

MINUTES OF THE REGULAR MEETING OF BC SOUTH FIRE PROTECTION DISTRICT

Establish Quorum:

- **Commissioners:** Jay Bailet, Dennis Kavanagh, Stacy McLaughlin, Allen Williams present.

Call Board Meeting to Order: Commissioner Jay Bailet called the meeting of the BC South Fire Protection District to order on February 19, 2025, at BC South Fire Protection District Station 3, 11053 State Hwy 75, Bellevue, Idaho at 3:00 PM.

Attendance: Commissioners Jay Bailet, Stacy McLaughlin, Allen Williams, Chief Ron Bateman, Operations Chief Bass Sears, Office Manager Stephanie Jaskowski.

The Board went to the Swearing-In Ceremony for the promotions of Captain Trey Knox, Lieutenants; Josh Fields, Johannes Thum, Emily White and their families, peers and friends. The Board returned to the session with full quorum at 3:30 pm following the event.

Prothman Representative Introduction: Warren Merritt was introduced to the Board and Chief Bateman reviewed future dates of the hiring process with Prothman. Discussion was held about potential salary range and benefit package for the New Chief with considerations with local costs of living/housing in this community. How to structure marketing for candidates for interest in this position and future growth opportunities.

Action Item: Auditor's Report for Fiscal Year 2024 presented by Scott Hunsaker, Mahlke Hunsaker & Co.

Accountant Scott Hunsaker, partner in the Mahlke, Hunsaker Firm reviewed his audit results for Fiscal Year 2024. He complimented OM Jaskowski's work in taking care of the books for the Fire District and for developing the new entity books for BCSFPD with their assistance. Found no issues with Government Agency Bookkeeping procedures for the Income Statement, Balance Sheet compliance. He stated that they have no qualifying modified opinion for the records (good). He discussed Balance Sheet, Cash Positions, Reserves, Assets, and Income Statement commenting that the District is in good order and consistent with previous years. He reviewed the main components of his audited findings. The book work is very well done. Commissioners held discussions and thanked Chief Bateman, Ops Chief Sears and OM Jaskowski for their efforts and good work. Scott spoke about next year's audit with the WRFR & BCSFPD as two separate audits. No audit would be required for WMFD as their income levels are below requirements.

Open Session for Public Comments: Commissioner Bailet introduced Pete Schwartz (KFD Commissioner) to the Board and Administration Staff

Consent Agenda:

Action Item: Approve and Sign Meeting Minutes from the Commissioner Meeting on January 15, 2025. Commissioner Kavanagh motioned to approve the minutes from January 15, 2025, Commissioner Meeting, Commissioner McLaughlin seconded the motion. Commissioners Bailet, Kavanagh, McLaughlin, Williams are in favor, motion carried.

Action Item: Approve and Sign Meeting Minutes from the Special Commissioner Meeting on January 22, 2025. Commissioner Kavanagh motioned to approve the minutes from January 22, 2025, Special Commissioner Meeting, Commissioner McLaughlin seconded the motion. Commissioners Bailet, Kavanagh, McLaughlin, Williams are in favor, motion carried.

Action Item: Approve and Sign January 2025 Payables Report. Commissioner Kavanagh motioned to approve and sign the January 2025 Payables Report; Commissioner McLaughlin seconded the motion. Commissioners, Bailet, Kavanagh, McLaughlin, Williams are in favor, motion carried.

Chief Report:

ITEM: Fire Chief Hiring Process / Consolidation "Stuff" (Chief's Report)

DESCRIPTION: Warren Merritt has been here in the Valley for the past couple of days. It's worked out nicely that we have a board meeting and a promotional ceremony and – beyond interviewing a handful of people – he gets to see a little larger piece of the organization.

Warren's associate, Jared, is working on a draft of the brochure; he's going to give it to me later this week and I plan to review it on Monday. It certainly seems like we are on track to have it finished and posted online by the March 10th date shared previously.

Other dates that I'd like to highlight and ask you to put on your calendars:

The week of May 5th – Zoom Meeting to review finalists.

The week of May 19th – Final interviews.

Aly Swindley, the Management and Communications Analyst with the City of Ketchum has been working to get a meeting on the calendar (When Chair Bailet and I met with Mayor Bradshaw and Administrator Riley we were asked about "check ins"). I'd like to do this in early March, if possible.

I am going to have a finance meeting next Monday AM with Brent Davis and Chief Martin.

I am working on a timeline of actions / events / etc. that lie beyond my horizon. I want to share that at our April meeting.

One question that Jared asked was about the posting salary. If you recall, based upon my research, I shared the following at our November meeting:

\$185k - \$215k. 15 years required, 20 preferred; Bachelors required, Masters or EFO preferred; EMT required. Any combination of education, training, and experience may

be substituted as long as it provides the desired skills, knowledge, and abilities to perform the essential functions of the job.

As an aside, Summit Fire and Rescue (Frisco, CO; adjacent to Breckenridge) just posted at \$195k - \$235k.

I believe it could be posted at \$185k - \$205k as the BC South Fire Chief with increase when consolidated role is assumed.

ACTION PROPOSED: Subject *to any discussion (and input from Warren)*, I would ask for *general direction*.

ITEM: Legislation (Chief's Report)

DESCRIPTION: I received a phone call from the President (Mike Albreck) of the Idaho State Fire Commissioner's Association last week. He had been speaking with Comm. Hartman and had read our Agreement for Consolidation and wanted to visit about it. He was complimentary of the language that we used.

He shared with me that new legislation (HB 208) was working its way through the statehouse. I've not really dug too deeply, but all the chapters / verses that I cited again and again – I.C. § 31-1413 I.C. § 31-1423 I.C. § 63-215 – are being seismically changed.

From the Statement of purpose "Fire District consolidation can provide improved effectiveness and efficiency. Current statutes do not promote it. This bill provides a transparent mechanism for Districts to follow for their consolidation efforts."

ACTION PROPOSED: I've printed the legislation for you to review. *For information only.*

ITEM: FY 2025 Budget Amendments (Chief's Report / Action Item)

DESCRIPTION: As I first indicated at our November 2024 board meeting, there were enough pluses and minuses that we would need to amend the FY 2025 Budget. In January I shared that I would get you a copy in advance of today's meeting. I sent this to the BoFCs on Sunday, February 9th and I hope you've had a chance to look it over a bit. I will delve a bit into the significant adjustments to our budget.

REVENUE

Line Item 4230 – Interest Earned (LGIP) – was \$75,000; amended to \$100,000. We always try to err on the side of caution when we forecast interest earned. In my time budgeting here, it has swung from \$11,000 on the low end (FY 2021) to \$ 126,000 on the high end (FY 2024). In the first 4 months of FY 2025, we've collected just over \$40,000. We believe things may be slowing down, but this amendment still feels like a reasonable adjustment.

Line Item 4240 – Sales Tax Share – was \$35,000; amended to \$60,000. This line item has consistently been closer to \$60,000 each year. Looking back at the past few years, this \$60k figure may be a better estimate each year going forward.

FUND TRANSFER

Line Item 5010 – WRFR Transfer from Levy to Capital – was \$250,000; amended to \$225,000. Chief Sears has been thoughtful and intentional in his capital planning since promoting to his current position. He and I worked together a little bit and this is a slight change, but not too large.

EXPENSES

Line Item 5100 – Legal – was \$5,000; amended to \$8,000. As the BoFCs are aware, we have needed to further engage the services of counsel, primarily because of pending legal action. As Geoff advised at last month's special meeting, he will be seeking attorney fees, but I want to make sure we have these costs covered.

Line Item 5320 – BCFRA / JPA Shared Resources / Recruiting – was \$52,500; amended to \$35,000. When finishing the FY 2025 Budget in early August 2024, we understood that WRFR / BC South would be reimbursing KFD for a Training Officer - \$52,500 was a function of three-quarters of a year of salary and benefits to be paid to Ketchum. Now, this is primarily a function of the costs associated with recruiting and hiring a new fire chief.

Line Item 6010 – Line Personnel – was \$1,197,998; amended to \$1,166,178. Adjustments to this line item and the following are based upon resignations, promotions, and additional certifications (medic, etc.)

Line Item 6020 – TFT Personnel – was \$0; amended to \$33,465. We are utilizing a single TFT position for a six-month period this FY.

Line Item 6040 – Admin Personnel – was \$422,575; amended to \$467,575. Adjustments to line item based upon me moving to three-quarter time after April 1st and Marshal Elle moving to full-time. There are some pluses and minuses.

Line Item 6110 – PERSI – was \$248,082; amended to \$234,871. We received a notice from PERSI that ER contributions would decrease from 14.65% to 13.98% on April 1, 2025.

