



BOISE COUNTY

PUBLIC BUDGET HEARING
TUESDAY
AUGUST 27th, 2019

Fiscal Year 2020 Budget

The Boise County Board of Commissioners have set a tentative budget for fiscal year 2020 in the amount of \$13,773,021.62.

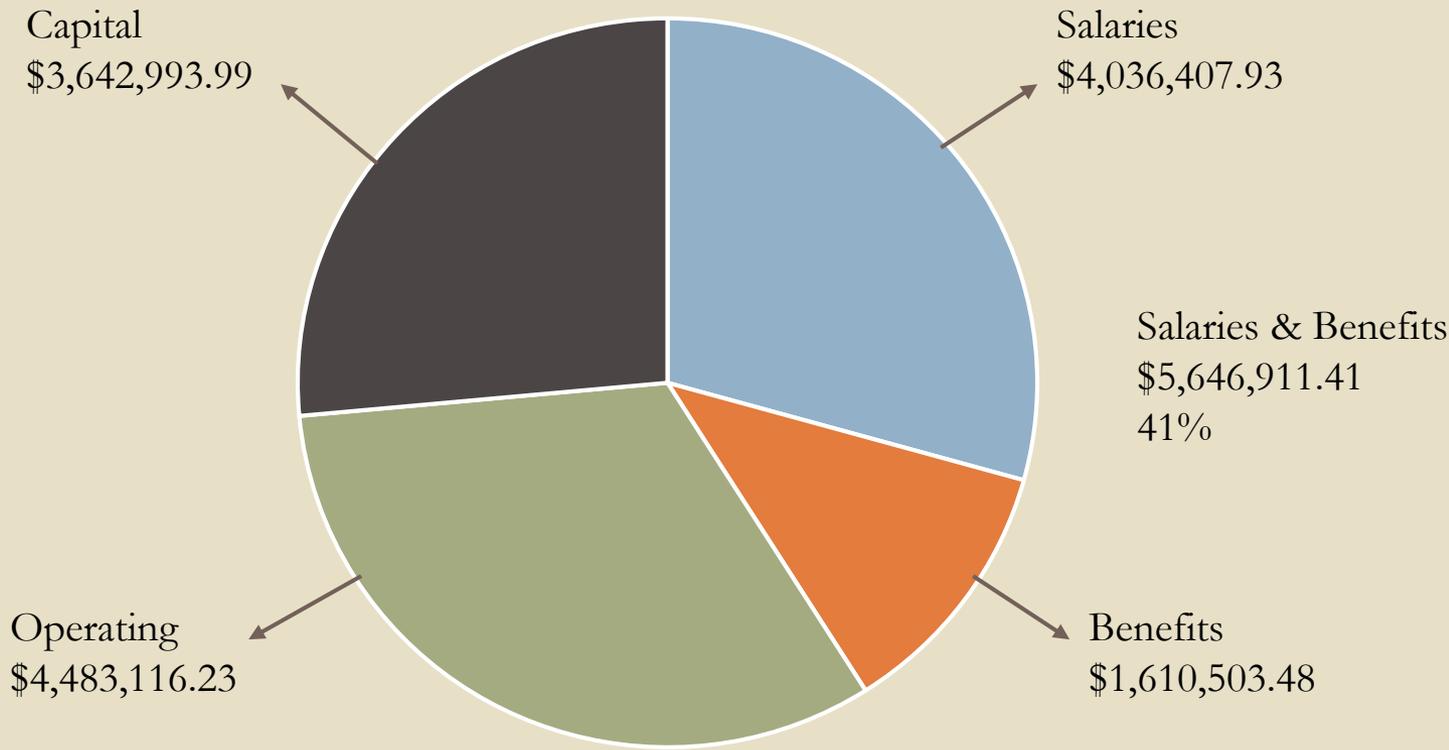
The budget is focused on large capital and operational projects that will improve and protect the county's roads, assets and land.

