



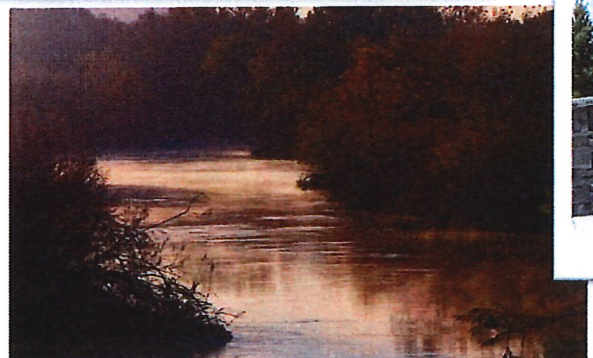
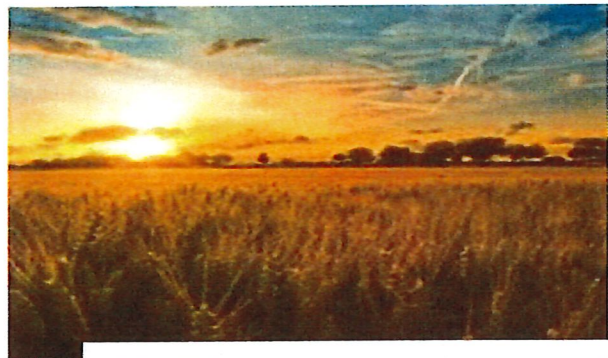
Bingham County

Fiscal Year 2021 Budget

Board of County Commissioners

Chairman - Whitney Manwaring Mark R. Bair Jessica Lewis

Pamela W. Eckhardt, Clerk



Bingham County

Bingham County is located in southeastern Idaho with a population of 45,201. It serves the cities of Blackfoot, Shelley, Firth, Atomic City, Basalt and Aberdeen as well as surrounding rural unincorporated communities. The county seat is located in Blackfoot. Rich volcanic soil and access to irrigation from the Snake River and Blackfoot River have made Bingham County a productive agriculturally based county. The county economy depends heavily on agriculture but the proximity to the Idaho National Laboratory and two large cities, Idaho Falls to the north and Pocatello to the south, provide a wide variety of employment opportunities.

The Budget Process

Preparing the budget is a lengthy process guided by Idaho Code 31-1602 through 1605. Beginning in May, department heads are asked to submit detailed expenditure budget requests by fund for the upcoming fiscal year to the County Clerk. Expenditures are then compared against projected revenues within these funds. These projections are based on the prior year's revenues along with trend analysis for the previous five years. Meetings are held with the Commissioners, Clerk and Department Heads to refine and evaluate the expenditure requests. A tentative balanced budget is formulated for each department and fund, and published in the newspaper by the third week in August. A public hearing is held to allow public comment regarding the proposed budget. The Commissioners then approve and adopt the budget by resolution for the upcoming fiscal year.

COVID-19 Budget Concerns

As the new year of 2020 began, reports of a pandemic outbreak start to affect other parts of the world. By March, the Coronavirus pandemic (COVID-19) reaches the United States and initiates a shutdown in many states, including Idaho. The economic prosperity of the past year comes to a screeching halt. The State of Idaho projected a severe decrease in sales tax revenue and highway user revenue. As a conservative measure, Bingham County has decreased revenue projections by 15% in those two areas.

Revenues and Expenditures

The Bingham County proposed budget for fiscal year 2020 is **\$30,716,613** – an increase of just \$81,447 over FY 2020.

Revenues: There are three revenue categories used for budgeting in Bingham County:

- "Other" revenue – consists of charges for services and user fees, licenses and permits, state and federal revenue sources, and interest on investments.
 - Projected "other" revenue for fiscal year 2020 is: \$15,707,674
 - Proposed property tax – proposed tax to be levied is: \$13,247,201
 - Fund balance reserves – proposed reserves to be used: \$1,761,738
- Total Revenues **\$30,716,613**

The property tax levy rates for the proposed property tax amount of \$13,148,038, are based on the county's net taxable market value.

Three assessments are used to determine this value:

1. Net Taxable Primary Roll (actual)
2. Net Taxable Sub Rolls (estimated)
3. Operating Property Values (state assessed)

Estimated net taxable market value as of August, 2020 is \$2,286,918,745.

FY 2019 net taxable value was \$2,204,942,514. Final values will be received from the State Tax Commission in September. Because of the increase in values the estimated property tax levy rate will decrease for FY 2021 from .00589 to .00582.

