

Minutes of the Annual Budget Hearing
For
Bonneville County Fire Protection District No. 1
Fiscal Year 2026-2027

A hearing to consider the proposed annual budget of the Bonneville County Fire Protection District No. 1 (“District”) for the 2026-2027 fiscal year was held Tuesday, the 25th day of August, 2026, commencing at 12:00 p.m. at 490 Memorial Drive, Idaho Falls, Idaho 83402, Lower Level Conference Room. A copy of the proposed budget was duly posted at: 490 Memorial Drive, Idaho Falls, Idaho 83402; 2137 S Ammon Road, Ammon, ID 83406; and online at www.bcfid1.us. The proposed budget was posted for a period in excess of 10 full days prior to the hearing. In addition, a notice of hearing and copy of the proposed budget was originally published in The Post Register, a newspaper of general circulation in Bonneville County, on August 18, 2026 (copy attached as **Exhibit “A”**). A supplemental and corrected notice of hearing was subsequently published in The Post Register on August 21, 2026 (copy attached as **Exhibit “B”**). *The supplemental and corrected notice did not modify or otherwise alter the proposed budget.* A copy of the proposed budget was made available for public inspection during business hours (Monday through Friday, 8:30 a.m. to 5:00 p.m.), for a period commencing on the date of posting and continuing to the date of hearing.

The meeting was called to order by commission chairperson, Derik Nielsen (via telephone), after determining that a quorum of commissioners was present. The following were present: Commissioners Derik Nielsen (via phone), Tyler Gebbs, John Taylor, and David H. Long. Commissioner Dana Kirkham was absent. Also present were the following: District Operations Officer Richard Fowler, District Accountant Beth Lange, District Legal Counsel Abigail French, Legal Intern William Kress, and District Fire Chief Jonathon Molbert. No members of the public were present or attended the public hearing.

- 1) Brief discussion regarding the annual budget was held.
- 2) Brief discussion regarding the intention to recover and budget **\$189,676.00** in previously forgone property tax authority, consisting of \$47,419.00 in maintenance and operations, with the remaining amount of \$142,257.00 to be used for capital projects, specifically for the construction, expansion, renovation, or replacement of District facilities, including the acquisition of land, and other site improvements

AND/OR the purchase of apparatus or equipment having a useful life of ten (10) years or more.

Following discussion and upon motions duly made and seconded the following resolutions were unanimously adopted:

(A) That the board of commissioners adopted a separate resolution certifying the recovery and budgeting of \$189,676.00 in previously forgone property tax authority for fiscal year 2026-2027, including \$47,419.00 for maintenance and operations and \$142,257.00 for capital purposes, as more particularly set forth in said resolution, a copy of which is attached hereto as **Exhibit “C”**.

(B) That the annual budget for the fiscal year 2026-2027 as stated in the attached **Exhibit “A”** and **Exhibit “B”** be approved; and,

(C) In accordance with Idaho Code, Section 31-1423 (1) the board of commissioners acts to levy a tax upon all taxable property within the boundaries of the Fire District sufficient to defray the cost of equipping and maintaining the Fire District as is required by the annual budget for fiscal year 2026-2027.

There being no further business the meeting was adjourned at 12:06 p.m.



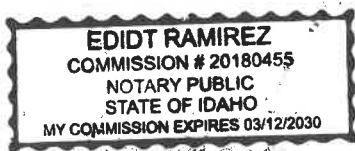
Abigail F. French, Assistant Secretary
Bonneville County Fire Protection District #1

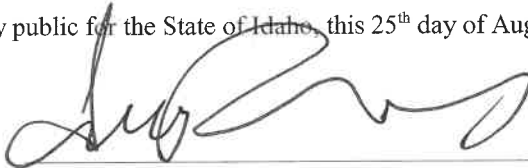
CERTIFICATION OF LEVY

The undersigned, being the duly appointed assistant secretary and legal counsel for the Bonneville County Fire Protection District # 1 ("Fire District"), hereby certifies that the foregoing minutes of the Fire District annual budget hearing are true and correct and that the adopted budget and resolution to levy tax were lawfully adopted at a duly convened meeting of the Fire District held, Tuesday, August 25, 2026.


