

COUNTY BUDGET TRAINING

Seth Grigg
Executive Director



THANK YOU TO OUR CORPORATE PARTNERS:



CORONAVIRUS RELIEF FUND

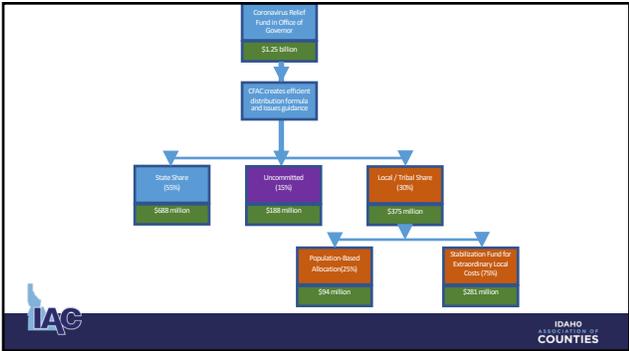


CORONAVIRUS RELIEF FUND

- State of Idaho received \$1.25 in Coronavirus Relief Funds (CRF) from the CARES Act.
- 55% will be made available to state agencies.
- 30% will be made available to counties, cities, and tribes.
- 15% will be held in a reserve stabilization account, potentially to be used for grants to small businesses.
- CRF reimbursements are different than FEMA reimbursements, there is no costs share.



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LOCAL SHARE

- 25% will be allocated based on population (\$93.75M):
 - 47.1% to county by population (\$44.156M)
 - 45.2% to cities by population (\$42.375M)
 - 7.7% to SPTDs by % of approved budget (\$7.22M)
- 75% will be held in a stabilization account for future COVID-19 related expenses (\$281.25M)



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REIMBURSABLE EXPENSES

- Medical expenses (public hospitals, public nursing homes, public clinics, emergency medical transportation, COVID-19 testing, etc.).
- Public health expenses (procurement of PPE and supplies, sanitation of public facilities, public safety in response to COVID-19, etc.).
- Payroll expenses for public safety, public health, health care, human services, and other employees dedicated to responding to COVID-19.



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REIMBURSABLE EXPENSES

- Expenses in compliance with COVID-19 public health measures including food delivery, telework for county employees, paid sick and family leave for county employees, operation of county jails, care for homeless population, etc.
- Expenses related to economic support including county unemployment insurance costs.
- Other COVID-19 expenses reasonably necessary for the function of government.



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INELIGIBLE EXPENSES

- Payroll or benefit expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- This includes employees who did not work in the office or remotely yet were paid to remain home as if they were working (unless leave granted under FMLA).



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REIMBURSEMENT PROCESS

- State Controller’s Office will oversee reimbursement to state and local government agencies.
- Application for reimbursement will be made through online form on Transparent Idaho (transparent.idaho.gov).
- State Controller’s Office to host training webinars on reimbursement process.



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BUDGETING ROLES AND RESPONSIBILITIES



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BUDGETING BASICS

- The budget is a document that sets county priorities through the allocation of county funds.
- Elected officials and department heads all have important roles in developing the county budget.
- The budgeting process of the county involves every elected and appointed county official.
- The county auditor and the board of county commissioners are generally the most directly involved in the county budget process.



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BUDGETING BASICS

- The budget:
 - Sets property tax levy rates, county fees for service, etc.;
 - Establishes the levels of service provided by county (maintenance budget, growth budget, hold backs, etc.); and
 - Supports the county's future growth demands where practical.



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COUNTY BUDGET CYCLE

- The county fiscal year ends on September 30th and the new one begins on October 1st (Section 31-1601, Idaho Code).
- Cash basis resolution needs to be done each year to authorize counties to accumulate fund balances and carry them to the next fiscal year (§31-1605A, Idaho Code).



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STEPS OF COUNTY BUDGETING

- Step 1: Notice budget hearing (assessment notice and later in newspaper).
- Step 2: County clerk notifies elected officials and department heads to submit budget requests (on or before 1st Monday in May).
- Step 3: Elected officials and department heads file preliminary budget request with county clerk (on or before 3rd Monday in May).



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STEPS OF COUNTY BUDGETING

- Step 4: County clerk submits recommended budget to BOCC (on or before first Monday in August).
- Step 5: BOCC sets tentative budget and county clerk publishes in paper (by third week in August).
- Step 6: Budget hearing/BOCC adopts final budget (no later than Tuesday following 1st Monday in September).



