RESOLUTION NO: 499
RESOLUTION ADOPTING 2023-2024 MADISON COUNTY BUDGET AND CERTIFYING THAT MADISON COUNTY WILL RECOVER ITS FORGONE TAX LEVY AMOUNT FOR MADISON COUNTY

WHEREAS, the Madison County Commissioners, Elected Officials have examined all offices, departments, services, agencies and institutions of Madison County as to each expenditure made, and each expenditure made for the ensuing fiscal year; and,

WHEREAS, on August 28, 2023, the Madison County Commissioners appropriately noticed a time and place for public hearing to hear any taxpayer's comments regarding Madison County's tentative budget for the fiscal year beginning October 1, 2023 through September 30, 2024; and,

WHEREAS, the 2016 Idaho Legislature amended Idaho Code § 63-802 to require taxing districts to hold a public hearing prior to budgeting any forgone increase, which hearing may be in conjunction with its annual budget hearing, and requiring taxing districts to certify by resolution the amount of forgone increase to be budgeted and the specific purpose for which the forgone increase is being budgeted; and,

WHEREAS, the County intends to use the forgone levying authority and include its forgone amount in the amount of $231,401 for Ambulance from their 2022 – 2023 fiscal year's budget to be used by the levies for expenditures and revenue in the County budget for the fiscal year of 2023 – 2024; and,

WHEREAS, the 2022-2023 budget was opened to include unexpected revenue. These revenues are for Solid Waste, Coroner, Veterans, Mosquito, Tri County and the Prosecutor's Office; and,

WHEREAS, upon conclusion of the hearing, the Madison County Commissioners fixed and determined the amount of the budget, which was not greater than the amount of the tentative budget, nor did it include an amount to be raised from property taxes greater than the amount advertised; and,

WHEREAS, Madison County desires now by resolution, and pursuant to Idaho Code §31-1605 *et seq.*, to adopt the budget and retain certain forgone amounts as stated herein, and enter this resolution on the official minutes of Madison County.

NOW, THEREFORE, Madison County now desires to formally adopt the budget for the fiscal year beginning October 1, 2023 through September 30, 2024.

1. Madison County, Idaho, held a public hearing concerning the 2023 – 2024 fiscal year Budget, unscheduled revenues, and forgone amounts at its regular budget hearing held at the Madison County Commissioner Room located at 159 East Main, Rexburg, Idaho, on August 28, 2023 at 9:45 a.m.

2. Madison County now adopts the budget for the fiscal year beginning October 1, 2023 through September 30, 2024, to include the levies thereon.

3. The 2022-2023 budget was re-opened to reflect the receipt of unscheduled revenue and modifications as stated above.

4. The County retains the forgone levying authority and include its forgone amount in the amount of $231,401 for the County from their 2022 – 2023 fiscal year's budget, to be used by the levies for expenditures and revenue in the County budget for the fiscal year of 2023 – 2024.

5. This resolution shall be construed liberally in order to effectuate its purpose.

6. This resolution is effective immediately when signed.

7. Where the provisions of this resolution are in conflict with existing local laws, the provisions of this resolution will govern and such provisions of existing laws which are in conflict are hereby rescinded.

DATED THIS 11th day of October, 2023.

BOARD OF COUNTY COMMISSIONERS,
Madison County, Idaho

BY: _____
Todd Smith, Commissioner

_____
Brent Mendenhall, Commissioner

_____
Dustin Parkinson, Commissioner

ATTEST:

_____
Kim H. Muir, Clerk

Instrument # 458783
REXBURG, MADISON, IDAHO
10-12-2023 09:47:57 AM No. of Pages: 2
Recorded for : MADISON COUNTY
KIM H. MUIR Fee: 0.00
Ex-Officio Recorder Deputy _____

REVENUE BUDGET SUMMARY

FISCAL YEAR 2024 FUND 4 FROM 10/01/2023 TO 09/30/2024

Report includes inactive accounts
Report does not display accounts with zero balances
*** Revenues on property tax accounts reflect the tax charge amounts**

FUND 0004 AMBULANCE

Account Number	Description	Current Acct Status	Approved Budget	REVENUES * This Period	REVENUES * Year To Date	Percent	(Over) Under Budget
0200-0000	WARRANTS PAYABLE	A		1,592.14	1,592.14		
0250-0000	FUND BALANCE - UNAPPROPRIATED	A		1,997,450.00	1,997,450.00		
0324-0000	REVENUE - STATE OF IDAHO	A	9,828.00	9,828.00	9,828.00	100.00%	
0324-0003	SALES TAX- SURPLUS	A	60,000.00	56,711.92	56,711.92	94.52%	3,288.08
0324-0004	PERSONAL PROPERTY	A	8,000.00	10,070.00	10,070.00	125.88%	(2,070.00)
	Acct #: 0324 Subtotal:		**77,828.00**	**76,609.92**	**76,609.92**	**98.43%**	**1,218.08**
0336-0007	EMERGENCY MEDICAL SERVICE	A	7,800.00	8,073.86	8,073.86	103.51%	(273.86)
0349-0006	AMBULANCE PAYMENTS	A	1,050,000.00	1,181,267.37	1,181,267.37	112.50%	(131,267.37)
0352-0000	SALE OF COUNTY PROPERTY	A		50,000.00	50,000.00		
0355-0000	ELECTRICITY TAX	A	1,211.00	1,527.16	1,527.16	126.11%	(316.16)
0397-0000	TRANSFERRED FROM FUND NO. **	A	14,000.00	(185.66)	(185.66)	-1.33%	14,185.66
0399-0041	REIMBURSEMENT	A		8,592.54	8,592.54		
	FUND TOTALS:		**1,150,839.00**	**3,324,927.33**	**3,324,927.33**	**288.91%**	(2,174,088.33)
	GRAND TOTALS:		**1,150,839.00**	**3,324,927.33**	**3,324,927.33**	**288.91%**	(2,174,088.33)

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

1,327,477.33

B U D G E T W O R K S H E E T (E X P E N S E S)

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 1
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0004 AMBULANCE
-00 AMBULANCE

50% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2023 Budget	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget Amount	Fiscal Year 2025 Actual & Pct As of 03/31/2025		Fiscal Year 2026 Budget #1 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0450-0000 OVERPAYMENT REFUNDS	5,000.00	11,592.48		12,304.41		7,495.01				
0599-0000 YNP REIMBURSEMENT						10,454.24				
0674-0000 CITY - AMBULANCE			2,004,600.00	2,845,867.34	2,155,500.00	984,071.00	46%			
TOTAL 'B' EXPENSES	**5,000.00**	**11,592.48**	**2,004,600.00**	**2,858,171.75**	**2,155,500.00**	**1,002,020.25**	**46%**			
0898-0000 CAPITAL -REPLACEMENT FUND	420,000.00	536,734.26	341,152.00	246,900.00	403,000.00	489,160.33	121%			
TOTAL 'C' CAPITAL OUTLAY	**420,000.00**	**536,734.26**	**341,152.00**	**246,900.00**	**403,000.00**	**489,160.33**	**121%**			
DEPT TOTALS	**425,000.00**	**548,326.74**	**2,345,752.00**	**3,105,071.75**	**2,558,500.00**	**1,491,180.58**	**58%**			

Fund 4 Dept 0: Officer _____ Commissioner _____

Commissioner _____ Commissioner _____

FUND TOTALS	**425,000.00**	**548,326.74**	**2,345,752.00**	**3,105,071.75**	**2,558,500.00**	**1,491,180.58**	**58%**			