Instrument # 2024004249
BURLEY, CASSIA, IDAHO
11-18-2024 09:59:28 AM No. of Pages: 4
Recorded for : CASSIA COUNTY COMMISSIONERS
JOSEPH LARSEN Fee: 0.00 EV
Ex-Officio Recorder Deputy
Index to: RESOLUTION

(This area for Recording use only)

BEFORE THE BOARD OF COMMISSIONERS
FOR CASSIA COUNTY, IDAHO

RESOLUTION NO. 2024-022
AMENDMENT OF FISCAL YEAR 2024 BUDGET

AT A MEETING OF THE BOARD OF THE CASSIA COUNTY COMMISSIONERS, STATE OF IDAHO, HELD ON THE 18th DAY OF NOVEMBER, 2024, THE FOLLOWING RESOLUTION WAS ADOPTED, TO-WIT:

WHEREAS, pursuant to Idaho Code § 31-1605, on the 21st day of August, 2023, the Cassia County Board of Commissioners adopted the Fiscal Year 2024 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 2024, 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 2024 expenditures, and fixed said tentative budget by way of a public hearing as noticed and held on Monday, the 21st day of August, 2023, and

WHEREAS, unscheduled K-9 Expense Fund fundraiser revenues were realized and allocated to unscheduled expenditures, and

WHEREAS, unscheduled Mini-Cassia Misdemeanor Probation Fund drug testing revenues were allocated to unscheduled expenditures related to a probationer caseload increase and attendant additional drug testing supplies, and

WHEREAS, unscheduled Waterways Fund grant revenues as well as reserve fund balances were allocated to unscheduled equipment purchases, and

WHEREAS, unscheduled court facilities revenues as well as reserve fund balances were allocated to unscheduled expenditures related to courtroom security update purchases, and

WHEREAS, unscheduled Narcotics Seized Assets Fund revenues as well as reserve fund balances were allocated to the purchase of a Prosecutor's Office vehicle for narcotics enforcement, and

WHEREAS, unscheduled Court Interlock Fund revenues were allocated to unscheduled court-ordered interlock fees, 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 18th day of November, 2024.

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 2024 FOR CASSIA COUNTY AS FOLLOWS:

TIME: 9:45 AM MONDAY, NOVEMBER 18, 2024
LOCATION: CASSIA COUNTY COMMISSION CHAMBERS, 1459 OVERLAND AVE, ROOM 206, BURLEY, IDAHO

Fund and Line Item Description	Line Item		Budgeted		Increase		Amended Amount
09 K-9 Expense							
EXPENSES:							
K-9 Expense	469.00	$	4,000.00	**$**	**135.00**	$	4,135.00
REVENUES:							
Reserve Fund Balance			$0.00	$	135.00	$	135.00
		Total		**$**	**135.00**		

Explanations:
Unscheduled expenditures related to K-9 fundraiser
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)

12 M-C Misdemeanor Probation							
EXPENSES:							
Supplies - Testing Monitoring	440.10	$	140,000.00	**$**	**11,100.00**	$	151,100.00
REVENUES:							
Intox Fees and Drug Testing	391.13		$205,200.00	$	11,100.00	$	216,300.00
		Total		**$**	**11,100.00**		

Explanations:
Unscheduled expenditures related to increased caseload and accompanying need for additional drug testing supplies
Unscheduled drug testing revenues allocated

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

25 Waterways							
EXPENSES:							
Remittance - Waterways	448.01	$	50,000.00	$	31,350.00	$	81,350.00
		Total		**$**	**31,350.00**		
REVENUES:							
Grant - Boat Safety - State	324.17	$	-	$	29,253.00	$	29,253.00
Reserve Fund Balance		$	-	$	2,097.00	$	2,097.00
		Total		**$**	**31,350.00**		

Explanation:
Unscheduled equipment purchases related to grant funding
Unscheduled grant revenues were allocated as well as reserve fund balances

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

33 Court Facilites Fund

EXPENSES:						
Equipment Purchase	480.00	$	-	$	2,640.00	$ 2,640.00
		Total		**$**	**2,640.00**	
REVENUES:						
Court Facilites	360.04	$	8,000.00	$	1,430.00	$ 9,430.00
Reserve Fund Balance		$	-	$	1,210.00	$ 1,210.00
		Total		**$**	**2,640.00**	

Explanation:
Unscheduled expenditures related to security updates in courtrooms
Unscheduled revenues were allocated from court facilites funds as well as reserve fund balances

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

53 Narcotics Seized Assets Fund

EXPENSES:						
Auto Purchase	470.01	$	-	$	32,750.00	$ 32,750.00
		Total		**$**	**32,750.00**	
REVENUES:						
Payment from Seized Assets	338.71	$	10,000.00	$	15,164.00	$ 25,164.00
Reserve Fund Balance		$	-	$	17,586.00	$ 17,586.00
		Total		**$**	**32,750.00**	

Explanation:
Unbudgeted vehicle purchase expense for Narcotics Enforcement was approved.
Unscheduled revenues were allocated from seized asset payments as well as reserve fund balances

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

61 Court Interlock Fund

EXPENSES:						
SCRAM Monitoring Costs	439.00	$	5,000.00	$	30.00	$ 5,030.00
		Total		**$**	**30.00**	
REVENUES:						
Court Interlock Funds	360.11	$	2,000.00	$	30.00	$ 2,030.00
		Total		**$**	**30.00**	

Explanation:
Unscheduled expenditures related to court ordered interlock fees
Unscheduled revenues were allocated from court interlock funds

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

Publication Dates: November 7 and November 14, 2024