Microfilm No. 596460
4 Day 04 2022
At 1:52 O'Clock PM
ABBIE MACE
FREMONT CO RECORDER
Fee $ 0 KF Deputy
Recorded at Request of
Fremont County Commissioners

RESOLUTION NO. 2023-01

A RESOLUTION OF FREMONT COUNTY, IDAHO, OPENING THE FISCAL YEAR 2022 BUDGET AND THE FREMONT COUNTY AMBULANCE DISTRICT BUDGET FOR THE PURPOSES OF RECEIVING UNANTICIPATED MONIES AND TO TRANSFER FUNDS FROM THE GENERAL RESERVE AND INOPERTATIVE FUNDS.

WHEREAS, Idaho Code section 31-1605 provides that "[d]uring the year the county commissioners may proceed to adjust the budget as adopted to reflect the receipt of unscheduled revenue, grants, or donations of federal, state or local governments or private sources, provided that there shall be no increase in anticipated property taxes". The County now desires to adjust the budget to receive such unscheduled revenue without a change in property taxes; and

WHEREAS, in fiscal year 2022, Fremont County did receive unanticipated monies in the amount of $1,272,163.50 from the Federal Government for the American Rescue Plan Act (ARPA) and $354,073.71 from ITD for Secure Rural Schools and desires to deposit said amounts in the 2022 budget; and

WHEREAS, Idaho Code 31-1605 allows the Board of County commissioners to make a general reserve appropriation, for use in the event of any unforeseen contingency arising, which could not reasonably have been foreseen at the time of making the budget, and which shall require the expenditure of money not provided for in the budget; and

WHEREAS, unforeseen emergencies did arise which require the following transfers and or funds were unused which required transfers: 1) to correct an error in calculating wages: increase line 01-11-401-00 Salaries-Officer by $1,118.00, increase line 01-11-407-00 Overtime by $7,140.00, and decrease line 01-18-531-00 Reserve Emergency by $8,258.00. 2) to correct an error in calculating wages: increase line 01-13-407-00 Overtime by $7,210.00, decrease line 01-18-531-00 Reserve Emergency by $7,210.00 3) Commissioners agreed to move the Admin Assistant to a full time position by increasing line 01-13-402-02 Deputy #2 by $4,556.00 and decrease line 01-13-801-00 Capital Vehicles by $4,556.00 4) to correct an error in calculating wages: increase line 23-00-405-02 Full Time Office by $8,758.00, and decrease line 23-00-531-00 Reserve Emergency by $8,758.00 5) Commissioners agreed to increase wages of two landfill laborers: increase line 23-00-402-06 Full time-Laborer by $1,290.00, increase line 23-00-402-00 Full time -Laborer by $575.00 and decrease line 23-00-678-00 Contacts-Work Camp by $1,865.00. 6) Commissioners agreed to hire an addition landfill operator: increase line 23-00-405-11 Full time-Operator by $16,900.00 and decrease line 23-00-531-00 Reserve Emergency by $16,900.00 7) to correct an error in calculating wages: increase line 9263-00-404-01 Salaries-Admin Assistant by $1,163.00 and decrease line 9263-00-531-00 Reserve Emergency by $1,1163.00 8) Commissioners agreed to increase full time planner: increase line 01-21-404-01 Full Time Planner by $3,800.00 and decrease line 01-18-531-00 Reserve Emergency by

