

Rule 803

- L-2 submitted to each county must be signed
 - Please submit the Excel doc with the signed version
 - County must have the signed version, STC will receive the Excel spreadsheet for efficient review
- Unless otherwise provided for in Idaho Code, budget requests for the property tax funded portions of the budget cannot exceed the amount published in the notice of budget hearing, if a budget hearing notice is required
- Subtract all replacement monies on the L-2 worksheet



Let's Look at the L-2 Workbook Together



Exempt Funds
(Bonds, Overrides, & Judgment Funds)

63-1305 Judgments	\$12,345				\$12,345
Column Subtotal:	\$12,345				\$12,345
Column Total:	\$578,090			\$3,147	\$574,943

Expected Totals (for balancing purposes, values from 'L-2 Worksheet') **\$3,147**

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 20 + line 21 of the 'L-2 Worksheet')

Max Reserved Forgone:
Reserved Forgone:
Recovered Forgone:
Initials:

I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.

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.

Printed Name	Signature of District Representative	Title	Date
Contact Name and Mailing Address		Email Address	
Phone Number (###) ###-### EXT ###		Fax Number (###) ###-###	

*Do not include revenue allocated to urban renewal agencies

What to Submit?

- 2025 Dollar Certification of Budget Request to Board of County Commissioners L-2 (Signed)
- Budget hearing publication
- Voter-approved fund tracker
- If new voter-approved fund:
 - Canvass of votes
 - Ballot language
- Also submit:
 - Excel L-2 file (greatly expedites review & approval)

2025 L-2 DASHBOARD

User Type: Taxing District Rep or County Clerk	Taxing District Rep
Select County From Drop Down Menu:	Power
Select District Type From Drop Down Menu:	City
Select District Name From Drop Down Menu:	City of Pocatello
Name of County or Counties This District Resides In:	
County Name:	Power
Multi-County District:	YES Bannock
More than two counties:	NO

Percent Base Budget Growth Requested (max 3%)		3.00%
Total 2025 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	Power	\$ 10,562,791
	Bannock	\$ 5,037,962,648
Enter 2025 New Construction value: (reported by County Assessor at 90%)	Power	\$ -
	Bannock	\$ 43,361,134
Does this district have annexation value for 2025?		Yes
Enter the value of the annexed area: (reported by County Assessor at 100%)	Power	\$ 5,678,910
	Bannock	\$ -
Does this district have expiring Urban Renewal?		No
Was this city annexed into a fire district this year?		No

"Recovered/Recaptured Property Tax and Refund List" form data	
Did this district receive Solar Farm Tax? (Column 1 of "Recovered/Recaptured Property Tax and Refund List")	No
Did this district receive income from recovered homeowner's exemptions? (Column 2 of the "Recovered/Recaptured Property Tax and Refund List")	No
Does the "Recovered/Recaptured Property Tax and Refund List" form have any amounts in column 3 for this district? (Recaptured QJE)	No
Does the "Recovered/Recaptured Property Tax and Refund List" form have any amounts in column 4 for this district? (Other reductions)	No

Recovery of Forgone Amounts:

District's Existing Forgone Balance:	\$ 5,423,464
Will the district use its forgone balance to increase this year's budget?	Yes
Max Forgone Allowed to Recover for Maintenance & Operations (up to 1%):	\$ 356,990
Enter Amount of Forgone to be Recovered for Maintenance & Operations:	\$ 350,000
Max Forgone Allowed to Recover for Capital Projects (up to 3%):	\$ 1,070,971
Enter Amount of Forgone to be Recovered for Capital Projects:	\$ 1,050,000
Please complete and submit a resolution to recover forgone	

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 but not solar farm tax) (see 'L-2 worksheet' tab for calculation detail)		
Base budget increase selected (up to 3% selected above)	3.00%	\$ 1,030,063
New construction budget increase	0.87%	\$ 298,371
Annexation budget increase	0.10%	\$ 35,169
Effect of 8% cap on new construction & annexation increases	0.00%	\$ -
Other reductions to levying authority	0.00%	\$ -
Budget reduction if city annexed into fire district	0.00%	\$ -
Extra increase to the maximum budget from forgone amounts (Maintenance & Operations)	0.98%	\$ 350,000
Extra increase to the maximum budget from forgone amounts (Capital Projects)	2.94%	\$ 1,050,000
Total non-exempt budget increase	8.05%	\$ 2,763,603

NEW!



Previous Three Years' Property Tax Budget Data			
District Name: Example			
Amounts from 'Maximum Budget & Forgone Amounts Worksheet':	2022	2023	2024
Non-exempt property tax levy amount	\$ 31,988,263	\$ 32,512,581	\$ 33,882,583
Agricultural Equipment Replacement Money (+)	\$ 1,884	\$ 1,884	\$ 1,884
2013 Personal Property Replacement Money (+)	\$ 351,527	\$ 351,527	\$ 351,527
2022 Personal Property Replacement Money (+)	\$ -	\$ 99,431	\$ 99,431
Recovered Homeowner's Exemptions (+)	\$ -	\$ -	\$ -
Other Reductions (+)	\$ -	\$ -	\$ -
Solar Farm Tax Revenue (not added until line 22 after all growth calculations)	\$ -	\$ -	\$ -
Forgone Recovered for Capital Projects (-)	\$ -	\$ -	\$ -
TOTAL Non-Exempt Property Tax Budget (including replacements but not including solar farm tax revenue or forgone amounts recovered for capital projects):	\$ 32,341,674	\$ 32,965,423	\$ 34,335,425

