

Introduction to County Budgeting

Kathy Ackerman, Idaho County Clerk

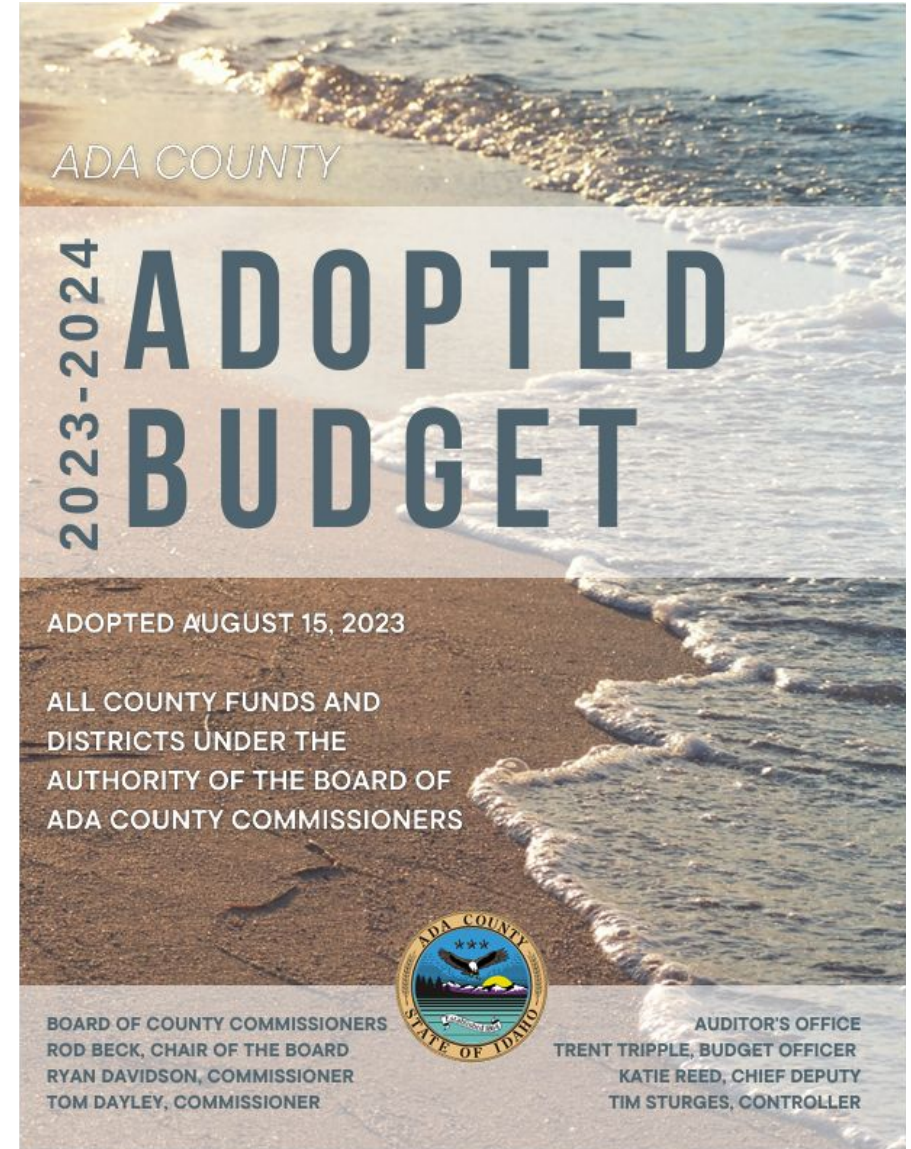
Kristina Glascock, Twin Falls County Clerk

Mary Prisco, Boise County Clerk



What is a county budget?