Line Item 6125 – HSA or 457 – was \$66,720; amended to \$97,633. The FY 2025 budget was crafted after initial discussions with the Local and, absent knowing how we would "vote" with the SS referendum, I used 4% as a placeholder. After the vote and the 457 enrollment this figure is calculated at 6%.

Subsequent 6100 Line Items – small, correlative changes based upon all the line-item changes I've mentioned above.

Posted / Noticed Budget. Our bottom line (revenue / expense figure) has increased from \$3,444,790 to \$3,459,661 – just under \$15,000. But the *Reserve Funds Utilized* has dropped from \$229,731 to \$194,602 – just over \$35,000. The Capital Budget is lower by just about \$60,000 – what was budgeted for a new command vehicle.

Cash Flow Projections.

One of the things complicated – especially in the short run – is mapping out our current year cash flow projections. This laughable sheet [included with the chief's report] has been my best way to understand the numbers myself and explain to you where we are and where we are going. This single page has been the intersection of the Balance Sheet and the Budget v Actual (also referred to as the PnL). Now, we have two Balance Sheets and two PnLs (one each for Wood River and BC South) and ***part of our revenue “comes in” from our contract with the BCAD on the BC South side while the other slice comes in from tax levies on the Wood River Fire Rescue side. Expenses come almost exclusively from the BC South sheet.***

What you see in the middle of this page is a snapshot of our balances last Wednesday (2/12/25). Below that line is my best forecast of what we will be receiving and spending / transferring for the balance of the FY.

As the BoFCs is aware, for the past few years, I've been providing a longer range, 5-year cash flow projection with the budget hearing. After making these recommended budget amendments, I still estimate a fund balance at the end of FY 2029 has only decreased by 0.4% (from 42.86% to 42.41%).

ACTION PROPOSED: *Subsequent to any discussion and direction, I would ask for a roll call vote to post / notice according to I.C. prior to our March 19, 2025, BoFCs meeting with a hearing to amend the FY 2025 Budget.*

The Commissioners discussed Levy Rates, Ambulance District Funding and Timing, Emergency Services Agreement and District EMS costs and historical findings of EMS funding.

ACTION ITEM: Commissioner Kavanagh motioned to direct Chief Bateman to post / notice according to Idaho Code prior to the next BoFCs meeting in March/April with a hearing to amend the FY2025 Budget. Commissioner Williams seconded the motion. All in favor with Commissioners Bailet, Kavanagh, McLaughlin and Williams, motion carried.

ITEM: “Good Words” (Chief's Report)

DESCRIPTION: I ran into former (and longtime) member, Brian Fullerton back in November at the going away party for CPT Haavik. He caught me up on his life, sharing that his Mom had moved from California and wasn't completely well.

I emailed Brian in early February, just to see how things were going, and he sent the following.

“[On the] evening of 1/2/25 my mom suddenly got 10/10 pain in her lower right side chest (there is a cancerous mass in that exact spot). I called my hospice contact and we both agreed before calling 911 to give her some pain meds and they didn't help. So I texted Erin to see if she was on shift by chance and thankfully she was! I gave her a quick medical history and what's currently going on with my mom and Kristin and I decided that mom needed to go to the hospital via Ambulance. ***So, we called 911 and wow we received VIP service! I was trying to maintain my composure, but I had tears in my eyes the entire time. It was Josh, Erin, Windythe very same people I had helped become basic EMTs and teach***

them in the fire academy. Now they are all badass paramedics and EMT's! It felt really good to see them in action and how they dealt with the call - [the] patient being upstairs, crowded room, cancer patient on O2, meds everywhere, snowing outside, ME hahaha. Ron, it was probably not a big call to all of them (also 1 HFD person and Cecily and 1 other person from WRFR) but it was for me. They kicked [butt] and Erin even mentioned what she thought was wrong with my mom and she was correct! After they loaded her in the ambulance, I said out loud 'let's get her on a non-rebreather asap.' Haha."

I asked if I could share with you and "Yes, if you clean up my poor English." 🤔

ACTION PROPOSED: For *information only*.

ITEM: Promotion Ceremony (Chief's Report)

DESCRIPTION: Welcome. Thank you – for attending, for those that helped set up.

I suspect I know what some of you are thinking - "Shouldn't the Chief be dressed as nicely as the individuals that he's promoting?" Yes. And I assure you that I am not so much a short timer that I simply don't care (about decorum) anymore. The truth is that I had a special shirt made just for today and that is why I am dressed so casually, but for those who are truly concerned...

As I was preparing for today, I went back and looked at our "largest" promotional ceremony – back in October 2021. We were celebrating five individuals that day – three new RFT hires and two promotions. We've almost equaled that number today with four promotions. My comments way back then reflected an effort to tie things together with an email vision / values that I had sent out a few weeks earlier. It seemed appropriate that I would try to do similarly today, not with my words, though, but with those crafted by the *Identity and Culture Group* (Tory Frank Canfield, Keith Potter, Trey Knox, Hannes Thum, Sara Gress, Kelly White, Sandy McDowell, and Danielle Emerick) last year. That group met several times over a six-month period between November 2023 and April 2024 and did a lot of work, crafting a mission, vision and values for a consolidated organization.

So, in recognizing these four individuals, I hope to tip my hat to those eight individuals and the work they did, to keep it alive and part of our ongoing dialogue. Their "end product" was a brief Word document; I made some tweaks and fit it on one page. Along with each value the identified – Relationships, Integrity, Compassion, Competency – they added a few bullet points to flesh out that value. They even came up with a slogan "Got RICC?" It was important enough that Tory put it on the page TWICE. So...

Trey Knox – All of these values resonate with me, but "*Relationships*" are especially easy for me to speak about; it's my one-word definition of leadership. – The group wrote, "Cultivate positive and authentic relations with outside agencies and departments...care for and connect with each other and our community like family." Trey has spent an immense amount of time cultivating relationships across the Valley. I could hardly imagine someone being more caring and deliberate about connecting with others like family.

Another description of “relationship” that I stumbled upon recently and really love came from a book on mental health I’ve been reading called *A Therapeutic Journey*. The author suggests that “a relationship essentially comprises a mutual attempt to learn from and teach something to another person.” I think this suits CPT Knox to a “T.” Trey comes into any interaction with another person not merely accepting that he has something to learn, but embracing it. That is true leadership. Think for a second about how great this organization could be – going forward – if every person embraced what they might learn from everyone else.

Josh Fields – Integrity – The group suggested that we, “Live according to a high code of ethics...Be accountable. Be trustworthy. Be a role model.” A lot of leadership is about recognizing patterns. Sometimes those patterns are more subtle than others. With that said, the pattern of “trust” in LT Fields actions and language is hardly difficult to spot. He may talk about trust less than imploring you to “make it a great day,” but not that much. Josh mentioned in his LOI that “Trust is essential to every aspect of our work.” He mentioned trust again in his interview, as one of the priorities he wanted to focus on in the first six months in this new position. Trust is his jam.

I shared in a December 2021 email that *Integrity* comes from the Latin root “integer” meaning **whole** OR (more mouth watering) “integritatem” (in-tey-grey-gotim) meaning **wholeness, completeness, correctness**. LT Fields’ consistency in speech is a measure of completeness. Refreshingly, Josh’s goal posts do not move; they are true, correct. Thank you.

Those of you have heard me talk about the *Essentials of Leadership* triangle know that Integrity is one of the legs of the triangle (synonymous with character) – it’s WHO you are. Another leg of that triangle is competency; it’s WHAT you do. Along with vision / discernment, TRUST becomes a byproduct...

Hannes Thum – Competency – Another leg of that triangle is Competency. The Identity and Culture Group thought we should, “Be physically and mentally prepared and capable to serve the public and each other.” When I realized that Hannes was alphabetically aligned with competency, I knew immediately what part of his LOI I was going to speak to; it was the first sentence I underlined when I read them in late December. He wrote quite simply that “I have proven to myself that I am ready to take on [these] challenges.” It’s an interesting assertion and humbler than it might first seem. I think – when you come at the fire service through the side door later in life (as opposed to the Connor Lohrke, from elementary school approach) how good, or rather *competent*, you are at the fire / EMS stuff is front and center...in your mind. I read this decidedly positive affirmation as a good gauge of Hannes’ self-awareness (another important puzzle piece to our success in the future). LT Thum – rest assured your competency is every bit your integrity, every bit your compassion. Speaking of...