There are several large grants and cash carryovers included in the fiscal year 2020 budget to fund these large projects:

- Rehabilitating the Banks Lowman Highway will take a big jump in fiscal year 2020 with a \$1,158,250 grant. The Boise County match for this grant is budgeted at \$50,000.
- Wildfire Mitigation has two grants totaling \$360,000. These are for clearing woody debris that poses a fire hazard throughout the Grimes & Robie Creek areas. Some of this work has begun in fiscal year 2019.
- The General Fund will transfer \$600,000 into the Road & Bridge Fund to be saved in their fund balance for the future paving of county roads.
- Major building improvements, including; repairing the Idaho City County Office boardwalks, remodeling the public restrooms, and paving the Horseshoe Bend Annex parking lot will be funded through cash carryover dollars.

Expense Budget By Category

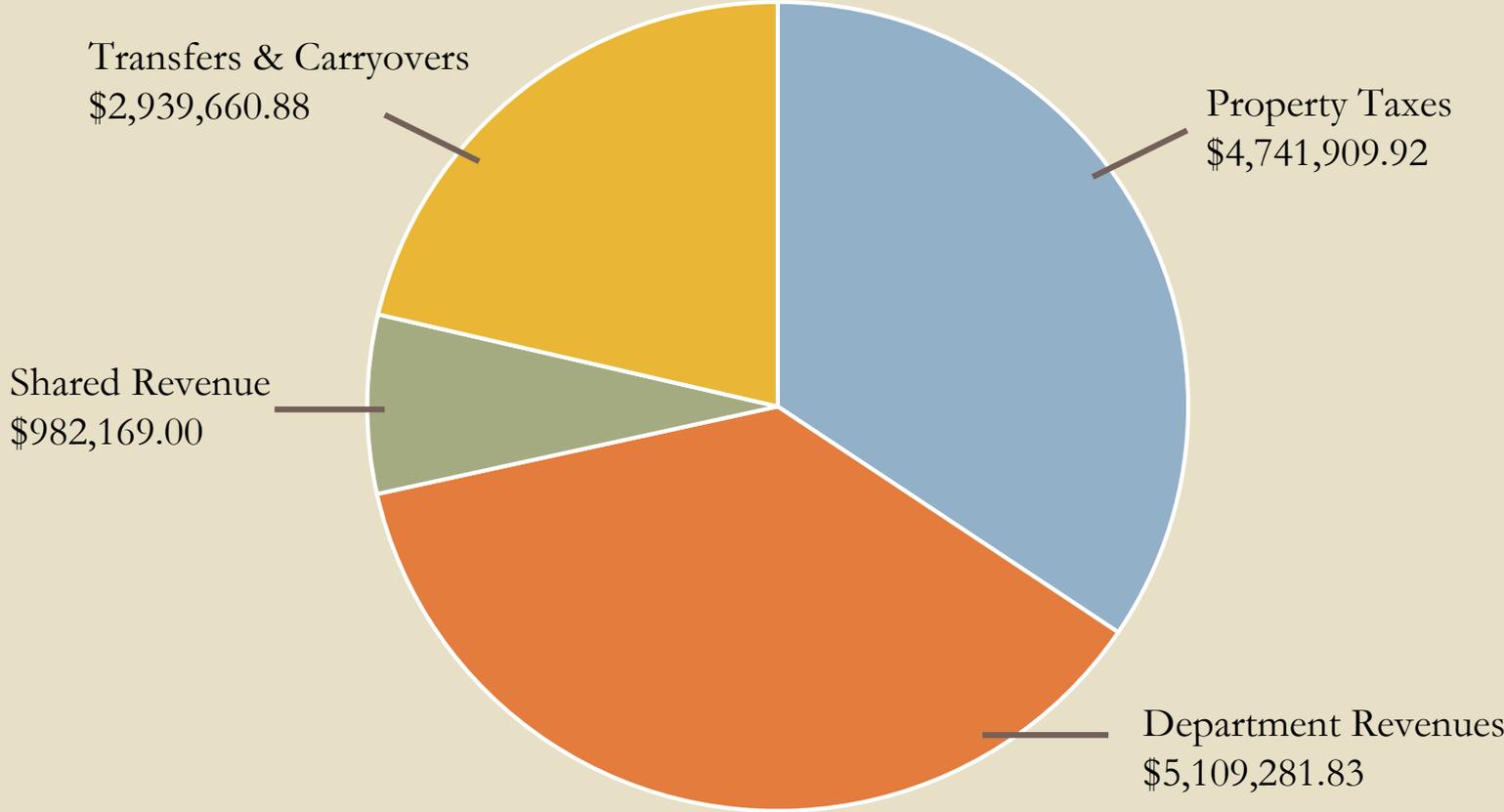
\$13,773,021.63



■ A Salaries ■ D Benefits ■ B Operating ■ C Capital

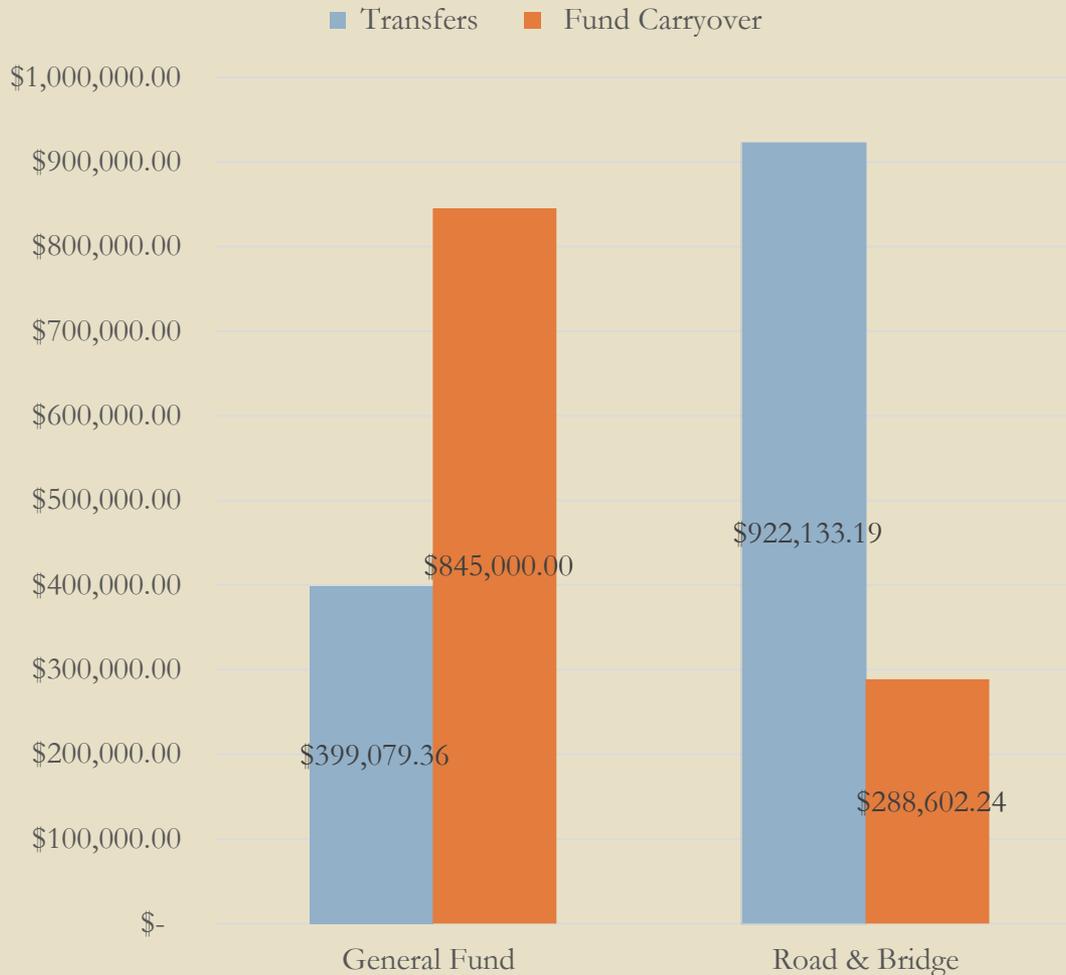
Revenue Sources

\$13,773,021.63



■ Property Taxes ■ Department Revenue ■ Shared Revenue ■ Transfers & Carryovers

Analysis of Major “Transfer/Carryover” of Fund Balance



- Transfers refer to money saved in a fund balance being moved to another fund for a specific budgeted expense.
- Carryovers are money that has been unspent and saved in a funds balance for future use.

Analysis of Major “Transfer/Carryover” of Fund Balance

- General Fund Transfers:
 - \$194,091.36 from the SRS-Title III Trust to cover expenses budgeted in the Wildfire Mitigation department.
 - \$204,988.00 in administration fees will be transferred into the General Fund from various departments in the County.
- General Fund Carryovers:
 - \$495,000.00 for capital improvement projects.
 - \$100,000 for unanticipated professional services.
 - \$100,000 for IT Improvements
 - \$150,000 for possible disaster declaration expenses.
- Road & Bridge Fund Transfers:
 - \$600,000 is to be transferred from the General Fund to be saved for future road paving.
 - \$5,000 is to be transferred from the General Fund to fund the expense of security cameras.
 - \$317,133.19 in previously unallocated PILT dollars to cover general Road & Bridge operations.
- Road & Bridge Fund Carryovers:
 - \$260,000 in remaining unspent PILT dollars from the fiscal year 2019 budget for the purchase of new trucks.
 - \$25,000 for the Garden Valley road shop relocation.
 - \$3,602.24 of fund balance to meet general operation budgeted expenses.

Tort Fund Transfer

The Tort fund is where the County's insurance costs are tracked. In past years it has been funded solely through property taxes.

Beginning in fiscal year 2020 various departments throughout the County will be charged a percentage of the last 5 years total workers compensation claims that will be transferred into the Tort Fund.

This is based on each departments total budgeted payroll expense and their percentage of the total worker's compensation claims. The percentage is then applied to the total budgeted expenses for worker's compensation in fiscal year 2020.

