

# Gem County Budget

Fiscal Year 2009

Beginning October 1, 2009

# Gem County Budget – FY 09

- Overview

- Purchase of 6 Sheriff's Vehicles
- Purchase 1 Pickup for Weed Department
- Purchase 1 Vehicle for Assessor's Office
- Impact Fee Study
- Bishop Road Bridge

# Gem County Budget – FY 09

- Overview (continued)
  - Eliminated Planner I position in Development Services Department
  - Merit Increases of 3%, Effective October 1  
(\$109,341 plus benefits of \$36,447)
  - Potential Additional Merit Increases of 1% Effective January 1

# Gem County Budget – FY 09

- L-2 Calculations

– Highest Budget & Replacement	\$ 3,147,757
– multiplied by 3%	.03
– Maximum 3% budget Increase	\$ 94,433
– New Construction 2008	\$34,034,610
– 2007 levy rate	.003491968
– Maximum New Construction Increase	\$ 118,848
– TOTAL Property Tax Increase	
• as allowed by Idaho Code	\$ 213,281

# Gem County Budget – FY 09

- Median House Value in Gem County
  - (Taxable Value after Homeowners Exemption)
  - \$119,062
- Projected Levy Rate for 2008
  - .004214013
- Projected Tax Payment Due Gem County
  - \$501.73

# Gem County Budget – FY 09

- Statewide Comparison based on 2007 Budget (most recent available)
  - 15th lowest levy in the State
  - 12.82% below the Median Levy
  - 6.91% below the Average Levy
  - Source: Idaho Tax Commission

# Gem County Budget – FY 09

- Percentage of Maximum Levy Allowed by Idaho Code
  - Current Expense 28.8%
  - Road & Bridge 15.3%
  - District Court 7.6%
  - Justice Fund 34.6%
  - Fair, Building & Grounds 99.3%
  - Health District 52.9%
  - Indigent 23.2%
  - Revaluation 43.4%
  - Weeds 23.0%

# Gem County Budget – FY 09

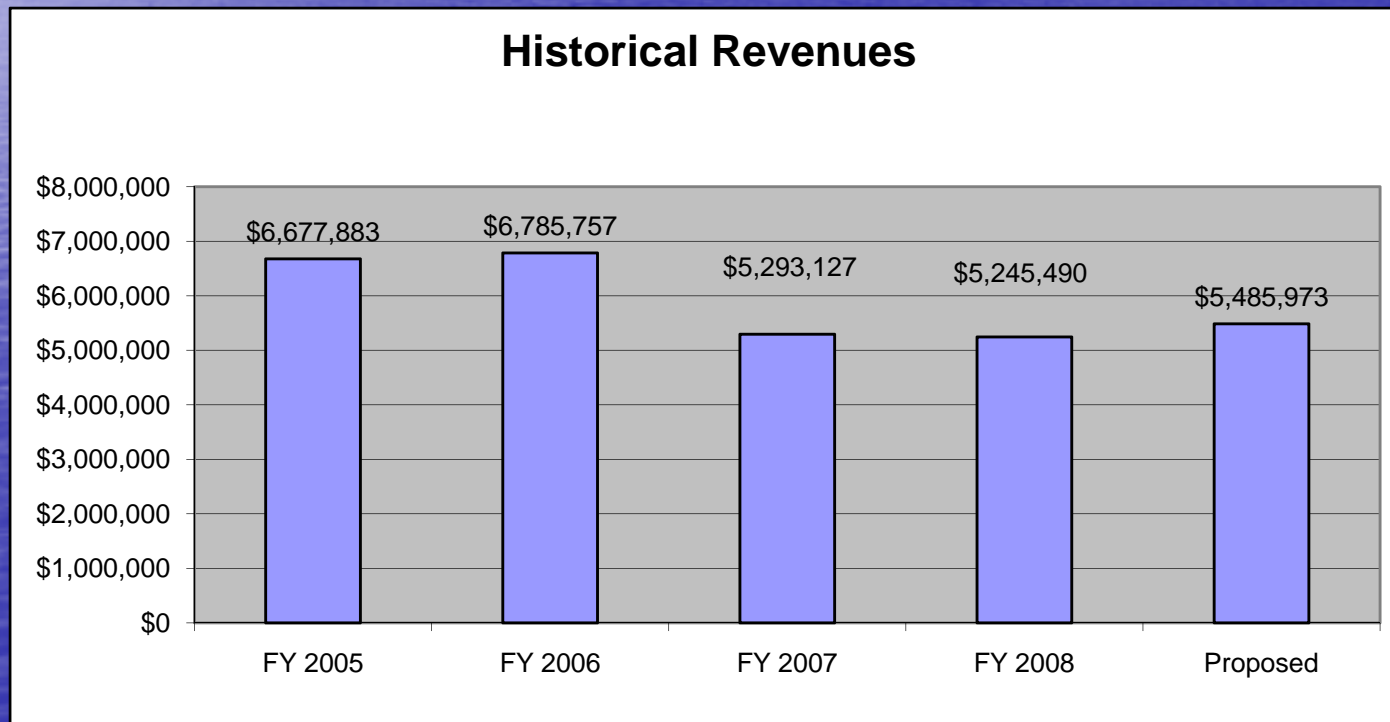
- Changing the way we do Business
  - Strategic Stockpiles of materials
  - Capitol equipment life cycles
  - Copying contracts
  - Fuel usage
  - Consolidation of tasks
  - Equipment efficiencies

