Canyon County Mosquito Abatement District
9719 Booker Lane, Nampa, ID, 83686
Phone: 208-461-8633 | Fax: 208-461-4459
www.2cmad.org

Budget Resolution
August 20, 2024

**TOTAL O&M BUDGET FOR 2024 OPERATIONAL YEAR: $6,993,515**

| **Anticipated Revenue** | **Revenue** |
|---|---|
| Beginning Fund Balance | $ 2,850,000 |
| 2024 Property Tax (to levy) | $ 3,540,594 |
| Ag Replacement Tax | $ 1,103 |
| Personal Property Replacement Tax | $ 18,132 |
| Unanticipated Revenue | $ 250,000 |
| Sales Tax | $ 150,000 |
| Circuit Breaker | $ 48,686 |
| Grants | $ 10,000 |
| Interest | $ 120,000 |
| Miscellaneous | $ 5000 |
| **Total Anticipated Revenue** | **$6,993,515** |

**This Budget is duly adopted by the Board of Trustees, Canyon County Mosquito Abatement District on this Date: August 20, 2024**

Doug Shinn, President: Douglas Shinn

Liz Mamer, Treasurer:

Scott Robinson, Secretary:

Tammy Dittenber, Board Member:

Lance Hebdon, Board Member:

| 2024 L-2 Worksheet | | | | |
|---|---|---|---|---|
| District Name: Canyon County Abatement | | | District Type: Mosquito Abatement | |
| **Allowable Base Budget Calculation:** | | | | |
| Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget & Forgone Amounts Worksheet') | | | (1) | $ 3,345,284 |
| Selected Base Budget Growth (up to 3% of line 1) | | | (2) | $ 100,359 |
| **New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:** | | | | |
| **2023 Value of District's Operating Property from Each Applicable County:** | | **Value** | | |
| Canyon | (3a) | $ 360,207,213 | | |
| | (3b) | | | |
| | (3c) | | | |
| | (3d) | | | |
| Total 2023 Operating Property Value (total of lines 3a thru 3d): | (3) | $ 360,207,213 | | |
| **2024 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:** | | **Value** | | |
| Canyon | (4a) | $37,426,597,799 | | |
| | (4b) | $ - | | |
| | (4c) | $ - | | |
| | (4d) | $ - | | |
| Total 2024 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d): | (4) | $37,426,597,799 | | |
| **Preliminary Levy Rate for New Construction:** | | | | |
| 2024 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 3 + line 4)) | (5) | 0.000091186 | | |
| **2024 Value of District's New Construction Roll from Each Applicable County:** | | **Value** | | |
| Canyon | (6a) | $ 1,252,229,103 | | |
| | (6b) | $ - | | |
| | (6c) | $ - | | |
| | (6d) | $ - | | |
| Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d) | (6) | $ 1,252,229,103 | | |
| New Construction Roll Allowable Budget Increase (multiply line 5 by line 6) | | | (7) | $ 114,186 |
| **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) | 0.000091186 | | |
| 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) | $ 3,559,829 | | |
| Total capped growth (max 8%) (line 1 X 1.08 + line 15) | (17) | $ 3,612,907 | | |
| Total non-exempt budget allowed (lesser of lines 16 and 17) | | | (18) | $ 3,559,829 |
| **Property Tax Replacements:** | | | | |
| Yearly amount of the agricultural equipment replacement money | (19) | $ 1,103 | | |
| Yearly amount of the 2013 personal property replacement money | (20) | $ 13,650 | | |
| Yearly amount of the 2022 personal property replacement money | (21) | $ 4,482 | | |
| **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) | $ 19,235 |
| **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) | $ 673,201 | | |
| 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) | $ 3,540,594 |

**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: Canyon County Abatement

| 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 | $6,993,515 | $2,850,000 | $583,686 | $19,235 | $3,540,594 |
| NON-LEVIED FUNDS (must net zero) | | | | | |
| Column Subtotal: | $6,993,515 | $2,850,000 | $583,686 | $19,235 | $3,540,594 |
| **Maximum Allowable Non-Exempt Property Tax Amount to be Levied:** | | | | | **$3,540,594** |

