

**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 27<sup>th</sup>, 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:

FUND #	Fund Name	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		
		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.