



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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Friday, 07/24/2015

9:00 AM

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

THOSE PRESENT:

County Commissioners:

Paul Christensen

Administrator:

Kerry D. McMurray

Others:

Russ Rasmussen, MCCJC

Jay Heward, Sheriff

Bob Kunau

Clerk of the Board:

Joseph W. Larsen

Dennis Crane, Chairman

Prosecuting Attorney:

Doug Abenroth

Dennis Byington, Public Defender

Carrie Merrell, Deputy Auditor

Craig Rinehart, Coroner

Heather Evans, Deputy Auditor

AGENDA ITEMS

- 1) 2:00 PM CALL TO ORDER, PLEDGE OF ALLEGIANCE, AND PRAYER
- 2) 2:02 PM REVIEW AND DELIBERATE ON FY 2016 BUDGET ITEMS RELATED TO THE COUNTY'S JUSTICE FUND, INCLUDING BUT NOT NECESSARILY LIMITED TO: CLERK OF THE DISTRICT COURT, CONFLICT PUBLIC DEFENDER, MINI-CASSIA JUVENILE PROBATION, PROSECUTING ATTORNEY, MINI-CASSIA PUBLIC DEFENDER, CORONER, LAW ENFORCEMENT BUILDING, SHERIFF – PATROL, SHERIFF – INVESTIGATIONS, SHERIFF – DISPATCH, SHERIFF – ADMINISTRATION, MINI-CASSIA CRIMINAL JUSTICE CENTER, MINI-CASSIA JUVENILE DETENTION CENTER.
 - a) Larsen expressed gratitude to Deputy Auditors Heather Evans and Carrie Merrell for the work they have done with this year's budgeting and to department heads and elected officials who followed the Commissioner's and the Auditor's Office guidelines. They were asked to evaluate "B" budget needs for their requests, ignore "A" budget until those "B" budgets were evaluated, and identify revenue sources.
 - b) Larsen cited Idaho Code Title 31 Chapter 16 which details the Budget Officer's obligation to allocate revenues to expenditures for the budget.
 - c) He said this budget year, in his opinion, is as critical a budget year as any other in the history of Cassia County. PILT is fully funded at about \$1.9 million and all proceeds have been allocated for the first time in the County's history to meet needed expenditures. Current expenditures as currently in the budget exceed revenues by over \$550,000.

CASSIA COUNTY COMMISSION

SPECIAL SESSION

Friday, July 24, 2015

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- d) With the Board's help and especially that of Commissioner Kunau, the budget office has some specified items that may help the Board decide what must be cut from the budget with those shortfalls. Decisions need to be made to keep problems from getting worse for years going forward.
 - e) Concerns have been with expenditure allowances that have exceeded actual revenues which have fallen short of what was budgeted.
 - f) The Auditor's office is prepared to review on a monthly basis with the Board both revenues and expenses compared to what is budgeted.
 - g) Larsen pointed out that it is a false assumption that just because expenditure balances remain in the "B" budget, there are funds available to be spent. Budgeted expenditures are no more than projected revenues that are allocated. We have fallen short of budgeted revenues for the past three years but have not correspondingly cut expenditures.
 - h) Larsen presented to the Board two handouts to enter into the record. *"Identified and Proposed Allocation Reductions"* that may harm the County the least and 28 considerations for *"Potential Alternatives for Increasing Revenues and Decreasing Expenses"* for not only now but as we go forward as potential items to consider (as attached). This is a compilation of feedback from the judiciary, law enforcement, the Auditor's office, other counties, the Idaho Association of Counties, as well as the Board.
 - i) Deputy Auditor Carrie Merrell presented L-2 levy calculations depicting the Justice Fund which is at the statutory limit for FY2016 (as attached). Only minor changes from this will be experienced as operating property values come in at the first of September. Foregone balances are nearly depleted.
- 3) 2:04 PM CONSIDER CONSTRAINTS BROUGHT ON BY JUSTICE FUND LEVY LIMITS THAT AFFECT THE COUNTY'S PROPOSED FY2016 BUDGET; WORK TO SOLIDIFY REVENUE PROJECTIONS; AND PARE DOWN PROPOSED EXPENDITURES TO WORK WITHIN THE STRUCTURE OF THESE FISCAL CONSTRAINTS.
- a) Deputy Auditor Heather Evans provided to the Board spreadsheets for the record regarding tentative budget totals, fund carryover balance projections, revenue projections from all sources, projected fund balances, MCCJC revenue and expense projections, MCCJC obligation split for both Minidoka and Cassia Counties (as attached). She pointed out that all County funds have a positive balance except the Justice Fund. The point of concern today is that the projection for the fund balance of the Justice Fund for FY2016 shows a deficit of \$559,885.00.
 - b) Evans indicated that there is an increase in the MCCJC's projection from last Monday with revenue from Inmate Housing and Commissary Funds for the remainder of FY2016.
 - c) Evans enumerated potential FY2016 expenditure reduction considerations:
 - i) MCCJC camera upgrade
 - ii) MCCJC Zuercher's software upgrade that was explained by Sheriff Heward. He also referred to the old finger printing machine will be outdated by next March.
 - iii) Physical Facilities for Building Reserve funded by PILT
 - iv) Physical Facilities for Building Repairs funded by PILT
 - v) Road and Bridge Department Extra Help that has not been used that is a PILT allocation
 - vi) Attrition of Deputy Chris Jensen from Patrol Budget
 - vii) Patrol Vehicle reduction to account for vacated vehicle of Jensen with attrition
 - viii) Patrol Vehicle new equipment reduction for decals, light bar, and other equipment
 - ix) Additional Employee in Clerk of the District Court left for carryover balances that will not be filled
 - x) MCCJC revenue in inmate housing
 - xi) Identification of other revenues that may not have been accounted for already