Abigail F. French, Assistant Secretary & Legal Counsel
Bonneville County Fire Protection District # 1

SUBSCRIBED AND SWORN, before me, a notary public for the State of Idaho, this 25th day of August, 2026, at Idaho Falls, Bonneville, Idaho.




Notary Public
Residing at: *Idaho Falls, ID 83402*
My commission expires: *3-12-2030*



PROOF OF PUBLICATION Post Register

State of Idaho
County of Bonneville

I, Collins Crapo, first being duly sworn, depose and say: That I am the Processing Clerk employed by Adams Publishing Group of the Rockies LLC, publishers of The Post Register, a newspaper of general circulation, published 4 days, Tuesday, Wednesday, Friday and Saturday, at Idaho Falls, Idaho.

That the notice, of which a copy is hereto attached and made a part of this affidavit, was published in said Post Register and on IdahoPublicNotices.com for 1 day(s), first publication having been made on 08/18/2026 last publication having been made on 08/18/2026, and that the said notice was published in the regular and entire issue of said paper on the respective dates of publication, and that such notice was published in the newspaper and not in a supplement.



Collins Crapo
Idaho Falls, ID

attached jurat

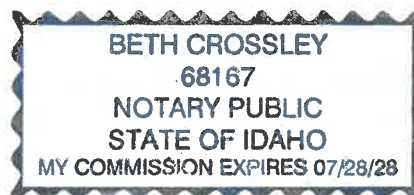
STATE OF IDAHO

ss.

COUNTY OF BONNEVILLE

On this 18th day of August, 2026 before me, the undersigned, a Notary public for said state, personally appeared Collins Crapo, Processing Clerk employed by Adams Publishing Group of the Rockies LLC, publishers of The Post Register, a newspaper of general circulation, known or identified to me to be the person(s) whose name(s) is/are subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he/she/they executed the same,

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.





Beth Crossley
Notary Public for APG of the Rockies
Residing: Idaho Falls, Idaho
Commission expires: 7/28/2028



NOTICE OF BUDGET HEARING
Bonneville County Fire Protection District No. 1
Fiscal Year 2026-27
Tuesday, August 25, 2026

A public hearing to consider the proposed annual budget of the Bonneville County Fire Protection District No. 1 ("Fire District") for the 2026-2027 fiscal year will be held Tuesday, the 25th day of August, 2026 commencing at 12:00 p.m. at 490 Memorial Drive, Idaho Falls, Idaho 83402, Lower Level Conference Room No 8. A copy of the attached proposed budget is available for public inspection during business hours (Monday through Friday, 8:30 a.m. to 5:00 p.m.) at the above address. All interested parties are invited to attend.

Anyone desiring an accommodation due to disability in order to access the budget documents or participate in the public hearing is requested to contact Abigail French at (208) 522-3001 at least 48 hours prior to the public hearing.

The Commissioners will take up the following agenda during the meeting:

1. Call to Order and Roll Call by Chairman Derik Nielsen.
2. Review and Discussion Regarding the Proposed Amended Budget for Fiscal Year 2026-2027.
3. Public Comment Regarding the Proposed Budget for Fiscal Year 2026-2027.
4. Further Discussion and Possible Action to Approve and Adopt the Proposed Amended Budget for Fiscal Year 2026-2027 and Levy a Tax Upon Taxable Property Within the Fire District Pursuant to Idaho Code Section 3 1-1 423.

Possible Action: Approve and Adopt the Proposed Amended Budget for Fiscal Year 2026-2027 and Levy a Tax Upon Taxable Property Within the Fire District Pursuant to Idaho Code Section 31-1423.

