

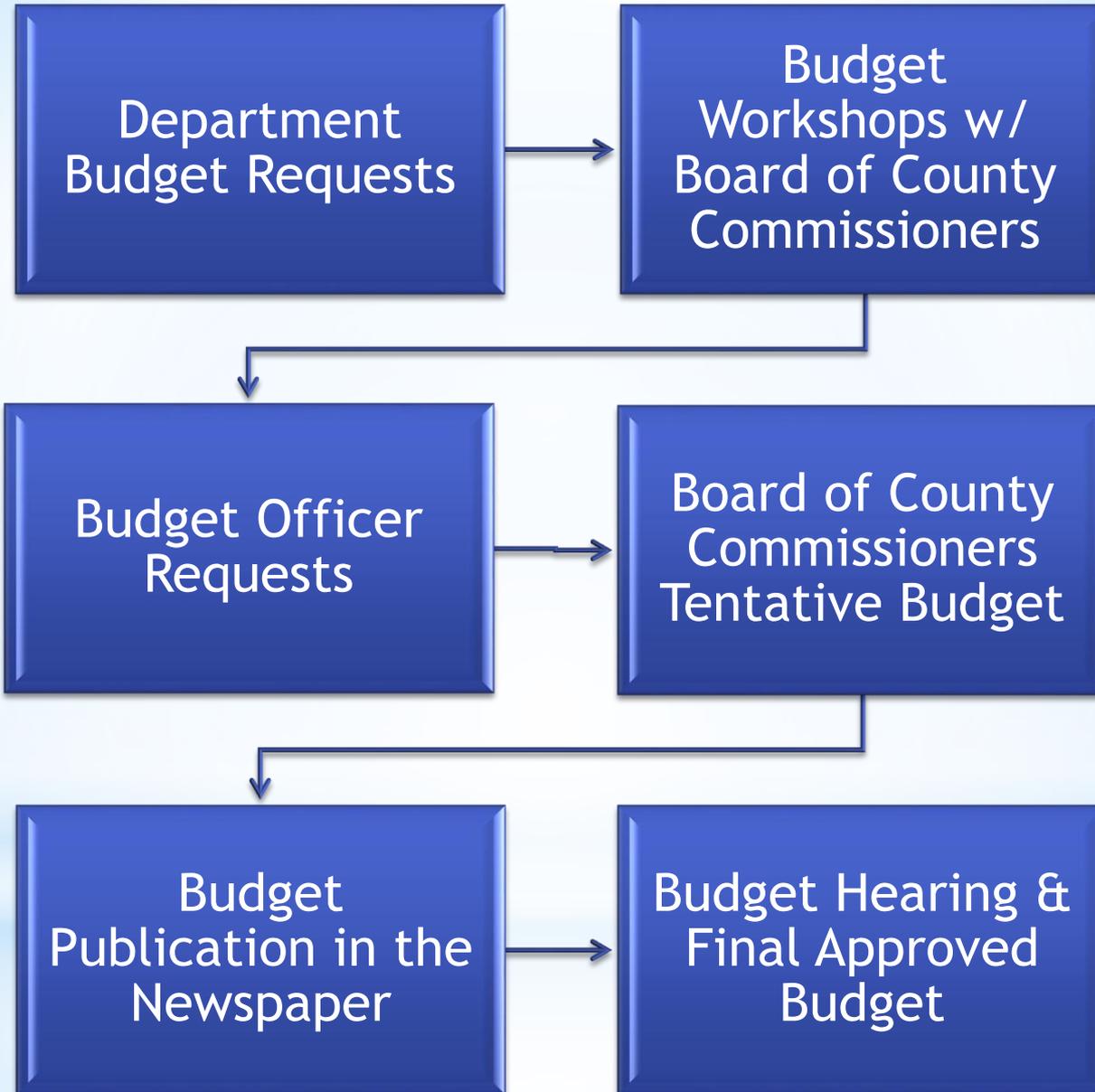


BOISE COUNTY

PUBLIC HEARING BUDGET
TUESDAY
AUGUST 23, 2016

* County Budget Process





*** On or before the third Monday in May:**
Each County Department must file with the Budget Officer an itemized estimate showing the probable revenues, other than taxation, that department will accrue, along with an estimate of all expenditures required; Idaho Code 31-1602.