- xii) Detective Bell's vehicle following transfer to Court Security
- d) Chairman Crane asked the Commissioners to comment on each proposal
- e) Commissioner Christensen said everything is on the table except what is mandated by statute.
 - i) Cuts in funding to outside agencies as donations for grants, such as South Central Community Action, the Soil Conservation Districts, etc.
 - ii) He asked Abenroth if we are required to provide security to the Judicial Facility. He said there may not be a statute but there could be a judge's order that would need to be followed. Commissioner Christensen talked with Trail Court Administrator Linda Wright today and he felt having civil bailiffs and non-POST certified officers at some of those posts to help with reductions in costs and limiting those services except for more egregious situations. Chairman Crane said he felt limiting those services to lesser expensive officers and limiting the service except for more demanding situations. Commissioner Christensen said the soft approach would be to do that but the hard approach would be to eliminate it totally.
 - iii) Creation of an ambulance district should be considered.
 - iv) Elimination of the Jumbo Tron at the Fair, horse racing, and magnesium chloride for roads with Road and Bridge
 - v) The Law Enforcement contract with the City of Burley as a consideration
 - vi) Though gate fees have been discouraged with the Fair, at least consider raising the fee structure for vendors and for events. Commissioner Crane said vendor spaces have raised in cost, the Jumbo Tron is sponsored so there is no cost to the County, and this may be the last year for horse racing.
 - vii) Larsen said he had a citizen tell him that instead of using tax dollars for capital improvements, to have an additional charge on rodeo tickets for two to four years to go to a capital contribution fund specific capital improvements such as with the bleachers or grandstands. That would give those participating directly with events to contribute rather than effect the entire tax base of the County.
 - viii) Commissioner Kunau said they need to concentrate on items that will help the Justice Fund deficit as the immediate concern at hand. Commissioner Christensen said he understood that, but the Treasurer's balances have been depleted each year as well and that needs to be addressed.
 - ix) Inmate population at the MCCJC needs to be kept to as high of levels as possible. Larsen referred to a discussion with Judge Crabtree yesterday regarding a particular incarcerated individual that had been there for two months who could have been put on probation. Larsen further stated that as the two county's inmates are decreased, the inmate housing will increase if beds are filled from paying entities.
 - x) Commissioner Christensen said we need to be aware of citations in the Sheriff's department and collections of fees and fines. Diligence needs to be considered with that.
 - xi) A home owned by the County east of the Assessor's office should be offered for sale for surplus property. Chairman Crane said the garage is used for the janitor
 - xii) Increase in pay for Undersheriff Warrell to take on responsibilities at the MCCJC should be re-evaluated as we ask all employees to take on additional responsibilities.
 - xiii) A weekly adjudication report form the Prosecutor's office to try to get people through the system quicker. Abenroth said that could be done, but we should also work with the City of Burley as they have a heavy misdemeanor load and contribute nothing financially to that process. He suggested that could be something that could be wrapped into the law enforcement contract with the City of Burley. The City is a taker in the system and not a provider. Commissioner Christensen said by at least talking on a weekly basis about adjudication and length of stays for those who are incarcerated would be important. Abenroth said that justice isn't always cost driven.

- xiv) Larsen reported that inmate housing income is down considerably from what was projected. Rasmussen reported that ICRMP doesn't care about the making money aspect, they must have adequate beds and space to accommodate the two County's needs. Abenroth said he and the Sheriff are elected and sworn to arrest and prosecute crime as their duty. Having an accounting is fine, but it will not dictate what is needed to be done to protect society. Inmates are in jail because they commit crimes. Abenroth also said holding mental cases is an issue since Health and Welfare takes a long time to take measures in those situations. Larsen said Judge Crabtree discussed what changes in court calendaring might be done to take pressure off security and law enforcement officers. He also said the fact of the financial matters at hand that is perplexing is why the numbers between Minidoka and Cassia County had such a large shift this year. It was the difference of about \$380,000 more in obligation to Cassia County than Minidoka County for FY2016. He said his office is well aware of the numbers but often are oblivious to why they fluctuate such as with this. The double edge sword, according to Larsen, is that revenue decreases as local incarcerations and accompanying expenditures increase.
 - xv) Commissioner Kunau said we are having a great conversation for May or June, but we have decisions to make to decrease expenditures in the Justice Fund by Monday. Some decisions need to be made or we will have the first unbalanced budget in Cassia County's history.
 - xvi) Evans talked about two Change of Status requests and proposed rate of pay increases for promotions of \$43,000 during FY2016 that will increase our deficit even further. They are not reflected in current proposals. The Board needs to make decisions regarding that. Evans went through the list of 28 alternatives that could be considered.
 - xvii) Larsen reviewed revenues from the City of Burley that are now over \$50,000 less than what they were six years earlier. \$1.9 million to \$2.1 million of expenditures for contract specific items have been documented. Renegotiation of a larger contractual amount isn't unreasonable.
 - xviii) Heward said the Board and the Sheriff's office should sit down and talk about asking more money from rural cities as they are getting more services than they are paying for. Chairman Crane said he had heard the opposite.
- 4) 2:04 PM DELIBERATE ON FISCAL YEAR 2016 BUDGET PROPOSALS
- a) Changes discussed in this special meeting will be put into place through the Auditor's office.
 - b) Presentation of a tentative FY2016 budget proposal will be provided to the Board on Monday, 08/03/2015 by the Auditor's office to meet the statutory deadline for publishing.
 - c) The Cassia County and Cassia County Road and Bridge Public Hearing for FY2016 will be held on Monday, 08/31/2015.
 - d) Larsen suggested moving \$31,800 in the Law Enforcement budget to the Current Expense Fund. That was designated to be used for carpeting in the Law Enforcement building.

