

**Resolution No. 2023-10**

A RESOLUTION PURSUANT TO SECTION 17-36-26 U.C.A.1953 AS AMENDED APPROVING THE ADDITIONAL BUDGET APPROPRIATION REQUESTS AND/OR MID-YEAR ADJUSTMENTS FUNDED BY NEW REVENUES, GRANT FUNDING AND/OR MONTIES UNSPENT IN THE PRIOR YEAR (FUND BALANCE).

**WHEREAS**, in cooperation with the Chief Administrative Officer and the San Juan County Clerk, we have prepared mid-year budget adjustments; and

**WHEREAS**, after receiving said input, the San Juan County Clerk will adjust the 2023 general fund and related budgets that have been deemed appropriate and necessary and has prepared the adjustments for final approval. See attached revenue and expenses changes.

**NOW, THEREFORE**, the Board of San Juan County Commissioners resolves that the mid-year adjustments for the 2023 San Juan County budget and related funds is hereby approved and adopted.

**Approved and Adopted** by the San Juan County Commission on the 5<sup>th</sup> day of September 2023.

Those voting aye:

Those voting nay:

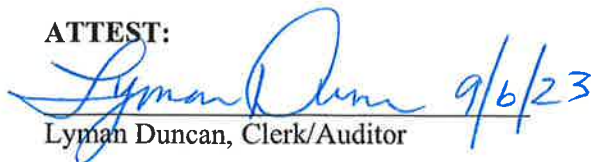
Those absent or abstaining:

**BOARD OF SAN JUAN COUNTY COMMISSIONERS**



Bruce Adams, Chair

**ATTEST:**



Lyman Duncan, Clerk/Auditor 9/6/23

####

**2023 Proposed Mid-Year Budget Adjustments Fund 10**

Tuesday, September 5, 2023

**Revenue**

| Fund/Dept.           | Account #                                 | Account Name                        | Incr/(Decr)  |                     |                            |
|----------------------|---|-------------------------------------|--------------|---------------------|----------------------------|
| <b>Fund 10</b>       | <b>General Fund Revenues</b>              |                                     |              | <b>2023 Budget</b>  | <b>2023 Mid Yr Revised</b> |
|                      | 3220000                                   | Business Licenses                   | 12,000.00    | 23,000              | 35,000                     |
|                      | <b>Total Licenses and permits revenue</b> |                                     |              | <b>23,000</b>       | <b>35,000</b>              |
| Intergovernmental    | 3330000                                   | Federal Payment in Lieu of Tax      | 43,340.00    | 1,724,676           | 1,768,016                  |
|                      | 3340000                                   | Other State Grants                  | 110,913.95   | 80,186              | 191,100                    |
|                      | 3380000                                   | Shared Revenue                      | 45,508.00    | 53,042              | 98,550                     |
|                      | 3345000                                   | SSBG                                | 36,679.00    | 30,700              | 67,379                     |
|                      | <b>Total Intergovernmental revenue</b>    |                                     |              | <b>1,888,604</b>    | <b>2,125,045</b>           |
| Charges for Services | 3426000                                   | State Inmate Reimbursemnt           | 275,035.00   | 90,000              | 365,035                    |
|                      | 3412000                                   | Recording of Legal Documents        | 103,029.00   | 140,000             | 243,029                    |
|                      | 3422000                                   | Security and Other Services         | 160,883.00   | 20,462              | 181,345                    |
|                      | 3424000                                   | Sheriffs Office Collections         |              | 0                   | 11,655                     |
|                      | 3490000                                   | Miscellaneous Service Fees          | 25,189.00    | 0                   | 25,189                     |
|                      | <b>Total Charges for services</b>         |                                     |              | <b>250,462</b>      | <b>826,253</b>             |
| Fines                | 3525000                                   | Public Defender Restitution         | 85,196.00    | 4,000               | 89,196                     |
|                      | <b>Fines and Forfeitures</b>              |                                     |              | <b>4,000</b>        | <b>89,196</b>              |
| Interest             | 3610000                                   | Interest Earnings                   | 253,379.00   | 80,000              | 333,379                    |
|                      | <b>Interest</b>                           |                                     |              | <b>80,000</b>       | <b>333,379</b>             |
| Contributions        | 3316000                                   | LATCF Revenue                       | 2,684,712.00 | 1,661,988           | 4,346,700                  |
|                      | 3890000                                   | Beg Fund Balance to be Appropriated | 972,552.00   | 199,745             | 1,172,297                  |
|                      | <b>Contributions and Transfers</b>        |                                     |              | <b>1,861,733</b>    | <b>5,518,997</b>           |
|                      | <b>Total General Fund Revenue:</b>        |                                     |              | <b>6,162,829.00</b> | <b>11,006,369.95</b>       |

