



Garden Valley Fire Protection District Board of Commissioners objective statement explaining the purpose and effect of its November 4, 2025, permanent override ballot measure, including the cost per \$100,000 of taxable assessed value based on reasonable estimates prepared in good faith;

The Garden Valley Fire Protection Board is proposing a \$475,000 permanent levy increase. This levy would increase property taxes in the taxing District by \$39.55 per \$100,000 of assessed value.

The proposed levy override will fund:

- The continuation of the District providing EMS services.
- Hiring 2 full time and 2 Part time combination EMS/Fire staff
- Retention of current staff with improved competitive wages
- Retain and grow the paid-on call program.

Learn more by reading the information provided below and we encourage everyone to vote on November 4th, 2025.

Legal Information

Thank you for taking the time to learn about Garden Valley Fire Protection District (Fire and EMS services) and the levy you will see on the November 4th, 2025, ballot.

I.C. § 34-914 Statement: The purpose of this tax increase is to meet current and future demand for services by hiring EMS, Fire Fighter and support staff, equipping and maintaining operations, repairing existing ambulances and vehicles, and to generally defray the cost of providing emergency medical services, commencing with the Fiscal year 2027 Budget that begins on October 1, 2026. The date of the election is November 4th, 2025. The dollar amount estimated to be collected each year of the levy is \$475,000. The estimated annual cost to the taxpayer will be \$39.55 per \$100,000 of taxable assessed value per year, based on current conditions.

The Plan to Fund Emergency Medical Services and Fire Protection for Garden Valley.

- **The Plan**
- **Why does this levy matter?**
- **What does it fund?**
- **Schedule**
- **FAQ's**

The Plan

Garden Valley Fire Protection has long prioritized responsible budgeting and the efficient use of taxpayer dollars. As a rapidly growing rural community in Idaho, we've worked to keep pace with the needs of our expanding community while maintaining a conservative fiscal approach. However, rising costs and the need for consistent qualified staff is putting pressure on the Districts limited budget.

To address these challenges, GVFPD will place a permanent levy on the November 4, 2025, election ballot. If approved by the voters, this levy would generate \$475,000 in revenue annually beginning with the Fiscal year 2027 Budget that begins on October 1, 2026. Based on current conditions, the average single-family homeowner would pay approximately \$39.55 per \$100,000 of assessed value per year.

Election Day is November 4, 2025

Official ballot language:

Voters will see this language on their ballots for the November 4, 2025, election:

Shall the Board of Commissioners of the Garden Valley Fire Protection District be authorized and empowered to increase its budget for a permanent tax levy pursuant to Idaho Code § 63-802 (1)(h) in the amount of \$475,000 (Four hundred seventy-five thousand dollars) to defray personnel costs associated with funding the addition of part and full-time licensed EMS staff for the Garden Valley Fire Protection District, commencing with the fiscal year 2027, and to establish said amount the same as the base amount for all subsequent fiscal years for the same purpose described herein as authorized by law.

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IN FAVOR OF authorizing the levy not to exceed the sum of \$475,000 beyond the amount authorized by the Idaho Code Section 63-802 (1)(a) commencing the Fiscal Year 2026-2027 and establishing the same as a base amount for all subsequent fiscal years as authorized by law.

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AGAINST authorizing the levy not to exceed the sum of \$475,000 beyond the amount authorized by the Idaho Code Section 63-802 (1) (a) commencing the Fiscal Year 2026-2027 and establishing the same as a base amount for all subsequent fiscal years as authorized by law.

The levy will be used to:

(1) Hire 2 full time and 2 Part time combination Fire/EMS staff

2) Retention of current staff with improved competitive wages for paid on-call staffing.

Why does this levy matter?

As Garden Valley continues to grow, so too does the demand on our Fire and EMS services and the impact on the Districts currently limited budget. This levy would provide critical ongoing funding to help sustain EMS services to serve our residents.

This levy would allow the District to add critical new permanent Firefighter/EMT's and improve our current Paid on Call program. The Paid on Call program has proven successful by guaranteeing we have minimum adequate staffing levels and has allowed the District to reduce its average response time from nearly 30 minutes 3 years ago

to an average of 12-15 minutes in 2025. With this program, the addition of adding two part-time and two full-time Firefighter/EMT's is a key step toward meeting current needs and our long-term goal of achieving four-person crews 24/7/365 to enhance the safety of staff and the community.

The levy would also provide salary support to help retain current staff and provide a more competitive living wage.

How will the levy be spent?

The levy will be used to:

- Hiring 2 full time and 2 Part time combination EMS/Fire staff
- Retention of current staff with improved competitive wages
- Retain and grow the paid-on call program.