4:25 PM

MOTION: BOB KUNAU, MEMBER, MOVED TO REMOVE THE LAW ENFORCEMENT BUILDING FROM THE JUSTICE FUND TO THE CURRENT EXPENSE FUND AS SUGGESTED IF IT IS STATUTORY TO DO SUCH. PAUL CHRISTENSEN, MEMBER, SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

- e) An equivalent of \$0.50 per hour or 3% in an overall increase to each department attributed to their employees, whether as a cost of living, merit pay, or a hybrid of the two to boost morale and to make up for no increase last fiscal year. Commissioner Kunau said he supports that as it is unanticipated revenues from decreases in funding of the County benefits plan and Benefits Trust Fund and it affects the whole County. A decrease in those costs are contrary to all the talk of enormous increases in health coverages. Commissioner Kunau said it should go back to the employees as they have funded those costs in their

participation of the health plan. Commissioner Christensen said that funding insurance in the amount of \$1,700 to \$1,800 per employee is unusually high. A well-trained workforce is important and he said it is one of his priorities as well.

- f) No increases will be take place for FY2016 for contributions to outside entities such as the Soil Conservations Districts, Southern Idaho Tourism, SEIDO, etc. That will be reviewed.
- g) Heward said that Judge Crabtree wants someone in the courtroom that has the power to make an arrest and a civil bailiff does not have that power. He'd have to call someone to help. Abenroth said if there is a cutback of what is provided at the Judicial Center, the judges would expect an explanation and there would be some negative fallout. Commissioner Christensen said Linda Wright inferred that retired officers could be brought in for a lesser cost. Commissioner Kunau said when they first put the idea forward for the Judicial Center, security was to be manned by those lesser paid officers.
- h) Public Defender Dennis Byington commented on a number of items:
 - i) Magistrate judges are now putting conditions on release costing the County more money.
 - ii) Inmates are staying in jail because they can't afford to put on an ankle monitor.
 - iii) Judge Bollar is requiring three UA's a week at \$12 each time.
 - iv) When they don't have the money to pay, they violate the terms of their release and get put back in jail after paying an outstanding bond.
 - v) We keep piling on expenses to individuals and they are in trouble in the first place because they do not have enough money such as with Driving without Privileges; they could not afford their SR-22 insurance.
 - vi) Too many people are on probation necessitating too many probation officers.
 - vii) There are too many long misdemeanor sentences. Some are serving 20 to 30 days in jail for misdemeanors.
 - viii) Cities are not paying for what their prosecutors are encouraging the judges to send offenders to jail for. Defense is the County's burden.
 - ix) There are way too many people in jail costing us money who do not need to be there.
 - x) The State pays when offenders are ordered to serve discretionary jail time, but Judge Brody is the only one giving discretionary jail time under the new program.
 - xi) We need to encourage our judges to use the jail more judiciously and not give so many conditions of release. We don't need to have Misdemeanor Probation supervise and collect fees for UA's so much. In Drug Court, they send UA's off to Redwood for verification and they just had one come back as negative. They do question the false positives they get out of this system.
- i) PILT funds that were allocated for Junior College can be diverted to the Justice Fund in the amount of \$20,000 for right now, knowing it could be exceeded with additional needs for tech classes they have informed us we will be facing.
- j) The Board will discuss with Minidoka County on Monday potential cuts with positions that haven't been able to be filled anyway. Commissioner Christensen said jail standards need to be upheld and if it isn't, it jeopardizes our ICRMP coverage. They will also discuss a staff sergeant position that has not been added in lieu of a director and deputy director to maintain a chain of command.
- k) Conflict Public Defender increases were questioned by Abenroth. Larsen explained that the beginning of this fiscal year, charges started lower and have steadily increased. The Board asked for a reduction in that budget.
- l) Recommendations of the Board preliminarily would cover the shortfalls with the added cuts. Larsen suggested auditing inmates classified as Cassia County who may in fact been Minidoka County detainees relative to North Burley arrests.