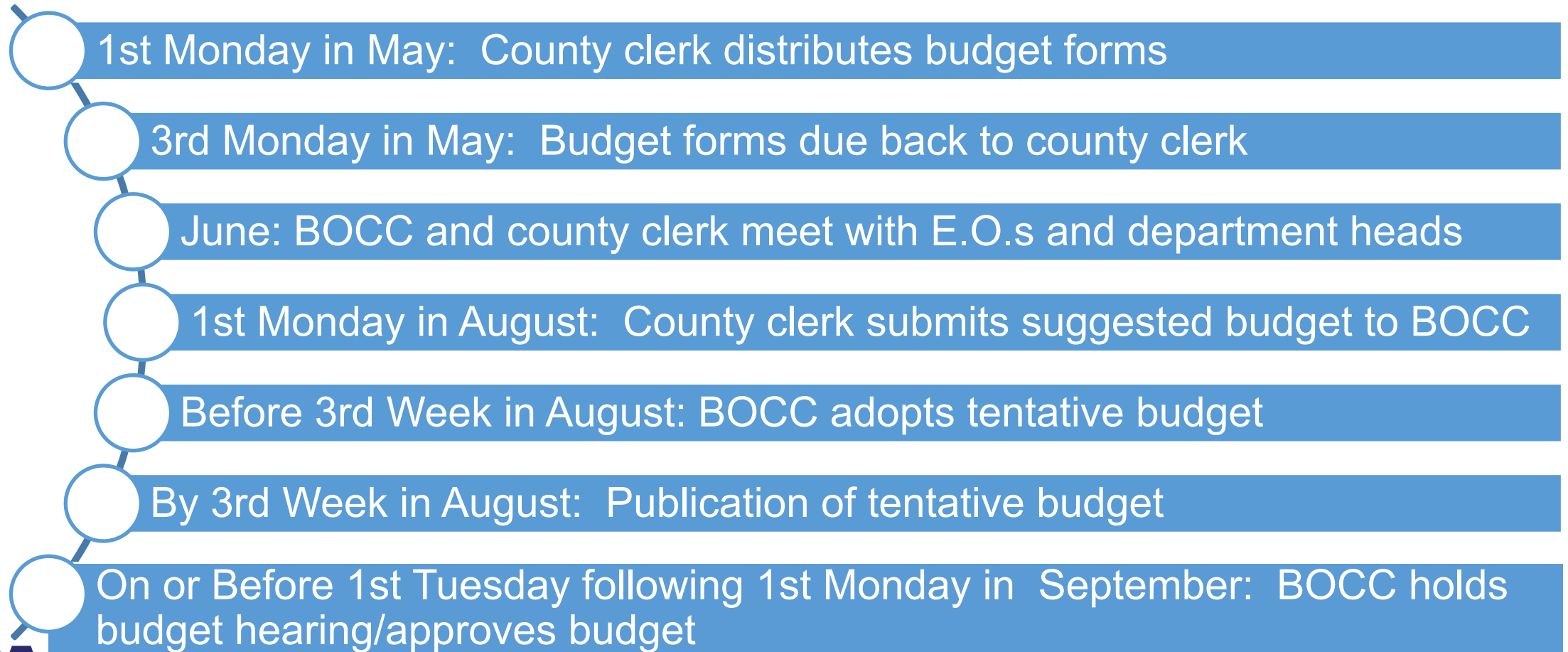
- A policy document
- A reflection of anticipated revenues and expenses
- A roadmap for county offices, departments, and employees
- A promise to the public



