**2023 Dollar Certification of Budget Request to Board of County Commissioners L-2**
**(the "L-2 Worksheet" and applicable "Voter Approved Fund Tracker" and budget publication must be attached)**

District Name: N. Cassia Fire

| Fund Name | Total Approved Budget* | Cash Forward Balance | Other revenue NOT shown in Column 5 | Property Tax Replacement (Line 26 of 'L-2 Worksheet') | Balance to be levied Col. 2 minus (Cols. 3+4+5) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| m &o | $1,610,360 | | $1,146,000 | $18,653 | $445,707 |
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| | | | | | |
| NON-LEVIED FUNDS (must net zero) | | | | | |
| Column Subtotal: | $1,610,360 | | $1,146,000 | $18,653 | $445,707 |
| | | | | **Maximum Allowable Non-Exempt Property Tax Amount to be Levied:** | **$445,707** |

## Exempt Funds

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

| | | | | | |
|---|---|---|---|---|---|
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| | | | | | |
| Column Subtotal: | | | | | |
| **Column Total:** | **$1,610,360** | | **$1,146,000** | **$18,653** | **$445,707** |
| **Expected Totals (for balancing purposes, values from 'L-2 Worksheet')** | | | | **$18,653** | |

I, the undersigned, attest that a public hearing was held and a resolution was adopted to:
- RESERVE the current year's forgone amount, OR
- RECOVER forgone amounts (line 29 of the 'L-2 Worksheet')

I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.
I have attached the Capital Project Worksheet for additional forgone (if applicable).

**Max Reserved Forgone:**
**Reserved Forgone:**
**Recovered Forgone:**
**Initials:**

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.
To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

| Steve Carson | | Chairman, Board of Commissioners | 8/21/2023 |
|---|---|---|---|
| **Printed Name** | **Signature of District Representative** | **Title** | **Date** |
| David F Shirley<br>P.O. Box 910<br>Burley, ID 83318 | | dshirley@pmt.org | |
| **Contact Name and Mailing Address** | | **Email Address** | |
| 208-878-8382 | | 208-878-0146 | |
| **Phone Number (###) ###-### EXT ###** | | **Fax Number (###) ###-###** | |

*Do not include revenue allocated to urban renewal agencies

RESOLUTION OF THE NORTH CASSIA RURAL DISTRICT

(Levy of Taxes)

I HEREBY CERTIFY that I am the duly elected and qualified Secretary of the North Cassia Rural Fire District (NCRFD), and the keeper of the records and corporate seal of said District, and that the following is a true and correct copy of a resolution duly adopted at a regular meeting of the NCRFD Board of Commissioners, held pursuant to statute, on the 21st day of August, 2023. Hearing was held on the proposed budget.

> BE IT RESOLVED that a tax in the amount of $445,707.00 shall be levied for the year 2023-2024, upon all of the taxable property within the boundaries of the North Cassia Rural Fire District, such amount being the total amount required from a property tax upon property within the District to defray the costs of the District, pursuant to the District's duly approved budget, and the requirements of the Idaho State Code.
>
> BE IT FURTHER RESOLVED that the Board of Commissioners of the North Cassia Rural Fire District hereby adopts the budget set forth in the Notice of Hearing attached hereto for the 2023-2024 fiscal year.

IN WITNESS WHEREOF, I have hereunto affixed my name as Secretary of the North Cassia Rural Fire District and have caused the corporate seal of said District to be hereto affixed this 21st day of August, 2023.