- 5) 2:04 PM DISCUSS ESTABLISHMENT OF JUVENILE JUSTICE TRUST FUND IN JUSTICE FUND
 - a) Abenroth discussed a new statute effective July 1, 2015 that had to do with funds that are not transferred from court fees to a juvenile fund must be transferred to the Current Expense Fund.
 - b) He indicated that where we have a joint powers agreement with Minidoka County for Juvenile Probation, we are already transferring those revenues to them as the host county.
 - c) Establishment of a Juvenile Justice Trust Fund would therefore not be necessary.
- 6) 6:23 PM ADJOURNMENT

APPROVED:

/s/ _____

Dennis Crane, Chairman

CLERK OF THE BOARD:

/s/ _____

Joseph W. Larsen

ATTACHMENTS:

7/24/2015

(12 Pages)

SPECIAL MEETING OF THE BOARD
Friday, July 24, 2015
Fiscal Year 2016 Budget
Identified and Proposed Allocation Reductions

- | | |
|----------------|---|
| 1. \$ 37,500 | 827 MCCJC – Camera Upgrade |
| 2. \$ 14,000 | 827 MCCJC – Zuercher’s Software Upgrade |
| 3. \$ 190,000 | 744 Physical Facilities – Reserve Account (PILT ALLOCATION) |
| 4. \$ 50,000 | 744 Physical Facilities – Building Repairs (PILT ALLOCATION) |
| 5. \$ 15,000 | 707 Road and Bridge – Extra Help |
| 6. \$ 55,207 | 821 Sheriff – Patrol – Deputy Chris Jensen Attrition |
| 7. \$ 27,000 | 821 Sheriff – Patrol – New Deputy Patrol Vehicle (Jensen) |
| 8. \$ 7,000 | 821 Sheriff – Patrol – New Vehicle Equipment |
| 9. \$ 25,000 | 803 Clerk of the District Court – Additional Employee (Carryover) |
| 10. \$ 155,000 | 827 MCCJC – Shortfall of Revenue in Inmate Housing (Discussion) |

*Identification and commitment of increased revenue OR

Further decreases in other expenditures*

Discussion of Detective Bell’s Pickup

\$ 575,707

SPECIAL MEETING OF THE BOARD

Friday, July 24, 2015

Fiscal Year 2016 Budget

Potential Alternatives for Increasing Revenues & Decreasing Expenditures

1. Continuance of the Law Enforcement Agreement with the City of Burley
2. Re-negotiation of Law Enforcement Agreement Contracted Amount
3. Audit of Mini-Cassia Criminal Justice Center Inmate Census Accuracy Between Minidoka County and Cassia County
4. Negotiate Conflict Public Defender Contract
5. Issuing Citations Rather Than Incarceration of Certain Offenders
6. Reduction of Workforce
7. Implement Step and Grade Across the County for Rate of Pay Equalization and Standardization
8. Simplify and Standardize All County Employee Pay into Wage and Salary
9. Scrutinize, Limit, or Eliminate Bonus Pay, Overtime, Allowances, and Differential Pay
10. Re-visit Vehicle Use Restriction Policy
11. Attrition of Departing Employees
12. Severance Package Offering for Employees Nearing Retirement
13. Consolidation of Job Assignments to Reduce Staffing Requirements
14. Elimination of Non-Statutorily Required Positions
15. Revise Sick Bank Policy
16. Strict Accrual Monitoring and Management by Department Heads
17. Monthly Evaluation of Revenue Coverage of Expenditures
18. Elimination of Accruals for Exempt Employees
19. Incorporation of Certifications and Other Requirements Within Job Description and Inclusion in Grade Base Pay
20. Require Inmates to Perform Additional County-Related Work Release Duties
21. Decrease Road and Bridge Allocations and encourage formation of a Highway District.
22. Evaluation of Incarceration Differences Between Minidoka and Cassia County
23. Evaluation of City of Burley/Minidoka County Felonies.
24. Adopt P.O. System to Approve All Purchases.
25. Reserve Contingent Fund for the Justice Fund to Ensure Carryover.
26. Deplete County Emergency Savings and Investment Reserves.
27. Limitation of Training That Takes Employees Away from the Workplace.
28. Evaluation of Judicial, Prosecution, and Law Enforcement Incarcerations and Jail Length of Stays.

**2015 Dollar Certification of Budget Request to Board of County Commissioners L-2
County Only (the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)**

District or Taxing Unit's Name: Cassia County with Road -n- Bridge L2

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 15 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Current Expense	3,008,582	1,432,692		277,850	1,298,040
Indigent	493,158	340,817		47,800	104,541
District Court	365,676	355,676			10,000
Weed & Pest	371,835	325,513	33,568		12,754
Ambulance	206,215	12,694			193,521
Fair Operation	130,200	1,000			129,200
Historical	31,800	15,209	4,338		12,253
Jr. College	385,000	185,720	49,280		150,000
Revaluation	256,632	40,629			216,000
Justice	9,016,756	145,767	6,385,989		2,485,000
Road & Bridge Fund	365,201	57,998	254,203		53,000
Special Matching Fund					
Column Total:	14,631,055	2,913,715	6,727,378	325,650	4,664,309

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.

