



Cassia County Board of Commissioners

Cassia County Courthouse
Commission Chambers
1459 Overland Ave. – Room 206
Burley, ID 83318
www.CassiaCounty.org

Board Members:

Dennis Crane, Chair (District #3) ~ dcrane@cassiacounty.org
Paul Christensen, Member (District #1) ~ pchristensen@cassiacounty.org
Bob Kunau, Member (District #2) ~ bob.kunau@cassiacounty.org

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Monday, July 13, 2015

9:00 AM

The Cassia County Board of Commissioners met this day in regular session in the Commission Chambers of the Cassia County Courthouse.

THOSE PRESENT:

County Commissioners:

Dennis Crane, Chairman
Prosecuting Attorney:
Doug Abenroth

Paul Christensen
Administrator:
Kerry D. McMurray

Bob Kunau
Clerk of the Board:
Joseph W. Larsen

Others:

Casey Anderson, citizen
Mart Adams, Deputy Assessor
Heather Evans, Deputy Auditor

John Horejs, property owner
Kris Hondo, citizen
Barney Greener, Deputy Assessor

Dwight Davis, Assessor
Patty Justesen, Treasurer
Tammi Pollard, Deputy Clerk

INFORMATION AND ACTION AGENDA ITEMS

- 1) 9:00 AM CALL TO ORDER, PLEDGE OF ALLEGIANCE, AND PRAYER
- 2) 9:01 AM REVIEW CALENDARS AND MEETINGS
 - a) Ribbon cutting ceremony and grand opening for Fabri-Kall at their new facility in Burley at 11:00 a.m. Thursday, 10/15/2015
 - b) Idaho Cattle Association 100 years Great Steak Gala at the Riverside Hotel in Boise at 6:00 p.m. Friday, 07/17/2015
 - c) Joint Juvenile Justice meeting at 7:30 a.m. Tuesday, 07/14/2015 at the Minidoka County Juvenile Probation building
 - d) Joint Jail meeting at 8:00 a.m. Tuesday, 07/14/2015 at the Minidoka County Juvenile Probation building
 - e) Oakley Pioneer Day Celebration parade to be held at 5:00 p.m. Saturday, 07/18/2015
 - f) ICRMP board meeting the week of 07/20/2015 for three days in McCall for Commissioner Christensen
 - g) Annual South Central Community Action meeting at 6:00 p.m. Thursday, 07/16/2015 in Twin Falls
 - h) Mid Snake meeting on Wednesday afternoon 07/15/2015
 - i) Mini-Cassia Transportation meeting Wednesday morning 07/15/2015 for Chairman Crane
 - i) Commissioner Christensen inquired as to the Hwy 30 West updating. Chairman Crane said it is still on the list but will be considered later.
 - ii) I-84 freeway Snake River bridge reconstruction and highway diversion at the Declo off ramp will be discussed.

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- 3) 9:01 AM REVIEW CORRESPONDENCE
 - a) Thank you card from Tammi Pollard for the plant and thoughtful condolences at the passing of her brother.
- 4) 9:04 AM REVIEW JUNIOR COLLEGE CERTIFICATE OF RESIDENCY RECOMMENDATIONS FOR APPROVAL
 - a) The Board reviewed 13 junior college Certificate of Residency applications
 - i) College of Southern Idaho approvals:
 - (1) High school dual credit: 1
 - (2) Non-dual credit: 11
 - ii) College of Southern Idaho denials:
 - (1) High school dual credit: 0
 - (2) Non-dual credit: 1

9:04 AM

MOTION: BOB KUNAU, MEMBER, MOVED TO APPROVE 13 JUNIOR COLLEGE RESIDENCY APPLICATIONS AS PRESENTED. PAUL CHRISTENSEN, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

- 5) 9:04 AM COUNTY ROAD AND BRIDGE DEPARTMENT WEEKLY WORK SCHEDULE
 - a) Trade work is being done with the Murtaugh Highway District.
 - b) Things are going well.
- 6) 9:05 AM GATEWAY TRANSMISSION LINE UPDATES - Nothing this week
- 7) 9:05 AM PERSONNEL MATTERS
 - a) CHANGE OF STATUS
 - i) CASSIA COUNTY SHERIFF'S OFFICE (CCSO)
 - (1) Hiring of Bradley W. Elmer as a deputy patrolman
 - (2) Voluntary resignation of deputy patrolman Matt B. Arthur