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RESPONSIBILITIES OF COUNTY CLERK (AUDITOR)

- The county clerk is the county's chief budget officer (§31-1602, Idaho Code).
- The county clerk provides budget forms to county offices and departments to collect:
 - Detailed revenues and expenditures from the previous two years,
 - Amounts received and expended in the current year, and
 - Revenue and expense estimates for the ensuing year.
- Budget requests due back to county clerk by the third Monday in May.



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RESPONSIBILITIES OF COUNTY CLERK (CONT'D)

- The county clerk prepares the preliminary budget for the BOCC (no later than first Monday in August).
- County clerk must publish the tentative budget not later than the third week in August and notice public budget hearing.
- This must include actual amounts expended from two previous years and current fiscal year divided into two categories: wages and expenses



REMEMBER: Once published, a budget can only be reduced.

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COUNTY OFFICE/DEPARTMENT REQUESTS

- County officials should request what is needed.
- The BOCC evaluates office/department needs but sets the final budget based on available resources.
- **Best Practice:** BOCC and county clerk should meet with elected officials and department heads to review requests and gather input.



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TENTATIVE BUDGET PREPARATION

- County clerk prepares a suggested budget to be submitted to BOCC by 1st Monday in August (§31-1603, Idaho Code).
- Budget should include the following classifications:
 - A Budget: "Salaries"
 - B Budget: "Detailed Other Expenses" or "Detailed Other Expenses and Benefits"
 - C Budget: "Capital Expenses" (not required)
 - D Budget: "Benefits" (if not included in "B" budget)



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RESPONSIBILITIES OF BOARD OF COUNTY COMMISSIONERS

- Meet with county clerk to assist with financial planning.
- Meet with each elected official and department head to review budget and discuss revenues and expenditures.
- Adopt tentative budget to be published by 3rd week of August (§31-1603, Idaho Code)
- Hold a public budget hearing before the first Tuesday following the first Monday in September (§31-1605, Idaho Code).
 - Any taxpayer may appear and be heard upon any part or parts of said tentative budget.



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THE BUDGET HEARING IS PUBLIC

- County officials can be examined by BOCC.
- This is also the time for public input.
- The budget hearing could last the length of time it takes for the county clerk to read the budget into the record or for hours of public comment.
- The budget hearing must conclude by second Monday of September
- BOCC approves the budget by resolution.
- The budget can't exceed what was advertised (but it can be less) and it can't exceed the property taxes advertised.



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WHAT ABOUT BOCC STAFF

- §31-818, Idaho Code
- The BOCC can hire staff, including:
 - Administrative support staff,
 - Communications staff,
 - Government affairs staff,
 - County administrator, and
 - Budget and policy analysts.



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BOCC STAFF

- BOCC staff are under the supervision of the BOCC.
- BOCC staff have no authority over other elected or appointed offices, but can work with with staff from those offices.
- But ... the county clerk is still the auditor (chief budget officer) and clerk of the BOCC.



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OTHER ELECTED OFFICIALS & DEPARTMENT HEADS

- Provide budget requests and revenue estimate to county clerk in a timely manner.
 - Penalty of up to \$50 for noncompliance (§31-1602, Idaho Code)
- Provide justification for budget requests.
- Attend public budget hearing to answer any questions (§31-1605, Idaho Code).
- Work with county clerk throughout the year to notify her/him of any unusual expense or income.



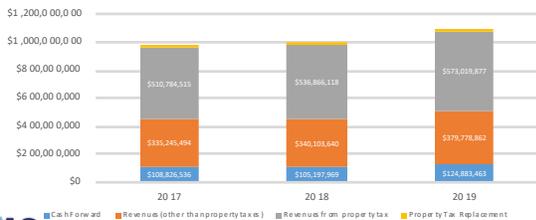
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COUNTY REVENUES



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COUNTY REVENUE SOURCES, 2017-2019



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COUNTY REVENUE SOURCES, 2017-2019

	2017	2018	2019
Cash Forward	11.3%	10.6%	11.5%
Other Revenues	34.8%	34.3%	34.9%
Property Tax Revenues	53.0%	54.2%	52.7%
Property Tax Replacement	0.9%	0.9%	0.8%



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DEDICATED (RESTRICTED) REVENUE

- Revenue that can only be used towards a legally restricted purpose, including:
 - Dedicated property tax revenues (i.e.: justice fund, district court fund, etc.),
 - Highway user revenue,
 - Court revenue,
 - Snowmobile/waterways revenue,
 - 911 fees,
 - Election consolidation revenue,
 - SRS funds,
 - Enterprise funds, and
 - 50% of liquor funds (if not in a community college district).