To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Signature of District Representative Title: Date:

Please print above: Contact Name and Mailing Address Email Address:

Phone Number: () Fax Number: ()

* = Do not include revenue allocated to urban renewal agencies.

Levy Rate Calculation Worksheet

For County Use Only

District's Name **Cassia County with Road -n- Bridge L2**

DO NOT ENTER IN SHADED AREAS:

For County Clerk Use Only

or I.C. §63-1305 Judgments, I.C §33-802 Judgment Obligations, temporary Override/Supplemental, and School Emergency funds increment value added if first certified after 12/31/2007. For Bonds, and Plant Facility, increment value added if voter approved after 12/31/2007.

For any existing funds, the levy may need to be computed using part of the increment value if boundary changes have occurred.

Market Value Area: Please enter any U/R increment you may have.

County	Less U/R Increment	U/R Increment Values			Taxable Value plus Increment		
	(A) Net Taxable Market Value	(B) Total Net Increment Value	(C) If multiple U/Rs listed show only increment to be used in levy rate computation.	(D) List only increment value in annexed U/R area.	Net Value plus ALL Increment (A+B)	Net Value plus Partial Increment Only (A+C)	Net Value plus Annexation Increment Only (A+D)
County Value Only	1,243,097,593	165,925,834			1,409,023,427	1,243,097,593	1,243,097,593
					0	0	0
County R&B Value Only	26,629,145				26,629,145	26,629,145	26,629,145
					0	0	0
Total County Value:					1,435,652,572	1,269,726,738	1,269,726,738
		U/R Key Code:		U/R Key Code	(1)	(2)	(3)

Leave Blank if NO U/R Increment added.

1 = All increment added.

2 = Partial increment added.

3 = Annexation increment added.

Levy Calculation Area

Fund	Balance to be levied.	U/R Key Code	Levy Rate	Enter the fund's maximum levy rate below. Maximum Levy Rate	Maximum Levy Limit Testing Area "Over Max"
Current Expense	1,298,040		0.001044198		
Indigent	104,541		0.000084097		
District Court	10,000		0.000008044		
Weed & Pest	12,754		0.000010260		
Ambulance	193,521		0.000155676		
Fair Operation	129,200		0.000103934		
Historical	12,253		0.000009857		
Jr. College	150,000		0.000120666		
Revaluation	216,000		0.000173759		
Justice	2,485,000		0.001999039		
Road & Bridge Fund	53,000		0.000042635	0.002	
Special Matching Fund				0.00084	
Totals:	4,664,309		0.003752165		

L-2 Worksheet for Counties (must be attached to the L-2 form)				
District Name: Cassia County w Road -N-Bridge		Enter Year: 2015		
Computation of 3% budget increase:				
Tax Budget + P-Tax Replacements" of the Maximum Budget worksheet.			(1)	4,841,350
Multiply line 1 by 3%.			(2)	145,241
County New Construction budget increase:				
Enter the County's 2015 new construction roll value.	(3)	477,466		
Enter the County's 2014 approved non-exempt levy rate.	(4)	0.003640004		
New Construction Roll budget increase (multiply line 3 by line 4).			(5)	1,738
County Road and Bridge New Construction budget increase:				
Enter the County's Road and Bridge 2015 new construction roll value.	(6)	-		
Enter the County's Road & Bridge 2014 approved non-exempt levy rate.	(7)	0.001999670		
New Construction Roll budget increase (multiply line 6 by line 7).			(8)	-
Foregone Amount:				
Enter the total available foregone amount here.			(9)	2,524
Maximum Allowable Non-exempt Property Tax Budget:				
Add lines 1+2+5+8+9			(10)	4,990,853
Property Tax Replacement: (Combine both County and County Road & Bridge amounts)				
Enter yearly amount of the agricultural equipment replacement money.	(11)	207,941		
Enter yearly amount of the personal property replacemenet money.	(12)	69,909		
Enter TOTAL recovered dollars as reported on the Recovered/Recaptured Property Tax Substitute Funds List.	(13)			
Enter the County Property Tax Relief Fund (63-2603) amount here.	(14)			
Enter the total of lines 11 thru 14.			(15)	277,850
Interest-Bearing Trust Amount (not to be used for I.C.§63-802 calculations):				
Additional entry in Col. 5 for indigent fund.			(16)	47,800
Maximum Allowable Non-exempt Property Tax to be Levied:				
Subtract lines 15 and 16 from line 10.			(17)	4,665,203

The total of lines 15 and 16 must match column 5 on the L-2 form.

Voter Approved Fund Tracker
Attach to L-2 Form If Applicable

District Name: Cassia County w Road -N_Bridge

Fund	Date of Election (If current year attach copy of Ballot)	Term of Initiative	Annual Amount Authorized by Voters	1st Calendar Year Levied
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Override Funds Available to All Districts

2 Yr Override I.C. §63-802				
Permanent Override I.C. §63-802				

School District Funds

Supplemental Funds

Temporary School Supplemental I.C. §33-802(3)				
Permanent School Supplemental I.C. §33-802(5)				
Plant Facilities Transfer to Supplemental I.C. §33-804				

(Total Plant Facilities and Transfer to Supplemental can not exceed the annual Plant Facilities approved by voters.)

