2026 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 Moscow

Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacements and Other Subtractions (Line 34 + Line 37 of 'L-2 Worksheet'")	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
General Fund	$21,302,316	$291,756	$12,443,389	$167,767	$8,399,404
All Other Funds: Non Tax	$128,639,838	$73,841,682	$54,798,156		
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$149,942,154	$74,133,438	$67,241,545	$167,767	$8,399,404
				Maximum Allowable Non-Exempt Property Tax Amount to be Levied:	**$8,399,404**

Exempt Funds

(Bonds, Overrides, & Judgment Funds)

GO Bond & Interest	$1,062,270		$16,070		$1,046,200
Column Subtotal:	$1,062,270		$16,070		$1,046,200
Column Total:	**$151,004,424**	**$74,133,438**	**$67,257,615**	**$167,767**	**$9,445,604**
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				**$167,767**	

I, the undersigned, attest that a public hearing was held and a resolution was adopted to:	**Max Reserved Forgone:**	
RESERVE the current year's forgone amount, OR	**Reserved Forgone:**	
RECOVER forgone amounts (line 24 + line 25 of the 'L-2 Worksheet')	**Recovered Forgone:**	$15,141
I have attached the adopted and signed resolution indicating the amount of forgone to be recovered.	**Initials:**	

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.

Hailey Lewis		Mayor	
Printed Name	**Signature of District Representative**	**Title**	**Date**

Bill Belknap PO Box 9203, 206 E 3rd St Moscow, ID 83843	bbelknap@ci.moscow.id.us
Contact Name and Mailing Address	**Email Address**
(208) 883-7011	(208) 883-7018
Phone Number (###) ###-### EXT ###	**Fax Number (###) ###-###**

*Do not include revenue allocated to urban renewal agencies

Previous Three Years' Property Tax Budget Data			
District Name: City of Moscow			
Amounts from 'Maximum Budget & Forgone Amounts Worksheet':	**2023**	**2024**	**2025**
Non-exempt property tax budget	$ 7,164,883	$ 7,568,502	$ 8,004,842
Agricultural Equipment Replacement Money (+)	$ 376	$ 376	$ 376
2013 Personal Property Replacement Money (+)	$ 89,765	$ 89,765	$ 89,765
2022 Personal Property Replacement Money (+)	$ 22,024	$ 22,024	$ 24,401
Recovered Homeowner's Exemptions (+)	$ 5,222	$ 3,202	$ -
Other Reductions (+)	$ -	$ -	$ -
Solar Farm Tax Revenue (not added until line 26 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):	$ 7,282,270	$ 7,683,869	$ 8,119,384

2026 L-2 Worksheet

District Name: City of Moscow				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)**	$ 8,119,384
Selected Base Budget Growth Entered on the Dashboard = 3% (cannot exceed 3% of line 1)			**(2)**	$ 243,582
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:				
2025 Value of District's Operating Property from Each Applicable County:		**Value**		
Latah	**(3a)**	$ 14,961,289		
	(3b)			
	(3c)			
	(3d)			
Total 2025 Operating Property Value (total of lines 3a thru 3d):	**(3)**	$ 14,961,289		
2026 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		**Value**		
Latah	**(4a)**	$ 2,693,605,136		
	(4b)			
	(4c)			
	(4d)			
Total 2026 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	**(4)**	$ 2,693,605,136		
Preliminary Levy Rate for New Construction:				
2026 New Construction Preliminary Levy Rate ((line 1 + line 2) / (line 3 + line 4)) = ($8,362,966 / $2,708,566,425)	**(5)**	0.003087599		
2026 Value of District's New Construction Roll from Each Applicable County:		**Value**		
Latah	**(6a)**	$ 61,233,393		
	(6b)	$ -		
	(6c)	$ -		
	(6d)	$ -		
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	**(6)**	$ 61,233,393		
Allowable Budget Increase for New Construction Roll (multiply line 5 by line 6)			**(7)**	$ 189,064
2026 Value of District's Annexed Property Subject to the 8% Cap:				
2026 Full Taxable Value of Annexation Assessed by County	**(8)**	$ -		
90% of Annexation Value in line 8	**(9)**	$ -		
Estimated Value of 2025 Annexed Operating Property (line 8 divided by line 4, then multiplied by line 3)	**(10)**	$ -		
2026 annexation preliminary levy rate ((line 1 + line 2)/(line 3 + line 4 + line 10))	**(11)**	0.003087599		
Allowable Budget Increase for Annexations Subject to 8% Cap (multiply line 9 by line 11)			**(12)**	$ -
8% Cap on Allowable Non-Exempt Budget Increases (Except Expiring Urban Renewal):				
Total of Budget Increases Listed Above (line 2 + line 7 + line 12)	**(13)**	$ 432,646		
Max 8% Cap on Budget Increases Listed Above (line 1 * 8%)	**(14)**	$ 649,551		
8% Cap Adjustment for Non-Exempt Budget (line 14 minus line 13 or zero, whichever is smaller)			**(15)**	