Emily White – Compassion – The group wrote a lot about their last value, compassion, but I am just gonna lift three words: “See common humanity...” The ability to expound on this sentiment requires that I expound on a recent conversation with another, not-in-the-fire-service chief executive, who lamented their loneliness at “the top of the pyramid” and how it “sometimes sucks because you’re on an island.” That person couldn’t be right, and they expressed it to me because they knew I would understand. Humanity becomes harder and harder to see the more different someone is from you, the more they (or you) are on that island. LT White is incredibly skilled at connecting with those on the island; I know because

she does it with me. Recently, she emailed me saying, “[I know] communicating is really hard, but I can’t tell you how much communication from our leaders matters. It makes us feel included...it makes us feel like we belong.” Her email meant a ton to me, and I am absolutely certain that she does the same with many, many others – seeing their humanity in big and little ways (emails, coffee, motorcross rides).

So, let’s do some oaths and let’s do some badges. And then, let’s do some pictures.

ACTION PROPOSED: For *information and discussion only*.

Operations Chief Report:

- **We are operating!**
 - 3.28 per day average through 2/18/25, three ahead of last year, double 2014
- **New members**
 - Two new members: one who is also POC with SVFD and one EMS only member who worked for AMR in the past in Seattle
- **Paramedic students**
 - Continue to facilitate remote Capstone testing and paramedic student ride alongs valley wide
- **Hiring Test**
 - New hire test to create hiring list for FF/EMT or FF/Paramedic, tentatively scheduled for April 17th. May open valley wide, may open to internal members who would have (but don’t yet have) the qualifications at time of hire
- **West Magic Area**
 - EMS mutual aid with Camas County who were receptive to work out an agreement.
 - WT673 to West Magic Station #1 – Commissioners discussed retiring apparatus possibilities.
- **Vehicles**
 - Equipping new tender
 - Sawtooth Equipment Maintenance Service for Heavy Equipment – Slater Storey
- **Major tones**
 - Have been implemented with dispatch, pager reprogramming is well on its way
 - Seems to be well received, have not used major tones yet (sort of the point)
- **World Cup**
 - Do not anticipate any direct involvement in World Cup public safety plan, actively planning for very busy 7-10 day stretch in March, pagers on!

- **Station 3**
 - Met with Architect Tom Dabney and station committee members, “version 3” of proposed redesign attached

Commissioners held discussions clarifying the proposed redesign components.

- **EMD**
 - Orchestrated meeting with agencies chiefs, medical direction and dispatch leadership to refine EMS call dispatch process
- **MOU**
 - MOU was crafted and signed by both Local 3426 to clarify step-up compensation for working out of class
 - Resolved unintended consequence of the language that was actually creating a disincentive for completion of shift officer task book
 - Made clarification retroactive to when modified CBA was signed November 20th, 2025
- **DEA**
 - Received our DEA license and our 222 order forms to be able to directly order narcotics and other controlled medications for BCSFPD
- **Report writing / CAD import**
 - All previous functionalities for report writing (importing data directly from the CAD system, importing data from Zoll monitors) has been reimplemented on our new BCSFPD account on ImageTrend Elite
 - Initial proposals were for ~\$7,500 to do the work, to date we are set to have spent nothing out of pocket on this and any other changes should stay on hold until consolidation timelines become clearer
- **ER doors**
 - System level mandates from St Luke’s have changed our access patterns to the ER requiring swipe cards to go in (and initially to leave) the ER
 - 4-digit code can now be used to exit ER
 - There has been some consternation among valley agencies, have not heard any issues from our members

Fire Marshal Report:

This year has begun with more Agency Comment letters than Building Permit reviews. I have reviewed a modification to an earlier proposed subdivision at Kingsbury Lane and Gannett Road as well as a couple of minor plat amendments. Building Permit applications have been mostly for small buildings or additions. There is one large building permit application still on hold from last year pending additional requirements from Blaine County before it can proceed to further review.

In the aftermath of the large wildland fires in California in January, I received several phone calls from insurance companies asking about some homes in our Fire District and how much equipment responds to fires at those addresses. There have also been questions about the nearest water supply, monitored alarm systems and fire sprinkler systems. I have also received a few calls from concerned taxpayers that have had their home insurance cancelled. This will be a continuing concern as we approach the summer wildland fire season. I will continue to stress to our taxpayers the importance of being fire wise and taking a hands-on approach on their own properties to protect them from these devastating wildfires that could burn through our communities. The informational website that I send people to is www.firewise.org.

I am excited about my future role here at the BC South Fire Protection District. I'm really looking forward to working with Chief Sears on projects that move this district forward. I'm looking forward to another busy year with building permit applications and emergency calls while doing my best to help with my other assigned duties in the department.

Old Business: Commissioner McLaughlin mentioned the Attorney Geoff Schroeder will be filing for a motion to dismiss potential litigation on Monday, February 24th.

Any Other Business: Commissioner Baillet and McLaughlin offered opportunities to KFD Commissioner Pete Schwartz for future communications and transparencies for the future steps with Ketchum Fire District.

Executive Session:

- **To consider Personnel Matters [Idaho Code § 74-206 (1) (a) (b)]**

Commissioner Kavanagh motioned to move into Executive Session to consider Personnel Matters [Idaho Code § 74-206 (1) (a) (b)] at 4:36 pm, Commissioner McLaughlin seconded the motion, Commissioners Baillet and Williams were in favor, motion carried, and Executive Session was opened.

Executive Session was adjourned at 4:49 pm.

- **Action Item: Discussion or Action Upon Executive Session – None Taken**

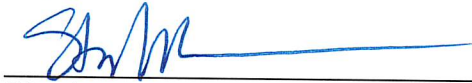
New Business: Commissioner Williams will be out of the area for the March Commissioner Meeting. Commissioners held discussions about availability for a March session and considerations made for moving the date possibly into early April to tend to business requiring a quorum vote.

Action Item: Adjourn by Board

Adjourn: Commissioner Kavanagh motioned to adjourn the regular meeting at 4:53 pm and Commissioner McLaughlin seconded the motion for adjournment at 4:53 pm. Roll Call Vote: Commissioners, Bailet, Kavanagh, McLaughlin, Williams approved the motion, all in favor, motion carried, meeting adjourned.

Meeting Adjourned.

Attest:



Stephanie Jaskowski, District Clerk

APPROVED:



Jay Bailet, Chairman

Absent

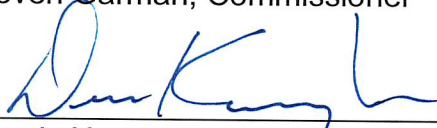
Don Hartman, Commissioner

Absent

Steven Garman, Commissioner



Stacy McLaughlin, Commissioner



Dennis Kavanagh, Commissioner



Allen Williams, Commissioner

Date:

3/19/2025

Public Agency: BC South Fire Protection District, Blaine County, Idaho

Governing Body: Fire Commissioners Board

Meeting Date, Time & Location: 2/19/2025 - 4:36 pm
BC South Fire Protection District Station 3
11053 Hwy 75
Bellevue, ID 83313



EXECUTIVE SESSION MOTION AND ORDER

Dennis Kavanagh (print name), Commissioner (print title)
MOVES THAT THE BOARD, PURSUANT TO IDAHO CODE § 74-206, CONVENE IN EXECUTIVE SESSION TO:
(identify one or more of the following)

☐ Consider labor contract matters [Idaho Code § 74-206 (1) (a)]

☒ Consider personnel matters [Idaho Code § 74-206 (1) (a) & (b)]

☐ Deliberate regarding an acquisition of an interest in real property [Idaho Code § 74-206(1)(c)]

☐ Consider records that are exempt from public disclosure [Idaho Code § 74-206(1)(d)]

☐ Consider preliminary negotiations involving matters of trade or commerce in which this governing body is in competition with another governing body [Idaho Code § 74-206(1)(e)]

☐ Communicate with legal counsel regarding pending/imminently-likely litigation [Idaho Code § 74-206(1)(f)]

☐ Communicate with risk manager/insurer regarding pending/imminently-likely claims [Idaho Code § 74-206(1)(i)]

Purpose/Topic Summary: Operations Chief future roles in New Chief Process

AND THE VOTE TO DO SO BY ROLL CALL.

CONVENE AT: 4:36 pm ADJOURN AT: 4:49

	YES	NO	ABSTAIN		YES	NO	ABSTAIN
Jay Bailet, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Don Hartman, Member	<u>absent</u>	<input type="checkbox"/>	<input type="checkbox"/>
Steven Garman, Member	<u>absent</u>	<input type="checkbox"/>	<input type="checkbox"/>	Stacy McLaughlin, Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dennis Kavanagh, Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allen Williams, Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Chief: [Signature]
(signature)

February 2025

FY Cash Flow Projections

	CAPITAL		OPERATIONS	TOTAL
Balance 10/1/24	\$562,694	Balance 10/1/24	\$2,127,630	\$2,690,324
Transfer				
Total				
Apparatus	\$190,336			
Equipment				
Station / Repeater				
Additional Capital				
Balance 2/12/25	\$376,997	Balance 2/12/25	\$2,513,211	\$2,890,209
Additional Trans	\$225,000		\$225,000	
Total	\$601,997		\$2,288,211	
Apparatus	\$0	BCAD	\$1,145,914	
Equipment	\$84,200	Tax Levy	\$492,810	
Station	\$161,000	Other Revenue	\$145,009	
Additional Capital	\$0	Total	\$4,071,945	
Balance 10/1/23	\$356,797	Est. of 7.5 mos. Exp.	\$2,016,683	
		Total	\$2,055,261	
Balance 10/1/25	\$356,797	Balance 10/1/25	\$2,055,261	\$2,412,059

STATEMENT OF PURPOSE

RS32217 / H0208

Fire District consolidation can provide improved effectiveness and efficiency. Current statutes do not promote it. This bill provides a transparent mechanism for Districts to follow for their consolidation efforts.

