



# *Bingham County*

## *Fiscal Year 2019 Budget*

*Board of County Commissioners*

*A. Ladd Carter – Chairman   Whitney Manwaring   Mark R. Bair*

*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 larger 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 61-1602 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 taxpayers to express any concerns or ask questions about the proposed budget. The commissioners then approve and adopt the budget by resolution for the upcoming fiscal year.

## **Trends in Revenues and Expenditures**

The Bingham County proposed budget for fiscal year 2019 is **\$29,808,844, an increase of \$358,001 over fiscal year 2018.**

**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 monies, and interest. Projected "other" revenue for fiscal year 2019 is \$15,966,069.
- **Proposed property tax** - proposed tax to be levied is \$12,493,997.
- **Fund balance reserves** - projected reserved to be used are \$1,348,778.

Property tax levy rates are based on the county's net taxable market value.

Three assessments are used to determine this value:

1. Net Taxable Primary Roll (actual) \$1,817,260,397
2. Net Taxable Sub Rolls (estimated) \$6,265,004
3. Operating Property Values (state assessed) \$166,358,565

**FY 2019 Total Net Taxable Market Value: \$1,989,883,966 compared to:**

**FY 2018 Total Net Taxable Market Value: \$1,894,004,451**

Property taxes are 42% of the projected revenue for Bingham County.

**Expenditures:**

- 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 not see an increase for FY 2019
- Changes to the General Fund include moving the GIS Fund created into FY 2018 to a sub-fund under Revaluation Fund 20. 2 full-time and 2 part-time courthouse security salary and benefit costs have been moved from the Justice Fund to the General Fund 1-18 to help with the Justice Fund budget because of levy limits on the Justice Fund.
- District Court – significant changes to District Court Fund 6 are proposed this year. Idaho has a unified court system and the Idaho Supreme Court has been implementing a new case management system called Odyssey throughout the counties over the past two years. Bingham County and the 7<sup>th</sup> Judicial District will go onto this system in October of 2018. There will be mandatory overtime for clerks during that time. Also an additional court clerk has been requested for the new court fines and fees collection program initiated in March of 2018. A \$100,000 increase in revenues has been projected because of this program. 10 court clerks' salaries and benefits are paid out of the Clerk 01-01 Fund. One of those clerks salaries and benefits have been moved to the District Court Fund.
- Information Technology has requested a significant increase to their budget for much needed technology system upgrades, computer upgrades, and software upgrades.
- Indigent Defense – Changes to Idaho Code 19-862 were passed during the 2016 legislative session adding additional requirements and allowing the public defender costs to be moved to the Indigent Fund as nonmedical indigent assistance. Public Defense Commission standards continue to require additional costs to this budget for the county to be compliant. An additional Public Defender has been added for FY 2019.
- Nearly half of the county's budget is made up of salaries and benefits, making employees the county's most valuable asset. Providing public service to county citizens is a priority for employees. A proposed 1.5% cost of living increase for employees is included in this budget.
- 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:** 2019    **Budget #:** 1    **Description:** FISCAL 2019 BUDGET    **Type** EXPENDITURE

Fund	Department	Approved Amount
<b>0001</b>	<b>GENERAL FUND (CURRENT EXPENSE)</b>	
01	CLERK / AUDITOR	999,767.00
02	ASSESSOR	608,966.00
03	TREASURER / TAX COLLECTOR	217,462.00
05	COMMISSIONERS	275,957.00
06	CORONER	83,662.00
07	PROSECUTING ATTORNEY	843,971.00
09	HUMAN RESOURCES	187,484.00
10	BUILDING AND GROUNDS	612,781.00
11	EMERGENCY MANAGEMENT	98,009.00
12	GIS	
13	COUNTY AGENT	156,763.00
14	INFORMATION TECH	1,014,576.00
15	ELECTIONS	151,555.00
18	GENERAL	1,192,430.00
19	ECONOMIC DEVELOPMENT	10,000.00
20	EASTERN IDAHO PARTNERSHIP	103,078.00
21	PLANNING AND ZONING	444,064.00
32	JUVENILE DETENTION	385,000.00
	<b>TOTAL GENERAL FUND (CURRENT EX</b>	<b>7,385,525.00</b>
<b>0002</b>	<b>ROAD AND BRIDGE</b>	
40	ROAD AND BRIDGE - GENERAL	3,780,825.00
45	ROAD & BRIDGE-ENGINEERING/GIS	
46	ROAD & BRIDGE - CRUSHER	179,250.00
47	ROAD & BRIDGE - SHOP	562,100.00
	<b>TOTAL ROAD AND BRIDGE</b>	<b>4,522,175.00</b>
<b>0003</b>	<b>AIRPORT</b>	
00	AIRPORT	7,000.00
	<b>TOTAL AIRPORT</b>	<b>7,000.00</b>
<b>0005</b>	<b>JUSTICE FUND</b>	
02	SHERIFF	3,543,800.00
03	JAIL	2,375,745.00
04	SHERIFF GRANTS	142,552.00
05	DISPATCH	698,662.00
	<b>TOTAL JUSTICE FUND</b>	<b>6,760,759.00</b>
<b>0006</b>	<b>DISTRICT COURT</b>	
50	DISTRICT COURT	766,999.00
54	PROBATION - ADULT MISDEMEANOR	474,707.00
55	PROBATION - JUVENILE	368,685.00
56	ADULT DRUG COURT	
57	GRANTS	
	<b>TOTAL DISTRICT COURT</b>	<b>1,610,391.00</b>
<b>0008</b>	<b>FAIR, DISTRICT / STATE</b>	