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GENERAL (UNRESTRICTED) REVENUE

- Revenue that can be used for any government purpose, including:
 - PILT,
 - Sales tax revenue sharing,
 - Property tax replacement
 - Current expense fund property taxes, and
 - Liquor funds (with some exceptions).



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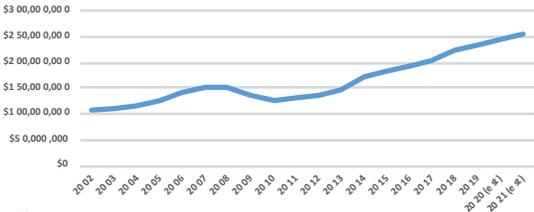
REVENUE SHARING

- State revenue sharing apportionment:
 - \$1,320,000 apportioned 1/44 to each county
 - Balance is apportioned based on population
- Base and excess apportionment (inventory replacement):
 - Base payment fixed at 1999 payment
 - Excess apportioned to counties based on population
- §63-3638, Idaho Code
- NOTE: Sales tax revenues are very susceptible to economic downturns.



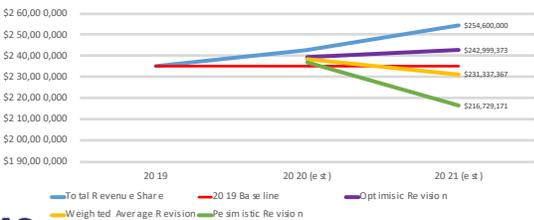
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REVENUE SHARING



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REVISED REVENUE SHARING OUTLOOK



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REVENUE SHARING ADJUSTMENTS

	2019 (Actual)	2020 (Estimate)	2021 (Estimate)
JFAC Projections (County Share)	\$ 110,841,021	\$ 114,358,800	\$ 119,916,600
Optimistic Revision		\$ 112,857,498 (-1.3%)	\$ 114,452,705 (-4.5%)
Weighted Average Revision		\$ 112,395,559 (-1.7%)	\$ 108,959,900 (-9.1%)
Pessimistic Revision		\$ 111,673,779 (-2.3%)	\$ 102,079,439 (-14.9%)



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REVENUE SHARING UNCERTAINTY

- State fiscal year ends June 30th.
- Because of lag in sales tax collections, the state estimates only a minimal impact on current budget year.
- **NOTE:** The last quarter of county budget year is first quarter of state budget year. Expect a decrease in sales tax revenue sharing in final quarter of county fiscal year.



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REVENUE SHARING UNCERTAINTY

- Set revenue sharing estimates last to evaluate whether or not economy rebounds.
- If economy rebounds, declines in revenue sharing will be minimal.
- If economy does not rebound, declines may be up to 10% (or greater).
- During last recession:
 - Highest year over year revenue sharing decline was 10.2%.
 - Sales tax revenue sharing declined 17% over three years.



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ONLINE SALES TAX COLLECTIONS

- Purchases made through online retailers with an Idaho presence are distributed through the sales tax distribution formula including revenue sharing to cities and counties.
- Purchases made through online retailers without an Idaho presence bypass the sales tax distribution formula and are deposited into the tax relief fund (no revenue sharing).
- Beginning in 2024 all online purchases will go through revenue sharing formula.



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OTHER SALES TAX REVENUES

- Election Consolidation (§63-3638, Idaho Code)
- Property Tax Replacement
- PTR/Circuit Breaker



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HIGHWAY DISTRIBUTION ACCOUNT

- Includes fuel taxes, registration fees, and other user generated revenues.
- 40-701(2) Distribution (highway maintenance and construction):
 - 38% to local units of government,
 - 57% to ITD, and
 - 5% to ISP (will phase out over five years and 40% will be distributed locals/60% to ITD).
- 40-701(3) Distribution (only highway maintenance):
 - 40% to local units of government and
 - 60% to ITD.



