

**NAMPA FIRE PROTECTION DISTRICT
CANYON COUNTY, STATE OF IDAHO**

RESOLUTION No. 2024-10

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF NAMPA FIRE PROTECTION DISTRICT;

PROVIDING FOR RECITALS; PREPARING, APPROVING, AND ADOPTING THE BUDGET FOR THE PAYMENT OF THE EXPENSES OF THE NAMPA FIRE PROTECTION DISTRICT FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JANUARY 2025 AND ENDING ON THE 31ST DAY OF DECEMBER 2025; PROVIDING FOR THE RECOVERY OF FORGONE INCREASE IN PROPERTY TAXES AS PROVIDED IN I.C. § 63-802(1)(e)(i); and DIRECTING THE DISTRICT SECRETARY.

Section 1: Recitals

- 1.1** WHEREAS, the Commissioners of the Nampa Fire Protection District caused to be prepared a proposed budget for the fiscal year commencing on the 1st day of January, 2025 and ending on the 31st day of December, 2025 and caused the same together with a notice of public hearing to be timely published and posted as required by Idaho Code § 31-1422; and
- 1.2** WHEREAS the public hearing on the proposed budget was held on the 12th day of August, 2024 as advertised and noticed, and that hearing was continued until September 9, 2024 at 6:00 p.m.; and
- 1.3** WHEREAS, the Commissioners have determined that it is in the best interests of the residents and property lying within the Fire District and necessary to provide the level of service required for the preservation of life and property within the Fire District that the following budget be adopted; and
- 1.4** WHEREAS, the Commissioners are authorized and directed by the provisions of Idaho Code § 31-1423(1) immediately prior to the annual levy of taxes by Canyon County, to levy a tax upon all the taxable property within the boundaries of the Nampa Fire Protection District sufficient to defray the costs of equipping and maintaining the Fire District to be used for the purposes as set forth in Chapter 14 of Title 31 Idaho Code and for no other purpose; and,
- 1.5** WHEREAS, the Commissioners are required and directed by the provisions of Idaho Code § 31-1423 (1) to establish the levy entered upon the minutes of the Board of Commissioners, and it shall then be the duty of the Secretary of this Fire District to transmit to the Canyon County Auditor and the Canyon County Assessor certified copies of this resolution providing for such levy.
- 1.6** WHEREAS, pursuant to Idaho Code § 63-802(1)(e)(i) and Idaho Code § 31-1422 the District properly noticed its intent to budget an increase based on foregone taxes from previous years. Likewise, the district conducted a hearing on in conjunction with its annual budget hearing on the subject of whether to take a foregone increase, taking public testimony on the same;

NOW, THEREFORE, based upon the above and foregoing declarations, **BE IT RESOLVED** by the Board of Commissioners of the Nampa Fire Protection District, Canyon County, Idaho as follows:

Section 2: Adoption of Budget

2.1 That in compliance with the requirements of Idaho Code § 31-1422, the Nampa Fire Protection District does hereby adopt as its budget for the fiscal year commencing on the 1st day of January, 2025 and ending on the 31st day of December, 2025 and as herein shown, there is appropriated out of the money in the treasury of the Nampa Fire Protection District for the purpose of deferring the necessary expenses and liabilities of said Fire District for the fiscal year beginning on the 1st day of January, 2023 the sums of money, or so much thereof as may be necessary for the following amounts, to-wit:

**NAMPA FIRE PROTECTION DISTRICT
FY 2025 BUDGET**

Attached Hereto As Exhibit A.

2.2 **FOREGONE:** That in compliance with Idaho Code § 63-802(1)(e)(i), the Commissioners hereby adopt the Budget for FY 2025 attached hereto as **Exhibit A** which includes the recovery of forgone increase of property taxes from previous tax year 2023. The total foregone increase budgeted as attached on **Exhibit A** is \$803,720.00. The purpose for which the foregone increase is budgeted is as follows:

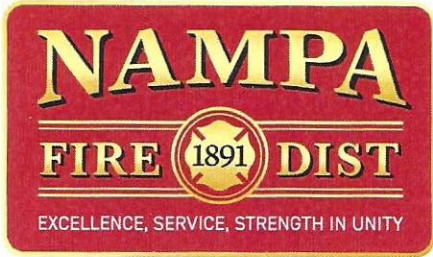
1. \$602,790 is budgeted for capital projects, specifically the purchase of fire apparatus.
2. \$200,930 is budgeted for Maintenance and Operation of existing fleet and facilities owned by the Fire District.