00	FAIR, DISTRICT / STATE	11,000.00
	<b>TOTAL FAIR, DISTRICT / STATE</b>	<b>11,000.00</b>
<b>0011</b>	<b>PREVENTIVE HEALTH</b>	
00	PREVENTIVE HEALTH	402,451.00
<b>0011</b>	<b>PREVENTIVE HEALTH</b>	
50	RESIDENTIAL TRANSITION CENTER	
51	RTC GRANTS	
	<b>TOTAL PREVENTIVE HEALTH</b>	<b>402,451.00</b>
<b>0012</b>	<b>HISTORICAL SOCIETY &amp; MUSEUM</b>	
00	HISTORICAL SOCIETY & MUSEUM	40,000.00
	<b>TOTAL HISTORICAL SOCIETY &amp; MUSE</b>	<b>40,000.00</b>
<b>0016</b>	<b>INDIGENT SERVICES</b>	
00	INDIGENT SERVICES	467,625.00
01	JAIL MEDICAL	355,000.00
03	INDIGENT DEFENSE FUND	361,000.00
	<b>TOTAL INDIGENT SERVICES</b>	<b>1,183,625.00</b>
<b>0018</b>	<b>PARKS AND RECREATION</b>	
00	PARKS AND RECREATION	277,579.00
01	GRANTS	10,000.00
	<b>TOTAL PARKS AND RECREATION</b>	<b>287,579.00</b>
<b>0020</b>	<b>REVALUATION</b>	
00	REVALUATION	405,057.00
01	GIS	225,496.00
	<b>TOTAL REVALUATION</b>	<b>630,553.00</b>
<b>0023</b>	<b>SOLID WASTE</b>	
70	SOLID WASTE - GENERAL	2,338,394.00
	<b>TOTAL SOLID WASTE</b>	<b>2,338,394.00</b>
<b>0024</b>	<b>TORT</b>	
00	TORT	479,212.00
	<b>TOTAL TORT</b>	<b>479,212.00</b>
<b>0025</b>	<b>VETERANS MEMORIAL</b>	
00	VETERANS MEMORIAL	6,000.00
	<b>TOTAL VETERANS MEMORIAL</b>	<b>6,000.00</b>
<b>0027</b>	<b>WEEDS</b>	
60	WEED DEPARTMENT - GENERAL	326,721.00
	<b>TOTAL WEEDS</b>	<b>326,721.00</b>
<b>0028</b>	<b>911 EMERGENCY COMMUNICATION</b>	
00	911 EMERGENCY COMMUNICATION	516,358.00
01	CAPITAL OUTLAY	200,000.00
	<b>TOTAL 911 EMERGENCY COMMUNICA</b>	<b>716,358.00</b>
<b>0032</b>	<b>ROAD &amp; BRIDGE-SPECIAL PROJECTS</b>	
00	ROAD & BRIDGE-SPECIAL PROJECTS	1,729,500.00
	<b>TOTAL ROAD &amp; BRIDGE-SPECIAL PRC</b>	<b>1,729,500.00</b>
<b>0038</b>	<b>WATERWAYS</b>	
00	WATERWAYS	110,078.00

	<b>TOTAL WATERWAYS</b>	<b>110,078.00</b>
<b>0050</b>	<b>PAYMENT IN LIEU OF TAXES</b>	
00	PAYMENT IN LIEU OF TAXES	750,000.00
	<b>TOTAL PAYMENT IN LIEU OF TAXES</b>	<b>750,000.00</b>
<b>0052</b>	<b>COURT FACILITY FUND</b>	
00	COURT FACILITY FUND	30,000.00
	<b>TOTAL COURT FACILITY FUND</b>	<b>30,000.00</b>
<b>0054</b>	<b>DRUG COURT FUND</b>	
00	DRUG COURT FUND	133,971.00
	<b>TOTAL DRUG COURT FUND</b>	<b>133,971.00</b>
<b>0056</b>	<b>INTERLOCK/MONITORING FUND</b>	
00	INTERLOCK/MONITORING FUND	8,500.00
	<b>TOTAL INTERLOCK/MONITORING FUN</b>	<b>8,500.00</b>
<b>0058</b>	<b>JUNIOR COLLEGE FUND</b>	
00	JUNIOR COLLEGE FUND	100,000.00
	<b>TOTAL JUNIOR COLLEGE FUND</b>	<b>100,000.00</b>
<b>0060</b>	<b>CONSOLIDATED ELECTIONS</b>	
00	CONSOLIDATED ELECTIONS	101,419.00
	<b>TOTAL CONSOLIDATED ELECTIONS</b>	<b>101,419.00</b>
<b>0061</b>	<b>BINGHAM COUNTY LAB</b>	
00	BINGHAM COUNTY LAB	137,633.00
	<b>TOTAL BINGHAM COUNTY LAB</b>	<b>137,633.00</b>
<b>0062</b>	<b>YOUTH COURT SERVICES</b>	
00	YOUTH COURT SERVICES	
	<b>TOTAL YOUTH COURT SERVICES</b>	
	<b>GRAND TOTAL</b>	<b>29,808,844.00</b>

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