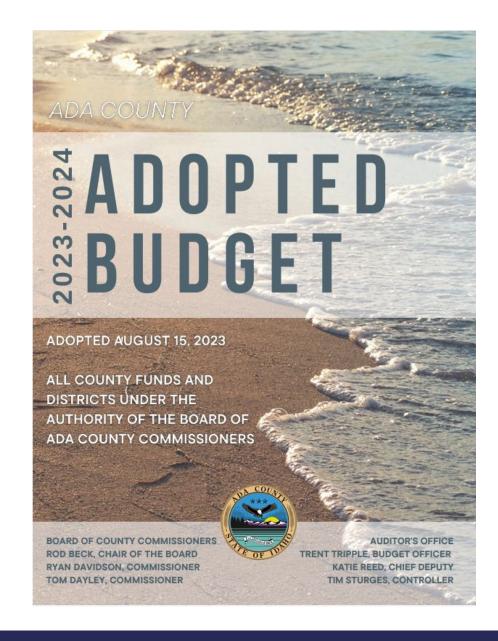
# Introduction to County Budgeting

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

1st Monday in May: County clerk distributes budget forms

3rd Monday in May: Budget forms due back to county clerk

June: BOCC and county clerk meet with E.O.s and department heads

1st Monday in August: County clerk submits suggested budget to BOCC

Before 3rd Week in August: BOCC adopts tentative budget

By 3rd Week in August: Publication of tentative budget

On or Before 1st Tuesday following 1st Monday in September: BOCC holds budget hearing/approves budget



# County Budget Development Terms

### Suggested Budget

I.C. §31-1603

April – May

County clerk's budget recommendation showing anticipated revenues and expenditures for the ensuing budget year



#### Tentative Budget

I.C. §31-1604

June - July

BOCC's modifications to suggested budget which sets the expenditure and revenue ceiling for the final approved budget



#### Approved Budget

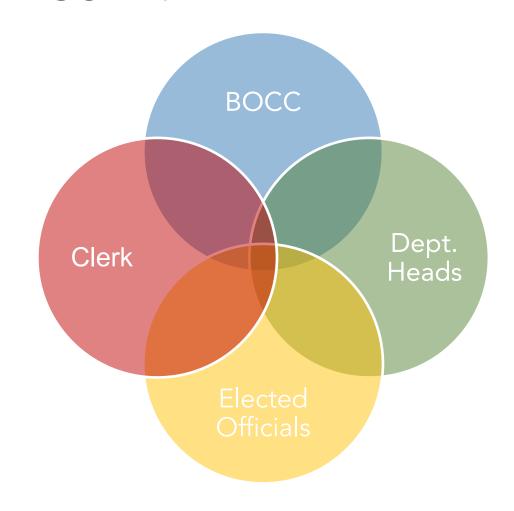
I.C. §31-1605

Aug – Sept.

Final budget adopted by BOCC establishing expenditure limits and estimated revenues for the ensuring budget year