Cosa Funds

COSA Funds (50% Voter Approval 10 yr)				
COSA Maintenance (2/3 Voter Approval 10 yr)				
COSA Plant Facilities (3 yrs)				

Plant Facilities Funds

Plant Facilities (10 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here.				
Safe School Plant Facilities (20 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here.				

District Bond Fund(s) (refer to district code for specifics)

	Bond Election Date	Bond Expiration Date	Prior Year P-Tax \$	Current Year P-Tax \$	% Change (+/- 20% Explanation Required)	"Yes" = Explanation Required
Bond (1)						
Bond (2)						
Bond (3)						
Bond (4)						

**FY2016
TENTATIVE BUDGET TOTALS**

		FY2015	FY2016			
Updated: 07/23/2015		Adopted	Proposed		%	
		BUDGET	Budget	Change	Increase	Comments:
401	County Commissioners	178,245	175,258	-2,987	-1.68%	
402	Auditor & Recorder	201,545	247,077	45,532	22.59%	Addition of 1 FT Deputy Recorder
404	Treasurer	193,845	194,058	213	0.11%	
405	Assessor	410,971	407,735	-3,236	-0.79%	
410	Agricultural Extension	193,094	193,298	204	0.11%	
411	County Building	381,826	366,997	-14,829	-3.88%	
412	County Judicial Center	54,000	47,000	-7,000	-12.96%	
413	Board of Health	117,161	120,776	3,615	3.09%	
414	Planning & Zoning	225,196	235,165	9,969	4.43%	Reallocate Fair Employee Salary
415	General	538,110	519,750	-18,360	-3.41%	
416	Civil Defense	39,343	39,333	-11	-0.03%	
417	County Elections	134,144	132,755	-1,389	-1.04%	
419	County Administration	326,012	338,430	12,418	3.81%	Reallocate Fair Employee Salary
421	Veterans Service Officer	11,650	12,000	350	3.00%	
602	Social Services	564,133	493,428	-70,705	-12.53%	
602	Cassia County Courts	380,026	368,377	-11,649	-3.07%	
707	County Road & Bridge	373,013	366,551	-6,462	-1.73%	
708	Weed & Pest	366,359	373,243	6,884	1.88%	
709	Solid Waste	563,322	628,565	65,243	11.58%	Construction of Shack (Unknown Location)
710	Ambulance Service	198,715	206,215	7,500	3.77%	
711	Fair Exhibits	176,082	130,200	-45,882	-26.06%	Manager Salaries + Assoc. D Budget Removed
712	Historical Society	30,800	31,800	1,000	3.25%	
713	Junior College	375,000	385,000	10,000	2.67%	Vo-Tech Tuition Liability
714	Revaluation	256,445	258,658	2,213	0.86%	
715	911 Communications	589,200	651,200	62,000	10.52%	
716	Consolidated Elections	165,665	125,855	-39,810	-24.03%	
717	County Waterways	50,000	50,000	0	0.00%	
718	County Snowmobile	84,800	84,800	0	0.00%	Repairs/Bldg Remodel
733	Emergency Medical Service	6,500	15,500	9,000	138.46%	Health and Safety Line Request Added
736	Mini-Cassia Drug Task Force	37,000	16,000	-21,000	-56.76%	
737	D.A.R.E. Trust	10,300	10,800	500	4.85%	
744	Physical Facilities	325,000	325,000	0	0.00%	
749	M-C Adult Misdemeanor Probation	575,672	592,174	16,502	2.87%	Incl Ant Sick Pay Out Bal/ Incr for Clerical
750	Violent Predator Account	1,000	1,000	0	0.00%	
751	Box Elder Co Bookmobile	7,200	7,000	-200	-2.78%	
798	Widow Assistance	5,000	5,000	0	0.00%	
803	Clerk of the District Court	520,034	523,073	3,039	0.58%	
804	Conflict Public Defender	116,000	186,000	70,000	60.34%	Increased First & Second Level Conflict
805	M-C Juvenile Probation	136,707	154,995	18,288	13.38%	Includes 3% COL Increase-Minidoka Co.
807	Prosecuting Attorney	471,508	475,096	3,588	0.76%	
808	M-C Public Defender	524,091	533,835	9,744	1.86%	Revisions per Cassia Co BOCC
809	Coroner	53,832	57,169	3,337	6.20%	Increased Autopsies & Lab Work
812	Law Enforcement Building	31,800	31,800	0	0.00%	Replace Aging Carpet
821	Sheriff - Patrol	1,947,384	1,873,866	-73,518	-3.78%	Revisions per Cassia Co BOCC
822	Sheriff - Investigations	425,989	437,815	11,826	2.78%	Revisions per Cassia Co BOCC
823	Sheriff - Dispatch	480,602	481,104	502	0.10%	Revisions per Cassia Co BOCC
824	Sheriff - Administration	654,024	651,663	-2,361	-0.36%	Revisions per Cassia Co BOCC
827	M-CCJC	3,137,551	3,160,387	22,836	0.73%	Revisions per Cassia Co BOCC
828	M-C Juvenile Detention	415,337	510,568	95,231	22.93%	Includes 3% COL Increase-Minidoka Co.
	TOTAL ALL FUNDS	\$17,061,233	\$17,233,368	\$172,135	1.01%	
	TOTAL FUNDS / PROPERTY TAX	\$14,806,239	\$14,846,329	\$40,090	0.27%	
	Current Expense Total	3,005,142	3,029,632	24,490	0.81%	
	Justice Fund Expense Total	8,914,859	9,077,371	162,512	1.82%	