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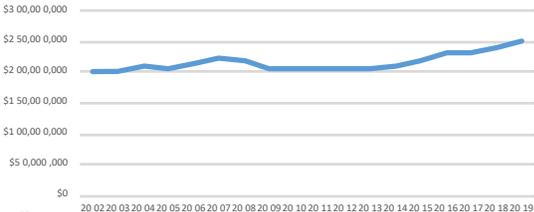
HDA LOCAL DISTRIBUTION

- 30% to cities by population.
- 70% to counties and highway districts as follows:
 - 10% allocated equally among 44 counties,
 - 45% allocated based on the number of improved miles, and
 - 45% allocated by number of vehicle registrations in each county.



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HIGHWAY DISTRIBUTION ACCOUNT



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HIGHWAY USER FEE UNCERTAINTY

- Traffic counts have decreases by 40%, resulting in at least a temporary decline in fuel tax collections.
- Parking garages in Boise are currently at 15% of capacity.
- Expect your final current year HDA quarterly payment to decrease.
- Depending on length of recession, additional declines in HDA quarterly payments may continue into fiscal year 2021.



During last recession:
 ▪ Highest year over year HDA decline was 6.5%.

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LIQUOR FUND

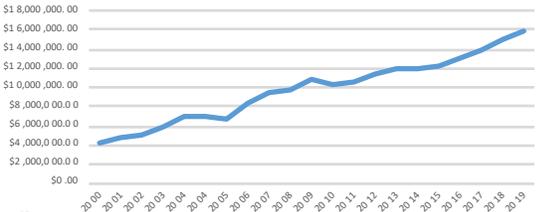
- Revenue sharing from the sale of liquor from state liquor stores.
- Revenues are distributed 50% to the state/50% to cities and counties.
- Local share is phasing in to a 49%/51% split by 2023 as a result of H0643 with a portion dedicated to magistrate court operations.
- Up to 50% of county share must be spent on out of district tuition.
- Any balance of the distribution left over after magistrate court and community college allocation can be used for any general purpose.



NOTE: Counties within a community college district can receive 100% of distribution for any general purpose.



LIQUOR FUND REVENUE SHARING TO COUNTIES, 2000-2019



LIQUOR FUND OUTLOOK

- Quarterly liquor fund distributions to cities and counties are generally recession proof.
- State liquor sales remain strong in spite of restaurant closures.



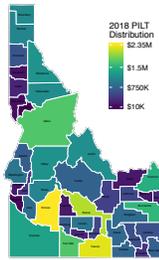
PAYMENT IN LIEU OF TAXES (PILT)

- General government funding to counties through Payment-in-Lieu-of-Taxes program.
- Intended to compensate counties for the loss of tax revenues due to the tax exempt status of federal lands.
- Only counties are eligible in Idaho to receive PILT.
- Actual payment based on numerous factors, including:
 - Population,
 - Eligible federal land acres, and
 - Prior year federal land payments from other programs.



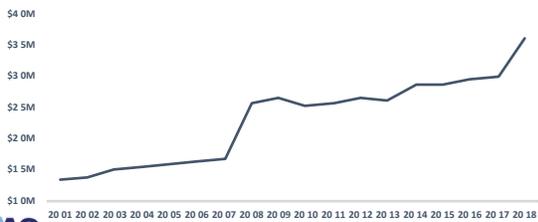
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PILT



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PILT



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PILT

- PILT is fully funded for FY2020 (payments will be made this summer).
- Future "full" funding is subject to future appropriation.



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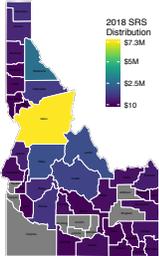
SECURE RURAL SCHOOLS (SRS)

- 70% of state payment is distributed to eligible counties and highway districts.
- 30% is distributed to eligible school districts.
- Of the 70% apportioned to eligible counties and highway districts:
 - 80-85% for use on road and bridge construction and maintenance (Title I), and
 - 15-20% for special RAC (Title II) and county (Title III) projects.
- SRS was not funded in 2016.

