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BURLEY, CASSIA, IDAHO
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Index to: RESOLUTION

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BEFORE THE BOARD OF COMMISSIONERS
FOR CASSIA COUNTY, IDAHO

RESOLUTION NO. 2022-023
AMENDMENT OF FISCAL YEAR 2022 BUDGET

AT A MEETING OF THE BOARD OF THE CASSIA COUNTY COMMISSIONERS, STATE OF IDAHO, HELD ON THE 14th DAY OF NOVEMBER, 2022, THE FOLLOWING RESOLUTION WAS ADOPTED, TO-WIT:

WHEREAS, pursuant to Idaho Code § 31-1605, on August 23, 2021, the Cassia County Board of Commissioners adopted the Fiscal Year 2022 budget for Cassia County and Cassia County Road and Bridge for the amount of expenditures determined to be allocated from revenues estimated and for which levies were fixed as published, and

WHEREAS, pursuant to Idaho Code § 31-1606, each and every county official or employee shall be limited to making expenditures or the incurring of liabilities to the respective amount of appropriations as finally fixed and adopted, and

WHEREAS, pursuant to Idaho Code § 31-1606, any lawful transfer deemed necessary, other than salary and benefits, for road and bridge appropriations, may be made by resolution of the board of county commissioners, and

WHEREAS, the Cassia County Board of Commissioners, pursuant to Idaho Code § 31-1605, may adjust the budget as adopted to reflect the receipt of unscheduled revenues, grants, or donations to allocate to identified and unbudgeted expenditures, and

WHEREAS, the Cassia County Board of Commissioners, pursuant to Idaho Code § 31-3106, fixed the annual salaries of county officers for fiscal year 2022, and pursuant to Idaho Code § 1604, approved tentative appropriations as submitted by the county budget officer, and published anticipated revenues to be appropriated for Fiscal Year 2022 expenditures, and fixed said tentative budget by way of a public hearing as noticed and held on Monday, the 23rd day of August, 2021, and

WHEREAS, unscheduled Current Expense expenditures were incurred due to: (1) base pay adjustments made for standardized pay and for recruitment and retention of employees as approved by the Board of County Commissioners to remain competitive in the workforce environment during a high inflationary time period, (2) unscheduled expenditures for election security and a high voter turn-out, and (3) Board of County Commissioner approved purchase of AED units and software, and

WHEREAS, unscheduled Recorder fees and unscheduled sales tax excess were allocated to unscheduled Current Expenses, and

WHEREAS, unscheduled Cassia County Road and Bridge maintenance was incurred, and

WHEREAS, approved grant funding received in FY2021 was allocated from Road and Bridge fund balances to grant-approved unscheduled maintenance expenditures that occurred in FY2022, and

WHEREAS, unscheduled Justice Fund expenditures were incurred as follows: (1) Coroner's Office expenditures as approved by the Board of County Commissioners for the lease of Minidoka County Coroner's facility for office and refrigeration unit space and for additional unscheduled autopsy and lab expenditures, (3) Deputy Sheriff salaries related to unscheduled ITD driving campaign funds, (4) unscheduled purchase of a motorcycle, and (5) an unscheduled purchase of a law enforcement vehicle for Investigations, and

WHEREAS, unscheduled revenues were allocated for Justice Fund unscheduled expenditures from State sales tax excess, a State Off Highway Vehicle grant, sale of county property, and other unscheduled revenues, and

WHEREAS, unscheduled expenditures were allocated for Board of County Commissioner approved capital expenditure of used grandstand bleachers for the Cassia County Fairgrounds, and

WHEREAS, county reserves were allocated for the unscheduled purchase of Cassia County Fairgrounds grandstand bleachers, and

WHEREAS, unscheduled security upgrade expenditures were expended for the Cassia County Judicial Center, and

WHEREAS, unscheduled State Liquor Fund allocations were allocated for security upgrades for the Cassia County Judicial Center, and

WHEREAS, unscheduled increases were incurred in employee health care costs and employee medical claims beyond scheduled revenues, and

WHEREAS, Benefit Trust reserve balances were allocated to unscheduled employee health plan increases, and

WHEREAS, unscheduled expenditures from narcotics enforcement were incurred, and

WHEREAS, unscheduled revenues from payments from civil compromise were allocated to narcotics enforcement unscheduled expenditures, and

NOW THEREFORE BE IT RESOLVED, pursuant to Idaho Code § 31-1605, that the Cassia County Board of Commissioners unanimously adopt this resolution and make the appropriations as included in Exhibit 1 as attached and part of this resolution:

APPROVED AND ADOPTED this 14th day of November, 2022.

CASSIA COUNTY
BOARD OF COMMISSIONERS

Leonard M. Beck
Board Chair

ATTEST:

Joseph W. Larsen
Clerk of the Board

EXHIBIT 1

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN OF A PROPOSED RESOLUTION TO ADOPT A BUDGET AMENDMENT TO RECOGNIZE UNSCHEDULED REVENUES TO BE ALLOCATED TO UNBUDGETED EXPENDITURES FOR FISCAL YEAR 2022 FOR CASSIA COUNTY AS FOLLOWS:

TIME: 9:30 AM MONDAY, NOVEMBER 14, 2022
LOCATION: CASSIA COUNTY COMMISSION CHAMBERS, 1459 OVERLAND AVE, ROOM 206, BURLEY, IDAHO