CASSIA COUNTY 2015-2016 BUDGET

Revenue Summary Sheet

		Estimate for						
Updated: 07/23/2015		10/01/15						
Fund	Beginning Balance	Estimated Revenue	Grants & Transfers	PILT Transfer in	Property Taxes	Funds Available	FY2016 Budget	Fund Balance
104	Current Expense	\$1,432,692	\$1,273,049	\$0	\$1,298,040	\$4,003,781	\$3,029,632	\$974,150
105	Social Services	\$340,817	\$192,843		\$104,541	\$638,202	\$493,428	\$144,774
106	District Court	\$355,676	\$213,669		\$10,000	\$579,345	\$368,377	\$210,968
107	Road & Bridge	\$57,998	\$169,846	\$0	\$125,000	\$405,844	\$366,551	\$39,293
108	Weed & Pest	\$325,513	\$33,568	\$40,000	\$12,754	\$411,836	\$373,243	\$38,593
109	Solid Waste	\$384,469	\$1,122,854			\$1,507,323	\$628,565	\$878,758
110	Ambulance	\$12,694	\$13,290		\$193,521	\$219,505	\$206,215	\$13,290
111	Cassia Fair	\$1,000	\$24,591		\$129,200	\$154,792	\$130,200	\$24,592
112	Historical Society	\$15,209	\$4,338		\$10,000	\$12,253	\$41,799	\$9,999
113	Junior College	\$185,720	\$113,613		\$25,000	\$150,000	\$474,333	\$89,333
114	Revaluation	\$40,629	\$31,712		\$10,000	\$216,000	\$298,341	\$39,683
115	911 Communications	\$870,033	\$194,201			\$1,064,234	\$651,200	\$413,034
116	Consolidated Elections	\$58,213	\$80,000	\$0	\$27,500	\$165,713	\$125,855	\$39,858
117	Boat License	\$1,661	\$50,000			\$51,660	\$50,000	\$1,660
118	Snowmobile	\$100,496	\$20,000			\$120,496	\$84,800	\$35,696
133	EMS	\$28,530	\$7,500			\$36,030	\$15,500	\$20,530
136	Drug Task Force	\$826	\$16,500			\$17,326	\$16,000	\$1,326
137	D.A.R.E. Trust	\$1,000	\$10,000			\$10,999	\$10,800	\$199
144	Physical Facilities	\$62,951	\$27,500		\$270,000	\$360,451	\$325,000	\$35,451
149	Misdemeanor Probation	\$45,725	\$536,395	\$0	\$47,000	\$629,121	\$592,174	\$36,947
150	Violent Predator Account	\$0	\$1,000			\$1,000	\$1,000	\$0
151	Box Elder Co Bookmobile	\$5,662	\$7,000			\$12,662	\$7,000	\$5,662
198	Widow's Benefit	\$12,669	\$0			\$12,669	\$5,000	\$7,669
130	Justice Fund	\$51,254	\$1,410,345	\$3,160,387	\$1,410,500	\$2,485,000	\$8,517,486	\$9,077,371
	Total	\$4,391,437	\$5,553,815	\$3,200,387	\$1,925,000	\$4,664,309	\$19,734,948	\$17,233,368
								\$2,501,579
126	Court Interlock/Probation	\$9,360	\$2,800	\$0		\$12,160	\$0	\$12,160
129	Jail Trust	\$298,261	\$2,806,658	-\$3,160,387	\$40,000	-\$15,468	\$0	-\$15,468
131	PILT Money	\$806,763	\$1,700,000		-\$1,925,000	\$581,763	\$0	\$581,763
141	Court Facilities	\$26,999	\$10,000			\$36,999	\$0	\$36,999
145	Jail Commissary	\$0	\$40,000		-\$40,000	\$0	\$0	\$0
	Total	\$1,141,383	\$4,559,457	-\$3,160,387	-\$1,925,000	\$0	\$615,453	\$0
								\$615,453
		\$5,532,820	\$10,113,273	\$40,000	\$0	\$4,664,309	\$20,350,401	\$17,233,368
								\$3,117,033
								\$0
	L-2 Totals	\$2,819,203			\$4,780,887	\$4,664,309		\$14,720,474
			\$14,817,581	\$10,153,272				

