

A composite image with a purple and pink background. On the left is a stack of papers, and on the right is a clock face.

Gem County Budget

A composite image with a green and yellow background. On the left is a stack of papers, and on the right is a clock face.

Fiscal Year 2008

Gem County Budget – 2008 Process

- Forms were distributed in April
- Initial meetings held with Elected Officials/Department Heads in May
- Commissioners held budget workshops for 8 days
- Preliminary budgets distributed in late July
- Remaining questions/adjustments made early August
- Budget to Messenger Index August 9
- Public Budget Hearing – September



Gem County Budget – 2008

Revenue Sources

- Property Tax (36%)
- Fees (33%)
- Revenue Sharing (22%)
(State/Federal)
- Grants (7%)
- Contracts (2%)



Gem County Budget – 2008

Funded by Property Tax

General Fund (10.6%)
Road & Bridge (2.1%)
District Court (54%)
County Fair (100%)
Justice Fund (63.9%)
Fair, Building/Grounds (51.1%)
Health District (100%)
Indigent (33.3%)
Revaluation (100%)
Tort (100%)
Weeds (79.7%)
Jail Redemption Fund (83%)



Gem County Budget – 2008 Funded Without Property Tax

- Juvenile Probation (Block Grant)
- Junior College Tuition
- Enhanced 911
- Solid Waste
- Snowmobile
- Waterways
- Disaster
- Building Construction
- Insurance Pool
- Ambulance Fund



Gem County Budget – 2008

L2 Calculations

- 3% Budget Increase Amount
- $\$3,062,835 \times .03 = \$91,885$
- New Construction Increase Amount
- $44,864,404 \times .004207047 =$
 $\$188,747$
- Maximum Allowable Non-exempt
Property Tax Increase
- $\$280,632$



Gem County Budget – 2008

FY 2008 Budget

- \$9,807,710
- Cash Forward \$1,226,033
- Revenue other than taxes \$5,345,990
- Ag Replacement \$44,618
- Property Tax \$3,298,849



Gem County Budget – 2008 Overview

- Purchase of Duplex at 315 E. Main
- Remodel of 303 E. Main for Juvenile Probation
- Planning for future building needs
 - ~ Development Services
 - ~ Landfill
 - ~ Sheriff's Office





Gem County Budget - 2008 Overview

Personnel

- Merit raises – on average 5%
- Merit raises – Sheriff's Deputies 10%; Dispatchers; Jail staff
- Add Planner I
- 4-H Program Coordinator (was University of Idaho position)

Gem County Budget – 2008 Capital

- Sheriff's Patrol Cars (purchase not lease)
- Old Jail Demolition
- South Island Bridge
- Remodel for Juvenile Probation
- Remodel District Courtroom
- Remodel Fairgrounds Restroom
- Chipper (Solid Waste/Road)



