



# Challenges to Gathering Local Budget Data

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# Presentation Overview

- Requirements for Local Government Budget Submission to State
- Overview of data presented to the Property Tax Working Group Last Fall
- Current Data Requests
- Ideas for Additional Submission requirements



# Requirements of Local Government Data

- **§63-803 - 804, Idaho Code** – local taxing districts, with the exception of emergency levies for public schools, certify to county commissioners the total amount from property tax for approved budgets, and file a copy of the certified budget with county commissioners.
- **§63-808 – 809, Idaho Code** – After levies are prepared, the county clerk files certified copies of record of all levies authorized and fixed with the assessor, tax collector, state tax commission, and county auditor. The State Tax Commission shall examine statements and approve certified levies. Tax Commission also notify county commission of property tax budgets that exceed any limitation of law.



# Requirements Continued

- **§67-450B – E, Idaho Code** – (Audit Requirements) All cities, counties, authorities and districts shall undertake an independent audit annually and file a copy with Legislative Services within 9 months after the end of the audit period. Local governments shall also file a copy of administrative information, the most recent adopted budget, and bond or other debt obligations. Non-compliance results in withholding of sales tax revenue sharing.
- **§50-1003, Idaho Code** - cities are required to pass an annual appropriation ordinance and file it with the secretary of state.



# 2018 Local Budgets

TYPE	Total Budget	Property Taxes	% of Total Budget
SCHOOL	\$ 2,013,852,020	\$ 571,899,423	28.4%
CITY	\$ 2,426,155,426	\$ 513,902,797	21.2%
COUNTY	\$ 1,101,181,314	\$ 507,423,651	46.1%
ROADS & HIGHWAYS	\$ 372,437,440	\$ 115,126,723	30.9%
FIRE	\$ 119,646,489	\$ 78,482,253	65.6%
JUNIOR COLLEGE	\$ 159,985,149	\$ 31,347,267	19.6%
AMBULANCE	\$ 70,176,925	\$ 28,144,365	40.1%
LIBRARY	\$ 35,874,305	\$ 27,066,698	75.4%
HOSPITAL	\$ 69,288,272	\$ 9,002,417	13.0%
MOSQUITO ABATEMENT	\$ 11,189,614	\$ 8,254,310	73.8%
CEMETERY	\$ 13,581,939	\$ 6,577,071	48.4%
RECREATION	\$ 14,169,730	\$ 6,207,140	43.8%
SEWER & WATER	\$ 25,810,391	\$ 3,088,577	12.0%
EXTERMINATION	\$ 1,246,032	\$ 1,071,220	86.0%
FLOOD CONTROL	\$ 2,560,654	\$ 744,433	29.1%
Community Infrastructure	\$ 3,750,724	\$ 589,448	15.7%
SEWER INCL REC SEWER	\$ 6,633,832	\$ 486,553	7.3%
PORT	\$ 1,613,030	\$ 405,000	25.1%
WATER	\$ 397,573	\$ 177,282	44.6%
WATERSHED	\$ 130,000	\$ 129,939	100.0%
AUDITORIUM	\$ 50,831	\$ 15,815	31.1%
<b>Grand Total</b>	<b>\$ 6,449,731,690</b>	<b>\$ 1,910,142,382</b>	<b>29.6%</b>



## 2019 Dollar Certification of Budget Request to Board of County Commissioners L-2

**County Only**  
(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacement From Line 17 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
CURRENT EXPENSE	2,745,671	330,416	519,565	74,870	1,820,820
INDIGENT	449,776	191,188	57,595		200,993
JUSTICE	3,427,649	311,138	1,230,264	65,223	1,821,024
CONSOLIDATED ELECTION	92,203	32,203	60,000		-
WEED CONTROL	262,507	(77,189)	14,700		324,996
SOLID WASTE	892,936	299,414	436,607		156,915
REAPPRAISAL	235,605	27,909	7,100		200,596
HEALTH	103,740	(44,270)	32,280		115,730
AMBULANCE	359,270	58,292	142,200		158,778
PARK & RECREATION	58,000	13,895	8,190		35,915
TORT	361,500	116,668	10,300		234,532
COUNTY FAIR	82,250	9,640	7,070		65,540
COURT FACILITY	6,000	4,000	2,000		-
DISTRICT COURT	577,735	98,918	114,900		363,917
COURT SERVICES	79,423	723	78,700		-
JUVENILE JUSTICE	44,100	5,868	38,232		-
<b>Column Total:</b>	<b>14,768,487</b>	<b>2,384,400</b>	<b>5,824,668</b>	<b>152,849</b>	<b>6,406,570</b>





# 24 of 30 Largest Cities Beginning Cash and Rainy Day Funds

	<b>FY 2017 (Final)</b>	<b>FY 2018 (Final)</b>	<b>FY 2019 (Projected)</b>	<b>% of General Fund in FY 2019</b>
<b>Balance Forward</b>	\$76,941,486	\$64,389,740	\$65,924,270	11.0%
<b>Rainy Day Fund Closing Balance</b>	\$50,115,351	\$55,693,799	\$58,936,128	9.9%
<b>Cash + Savings</b>	\$127,056,837	\$120,083,539	\$124,860,398	20.9%
<b>Other Savings</b>	\$4,617,372	\$6,283,164	\$6,969,743	N/A





# New Survey to Counties

<b>Courts</b>	<b>Expenses</b>
District Court (District Court, Magistrate Court, Treatment Courts, Clerk of the Court)	\$0
Misdemeanor Probation (Supervision, Drug & Alcohol Testing, Interlock & Electronic Monitoring, etc.)	\$0
Juvenile Detention (Supervision, Drug & Alcohol Testing, Interlock & Electronic Monitoring, etc.)	\$0
Juvenile Probation (Supervision, Drug & Alcohol Testing, Interlock & Electronic Monitoring, etc.)	\$0
<b>Court Facilities Fund</b>	\$0
<b>Capital Expenses</b>	\$0
<b>Other</b>	\$0
<b>Total</b>	\$0

<b>Public Defense</b>	<b>Expenses</b>
Public Defense (Public Defense, Civil Defense, Capital Crimes Defense Fund, etc.)	\$0
<b>Capital Expenses</b>	\$0
<b>Other</b>	\$0
<b>Total</b>	\$0

<b>Prosecuting Attorney</b>	<b>Expenses</b>
<b>Prosecuting Attorney (Both Criminal and Civil)</b>	\$0
<b>Capital Expenses</b>	\$0
<b>Other</b>	\$0
<b>Total</b>	\$0

<b>Sheriff</b>	<b>Expenses</b>
Jail (including jail medical expenses)	\$0
<b>Sheriff (non-jail)</b>	\$0
<b>Capital Expenses</b>	\$0
<b>Other</b>	\$0
<b>Total</b>	\$0



# Moving Forward

- Provide direction that city and county budgets be submitted to LSO in “Functional Areas” format
- Provide direction in annual audits that show “rainy day” funds in addition to unrestricted fund balances
- Provide additional transparency in budgeting and auditing documents that are user friendly to the public

