



# BANNOCK COUNTY

## FY2022 BUDGET

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Beginning October 1, 2021

Bannock County  
Auditing Office  
624 E Center, Room 104  
Pocatello, ID 83201  
(208) 236-7335  
[www.bannockcounty.us](http://www.bannockcounty.us)

Approved by the  
Board of County Commissioners  
August 31, 2021



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished*  
*Budget Presentation*  
*Award*

PRESENTED TO

**Bannock County**  
**Idaho**

For the Fiscal Year Beginning

**October 1, 2020**

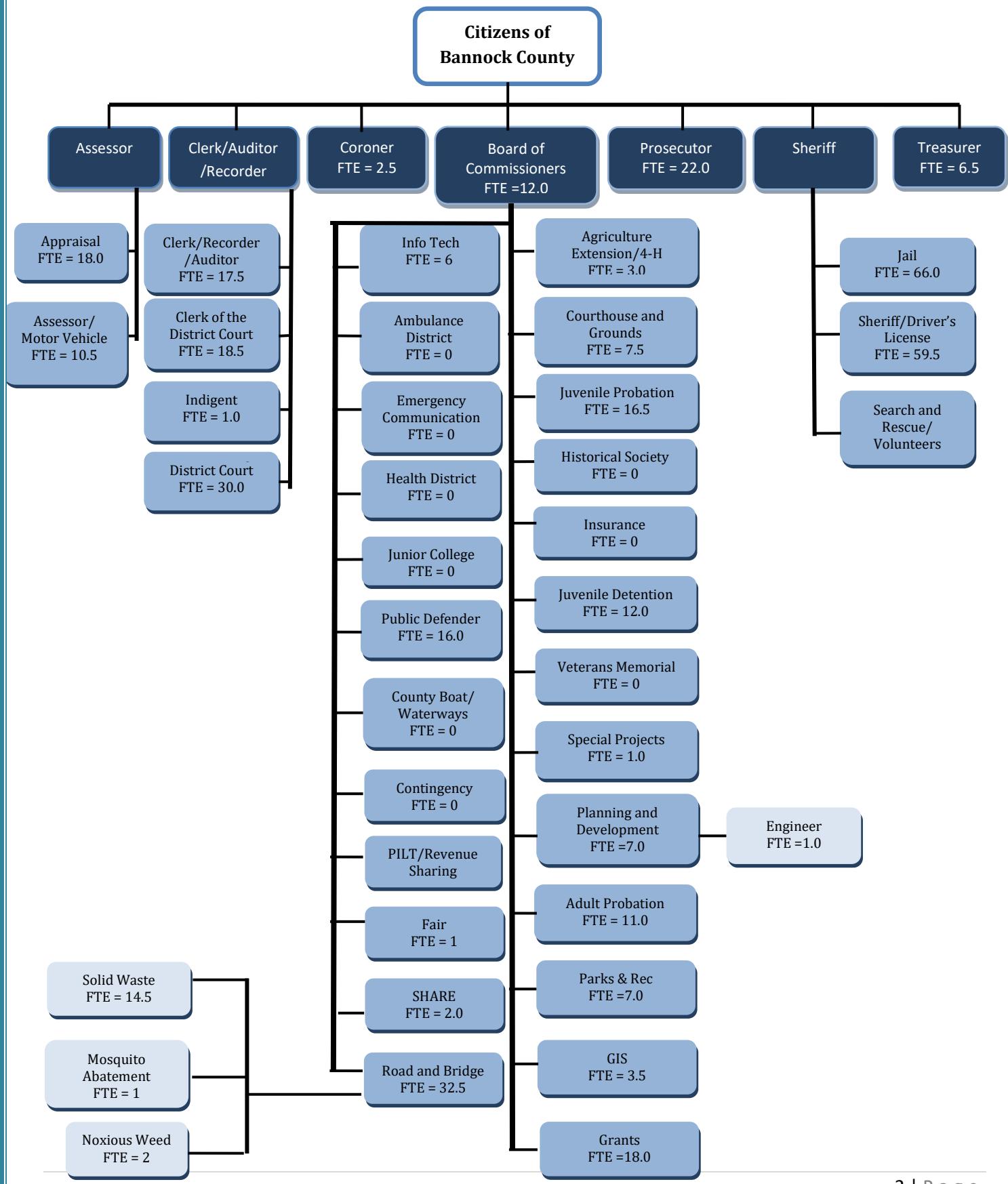
*Christopher P. Morrell*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to BANNOCK COUNTY, IDAHO for the Annual Budget beginning October 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# Bannock County Organizational Chart



# Introductory Section

## Table of Contents

Bannock County Governmental Organizational Chart .....	2
Introductory Section	
Reader's Guide .....	6
Budget Message .....	8
General Financial Policies .....	18
Operating Budget - Revenues .....	28
Operating Budget - Expenditures.....	34
Operating Budget - Fund Summaries .....	36
Operating Budget - Staffing.....	38
Bannock County Fund Structure.....	41
Departmental Budgets	
Department/Fund Type/Name .....	45
Adult Probation.....	46
Agriculture Extension .....	49
Ambulance .....	55
Appraisal .....	60
Assessor .....	63
Clerk/Auditor/Recorder .....	65
Clerk of District Court .....	69
Commissioners.....	71
Contingency .....	80
Coroner .....	81
Courthouse and Grounds.....	83
County Boat .....	85
District Court .....	87
Emergency Communications .....	90
Engineer .....	92
Fairgrounds .....	94
GIS .....	96
Grants .....	98
Health District .....	101
Health Insurance .....	102
Historical Society.....	104
Indigent .....	106

Information Technology .....	109
Jail .....	111
Junior College .....	115
Juvenile Detention .....	117
Juvenile Probation.....	119
Liability Insurance .....	122
Mosquito Abatement.....	124
Noxious Weed.....	126
Parks and Recreation/Event Center.....	128
PILT .....	131
Planning and Development .....	132
Prosecutor .....	134
Public Defender .....	136
Road and Bridge .....	138
S.H.A.R.E. .....	140
Sheriff .....	142
Snowmobile .....	145
Solid Waste .....	146
Special Projects.....	148
Treasurer .....	150
Veterans Memorial.....	152
<b>Appendix</b>	
Capital Improvement Program.....	156
Debt Service Summary .....	157
Debt and Lease Schedules .....	159
Profile of Bannock County .....	160
Commissioner's Contributions .....	164
<b>Supplemental Information</b>	
Idaho State Budget Requirements.....	166
Glossary of Terms including Acronyms .....	169
Classification of Accounts .....	173
Resolution: Approving Budget .....	174
Resolution 2022 Levies .....	177

## **Reader's Guide**

This budget document contains the Adopted 2022 Budget for Bannock County, Idaho.

### **Policy/Budget Message**

The 2022 Budget document begins with the Annual Budget Message and an overview of the 2022 budget. Included in this section is an explanation of how this budget was developed, current issues facing the County, and a description of the current financial status of Bannock County.

### **Financial Policies**

The Financial Policies section contains all financial policies for Bannock County that include Fund Balance reserve policies, revenues, expenditures, operating budgets, capital asset management, debt, accounting, and financial reporting policies. Policies for long-term financial planning, investments, risk management, internal controls, and procurement are in the process of being written. Bannock County has no local economic development policies.

### **Revenues**

The Revenues section starts with an overview of Bannock County revenues, continues with a more complete explanation of property taxes, and concludes with a description of General Fund revenues received and used to pay for the operations of Bannock County.

### **Expenditures**

The Expenditures section describes the expenditure budget for Bannock County. There is an overview of expenditures by category for all Bannock County funds. Total expenditures for the General Fund are also presented.

### **Fund Balances/Summaries**

The Fund Balances section contains a schedule showing the availability of all funds at a glance, the percent change in fund balance, and a discussion of fund balance changes in excess of 10%.

### **Staffing**

The Staffing section presents a staffing level summary table, a chart showing personnel distribution, and discusses salary and benefit costs for Bannock County.

### **Fund Structure**

The Fund Structure section discusses the overall fund structure of Bannock County that was set up in conformance with governmental accounting standards. The County has 25 active funds that fall into one of the following categories: The General Fund, Special Revenue Funds, and Enterprise Funds. Bannock County has no Debt Service Funds, Capital Project Funds, or Internal Service Funds.

## **Department Budgets**

The Department Budgets section describes each department that has an authorized budget. Each department's functions, including any divisions within that department, and expenditures with comparison data for three years is presented.

## **Capital Improvement Program**

The Capital Improvement Program section provides a summary of the County's capital improvements. Any long-term planning of capital improvements is discussed in this section.

## **Debt Service Summary**

The Debt Service Summary section provides a discussion on the subject of debt and lease financing that has been used to pay for capital projects and assets for Bannock County. Bond-rating information, as well as, debt and lease repayment schedules are also included in this section.

## **Profile of Bannock County**

The Profile of Bannock County section provides an overall description of Bannock County including the history of Bannock County, an overview of local governments in the County, information about the elected officials, and various boards and commissions. Demographic information about Bannock County is also in this section; including statistics on population, employment, principal taxpayers, and commission contributions.

## **Supplemental Information**

The Supplemental Information section contains miscellaneous information that may be of interest to readers. It includes information about the State of Idaho budget requirements, a glossary of terms and acronyms used in this document, and a list of classification of account numbers. Copies of resolutions approving the County Fiscal Year 2022 budget and the County-wide levies are also in this section.

**Jason C. Dixon**  
**Clerk of the District Court**  
**Ex-Officio Auditor-Recorder**  
**Clerk to the Commissioners**



**Bannock County Courthouse**  
**624 East Center, Room 104**  
**Pocatello, Idaho 83201-6274**

**DATE:** March 31, 2022

**TO:** The Honorable Board of County Commissioners and Citizens of Bannock County

**FROM:** Jason C. Dixon, Clerk

**SUBJECT:** Fiscal Year 2022 Budget Message

I am pleased to submit the Bannock County budget for the fiscal year 2022. This budget is balanced and in conformance with Idaho State law. Bannock County has prepared a formal budget book for submission to the Government Finance Officers Association (GFOA) for consideration of their Distinguished Budget Presentation Award for the past twelve years and has received this award for the last eleven years.

This budget message provides an overview of the budget process and discusses issues considered in the development of the 2022 budget. Some issues considered during the development of the budget were current economic factors, trends in revenues and expenditures, and recommendations from departments within the County. This message will also discuss the budgets for the County's major funds and changes in staffing.

Through this budget, it is believed the citizens of Bannock County will continue to receive superior services, County assets will be maintained in good condition, and the financial condition of the County will remain healthy. Bannock County is continuing to implement County-wide and departmental mission statements, unit goals, and objectives that will be in alignment with strategic plans and County-wide long-term goals.

### **Trends in Revenues and Expenditures**

The Bannock County fiscal year 2022 budget (\$93,517,644) increased by \$19,559,739 when compared with the fiscal year 2021 budget (\$73,957,905). The budget increases occurred in salaries by \$121,852 and operating budgets by \$21,353,442; while reductions occurred in benefits by \$832,639 and capital budgets by \$1,082,916.

There are three revenue categories used for budgeting in Bannock County; these are property taxes, "other" revenues, and reserves. All "other" revenues consist of revenues other than property taxes and reserves; examples include charges for services and user fees, state and federal monies, and interest. Total "other" revenues anticipated for the fiscal year 2022 (\$51,606,704) are expected to be about \$19 million more than budgeted for in the fiscal year 2021 (\$32,554,021). This increase was due to an increase in anticipated grants (\$17.9 million) and decreases in sales tax and highway user revenues. Property taxes are the largest single revenue source for Bannock County; this year property tax requests decreased by about \$400,000 when compared to the fiscal year 2021.

Bannock County has a history of healthy reserves that have continued to help us through tough economic times. Conservative approaches to revenue estimates and spending of budgeted expenditures have allowed Bannock County to keep these reserve dollars. Reserve dollars are used to fund one-time purchases that include capital items. For the fiscal year 2022, the use of about \$11.6 million of reserves was budgeted.

## **Issues Impacting the 2022 Budget**

Bannock County has increased six full-time equivalent positions in the fiscal year 2022 budget; three of these positions were created mid-fiscal year 2021. More detail regarding positions that have not been replaced can be found on page 37 under Operating Budget – Staffing.

The salary structure currently in place involves grades and steps; each job description is given a grade and employees are paid within the steps on the salary schedule. During the 2022 budget process, the commission re-evaluated a few key positions within the county for grade adjustments. The commission is hoping to perform a market study early into fiscal year 2022 to evaluate all employee salaries.

Health insurance costs continue to be of concern to Bannock County as an employer. Bannock County has been a member of the Government Employees Medical Plan (GemPlan), a legal entity created by State of Idaho political subdivisions, to provide self-funded employee health care pooling programs since 2005. Bannock County employees contribute \$22 per month per employee and \$32 per month per dependent for health insurance coverage. Employees who waive medical coverage, but accept dental and vision coverage, contribute \$3 per month for themselves or \$6 per month for the employee and dependent(s). Health insurance was budgeted at \$7.2 million for fiscal year 2021, reserves are being used to cover this increase.

## **Capital Improvements**

Bannock County has been slowly making improvements to county owned facilities to increase efficiencies for staff and the public. The special projects department started remodeling all courthouse bathrooms in fiscal year 2021 to make them ADA accessible, it is anticipated that this project will be completed in the spring of 2022. Other small projects to be worked on during the year include moving HR out of the commission office and moving adult probation to a soon to be vacated annex office. No other projects have been identified during fiscal year 2022 for the special projects department.

The Bannock County jail has several large maintenance projects to include replacing flooring in the administrative area of the facility. We will also be remodeling the medical bay, working towards replacing the roof and AC units, and C-pod showers. Smaller maintenance items that will be completed include updating bathrooms, water fountains, and lighting to name a few. In prior years we were hoping to complete a jail expansion, this could still be an option if we have available ARPA funds to assist with the project costs.

The Bannock County landfill is still working towards the closure of cell 2 and further expansion of cell 4. This work involves engineering, monitoring, and adding gas wells so that we can utilize the methane gas to generate power using our two generators. This power is then sold to Idaho Power. We are also continuing work on groundwater remediation; this has been an ongoing process that involves coordination with our outside contractor, CDM Smith Inc., and DEQ.

## **Future Budget Concerns**

Bannock County has been struggling with finding a sustainable salary plan for its employees. We currently have a 10-year step and grade salary table. We are hoping a salary plan that addresses employee jobs and appropriate grade levels, as well as addressing longevity will be a part of the fiscal year 2023 budget process.

Renewed focus has been put on departmental performance measures, strategic planning, and goals. It is a continued struggle to get departments to provide current year accomplishments and define departmental goals, which performance measures can then be compared against. For this budget book, we received additional feedback but there are still departments where no information could be attained.

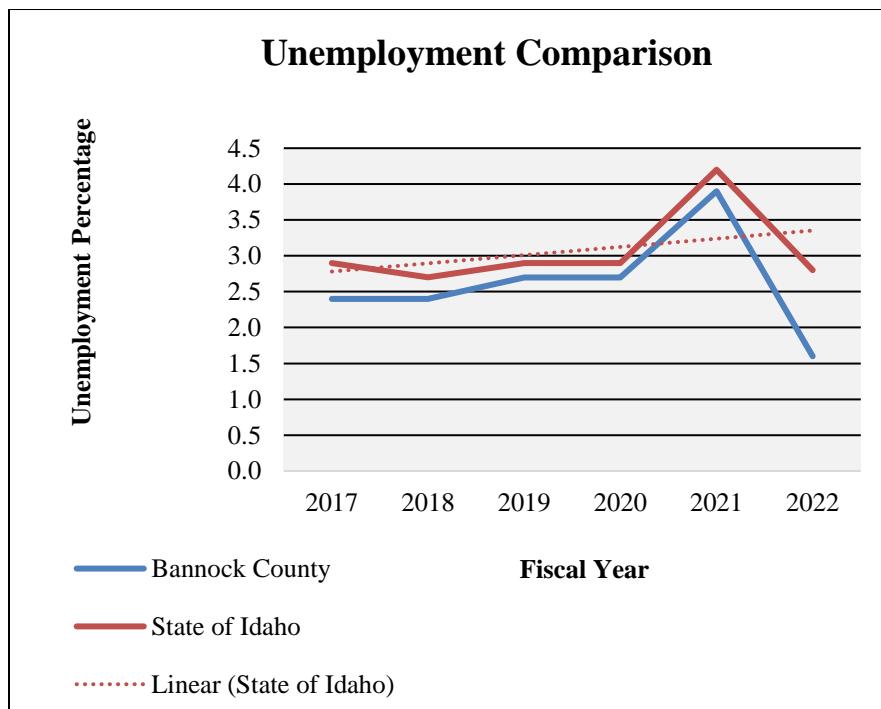
As stated above, the County is working towards updating buildings; they are also looking at vehicles and equipment. After being debt-free, leases have become the fiscal option for the current administration for both vehicles and heavy equipment.

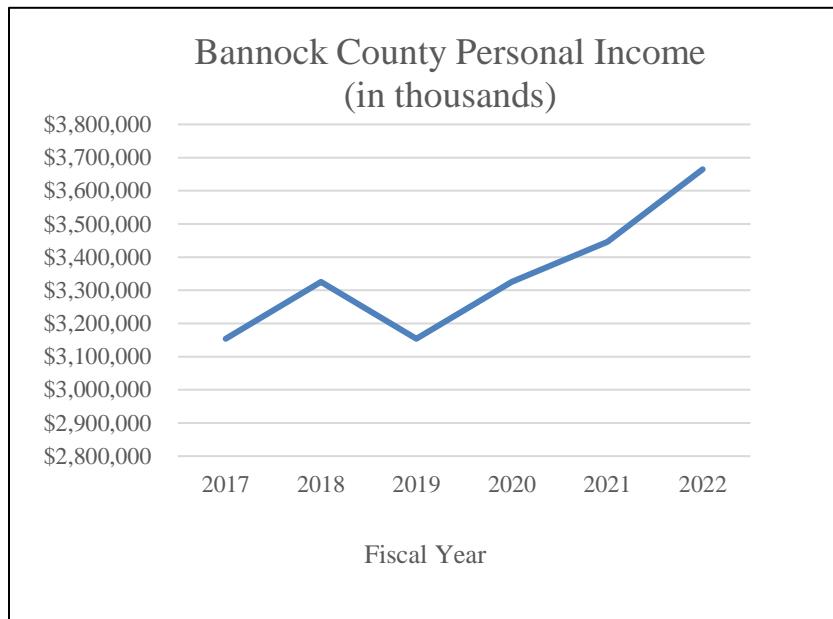
## **The Economy**

Bannock County's current unemployment rate is 1.6%. This rate is consistent with the State rate of 2.8% and less than the national average of 4.6%. The population continues to increase to record highs at 88,795 residents. Personal income is \$41,272.

Bannock County is diverse in an economic sense and has tended to remain even during major economic shifts. The government sector provides many jobs within Bannock County with agencies such as Idaho State University, the Idaho Women's Correctional Facility, FBI, US Federal Court House, US Forest Service, BLM, Idaho Fish and Game, and local cities and school districts. Steel fabrication and food-related manufacturing are also major economic contributors.

Below are graphs that depict some key economic indicators.





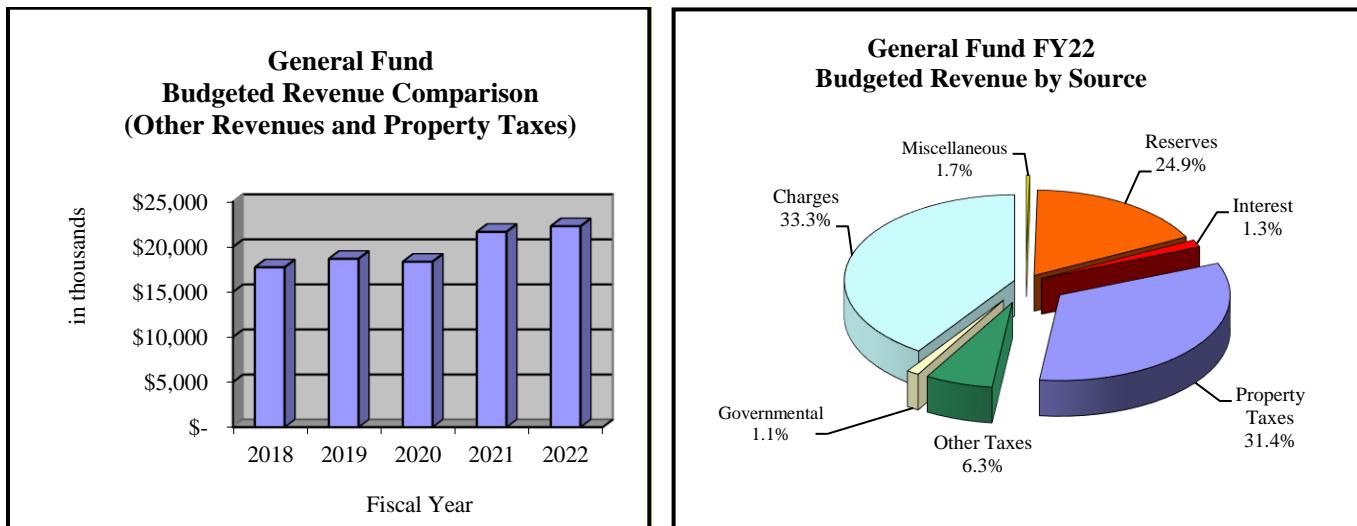
## **Budget Process**

Preparing the budget is a lengthy process that starts in April and ends in late August to September with a finalized budget. The process begins with the Clerk/Auditor's office, which gives each department a budget printout. Departments complete their current year requests and turn them into the Clerk/Auditor who develops a balanced budget recommendation to submit to the Commissioners. The Commissioners utilize this information to formulate a tentative final recommended budget for each department and fund. This budget is published for public inspection and open for discussion at a public hearing. If no changes are necessary, the Commissioners pass the final recommendation as the new fiscal year adopted budget. A more detailed explanation of the budget process and a budget calendar for the fiscal year 2022 is available in the operating budget policy starting on page 20 of this document.

# The General Fund

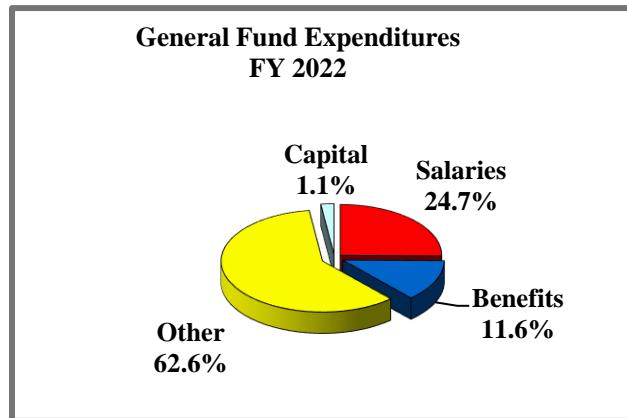
## General Fund Revenues

The revenue trend for the General Fund is presented in the graph below. The source of fiscal year 2022 budgeted revenues is shown in the pie chart below.



## General Fund Expenditures

For fiscal year 2022, the General Fund set a budget for expenditures in the amount of \$23,614,946. This is an increase of \$1,045,276 under the total budgeted for fiscal year 2021 which totaled \$22,569,670. The General Fund makes up 24% of the total County budgeted expenditures.

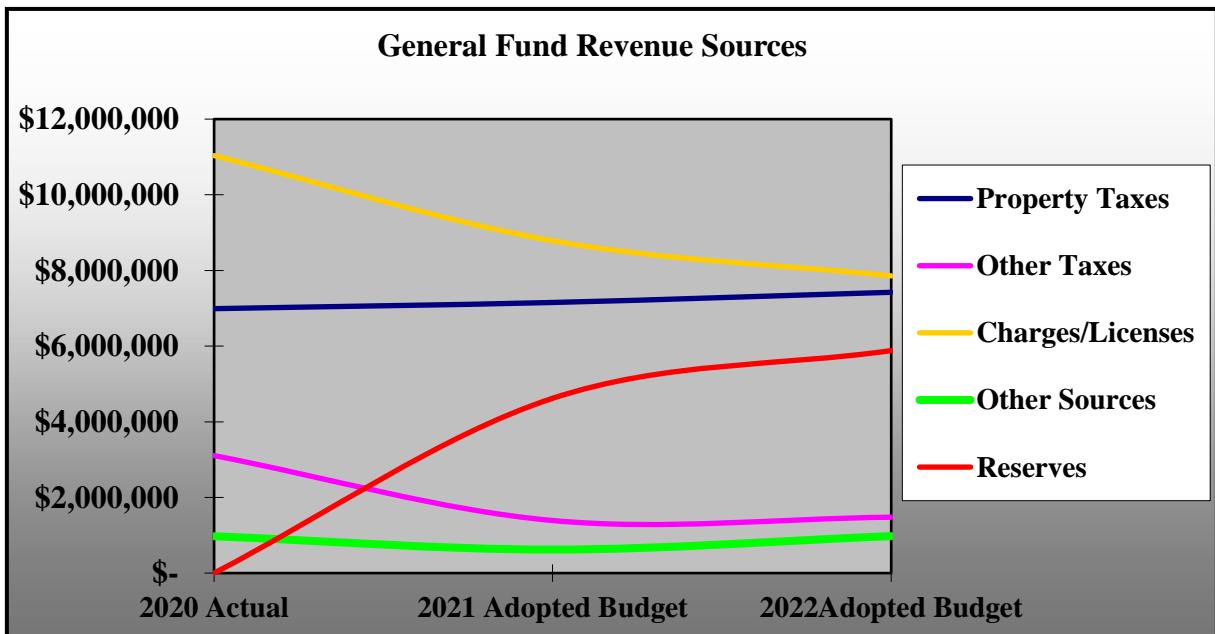


## Attachments

- Attachment A – General Fund Revenue Projections
- Attachment B – General Fund Expenditures
- Attachment C – General Fund Summary
- Attachment D – Total Fund Expenditures
- Attachment E – Budget-in-Brief

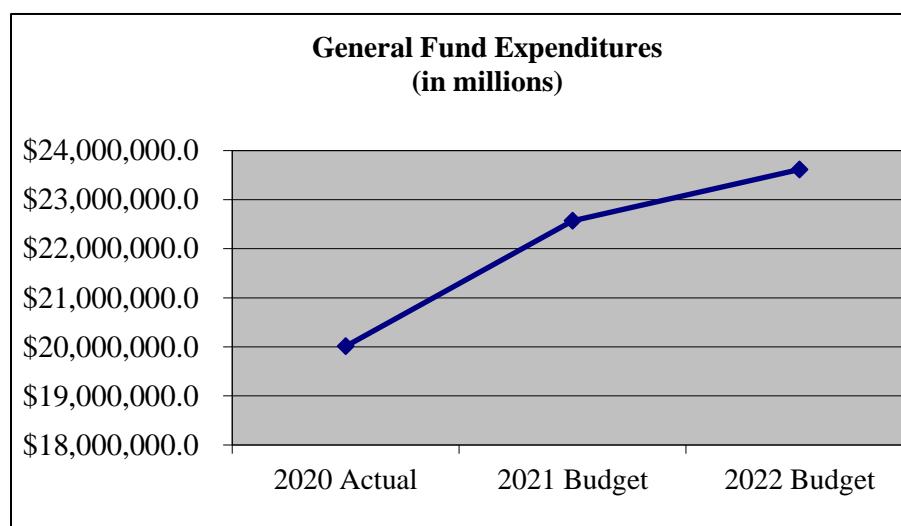
**Attachment A****General Fund Revenue Sources**

<b>Revenue Source</b>	<b>2020 Actual</b>	<b>2021</b>	<b>2022</b>
		<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>Taxes:</b>			
Property Taxes	\$ 6,989,991	\$ 7,153,820	\$ 7,422,429
Other Taxes	3,106,180	1,389,753	1,477,929
Total Taxes	10,096,171	8,543,573	8,900,358
Licenses & Permits	625,953	352,700	399,569
Intergovernmental & Grant Revenue	608,049	254,710	273,710
Fees & Charges	10,410,280	8,431,132	7,455,863
Other Sources	365,875	366,975	703,825
Reserves	-	4,620,580	5,881,621
<b>Total General Fund</b>	<b>\$ 22,106,328</b>	<b>\$ 22,569,670</b>	<b>\$ 23,614,946</b>



**Attachment B****General Fund Expenditures**

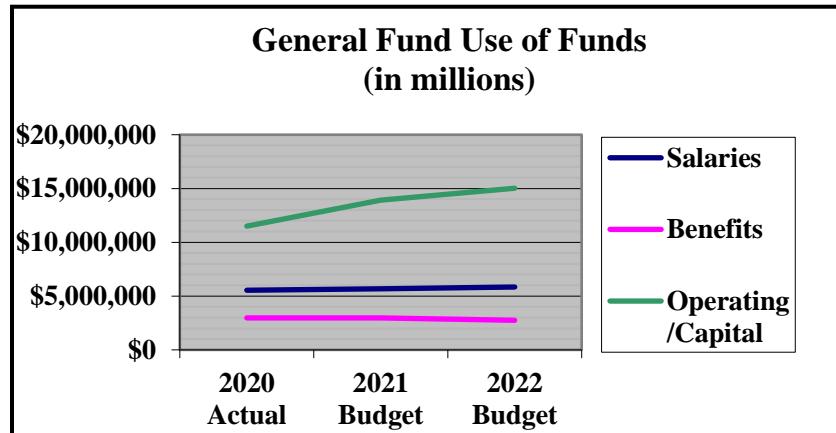
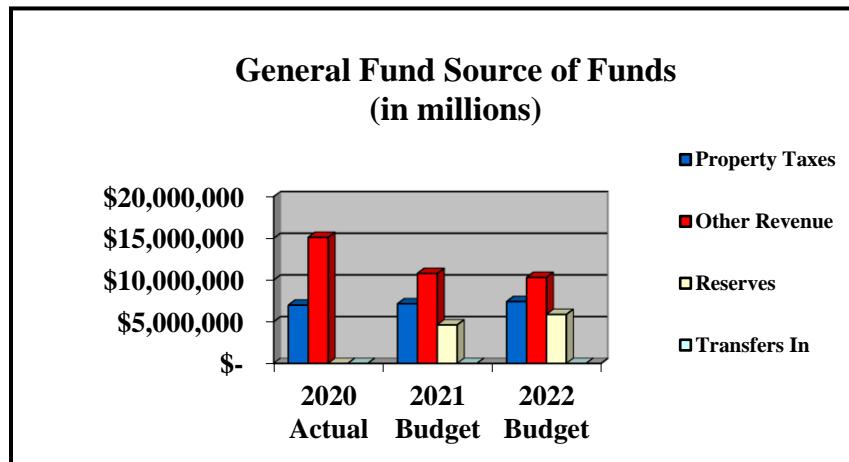
<b>Department Name</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
Clerk/Auditor/Recorder	\$ 1,906,372	\$ 2,053,525	\$ 1,912,887
Assessor	752,871	697,527	635,312
Treasurer	521,423	540,555	535,693
Sheriff/Jail	911,656	1,146,712	1,045,000
Commissioner	1,103,701	937,721	1,059,917
Coroner	221,993	256,572	277,796
Clerk of District Court	1,125,517	1,144,294	1,078,135
County Operations	1,528,095	2,223,136	3,294,446
Courthouse Grounds	571,264	746,955	705,802
Contingency	205,804	300,000	300,000
Ag Extension	91,498	106,844	105,994
Computer Info Technology	606,957	888,110	1,041,586
Juvenile Probation	1,317,477	1,256,355	1,178,425
Planning & Development	660,736	655,151	615,799
Special Projects	105,052	145,097	138,210
SHARE	-	132,814	119,739
Adult Probation	936,254	843,435	794,153
Health Insurance	6,472,499	6,800,000	7,200,000
General Government Trusts	186,258	812,700	728,520
GIS	293,237	364,716	308,946
Liability Insurance	492,528	517,451	538,586
<b>Total General Fund Expenditures</b>	<b>\$ 20,011,192</b>	<b>\$ 22,569,670</b>	<b>\$ 23,614,946</b>



**Attachment C**

**General Fund Summary**

<b>Description</b>	<b>2020 Actual</b>	<b>2021</b>	<b>2022</b>
		<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>Source of Funds:</b>			
Property Taxes	\$ 6,989,991	\$ 7,153,820	\$ 7,422,429
Other Revenue	15,116,337	10,795,270	10,310,896
Fund Balance/Reserves	-	4,620,580	5,881,621
Transfers In	-	-	-
<b>Total Sources of Funds</b>	<b>22,106,328</b>	<b>22,569,670</b>	<b>23,614,946</b>
<b>Use of Funds:</b>			
Salaries & Wages	5,542,587	5,680,655	5,842,810
Employee Benefits	2,968,085	2,961,903	2,747,944
Other Expenses	10,667,658	13,455,612	14,780,010
Capital Outlay	832,862	471,500	244,182
<b>Total Uses of Funds</b>	<b>20,011,192</b>	<b>22,569,670</b>	<b>23,614,946</b>
<b>Annual Net</b>	<b>2,095,136</b>	<b>-</b>	<b>-</b>



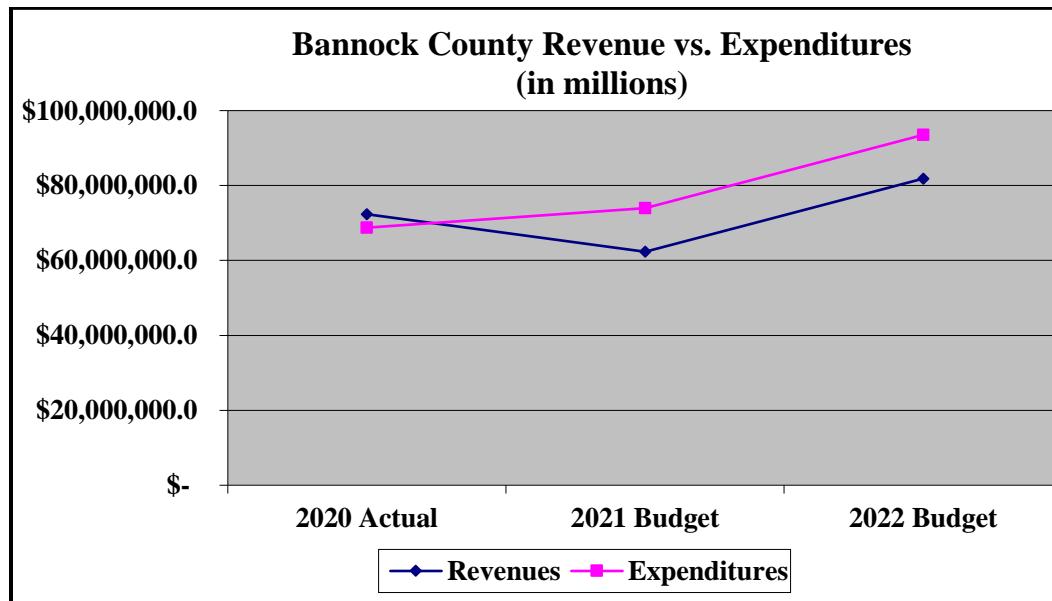
## Attachment D

## Total Fund Expenditures

<b>Non-General Fund</b>				
Road & Bridge Fund	\$ 6,096,702	\$ 6,405,360	\$ 6,755,183	
Justice Fund	14,219,716	15,383,831	15,902,330	
Ambulance Fund	4,120,088	3,980,373	4,166,419	
District Court Fund	2,442,402	2,662,230	2,630,539	
Fair District Fund	11,000	11,000	11,000	
Fair Maintenance Fund	282,558	241,100	188,600	
Fair Exhibit Fund	406,335	402,228	425,265	
Health District Fund	579,342	589,850	878,867	
Historical Society Fund	108,170	106,300	106,300	
Indigent Fund	3,141,481	3,392,570	3,200,322	
Junior College Fund	29,850	50,000	50,000	
Park and Recreation Fund	1,136,268	1,708,314	1,873,246	
Appraisal Fund	1,294,129	1,517,953	1,488,992	
Solid Waste Fund	6,008,141	8,507,815	7,671,884	
Veterans Memorial Fund	85,959	89,950	155,380	
Noxious Weed Fund	315,067	386,384	437,282	
Mosquito Abatement Fund	133,296	198,101	211,033	
PILT	722,273	516,000	501,300	
Snowmobile Fund	20,261	25,048	30,000	
County Boat Fund	15,090	24,000	25,000	
Emergency Communications Fund	1,190,218	890,607	907,253	
Grants	5,284,347	3,200,000	21,100,000	
Juvenile Facility Fund	1,092,757	1,099,221	1,186,503	
Utility Refund	-	-	-	
<b>Total Non-General Fund</b>	<b>48,735,450</b>	<b>51,388,235</b>	<b>69,902,698</b>	
General Fund	22,106,328	22,569,670	23,614,946	
<b>Total Bannock County Expenditures</b>	<b>\$ 70,841,778</b>	<b>\$ 73,957,905</b>	<b>\$ 93,517,644</b>	

**Attachment E****Budget-in-Brief  
Total County Funds**

<b>Description</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>Revenues by Source:</b>			
Taxes	\$ 29,748,177	\$ 29,765,399	\$ 29,336,044
Licenses & Permits	772,798	424,200	477,069
Intergovernmental	14,120,813	11,877,538	31,990,987
Charges for Services	25,787,603	18,496,957	17,787,182
Fines & Forfeitures	917,335	722,000	783,000
Interest	405,863	320,000	437,670
Miscellaneous Revenue	554,359	713,326	1,030,796
<b>Total Bannock County Revenues</b>	<b>\$ 72,306,948</b>	<b>\$ 62,319,420</b>	<b>\$ 81,842,748</b>
<b>Expenditures by Category:</b>			
Salaries & Wages	20,503,578	21,865,811	21,987,663
Employee Benefits	11,428,640	11,184,582	10,351,943
Other Expenses	33,916,198	35,108,114	56,461,556
Capital Outlay	2,898,226	5,799,398	4,716,482
<b>Total Bannock County Expenditures</b>	<b>68,746,642</b>	<b>73,957,905</b>	<b>93,517,644</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 3,560,306</b>	<b>\$ (11,638,485)</b>	<b>\$ (11,674,896)</b>



## General Financial Policies

### General Fund and Special Revenue Funds Reserve Policy

#### *Policy*

It shall be the policy of the Bannock County Board of County Commissioners (BOCC) to maintain a satisfactory level of unappropriated fund balance reserves to ensure a continued strong financial position within the County and to conform to the Idaho State Code 31-1605A. It has been standard practice for Bannock County to maintain one-fourth of budgeted expenditures as fund balance reserves. Some funds maintain more due to the nature of their funding or the instability of the fund. For example, we receive PILT funding in July; therefore, reserves are maintained at 75% so expenditures throughout the fiscal year can be made. A formal resolution was signed on September 24, 2010, setting the reserve percentages for each County fund. This resolution will be reviewed annually and amended as necessary.

#### *Scope*

Most funds maintain one-fourth of budgeted expenditures as fund balance reserves. More unstable funds include; the Justice Fund, District Court, Indigent, and Liability Insurance Funds maintain 30% of budgeted expenditures as fund balance reserves. As stated above, PILT maintains 75% of budgeted expenditures as fund balance reserves due to the timing of revenue received. Our Waterways Fund maintains 75% of budgeted expenditures as fund balance reserves for the same reason.

Two funds; Solid Waste and Juvenile Facilities Funds, set fund balance reserves in dollar amounts due to future financial obligations related to these funds. The Solid Waste Fund has future closure and expansion costs that must be met; therefore, reserves build over the years to meet these obligations. Our juvenile facility is a joint district facility shared with five other counties; non-County contributions are held in reserves for future expansion obligations unless the Board decides to budget their use.

The Board of County Commissioners has established that the level of the fund balance reserve policy shall be as follows:

1. General Fund – A fund balance reserve will be established at no less than 25% of the current year's initial adopted total operational budget.
2. Road & Bridge Fund – A fund balance reserve will be established at no less than 25% of the current year's initial adopted total operational budget.

#### *Background*

The following factors have been considered in the setting of this policy:

- Maintain a sufficient level of reserves to compensate for low economic years or fluctuations in anticipated annual revenues.
- Retain an adequate level of reserves to ensure that the annual budget remains balanced as required by law.
- Hold a percentage in reserves to function as cash flow as a result of the resolution passed in the fiscal year 2010. This resolution is reviewed annually.
- Review the percentage for accuracy and update as necessary.
- The anticipation of capital purchase reserves may build to meet expected needs.