Gem County – 2008 Projects

- Access Management Plan
- Water Study
- Transportation Study



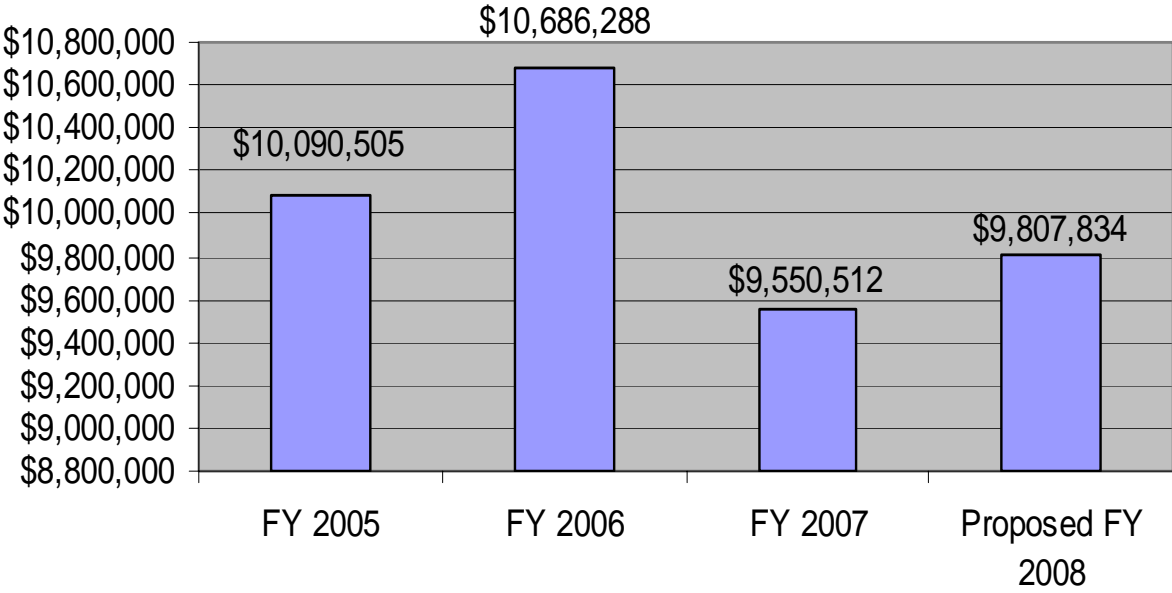
Gem County Budget – 2008 Fifth Quarter

During the budgeting process we have to be mindful of cash flow. Property taxes are paid in December. The funds are not available until January so we should have enough carryover funds to carry the County for one additional quarter (5th quarter).



Gem County Budget – 2008 Expenses

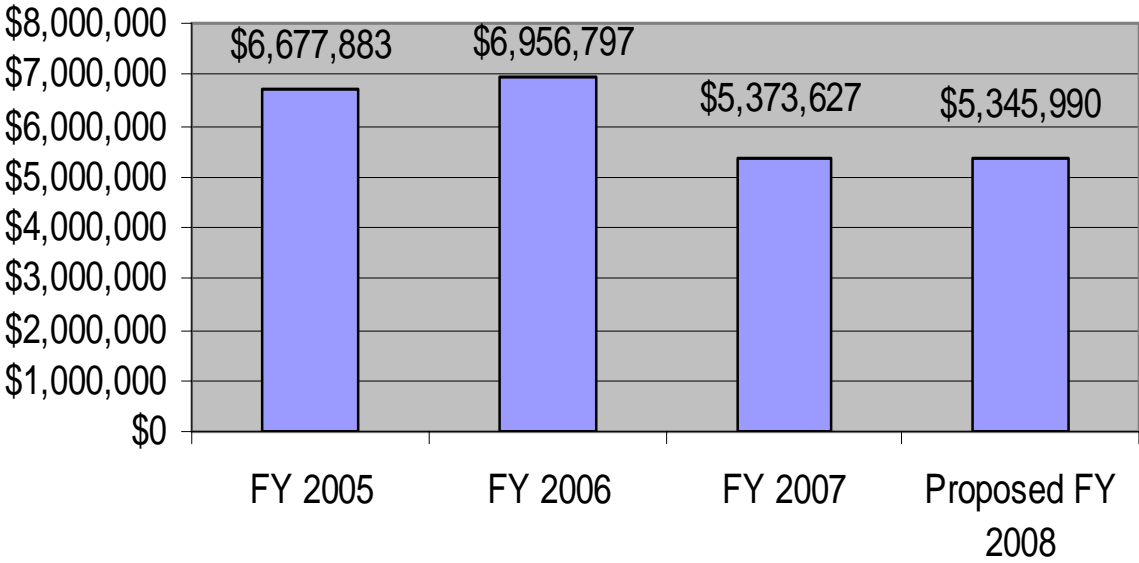
Expenses Over Past 4 Years



Gem County Budget – 2008 Revenues



Revenues Over Past 4 Years



Gem County Budget – 2008

Revenues by Fund

	2007	Proposed	Difference
■ General Fund	\$2,130,469	\$1,770,079	-16.7%
■ Road and Bridge	\$1,169,000	\$1,309,000	12.0%
■ Cigarette Tax/Block Grant	\$99,294	\$99,368	-0-
■ District Court	\$116,900	\$111,900	-4.2%
■ Fair, County	\$ -0-	\$ -0-	0%
■ Justice Fund	\$811,426	\$816,557	0.6%
■ Fair, Building/Grounds	\$31,600	\$52,800	67%
■ Indigent	\$59,000	\$67,000	13.6%
■ Junior College Tuition	\$-0-	\$15,000	**
■ Enhanced 911	\$134,786	\$200,000	48.4%
■ Solid Waste	\$467,889	\$530,874	13.5%
■ Weeds	\$30,550	\$27,700	-9.3%
■ Snowmobile	\$1,000	\$1,200	0.2%
■ Waterways	\$24,200	\$30,000	24.0%
■ Building Construction Fund	\$30,000	\$25,000	-16.6%
■ Insurance Pool	\$41,813	\$70,312	68.1%
■ Ambulance Fund	\$225,700	\$219,200	-2.8%
■ TOTAL	\$5,373,627	\$5,345,990	-0.5%



