Joint Fairview Cemetery Maintenance District
Budget
January 9, 2023 to January 7, 2024

Beginning Fund Balance		
General Fund Carryover	$	87,459.00
Comprehensive Liability Tax Levy Fund	$	-
Major Acquisitions & Development Fund	$	137,330.00
Total Beginning Fund Balance	$	224,789.00
Current year Property Tax levy (Canyon & Ada)	$	86,335.00
Prior year property tax levy (Canyon & Ada)	$	-
Interest and Penalty from property tax (Canyon & Ada)	$	-
Comprehensive Liability Tax Levy Fund [I.C. 6-927]	$	2,000.00
Ag Replacement	$	343.00
Personal property tax ($148.86 more HB 389)	$	466.00
Sales Tax	$	2,000.00
Grave Opening and Closing	$	-
Sales of lots & Exclusive License	$	620.00
Interest on Checking & Savings	$	20.00
Total Revenue	$	91,784.00
Fund Balance plus Curremt year revenue	$	316,573.00
Expenditures:		
Commissioner Compensation & Reimbursement		
Office Expense (postage, website & advertising)		
Worker's Compensation (State Insurance Fund)		
Commissioner Fee		
Total Commissioner/Office Expense	$	4,000.00
Independent Contractors		
Outside Contractor (Open/close grave, haul dirt)		
District Secretary/Treasurer		
Sexton		
Contract + Urn burial		
Total Independent Contractors	$	13,000.00
Cemetery Maintenance & Operaton		
Other grounds maintenance (Porta Potty, dump fee)		
Garbage Service		
Power		
Landscape/Irrigation		
Total Maintenance & Operation	$	9,000.00
Major Acquisitions & Development Fund		
McMillan Property		
Engineering		
Construction (phase II)		
Total Major Acquisitions & Development Fund	$	247,684.00
Equipment purchase	$	1,000.00
Professional Fees		
District Secretary - prior to 11/1/2022		
Legal Fees		
Total Professional fees	$	35,000.00
Comprehensive Liability Tax Levy Fund [I.C. 6-927]	$	1,889.00
Miscellaneous	$	5,000.00
Total Expenditures	$	316,573.00
Ending Fund Balance	$	-
Change in Fund Balance	$	-

23848 269664
1 WHITE, PETERSON, GIGRAY & NICHOLS

5700 E FRANKLIN RD, SUITE 200
NAMPA, ID 83687

AFFIDAVIT OF PUBLICATION
STATE OF IDAHO

County of Canyon and Ada

SHARON JESSEN
of the State of Idaho, being of first duly sworn, deposes and says:

1. That I am a citizen of the United States, and at all times hereinafter mentioned was over the age of eighteen years, and not a party to the above entitled action.
2. That I am the Principle Clerk of the Idaho Press-Tribune, a daily newspaper published in the Counties of Canyon and Ada, State of Idaho; that the said newspaper is in general circulation in the said counties of Canyon and Ada, and in the vicinity of Nampa, Caldwell, and Boise, and has been uninterruptedly published in said Counties during a period of seventy -eight consecutive weeks prior to the first publication of this notice, a copy of which is hereto attached.
3. That the notice, of which the annexed is a printed copy, was published in said newspaper 1 times(s) in the regular and entire issue of said paper, and was printed in the newspaper proper, and not in a supplement

That said notice was published the following: 08/17/2022

Sharon Jessen

SHARON JESSEN
STATE OF IDAHO

On this 21st day of August, in the year of 2022 before me a Notary Public, personally appeared. SHARON JESSEN, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledge to me that he/she executed the same.

Angela Sammons

Notary Public of Idaho
My commission expires

ANGELA SAMMONS NOTARY PUBLIC MY COMMISSION EXPIRES 3-4-2028 STATE OF IDAHO COMMISSION NUMBER 20220970

269664

AD# 269664AD#

LEGAL NOTICE

NOTICE OF PUBLIC HEARING
JOINT FAIRVIEW CEMETERY MAINTENANCE DISTRICT
REGARDING ADOPTION OF BUDGET FOR
FISCAL YEAR 2023
[I.C. §§ 27-125 and 27-126]

TO: All Interested Persons

LEGAL NOTICE IS HEREBY GIVEN that, pursuant to Idaho Code §§ 27-121, 125, and 126-128, the Commissioners of the Joint Fairview Cemetery Maintenance District will hold a Public Hearing on the **24th day of August, 2022 at 10:00 a.m.** at 7080 W. McMillan Road, Meridian, Idaho. The purpose of the public hearing is for CONSIDERATION OF THE PROPOSED BUDGET for the Fiscal Year that begins the second Monday in January, 2023 and ends at midnight on the day before the second Monday in January, 2024.