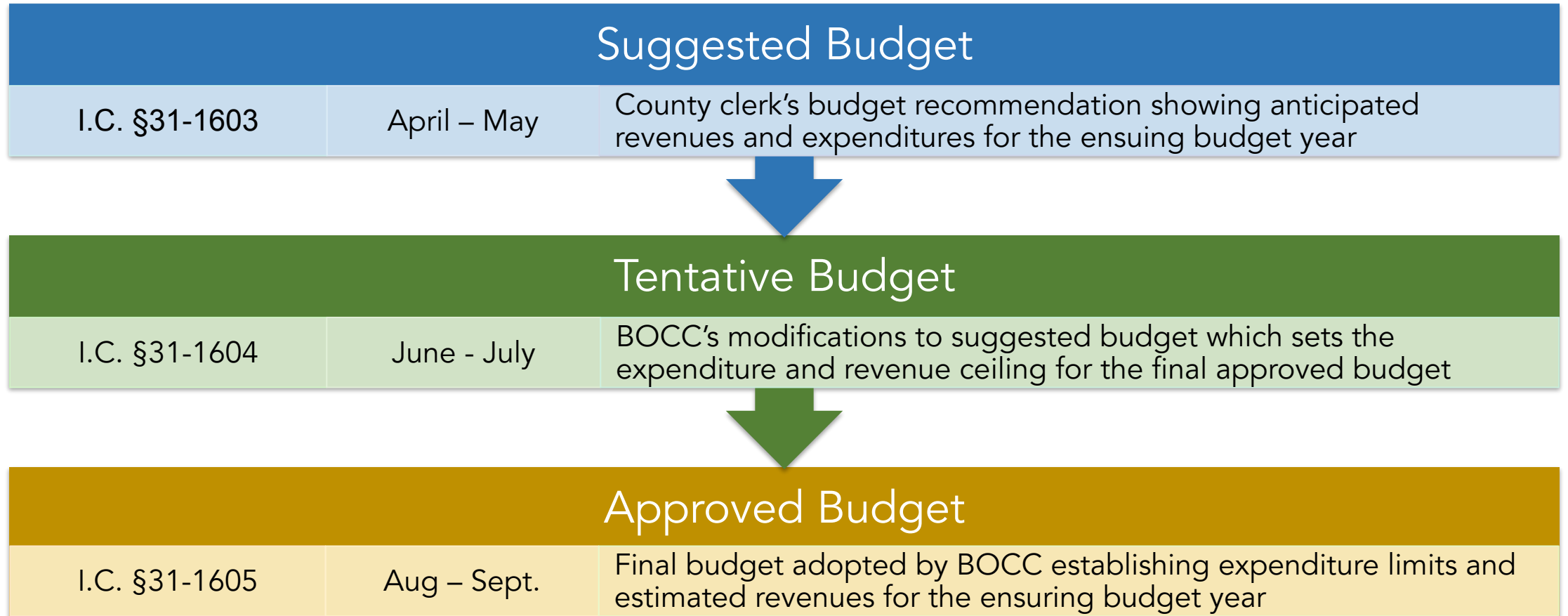
Evaluating Budget Priorities

- What is the overall financial health of the county?
- Is the service mandated?
- Will it create efficiencies?
- Will it require more staffing?
- Does it have a dedicated revenue source?
- Will it be a one-time expense or an ongoing expense?
- Does it meet current and future growth projections?

