Instructions & Notes

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

2024 L-2 DASHBOARD

User Type: Local District or County Official?		Local District
Select District/Form Type From Drop Down Menu:		Fire
Select County From Drop Down Menu:		Fremont
Select District Name from Drop Down Menu:		Hamer Fire
Name of County or Counties This District Resides In:		
County Name:		Jefferson
Multi-County District:	YES	Fremont
More than two counties:	NO	

Percent Base Budget Growth Requested (max 3%)			**3.0%**
Total 2024 Net Taxable Value + Estimated Sub-roll:	Jefferson	$	83,439,095
(not including Operating Property)	Fremont	$	6,288,416
Enter 2024 New Construction value:	Jefferson	$	107,073
(reported by County Assessor at 90%)	Fremont	$	-
Does this district have annexation value for 2024?			No
Does this district have expiring Urban Renewal?			No
Skip these last two rows that only apply to cities/schools and continue			

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

Recovery of Forgone Amounts:	
District's Existing Forgone Balance:	$ 21,035
Will the district use its forgone balance to increase this year's budget?	NO

Non-Exempt Budget Increase Calculation Summary			
This section summarizes the allowable increases from the highest non-exempt property tax budget of the last 3 years (including replacements other than solar farm tax) (see 'L-2 worksheet' tab for calculation detail)			
Base budget increase selected (up to 3% selected above)	3.00%	$	1,067
New construction budget increase	0.12%	$	44
Effect of 8% cap on new construction & annexation increases	0.00%	$	-
Other reductions to levying authority	0.00%	$	-
Extra increase to the maximum budget from forgone amounts (Maintenance & Operations)	0.00%	$	-
Extra increase to the maximum budget from forgone amounts (Capital Projects)	0.00%	$	-
Total non-exempt budget increase	3.12%	$	1,111

2024 L-2 Worksheet				
District Name: Hamer Fire				District Type: Fire
Allowable Base Budget Calculation:				
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget & Forgone Amounts Worksheet')			**(1)**	$ 35,560
Selected Base Budget Growth (up to 3% of line 1)			**(2)**	$ 1,067
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:				
2023 Value of District's Operating Property from Each Applicable County:		**Value**		
Jefferson	**(3a)**	$ -		
Fremont	**(3b)**	$ -		
	(3c)			
	(3d)			
Total 2023 Operating Property Value (total of lines 3a thru 3d):	**(3)**	$ -		
2024 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		**Value**		
Jefferson	**(4a)**	$ 83,439,095		
Fremont	**(4b)**	$ 6,288,416		
	(4c)	$ -		
	(4d)	$ -		
Total 2024 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	**(4)**	$ 89,727,511		
Preliminary Levy Rate for New Construction:				
2024 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 3 + line 4))	**(5)**	0.000408203		
2024 Value of District's New Construction Roll from Each Applicable County:		**Value**		
Jefferson	**(6a)**	$ 107,073		
Fremont	**(6b)**	$ -		
	(6c)	$ -		
	(6d)	$ -		
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	**(6)**	$ 107,073		
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)			**(7)**	$ 44
2024 Value of District's Annexed Property:				
2024 Full Taxable Value of Annexation from Property Assessed by County	**(8)**	$ -		
90% of Annexation Value Assessed by County	**(9)**	$ -		
Estimated Value of Annexed Operating Property (line 8 divided by line 4, then multiplied by line 3)	**(10)**	$ -		
2024 annexation preliminary levy rate ((line 1 + line 2)/(line 3 + line 4 + line 10))	**(11)**	0.000408203		
Annexation allowable budget increase (multiply line 9 by line 11)			**(12)**	$ -
2024 Expiring Urban Renewal:				
Total expiring Urban Renewal value	**(13)**	$ -		
80% of expiring Urban Renewal value	**(14)**	$ -		
Expiring Urban Renewal budget increase (line 5 multiplied by line 14)			**(15)**	$ -
Total Non-Exempt Allowable Budget (before P-tax Replacement and other deductions):				