$3,800.00 9) Commissioners created a government fund for the ARPA funds we have received: increase line 52-00-397-00 Transferred from Fund by $1,272,163.50 and increase line 52-00-559-00 Misc. Expenditure by $1,272,163.50 10) Commissioner received unanticipated monies from Secure Rural Schools Funding: Increase line 02-00-329-00 Forest Apportionment by $354,073.71 and increase line 02-40-641-00 Road Oil by $354,073.71. 11) Commissioners agreed to transfer money from Sewer Capital to Last Chance LID to pay final payment on LID. This will be repaid to the Sewer Fund in FY2023: increase line 9269-00-397-00 Transfer Line by $15,718.00 and decrease line 9267-00-899-06 Capital Future Projects by $15,718.00 12) Transfer delinquent years collected taxes on Judgement move into Current Expense: increase line 01-00-391-00 Miscellaneous Revenue by $72.17 and decrease line 80-00-397-00 Transferred from Fund No. by $72.17.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FREMONT COUNTY, IDAHO AND BOARD OF FREMONT COUNTY AMBULANCE DISTRICT OF FREMONT COUNTY, IDAHO, that the 2022 budget is hereby opened to reflect the receipt of unanticipated moneys and the transfer of allocation of monies as follows: 1) to correct an error in calculating wages: increase line 01-11-401-00 Salaries-Officer by $1,118.00, increase line 01-11-407-00 Overtime by $7,140.00, and decrease line 01-18-531-00 Reserve Emergency by $8,258.00. 2) to correct an error in calculating wages: increase line 01-13-407-00 Overtime by $7,210.00, decrease line 01-18-531-00 Reserve Emergency by $7,210.00 3) Commissioners agreed to move the Admin Assistant to a full time position by increasing line 01-13-402-02 Deputy #2 by $4,556.00 and decrease line 01-13-801-00 Capital Vehicles by $4,556.00 4) to correct an error in calculating wages: increase line 23-00-405-02 Full Time Office by $8,758.00, and decrease line 23-00-531-00 Reserve Emergency by $8,758.00 5) Commissioners agreed to increase wages of two landfill laborers: increase line 23-00-402-06 Full time-Laborer by $1,290.00, increase line 23-00-402-00 Full time -Laborer by $575.00 and decrease line 23-00-678-00 Contacts-Work Camp by $1,865.00 6) Commissioners agreed to hire an addition landfill operator: increase line 23-00-405-11 Full time-Operator by $16,900.00 and decrease line 23-00-531-00 Reserve Emergency by $16,900.00 7) to correct an error in calculating wages: increase line 9263-00-404-01 Salaries-Admin Assistant by $1,163.00 and decrease line 9263-00-531-00 Reserve Emergency by $1,1163.00 8) Commissioners agreed to increase full time planner: increase line 01-21-404-01 Full Time Planner by $3,800.00 and decrease line 01-18-531-00 Reserve Emergency by $3,800.00 9) Commissioners created a government fund for the ARPA funds we have received: increase line 52-00-397-00 Transferred from Fund by $1,272,163.50 and increase line 52-00-559-00 Misc. Expenditure by $1,272,163.50 10) Commissioner received unanticipated monies from Secure Rural Schools Funding: Increase line 02-00-329-00 Forest Apportionment by $354,073.71 and increase line 02-40-641-00 Road Oil by $354,073.71. 11) Commissioners agreed to transfer money from Sewer Capital to Last Chance LID to pay final payment on LID. This will be repaid to the Sewer Fund in FY2023: increase line 9269-00-397-00 Transfer Line by $15,718.00 and decrease line 9267-00-899-06 Capital

Future Projects by $15,718.00 12) Transfer delinquent years collected taxes on Judgement move into Current Expense: increase line 01-00-391-00 Miscellaneous Revenue by $72.17 and decrease line 80-00-397-00 Transferred from Fund No. by $72.17.

This resolution shall be in full force and effect commencing on October 3, 2022.

PASSED THIS 3RD DAY OF OCTOBER 2022, BY THE BOARD OF COUNTY COMMISSIONERS OF FREMONT COUNTY, IDAHO.

BOARD OF COUNTY COMMISSIONERS
FREMONT COUNTY, IDAHO

JORDON STODDARD, CHAIRMAN

ATTEST:

ABBIE MACE, COUNTY CLERK

# B U D G E T S T A T I S T I C S S U M M A R Y

**FISCAL YEAR 2022 BUDGET #1 REVENUES/EXPENSES AS OF 09/30/2022 INCLUDING TAX ACCOUNTS**

* * * REPORT ONLY INCUDES FUNDS MARKED TO BUDGETED * * *

| | REVENUES | | | | EXPENDITURES | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Original Bud | Approved Bud | Cash Received | % | Original Bud | Approved Bud | Expended | % | Available Cash |
| GENERAL FUND (CURRENT EXPENSE) | 2,362,989.00 | 2,363,061.17 * | 3,609,224.30 | 152.74 | 4,815,169.00 | 4,815,169.00 | 3,633,271.52 | 75.45% | 1,947,460.41 |
| ROAD AND BRIDGE | 2,704,564.00 | 3,058,637.71 * | 4,839,427.51 | 158.22 | 6,082,302.00 | 6,436,375.71* | 5,359,424.46 | 83.27% | 988,093.46 |
| DISTRICT COURT | 275,684.00 | 275,684.00 | 1,251,961.37 | 454.13 | 1,481,213.00 | 1,481,213.00 | 1,232,835.33 | 83.23% | 463,962.00 |
| FAIR, COUNTY & STATE | 8,662.00 | 8,662.00 | 109,671.01 | 1,266.12 | 116,975.00 | 116,975.00 | 106,444.11 | 91.00% | 44,995.10 |
| JUSTICE FUND | 1,624,302.00 | 1,624,302.00 | 5,485,077.45 | 337.69 | 6,483,056.00 | 6,483,056.00 | 5,272,588.87 | 81.33% | 1,931,609.04 |
| HEALTH DISTRICT | 3,272.00 | 3,272.00 | 127,579.49 | 3,899.13 | 127,500.00 | 127,500.00 | 127,383.25 | 99.91% | 6,525.48 |
| ELECTION CONSOLIDATION | 69,500.00 | 69,500.00 | 71,109.82 | 102.32 | 94,606.00 | 94,606.00 | 71,653.49 | 75.74% | 22,511.03 |
| SOCIAL SERVICES | 84,322.00 | 84,322.00 | 1,002,488.66 | 1,188.88 | 1,002,621.00 | 1,002,621.00 | 784,045.34 | 78.20% | 852,691.74 |
| JUNIOR COLLEGE TUITION | 39,800.00 | 39,800.00 | 39,800.00 | 100.00 | 50,000.00 | 50,000.00 | 22,150.00 | 44.30% | 32,850.25 |
| PARKS AND RECREATION | 144,455.00 | 144,455.00 | 302,876.39 | 209.67 | 391,784.00 | 391,784.00 | 328,150.34 | 83.76% | 99,598.41 |
| REVALUATION | 20,841.00 | 20,841.00 | 516,702.38 | 2,479.26 | 573,190.00 | 573,190.00 | 404,829.77 | 70.63% | 191,531.15 |
| SENIOR CITIZENS | 109,675.00 | 109,675.00 | 58,188.00 | 53.05 | 122,273.00 | 122,273.00 | 61,791.17 | 50.54% | 14,134.01 |
| SOLID WASTE | 632,000.00 | 632,000.00 | 2,935,293.36 | 464.45 | 3,449,137.00 | 3,449,137.00 | 2,943,012.09 | 85.33% | 937,255.82 |
| TORT | 10,948.00 | 10,948.00 | 292,694.31 | 2,673.50 | 296,000.00 | 296,000.00 | 299,227.54 | 101.09% | 4,687.32 |
| VETERANS MEMORIAL | 382.00 | 382.00 | 8,819.67 | 2,308.81 | 9,000.00 | 9,000.00 | 8,901.07 | 98.90% | 196.55 |
| WARRANT REDEMPTION | | | | | 0.00 | | | | |
| WEEDS | 228,423.00 | 228,423.00 | 451,497.32 | 197.66 | 823,419.00 | 823,419.00 | 484,956.49 | 58.90% | 262,954.16 |
| NOXIOUS WEEDS | 170,000.00 | 170,000.00 | 197,839.90 | 116.38 | 257,765.00 | 257,765.00 | 236,280.31 | 91.67% | 129,043.03 |
| BRIDGE, SPECIAL | 15,900.00 | 15,900.00 | 353,798.90 | 2,225.15 | 940,000.00 | 940,000.00 | 367,957.95 | 39.14% | 612,402.15 |
| ROAD, SPECIAL | 900.00 | 900.00 | 875,822.77 | 7,313.64 | 1,338,000.00 | 1,338,000.00 | 205,938.68 | 15.39% | 1,367,261.12 |
| SNOWMOBILE | 300,500.00 | 300,500.00 | 567,453.41 | 188.84 | 550,594.00 | 550,594.00 | 359,080.04 | 65.22% | 571,723.64 |
| WATERWAYS | 65,500.00 | 65,500.00 | 63,102.20 | 96.34 | 100,389.00 | 100,389.00 | 67,474.64 | 67.21% | 76,871.81 |
| RANGE IMPROVEMENT FUND | | | | | 0.00 | | | | |
| PILT | 70,000.00 | 70,000.00 | 532,111.06 | 760.16 | 567,000.00 | 567,000.00 | 94,678.68 | 16.70% | 1,279,991.74 |
| ARPA | | 1,272,163.50 * | 2,544,327.00 | 200.00 | 0.00 | 1,272,163.50* | | | 2,544,327.00 |
| SLFRF ARPA FUNDS | | | | | 0.00 | | | | |
| EPA POLLUTION STUDIES | | | | | 0.00 | | | | 100.00 |
| LOCAL POLLUTION STUDIES | | | | | 0.00 | | | | |
| LANDFILL FINANCIAL ASSURANCE | 782,521.00 | 782,521.00 | 328,506.00 | 41.98 | 3,742,416.00 | 3,742,416.00 | | | 3,288,401.30 |
| E 911 | 152,000.00 | 152,000.00 | 145,953.72 | 96.02 | 314,645.00 | 314,645.00 | 270,906.60 | 86.10% | 46,907.41 |
| JUDGEMENT | | -72.17 * | | | 0.00 | | 72.17 | | |
| WATER BILLS - CITY OF ASHTON | | | 2,382.60 | | 0.00 | | | | |
| LSI GRANT | | | | | 0.00 | | | | |
| SEARCH AND RESCUE | 11,500.00 | 11,500.00 | 69,625.52 | 605.44 | 65,000.00 | 65,000.00 | 19,158.69 | 29.47% | 150,275.46 |
| GOLF COURSE | 89,565.00 | 89,565.00 | 118,051.35 | 131.81 | 126,750.00 | 126,750.00 | 124,100.91 | 97.91% | 60,985.91 |
| FIVE COUNTY DETENTION | 2,435,866.00 | 2,435,866.00 | 2,647,984.31 | 108.71 | 3,864,846.00 | 3,864,846.00 | 2,378,082.30 | 61.53% | 1,880,767.90 |