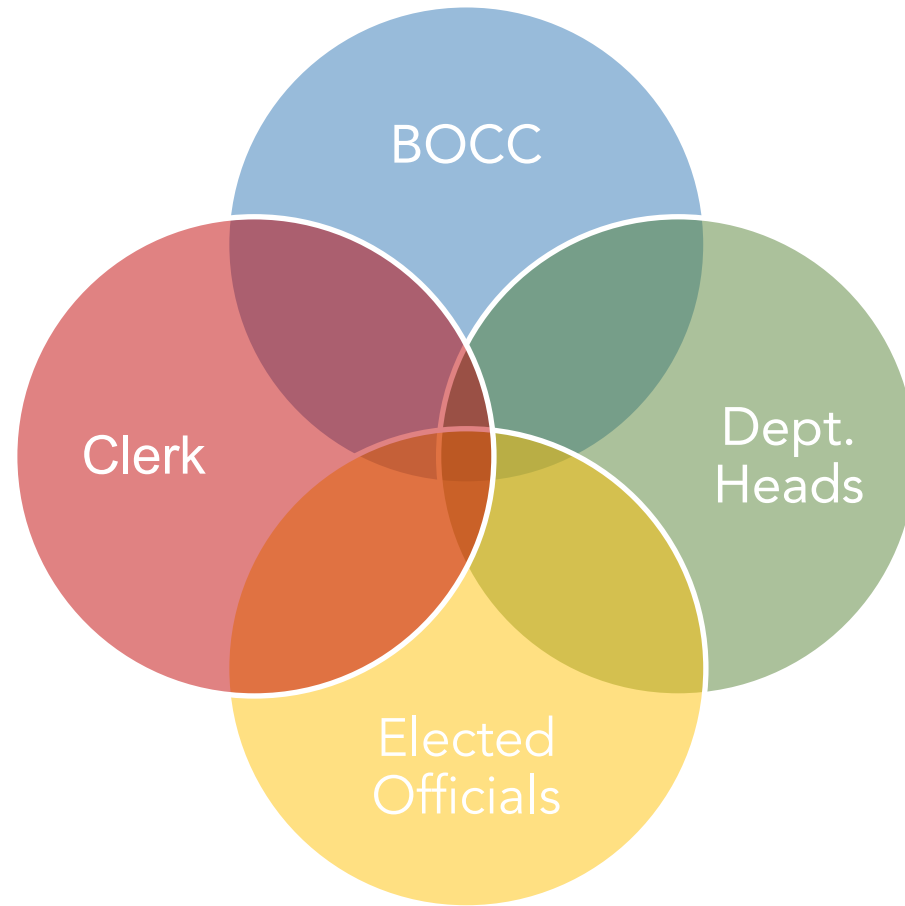
County Budget Setting Timeline



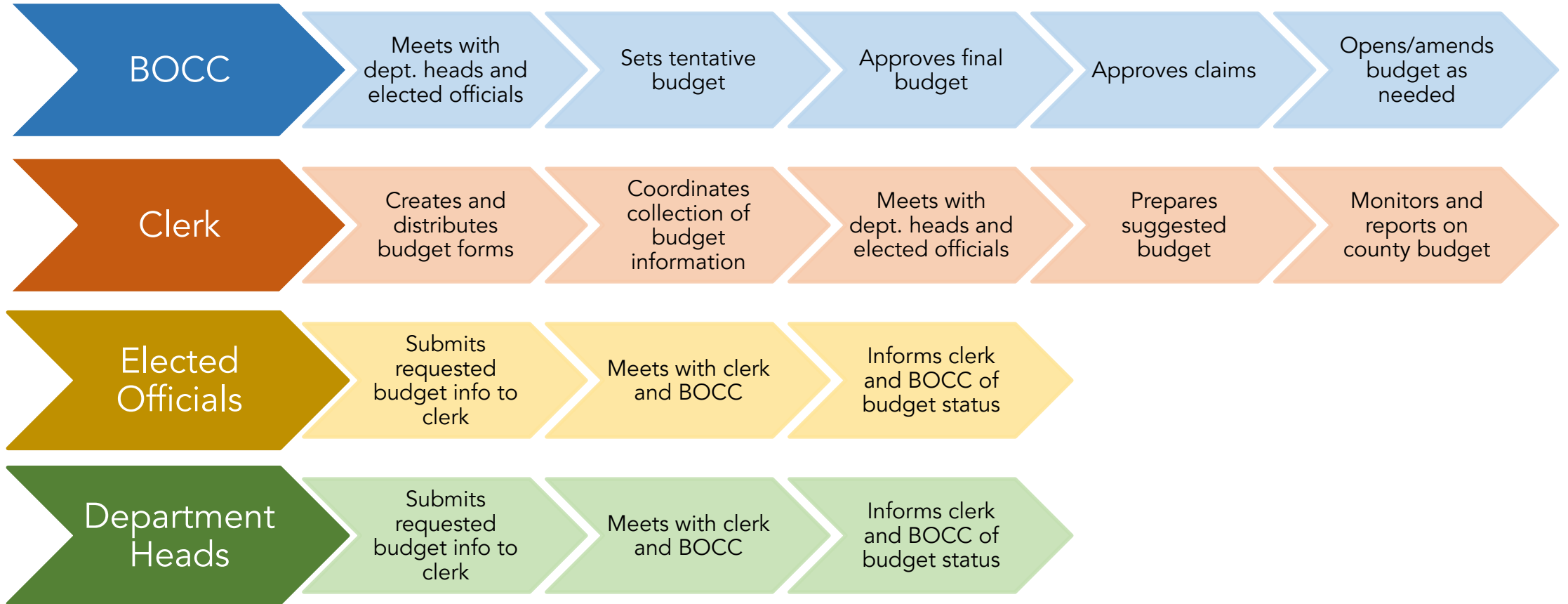
County Budget Development Terms



It Takes a Team!



Roles & Responsibilities



County Revenue Categories

Property Tax Levies



- Current Expense Levy
- Justice Levy
- District Court Levy
- Revaluation Levy
- Road & Bridge Levy
- Judgements
- Etc.

Intergovernmental



- Sales Tax Rev Share
- Liquor Funds
- Highway Funds
- Liquor Fund
- PILT
- SRS
- Etc.

