



BOISE COUNTY

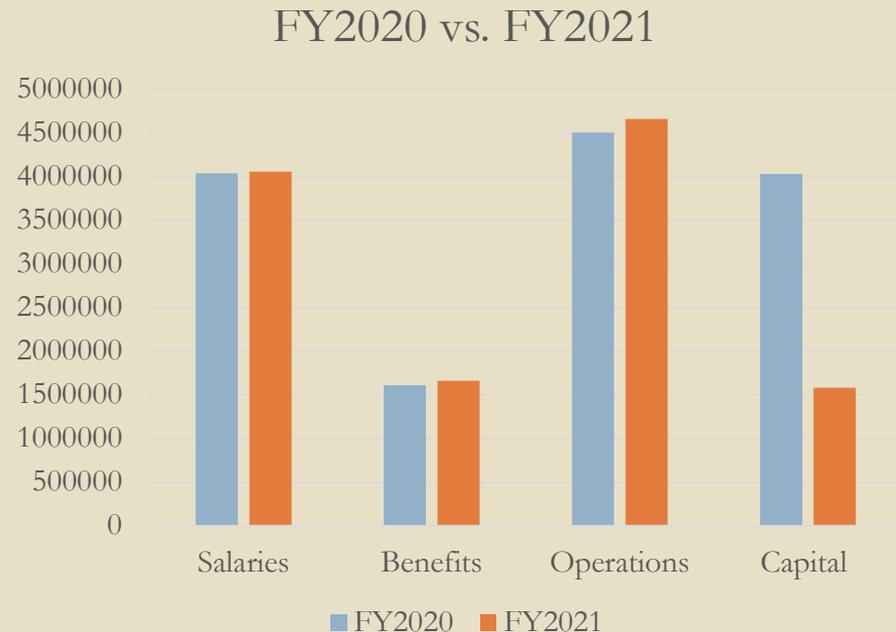
PUBLIC BUDGET HEARING
TUESDAY
AUGUST 25th, 2020

Fiscal Year 2021 Budget

The Boise County Board of Commissioners have set a tentative budget for fiscal year 2021 in the amount of \$11,955,969.32, excluding the East Boise County Ambulance District. The proposed budget focuses on conserving money in these uncertain times.