* Original budget and approved budget are different, budget has been changed

**BUDGET STATISTICS SUMMARY**

**FISCAL YEAR 2022 BUDGET #1 REVENUES/EXPENSES AS OF 09/30/2022 INCLUDING TAX ACCOUNTS**

* * * REPORT ONLY INCUDES FUNDS MARKED TO BUDGETED * * *

| | REVENUES | | | | EXPENDITURES | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Original Bud | Approved Bud | Cash Received | % | Original Bud | Approved Bud | Expended | % | Available Cash |
| AMBULANCE DISTRICT | 515,391.00 | 515,391.00 | 1,441,311.69 | 279.65 | 1,829,075.00 | 1,829,075.00 | 1,390,152.15 | 76.00% | 853,992.35 |
| MACKS LID | | | | | 0.00 | | | | 216.27 |
| SEWER SYSTEMS | 259,000.00 | 259,000.00 | 2,168,600.97 | 837.30 | 9,757,876.00 | 9,742,158.00* | 1,988,290.57 | 20.41% | 8,171,016.74 |
| LC LID | 40,000.00 | 55,718.00 * | 28,948.47 | 51.96 | 40,000.00 | 40,000.00 | 33,583.00 | 83.96% | 218.04 |
| LC LID LINE EXTENSIONS | 45,561.00 | 45,561.00 | 25,115.39 | 55.12 | 70,000.00 | 70,000.00 | 18,324.40 | 26.18% | 73,042.18 |
| TOTALS | 13,274,023.00 | 14,915,978.21 | 33,213,346.30 | 222.67% | 49,482,601.00 | 51,093,120.21 | 28,694,745.93 | 56.16% | 28,908,599.98 |

* * * * * * * * * * END OF REPORT * * * * * * * * * *

* Original budget and approved budget are different, budget has been changed