2025 L-2 Worksheet		
District Name: Example		District Type: City
Allowable Base Budget Calculation:		
Highest of the Last 3 years Non-Exempt P-Tax Budget + P-Tax Replacements (from the 'Maximum Budget & Forgone Amounts Worksheet' and highlighted in the table above)	(1)	\$ 34,335,425
Selected Base Budget Growth Entered on the Dashboard = 3% (cannot exceed 3% of line 1)	(2)	\$ 1,030,063



2025 L-2 Worksheet		
District Name: Example		District Type: City
Allowable Base Budget Calculation:		
Highest of the Last 3 years Non-Exempt P-Tax Budget + P-Tax Replacements (from the 'Maximum Budget & Forgone Amounts Worksheet' and highlighted in the table above)	(1)	\$ 34,335,425
Selected Base Budget Growth Entered on the Dashboard = 3% (cannot exceed 3% of line 1)	(2)	\$ 1,030,063
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:		
2024 Value of District's Operating Property from Each Applicable County:		
Power	(3a)	\$ 360,128
Bannock	(3b)	\$ 90,647,349
	(3c)	
	(3d)	
Total 2024 Operating Property Value (total of lines 3a thru 3d):	(3)	\$ 91,007,477
2025 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		
Power	(4a)	\$ 10,562,791
Bannock	(4b)	\$ 5,037,962,648
	(4c)	\$ -
	(4d)	\$ -
Total 2025 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	(4)	\$ 5,048,525,439
Preliminary Levy Rate for New Construction:		
2025 New Construction Preliminary Levy Rate ((line 1 + line 2) / (line 3 + line 4)) = (\$35,365,488 / \$5,139,532,916)	(5)	0.006881070
2025 Value of District's New Construction Roll from Each Applicable County:		
Power	(6a)	\$ -
Bannock	(6b)	\$ 43,361,134
	(6c)	\$ -
	(6d)	\$ -
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	(6)	\$ 43,361,134
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)	(7)	\$ 298,371
2025 Value of District's Annexed Property:		
2025 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)	\$ -
2025 annexation preliminary levy rate ((line 1 + line 2)/(line 3 + line 4 + line 10))	(11)	0.006881070
Annexation allowable budget increase (multiply line 9 by line 11)	(12)	\$ -



2025 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)	\$ -
8% Cap on Allowable Non-Exempt Budget Increases (Except Expiring Urban Renewal):			
Total uncapped budget growth potential (Add lines 1+2+7+12+15)	(16)	\$ 35,663,859	
Total capped growth (max 8%) (line 1 X 1.08 + line 15)	(17)	\$ 37,082,259	
Non-exempt budget after growth calculations and 8% cap (lesser of lines 16 and 17)	(18)	\$ 35,663,859	
Previously Forgone Increases & Previous Solar Farm Tax:			
Total accrued forgone balance (from the 'Maximum Budget and Forgone Amount Worksheet')	(19)	\$ 5,423,464	
Forgone amount to be recovered in this year's budget for Maintenance & Operations (up to 1% of line 19).	(20)	\$ -	
Forgone amount to be recovered in this year's budget for Capital Projects (up to 3% of line 19).	(21)	\$ -	
Solar Farm Tax received in the highest budget of the last 3 years (added in after all growth calculations)	(22)	\$ -	
Maximum non-exempt property tax budget before subtractions (line 18 plus lines 20 thru 22)	(23)	\$ 35,663,859	
Property Tax Replacements:			
Yearly amount of the agricultural equipment replacement money	(24)	\$ 1,884	
Yearly amount of the 2013 personal property replacement money	(25)	\$ 351,527	
Yearly amount of the 2022 personal property replacement money	(26)	\$ 101,671	
Recovered Homeowner's Exemption property tax	(27)		
Recaptured QIE	(28)		
Total Property Tax Replacements (Add lines 24 thru 28)	(29)	\$ 455,082	
Other Subtractions from Levying Authority:			
Other reductions reported in column 4 of the Recovered/Recaptured Property Tax list	(30)		
Solar Farm Tax received in the current year (7/1/24 - 6/30/25)	(31)		
Total additional revenues to be subtracted from levying authority (Add lines 30 & 31):	(32)	\$ -	
Fire District Annexation (Cities Only):			
If annexed by a fire district, the amount spent on fire services in the prior year is to be subtracted here	(33)	\$ -	
For School Districts Only:			
	(34)		
	(35)		
Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):			
Maximum non-exempt property tax budget including forgone amount (lines 23 - 29 - 32 - 33)	(36)	\$ 35,208,777	



2025 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:		Example			
Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacements and Other Subtractions (Line 29 + Line 32 of 'L-2 Worksheet')	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
M&O	\$565,745			\$3,147	\$562,598
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	\$565,745			\$3,147	\$562,598
Maximum Allowable Non-Exempt Property Tax Amount to be Levied:					\$563,998
Exempt Funds					
(Bonds, Overrides, & Judgment Funds)					
63-1305 Judgments	\$12,345				\$12,345
Column Subtotal:	\$12,345				\$12,345
Column Total:	\$578,090			\$3,147	\$574,943
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				\$3,147	
I, the undersigned, attest that a public hearing was held and a resolution was adopted to:				Max Reserved Forgone:	\$1,400
RESERVE the current year's forgone amount, OR				Reserved Forgone:	
RECOVER forgone amounts (line 20 + line 21 of the 'L-2 Worksheet')				Recovered Forgone:	
I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.				Initials:	