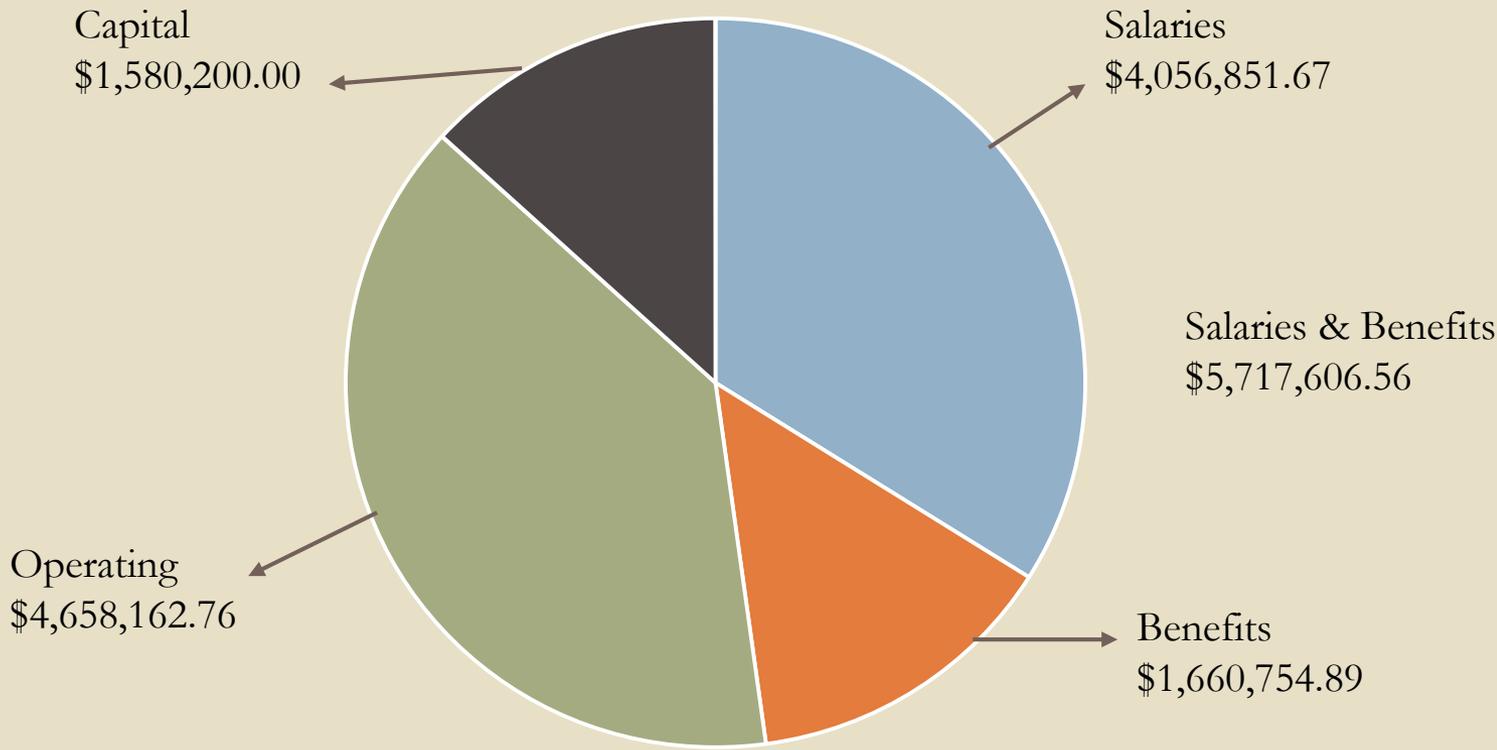
Due to COVID-19 and potential subsequent revenue shortfalls the proposed budget is significantly reduced from FY2020, and includes no 3% property tax increase and no salary increases.

Proposed expenses have been kept much the same as in FY2020, apart from capital expenses which are greatly reduced. Overall the proposed budget for FY2021 reflects an almost 16% reduction from FY2020.