BOCC WORKERS COMP COSTS				
SUMMARY FOR FY 2020				
		%	5 Years Claims	Budgeted
			\$ 313,561.49	\$ 110,000
Percentage of claims by department:				
Road & Bridge		50%	\$ 156,127.98	\$ 54,771
Sheriff's		27%	\$ 84,468.90	\$ 29,632.40
Solid Waste		21%	\$ 66,246.39	\$ 23,239.79
Other		2%	\$ 6,718.22	\$ 2,356.81
Claims Paid over previous 5 year period		100%	\$ 313,561.49	\$ 110,000

Tort Fund Transfer:

\$ 79,082

← R&B 54,771.00
 → SW 23,239.79
 CJ 1,071.00
 79,082.00

The Sheriff's Department will not be charged for their % of claims because they are part of the Justice Fund, which is reliant almost entirely on property taxes.

Community Justice is charged for worker's comp due to the coverage of community service workers.

The link between the completion of an audit and the next budget cycle

	General Fund	R&B	Justic
FUND BALANCES	1	2	
Nonspendable	2,541		
Restricted:			
Enabling Legislation		2,236,498	2,5
Grants			
Post Closure Reserve (Landfill)			
Committed for:			
Subsequent Years Expenditures	1,057,642	1,000,000	
Cash Basis	840,000		
Minimum Fund Balance	830,000		
Assigned for:			
Capital Improvements	310,000		
Replacement Programs	-		
Matching Contributions R&B projects	-		
Disaster/Emergency Department	150,000		
Extraordinary Legal	50,000		
Technology	100,000		
Unanticip. Professional Services	50,000		
Acquisition of Property-County Offices	150,000		
Road Dept.-Future Paving Projects	600,000		
Unassigned:	42,751		
Total Fund Balances	4,182,934	3,236,498	2,5



