

**RESOLUTION NO. 16 - 19**  
**ROAD & BRIDGE**  
**Budget Adjustment – Receipt of Unscheduled Revenue**  
**From Northern Lights, Inc.**

**WHEREAS**, Idaho Code §31-1605 provides that the Board of County Commissioners may adjust the budget as adopted to reflect the receipt of unscheduled revenue, grants, or donations from federal, state or local governments or private sources, provided that there shall be no increase in anticipated property taxes; and

**WHEREAS**, in January 2016, Bonner County received unexpected revenue in the amount of \$10,157.43 from Northern Lights, Inc., as a refund on prepaid construction costs for the installation of power at the Road & Bridge Vay Pit; and

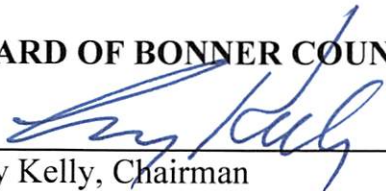
**WHEREAS**, at the time the budget was approved, the Commissioners were not aware that the County would receive this refund; and

**WHEREAS**, it would be in the best interests of the County to have the Road and Bridge department to utilize these funds during the current fiscal year on crushed rock and gravel for the resurfacing of county roads.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of County Commissioners of Bonner County, Idaho hereby authorizes the Clerk to schedule revenue and increase the FY2016 budget, line item# 02-40-0640-0000 Crushed Rock/Gravel by \$10,157.00 from \$525,000.00 to \$535,157.00.

**Adopted** as a Resolution of the Board of Commissioners of Bonner County, Idaho on the 9th day of February, 2016.

**BOARD OF BONNER COUNTY COMMISSIONERS**

  
\_\_\_\_\_  
Cary Kelly, Chairman

  
\_\_\_\_\_  
Glen Bailey, Commissioner

  
\_\_\_\_\_  
Todd Sudick, Commissioner

**ATTEST:** Michael Rosedale

By   
\_\_\_\_\_  
Deputy Clerk



# **BONNER COUNTY ROAD & BRIDGE**

1500 Highway 2, Suite 101 • Sandpoint, ID 83864 • Phone: 208-255.5681 Fax: 208-263.9084  
email: [roads@bonnercountyid.gov](mailto:roads@bonnercountyid.gov)

## **Memorandum**

**ROAD &  
BRIDGE  
Item #1**

**Date:** February 9, 2016

**To:** Bonner County Commissioners

**From:** Don Hutson, Director  
Road & Bridge Department

**Re:** Road and Bridge Budget Adjustment

Bonner County previously paid Northern Lights estimated costs for a line extension construction project to bring power to the Road & Bridge Vay Road Pit.

As per the attached letter from Northern Lights dated January 18, 2016, Bonner County received a refund in the amount of \$10,157.43 on the above project.

The Road and Bridge Director requests approval to amend its budget to include the refund from Northern Lights Inc. increasing Account 02-40-0640-0000, Crushed Rock/Gravel by \$10,157.43.

Attached for your consideration is budget Adjustment Resolution reflecting the receipt of the unscheduled revenue from ITD. Idaho Code 31-1605 provides for budget adjustment provided that there is no increase in anticipated property taxes.

Distribution: \_\_\_\_\_ Originals to BOCC Office  
\_\_\_\_\_ Copy to Road and Bridge Department  
\_\_\_\_\_ Copy to Auditors

Review: SP Legal Review

**A suggested motion would be:** I move to approve Resolution 16 - 19, authorizing the Clerk to schedule revenue by increasing the FY2016 budget, line item# 02-40-0640-0000 Crushed Rock/Gravel by \$10,157.00 from \$525,000.00 to \$535,157.00 to reflect the receipt of a refund from Northern Lights, Inc.