Fees and Fines



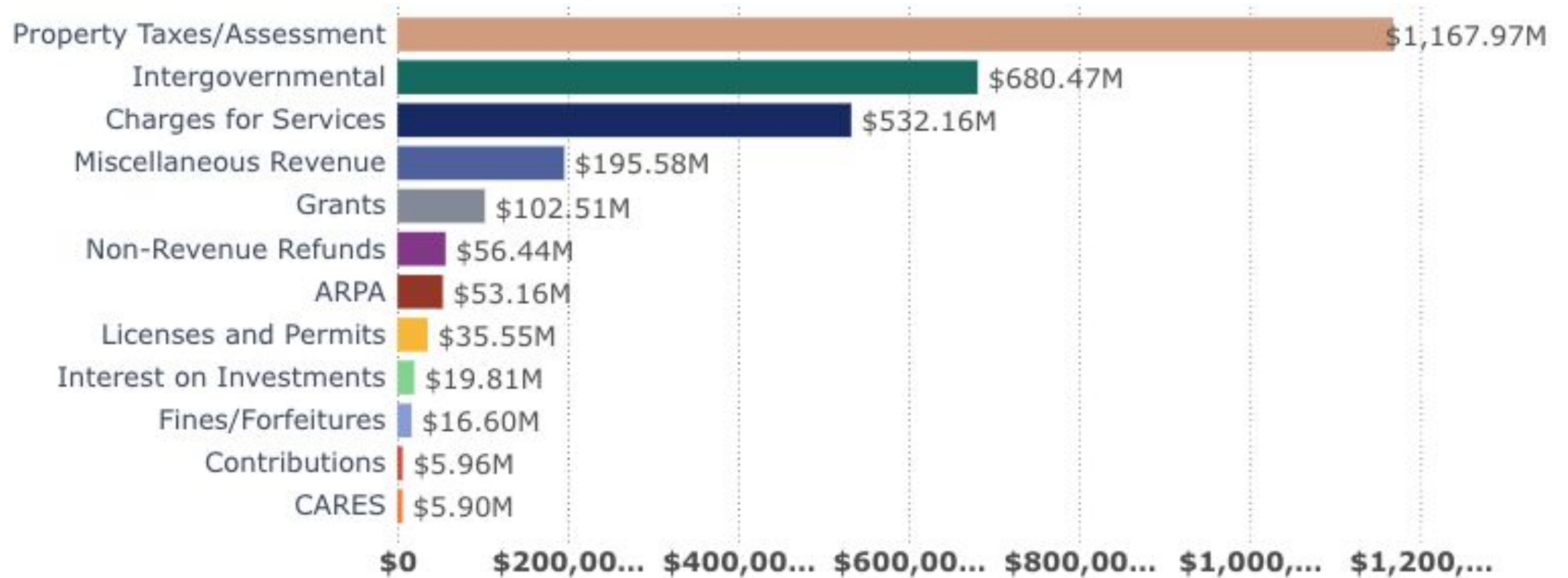
- District Court Fees
- DMV Fees
- Recording Fees
- Solid Waste Fees
- P&Z/Building Fees
- Mapping Fees
- Etc.

Fund Balance



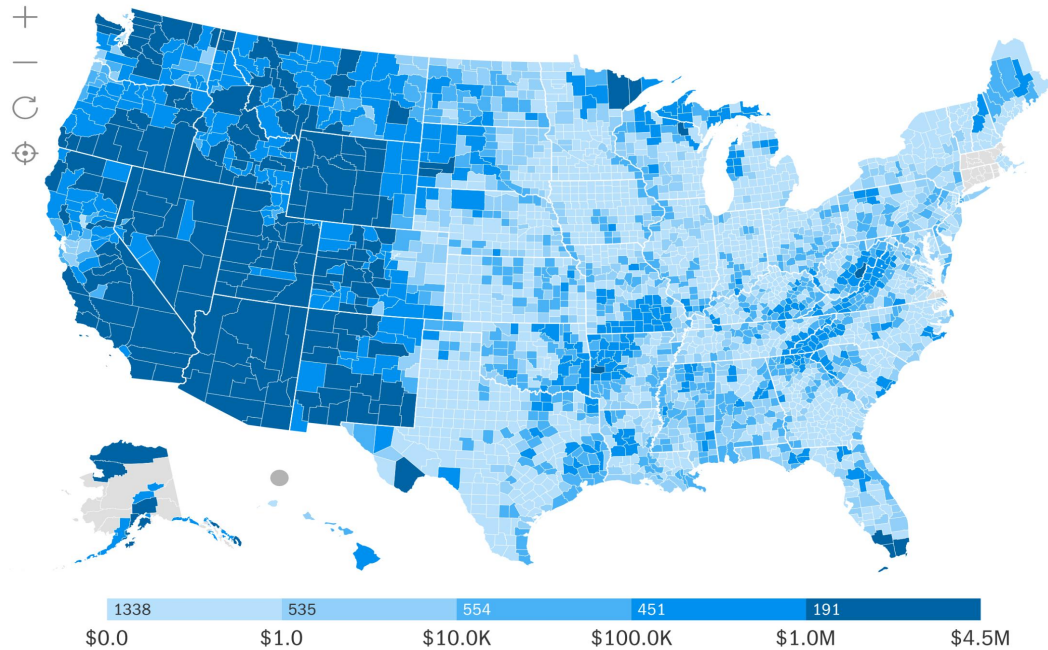
- Reserves (cash basis)
- One time savings
- Unassigned
- Dedicated
- Etc.