The Public can attend the District's Board meeting but social distancing and face covering will be required or by using the following Zoom meeting information:

Join Zoom Meeting
https://us06web.zoom.us/j/81022272118?pwd=WkFpL0JoS3FGZ3Erc1d0bnUvUXZ3UT09
Dial by your location: 1 253 215 8782
Meeting ID: 810 2227 2118
Passcode: 653452

Comments, written or otherwise, about the proposed budget are welcome. At said hearing, any interested person may appear and show cause, if any they have, why such proposed budget should or should not be adopted. This notice contains a statement of the estimated revenue from property taxes and the total amount from sources other than property taxes and the proposed expenditures and revenues by fund for Fiscal Year 2023. This proposed budget is based on preliminary tax revenue estimates received by the District from the County and is subject to adjustment at the public hearing based upon final tax revenue figures which are anticipated to be received from the County prior to the budget hearing.

PROPOSED BUDGET FISCAL YEAR 2023

ANTICIPATED RECEIPTS		**AMOUNT**
Cash Carry Over from Fiscal Year 2022		$224,789
General Fund:	$ 87,459	
Comprehensive Liability Tax Levy Fund:	$ 0	
Major Acquisitions and Development Fund	$137,330	
Tax Levy		$ 86,335
[Canyon County and Ada County Property Tax] M & O		
Comprehensive Liability Tax Levy Fund [I.C. 6-927]		$ 2,000
Agricultural Replacement [I.C. § 63-602EE]		$ 343
Sales Tax Refund		$ 2,000
Personal Property Replacement		$ 466
Sale of Lots		$ 620
Grave Opening and Closing Fees		$ 0
Other [interest earned]		$ 20
TOTAL ANTICIPATED REVENUE ALL SOURCES		**$ 316,573**

ANTICIPATED EXPENDITURES	**AMOUNT**
Commissioner compensation/	$ 4,000
Office, Supplies, publication of budget	
Employee Wage and benefits	$ 0
Independent Contractor	$ 13,000
[Sexton, cemetery assistant; interment]	
Cemetery Maintenance & Operation	$ 9,000
[Irrigation; Idaho Power: Landscape;Other]	
Major Acquisitions and Development Fund	$ 247,684
Equipment Purchase	$ 1,000
Professional Expenses	$ 35,000
[Legal; Secretary/Treasurer; Engineering]	
Comprehensive Liability Tax Levy Fund	$ 1,889
Miscellaneous	$ 5,000
TOTAL ANTICIPATED EXPENDITURES	**$ 316,573.00**

The budget under consideration above set out is available for public inspection from and after August 12th, 2022 at 5700 E Franklin Road, Ste 200, Nampa, Idaho from 8:30 a.m. to 5:00 p.m., Monday through Friday.

Joan L. Howell, Secretary/Treasurer

August 17, 2022 269664

JOINT FAIRVIEW CEMETERY MAINTENANCE DISTRICT
ADA AND CANYON COUNTIES, STATE OF IDAHO

RESOLUTION No. 2022-04

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE JOINT FAIRVIEW CEMETERY MAINTENANCE DISTRICT,

- **Setting forth certain Findings;**
- **Approving and Adopting the Budget for the payment of the expenses of the Joint Fairview Cemetery Maintenance District for the Fiscal Year beginning on the second Monday in January, 2023, and ending at midnight on the day before the second Monday in January, 2024;**
- **Directing the District Secretary; and**
- **Providing an Effective Date.**

Section 1: Findings

The Board of Commissioners finds that:

1.1 The Commissioners of the Joint Fairview Cemetery Maintenance District caused to be prepared a proposed budget for the fiscal year commencing on the second Monday in January, 2023 and ending at midnight on the day before the second Monday in January, 2024 and caused the same together with a notice of public hearing to be duly published and posted as required by Idaho Code §§ 27-125 and 126; and

1.2 A public hearing on the proposed budget was held on the 24th day of August, 2022 as advertised and published as the Notice of Public Hearing; and

1.3 The Commissioners have determined that it is in the best interests of the residents and property lying within the District, and it is necessary in order to provide the level of service required for the cemetery maintenance within the District, that the following budget be adopted; and

1.4 The Commissioners are authorized and directed by the provisions of Idaho Code § 27-125 when adopting a budget in excess of $3,500 to cause a public hearing to be held upon the budget prior to certifying the tax levy to the Board of County Commissioners of Ada and Canyon Counties; and

1.5 The Commissioners are required and directed by the provisions of Idaho Code § 27-125 to file with the Ada and Canyon County Board of Commissioners a certified copy of its budget as prepared, approved and adopted.

BE IT RESOLVED by the Board of Commissioners of the Joint Fairview Cemetery Maintenance District, Ada and Canyon Counties, Idaho;

Section 2: Adoption of Budget

2.1 In compliance with the requirements of Idaho Code § 27-125, the Joint Fairview Cemetery Maintenance District does hereby adopt as its budget for the fiscal year commencing on the second Monday in January, 2023 and ending at midnight on the day before the second Monday in January, 2024 and as herein shown, there is appropriated out of the money in the treasury of the Joint Fairview Cemetery Maintenance District for the purpose of deferring the necessary expenses and liabilities of said Cemetery Maintenance District for the fiscal year beginning on the second Monday in January, 2023 the sums of money, or portion thereof, as may be necessary in the following amounts, to-wit:.

FISCAL YEAR 2023 BUDGET

ANTICIPATED RECEIPTS		*AMOUNT*
Cash Carry Over from Fiscal Year 2022		$224,789
General Fund:	$87,459	
Comprehensive Liability Tax Levy Fund:	$0	
Major Acquisitions and Development Fund	$137,330	
Tax Levy [Canyon County and Ada County Property Tax] M & O		$86,335
Comprehensive Liability Tax Levy Fund [I.C. 6-927]		$2,000
Agricultural Replacement [I.C. § 63-602EE]		$ 343
Sales Tax Refund		$ 2,000
Personal Property Replacement		$ 466
Sale of Lots		$ 620
Grave Opening and Closing Fees		0
Other [interest earned]		$20
TOTAL ANTICIPATED REVENUE ALL SOURCES		**$316,573**

ANTICIPATED EXPENDITURES	*AMOUNT*
Commissioner compensation/Office, Supplies, publication of budget	$ 4,000
Employee Wage and benefits	0
Independent Contractor [Sexton, cemetery assistant; interment]	$ 13,000
Cemetery Maintenance & Operation [Irrigation; Idaho Power: Landscape; Other]	$ 9,000
Major Acquisitions and Development Fund	$247,684
Equipment Purchase	$ 1,000
Professional Expenses [Legal; Secretary/Treasurer; Engineering]	$ 35,000
Comprehensive Liability Tax Levy Fund	$ 1,889
Miscellaneous	$ 5,000
TOTAL ANTICIPATED EXPENDITURES	**$316,573.00**

Section 3: Directing the District Secretary

3.1 The Secretary is herein directed to file this Resolution in the official minutes of the Joint Fairview Cemetery Maintenance District and to then complete the L-2 Form in conformance with this approved budget and then transmit said completed L-2 Form and Worksheet to the Ada and Canyon County Clerks together with a certified copy of this Resolution providing for the tax levy for use in the establishment of the property tax levy [I.C. §§ 27-125 and 126].

Section 4: Effective Date

4.1 This Resolution shall be in full force and effect immediately upon its passage and approval for use in appropriation of funds by the Cemetery Maintenance District commencing the second Monday of January, 2023.

PASSED BY the Board of Commissioners this 24th day of August, 2022

Max D. Harrold

Max D. Harrold, President/Commissioner Subdistrict No. 2

ATTEST:

Joan L Howell

Joan L. Howell, District Secretary

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