Section 3: Directions to the Fire District Secretary

3.1 As provided in I.C. § 31-1423 (1), and § 63-802(1)(e)(i) the Secretary is herein directed to enter this Resolution upon the minutes of the Board of Commissioners and to then transmit to the Canyon County Auditor, Clerk and the Canyon County Assessor certified copies of this Resolution providing for the property tax levy. A copy is also to be provided to the State Tax Commission.

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PASSED BY the Board of Commissioners this 9th day of September, 2024.



Cleo R. Miller
Cleo R. Miller, Commissioner

Frank Wolfkiel
Frank Wolfkiel, Commissioner/Secretary

Paul E. Jones
Paul E. Jones, Commissioner

Daniel Ryan
Daniel Ryan, Commissioner/Chairman

Nicholas Joe-Bay Chan
Nicholas Joe-Bay Chan,
Commissioner/Treasurer

ATTEST:

I certify that the above Resolution was duly adopted by the Board of Commissioners of Nampa Fire Protection District on September 9th, 2024 by the following vote:

Ayes: 5
Noes: 0
Absent: 0

By Frank Wolfkiel
Frank Wolfkiel, Secretary

Exhibit A

**NAMPA FIRE PROTECTION DISTRICT
ADOPTED FY 2025 BUDGET**

Description	Carry Over	Revenue
1010 - Checking Account	\$ 10,000	
1020 - Savings Account	\$ 10,000	
1025 - Mtn West ICS Fund	\$ 2,202,111	
LGIP Fund (Local Government Investment Pool)	\$ 438,096	
Development Impact Fees Trust Account	\$ 2,533,249	\$ 2,000,000
Schwab - Leave Liability 9593	\$ 1,832,557	
Schwab - Levy Investment 5105	\$ 1,093,120	
Schwab - Reserve Funds 6161	\$ 4,971,099	
Employee Recognition Fund (Farr Family Endowment)	\$ 34,412	
43400- Property Tax Levy		\$ 20,024,513
43400 - Foregone (1% M&O, 3% Capital Project)		\$ 803,720
48200- FEMA, SAFER Grant Revenue		\$ 1,500,000
43410- Sales Tax Refund Account		\$ 700,000
43440- Agricultural Equipment Property Replacement		\$ 25,257
43445- Personal Property Replacement		\$ 43,218
44800- Wildlife Refuge Surplus		\$ 250
44820- Tax Circuit Breaker		\$ 264,000
45000- Fire Prevention Revenue		\$ 500,000
45450- Burn Permits		\$ 16,000
45030- Cost Recovery (HazMat, Wildland, Idaho Center)		\$ 75,000
46430- Rental & Lease Revenue (CCP/CWI)		\$ 19,200
47200- Refunds and Reimbursements		\$ 12,000
47230- Interest on Accounts		\$ 250,000
47240- Miscellaneous Revenue (Confined Space/LIV)		\$ 65,000
47250- Donations		\$ 12,000
Totals	\$ 13,124,644	\$ 26,310,158
TOTAL CASH ON HAND PLUS ESTIMATED REVENUE \$ 39,434,802		
EXPENSE DESCRIPTION		
		Expenses
Salaries & Benefits		\$ 15,380,889
Medical, Health, Dental Insurance		\$ 2,018,460
Operational Expenses		\$ 3,608,186
Employee Earned Leave Liability (Restricted Fund)		\$ 1,832,557
Employee Awards and Recognition (Farr Family Endowment Fund)		\$ 34,412
Capital Expenditures		\$ 2,930,000
Capital Emergency Vehicle Life Cycle Fund		\$ 1,715,161
Capital Facilities Life Cycle Fund		\$ 1,886,145
Development Impact Fee Expenditures		\$ 4,533,249
Emergency Reserve Fund (LGIP 15% of Total Budget)		\$ 5,495,743
TOTAL ANTICIPATED EXPENSES		\$ 39,434,802