## Revenue Policies

Revenue forecasting used in the budget process refers to how much revenue will be available and to meet service levels and programs for the County. The value of forecasts is in estimating whether, given assumptions about local financial policies and economic trends, the County will have sufficient resources to meet the resource requirements of ongoing, planned, and/or mandated services. In short, forecasting provides an estimate of the financial flexibility of the County, as well as insight into tax, revenue, and service options the Commission must address. Our forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population growth, revenue trends, and inflation. We begin revenue projections through comparison with prior year information and comparison of current collections compared with prior-year collections for the same period to achieve a projected balance for the current period based on prior year patterns. In general, we match revenue sources with the economic and/or demographic variables that most directly affect year-to-year changes in those revenues. The most common type of revenue projection is Trend Analysis. This method is used to identify revenue patterns and once trends are identified, it is determined if those trends will continue. This analysis is used to determine revenue projection amounts. Input from department heads is also taken as advisement in the projected revenue amount.

The County takes an overall conservative approach in budgeting revenues and utilizes as much information as possible to enhance the accuracy of revenue estimates. We hope to minimize the risks of overestimating revenues that will create shortfalls in the upcoming fiscal year. If a revenue source is unstable, no dollars will be estimated if possible. Bannock County does not budget for non-recurring revenues because of unknown timing and/or amount; for example, sale of assets. These revenues are used to increase reserves or cover revenue shortfalls that may occur during the current year. Volatile revenue sources are budgeted for conservatively, which means the target base amount will be relied upon as revenue to utilize for recurring expenditures. Any excess of that amount will be referred to as the yield amount and treated similarly to non-recurring revenues. Revenues are reviewed throughout the year to ensure estimates will be achieved and also assist in the forecasting of future amounts. An example of the County revenue estimate spreadsheet is below:

F:\REVEST March, 2021	Current Year		Prior Year		Projected	Approved	Over	Projected
	Total Thru	Partial Thru	Total	%				
Estimated Revenue (Other than taxes)	Mar-22	Mar-21	FY21	FY21	Total	Budget	Budget	Budget
<b>CURRENT EXPENSE</b>								
Penalty - Treasurers Cost	2,856	3,409	12,869	0.26	2,856	*	7,000	(4,144)
Interest on Taxes	29,625	40,325	64,470	0.63	29,625	*	27,000	2,625
Prepaid Taxes	1,134	1,385	2,813	0.49	1,134	*	2,500	(1,366)
Ag Exempt Replacement	33,127	33,127	66,253	0.50	66,253	66,253	-	66,253
Personal Ptax Replacement	41,327			0.00	-	-	-	

User fees are utilized when possible to help offset traditional revenue sources (property taxes) that cover the specific services being provided to the level that reflects the service costs. The fee charged shall not recover more than the cost of providing the service but can recover less than the total service cost. Full cost recovery does occur in all enterprise funds within the County. Fees are reviewed regularly by the department that collects such fees to ensure that fees are adequate and not exceeding the cost of service. Most County fees are set by Idaho statute. Any new County fee or fee that changes in excess of 5% is subject to Idaho Code 63-1311A; which states the County give notice and hold a hearing for public comment.

The County tries to utilize other recurring revenue sources before looking to property tax revenues to fund recurring expenditures. The goal of the BOCC is to be sensitive to County taxpayers by minimizing the property tax levy and keeping taxes low. Idaho Statute 63-802 limits the annual increase of property tax dollars

that a taxing district can receive. A 3% allowable increase based on the highest property tax budget for the prior three years; with exceptions made for new construction and annexations.

The County has numerous grant opportunities; while these are an attractive source of revenue they can also be a drain on resources if a match is involved or if the program is to continue after the life of the grant. County staff will pursue grants that are consistent with County goals and objectives to provide a positive effect on the County with affordable and planned contributions to be made by the County through dollars or other resources. Only the Commissioners can commit to a grant through formal action. Grant programs that involve employees have a specific protocol to be followed that advises staff that their job may end with the life of the grant unless a position becomes available within the County.

## **Expenditure Policies**

County expenditures are budgeted to meet the ongoing needs of County citizens to a level that is equal to predicted revenue sources. All expenditures are accounted for by fund and supported by revenues generated within such funds and shall not be expanded beyond the County's ability to pay for them with current revenues; meaning funds should not be obligated for future spending.

Salaries and benefits make up about half of the budgeted expenditures of the County. A compensation plan provides guidelines for employee salaries and is adjusted County-wide for the cost of living increases that are evaluated on an annual basis as a part of the budget process. New positions must be approved by the BOCC.

Maintenance and replacement of capital within the County are dependent upon the department requesting funding for such expenditures. When capital projects are discussed, the long-term effect is also evaluated as part of evaluating the feasibility of the project. Because the County tries to avoid using debt for purchases, reserves are built-up to fund most capital projects or purchases are spanned over multiple years to prevent the need for debt.

## **Operating Budget Policy**

The County constructs its budget on a fiscal year basis, which runs from October 1 to September 30. Preparing the budget is a lengthy process that starts in April and results in a finalized budget by September. Idaho Code establishes the dates by which Idaho counties must complete their budget process. The process begins with the Auditor's Office giving each County department a printout of their approved budget for the prior two fiscal years, actual expenditures for the first six months of the current fiscal year, and a column with blank lines for their upcoming fiscal year budget requests. These departmental worksheets are due to the County departments by the first Monday in May. Completed departmental budget requests are due and submitted to the Budget Officer by the third Monday of May.

The Budget Officer, who reviews the department requests, must issue a balanced budget recommendation to the Board of County Commissioners by the first Monday in August. The Commissioners then formulate a tentative budget for each department and fund and publish this final recommended budget for public inspection no later than the third week in August. A public hearing must be held on or before the Tuesday following the first Monday in September. The public hearing allows taxpayers to express any concerns or ask any questions about the proposed budget. The public can continue to address the Commission with any concerns and questions for up to one week after the public hearing, upon which time the Commissioners pass the final recommendation as the new fiscal year adopted budget. A budget calendar for the fiscal year 2022 budget process follows the budget adoption section of this document.

Certification of the property tax dollars needed for the proposed budget is filed in September. A levy rate is then computed based on this property tax dollar certification. Certification of these levy rates was sent to the State Tax Commission for final approval by September 9.

#### *Budget Adoption*

The Board of County Commissioners in accordance with the Idaho Code adopts an annual budget adoption resolution. The adoption resolution displays expenditure amounts presented at the budget hearing and also the final adopted budget for each department and fund. An accounting system is employed as a budgetary management control device during the year to monitor individual departments. All appropriations lapse at the end of the fiscal year. Appropriation accounts may remain open until the first Monday in November for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After the first Monday in November, the appropriation becomes null and void and any lawful claims presented thereafter against any substantial appropriation will be provided for in the ensuing budget.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution, in case of emergency, through the courts, or by the budget hearing process. The appropriated budget can only be increased by an amount equal to unanticipated revenues. In no event can property taxes be increased. Management at the department level does not have the authority to amend the budget. Revision requirements are discussed in more detail further on in this attachment.

Expenditures may not exceed budgeted appropriations for personal services or other expenditures at the department level in the General and Justice Funds and at the fund level in all other funds except for emergency expenditures as defined by Idaho Code 31-1608. Budget amounts are as originally adopted or as amended either by judicial order or through a scheduled budget hearing for receipt of unanticipated revenues.

#### *Budget Calendar*

The budget process starts early every year. It includes department head and citizen input, and negotiations by the Board of County Commissioners. The following dates were adhered to in 2022 for the preparation of the fiscal year 2022 budget.

April 19	The Auditor's office distributes budget worksheets to department heads.
April 30	Budget requests are due to the County Budget Officer.
July 15	County Budget Officer's recommendations are due to the County Board of County Commissioners. The Board formulates the tentative budget for each County office or agency.
August 16	The Commissioners' formulated budget must be published for public inspection.
August 31	Public Hearing on the Budget
September 20	Certification of levies sent to the State Tax Commission for Final Approval.

#### *Process to Amend the Budget*

Bannock County is required by State law to adopt annual budgets on all governmental funds that cover a period from October 1 through September 30. Any revisions to the existing budget require the approval of the Board of County Commissioners and for some budget revisions, they also require a court order. If unanticipated revenues are received, the budget can be opened by the Commissioners. This requires the Commissioners'

office to publish a notice for a public hearing, after the public hearing the Commissioners can do a resolution to accept the monies and open the budget for those monies. This allows a revision to the revenue and also expected expenditure accounts.

For budget revisions to/from “a” to/from “b” budgets within the same fund, the process requires a written request from the department to the Commissioners’ office. The Commissioners’ prepare a resolution to move the funds and sign this resolution in an open meeting. Once the signed resolutions are received by the Auditor’s office, the original budget is modified accordingly within the accounting system. This formal modification allows the Auditor’s office the ability to continue the monitoring of departments and their spending.

#### *Budget Document*

The budget document is used as:

1. A policy instrument.
2. A tool for financial planning.
3. An operations guide; and
4. A communications device.

The Auditing office prepares two budgets: a *recommended budget* and an *adopted budget*. The *recommended budget* represents an interim document of recommended budgets for all County departments. It is presented by the County Clerk to the Board of County Commissioners for use in formulating the formal proposed budget. The recommended budget, as a document, is used internally by key County staff. It is not intended for general distribution.

The second document produced provides summarized financial information and projections related to the *adopted budget*. Management and the Auditor’s office utilize this document as a tool for managing the County’s funds. The general public may also be interested in this document as a source of information and accountability to those officials in charge of County funds. The adopted budget is a result of refinements made to the proposed budget, which is published and presented at the County public hearing. This final budget is balanced and should address the overall County needs utilizing available resources. The fiscal year 2011 was the first year Bannock County produced this document for submission to the Government Finance Officers Association (GFOA) for consideration of their annual budget award program.

#### *Basis of Accounting*

The basis of accounting refers to the specific time at which revenue and expenditures are recognized in the accounting system and reported in the financial statements. The government-wide and proprietary funds use the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary funds except for the agency funds, which have no measurement focus. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

### *Budgetary Basis of Accounting*

All adopted budgets are prepared in accordance with the modified accrual basis of accounting and are adopted on a basis consistent with generally accepted accounting principles. The cash basis of accounting is used for budgeting proprietary funds (Solid Waste and Emergency Communications). Under the cash basis, capital expenditures and leases are recorded as expenditures. Depreciation costs are not budgeted since these costs are non-cash transactions.

### *Balanced Budget*

The County shall prepare an itemized budget for each fund. A budget is balanced when total expenditures/expenses are equal to total revenues. There may be occasions when total expenditures are less than total revenues, which result in a surplus and fund balances are increased. This may be planned action by the County to build a deficit that exists within fund balances to meet the minimum required balance set by the County or simply a result of unneeded expenditures for that fiscal year. Excess fund balance dollars may be used when total expenditures/expenses include onetime (non-routine) needs that are not sufficiently funded through total revenues. The County plans for these onetime expenditures/expenses and do not allow such expenditures/expenses to be a continued part of the budget.

#### *Balanced Budget Scenarios*

- 1) Revenues = Expenditures/Expenses
- 2) Revenues > Expenditures = Surplus
- 3) Revenues + Appropriated Fund Balances = Expenditures

The County does not allow the postponement of expenditures/expenses to keep a fund/department from exceeding budgeted amounts. If unforeseen expenditures occur that will put a department over budget, the fund is evaluated to determine if there are adequate reserves to cover the expenditure/expense. If not, the County has a contingency fund that can be used to cover such expenditures/expenses. The fiscal year 2022 budget was balanced using the above policy.

### **Capital Asset Management Policies**

Capital assets purchased by the County include land, improvements to land and buildings, buildings, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets used in operations that have initial useful lives extending beyond a single reporting year. The values of assets greater than \$5,000 are tracked within the County's asset system; while only assets greater than \$20,000 are included in the County's financial reporting.

Capital Improvement Plan (CIP) projects are reserved for more significant investments that are not routine purchases of the County. Examples of these projects include assets that will require savings over multiple years to fund the purchase or require the County to go for outside bonded debt. Bonded debt requires more planning and approval of the public through an election. For the purpose of the CIP, capital outlay is distinguished from capital projects during the budget process. A capital improvement plan is developed for CIP projects the County plans to make over the next five years and will be updated each year.

Capital requests are received from departments annually as part of their budget request; this is a separate document that is to include requests for the next five years. The budget officer splits capital outlay from capital projects; listing capital assets on the department's regular department request and moving projects to a CIP document mentioned above. Funding all capital is based on revenue availability, need, and the project's impact

on future operating budgets. Capital that will require outside financing, but not bond debt, is worked into the current fiscal year's budget and evaluated the same as above with the exception of anticipating future lease payment obligations. In most cases, the County discourages lease agreements and prefers to pay cash or utilize internal loans for larger purchases.

Capital projects that cannot be funded within the current budget year will be added to an unfunded project list. This list should be reviewed by those involved in setting the budget to facilitate discussion on how to fund the projects in the future year. This list can also be utilized in future budget sessions with departments to examine if and how needs may have changed. For projects that have been added to the unfunded project list, costs may need to be reevaluated by departments in future budget periods to determine if that cost has increased.

Bannock County utilizes federal PILT (Payment in Lieu of Taxes) dollars for most capital improvements within the County. These funds are not guaranteed from year to year; therefore, it is felt this is the best use of these dollars. Projects and one-time purchases such as vehicles, equipment, and office equipment that can be allocated to this fund allow property tax relief for County taxpayers. Excess reserves are used as a funding source for budgets and can also be used for one-time capital purchases.

Bannock County takes a maintenance approach to its larger infrastructure and does not usually have large capital projects to undertake because of this practice. Our enterprise funds are the exception to this policy, as they plan ahead and build reserves before undertaking large capital improvement projects. Idaho Code dictates the requirement for Bannock County's bid process. Capital projects greater than \$50,000 require three bids, projects greater than \$100,000 require a more formal process of advertising for bids and an open meeting to review and accept the bid. Bid bonds can be taken to ensure the vendor follows through with project specifications as advertised; these dollars will be returned to the vendor upon satisfactory completion of the project. If the project bid comes in less than the budgeted amount, the remaining balance will be returned to the fund balance or allocated to a new project with commission approval. If the bid comes in higher than the budgeted amount, the specifications are reviewed to determine if they can be adjusted down; funds are reallocated within the budget to absorb the higher amount if the project is deemed necessary, or the project is deferred until additional funds can be found.

Capital projects are managed by the department in charge of that project. The project manager should ensure the County receives what they are expecting from the project, authorize payment for the project, and ensure regulations and laws are abided by during the project. The Auditing office will monitor the expenditures related to the project and verify that amounts actually spent do not exceed the allocation for the project.

When departments request replacements for currently owned assets, they must show a need for that asset replacement. Bannock County has a useful life schedule for all assets within our Asset system; most assets are utilized well past their useful life. For example, first responding police vehicles are utilized for only three years in that role then "handed down" within the sheriff's office or to other departments until this vehicle is deemed unreliable. Buildings and equipment are used until the cost-benefit of repair outweighs replacement cost, this can be anticipated through increased costs apparent when budgeted dollars for maintenance starts to increase.

Before a capital project is approved during the budget process, it must be determined if the County can afford annual maintenance costs that may be associated with the new asset or project. This will be a permanent increase to the budget and must be afforded for years to come. If the increased costs are not affordable during the current year, it may require the project to be put on the unfunded projects list until the maintenance costs can be afforded.

## **Long Term Financial Planning Policies**

Bannock County has a long-term financial policy to help identify potential imbalances in the financial condition of the County, so a proactive approach can be taken to prevent such a situation and allow service level stability to our citizens. Bannock County will begin each year's budget process with a review of the most recent long-term financial plan which forecasts revenue stability for the next three to five years in comparison to current budgeted expenditures less one-time expenditures. Revenues and expenditures may need to be adjusted for trends or market adjustments. If revenues do not cover the expenditure amounts, the County could be facing a potential imbalance and will need to take corrective action. If a surplus is present, the County will be able to plan the upcoming budget accordingly. By reviewing the long-term financial plan annually, the County can do its best to provide service levels to its citizens as set forth in its strategic plan. Long term financial planning also allows the County to maintain fiscal solvency and plan for the future.

## **Debt Policies**

Bannock County tends to make purchases on a cash basis as opposed to accumulating debt for capital expenditures with the exception of large building purchases, such as the jail or coverall building for the fairgrounds. When loans are required for larger purchases, internal loans are the preferred source of funding.

Bannock County must comply with federal and state law before issuing any debt. The Idaho Constitution generally bars governmental entities from incurring debts without first conducting an election to secure voter approval. No public vote; however, is required if the expenditure is for "ordinary and necessary" expenses. Leases that would qualify for ordinary and necessary expenses must be passed by commission resolution at a public hearing.

If the County chooses to issue general or revenue bond obligations, it is policy to form a debt committee to assist in the process of analyzing the long-term affordability of the debt and assess the appropriate method by which the bonds will be sold. This committee must also gather information to present to the public to ensure voters are informed since there must be an election held to affirm the debt issuance.

The debt committee should be made up of the County Clerk, comptroller, and attorney; the external auditor; underwriter, and/or paying agent/registrar. These underwriters and/or paying agent/registrar positions should be through RFPs (request for proposals) unless financing options are limited to one banking institution.

If the voters approve of the debt issuance, the debt committee will gather information to recommend to the commission regarding the basis for bond sale (competitive or negotiated) and public or private offerings. The commission will make the final decision by resolution.

Once a debt is issued, bond proceeds will be invested in accordance with federal and state law. Because Bannock County has not issued this form of debt since 1992; it is recommended to verify what the current federal laws state and update this manual at that time. Bannock County's comptroller will need to research the Securities and Exchange Committee (SEC) and Municipal Securities Rulemaking Board (MSRB) regulations, as well as, any other applicable federal and state regulations that may apply such as arbitrage requirements and bond covenants or ordinances.

All bonded debt activity will be accounted for in a fund of its own to ensure accurate accounting and that no commingling of funds exists. If variable rate debt (VRD) becomes a debt option for Bannock County; a policy will need to be adopted. At this point, Bannock County prefers to be debt-free or utilize the option of leases or bonded debt.

## **Accounting, Auditing, and Financial Policies**

### *Bannock County Policy Manual*

The Bannock County Auditor's office maintains a General Accounting Policies and Procedures Manual. This manual deals with issues such as payroll, revenue, grants, and accounts payable procedures including travel/per diem policies, County and personal vehicle usages, bid procedures, and fixed asset policies. This document can be obtained by contacting the Bannock County Auditor's office at the address on the front of this document.

### *Fixed Assets Policy*

The Bannock County Auditor's office maintains a Fixed Asset Policy Manual that gives asset capitalization guidelines and threshold amounts. This can be obtained by contacting the Bannock County Auditor's office at the address on the front of this document.

## **Investment Policies**

### *Scope of the Investment*

The Investment Policy of Bannock County shall apply to all operating funds, bond proceeds and other funds accounted for in the financial statements of Bannock County. Applicable law and this written Investment Policy authorize each investment made pursuant to this Investment Policy.

### *Delegation of Authority*

The policy of the Bannock County Treasurer is to invest public funds in accordance with Idaho Code, Title 57, Chapter 1, Sections 57-101, et seq. and Idaho Code, Title 50, Chapter 10, Section 50-1013 provides that the County Treasurer shall deposit and invest money with the approval of the Board of County Commissioners through Resolution. Idaho Code Section 57-127, 57-127A, and 57-128, empowers the County Treasurer to invest surplus or idle funds in instruments and investments permitted by Idaho Code Section 67-1210 with the approval of the Board of County Commissioners through Resolution. Only the Treasurer and those authorized by Resolution may invest public funds and a copy of any empowering Resolution shall be attached to this Investment Policy.

The Bannock County Treasurer is further permitted to invest surplus funds in instruments and investments permitted by Idaho Code Section 67-1210 and approved by the Board of County Commissioners through Resolution.

### *Objectives of Investment Policy*

The primary objective in the priority order of investment activities shall be safety, liquidity, and yield.

- Safety -Safety of principal is the foremost objective of the investment program. Investments will seek to ensure the preservation of capital in the overall portfolio policy. The objective will be to alleviate credit risk and interest rate risk.
- Liquidity - The investment portfolio shall remain sufficiently liquid to enable the County to meet all operating requirements that may be reasonably anticipated.
- Yield - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to safety and liquidity objectives described above.

The steps above are listed in order of importance and will always be considered when the Treasurer makes the decision to invest in a specific instrument.

The Treasurer has the authority to invest any funds in the name of Bannock County or as fiduciary for tax collections. The Chief Deputy Treasurer will act as Investment Officer when the Treasurer is unable for any reason to function in that capacity.

#### *Eligible Investments*

A list of eligible instruments for investment by the Bannock County Treasurer as permitted is available in Idaho Code, Section 67-1210.

A notice is provided to the Bannock County Treasurer from the Office of the State Treasurer designating the State Depositories per Idaho Code, Section 67-2739.

Deposits and investments are to be insured, collateralized, or rated in the highest tier by a nationally recognized rating agency. For demand deposits that are not insured or collateralized the Treasurer will request an Affidavit of Capital and Surplus report from the institutions.

#### *Prohibited Investment Practices*

Assets of Bannock County shall not be invested outside the Idaho Code, Section 67-1210 perimeters.

#### *Investment Maturity and Credit Quality*

All investments shall have maturities that are consistent with the needs and use of the County. Any deposits exceeding insurance limits will be fully collateralized by government and /or agency securities held by the pledging financial institution.

#### *Diversification*

The investment policy requires active portfolio management which means constant monitoring and pricing of the portfolio, the markets, and the values of instruments and adjustments within the portfolio according to the limits of the policy. Where possible, it is the policy of the Bannock County Treasurer to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss. It is the intent of the Bannock County Treasurer to make investments locally as long as the rates remain competitive.

#### *Safekeeping and Custody*

The Treasurer will provide reconciliation copies of bank activity and statements of all investments to the County Auditor and/or independent external auditor upon request. The Treasurer will also inform the County Auditor of any large investment activity over and above warrants, payroll, or tax distribution. Investment records will be available for inspection by the County Auditor and/or independent external auditor upon request.

The Treasurer will provide an investment report to the County Commission upon request. The Commission may inspect the investment records of the Treasurer at any time. The Treasurer will report any changes in the Bannock County Investment Policy guidelines to the County Commission.

The Treasurer shall establish a system of internal controls; provide all documentation necessary to comply with the required annual audit and evaluation by the independent external auditor, presently WIPFLI CPAs and Consultants.

#### *Ethics and Conflict Of Interest*

The Treasurer of Bannock County involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair the Treasurer's ability to make impartial investment decisions.

#### *Investment Policy Review*

The Treasurer reserves the right to amend any of the previous internal guidelines. This will be reviewed annually.

## Operating Budget – Revenues

The total fiscal year 2022 projected revenue for Bannock County is \$73,957,905; this includes budgeting for the use reserves equaling \$11,638,485 or 15.7% of budgeted revenues. The three main sources of revenue are property taxes, charges for services, and governmental revenues. Each of these is discussed in more detail below.

### Revenue by Source

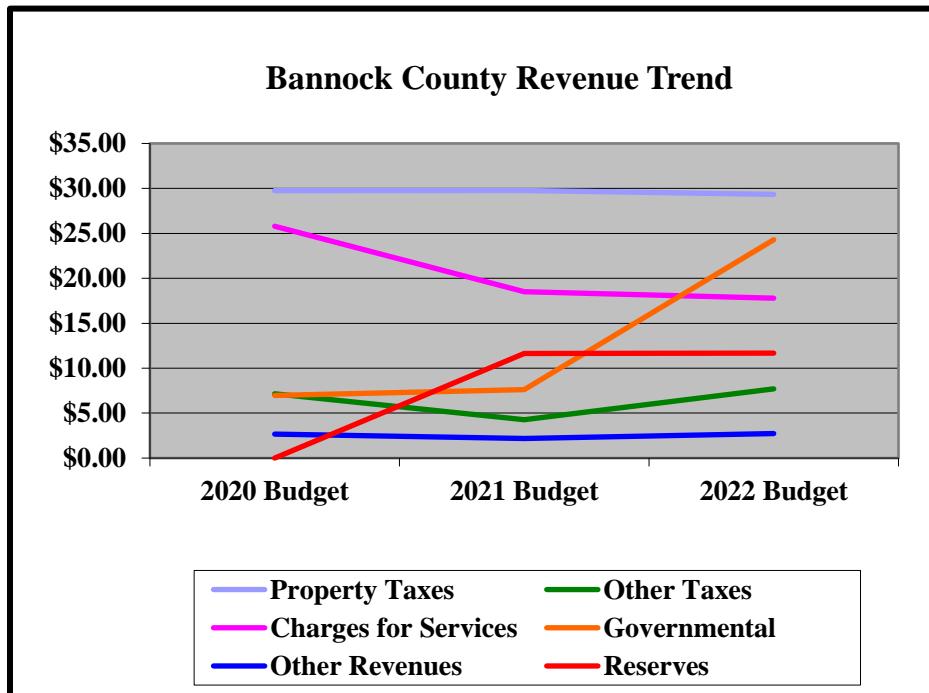
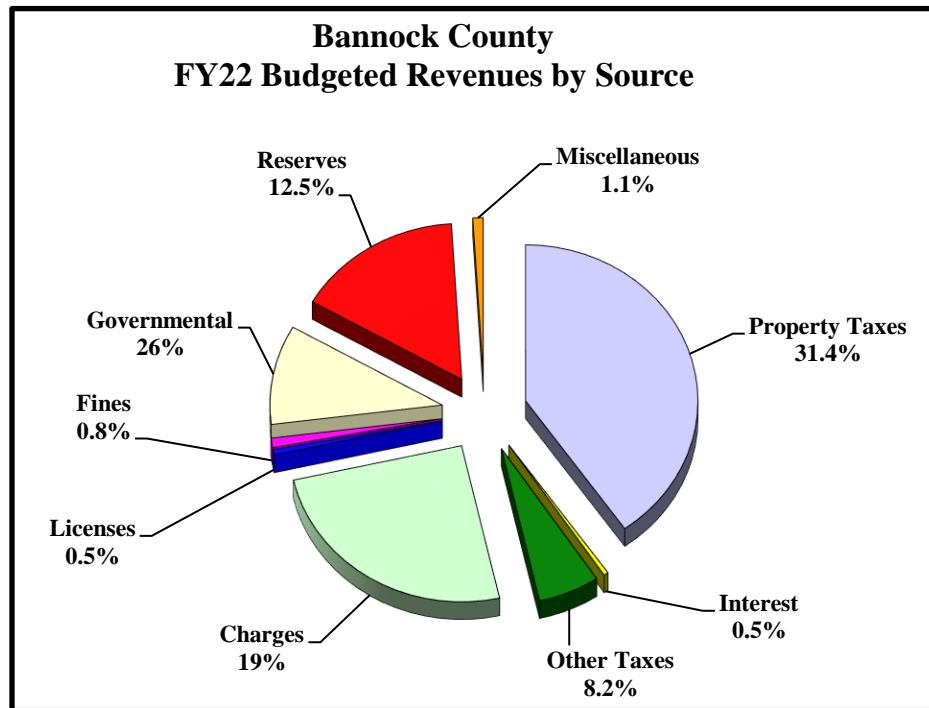
*Property Tax* – This is the largest revenue source for Bannock County at 31.4%, or \$29,336,044. Bannock County is asking for \$429,355 less in budgeted property tax revenue for the fiscal year 2022 than budgeted in the fiscal year 2021. Property tax revenues consist of current tax dollars levied based on levy rates and assessed valuations, as well as, any delinquent dollars received. A more detailed discussion on property taxes follows the revenue estimations section below.

*Governmental Revenues* – The 2<sup>nd</sup> largest revenue source for Bannock County is governmental revenues and we are projected to receive about \$24.3 million, about 26.0% of total revenue sources. Classified as other taxes and governmental below, these dollars are received from state, local, and federal government entities. For example, the federal government sends us revenue for payment in lieu of taxes or PILT, which is revenue, calculated on federal lands that the County cannot tax because it belongs to the federal government. The majority of governmental dollars; however, are grant funds which we anticipate receiving \$21.1 million. The bulk of these grant dollars consist of \$17.5 million in ARPA monies.

*Charges for Services* – This is the 2<sup>nd</sup> largest revenue source for Bannock County and makes up 19.0% of total revenue sources at \$17,787,182. Charges for services consist of vehicle registrations, clerk charges, contract law, ambulance fees, court-related charges, fairground facility use charges, landfill gate fees, 911 fees, and road and bridge charges to other departments for repairs, fuel, and tires. Overall charges for services decreased by \$790,775 when compared to last fiscal year; this decrease was the net result of a conservative approach to estimates due to COVID-19 and its fiscal impact.

Revenue by Source - Total County Funds				
	2020	2021	2022	
	Actual	Adopted Budget	Adopted Budget	
Property Taxes	\$ 29,748,177	\$ 29,765,399	\$ 29,336,044	
Other Taxes	7,152,082	4,268,144	7,700,511	
Charges for Services	25,787,603	18,496,957	17,787,182	
Licenses and Permits	772,798	424,200	477,069	
Fines	917,335	722,000	783,000	
Interest	405,863	320,000	437,670	
Governmental	6,968,731	7,609,394	24,290,476	
Reserves	-	11,638,485	11,674,896	
Miscellaneous Income	554,359	713,326	1,030,796	
<b>Total Revenues</b>	<b>\$ 72,306,948</b>	<b>\$ 73,957,905</b>	<b>\$ 93,517,644</b>	

The graph below shows the percentage of revenue by each source for all County funds.



## Revenue Estimations

Budget preparation begins with revenue projections. A revenue estimate projection spreadsheet is maintained throughout the year to watch trending revenues and ensure that revenue estimates will meet the budget. This spreadsheet also helps gauge revenue projections for the upcoming budget. Revenues are projected based on prior year collections, economic conditions, trends of collections, and lastly departmental input. These numbers are conservative to ensure that they will meet expenditure/expense requirements. More detailed information regarding revenue estimates can be found under the Revenue Policies section of this document (page 18).

## Property Tax Revenue Calculation

Property tax revenue is calculated by multiplying the calendar year estimated assessed valuations by the current fiscal year levy rate. For example, the fiscal year 2022 County levy rate is .003678348 and 2021 assessed valuations are \$5,485,898,249. This calculates to anticipate property tax revenue of \$20,179,054 for collection in the fiscal year 2022. (The above County levy rate does not include all County levied funds i.e. road and bridge, ambulance, and mosquito abatement district).

Idaho law requires that property be appraised at 100% of market value. Bannock County reassesses property at least once every five years. In the absence of any exemptions, the market value of a given property is also the “assessed value.” Homeowners exemptions (per Idaho Code 63-602G) give every owner-occupied residence a 50% or \$100,000, whichever is less, exemption if the owner files an application with the Assessor’s office by April 15. The homeowner’s exemption amount is set by the State of Idaho. The amount stated above is the homeowner’s exemption amount for the tax year 2021, which is the fiscal year 2022.

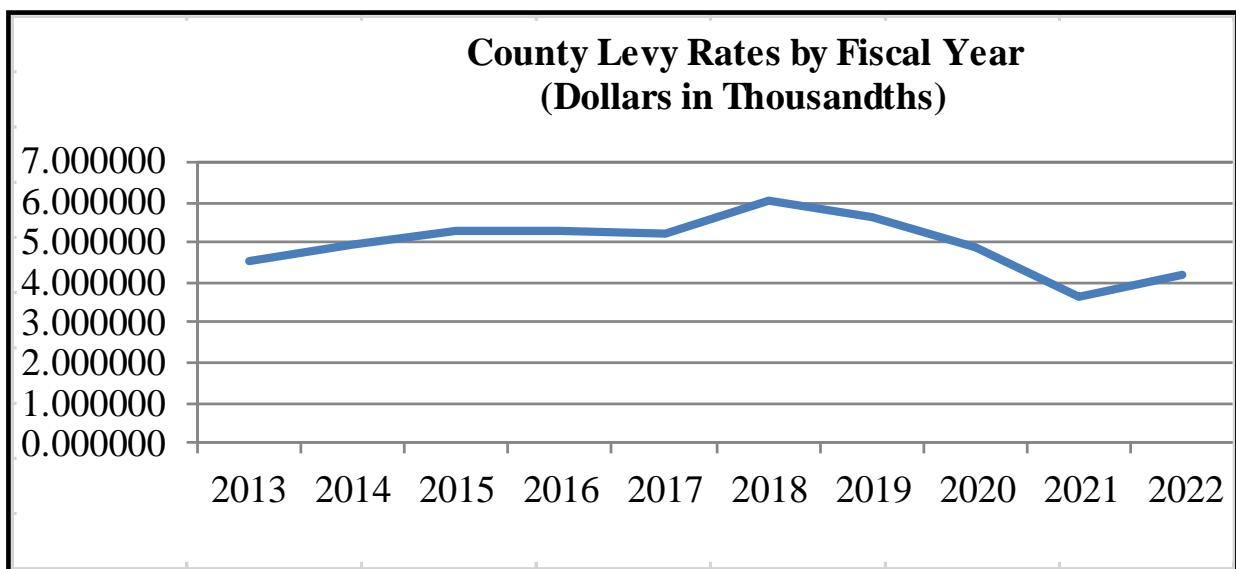
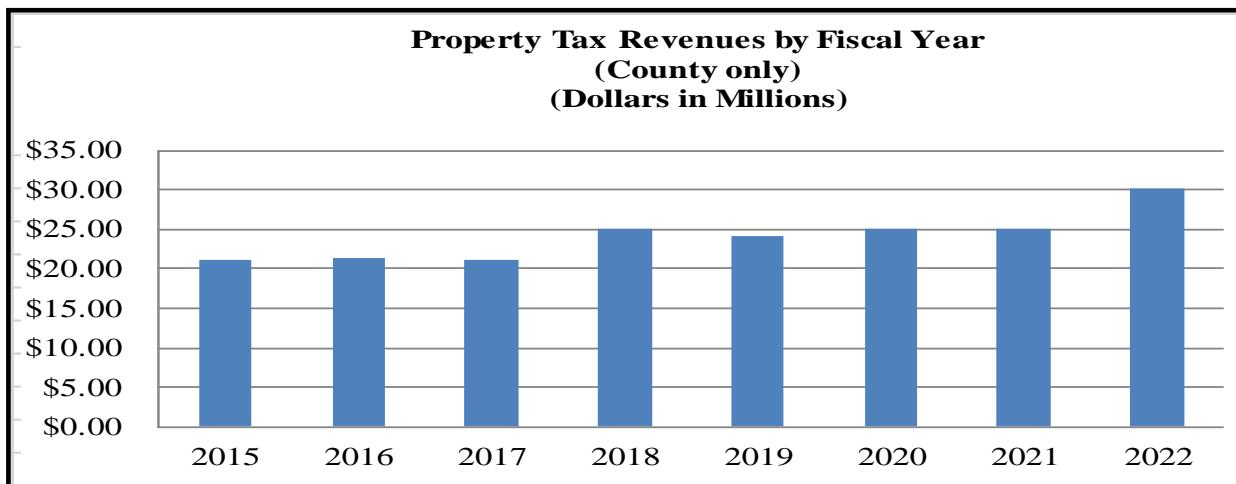
<b>Fiscal Year</b>	<b>Assessed Valuations less Exemptions</b>
2015	\$3,994,036,486
2016	4,006,064,497
2017	4,042,917,896
2018	4,295,422,326
2019	5,138,191,875
2020	5,151,407,235
2021	5,485,898,249
2022	6,097,220,192

## State of Idaho Property Tax Revenue Limitations

A law was passed in 1995 setting a 3% cap on annual increases in the amount of property tax revenues used to fund taxing district budgets. This 3% allowable increase is based on the highest property tax budget for the prior three years; however, additional increases are allowed for new construction and annexations. This 3% cap does not apply to some exempt funds such as voter-approved bonds.

A maximum fund levy rate is another property tax revenue limitation imposed by Idaho Code. For example, the Current Expense Fund has a maximum levy rate of .002000000. Not all funds are subject to this maximum levy rate, as liability insurance and bonds can have unlimited levies. The 3% cap increase discussed above and the maximum levy rate must be taken into consideration when calculating a fund's levy rate.

### Property Tax Revenue History by Fiscal Year



## Fiscal Year 2022 Assessed Valuation for Bannock County by Property Type

Fiscal Year	Residential	Commercial & Industrial	Exemptions	Taxable Value
2012	\$ 3,514,105,309	\$ 1,622,239,159	\$ (1,310,500,195)	\$ 3,825,844,273
2013	\$ 3,496,553,515	\$ 1,720,663,729	\$ (1,263,932,224)	\$ 3,953,285,020
2014	\$ 3,494,051,425	\$ 1,760,087,351	\$ (1,290,068,614)	\$ 3,964,070,162
2015	\$ 3,530,883,208	\$ 1,772,205,789	\$ (1,309,052,511)	\$ 3,994,036,486
2016	\$ 3,532,000,897	\$ 1,771,651,231	\$ (1,297,587,631)	\$ 4,006,064,497
2017	\$ 3,568,931,471	\$ 1,823,446,886	\$ (1,349,463,461)	\$ 4,042,914,896
2018	\$ 3,632,244,043	\$ 1,965,883,248	\$ (1,406,316,741)	\$ 4,191,810,550
2019	\$ 3,890,970,422	\$ 1,848,766,461	\$ (1,444,314,557)	\$ 4,295,422,326
2020	\$ 5,361,385,159	\$ 1,458,895,047	\$ (2,082,088,331)	\$ 4,738,191,875
2021	\$ 5,471,098,687	\$ 1,443,795,023	\$ (2,144,792,408)	\$ 5,040,101,302
2022	\$ 6,477,008,358	\$ 1,801,586,542	\$ (2,194,397,538)	\$ 6,104,197,362

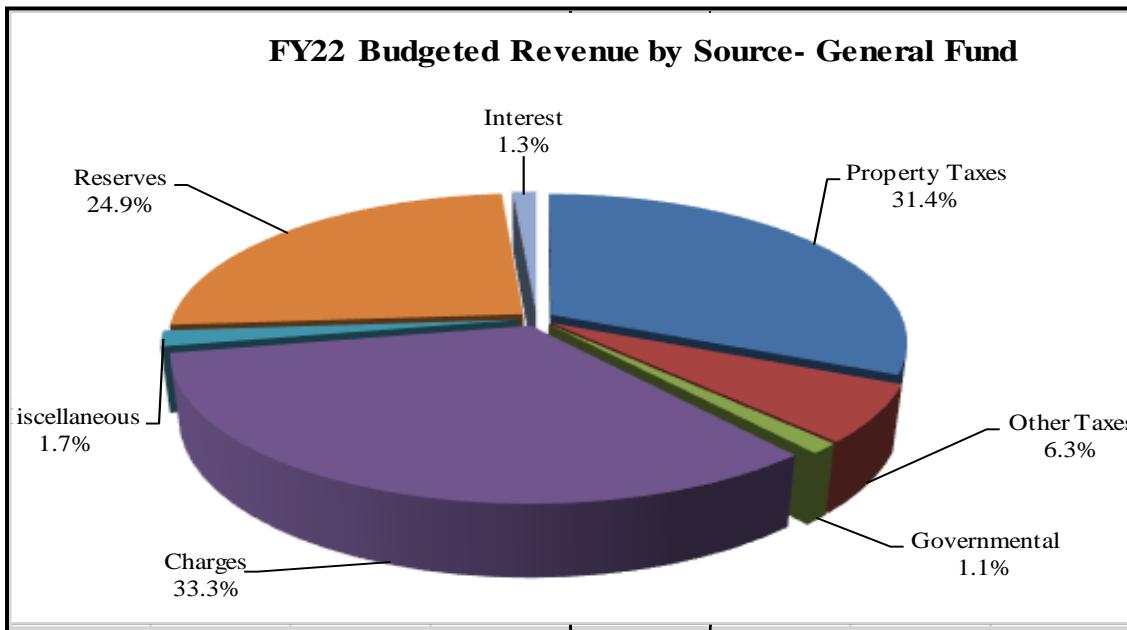
Homeowner's exemptions are credits given to residential property owners. As you can see from the graph above, residential property is almost double the combined value of the commercial and industrial property valuations for Bannock County.