9:06 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO APPROVE SAID CHANGE OF STATUS REQUESTS AS PRESENTED. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

- 8) EXECUTIVE SESSIONS AS NEEDED IC §74-206(1)(a) or (b)

9:06 AM CONVENE EXECUTIVE SESSION

MOTION: PAUL CHRISTENSEN/BOB KUNAU, MEMBER, MOVED THAT THE BOARD, PURSUANT TO IDAHO CODE § 74-206(1)(b), CONVENE IN EXECUTIVE SESSION TO CONSIDER PERSONNEL MATTERS. BOB KUNAU/PAUL CHRISTENSEN SECONDED THE MOTION, FOLLOWED BY A ROLL CALL VOTE:

DENNIS CRANE, CHAIR	YES
PAUL CHRISTENSEN, MEMBER	YES
BOB KUNAU, MEMBER	YES

The Board adjourned the Executive Session at 9:23 a.m. and no decision was made.

- 9) 9:24 AM BUILDINGS AND GROUNDS WORK AND UPDATES
 - a) Catmull Plumbing replaced plumbing pipes in the Law Enforcement building basement.
 - b) They are still waiting on quotes for resolving the sump pump issue.
 - c) Ramsey Heating and Electric has completed the heating/cooling unit on the rooftop of the courthouse.
- 10) 9:24 AM FOLLOW UP ON COPY MACHINE FOR THE SHERIFF'S OFFICE
 - a) Commissioner Kunau read a letter from Sheriff Heward regarding the purchase of a copy machine for the CCSO.
 - b) The Board considered the request.

9:25 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO APPROVE THE PURCHASE OF A COPY MACHINE FOR THE CCSO FOR \$2,128.00. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

11) 9:40 AM EXECUTE LETTERS REGARDING EXCESS FUNDS FROM TAX DEED AUCTION

- a) A letter from the Treasurer was read by Commissioner Kunau regarding excess funds from the property tax deed auction of Maria Herrera, who is deceased.
- c) The property is located at 910 Miller Avenue and was sold at a tax deed auction on 6/29/2015 for \$6,026.60 plus other costs.
- b) Parties of interest may be entitled to excess proceeds from the sale. The Board of County Commissioners is required to notify the parties of interest who must respond within 60 days of receipt of the notice.

9:42 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO SIGN LETTER OF NOTICE TO PARTIES OF INTEREST AS PRESENTED. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

12) 9:55 AM EXECUTE AGREEMENT WITH THE SOUTHWEST IDAHO NEVADA ACQUISITION CENTER AND U.S. FOREST SERVICE REGARDING THE OAKLEY-ELBA ROAD MAINTENANCE AGREEMENT

- a) McMurray stated this is simply a document that shows the U.S. Forest Service will supply their own people and pay their wages and Cassia County will supply their own people and pay their wages. This goes back to the spring work that was done on the Oakley-Elba road. The U.S. Forest Service will spend their money for their part and Cassia will spend for their portion.

9:56 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO APPROVE THE AGREEMENT REGARDING THE OAKLEY-ELBA ROAD MAINTENANCE AS PRESENTED. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

13) 9:56 AM DELIBERATE ON REQUEST FOR PUBLIC COMMENT INVASIVE PLANT TREATMENT ENVIRONMENTAL IMPACT STATEMENT (EIS)

- a) Commissioner Kunau read the request from the EIS regarding invasive species and noxious weeds.
- b) McMurray said they are seeking specific comments with regards to the different treatments. McMurray provided a copy of the letter to Gordon Edwards to help fashion a response. The deadline for submission is 08/15/2015.
- c) Commissioner Christensen said he would support the action.

14) 10:04 AM EXECUTE RESOLUTION NO. 2015-012 SURPLUS CANINE LOCKERS AT THE SHERIFF'S OFFICE

- a) An accompanying letter from Sheriff Heward referred to the lockers as having no value. As it is less than \$250.00 in value, they can be disposed of without public auction.
- b) Resolution No. 2015-012 designates the property as surplus allowing disposition without public auction.