FISCAL NOTE

This legislation causes no increase or decrease in revenue, or additional expenditure of funds at the state or local level of government; therefore, this legislation has no fiscal impact.

Contact:

Representative Mike Moyle
Representative Mark Sauter
(208) 332-1000

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).

LEGISLATURE OF THE STATE OF IDAHO
Sixty-eighth Legislature First Regular Session - 2025

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 208

BY LOCAL GOVERNMENT COMMITTEE

AN ACT

RELATING TO FIRE DISTRICTS; AMENDING SECTION 31-1413, IDAHO CODE, TO REMOVE CODE REFERENCES AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 31-1423, IDAHO CODE, TO REMOVE PROVISIONS REGARDING FIRE PROTECTION DISTRICT BUDGETS FOLLOWING CONSOLIDATION OF FIRE PROTECTION DISTRICTS; AMENDING SECTION 63-215, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE LEGAL DESCRIPTION AND MAP OF BOUNDARIES TO BE RECORDED AND FILED AND TO MAKE TECHNICAL CORRECTIONS; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 31-1413, Idaho Code, be, and the same is hereby amended to read as follows:

31-1413. CONSOLIDATION OF DISTRICTS -- HEARING -- PROTEST -- ELECTION. ~~Except as provided for in section 31-1423(2)(b), Idaho Code, any~~ Any fire protection district may consolidate with one (1) or more existing fire protection districts subject to the following procedure, or pursuant to an election for consolidation as provided in section 31-1414, Idaho Code, and with the following effects:

(1) If, in the opinion of the board of any fire protection district, it would be to the advantage of said district to consolidate with one (1) or more other existing fire protection districts, the said board shall cause to be prepared an agreement for consolidation ~~which~~ that shall among other things provide:

(a) The name of the proposed consolidated fire protection district-i

(b) That all property of the districts to be consolidated shall become the property of the consolidated district-i

(c) That all debts of the districts to be consolidated shall become the debts of the consolidated district-i

(d) That the existing commissioners of the districts to be consolidated shall be the commissioners of the consolidated district until the next election, said election to be held pursuant to the ~~terms~~ provisions of section 31-1410, Idaho Code, at which three (3) commissioners shall be elected, unless the agreement of consolidation establishes a five (5) member board, in which case five (5) commissioners shall be elected. If the board consists of three (3) members, commissioners from fire protection subdistricts one and two shall be elected for terms of four (4) years, and the commissioner from fire protection subdistrict three shall be elected for a term of two (2) years. If the board consists of five (5) commissioners, the commissioners from fire protection subdistricts one, three and five shall be elected for terms of four (4) years, and the commissioners from fire protection subdistricts two and four

1 shall be elected for an initial term of two (2) years. Thereafter, the
2 term of all commissioners shall be four (4) years-; and

3 (e) That the employees of the consolidated fire protection district
4 shall be selected from the employees of the fire protection districts
5 being consolidated, which employees shall retain the seniority rights
6 under their existing employment contracts.

7 (2) After approval of the agreement of consolidation by each of the
8 fire protection district boards involved, the boards of commissioners of
9 each fire protection district shall hold a hearing not less than ten (10) or
10 more than thirty (30) days thereafter and shall cause notice of the hearing,
11 designating the time and place to be published in at least one (1) issue of a
12 newspaper of general circulation within the district not less than five (5)
13 days prior to the hearing. Any person supporting or objecting to the peti-
14 tion shall be heard at the hearing, if in attendance, and at the close of the
15 hearing the board shall approve or reject the agreement of consolidation.
16 If each board approves the agreement of consolidation, the agreement shall
17 become effective and the consolidation of the district complete thirty (30)
18 days after the approval unless within the thirty (30) days a petition signed
19 by twenty-five percent (25%) of the qualified electors of one (1) of the fire
20 protection districts objecting to the consolidation be filed with the secre-
21 tary of the district. In the event of an objection, an election shall be held
22 as provided in section 31-1405, Idaho Code, except that the question shall
23 be "consolidation of.... fire protection district, yes," or "consolidation
24 of.... fire protection district, no," or words equivalent thereto. If more
25 than one-half (1/2) of the votes cast are yes, the agreement shall become ef-
26 fective. If more than one-half (1/2) of the votes cast are no, the agreement
27 shall be void and of no effect; and no new consolidation shall be proposed for
28 at least six (6) months following the date of the consolidation election.

29 (3) Upon the agreement of consolidation becoming effective, the board
30 of the consolidated fire protection district shall file a certified copy
31 of the agreement with the county recorder of each county in which such dis-
32 trict is situated and shall comply with the provisions of section 63-215,
33 Idaho Code. The consolidated district shall thereafter have the same rights
34 and obligations as any other fire protection district organized under the
35 statutes of this state.

36 ~~(4) An agreement of consolidation shall not take effect unless the pro-~~
37 ~~visions of section 31-1423(2)(b), Idaho Code, are complied with.~~

38 SECTION 2. That Section 31-1423, Idaho Code, be, and the same is hereby
39 amended to read as follows:

40 31-1423. LEVY -- RECOMMENDED LEVY -- ELECTION. (1) Each year, immedi-
41 ately prior to the annual county levy of taxes, the board of commissioners
42 of each fire protection district, organized and existing under this chapter,
43 may levy a tax upon all the taxable property within the boundaries of such
44 district sufficient to defray the cost of equipping and maintaining the dis-
45 trict of twenty-four hundredths percent (.24%) of market value for assess-
46 ment purposes, to be used for the purposes of this chapter and for no other
47 purpose. The levy shall be made by resolution entered upon the minutes of the
48 board of commissioners of the fire protection district, and it shall be the
49 duty of the secretary of the district, immediately after entry of the resolu-

tion in the minutes, to transmit to the county auditor and the county assessor certified copies of the resolution providing for such levy. Said taxes shall be collected as provided by section 63-812, Idaho Code.

(2)(a) If two (2) or more fire protection districts consolidate into one (1) district, the provisions of section 63-802, Idaho Code, shall apply to the consolidated district's budget request ~~as if the former district which, in the year of the consolidation, has the higher levy subject to the limitations of section 63-802, Idaho Code, had annexed the other district or districts.~~ In addition, the consolidated district shall receive the benefit of foregone increases accumulated by the former districts under section 63-802(1)(a), Idaho Code.

~~(b) Provided however, that if the higher levy rate provided for in subsection (2)(a) of this section exceeds the lowest levy rate of any of the districts to be consolidated by more than three percent (3%), the commissioners of the districts consolidating shall recommend, by a majority of the commissioners of each district involved, at a public hearing where a quorum of each district board is present, a levy rate that falls between the highest levy rate and the lowest levy rate. In determining such recommended levy rate, the commissioners shall recommend a levy rate that shall be sufficient to defray the cost of equipping and maintaining the new consolidated district. If such recommended levy rate exceeds by more than three percent (3%) the lowest current district levy rate of any of the districts to be consolidated, an election shall be held in a manner consistent with the provisions of section 31-1414, Idaho Code. In such election, the electors residing in the fire protection districts seeking to consolidate shall vote to approve or disapprove the recommended levy rate and the proposed consolidation of districts. The question put to the electors shall be the same or similar to the question provided for in section 31-1414, Idaho Code, except that the question shall include, in addition to the language described in section 31-1414, Idaho Code, a reference to the recommended levy rate provided for in this section and a reference to the percentage change of such recommended levy rate from the levy rate in existence in each district in the immediately preceding year.~~

SECTION 3. That Section 63-215, Idaho Code, be, and the same is hereby amended to read as follows:

63-215. LEGAL DESCRIPTION AND MAP OF BOUNDARIES TO BE RECORDED AND FILED. (1) Any taxing district ~~which~~ that shall be formed or organized hereafter, or ~~which~~ that shall change any existing boundaries hereafter, shall cause one (1) copy of the legal description and map prepared in a draftsman-like manner ~~which~~ that shall plainly and clearly designate the boundaries of such district or municipality as formed or organized, or as altered, to be recorded with the county recorder and filed with the county assessor in the counties within which the unit is located, any taxing district with taxing authority that will be affected by the formation or change in existing boundaries of such taxing district, and with the state tax commission within thirty (30) days following the effective date of such formation, organization or alteration but no later than the tenth day of January of the year following such formation, organization or alteration. In the case

1 of fire protection districts, the board of county commissioners approving
2 the boundaries shall be responsible for delivering to the assessor, and
3 recorder, and any affected fire protection districts the map and legal de-
4 scription of the amended district boundaries. Formation, organization or
5 alteration documents that are filed pursuant to this section shall include
6 contact information that is current at the time of filing and that identifies
7 an individual associated with the taxing district.