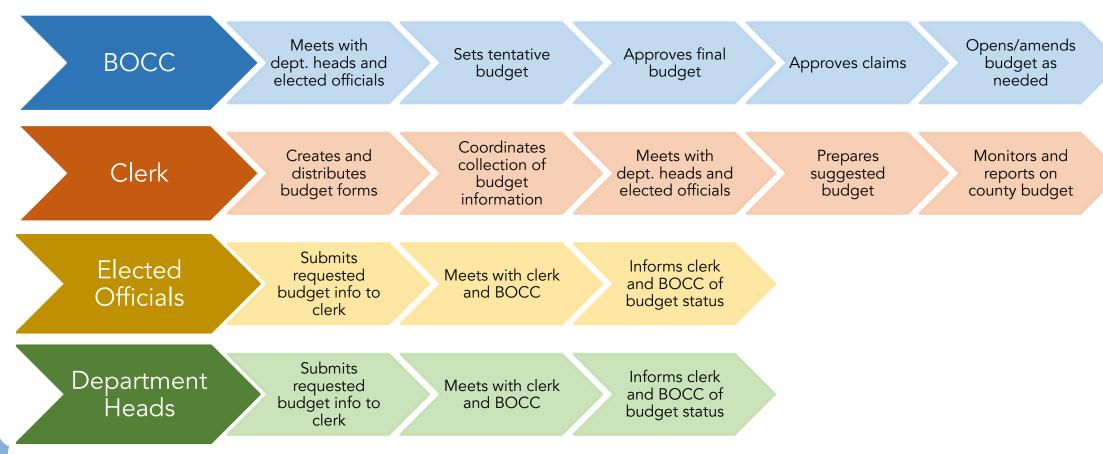


## It Takes a Team!





# Roles & Responsibilities



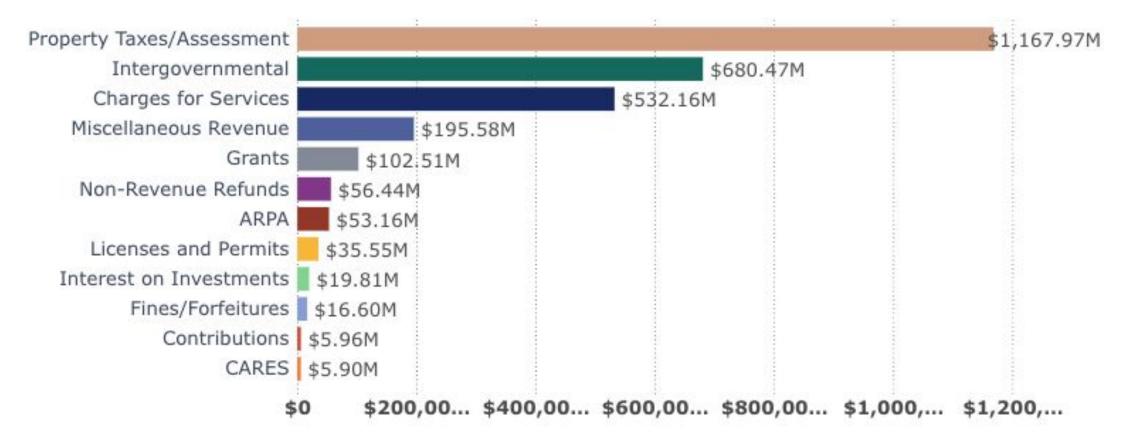


# County Revenue Categories

Fund Balance Property Tax Levies Intergovernmental Fees and Fines Sales Tax Rev Share District Court Fees Reserves (cash basis) Current Expense Levy Justice Levy Liquor Funds DMV Fees One time savings District Court Levy Highway Funds Recording Fees Unassigned Revaluation Levy Liquor Fund Solid Waste Fees Dedicated Road & Bridge Levy PILT P&Z/Building Fees Etc. Judgements SRS Mapping Fees Etc. Etc. Etc.



