NOTIFICATION OF BUDGET HEARING
(Due in County Clerk's Office on or before April 30, 2024)

Pursuant to Idaho Code 63-802(A) NOTICE OF BUDGET HEARING. (1) Not later than April 30th of each year, each taxing district shall set and notify the county clerk of the date and location set for the budget hearing of the district. If no budget hearing is required by law, the county clerk shall be so notified.

PLEASE PRINT

Melrose Cemetery District
Taxing District Name

Date of Hearing

Time of Hearing

Location of Hearing

Address, City, State Zip

Bruce Watson
Contact Name

Job Title of Contact Person

brucewats@cpcinternet.com
Email Address of Contact Person

208-486-7561
Phone Number

☒ **No Notification of a budget hearing will be given** (see below).

Bruce D Watson — Signature
& Commissioner — Title
4-17-2024 — Date

Please return the completed form to the following address:

Patty O. Weeks
Nez Perce County Clerk
PO Box 896
Lewiston, ID 83501
Phone # 208-799-3024 Fax # 208-799-3070

Thank You.

Cemetery Districts: Idaho Code 27-125. Adoption of budget – Hearing. – A board shall adopt a budget and any board with a proposed budget in excess of thirty-five hundred dollars ($3,500) shall cause a public hearing to be held upon such budget prior to certifying a tax levy.

Official Record of Election Information for: *Melrose Cemetery District*
Cemetery District
Nez Perce

District Address:
27437 Melrose Rd
Peck, ID 83545

Phone Number: (208) 827-1705

Email Address: brucewats@cpcinternet.com

District Election Official: Bruce Watson

Date of Next Election: November 4, 2025

Current Election Officials:

Name	Position	Term	Election	Sub District	County
Dalla Knowlton	Commissioner	4 year	Nov 2025	1	NP
Bruce Watson	Commissioner	4 year	Nov 2025	2	NP
Gwen Heitstuman	Commissioner	4 year	Nov 2027	3	NP

Mode of Election: District-wide

Please make any changes above. If our records are correct, please certify below.

I hereby certify that the above information is true and correct.

_____
signature

_____
title

_____
date

***Please certify and return this form by December 2, 2024. If you have any questions, or have additional changes to your information, please contact me at (208) 750-2051.**

Melrose Cemetery Board Meeting

Those present;Bruce Watson and Dallas Knowlton

Meeting called to order; 4-10-24

Reason for meeting was to appoint Gwen Heitstuman
To be a board member.
Bruce had talked to Gwen and she said she would be
willing to became to board member.

Bruce made a motion to appoint Gwen to board.
Dallas seconded the motion.
Motion approved.

No futher business meeting adjourned.

Dallas Knowlton
Dallas Knowlton

Bruce Watson
Bruce Watson

Melrose Cemetery District
FY2024 Budget

Revenue:	
Levied Property Tax	$ 2,178
Property Tax Replacement	184
Total Revenue:	$ 2,362
Expenses:	
M&O	2,362
Total Expenses:	$ 2,362

2024 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: Melrose Cemetery

Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacement Plus Solar (Line 24 + Line 26 of 'L-2 Worksheet')	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
General	$2,362			$184	$2,178
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$2,362			$184	$2,178
				Maximum Allowable Non-Exempt Property Tax Amount to be Levied:	**$2,178**

Exempt Funds

(Bonds, Overrides, Judgment Funds, & Plant Facilities)

Column Subtotal:					
Column Total:	**$2,362**			**$184**	**$2,178**
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				**$184**	

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 31 of the 'L-2 Worksheet')
I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.
I have attached the Capital Project Worksheet for additional forgone (if applicable).

Max Reserved Forgone:
Reserved Forgone:
Recovered Forgone:
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.

Bruce Watson	Bruce D Watson	Commissioner	8-20-24
Printed Name	**Signature of District Representative**	**Title**	**Date**

Bruce Watson, Treasurer/Commissioner 27437 Melrose Rd Peck, ID 83545	
Contact Name and Mailing Address	**Email Address**
208-486-7561	
ne Number (###) ###-### EXT ###	**Fax Number (###) ###-###**

*Do not include revenue allocated to urban renewal agencies

Levy Rate Calculation Worksheet
(For County Use Only)

ict's Name: Melrose Cemetery

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.

		Please enter any U/R increment			Taxable Value plus Increment		
	Less U/R Increment	U/R Increment Values					
County	(A) Net Taxable Market Value	(B) Total Net Increment Value	(C) Increment Value of Post-2007 RAAs	(D) Increment Value of Annexed Area Only	Net Value plus ALL Increment (A+B)	Net Value plus Post-2007 RAA Increment Only (A+C)	Net Value plus Annexation Increment Only (A+D)
NezPerce	$13,457,970				$13,457,970	$13,457,970	$13,457,970
Total Value:	$13,457,970				$13,457,970	$13,457,970	$13,457,970
					U/R Key Code: (1)	U/R Key Code: (2)	U/R Key Code: (3)

Levy Calculation Area					
Fund	Balance to be levied	*Select U/R Key Code from list:	Levy Rate	Maximum Levy Rate	"Over Max"
General	$2,178		0.000161837	0.0004	
Subtotal	2,178		0.000161837		
Exempt Funds					
Subtotal					
Total	**2,178**		**0.000161837**		

*Leave Blank if No U/R Increment added; 1 = All increment added; 2 = Post-2007 RAA increment added; 3 = Annexation increment added.