# Gem County Budget – FY 09

- The Whole Budget
  - So often we focus on expenses during this hearing, since revenues are such an integral part of the budget, we must look at both sides together. The expense side will not work without looking at the revenue side as well.

# Gem County Budget – FY 09

- Revenues over past 5 years



# Gem County Budget – FY 09

- Revenues by Fund

– General	\$1,516,737
– Road & Bridge	\$1,636,451
– Cig. Tax/Block	\$ 97,617
– District Court	\$ 124,100
– Justice Fund	\$ 780,221
– Fair, Build/Ground	\$ 54,120
– Indigent	\$ 55,000
– Junior College Tuition	\$ 15,000

# Gem County Budget – FY 09

- Revenues by Fund (cont)

– Enhanced 911	\$ 250,000
– Solid Waste	\$ 512,974
– Weeds	\$ 42,800
– Snowmobile	\$ 1,400
– Waterways	\$ 32,656
– Building Construction Fund	\$ 25,000
– Insurance Pool	\$ 73,270
– Ambulance	\$ 268,627

# Gem County Budget – FY 09

- Revenue Sources

– “Fifth Quarter” Carryover	\$ 1,086,801
– Ag Replacement	\$ 44,618
– Other Revenue	\$ 5,485,973
– Property Taxes	\$ 3,511,591
– TOTAL	\$10,362,176

