RESOLUTION NO. 2024-05

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

A RESOLUTION OF THE MERIDIAN CEMETERY MAINTENANCE DISTRICT ("DISTRICT") BOARD OF COMMISSIONERS, TO BE TERMED THE "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, 2025, AND ENDING DECEMBER 31, 2025, FOR ALL GENERAL, SPECIAL, AND CORPORATE PURPOSES IN AN AMOUNT; DIRECTING THE SECRETARY TO SUBMIT THE RESOLUTION AND BUDGET TO THE COUNTY OF ADA AND THE LEGISLATIVE SERVICES OFFICE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, 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, the District has prepared a budget, and the District has tentatively approved estimated revenues and expenditures for the fiscal year commencing January 1, 2025, and ending December 31, 2025, a copy of which is attached hereto as Exhibit A, by virtue of its action at the District's Board meeting on July 15, 2024;

WHEREAS, the District has previously published notice of the 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 Idaho Code § 27-125, the District held a public hearing at the cemetery office on the proposed budget and considered public comment on services, expenditures, and revenues planned for Fiscal Year 2025;

WHEREAS, pursuant to § 27-125, Idaho Code, the District is required to pass an annual appropriation resolution and submit the amended resolution to the county of Ada, Idaho on or before September 5, 2024.

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 sums of money, or as much thereof as may be authorized by law, needed, or deemed necessary from property tax revenue to defray expenses and liabilities of the District, as set forth in Exhibit A, which is attached hereto and by reference made a part of this Resolution, and the same are hereby appropriated for the general, special, and corporate purposes and objectives of the Agency for the fiscal year commencing January 1, 2025, and ending December 31, 2025, thus raising the sum of $750,538.00 from a tax levy on all taxable property within the District boundary, and hereby certifying this amount to the Board of County Commissioners of Ada County.

Section 3: That Secretary shall submit the Resolution, Exhibit A attached hereto, and the required L2 worksheet and L2 form to the Ada County Board of Commissioners on or before September 5, 2024, and submit the budget to the State Controller's Office when required.

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:

Cami Mooney
Secretary

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

August 1, 2024
DATE

Cami Mooney
Secretary

BUDGET FOR FISCAL YEAR 2025

		FY 2025 BUDGET
Cash on hand		1,613,714.50
2025 Anticipated Income		
	Sale of Lots	30,000
	Interest	14,000
	Niche Sales	12,000
	Openings	80,000
	State Sales Tax	40,000
	Perpetual Care	10,000
	Service Overtime	7,000
	2025 Property Tax Levy	750,538
	Total Cash Assets	**2,557,252.50**
Expenditures		
Wages	Full Time	350,000
	Part Time	80,000
	Time off Accrual	12,000
	Secretary Treasurer	15,000
	Commissioners	3,000
	Overtime	17,000
	Social Security	23,180
	Medicare	5,421
	PERSI Retirement	36,000
Insurance & Bonds		84,152
Bank Fees		1,400
Cemetery Expansion		1,305,786.50
Capital Outlay- Roads for New Addition		250,000
Cemetery Ground Prep		8,000
Contingency Account		50,000
Employee Training		1,000
Equipment – New Mower		25,000
Equipment Service Parts		20,000
Gas/Diesel		12,000
General Expenses		26,813
Irrigation Parts/Repairs		25,000
Landscaping		8,000
Manual Operated Tools		2,000
Mapping & Inventory of Existing Cemetery		6,000
Office/Shop Supplies		7,000
Office/Shop Maintenance		10,000

Perpetual Care – Repair & Maintenance	70,000
Professional Services	40,000
Road Repair/Maintenance	25,000
Small Engine Equipment	5,000
Spray & Fertilizer	20,000
Utilities	12,000
Website	1,500
Total Expenditures	**2,557,252.50**

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