Expense Budget By Category

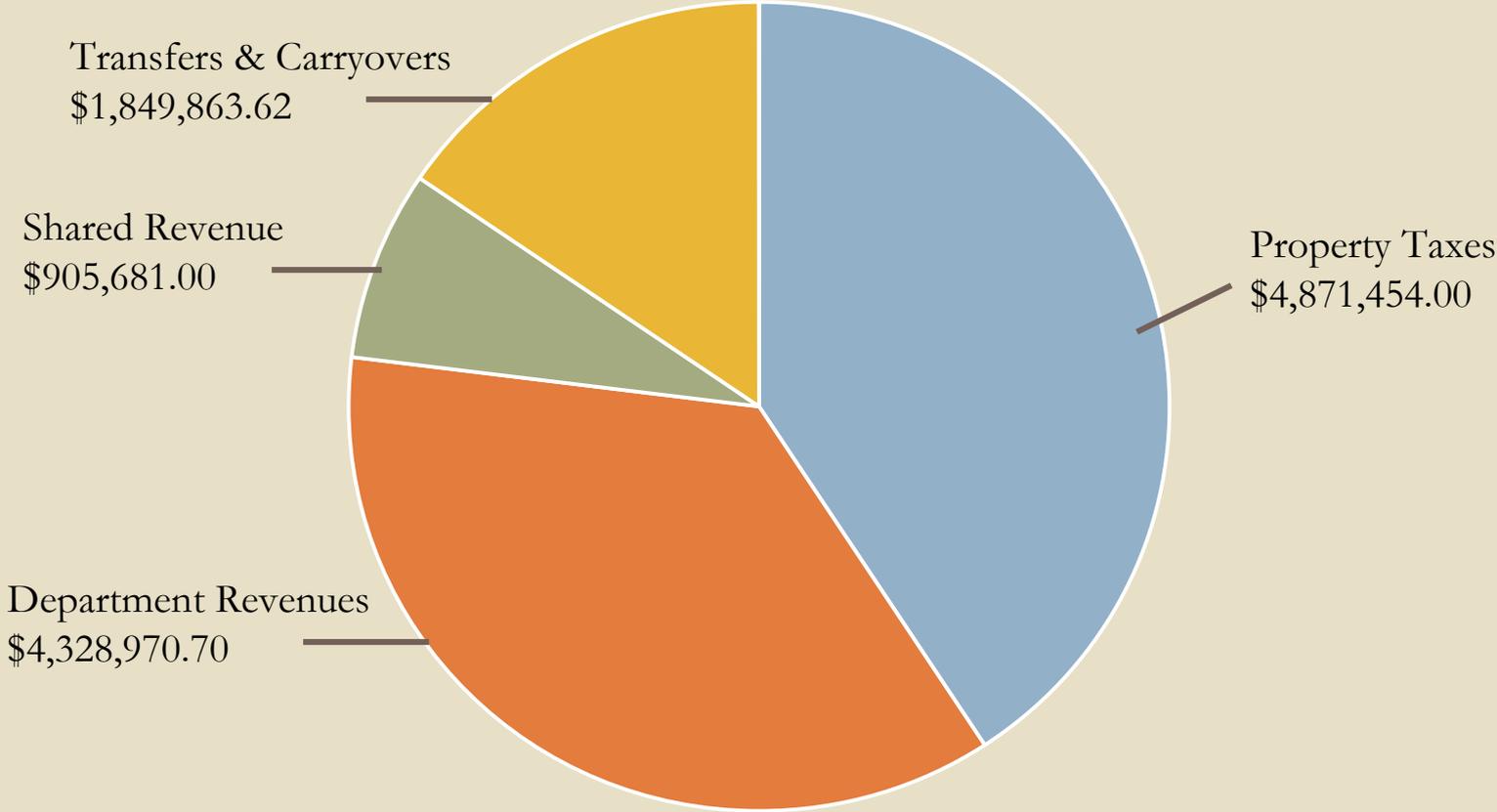
\$11,955,969.32



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

Revenue Sources

\$11,955,969.32



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

No 3% Property Tax Increase

2020 County L-2 Worksheet (must be attached to the L-2 form)			
District Name: Boise County			
Computation of allowable 3% budget increase:			
*Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Forgone Amount Worksheet."	(1)	4,794,078	
Multiply line 1 by 3%.	(2)	143,822	
Enter the amount you received for Solar Farm Tax from the immediate prior year.	(3)	-	
County New Construction allowable budget increases:			
Enter the County's 2020 new construction roll value.	(4)	31,724,962	
Enter the County's 2019 approved non-exempt levy rate. (Don't include the Road and Bridge non-exempt levy rate)	(5)	0.004083393	
New construction roll allowable budget increase (multiply line 4 by line 5)	(6)	129,545	
County Road and Bridge Fund(s) new construction allowable budget increases:			
Enter the County's Road and Bridge 2020 new construction roll value.	(7)	31,724,962	
Enter the County's Road and Bridge 2019 approved non-exempt levy rate.	(8)	0.000000000	
New construction roll allowable budget increase (multiply line 7 by line 8)	(9)	-	
Total Non-Exempt Allowable Budget (before P-tax Replacement and P-tax Substitute Funds deductions):			
Add lines 1+2+3+6+9	(10)	5,067,445	
Property Tax Replacement:			
Enter yearly amount of the agricultural equipment replacement money.	(11)	2,528	
Enter yearly amount of the personal property replacement money.	(12)	49,641	
Information below is reported in indicated columns of the "Recovered/Recaptured Property Tax and Refund List":			
Enter the Solar Farm Tax reported in column 1.	(13)	-	
Enter the Homeowner's Exemption Recovered amount reported in column 2.	(14)	-	
Enter the total amount reported in column 3.	(15)	-	
Enter the total amount reported in column 4.	(16)	-	
Enter the total of lines 11 thru 16: (Must match col. 5 budget total of L-2).	(17)	52,169	
Forgone Amount Section: Please complete this section even if you don't plan on using or disclaiming your forgone amount.			
Enter the total forgone amount reported on the "Maximum Budget and Forgone Amount Worksheet."	(18)	1	
Enter the forgone amount to be recovered in your budget. This amount can't exceed what is reported on the attached resolution.	(19)		
Maximum Allowable Non-exempt Property Tax, Including Forgone Amount, That Can Be Levied:			
Maximum non-exempt property tax budget including forgone amount. Line 10 minus 17 plus 19.	(20)	5,015,276	

The BOCC have decided not to tax the 3% growth of \$143,822 for FY2021.