10:05 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO DECLARE CANINE LOCKERS AS SURPLUS AND ALLOW THEIR DISPOSAL AS PRESENTED. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

10:19 AM CONVENE EXECUTIVE SESSION

MOTION: PAUL CHRISTENSEN/BOB KUNAU, MEMBER, MOVED THAT THE BOARD, PURSUANT TO IDAHO CODE § 74-206(1)(I), CONVENE IN EXECUTIVE SESSION TO DISCUSS PENDING CLAIM WITH COUNTY RISK MANAGER. BOB KUNAU/PAUL CHRISTENSEN SECONDED THE MOTION, FOLLOWED BY A ROLL CALL VOTE:

DENNIS CRANE, CHAIR	YES
PAUL CHRISTENSEN, MEMBER	YES
BOB KUNAU, MEMBER	YES

The Board adjourned the Executive Session at 10:36 a.m. No decision was reached and no action was taken.

15) 10:37 AM BUDGET OFFICER FY2016 BUDGET REVIEW

- a) Larsen addressed the Board stating that the Auditor's office has been trying to identify all funding sources. They are in hopes of being prepared next Board meeting to present what they have found.
- b) Evans pointed out that every department is showing some decrease in their budgets with just a few exceptions. The overall total increase from last year's budget thus far is \$78,274.00 or a .46% increase. The Current Expense fund increased \$3,440.00 or 11% and the Justice Fund increased \$111,597.00 or 1.25%.
- c) The proposed expense budget reflects a decrease in insurance premiums and also reflects a 3% or \$.50 per hour increase in employee rate of pay. Adult Misdemeanor Probation proposed rate of pay increases were also included in those proposed changes.
- d) Commissioner Christensen inquired as to dollar amount in insurance premium reductions. That amount, according to the Auditor's office, was \$312,000.00 from last year's budgeted amount. Larsen felt it important to note that the decrease was a very conservative amount. He also pointed out that the decrease is not in the cost of insurance but rather a decrease in the amount that has been needed to increase funding for the reserve account over the last few years. The reserve account reached dangerously low levels requiring an unplanned premium amount from the PILT Fund. Where the Cassia County health plan is partially self-funded, management of the reserve account required increases over the past few years to build the reserve to cover self-funded claims.
- e) Commissioner Christensen inquired as to the Obamacare model, asking if it would be a benefit to employees and or the county to enroll. Larsen mentioned that according to ACA standards that is not an elective the county would make but one the individual insured would qualify for based on family dynamics we are not aware of and comparisons to the poverty level.
- f) Chairman Crane felt good about County departments, with the exception of a few, who followed the Board's instruction to not worry about the "A" budget until "B" budgets were presented and considered.
- g) The preliminary Jail cost split between Minidoka and Cassia Counties was presented. Concern was expressed that the Jail Trust had diminished considerably this past fiscal year due to decreases in contracted inmates from outside sources.
- h) Jail commissary proceeds goes into the Jail Trust, which is estimated to be at about \$140,000.00. The total estimated cash carryover is \$474,712.65. The total cash balance plus total revenues is estimated to be \$1,196,381.42.
- i) Expected Jail expenditures was estimated by using the average monthly expenditures for the fiscal year so far.
- j) Commissioner Christensen mentioned that the Solid Waste budget is up 11.85% with an increase of 6%. He pointed out that the Solid Waste Fund is a dedicated fund that will come out of the reserves currently held in that fund.
- k) We will see an estimated 9% increase with the split between Minidoka County. A jail census report showed Minidoka County dropping to 31% and Cassia County increasing to 69% in the share of expenditures based on population. The "C" capital budget is shared equally.
- l) Larsen reiterated that revenues at the jail are down considerably.

