NOTIFICATION OF BUDGET HEARING
(Due in County Clerk's Office on or before April 30, 2025)

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 Joint Cemetery District
Taxing District Name

Date of Hearing

Time of Hearing

36937 Growler Point Rd
Location of Hearing

Reubens, ID 83548
Address, City, State Zip

Tracy Hill
Contact Name

Board Member
Job Title of Contact Person

tracyhill0167@gmail.com
Email Address of Contact Person

208-791-5328
Phone Number

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

John L Weeks — Board Member — 4/10/2025
Signature & Title Date

Please return the completed form to:

Email – mckenzier@co.nezperce.id.us
-OR-
Mail – Patty O. Weeks
Nez Perce County Clerk
PO Box 896
Lewiston, ID 83501
Phone: 208-799-3024 Fax: 208-799-3070

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
Phillip Casali	Commissioner	4 year	Nov 2029	1	Lewis/NP
Tracy Hill	Commissioner	4 year	Nov 2027	2	NP
John T. Webb	Commissioner	4 year	Nov 2029	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

Reubens Joint Cemetery District
FY2025 Budget

Revenue:		
Levied Property Tax	$	2,302
Property Tax Replacement		89
Total Revenue:	$	2,391
Expenses:		
M&O		2,391
Total Expenses:	$	2,391

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)

923622

District Name: Reubens Cemetery

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	$2,391			$89	$2,302
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$2,391			$89	$2,302
				Maximum Allowable Non-Exempt Property Tax Amount to be Levied:	**$2,302**

Exempt Funds

(Bonds, Overrides, & Judgment Funds)

Column Subtotal:					
Column Total:	**$2,391**			**$89**	**$2,302**
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 20 + line 21 of the 'L-2 Worksheet')

Max Reserved Forgone:

Reserved Forgone:

Recovered Forgone:

I intend to submit a resolution to reserve this year's forgone amount to the STC by 12/31/2025. **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.

Tracy Hill		Board Member	8/20/2025
Printed Name	**Signature of District Representative**	**Title**	**Date**

Tracy Hill 36937 Growler Roint Rd Reubens, ID 83548	tracyhill6767@gmail.com
Contact Name and Mailing Address	**Email Address**
208-791-5328	
Phone Number (###) ###-### EXT ###	**Fax Number (###) ###-###**

* Do not include revenue allocated to urban renewal agencies

923622

2025 Levy Rate Calculation Worksheet (For County Use Only)	
District's Name:	Reubens Cemetery

Does this District Overlap any Urban Renewal RAAs?	No	Cells related to urban renewal are hidden unless necessary.

County	Net Taxable Market Value
Nez Perce	$13,460,499
Lewis	$9,611,079
Total Value:	**$23,071,578**

Levy Calculation Area

Fund	Balance to be Levied	Leave this Column Blank (No U/R)	Levy Rate	Maximum Levy Rate	"Over Max"
General	$2,302		0.000099776	0.0004	
Subtotal	2,302		0.000099776		

Exempt Funds

Subtotal					
Total	**2,302**		**0.000099776**		

Previous Three Years' Property Tax Budget Data

District Name: Reubens Cemetery

Amounts from 'Maximum Budget & Forgone Amounts Worksheet':	2022	2023	2024
Non-exempt property tax budget	$ 2,064	$ 2,137	$ 2,211
Agricultural Equipment Replacement Money (+)	$ 86	$ 86	$ 86
2013 Personal Property Replacement Money (+)	$ 2	$ 2	$ 2
2022 Personal Property Replacement Money (+)	$ -	$ 1	$ 1
Recovered Homeowner's Exemptions (+)	$ -	$ -	$ -
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):	$ 2,152	$ 2,226	$ 2,300

2025 L-2 Worksheet

District Name: Reubens Cemetery — District Type: Cemetery

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)	$ 2,300
Selected Base Budget Growth Entered on the Dashboard = 3% (cannot exceed 3% of line 1)			(2)	$ 69
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:				
2024 Value of District's Operating Property from Each Applicable County:		**Value**		
Nez Perce	(3a)	$ 439,348		
Lewis	(3b)	$ 906,955		
	(3c)			
	(3d)			
Total 2024 Operating Property Value (total of lines 3a thru 3d):	(3)	$ 1,346,303		
2025 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		**Value**		
Nez Perce	(4a)	$ 13,044,263		
Lewis	(4b)	$ 8,728,995		
	(4c)	$ -		
	(4d)	$ -		
Total 2025 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	(4)	$ 21,773,258		
Preliminary Levy Rate for New Construction:				
2025 New Construction Preliminary Levy Rate ((line 1 + line 2) / (line 3 + line 4)) = ($2,369 / $23,119,561)	(5)	0.000102467		
2025 Value of District's New Construction Roll from Each Applicable County:		**Value**		
Nez Perce	(6a)	$ 213,155		
Lewis	(6b)	$ -		
	(6c)	$ -		
	(6d)	$ -		
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	(6)	$ 213,155		
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)			(7)	$ 22

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20[illegible] Value of District's Annexed Property:				
20[illegible] ull 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)	0.000102467		
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)	$ 2,391		
Total capped growth (max 8%) (line 1 X 1.08 + line 16)	(18)	$ 2,484		
Non-exempt budget after growth calculations and 8% cap (lesser of lines 17 and 18)			(19)	$ 2,391
Previously Forgone Increases & Previous Solar Farm Tax:				
Total accrued forgone balance (from the 'Maximum Budget and Forgone Amount Worksheet')		$ 102		
Forgone amount to be recovered in this year's budget for Maintenance & Operations (up to 1% of line 19)	(20)	$ -		
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)	$ 2,391
Property Tax Replacements:				
Yearly amount of the agricultural equipment replacement money	(24)	$ 86		
Yearly amount of the 2013 personal property replacement money	(25)	$ 2		
Yearly amount of the 2022 personal property replacement money	(26)	$ 1		
Recovered Homeowner's Exemption property tax	(27)			
Recaptured QIE	(28)			
Total Property Tax Replacements (Add lines 24 thru 28)			(29)	$ 89
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):				
			(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)	$ 2,302

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Instructions & Notes	923622
Enter values or select text in the fields that are this color:	
elds 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	County Clerk
Select County From Drop Down Menu:	Nez Perce
Select District Type From Drop Down Menu:	Cemetery
Select District Name From Drop Down Menu:	Reubens Cemetery
Name of County or Counties This District Resides In:	
County Name:	Nez Perce
Multi-County District: YES	Lewis
More than two counties: NO	

Percent Base Budget Growth Requested (max 3%)			**3.00%**
Total 2025 Net Taxable Value + Estimated Sub-roll:	Nez Perce	$	13,044,263
(not including Operating Property)	Lewis	$	8,728,995
Enter 2025 New Construction value:	Nez Perce	$	213,155
(reported by County Assessor at 90%)	Lewis	$	-
Does this district have annexation value for 2025?			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	
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:	$ 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 but not 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	0.96%	$ 22
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	3.96%	$ 91