Total property tax proposed = \$4,871,454

Possible Shared Revenue Shortfalls

SALES TAX			
qtr	rev share	base excess	total
9/30/2018	75,565.42	63,579.35	139,144.77
12/31/2018	70,830.83	60,565.67	131,396.50
3/30/2019	66,166.39	57,596.26	123,762.65
6/30/2019	61,344.97	73,665.90	135,010.87
9/30/2019	81,979.64	67,178.39	149,158.03
12/31/2019	76,400.22	63,626.85	140,027.07
3/31/2020	73,535.68	61,803.50	135,339.18
6/30/2020	62,505.33	52,532.98	115,038.30
			1,068,877.37
			133,609.67 QRT AVG

Projected w/ 15% off 3rd QRT decrease due to COVID-19

Assumption: use \$114,000 per quarter, total equal to **\$ 456,000.00**

*Assumption made with an approximately 15% decrease to QRT AVG due to COVID-19

Approximately **\$78,000** loss in sales tax revenue projected.

Approximately **\$53,000** loss in PILT revenue projected.

PILT	
Fiscal Year	Total
2014	391,157.00
2015	359,579.00
2016	476,417.00
2017	325,918.00
2019	399,821.00
2020 Projected	350,000.00
	2,302,892.00
	383,815.33

Not using FY18, which is in excess of \$1million

Assumption: use \$330,000 until DOI letter is received. **\$ 330,000.00**

*Assumption made with approximately %15 decrease due to COVID-19 projections.

FY2019 Audit - Fund Balance Assignment	General Fund	FY2021	
Description	Cash Reserves	Tentative Budget	FY2021 Budget
Unassigned Fund Balance, beginning balance	\$ 1,542,142	\$ 1,542,142	
Capital Improvements:			
Public bathrooms remodel-M/E building	50,000	50,000	01-39
Construction of shed for Maintenance/Janitorial	10,000	10,000	01-39
Paving of parking lots:			
M/E building, incl. back lane to Wall St.	20,000	20,000	01-39
HSB Annex building	20,000	20,000	01-39
Transition M/E 2nd floor to useable office space	310,000	310,000	01-39
Capital Improvements Subtotal	410,000	410,000	
Acquisition/remodel of IC property for County PA Office	250,000	250,000	01-39
Professional Services	50,000	100,000	01-36
Disaster Declaration Funding	150,000	150,000	01-19
Professional Services - Legal - Poirier	100,000	100,000	01-36
Shortfall in Shared Revenue - COVID Impact	\$ 575,000.00	142,256.86	
Total Project Assignment	\$ 1,535,000	1,152,257	
Remaining Unassigned	7,142	389,885.14	
Total of 01-39:	\$ 660,000	660,000	

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

	General Fund
FUND BALANCES	1
Nonspendable	10,053
Restricted:	
Enabling Legislation	
Grants	
Post Closure Reserve (Warm Springs Landfill)	
Committed for:	
Subsequent Years Expenditures	1,244,079
Cash Basis	500,000
Minimum Fund Balance	950,000
Assigned for:	
Capital Improvements	410,000
Replacement Programs	-
Matching Contributions	-
Disaster/Emergency Department	150,000
Extraordinary Legal	100,000
Professional Services	50,000
Acquisition/remodel of Property-PA Office	250,000
Road Dept.-Future Paving Projects	-
Shortfall in Shared Revenue - COVID Impact	575,000
Unassigned:	<u>7,142</u>
Total Fund Balances	<u><u>4,246,274</u></u>
F/S Amounts:	4,246,274