County Revenues, 2023



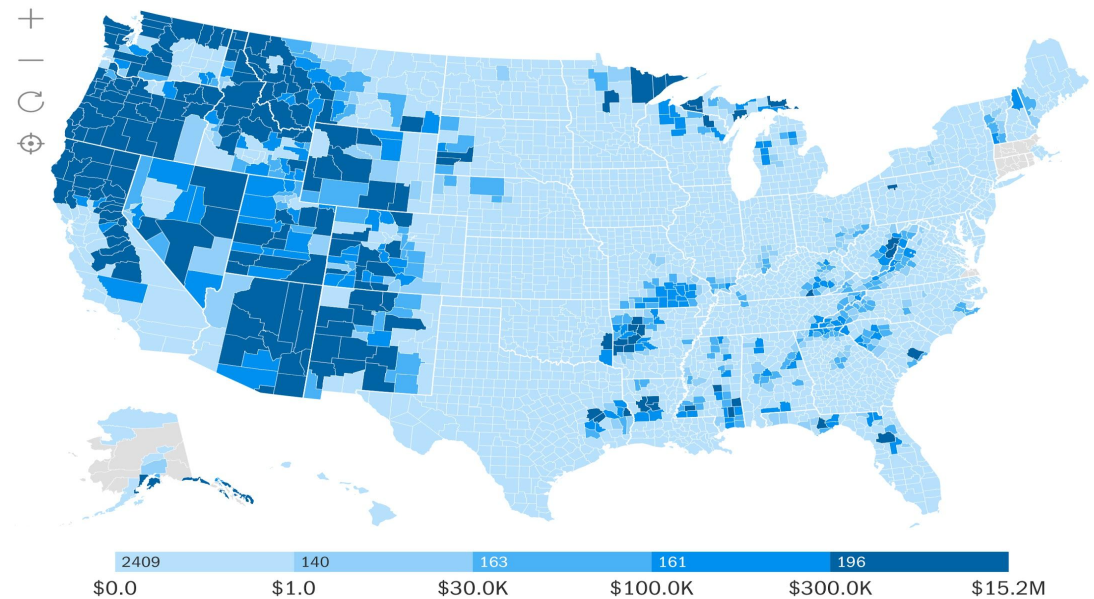
Federal Intergovernmental Revenues

Payment In Lieu of Taxes (PILT)