2024 L-2 Worksheet				
District Name: Melrose Cemetery				District Type: Cemetery
Allowable Base Budget Calculation:				
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget & Forgone Amounts Worksheet')			(1)	$ 2,293
Selected Base Budget Growth (up to 3% of line 1)			(2)	$ 69
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:				
2023 Value of District's Operating Property from Each Applicable County:		**Value**		
NezPerce	(3a)	$ 3,402		
	(3b)			
	(3c)			
	(3d)			
Total 2023 Operating Property Value (total of lines 3a thru 3d):	(3)	$ 3,402		
2024 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		**Value**		
NezPerce	(4a)	$ 13,455,209		
	(4b)	$ -		
	(4c)	$ -		
	(4d)	$ -		
Total 2024 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	(4)	$ 13,455,209		
Preliminary Levy Rate for New Construction:				
2024 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 3 + line 4))	(5)	0.000175501		
2024 Value of District's New Construction Roll from Each Applicable County:		**Value**		
NezPerce	(6a)	$ -		
	(6b)	$ -		
	(6c)	$ -		
	(6d)	$ -		
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	(6)	$ -		
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)			(7)	$ -
2024 Value of District's Annexed Property:				
2024 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)	$ -		
2024 annexation preliminary levy rate ((line 1 + line 2)/(line 3 + line 4 + line 10))	(11)	0.000175501		
Annexation allowable budget increase (multiply line 9 by line 11)			(12)	$ -
2024 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)	$ -
Total Non-Exempt Allowable Budget (before P-tax Replacement and other deductions):				
Total uncapped budget growth potential (Add lines 1+2+7+12+15)	(16)	$ 2,362		
Total capped growth (max 8%) (line 1 X 1.08 + line 15)	(17)	$ 2,476		
Total non-exempt budget allowed (lesser of lines 16 and 17)			(18)	$ 2,362
Property Tax Replacements:				
Yearly amount of the agricultural equipment replacement money	(19)	$ 46		
Yearly amount of the 2013 personal property replacement money	(20)	$ 1		
Yearly amount of the 2022 personal property replacement money	(21)	$ 0		
Additional revenues to be subtracted from levying authority:				
Recovered Homeowner's Exemption property tax	(22)	$ 137		
Other reductions reported in columns 3 and 4 of the Recovered/Recaptured Property Tax list	(23)	$ -		
Total of lines 19 thru 23			(24)	$ 184
Solar Farm Tax:				
Solar Farm Tax received in the prior year (7/1/22 - 6/30/23)			(25)	$ -
Solar Farm Tax received in the current year (7/1/23 - 6/30/24)			(26)	$ -
Fire District Annexation (Cities Only):				
Not Applicable			(27)	$ -
Forgone Amounts Section:				
Total forgone amount reported on the 'Maximum Budget and Forgone Amount Worksheet'	(28)	$ -		
Forgone amount to be recovered in your budget for Maintenance & Operations (up to 1% of line 18).	(29)	$ -		
Forgone amount to be recovered in your budget for Capital Projects (up to 3% of line 18).	(30)	$ -		
Total forgone amount to be recovered in your budget (sum of lines 29 & 30; can't exceed what is reported on the attached resolution)			(31)	$ -
Tort Fund Less Property Tax Replacement (Schools Only):				
Not Applicable			(32)	
Not Applicable			(33)	
Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):				
Maximum non-exempt property tax budget including forgone amount (lines 18-24+25-26-27+31)			(34)	$ 2,178

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	

2024 L-2 DASHBOARD

User Type: Local District or County Official?	County Official
Select District/Form Type From Drop Down Menu:	Cemetery
Select County From Drop Down Menu:	NezPerce
Select District Name from Drop Down Menu:	Melrose Cemetery
Name of County or Counties This District Resides In:	
County Name:	NezPerce
Multi-County District: NO	

Percent Base Budget Growth Requested (max 3%)		3.0%
Total 2024 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	NezPerce	$ 13,455,209
Enter 2024 New Construction value: (reported by County Assessor at 90%)	NezPerce	$ -
Does this district have annexation value for 2024?		No
Does this district have expiring Urban Renewal?		No
Skip these last two rows that only apply to cities/schools and continue		

"Recovered/Recaptured Property Tax and Refund List" form data	
Does this district receive Solar Farm Tax?	No
Did this district receive income from recovered homeowner's exemptions?	Yes
Enter amount received from recovered homeowner's exemptions:	$ 137
Does the "Recovered/Recaptured Property Tax and Refund List" form have any amounts in columns 3 or 4 for this district? (Other reductions)	No

Recovery of Forgone Amounts:

District's Existing Forgone Balance:	$ -
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 other than solar farm tax)
(see 'L-2 worksheet' tab for calculation detail)

Base budget increase selected (up to 3% selected above)	3.00%	$ 69
New construction budget increase	0.00%	$ -
Effect of 8% cap on new construction & annexation increases	0.00%	$ -
Other reductions to levying authority	-5.97%	$ (137)
Extra increase to the maximum budget from forgone amounts (Maintenance & Operations)	0.00%	$ -
Extra increase to the maximum budget from forgone amounts (Capital Projects)	0.00%	$ -
Total non-exempt budget increase	-2.97%	$ (68)