FY2019 Audit - Fund Balance Assignment	General Fund	FY2021	
	Cash	Tentative	FY2021
Description	Reserves	Budget	Budget
Unassigned Fund Balance, beginning balance	\$ 1,542,142	\$ 1,542,142	
Capital Improvements:			
Public bathrooms remodel-M/E building	50,000	50,000	01-39
Construction of shed for Maintenance/Janitorial	10,000	10,000	01-39
Paving of parking lots:			
M/E building, incl. back lane to Wall St.	20,000	20,000	01-39
HSB Annex building	20,000	20,000	01-39
Transition M/E 2nd floor to useable office space	310,000	310,000	01-39
Capital Improvements Subtotal	410,000	410,000	
Acquisition/remodel of IC property for County PA Office	250,000	250,000	01-39
Professional Services	50,000	100,000	01-36
Disaster Declaration Funding	150,000	150,000	01-19
Professional Services - Legal - Poirier	100,000	100,000	01-36
Shortfall in Shared Revenue - COVID Impact	\$ 575,000.00	142,256.86	
Total Project Assignment	\$ 1,535,000	1,152,257	
Remaining Unassigned	7,142	389,885.14	
Total of 01-39:	\$ 660,000	660,000	

GPSGI: Governor's Public Safety Grant Initiative

- Participating in the Governor's initiative would mean reducing property taxes in funds where our public safety payroll expenses reside, and not taxing a 3% growth.
 - Public safety payroll grant share = \$632,979
 - 3% tax growth = \$143,822
 - Resulting in a total of \$783,801 reduction in property taxes.

Maximum Levy w/ GPSGI Calculation

2020 County L-2 Worksheet (must be attached to the L-2 form)			
District Name: Boise County			
Computation of allowable 3% budget increase:			
*Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Forgone Amount Worksheet."	(1)	4,794,078	
Multiply line 1 by 3%.	(2)	143,822	
Enter the amount you received for Solar Farm Tax from the immediate prior year.	(3)		
County New Construction allowable budget increases:			
Enter the County's 2020 new construction roll value.	(4)	31,724,962	
Enter the County's 2019 approved non-exempt levy rate. (Don't include the Road and Bridge non-exempt levy rate)	(5)	0.004083393	
New construction roll allowable budget increase (multiply line 4 by line 5)	(6)	129,545	
County Road and Bridge Fund(s) new construction allowable budget increases:			
Enter the County's Road and Bridge 2020 new construction roll value.	(7)	31,724,962	
Enter the County's Road and Bridge 2019 approved non-exempt levy rate.	(8)		
New construction roll allowable budget increase (multiply line 7 by line 8)	(9)	-	
Total Non-Exempt Allowable Budget (before P-tax Replacement and P-tax Substitute Funds deductions):			
Add lines 1+2+3+6+9	(10)	5,067,445	
Property Tax Replacement:			
Enter yearly amount of the agricultural equipment replacement money.	(11)	2,528	
Enter yearly amount of the personal property replacement money.	(12)	49,641	
Information below is reported in indicated columns of the "Recovered/Recaptured Property Tax and Refund List":			
Enter the Solar Farm Tax reported in column 1.	(13)		
Enter the Homeowner's Exemption Recovered amount reported in column 2.	(14)		
Enter the total amount reported in column 3.	(15)		
Enter the total amount reported in column 4.	(16)		
Enter the total of lines 11 thru 16: (Must match col. 5(a) budget total of L-2).	(17)	52,169	
Forgone Amount Section: Please complete this section even if you don't plan on using or disclaiming your forgone amount.			
Enter the total forgone amount reported on the "Maximum Budget and Forgone Amount Worksheet."	(18)		
Enter the forgone amount to be recovered in your budget. This amount can't exceed what is reported on the attached resolution.	(19)		
Maximum Allowable Non-exempt Property Tax, Including Forgone Amount, That Can Be Levied:			
Maximum non-exempt property tax budget including forgone amount. Line 10 minus 17 plus 19.	(20)	5,015,276	
Governor's Public Safety Grant Initiative (GPSGI)			
Enter Amount Approved for Governor Public Safety Grant Initiative (GPSGI):	(21)	652,555	
District Revenue for Administrative Expense (3% of GPSGI)	(21a)	19,576	
Urban Renewal Agency (URA) Allocation (Provided By Idaho State Tax Commission)	(21b)		
Non-exempt property tax budget less GPSGI adjustment (Line 21 - Line 21(a+b)) (Must match col. 5(c) budget total of L-2)	(22)	632,979	
Less 3% Budget Increase: Required For GPSGI Funds (Line 2)	(23)	143,822	
Maximum non-exempt property tax budget including forgone and GPSGI amount. (Line 22- Line 23)	(24)	4,238,475	