FY2016 MCCJC Fund Carryover

Updated: 07/23/2015

Jail Revenues			Jail Expenses		
129 JAIL TRUST					
FY2015 Jul - Sep	Cash Balance as of 06/30/2015	\$ 10,648.50 <i>per Darwin</i>	FY2015 Oct - May		
	Drug Testing Fees	3,400.00 <i>Jul-15</i>			
	Bond - Cassia County	1,700.00	Oct-14	272,266.21	<i>(Actual)</i>
	Bond - Minidoka County	1,000.00	Nov-14	175,977.47	<i>(Actual)</i>
	Inmate Housing (Contract)	275,000.00	Dec-14	185,246.73	<i>(Actual)</i>
	Inmate Medical	14,000.00	Jan-15	400,910.15	<i>(Actual)</i>
	Reimb Inmate Housing	4,500.00	Feb-15	178,926.73	<i>(Actual)</i>
	McWork Fees	1,250.00	Mar-15	224,939.64	<i>(Actual)</i>
	Work Release	2,000.00	Apr-15	313,442.87	<i>(Actual)</i>
	Landfill	200.00	May-15	172,740.25	<i>(Actual)</i>
	Alien Asst. SCAAP Grant	0.00		\$ 1,924,450.05	<i>\$ 240,556.26 Monthly Average</i>
	Intox Fees	275.00			
	Restitution	300.00			
	US Marshal Transport Contract	2,800.00	FY2015 Jun - Sep		
	MCCJC Payment - Minidoka	333,889.00 <i>2nd payment</i>	Jun-15	185,251.45	<i>(Actual)</i>
	MCCJC Payment - Cassia	467,733.00 <i>2nd payment</i>	Jul-15	240,556.26	<i>(Estimate)</i>
	Jail Commissary Fund Transfer	149,285.92	Aug-15	240,556.26	<i>(Estimate)</i>
		\$1,257,332.92	Sep-15	240,556.26	<i>(Estimate)</i>
		\$1,267,981.42			
	Estimated Jail Expense	\$906,920.22		\$ 906,920.22	
	Estimated Unforseen Expenses	\$0.00		\$ 2,831,370.27	
	Estimated Cash Carryover	\$361,061.20			

FY2015 Oct-May divided by 8 months to get monthly average

FY2015 Oct-May Actual Expense

FY2015 Jun-Sep Estimated Expense

FY2015 Actual plus Estimated Expenses

Estimated Jail Expense for FY2015 Jun-Sep

Conservative estimate to account for any unforseen expense

Cash Balance plus Estimated Revenues for FY2015 Jul-Sep

FY2015 Jul-Sep Total Estimated Revenues

FY2016 MCCJC Fund Appropriation

Updated: 07/23/2015

Fund	Revenue	Annual Budget FY2015	Actual 10/1/2014 to 05/31/15	20.18% Adjustments by Jail	Estimated Revenue FY2016
129.329.00.029	Drug Testing Fees	9,400	8,898	-1,796	11,551
129.329.00.032	Bonds - Cassia	4,895	4,490	-906	5,829
129.329.00.033	Bonds - Minidoka	2,540	2,432	-491	3,157
129.329.00.034	Contracted Housing	746,000	509,140	-102,744	660,966
129.329.00.035	Inmate Medical	68,000	44,768	-9,034	58,118
129.329.00.036	Reimb. Inmate Housing	32,690	13,447	-2,714	17,457
129.329.00.037	McWork Fees	7,520	3,408	-688	4,424
129.329.00.038	Work Release - Cassia	9,415	5,543	-1,119	7,196
129.329.00.039	Work Release - Minidoka			0	0
129.329.00.044	Land fill	5,650	700	-141	909
129.329.00.045	Grant - SCAAP	16,950	9,700	-1,957	1,485
129.329.00.057	Intox Fees	470	825	-166	1,071
129.329.00.074	US Marshall Transport Contract	6,590	3,973	-802	5,158
129.329.00.072	Restitution	470	1,124	-227	101
	Total	910,590	608,448	-122,558	777,421
	Estimated Jail Trust Carry-over				\$361,061
	Commissary Funds				\$40,000
	Total Est Revenue & Carryover				\$1,178,482

Keyed Estimate

Keyed Estimate

Estimated Fund Balance carry over from the Jail Carry Over Cash Tab

from Jail Carry Over Cash Tab estimated from jail

Estimated FY2016 Revenues Per Darwin

Expense				
Proposed FY2016				
"A" Budget		1,338,550		
"B" Budget		712,175		
"C" Budget		318,269		
"D" Budget		791,393		
Total Jail Budget		\$ 3,160,387		
Est Revenue Less Expense		-1,981,905		
Bldg/Equip "C" Budget to Share		318,269		
Balance of Budget to Split		\$ 1,663,636		

Total Estimated Revenues less FY2015 Budget amounts		Total of Estimated Revenue, Jail Trust Carry-over and Commissary Funds	
Minidoka			
Bldg/Equip	50.00%	\$ 159,135	
Budget Split	31.00%	\$ 515,727	1st & 2nd pmt
Total		\$ 674,862	\$337,431
Proposed FY2015 "C" Budget amount			
Cassia			
Bldg/Equip	50.00%	\$ 159,135	
Budget Split	69.00%	\$ 1,147,909	1st & 2nd pmt
Total		\$ 1,307,043	\$ 653,522