Gem County Budget – 2008 By Fund



	2007	Proposed	Difference
■ Fair, Building/Ground	\$ 85,360	\$ 110,054	28.9%
■ Health District	\$ 74,996	\$ 75,946	1.3%
■ Indigent	\$ 426,205	\$ 420,800	-1.3
■ Junior College Tuition	\$ 15,000	\$ 15,000	-0-
■ Enhanced 911	\$ 138,386	\$ 96,386	-30.3%
■ Revaluation	\$ 219,495	\$ 233,591	6.2%
■ Solid Waste	\$ 467,889	\$ 623,151	33.8%
■ Tort	\$ 127,705	\$ 145,962	15%
■ Weeds	\$ 206,754	\$ 185,828	-10.1%
■ Snowmobile	\$ 3,000	\$ 3,000	-0-
■ Waterways	\$ 37,702	\$ 42,989	14%
■ Disaster/Emergency	\$ 13,200	\$ 13,200	-0-
■ Jail Facilities Building	\$ 30,000	\$ 25,000	-16.6%
■ Insurance Pool	\$ 66,270	\$ 66,270	-0-
■ Ambulance Fund	\$ 259,719	\$ 273,828	5.4%
■ Jail Bond Redemption	\$ 234,660	\$ 235,710	0.4%
■ TOTAL	\$9,550,512	\$9,807,834	2.7%

Gem County Budget – 2008

By Department

	2007	Proposed	Difference
General Fund			
■ Clerk/Auditor	\$ 387,568	\$ 444,566	14.7%
■ Assessor	\$ 282,253	\$ 307,245	8.8%
■ Treasurer	\$ 120,576	\$ 140,511	16.5%
■ Economic Develop.	\$ 76,336	\$ -0-	-100%
■ Commissioners	\$ 187,900	\$ 160,143	-14.7%
■ Coroner	\$ 24,618	\$ 26,500	7.6%
■ Building & Grounds	\$ 197,184	\$ 223,182	13.1%
■ Disaster Services	\$ 31,033	\$ 36,663	18.1%
■ Parks & Recreation	\$ 48,000	\$ 53,000	10.4%
■ County Agent	\$ 91,051	\$ 113,984	25.2%
■ Elections	\$ 24,832	\$ 27,365	10.2%
■ General	\$ 328,416	\$ 375,656	14.4%
■ Development Services	\$ 261,454	\$ 327,781	25.4%
■ Veteran's Memorial	\$ 3,500	\$ 3,500	-0-
■ City/County Planning	\$2,658,429	\$2,589,896	-2.6%



Gem County Budget – 2008

By Department

	2007	Proposed	Difference
■ Road & Bridge	\$1,668,054	\$1,687,379	1.2%
■ Cigarette Tax/Block Grant			
■ Juvenile Justice Cigarette Tx	\$ 110,247	\$ 111,296	1%
■ Juvenile Justice Block	\$ 156,271	\$ 165,657	6%
■ District Court			
■ District Court	\$ 52,500	\$ 72,975	39%
■ Magistrate Court	\$ 112,600	\$ 92,700	-17.7%
■ Juvenile Probation	\$ 145,231	\$ 142,600	-1.8%
■ Adult Misdemeanor Probation	\$ 2,500	\$ -0-	-100%
■ Fair, County	\$ 59,700	\$ 62,400	4.5%
■ Justice Fund			
■ Sheriff's Office	\$1,850,978	\$1,984,898	7.2%
■ Prosecuting Attorney	\$ 427,908	\$ 442,814	3.5%
■ Reserve	\$ 10,000	\$ 10,000	-0-



Gem County Budget – 2008

Comparisons with Other Counties

- Gem County Budget
\$9,807,834
- Payette County Budget
\$14,150,338
- Washington County Budget
\$11,183,768
- Boise County Budget
\$8,894,695
- Valley County Budget
\$23,707,377



Gem County Budget – 2008 Conclusion

- Thank you for attending tonight.
- As always, we appreciate your comments.
- Should you have further questions, please contact our office.
- We value your comments on all aspects of Gem County government.
- We have public walk-in on Tuesday, and Open Forums the 4th Monday of each month

