

**2019 Dollar Certification of Budget Request to Board of County Commissioners L-2  
County Only**

**(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)**

District or Taxing Unit's Name:

| Fund  | Total Approved Budget* | Cash Forward Balance | Other revenue <u>NOT</u> shown in<br>Column 5 | Property Tax Replacement From<br>Line 17 of L-2 Worksheet | Balance to be levied<br>Col. 2 minus (Cols. 3+4+ 5) |
|---|------------------------|----------------------|---|---|---|
| 1   | 2                      | 3                    | 4   | 5   | 6   |
|   |                        |                      |   |   |   |
|   |                        |                      |   |   |   |
|   |                        |                      |   |   |   |
|   |                        |                      |   |   |   |
|   |                        |                      |   |   |   |
|   |                        |                      |   |   |   |
|   |                        |                      |   |   |   |
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|   |                        |                      |   |   |   |
|   |                        |                      |   |   |   |
|   |                        |                      |   |   |   |
| <b>I.C. §40-801(1)(a)</b>   |                        |                      |   |   |   |
| A proportionate share of the property tax portion of this fund is shared with each city within your district.   |                        |                      |   |   |   |
| <b>I.C. §40-801(1)(b)</b>   |                        |                      |   |   |   |
| This fund is not shared with the cities within your district.   |                        |                      |   |   |   |
| <b>Column Total:</b>  | -                      | -                    | -   | -   | -   |
| <b>If the budget includes any forgone amount, complete this section:</b><br>I, the undersigned, attest that this district held a public hearing and approved the attached resolution that indicates that up to \$_____ of available forgone increase is authorized to be levied and the specific purpose for which this amount is being budgeted. This amount can not exceed the lesser of the amount shown in the resolution or line 20 of the L-2 worksheet.<br>I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.<br>To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law. |                        |                      |   |   |   |
| <b>Signature of District Representative</b>   |                        |                      | <b>Title:</b>                                 |   | <b>Date:</b>  |
|   |                        |                      |   |   |   |
| <b>Please print above: Contact Name and Mailing Address</b>   |                        |                      |   | <b>Email Address:</b>                                     |   |
| <b>Phone Number:</b>  | (         )            |                      |   | <b>Fax Number:</b> (         )                            |   |

\* = Do not include revenue allocated to urban renewal agencies.

**Levy Rate Calculation Worksheet**

**For County Use Only**

District's Name: \_\_\_\_\_

**DO NOT ENTER IN SHADED AREAS:**

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.

| <b>Market Value Area:</b> |                                     | <b>Please enter any U/R increment</b> |                                    |   | <b>Taxable Value plus Increment</b>       |  |   |
|---------------------------|-------------------------------------|---------------------------------------|------------------------------------|---|---|--|---|
| <b>County</b>             | <b>Less U/R Increment</b>           | <b>U/R Increment Values</b>           |                                    |   | <b>Net Value plus ALL Increment (A+B)</b> | <b>Net Value plus Partial Increment Only (A+C)</b> | <b>Net Value plus Annexation Increment Only</b> |
|                           | <b>(A) Net Taxable Market Value</b> | <b>(B) Total Net Increment Value</b>  | <b>(C) Partial Increment Value</b> | <b>(D) Increment Value of Annexed Area Only</b> |   |  |   |
| County Value              |                                     |                                       |                                    |   | 0   | 0  | 0   |
|                           |                                     |                                       |                                    |   | 0   | 0  | 0   |
| County R/B Value          |                                     |                                       |                                    |   | 0   | 0  | 0   |
|                           |                                     |                                       |                                    |   | 0   | 0  | 0   |
|                           |                                     | <b>U/R Key Code:</b>                  |                                    | <b>U/R Key Code</b>                             | <b>(1)</b>                                | <b>(2)</b>   | <b>(3)</b>                                      |

Leave Blank if NO U/R Increment added.

- 1 = All increment added.
- 2 = Partial increment added.
- 3 = Annexation increment added.

**Levy Calculation Area**

| <b>Fund</b>        | <b>Balance to be levied</b> | <b>U/R Key Code</b> | <b>Levy Rate</b>  | <b>Enter the fund's maximum levy rate below</b> | <b>Maximum Levy Limit Testing Area</b> |
|--------------------|-----------------------------|---------------------|-------------------|---|--|
|                    |                             |                     |                   | <b>Maximum Levy Rate</b>                        | <b>"Over Max"</b>                      |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
|                    |                             |                     |                   |   |  |
| I.C. §40-801(1)(a) |                             |                     |                   |   |  |
| I.C. §40-801(1)(b) |                             |                     |                   |   |  |
| <b>Totals:</b>     | <b>0</b>                    |                     | <b>0.00000000</b> |   |  |

**2019 County L-2 Worksheet (must be attached to the L-2 form)**

**District Name:**

**Computation of allowable 3% budget increase:**

|   |            |  |   |
|---|------------|--|---|
| *Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Forgone Amount Worksheet." | <b>(1)</b> |  |   |
| Multiply line 1 by 3%.  | <b>(2)</b> |  | - |
| Enter the amount you received for Solar Farm Tax from the immediate prior year.   | <b>(3)</b> |  |   |