## 2022 Property Taxes by all Taxing Districts in Bannock County

Each taxing district submits its tax levy while the County Treasurer collects the tax dollars and the Auditor's office distributes the property tax revenue to each district monthly. The first installment of property taxes is due December 20, if the full year's balance is not paid at that time, the final installment is due June 20. Although December and June are the biggest collection times, property tax payments are received daily.

## General Fund Revenues

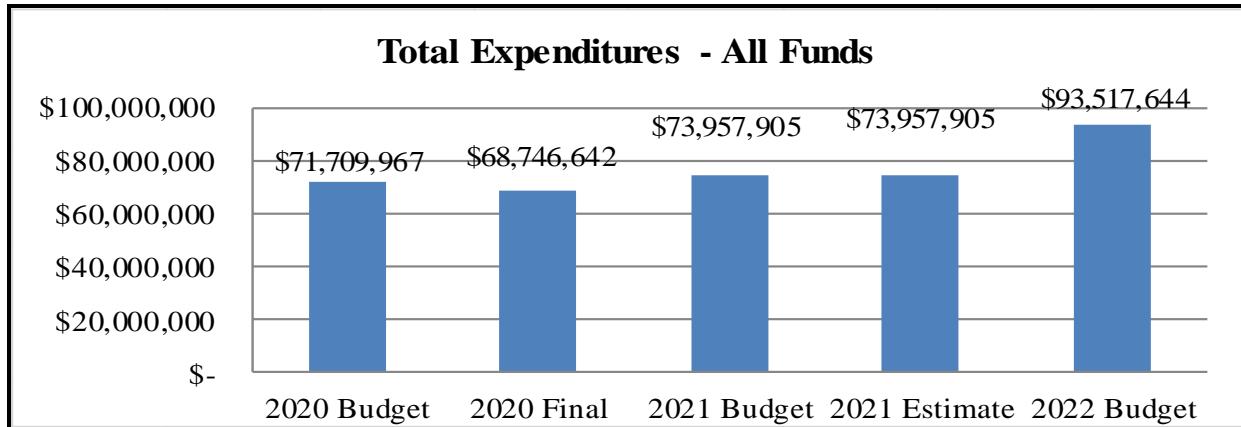
The total projected General Fund revenue for the fiscal year 2022 is \$23,614,946. This represents an increase of \$1,045,276 when compared to the budgeted revenues for the fiscal year 2021.



General Fund Revenues			
Revenue Source	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Property Taxes	\$ 6,989,991	\$ 7,153,820	\$ 7,422,429
Other Taxes	3,106,180	1,389,753	1,477,929
Total Taxes	10,096,171	8,543,573	8,900,358
Licenses and Permits	625,953	352,700	399,569
Intergovernmental	608,049	254,710	273,710
Charges for Services	10,083,548	8,431,132	7,455,863
Interest	365,875	300,000	300,000
Miscellaneous Income	326,732	66,975	403,825
Reserves	-	4,620,580	5,881,621
Total General Fund	\$ 22,106,328	\$ 22,569,670	\$ 23,614,946

## Operating Budget – Expenditures

This section includes all fund expenditures. Budgeted expenditures increased from \$73,957,905 in the fiscal year 2021 to \$93,517,644 in the fiscal year 2022; this is an increase of \$19,559,739. The following summarizes the budget versus actual expenditures for fiscal year 2020; budgeted versus estimated actual expenditures for fiscal year 2021; and budgeted expenditures for the fiscal year 2022 for all funds.



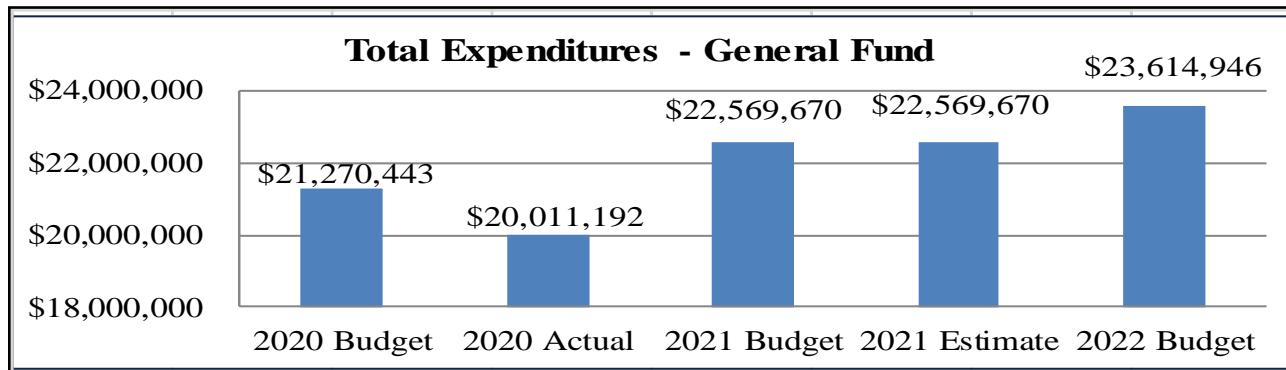
The next table breaks down all County expenditures by category, showing actual expenditures for fiscal years 2020 in comparison with budgeted expenditures for fiscal years 2021 and 2022.

Expenditures by Category - Total County Funds			
	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries & Wages	\$ 20,503,578	\$ 21,865,811	\$ 21,987,663
Employee Benefits	11,428,640	11,184,582	10,351,943
Other Expenses	33,916,198	35,108,114	56,461,556
Capital Outlay	2,898,226	5,799,398	4,716,482
Total Expenditures	\$ 68,746,642	\$ 73,957,905	\$ 93,517,644

The budget increase in fiscal year 2022 was mostly due to the receipt of ARPA funds that will be anticipated at just over \$17 million. The largest budgeted capital expenditure for the fiscal year 2022 will be purchasing road and bridge equipment (\$515,000), landfill expansion costs (\$2,700,000), and multiple jail projects (\$597,600). Other budgeted items include nonrecurring expenditures such as the second phase of implementing new accounting software (\$200,000), ambulance equipment (\$270,000), fairgrounds bleacher upgrades (\$63,000), and for our museum a roof. Capital items are discussed further in the capital improvement section (page 154).

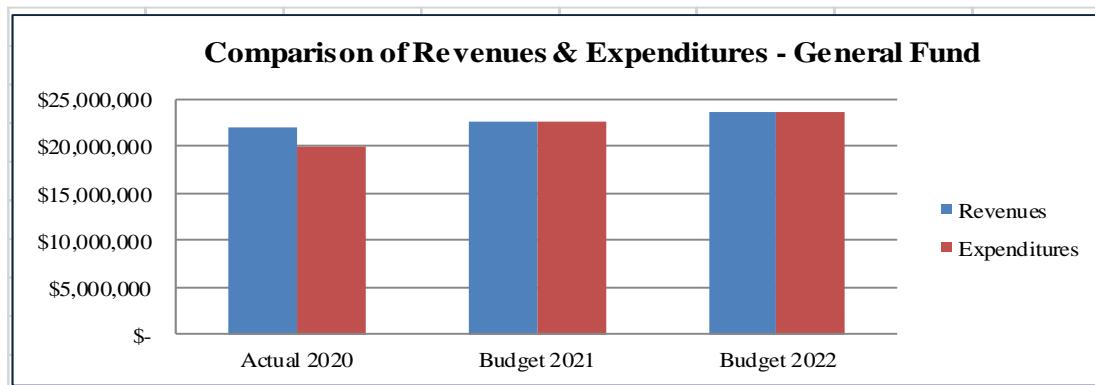
## General Fund

The General Fund is the chief operating fund for Bannock County. It is the fund used to account for resources traditionally associated with the government which is not required legally or by sound financial management decision to be accounted for in another fund. The fiscal year 2022 budgeted expenditures for the General Fund increased by \$1,045,276.



The table below breaks down General Fund expenditures by category, showing actual expenditures for fiscal years 2020 in comparison with budgeted expenditures for fiscal years 2021 and 2022.

Below is a comparison of actual revenues and expenditures for the fiscal year 2020 and budgeted revenues and expenditures for fiscal years 2021 and 2022.



## Operating Budget – Fund Summaries

	<b>Estimated Beginning Funds Available</b>	<b>Estimated Revenues</b>	<b>Estimated Expenditures</b>	<b>Estimated Ending Funds Available</b>	<b>% Change in Fund Balance</b>
				<b>10/1/2020</b>	<b>FY21</b>
<b>Fund Description</b>				<b>9/30/2021</b>	
<b>General Fund:</b>	\$ 17,239,527	\$ 17,733,325	\$ 23,614,946	\$ 11,357,906	-34%
<b>Special Revenue Funds:</b>					
Road and Bridge Fund	5,145,412	5,728,226	6,755,183	4,118,455	-20%
Justice Fund	6,163,821	15,356,585	15,902,330	5,618,076	-9%
Ambulance Fund	1,447,951	3,894,425	4,166,419	1,175,957	-19%
District Court Fund	1,994,623	2,405,539	2,630,539	1,769,623	-11%
Fair District Fund	3,750	11,000	11,000	3,750	0%
Fair Maintenance Fund	103,560	150,600	188,600	65,560	-37%
Fair Exhibit Fund	259,870	338,490	425,265	173,095	-33%
Health District Fund	159,075	878,867	878,867	159,075	0%
Historical Society Fund	20,616	112,259	106,300	26,575	29%
Indigent Fund	2,175,727	2,491,206	3,200,322	1,466,611	-33%
Junior College Fund	91,020	2,289	50,000	43,309	-52%
Parks & Recreation Fund	295,303	1,863,046	1,873,246	285,103	-3%
Appraisal Fund	549,125	1,438,992	1,488,992	499,125	-9%
Revenue Sharing Fund	199,633	-	-	199,633	0%
Veterans Memorial Fund	23,064	155,380	155,380	23,064	0%
Noxious Weed Fund	437,209	357,282	437,282	357,209	-18%
Mosquito Abatement Fund	209,010	165,215	211,033	163,192	-22%
PILT	1,326,698	400,000	501,300	1,225,398	-8%
Snowmobile Fund	116,483	15,000	30,000	101,483	-13%
County Boat Fund	18,100	25,000	25,000	18,100	0%
Juvenile Facilities Fund	1,821,333	932,822	1,186,503	1,567,652	-14%
Grants	1,068,753	21,100,000	21,100,000	1,068,753	0%
<b>Subtotal Special Revenue Funds</b>	<b>23,630,136</b>	<b>57,822,223</b>	<b>61,323,561</b>	<b>20,128,798</b>	
<b>Enterprise Funds:</b>					
Solid Waste Fund	5,896,006	5,290,000	7,671,884	3,514,122	-40%
Emergency Communications Fund	169,126	997,200	907,253	259,073	53%
<b>Subtotal Enterprise Funds</b>	<b>6,065,132</b>	<b>6,287,200</b>	<b>8,579,137</b>	<b>3,773,195</b>	
<b>Total All Funds</b>	<b>\$ 46,934,795</b>	<b>\$ 81,842,748</b>	<b>\$ 93,517,644</b>	<b>\$ 35,259,899</b>	

## **Discussion of Fund Balance Changes in Excess of 10%**

Multiple one-time projects were presented during the fiscal year 2022 budget process where reserves will be utilized. Reserves were also budgeted to pay an extra pay period.

The General Fund anticipated using reserves for one-time purchases since reserves have been increasing.

The Road and Bridge Fund continues to receive more highway user funds than anticipated; those extra dollars will be used in fiscal year 2022. Reserves were also budgeted for an extra pay period.

The Justice Fund has unanticipated revenues from prior fiscal years; those extra dollars will be used in fiscal year 2022 to do necessary repairs and upgrades necessary to our jail.

The Ambulance Fund received an ambulance grant which led to unspent monies in prior fiscal years; those extra dollars will be used in fiscal year 2022 to fund the capital needs of the district.

The District Court Fund has built reserves over the last couple fiscal years; those extra dollars will be used in fiscal year 2022 to cover declining revenues.

The fair maintenance budget did not complete a project during fiscal year 2021, those dollars were rolled to fiscal year 2022 to complete the project.

The Fair Exhibit Fund did not spend apportioned monies in the prior fiscal year due to the cancellation of the fair, which has allowed those dollars to be utilized in fiscal year 2022.

The Historical Fund expenditures are increasing which will require adding to reserves to reestablish the required minimum amount.

Needs within the Indigent Fund are continuing to decrease due to the new Affordable Care Act which has resulted in excess in fund reserves. These dollars will be used over the next few years to get to an appropriate level.

The Junior College Fund needs vary year to year which makes it hard to budget; this causes excess reserves that will need to be used over the next few years to get to the appropriate level.

The Noxious Weed Fund did not spend apportioned monies in prior fiscal years as anticipated, which has allowed those dollars to be utilized in fiscal year 2022.

Spending in the Mosquito Abatement Fund has decreased since the fund's inception which has resulted in excess in fund reserves. These dollars will be utilized over the next few fiscal years to get to an appropriate level, the department is underspending budgeted amounts which have prolonged use of reserves.

The Snowmobile Fund has a new advisory board that has asked us to start utilizing excess reserves to cover some additional operating costs in fiscal year 2022.

The Juvenile Facilities fund has been underspending budgets which have resulted in increasing reserves. These dollars will be utilized over the next few years to get to an appropriate level.

Excess fund balance dollars will be used to make one-time capital purchases in the Solid Waste Fund, which was anticipated when reserves grew.

The Emergency Communications Fund has been completing multiple large projects, we are now working towards building reserves back up for future projects.

## Operating Budget – Staffing

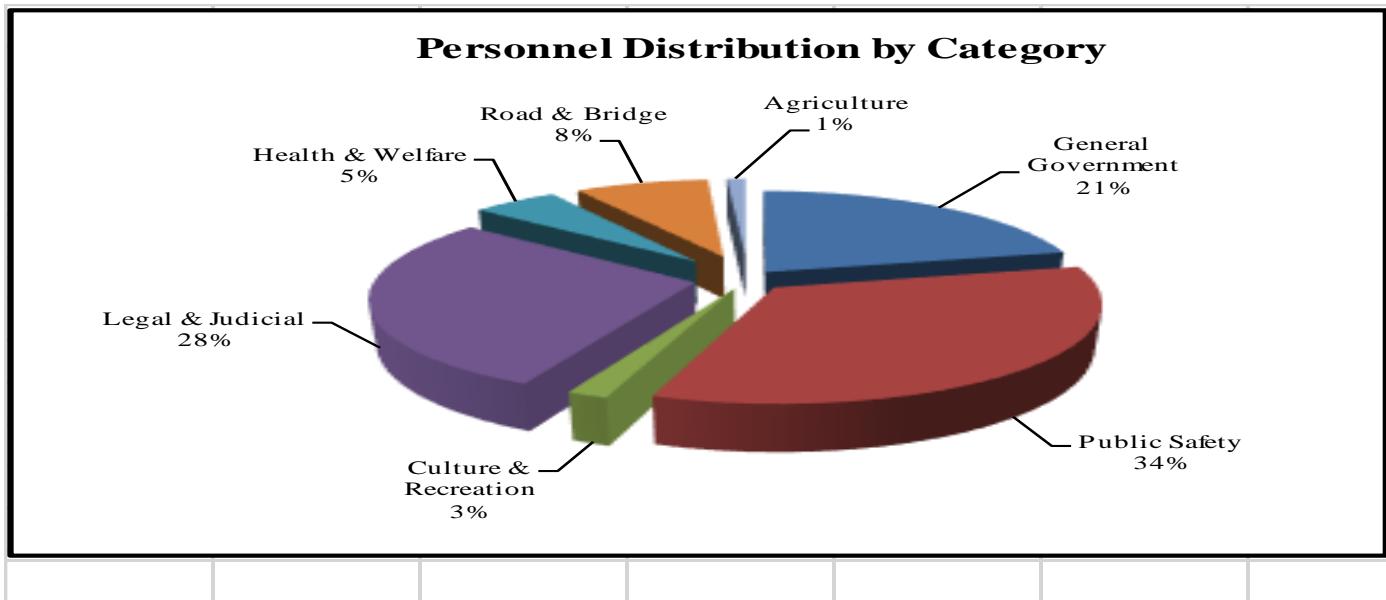
\*Grant positions are not included in total; the majority of these positions are on call.

Departments	Summary of Full-Time Equivalent Positions - All Funds						
	2020		2021		2022		
	Adopted	2020 Budget	2020 Actual	Adopted	2021 Budget	2021 Actual	Adopted
Adult Probation	13.5	12.0		11.0	11.0		11.0
Agriculture Extension/4-H	3.0	3.0		3.0	3.0		3.0
Appraiser	16.0	16.0		18.0	18.0		18.0
Assessor	11.5	11.5		10.5	10.5		10.5
Clerk/Auditor/Recorder	16.5	16.0		16.0	15.5		16.0
Clerk of District Court	18.5	18.5		18.5	18.5		18.5
Commissioners	9.0	10.0		10.0	9.5		12.0
Coroner	1.0	2.0		2.0	2.0		2.0
Courthouse & Grounds	6.5	6.5		6.5	6.0		7.5
District Court	29.5	29.5		30.0	29.0		30.0
Engineer	1.0	1.0		1.0	1.0		1.0
Fairs	2.5	2.5		-	1.0		1
GIS	3.5	3.5		3.5	3.5		3.5
Grants	*	24.0		*	25.5		*
Indigent	3.0	2.0		2.0	2.0		1.0
Info Tech/Emergency Comm	7.0	6.0		7.0	5.0		6.0
Jail	64.5	64.5		66.0	57		68.0
Juvenile Detention	12.0	12.0		12.0	12.0		12.0
Juvenile Probation	16.0	16.0		16.0	15.0		16.5
Mosquito Abatement	0.5	0.5		0.5	0.5		1
Noxious Weed	1.5	1.5		1.5	1.0		2
Parks & Recreation	8.5	8.5		7.0	7.0		11.0
Planning & Development	6.5	6.5		7.0	7.0		7.0
Prosecutor	19.0	19.0		21.0	21.0		22.0
Public Defender	16.0	16.0		16.0	15.0		16.0
Road & Bridge	32.0	32.0		32.0	32.0		32.0
SHARE	-	-		2.0	2.0		2.0
Sheriff	56.5	56.5		57.5	55.5		59.5
Solid Waste	15.5	15.0		15.0	15.0		15.0
Special Projects	1.0	1.0		1.0	1.0		1.0
Treasurer	6.0	6.0		6.5	6.0		6.5
<b>Total Bannock County</b>	<b>397.5</b>	<b>419.0</b>		<b>400.0</b>	<b>408.0</b>		<b>412.5</b>

During fiscal year 2021, the fair board moved extra help monies to create one full time and one part time position to run the facility. Changes to fiscal year 2022 include one full time public information officer and moving two part time positions to full time in the Commission department. Other full-time additions include one custodian, two detention deputies, two sheriff deputies, a prosecutor, and four parks and recreation staff members. An indigent employee became a part time floater between the clerk and treasurer. The noxious weed department gained a full-time employee but gave their part time position to mosquito so they have one full time employee now. A part time position was created to assist juvenile probation. Reductions include an IT position that was going to be filled but then turned into a staff attrition.

## Personnel Distribution

The following is a graph that illustrates the breakout of personnel by function within Bannock County. Most Bannock County employees work in public safety (34%); departments included in this function are sheriff, jail, juvenile detention, and various grants. The legal and judicial function employs about 28% of County employees followed by general government functions that make up about 21%.



## Salaries and Benefits

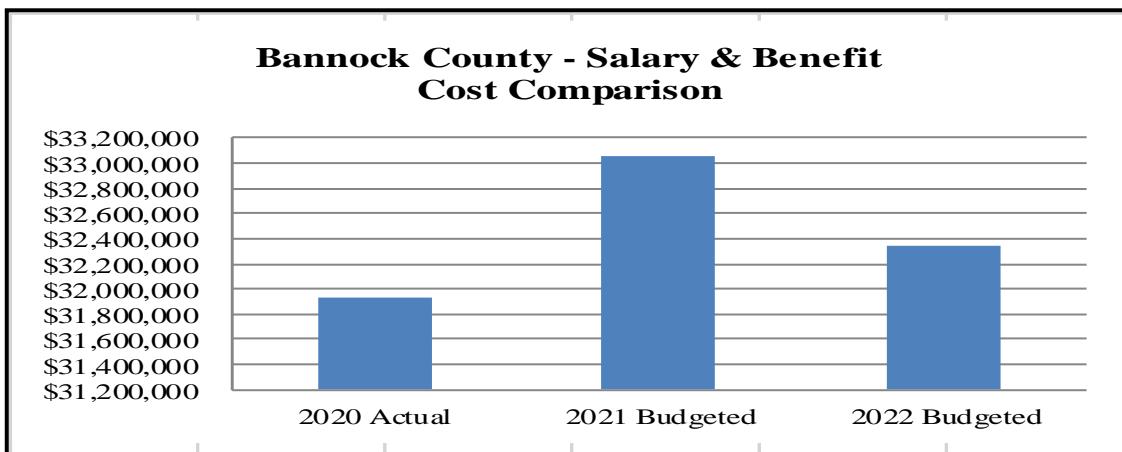
Included in the salaries and benefits expenditure section are salaries and wages, extra help, overtime, retirement, life insurance, health insurance, Social Security/Medicare taxes, workman's compensation, and any other pay and benefit costs.

Bannock County's salaries are based on a salary scale originally developed in cooperation with an external consulting company. This scale was implemented in the fiscal year 2005 and updated with cost of living increases when financially feasible. During the fiscal year 2020 budget process, the Bannock County Clerk developed a new, affordable salary schedule that the commission approved; this pay scale took us from 5 steps to 10 steps. The current commission does not like the current pay plan and continues to discuss when and how to revise this plan. In the fiscal year 2022 budget process, a few key positions received grade adjustments, and all employees received a 3.5% market adjustment.

Bannock County is a member of the Government Employees Medical Plan (GemPlan) for health insurance coverage. The GemPlan is a legal entity created by the State of Idaho political subdivisions under Idaho Code 67-2326 through 67-2333 to provide a self-funded employee health care pooling program. We have been on the medical plan since January 1, 2005.

Retirement for Bannock County is provided by the Public Employee Retirement System of Idaho (PERSI). This is a cost-sharing multiple-employer public retirement system created by the Idaho State Legislation. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Contribution requirements of Bannock County and its employees are established and may be amended by the PERSI Board of Trustees. The current required contribution rate as a percentage of covered payrolls for employers is 11.94% for general members and 12.28% for police/firefighter members. Financial reports for the plan are available on the PERSI website or in print upon request.

The graph below shows the combined actual salary and benefit costs for the fiscal year 2020. Also included are budgeted totals for salaries and benefits for fiscal years 2021 and 2022.



## Bannock County Fund Structure

At fiscal year-end, an analysis of all County funds determines which funds are major and non-major funds. Major funds represent the significant activities of the County and include funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same type. To qualify as a major fund in fiscal year 2021, governmental funds had to exceed revenues of \$6,732,565 or expenditures of \$6,015,482 to pass the 10% test and \$3,715,938 or \$3,348,533 respectively to pass the 5% aggregate test. Enterprise funds had to exceed revenues of \$699,311 or expenditures of \$681,585 to pass the 10% test and \$3,715,938 or \$3,348,533 respectively to pass the 5% aggregate test. The determinations for fiscal year 2021 are below.

### Major Governmental Funds

The main operating fund for Bannock County is the **General Fund**. This fund accounts for all financial resources except those required to be accounted for in another fund and is always treated as a major fund.

The County had two special revenue funds qualify as a major fund: the **Justice Fund, and Grants**. The Justice Fund provides for the operation of the Sheriff's department, maintenance of the County jail, and operations of the Prosecuting Attorney's office. The Grants funds are a consolidation of all county grants. Additional funds, the **Road and Bridge Fund and Ambulance District Fund**, was treated as major funds through the discretion of the County; the road and bridge fund has qualified in the past so for consistency it was included again this year. The Road and Bridge Fund accounts for the road and bridge functions of the County and the ambulance district fund reflects financial activities of the County-wide ambulance services.

### Major Proprietary Funds

The County has two proprietary funds, **Solid Waste** and **Emergency Communications**. The Solid Waste Fund qualifies as a major fund; therefore, Emergency Communications will also be treated as a major fund. These funds are enterprise funds used to report activity for which a fee is charged to the user. The Solid Waste Fund accounts for the activities related to landfill services; the Emergency Communications accounts for the initiation, maintenance, and enhancement of a consolidated emergency communications system (911) within the County.

### Non-Major Special Revenue Funds

These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes: Funds include District Court, Fair District, Fair Maintenance, Fair Exhibit, Health District, Historical Society, Indigent, Junior College, Parks and Recreation, Appraisal, Veteran's Memorial, Noxious Weed, Mosquito Abatement, PILT, Snowmobile, County Boat, and Juvenile Detention. These funds are discussed in more detail in the next section.

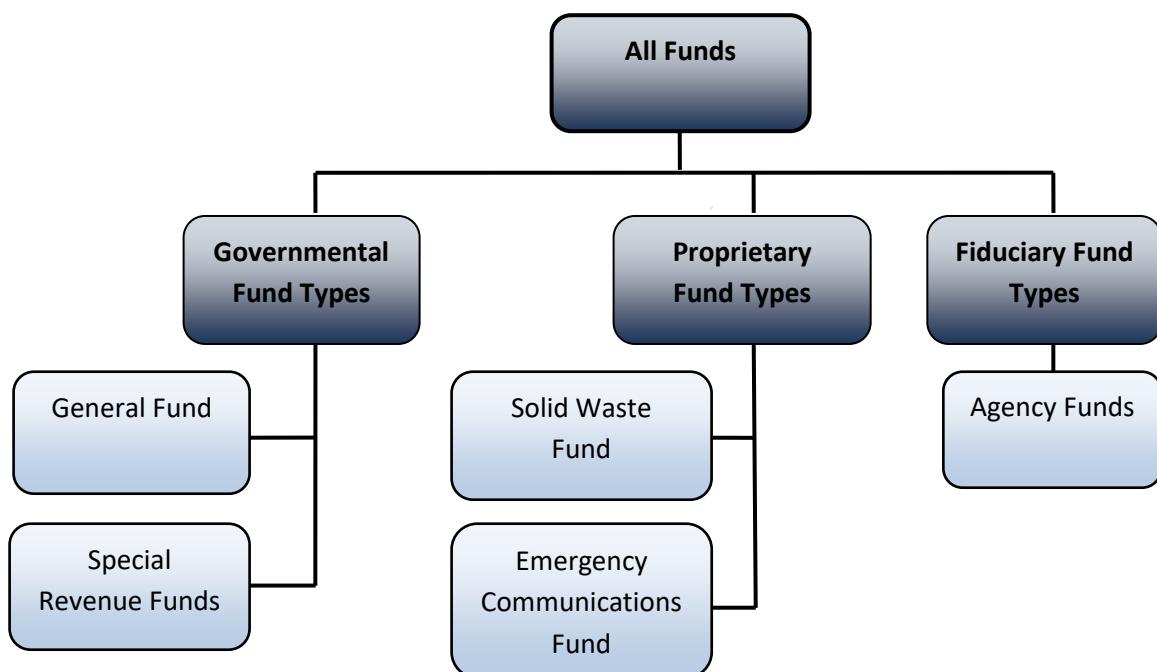
# **Departmental Budgets**

## **Departmental Budgets**

Adult Probation.....	46
Agriculture Extension .....	49
Ambulance .....	55
Appraisal .....	60
Assessor .....	63
Clerk/Auditor/Recorder .....	65
Clerk of District Court .....	69
Commissioners.....	71
Contingency .....	80
Coroner .....	81
Courthouse and Grounds.....	83
County Boat .....	85
District Court .....	87
Emergency Communications .....	90
Engineer .....	92
Fairgrounds .....	94
GIS .....	96
Grants.....	98
Health District.....	101
Health Insurance .....	102
Historical Society.....	104
Indigent .....	106
Information Technology .....	109
Jail .....	111
Junior College .....	115
Juvenile Detention .....	117
Juvenile Probation.....	119
Liability Insurance .....	122
Mosquito Abatement.....	124
Noxious Weed.....	126
Parks and Recreation/Event Center.....	128

## Departmental Budgets (Continued)

PILT .....	131
Planning and Development .....	132
Prosecutor .....	134
Public Defender .....	136
Road and Bridge .....	138
S.H.A.R.E. ....	140
Sheriff .....	142
Snowmobile .....	145
Solid Waste .....	146
Special Projects.....	148
Treasurer .....	150
Veterans Memorial.....	152



## Department/Fund Type/Name

Department	General Fund	Proprietary Fund	Special Revenue Fund	Fund Name
Adult Probation	X			
Agriculture Extension	X			
Ambulance			X	Ambulance
Appraisal			X	Appraisal
Assessor	X			
Clerk/Auditor/Recorder	X			
Clerk of District Court	X			
Commissioners	X			
Contingency	X			
Coroner	X			
Courthouse and Grounds	X			
County Boat			X	County Boat
District Court			X	District Court
Emergency Communications		X		Emergency Communications
Engineer			X	Road and Bridge
Fairs			X	Fairs
Grants			X	Grants
Health District			X	Health District
Health Insurance	X			
Indigent			X	Indigent
Information Technology	X			
Jail			X	Justice Fund
Junior College			X	Junior College
Juvenile Detention			X	Juvenile Detention
Juvenile Probation	X			
Liability Insurance			X	Liability Insurance
Mosquito Abatement			X	Mosquito Abatement
Noxious Weed			X	Noxious Weed
Parks and Recreation*			X	Parks and Recreation
PILT	X			PILT
Planning and Development	X			
Prosecutor			X	Justice Fund
Public Defender			X	Indigent
Road and Bridge			X	Road and Bridge
S.H.A.R.E.	X			
Sheriff			X	Justice Fund
Snowmobile			X	Snowmobile
Solid Waste		X		Solid Waste
Special Projects	X			
Treasurer	X			
Veterans Memorial			X	Veteran's Memorial



## **Adult Probation/Court Services– General Fund**

Evie McCurry, Director

### **Mission Statement**

The mission of the Bannock County Court Service department is to protect the community from delinquency by imposing accountability for offenses committed, and equipping defendants and offenders with the required competencies to live productively and responsibly within the community.

“Pretrial Justice – the honoring of the presumption of innocence, the right to bail that is not excessive, and all other legal and constitutional rights afforded to accused persons awaiting trial while balancing these individual rights with the need to protect the community, maintain the integrity of the judicial process, and assure court appearance.” James H. Burch, II

### **Program Description**

The Court Services department is a supervision entity of and for the courts and consists of Misdemeanor Probation, Pretrial Release, Electronic Monitoring, and Community Service.

Court Services probation and pretrial release officers are responsible for monitoring activities and compliance of defendants and offenders under court ordered supervision, referral to effective substance abuse and other treatment programs, and ensure that victims of crimes receive restitution and reparation for the harm done.

Several of the probation officers supervise defendants within the Bannock County Problem Solving Courts which consist of Felony, DUI, Veterans, Domestic, Juvenile, Mental Health and Family Treatment courts. An assessment is completed on each offender to determine risk level which denotes the level and type of supervision provided for low, medium or high-risk offenders. Probation officers must comply with minimum standards of supervision per risk level to include field work of home and employment visits, attend court, face to face visits with clientele. Probation violations and other supporting documents of compliance are filed with the court.

Court Services pretrial release officer’s interview daily defendants incarcerated who are unable to post bond. They verify information obtained through the interview, do an extensive criminal history background check and provide a report to Judges to assist them in making sound bond decisions. The Judge can choose to release a defendant on their own recognizance, release to court services with minimal conditions, release on bond and or bond and court services. They attend court daily and receive releases from all levels of the judicial system periodically throughout the day.

This department also provides services of electronic monitoring, restricted permits, setting up and verifying compliance of community service, referral to education, specialty treatment, entering and tracking of various data systems and drug testing compliance.

## **Adult Probation/Court Services– General Fund (Continued)**

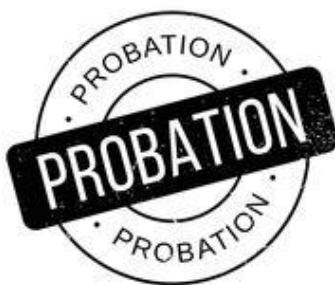
The Court Services department consists of one full-time Court Services Director, six full-time Probation Officer, one part-time Probation Officer (grant funded), two full-time Pretrial Release Officers, one part-time Pretrial Release Officer, one full-time Sr Administrative Assistant, and one part-time Assistant to the Director.

### **Fiscal Year 2022 Goals & Objectives**

- Meet and exceed minimum standards for probation supervision based on risk classification.
- PSA committee meetings, furthering implementation of the Public Safety Assessment and matrix development for Bannock County.
- Continue quarterly meetings with Magistrate Judges; keeping the lines of communication open between our department and the Court.
- To be housed in a secure facility ensuring safety of staff.
- To seek out training opportunities and have all Probation Officer and Pretrial yearly training complete in a timely manner.
- Research of a community service program and trends throughout the nation with these programs; how it may benefit the Court and the community.
- Continue training program through POST to have our officers certified to instruct for POST credit keeping our certifications current.

### **Performance Measures**

<b>Fiscal Year</b>	<b>Court Services</b>	
	<b>Misdemeanor Probation</b>	<b>Pretrial Release</b>
2014	1927	117
2015	2,093	204
2016	904	128
2017	1,968	137
2018	964	121
2019	886	95
2020	1835	81
2021	1387	306

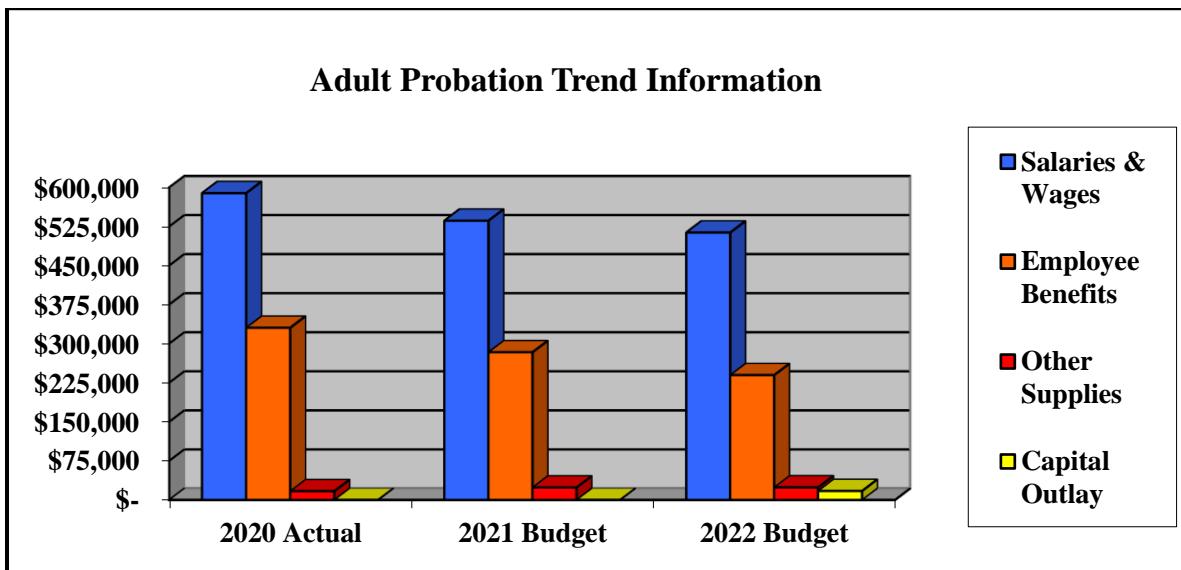


## Adult Probation/Court Services– General Fund (Continued)

### Budget and Actual Summary

Adult Probation is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 588,990	\$ 536,045	\$ 513,323
Employee Benefits	330,504	283,550	239,608
Other Supplies	16,760	23,840	24,040
Capital Outlay	-	-	17,182
<b>Total Expenditures</b>	<b>\$ 936,254</b>	<b>\$ 843,435</b>	<b>\$ 794,153</b>



### Fiscal Year 2021 Accomplishments

- Hired four new employees making us fully staffed.
- Two Probation Officers graduated POST and two Probation Officers completed Instructor Training, the beginning phase of bringing POST training in house.
- Selection of the Public Safety Assessment (PSA) and forming the matrix committee.
- Developing online check in sheets available for low risk offenders.
- Updated website information and form to better assist defendants on both pretrial and probation.
- Exceeding state standards for field work on high, medium, and low risk offenders thus providing community protection and offender accountability.
- Increase offender substance abuse testing, assisting in negotiations and continued partnership with Averhealth.



## **Agriculture Extension – General Fund**

Reed Findlay, Director

### **Mission Statement**

The mission of University of Idaho's Extension is to improve people's lives by engaging the university and our communities through research-based education. Our areas of expertise are Agriculture, Community Development, Family and Consumer Sciences, Natural Resources, and Youth Development.

### **Program Description**

University of Idaho Extension provides reliable, research based education and information to help people, businesses and communities solve problems, develop skills, and build a better future.

Through our statewide network of faculty and staff in 42 counties, three federally recognized tribes and nine College of Agricultural and Life Sciences research and extension centers, we work to transform knowledge into solutions that work.

The University of Idaho in cooperation with the Bannock County Board of Commissioners provides education in the areas of nutrition, food safety and preparation, consumer rights and responsibilities, crops and horticulture, pest management and animal health and production. We also administer the 4-H Program, which is funded through the Fairgrounds, department 1210-1004. Our office also provides The Eat Smart Idaho program which provides nutrition and physical activity education for low-income Idahoans.

Agriculture Extension is a non-formal educational system that links the education and research activities of the U.S. Department of Agriculture, University of Idaho, and other land grant universities with county residents.

The University of Idaho has a policy of nondiscrimination on the basis of race, color, religion (creed), national origin (ancestry), sex, age, sexual orientation, gender identity/expression, pregnancy, disability, marital status, genetic information, or status as any protected veteran or military status.

Our Ag Extension office website [www.uidaho.edu/extension/county/bannock](http://www.uidaho.edu/extension/county/bannock) has more information regarding the various programs and activities this office provides. There are 4-H and youth programs, family and consumer sciences classes, horticulture and master gardener course, and Eat Smart Idaho (SNAP-ed and EFNEP) programs.

