

Instructions & Notes

Enter values or select text in the fields that are this color:

Fields that turn red are above their cap or conflict with another field:

Incorrect values

If prompted: click "Enable Editing" or "Enable Content" on Excel Workbook

2025 L-2 DASHBOARD

User Type: Taxing District Rep or County Clerk

Taxing District Rep

Select County From Drop Down Menu:

Bonner

Select District Type From Drop Down Menu:

City

Select District Name From Drop Down Menu:

City of Sandpoint

Name of County or Counties This District Resides In:

County Name:

Bonner

Multi-County District: NO

Percent Base Budget Growth Requested (max 3%)

3.00%

Total 2025 Net Taxable Value + Estimated Sub-roll:
(not including Operating Property)

Bonner

\$ 2,034,864,300

Enter 2025 New Construction value:

Bonner

\$ 32,067,486

(reported by County Assessor at 90%)

Does this district have annexation value for 2025?

No

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 QIE)	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:	\$ 348,476
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%):	\$ 53,902
Enter Amount of Forgone to be Recovered for Maintenance & Operations:	\$ 53,902
Max Forgone Allowed to Recover for Capital Projects (up to 3%):	\$ 161,707
Enter Amount of Forgone to be Recovered for Capital Projects:	
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%	\$ 154,582
New construction budget increase	1.61%	\$ 82,919
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)	1.00%	\$ 53,902
Extra increase to the maximum budget from forgone amounts (Capital Projects)	0.00%	\$ -
Total non-exempt budget increase	5.66%	\$ 291,403

Previous Three Years' Property Tax Budget Data			
District Name: City of Sandpoint			
Amounts from 'Maximum Budget & Forgone Amounts Worksheet':	2022	2023	2024
Non-exempt property tax budget	\$ 4,731,831	\$ 4,794,719	\$ 5,052,867
Agricultural Equipment Replacement Money (+)	\$ 2,408	\$ 2,408	\$ 2,408
2013 Personal Property Replacement Money (+)	\$ 88,958	\$ 88,958	\$ 88,958
2022 Personal Property Replacement Money (+)	\$ -	\$ 8,508	\$ 8,508
Recovered Homeowner's Exemptions (+)	\$ 1,440	\$ -	\$ -
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):	\$ 4,824,637	\$ 4,894,593	\$ 5,152,741

2025 L-2 Worksheet				
District Name: City of Sandpoint			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)	\$	5,152,741	
Selected Base Budget Growth Entered on the Dashboard = 3% (cannot exceed 3% of line 1)	(2)	\$	154,582	
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:				
2024 Value of District's Operating Property from Each Applicable County:	Value			
Bonner	(3a)	\$	17,640,516	
	(3b)			
	(3c)			
	(3d)			
Total 2024 Operating Property Value (total of lines 3a thru 3d):	(3)	\$	17,640,516	
2025 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:	Value			
Bonner	(4a)	\$	2,034,864,300	
	(4b)	\$	-	
	(4c)	\$	-	
	(4d)	\$	-	
Total 2025 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	(4)	\$	2,034,864,300	
Preliminary Levy Rate for New Construction:				
2025 New Construction Preliminary Levy Rate ((line 1 + line 2) / (line 3 + line 4)) = (\$5,307,323 / \$2,052,504,816)	(5)		0.002585779	
2025 Value of District's New Construction Roll from Each Applicable County:	Value			
Bonner	(6a)	\$	32,067,486	
	(6b)	\$	-	
	(6c)	\$	-	
	(6d)	\$	-	
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	(6)	\$	32,067,486	
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)	(7)	\$	82,919	

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)	0.002585779		
Annexation allowable budget increase (multiply line 9 by line 11)	(12)	\$ -		
2025 Expiring Urban Renewal:				
Expiring Urban Renewal Increment Value to be Reduced to 80%	(13a)	\$ -		
Expiring Urban Renewal Increment Value to be Reduced to 90%	(13b)	\$ -		
Total Expiring Urban Renewal Increment Value after Reductions	(14)	\$ -		
	(15)			
Expiring Urban Renewal budget increase (line 5 multiplied by line 14, plus line 15)	(16)	\$ -		
8% Cap on Allowable Non-Exempt Budget Increases (Except Expiring Urban Renewal):				
Total uncapped budget growth potential (Add lines 1+2+7+12+16)	(17)	\$ 5,390,242		
Total capped growth (max 8%) (line 1 X 1.08 + line 16)	(18)	\$ 5,564,960		
Non-exempt budget after growth calculations and 8% cap (lesser of lines 17 and 18)	(19)	\$ 5,390,242		
Previously Forgone Increases & Previous Solar Farm Tax:				
Total accrued forgone balance (from the 'Maximum Budget and Forgone Amount Worksheet')		\$ 348,476		
Forgone amount to be recovered in this year's budget for Maintenance & Operations (up to 1% of line 19)	(20)	\$ 53,902		
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 19 plus lines 20 thru 22)	(23)	\$ 5,444,144		
Property Tax Replacements:				
Yearly amount of the agricultural equipment replacement money	(24)	\$ 2,408		
Yearly amount of the 2013 personal property replacement money	(25)	\$ 88,958		
Yearly amount of the 2022 personal property replacement money	(26)	\$ 9,573		
Recovered Homeowner's Exemption property tax	(27)			
Recaptured QIE	(28)			
Total Property Tax Replacements (Add lines 24 thru 28)	(29)	\$ 100,939		
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)	\$ 5,343,205		

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:		City of Sandpoint			
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
General Fund	\$21,817,387	\$2,617,809	\$13,995,878	\$100,939	\$5,102,761
Recreation Fund	\$481,096	\$2,252	\$238,400		\$240,444
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	\$22,298,483	\$2,620,061	\$14,234,278	\$100,939	\$5,343,205
Maximum Allowable Non-Exempt Property Tax Amount to be Levied:					\$5,343,205
Exempt Funds (Bonds, Overrides, & Judgment Funds)					
All Exempt Funds	\$27,629,182	\$11,002,539	\$16,626,643		
Column Subtotal:	\$27,629,182	\$11,002,539	\$16,626,643		
Column Total:	\$49,927,665	\$13,622,600	\$30,860,921	\$100,939	\$5,343,205
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				\$100,939	
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:	\$53,902
I have attached the adopted and signed resolution indicating the amount of forgone to be recovered.				Initials:	SL
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	
Sarah Lynds - Finance Director 1123 Lake Street Sandpoint, ID 83864			slynds@sandpointidaho.gov		
Contact Name and Mailing Address			Email Address		
208-263-3557			N/A		
Phone Number (###) ###-#### EXT ###			Fax Number (###) ###-####		

*Do not include revenue allocated to urban renewal agencies