FY2020 Budget:	General Fund		Fund
Description	Cash Carryover	Transfers	Budget
Unassigned Fund Balance, beginning balance	\$ 1,452,751		
Capital Improvements:			
Additional radon work - PSB	10,000		
Public bathrooms remodel-M/E building	50,000		
IC Road Shop-Parking structure	55,000		
Paving of parking lots:			
M/E building, incl. back lane to Wall St.	20,000		
HSB Annex building	20,000		
Repar/Replace Boardwalk-IC buildings	150,000		
Capital Improvements Subtotal	305,000		01-39
Road Department:			
Future paving projects		600,000	02-00
Security cameras for all three shops		5,000	02-00
Acquisition of IC properties for County offices	150,000		01-39
Professional Services-Projects	50,000		01-36
Disaster Declaration Funding	150,000		01-19
Professional Services - Legal	50,000		01-36
Technology Items	100,000		01-14
Total Project Assignment	\$ 805,000	\$ 605,000	
Remaining Unassigned At 9-30-2018 F/S	42,751		
Rollovers from FY2019 Budget:			
M/E Interior Upgrade-Carpet/Paint (East side, BOCC)	40,000		01-39
Road GV Shop Relocation	25,000		02-00

The General Fund's unassigned balance is allocated by the Board of County Commissioners to projects. They can also transfer General Fund dollars to other funds in the County for projects.

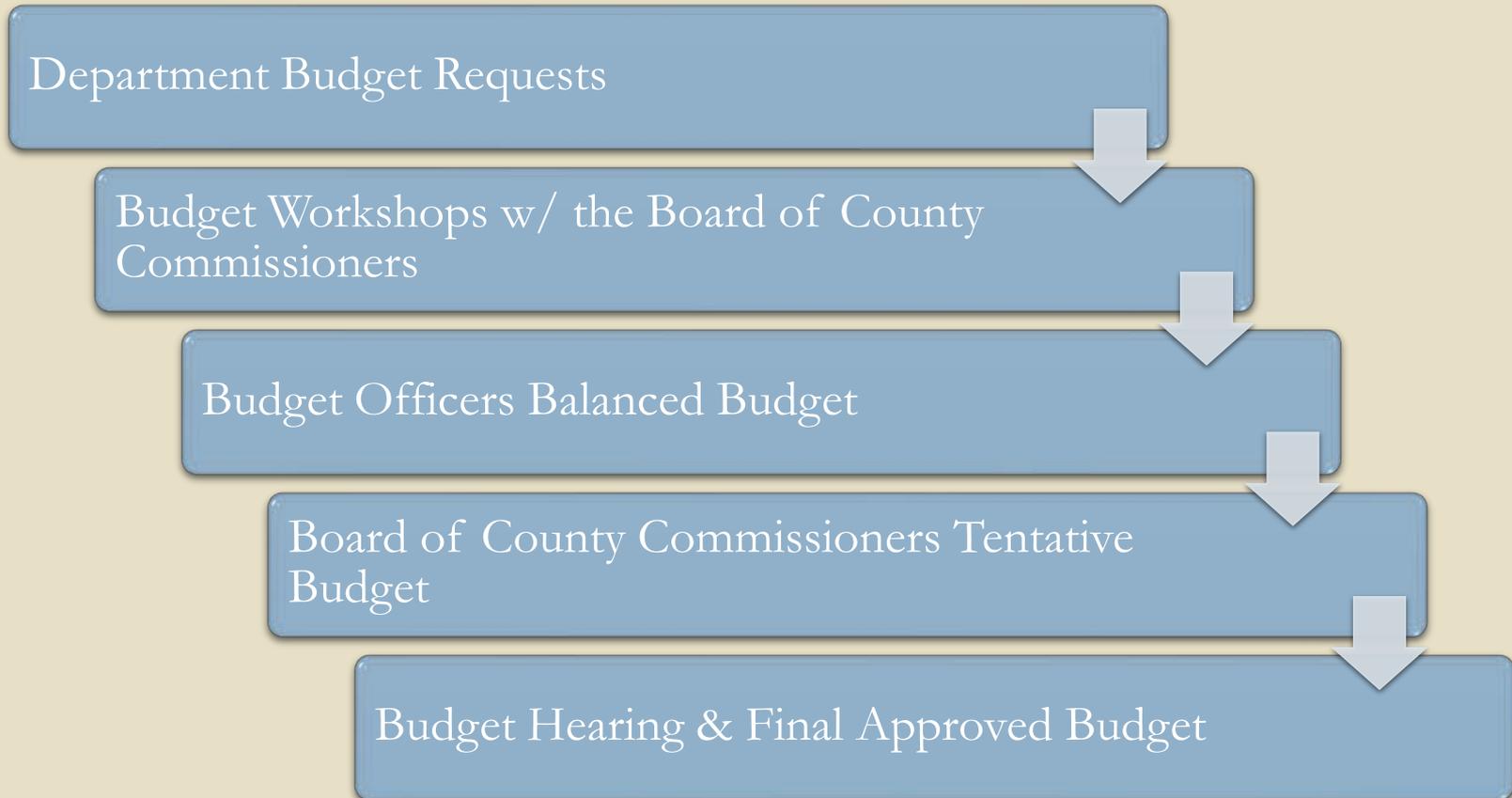
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Transfers/ Carryover	Dent.	TOTAL	TOTAL EXPENSES
1,049,988.00	Alexandra Heckathorn: Capital Improvements 01-39 = \$495,000 Extraordinary Legal 01-36 = \$100,000 IT Improvements 01-14 = \$100,000 Disaster Declaration 01-19 = \$150,000 Admin Fees (transfer) = \$204,988	\$1,049,988	2,945,008.97
194,091.36			111,564.15
1,244,079.36			554,091.36
1,210,735.43			3,610,664.48
116,295.21			4,375,881.17
5,000.00	Alexandra Heckathorn: Transfer from General Fund: \$600,000.00 for future paving savings \$5,000.00 for security cameras Transfer from General Trust: \$317,133.19 PILT dollars Carryover from fund balance: \$25,000.00 GV Shop relocation \$260,000.00 Truck Purchase \$3,602.24 Fund Balance Carryover		2,629,090.42
			116,295.21
			512,011.67
			39,424.00
			457,384.68
			30,055.00
177,425.56		962,425.56	320,774.85
			962,425.56