5. Adjournment.

/s/

Abigail F. French
Assistant Secretary

Bonneville County Fire Protection District #1

SEE ATTACHMENT

Bonneville County Fire
Protection District #1
Proposed Budget for Year Ended 9/30/2027



**BONNEVILLE COUNTY
FIRE DISTRICT #1**

Budgeted 2026-2027	
Revenues	
Taxes limited to 3% increase	4,661,527
Forgone Funds Recovered	189,676
Unexpended Capital Reserve	800,000
Contract fire revenue	700,000
Interest on investments (estimated)	300,000
Property Tax Replacement	80,387
Miscellaneous - not fees collected by Ammon	40,000
Grants Received	75,000
	6,846,590
Expenditures	
Advertising and Public Relations	12,000
Audit/Feasibility Study	70,000
Vehicle and travel	60,000
Vehicle and Travel-Wildland Expense	65,000
Building and Grounds Maintenance	20,000
Equipment Maintenance	70,000
Capital Outlay	950,000
Commissioner's Expense (includes pr taxes, inc. PERSI)	81,000
Computer Support and Equipment	45,000
Property insurance	40,000
Training and Safety	30,000
Training and Safety-Grant Expense	75,000
Workers Compensation Insurance	107,000
Dues and Subscriptions	5,000
Legal	100,000
Accounting	63,000
Supplies and Miscellaneous	125,797
Utilities	30,000
Employee Payroll Retirement Benefits	2,615,000
Employee Payroll Retirement, Benefits-Wildland Expense	410,000
City of Idaho Falls Contract	1,872,793
Total	6,846,590
Excess (Deficit)	-
Proposed payment to the City of Idaho Falls for the year ended 9-30-2027	
October 10, 2026	468,198
January 10, 2027	468,198
April 10, 2027	468,198
July 10, 2027	468,198
TOTAL	1,872,793
Proposed Budget:	
General Fund (3%)	4,661,527
New Construction	153,632
Less: Property Tax Replacement	(80,632)
Annexation	
Urban Renewal	
Maximum non-exempt property tax budget	4,661,527

Published: August 18th, 2026 (PR10915-771061)



PROOF OF PUBLICATION Post Register

State of Idaho
County of Bonneville

I, Collins Crapo, first being duly sworn, depose and say: That I am the Processing Clerk employed by Adams Publishing Group of the Rockies LLC, publishers of The Post Register, a newspaper of general circulation, published 4 days, Tuesday, Wednesday, Friday and Saturday, at Idaho Falls, Idaho.

That the notice, of which a copy is hereto attached and made a part of this affidavit, was published in said Post Register and on IdahoPublicNotices.com for 1 day(s), first publication having been made on 08/21/2026 last publication having been made on 08/21/2026, and that the said notice was published in the regular and entire issue of said paper on the respective dates of publication, and that such notice was published in the newspaper and not in a supplement.



Collins Crapo
Idaho Falls, ID

_____ attached jurat _____

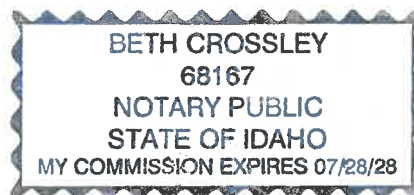
STATE OF IDAHO

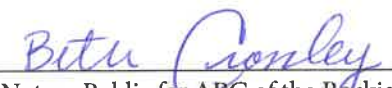
ss.

COUNTY OF BONNEVILLE

On this 21st day of August, 2026 before me, the undersigned, a Notary public for said state, personally appeared Collins Crapo, Processing Clerk employed by Adams Publishing Group of the Rockies LLC, publishers of The Post Register, a newspaper of general circulation, known or identified to me to be the person(s) whose name(s) is/are subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he/she/they executed the same,

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.