Governor's Public Safety Grant Initiative

Bingham County has chosen to participate in the Governor's Public Safety Grant Initiative Program which leverages 42 % of the county public safety employee's salary budget for 10 months and passes that money onto the citizens in a one-time property tax reduction. No money goes to public safety employees but is passed onto the citizens. The county cannot take the 3% increase allowed by Idaho Code or any previous forgone amounts. This reduction will decrease the levy rate to approximately .00496 equating to a reduction of about \$83 per \$100,000 in value for a property owner.

Budget Highlights:

- Bingham County is a member of Gem Plan, a health care pool with 22 other counties. This has helped control the fluctuations in costs seen by other providers. Bingham County will see a 5% increase in healthcare costs for FY 2020. Dependent care premiums have been adjusted to be paid as 50% by the county and 50 % by the employee.
- PILT – Payment in Lieu of Taxes are Federal payments to local governments that help offset losses in property taxes due to non-taxable Federal lands within their boundaries. – The Bingham County Road & Bridge Shop has outgrown the current facilities. A new facility is being constructed near the Central Transfer Station in Moreland. The Commissioners have been saving for this project through the PILT fund for the past three years. \$1,500,000 is budgeted towards this project in FY 2021. No levied property taxes are being attributed to this project.
- Nearly half of the county's budget is made up of salaries and benefits, making employees the County's most valuable asset. County employees continued providing public service to the citizens of Bingham County and residents from other counties during the two month courthouse shutdown because of the pandemic. Services were by appointment or through email or by phone.

- Law enforcement employees exemplified service to the county and community by coordinating safety for employees at the courthouse and responding to an increase in emergency and domestic issues. The county was able to continue services for the public, though restricted, because of their efforts. Other examples of continuance of service include:
 - Bingham County Elections conducted an all-absentee Primary Election in May as ordered by the Governor.
 - The Driver's License Office continued to issue licenses while most other offices in the state were closed.
 - The Clerk's Office was one of the few in the state to issue marriage licenses. Daily land recordings continued with no issues.
 - Planning and Zoning continued to accept and issue building permits and continue inspections.
 - The Assessor's Office handled a high phone call volume and continued to fulfill vehicle registrations by mail and appointments for property issues.
 - The Courts, Probation and the Prosecutor's Office continued to serve the public even during limited services as directed by the Idaho Supreme Court.
 - The Treasurer's Office remained accessible to the public for questions regarding property taxes or other financial questions.
 - The County Extension Office offered remote classes and was able to have a successful 4-H Fair with the approval of the Public Health Department.
 - Public Works and the Central Transfer Station had no decrease in services to the public.
 - All other departments looked for alternative ways to fulfill county obligations to the public.
 - The Bingham County Lab will be closed in March 2021. Expenditures from October 1, 2020 – March 31, 2021 have been moved into the District Court Fund.

Bingham County uses a step and grade system for salaries. Proposed step increases for employees are budgeted but no "cost of living" increases are in this budget. Elected officials will see no increase.

The county uses conservative financial management principles with the understanding that this is the public's money and we are about the public's business.

B U D G E T T O T A L S

Fiscal Year : 2021 **Budget #:** 1 **Description:** 2021 APPROVED BUDGET **Type:** EXPENDITURE
Comments: YEAR 2 OF SALARY ADJUSTMENT POSTPONED