- m) Commissioner Christensen noted that historically building reserves have been \$8,000,000.00 or just under until the construction of the new Cassia County Judicial Center and renovations of courthouse. That causes the fund balances to take a different direction.
- n) Larsen addressed the possibility of the Board considering a moratorium or a cut in spending for the remainder of the fiscal year citing a concern for carryover funds being depleted that only a curtailment of spending would rectify.
- o) Historical PILT distributions were discussed. Larsen explained the big difference in PILT distributions between 2013 and 2014.
- p) Chairman Crane expressed concerns regarding a spending freeze or moratorium and how that would be implemented. Davis pointed out the judicial spending that takes place in the Assessor's office. Larsen said that prudent spending in his department has allowed over \$100,000 in unspent budgeted expenditure to help with FY2016 beginning balances in the Current Expense and Justice Funds. Many other departments have done the same.
- q) Chairman Crane addresses Abenroth as to a resolution that could be considered for managing expenditures for the remainder of the fiscal year.
- r) Evans also asked the Board to reign in credit card spending as part of the cut backs. Chairman Crane suggested a moratorium on credit card purchases to a certain amount. Larsen further stated that department heads can also cut expenditures by way of "A" budgets with decreased overtime where possible.
- s) Commissioner Kunau expressed concern with revenue shortfalls citing that should be monitored continuously during the fiscal year.
- t) The Board discussed a dollar amount to be in a resolution for department authorized spending. They also agreed that the revenue shortfall needs to be considered by department and not just overall.
- u) Evans comments on the enormity of the Justice Fund with 13 departments falling under just that one fund. A revenue shortfall list will be provided by the Auditor's office for the Board's review.
- v) Larsen addressed a desire to place capital expenditures in a "C" budget and placing buildings all in one County budget just as it is done in the joint MCCJC budget. Other counties do the same categorization. Most importantly, the Law Enforcement building done that way would eliminate that as a Justice Fund expenditure to help with the levy limit.
- w) Chairman Crane desired to think about these matters for a week.

16) 12:16 AM REVIEW COUNTY PAYABLES FOR APPROVAL (*attachment included*)

12:16 AM

MOTION: BOB KUNAU, MEMBER, MOVED TO APPROVE COUNTY PAYABLES DATED 07/13/2015. PAUL CHRISTENSEN, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

17) 12:18 AM REVIEW MINUTES FOR APPROVAL

12:18 AM

MOTION: BOB KUNAU, MEMBER, MOVED TO APPROVE MINUTES OF THE BOARD FROM 07/06/2015. PAUL CHRISTENSEN, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

SCHEDULED INFORMATION AND ACTION AGENDA ITEMS

18) 9:27 AM TAX APPEAL HEARING JOHN HOREJS

9:27 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO GO INTO BOARD OF EQUALIZATION (BOE). BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

- a) Chairman Crane reviewed the rules of the appeal hearing process stating that politeness was expected of those present. He stated the property owner will have five minutes to talk.

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- b) The Assessor, Prosecutor or Commissioners will have an opportunity to ask any questions of the property owner.
- c) The Assessor will have five minutes for rebuttal followed by questions from the property owner.
- d) A few minutes for rebuttal will be permitted from each side following the last questions by the property owner.
- e) The Board of Commissioners will then make their decision.
- f) Larsen swore in all witnesses giving testimony at 9:30 a.m.
- g) Horejs presented his concerns to the Board. He expressed concern of trespassing and violation of his inalienable rights.
- h) Davis presented Idaho Code § 63-502 which states the function of the BOE as being confined strictly to assuring market value. The BOE does not have jurisdiction or judgment authority over Article 1 of the Idaho State Constitution referred to by Mr. Horejs.
- i) Davis also referred to statute which list 38 exemptions of which none were referred to by Horejs.
- j) Correspondence from Horejs to Cassia County dated from February of 2015 indicates he is not appealing his property value but rather he is addressing his constitutional rights.
- k) Davis asked that the current assessed value be applied to Parcel No. RP10S22E294797A.
- l) Abenroth asked Davis if there is an exemption in the constitution. Davis said there is not a Constitutional exemption defined in the statute.
- m) Horejs inquired of Davis regarding the trespassing of his inalienable rights to his property. Abenroth explained that the BOE is about property valuation and his concerns go beyond the scope of the hearing.

9:38 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO DENY THE APPEAL OF MR. HOREJS AND UPHOLD THE VALUATIONS ASSESSED BY THE CASSIA COUNTY ASSESSOR'S OFFICE. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

- n) Abenroth said that an opinion denying Mr. Horejs' appeal has been written and needs to be signed and given to Mr. Horejs before he leaves. Also it is noted that Mr. Horejs was given proper notice of this hearing.
- o) Abenroth further pointed out that Idaho Code § 63-511 states that Mr. Horejs has a right to appeal today's decision within 30 days of this hearing with the State Board of Appeals or the District Court.