### **Performance Measures**

#### **University of Idaho Bannock County Extension 2021 Book Report**

<b>Agricultural Extension   University of Idaho Extension   Bannock County</b>			
<b>Year</b>	<b>Curriculum Taught by Agents</b>	<b>Direct Contacts</b>	<b>4-H/FCS/Ag/ESI Programs Held</b>
2020	78	11,758	217
2021	57	16,906	225

## Agriculture Extension – General Fund (Continued)

Indirect Contacts					
	Website Hits	Social Media Hits	Educational Newsletters	Educational Mailers	Idaho State Journal Educational Notices
2020	7,168	Facebook: 30,772 YouTube: 200 Instagram: 105	2446	5832	5 Articles
2021	5,696	Facebook: 20,000 Instagram: 115	2,500	9,802	5 Articles

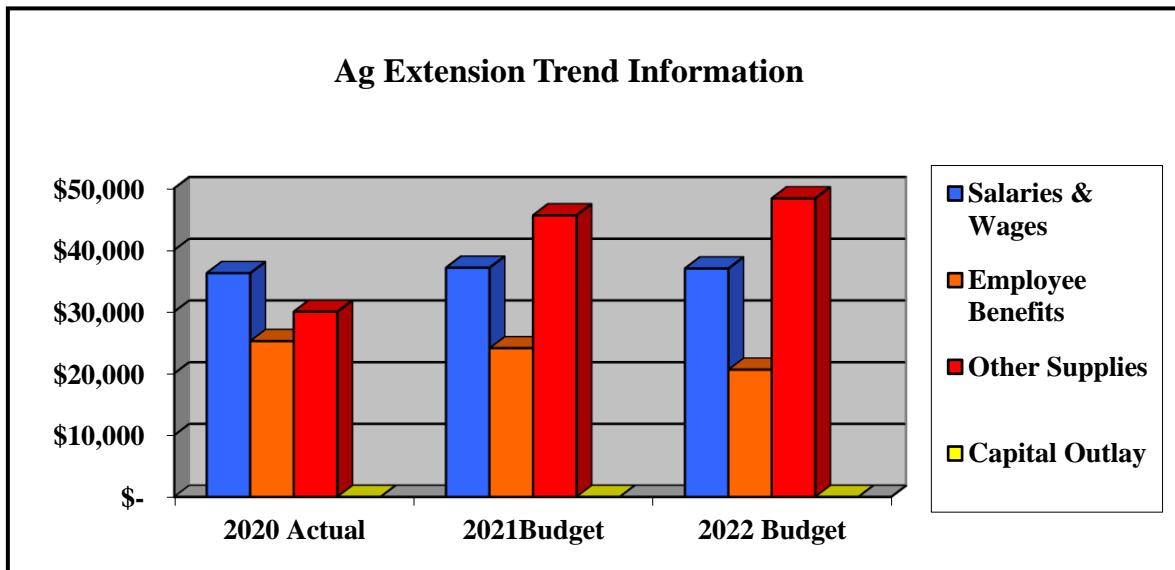
AG EXTENSION				
Fiscal Year	Curriculum Taught by Educators	Total Contacts F/F & Indirect	Programs Held AG/FCS/4-H	
2014	44	13,201	51	
2015	153	11,485	79	
2016	101	47,683	109	
2017	168	54,133	111	
2018	186	58,793	97	
2019	66	44,049	287	
2020	78	58,281	217	
2021	57	55,024	225	

### Budget and Actual Summary

Agriculture Extension is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary				
Expenditures by Category	2020	2021	2022	
	Actual	Adopted Budget	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 36,254	\$ 37,131	\$ 37,007	
Employee Benefits	25,247	24,093	20,617	
Other Supplies	29,997	45,620	48,370	
Capital Outlay	-	-	-	
Total Expenditures	\$ 91,498	\$ 106,844	\$ 105,994	

## Agriculture Extension – General Fund (Continued)



### **FY2021 Summary of Accomplishments for: Reed Findlay**

University of Idaho Extension, Bannock County Educator/Chair-Forages, Agriculture & Horticulture

- **Food Production Systems:**

Gathered stakeholder input from the overall advisory committees, as well as the program advisory committees in Horticulture (Master Gardener) and Crops. I also gather input from stakeholders at each of our commodity school planning committee meetings. I also held an ad hoc stakeholder meeting this year with the forage growers. This is the third year this group assembled. This group of growers gave us direction to continue my efforts to study the impacts of thrips on our alfalfa crops. In addition to last 3 thrips study years, I initiated a study designed to determine thrips damage more accurately in alfalfa crops through a controlled greenhouse study.

- **Forage Research:**

Tef is a c4 grass that has not been used as a pasture grass in Idaho. With a group of field men, growers, specialists, and educators, we continued agronomic study of this crop as well as initiated a study designed to provide background data for herbicide use and the development of herbicide labels for this crop. I also continued to contribute to the fecal chloroform study in Mink Creek. This study elucidates the source of water contamination of this watershed. It has provided new information as to the source of the contamination being predominantly human and dog caused, with low bovine contributions over most of the year. We completed the final data collection and write up of the water quality monitoring at the Mink Creek grazing allotments. We published the date in the WATER journal. The journal article has garnered widespread interest. This is the third year of this project. This work is vital to our ranchers. This study has found that human DNA is a significant contributor to the fecal coliform in this watershed. Past government studies did not use genetic markers to identify species contributions and thus cattle were assumed to be the primary contributors. I also helped organize and teach at area forage schools. I also delivered information on thrips in alfalfa at the Idaho Hay and

## **Agriculture Extension – General Fund (Continued)**

Forage Conference again this year. I also co-authored 2 Impact statements covering teamwork in program delivery using remote conferencing. I spent significant time developing programs that could be remotely offered during COVID social distancing times. The two main programs that were offered by Zoom conferencing were the 15 sessions of Master Gardener classes, and the regional Pesticide Applicators Trainings (Zoom).

- **Idaho Outlook Conference:**

This program includes forecasts for all the major crops we grow in Idaho, as well as sessions on environmental and weather forecasting. I have presented the forage and hay component for this program for six years and am on the agenda to give the hay outlook for the coming sessions. This year we will again present over Zoom.

- **Farm Management:**

Assisted in the delivery of the farm management and estate planning program. 12 weeks at various locations.

- **Agriculture:**

Worked with district educators to provide pesticide applicator recertification seminars. I assisted with all area cereal schools, potato school, and forage schools, and hosted the forage school in Blackfoot. Many of these programs were delivered using electronic conferencing. We spent a considerable amount of time modifying program delivery in order to comply with State mandates for social distancing. I assisted area beef growers with bull grading, and pasture issues. I also assisted with the Spanish sessions of the University of Idaho potato school. This is a two-day regional potato conference.

- **Small Farms and Horticulture:**

Received grants to study chip grafting in apples for the coming year. I held Master Gardener courses in Pocatello. This year I participated in a regional statewide Master Gardener delivery program with several educators. We delivered the Master Gardener program via Zoom. Zoom is video conferencing platform that allowed students to take the course at their homes as well as at remote sites. I prepared and delivered the soils and entomology sections of this 15 weed on-line course. I am also involved in the EISF Master Gardner demonstration garden. This year we invited UI specialist to give 5 demonstrations on gardening issues each day. We continued the harvest day. I wrote an Impact Statement covering some of the outreach and service activities of our Master Gardener groups. My Master Gardener volunteers each give around 30 hours of service each year.

- **4-H Youth Development:**

Assisted in the Bannock/Bingham County Fairs. I served as chair of the dairy goat show, co-chair of the working ranch show, and team member of the livestock judging contest. I assisted at the 4-H Alpine, Wyoming camps for Bannock and Bingham Counties.

- **University Service and Leadership:**

I Serve as County Chair-Bannock County, I put special effort into maintaining great rapport with commissioners, as well as focus on creating an effective office team. I continued to put extra effort this year into maintaining great relationship with the new Fairground and Event Center Administrator and staff. Guy

## **Agriculture Extension – General Fund (Continued)**

Patterson left the post this year and we have been working close with new management to ensure all programming goes as planned. We work closely with the events center and depend on good teamwork with all county departments to provide excellent educational programing. Mentoring committee chair for Nikki Dalton, Bracken Henderson, and David Callister. I also reviewed several UI publications as well as reviewed five promotion and tenure packets for educators and agricultural specialists. I serve as chair of the Eastern District Promotion and Tenure Committee. I will serve on this committee for the next two years.

### **Fiscal year 2022 goals and objectives:**

- Continue to provide the popular UI Master Gardner program.
- Provide up to date and pertinent information at area commodity schools.
- Assist Bannock County citizens in properly using pesticides on farms and in-home landscapes.
- Assist area producers with the economic modeling and analysis of their own operations to make them profitable.
- Continue to provide individual consulting in crops, Livestock, and home horticulture.
- Complete the publication of the Tef Herbicide Grass trials.
- Continue the alfalfa thrips study as a more focused greenhouse study. Present results of this continued research to growers.
- Continue to provide video conferencing educational programs when social distancing is mandated.

### **FY2021 Summary of Accomplishments for: Laura Foist**

University of Idaho Extension, Bannock County Educator-Family Consumer Sciences & Eat Smart Idaho

- Taught timely classes and informational meetings (ZOOM) during Covid-19 restriction, such as safe canning practices and mental health awareness.
- Continued classes on cooking and nutrition in the community, including finding ways to teach with social distancing as needed.
- Taught classes on Facebook parties that include information on food safety, mental health awareness, cooking tips, and nutrition information.
- I trained new Eat Smart Idaho instructors on how to offer classes using various virtual platforms, such as Facebook parties and Zoom.
- I taught the Food Insecurity Cook-off series to 1 group this year. The Food Insecurity Cook-off is a program for middle and high schoolers, to teach them about food insecurity and increase their cooking skills.
  - Taught 15 Classes to 156 Participants
  - Taught Eat Smart Idaho programming to 8 adults and 114 youth
  - 30 social media posts on food safety, nutrition, and cooking tips

### **Fiscal year 2022 goals and objectives:**

Resigned Position June 2021

## **Agriculture Extension – General Fund (Continued)**

### **FY2021 Summary of Accomplishments for: Nikola Betts**

University of Idaho Extension, Bannock County Educator-4-H & Youth Programming

- Gathered stakeholder input from the community in our overall advisory board meeting earlier this year from Bannock County. Throughout the year I also gather input from the volunteers, youth, and parents in the 4-H program in Bannock County. The input received helps guide the program for the year.
- Taught dissection in Marsh Valley High school as well as Grace Lutheran High School.
- We continue to provide support the 21<sup>st</sup> Century Grant program in Dist. 25, teaching STEM activities in four different schools.
- Received a grant from ON Semiconductor to purchase robotics equipment, which are being shipped right now so we can teach in schools throughout the county.
- We are also a partner with the Think, Make, Create Lab trailers which will be housed through our office and provide a mobile STEM lab we can take to schools and events to get kids interested in STEM and 4-H.
- We held summer day camps, as well as were able to host our overnight camp at Alpine 4-H Camp.
- 2021 4-H and FFA shows were a success, especially with the positive relationships with the fair board, event center facilities, commissioners, 4-H volunteers, staff, and parents.
- Because of COVID-19 we still had some restrictions and limitations on what we could do, but as things go back to normal, I see a growing 4-H program.
- Working with volunteers across the District to form a district wide teen association where teens will participate in state, district and local events and gain skills in leadership.

### **Fiscal year 2022 goals and objectives:**

- Continue to evaluate programming and development of the Teen Programs across the state, work to develop a local teen program
- Host more workshops throughout the year for 4-H members and volunteers
- Continue to maintain positive relationships with the school districts, FFA, and County
- Work towards a successful 4-H/FFA event
- Continue to build the 4-H program in Bannock County.



## Ambulance

David Gates, Director

### Mission Statement

The mission of Bannock County's Ambulance District is to help people. The Ambulance District is dedicated to preserving life and property through prevention and professional, compassionate response.

### Program Description

The Bannock County Ambulance District contracts with the City of Pocatello to provide ambulance services to the citizens of Bannock County. The Bannock County Board of Commissioners serves as the Ambulance District Board. Revenues are deposited with Bannock County who then pays the City a contracted amount, this contract amount is budgeted at the time the County budget is adopted. The County verifies that the total paid to the City is equal to actual expenditures paid by the City.

Additional service level information can be obtained from our contract provider, the City of Pocatello at [http://www.pocatello.us/fire/fire\\_ambulance.htm](http://www.pocatello.us/fire/fire_ambulance.htm).

### Fiscal Year 2022 Goals & Objectives

- Continue to monitor and respond appropriately to COVID-19 needs Oct. 2021-Sept. 2022
- Participate in Establish Statewide Medicaid Reimbursement Program: July 2022 – Issue 1
- Implement & Obtain Idaho TSE EMS Designation: September 2022 – Issues 1 & 4 –
- Develop & Implement Company Inspection Program: October 2021 – Issue 1 & 4 –
- Apply for the Assistance to Firefighter Grant (AFG) for TBA, depending on 2021 award and grant priorities: October 2021 – Issues 1, 2, 3 & 4.
- Revise & Update the Department 5yr Strategic Plan: September 2022 – Issues 1, 2, 3 & 4.
- Replace one or two frontline ambulances per long-term replacement plan, Braun agreement and grant awards: June 2022 – Issues 1 & 4.
- Develop an inter-facility transport agreement with Portneuf Medical Center that clearly defines standards and expectations of both parties. September, 2021 – Issues 1, 2, & 4.
- Adopt county-wide Emergency operations plan as the City of Pocatello's plan: January 2022 – Issue 1, 2 & 4.
- Evaluate the merits of alternative paramedic personnel staffing models and stipend options: May 2022
- Implement Fatigue Risk Management Policy along with shift to 48/96 schedule change – January 2022

### Performance Measures

AMBULANCE										
EMS Performance										
Fiscal Year	Fires	EMS & Rescue	Explosion	Service Call	Good Intent	False Alarm	Severe Weather	Special Incident	Hazardous Conditions	Total Calls
2017	131	6946	3	106	587	328	8	12	169	8290
2018	149	6580	4	115	589	330	9	8	150	7934
2019	74	6032	2	119	494	306	5	9	135	7176
2020	128	6565	2	135	567	309	12	6	153	7866
2021	93	6485	6	132	514	282	5	4	108	7629

## Ambulance (Continued)

AMBULANCE		
Safety Prevention and Training Activities		
Fiscal Year	Training Hours	Public Education
2017	14,001	421
2018	14,583	416
2019	15,357	199
2020	10,440	118
2021	8,526	76

Note: Reduced or suspended training and public education hours/events due to ongoing COVID-19 precautions are expected in FY22.

PFD Training Hours													
2021	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	2021
<b>Administration</b>	9	39	96	86	30	16	8	6	0	2	89	10	392
<b>ARFF</b>	78	27	15	12	74	80	3	38	3.65	2.7	5.4	27	365
<b>Driver</b>	22	71	84	109	76	52	21	0	70	26	48	44.5	623
<b>EMS</b>	486	196	137	323	262	257	262	121.5	383.75	173.25	317.25	159	3,078
<b>Firefighter</b>	69	108	158	221	116	1,116	360	426	643.74	73.5	196.45	96	3,583
<b>Hazmat</b>	0	0	0	30	3	0	360	0	177.5	0	0	5	576
<b>Officer</b>	185	68	70	87	83	46	45	15	7.5	103	36	10	755
<b>Rescue</b>	122	0	0	0	0	14	0	0	0	0	0	0	136
<b>Total Hours</b>	<b>970</b>	<b>509</b>	<b>560</b>	<b>868</b>	<b>644</b>	<b>1,581</b>	<b>1,059</b>	<b>607</b>	<b>1,286</b>	<b>380</b>	<b>692</b>	<b>352</b>	<b>9,507</b>

**Examples of training completed:** BLS/CPR, Medic EMT state recertification, low angle rescue training, high rise operations, operational module training, IFSAC testing and certification, water rescue, practical search, rookie academy, DO assessment, promotion preparation, wildland refresher and nutrition, HazMat IQ, SCBA drills, state instructor certifications, fire attack and mayday drills, FST exams, and Zoll cardiac monitor training.

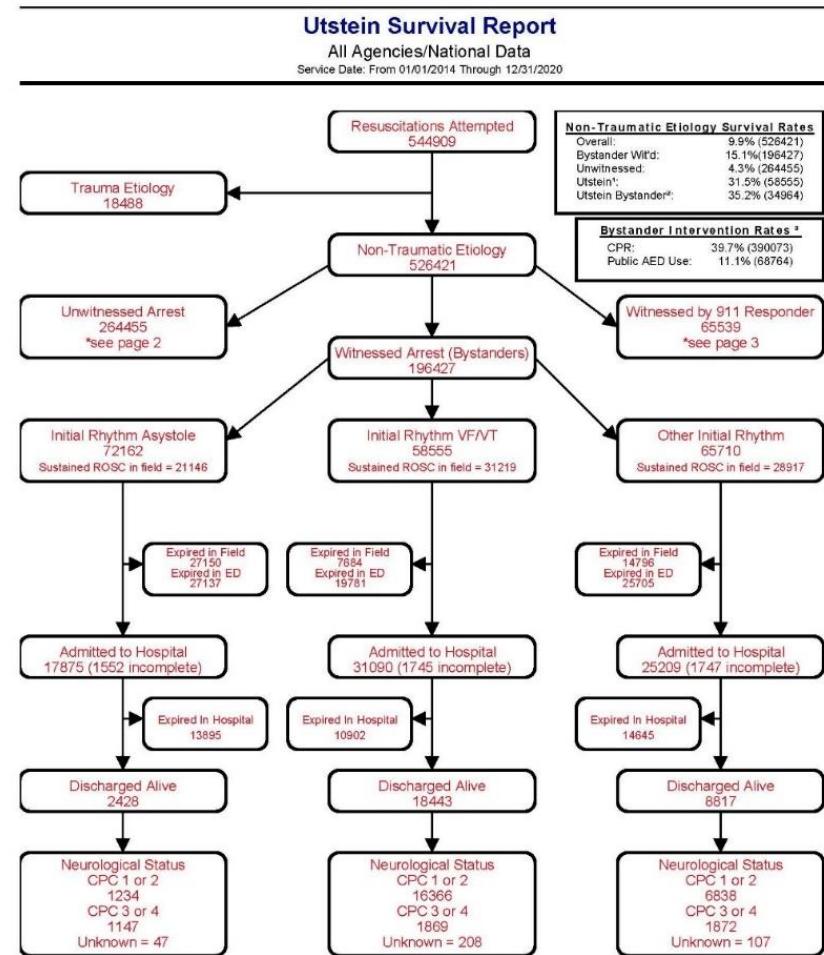
### EMS Utstein Survival Rates

Utstein is a set of guidelines for uniform reporting of cardiac arrest. Utstein survival refers to survival to hospital discharge of those cardiac patients whose arrest events were witnessed by a bystander and that involved persons who had an initial rhythm of ventricular fibrillation or pulseless ventricular tachycardia.

Utstein Survival Rates									
	2014	2015	2017	2018	2019	2020	2021	2014-2021	2014-2021
Cardiac Etiology Survival Rates	PFD	PFD AVERAGE	NATIONAL AVERAGE						
Overall:	11.8%	5.4%	14.5%	11.1%	15.3%	15.4%	19.0%	14.1%	98.0%
Bystander Witnessed:	14.3%	11.8%	26.3%	21.1%	20.6%	27.3%	23.1%	20.8%	14.7%
Unwitnessed:	2.7%	0.0%	6.1%	0.0%	3.0%	3.6%	7.4%	3.9%	4.3%
Utstein <sup>1</sup>	20.0%	0.0%	50.0%	12.5%	40.0%	36.4%	50.0%	27.9%	30.9%
Utstein Bystander <sup>2</sup>	23.1%	0.0%	0.0%	16.7%	50.0%	25.0%	66.7%	27.8%	35.1%
Bystander Intervention Rates									
CPR:	59.4%	67.6%	45.5%	53.1%	51.8%	32.6%	37.8%	49.4%	39.9%
Public AED Use:	4.3%	5.9%	0.0%	25.0%	0.0%	0.0%	0.0%	10.0%	10.9%

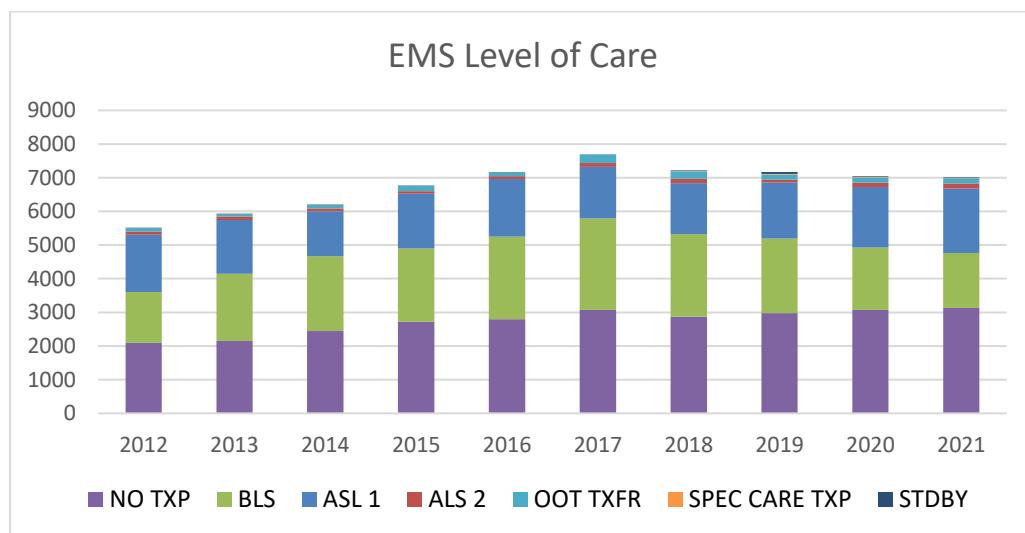
<sup>1</sup>Utstein: Witnessed by bystander and found in shockable rhythm  
<sup>2</sup>Utstein Bystander: Witnessed by bystander, found in shockable rhythm, and received some bystander intervention (CPR and/or AED application).

## Ambulance (Continued)

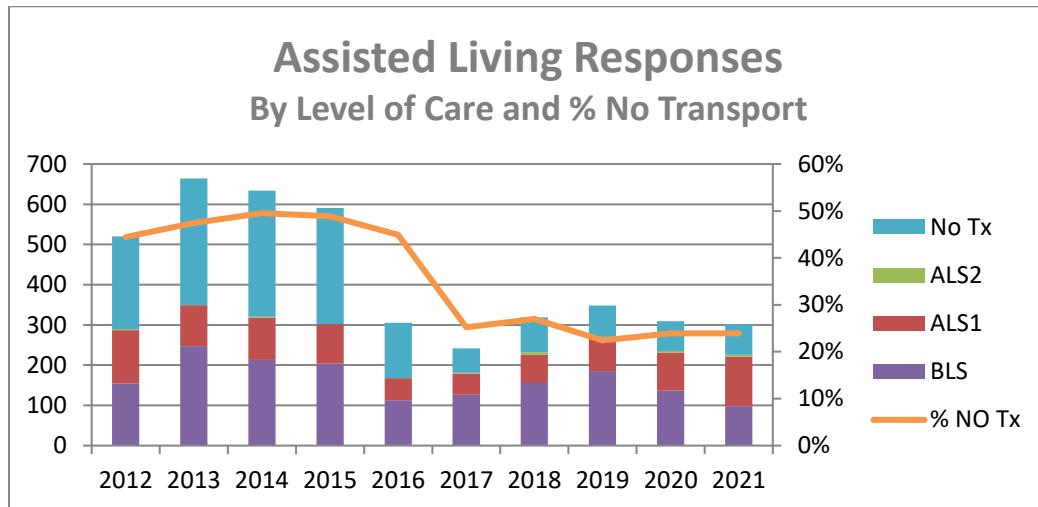


### EMS Level of Care Codes

Final FY21 year-end EMS Level of Care call numbers are pending. Due to timeliness for submission of this report, the most recent call data is reflected in the charts below.  
(Oct-Sept 2021)



## Ambulance (Continued)



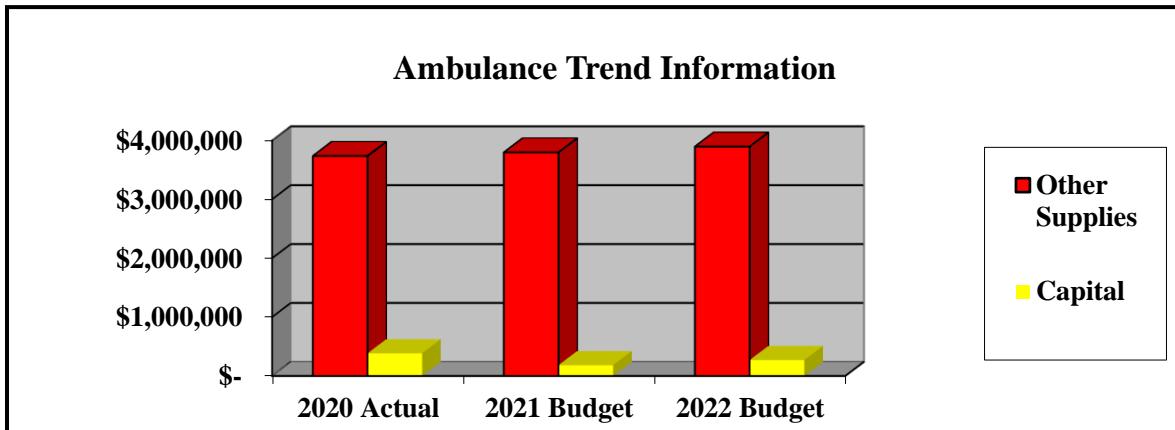
KEY	
NO TXP	No Transport Required
BLS	Basic Life Support
ALS1	Advanced Life Support 1
ALS2	Advanced Life Support 2
OOT TXFR	Out of Town Transports
SPEC CARE TXP	Special Care Transports
STDBY	Standby Requested

## Budget and Actual Summary

The Ambulance district has its own fund and levy. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	3,736,411	3,797,475	3,896,419
Capital Outlay	383,677	182,898	270,000
<b>Total Expenditures</b>	<b>\$ 4,120,088</b>	<b>\$ 3,980,373</b>	<b>\$ 4,166,419</b>

## Ambulance (Continued)



### Fiscal Year 2021 Accomplishments

- FY2021 recorded 8372 total calls and 6485 EMS calls.
- Participated in the Southeast Idaho Public Health Command structure for the COVID-19 response.
- The COVID-19 pandemic continues to force considerable adjustments within the Ambulance system in order to reduce the impact to our service.
- Received the American Heart Association's Mission: Lifeline – EMS – Gold Plus achievement award for the 7<sup>th</sup> year.
- Completed remount of one ambulance per long-term replacement plan.
- Purchase radios for south county ambulances to replace outdated radios, which had reached end of life.
- Receive, review and prioritize recommendations from an independent comprehensive Master Plan.
- Completed training of in-house trainers for nationally required Pediatric Advanced Life Support (PALS) and Prehospital Trauma Life Support (PHTLS) classes.
- Completed onboarding and training of 7 response crew members.
- Trained 3 of 4 Administrative staff as Certified Ambulance Coder
- Started training crews in the Certified Ambulance Documentation Specialist course.
- Submitted application for the Assistance to Firefighter Grant (AFG) for training of 3 paramedics and a replacement ambulance. Notice was received that neither were awarded for FY21 and the BCAD will reapply in FY22 for AFG assistance.
- Working towards obtaining Idaho's Time Sensitive Emergency EMS Designation.





## Appraisal

Sheri Davies, Assessor

### Mission Statement

To professionally perform the statutory duties of County Assessor with integrity while emphasizing excellence in the annual valuation of properties by professional, educated appraisal staff using IAAO highest standards of practice and current technology to bring fairness and equity to the property assessments of Bannock County and its citizens.

### Program Description

The Appraisal office is responsible for discovering, listing, classifying, and valuing all real and personal property in Bannock County. These properties are appraised at current market value for assessment purposes. Appraisers are required by Idaho Code to reappraise 20% of the properties within the County each year, and complete the process every five years. Bannock County has nine full-time certified appraisers, five full-time appraisal technicians, one full-time cartographer and one full-time circuit breaker coordinator. The Assessor, chief deputy and management assistant's salaries are split with assessor.

### Fiscal Year 2022 Goals & Objectives

- Commercial Assessments are found to be out of compliance and must be brought to market value. Current ratio studies show a significant increase will be needed to bring values into an acceptable range. Completion of the conversion process will provide equity and uniformity to Bannock counties Commercial Assessments.
- Completion of the Commercial Departments conversion to the State implemented CAMA (Computer Assisted Mass Appraisal) System. This includes a manual sketch of each improvement (structure), update data where needed and data enter each parcel.
- Address inequities in land values in both Residential and Commercial parcels that have been identified through the conversion process.
- Continue scanning current and historical data into ProVal (CAMA system) to be readily available in digital form to our Appraisal and Mapping departments. Efforts to make available, public records associated to the certified assessed values of Bannock County, to the public in digital form will be a continued priority.
- Continued education of Appraisal and Mapping professionals to provide equitable and accurate assessments to all Bannock County parcels.
- Complete year 1 of 5 revaluations of no less than 15% of Bannock County parcels while bringing ALL parcels to 100% market value per Idaho Code.
- Seek outreach opportunities to bring understanding and education to the public as to the responsibilities and procedures in the Bannock County Assessor's office and the effects adequate and equitable assessments have for not only every parcel owner but also the tax rates/levies that our eventual tax notice is calculated by.

## Appraisal (Continued)

### Performance Measures

The tax year of property valuations is the calendar year prior to fiscal year in which taxes are collected.

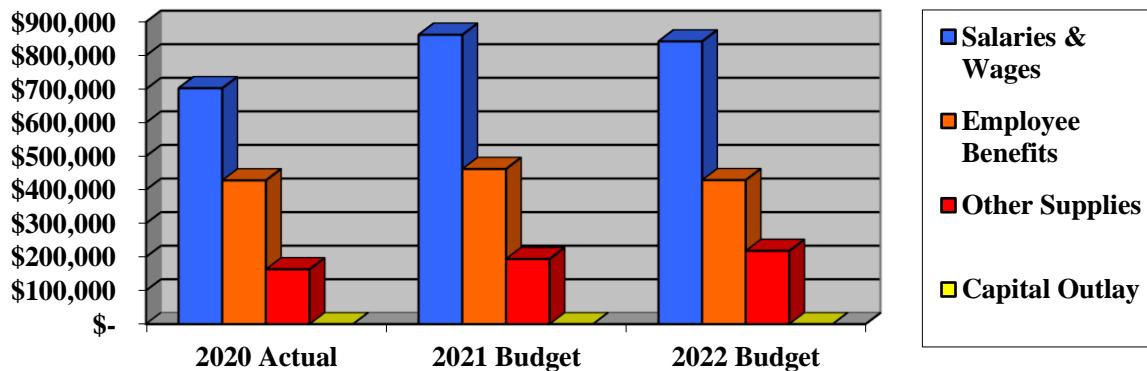
APPRAISAL			
Fiscal Year	New Construction Parcels	Number of Taxing Districts	Circuit Breaker Applicants
2017	336	31	1,264
2018	219	31	1,235
2019	218	31	1,215
2020			

### Budget and Actual Summary

The Appraisal office has a separate fund and therefore has its own levy. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 702,630	\$ 861,816	\$ 841,998
Employee Benefits	428,239	462,062	428,894
Other Supplies	163,260	194,075	218,100
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,294,129</b>	<b>\$ 1,517,953</b>	<b>\$ 1,488,992</b>

### Appraisal Trend Information



## Appraisal (Continued)

### Fiscal Year 2021 Accomplishments

- Our Appraisal department was faced with a remediation plan with the State Tax Commission in October 2020 and completed that successfully in 2020. In January 2020, State Tax Commission questioned the categorization of our Ag parcels. After a meeting involving Governor Little's staff at the Capitol, it was agreed that the Bannock County Assessor's office would make any necessary corrections to the categories concerning Agriculture no later than late March 2020. This was completed in a timely manner.
- Manual sketching and data entering of approximately 23,000 parcels into the new ProVal appraisal system. Currently, the staff has less than 10,000 sketches to manually enter from existing parcels that have improvements (structures). As this accomplishment will allow our new appraisal software full functionality, our appraisal staff deserves the highest praise for their hard work and dedication.
- Our commercial department has been restructured to accommodate the hiring of 2 full-time commercial/industrial appraisers. The contracted services of an Independent Appraisal service will end as of 12/31/2020. My office would like to recognize and extend our highest praise and gratitude to HIGHLAND APPRAISAL for their hard work and dedication over the past 2 years as they have made our success their top priority. A few accolades would include the rebuilding of our commercial department from the ground up, training new commercial and existing residential appraisers in new appraisal systems, training and assisting a new Assessor in new systems, BOE/BTA appeals, and using their years of knowledge and experience to identify other areas that the Bannock County Assessor's office can move towards unparalleled equitability in our appraised values.
- Assessment notices were mailed in a timely manner. The mailing was accomplished using Master's Touch, a 3rd party vendor that offers the option of going paperless and receiving future assessment notices and announcements or updates securely and directly in your email's inbox. This will result in significant reductions in the cost of mailing fees as this benefit catches on and is more widely utilized by property owners.
- Appeals to the BOE in 2020 were reduced to approximately 400 after a record of 3000 BOE appeals in 2019. Appeals to the State's BTA were reduced to 12, down from a record of approximately 365 in 2020.



## Assessor – General Fund

Sheri Davies, Assessor

### Mission Statement

To provide Bannock County citizens with outstanding services performed by well-educated, professional and dedicated staff that are focused on the needs and well-being of their patrons through outreach, kindness and cooperation.

### Program Description

The Assessor's office is responsible for maintaining ownership and parcel maps, submitting the Abstract of Assessment, certifying values, and producing the warrant roll. The Motor Vehicle office is included within the Assessor's department. Motor vehicle is responsible for vehicle licensing, titling, and registration. We have nine full-time and one part-time motor vehicle employees. A portion of the Elected Assessor, Chief Deputy and management assistant salaries are also included within this budget.

### Fiscal Year 2022 Goals & Objectives

- Provide education and assistance to the public in making appointments for services and in the use of the Q Less system to better serve our patrons.
- Build a program for public outreach and education to provide a source for updates and outcomes concerning ongoing legislation and/or the current ITD consolidation to services online from the Treasure Valley that will affect our County DMV services and your ability to stay local.
- Continue efforts to educate and assist the citizens of Bannock County in taking advantage of any opportunity for property tax reduction as in the following programs: Homeowners exemption, Property Tax Reduction (Circuit Breaker) Program, Property Tax Deferral Program, Developers Site Improvement exemption program, etc.

### Performance Measures

MOTOR VEHICLE		
Fiscal Year	Vehicle Registrations	Trailer Registrations
2014	65,583	8,602
2015	70,022	9,181
2016	76,799	8,781
2017	72,647	9,171
2018	*	*
2019	*	*
2020		

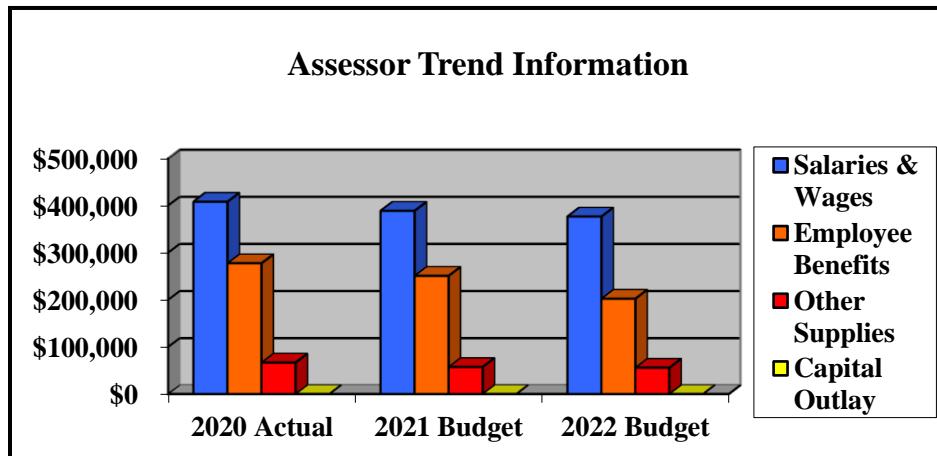
\*Performance Measures were unavailable from department

## Assessor – General Fund (Continued)

### Budget and Actual Summary

The Assessor's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 408,290	\$ 389,016	\$ 376,822
Employee Benefits	277,646	251,011	202,490
Other Supplies	66,935	57,500	56,000
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 752,871</b>	<b>\$ 697,527</b>	<b>\$ 635,312</b>



### Fiscal Year 2021 Accomplishments

- Many thanks and much appreciation needs extended to the leaders and staff of our Motor Vehicles Department!! In the past 1.5 years they have painfully weathered the conversion to the new GEM system from ITD as well as implementing QLess, our new queuing system, in an effort to reduce extremely long wait times and lines our patrons were suffering with. Recognition and sincere appreciation are extended to both DMV staff and the citizens of Bannock County for their patience, dedication and the many kindnesses and grace that was offered and witnessed during this difficult time. **THANK YOU ALL!!**
- New drop boxes have been installed for both the DMV and Appraisal offices and they are located near the southwest corner of the Annex.  
We have experienced a lot of turnover in both our DMV and Appraisal clerical staff positions similar to reports from offices across the State and Nation. Positions have been filled and we give a warm welcome with many kudos to our new team members as they have quickly stepped up to the challenge of public service.



## **Clerk/Auditor/Recorder – General Fund**

Jason C. Dixon, Clerk

### **Mission Statement**

The mission of Bannock County's Clerk/Auditor/Recorder Office is to ensure adequate internal controls exist to mitigate the risks the County faces in achieving its objectives. The Clerk/Auditor/Recorder's office is committed to providing accurate accounting, reporting, and auditing services to citizens and governmental taxing units in accordance with federal, state, and local laws; the recordation, maintenance, and preservation of official, vital, and historic records; and the issuance and registration of a variety of legal documents. The Clerk/Auditor/Recorder's office is dedicated to promoting public confidence and goodwill by providing the highest level of professional and courteous service in a timely and efficient manner. Furthermore, commitment is given to ensure the highest possible degree of integrity of the County's election process through administration of all federal, state, and local election laws in a uniform, consistent and accessible manner.

### **Program Description**

The Clerk/Auditor/Recorder oversees the offices of the clerk, recorder, auditing, and elections. Responsibilities within these offices include recording deeds, issuing marriage licenses, registering voters, administering elections, maintaining records, receiving County revenues, paying County expenditures including payroll, overseeing and monitoring the adopted budget, and providing timely financial information. The Elected Clerk and Chief Deputy is included within this budget, two full-time election employees, three full-time recording clerks, eight full-time auditing employees, one part-time auditing employee and one part-time elections employee, and one full time Administrative Manager.

### **Fiscal Year 2022 Goals & Objectives**

#### **Auditing**

- Implement new accounting software. Estimated completion date: Ongoing through FY21-22
- Publish the FY2022 budget and submit to the GFOA's award program. Estimated completion date: November 2021
- Publish the FY2021 CAFR and submit to the GFOA's award program. Estimated completion date: March 2022

#### **Clerk/Recorder**

- Ensure a friendly and efficient office for the public to come and record their property, apply for passports, or obtain a marriage license. We strive to listen and help each customer with any kind of question and direct them to the correct office or person. Estimated completion date: On-going
- Continue to learn, navigate and understand reporting of the new recording software
- During FY2022 the staff in the recorder's office will make visits to each of our four Title Company locations, to ensure understanding of our new recording software and it's capabilities. This will help build good working relationships and minimize communication errors. Estimated completion date: March 2022

## Clerk/Auditor/Recorder – General Fund (Continued)

- Title companies may need additional training with county systems so they can have more access to recorded documents on our new recording software. Estimated completion date: March 2022

### Elections

- Our goal is to continue to improve the state voter registration system by correcting errors in tax codes, updating addresses, and removing voters that are deceased, moved out of the county or received a felony to ensure a completely accurate system. Initial project: September 2015 and on-going
- Every Election provides an opportunity for improvement. We learn better ways to accomplish the same goals after every Election Cycle. For example, ballot and machine security, poll worker training, central count layout and transparency to our voting community: On-going

### Performance Measures

RECORDERS		
Fiscal Year	Marriage Licenses Issued	Documents Recorded
2015	581	18,065
2016	566	18,634
2017	624	19,149
2018	657	19,130
2019	585	19,873
2020	607	23,908
2021	597	29,021

AUDITING			
Fiscal Year	Number of Checks Processed	Auditor's Certificates Processed	Grants Managed
2015	10,956	633	21
2016	10,379	689	22
2017	11,054	705	26
2018	10,345	692	29
2019	10,433	672	34
2020	8942	554	34
2021	8506	565	39

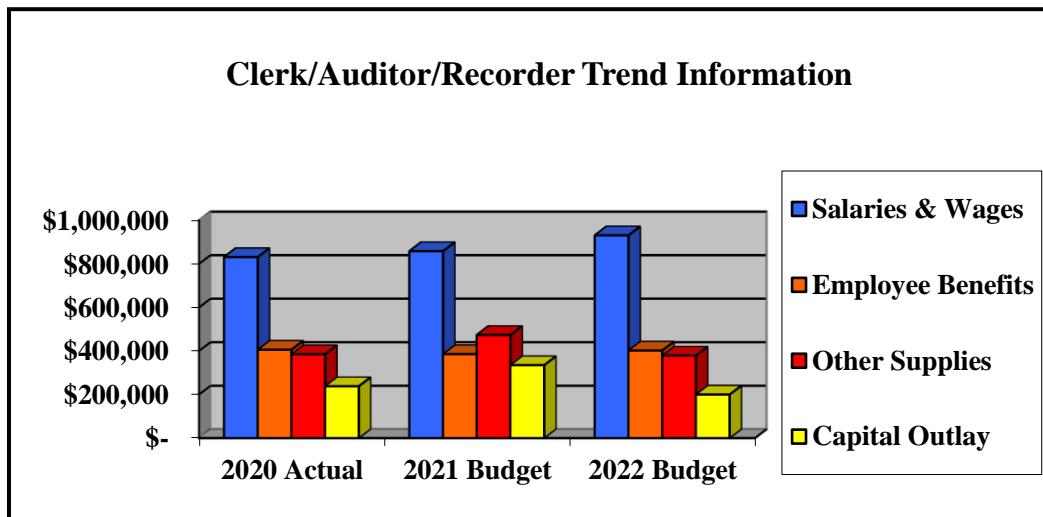
ELECTIONS				
Fiscal Year	Number of Registered Voters	Number of Votes Cast in November	Number of Votes Cast in March	Number of Votes Cast in May
2015	38,924	6,734	4,805	266
2016	47,855	34,388	8,920	7,547
2017	40,325	13,021	2,899	1,781
2018	45,504	29,444	0	10,672
2019	39,412	9,058	3,111	1,109
2020	51,330	40,070	11,949	12,172
2021	45,494	22,666	6,547	852

## Clerk/Auditor/Recorder – General Fund (Continued)

### Budget and Actual Summary

The Clerk/Recorder/Auditor's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary				
Expenditures by Category	2020		2021	
	Actual	Adopted Budget	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 831,605	\$ 858,842	\$ 931,490	
Employee Benefits	406,303	385,868	402,377	
Other Supplies	385,382	473,815	379,020	
Capital Outlay	238,388	335,000	200,000	
<b>Total Expenditures</b>	<b>\$ 1,861,678</b>	<b>\$ 2,053,525</b>	<b>\$ 1,912,887</b>	



### Fiscal Year 2021 Accomplishments

#### Auditing

- Awarded Distinguished Budget Presentation Award for the FY21 budget document from Governments Finance Officers Association (GFOA) for the 12<sup>th</sup> consecutive year.
- Awarded Certificate of Achievement for Excellence in Financial Reporting for the FY19 CAFR for the 27<sup>th</sup> consecutive year.
- Developed and maintained balanced budget in FY20-21 in accordance with Idaho General Statute.