Recommendation Acceptance: Yes  No  \_\_\_\_\_ Date: 02/09/2016  
Commissioner Cary Kelly, Chair



*January 18, 2016*

*Bonner County Road & Bridge*

*1500 Hwy 2 Ste 101  
Sandpoint, ID 83864-1709*

*Re Acct: 50591849  
Work Order: 20140416*

*The above construction project has been completed.*

*After application, you were given an estimation of cost based on the engineering assessment. Upon completion, we evaluate the actual cost of the project and, if appropriate, issue a refund for excess cost remitted. The enclosed summary itemizes the completion cost of this project.*

*Based on that evaluation, we have enclosed a check to refund the excess aid to construction collected.*

*Sincerely,*

*Northern Lights, Inc.*

*Encl.  
elm*

Northern Lights, Inc.  
P.O. Box 269  
Sagle Idaho 83860  
Ph (208) 263-5141

**Line Extension Job Cost Accounting**

<b>W.O. #</b>	<u>20140416</u>
<b>Account #</b>	<u>50591849</u>
<b>Name</b>	<u>Bonner County Road &amp; Bridge</u>
<b>Type of Job</b>	<u>New Service</u>
<b>Completion Date</b>	<u>11-02-15</u>

	<b>Actual Cost</b>	<b>\$</b>	<b>9,639.57</b>
<b>Aid to Construction paid by Applicant</b>			<u>(19,797.00)</u>
	<b>Balance</b>	<b>\$</b>	<u><u>(10,157.43)</u></u> REFUND

**COST BREAKDOWN**

Material charged directly to job	<b>\$</b>	<b>1,058.07</b>
Direct Labor & Fringe Benefits		<u>2,014.06</u>
Overhead*		<u>2,580.74</u>
Heavy Equipment charged directly		<u>111.00</u>
Outside vendors paid in your behalf		<u>2,020.70</u>
Hookup/Impact Fees:		<u>1,855.00</u>
Subtotal:		<u>9,639.57</u>
LESS Aid to Construction:		<u>19,797.00</u>
Balance:	<b>\$</b>	<u><u>(10,157.43)</u></u>

\*Overhead is a category of necessary construction costs that cannot be practically assigned to individual construction projects. Overhead is allocated to each project based on a percentage of the direct labor that is charged to the project. This percentage is calculated annually by dividing Northern Lights' (NLI) total construction overhead costs by the total construction labor costs for an historical period of time. Some examples of overhead costs are:

- Truck expenses (fuel, maintenance, repairs, insurance, etc.)
- Warehousing and material handling expenses
- Construction materials and supplies not charged directly to specific projects
- Supervisory and administrative labor not charged to specific projects
- A portion of NLI's office costs including supplies, computers, software, copiers, fax machines, etc.

NORTHERN LIGHTS, INC.

VendorID: BONNR01

Vendor Name:

Bonner County Road & Bridge

No. 159980

InvDate InvNbr

PONbr

Description

Amount

01/18/2016

RTAC

10,157.43

Check Date: 01/20/2016

Check Number: 159980

Check Amount:

10,157.43

341749-14

PLEASE DETACH BEFORE CASHING

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND • PADLOCK ICON DISAPPEARS WITH HEAT • FLUORESCENT FIBERS AND OTHER SECURITY FEATURES

NORTHERN LIGHTS, INC.  
P.O. BOX 269, SAGLE ID 83860  
(208) 263-5141

GENERAL FUND

No. 159980

PANHANDLE STATE BANK  
SANDPOINT, ID 83864  
92-360-1231

Ten Thousand One Hundred Fifty-Seven and 43/100---Dollars

PAY  
TO  
THE  
ORDER  
OF

Bonner County Road & Bridge  
1500 Highway 2 Ste 101  
Sandpoint ID 83864-1709

DATE	CHECK NO.	AMOUNT
01/20/2016	159980	10,157.43

RUB RED  
STAGE

DISAPPEARS  
WITH HEAT

⑈ 159980 ⑈ ⑆ 123103606 ⑆ 01331533 ⑈