**County New Construction allowable budget increases:**

|   |            |  |   |
|---|------------|--|---|
| Enter the County's 2019 new construction roll value.                          | <b>(4)</b> |  |   |
| Enter the County's (less Road and Bridge) 2018 approved non-exempt levy rate. | <b>(5)</b> |  |   |
| New construction roll allowable budget increase (multiply line 4 by line 5)   | <b>(6)</b> |  | - |

**County Road and Bridge Fund(s) new construction allowable budget increases:**

|   |            |  |   |
|---|------------|--|---|
| Enter the County's Road and Bridge 2019 new construction roll value.        | <b>(7)</b> |  |   |
| Enter the County's Road and Bridge 2018 approved non-exempt levy rate.      | <b>(8)</b> |  |   |
| New construction roll allowable budget increase (multiply line 7 by line 8) | <b>(9)</b> |  | - |

**Total Non-Exempt Allowable Budget (before P-tax Replacement and P-tax Substitute Funds deductions):**

|                            |  |  |             |   |
|----------------------------|--|--|-------------|---|
| <b>Add lines 1+2+3+6+9</b> |  |  | <b>(10)</b> | - |
|----------------------------|--|--|-------------|---|

**Property Tax Replacement:**

|  |             |  |  |
|--|-------------|--|--|
| Enter yearly amount of the agricultural equipment replacement money. | <b>(11)</b> |  |  |
| Enter yearly amount of the personal property replacement money.      | <b>(12)</b> |  |  |

**Information below is reported in indicated columns of the "Recovered/Recaptured Property Tax and Refund List":**

|  |             |  |             |   |
|--|-------------|--|-------------|---|
| Enter the Solar Farm Tax reported in column 1.                                       | <b>(13)</b> |  |             |   |
| Enter the Homeowner's Exemption Recovered amount reported in column 2.               | <b>(14)</b> |  |             |   |
| Enter the total amount reported in column 3.   | <b>(15)</b> |  |             |   |
| Enter the total amount reported in columns 4, 5, and 6.                              | <b>(16)</b> |  |             |   |
| <b>Enter the total of lines 11 thru 16: (Must match col. 5 budget total of L-2).</b> |             |  | <b>(17)</b> | - |

**Forgone Amount Section: Please complete this section even if you don't plan on using or disclaiming your forgone amount.**

|   |             |  |             |
|---|-------------|--|-------------|
| Enter the total forgone amount reported on the "Maximum Budget and Forgone Amount Worksheet."                           | <b>(18)</b> |  |             |
| Enter any disclaimed forgone amount. This amount can't exceed what is reported on the resolution.                       | <b>(19)</b> |  |             |
| Enter the forgone amount included in your budget. This amount can't exceed what is reported on the attached resolution. |             |  | <b>(20)</b> |

**Maximum Allowable Non-exempt Property Tax, Including Forgone Amount, That Can Be Levied:**

|  |  |  |             |   |
|--|--|--|-------------|---|
| Maximum non-exempt property tax budget including forgone amount. Line 10 minus 17 plus 20. |  |  | <b>(21)</b> | - |
|--|--|--|-------------|---|

\* = The reported amount excludes the I.C.§ 63-1305 refund.

**Voter Approved Fund Tracker  
Attach to L-2 Form If Applicable**

District Name:

| <b>Fund</b>                                      | <b>Date of Election<br/>(If current year<br/>attach copy of<br/>Ballot)</b> | <b>Term of<br/>Initiative</b> | <b>Annual Amount<br/>Authorized by<br/>Voters</b> | <b>1st Calendar Year<br/>Levied</b> |
|--|---|-------------------------------|---|-------------------------------------|
| <b>Override Funds Available to All Districts</b> |   |                               |   |                                     |
| 2 Yr Override I.C. §63-802                       |   |                               |   |                                     |
| Permanent Override I.C. §63-802                  |   |                               |   |                                     |

| <b>District Bond Fund(s) (refer to district code for specifics)</b> |                               |                                 |                                |  |  |   |
|---|-------------------------------|---------------------------------|--------------------------------|--|--|---|
|   | <b>Bond Election<br/>Date</b> | <b>Bond Expiration<br/>Date</b> | <b>Prior Year<br/>P-Tax \$</b> | <b>Current Year<br/>P-Tax Reported<br/>on L-2 Col. 6</b> | <b>% Change (+/-<br/>20% Explanation<br/>Required)</b> | <b>"Yes" =<br/>Explanation<br/>Required</b> |
| Bond (1)  |                               |                                 |                                |  |  |   |
| Bond (2)  |                               |                                 |                                |  |  |   |
| Bond (3)  |                               |                                 |                                |  |  |   |
| Bond (4)  |                               |                                 |                                |  |  |   |

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

Modified 5/7/2015

| District Name | What was the initiative for?<br>(temp. override, bond etc) | Total Count of Votes |         |       | Percent  |
|---------------|--|----------------------|---------|-------|----------|
|               |  | For                  | Against | Total | In Favor |
|               |  |                      |         |       |          |
|               |  |                      |         |       |          |
|               |  |                      |         |       |          |
|               |  |                      |         |       |          |
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|               |  |                      |         |       |          |