## **Clerk/Auditor/Recorder – General Fund (Continued)**

### **Clerk/Recorder**

- Implemented the new recording software which has increased productivity and efficiency. The new software gives the staff the capability to work remotely, if needed, and gives the public the ability to access, review and purchase recorded documents online as well as apply for a marriage license.

### **Elections**

- The Elections process continues to come under fire nationwide. Our process in Idaho maintains the integrity and security that is necessary to be successful. Our efforts to maintain transparency and increase communication with our voting community will be ongoing.
- The Elections office is working closely with the GIS department to maintain accurate addresses in our State Voter Registration System and to develop maps that our public can easily decipher.





## Clerk of District Court– General Fund

Jason C. Dixon, Clerk

### Mission Statement

The mission of Bannock County's Clerk of District Court Office is to provide equal access to justice, promote excellence in service, and increase the public's trust and confidence in the Idaho courts. To provide an independent, accessible, responsive forum for the just resolution of disputes in order to preserve the rule of law and to protect all rights and liberties guaranteed by the United States and Idaho constitution.

### Program Description

The Clerk/Auditor/Recorder oversees this department. The Clerk of District Court office is responsible for processing all civil and criminal court filings, updating the statewide Odyssey case management system for all case filings, payments, restitution payments, posting bonds, e-filing, court hearings, dispositions, and all documents. Jury is also included within this department. The Jury office is responsible for managing jury selection. We also have an Archiving office that is responsible for the management of all court documents for destruction. The Clerk of District Court department employs eighteen full-time employees and one-part time employee.

The Bannock County Courts have a website <https://www.bannockcounty.us/courts/> that provides information regarding bail and bonds, court assistance, problem solving courts, civil and criminal cases, traffic infractions, divorces, small claims, city ordinances and jury instructions for attorneys.

### Fiscal Year 2022 Goals & Objectives

- Continue to work on the Odyssey transition with Navigator and other version updates.
- Work with County Commissioners, District Court, and judges to develop a master 3-5-year plan for renovations with emphasis on the Juvenile Center.
- Continue to work on implementation and usage of mandatory Idaho Supreme Court forms to be used in the court system.
- Continue to scan paper court pleadings into the Odyssey case management system, and continue to destroy the paper court files.

### Performance Measures

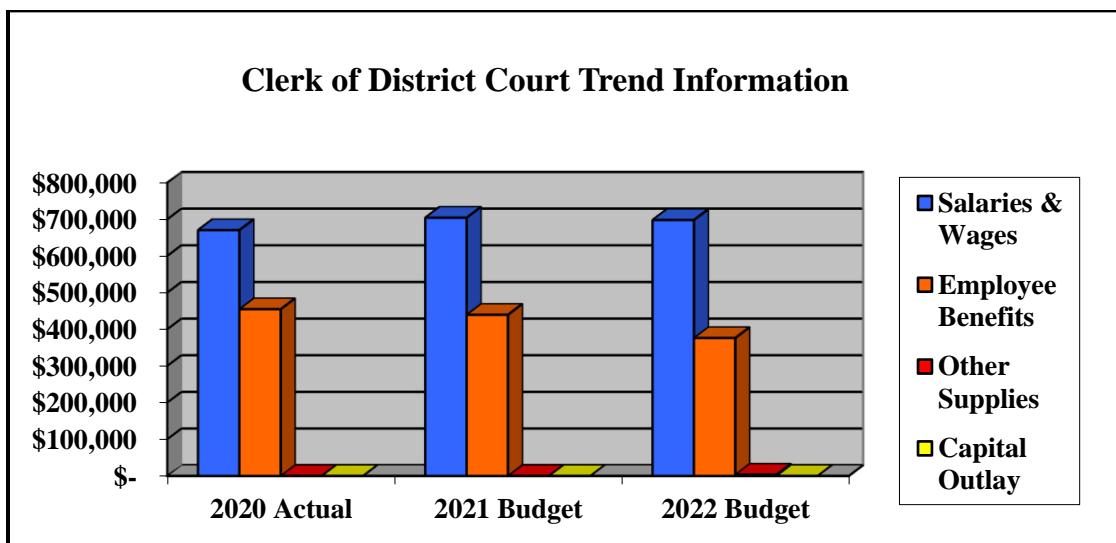
District Court			
Magistrate Case Filings			
Fiscal Year	Civil Cases	Criminal Cases	Special Cases
2015	4,473	18,783	776
2016	4,488	16,232	853
2017	5,056	14,775	858
2018	4,868	14,914	728
2019	4,785	14,243	893
2020			

## Clerk of District Court – General Fund (Continued)

### Budget and Actual Summary

The Clerk of District Court's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

<b>Expenditures by Category</b>	<b>Budget Summary</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>	
Salaries and Wages	\$ 670,581	\$ 704,593	\$ 698,386
Employee Benefits	454,936	439,701	376,249
Other Supplies	-	-	3,500
Capital Outlay	-	-	
<b>Total Expenditures</b>	<b>\$1,125,517</b>	<b>\$ 1,144,294</b>	<b>\$ 1,078,135</b>



### Fiscal Year 2021 Accomplishments

- A substantial number of old court records have been scanned and digitized.
- We have continued to implement new procedures to get information to all parties so that calendaring can be set to allow people access to the court via Zoom meetings and YouTube live stream hearings.
- Implemented several new Odyssey district wide forms.
- Set up procedures to work from home via Zoom and Citrix for Odyssey access for any future emergencies.

## Commissioners – General Fund

Ernie Moser, District 1



Jeff Hough, District 2



Terrel Tovey, District 3



### **Vision Statement**

Bannock County will be a leader in the State of Idaho through effective, efficient, and transparent governance.

### **Mission Statement**

Bannock County is committed to investing in our employees, developing effective policies and support systems while promoting community wellness and economic growth through prudent stewardship of tax dollars.

### **Program Description**

The Commissioners' Office oversees the operations of multiple departments (listed below), convenes as the Board of Equalization as set forth in Idaho Code §63-501, and provides oversight of the Fair Board, Emergency Services, and adjudicated indigent claims. The Commissioners serve on various other boards and committees, a few of which are the Pocatello and Chubbuck Development Authorities, Bannock Transportation and Planning Organization, District 6 Treatment Program and Community Board of Guardians. Additionally, pursuant to Idaho Code Title 31, Chapter 8, the Commissioners are the sole responsible authority for all County contracts, ordinances and resolutions, grant applications, and overall direction of Bannock County.

The Board of Commissioners supervise the official conduct of all County officers and appointed boards or commissions of the County charged with assessing, collecting, safekeeping, management or disbursement of the public moneys and revenues; see that they faithfully perform their duties; direct prosecution for delinquencies; approve the official bonds of County officers, and when necessary, require them to make reports, and to present their books and accounts for inspection as set forth in Idaho Code §31-802.

## Commissioners – General Fund (Continued)

### Departments under the direction of the Commissioners

Adult Probation and Pretrial  
Agricultural Extension, 4-H University of Idaho (per IC §31-826)  
Ambulance District  
Courthouse Buildings and Maintenance  
Emergency Services  
Engineering  
Event Center, Wellness Complex and Fairgrounds  
Geographical Information Systems  
Human Resources/Risk Management  
Information Technology  
Juvenile Detention (Staff Position only)  
Juvenile Probation  
Planning and Development Services  
Public Defender Office  
Public Works Department-Road & Bridge, Landfill, Noxious Weed & Mosquito Abatement  
Special Projects  
Veterans Memorial  
Veteran's Services

The Commissioners' have a staff of nine full-time employees that include a Chief of Staff, a Procurement and Economic Analyst, a Human Resource/Risk Management Director, a HR Specialist, a Veterans Coordinator, a Veterans Administrative Assistant, an Emergency Services Manager, a Public Information Officer and a Management Assistant

### Fiscal Year 2022 Goals & Objectives

#### Commission

- Provide quality public services that are cost-efficient and demonstrate a high level of productivity
- Create a safe and healthy workplace environment that demonstrates the County's commitment to valuing and respecting employees
- Promote economic vitality, improved access to employment opportunities, and a high quality of life for all citizens
- Complete improvements/updates to restrooms in the Courthouse
- Continue to preserve and protect all County natural resources
- Ensure citizens understand the value and priority of basic County responsibilities with respect to the appropriation of tax revenues
- Develop a new employee pay structure
- Create a Master ADA Facilities Plan
- Provide additional transparency by more frequently monitoring and updating information on the Bannock County Website.
- Continue to invest in Department Heads and Supervisors through Leadership training
- Review County Policies and Procedures
- Create standard branding for all County documents
- Creating Disaster Response Complex in conjunction with Idaho State University

## Commissioners – General Fund (Continued)

- Implementation of Forensic Pathologist in partnership with Portneuf Medical Center and Idaho State University
- Develop a centralized procurement department

## Human Resources/Risk Management

- **ADA, FMLA, Workers Compensation**
  - 100% compliance with laws and policies
- **Classification and Compensation**
  - Support budget decisions by providing a salary analysis and recommendations
  - Strengthen classification and compensation policy and supporting systems for more accurate and equitable compensation
- **Employee engagement and retention**
  - Develop and implement a standard approach for employee performance evaluation
  - Develop and provide supervisor and employee trainings
  - Effectively respond to employee complaints
  - Provide consultation for corrective action
- **Recruitment**
  - Implement an electronic applicant tracking system
  - Increase number of applications received through proactive strategies
- **Safety and risk**
  - Coordinate the implementation of a standard emergency procedure
  - Reduce accident claims and related expenses
  - Process claims efficiently

## Veteran's Services

- Create Outreach Program
  - Pocatello/Chubbuck community by attending events at the Memorial Building up to and including:
    - Coffee Shop
    - VSO Community Events
  - Fort Hall/Tyhee community
  - Inkom
  - McCammon
  - Downey/Arimo community
  - Lava Hot Springs
- Offer Flexible Appointment Schedules & Office Hours
  - Appointments
    - Zoom
    - Phone
    - In person
    - Home Visits when necessary

## Commissioners – General Fund (Continued)

- Office Hours
  - Monday through Friday (10 hours each day)
    - Few exceptions for holidays and vacations
  - Evening Clinic
    - Once per month
- Continue to scan old paper files into Veterans Secure Drive on Bannock County Server
- Attend Trainings
  - Veterans Treatment Courts
  - Idaho Division of Veterans Services
- Create and Execute a Pearl Harbor Day Ceremony on the “Pearl Harbor Memorial Bridge” in Pocatello
- Tracking Specific Cases:
  - Indigent Services
  - Burial Benefits
- Military Affairs Committee Chairman/Leadership
- SEICAA – Freedom LZ Homeless Shelter Christmas Project

### Performance Measures

COMMISSIONERS		
Calendar Year	Ordinances	Resolutions Passes
2016	7	100
2017	9	110
2018	14	132
2019	11	110
2020	6	113
2021	13	116

VETERAN'S SERVICES			
Fiscal Year	Appointments	Claims Filed	Calls Received
2016	626	238	1,443
2017	519	256	1,097
2018	687	327	1,226
2019	499	247	548
2020	568	254	942
2021	528	525	1523

## Commissioners – General Fund (Continued)

### Human Resources/Risk Management

Performance Indicators:	2021	2020	2019
Full-time employees ①	388	329	329
Full-time employee terminations	70	51	43
Full-time employee turnover rate ②	19.52%	15.50%	13.06%
Full-time employee average years of service	9.2	10.9	10.8
Part-time employees ①	30	19	19
Part-time employee terminations	17	14	20
Part-time employee turnover rate ②	69%	73.68%	105.26%
Part-time employees' average years of service	3.5	5.5	5.4
Number of full-time, part-time, and temporary positions advertised ③	125	53	76
Number of general applications received④	1,016	532	529
Number of full-time employees hired	76	52	52
Number of part-time employees hired	15	9	16
Number of claims under \$2500 (ICRMP deductible)	38	63	
Claims paid by Risk Management - under deductible	\$36,656	\$46,645	
Number of claims paid by ICRMP - net of deductible	15	20	
Number of claims paid by ICRMP – Tort Claim	5	35	

① as of September 30 (final day of fiscal year)

② Turnover calculation = [(prior year total + current year total) /2] / current year terminations. For 2019 only turnover = (current year total/ current year terminations).

③ FY2019 and FY2020 are based on historical estimates. In FY2021 there were 34 hires during October – February. During March – September HR started tracking postings and there were 81 listed.

④ FY2019 and FY2020 are based on historical estimates. In FY2021 during March – September HR started tracking applications and collected 920 for an average of 131.4 monthly; or 1577 annualized.

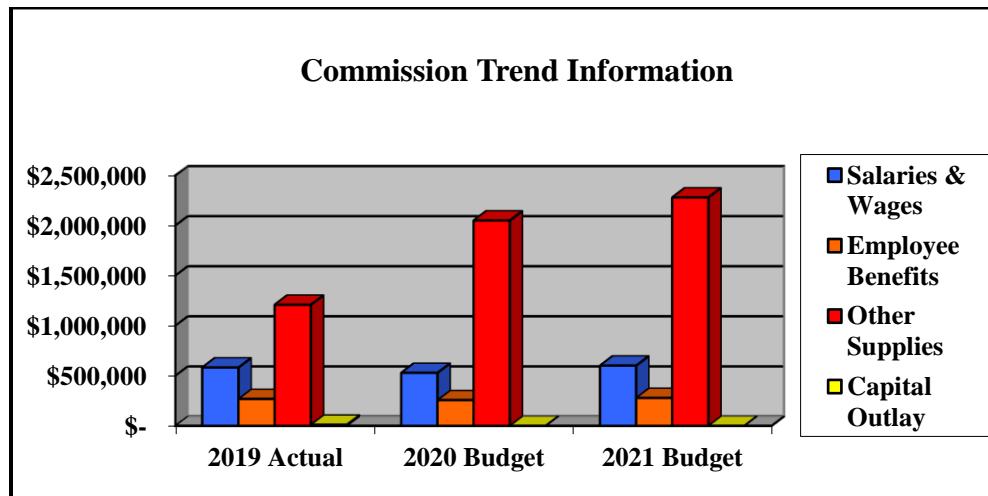


## Commissioners – General Fund (Continued)

### Budget and Actual Summary

The Commissioner's budget is included in the General Fund as a separate department, also included with the info below is the County Operations Department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 804,186	\$ 601,481	\$ 677,951
Employee Benefits	260,362	279,040	301,966
Other Supplies	39,153	2,280,336	80,000
Capital Outlay	-	-	-
Total Expenditures	\$ 1,103,701	\$ 3,160,857	\$ 1,059,917



### Fiscal Year 2021 Accomplishments

#### Commission

- Rejuvenated the Bannock County Website to allow for additional transparency
- Instituted a Leadership Program
- Held the 23<sup>rd</sup> Annual Bannock County Health Fair
- Held jail inspections quarterly pursuant to Idaho Code §20-622
- Collaborate with the Idaho Department of Health and Welfare and Portneuf Health Trust in continued operations of the Southeast Idaho Behavioral Crisis Center and its location at the City Center Campus
- Over 200 Property Assessment Appeals were heard by the Board of Equalization
- Hired a full-time Public Information Officer and a Human Resources Specialist
- Revived the Bannock County Independence Day Celebration
- Reinstated the Veteran's Services Pearl Harbor Remembrance Day Ceremony
- Ongoing environmental quality project

## Commissioners – General Fund (Continued)

- Partnered with Idaho State University to place a financial intern with the Commission Office who performed financial analyses to
  - renegotiate the Law Enforcement Contracts with the South Bannock County cities
  - Juvenile Detention payment structure
  - assisted the Event Center in analyzing a projection vs. actual budget for concerts
  - assisted in the County budget process
- Kept employees and citizens protected while conducting County business

## Human Resources/Risk Management

### Priorities:

- Integrate human resources into planning and decision making processes as a strategic partner
- Systems and processes protect sensitive information, ensure legal compliance, and create efficiencies for conducting business
- Employee and leadership development with an emphasis in HR processes and safety

### Performance Summary:

- **Strategic Partner in planning and decision making**
  - Provided frequent consultation with elected officials and department heads regarding employee relations, compensation, recruitment, and personnel policy.
  - Organized a group of administrative leaders and support personnel from County departments. This “Round Table” group met almost monthly to collaborate on HR related system, policy, and procedure initiatives.
- **Recruitment Process**
  - Developed, tested, provided training, and implemented a recruitment procedure for Bannock County. The procedure gives guidance for all departments, promotes consistency and fairness, and prevents illegal discrimination.
  - Worked collaboratively with the Comptroller to set up an applicant tracking system as component of the Tyler Muni information system. Codes, pages, applications, permissions, and standard email templates were developed in the testing environment.
- **Compensation and Classification**
  - A salary survey was designed and initiated using historical practices and new concepts. Progress was made with data collection and analysis.
  - Job family descriptions were developed and final drafts for several families were completed. The descriptions provide guidance for determining pay level for positions and strengthens internal equity.
- **Policy and procedure updates**
  - Americans with Disabilities Act (ADA) procedure and accompanying forms developed and implemented
  - COVID-19 related leave policy updated and implemented
  - Equal Employment Opportunity plan and report developed and submitted
  - Recruitment procedure developed and implemented

## Commissioners – General Fund (Continued)

- Incident reporting procedure developed and implemented
- Personnel files converted into 6-part folders
- HR started paperless tracking and record keeping for new applications and case management.
- **Risk Management**
  - Formed a safety group with participants in from departments who experience the highest volume of incidents. The group met almost monthly to discuss incidents and how to mitigate.
- **Other projects**
  - Strengthen the HR website
  - Coordinate open enrollment
  - Facilitate FMLA and ADA requests
  - Process incidents and personnel actions
  - Support corrective action

## Veteran's Services

- Events
  - 2021 Idaho Field of Heroes Memorial
  - 20<sup>th</sup> Annual Community Commemoration of 9/11
  - Monthly Veterans Report/Update on KORR 104 and KZBQ Radio Stations
    - 3<sup>rd</sup> Wednesday of every month
- Completed successful COVID compliance while providing services to veterans and their dependents
  - Use of mobile internet (google) phone number
  - Use of Zoom for Virtual Walk-In hours
    - 2 hours each week
- FY' 21 VA Healthcare Activities = 59
  - 28 New Patients
  - 6 Dependent Enrollments
  - 6 Misc VHA Support
- Current Active Bannock County Client List = 1858
- Veteran Service Organizations – Liaison Contacts/Events
  - Marine Corps League – Supported Toys for Tots Program
  - AMVETS, Auxiliary Post 1 – Supported Leadership and development of post/auxiliary
  - American Legion Post 4 – Veterans Day Events / Memorial Day Events
- Worked with other Government and Non-Profit agencies to execute the best delivery of benefits:
  - Idaho Division of Veteran Services
    - ISVH-P
    - OVA
    - Cemeteries
  - Idaho Department of Labor
    - Employment

## Commissioners – General Fund (Continued)

- Incarcerated Veterans Program
- Department of Veterans Affairs
  - CBOC
  - Vet Center
  - VAMC
  - Homeless Veterans Outreach Program
    - HUD/VASH
    - SSVF
  - Veterans Justice Outreach Program
- 6<sup>th</sup> District Veterans Treatment Court
  - Friends of Bannock County VTC
- SEICAA – Freedom LZ
- Active Member of Military Affairs Committee
  - Vetting Member of JEAP



## Contingency – General Fund

### Mission Statement

The mission of Bannock County's Contingency budget is to identify funds for unexpected and/or emergency expenses that were not anticipated at the time of budget adoption.

### Program Description

The Contingency budget is used to account for unanticipated expenditures that may arise during the fiscal year. This budgeted amount varies based on potential issues that may arise and funds available. - Authorization of payment for the specified use of these funds requires signatures from all three Commissioners. - If not used, the budgeted amount will roll into General Fund reserves.

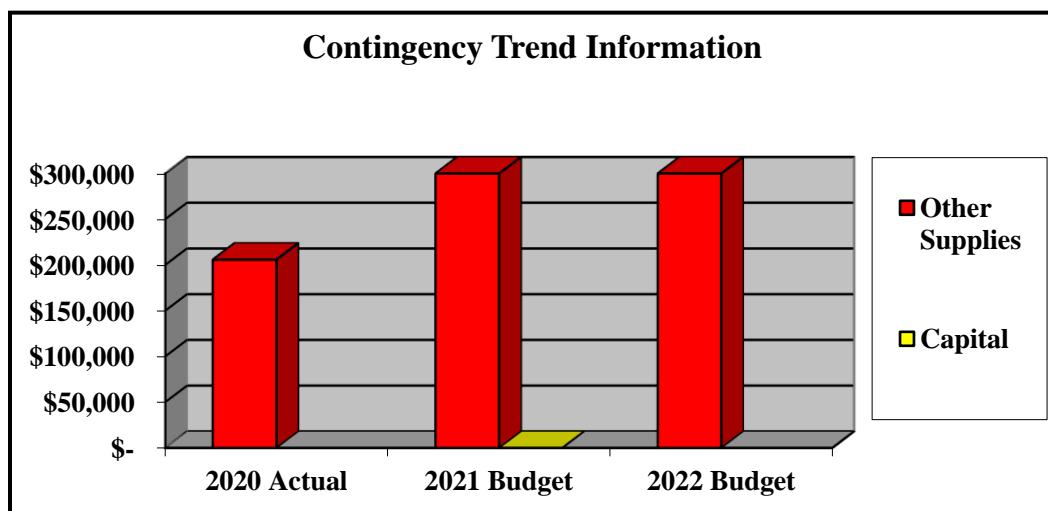
### Performance Measures/Goals & Accomplishments

The goal for this fund is to retain the funds and use for specific emergent needs, as defined by the Commissioners, in a priority nature.

### Budget and Actual Summary

The Contingency budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	205,804	300,000	300,000
Capital Outlay	-	-	-
Total Expenditures	\$ 205,804	\$ 300,000	\$ 300,000





## Coroner - General Fund

Torey Danner, Coroner

**Mission Statement:** We will serve and advocate for the deceased and their families with compassion and professionalism while being diligent and transparent in our investigations.

**Vision Statement:** Lead the region in medicolegal death investigations through education and accreditation.

**Values:** Bannock County Coroner's office values honesty, transparency, compassion, integrity, and the fostering of relationships.

### Program Description

We investigate all unattended and/or non-natural deaths that occur within Bannock County to determine the cause, manner, and time of death. The BCCO is also responsible for certifying death certificates and authorizing all cremations that occur within Bannock County. Our staff includes an elected Coroner and a Chief Deputy.

### Fiscal Year 2022 Goals & Objectives

- Continue to provide an unprecedented level of service to Bannock County by ensuring that:
- All deaths that fall under our jurisdiction are investigated,
- All death investigations conducted by the BCCO are done according to Idaho state law and U.S. Department of Justice guidelines,
- A thorough written report is generated for all death investigations conducted by the BCCO,
- Post-mortem examinations and/or forensic toxicology are done in cases wherein suspicious circumstances are evident or as dictated by scientific necessity.
- Develop the BCCO policies and procedures manual and continue to modify and update as needed.
- Get the Coroner and the Chief Deputy ABMDI Certified, and continue the education progression.

### Performance Measures

CORONER	
Fiscal Year	Number of Cases Handled
2017	365
2018	623
2019	677
2020	240, and 240 Non-ME/C =480



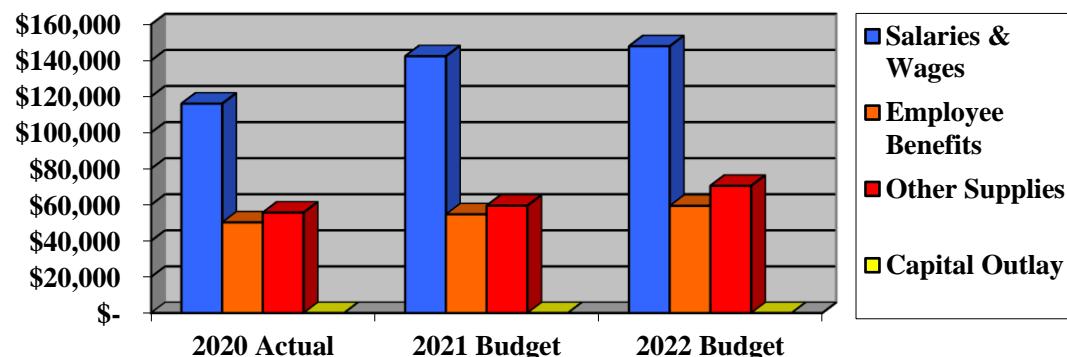
## Coroner – General Fund (Continued)

### Budget and Actual Summary

The Coroner's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 116,070	\$ 142,364	\$ 147,889
Employee Benefits	50,249	54,708	59,407
Other Supplies	55,674	59,500	70,500
Capital Outlay	-	-	-
Total Expenditures	\$ 221,993	\$ 256,572	\$ 277,796

### Coroner Trend Information



### Fiscal Year 2021 Accomplishments

- Providing unprecedented level of service to Bannock County
- Continuing improvement in investigation standards and practices, report writing, record keeping and inter-agency rapport.
- Development of COVID-19 death investigation protocol
- Hiring of Chief Deputy
- Development of unpaid internship position
- Securing pathology service contract with the Ada County Coroner's Office



## Courthouse Grounds & Maintenance – General Fund

Jeff Underwood, Buildings and Grounds Supervisor

### Mission Statement

The mission of Bannock County's Courthouse Grounds and Maintenance Department is to maintain the county facilities and grounds through prompt, efficient responses to requests for service, performing preventative and planned maintenance, with an emphasis on providing a clean, safe, and energy efficient environment for employees and the general public.

### Program Description

The Courthouse and Grounds' department is responsible for maintaining the Bannock County courthouse buildings and grounds. We currently have seven buildings that must be maintained; these include the courthouse, annex, old jail building, probation building, juvenile center, planning & zoning and coroner office building. This department is responsible for infrastructure maintenance, grounds maintenance and cleaning of all buildings. We will begin to clean these buildings in budget year 2022 when we get cleaning staff hired planning & zoning, coroner office, road and bridge office, landfill office, Ag extension building, and event center office. We have two full-time employees that work during the day within the courthouse, two full-time and three part-time custodians for the courthouse, and one electrician. We have created one more full-time custodian position to clean additional office space.

### Fiscal Year 2022 Goals & Objectives:

- The goals for 2022 are to fill current vacant position in our custodial staff in order to take on additional building cleaning needs. We are planning to continue our upgrades to our lighting by changing out to LEDS through the buildings we have maintenance responsibilities for with the goal to change out 300 fixtures. The air conditioning units are old R22 refrigerant which has been banned and no longer available and we will upgrade 3 units this year.

### Performance Measures

- Performance Measures were unavailable from the department.

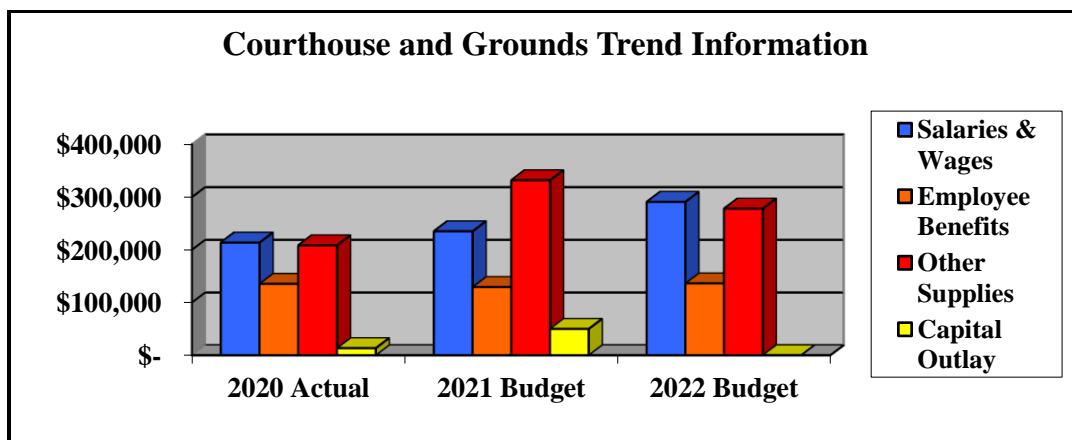


## Courthouse Grounds & Maintenance – General Fund (Continued)

### Budget and Actual Summary

The Courthouse and Ground's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 213,801	\$ 235,303	\$ 291,119
Employee Benefits	135,493	129,414	136,383
Other Supplies	208,545	332,238	278,300
Capital Outlay	13,425	50,000	-
<b>Total Expenditures</b>	<b>\$ 571,264</b>	<b>\$ 746,955</b>	<b>\$ 705,802</b>



### Fiscal Year 2021 Accomplishments

- Upgrade of 6 HVAC units at Juvenile Center, (began project in 2020 budget year finished in 2021) Replace 3 air conditioner units at courthouse.
- Upgraded key system to MEDECO key system with master system for Courthouse, Old Jail, Annex, Adult Probation, and Juvenile Center.
- New security film on 1<sup>st</sup> and 3<sup>rd</sup> floor of Courthouse, and Juvenile Center.
- Upgrade of lighting to LED Planning and Zoning, Adult Probation, And Juvenile Center.
- Cracked sealed and sealed coat Courthouse Parking lot new configuration of parking for more secured parking for judges and elected officials, restriped parking lots for Annex, Adult Probation, and Juvenile Center.

## County Boat/Waterways

### Mission Statement

The Mission of Bannock County's Waterways is to improve and maintain public waterways for recreational uses, to restore environmental quality, control flooding, promote tourism, and to preserve and enhance the quality of life along the waterway for residents and users alike.

### Program Description

Waterways is responsible for management of the county vessel fund and other expenditures related to improvements of public waterways within the county and public waterways shared with adjacent counties in which Bannock County residents recreate.

### Fiscal Year 2022 Goals & Objectives:

- Provide citizens and visitors with a healthy and enjoyable environment in which to recreate
- Protect, restore, enhance, and manage the abundant water resources for recreational and aesthetic benefits
- Continue to improve access to County waterways

*\* All of the above goals and objectives are on-going for continuous improvement.*

### Performance Measures

COUNTY BOAT WATERWAYS	
Fiscal Year	Number of Entities that Benefited
2015	8
2016	8
2017	8
2018	2
2019	2
2020	3
2021	2

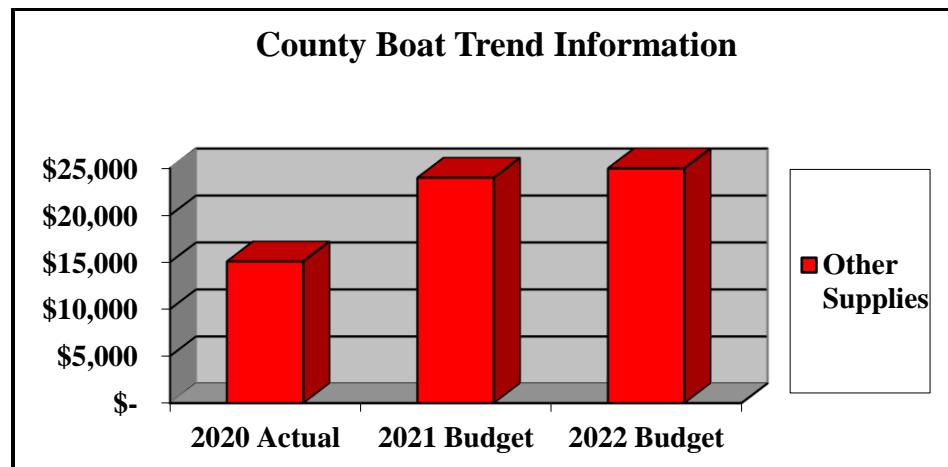


## County Boat/Waterways (Continued)

### Budget and Actual Summary

The County Boat's budget is a separate fund that is supported through user fees. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	15,090	24,000	25,000
Capital Outlay	-	-	-
Total Expenditures	\$ 15,090	\$ 24,000	\$ 25,000



### Fiscal Year 2021 Accomplishments

- Supported Power County in their efforts to improve waterways utilized by Bannock County citizens



## District Court

Kerry Hong, Court Administrator

### Mission Statement

The mission of Bannock County's District Court is to provide equal access to justice, promote excellence in service, and increase the public's trust and confidence in the Idaho courts. The District Court and Magistrate Division of the District Court provide an independent, accessible, responsive forum for the just resolution of disputes in order to preserve the rule of law and to protect all rights and liberties guaranteed by the United States and Idaho constitution.

### Program Description

The District Court office is responsible for all court related proceedings. The District Court's purpose is to hear and determine all matters and causes arising under the laws of the State. The District Court Fund personnel budget includes certain court record clerks, judicial assistants, staff attorneys, jury commissioner staff, and shared responsibility with the sheriff of court marshals and courthouse security. Bannock County has three full-time security personnel, nine full-time court marshals. There are three full-time staff attorneys, nine full-time judicial assistants, four full-time administrative positions, and two full-time jury employees.

The Bannock County courts have a website <http://www.bannockcounty.us/courts/index.htm> that provides information regarding administrative orders, bail and bonds, court assistance, treatment courts, civil and criminal cases, traffic infractions, divorces, small claims, administrative orders, and jury instructions.

### Fiscal Year 2022 Goals & Objectives

- Continue to improve and support emergency operations due to the COVID 19 pandemic under the direction of the Idaho Supreme Court and the Sixth Judicial District.
- Evaluate and improve For the Record (FTR) performance in courtrooms for remote and hybrid (court participants both remote and in-person) proceedings.
- Work with Human Resources, Clerk of the District Court, and County Commission to address recruitment and retention of District Court employees.
- Evaluation and enhancement of pretrial justice programs in Bannock County and the Sixth Judicial District to improve public safety and examine the use of pretrial incarceration.\*
- Plan and conduct sequential intercept mapping of the county behavioral health system to improve outcomes for persons with mental illness in the court system.\*
- Support and manage D6 Treatment program to improve behavioral health services to persons under court supervision.\*
- Evaluation and enhancement of processes to improve collection of fines and fees assessed in criminal cases.\*
- Work with County Commissioners, Clerk of the District Court, and judges to develop a master 3-5-year plan for renovations with emphasis on remodel of Juvenile Justice Center.\*

*\*All of the above goals and objectives are on-going for continuous improvement.*

## District Court (Continued)

### Performance Measures

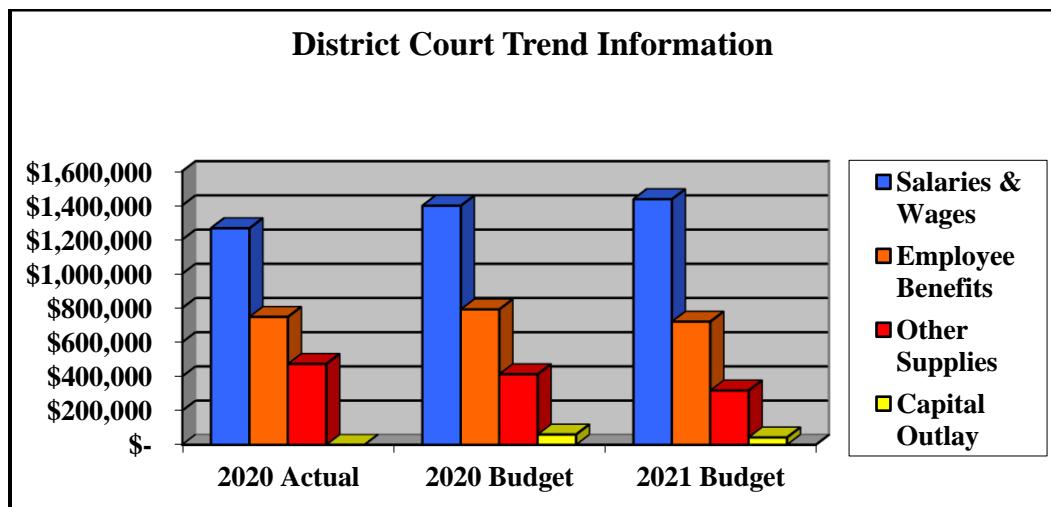
DISTRICT COURT	
Fiscal Year	Parenting/Silver Linings Classes Held
2015	15
2016	15
2017	16
2018	16
2019	16
2020	12*

\*Parenting classes moved to an online platform that provides an approved curriculum. Fewer classes are needed, because more persons can attend the online classes.

### Budget and Actual Summary

The District Court budget is a separate fund and therefore has its own levy. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 1,266,168	\$ 1,397,774	\$ 1,435,918
Employee Benefits	747,751	791,718	720,026
Other Supplies	472,955	412,738	317,345
Capital Outlay	-	60,000	43,000
Total Expenditures	<u>\$ 2,486,874</u>	<u>\$ 2,662,230</u>	<u>\$ 2,516,289</u>



## District Court (Continued)

### Fiscal Year 2021 Accomplishments

\*The continuation of emergency operation plans through FY2021 resulted in deferment of several goals from FY2021 to FY2022. \*

- Under the leadership of the Idaho Supreme Court, implemented emergency operations plans due to the COVID-19 pandemic to maintain the District Court's statutory and Constitutional obligations, including:
  - Remote hearing capability for all courts;
  - Supporting off site work plans for court personnel impacted by pandemic;
  - Managing access to courtrooms and court facilities to limit spread of COVID 19;
  - Implemented off-site jury selection capability to allow for social distancing during jury selection;
  - Deployment of DTEN Zoom televisions to 3 courtrooms and the Bannock County Detention Center.
- Welcomed Judge Carol "Tippi" Jarman, who succeeded Judge Steve Thomsen.





## **Emergency Communications**

Adam McKinney, Chief Technical Officer

### **Mission Statement**

The mission of Bannock County's Emergency Communications Department is to provide for effective countywide emergency services through the provision of professional 911 and public safety communication services and infrastructure, and through the administration of a comprehensive, countywide emergency management program.

### **Program Description**

The Emergency Communications' Fund is used for initiation, maintenance, and enhancement of a consolidated Emergency Communications system (911) within Bannock County. One full-time programmer is budgeted for in this department and the full-time chief technical officer is shared with the Data Processing budget.

Emergency Communications is an enterprise fund, which means it is treated as if it were a business. This fund receives no support through property tax dollars, it operates utilizing user fees. Budgeting for expenditures in Emergency Communications is done using the cash basis, while actual expenditures are reported using modified accrual.

### **Fiscal Year 2022 Goals & Objectives:**

- Upgrade Pocatello Police Department's Dispatch Console to IP-based call routing.
- Upgrade Equature recording systems to new technology and server equipment.
- Begin planning microwave system upgrade deployments (2-3 year plan).