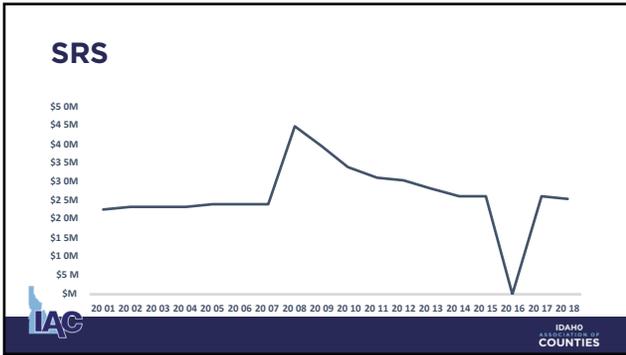


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SRS



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SRS

- Counties recently received SRS payments for 2019.
- SRS is funded through 2020 (will be received in spring of 2021).
- Funding beyond 2020/21 is uncertain.

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OTHER INTERGOVERNMENTAL REVENUES

- FILT
- Cigarette Tax

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COUNTY FEES FOR SERVICE

▪ 31-870. FEES FOR COUNTY SERVICES. (1)
Notwithstanding any other provision of law, a board of county commissioners may impose and collect fees for those services provided by the county which would otherwise be funded by ad valorem tax revenues. The fees collected pursuant to this section shall be reasonably related to, but shall not exceed, the actual cost of the service being rendered.

- Examples:
 - Enterprise fees
 - Copy, records fees
 - Building permits and fees



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FEES ESTABLISHED BY BOCC ORDINANCE OR RESOLUTION

- Franchise fees
- Impact fees
- Computerized mapping fees
- Vehicle licensing and registration fees
- Copy fees
- Etc.



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FEES ESTABLISHED BY STATUTE

- District Court Fees
- Driver License Fees
- e911 Fees
- Recording Fees
- Etc.



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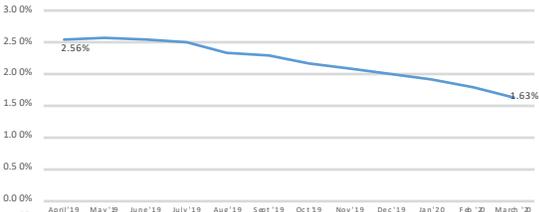
CASH FORWARD/FUND BALANCE DRAW

- Revenues from reserve accounts/fund balances can be budgeted
- PILT/SRS fund balances
- Dedicated fund balances can only be used for dedicated purposes



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LGIP INTEREST RATES, APRIL 2019-MARCH 2020



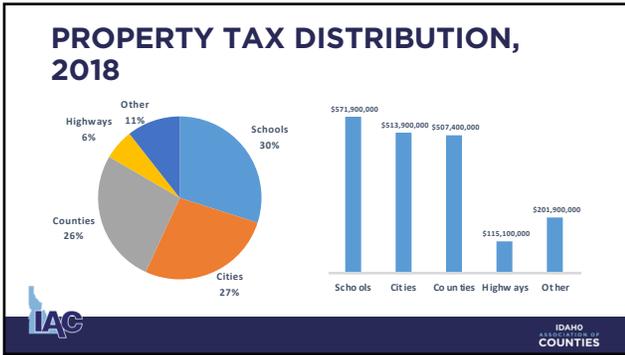
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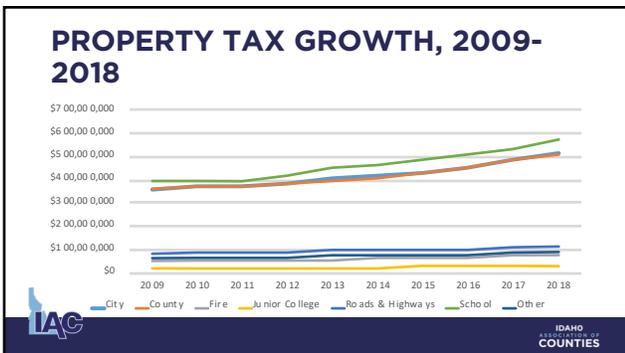
PROPERTY TAXES

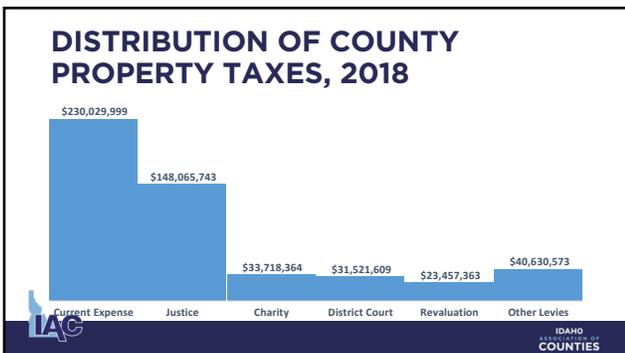
- Half of county operating revenue comes from property taxes.
- Property tax budgets in Idaho are budget driven (not rate driven).
- Property tax budgets are based on need, not fixed levy rates.
- Idaho's current property tax system is stable during times of economic uncertainty.

