



BOISE COUNTY

RESOLUTION #2019-41

A BOISE COUNTY RESOLUTION INCREASING THE BOISE COUNTY GENERAL FUND, GENERAL OPERATIONS BUDGET

WHEREAS, the FY 2019 budget, for the Boise County General Fund, General Operations budget, was adopted by the Board of County Commissioners on August 28th, 2018 via Resolution 2018-46; and

WHEREAS, Idaho Code Section 31-1605 allows the Board of County Commissioners to make a general reserve appropriation, for use in the event of any unforeseen contingency arising, which could not reasonably have been foreseen at the time of making the budget, and which shall require the expenditure of money not provided for in the budget; and,

WHEREAS, the General Fund, General Operations budget, has incurred the unanticipated expense of a single audit, in regards to the fiscal year 2018 audit, and in accordance with audit requirements contained in Government Auditing Standards, the OMB Compliance Supplement, and Audit Requirements for Federal Awards; and,

WHEREAS, the General Fund, General Operations budget, has budgeted in the professional services account \$15,000 for a regular annual audit, and the cost incurred for a single audit was \$22,000, requiring a budget increase of \$7,000.00; and,

WHEREAS, the annual budget procedure has been complied with in making the said adjustment and the budget adjustment shall not result in increased property taxes.

NOW THEREFORE BE IT RESOLVED, that the FY 2019 budget, for the Boise County General Fund, General Operations, budget be increased as follows:

Line Item	Description	Budget	Decrease	Amended Budget
01-12-559-02	Reserve	\$115,252.00	(\$7,000.00)	\$108,252.00
Line Item	Description	Budget	Increase	Amended Budget
01-18-480-00	Professional Serv.	\$20,000.00	\$7,000.00	\$27,000.00

APPROVED and ADOPTED in open session this 27th day of August, 2019.

BOISE COUNTY BOARD OF COMMISSIONERS

ALAN D. WARD, Chairman

ROGER B. JACKSON, Commissioner

RYAN T. STIRM, Commissioner



ATTEST:

Mary T. Prisco, Clerk to the Board