* Department Budget Requests



- * Each County Department presents to the Board of County Commissioners their budget requests. This ensures that the Commissioners make informed budgeting decisions.

Budget Workshops

Idaho Code 31-1603

Upon the receipt of the Department budget requests:

The Budget Officer prepares and files with the Board of County Commissioners a suggested budget for the ensuing fiscal year. This budget shows the complete financial program of the County, including contemplated expenditures and the source of revenues with which to pay said expenditures. The Budget Officer budget is due on or before the first Monday in August.

Idaho Code 31-1604

Following the receipt of the Budget Officer budget:

The Board of County Commissioners convene to consider proposed budget and make any alterations allowable by law and which they deem advisable, and agree on tentative amounts to be allowed and appropriated for the ensuing year.

* Budget Officer Requests

*BOCC Tentative Budget

- *The Board of County Commissioners consider the Department requests and the Budget Officer Requests and compose a tentative budget for the ensuing year.



Idaho Code 31-1604

* Not later than the third week in August:

Once the Commissioners have agreed upon the tentative budget for the ensuing year, the County Budget Officer shall cause notice to have the budget published.



* **Budget Publications**

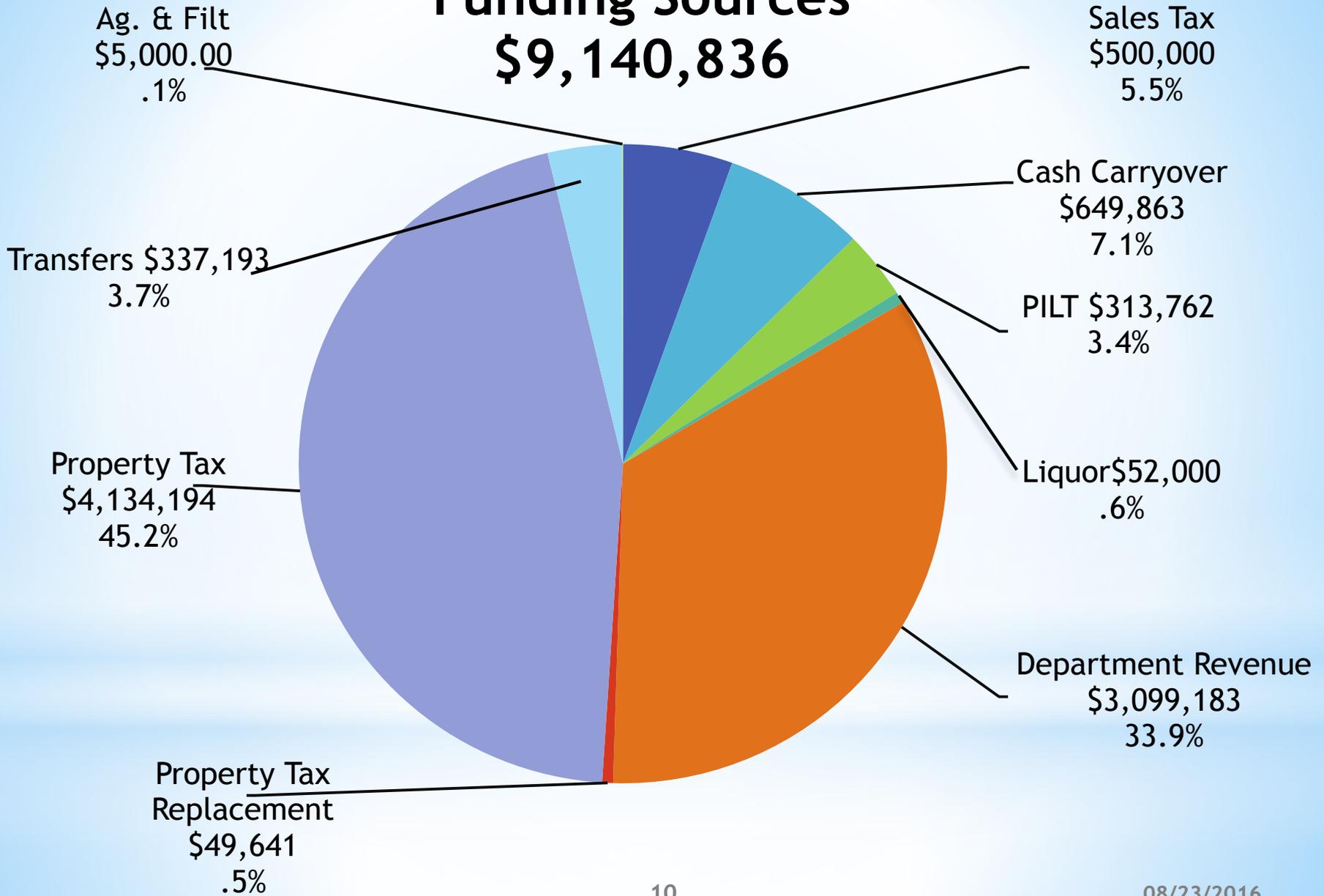
On or before the first Monday of September:

The Board of County Commissioners convene for the purpose of fixing a final budget and making appropriations to each department for the ensuing fiscal year. At this time any taxpayer may appear and be heard upon any part or parts of said tentative budget. Idaho Code 31-1604

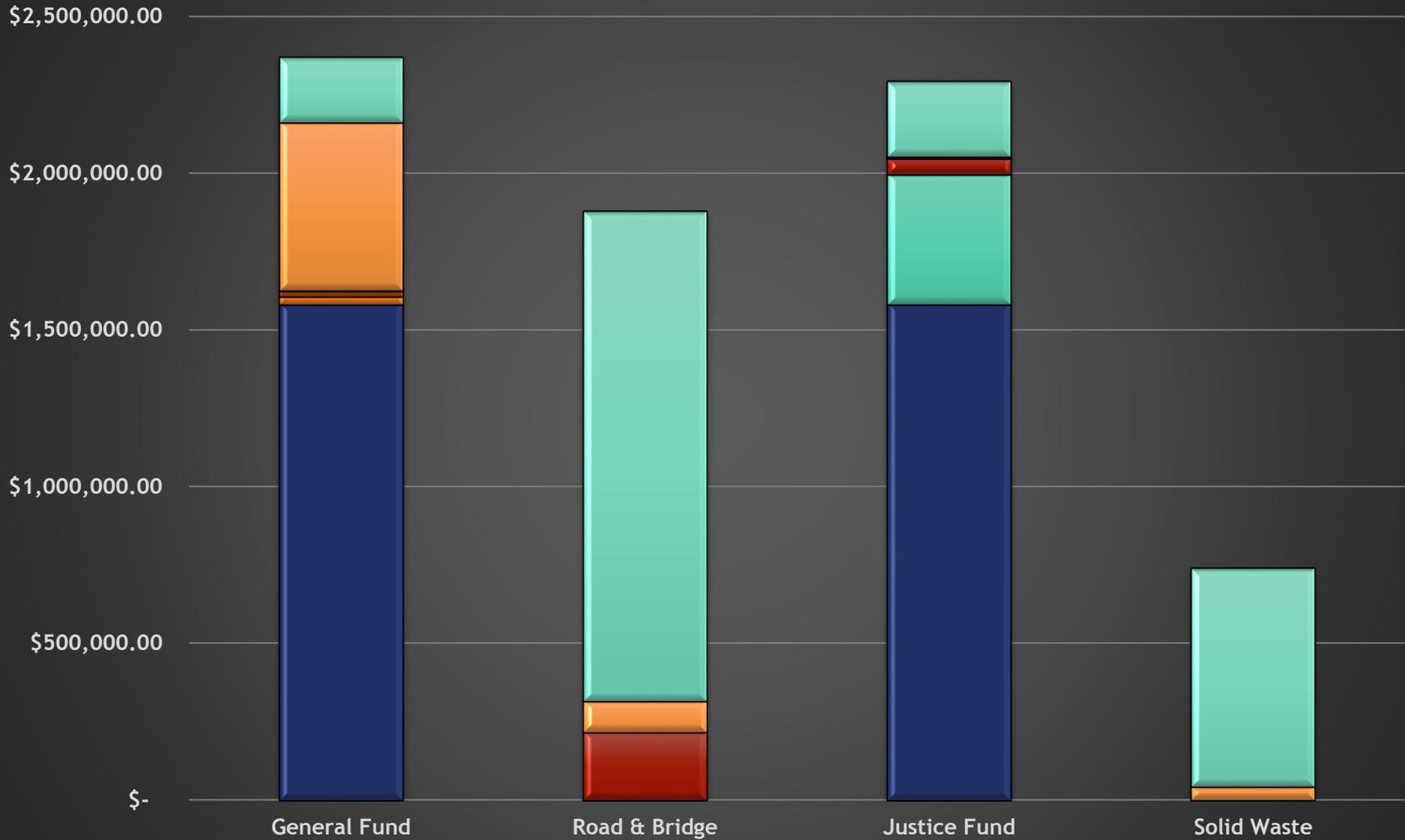
*Public Hearing &
Final Budget

Funding Sources

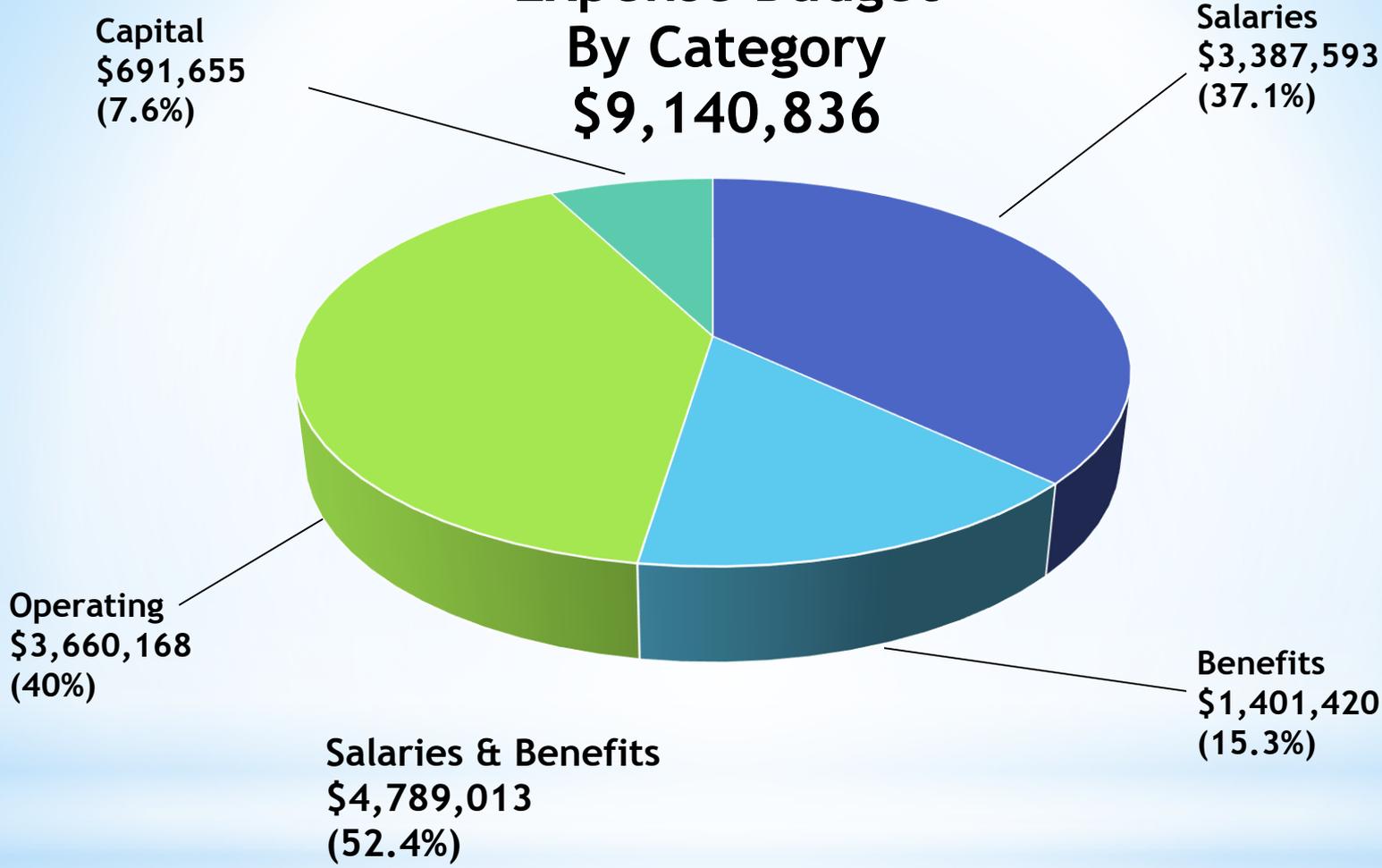
\$9,140,836



Major Funds Revenue Source



Expense Budget By Category \$9,140,836



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

Total County Budget

\$9,140,836

Solid Waste Fund
8.1%

General Fund
26%

Justice Fund
24%

Road & Bridge Fund
20.5%

District Court Facilities .8%

District Court Fund 4.9%

Health Preventative Fund .4%

Indigent Fund 2.1%

Junior College Fund .4%

Revaluation Fund 3.4%

Tort Fund 3.5%

Noxious Weeds Fund 1.6%

E911 Fund 1.5%

Snowmobile IC8A Fund .3%

Snowmobile GV8B Fund .1%

Sheriff's Vessel Fund .7%

Disaster Declaration Fund .8%

- * Decrease in the General Fund, Extraordinary Legal Department. That budget has dropped from \$650,000 in fiscal year 2016 to \$200,000 in fiscal year 2017, a \$450,00 difference.
- * New law effective 07/01/2016 changes where the County's public defense services are levied. These funds were levied through the Justice Fund in fiscal year 2016 and prior. They will now be levied out of the County's Indigent Fund.
- * The Board of County Commissioners have tentatively approved for fiscal year 2017 a Disaster Declaration Fund with a starting balance of \$75,000 transferred from the General Fund.

