BOISE COUNTY

RESOLUTION #2024-36

A BOISE COUNTY RESOLUTION ADOPTING THE BOISE COUNTY BUDGET FOR FISCAL YEAR 2025

WHEREAS, the Boise County Board of Commissioners, pursuant to Idaho Code §31-1605, published the date, time, and location for the public hearing on the Boise County FY 2025 Budget; and

WHEREAS, the Boise County Board of Commissioners held the public hearing on the FY 2025 Tentative Budget, in the Commissioner Chambers located within the Miner's Exchange Building, 420 Main Street, Idaho City, Idaho, on Tuesday, August 27th, 2024; and

NOW, THEREFORE BE IT RESOLVED, that upon conclusion of said hearing, and in open public session on August 27th, 2024, the Boise County Board of Commissioners approved the FY2025 Final Budget in the amount of $19,264,128, for all Boise County Funds; which is equal to the amount published as the FY 2025 Tentative Budget. See Attachments A and B.

APPROVED and **ADOPTED** in Open Session on the 3rd day of September, 2024.

BOISE COUNTY BOARD OF COMMISSIONERS

CLAY S. TUCKER, Chairman

LINDY E. LINDSTROM, Commissioner

BOB CALLAHAN, Commissioner

ATTEST:

MARY T. PRISCO, Clerk to the Board

ATTACHMENT B - REVENUE BUDGET

Fund #	Fund Name	Tentative Budget	Transfer/ Cash Carryover	Other Than Property Taxes	Property Tax	Total Revenue
01	CURRENT EXPENSE FUND	6,951,288.95	2,958,681.00	2,518,780.41	1,473,827.54	6,951,288.95
02	ROAD & BRIDGE FUND	3,411,331.81	20,492.74	3,390,839.07	-	3,411,331.81
03	JUSTICE FUND	4,006,258.87	-	1,206,258.87	2,800,000.00	4,006,258.87
05	DISTRICT COURT FACILITY FUND	22,000.00	22,000.00	-	-	22,000.00
06	DISTRICT COURT FUND	683,948.50	65,951.11	141,097.45	476,899.94	683,948.50
11	GRANT FUND	-		-	-	-
12	CAPITAL PROJECTS FUND	1,236,050.50	1,236,050.50	-	-	1,236,050.50
15	HEALTH PREVENTATIVE	110,000.00	-	-	110,000.00	110,000.00
16	INDIGENT FUND	6,000.00		6,000.00	-	6,000.00
17	JUNIOR COLLEGE FUND	8,334.00	8,334.00	-	-	8,334.00
20	REVALUATION FUND	515,958.81	-	10,132.73	505,826.08	515,958.81
23	SOLID WASTE FUND	1,341,523.89	286,523.89	1,055,000.00	-	1,341,523.89
24	TORT FUND	426,000.00		-	426,000.00	426,000.00
27	NOXIOUS WEEDS FUND	190,995.55	35,548.01	18,402.10	137,045.44	190,995.55
30	E911 FUND	137,667.00	12,667.00	125,000.00	-	137,667.00
37	SNOWMOBILE IC8A FUND	112,323.51	10,073.51	102,250.00	-	112,323.51
39	SNOWMOBILE GV8B FUND	15,631.65	5,631.65	10,000.00	-	15,631.65
54	SHERIFF'S VESSEL FUND	78,815.13	17,815.13	61,000.00	-	78,815.13
	Grand Total All Funds	19,254,128.17	4,679,768.54	8,644,760.63	5,929,599.00	19,254,128.17

ATTACHMENT A - EXPENSE BUDGET

NOTICE OF PUBLIC HEARING – BOISE COUNTY

A PUBLIC HEARING NOTICE IS HEREBY GIVEN THAT THE BOARD OF COMMISSIONERS OF BOISE COUNTY, IDAHO WILL MEET ON AUGUST 27th, 2024, BETWEEN THE HOURS OF 1:30 AND 2:30 PM, IN THE MINER'S EXCHANGE BUILDING, 420 MAIN STREET, IDAHO CITY, IDAHO, FOR THE PURPOSE OF CONSIDERING AND FIXING A FINAL BUDGET AND MAKING APPROPRIATIONS TO EACH OFFICE, DEPARTMENT, SERVICE AGENCY OR INSTITUTION, AND FUND, FOR THE 2024-2025 FISCAL YEAR, AT WHICH TIME ANY TAXPAYER MAY APPEAR AND BE HEARD UPON ANY PART OR PARTS OF SAID BUDGET. THE FOLLOWING TABLE SETS FORTH THE AMOUNT APPROPRIATED TO EACH DEPARTMENT FOR THE 2024-2025 FISCAL YEAR, THE CURRENT YEAR BUDGET (2023-2024), TOGETHER WITH THE AMOUNTS EXPENDED DURING THE TWO PREVIOUS YEARS, FOR "SALARIES AND BENEFITS" AND "DETAIL OF OTHER EXPENSES", BY DEPARTMENT:

		ACTUAL EXPENDITURES						BUDGETED EXPENDITURES					
		FISCAL YEAR ENDING 9/30/2022*			FISCAL YEAR ENDING 9/30/2023*			FISCAL YEAR ENDING 09/30/2024			FISCAL YEAR ENDING 09/30/2025		
FUND #	Fund Name	Salaries and Benefits	Detail of Other Expenses	Total	Salaries and Benefits	Detail of Other Expenses	Total	Salaries and Benefits	Detail of Other Expenses	Total	Salaries and Benefits	Detail of Other Expenses	Total
	CURRENT EXPENSE FUND:												
01 01	CLERK/AUDITOR/RECORDER	355,084	7,269	**362,353**	361,288	8,502	**369,790**	455,544	10,000	**465,544**	471,976.31	10,100.00	**482,076.31**
01 02	ASSESSOR	248,679	13,620	**262,299**	253,035	15,157	**268,191**	327,793	13,750	**341,543**	336,914.70	15,250.00	**352,164.70**
01 03	TREASURER/TAX COLLECTOR	161,176	14,765	**175,941**	167,110	18,756	**185,867**	178,519	32,050	**210,569**	188,135.49	39,050.00	**227,185.49**
01 05	COMMISSIONERS	155,443	1,192	**156,635**	171,055	1,424	**172,479**	174,715	6,100	**180,815**	179,518.99	6,100.00	**185,618.99**
01 06	CORONER	31,678	30,937	**62,616**	36,170	28,846	**65,016**	52,297	58,050	**110,347**	65,867.46	51,500.00	**117,367.46**
01 10	ELECTIONS	33,671	48,973	**82,644**	50,175	29,191	**79,366**	107,401	69,957	**177,358**	114,413.00	75,259.00	**189,672.00**
01 11	EMERGENCY MANAGEMENT	37,475	13,296	**50,770**	52,358	32,804	**85,162**	58,748	19,200	**77,948**	63,669.99	20,700.00	**84,369.99**
01 12	GENERAL RESERVE ACCOUNT	-	-	-			-	-	105,445	**105,445**	-	150,000.00	**150,000.00**
01 14	DATA PROCESSING	114,895	222,881	**337,776**	117,693	181,054	**298,747**	153,787	282,300	**436,087**	161,019.36	253,000.00	**414,019.36**
01 17	COMMUNITY PROJECTS/CDH		19,159	**19,159**		18,659	**18,659**	-	24,000	**24,000**	-	24,000.00	**24,000.00**
01 18	GENERAL OPERATIONS	161,886	117,831	**279,716**	156,315	165,755	**322,071**	200,108	495,000	**695,108**	248,588.66	527,000.00	**775,588.66**
01 19	DISASTER DECLARATION	-	-	-			-	-	150,000	**150,000**		150,000.00	**150,000.00**
01 21	PLANNING & ZONING	274,054	74,289	**348,343**	315,995	42,929	**358,924**	382,967	58,350	**441,317**	396,486.89	56,850.00	**453,336.89**
01 22	TITLE III PROGRAMS	36,684	86,678	**123,362**	25,618	50,403	**76,022**	31,593	340,543	**372,136**	72,209.10	926,600.00	**998,809.10**
01 36	EXTRAORDINARY LEGAL EXPENSES		69,273	**69,273**		36,003	**36,003**	-	115,000	**115,000**	-	100,000.00	**100,000.00**
01 39	CAPITAL PROJECTS		201,812	**201,812**		159,627	**159,627**	-	305,000	**305,000**	-	2,247,080.00	**2,247,080.00**
	CURRENT EXPENSE FUND TOTAL	1,610,725	921,974	**2,532,699**	1,706,812	789,111	**2,495,923**	2,123,473	2,084,745	**4,208,218**	2,298,799.95	4,652,489.00	**6,951,288.95**
02 00	ROAD AND BRIDGE FUND	873,938	2,234,019	**3,107,957**	860,146	1,423,821	**2,283,966**	1,265,057	1,974,217	**3,239,274**	1,451,191.81	1,960,140.00	**3,411,331.81**
	JUSTICE FUND:						-						
03 01	SHERIFF	1,385,853	1,364,184	**2,750,037**	1,577,850	583,808	**2,161,658**	1,792,513	816,766	**2,609,280**	1,894,951.60	788,900.00	**2,683,851.60**
03 03	GENERAL OPERATIONS		38,098	**38,098**		43,364	**43,364**	-	61,200	**61,200**	-	61,900.00	**61,900.00**