### **Performance Measures**

- Performance Measures were unavailable from the department.

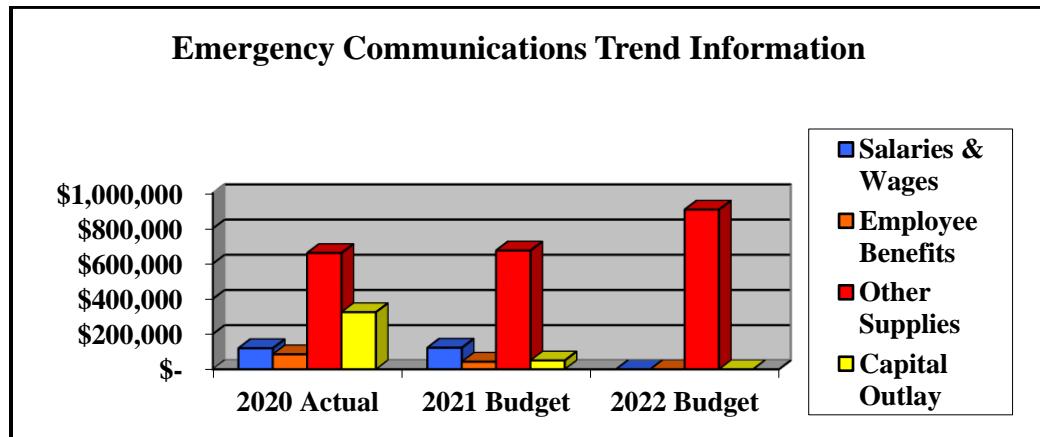


## Emergency Communications (Continued)

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 119,624	\$ 122,518	\$ -
Employee Benefits	85,280	43,076	-
Other Supplies	660,752	675,013	907,253
Capital Outlay	324,562	50,000	-
<b>Total Expenditures</b>	<b>\$ 1,190,218</b>	<b>\$ 890,607</b>	<b>\$ 907,253</b>



### Fiscal Year 2021 Accomplishments

- Deployed RapidSOS cellphone tracking and metrics for 911 throughout all dispatch centers.
- 911 Committee recommended joining the Idaho Public Safety Communications Commission Grant Program to Bannock County Board of Commissioners and were accepted.



## Engineer – Road and Bridge Fund

Michael R. Jaglowski, PE, CFM

County Engineer & Flood Plain Manager

### Mission Statement

The mission of Bannock County's Engineering Department is to provide engineering guidance to the residents of Bannock County, Land Developers, the Board of County Commissioners, County departments, and those interested in Bannock County. The Engineering department is dedicated to ensuring that Land Development occurs in a responsible way, roadways in the county are of the highest quality, and to help plan for future growth and Bannock County economic vitality.

### Program Description

For the fiscal year 2021, the full-time engineer will fall under the Road and Bridge Fund as a separate department.

### Fiscal Year 2022 Goals & Objectives

- To assist current and future Bannock County land owners in the development of their property,
- Provide administrative support to all operations of the Planning and Development Department.
- Provide assistance to current and future land owners of land development within the FEMA / NFIP identified flood plains.
- Work closely with Federal Agencies and State Departments to better understand those regulations in the effort to preserve landowners' rights
- Work closely with Road and Bridge staff to prioritize construction and repair of secondary road systems and to assist with administering bridge inspection, replacement, and modernization program.
- Provide Professional Engineering and technical guidance to Bannock County Board of County Commissioners and County Departments.

*\* All of the above goals and objectives are on-going for continuous improvement.*

### Performance Measures

There are no performance measures to report at this time.

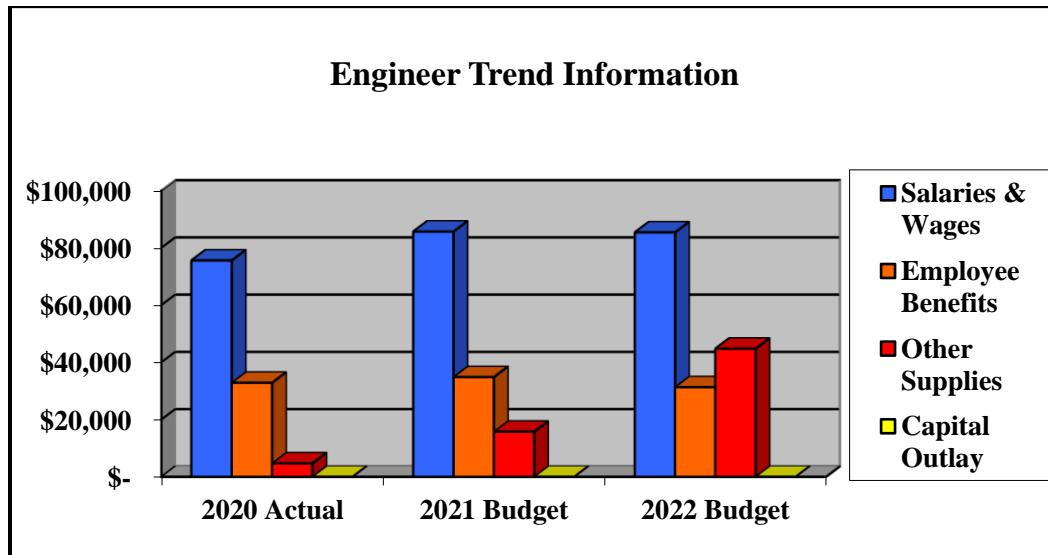


## Engineer – Road and Bridge Fund (Continued)

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 75,598	\$ 85,692	\$ 85,408
Employee Benefits	32,859	34,846	31,317
Other Supplies	4,692	15,750	44,755
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 113,149</b>	<b>\$ 136,288</b>	<b>\$ 161,480</b>



### Fiscal Year 2021 Accomplishments

- Assisted Planning and Development with 2021 Land Use and Planning modifications.
- Completed numerous Event Center Design & Construction projections within the Bannock County facility.
- Completed professional certification requirements for the administration of land development within the FEMA / NFIP Flood Plains
- Completed the Bannock County Flood Plain Ordinance
- Engaged in rewriting the County's USEPA NPDES II Stormwater Management Program & Operations Manual.

## **Fairgrounds**

Bannock County Fair Board

### **Mission Statement**

The mission of Bannock County's Fairground Department is to provide the leading venue for agriculture, exhibits, entertainment, and education for Bannock County at the fairgrounds. The fairgrounds department is dedicated to promoting health and wellness, providing leisure and recreational amenities, in addition to promoting a family atmosphere while stimulating the economic vitality of the community. The fairgrounds department is dedicated to providing a work force that values and represents the diversity of the community and strives for excellence. The Bannock County Fairground Department is providing affordable learning and entertainment value for young people and their families.

### **Program Description**

Beautiful Downey, Idaho is home to the Bannock County Fair and Rodeo. We maintain the grounds, arenas, and facilities with a focus on providing safe and appealing facilities for our county fair and rodeo. The Bannock County 4-H program is growing by leaps and bounds as an increasing number of young people in our community enjoy the learning and social activities provided. The 4-H program is funded within the Fairgrounds Fund, but is administered by our Agriculture Extension office.

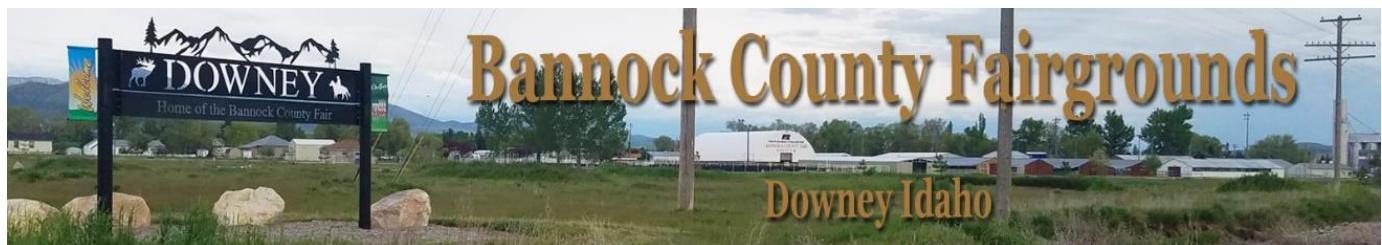
This facility hopes to reallocate funds to hire one full time maintenance assistant and temporary and part-time employees.

### **Fiscal Year 2022 Goals & Objectives**

- FY21 Goals & Objectives were unavailable from the department.

### **Performance Measures**

- Performance Measures were unavailable from the department.

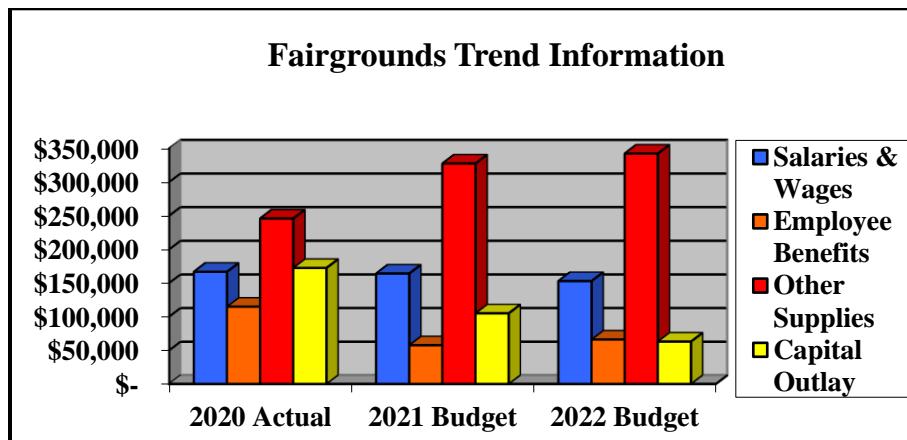


## Fairgrounds (Continued)

### Budget and Actual Summary

Fairgrounds have their own budget and levy rate. The fairs operate within three funds; the fair district, fair maintenance and fair exhibit funds. The fair exhibit fund consists of three departments. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 166,708	\$ 164,110	\$ 152,955
Employee Benefits	114,855	57,558	66,050
Other Supplies	245,903	327,660	342,360
Capital Outlay	172,427	105,000	63,000
Total Expenditures	<u>\$ 699,893</u>	<u>\$ 654,328</u>	<u>\$ 624,365</u>



### Fiscal Year 2021 Accomplishments

- FY20 Accomplishments were unavailable from the department.

# GIS Department

## Mission Statement

The Geographic Information System (GIS) Department endeavors to develop and maintain accurate geospatial information for Bannock County, the public, and partner agencies. This is accomplished through professional, collaborative efforts as we aim to provide prompt and effective geospatial data management with maps, tools and services necessary for all to be productive, efficient, and informed.

## Program Description

The GIS Department coordinates with Bannock County departments to create, manage, and maintain the County's geospatial data, maps, and online services. The department consists of three full-time employees and one part-time employee, with the occasional intern.

## Fiscal Year 2022 Goals & Objectives

- Continue to develop and maintain the Enterprise GIS organizational structure, including Portal, multi-editor geodatabases, and online services, maps and applications.
- Promote GIS data accessibility by providing GIS maps, web apps, geospatial tools, training, and associated support to all county departments and the public.
- Continue to coordinate partnerships with other agencies that encourage data sharing and collaborative projects.

*\*The above goals and objectives are on-going for continuous improvement.*

- Continue implementing the Cityworks Asset Management System (AMS) with collaborating departments.
- Assist in implementing the Cityworks Permitting Licensing Land management (PLL) system.
- Continue assisting with the updates to the Motorola/Spillman 911 dispatch system.
- Continue with large-scale data entry projects.
- Re-evaluate data collection applications and mapping efforts to help field crews be more efficient and to keep collection efforts up-to-date with technology and standards.

## Performance Measures

- The GIS Department tracks work order tickets, data entry and management, and usage of our web maps.
  - Special work order tickets have evened out as efforts have shifted towards data entry efforts that are not tied to specific projects.

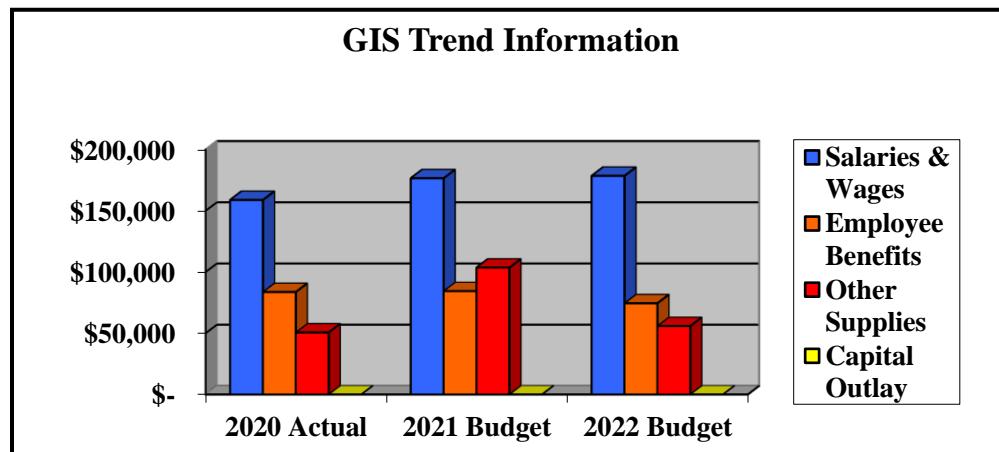
GIS Department			
Fiscal Year	Web Map Views	Work Order Requests	Data Entry (total feature created or edited)
2021	166,899	567	27,500
2020	155,179	582	49,084
2019	130,191	651	19,841

## GIS Department (Continued)

### Budget and Actual Summary

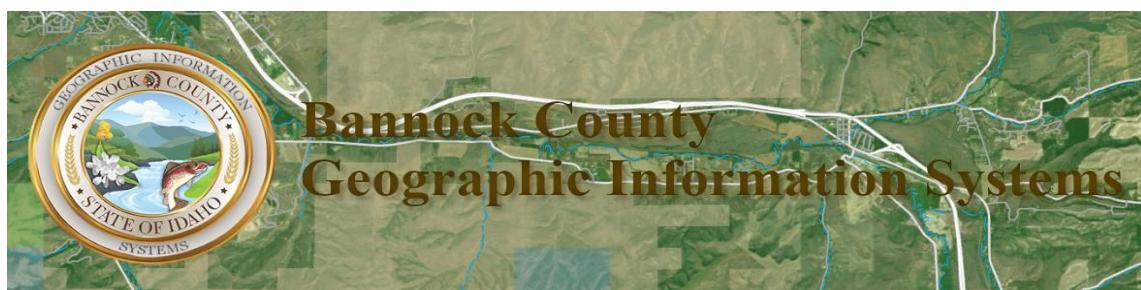
The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 158,896	\$ 176,641	\$ 178,576
Employee Benefits	83,703	84,425	74,492
Other Supplies	50,638	103,650	55,878
Capital Outlay	-	-	-
 Total Expenditures	 \$ 293,237	 \$ 364,716	 \$ 308,946



### Fiscal Year 2021 Accomplishments

- Collaborated with Cityworks and participating departments to begin implementing the new Cityworks AMS.
- Collaborated with Computer Services to begin upgrading the Motorola/Spillman 911 dispatch system.
- Completed 2 large-scale data entry project (building outlines and historic records of surveys).
- Continued web mapping service support for County and public use.



## Grants

### Mission Statement

The mission of Bannock County's Grants is to fund programs and projects beyond the normal general fund budget.

### Program Description

Grants include a combination of numerous grant funds used to account for grant monies received by the county. These grants encompass many different functions including public safety, legal and judicial, health, road and bridge, culture and recreation, and agricultural purposes. Grants are supported through user fees and governmental funding sources that include the State of Idaho, State agencies, the Federal government, various federal entities and local sources.

### Fiscal Year 2022 Goals & Objectives

- Review policies & procedures to ensure they are in line with Code of Federal Regulations
- Monitor Grant expenditures for accurate reimbursement
- Continue to update the Grant Manual to clarify grant requirements
- Input all grants into the new Tyler Munis system
- Create new procedures for input and management of grants within the Tyler Munis system
- Begin scanning grant documents into Tyler Munis to allow for moving to digital retention
- Implement new documentation and grant setup procedures
- Under the Clerk's direction, set up a grant board to review all grants prior to commission approval

\* All of the above goals and objectives are on-going for continuous improvement.

### Performance Measures

The following grants provided the following resources:

▪ Homeland Security:	FT Emergency Services Coordinator
▪ Department of Justice:	Domestic Violence evaluation & treatment
▪ Idaho Transportation Dept.:	Miscellaneous patrol grants
▪ State of Idaho:	Indigent defense standards
▪ Idaho Dept. of Education:	Breakfast/lunch for juvenile detention
▪ Idaho Office of Drug Policy	Substance abuse education

**Intake and Diversion Unit:** This unit is responsible to screen all juvenile justice system referrals. They develop appropriate recommendations that address the level of risk and need of each case and report these recommendations in court. The unit also manages early intervention Diversion programs for first time and/or low risk offenders.

INTAKE & DIVERSION	
Fiscal Year	Petitions Filed & Reviewed
2018	787
2019	906
2020	529
2021	675

## Grants (Continued)

**Truancy Court:** Truancy Court is an early intervention program that is a partnership between law enforcement, local school districts, the courts and juvenile justice. Utilizes an intensive family-based model similar to Drug Court.

TRUANCY COURT		
Fiscal Year	Intakes	Releases
2018	48	39
2019	26	23
2020	37	32
2021	76	46

**Families in Action:** An evidence-based prevention/early intervention substance abuse education program. The Families in Action program consists of 6 sections that are designed to increase protective factors that prevent and reduce alcohol, tobacco, and other drug use; irresponsible sexual behavior, and violence. The program focuses on family, school, and peer bonding.

FAMILIES IN ACTION		
Fiscal Year	Youth Completing Program	Adults Completing Program
2018	74	41
2019	99	39
2020	28	36
2021	66	38



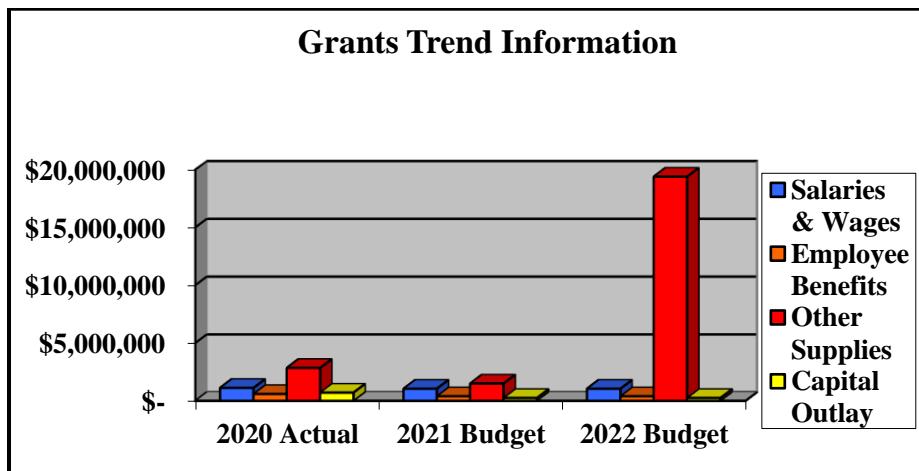
## Grants (Continued)

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

<b>Budget Summary</b>			
<b>Expenditures by Category</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
Salaries and Wages	\$ 1,124,650	\$ 1,050,000	\$ 1,050,000
Employee Benefits	594,665	400,000	400,000
Other Supplies	2,851,601	1,500,000	19,400,000
Capital Outlay	713,431	250,000	250,000
<b>Total Expenditures</b>	<b>\$ 5,284,347</b>	<b>\$ 3,200,000</b>	<b>\$ 21,100,000</b>

\*Grants are not budgeted for during the budget process, an estimate is given regarding the total expenditures and the budget is revised to that number throughout the year. Any revision that exceeds that budgeted number is processed like other budget amendments.



### Fiscal Year 2021 Accomplishments

- Reviewed policies & procedures to ensure they were are in line with updated regulations
- Attended grant trainings to ensure Financial Grant Management tools were implemented
- Summited several sections to be added to County Procurement Policy to clarify grant requirements
- Created a Grant Manual for auditing and compliance purposes
- Updated and revamp the Grant Procedures. Continuous project as new grants are awarded.
- Trained in JustGrants and ASAP programs for Department of Justice and other federal grant funding implementation

## Health District

### Mission Statement

The mission of Southeastern Idaho Public Health is every day, in every way, empowering and improving health.

### Program Description

The Health District Fund is used to account for the County's portion of services provided on a regional basis by Southeastern Idaho Public Health, and to provide population based public health services in Southeastern Idaho.

### Fiscal Year 2022 Goals & Objectives

- Protect, promote, and enhance the health and well-being of all people and the environment in Bannock County. *Estimated completion date: On-going*

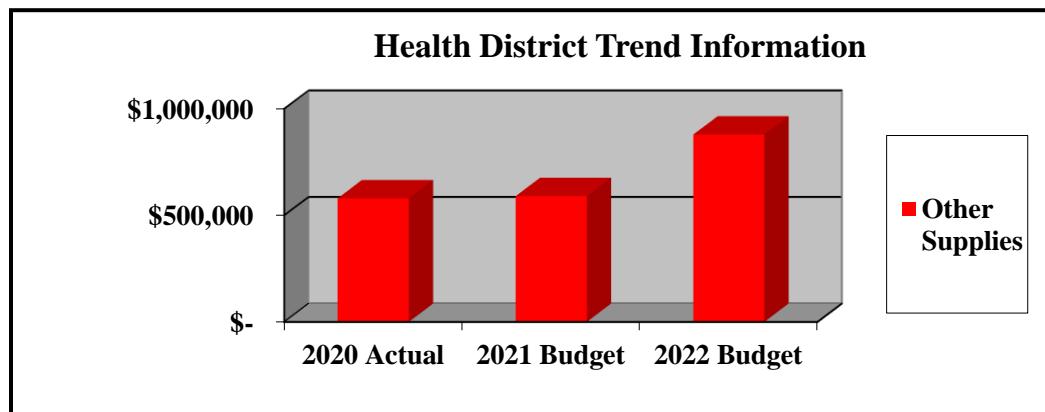
### Performance Measures

There are no performance measures for this fund; because this is a contribution to Southeastern Idaho Public Health (Health District 6) that is its own entity.

### Budget and Actual Summary

The Health District budget is a separate fund as established by Idaho Code. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	579,342	589,850	878,867
Capital Outlay	-	-	-
Total Expenditures	\$ 579,342	\$ 589,850	\$ 878,867



## Health Insurance– Trust

### Mission Statement

The mission of Bannock County's Health Insurance is to promote, preserve, and protect the health of Bannock County employees.

### Program Description

The Health Insurance Fund is used to account for medical insurance claims paid on behalf of the County.

### Fiscal Year 2022 Goals & Objectives

- Continue to develop and implement strategies for evaluating and containing costs of benefit programs for both active and retired employees.
- Explore new and different purchased benefit programs in an effort to contain costs.
- Ensure federal mandates are met with regard to the ACA (Affordable Care Act) for the organization within the timeframes provided by law.

*\*All of the above goals and objectives are on-going for continuous improvement.*

### Performance Measures

There are no performance measures for this fund; this fund provides payment to Bannock County's health insurance for about 380 employees covering almost 1,188 individuals (including dependents, COBRA, early retirees, and employees.

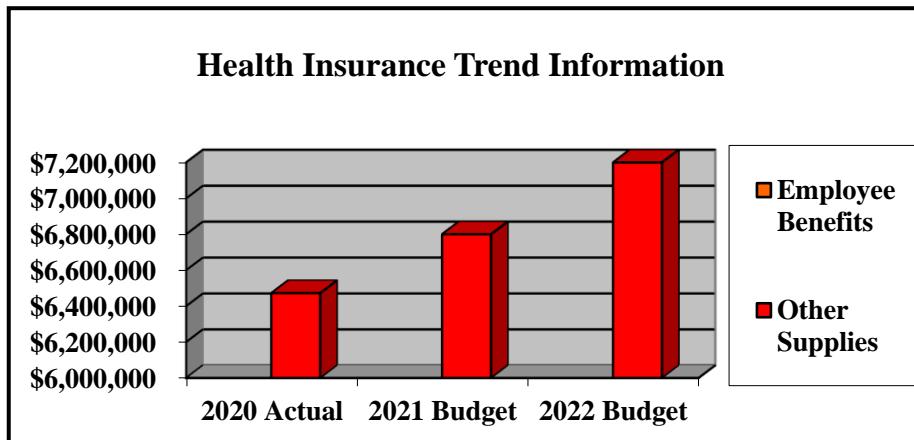


## Health Insurance – Trust (Continued)

### Budget and Actual Summary

The Health Insurance budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

<b>Expenditures by Category</b>	<b>Budget Summary</b>		
	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	6,472,499	6,800,000	7,200,000
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,472,499</b>	<b>\$ 6,800,000</b>	<b>\$ 7,200,000</b>



### Fiscal Year 2021 Accomplishments

- FY20 Accomplishments were unavailable from the department.

## **Historical Society**

### **Mission Statement**

The purposes of this Society shall be to bring together people interested in history, and especially in the history of Bannock County and Eastern Idaho; for a better understanding of our democratic way of life and our development as a territory and state; for preservation of historical objects, documents, photographs, and other items; and for the dissemination of historical information and facts through meetings, programs, and any other means deemed suitable.

### **Program Description**

The Historical Society Fund is used for support of the Bannock County Historical Society.

### **Fiscal Year 2022 Goals & Objectives**

- The Society Centennial Celebration will be held in 2022
- Improvements planned for the Joint Summer Pass Program
- Partnering with the City of Pocatello to begin repairs to support beams in the Fort
- Bannock County will replace the Museum Building's roof and upgrade lighting

### **Performance Measures**

Museum staff keeps a daily count of visitors and the logbook is a treasure trove of “from where do you hail?” Over the past 10 years, visitors to the Museum have come from all 50 states and 47 foreign countries. This past year there has been a significant increase in Idaho and Utah visitors.

#### **Annual visitors:**

<b>2019</b>	<b>2020</b>	<b>2021</b>
6238	3101	5155



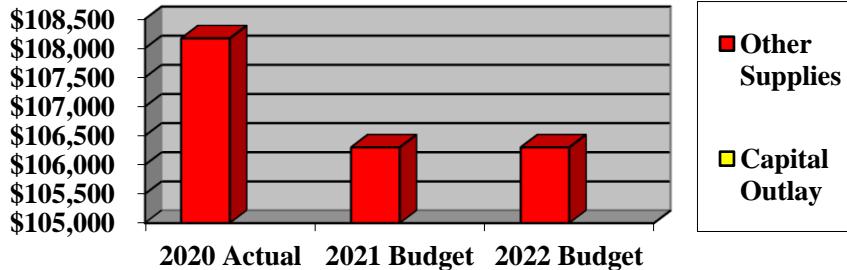
## Historical Society (Continued)

### Budget and Actual Summary

The Historical Society budget is a separate fund as established by Idaho Code. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

<b>Expenditures by Category</b>	<b>Budget Summary</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>	
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	108,170	106,300	106,300
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 108,170</b>	<b>\$ 106,300</b>	<b>\$ 106,300</b>

### Historical Society Trend Information



### Fiscal Year 2021 Accomplishments

- Junction Buildings minor repairs, painting, and cleaning
- General landscape improvements
- Stained glass repair of sidelights in 1<sup>st</sup> Congregational Church building
- Community Garden Planting/Weeding
- Brought in structural engineer to evaluate the Fort for future repairs
- Held a successful Fall Family Fun Day with nearly 900 people in attendance



## **Indigent**

Shantal Laulu, Director

### **Mission Statement**

The mission of Bannock County's Indigent Office is to provide financial assistance to those individuals of Bannock County who meet eligibility criteria set forth in Idaho Code and to provide funding to community organizations that promote health and wellness of our community members who face impoverishment.

### **Program Description**

The Indigent Fund was established to safeguard the public health, safety and welfare for the care and medical needs of indigent persons of Bannock County. The Indigent office requires an application from applying residents to determine eligibility and then approves or denies claims in accordance with Idaho Code. Claims can be medical or non-medical such as rent assistance and burial fees. Per Idaho Code, recipients of county assistance may be obligated to repay the county for all or part of the expenses paid. Funded in this department is a full-time Indigent Director that also performs case work duties.

### **Fiscal Year 2022 Goals & Objectives**

- Continue to strengthen relationships with local providers as Medicaid expansion and HB 316 is rolled out, to ensure that the medical and behavioral health needs of Bannock County residents are being met in a fiscally responsible manner. *Estimated completion date: On-going*
- Continue to be flexible, adaptable and seek educational opportunities in order to navigate the unknown and upcoming changes at the county level related to Medicaid expansion and HB 316. *Estimated completion date: On-going*
- Continue to serve as the Chair Person on the Regional Board of Behavioral Health to ensure that the behavioral health needs of the local indigent population is being represented and advocated for in our community.  
*Estimated completion date: On-going*
- Continue to monitor the use of funds allocated to nonprofit agencies and the effectiveness of funding by continuing to participate on the Board of Directors for multiple agencies and having the agencies report on their use of those funds. *Estimated completion date: On-going*
- Continue to work diligently with providers and applicants on cases that are currently in suspension at this time. *Estimated completion date: On-going*

## Indigent (Continued)

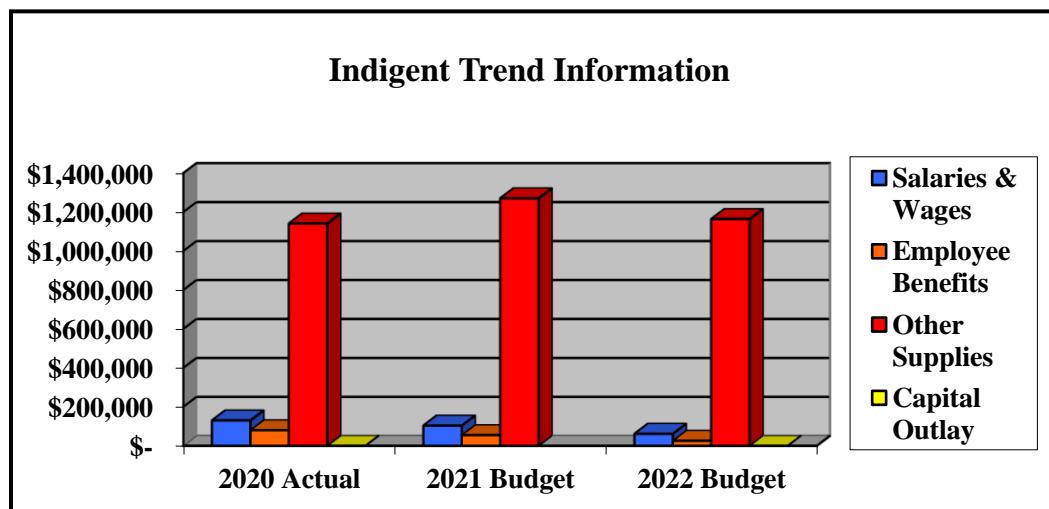
### Performance Measures

INDIGENT		
State Fiscal Year	Cases Reviewed	Claims Paid
2015	304	126
2016	346	142
2017	344	126
2018	344	114
2019	383	141
2020	213	125
2021	83	75

### Budget and Actual Summary

Indigent has its own fund and levy. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 130,438	\$ 103,810	\$ 61,860
Employee Benefits	80,015	54,729	26,112
Other Supplies	1,140,884	1,270,600	1,164,050
Capital Outlay	-	-	-
Total Expenditures	\$ 1,351,337	\$ 1,429,139	\$ 1,252,022



## **Indigent (Continued)**

### **Fiscal Year 2021 Accomplishments**

- The Indigent Services Office has been able to introduce and implement new leadership skills through the successful completion and graduation from the Leadership Pocatello-Chubbuck program through the Chamber of Commerce.
- The Indigent Services Office has continued to become more knowledgeable and aware of other resources available in our community to refer our applicants to the appropriate agencies for assistance for services not available in our office, especially while continuing to navigate COVID-19.
- The Indigent Services Office was able to monitor the use of funds allocated to nonprofit agencies and the effectiveness of that funding by continuing to participate on multiple Board of Directors, as well as having the agencies report on their use of those funds.
- The Indigent Services Office has been very fiscally responsible in monitoring the case load counts in our office and downsizing case workers as necessary.



## Information Technology – General Fund

Adam McKinney, Chief Technical Officer

### Mission Statement

The mission of Bannock County's Information Technology Department is to provide reliable computer systems, applications, infrastructure, and support to meet the needs of Bannock County's offices and departments and to design and maintain a connected community environment where information can flow seamlessly between government and citizens.

### Program Description

The Computer Services office is responsible for assisting all County offices with their computing and communication needs. The department includes one full-time in-house programmer, one full-time network manager, one full-time systems administrator, one full-time computer help-desk technician and a full-time chief technical officer. The Computer Services department acts as a medium for software and hardware purchases, maintains the phone and network systems including the Bannock County fiber ring, and troubleshoots and resolves computer, network, software, and telephony issues.

### Performance Measures

There are no performance measures to report at this time.

### Fiscal Year 2022 Goals & Objectives

- Ensure Bannock County's current and future technology needs are strategically aligned and prioritized according to the County's objectives.
- Provide effective and efficient information technology services in support of County business.
- Continually improve quality of service provided through the implementation of new processes and the refinement of current processes.
- Large scale (30%) PC refresh, county-wide.
- Migrate to new financials and payroll systems.
- Migrate to a new GIS based asset management system.

*\* All of the above goals and objectives are on-going for continuous improvement.*

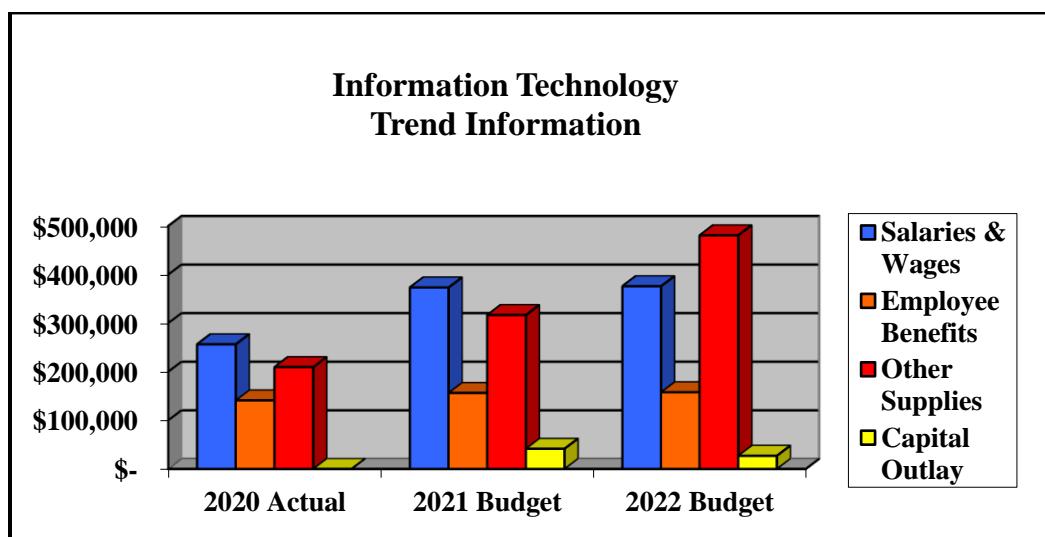


## Information Technology – General Fund (Continued)

### Budget and Actual Summary

The Information Technology budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 256,506	\$ 373,498	\$ 376,039
Employee Benefits	141,034	156,412	157,747
Other Supplies	209,417	316,700	480,800
Capital Outlay	-	41,500	27,000
Total Expenditures	<u>\$ 606,957</u>	<u>\$ 888,110</u>	<u>\$ 1,041,586</u>



### Fiscal Year 2021 Accomplishments

- Migrated financials and payroll systems to new technology.
- Replaced the county virtual hosting system and storage area networks with new technology and server equipment.
- Expanded use of VPN and remote-working solutions in response to COVID-19.
- Expanded county wireless networking systems to cover additional county offices.



## **Jail – Justice Fund**

### **Tony Manu, Sheriff**

#### **Mission Statement**

The mission of the Bannock County Sheriff's Office is to protect the lives, property, and rights of all people. We are dedicated to maintain order, and enforce the laws. We are responsible for the professional care and custody of those confined in our jail, the security of our courts, and the prompt investigation of crime when it occurs. We believe crime prevention is a principle goal; we will pursue those who commit crime. Our highest priority is the protection of human life and to ensure the safety and well-being of the men and women of the Bannock County Sheriff's Office.

It is our mission to improve and maintain the quality of life we enjoy and ensure that our County is a safe place to live, work, and visit. We are wholly and completely dedicated to this mission, the county we serve, and accept the responsibility of attaining our goal of achieving excellence within our profession. We understand the integrity of this Office must never be compromised, and we will constantly strive to reach the highest standards of honesty and honor. We will lead by example, and realize it is essential that we are willing and able to assist other area law enforcement agencies to enhance the safety and quality of life for all. Service is the primary purpose of our profession.

#### **Program Description**

The County jail is a facility operated and under the control of Bannock County that is used for the confinement of convicted criminals or individuals awaiting trial or sentencing. The jail is responsible for the care of inmates such as three meals a day, clothing, medical care, and various other guidelines set forth by the State of Idaho and Idaho Jail Standards. There are sixty-three full-time employees employed in the jail budget and one part-time PREA (Prison Rape Elimination Act) compliance officer.

Within the detention facility there is a medical infirmary, which provides the necessary medical and dental service to the inmates. There is also a kitchen that prepares the meals for the inmates as well as a laundry facility for all clothing and bedding. A specialized unit which we call the Detention Automatic Response Team (DART) is composed of highly trained Detention Officers who perform cell extractions and cell searches for hidden contraband and weapons. Our office is the first within the state to develop this program. There is also an Investigation Team to conduct PREA, contraband conveyance, destruction of jail property, assault, and various other investigations resulting in possible criminal charges.

#### **Fiscal Year 2022 Goals & Objectives**

- Provide a safe, secure and sanitary environment for staff and inmates while preventing any abuse, escape and suicides.
- Reduce staffing turnover rate (reduce hiring/training costs).
- Continue to work on getting approval and funding for a jail expansion due to our inmate population continuing to grow and to accommodate the change in inmate security and judicial status.
- Continue to develop some back up plans to address overcrowding situations prior to an expansion to avoid litigation and a consent decree.

## **Jail – Justice Fund (Continued)**

- Continue to forecast, budget for and address as many of our facility maintenance and renovation issues each year to avoid any catastrophic situations that could result in closing down the facility, or at minimum portions of the facility, until repairs can be made.
- Continue to earn our Idaho Sheriff's Association Certificate of Compliance (Idaho Jail Standards).
- Continue to earn our Prison Rape Elimination Act Certification.
- Avoid or at least reduce litigation.
- Continue to provide anticipated revenues by renting inmate beds to United States Marshal Service and Idaho Department of Corrections.
- Continue to mitigate Covid-19 and take precautions to address it within the facility.
  - Several inmates and staff have tested positive but we have had little major illness.
  - All inmates and staff have been offered vaccination and several were vaccinated.
- Become fully staffed to include having all staff members trained and POST certified (reduce overtime, sick call-ins and turnover due to staff being overworked).
  - We currently are understaffed; we have eight uniformed and one booking officer openings not including one booking officer transferring to CWD as soon as we can replace her and one uniformed officer resigning in three days. Thirteen of our uniformed officers still need to attend POST within one year of their hire date for their certification.

### **Performance Measures**

<b>DETENTION CENTER</b>					
<b>Calendar Year</b>	<b>Bookings</b>	<b>Releases</b>	<b>Use of Force Incidents</b>	<b>Inmate Disciplinary Problems</b>	<b>Close Custodies</b>
2016	4298	3202	79	1733	220
2017	4207	4216	92	1532	246
2018	4184	4206	130	1987	214
2019	3826	3798	100	1630	214
2020	2,677	2,684	70	1,776	919

<b>DETENTION CENTER POPULATION</b>			
<b>Calendar Year</b>	<b>Average Population Housed In Facility</b>	<b>Average Population Housed Out of Facility</b>	<b>Average Cost Per Inmate</b>
2016	248	14	\$76.00
2017	267	17	\$75.97
2018	281	15	\$79.46
2019	266	15	\$87.84
2020	264	2	\$88.76

- The Detention Investigation Team completed 66 investigations in addition to their normal day-to-day work task requirements:
  - Four drug violations.
  - One cell extraction.

