766,631,402	-14%	0.0009672	20%	$741,521.00	3.00%	1.80%
FY2014	$756,573,541	-1%	0.0010648	10%	$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	-1.009%	$892,275.61	3.00%	4.50%
FY2017	$848,131,940	6.0%	0.0010837	-2.804%	$919,090.00	3.00%	5.10%
FY2018	$848,736,382	0.1%	0.00108366	-0.003%	$ 946,663.00	3.00%	5.10%
FY2019	$907,029,083	6.9%	0.0011154	0.003%	$986,287.00	4.19%	4.14%
FY2020	$954,654,867	5.3%	0.0010874	-2.843%	$1,027,722.00	4.20%	3.48%
FY2021	$1,011,170,548	5.9%	0.0010765	-0.997%	$1,086,713.00	5.74%	4.03%
FY2022	$1,332,284,222	31.8%	0.0008431	-21.682%	$1,129,541.00	3.94%	4.21%

Average	4.30%
Adjusted Average	5.16%