03 04	PROSECUTING ATTORNEY	349,117	39,113	**388,230**	331,109	54,353	**385,462**	413,646	58,292	**471,939**	424,965.12	66,185.20	**491,150.32**
03 05	JUSTICE GENERAL RESERVE	-	-	-			-	-	-	-	-	150,000.00	**150,000.00**
03 07	DISPATCH	385,667	11,476	**397,143**	405,277	11,624	**416,901**	534,925	27,500	**562,425**	566,105.64	27,500.00	**593,605.64**
03 50	SHERIFF'S RESERVES	4,634	5,546	**10,181**	6,258	10,174	**16,432**	14,220	11,480	**25,700**	14,339.31	11,412.00	**25,751.31**
	JUSTICE FUND TOTAL	2,125,271	1,458,418	**3,583,689**	2,320,495	703,323	**3,023,818**	2,755,304.97	975,238.52	**3,730,543**	2,900,361.67	1,105,897.20	**4,006,258.87**
05 00	DISTRICT COURT FACILITIES FUND		10,240	**10,240**		4,207	**4,207**	-	21,000	**21,000**	-	22,000.00	**22,000.00**
	DISTRICT COURT FUND:						-						
06 50	DISTRICT COURT	168,255	26,139	**194,394**	186,699	25,860	**212,559**	208,612	46,100	**254,712**	222,989.04	51,200.00	**274,189.04**
06 52	JURY COMMISSION	34,797	12,588	**47,385**	42,051	16,552	**58,603**	63,119	20,500	**83,619**	67,449.37	36,500.00	**103,949.37**
06 54	COMMUNITY JUSTICE	186,387	41,619	**228,007**	190,554	82,579	**273,133**	226,537	88,173	**314,710**	238,357.09	67,453.00	**305,810.09**
	DISTRICT COURT FUND TOTAL	389,439	80,346	**469,785**	419,304	124,991	**544,295**	498,269	154,773	**653,041**	528,795.50	155,153.00	**683,948.50**
11 00	GRANT FUND			-			-	-	75,000	**75,000**	-	-	-
12 00	CAPITAL PROJECTS FUND			-			-	-	4,000,000	**4,000,000**	-	1,236,050.50	**1,236,050.50**
15 00	HEALTH PREVENTATIVE	-	15,509	**15,509**		108,996	**108,996**	-	110,000	**110,000**	-	110,000.00	**110,000.00**
16 00	INDIGENT FUND	14,636	221,662	**236,298**		211,433	**211,433**	-	227,160	**227,160**	-	6,000.00	**6,000.00**
17 00	JUNIOR COLLEGE FUND	-	15,200	**15,200**		10,800	**10,800**	-	18,000	**18,000**	-	8,334.00	**8,334.00**
20 00	REVALUATION FUND	295,065	5,816	**300,881**	342,064	11,323	**353,387**	445,104	14,400	**459,504**	501,558.81	14,400.00	**515,958.81**
23 00	SOLID WASTE FUND	217,883	705,360	**923,243**	217,067	785,840	**1,002,908**	395,273	927,882	**1,323,155**	341,361.89	1,000,162.00	**1,341,523.89**
24 00	TORT FUND	-	300,870	**300,870**		321,701	**321,701**	-	367,581	**367,581**	-	426,000.00	**426,000.00**
27 00	NOXIOUS WEEDS FUND	55,990	34,942	**90,931**	58,074	31,324	**89,397**	131,197	52,821	**184,018**	118,095.55	72,900.00	**190,995.55**
30 00	E911 FUND	-	118,675	**118,675**		104,584	**104,584**	-	146,446	**146,446**	-	137,667.00	**137,667.00**
37 00	SNOWMOBILE IC8A FUND	9,412	23,454	**32,866**	15,337	41,465	**56,802**	15,688	184,281	**199,969**	11,049.51	101,274.00	**112,323.51**
39 00	SNOWMOBILE GV8B FUND	1,423	4,457	**5,881**	4,296	8,903	**13,199**	6,612	8,802	**15,414**	6,777.65	8,854.00	**15,631.65**
54 00	SHERIFF'S VESSEL FUND	45,129	95,656	**140,785**	43,462	11,173	**54,635**	60,984	24,593	**85,577**	55,335.13	23,480.00	**78,815.13**
	Grand Total All Funds	5,638,911	6,246,598	**11,885,509**	5,987,057	4,692,995	**10,680,051**	7,696,962	11,366,939	**19,063,901**	8,213,327.47	11,040,800.70	**19,254,128.17**

* Amounts obtained from audited financials for fiscal year ended September 30, 2022. September 30, 2023 amounts obtained from the Boise County financial system as audit is pending.