**2023 Proposed Mid-Year Budget Adjustments Fund 10**

Tuesday, September 5, 2023

**Expenses**

**Information Technology**

| Fund/Dept.                 | Account # | Account Name       | Incr/(Decr)      | 2023 Budget   | 2023 Mid Yr Revised |
|----------------------------|-----------|--------------------|------------------|---------------|---------------------|
| Commissioners              | 4111220   | Travel             | 20,000.00        | 20,000        | 40,000              |
|                            | 4111251   | Gas.Oil.Grease     | 4,000.00         | 7,000         | 11,000              |
|                            | 4111330   | Employee Education | 3,500.00         | 2,500         | 6,000               |
| <b>Total Commissioners</b> |           |                    | <b>27,500.00</b> | <b>29,500</b> | <b>57,000</b>       |

|                             |         |        |                 |              |              |
|-----------------------------|---------|--------|-----------------|--------------|--------------|
| Administration              | 4113230 | Travel | 3,000.00        | 4,000        | 7,000        |
| <b>Total Administration</b> |         |        | <b>3,000.00</b> | <b>4,000</b> | <b>7,000</b> |

|                              |         |                          |                  |               |               |
|------------------------------|---------|--------------------------|------------------|---------------|---------------|
| Public Defendor              | 4126617 | Administrative Law Judge | 10,000.00        | 25,000        | 35,000        |
| <b>Total Public Defendor</b> |         |                          | <b>10,000.00</b> | <b>25,000</b> | <b>35,000</b> |

|  |         |                |                 |              |               |      |
|--|---------|----------------|-----------------|--------------|---------------|------|
| Personnel/Rlsk                         | 4134610 | Misc. Supplies | 5,000.00        | 5,000        | 10,000        | ARPA |
| <b>Total Personnel/Risk Management</b> |         |                | <b>5,000.00</b> | <b>5,000</b> | <b>10,000</b> |      |

|                        |         |                             |                 |          |              |
|------------------------|---------|-----------------------------|-----------------|----------|--------------|
| Recorders              | 4144480 | Special Department Supplies | 2,000.00        | -        | 2,000        |
| <b>Total Recorders</b> |         |                             | <b>2,000.00</b> | <b>-</b> | <b>2,000</b> |

|                                 |         |                     |                   |                     |                     |      |
|---------------------------------|---------|---------------------|-------------------|---------------------|---------------------|------|
| Sheriff Department              | 4210110 | Salaries and Wages  | 222,981.00        | 1,178,175           | 1,401,156           | ARPA |
|                                 | 4210131 | FICA Expenses       | 22,221.50         | 88,222              | 110,444             |      |
|                                 | 4210132 | Retirement Benefits | 56,401.50         | 364,320             | 420,722             |      |
|                                 | 4210740 | Equipment Purchases | 71,279.00         | 98,717              | 169,996             |      |
| <b>Total Sheriff Department</b> |         |                     | <b>372,883.00</b> | <b>1,729,434.00</b> | <b>2,102,317.00</b> |      |

|                   |         |                     |                   |                  |                  |
|-------------------|---------|---------------------|-------------------|------------------|------------------|
| Jail              | 4230110 | Salaries and Wages  | 206,747.00        | 1,296,984        | 1,503,731        |
|                   | 4230131 | FICA Expenses       | 11,782.00         | 97,673           | 109,455          |
|                   | 4230132 | Retirement Benefits | 35,856.00         | 338,095          | 373,951          |
| <b>Total Jail</b> |         |                     | <b>254,385.00</b> | <b>1,732,752</b> | <b>1,987,137</b> |

|                               |         |                            |                   |                   |                   |        |
|-------------------------------|---------|----------------------------|-------------------|-------------------|-------------------|--------|
| Special Projects              | 4850310 | Professional and Technical | 61,000.00         | 39,000            | 100,000           | Grants |
|                               | 4850615 | Contracts                  | 234,300.00        | 98,700            | 333,000           | ARPA   |
| <b>Total Special Projects</b> |         |                            | <b>295,300.00</b> | <b>137,700.00</b> | <b>433,000.00</b> |        |

|                      |                       |  |                   |                     |                     |
|----------------------|-----------------------|--|-------------------|---------------------|---------------------|
| <b>Total Expense</b> | <b>Total Expenses</b> |  | <b>970,068.00</b> | <b>3,663,386.00</b> | <b>4,633,454.00</b> |
|----------------------|-----------------------|--|-------------------|---------------------|---------------------|

**2023 Proposed Mid-Year Budget Adjustments for Fund 25**

Tuesday, September 5, 2023

| Revenue                             |           |                |                 | 2023 Budget       | 2023 Mid Yr Revised |
|-------------------------------------|-----------|----------------|-----------------|-------------------|---------------------|
| Fund/Dept.                          | Account # | Account Name   | Incr/(Decr)     |                   |                     |
| Health                              | 3110000   | Property Taxes | 1,723.00        | 141,487           | 143,210             |
| <b>Total Public Health</b>          |           |                | <b>1,723.00</b> | <b>141,487.00</b> | <b>143,210.00</b>   |
| <b>Total Change In Net Position</b> |           |                | <b>1,723.00</b> |                   |                     |

**2023 Proposed Mid-Year Budget Adjustments Fund 63**

Tuesday, September 5, 2023

| Revenue              |           |              |               | 2023 Budget | 2023 Mid Yr Revised |
|----------------------|-----------|--------------|---------------|-------------|---------------------|
| Fund/Dept.           | Account # | Account Name | Incr/(Decr)   |             |                     |
| Tort Fund            | 3110000   | Property Tax | 383.00        | 69,260      | 69,643              |
| <b>Total Revenue</b> |           |              | <b>383.00</b> |             |                     |

**2023 Proposed Mid-Year Budget Adjustments Fund 72**

Tuesday, September 5, 2023

| Revenue              |           |              |              | 2023 Budget    | 2023 Mid Yr Revised |
|----------------------|-----------|--------------|--------------|----------------|---------------------|
| Fund/Dept.           | Account # | Account Name | Incr/(Decr)  |                |                     |
| Library              | 3110000   | Property Tax | 4,263        | 415,557        | 419,820             |
| <b>Total Revenue</b> |           |              | <b>4,263</b> | <b>415,557</b> | <b>419,820</b>      |