

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

2026 L-2 DASHBOARD	
User Type: Taxing District Rep or County Clerk	Taxing District Rep
Select County From Drop Down Menu:	Madison
Select District Type From Drop Down Menu:	City
Select District Name From Drop Down Menu:	City of Sugar City
Is this district currently compliant with the local government registry of the Idaho State Controller's Office? - If not compliant, property tax budget increases are not allowed	Yes
Name of County or Counties This District Resides In:	
County Name:	Madison
Multi-County District:	NO

Percent Base Budget Growth Requested (max 3%)		0.00%
Total 2026 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	Madison	\$ 266,465,003
Enter 2026 New Construction value: (reported by County Assessor at 90%)	Madison	\$ 17,516,427

Rate-Regulated Electric & Gas Utility Taxes (kWh/therms tax)		
Enter the estimated revenues to be received by this district for tax year 2026 for kWh/therms tax from rate-regulated electric & gas utility companies:	\$	1,567

Recovery of Forgone Amounts:		
District's Existing Forgone Balance:	\$	32,929
Will the district use its forgone balance to increase this year's budget?	No	

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)	0.00%	\$	-
New construction budget increase	6.52%	\$	16,964
Effect of 8% cap on new construction & annexation increases	0.00%	\$	-
Effect of changing kWh/therms tax revenue	-0.60%	\$	(1,567)
Other reductions to levying authority	0.00%	\$	-
Budget reduction if city annexed into fire district	0.00%	\$	-

Total non-exempt budget increase		5.92%	\$	15,397
Budget increases disallowed for non-compliance with SCO		0.00%	\$	-

Previous Three Years' Property Tax Budget Data

District Name: City of Sugar City					
Amounts from 'Maximum Budget & Forgone Amounts Worksheet':					
Non-exempt property tax budget	\$	225,855	\$	238,650	\$ 257,840
Agricultural Equipment Replacement Money (+)	\$	-	\$	-	\$ -
2013 Personal Property Replacement Money (+)	\$	1,601	\$	1,601	\$ 1,601
2022 Personal Property Replacement Money (+)	\$	556	\$	556	\$ 631
Recovered Homeowner's Exemptions (+)	\$	-	\$	-	\$ -
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):	\$	228,012	\$	240,807	\$ 260,072

2026 L-2 Worksheet

District Name: City of Sugar City					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)	\$ 260,072
Selected Base Budget Growth Entered on the Dashboard = 0% (cannot exceed 3% of line 1)				(2)	\$ -
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:					
2025 Value of District's Operating Property from Each Applicable County:					
Madison			Value		
	(3a)	\$	2,076,330		
	(3b)				
	(3c)				
	(3d)				
	(3)	\$	2,076,330		
Total 2025 Operating Property Value (total of lines 3a thru 3d):			Value		
2026 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:					
Madison	(4a)	\$	266,465,003		
	(4b)				
	(4c)				
	(4d)				
	(4)	\$	266,465,003		
Total 2026 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):					
Preliminary Levy Rate for New Construction:					
2026 New Construction Preliminary Levy Rate ((line 1 + line 2) / (line 3 + line 4)) = (\$260,072 / \$268,541,333)	(5)		0.000968462		
2026 Value of District's New Construction Roll from Each Applicable County:					
Madison			Value		
	(6a)	\$	17,516,427		
	(6b)				
	(6c)				
	(6d)				
	(6)	\$	17,516,427		
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)				(7)	\$ 16,964
Allowable Budget Increase for New Construction Roll (multiply line 5 by line 6)					
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)		0.000968462		
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)	\$	16,964		
Max 8% Cap on Budget Increases Listed Above (line 1 + 8%)	(14)	\$	20,806		
8% Cap Adjustment for Non-Exempt Budget (line 14 minus line 13 or zero, whichever is smaller)				(15)	\$0
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)	\$	-			
Total Non-Exempt Property Tax Budget After Increases Calculated Above (line 1 + line 2 + line 7 + line 12 + line 15 + line 19 + line 22)	(22)	\$		(23)	\$	277,036
Previously Forgone Increases & Previous Solar Farm Tax:						
Total accrued forgone balance (from the 'Maximum Budget and Forgone Amount Worksheet')		\$	32,929			
Forgone amount to be recovered in this year's budget for Maintenance & Operations (up to 1% of line 23)	(24)	\$	-			
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)	\$				277,036
Property Tax Replacements:						
Yearly amount of the agricultural equipment replacement money	(28)	\$	-			
Yearly amount of the 2013 personal property replacement money	(29)	\$	1,601			
Yearly amount of the 2022 personal property replacement money	(30)	\$	631			
Estimated tax for the current tax year from rate-regulated electric & gas companies	(31)	\$	1,567			
Recovered Homeowner's Exemption property tax	(32)					
Recaptured QIE	(33)					
Total Property Tax Replacements (Add lines 28 thru 33)	(34)	\$				3,799
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)		\$0			
	(40)		\$0			
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)	\$				273,237

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 Sugar City

[illegible]

Column Total:	\$2,015,794	\$238,000	\$1,500,758	\$3,799	\$273,237
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				\$3,799	
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 24 + line 25 of the 'L-2 Worksheet')					
I intend to submit a resolution to reserve this year's forgone amount to the STC by 12/31/2026.					
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.					
Steve Adams			Mayor		
Printed Name	Signature of District Representative	Title	Date		
	Wendy McLaughlin P. O. Box 46 Sugar City, ID 83448		wendy@sugarcityidaho.gov		
Contact Name and Mailing Address	Email Address				
	208-356-7561				
Phone Number (###) ###-### EXT ###	Fax Number (###) ###-###				

* Do not include revenue allocated to urban renewal agencies

2026 Levy Rate Calculation Worksheet
(For County Use Only)

City of Sugar City

District's Name:

This page for County Clerk's Office use only. User type can be changed on the Dashboard tab.

Some funds may not generate revenue for Urban Renewal (see below).

County	Net Taxable Market Value Less U/R Increment	Total Net Increment Value	Increment Value of Post-2007 RAAs or Annexations	Funds for this type of district that should NOT generate revenue for Urban Renewal RAAs include:
Madison	\$5,148,802,632	\$15,022,790		- Temporary Overrides - Bonds passed after 2007 - Bonds passed before 2008 & RAA created/modified after 2007 - I.C. §63-1305 Judgments
Total Value:	\$5,148,802,632	\$15,022,790	\$0	

[illegible]

*Leave blank if the fund should generate revenue for all Urban Renewal, add increment value for all RAAs that should NOT get revenue from the specific fund.

2026 Voter Approved Fund Tracker Attach to L-2 Form If Applicable						
District Name:		City of Sugar City				
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% Explan- ation Required)	"YES" = Explanation Required
11/7/2017	2021	20	\$3,700,000	\$257,840	\$288,305	12.000%	
				Current Year's Total Bond Fund (Reported on L-2 Col. 6):		\$ 288,305	

Explanation (If Required):

Did this district levy for a bond in 2025 (prior year) that has now expired?	No
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