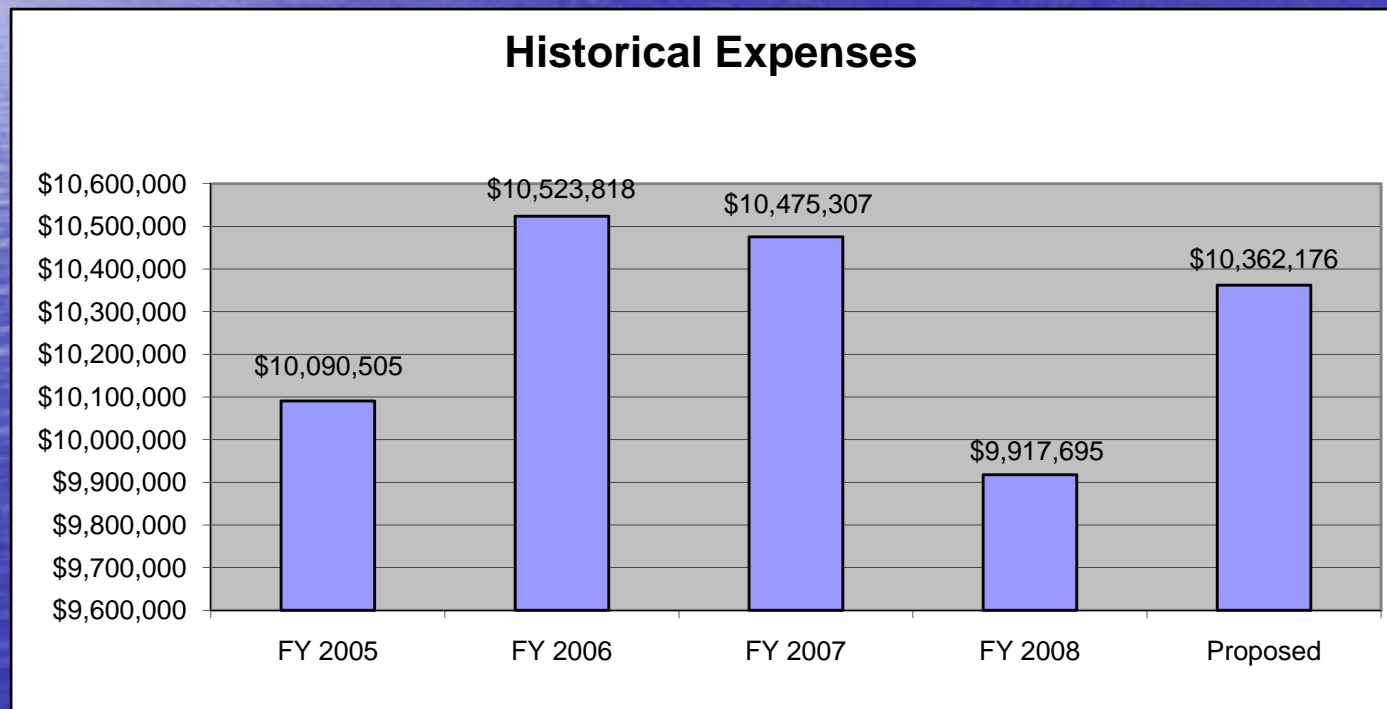
# Gem County Budget – FY 09

- Budget Requests

- This year budget requests were well over \$1,000,000 in excess of revenues.

# Gem County Budget – FY 09

- Expenses over past five years



# Gem County Budget – FY 09

- Expenses \$10,362,176
  - Salaries \$ 3,793,468
  - Benefits \$ 1,305,891
  - Expenses \$ 4,195,101
  - Capital \$ 1,067,716

# Gem County Budget – FY 09

- Expenses by Fund

– General Fund	\$2,535,550
– Road & Bridge	\$2,147,999
– Cigarette Tax/Block Grant	\$ 98,201
– District Court	\$ 252,018
– Fair, County	\$ 63,560
– County Justice Fund	\$2,544,418
– Fair, Grounds and Buildings	\$ 115,151
– Health District	\$ 76,012
– Indigent	\$ 384,875
– Junior College Tuition	\$ 15,000
– Enhanced 911	\$ 335,336

# Gem County Budget – FY 09

- Expenses by fund (cont.)

- Revaluation	\$ 225,416
- Solid Waste	\$ 525,289
- Tort	\$ 159,637
- Weeds	\$ 219,534
- Snowmobile	\$ 8,000
- Waterways	\$ 42,890
- Disaster/Emergency	\$ 13,200
- Building Construction Fund	\$ 25,000
- Insurance Pool	\$ 73,270
- Ambulance Fund	\$ 268,627
- Jail Bond Redemption Fund	\$ 233,193

# Gem County Budget – FY 09

- Expenses by Department (General Fund)

– Clerk	\$ 513,205
– Assessor	\$ 314,037
– Treasurer	\$ 141,348
– Commissioners	\$ 141,579
– Coroner	\$ 27,666
– Building/Grounds	\$ 172,118
– Disaster Services	\$ 36,821
– Parks & Recreation	\$ 34,000
– Extension	\$ 119,742
– Elections	\$ 32,543
– General	\$ 438,984
– Development Services	\$ 263,207
– Veteran’s Service	\$ 3,500
– City-County Planning	\$2,535,550

# Gem County Budget – FY 09

- Other County Budgets
  - Payette County
    - \$14,524,410
  - Washington County
    - \$11,627,257
  - Adams County
    - \$8,324,626
  - Canyon County
    - \$78,894,812
  - Ada County
    - \$192,977,051

# Gem County Budget – FY 09

- Conclusion

Thank you for attending and providing input throughout the process.

Are there any questions?