Notary Public for APG of the Rockies
Residing: Idaho Falls, Idaho
Commission expires: 7/28/2028



**SUPPLEMENTAL AND CORRECTED NOTICE OF BUDGET HEARING AND
NOTICE OF INTENT TO RECOVER FORGONE PROPERTY TAX AUTHORITY
Bonneville County Fire Protection District No. 1
Fiscal Year 2026-2027
Tuesday, August 25, 2025**

Bonneville County Fire Protection District No. 1 ("Fire District") issues this Supplemental and Corrected Notice for the limited purposes of: (1) correcting a typographical error in the previously published and posted notice, which inadvertently referred to an "amended budget" when no amended budget is being proposed; and (2) providing express notice of the District's intent to recover the previously forgone property tax authority pursuant to Idaho Code Section 63-802. **The proposed budget previously posted, published, and made available for review has not been amended or revised.**

A public hearing to consider the proposed annual budget 2026-2027, as well as the Fire District's proposed recovery and budgeting of previously forgone property tax authority will be held Tuesday, the 25th day of August, 2026 commencing at 12:00 p.m. at 490 Memorial Drive, Idaho Falls, Idaho 83402, Lower Level Conference Room No B.

A copy of the attached proposed budget is available for public inspection during business hours (Monday through Friday, 8:30 a.m. to 5:00 p.m.) at the above address. All interested parties are invited to attend and provide comment regarding the proposed budget and the proposed recovery and budgeting of forgone property tax authority.

NOTICE IS FURTHER GIVEN that the Fire District intends to recover and budget \$189,676.00 in previously forgone property tax authority pursuant to Idaho Code Section 63-802 for the following purposes:

1. **Maintenance and Operations:** \$47,419.00 to be budgeted for maintenance and operations; and
2. **Capital Projects:** \$142,257.00 to be budgeted for qualifying capital projects of the Fire District, specifically for the construction, expansion, renovation, or replacement of Fire District facilities, including the acquisition of land and other site improvements AND/OR the purchase of Fire District apparatus or equipment having a useful life of ten (10) years or more as authorized by Idaho Code Section 63-802(1)(e).

Anyone desiring an accommodation due to disability in order to access the budget documents or participate in the public hearing is requested to contact Abigail French at (208) 522-3001 at least 48 hours prior to the public hearing.

The Commissioners will take up the following agenda during the meeting:

1. Call to Order and Roll Call by Chairman Derik Nielsen.
2. Review and Discussion Regarding the Proposed Budget for Fiscal Year 2026-2027.
3. Review and Discussion Regarding Possible Action Regarding Recovery of Previously Forgone Property Tax Authority.
4. Public Hearing Comment Regarding the Proposed Budget for Fiscal Year 2026-2027 and Possible Action Regarding Recovery of Previously Forgone Property Tax Authority.
Receive public testimony and comment regarding the proposed budget and recovery and budgeting of forgone property tax authority.
5. Further Discussion and Possible Action Regarding Recovery of Previously Forgone Property Tax Authority, Consisting of \$47,419.00 for maintenance and operations and \$ 142,257.00 for qualifying capital projects.
Possible Action: Consider and adopt a resolution authorizing and certifying recovery and budgeting of \$189,676.00 in previously forgone property tax authority pursuant to Idaho Code Section 63-802(1)(e), consisting of \$47,419.00 for maintenance and operations and \$142,257.00 for one or more of the following capital projects: (a) for the costs associated with the acquisition, construction, expansion, renovation, or replacement of a Fire District fire station and related land and site improvements; or (b) the acquisition of a new Fire District fire apparatus having a useful life of ten (10) years or more.
6. Further Discussion and Possible Action to Approve and Adopt the Proposed Budget for Fiscal Year 2026-2027 and Levy a Tax Upon Taxable Property Within the Fire District Pursuant to Idaho Code Section 31-1-1423.
- Possible Action: Approve and Adopt the Proposed Budget for Fiscal Year 2026-2027 and Levy a Tax Upon Taxable Property Within the Fire District Pursuant to Idaho Code Section 31-1423.**
7. Adjournment.