The date of the election is November 4, 2025. *The District will collect \$475,000 additional from the levy, beyond any amount otherwise allowed by law, beginning with the fiscal year commencing on January 1, 2026, which amount will be added to the annual budget for the purposes of Idaho Code section § 63-802 (1)(h) and continue each fiscal year thereafter.*

The estimated average annual cost to the taxpayer will be a tax of \$39.55 per \$100,000 of taxable assessed value, per year, based on current conditions.

Key Dates

Commissioner's Meetings:

- **August 12, 2025** – Commissioners Meeting; Commissioners *decision and vote in the affirmative to place the levy on the ballot.*
- **September 12, 2025** – Commissioners Meeting; Commissioners *have levy questions on Agenda for public to attend and ask questions.*

Town Hall Q&A's

- Dates TBD

Next Steps:

- **November 4, 2025** - November Election Day

Stay informed by visiting this page and watch for announcements about upcoming public information sessions and resources.

FAQ

Would the levy need to be renewed?

The proposed levy is a permanent levy that will provide ongoing funding for the Garden Valley Fire Protection District. Unlike a temporary levy, the permanent levy will continue year after year without re-approval, unless it is repealed or modified by another vote of the people.

What is the percentage needed to pass?

In Idaho, a Two-thirds (2/3) or 66.67% supermajority of voters are required to pass a levy of this nature.

What is the maximum by State Law a Fire District can Levy?

The maximum amount a Fire District can Levy by Idaho State Code is twenty-four hundredths' percent (.24%) to defray the cost of equipping and maintaining the district operations. This means that the State allows us to collect up to \$240 for every \$100,000 of your property's assessed value. Currently, however, we collect just \$29.43 for every \$100,000 of your property's assessed value, just 12% of that maximum. Our levy rate is low because it reduces as property assessments in our district have rapidly risen. In addition, Idaho statute imposes a 3% annual budget cap on taxing districts.

How much will this levy override cost me?

The district currently levies a tax of \$29.43 per \$100,000 of taxable assessed property value, per year based on current conditions (total 2025 net taxable value in the district). Thus, if the proposed levy is approved, the tax per \$100,000 of taxable assessed property value is expected to increase by \$39.55 per year.

How can someone provide feedback or ask questions?

Anyone with questions can attend a public meeting or submit questions to the Commissioners for consideration by email to levyquestions@gvfdidaho.com.

What would the levy fund exactly?

- Hiring 2 full time and 2 Part time combination EMS/Fire staff
- Retention of current staff with improved competitive wages
- Retain and grow the paid-on call program.

This levy would allow the District to add critical permanent new EMS/Fire staff and improve our current Paid on Call program. A program that has proven successful by guaranteeing the District has minimum adequate staffing levels and has allowed the District to reduce its average response time from nearly 30 minutes 3 years ago to an average of 12-15 minutes in 2025. With this program, the addition of adding two part-time and two full-time Firefighter/EMT's is a key step toward meeting current needs and our long-term goal of achieving four-person crews 24/7/365 to enhance the safety of staff and the community.

How many Full and Part time staff does Garden Valley Fire Protection District have currently?

The District has 2 Full time Employees (The Fire Chief and a Fire Captain) and one part time Administrative person, all other personnel can sign up for shifts and earn a shift pay stipend (Paid On call).

How does Garden Valley Fire Protection Districts proposed levy compare with other Fire and EMS districts?

The proposed levy rate is a similar per 100K rate that was approved by voters in both Valley County and East Boise County for EMS only services in 2024.

What EMS services does Garden Valley Fire Protection District provide?

Our EMS services are integral to our operations. We provide life support and pre-hospital care to individuals experiencing medical emergencies. Our EMTs are trained to handle a variety of medical situations and also hold advanced optional modules for a higher level of care and ensure timely transport to healthcare facilities.

What is the cost of operating an Ambulance on an annual basis?

Published budgets by other districts have allocated more than \$1,000,000 per ambulance annually, for staffing alone.

How are Garden Valley EMS services currently Funded?

While the District funds basic Fire and EMS operations through the current Tax revenue. Any additional EMS Funding comes from insurance payments for expenses like transporting people by ambulance. The challenge with that funding formula is that about 70% of our patients are on Medicare and Medicaid, which requires us to write off a sizable chunk of the bill. Additionally, those with no insurance will often not have the means or desire to pay for services.

What is the plan if this Levy does not pass?

Idaho fire districts face a challenging landscape when it comes to providing Emergency Medical Services (EMS). The state of Idaho does not currently classify EMS as an essential government service, which means there is no state mandate for its funding.

This means fire districts that currently provide EMS in Idaho could potentially cease to provide these services if they choose to do so. While this is not the route the Garden Valley Fire Protection District wants to take, it may be forced to do so if the current Levy and available budget remain the same.