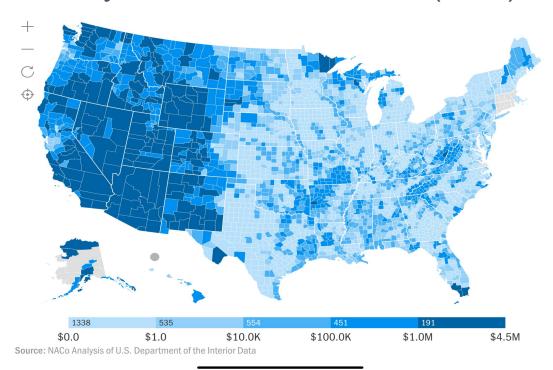
## County Revenues, 2023



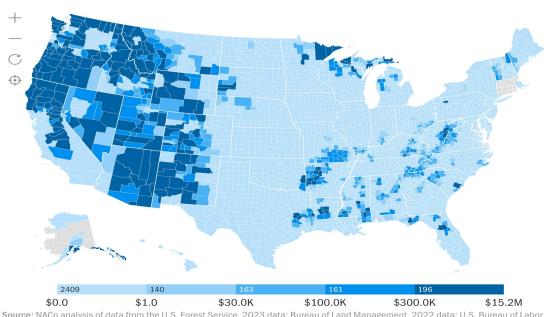


# Federal Intergovernmental Revenues

#### Payment In Lieu of Taxes (PILT)



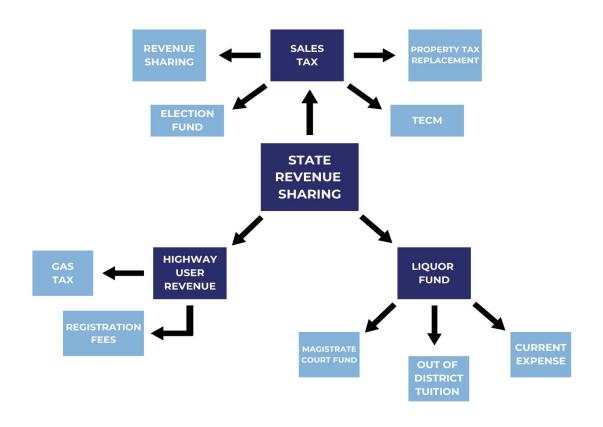
#### Secure Rural Schools (SRS)



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





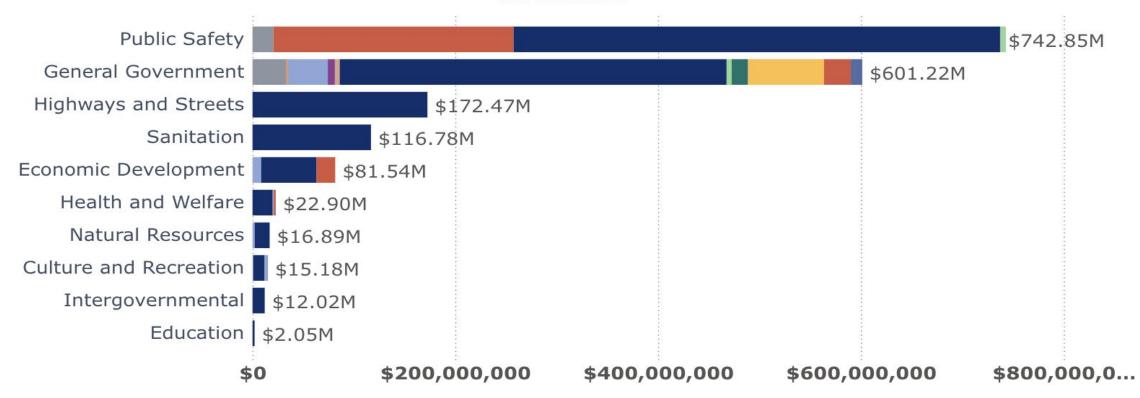
# County Expense Categories

"A" Budget "B" Budget "C" Budget "D" Budget I.C. §31-1604(1) I.C. §31-1604(1) Optional Category Optional Category Capital Expenses **CEO Salaries** Operating Expenses Benefit Expenses **Employee Salaries** Facility Upgrades Payroll Taxes Supplies May Include Benefits Equipment Long Term Leases Retirement Travel Design Costs Health Insurance Construction Costs Workers Comp Training, Events, Etc. May Include Benefits Unemployment May Include Capital



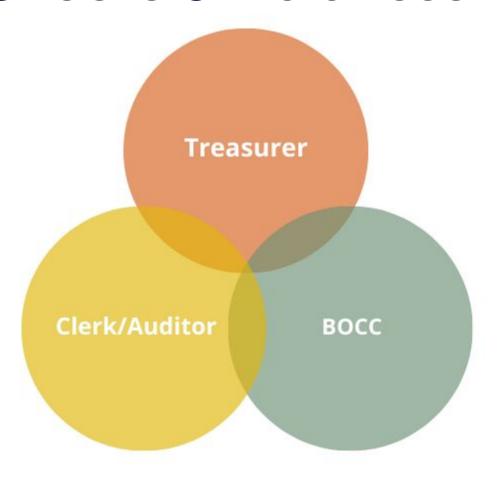
# County Expenditures (2023)







## 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?

