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?	County Official
Select District/Form Type From Drop Down Menu:	Ambulance
Select County From Drop Down Menu:	Jefferson
Select District Name from Drop Down Menu:	W. Jefferson Ambulance
Name of County or Counties This District Resides In:	
County Name:	Jefferson
Multi-County District: NO	

Percent Base Budget Growth Requested (max 3%)		3.0%
Total 2024 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	Jefferson	$ 288,239,940
Enter 2024 New Construction value: (reported by County Assessor at 90%)	Jefferson	$ 838,090
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:	$ -
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%	$	1,377
New construction budget increase	0.26%	$	120
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	3.26%	$	1,497

2024 L-2 Worksheet				
District Name: W. Jefferson Ambulance				District Type: Ambulance
Allowable Base Budget Calculation:				
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget & Forgone Amounts Worksheet')			(1)	$ 45,905
Selected Base Budget Growth (up to 3% of line 1)			(2)	$ 1,377
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:				
2023 Value of District's Operating Property from Each Applicable County:		**Value**		
Jefferson	(3a)	$ 42,690,285		
	(3b)			
	(3c)			
	(3d)			
Total 2023 Operating Property Value (total of lines 3a thru 3d):	(3)	$ 42,690,285		
2024 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		**Value**		
Jefferson	(4a)	$ 288,239,940		
	(4b)	$ -		
	(4c)	$ -		
	(4d)	$ -		
Total 2024 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	(4)	$ 288,239,940		
Preliminary Levy Rate for New Construction:				
2024 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 3 + line 4))	(5)	0.000142876		
2024 Value of District's New Construction Roll from Each Applicable County:		**Value**		
Jefferson	(6a)	$ 838,090		
	(6b)	$ -		
	(6c)	$ -		
	(6d)	$ -		
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	(6)	$ 838,090		
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)			(7)	$ 120
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)	0.000142876		
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)	$ 47,402		
Total capped growth (max 8%) (line 1 X 1.08 + line 15)	(17)	$ 49,577		
Total non-exempt budget allowed (lesser of lines 16 and 17)			(18)	$ 47,402
Property Tax Replacements:				
Yearly amount of the agricultural equipment replacement money	(19)	$ 3,239		
Yearly amount of the 2013 personal property replacement money	(20)	$ 396		
Yearly amount of the 2022 personal property replacement money	(21)	$ 178		
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)	$ 3,813
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)	$ -		
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)	$ 43,589

2024 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: W. Jefferson Ambulance

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	$72,832		$25,430	$3,813	$43,589
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$72,832		$25,430	$3,813	$43,589
				Maximum Allowable Non-Exempt Property Tax Amount to be Levied:	**$43,589**

Exempt Funds

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

Column Subtotal:					
Column Total:	**$72,832**		**$25,430**	**$3,813**	**$43,589**
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				**$3,813**	

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')

Max Reserved Forgone:
Reserved Forgone:
Recovered Forgone:

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).

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.

KERRIE COPE	Kerrie Cope	DISTRICT CHAIRMAN	9/23/2024
Printed Name	**Signature of District Representative**	**Title**	**Date**

WEST JEFFERSON AMBULANCE DISTRICT
PO BOX 38
TERRETON, ID 83450-0038

Contact Name and Mailing Address | **Email Address**

(208) 604-4940

Phone Number (###) ###-### EXT ### | **Fax Number (###) ###-###**

*Do not include revenue allocated to urban renewal agencies

Levy Rate Calculation Worksheet (For County Use Only)	
District's Name:	W. Jefferson Ambulance

For I.C. §63-1305 Judgments, I.C §33-802 Judgment Obligations, temporary Override/Supplemental, and School Emergency funds increment value added if first certified after 12/31/2007. For Bonds, and Plant Facility, increment value added if voter approved after 12/31/2007, or if new RAA or RAA annexation. For any existing funds, the levy may need to be computed using part of the increment value if boundary changes have occurred.

		Please enter any U/R increment			Taxable Value plus Increment		
	Less U/R Increment	U/R Increment Values					
County	(A) Net Taxable Market Value	(B) Total Net Increment Value	(C) Increment Value of Post-2007 RAAs	(D) Increment Value of Annexed Area Only	Net Value plus ALL Increment (A+B)	Net Value plus Post-2007 RAA Increment Only (A+C)	Net Value plus Annexation Increment Only (A+D)
Jefferson	$334,868,613				$334,868,613	$334,868,613	$334,868,613
Total Value:	$334,868,613				$334,868,613	$334,868,613	$334,868,613
					U/R Key Code: (1)	U/R Key Code: (2)	U/R Key Code: (3)

Levy Calculation Area					
Fund	Balance to be levied	*Select U/R Key Code from list:	Levy Rate	Maximum Levy Rate	"Over Max"
General Fund	$43,589		0.000130167	0.0004	
Subtotal	43,589		0.000130167		
Exempt Funds					
Subtotal					
Total	43,589		0.000130167		

*Leave Blank if No U/R Increment added; 1 = All increment added; 2 = Post-2007 RAA increment added; 3 = Annexation increment added.

Voter Approved Fund Tracker Attach to L-2 Form If Applicable				
District Name: W. Jefferson Ambulance				
Fund Name	**Date of Election (If current year, attach copy of Ballot)**	**1st Calendar Year Levied**	**Term of Initiative**	**Annual Amount Authorized by Voters**
Override Funds Available to All Districts				
2 Yr Override I.C. §63-802				
Permanent Override I.C.§63-802				

Plant Facilities Funds for Library, and Community College districts				
Plant Facilities (Maximum of 10 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here:				

District Bond Initiative (Voter Approved Bonds)							
Date of Election (If current year attach copy of Ballot)	**1st Calendar Year Levied**	**Term of Initiative**	**Amount Authorized by Voters**	**Prior Year P-Tax $**	**Current Year P-Tax $**	**% Change (+/- 20% Explanation Required)**	**"YES" = Explanation Required**
Current Year's Total Bond Fund (Reported on L-2 Col. 6):					$ -		

Explanation (If Required):

Attach to your L-2 form and return to your County Clerk.

NOTICE OF PUBLIC HEARING
BUDGET FOR FISCAL YEAR 2024-2025
WEST JEFFERSON AMBULANCE DISTRICT

The following is the proposed budget for the West Jefferson Ambulance District for the 2024-2025 fiscal year. A budget hearing will be held on Monday, August 12, 2024 at 7:00 pm at the Mud Lake Ambulance Building, 1068 East 1500 North, Mud Lake, Idaho.

This budget, as presently determined by the Board of Commissioners is now available in the office of the Mud Lake Ambulance Building, 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 Justin Engberson, PO Box 38, Terreton, ID 83450.

REVENUES:	
Local Tax Revenue	$ 47,402
Ambulance Fees	20,000
Miscellaneous Revenue	5,430
	$ 72,832
EXPENDITURES:	
Operations and Fuel	12,000
Repairs and Supplies	9,750
Salaries and Taxes	23,000
Training	5,000
Utilities	8,500
Insurance	7,500
Contingency	2,000
Capital Outlay	5,082
	$ 72,832