8 (2) Urban renewal agencies shall comply with the requirements of sub-
9 section (1) of this section when a revenue allocation area within the juris-
10 diction of the urban renewal agency is formed or when the boundaries of such
11 an area are altered.

12 (3) The state tax commission shall review filings required by subsec-
13 tions (1) and (2) of this section and, if the commission finds that the for-
14 mation of a district or a change in a district's boundaries fails to provide
15 a proper legal description or fails to correctly identify the boundaries,
16 the state tax commission shall notify the affected taxing authority within
17 twenty-eight (28) days after receiving the original request. The notifica-
18 tion shall list any errors or omissions in the submitted map and legal de-
19 scription along with any possible remedies to correct said errors or omis-
20 sions. The taxing authority shall be provided an additional twenty-eight
21 (28) days after receiving the requested change from the state tax commis-
22 sion to provide a corrected map and legal description. If the corrected map
23 and legal description fail to correctly identify the boundaries or change
24 of boundaries of the taxing district, as was listed in the state tax commis-
25 sion's notification, then the state tax commission may direct that the for-
26 mation or change not be recognized for property tax purposes. The state tax
27 commission's review shall not include matters relating to notice, open meet-
28 ings law requirements, or compliance with provisions in Idaho law not relat-
29 ing to boundaries.

30 (4) The county assessor, county auditor and state tax commission shall
31 retain on file in their respective offices all copies of legal descriptions
32 of taxing district boundaries and maps filed by the various taxing jurisdic-
33 tions authorized to impose a levy on property.

34 (5) The state tax commission shall be responsible for providing copies
35 of uniform tax code area numbers and maps to the county assessor, county au-
36 ditor and county treasurer and various companies having operating property
37 subject to assessment in the state of Idaho and under the jurisdiction of the
38 state tax commission for assessment and taxation purposes.

39 (6) Unless otherwise specifically authorized to form with noncontigu-
40 ous boundaries, or to annex or deannex properties so as to make noncontigu-
41 ous boundaries, all taxing districts shall form with and maintain contiguous
42 boundaries.

43 SECTION 4. An emergency existing therefor, which emergency is hereby
44 declared to exist, this act shall be in full force and effect on and after
45 July 1, 2025.



WOOD RIVER FIRE RESCUE FY2025 AMENDED BUDGET

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

March 19, 2025

NOTICE IS HEARBY GIVEN that the WRFPD / BCSFPD will be amending its Fiscal Year 2025 Budget on Wednesday, March 19, 2025, 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 amended 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	\$ 234,519
<i>Reserve Funds Utilized</i>	\$ 194,602
Total (less property tax replacement of \$4,521)	\$ 3,459,661

EXPENSE

5000 - Capital Transfer / Contractual	\$ 351,500
6000 - Personnel	\$ 2,700,723
7000 - Operations	\$ 170,088
8000 - Administration	\$ 92,100
9000 - Divisions / Groups / Programs	\$ 145,250
Total	\$ 3,459,661

CAPITAL

REVENUE

5010 - Transfer from District Levy	\$ 225,000
<i>Reserve Funds Utilized</i>	\$ 210,200
Total	\$ 435,200

EXPENSE

Apparatus	\$ 190,000
Equipment	\$ 84,200
Facilities	\$ 161,000
Total	\$ 435,200

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

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

Beginning Fund Balance, October 1, 2024		\$562,694
Capital Reserve / Beginning Balance		
Wood River Fire Rescue	\$562,694	
2025 District Capital Revenue		\$225,000
Capital Transfer (from Line 5000)	\$225,000	
Forgone Recovered (3%)	\$0	
Total		\$787,694
2025 District Capital Expenses / Capital Budget		\$435,200
Apparatus - Payment / Refurbishment	\$190,000	
Station Improvements	\$161,000	
Office Trailer	\$0	
C611	\$0	
Equipment	\$84,200	
Ending Fund Balance, October 1, 2025		\$352,494
Net Capital Gain / Loss (<i>Reserve Funds Utilized in FY</i>)		-\$210,200
FY 2025 Fund Balance Percentage Increase / Decrease		-37.36%

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

Beginning Fund Balance, October 1, 2024	\$2,025,000
Operating Reserve / Beginning Balance	
Wood River Fire Rescue	\$2,025,000
2025 District Operating Revenue	\$3,040,059
Total	\$5,065,059
2025 District Expenses	\$3,234,661
Ending Fund Balance, October 1, 2025	\$1,830,398
Net Operational Gain / Loss (<i>Reserve Funds Utilized in FY</i>)	-\$194,602
FY 2025 Fund Balance Percentage Increase / Decrease	-9.61%
Ending Fund Balance as Percentage of Prior Year's Expenses	56.59%

FY 2025 Wood River Fire Rescue Budget

March 2025 - AMENDED

Beginning Fund Balance, October 1, 2024	\$2,025,000
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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
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4110 - Ambulance District Contract	\$1,718,871
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4200 - Other Revenue	\$234,519
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4205 - WM Fire District Levy	\$21,019
4210 - Plans Reviews	\$40,000
4220 - Burn Permits	\$4,000
4230 - Interest Earned (LGIP)	\$100,000
4240 - Sales Tax Share	\$60,000
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	\$3,265,059
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Wood River Fire Rescue Capital

5000 - Fund Transfers

5010 - WRFR Transfer from Levy to Capital	\$225,000	\$225,000
5020 - Capital Reserve Funds Used	\$210,200	
5030 - Forgone Recovered for Capital (3%)		

Total Fund Transfers	\$225,000
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Total Operating Revenue	\$3,040,059
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CONTRACTUAL

5100 - Legal		\$8,000
5200 - Financial		\$14,500
5210 - Accounting	\$5,000	
5220 - Audit	\$9,000	
5230 - Bank Charges	\$500	
5240 - Miscellaneous Financial Services		
5300 - Statutory / Contingency		\$55,000
5310 - Contingency	\$20,000	
5320 - BCFRA / JPA Shared / Recruiting	\$35,000	
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		\$1,824,016
6010 - Line Personnel	\$1,166,676	
6020 - TFT Personnel	\$33,465	
6030 - PT / POC Personnel	\$150,000	
6040 - Admin Personnel	\$467,575	
6050 - Commissioner Compensation	\$6,300	
6100 - Employer Contributions		\$862,707
6110 - PERSI	\$234,941	
6120 - OASDI / Medicare	\$35,559	
6125 - HSA or 457	\$97,663	
6130 - Workers Compensation	\$64,552	
6140 - Gym / HRA / EAP / Life / MERP	\$21,242	
6150 - Health Insurance	\$309,951	
6160 - Dental	\$19,578	
6170 - Overtime	\$40,605	
6180 - Comp Time Paid	\$36,617	
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