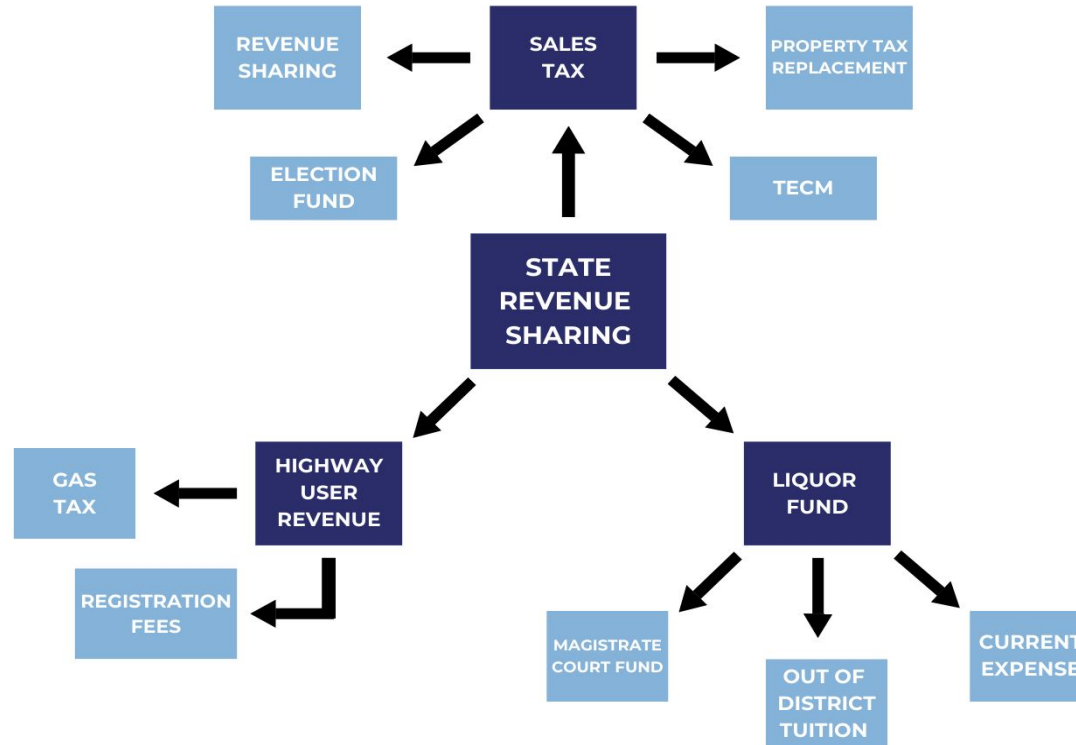
Source: NACo Analysis of U.S. Department of the Interior Data

Secure Rural Schools (SRS)



Source: NACo analysis of data from the U.S. Forest Service, 2023 data; Bureau of Land Management, 2022 data; U.S. Bureau of Labor Statistics, Consumer Price Index, March 2024 data.

State Intergovernmental Revenues



County Expense Categories

"A" Budget



- I.C. §31-1604(1)
- CEO Salaries
- Employee Salaries
- May Include Benefits

"B" Budget



- I.C. §31-1604(1)
- Operating Expenses
- Supplies
- Equipment
- Travel
- Training, Events, Etc.
- May Include Benefits
- May Include Capital

"C" Budget



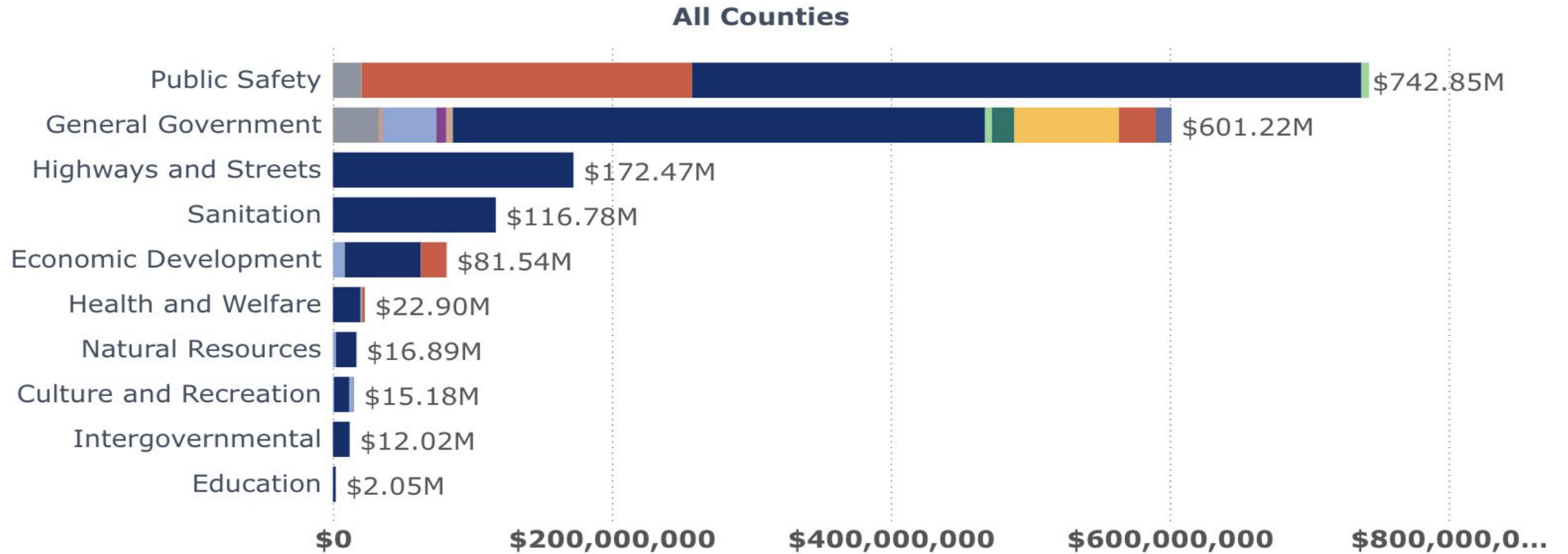
- Optional Category
- Capital Expenses
- Facility Upgrades
- Long Term Leases
- Design Costs
- Construction Costs