* Significant Budget Changes

Alamar Debt

Judgement

\$4.0 million

Cash Pay Down

\$2.2 million

Plaintiff Attorney Fees

\$1.4 million

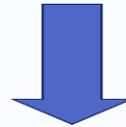
Remaining Liability

\$3.2 million

Initial Debt

\$5.4 million

\$5.4 million

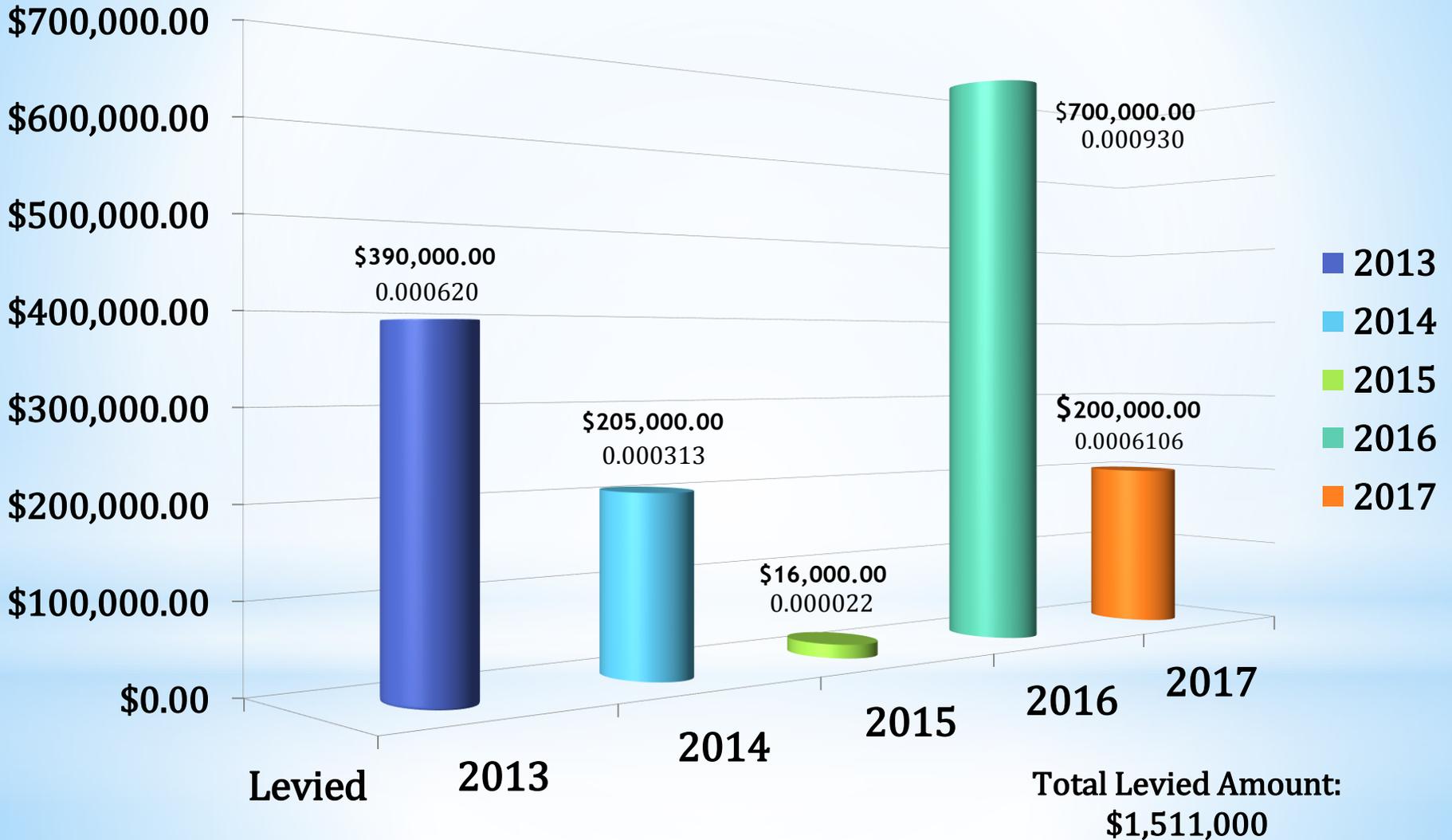


\$2.7 MILLION



BOND ISSUED

Alamar Debt



Alamar Debt

Non-Levy Payments

County Funds

Prior to Bond
Issuance:
\$2,670,470

Post Bond
Issuance:
\$1,282,341



Bond Fund

\$3,952,811

REPAYMENT INSTALLMENTS AND REPAYMENT DATES

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service
3/15/2013			29,671.74	29,671.74	
9/15/2013	335,000	2.000%	34,681.25	369,681.25	399,352.99
3/15/2014			31,331.25	31,331.25	
9/15/2014	365,000	3.000%	31,331.25	396,331.25	427,662.50
3/15/2015			25,856.25	25,856.25	
9/15/2015	380,000	4.000%	25,856.25	405,856.25	431,712.50
3/15/2016			18,256.25	18,256.25	
9/15/2016	395,000	1.250%	18,256.25	413,256.25	431,512.50
3/15/2017			15,787.50	15,787.50	
9/15/2017	400,000	1.250%	15,787.50	415,787.50	431,575.00
3/15/2018			13,287.50	13,287.50	
9/15/2018	405,000	1.500%	13,287.50	418,287.50	431,575.00
3/15/2019			10,250.00	10,250.00	
9/15/2019	410,000	5.000%	10,250.00	420,250.00	430,500.00
Total	2,690,000		293,890.49	2,983,890.49	2,983,890.49

*Note: **Payments must be transmitted to the Trustee 15 days prior to the payment dates listed.*