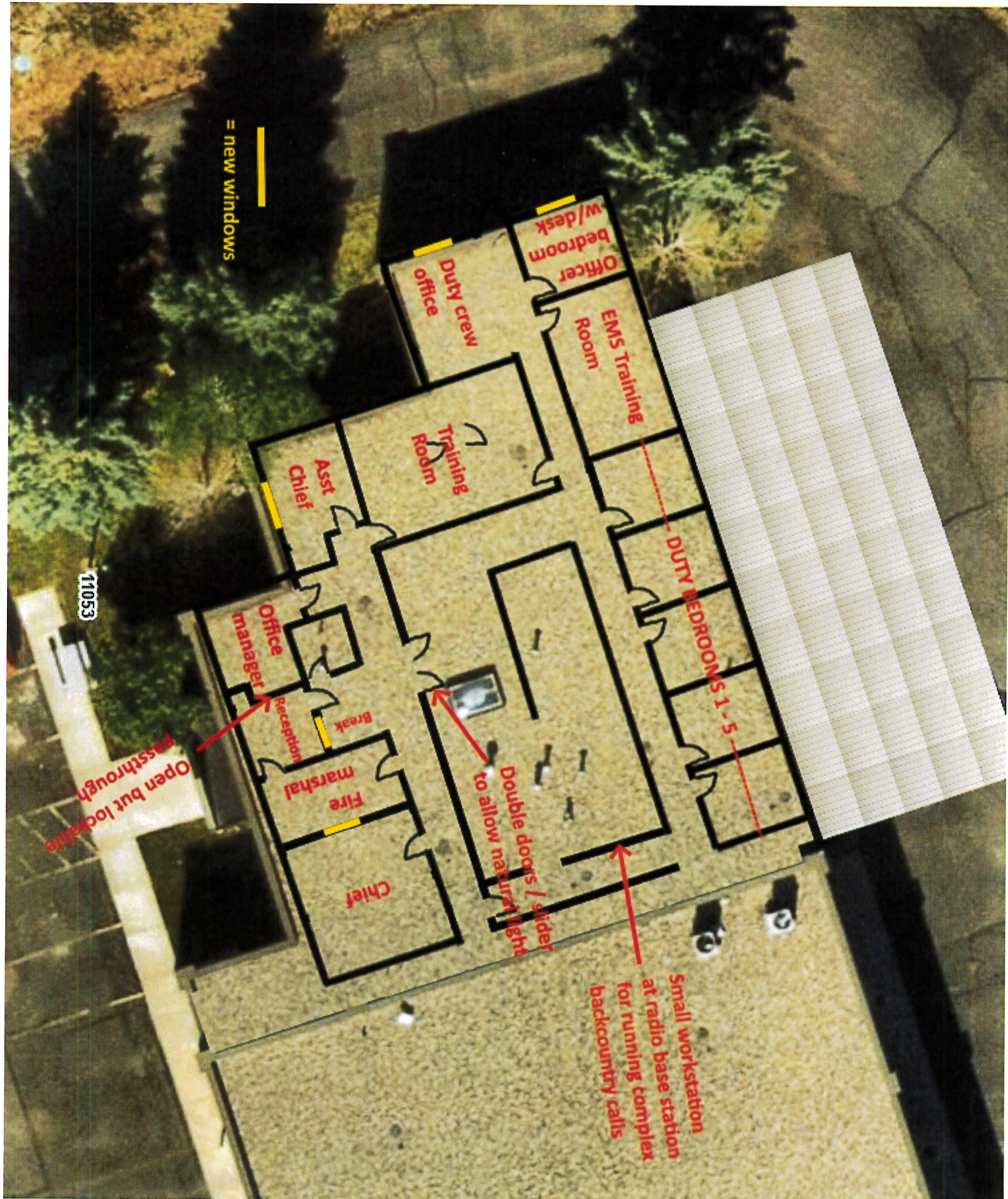
9000 - Fire		\$23,000
9010 - FF1 Academy	\$2,000	
9020 - Fire General	\$10,000	
9030 - Training Supplies	\$4,000	
9040 - Outside Schools	\$3,500	
9050 - Certifications	\$1,500	
9060 - Travel Expenses	\$2,000	
9100 - EMS		\$85,000
9110 - Medic / EMT	\$8,000	
9120 - EMS General	\$5,000	
9130 - Supplies	\$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		\$3,234,661
Total Revenue		\$3,040,059
Net Operational Loss / Gain		-\$194,602
Ending Fund Balance, September 30, 2025		\$1,830,398

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	\$234,519	\$241,555	\$248,801	\$256,265	\$263,953
	Total Revenue	\$3,265,059	\$3,393,316	\$3,526,633	\$3,665,211	\$3,809,256
	AD Contribution / Total Revenue	52.64%	52.68%	52.72%	52.75%	52.79%
	Capital Transfer	\$225,000	\$135,000	\$140,000	\$145,000	\$145,000
	Operating Revenue	\$3,040,059	\$3,258,316	\$3,386,633	\$3,520,211	\$3,664,256
	Expenditures					
	Contractual	\$126,500	\$100,000	\$100,000	\$100,000	\$100,000
	Personnel	\$2,700,723	\$2,808,752	\$2,921,102	\$3,037,946	\$3,159,464
	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	\$3,234,661	\$3,328,413	\$3,453,353	\$3,583,165	\$3,718,039
	AD Contribution / Total Expense	53.14%	53.71%	53.84%	53.96%	54.08%
	Revenues Over / Under Expenditures	-\$194,602	-\$70,097	-\$66,720	-\$62,954	-\$53,783
	Beginning Fund Balance	\$2,025,000	\$1,830,398	\$1,760,301	\$1,693,581	\$1,630,626
	Ending Fund Balance	\$1,830,398	\$1,760,301	\$1,693,581	\$1,630,626	\$1,576,844

WRFR Fund Balance Projections

		FY 25	FY 26	FY 27	FY 28	FY 29
	Ending Fund Balance	\$1,830,398	\$1,760,301	\$1,693,581	\$1,630,626	\$1,576,844
	Restricted Cash on Hand (25%)	\$808,665	\$832,103	\$863,338	\$895,791	\$929,510
	Restricted Cash Reserve (15%)	\$485,199	\$499,262	\$518,003	\$537,475	\$557,706
	Unrestricted Cash Reserve (Difference)	\$536,533	\$428,935	\$312,239	\$197,361	\$89,628
	Fund Balance Percentage of Previous Yrs Expenses	56.59%	52.89%	49.04%	45.51%	42.41%



= new windows

Officer's
bedroom
w/desk

Duty crew
office

EMS Training
Room

Training
Room

Asst
Chief

Office
manager

Reception

Break

Fire
marshal

Chief

DUTY BEDROOMS 1-5

Double doors / slider
to allow natural light

Small workstation
at radio base station
for running complex
backcountry calls

Open but lockable
pass-through

11053

WOOD RIVER FIRE & RESCUE

Balance Sheet

As of February 28, 2025

Feb 28, 25

▼ ASSETS	
▼ Current Assets	
▼ Checking/Savings	
▼ 1100 • Cash & Cash Equivalents	
▼ 1100.1 • Mtn West Checking	
1100.11 • Mtn West Sweep	18,113.73
1100.1 • Mtn West Checking - Other	1,013.03
Total 1100.1 • Mtn West Checking	19,126.76
1100.2 • Mtn West Capital Checking	2,774.48
1100.3 • LGIP - Operations	2,434,534.17
1100.33 • LGIP - Capital Funds	373,994.38
1100.4 • Petty Cash	80.00
Total 1100 • Cash & Cash Equivalents	2,830,509.79
Total Checking/Savings	2,830,509.79
▼ Accounts Receivable	
▼ 1150 • Accounts Receivable	
1151 • Accounts Receivable, net	1,270.85
1152 • Property Taxes Receivable	30,617.76
Total 1150 • Accounts Receivable	31,888.61
Total Accounts Receivable	31,888.61
Total Current Assets	2,862,398.40
TOTAL ASSETS	2,862,398.40



Stephanie Jaskowski, District Clerk

APPROVED:



Jay Bailet, Commissioner



Steven Garman, Commissioner



Dennis Kavanagh, Commissioner

Don Hartman, Commissioner



Stacy McLaughlin, Commissioner



Allen Williams, Commissioner

DATE:

3/19/25

BC South Fire Protection District/WRFR – Accounts Payable Report
Register: Mountain West Operations Checking Account & Current Assets
From: 2/1/25 to 2/28/2025:

BC South Fire Protection District
Balance Sheet

As of February 28, 2025

	Feb 28, 25	
▼ ASSETS		
▼ Current Assets		
▶ Checking/Savings	162,957.72	
▶ Other Current Assets	-1,955.00	
Total Current Assets	161,002.72	
TOTAL ASSETS	161,002.72	
▼ LIABILITIES & EQUITY		
▼ Liabilities		
▼ Current Liabilities		
▶ Accounts Payable	27,728.28	
▶ Credit Cards	1,220.65	
▶ Other Current Liabilities	4,335.00	◀
Total Current Liabilities	33,283.93	
Total Liabilities	33,283.93	
▼ Equity		
▼ 3000 - Net Position		
3300 - WRFPD Funding	715,000.00	
Total 3000 - Net Position	715,000.00	
3900 - Retained Earnings	32.14	
Net Income	-587,313.35	
Total Equity	127,718.79	
TOTAL LIABILITIES & EQUITY	161,002.72	