/s/

Abigail F. French
Assistant Secretary

Bonneville County Fire Protection District #1

SEE ATTACHMENT

Bonneville County Fire
Protection District #1
Proposed Budget for Year Ended 9/30/2027



**BONNEVILLE COUNTY
FIRE DISTRICT #1**

	Budgeted 2026-2027
Revenues	
Taxes-limited to 3% increase	4,661,527
Forgone Funds Recovered	189,676
Unexpended Capital Reserve	800,000
Contract fire revenue	700,000
Interest on investments (estimated)	300,000
Property Tax Replacement	80,387
Miscellaneous - not fees collected by Ammon	40,000
Grants Received	75,000
	6,846,590
Expenditures	
Advertising and Public Relations	12,000
Audit/Feasibility Study	70,000
Vehicle and travel	60,000
Vehicle and Travel-Wildland Expense	65,000
Building and Grounds Maintenance	20,000
Equipment Maintenance	70,000
Capital Outlay	950,000
Commissioner's Expense(includes pr taxes, wc, PERS)	81,000
Computer Support and Equipment	45,000
Property Insurance	40,000
Training and Safety	30,000
Training and Safety-Grant Expense	75,000
Workmens Compensation Insurance	107,000
Dues and Subscriptions	5,000
Legal	100,000
Accounting	83,000
Supplies and Miscellaneous	125,797
Utilities	30,000
Employee Payroll Retirement Benefits	2,615,000
Employee Payroll Retirement Benefits-Wildland Expense	410,000
City of Idaho Falls Contract	1,872,783
Total	6,846,590
Excess (Deficit)	
Proposed payment to the City of Idaho Falls for the year ended 9-30-2027	
	October 10, 2026 468,198
	January 10, 2027 468,198
	April 10, 2027 468,198
	July 10, 2027 468,198
	TOTAL 1,872,783

Proposed Budget:

General Fund (3%)		4,588,882
New Construction	PY	153,122
Less: Property Tax Replacement	PY	(80,337)
Annexation		
Urban Renewal		
Maximum non-exempt property tax budget		4,661,527

Published: August 21st, 2026 (PR10915-771385)

**Bonneville County Fire Protection District No. 1. ("BCFD1")
2026-2027 Budget- Recovering Forgone**

WHEREAS, BCFD1 intends to include \$189,676.00 of its available forgone amount in the budget for fiscal year 2026-2027, and

WHEREAS, BCFD1 requires the additional revenue for the following:

- 1) \$47,419.00 for maintenance and operations; and
- 2) \$142,257.00 for capital projects, specifically for the construction, expansion, renovation, or replacement of BCFD1 facilities, including the acquisition of land and other site improvements AND/OR the purchase of BCFD1 apparatus or equipment having a useful life of ten (10) years or more as authorized by Idaho Code Section 63-802(1)(e).

WHEREAS, BCFD1 has met the notice and hearing requirements in Idaho Code Section 63-802, on recovering the forgone amount,

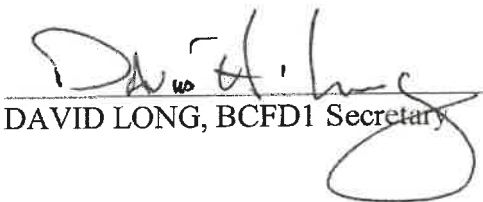
NOW THEREFORE BE IT RESOLVED, by the majority vote taken by the BCFD1 commissioners that the above-stated amount is to be included in the property tax levied during the fiscal year.

DATED this 25th day of August, 2026.

DERIK NIELSEN, BCFD1 Chairman:


Derik Nielsen (Aug 25, 2026 15:04:52 MDT)

ATTEST:


DAVID LONG, BCFD1 Secretary

*Note on Forgone Calculation:

The amount of forgone available to recover is shown on the Dashboard tab of L-2 form. Idaho Code Section 63-802(d) allows for the recovery of 1% of the budget for operating expenses and 3% for Capital Projects. The 1% will be added to the base for future years, but the 3% will not be.