Total uncapped budget growth potential (Add lines 1+2+7+12+15)	**(16)**	$ 36,671		
Total capped growth (max 8%) (line 1 X 1.08 + line 15)	**(17)**	$ 38,405		
Total non-exempt budget allowed (lesser of lines 16 and 17)			**(18)**	$ 36,671
Property Tax Replacements:				
Yearly amount of the agricultural equipment replacement money	**(19)**	$ 5,129		
Yearly amount of the 2013 personal property replacement money	**(20)**	$ 287		
Yearly amount of the 2022 personal property replacement money	**(21)**	$ 116		
Additional revenues to be subtracted from levying authority:				
Recovered Homeowner's Exemption property tax	**(22)**	$ -		
Other reductions reported in columns 3 and 4 of the Recovered/Recaptured Property Tax list	**(23)**	$ -		
Total of lines 19 thru 23			**(24)**	$ 5,532
Solar Farm Tax:				
Solar Farm Tax received in the prior year (7/1/22 - 6/30/23)			**(25)**	$ -
Solar Farm Tax received in the current year (7/1/23 - 6/30/24)			**(26)**	$ -
Fire District Annexation (Cities Only):				
Not Applicable			**(27)**	$ -
Forgone Amounts Section:				
Total forgone amount reported on the 'Maximum Budget and Forgone Amount Worksheet'	**(28)**	$ 21,035		
Forgone amount to be recovered in your budget for Maintenance & Operations (up to 1% of line 18).	**(29)**	$ -		
Forgone amount to be recovered in your budget for Capital Projects (up to 3% of line 18).	**(30)**	$ -		
Total forgone amount to be recovered in your budget (sum of lines 29 & 30; can't exceed what is reported on the attached resolution)			**(31)**	$ -
Tort Fund Less Property Tax Replacement (Schools Only):				
Not Applicable			**(32)**	
Not Applicable			**(33)**	
Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):				
Maximum non-exempt property tax budget including forgone amount (lines 18-24+25-26-27+31)			**(34)**	$ 31,139

2024 Dollar ertification of Budget Request to Board of County Com ioners L-2
(the "L-2 Worksheet" and pplicable "Voter Approved Fund Tracker" and budget pu .cation must be attached)

District Name: Hamer Fire

Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacement Plus Solar (Line 24 + Line 26 of 'L-2 Worksheet')	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
GENERAL FUND	$36,671			$5,532	$31,139
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$36,671			$5,532	$31,139
				Maximum Allowable Non-Exempt Property Tax Amount to be Levied:	**$31,139**

Exempt Funds

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

Column Subtotal:					
Column Total:	**$36,671**			**$5,532**	**$31,139**
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				**$5,532**	

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

RESERVE the current year's forgone amount, OR

RECOVER forgone amounts (line 31 of the 'L-2 Worksheet')

I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.

I have attached the Capital Project Worksheet for additional forgone (if applicable).

Max Reserved Forgone:

Reserved Forgone:

Recovered Forgone:

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.

Rand Dixon	Rand Dixon	District Treasurer	8/21/2024
Printed Name	**Signature of District Representative**	**Title**	**Date**

Hamer Fire District 2514 E 2200 N Hamer, ID 83425	rrenna@rdhcpa.com
Contact Name and Mailing Address	**Email Address**
208-662-5440	
Phone Number (###) ###-### EXT ###	**Fax Number (###) ###-###**

*Do not include revenue allocated to urban renewal agencies

NOTICE OF PUBLIC HEARING
BUDGET FOR FISCAL YEAR 2024-2025
HAMER FIRE DISTRICT

The following is the proposed budget for the Hamer Fire District for the 2024-2025 fiscal year. A budget hearing will be held on Wednesday, August 21, 2024 at 8:00 pm at the HFD Fire Station, Hamer, Idaho 83425.

This budget, as presently determined by the Board of Fire Commissioners is now available in the office of the District Treasurer, Rand Dixon, 2514 East 2200 North, Hamer, Idaho, and will remain available for public inspection between the hours of 9:00 am to 5:00 pm, Monday through Friday.

Anyone wishing to submit agenda items for the budget hearing can do so by contacting Rand Dixon, 2514 East 2200 North, Hamer, Idaho 83425.

REVENUES:	
Local Tax Revenue	$ 36,671
	$ 36,671
EXPENDITURES:	
General Operations	$ 1,000
Fuel and Utilities	9,000
Insurance	4,000
Repairs and Supplies	11,000
Contingency	1,000
Capital Outlay	10,671
	$ 36,671