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
0001	GENERAL FUND (CURRENT EXPENSE)			
01	CLERK / AUDITOR	1,003,806.00	996,706.00	996,706.00
02	ASSESSOR	594,916.00	588,387.00	588,387.00
03	TREASURER / TAX COLLECTOR	221,508.00	218,917.00	218,917.00
05	COMMISSIONERS	290,483.00	277,184.00	277,184.00
06	CORONER	96,293.00	103,801.00	103,801.00
07	PROSECUTING ATTORNEY	917,667.00	853,892.00	853,892.00
09	HUMAN RESOURCES	188,728.00	188,728.00	188,728.00
10	BUILDING AND GROUNDS	681,171.00	667,171.00	667,171.00
11	EMERGENCY MANAGEMENT	100,343.00	99,843.00	99,843.00
13	COUNTY AGENT	154,049.00	154,049.00	154,049.00
14	INFORMATION TECH	846,848.00	855,848.00	855,848.00
15	ELECTIONS	161,294.00	159,794.00	159,794.00
18	GENERAL	1,313,404.00	1,295,749.00	1,295,749.00
19	ECONOMIC DEVELOPMENT	10,000.00		
20	EASTERN IDAHO PARTNERSHIP	98,663.00	98,663.00	98,663.00
21	PLANNING AND ZONING	493,020.00	462,246.00	462,246.00
32	JUVENILE DETENTION	350,000.00	350,000.00	350,000.00
	TOTAL GENERAL FUND (CURRENT EX	7,522,193.00	7,370,978.00	7,370,978.00
0002	ROAD AND BRIDGE			
40	ROAD AND BRIDGE - GENERAL	3,786,387.00	3,701,387.00	3,701,387.00
46	ROAD & BRIDGE - CRUSHER	193,750.00	193,750.00	193,750.00
47	ROAD & BRIDGE - SHOP	569,950.00	569,950.00	569,950.00
	TOTAL ROAD AND BRIDGE	4,550,087.00	4,465,087.00	4,465,087.00
0003	AIRPORT			
00	AIRPORT	7,000.00	7,000.00	7,000.00
	TOTAL AIRPORT	7,000.00	7,000.00	7,000.00
0005	JUSTICE FUND			
02	SHERIFF	3,809,540.00	3,802,018.00	3,802,018.00
03	JAIL	2,453,977.00	2,453,977.00	2,453,977.00
04	SHERIFF GRANTS	77,988.00	77,988.00	77,988.00
05	DISPATCH	715,414.00	715,414.00	715,414.00
	TOTAL JUSTICE FUND	7,056,919.00	7,049,397.00	7,049,397.00
0006	DISTRICT COURT			
50	DISTRICT COURT	723,742.00	721,742.00	721,742.00
54	PROBATION - ADULT MISDEMEANOR	585,279.00	579,631.00	579,631.00
55	PROBATION - JUVENILE	375,472.00	372,472.00	372,472.00
	TOTAL DISTRICT COURT	1,684,493.00	1,673,845.00	1,673,845.00
0008	FAIR, DISTRICT / STATE			
00	FAIR, DISTRICT / STATE	11,000.00	11,000.00	11,000.00
	TOTAL FAIR, DISTRICT / STATE	11,000.00	11,000.00	11,000.00
0011	PREVENTIVE HEALTH			
00	PREVENTIVE HEALTH	410,435.00	410,435.00	410,435.00
	TOTAL PREVENTIVE HEALTH	410,435.00	410,435.00	410,435.00
0012	HISTORICAL SOCIETY & MUSEUM			

BUDGET TOTALS

Fiscal Year: 2021 Budget #: 1 Description: 2021 APPROVED BUDGET Type: EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
0012	HISTORICAL SOCIETY & MUSEUM			
00	HISTORICAL SOCIETY & MUSEUM	48,000.00	48,000.00	48,000.00
	TOTAL HISTORICAL SOCIETY & MUSE	48,000.00	48,000.00	48,000.00
0016	INDIGENT SERVICES			
00	INDIGENT SERVICES	482,528.00	471,228.00	471,228.00
01	JAIL MEDICAL	357,600.00	357,600.00	357,600.00
03	INDIGENT DEFENSE FUND	485,000.00	485,000.00	485,000.00
	TOTAL INDIGENT SERVICES	1,325,128.00	1,313,828.00	1,313,828.00
0018	PARKS AND RECREATION			
00	PARKS AND RECREATION	292,148.00	276,648.00	276,648.00
01	GRANTS			
	TOTAL PARKS AND RECREATION	292,148.00	276,648.00	276,648.00
0020	REVALUATION			
00	REVALUATION	370,613.00	365,413.00	365,413.00
01	GIS	219,173.00	217,173.00	217,173.00
	TOTAL REVALUATION	589,786.00	582,586.00	582,586.00
0023	SOLID WASTE			
70	SOLID WASTE - GENERAL	2,394,136.00	2,391,636.00	2,391,636.00
	TOTAL SOLID WASTE	2,394,136.00	2,391,636.00	2,391,636.00
0024	TORT			
00	TORT	469,030.00	469,030.00	469,030.00
	TOTAL TORT	469,030.00	469,030.00	469,030.00
0025	VETERANS MEMORIAL			
00	VETERANS MEMORIAL	5,000.00	5,000.00	5,000.00
	TOTAL VETERANS MEMORIAL	5,000.00	5,000.00	5,000.00
0027	WEEDS			
60	WEED DEPARTMENT - GENERAL	288,354.00	285,554.00	285,554.00
	TOTAL WEEDS	288,354.00	285,554.00	285,554.00
0028	911 EMERGENCY COMMUNICATION			
00	911 EMERGENCY COMMUNICATION	497,008.00	497,008.00	497,008.00
01	CAPITAL OUTLAY	323,310.00	200,000.00	200,000.00
	TOTAL 911 EMERGENCY COMMUNICA	820,318.00	697,008.00	697,008.00
0032	ROAD & BRIDGE-SPECIAL PROJECTS			
00	ROAD & BRIDGE-SPECIAL PROJECTS	1,747,000.00	1,747,000.00	1,747,000.00
	TOTAL ROAD & BRIDGE-SPECIAL PRC	1,747,000.00	1,747,000.00	1,747,000.00
0038	WATERWAYS			
00	WATERWAYS	69,995.00	69,995.00	69,995.00
	TOTAL WATERWAYS	69,995.00	69,995.00	69,995.00
0050	PAYMENT IN LIEU OF TAXES			
00	PAYMENT IN LIEU OF TAXES	2,000,000.00	1,500,000.00	1,500,000.00
	TOTAL PAYMENT IN LIEU OF TAXES	2,000,000.00	1,500,000.00	1,500,000.00