Projects that will not be completed by the end of the current fiscal year can be rolled over into the next fiscal year.

Grant money that is unspent by the end of a fiscal year will be treated this way as well.

County Budget Process



Department Requests

- The Auditor of the county provides each elected official and department head with budget worksheets by the first Monday in May.
- Each County Elected Official and Department Head submits their budget request worksheets back to the County Clerk by the third Monday in May.

Budget Workshops

- Throughout June and July the departmental budget requests and projections are analyzed closely.
- An open public meeting is held in which each departments budget requests are discussed with the Board of County Commissioners.
- Federal or state revenue projections start to become known as well as property tax values. This allows for more accurate revenue predictions by the end of July.

Budget Officers Balanced Budget

The County Clerk balances the budget by compiling only the essential expenses for the coming fiscal year along with all known revenues and carryover dollars. This process shows the county's financial position and allows the Board of County Commissioners to make decisions on any budget increases that were requests by the departments.

A public budget meeting is held with the county's Elected Officials, Department Heads, and the Board of County Commissioners in which the Clerk presents the balanced budget. Discussion between the departments and the board are essential at this time in the budget process when final decisions are being made.

Commissioners Tentative Budget

- The Board of County Commissioners compile their budget decisions by the third Monday in August.
- This tentative budget is then published in the newspaper along with the place, date, and time of the public budget hearing.

Final Approved Budget

- The final budget must be approved by the Tuesday, following the first Monday in September. This is typically done directly following the public hearing.