Fund and Line Item Description	Line Item	Budgeted	Increase	Amended Amount
01 CURRENT EXPENSE FUND				
01.01 Auditor & Recorder				
EXPENSES:				
Salaries - Deputies	401.02	$ 211,400.00	$ 8,100.00	$ 219,500.00
01.15 County Elections				
EXPENSES:				
Forms - Ballot	545.02	$ 7,000.00	$ 9,400.00	$ 16,400.00
01.18 General Operations				
EXPENSES:				
Equipment Purchase	480.00	$0.00	$19,800.00	$ 19,800.00
01.30 M-C Veterans Service Officer				
EXPENSES:				
Contract Services	650.00	$23,353.00	$225.00	$ 23,578.00
01 CURRENT EXPENSE FUND		***Total***	***$ 37,525.00***	
REVENUES:				
Recorder Fees	337.00	$145,000.00	$8,100.00	$ 153,100.00
Sales Tax Excess Amt - State	324.02	$0.00	$29,425.00	$ 29,425.00
		Total	**$37,525.00**	

Explanations:
Unscheduled base pay adjustments during fiscal year to standardize pay and assist with recruitment and retention of employees, unscheduled expenditures related to election security and voter turn-out, and Board of County Commissioners approved purchase of AED units and software.
Unscheduled Recorder Fees offset overages in Auditor & Recorder salaries, and unscheduled sales tax excess used to fund other unscheduled expenditures.

(NOTE: The Current Expense Fund is a major fund used for the costs associated with general operations in Cassia County. This is a dedicated fund and all remaining balances or unspent allocations remain in that fund)

02 ROAD & BRIDGE				
EXPENSES:				
Road & Bridge Maintenance	310.00	$ 76,500.00	**$ 87,760.00**	$ 164,260.00
REVENUES:				
Unscheduled Revenue	392.00	$0.00	$10,000.00	$ 10,000.00
		$0.00	$77,760.00	$ 77,760.00

		Total			**$87,760.00**	

Explanations:
Approved grant funding received in FY2021, with all grant expenditures occurring in FY2022.

(NOTE: This is a dedicated fund and all remaining balances or unspent allocations remain in that fund)

08 JUSTICE FUND

08.09 Coroner						
EXPENSES:						
Rent/ Lease	500.00	$	-	$ 3,000.00	$	3,000.00
Autopsies & Lab Work	615.00	$	23,500.00	$ 3,200.00	$	26,700.00
08.21 Sheriff - County						
EXPENSES:						
Salaries - Deputies	401.02	$	644,100.00	$ 3,500.00	$	647,600.00
Auto Purchase	470.01	$	200,000.00	$ 24,145.00	$	224,145.00

08 JUSTICE FUND		***Total***		***$ 33,845.00***		
REVENUES:						
Sales Tax Excess Amt - State	324.02		$0.00	$6,200.00	$	6,200.00
Grant - Off Highway Vehicle - State	324.18		$4,350.00	$5,145.00	$	9,495.00
Sale of County Property	352.00		$0.00	$19,000.00	$	19,000.00
Unscheduled Revenue	392.00		$0.00	$3,500.00	$	3,500.00
		Total		**$33,845.00**		

Explanations:
Board of County Commissioners approved lease of facility space from Minidoka County for office space and refrigeration unit. Unscheduled additional costs for autopsies and lab work. Sheriff deputy salaries related to unscheduled ITD driving campaign funds, unscheduled purchase of motorcycle with OHV Grant funds, and Board of County Commissioners approved unscheduled vehicle purchase for Investigations.

(NOTE: The Justice Fund is a major fund used for the costs associated with administering justice in Cassia County
This is a dedicated fund and all remaining balances or unspent allocations remain in that fund)

29 Physical Facilities						
EXPENSES:						
Capital Asset	482.01	$	-	**$ 402,000.00**	$	402,000.00
REVENUES:						
Other Receipts/ Misc Transfers (Reserves)	391.99	$	-	**$ 402,000.00**	$	402,000.00

Explanation:
Board of County Commissioners approved capital expenditure purchase of covered grandstand bleachers at the fairgrounds. Funds from county reserves used for purchase.

(NOTE: This is a dedicated fund and all remaining balances or unspent allocations remain in that fund)

31 Magistrate Fund						
EXPENSES:						
Repairs & Maintenance	490.00	$	-	**$ 1,500.00**	$	1,500.00

REVENUES:					
State Liquor Funds	322.00	$ 40,000.00	**$ 1,500.00**	$	41,500.00

Explanation:
Unscheduled security upgrades for Cassia County Judicial Center
Unscheduled State Liquor revenues used.

(NOTE: This is a dedicated fund and all remaining balances or unspent allocations remain in that fund)

48 Employee Benefits Fund

EXPENSES:					
Medical Claims	425.00	$ 1,650,000.00	$ 235,300.00	$	1,885,300.00
		Total	**$235,300.00**		
REVENUES:					
Fund Transfer - Benefits	397.03	$ 2,857,935.00	**$ 235,300.00**	$	3,093,235.00

Explanation:
Unscheduled increase in health care costs and increase in unscheduled employee medical claims beyond scheduled revenue.
Funds from Benefits Trust reserves used.

(NOTE: This is a dedicated fund and all remaining balances or unspent allocations remain in that fund)

53 Narcotics Seized Assets Fund

EXPENSES:					
Narcotics Enforcement	450.01	$ 40,000.00	$ 17,750.00	$	57,750.00
		Total	**$ 17,750.00**		
REVENUES:					
Pymt from Civil Compromise	360.12	$ 20,000.00	$ 17,750.00	$	37,750.00
		Total	**$ 17,750.00**		

Explanation:
Unscheduled cell phone camera purchases and training expenditures related to Narcotics Enforcement
Unscheduled funds received from Civil Compromises.

(NOTE: This is a dedicated fund and all remaining balances or unspent allocations remain in that fund)

Publication Dates: November 3 and November 10, 2022