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 2023 FOR CASSIA COUNTY AS FOLLOWS:

TIME: 9:45 AM MONDAY, NOVEMBER 20, 2023
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							
01.02 Assessor							
EXPENSES:							
Salaries - Deputies	401.02	$	241,100.00	$	11,700.00	$	252,800.00
01 CURRENT EXPENSE FUND		***Total***		**$**	**11,700.00**		
REVENUES:							
Sales Tax Excess Amt - State	324.02	$	106,710.00	$	11,700.00	$	118,410.00
		Total		**$**	**11,700.00**		

Explanations:
Moved budgeted full-time position for an additional appraiser in the Revaluation budget to the Assessor's budget under the Current Expense Fund to accommodate the need for an additional full-time DMV clerk. Unscheduled sales tax excess receipts were used to fund unbudgeted 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)

12 M-C Misdemeanor Probation							
EXPENSES:							
Supplies - Testing Monitoring	440.10	$	140,000.00	**$**	**85,600.00**	$	225,600.00
REVENUES:							
Reserve Fund Balance			$0.00	$	85,600.00	$	85,600.00
		Total		**$**	**85,600.00**		

Explanations:
A reconciliation settlement for a contract liability with Siemens Healthcare Diagnostics was approved at fiscal year end. County Reserve Fund amounts were allocated to fund the unscheduled expenditures.

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

23 Solid Waste District							
EXPENSES:							
Repairs - Building & Grounds	493.00	$	-	**$**	**30,000.00**	$	30,000.00
REVENUES:							
Gate Receipts	391.08	$	105,000.00	$	30,000.00	$	135,000.00
		Total		**$**	**30,000.00**		

Explanations:
Unbudgeted expenditures were approved relating to a new well at the Malta roll-off site.
Unscheduled gate receipt revenues were allocated to fund those unbudgeted expenditures.

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

29 Physical Facilities

EXPENSES:					
Capital Asset	482.01	$ -	$ 479,500.00	$	479,500.00
Professional Services	483.00	$ -	$ 54,800.00	$	54,800.00
Repairs - Building & Grounds	493.00	$ 250,000.00	$ 22,700.00	$	272,700.00
		Total	**$ 557,000.00**		
REVENUES:					
Other Receipts/ Misc Transfers (Reserves)	391.99	$ -	$ 511,425.00	$	511,425.00
Reimbursements	399.85	$ -	$ 45,575.00	$	45,575.00
		Total	**$ 557,000.00**		

Explanation:
Unbudgeted capital expenditures were approved for the purchase of the Burley Masonic Lodge real property, related and required real estate appraisals, contracted professional services from erstad Architects, needed courthouse elevator repairs, and a remodel of the Cassia County Sheriff's Information Technology server room. Cassia County Fair unbudgeted expenditures were approved for construction of a dairy barn, permanent picnic tables, and for Fair grandstand RFP drawings from WalkOn Solutions. Unscheduled revenues were allocated from County Reserve Funds, with partial allocations for County Fair approvals from the Fair Fund.

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

32 Preventive Health Fund

EXPENSES:					
Contract Services	650.00	$ 272,300.00	**$ 21,400.00**	$	293,700.00
REVENUES:					
Sales Tax Excess Amt- State	324.02	$ 17,200.00	$ 4,000.00	$	21,200.00
Gross Earnings Tax	355.00	$ 7,900.00	$ 2,500.00	$	10,400.00
Reserve Fund Balance		$ -	$ 14,900.00	$	14,900.00
		Total	**$ 21,400.00**		

Explanation:
An unbudgeted monthly contract amount from FY2022 for the South Central Public Health District was approved.
Unscheduled excess sales tax revenues, gross earnings, and County Reserve Funds were allocated for those expenditures.

(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	$ 13,100.00	$	53,100.00
Auto Expense	470.00	$ -	$ 7,400.00	$	7,400.00
		Total	**$ 20,500.00**		
REVENUES:					
Payment from Seized Assets	338.71	$ 10,000.00	$ 5,200.00	$	15,200.00
Reserve Fund Balance		$ -	$ 15,300.00	$	15,300.00

Total	**$**	**20,500.00**

Explanation:
Unbudgeted travel and equipment expenditures for Narcotics Enforcement were approved.
Unscheduled revenues were allocated from seized asset payments and from County Reserve Funds.

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

Publication Dates: November 9 and November 16, 2023

BOARD OF CASSIA COUNTY
COMMISSIONERS
APPROVED
DATE: 11-20-2023
Chairman of the Board