9:39 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO GO OUT OF BOE. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

10:18 AM

AMENDED

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO ADJOURN BOE UNTIL 4TH MONDAY OF NOVEMBER IDAHO CODE 63-501. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

19) 9:43 AM ADULT MISDEMEANOR PROBATION "A" BUDGET WORKSHOP

- a) Prewitt presented a proposed increase to \$14.00 per hour for their office manager, UA Techs, and Lab Technician.
- b) Ned Carter has been a UA tech since 2007 at \$9.00 per hour. His rate of pay was increased to \$11.00 per hour two years ago. Prewitt said he would be difficult to replace. She proposed and increase to \$12.00 per hour.
- c) Debbie Rogers has been office manager since 2008 is currently at \$12.10 per hour. Prewitt asked for her rate of pay to be increased to \$14.00 per hour.

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- d) Kelli Willett has been a lab technician since 2009. She started as a UA Tech now she runs the lab full time. Willett is certified and trained and it would cost over \$3,000.00 to train someone else. Her current rate of pay is \$11.40 per hour and their new tech recently was hired at a starting rate of pay of \$11.50 per hour. Prewitt proposed to increase Willett's rate of pay to \$13.00 per hour.
- e) Their new UA Tech hire, Taja Smith is currently receiving \$11.50 per hour. Prewitt proposed an increase in rate of pay to \$12.00 per hour as this is the wage most secretaries start at.
- f) Prewitt stated that if the Board approves these requests, it is in her budget through the end of this fiscal year for approximately \$1,800.00. For FY2016, it would amount to \$9,640.80 for "A" budget increases. With the attendant "D" budget increases, the total increase would be \$13,000.15 over what her current proposed budget is for FY2016.
- g) Their department has been down two officers for six months. Prewitt said there is currently money in her budget being down those two officers to do this now.
- h) She asked the Board at the very least to consider increasing Kelly Willett's rate of pay, citing the fact that she has been here for seven years.

9:53 AM

MOTION: BOB KUNAU, MEMBER, MOVED TO APPROVE SAID CHANGE OF STATUS RAISING ADULT MISDEMEANOR PROBATION'S UA TECH FROM \$11.40 TO \$12.00 PER HOUR AS PRESENTED. PAUL CHRISTENSEN, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

20) 10:06 AM HEARING TO DELIBERATE ON BEER AND LIQUOR LICENSES

- a) The Board went on the record at 10:06 a.m. for a hearing to consider Beer and Liquor Licenses.
- b) Those considered included:
 - i) Bake Central
 - (1) Beer off premises
 - ii) 610 Club
 - (1) Liquor & beer on premises
 - iii) Stinker Stores #79
 - (1) Beer off premises & bottled wine (Clerical error corrected)
 - iv) Stinker Stores #61
 - (1) Beer off premises & bottled wine
 - v) El Dorado 2000
 - (1) Beer on premises
 - vi) Walgreens #13673
 - (1) Beer off premises & bottled wine
 - vii) Unique Wine Boutique
 - (1) Beer, draft beer on premises, bottled wine & wine by the drink
 - viii) Tracy General Store (Application error)
 - (1) Beer on premises
 - ix) Searle's
 - (1) Beer off premises

10:14 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO APPROVE BEER AND LIQUOR LICENSES AS PRESENTED WITH THE EXCEPTION OF TRACY'S GENERAL STORE. BOB KUNAU, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

The Board went off the record at 10:14 a.m.

21) 11:32 AM INDIGENT MATTERS

11:32 AM CONVENE EXECUTIVE SESSION

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED THAT THE BOARD, PURSUANT TO IDAHO CODE § 74-206(1)(d), CONVENE IN EXECUTIVE SESSION TO CONSIDER MEDICAL INDIGENT MATTERS THAT ARE EXEMPT FROM PUBLIC DISCLOSURE AND VOTE TO DO SO BY ROLL CALL.

DENNIS CRANE, CHAIR YES

PAUL CHRISTENSEN, MEMBER YES

BOB KUNAU, MEMBER YES

Welfare Director Susan Keck presented the following cases for review and approval of the Board:

- a) Certificate of Denial: 2015051
- b) Certificate of Approval: 2012114, 2014054, 2015047
- c) Order of Dismissal: 2014119, 2015020
- d) Notice of Lien: 2015061, 2015062, 2015063, 2015064, 2015065
- e) Release of Medically Indigent Lien: 207132, 2014119, 2015020
- f) Income Tax Refund Assignment: 2014077

12:08 AM

MOTION: PAUL CHRISTENSEN, MEMBER, MOVED TO APPROVE THE MEDICAL INDIGENT ACTIONS AS PRESENTED. COMMISSIONER KUNAU SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY. THE BOARD ADJOURNED THE EXECUTIVE SESSION AT 12:08 PM.