BUDGET TOTALS

Fiscal Year: 2021 Budget #: 1 Description: 2021 APPROVED BUDGET Type: EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
0052	COURT FACILITY FUND			
00	COURT FACILITY FUND	20,000.00	20,000.00	20,000.00
	TOTAL COURT FACILITY FUND	20,000.00	20,000.00	20,000.00
0054	TREATMENT COURTS FUND			
00	TREATMENT COURTS FUND	121,830.00	122,830.00	122,830.00
	TOTAL TREATMENT COURTS FUND	121,830.00	122,830.00	122,830.00
0056	INTERLOCK/MONITORING FUND			
00	INTERLOCK/MONITORING FUND	8,500.00	8,500.00	8,500.00
	TOTAL INTERLOCK/MONITORING FUN	8,500.00	8,500.00	8,500.00
0058	JUNIOR COLLEGE FUND			
00	JUNIOR COLLEGE FUND	100,000.00	100,000.00	100,000.00
	TOTAL JUNIOR COLLEGE FUND	100,000.00	100,000.00	100,000.00
0060	CONSOLIDATED ELECTIONS			
00	CONSOLIDATED ELECTIONS	93,256.00	91,256.00	91,256.00
	TOTAL CONSOLIDATED ELECTIONS	93,256.00	91,256.00	91,256.00
0061	BINGHAM COUNTY LAB			
00	BINGHAM COUNTY LAB			
	TOTAL BINGHAM COUNTY LAB			
GRAND TOTAL		31,634,608.00	30,716,613.00	30,716,613.00

*****END OF REPORT*****

8/24/2020

FUND	PROPOSED FY		Revenue Other			Total Revenue
	2020 BUDGET	2021 BUDGET	Fund Reserves	Than Taxes	Proposed Taxes	
1 General Fund	7,419,669	7,370,978	-	3,523,291	3,847,687	7,370,978
2 Road and Bridge	4,517,453	4,465,087	595,000	3,229,368	640,719	4,465,087
3 Airport	7,000	7,000	7,000	-	0	7,000
5 Justice	6,889,740	7,049,397	-	2,707,276	4,342,121	7,049,397
6 District Court	1,640,172	1,673,845	-	760,852	912,993	1,673,845
8 Fair	11,000	11,000	-	-	11,000	11,000
11 Health District	409,833	410,435	-	-	410,435	410,435
12 Historical Society	48,000	48,000	-	-	48,000	48,000
16 Indigent Services	1,319,363	1,313,828	72,700	298,200	942,928	1,313,828
18 Parks and Recreation	286,850	276,648	-	64,500	212,148	276,648
20 Revaluation	573,620	582,586	-	2,800	579,786	582,586
23 Solid Waste	2,355,097	2,391,636	35,200	2,356,436	0	2,391,636
24 Tort	499,788	469,030	-	-	469,030	469,030
25 Veteran's Memorial	6,000	5,000	-	-	5,000	5,000
27 Weeds	310,707	285,554	-	-	285,554	285,554
28 911 Emergency	706,134	697,008	217,008	480,000	0	697,008
32 R & B Special Projects	1,794,500	1,747,000	185,000	1,022,200	539,800	1,747,000
38 Waterways	49,995	69,995	-	69,995	0	69,995
50 PILT	1,250,000	1,500,000	610,000	890,000	0	1,500,000
52 Court Facility	70,000	20,000	3,000	17,000	0	20,000
54 Drug Court	129,206	122,830	7,330	115,500	0	122,830
56 Interlock Monitoring	8,500	8,500	4,500	4,000	0	8,500
58 Junior College	100,000	100,000	25,000	75,000	0	100,000
60 Consolidated Elections	91,210	91,256	-	91,256	0	91,256
61 Bingham County Lab	141,329	-	-	-	0	0
TOTAL	30,635,166	30,716,613	1,761,738	15,707,674	13,247,201	30,716,613

2019 \$12,974,502

\$ 81,447.00 Increase over FY 2020