## Exempt Funds
**(Bonds, Overrides, Judgment Funds, & Plant Facilities)**

| | | | | | |
|---|---|---|---|---|---|
| Column Subtotal: | | | | | |
| **Column Total:** | **$6,993,515** | **$2,850,000** | **$583,686** | **$19,235** | **$3,540,594** |
| **Expected Totals (for balancing purposes, values from 'L-2 Worksheet')** | | | | **$19,235** | |

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.

| Doug Shinn | Douglas Shinn | BOT President | 8/20/2024 |
|---|---|---|---|
| **Printed Name** | **Signature of District Representative** | **Title** | **Date** |

| 9719 Booker Ln<br>Nampa, ID 83686 | office@2cmad.org |
|---|---|
| **Contact Name and Mailing Address** | **Email Address** |
| 208-461-8633 | 208-461-4459 |
| **Phone Number (###) ###-### EXT ###** | **Fax Number (###) ###-###** |

*Do not include revenue allocated to urban renewal agencies

23293 544517
1 CANYON COUNTY MOSQUITO ABATE-
MENT

9719 BOOKER LANE
NAMPA, ID 83686

# 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 and on IdahoPublicNotices.com 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: 08/06/2024

SHARON JESSEN
STATE OF IDAHO

On this 6th day of August, in the year of 2024 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.

Notary Public of Idaho
My commission expires

COLLEEN R NIELSEN
NOTARY PUBLIC
MY COMMISSION EXPIRES 6-28-2029
STATE OF IDAHO
COMMISSION NUMBER 70215

544517

AD# 544517AD#

**LEGAL NOTICE**

**2024 CCMAD Budget Hearing**

The Canyon County Mosquito Abatement District is submitting the proposed budget 2024 M&O Budget (2025 Operations Year) of estimated expenses and revenues for public hearing held at the CCMAD District Office, scheduled on Tuesday, August 20th, 2024 at 4:00 PM. The published budget in detail may be viewed by appointment at the CCMAD District Office, 9719 Booker Lane, Nampa, ID 83686 between the hours of 8:00 AM and 4:00 PM, Monday thru Thursday. For further information on the proposed 2024 (2025 Operational Year) M&O Budget, please call our office at: (208) 461-8633.

**Canyon County Mosquito Abatement District**
**Proposed 2024 M&O Budget (2025 Operational Year)**

| **Expenditure Category** | **Expenditure** |
|---|---|
| Labor & Payroll Liabilities | $1,849,465 |
| Outside Services | $ 43,000 |
| Field Operations, Supplies, & Tools | $ 68,000 |
| Legal Expense | $ 11,000 |
| Facilities | $ 68,000 |
| Surveillance & Arbovirus Testing | $ 75,000 |
| Management Expense | $ 112,000 |
| Vehicle Expense | $ 65,500 |
| Insurance Expense | $ 20,000 |
| Pesticides & Contract Applications | $ 1,590,000 |
| Information Technology | $ 32,000 |
| Capital Outlay | $ 2,390,000 |
| Unappropriated Ending Fund Balance | $ 669,550 |
| **Total O&M 2024 Budget (2025 Operational Year)** | **$ 6,993,515** |

| **Anticipated Revenue** | **Revenue** |
|---|---|
| Beginning Fund Balance | $ 2,850,000 |
| Property Tax (to levy) | $ 3,540,594 |
| Ag Replacement Tax | $ 1,103 |
| Personal Property Replacement Tax | $ 18,132 |
| Unanticipated Revenue | $ 250,000 |
| Sales Tax | $ 150,000 |
| Circuit Breaker | $ 48,686 |
| Grants | $ 10,000 |
| Interest | $ 120,000 |
| Miscellaneous | $ 5,000 |
| **Total Anticipated Revenue** | **$6,993,515** |

Submitted by: Doug Shinn, President, Board of Trustees

August 6, 2024 544517