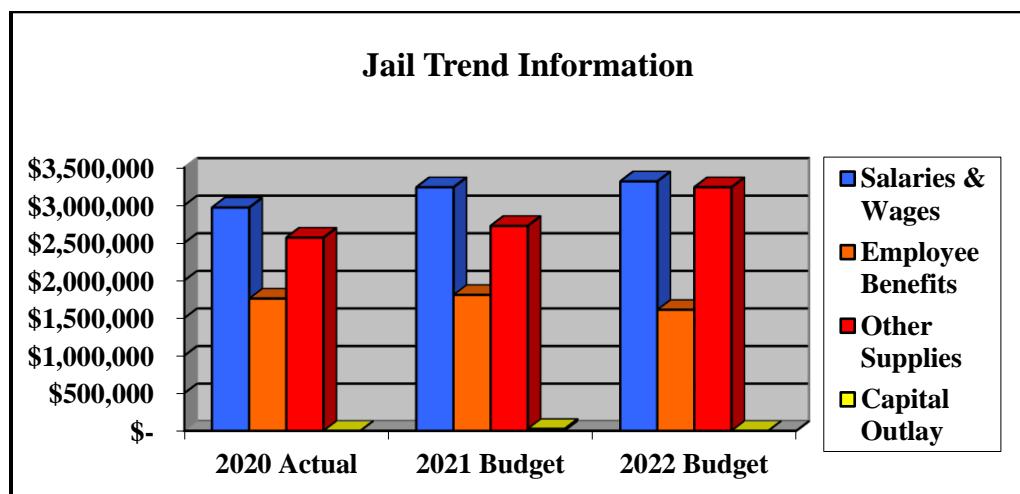
## Jail – Justice Fund (Continued)

- Ten information.
- Eighteen Prison Rape Elimination Allegations.
- Eleven suicide attempts.
- Three vandalism.
- Seven batteries.
- Nine drug conveyance.
- Two disturbances
- One medical

### Budget and Actual Summary

The Jail budget is a separate department within the Justice Fund budget. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 2,970,535	\$ 3,293,899	\$ 3,318,329
Employee Benefits	1,759,747	1,808,441	1,610,008
Other Supplies	2,569,919	2,725,675	3,240,377
Capital Outlay	-	26,000	-
Total Expenditures	\$ 7,300,201	\$ 7,854,015	\$ 8,168,714



## **Jail – Justice Fund (Continued)**

### **Fiscal Year 2021 Accomplishments**

- Provide a safe, secure and sanitary environment for staff and inmates while preventing any abuse, escape and suicides.
  - We have had zero escape attempts, no major incidents of sexual abuse (Prison Rape Elimination Act) and eleven suicide attempts.
- Reduce staffing turnover rate (reduce hiring/training costs).
  - We hired fifteen uniformed and one booking officer and had seventeen uniformed and one booking officer resign.
- Continue to work on getting approval and funding for a jail expansion due to our inmate population trending with growth and to accommodate the change in inmate security and judicial status.
  - Detention Centers operate most efficiently when below seventy percent capacity.
  - We need more inmate separation/quarantine areas for Covid-19.
  - We are continuing to work on various funding options for an expansion.
  - We need to address our current housing options to better deal with the change in our current inmate population/demographics.
    - Our current inmate population is at 92% felons and most are maximum to medium classifications.
    - Our current facility design is mostly direct supervision and dormitory style housing. We need more hard/wet cells.
- Develop some back up plans to address overcrowding situations prior to an expansion to avoid litigation and a consent decree.
  - We have double bunked all available cells in the current facility within Idaho Jail Standards.
  - This is hard to achieve as we rely mainly on other detention centers to house our inmates and it requires funding to rent beds. Plus, most local detention centers are dealing with their own overcrowding and staffing issues.
- Continue to forecast, budget for and address as many of our facility maintenance and renovation issues each year to avoid any catastrophic situations that could result in closing down the facility, or at minimum portions of the facility, until repairs can be made.
  - This is difficult to complete when the facility consistently is between seventy-five to one hundred percent capacity (most major repairs cannot be completed while still housing inmates in the unit).
  - We completed the majority of the budgeted maintenance projects.
- Continue to earn our Idaho Sheriff's Association Certificate of Compliance (Idaho Jail Standards).
  - We received our last certification November 2020.
- Continue to earn our Prison Rape Elimination Act Certification.
  - We received our second certification December 2019.
  - Our third audit will be later in 2022.
- Avoid or at least reduce litigation.
  - We have zero pending litigation cases.

## **Junior College**

### **Mission Statement**

The mission of Bannock County's Junior College fund is to assist the citizens of Bannock County who are motivated to improve society by enhancing their future careers through a college education.

### **Program Description**

The Junior College Fund is used to pay tuition for County students attending out of district community colleges. These costs are paid for using liquor apportionment dollars.

### **Fiscal Year 2022 Goals & Objectives**

- Enrich and increase academic partnerships with the students of Bannock County. *Estimated completion date: On-going*
- Create and maintain an updated procedure manual for the Junior College Certificate of Residency Application process. *Estimated completion date: On-going*

### **Performance Measures**

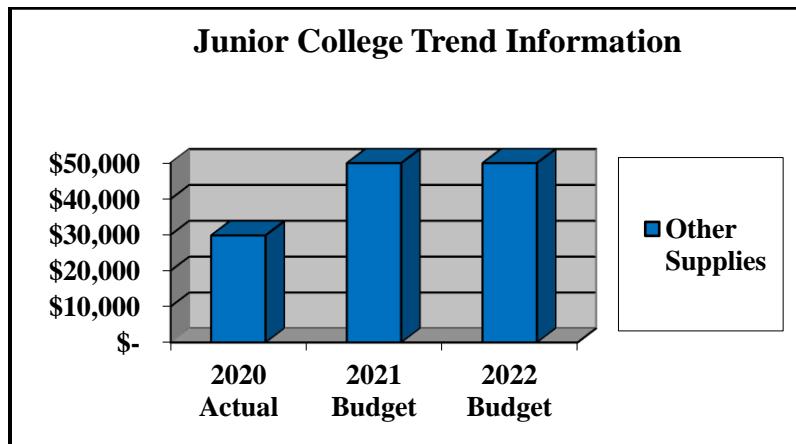
<b>JUNIOR COLLEGE</b>	
Fiscal Year	Students Receiving Tuition Benefit
2015	206
2016	487
2017	542
2018	522
2019	94
2020	72
2021	53

### **Budget and Actual Summary**

The Junior College budget is a separate fund as established by Idaho Code. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

<b>Expenditures by Category</b>	<b>Budget Summary</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>	
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	29,850	50,000	50,000
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 29,850</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

## Junior College (Continued)



### Fiscal Year 2021 Accomplishments

- Transferred Proof of Residency verification process from Auditing to the Clerk's office.
- Participated in tuition reimbursement for Bannock County residents/students enrolled in out of district classes at \$50 per credit.
- Maintained an ongoing Student Application Spreadsheet to track all students receiving tuition reimbursement from Bannock County. This spreadsheet documents monies paid by Bannock County toward the \$3000 total lifetime reimbursement allotment per student.





## Juvenile Detention

Seth Scott, Director

### Mission Statement

The mission of Bannock County's Juvenile Detention Center is to provide a secure, safe environment for juveniles who are placed in our care by the courts. Through programs and staff interaction, it is our goal to address attitudes, citizenship, school attendance, drug/alcohol problems, self-worth, individual accountability and decision-making skills.



### Department Philosophy - The Balanced Approach

The Balanced and Restorative Justice Model is a philosophy of correctional care that emphasizes three equally important principles:

- **Accountability:** When a crime occurs, a debt is incurred. Youth must be held accountable for their actions and to restore the victim's losses.
- **Competency Development:** Offenders should leave the system more capable of productive participation in conventional society than when they entered.
- **Community Protection:** The public has a right to a safe and secure community.

### Program Description

The Juvenile Detention Fund accounts for the operations of the Regional Juvenile Detention Center located in Bannock County. This is a joint detention center with Caribou, Franklin, Power, Oneida, and Bear Lake Counties. The Juvenile Detention Center is for confinement of juveniles under the age of 18 that have been convicted of a crime or are awaiting trial or sentencing. The Juvenile Detention Center, like the jail, is responsible for a certain care level for detainees that are set by the State of Idaho. We have one full-time detention director and one full-time administrative support position, ten full-time detention attendants and numerous on call attendants that run the juvenile detention center.

### Fiscal Year 2022 Goals & Objectives

- Remain PREA Compliant next estimated audit 2021 or 2022 - Ongoing
- Remain Compliant with Idaho Department of Juvenile Corrections - Ongoing
- Continue to monitor expansion needs and report to D6 Juvenile Detention Board. - Ongoing
- Educate area Judges, Courts, Juvenile Probation regarding compliance requirements especially the deinstitutionalization of status offenders.
- Work with area health authorities to endure the health and safety of facility staff and residents at all times, with a special emphasis on COVID-19 related issues such as adequate PPE, precautions and testing.
- Upgrade of Intercom communication and control system.

## Juvenile Detention (Continued)

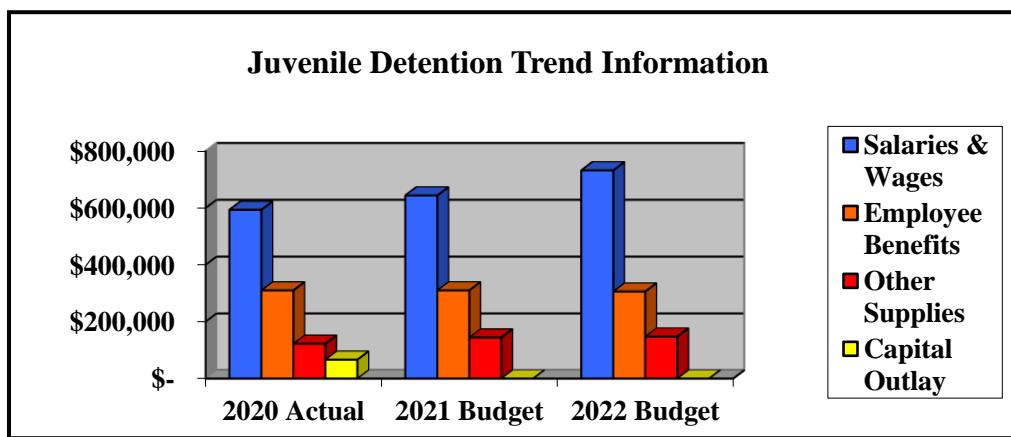
### Performance Measures

JUVENILE DETENTION					
Fiscal Year	Youth Admitted to Detention	Average Stay	Meals Served	Admitted Juveniles Receiving Clinical Assessments	Assessed Juveniles Assessing Recommended Services
2016	493	9	12,472	95%	89.2%
2017	384	11	12,620	92%	75.7%
2018	446	9	12,033	96%	65%
2019	466	10	13,414	93%	70%
2020	347	12.2	12,610	94%	74%

### Budget and Actual Summary

Juvenile Detention has its own fund and operates mostly by utilizing charges for services and governmental revenues. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 593,873	\$ 644,426	\$ 732,700
Employee Benefits	310,208	310,439	306,238
Other Supplies	122,415	144,356	147,565
Capital Outlay	66,261	-	-
<b>Total Expenditures</b>	<b>\$ 1,092,757</b>	<b>\$ 1,099,221</b>	<b>\$ 1,186,503</b>



### Fiscal Year 2021 Accomplishments

- Completed compliance audit with Idaho Department of Juvenile Corrections May 25, 2021
- Procured PPE and identified strategies to keep staff and residents safe during the Covid-19 pandemic, including testing procedures.
- Ongoing Adverse Childhood Experiences (ACE's) study with Idaho State University.
- Upgrade of Surveillance camera system.



## Juvenile Probation – General Fund

Matt Olsen, Director



### Mission Statement

Our mission to the community of Bannock County is to protect citizens from juvenile crime, to enhance positive youth outcomes, and to ensure that all juveniles under our jurisdiction successfully repair the harm caused by their offending behavior to victims and the community.

### Program Description

The Juvenile Probation office is responsible for diversion, probation, and program services for youth up to age 21 in Bannock County. Responsibilities include assessing the youth's risk to re-offend, and developing and monitoring a collaborative case management plan that addresses the areas of the Balanced Approach; accountability, competency development, and community protection. Bannock County has one full-time probation director, one full-time chief juvenile probation officer, one full-time probation manager, nine full-time probation officers, three part-time diversion officers, two full time administrative support personnel, and five part time program support staff. The department is organized into three units: The Intake and Diversion Unit, the Probation Unit; the Intensive Services Unit.

### Performance Measures

JUVENILE PROBATION SERVICES					
Fiscal Year	Intakes	Releases	Successful Releases	Recidivism	Juveniles Sent to Idaho Dept of Juvenile Corrections
2014	235	217	89%	33.8%	2
2015	178	177	87.6%	32%	3
2016	223	176	83.6%	25.5%	7
2017	171	197	87%	24.5%	5
2018	195	172	83.6%	12.4%*	6
2019	202	168	88.7%	14.9%	6
2020	111	178	90.4%	14.9%	8
2021	109	118	86.4	15.95	7

\*Definition of recidivism in Idaho juvenile justice system changed in CFY 2018 from any youth adjudicated on a new misdemeanor or felony offense within two years of being placed on probation to a new adjudication within two years after being released from probation.

## Juvenile Probation – General Fund (Continued)

### Goals and Objectives

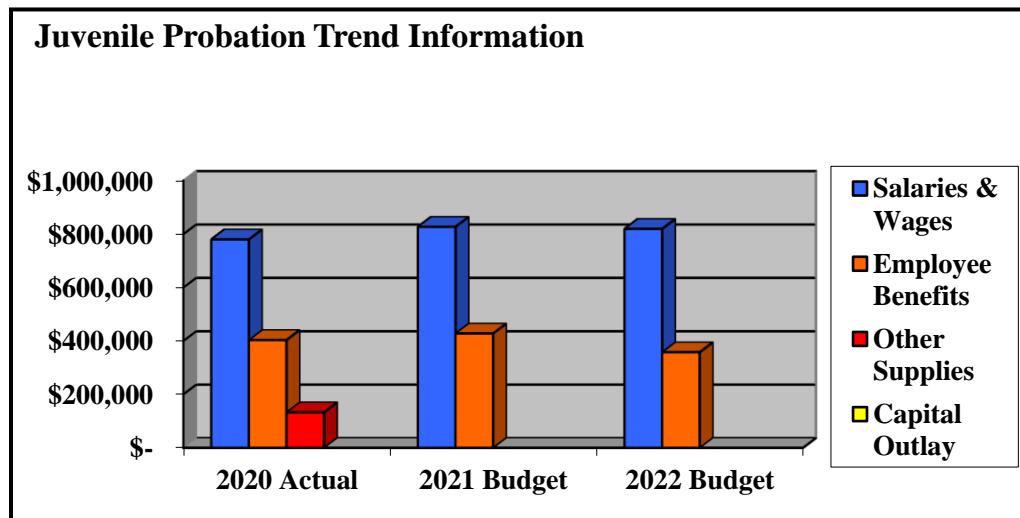
Fiscal Year 2021 Goal	Fiscal Year 2021 Outcome	Fiscal Year 2022 Goals
92% of youth successfully released from probation	86.5% of youth were successfully released from probation	90% of youth will be successfully released from probation
Recidivism Rate under 12%	The recidivism rate for youth on probation (CFY 2019 Cohort) was 15.95%	Recidivism Rate under 12%
85% of youth owing restitution payments will make monthly payments	77.52% of youth owing restitution made their scheduled monthly payment. 21 new restitution contracts 23 restitution contracts paid in full.	85% of youth owing restitution payments will make monthly payments as scheduled
Reduce commitments to IDJC without compromising community safety	7 youth were committed to IDJC custody during CFY 2021. 8 youth were committed in CFY 2020	Reduce commitments to IDJC without compromising community safety.

### Budget and Actual Summary

Juvenile Probation has three separate departments all within the General Fund. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 780,809	\$ 827,998	\$ 820,275
Employee Benefits	403,721	428,357	358,150
Other Supplies	132,947	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,317,477</b>	<b>\$ 1,256,355</b>	<b>\$ 1,178,425</b>

## Juvenile Probation – General Fund (Continued)



### Fiscal Year 2021 Accomplishments

- Continued with the implementation of the Crossover Youth Practice Model to increase collaboration with youth and families and juvenile justice stakeholders in Idaho.
- We continued our strong partnership with the Pocatello Chubbuck School District in operating the Bannock County Youth Development Center. We had 10 youth graduates from high school while attending the Bannock County Youth Development Center program, and a total of 323 school credits were earned by students in the program.
- The Juvenile Drug Treatment Court program had 5 participants graduate from the program.
- \$16,028 in restitution was paid to victims. Based on monthly payment amounts on restitution contracts, \$9,597 in restitution was scheduled to be collected in CFY 2021. This data indicates that some juveniles/parents paid ahead on their restitution contracts.
- Probation officers began participation in a longitudinal study being conducted by the Oregon Social Learning Center entitled Project Leap. The purpose of the study is to train probation officers in enhanced parent engagement skills that will increase parent involvement.
- We were able to maintain our collaborative efforts with the Pocatello Police Department (PPD), including the summer Focus 50 program that has PPD Officers and juvenile probation officers making frequent visits to the highest risk and need youth on probation. This program is not just about compliance monitoring, but includes checking on youth with other physical and mental health needs that impact the overall wellness of the youth.
- Our juvenile justice staff continued to do an excellent job of making adjustments in practices and protocols related to risks associated with the current COVID 19 pandemic. Our staff did an outstanding job of maintaining safety while providing support services to the court, as well as assessment, monitoring, case management services, and program services to youth and families.

## **Liability Insurance**

TBA, Risk Manager

### **Mission Statement**

The mission of Bannock County's Liability Insurance is to protect financial stability and promote safe practices by managing and administering the Safety, Workers Compensation, and Liability programs and to minimize the risk of loss, financial or otherwise by providing education and training to ensure the health and welfare of all employees and the public we serve.

### **Program Description**

The County's Liability Insurance is committed to providing employees with procedures and guidance through the Property and Liability programs. This policy applies to all County employees and County volunteers.

### **Fiscal Year 2022 Goals & Objectives**

- Provide a safe and healthy environment to protect employees and other members of the public to whom the County has such a responsibility.
- Recognize the need to protect the County's assets and to preserve operational continuity from risks and hazards that may arise from business activities or from other activities or events that may affect the County.
- Identify procedures that will provide for adequate and timely reporting, treatment, compensation, restoration and recovery.
  - *All of the above goals and objectives are on-going for continuous improvement.*

### **Performance Measures**

There are no performance measures to report at this time.

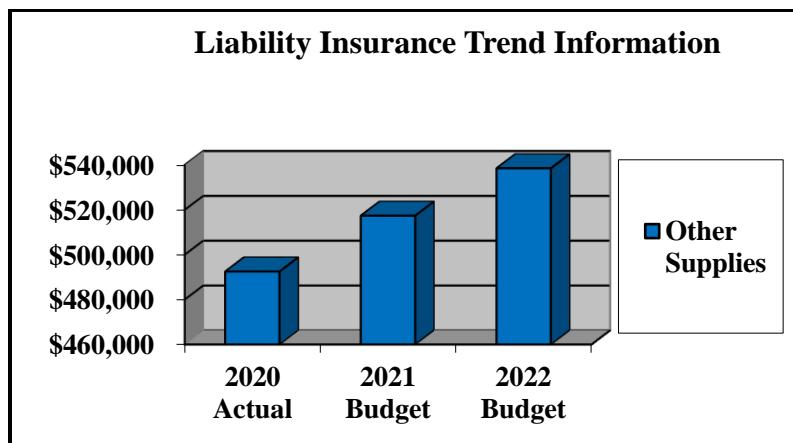


## Liability Insurance (Continued)

### Budget and Actual Summary

Liability Insurance has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	492,528	517,451	538,586
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 492,528</b>	<b>\$ 517,451</b>	<b>\$ 538,586</b>



### Fiscal Year 2021 Accomplishments

- Reduced the dollar amount of claims paid by Risk Management - under deductible by 21.7%.
- Reduced the Claims paid by Risk Management - under deductible by 41.7%.
- Reduced the Number of claims paid by ICRMP - net of deductible by 25%.
- Reduced the Number of claims paid by ICRMP – Tort Claim by 85%



## **Mosquito Abatement**

Buddy Romriell, Supervisor

### **Mission Statement**

The mission of Bannock County's Mosquito Abatement District is to help protect the citizens that live within the Bannock County Mosquito Abatement District boundaries from disease-carrying mosquitoes such as the Culex species, which is the primary vector for the West Nile Virus. To follow the Idaho state Abatement law **Title 39 section 39-2804** to improve the quality of life for District constituents by managing mosquito populations to prevent a nuisance and/or economic loss to areas of the district, and to help protect animals and livestock populations from mosquito-borne disease or parasites.

### **Program Description**

The Mosquito Abatement District is responsible for the operations and control of mosquitoes and other vermin. The public's health is of the utmost importance in the County. We continue to abate breeding places of mosquitoes and/or other vermin within the district by mitigating the use of chemicals and/or permanent control measures. The mosquito abatement district currently has one full time person that oversees the day to day operations of the district. The supervisor also is in charge of hiring and managing the part time technicians of the district. The supervisor reports to the Public Works director and the Mosquito Abatement board is currently run by the Bannock County Commissioners.

### **Fiscal Year 2022 Goals & Objectives**

- The mosquito abatement district has acquired a MOU with ISU and their drone program which will allow us the ability to use drone program students as interns to help build and strengthen our UAV program.
- Continue our use of UAV in mosquito control efforts.
- Continue working with the Health Department, the EPA, ISDA, and DEQ as they are the controlling agents for the NPDES requirements for mosquito control in Idaho.
- Increase education opportunities to the citizens of the county as well as in elementary schools

### **Performance Measures**

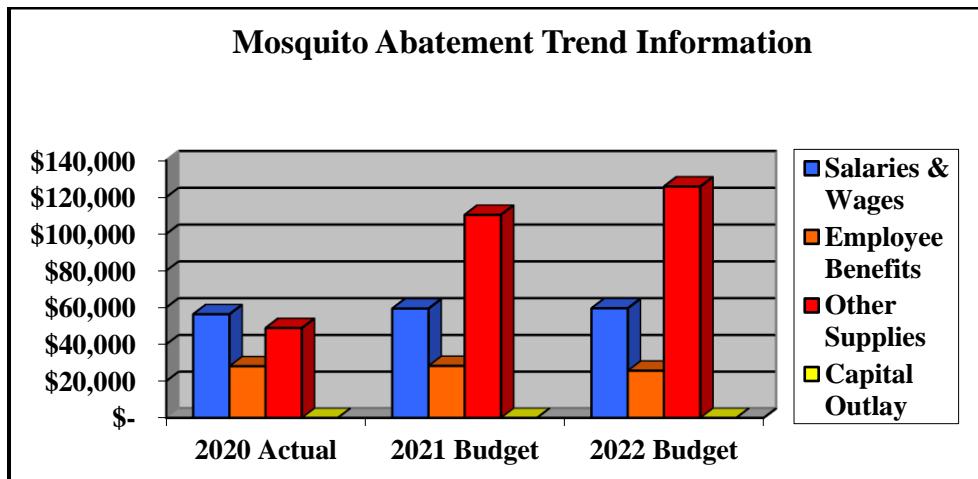
<b>MOSQUITO ABATEMENT</b>							
		<b>Trapping Information</b>					
<b>Calendar Year</b>	<b>Service Requests</b>	<b># Sites</b>	<b># Species</b>	<b># Days</b>	<b>Larvaciding Acres</b>	<b>Adulticiding Acres</b>	<b>Barrier Sprays</b>
2016	148	41	13	244	4200	98,000	352
2017	345	45	13	244	7500	200,000	500
2018	120	42	13	244	4,100	106,000	5
2019	65	51	13	244	3,100	90,000	3
2020	50	51	13	244	3,100	90,000	0
2021	35	51	13	244	2,500	98,000	0

## Mosquito Abatement (Continued)

### Budget and Actual Summary

Mosquito Abatement has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 56,338	\$ 59,450	\$ 59,600
Employee Benefits	28,083	28,251	25,633
Other Supplies	48,875	110,400	125,800
Capital Outlay	-	-	-
Total Expenditures	\$ 133,296	\$ 198,101	\$ 211,033



### Fiscal Year 2021 Accomplishments

- No West Nile outbreaks
- Continue to expand our surveillance program by adding some new sites that will offer more data to the program and make decisions on applications of Larvicide and Adulticide easier.
- Continue to expand our UAV program with more application sites

*\*All of the above goals and objectives are on-going for continuous improvement*



## Noxious Weed

Kathy Dahlke, Supervisor

### Mission Statement

The mission of Bannock County's Noxious Weed Control Department is to assist in the identification of noxious weeds and determine the best integrative pest management method of control. Bannock County Noxious Weed Department is also responsible for the enforcement of the Idaho Noxious Weed law (I.C. Title 22, Chapter 24).

### Program Description

As part of Bannock County Public Works, the Noxious Weed department supervisor oversees the day to day operations of the department. The supervisor is required to hold a professional applicators license and a dealer's license. These licenses give Bannock County the ability to sell chemicals that are to be used by patrons of Bannock County to control noxious weeds on their properties. The supervisor is also in charge of hiring the part time field techs needed to help in the control of noxious weeds on private properties as well as properties owned by Bannock County. The supervisor of noxious weed is also responsible for overseeing the mosquito abatement operations; therefore, this salary is split with the mosquito abatement budget. The Noxious Weed department has one full-time weed control assistant supervisor.

The Noxious Weed department has developed a website to assist citizens in the identification of which plants are considered a noxious weed, as well as, resource information in dealing with noxious weeds. This site [www.bannockcountyenforcement-weedcontrol.com/noxious-weeds-found-in-bannock-county.html](http://www.bannockcountyenforcement-weedcontrol.com/noxious-weeds-found-in-bannock-county.html) provides pictures of the various plants. This site is combined with code enforcement issues, which can be related to noxious weed issues.

### Fiscal Year 2022 Goals & Objectives

- Control, contain, or eradicate the noxious weeds as defined by Idaho law.
- Continue to build and instrument the noxious weed control education program in our County.
- Continue to actively search out new developing chemistries and methods of controlling the noxious weeds. Provide recommendations to the land owners of the County.
- Continue to build an accurate collection through global positioning systems (GPS) of current locations and newly discovered infestations of noxious weeds.
- Continue to work with the U&I WCMA to generate funding opportunities with the ISDA

### Performance Measures

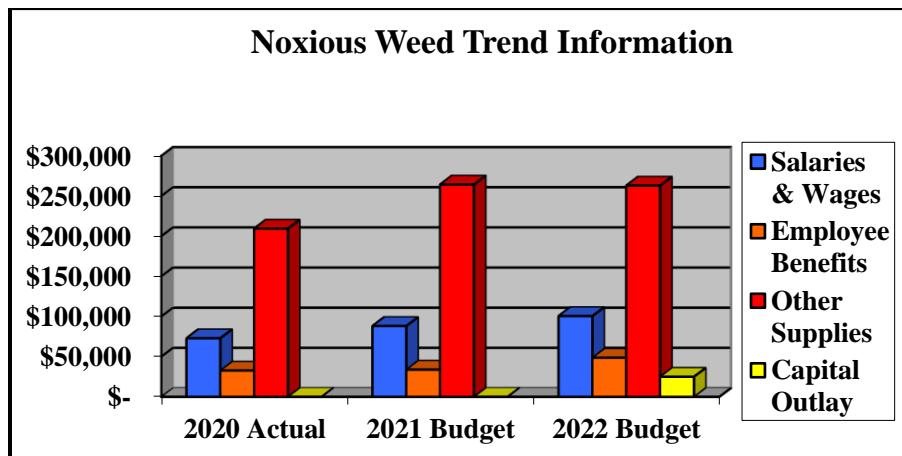
NOXIOUS WEED	
Fiscal Year	Hours Spent Spraying Weeds
2017	1,302
2018	332
2019	796
2020	1,700
2021	383

## Noxious Weed (Continued)

### Budget and Actual Summary

Noxious Weed has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 72,934	\$ 88,158	\$ 100,597
Employee Benefits	32,702	33,876	48,685
Other Supplies	209,431	264,350	263,000
Capital Outlay	-	-	25,000
<b>Total Expenditures</b>	<b>\$ 315,067</b>	<b>\$ 386,384</b>	<b>\$ 437,282</b>



### Fiscal Year 2020 Accomplishments

- Increased roadside spraying throughout the county
- Increased roadside sterilant throughout the county

*\*All of the above goals and objectives are on-going for continuous improvement*



## **Parks and Recreation / Event Center**

Scott Crowther, Facilities & Events Director

### **Mission Statement**

The Bannock County Event Center and Wellness Complex is committed to encouraging community wellness through professional care and maintenance of grounds and facilities leading to increased opportunities for public engagement while enhancing the public experience.

### **Vision Statement**

The vision of Bannock County Event Center and Wellness Complex is to be recognized as the Gem of our Community.

### **Program Description**

This department consists of both the Event Center and Wellness Complex. It was decided in FY18 that these facilities would be combined into one department to reduce redundancy and to capitalize on perceived efficiencies. The department is responsible for grounds and maintenance of the facilities and the coordination of events. Bannock County is home to many annual events that have an economic impact on the entire community, while providing great family friendly fun.

The Wellness Complex continues to be the premier outdoor entertainment venue in Idaho. Home to: the 4<sup>th</sup> of July Beach Party, football, soccer, sand volleyball, mountain biking, 7-acre lake stocked with fish, groomed beach, playground area, 10' wide walking paths, pavilions, restrooms, concessions, and a truly world class closed shell amphitheater, the wellness complex is truly the jewel of the county, and the envy of those who visit.

The addition of an additional 1.4-mile walking path on the event center side has created even greater value for patrons and places us closer to blending the properties into one unparalleled outdoor recreation venue. The complex is designed for all economic levels, all ages, and all abilities.

The department funds a full-time event director, full-time event coordinator, full-time operations manager, full-time assistant operations manager, full-time administrative specialist, and six full-time maintenance assistants.

### **Fiscal Year 2022 Goals & Objectives**

- Strengthen relationships with current event partners and community members, while working to attract new events and sponsors.
- Focus efforts and resources towards updating and maintaining the aesthetic of our grounds through landscaping projects and improvements.
- Maintain our facilities with the highest standards to provide a safe and clean environment for the community.
- Work to update and rejuvenate our equestrian facilities in order to bring renewed interest in their use.

## Parks and Recreation/Event Center (Continued)

### Performance Measures

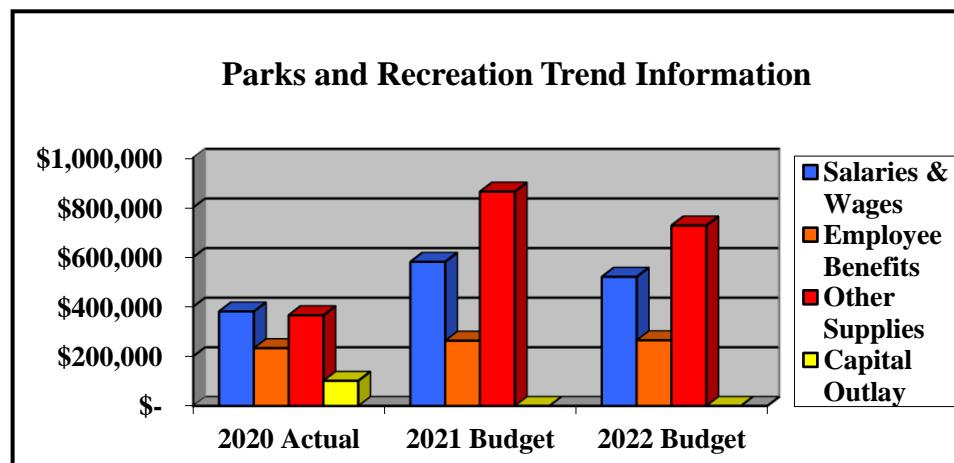
NORTH FAIR GROUNDS/EVENT CENTER			
Fiscal Year	N. Fairgrounds Events	Event Center Events	Total Number Attending
2017	29	644	172,515
2018	*	696	*
2019	*	596	*
2020	*	550	*
2021	186	569	*

WELLNESS COMPLEX			
Fiscal Year	Events	Concerts	Total Number Attending
2017	214	2	121,502
2018	328	*	*
2019	485	19	*
2020	159	20	*
2021	182	35	*

### Budget and Actual Summary

The Parks and Recreation Fund is a separate fund. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary				
Expenditures by Category	2020	2021	2022	
	Actual	Adopted Budget	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 381,081	\$ 581,105	\$ 520,833	
Employee Benefits	233,160	263,159	264,773	
Other Supplies	365,743	864,050	727,640	
Capital Outlay	101,159	-	-	
Total Expenditures	\$ 1,081,143	\$ 1,708,314	\$ 1,513,246	



## **Parks and Recreation/Event Center (Continued)**

### **Fiscal Year 2021 Accomplishments**

- Updated essential equipment
- Reduced vandalism by repairing locks and cameras
- Successfully held ISU, High School, Jr. High, and Idaho Junior Rodeos
- Held “World Series of Team Roping” qualifying event
- Made essential repairs to:
  - Flooring in over 100 horse stalls
  - Lawn irrigation systems
  - Livestock watering system
  - Indoor and Outdoor Arenas
  - Livestock holding pens
- Successfully completed first phase of construction on updated water features
- Cleaned and removed waste from race track infield
- Held community volunteer cleanup of walking path
- Held summer concert series bringing in 10 different performers through “The Go Agency”
- Updated fee schedule to offset new operating costs
- Held benefit concerts in the Amphitheatre

## **PILT (Payment in Lieu of Taxes)**

### **Mission Statement**

There is no mission statement for this fund; due to the nature of its function.

### **Program Description**

The PILT Fund was created to account for the receipt and disbursement of payment in lieu of taxes revenues received from the federal government.

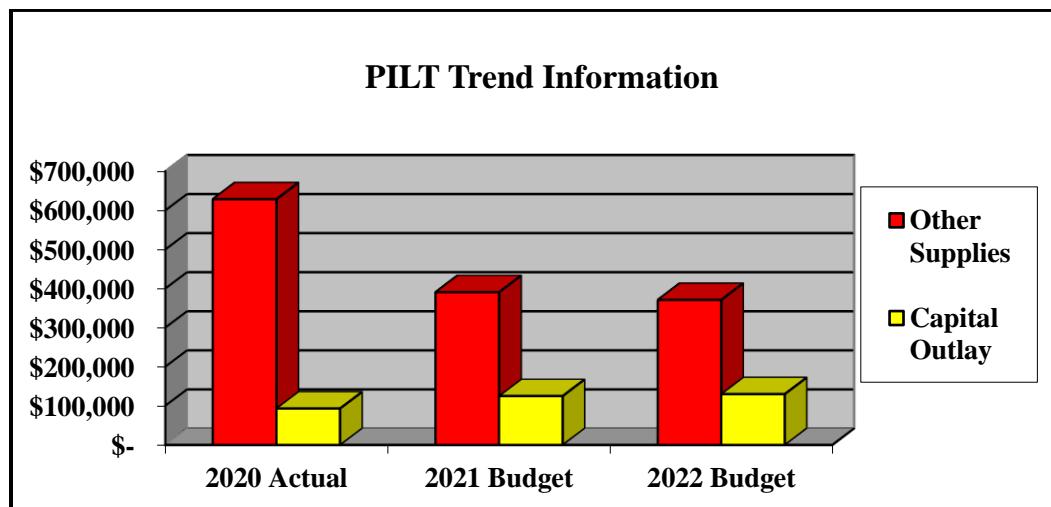
### **Performance Measures/Goals & Accomplishments**

There are none for this fund; due to the nature of its function.

### **Budget and Actual Summary**

The PILT is a separate fund. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

<b>Budget Summary</b>			
<b>Expenditures by Category</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	628,997	391,000	371,300
Capital Outlay	93,276	125,000	130,000
<b>Total Expenditures</b>	<b>\$ 722,273</b>	<b>\$ 516,000</b>	<b>\$ 501,300</b>





## Planning and Development – General Fund

Hal Jensen, Planning Director

### Mission Statement

The mission of Bannock County's Planning & Development Office is to administer the county's land use and development ordinances. Essential services include (1) reviewing new applications for buildings, conditional land uses, subdivisions, and zoning changes, (2) ensuring that new development in Bannock County proceeds with the needs of our citizens and industries, as well as preserving the unique character of our landscape, and (3) issuing the appropriate permits for such development activities.

### Program Description

Planning & Development Services is responsible to ensure land development and construction in Bannock County are done in accordance with County ordinances and in a safe and orderly manner. Planning & Development operates under the guidance of the Board of County Commissioners and the Planning & Development Council to assist citizens, developers, and other governmental jurisdictions with various land use issues. The County has the following full-time positions funded within this department: director, planner, two assistant planners, building official, residential building inspector/plan reviewer, and management assistant.

### Fiscal Year 2022 Goals & Objectives

- Staff and the Planning & Development Council will review County land use ordinances to determine strengths and weaknesses of the current ordinances, in an effort to remedy potential conflicts. The intent is to evaluate current and future needs in order to better plan land use. *Estimated completion date: On-going*
- Review permits to ensure compliance with conditions enacted at permit approval. *Estimated completion date: On-going*
- Update Bannock County Zoning Ordinance as guided by the new Comprehensive Plan. *Estimated completion date: January 2023*
- Encourage staff to attend additional training and learning opportunities to enhance job performance. *Estimated completion date: On-going*

### Performance Measures

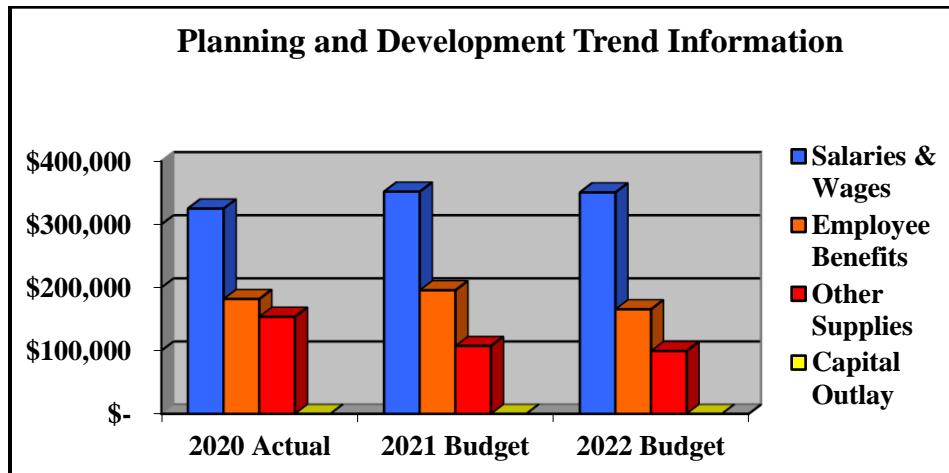
PLANNING & DEVELOPMENT						
	Residential Building		Nonresidential/Commercial		Other	
Calendar Year	Permits	Estimated Construction Cost	Permits	Estimated Construction Cost	Permits	Estimated Construction Cost
2017	140	14,864,151	24	1,353,814	117	N/A
2018	170	14,938,282	17	1,969,381	187	N/A
2019	173	21,838,085	27	3,703,967	78	N/A
2020	210	32,331,566	14	1,789,200	125	N/A

## Planning and Development – General Fund (Continued)

### Budget and Actual Summary

Planning and Development falls under the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020		2021
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 325,141	\$ 351,911	\$ 350,724
Employee Benefits	181,874	195,740	165,575
Other Supplies	153,721	107,500	99,500
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 660,736</u>	<u>\$ 655,151</u>	<u>\$ 615,799</u>



### Fiscal Year 2021 Accomplishments

- Staff worked with consultant, JUB, to develop a new County Comprehensive Plan
- Staff proposed various ordinance changes to correct conflicts and contradictions found in the ordinance.
- Staff worked with other County Departments, including Solid Waste and Road & Bridge, to ensure compliance with local, state, and federal statutes.