"D" Budget

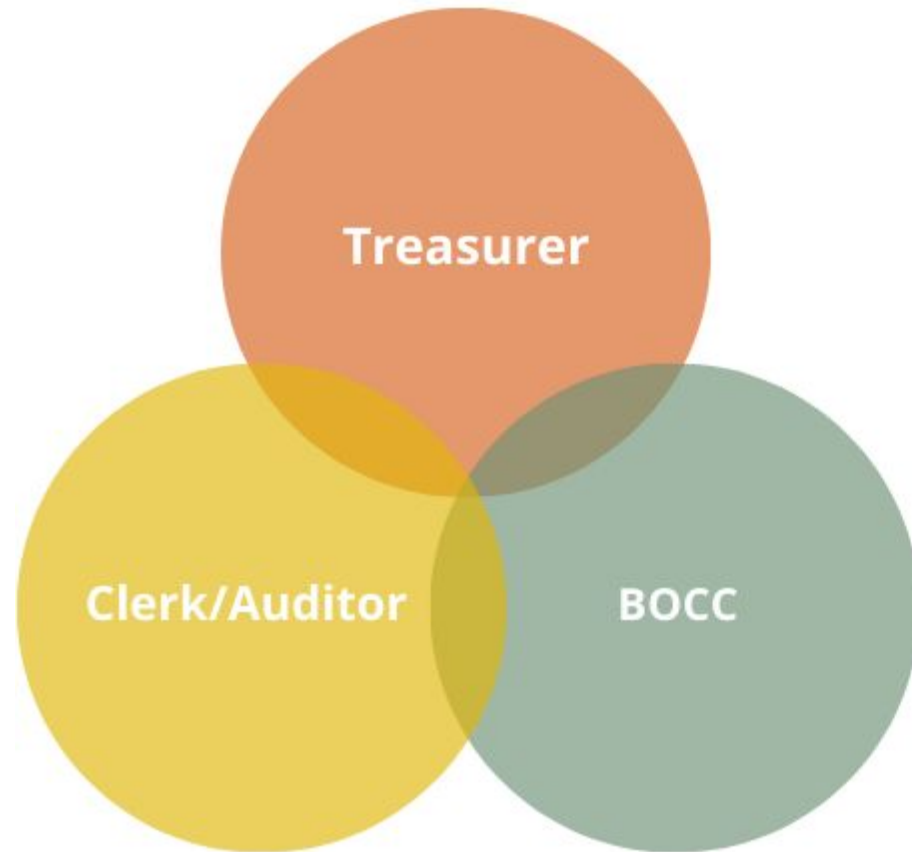


- Optional Category
- Benefit Expenses
- Payroll Taxes
- Retirement
- Health Insurance
- Workers Comp
- Unemployment

County Expenditures (2023)



Checks & Balances



- Ensure budget compliance
- Quarterly financial statements to BOCC
- Jointly issue and sign warrants with the county treasurer
- Keep accounts current with the county treasurer

- Detailed report to BOCC
- Monthly/annual settlement of accounts
- Jointly issue and sign "warrants" (or checks) with the clerk/auditor

- Examine and audit accounts
- Full and complete external audit
- Examine and settle allowable claims

Fraud Prevention



Questions?