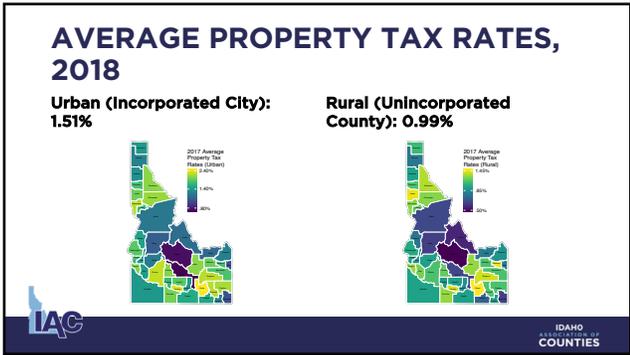


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THE PROPERTY TAX BUDGET

- The 3% Cap
- Statutory Levy Caps
- New Construction Revenues
- Forgone Property Taxes

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3% PROPERTY TAX BUDGET CAP

- Property tax budgets cannot increase by more than 3% (Section 63-802, Idaho Code).
- The 3% increase is calculated using the highest property tax budget from the previous three years.
- The 3% cap does not apply to your total county budget.
- The 3% cap does not apply to new construction revenue or forgone property taxes.

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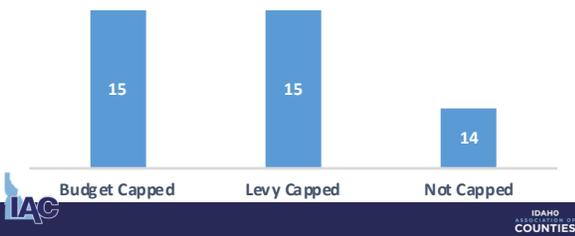
STATUTORY LEVY LIMITS

- Each property tax levies has a levy cap (or ceiling).
- **Examples:**
 - Current expense levy: .0026 (w/o justice levy) or .0020 (w/justice levy) (Section 63-805, Idaho Code)
 - Justice levy: .002 (Section 63-805, Idaho Code)
 - District court levy: .0004 (Section 31-867, Idaho Code)
 - Charity levy: .0001 (Section 31-8xx, Idaho Code)
- Once a property tax levy reaches its limit, it cannot be increased any higher.



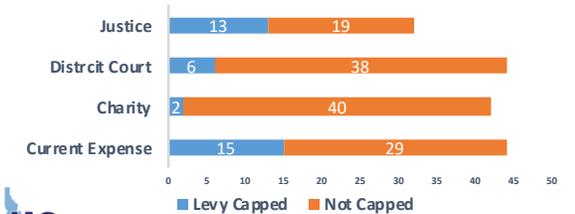
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IMPACT OF BUDGET CAPS ON COUNTIES, 2018



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IMPACT OF COUNTY LEVY CAPS, 2018



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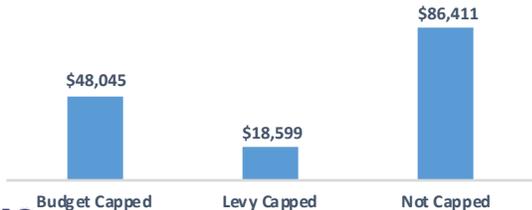
NEW CONSTRUCTION

- New taxable market value from:
 - Construction of new structure,
 - Additions or alterations to existing non-residential structures,
 - Change in land use classification,
 - Increases over base value in urban renewal revenue allocation area after URA is closed, and
 - Other items allowed under Section 63-301A, Idaho Code.
- New construction property taxes are calculated by multiplying the prior year levy rate by the new construction taxable market value.