20) 12:18 PM ADJOURNMENT

APPROVED:

/s/ _____

Dennis Crane, Chairman

CLERK OF THE BOARD:

/s/ _____

Joseph W. Larsen

**ATTACHMENT:
COUNTY PAYABLES
07/13/2015**

7/13/2015

COUNTY EXPENDITURES

	DEPARTMENT	FUND/DEPT	AMOUNT
104 Current Expense Fund	COUNTY COMMISSIONERS	104.401	\$1,100.92
	AUDITOR & RECORDER	104.402	\$363.28
	TREASURER	104.404	\$50.31
	ASSESSOR	104.405	\$550.59
	AGRICULTURAL EXTENSION	104.410	\$2,963.04
	COUNTY BUILDING	104.411	\$1,074.03
	JUDICIAL CENTER	104.412	\$0.00
	BOARD OF HEALTH	104.413	\$0.00
	PLANNING & ZONING	104.414	\$246.57
	GENERAL	104.415	\$2,041.81
	CIVIL DEFENSE	104.416	\$4,136.86
	COUNTY ELECTIONS	104.417	\$0.00
	COUNTY ADMINISTRATION	104.419	\$10,264.44
	VETERANS SERVICE OFFICER	104.421	\$0.00
CURRENT EXPENSE FUND TOTAL			\$22,791.85
Dedicated Funds	SOCIAL SERVICES	105.502	\$1,760.50
	CASSIA COUNTY COURTS	106.602	\$903.51
	COUNTY ROAD & BRIDGE	107.707	\$2,297.06
	WEED & PEST	108.708	\$16,164.63
	SOLID WASTE	109.709	\$270,064.50
	AMBULANCE SERVICE	110.710	\$0.00
	FAIR EXHIBITS	111.711	\$0.00
	HISTORICAL SOCIETY	112.712	\$0.00
	COMMUNITY COLLEGE	113.713	\$0.00
	REVALUATION	114.714	\$711.40
	9-1-1 COMMUNICATIONS	115.715	\$31,430.82
	CONSOLIDATED ELECTIONS	116.716	\$0.00
	COUNTY WATERWAYS	117.717	\$1,485.00
	COUNTY SNOWMOBILE	118.718	\$25.67
	ASSESSOR TRUST	123.323	\$0.00
	EMERGENCY MEDICAL SERVICE	133.733	\$0.00
	NARCOTICS SEIZED ASSETS	134.334	\$580.99
	CASSIA DRUG TASK FORCE	136.736	\$0.00
	D.A.R.E. TRUST	137.737	\$0.00
	PHYSICAL FACILITIES	144.744	\$0.00
	ADULT MISDEMEANOR PROBATION	149.749	\$8,433.64
	VIOLENT PREDATOR ACCOUNT	150.750	\$0.00
	BOX ELDER COUNTY BOOKMOBILE	151.751	\$5,797.00
	WIDOW BENEFIT TRUST	198.798	\$0.00
DEDICATED FUNDS TOTAL			\$339,654.72
130 Justice Fund	JUSTICE FUND	130.330	\$1,432.25
	CLERK OF THE DISTRICT COURT	130.803	\$0.00
	CONFLICT PUBLIC DEFENDER	130.804	\$3,305.50
	JUVENILE JUSTICE	130.805	\$0.00
	PROSECUTING ATTORNEY	130.807	\$0.00
	PUBLIC DEFENDER	130.808	\$0.00
	CORONER	130.809	\$0.00
	LAW ENFORCEMENT BUILDING	130.812	\$119.59
	SHERIFF - PATROL	130.821	\$10,433.60
	SHERIFF - INVESTIGATIONS	130.822	\$2,328.75
	SHERIFF - DISPATCH	130.823	\$6,875.00
	SHERIFF - ADMINISTRATION	130.824	\$3,367.86
	M-C CRIMINAL JUSTICE CENTER	130.827	\$12,522.75
	M-C JUVENILE DETENTION CENTER	130.828	\$0.00
	JUSTICE FUND TOTAL		
TOTAL EXPENDITURES			\$402,831.87