NORTH CASSIA RURAL FIRE DISTRICT

/s/ Scott Beck

Scott Beck, Secretary and Commissioner

| 2023 L-2 Worksheet | | | | |
|---|---|---|---|---|
| District Name: N. Cassia Fire | | | | 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) | $445,028 |
| Up to 3% Base Budget Growth (multiply line 1 by up to 3%) | | | (2) | $13,351 |
| Enter the total amount you received for Solar Farm Tax from the immediate prior year (7/1/21 - 6/30/22) | | | (3) | |
| **New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:** | | | | |
| **2022 Value of District's Operating Property from Each Applicable County:** | | **Value** | | |
| Cassia | (4a) | | | |
| | (4b) | | | |
| | (4c) | | | |
| | (4d) | | | |
| Total 2022 Operating Property Value (total of lines 4a thru 4d): | (4) | | | |
| **2023 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:** | | **Value** | | |
| Cassia | (5a) | $1,338,602,113 | | |
| | (5b) | | | |
| | (5c) | | | |
| | (5d) | | | |
| Total 2023 Net Taxable Value & Estimated Sub-roll (total of lines 5a thru 5d): | (5) | $1,338,602,113 | | |
| **Preliminary Levy Rate for New Construction:** | | | | |
| 2023 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 4 + line 5)) | (6) | 0.000342431 | | |
| **2023 Value of District's New Construction Roll from Each Applicable County:** | | **Value** | | |
| Cassia | (7a) | $17,464,903 | | |
| | (7b) | | | |
| | (7c) | | | |
| | (7d) | | | |
| Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 7a thru 7d) | (7) | $17,464,903 | | |
| New Construction Roll Allowable Budget Increase (multiply line 6 by line 7) | | | (8) | $5,981 |
| **2023 Value of District's Annexed Property:** | | | | |
| 2023 Full Taxable Value of Annexation from Property Assessed by County | (9) | | | |
| 90% of Annexation Value Assessed by County | (10) | | | |
| Estimated Value of Annexed Operating Property (line 9 divided by line 5, then multiplied by line 4) | (11) | | | |
| 2023 annexation preliminary levy rate ((line 1 + line 2)/(line 4 + line 5 + line 11)) | (12) | 0.000342431 | | |
| Annexation allowable budget increase (multiply line 10 by line 12) | | | (13) | |
| **2023 Expiring Urban Renewal:** | | | | |
| Total expiring Urban Renewal value | (14) | | | |
| 80% of expiring Urban Renewal value | (15) | | | |
| Expiring Urban Renewal budget increase (line 6 multiplied by line 15) | | | (16) | |
| **Total Non-Exempt Allowable Budget (before P-tax Replacement and P-tax Substitute Funds deductions):** | | | | |
| Total uncapped budget growth potential (Add lines 1+2+3+8+13+16) | (17) | $464,360 | | |
| Total capped growth (max 8%) (line 1 X 1.08 + line 3 + line 16) | (18) | $480,630 | | |
| Total non-exempt budget allowed (lesser of lines 17 and 18) | | | (19) | $ 464,360 |
| **Property Tax Replacements:** | | | | |
| Enter yearly amount of the agricultural equipment replacement money | (20) | $15,014 | | |
| Enter yearly amount of the 2013 personal property replacement money | (21) | $2,774 | | |
| Enter yearly amount of the 2022 personal property replacement money | (22) | $865 | | |
| **Information below is reported in indicated columns of the 'Recovered/Recaptured Property Tax and Refund List':** | | | | |
| Enter the Solar Farm Tax reported in column 1 (7/1/22 - 6/30/23) | (23) | | | |
| Enter the recovered Homeowner's Exemption property tax reported in column 2 | (24) | | | |
| Enter the total amount reported in columns 3 and 4 of the Recovered/Recaptured Property Tax list | (25) | | | |
| Total of lines 20 thru 25 (Col. 5 of L-2 must equal this amount) | | | (26) | $18,653 |
| **Fire District Annexation (Cities Only):** | | | | |
| Not Applicable | | | (27) | |
| **Forgone Amount Section:** | | | | |
| Enter the total forgone amount reported on the 'Maximum Budget and Forgone Amount Worksheet' | (28) | | | |
| Enter the forgone amount to be recovered in your budget. This amount can't exceed what is reported on the attached resolution | | | (29) | |
| **Tort Fund Less Property Tax Replacement (Schools Only):** | | | | |
| Not Applicable | | | (30) | |
| Not Applicable | | | (31) | |
| **Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):** | | | | |
| Maximum non-exempt property tax budget including forgone amount (lines 19-26-27+29) | | | (32) | $445,707 |

# *** Proof of Publication ***

Twin Falls Times-News
132 Fairfield St W, Twin Falls, Idaho 83301

SHERRI DAVIS, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls Cou
having a general circulation therein, an
been continuously and uninterruptedly
during a period of twelve consecutive m
publication of the notice, a copy of whic
notice was published in the Times-New
60-108, Idaho Code, as amended, for:

1 Insertions

Parsons, Loveland, Shirley & Lindstror
legals
P.O. BOX 910
BURLEY ID 83318

ORDER NUMBER 141353

Sherri Davis

(Legals Clerk)

STATE OF IDAHO )
.SS
COUNTY OF TWIN FALLS )

On this 14 day of Aug in th
Notary Public, personally appeared befo
identified to me to be the person whose
instrument, and being by first duly sworn,
therein are true, and acknowledged to me
same.

Amy Wiesmore

Notary Public FOR Idaho
Residing at Twin Falls, Idaho
My Commission expires: 9-4-26

Section: Legals
Category: 50 Legal
PUBLISHED ON: 08/12/2023

AMY WIESMORE
COMMISSION NO. 20203230
NOTARY PUBLIC
STATE OF IDAHO
MY COMM. EXPIRES 09/04/2026

TOTAL AD COST: 166.81
FILED ON: 8/14/2023

NOTICE OF BUDGET HEARING
NORTH CASSIA RURAL FIRE PROTECTION DISTRICT

NOTICE IS HEREBY GIVEN that a budget hearing for the North Cassia Rural Fire District for the fiscal year 2023-2024 will be held on the 21st day of August, 2023, at 8:00 o'clock a.m. in Burley, Idaho, at the offices of Parsons, Loveland, Shirley & Lindstrom, LLP, 137 West 13th Street, Burley, Idaho.

A copy of the NORTH CASSIA RURAL FIRE PROTECTION DISTRICT budget for the 2023-2024 year may be inspected at the above-named offices in Burley, Idaho, prior to the hearing from 9:00 a.m. until 12:00 noon, and from 1:00 p.m. until 5:00 p.m., Monday through Friday.

The budget is:

| ESTIMATED EXPENSES: | |
|---|---|
| Burley Housing and Manning | $229,000.00 |
| Declo Volunteer Fire Department | 59,331.00 |
| Insurance | 4,600.00 |
| Stipend - Commissioners | 5,000.00 |
| Legal and Accounting | 15,000.00 |
| Building, Equipment & Capital Expenditures | 650,000.00 |
| Maintenance, supplies & repairs | 100,000.00 |
| Miscellaneous | 10,162.00 |
| Reserve | 537,267.00 |
| **TOTAL Estimated Expenses** | **$1,610,360.00** |
| ESTIMATED REVENUE: | |
| Property Tax Roll Levy | $445,707.00 |
| Grants | 20,000.00 |
| Property Tax Replacement | 18,653.00 |
| Est. Interest | 22,000.00 |
| 2022-2023 Carryover | 1,100,000.00 |
| Miscellaneous | 4,000.00 |
| **TOTAL Estimated Revenue** | **$1,610,360.00** |

At the hearing the Board of Commissioners will explain the budget and hear any objections thereto.

NORTH CASSIA RURAL FIRE PROTECTION DISTRICT
By: /s/
David F. Shirley
*Attorney for NCRFD*

Publish: Saturday, August 12, 2023