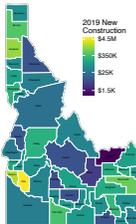
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MEDIAN NEW CONSTRUCTION AND BUDGET/LEVY CAPS (SOURCE: OPE)



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COUNTY NEW CONSTRUCTION PROPERTY TAXES



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FORGONE PROPERTY TAXES

- Forgone property taxes include amounts that could have been budgeted under the 3% cap but were not.
- Authority to budget forgone property taxes never ends.
- Tax Commission compiles and maintains list of available forgone property taxes for all taxing districts.
- Forgone property taxes should not be treated as a property tax savings account.
- Forgone property taxes can only be budgeted during the annual timeframe allowed for setting property tax budgets and levies.



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STATEWIDE FORGONE PROPERTY TAXES, 2018



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BUDGETING FORGONE PROPERTY TAXES

- If a taxing district budgets forgone property taxes, it must:
 - Provide public notice of its intent to budget forgone property taxes,
 - Hold a public hearing about the budgeting of forgone property taxes,
 - Pass a resolution stating the purposes for which forgone property taxes are being budgeted, and
 - File a copy of the resolution with the county clerk who then files it with the State Tax Commission.
- **Tip:** Hold public hearing on forgone property taxes in conjunction with your annual budget hearing.



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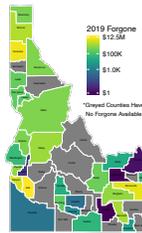
RESERVING FORGONE PROPERTY TAXES FOR FUTURE USE (H0354)

- **Beginning July 1, 2020**, local taxing districts must reserve current year forgone property taxes for future use.
- No action is needed to reserve existing forgone property tax balances.
- Current year forgone property taxes must be reserved by resolution during the annual budget hearing.
- County must specify by resolution the amount of current year forgone property taxes reserved for future use.



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AVAILABLE COUNTY FORGONE PROPERTY T 3



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A NOTE ON PROPERTY TAX EXEMPTIONS

- Because Idaho local governments operate under a budget driven property tax system, exemptions create tax shifts.
- If one class of property owners is granted an exemption, the other classes of property owners must pick up the tab.
- Exemptions also result in levies hitting levy limits.
- 2017 Stats:
 - Full Market Value: \$171,039,066,161
 - Net Market Value: \$138,338,796,019
 - 19.1% of property value is tax exempt



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PROPERTY TAX BUDGET CONSIDERATIONS

- Delinquent property taxes
- Property tax appeals
- Cannot increase collections from certified levy amount(s)



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COUNTY EXPENSES



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EVALUATING COMPETING BUDGET PRIORITIES

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



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A NOTE ON HEALTH DISTRICTS

- Public health districts are jointly funded by state general fund appropriations and county property taxes.
- Unprecedented strain is being placed on health districts.
- Districts may request additional resources from counties to meet testing and contact tracing demands.



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A NOTE ON MEDICAID EXPANSION

- Medicaid expansion will cover medical expenses for individuals with incomes below 133% of the federal poverty level (FPL).
- IMD waiver has been granted, allowing Medicaid to cover behavior health expenses for those with incomes below 133% of FPL.
- County only responsible for eligible medical expenses for physical and behavioral health care for individuals with incomes above 133% of FPL (must meet eligibility requirements).



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A NOTE ON COURTS

- In person jury trials have been postponed until August.
- Unanticipated expenses related to overtime, temporary facilities, and technology attributed to the COVID-19 public health emergency may be reimbursable for the current budget year (ending September 30th).



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THE ABC'S OF COUNTY BUDGETS

- What are "A," "B," "C," and "D" budgets?
 - "A" budgets are for salaries and wages only.
 - "B" budgets are for everything else (unless your county has a C budget).
 - "C" budgets are for capital expenses (not always used).
 - "D" Budget are for employee benefits (retirement, FICA, insurance, etc.).



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THE A BUDGET: EMPLOYEE COMPENSATION

- How to compute employee wage/salary increases?
 - Straight percentage across the board.
 - Set dollar amount across the board.
 - Step & Grade system or market longevity system.
 - Distribute a set dollar amount for elected officials and department heads to handout as merit.
 - **IMPORTANT:** Make it equitable and don't get sued!
 - **NOTE:** Salaries are set by BOCC (§31-3106, Idaho Code).



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ELECTED OFFICIAL SALARIES

- What is in the budget is "full compensation" for their service.
- Not to be raised or lowered during the fiscal year.
- No bonuses and no reductions other than as required by law.
- §32-3101, §31-3106, and §31-816, Idaho Code.



