RESOLUTION NO. 2024-04

BY THE BOARD OF MERIDIAN CEMETERY MAINTENANCE DISTRICT OF THE COUNTY OF ADA, STATE OF IDAHO:

A RESOLUTION OF THE MERIDIAN CEMETERY MAINTENANCE DISTRICT, TO BE TERMED THE "AMENDED ANNUAL APPROPRIATION RESOLUTION," APPROPRIATING SUMS OF MONEY AUTHORIZED BY LAW AND DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITY OF THE DISTRICT, FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024, FOR ALL GENERAL, SPECIAL AND CORPORATE PURPOSES FOR AN AMENDED AMOUNT; DIRECTING THE SECRETARY TO FILE THE AMENDED BUDGET WITH THE DISTRICT RECORDS AND PROVIDE THE AMENDED BUDGET TO THE DISTRICT AUDITOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Meridian Cemetery District (the "District") is a duly created and operating cemetery district, a body politic and corporate, and as authorized by Chapter 1, Title 27, Idaho Code (the "Law");

WHEREAS, the District is governed by a three-person board with certain corporate powers including the power to manage and conduct business and affairs of the District and may adopt all necessary rules and regulations for carrying out the purposes of the Law;

WHEREAS, pursuant to Idaho Code §§ 27-125 and 27-126, after providing notice of the meeting and consideration of the content of the proposed budget, the District did duly adopt its Fiscal Year 2024 budget at the District Board meeting of August 18, 2023;

WHEREAS, after approval on August 18, 2023, the District filed the Fiscal Year 2024 Budget with Ada County as required by Idaho Code § 63-803;

WHEREAS, since August 18, 2023, certain circumstances have changed necessitating the revision of the Fiscal Year 2024 budget, specifically an update to the line item of cash on hand to reflect a higher amount of anticipated cash on hand and a higher amount for the cemetery expansion;

WHEREAS, the District prepared a proposed amendment for the Fiscal Year 2024 Budget, a copy of which is attached hereto as Exhibit A;

WHEREAS, the District Board tentatively approved the proposed amendment for the Fiscal Year 2024 Budget at its July 15, 2024, Board meeting;

WHEREAS, the District has previously published notice of a public hearing to be conducted on August 1, 2024, at 5:00 p.m. at the cemetery office located at 895 E. Franklin Road, Meridian, Idaho, a copy of which notice was published in the Idaho Press on July 19, 2024, and

the Meridian Press on July 19, 2024, and is attached hereto as Exhibit B and incorporated herein by reference;

WHEREAS, on August 1, 2024, pursuant to § 27-125, Idaho Code, the District held a public hearing at the cemetery office on the proposed amended budget and considered public comment on such amended budget for Fiscal Year 2024;

WHEREAS, pursuant to § 27-125, Idaho Code, the District is required to pass a resolution for any amendment to the annual appropriation resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE MERIDIAN CEMETERY MAINTENANCE DISTRICT OF THE COUNTY OF ADA, STATE OF IDAHO:

Section 1: That the above statements are true and correct.

Section 2: That the total amended amount, or so much thereof as may be necessary, to defray all expenses and liabilities of the District as authorized by law and set forth in Exhibit A, which is annexed hereto and by reference made a part of this Resolution, reflecting no changes from the proposed amended FY 2024 Budget which was published on July 19, 2024, and the same is hereby appropriated out of any money in the District accounts for general, special, and corporate purposes of the District for the fiscal year commencing on January 1, 2024, and ending December 31, 2024.

Section 3: That the Secretary shall retain this Resolution and amended budget with the District records and send a copy to the District auditors and the State Controller's Office.

Section 4: That this Resolution shall be in full force and effect immediately upon its adoption and approval.

ADOPTED by the Board of Commissioners of Meridian Cemetery Maintenance District of the County of Ada in the State of Idaho, this 1st day of August 2024, and executed by the Chair of the Board and attested by the Secretary as directed by the Board of Commissioners pursuant to a motion duly made, seconded, and carried at a regular meeting held on the 1st day of August 2024.

EXECUTED:

By _____
Chair

ATTEST:

_____
Secretary

The undersigned Secretary hereby certifies that the foregoing Resolution was passed unanimously by the Commissioners of Meridian Cemetery Maintenance District.

Aug. 1, 2024
DATE

Cami Mooney
Secretary

AMENDED BUDGET FOR FISCAL YEAR 2024

		FY 2024 Budget	FY 2024 Amended Budget
	Cash on hand	1,043,001	1,613,714.50
2024 Anticipated Income			
	Sale of Lots	30,000	30,000
	Interest	14,000	14,000
	Niche Sales	9,000	9,000
	Openings	60,000	60,000
	State Sales Tax	40,000	40,000
	Perpetual Care	8,000	8,000
	Service Overtime	7,000	7,000
	2024 Property Tax Levy	713,087	713,087
	Total Cash Assets	**1,924,088**	**2,494,801.50**
Expenditures			
Wages	Full Time	277,793	277,793
	Part Time	60,000	60,000
	Time off Accrual	12,000	12,000
	Secretary Treasurer	4,079	4,079
	Commissioners	3,000	3,000
	Overtime	17,000	17,000
	Social Security	23,180	23,180
	Medicare	5,421	5,421
	PERSI Retirement	35,091	35,091
Insurance & Bonds		84,152	84,152
Bank Fees		1,400	1,400
Cemetery Expansion		826,659	1,397,372.50
Capital Outlay- Roads for New Addition		250,000	250,000
Capital Outlay- Old Shop Roof		20,000	20,000
Cemetery Ground Prep		8,000	8,000
Contingency Account		30,000	30,000
Employee Training		1,000	1,000
Equipment Service Parts		15,000	15,000
Gas/Diesel		12,000	12,000
General Expenses		26,813	26,813
Irrigation Parts/Repairs		15,000	15,000
Landscaping		8,000	8,000
Manual Operated Tools		2,000	2,000
Mapping & Inventory of Existing Cemetery		2,000	2,000
Office/Shop Supplies		7,000	7,000
Office/Shop Maintenance		10,000	10,000
Perpetual Care – Repair & Maintenance		70,000	70,000

Professional Services		40,000	40,000
Road Repair/Maintenance		19,000	19,000
Small Engine Equipment		5,000	5,000
Spray & Fertilizer		20,000	20,000
Utilities		12,000	12,000
Website		1,500	1,500
	Total Expenditures	**1,924,088**	**2,494,801.50**

Cami Mooney, Secretary –Treasurer
Meridian Cemetery Maintenance District Board
Publish July 19, 2024 (IPT & MP)