BC South Fire Protection District

3/13/2025 2:56 PM

Register: 1100.1 · Mt. West Operations - Checking

From 02/01/2025 through 02/28/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/03/2025	AutoPay	IDAHO POWER	-split-		917.44	X		135,044.35
02/03/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	271.93	135,316.28
02/03/2025			1100.1 · Mt. West Ope...	Funds Transfer	271.93	X		135,044.35
02/04/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	26,073.32	161,117.67
02/04/2025			1100.1 · Mt. West Ope...	Funds Transfer	26,073.32	X		135,044.35
02/05/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	1,240.00	136,284.35
02/05/2025			1100.1 · Mt. West Ope...	Funds Transfer	1,240.00	X		135,044.35
02/06/2025	BASE	PERSI	-split-	M040	15,428.29	X		119,616.06
02/06/2025	CHOICE	PERSI	2400 · Payroll Liabiliti...	M040	4,493.54	X		115,122.52
02/06/2025	E-pay	UNITED STATES T...	-split-	99-4601613 Q...	7,537.86	X		107,584.66
02/06/2025	1187	IDAHO STATE TA...	2400 · Payroll Liabilities		643.78	X		106,940.88
02/06/2025			1100.5 · Payroll Clearing	Funds Transfer....	40,204.71	X		66,736.17
02/06/2025			1100.5 · Payroll Clearing	Funds Transfer...	3,202.48	X		63,533.69
02/06/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	75,230.66	138,764.35
02/06/2025			1100.1 · Mt. West Ope...	Funds Transfer	75,230.66	X		63,533.69
02/07/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	1,267.77	64,801.46
02/07/2025			1100.1 · Mt. West Ope...	Funds Transfer	1,267.77	X		63,533.69
02/10/2025			12000 · Undeposited F...	Deposit		X	310.36	63,844.05
02/10/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	1,560.67	65,404.72
02/10/2025			1100.1 · Mt. West Ope...	Funds Transfer	1,560.67	X		63,844.05
02/11/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	40.00	63,884.05
02/11/2025			1100.1 · Mt. West Ope...	Funds Transfer	40.00	X		63,844.05
02/12/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	1,631.72	65,475.77
02/12/2025			1100.1 · Mt. West Ope...	Funds Transfer	1,631.72	X		63,844.05
02/13/2025	ACH	CITY OF HAILEY / ...	2200 · Accounts Payable		58.81	X		63,785.24
02/13/2025	ACH	CITY OF HAILEY / ...	2200 · Accounts Payable		104.10	X		63,681.14
02/13/2025	1212	VALLEY AUTO BO...	2200 · Accounts Payable		4,130.78			59,550.36
02/13/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	700.00	60,250.36
02/13/2025			1100.1 · Mt. West Ope...	Funds Transfer	700.00	X		59,550.36
02/14/2025			12000 · Undeposited F...	Deposit		X	143,239.25	202,789.61
02/14/2025	1186	AMAZON.COM	2200 · Accounts Payable		45.98	X		202,743.63
02/14/2025	1188	ATKINSON'S MAR...	2200 · Accounts Payable		66.95	X		202,676.68
02/14/2025	1189	BLAINE COUNTY ...	2200 · Accounts Payable		120.00	X		202,556.68
02/14/2025	1190	BY THE BOOK Inc-...	2200 · Accounts Payable		500.00	X		202,056.68
02/14/2025	1191	CHRISTENSEN OIL...	2200 · Accounts Payable		474.33	X		201,582.35
02/14/2025	1192	COX COMMUNICA...	2200 · Accounts Payable		286.65	X		201,295.70
02/14/2025	1193	ES CHAT	2200 · Accounts Payable		100.54	X		201,195.16
02/14/2025	1194	FIRSTNET	2200 · Accounts Payable	287320825102	164.90	X		201,030.26
02/14/2025	1195	GREAT AMERICA ...	2200 · Accounts Payable		93.00	X		200,937.26
02/14/2025	1196	HENRY SCHEIN	2200 · Accounts Payable		330.61	X		200,606.65

BC South Fire Protection District

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Register: 1100.1 · Mt. West Operations - Checking

From 02/01/2025 through 02/28/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/14/2025	1197	INTEGRATED TEC...	2200 · Accounts Payable		268.51	X		200,338.14
02/14/2025	1198	LES SCHWAB	2200 · Accounts Payable		75.97	X		200,262.17
02/14/2025	1199	LL GREEN'S HARD...	2200 · Accounts Payable		31.99	X		200,230.18
02/14/2025	1200	MCKESSON	2200 · Accounts Payable		422.12	X		199,808.06
02/14/2025	1201	MSBT LAW	2200 · Accounts Payable		1,891.50	X		197,916.56
02/14/2025	1202	O'REILLY AUTO P...	2200 · Accounts Payable		16.99	X		197,899.57
02/14/2025	1203	OXARC (Gem State ...	2200 · Accounts Payable		4.96	X		197,894.61
02/14/2025	1204	PROTHMAN	2200 · Accounts Payable		6,500.00	X		191,394.61
02/14/2025	1205	SATELLITE PHON...	2200 · Accounts Payable		67.19	X		191,327.42
02/14/2025	1206	ST LUKE'S MEDIC...	2200 · Accounts Payable		540.36			190,787.06
02/14/2025	1207	TELEFLEX, LLC	2200 · Accounts Payable		665.00	X		190,122.06
02/14/2025	1208	VALLEY COUNTR...	2200 · Accounts Payable	123811	1,940.89	X		188,181.17
02/14/2025	1209	VERIZON WIRELE...	2200 · Accounts Payable	565720461-00...	285.26	X		187,895.91
02/14/2025	1210	ZOLL MEDICAL C...	2200 · Accounts Payable		2,783.46	X		185,112.45
02/14/2025	1211	BOUND TREE ME...	2200 · Accounts Payable		660.98	X		184,451.47
02/14/2025			1100.1 · Mt. West Ope...	Funds Transfer	143,239.25	X		41,212.22
02/14/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	143,239.25	184,451.47
02/18/2025	AutoPay1	INTERMOUNTAIN ...	E · ADMINISTRATIO...		210.55	X		184,240.92
02/18/2025	AutoPay2	INTERMOUNTAIN ...	E · ADMINISTRATIO...		297.94	X		183,942.98
02/18/2025	AutoPay3	INTERMOUNTAIN ...	E · ADMINISTRATIO...		550.16	X		183,392.82
02/18/2025	1216	IDAHO TRANSPOR...	2200 · Accounts Payable		23.00			183,369.82
02/18/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	859.53	184,229.35
02/18/2025			1100.1 · Mt. West Ope...	Funds Transfer	859.53	X		183,369.82
02/19/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	795.98	184,165.80
02/19/2025			1100.1 · Mt. West Ope...	Funds Transfer	795.98	X		183,369.82
02/20/2025			12000 · Undeposited F...	Deposit		X	390.50	183,760.32
02/20/2025	ACH	NATIONWIDE RET...	-split-		8,000.47	X		175,759.85
02/20/2025	ACH	WR FIRE FIGHTER...	2400 · Payroll Liabiliti...		1,018.20	X		174,741.65
02/20/2025	ACH	C3 INTEGRATED S...	B · CONTRACTURA...		460.00	X		174,281.65
02/20/2025	BASE	PERSI	-split-	M040	15,841.48	X		158,440.17
02/20/2025	CHOICE	PERSI	2400 · Payroll Liabiliti...	M040	4,412.70	X		154,027.47
02/20/2025	E-pay	UNITED STATES T...	-split-	99-4601613 Q...	7,901.24	X		146,126.23
02/20/2025	1213	IDAHO STATE TA...	2400 · Payroll Liabilities		592.87			145,533.36
02/20/2025	1217	AIRGAS USA, LLC.	2200 · Accounts Payable		489.40			145,043.96
02/20/2025	1218	MAGNUM ELECTR...	2200 · Accounts Payable		1,154.25			143,889.71
02/20/2025	1219	CHRISTENSEN OIL...	2200 · Accounts Payable		452.35			143,437.36
02/20/2025			1100.5 · Payroll Clearing	Funds Transfer...	37,037.68	X		106,399.68
02/20/2025			1100.5 · Payroll Clearing	Funds Transfer...	6,209.12	X		100,190.56
02/20/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	85,863.19	186,053.75
02/20/2025			1100.1 · Mt. West Ope...	Funds Transfer	85,863.19	X		100,190.56

BC South Fire Protection District

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Register: 1100.1 · Mt. West Operations - Checking

From 02/01/2025 through 02/28/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/21/2025			3000 · Net Position:33...	Deposit		X	65,000.00	165,190.56
02/21/2025			1100.1 · Mt. West Ope...	Funds Transfer	58,553.74	X		106,636.82
02/21/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	58,553.74	165,190.56
02/22/2025	ACH	MT WEST BANK.C...	2200 · Accounts Payable		3,993.04	X		161,197.52
02/24/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	526.95	161,724.47
02/24/2025			1100.1 · Mt. West Ope...	Funds Transfer	526.95	X		161,197.52
02/25/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	10,493.04	171,690.56
02/25/2025			1100.1 · Mt. West Ope...	Funds Transfer	10,493.04	X		161,197.52
02/28/2025			4200 · Other Revenue:...	Interest		X	0.06	161,197.58
02/28/2025			4200 · Other Revenue:...	Interest		X	111.61	161,309.19
02/28/2025			B · CONTRACTURA...	Service Charge	12.00	X		161,297.19
02/28/2025			1100.1 · Mt. West Ope...	Funds Transfer		X	232.54	161,529.73
02/28/2025			1100.1 · Mt. West Ope...	Funds Transfer	232.54	X		161,297.19