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“B” BUDGET EXPENSES

- Annual county operating expenses including office equipment and supplies.
- Be sure to review the previous years expenditures.
- Take into consideration any upcoming onetime projects/costs.
- Equipment replacement schedules can be helpful for identifying when items should be budgeted for replacement.
- Remember to plan for the unexpected (within reason).
- Know what you can and can't afford.



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“C” BUDGET EXPENSES

- Funding for buildings, special capital equipment/machinery, vehicles, etc.
- Generally requires long-term planning.
- Funding options:
 - Annual appropriation lease,
 - Save up and pay-as-you go,
 - General obligation bonding (66.67% voter approval),
 - Revenue bonding (50% + 1 voter approval), or
 - Judicial confirmation (ordinary and necessary).



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“D” BUDGET EXPENSES

- Used only if benefits are not included in a county's “B” budget.
- Funding for employee benefits, including:
 - Payroll taxes
 - Health insurance
 - Retirement
 - Unemployment insurance
 - Workers compensation
- Not all counties have a “D” budget.



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BUDGET AMENDMENTS

- What if the budget looks like it will be overdrawn?
- Open budget and make adjustment in public hearing with proper notice (§31-1605, Idaho Code).
- Expenditures made in excess of any of the budget appropriations could result in a misdemeanor (§31-1607, Idaho Code).



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BUDGETED RESERVES

- BOCC has the right to make general reserve appropriations, not to exceed 5% of the Current Expense and Justice Fund Budget (§31-1605, Idaho Code).
- This may be used in the event of unforeseen contingencies requiring money not placed in the budget to be expended. Requires a unanimous vote of the BOCC.



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UNBUDGETED RESERVES

- Some counties maintain reserves that are unbudgeted.
- These may be reserves for capital improvements, from PILT, or carryover from previous years.
- You can access unbudgeted reserves mid budget year; however, you must go through the public budget amendment process if you exceed the originally published budgeted amount.



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BUDGET IMPLEMENTATION




BASIC RULE

The aggregate of expenditures authorized against any fund shall not exceed the estimated revenues to accrue to such fund during the ensuing fiscal year from sources other than taxation together with any balances (and) plus revenues to be derived from taxation for such ensuing fiscal year.




THE BASICS

- Each official has a fiduciary responsibility to safeguard public money.
- Communicate throughout the year to keep elected officials, appointed officials, and the public informed.




STEPS TO IMPLEMENT BUDGET

- Fix levies to raise authorized revenue - subject to statutory limits
- So then it's over - right? Not really.
- You can adjust budget during fiscal year to reflect receipt of unscheduled revenue, grants or donations but you follow budget procedure prior to doing so.
- General Reserve Appropriation - 5% of current expense fund - not designated - requires unanimous vote of BOCC (Section 31-1605, Idaho Code).



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YEAR-TO-YEAR

- Appropriations expire at end of year, except designated incomplete improvements.
- Claims may be paid until first Monday in November.
- Incomplete improvements in progress of construction can be carried forward and shown in subsequent budget.
- Quarterly reports are required.



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SOME REALITIES

- Budgets are not-to-exceed estimates.
- County budgets often face obligations that are outside of county control.
- Changes that increase appropriations need to follow the budget adoption process.
- You **CAN NOT** increase property taxes during a tax year.
- Cooperation among all elected officials is essential.



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EMERGENCY EXPENDITURES

- Counties are more likely than other taxing districts to encounter an emergency because counties perform mandated services in response of actions outside of the county's control (fire, flood, health pandemic, etc.).
- BOCC must adopt an emergency resolution by unanimous vote to make emergency expenditures.
- If necessary, a county may spend all funds in the county treasury to meet emergency response needs.
- If county exhausts all funds, it may borrow to meet emergency response needs.

 §31-1608, Idaho Code

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CLAIMS AGAINST THE COUNTY

- BOCC to examine, settle, and allow legal claims against the county (§31-809, Idaho Code).
- Claims must be accompanied by receipt (§31-1501, Idaho Code).
- BOCC approves checklist of allowed bills/claims (§31-1502, Idaho Code).
- BOCC may set policy setting limits on expenditures than may be made without preapproval.



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LIMITATION ON SPENDING

- Each and every county official or employee shall be limited in making expenditures or the incurring of liabilities to the respective amounts of such appropriations (§31-1606, Idaho Code).



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THAT'S A WRAP
Thanks for participating in today's webinar!