Maximum Levy of \$5,015,276 minus GPSGI of \$632,979 and 3% Growth of \$143,822 bringing the adjusted maximum levy to **\$4,238,475**



GPSGI: Effect on County Funds

Boise County's public safety payroll includes the following departments; Coroner, Emergency Manager, Sheriff's Department, Sheriff's Dispatch, and Community Justice. This means that tax reductions will be in the General Fund, Justice Fund, and District Court Fund. The grant reimbursement of \$632,979 is expected to be distributed in December of 2020. There is no reimbursement for the 3% growth. However, it is our understanding at this time that we can "save" it as forgone.

Description	Prop	Liquor	Sales		PP Tax		Total Shared	GPSGI	Transfers/	Dept.	TOTAL	TOTAL
	Taxes	Alloc	Tax	Pilt	Replace \$\$	Ag Rep	Revenue	Allocation	Carryover	Revenues	REVENUE	EXPENSES
Current Expense	886,452.21		141,666.88	281,994.20	87.00	2,528.00	1,312,728.29	39,219.22	1,298,787.86	606,200.00	3,256,935.37	3,256,935.37
Elections	-	26,756.00			20,094.30		46,850.30			60,000.00	106,850.30	106,850.30
Title III	-						-		171,034.34	275,000.00	446,034.34	446,034.34
Total Current Fund	886,452.21	26,756.00	141,666.88	281,994.20	20,181.30	2,528.00	1,359,578.59	39,219.22	1,469,822.20	941,200.00	3,809,820.01	3,809,820.01
Road & Bridge	210,085.91		213,318.94				423,404.85			1,830,000.00	2,253,404.85	2,253,404.85
Justice Fund	1,796,200.23		50,848.28	48,005.80	29,459.70		1,924,514.01	528,227.95		368,159.70	2,820,901.66	2,820,901.66
Court Facilities Fund							-		50,000.00		50,000.00	50,000.00
District Court	293,402.84	14,000.00					307,402.84	65,531.83	37,860.00	109,161.00	519,955.67	519,955.67
Health Preventative	40,126.00						40,126.00				40,126.00	40,126.00
Indigent	352,484.99						352,484.99			52,000.00	404,484.99	404,484.99
Junior College	-	26,756.00					26,756.00				26,756.00	26,756.00
Revaluation	324,378.45						324,378.45				324,378.45	324,378.45
Solid Waste	-						-		197,994.88	804,500.00	1,002,494.88	1,002,494.88
Tort	253,322.00						253,322.00		82,922.00		336,244.00	336,244.00
Noxious Weeds	82,022.37						82,022.37			25,750.00	107,772.37	107,772.37
911 Emer. Comm.	-		46,782.00				46,782.00			110,000.00	156,782.00	156,782.00
IC8-A Snowmobile	-						-		6,459.48	18,700.00	25,159.48	25,159.48
GV9-B Snowmobile	-						-		4,805.06	6,500.00	11,305.06	11,305.06
Sheriff's Vessel	-		3,383.90				3,383.90			63,000.00	66,383.90	66,383.90
TOTAL ALL COUNTY	4,238,475.00	67,512.00	456,000.00	330,000.00	49,641.00	2,528.00	5,144,156.00	632,979.00	1,849,863.62	4,328,970.70	11,955,969.32	11,955,969.32
TOTALS	4,871,454.00	67,512.00	456,000.00	330,000.00	49,641.00	2,528.00	5,777,135.00	-	-	-	-	11,955,969.32
Bond Fund	-						-			-	-	-
EBCA	140,219.00		5,000.00		934.00	33.00	146,186.00		64,125.25	89,190.57	299,501.82	299,501.82