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03/13/25

Accrual Basis

BC South Fire Protection District

Profit & Loss

February 2025

	Feb 25
Ordinary Income/Expense	
Income	
4100 · Ambulance Dist. Related Revenue	
4110 · Ambulance District Contract	143,239.25
Total 4100 · Ambulance Dist. Related Revenue	143,239.25
4200 · Other Revenue	
4230 · Interest Earned (LGIP)	111.73
Total 4200 · Other Revenue	111.73
Total Income	143,350.98
Expense	
B · CONTRACTURAL	
5100 · Legal	1,891.50
5200 · Financial	
5210 · Accounting	8,000.00
5230 · Bank Charges	12.00
Total 5200 · Financial	8,012.00
5700 · Information Technology	460.00
Total B · CONTRACTURAL	10,363.50
C · PERSONNEL	
6000 · Personnel.	
6010 · Line Personnel	81,271.09
6020 · TFT Personnel	5,141.00
6030 · PT / POC Personnel	9,474.40
6040 · Administrative Personnel	30,309.27
Total 6000 · Personnel.	126,195.76
6100 · Employer Contributions	
6110 · PERSI	18,046.16
6120 · SS / Medicare	2,549.55
6125 · HSA or 457	3,755.88
6130 · Workers Compensation	4,693.00
6140 · Gym / HRA / EAP / Life / MERP	1,024.04
6150 · Health Insurance	25,020.15
6160 · Dental	1,646.96
6170 · Overtime	981.00
6180 · Comp Time Paid	5,654.03
Total 6100 · Employer Contributions	63,370.77
66000 · Payroll Expenses	0.00
Total C · PERSONNEL	189,566.53
D · OPERATIONS	
7000 · Fuel / Oil	1,400.98
7100 · Apparatus Repairs & Maintenance	
7151 · 2017 Rosenbauer Eng(E651)	1,460.55
7193 · 2023 Ford F450 AMB (A693)	4.28
7199 · Apparatus Maintenance - Other	4,183.26
Total 7100 · Apparatus Repairs & Maintenance	5,648.09
7200 · Communications	
7210 · Dispatch	120.00
7260 · Leases / Licenses (A911)	1,000.54
Total 7200 · Communications	1,120.54
7400 · Equipment Maintenance	
7420 · Equipment General	875.00

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Accrual Basis

BC South Fire Protection District

Profit & Loss

February 2025

	Feb 25
Total 7400 · Equipment Maintenance	875.00
Total D · OPERATIONS	9,044.61
E · ADMINISTRATION	
8000 · Station / District Utilities	
8010 · Station 1 (Walnut)	759.09
8020 · Station 2 (3rd Ave)	523.52
8030 · Station 3 (Bellevue)	1,351.34
8035 · Picabo Repeater Utilities	105.42
8040 · Satellite / Phone / Internet	1,496.08
8050 · Trash Removal	52.70
8060 · West Magic Utilities	570.66
Total 8000 · Station / District Utilities	4,858.81
8100 · Station Repair / Maintenance	
8110 · Station 1 (Walnut)	144.94
8120 · Station 2 (3rd Ave)	109.99
8130 · Station 3 (Bellevue)	99.99
8160 · West Magic	350.00
Total 8100 · Station Repair / Maintenance	704.92
8200 · Station / Office Supplies	
8210 · General	155.12
8220 · Computer / Small Equipment	364.43
8230 · Postage / Shipping Fees	73.00
8240 · Copiers / Printers	93.00
Total 8200 · Station / Office Supplies	685.55
Total E · ADMINISTRATION	6,249.28
F · DIVISIONS / GROUP / PROGRAMS	
9000 · Fire	
9030 · Training Supplies	30.00
9040 · Outside Schools	1,957.93
Total 9000 · Fire	1,987.93
9100 · EMS	
9120 · EMS General	8.68
9130 · Supplies	4,790.37
9140 · Outside Schools	100.00
9150 · Certifications	50.00
Total 9100 · EMS	4,949.05
9200 · Quartermaster	
9230 · Station Uniforms	2.00
9200 · Quartermaster - Other	-209.78
Total 9200 · Quartermaster	-207.78
Total F · DIVISIONS / GROUP / PROGRAMS	6,729.20
Total Expense	221,953.12
Net Ordinary Income	-78,602.14
Other Income/Expense	
Other Expense	
9950 · Capital Expenditures	2,308.50
Total Other Expense	2,308.50
Net Other Income	-2,308.50
Net Income	-80,910.64

WOOD RIVER FIRE & RESCUE

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Register: 1100 · Cash & Cash Equivalents:1100.1 · Mtn West Checking

From 02/01/2025 through 02/28/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/03/2025			1100 · Cash & Cash E...	Funds Transfer	6.88	X		20,003.34
02/03/2025			1100 · Cash & Cash E...	Funds Transfer		X	6.88	20,010.22
02/07/2025			1100 · Cash & Cash E...	Funds Transfer		X	75.00	20,085.22
02/07/2025			1100 · Cash & Cash E...	Funds Transfer	75.00	X		20,010.22
02/10/2025	ADJ-09R	CENTURY LINK	E · ADMINISTRATIO...	Reverse of GJE...		X	275.98	20,286.20
02/10/2025	ADJ-10R	INTERMOUNTAIN ...	E · ADMINISTRATIO...	Reverse of GJE...		X	22.90	20,309.10
02/10/2025	ADJ-11R	IDAHO POWER	E · ADMINISTRATIO...	Reverse of GJE...		X	41.64	20,350.74
02/10/2025			1100 · Cash & Cash E...	Funds Transfer	8.23	X		20,342.51
02/10/2025			1100 · Cash & Cash E...	Funds Transfer		X	8.23	20,350.74
02/13/2025			-split-	Deposit		X	38,763.98	59,114.72
02/14/2025			1100 · Cash & Cash E...	Funds Transfer	38,763.98	X		20,350.74
02/14/2025			1100 · Cash & Cash E...	Funds Transfer		X	38,763.98	59,114.72
02/18/2025	26176	BC South Fire Protec...	3000 · Net Position:33...		65,000.00	X		-5,885.28
02/18/2025			1100 · Cash & Cash E...	Funds Transfer ...		X	25,000.00	19,114.72
02/18/2025			1100 · Cash & Cash E...	Funds Transfer	25,000.00	X		-5,885.28
02/18/2025			1100 · Cash & Cash E...	Funds Transfer		X	25,000.00	19,114.72
02/21/2025			1100 · Cash & Cash E...	Funds Transfer		X	65,000.00	84,114.72
02/21/2025			1100 · Cash & Cash E...	Funds Transfer	65,000.00	X		19,114.72
02/28/2025			4200 · Other Revenue:...	Interest		X	0.03	19,114.75
02/28/2025			4200 · Other Revenue:...	Interest		X	24.01	19,138.76
02/28/2025			B · CONTRACTURA...	Service Charge	12.00	X		19,126.76
02/28/2025			1100 · Cash & Cash E...	Funds Transfer		X	25.00	19,151.76
02/28/2025			1100 · Cash & Cash E...	Funds Transfer	25.00	X		19,126.76

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03/13/25

Accrual Basis

WOOD RIVER FIRE & RESCUE

Profit & Loss

February 2025

	Feb 25
Ordinary Income/Expense	
Income	
4000 · Fire District Related Revenue	
4010 · Fire District Levy	21,075.84
Total 4000 · Fire District Related Revenue	21,075.84
4200 · Other Revenue	
4210 · Plan Reviews	150.00
4230 · Interest Earned (LGIP)	8,501.02
4240 · Sales Tax Share	17,538.14
Total 4200 · Other Revenue	26,189.16
Total Income	47,265.00
Expense	
B · CONTRACTURAL	
5200 · Financial	
5230 · Bank Charges	12.00
Total 5200 · Financial	12.00
Total B · CONTRACTURAL	12.00
E · ADMINISTRATION	
8000 · Station / District Utilities	
8010 · Station 1 (Walnut)	-22.90
8035 · Picabo Repeater Utilities	-41.64
8040 · Satellite / Phone / Internet	-275.98
Total 8000 · Station / District Utilities	-340.52
Total E · ADMINISTRATION	-340.52
Total Expense	-328.52
Net Ordinary Income	47,593.52
Net Income	47,593.52