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, 2026

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 of 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 31-1423.

   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.

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

Revenues	Budgeted 2026-2027
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 - net 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, 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
Workmens 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%)		4,588,882
New Construction	PY	153,032
Less: Property Tax Replacement	PY	(80,387)
Annexation		
Urban Renewal		
Maximum non-exempt property tax budget		4,661,527