2026 L-2 Worksheet

2026 Expiring Urban Renewal:				
Expiring Urban Renewal Increment Value to be Reduced to 80%	**(16)**	$ -		
Expiring Urban Renewal Increment Value to be Reduced to 90%	**(17)**	$ -		
Total Expiring Urban Renewal Increment Value after Reductions (line 16 * 80%) + (line 17 * 90%)	**(18)**	$ -		
Allowable Budget Increase for Expiring Urban Renewal (line 18 multiplied by line 5)			**(19)**	$ -
	(20)	$ -		
	(21)	$ -		
			(22)	$ -
Total Non-Exempt Property Tax Budget After Increases Calculated Above (line 1 + line 2 + line 7 + line 12 + line 15 + line 19 + line 22)			**(23)**	$ 8,552,030
Previously Forgone Increases & Previous Solar Farm Tax:				
Total accrued forgone balance (from the 'Maximum Budget and Forgone Amount Worksheet')		$ 15,141		
Forgone amount to be recovered in this year's budget for Maintenance & Operations (up to 1% of line 23)	**(24)**	$ 15,141		
Forgone amount to be recovered in this year's budget for Capital Projects (up to 3% of line 23)	**(25)**	$ -		
Solar Farm Tax received in the highest budget of the last 3 years (added back in after all growth calculations)	**(26)**	$ -		
Maximum Non-Exempt Property Tax Budget After All Allowable Increases and Before Subtractions (line 23 + lines 24 thru 26)			**(27)**	**$ 8,567,171**
Property Tax Replacements:				
Yearly amount of the agricultural equipment replacement money	**(28)**	$ 376		
Yearly amount of the 2013 personal property replacement money	**(29)**	$ 89,765		
Yearly amount of the 2022 personal property replacement money	**(30)**	$ 24,401		
Estimated tax for the current tax year from rate-regulated electric & gas companies	**(31)**	$ 53,225		
Recovered Homeowner's Exemption property tax	**(32)**			
Recaptured QIE	**(33)**			
Total Property Tax Replacements (Add lines 28 thru 33)			**(34)**	$ 167,767
Other Subtractions from Levying Authority:				
Other reductions reported in column 4 of the Recovered/Recaptured Property Tax list	**(35)**			
Solar Farm Tax received in the current year (7/1/25 - 6/30/26)	**(36)**			
Total additional revenues to be subtracted from levying authority (Add lines 35 & 36)			**(37)**	$ -
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			**(38)**	$ -
For School Districts Only:				
			(39)	
			(40)	
Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):				
Maximum non-exempt property tax budget including forgone amount (lines 27 - 34 - 37 - 38)			**(41)**	$ 8,399,404

2026 Voter Approved Fund Tracker Attach to L-2 Form If Applicable				
District Name: City of Moscow				
Fund Name	**Date of Election (If current year, attach copy of Ballot)**	**1st Calendar Year Levied**	**Term of Initiative**	**Annual Amount Authorized by Voters**
Override Funds Available to All Districts				
2 Yr Override I.C. §63-802				
Permanent Override I.C.§63-802				
Plant Facilities Funds for Library, and Community College districts				
Plant Facilities (Maximum of 10 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here:				

District Bond Initiative (Voter Approved Bonds)							
Date of Election (If current year attach copy of Ballot)	**1st Calendar Year Levied**	**Term of Initiative**	**Amount Authorized by Voters**	**Prior Year P-Tax $**	**Current Year P-Tax $**	**% Change (+/- 20% Explanation Required)**	**"YES" = Explanation Required**
5/21/2019	2020	10 years	$9,640,000	$1,047,000	$1,046,200	0.000%	
Current Year's Total Bond Fund (Reported on L-2 Col. 6):					$ 1,046,200		

Explanation (If Required):

Did this district levy for a bond in 2025 (prior year) that has now expired?	

If applicable, please fill out this page and return to your County Clerk with the L-2 form.