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

Reubens Cemetery District
Taxing District Name

Date of Hearing

Time of Hearing

Location of Hearing

40446 Growler Point Road Reubens, Idaho
Address, City, State Zip

Contact Name

Job Title of Contact Person

Webb9922@yahoo.Com
Email Address of Contact Person

208-924-6950
Phone Number 509-751-6199

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

Signature & Title Commissioner 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: *Reubens Joint Cemetery District*
Cemetery District
Nez Perce

District Address:
40446 Growler Point Rd
Reubens, ID 83548

Phone Number: (208) 924-6950

Email Address: webb9922@yahoo.com

District Election Official: John Webb

Date of Next Election: November 4, 2025

Current Election Officials:

Name	Position	Term	Election	Sub District	County
Vacant	Commissioner	4 year	Nov 2025	1	Lewis/NP
Tracy Hill	Commissioner	4 year	Nov 2027	2	NP
John T. Webb	Commissioner	4 year	Nov 2025	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.

John T. Webb
signature

Treasurer
title

Nov 20th 2024
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.**

Reubens Joint Cemetery District
FY2024 Budget

Revenue:		
Levied Property Tax	$	1,843
Property Tax Replacement		457
Total Revenue:	$	2,300
Expenses:		
M&O		2,300
Total Expenses:	$	2,300

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: Reubens 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	$2,300			$89	$2,211
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$2,300			$89	$2,211
				Maximum Allowable Non-Exempt Property Tax Amount to be Levied:	**$2,211**

Exempt Funds

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

Column Subtotal:					
Column Total:	**$2,300**			**$89**	**$2,211**
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				**$89**	

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.

John Webb	John Webb	Clerk	8/2/2024
Printed Name	**Signature of District Representative**	**Title**	**Date**

John Webb, Clerk 40446 Growler Point Rd Reubens, ID 83548	webb9922@yahoo.com
Contact Name and Mailing Address	**Email Address**
208-924-6950	
Phone Number (###) ###-### EXT ###	**Fax Number (###) ###-###**

*Do not include revenue allocated to urban renewal agencies

Levy Rate Calculation Worksheet
(For County Use Only)

t's Name: Reubens 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	$11,626,295				$11,626,295	$11,626,295	$11,626,295
Lewis	$9,541,886				$9,541,886	$9,541,886	$9,541,886
Total Value:	**$21,168,181**				**$21,168,181**	**$21,168,181**	**$21,168,181**
					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	$2,211		0.000104449	0.0004	
Subtotal	2,211		0.000104449		
Exempt Funds					
Subtotal					
Total	**2,211**		**0.000104449**		

*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: Reubens 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)	$ 2,226
Selected Base Budget Growth (up to 3% of line 1)			(2)	$ 67
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:				
2023 Value of District's Operating Property from Each Applicable County:		Value		
NezPerce	(3a)	$ 383,747		
Lewis	(3b)	$ 739,203		
	(3c)			
	(3d)			
Total 2023 Operating Property Value (total of lines 3a thru 3d):	(3)	$ 1,122,950		
2024 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		Value		
NezPerce	(4a)	$ 11,186,947		
Lewis	(4b)	$ 8,634,931		
	(4c)	$ -		
	(4d)	$ -		
Total 2024 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	(4)	$ 19,821,878		
Preliminary Levy Rate for New Construction:				
2024 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 3 + line 4))	(5)	0.000109478		
2024 Value of District's New Construction Roll from Each Applicable County:		Value		
NezPerce	(6a)	$ 4,500		
Lewis	(6b)	$ 61,830		
	(6c)	$ -		
	(6d)	$ -		
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	(6)	$ 66,330		
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)			(7)	$ 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)	0.000109478		
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)	$ 2,300		
Total capped growth (max 8%) (line 1 X 1.08 + line 15)	(17)	$ 2,404		
Total non-exempt budget allowed (lesser of lines 16 and 17)			(18)	$ 2,300
Property Tax Replacements:				
Yearly amount of the agricultural equipment replacement money	(19)	$ 86		
Yearly amount of the 2013 personal property replacement money	(20)	$ 2		
Yearly amount of the 2022 personal property replacement money	(21)	$ 1		
Additional revenues to be subtracted from levying authority:				
Recovered Homeowner's Exemption property tax	(22)	$ -		
Other reductions reported in columns 3 and 4 of the Recovered/Recaptured Property Tax list	(23)	$ -		
Total of lines 19 thru 23			(24)	$ 89
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)	$ 102		
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)	$ 2,211

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:		Reubens Cemetery
Name of County or Counties This District Resides In:		
County Name:		NezPerce
Multi-County District:	YES	Lewis
More than two counties:	NO	

Percent Base Budget Growth Requested (max 3%)		3.0%
Total 2024 Net Taxable Value + Estimated Sub-roll:	NezPerce	$ 11,186,947
(not including Operating Property)	Lewis	$ 8,634,931
Enter 2024 New Construction value:	NezPerce	$ 4,500
(reported by County Assessor at 90%)	Lewis	$ 61,830
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?	No
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:	$ 102
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%	$ 67
New construction budget increase	0.31%	$ 7
Effect of 8% cap on new construction & annexation increases	0.00%	$ -
Other reductions to levying authority	0.00%	$ -
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	3.32%	$ 74