## Prosecutor – Justice Fund

Steve Herzog, Prosecutor

### Mission Statement

The mission of Bannock County's Prosecutor's Office is to preserve and enhance the quality of life of Bannock County residents by fostering an environment of safety and security. To that end, this Office is dedicated to the pursuit of justice.

### Program Description

The Prosecuting Attorney's office is responsible for overseeing the prosecution of civil and criminal cases within Bannock County. The Prosecuting office also acts as legal counsel for the entity of Bannock County. The Prosecuting Attorney's office employs twelve full-time attorneys (including the elected prosecutor), one full-time victim witness coordinator and seven full-time legal secretaries.

### Fiscal Year 2022 Goals & Objectives

- Increase pay for support staff
- Resolve homicide cases (State v. Compher, State v. Ish and State v. Carter)
- Continue developing expertise on Karpel
- Continue efforts in acquiring a forensic pathologist
- Continue efforts to staff part-time civil attorney at the BCSO
- Recruit and hire attorney to replace Nick Tranmer

### Performance Measures

PROSECUTOR							
Cases Prosecuted							
Fiscal Year	Felony	Forfeiture	Infraction	Misdemeanor	Mental Health	Child Protection	Juvenile Cases
2014	640	29	361	1,772	148	62	1,014
2015	814	52	301	1,853	128	61	1,104
2016	943	59	306	1,729	108	67	710
2017	946	55	353	1,929	95	70	960
2018	1,102	29	372	2,108	99	59	985
2019	1,209	25	372	2,108	95	63	985
2020	961	31	292	894	201	67	479
2021							

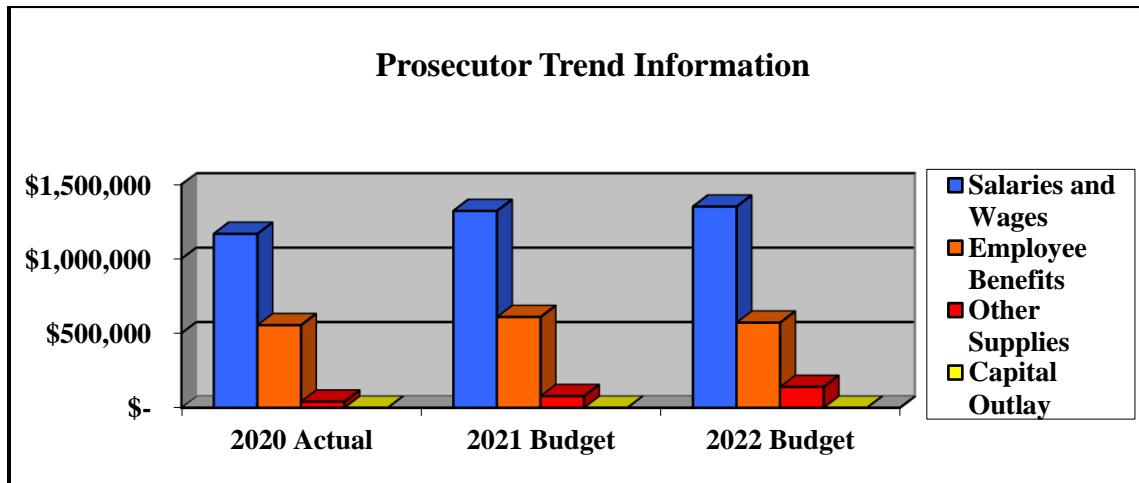
\*Performance measures not available from department

## Prosecutor (Continued)

### Budget and Actual Summary

The prosecutor's budget is a part of the Justice Fund budget. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,168,662	\$ 1,322,548	\$ 1,351,676
Employee Benefits	554,882	609,642	571,896
Other Supplies	40,971	78,525	139,880
Capital Outlay	-	-	-
Total Expenditures	\$ 1,764,515	\$ 2,010,715	\$ 2,063,452



### Fiscal Year 2021 Accomplishments

- Resolved homicide cases of State v. Alfaro and State v. Rodriguez-Romero
- Revised office practices to adapt to changes in the judicial system due to COVID-19
- Recruited and hired three competent attorneys
- Recruited and hired two people for administrative positions



## Public Defender – Indigent Fund

David Martinez, Public Defender

### Mission Statement

The mission of Bannock County's Public Defender's Office is to effectively represent indigent persons in serious criminal, mental health, juvenile, and abuse/neglect cases within Bannock County. The Court-ordered services provided by the Public Defender are extended to people who cannot afford to hire an attorney. This department was moved to the Indigent Fund in fiscal year 2016 from the Justice Fund. To qualify for a public defender, an individual must qualify for indigent assistance; therefore, this move made sense.

### Program Description

The Public Defender's Office represents indigent persons, as defined by Idaho Code §19-851, in all manner of cases as set out in Idaho Code §19-852. Duties include arguing motions in court, conducting criminal investigations, interviewing witnesses and clients, preparing cases for trial, negotiating plea agreements, trying cases in front of juries and judges, arguing post-trial motions and participation in problem solving courts. The Public Defender occasionally represents defendants in appeals and post-conviction petitions.

If a Bannock County public defender has a conflict, per Idaho Rules of Professional Conduct, then an outside attorney (conflict attorney) will be provided by the County to represent the defendant. The Public Defender's office staffs ten full-time attorneys, a full-time investigator, and six full-time legal secretaries.

### Fiscal Year 2022 Goals & Objectives

- Remain compliant with Caseload Standards and increase the capabilities and skills of the attorneys and administrative staff in our office by utilizing any and all resources available to us.
- Continue to fund the additional positions to our staff through the grant and expanding educational opportunities by having our attorney's complete CLE course to remain compliant with standards set by the Public Defense Commission and the State Bar that will continue to expand their skills and more effectively represent our clients.
- Continue use of LegalServer, the case management program designed for public defense and modified for our specific needs.
- Unify our office under one roof to more effectively serve our clients.

### Performance Measures

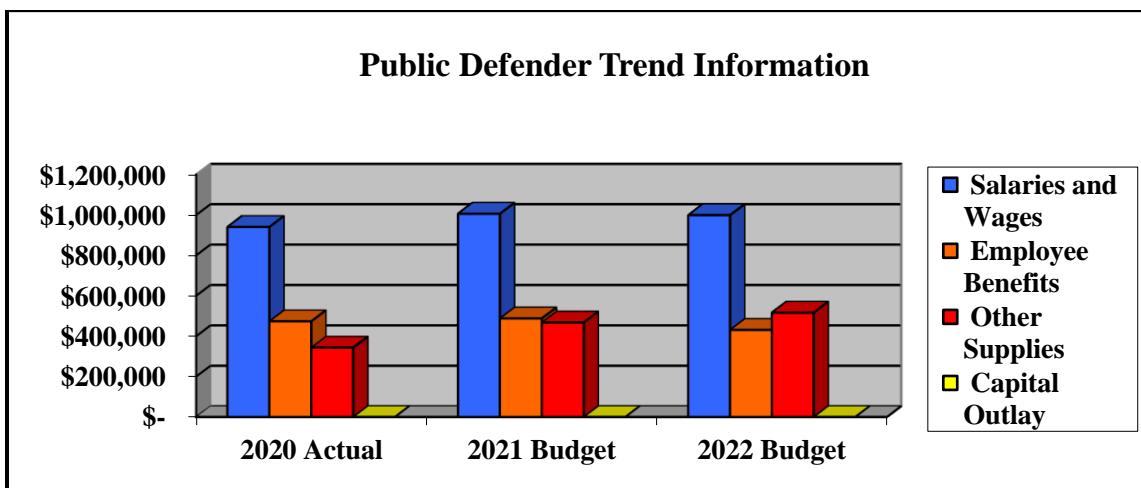
PUBLIC DEFENDER				
Caseload				
Fiscal Year	Felony	Juvenile	Misdemeanor	Mental Health
2016	1030	380	2,675	168
2017	986	438	2,852	95
2018	1258	447	2,302	91
2019	1425	618	2,443	90
2020	1584	573	2,360	76
2021	1667	446	2,286	92

## Public Defender – Indigent Fund (Continued)

### Budget and Actual Summary

The Public Defender's budget is a separate department within the Indigent Fund budget. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 941,107	\$ 1,006,773	\$ 999,790
Employee Benefits	473,849	488,408	431,560
Other Supplies	343,701	468,250	516,950
Capital Outlay	-	-	-
Total Expenditures	\$ 1,758,657	\$ 1,963,431	\$ 1,948,300



### Fiscal Year 2021 Accomplishments

- Our attorneys, during the COVID pandemic, were able to complete their required CLE training online to stay compliant with the PDC and the State Bar.
- We innovated to maintain contact with our clientele and worked with the Administrative District Judge and the Prosecutor's Office to increase communication and deal with the difficulties of the practice of law during a health crisis.
- We secured additional office space, through grant funding, to unify our office under one roof after being in separate offices for two (2) years.



## Road and Bridge

Kiel Burmester, Public Works Director

### Mission Statement

Road & Bridge Department mission is to provide courteous and quality service to our growing community while maintaining the counties infrastructures. We continue improving and maintaining 459 miles of roads; while safely maintaining and updating our fleet of equipment, enhancing our facilities and training our employees. We are continuing to identify the needs of our traveling community to keep them safe while maintaining Bannock County Road and Bridge operating costs low.

### Program Description

The Road and Bridge department is responsible for the road and bridge functions of the County. This department is responsible for road maintenance such as snow removal, filling potholes, sweeping, paving, mowing, tree trimming, crushing, and sign maintenance. Bannock County also has 22 bridges and numerous culverts that this department is responsible for maintaining and replacing when necessary. The Road and Bridge shop is also responsible for maintaining and servicing all of the county vehicles and equipment. This department consists of the Public Works Director, Assistant Public Works Director, four full-time management support supervisors, seven full-time mechanics, seventeen full-time equipment operators, two full-time administrative support employees, and a Purchasing and Inventory Clerk.

### Fiscal Year 2022 Goals & Objectives

- Continue updating Fleet equipment.
- Create an effective plan for our growing road system and future new developments.
- Finalize and implement the Local Transportation Plan
- Finish Scout Mountain Chip Seal Grant (signage and cattle guards) Start a plan on improving current guard rails and implement new guard rails where needed.
- Increase salt usage on winter-maintained roads and track results.
- Complete, Indian Creek, and Smith Canyon Road culvert rehabilitations
- Pidcock Road widening and paving project
- Finish implementation and go online with City Works Asset Management Program

### Performance Measures

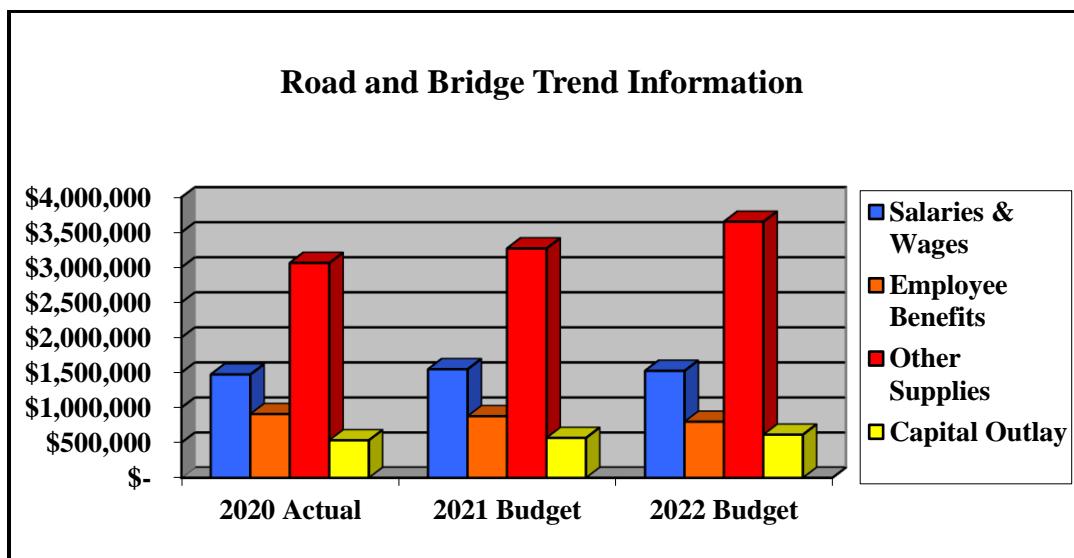
ROAD & BRIDGE				
Fiscal Year	Miles of			Hours of Snow Maintenance
	Dust Control	Asphalt Overlay	Chip & Seal	
2015	70	12	14	2,148
2016	80	8	15	4,997
2017	60	12	27	6,538
2018	71	12	37	4,316
2019	72	11	28	7,694
2020	66	16	28	5,502
2021	62	16	24	4,109

## Road and Bridge (Continued)

### Budget and Actual Summary

Road and Bridge has its own budget and levy, although the engineer is a department included within this fund. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,473,562	\$ 1,548,669	\$ 1,526,008
Employee Benefits	909,724	879,348	800,029
Other Supplies	3,065,134	3,272,055	3,652,666
Capital Outlay	535,133	569,000	615,000
Total Expenditures	\$ 5,983,553	\$ 6,269,072	\$ 6,593,703



### Fiscal Year 2021 Accomplishments

- Completed Lava Bike Path
- Started the Implementation of City Works Asset Management Program
- Completed Highway Standards and Roadway Development Procedures
- In compliance with the new FMCSA Drug & Alcohol Clearing house for all CDL Drivers.
- Paved 16.2 miles and Chip Sealed 23.46 miles of road
- Completed Dempsey Creek and Rapid Creek culvert rehabilitations
- Scout Mountain Chip Seal Grant (shoulders, crack seal, chip seal, fog coat and new gates were completed)

## **SHARE-General Fund**

### **Mission Statement**

The SHARE Program's mission is to support the successful transition of in-custody defendants to the community by providing assessments and case management. The SHARE program is staffed by a SHARE treatment coordinator and a SHARE treatment assistant.

### **Program Description**

The SHARE Program is being redesigned from the historical mission of in-custody programming to better address jail to community transition of defendants from the Bannock County Detention Center into the community. SHARE personnel have been moved from Court Services Department to D6 Treatment to better align with this mission. This redesign has been delayed due to staff vacancies and operational considerations caused by the COVID-19 pandemic.

### **Performance Measures/Goals & Accomplishments**

- Continue to recruit staff positions;
- Follow up with Bannock County Sheriff, Administrative Office of the Courts, and Trial Court Administrator to finalize program design and service delivery model.
- Determine options for telehealth to provide assessment and case management for in-custody defendants.
- Work with Court Services Pretrial staff to explore opportunities to help identify defendants appropriate for assessment and case management.

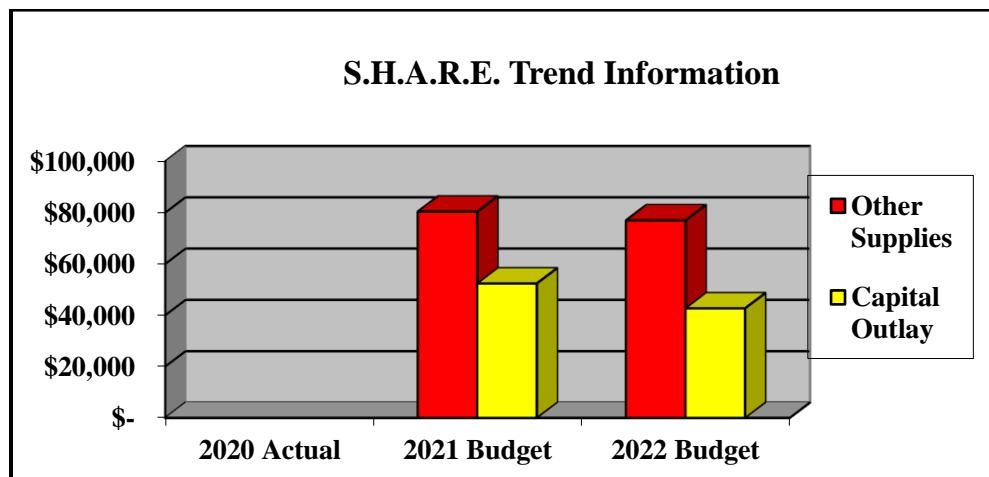


## SHARE-General Fund (Continued)

### Budget and Actual Summary

The S.H.A.R.E Program is a part of the General Fund and was established in fiscal year 2021. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
	2020	2021	2022
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ 80,417	\$ 77,028
Employee Benefits	-	52,397	42,711
Other Supplies	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 132,814</b>	<b>\$ 119,739</b>





## Sheriff – Justice Fund

Tony Manu, Sheriff

### Mission Statement

To preserve and protect the lives, rights and property of the people we serve with professionalism and compassion.

### Program Description

The Sheriff is responsible for maintaining the peace and enforcing the state criminal laws. Divisions that fall under the Sheriff's responsibilities include patrol, detectives, civil, emergency services, dispatch, drivers' license, and shared responsibilities of court marshals and courthouse security. The Sheriff's office has a total of fifty-four full-time positions and six part-time positions broken down as follows: four full-time and two part-time driver's license technicians, twenty-seven full-time POST certified officers, eleven civil officers, five full-time and three part-time administrative support positions, the elected sheriff, an undersheriff, two full-time lieutenants, two full-time captains, one civil deputy, and a part-time emergency services coordinator.

### Fiscal Year 2022 Goals & Objectives

- Implement eTicket program to include mounting of printers and DL scanners in all patrol vehicles. *Estimated completion date: On-going*
- Purchase additional Toughbook laptop computers for Detective Division for field use to access Spillman, complete reports, etc. *Estimated completion date: On-going*
- Add additional work force in Patrol and Detective Divisions. *Estimated completion date: On-going*
- Upgrade current older model iPads for Criminal Division to newer models. *Estimated completion date: On-going*
- Dispatch and Driver's License will work on training software and improving the training programs.
- One officer will be attending the Dispatch Academy in December 2020.
- One more officer will need to attend the Dispatch Academy depending on the Idaho POST schedule.
- Continue to provide the best service for the public of Bannock County.

### Performance Measures

DISPATCH DIVISION					
Fiscal Year	Driver's Licenses Issued	ID's Issued	CDL's Issued	Special ID's	Sex Offender Photos
2017	11,251	2,449	926		
2018	18,773	1,867	1,696	101	501
2019	17,418	2,304	1,055	82	293
2020	12,800	1,709	939	46	246
2021	14,000	1,930	944	205	302

## Sheriff – Justice Fund (Continued)

DISPATCH DIVISION				
Fiscal Year	Phone Calls Answered for Assistance	911 Calls for Medical, Fire or Help	Incident Reports Generated	Queries Ran on ILETS
2017	45,363	8,500	5,730	271,489
2018	33,345	22,815	4,475	175,000
2019	147,361	25,090	5,436	197,000
2020	188,294	32,275	5,704	181,225

COURT SECURITY			
Fiscal Year	Total Arrests	Total Door Scans	Total Door Alarms
2019	157	345,082	235,841
2020	104	282,182	198,281
2021	56	225,740	162,950

CRIMINAL DIVISION					
Fiscal Year	Total Offenses	Total Arrests	Crimes Against Persons	Crimes Against Property	Crimes Against Society
2017	246	220	43	52	26
2018	182	243	62	68	52
2019	192	331	51	67	74
2020	77	92	22	32	23
2021	*	*	*	*	*

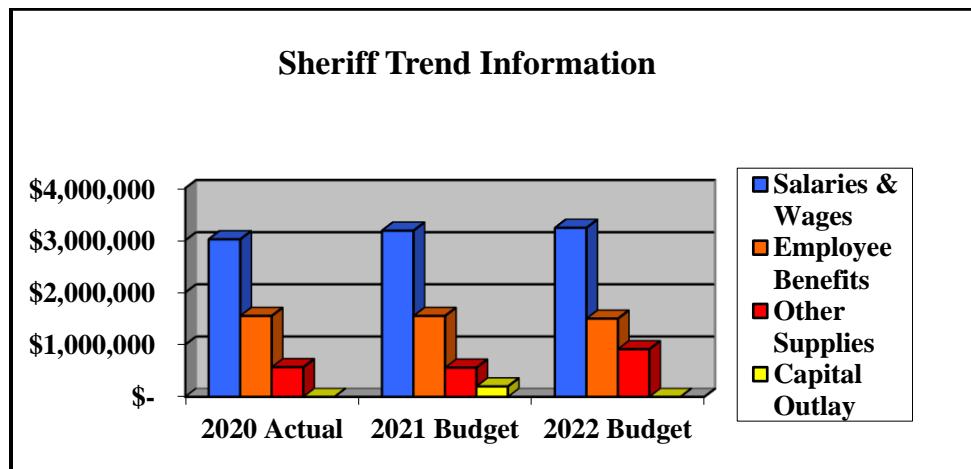
\* FY21 numbers were unavailable from the department.

### Budget and Actual Summary

The Sheriff's budget is a separate department within the Justice Fund budget. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 3,021,099	\$ 3,185,836	\$ 3,241,000
Employee Benefits	1,552,095	1,551,360	1,499,504
Other Supplies	568,651	559,660	913,415
Capital Outlay	-	200,000	-
Total Expenditures	\$ 5,141,845	\$ 5,496,856	\$ 5,653,919

## Sheriff – Justice Fund (Continued)



### Fiscal Year 2021 Accomplishments/Dispatch

- Hired and fully trained one dispatcher. Hired another dispatcher who is currently in training.
- We are continuing to develop our Standard Operating Procedures.
- We are continuing to update our Field Training Manual.

### Fiscal Year 2021 Accomplishments/Criminal Division

- Fiscal Year 2020 accomplishments were not available from the department.



## Snowmobile

### Mission Statement

The mission of Bannock County's Snowmobile Fund is to provide trail grooming for area snowmobile trails which provide safety, recreation, and tourism in the Bannock County.

### Program Description

The Snowmobile Fund is used to account for monies received and expenditures incurred to provide snowmobile recreation within the County. Funds are used to maintain trails and several parking lots for the snowmobile enthusiasts, employ a temporary snowmobile groomer, and maintain the required equipment for the functions of the fund.

### Fiscal Year 2022 Goals & Objectives

- Continue to save funds for purchase of a new groomer.
- Creating an electronic mapping system depicting the current condition of all snow groomed trails.

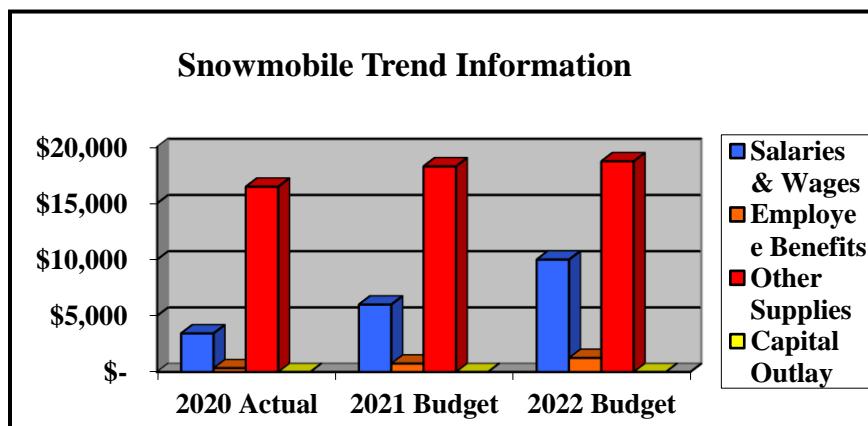
### Performance Measures

- The groomer maintains snowmobile trail which include snow grooming, trimming of limbs and movement of other obstructions on maintained trails.

### Budget and Actual Summary

Snowmobile has its own budget and is funded through user fees. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 3,435	\$ 6,000	\$ 10,000
Employee Benefits	337	753	1,255
Other Supplies	16,486	18,295	18,745
Capital Outlay	-	-	-
Total Expenditures	\$ 20,258	\$ 25,048	\$ 30,000



### Fiscal Year 2021 Accomplishments

- Maintained approximately 450 miles of trails this fiscal year.



## Solid Waste

Kiel Burmester, Public Works Director

### Mission Statement

The mission of Bannock County's Solid Waste Department is to pro-actively manage the County waste disposal facilities, enforce applicable codes, and provide reasonable priced and environmentally acceptable methods for solid and hazardous waste reduction for Bannock County. It is our mission to protect the public health and well-being for all citizens affected directly or indirectly, now and in the future and to provide environmentally sound facilities and operations before, during, and after disposal of solid waste.

### Program Description

The Solid Waste Fund is responsible for providing sanitary landfill services throughout the County. There are two landfill sites located in Bannock County, one south of Pocatello and a transfer station in McCammon. The landfill properly disposes of solid waste including hazardous wastes, provides compost, and recycles appliances. The landfill is involved in a remediation project and future expansion project. The landfill employees consist of the Assistant Public Works Director, eight full-time equipment operators, one full-time mechanic, one landfill gas system operator, one fulltime Assistant Operations Manager, a shared Staff Engineer with planning and development, two Operations Clerks, and one full-time Management Assistant. The County engineering department also assists in this department.

### Fiscal Year 2022 Goals & Objectives

- Finish Cell 4 Phase 2 Expansion Earthwork Start Cell 4 Phase 2 Liner Project Installation of 13 additional gas wells on Cell 2 and 3 gas wells on Cell 4
- Continuing work on groundwater remediation
- Upgrading equipment as needed

### Performance Measures

LANDFILL			
Fiscal Year	Refuse Collected (Tons)	Customers on "Free Days"	Tonage on "Free Days"
2011	100,879	1,044	473
2012	116,423	952	512
2013	99,568	831	551
2014	105,052	1,062	581
2015	111,406	557	309
2016	114,229	789	479
2017	128,843	773	326
2018	120,548	745	551
2019	124,605	872	532
2020	133,776	778	423

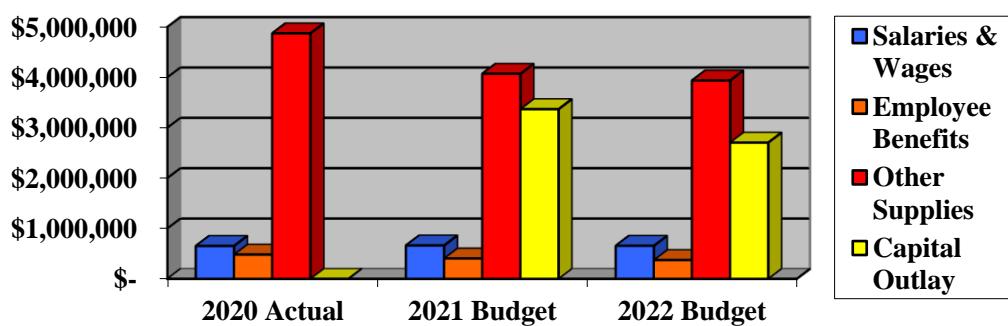
## Solid Waste (Continued)

### Budget and Actual Summary

Solid Waste is an enterprise fund that supports its own budget through user fees. Budgeting for expenditures in the Solid Waste Fund is done using cash basis, while actual expenditures are reported using modified accrual. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid for.

Budget Summary			
Expenditures by Category	2020	2021	2022
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 652,622	\$ 662,572	\$ 656,181
Employee Benefits	481,415	405,013	372,019
Other Supplies	4,874,104	4,071,230	3,938,684
Capital Outlay	-	3,369,000	2,705,000
Total Expenditures	\$ 6,008,141	\$ 8,507,815	\$ 7,671,884

### Solid Waste Trend Information



### Fiscal Year 2021 Accomplishments

- Started Cell 4 Phase 2 Expansion Earthwork Project Installed 13 additional gas wells on Cell 2, and 3 additional gas wells on Cell 4
- Continuing work on groundwater remediation
- Upgrading equipment as needed



## Special Projects – General Fund

Daniel Kendall, Project Manager

### Mission Statement

The mission of Bannock County's Special Projects Department is to manage the design and construction of all special projects in a professional, open, and ethical manner. The Special Projects department endeavors to work in an efficient, decisive and economical manner, striving to bring projects in on time and within budget.

### Program Description

The Special Projects department is being utilized for standout purchases not funded with PILT. This department includes one full-time project manager. Responsibilities of the Project Manager include designing, drafting, planning, budgeting, and coordination of all projects in a timely manner.

### Fiscal Year 2022 Goals & Objectives

- Complete ADA improvements to the women's restrooms in the Bannock County Courthouse
- CityWorks asset management software needs implemented
- Continue ADA accessibility improvements to all County Buildings
- Continue to refresh our aging facilities
- Provide functional office space for our expanding Departments

### Performance Measures

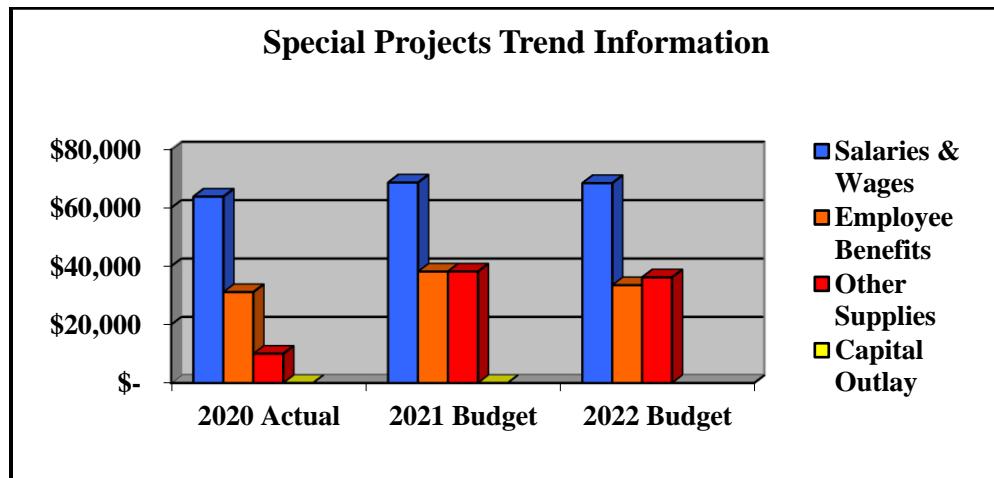
There are no performance measures for this fund at this time.

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Budget Summary				
Expenditures by Category	2020		2021	2022
	Actual	Adopted Budget	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 63,863	\$ 68,699	\$ 68,487	
Employee Benefits	31,147	38,198	33,523	
Other Supplies	10,042	38,200	36,200	
Capital Outlay	-	-	-	
<b>Total Expenditures</b>	<b>\$ 105,052</b>	<b>\$ 145,097</b>	<b>\$ 138,210</b>	

## Special Projects (Continued)



### Fiscal Year 2021 Accomplishments

- Completed ADA improvements in the three men's restrooms in the Courthouse
- ADA improvements at the Historical Museum
- Constructed three new custodial closets at the Courthouse
- Established an ADA transition plan for Bannock County
- Constructed a new security office at the Juvenile Detention Center
- Completed the Courthouse electrical panel upgrades
- Installed the new DMV queuing system equipment
- Established a new County Coroner office complex
- Completed several office refresh projects including-
  - a. Road and Bridge main office
  - b. Commissioners Chambers
  - c. Court Kiosk rooms
  - d. Projects Department storage and office





**Treasurer**  
Jennifer Clark, Treasurer

## Mission Statement

The mission of Bannock County's Treasurer's Office is to bring citizens the continued, effective, courteous, and considerate service that they deserve and to which they are accustomed.

## Program Description

The Treasurer is responsible for collecting, holding and disbursing money from the County treasury. The Treasurer is responsible for collection of countywide property taxes and forwards a monthly breakdown of tax dollars collected on behalf of other taxing districts to the Auditing office for disbursement. The Treasurer is also responsible for the investment of County funds. The Treasurer's office has six full-time employees that include the elected Treasurer and one shared employee that works during tax collection time.

## Fiscal Year 2022 Goals & Objectives

- Update the Treasurer's webpage on the County website to include tax information. We would like the public to be able to access their payment history as well as what taxes are owing.
- We are becoming more familiar with our new system the UAD Web. We are still working on some things, but each year gets better and better.

## Performance Measures

TREASURER			
	Property Tax Dollars		
Fiscal Year	Levied	Collected to Date	Percentage Collected
2016	\$82,491,025	\$81,536,011	98.84%
2017	\$86,181,379	\$84,693,742	98.27%
2018	\$88,555,285	\$87,116,530	98.38%
2019	\$91,097,493	\$89,325,801	98.06%
2020	\$80,041,676	\$77,610,018	96.96%

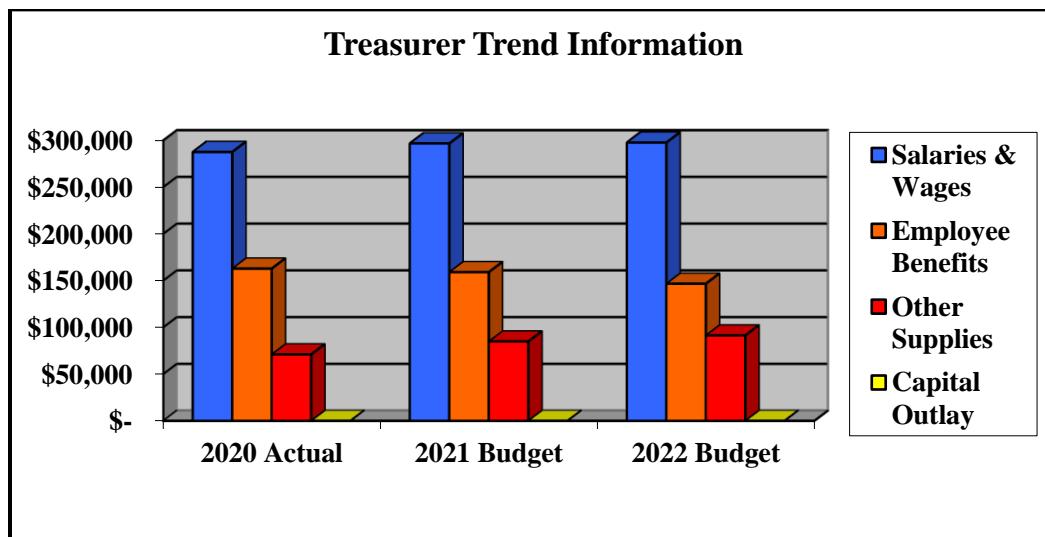


## Treasurer (Continued)

### Budget and Actual Summary

The Treasurer falls under the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

Expenditures by Category	Budget Summary		
	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Salaries and Wages	\$ 287,595	\$ 296,716	\$ 297,694
Employee Benefits	162,807	158,989	146,649
Other Supplies	71,021	84,850	91,350
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 521,423</b>	<b>\$ 540,555</b>	<b>\$ 535,693</b>



### Fiscal Year 2021 Accomplishments

- Collection of \$88,445,341 in property taxes in a timely manner. Tax collection for the past eight years has been around 95%-98%.
- Effectively assisted taxpayers with their tax deeds to avoid the possibility of County acquisition.
- Successfully outsourced Tax Notices to be printed and mailed, which will continue for the 2021 taxes.

## **Veterans' Memorial**

### **Mission Statement**

The purpose of Bannock County's Veterans' Memorial is to honor Bannock County's veterans and members of its military forces by memorializing the sacrifices they have made and recognizing the sense of duty and the courage they have displayed as they answered their country's call to arms.

### **Program Description**

The Veterans' Memorial Fund is used to assist in the maintenance, upkeep, and repair of servicemen's memorials within the county.

### **Fiscal Year 2022 Goal & Objectives**

- Repoint brick on front of building
- Face-lift for downstairs meeting room/banquet area with new flooring, new paint, new baseboards, new chair rails, and updated lighting
- Renovate front steps
- Repair, prime, and paint all external window sills

### **Performance Measures**

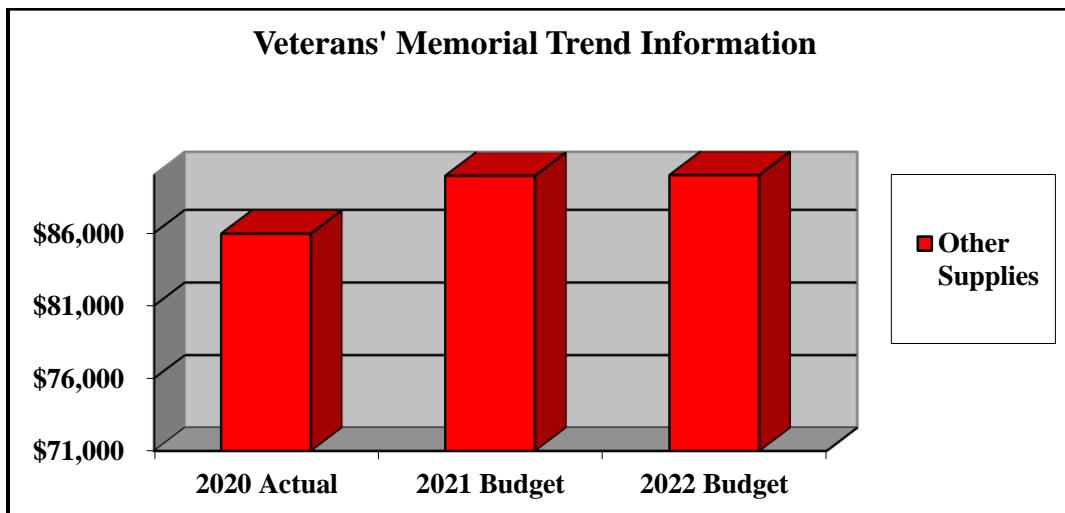
There are no performance measures for this fund. These funds are utilized to pay for expenditures related to the repair/maintenance of the Veterans' Memorial Building.

### **Budget and Actual Summary**

The Veterans' Memorial budget is a separate fund as established by Idaho Code. The table below summarizes the actual expenditures for fiscal year 2020, the budgeted expenditures for fiscal year 2021, and current fiscal year 2022.

<b>Budget Summary</b>			
<b>Expenditures by Category</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	85,959	89,950	155,390
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 85,959</b>	<b>\$ 89,950</b>	<b>\$ 155,390</b>

## Veterans' Memorial (Continued)



### Fiscal Year 2021 Accomplishments

- Repaint the wood on the exterior of the building.
- Installation of a hand rail for the steps to the flag pole.
- Acquire electricity for the donated Gazebo, which will be installed on the south end of the building.
- Remove Juniper tree.
- Finish replacing the sidewalk and retaining wall and reset the fence along the sidewalk.
- Prepare the downstairs floors for repair and resurfacing with branch insignias of the military embossed on the floor.
- Build more storage lockers in the linen room.
- Replace office computer, VSO computer, a copier and donate old computer to a veteran in need.
- Add two Mini Split Heat Pumps upstairs and replace Boiler when needed
- Repair water issues by working with the City



# **Appendix**

## **Appendix**

Capital Improvement Program.....	156
Debt Service Summary .....	157
Debt and Lease Schedules .....	159
Profile of Bannock County .....	160
Commissioners' Contributions .....	164

## **Capital Improvement Program**

Bannock County is involved in a few capital improvement projects. The commissioners continue to make security, functional, and cosmetic improvements to current county buildings. Our jail is currently 20 years old and is requiring some updates and repairs. These projects individually are not significant in cost but when combined are about \$600,000. One significant item not included in that list is to re-roof the jail. This is in progress for FY22.

The Solid Waste fund must continue to look into the future to when dump sites will reach capacity. We currently have two dump sites open; cell 2 is almost at capacity with only 1% remaining and our newest cell (cell 4) has been open for two years and will need to start the expansion process to allow for future capacity. The solid waste fund also operates a methane gas system that was completed during fiscal year 2014 and now has two generators that convert the methane gas into energy that is then sold back to Idaho Power. Ongoing maintenance costs associated with this system are estimated at \$525,000 with ongoing capital needs to drill gas wells to allow for the methane gas to be generated and utilized by turning into power. The gas system was given its own department under the Solid Waste Fund to better track operating costs.

Expenditures for capital projects or assets purchased by Bannock County are tracked per the capitalization threshold set by Bannock County's Fixed Asset Policy. Bannock County assets include vehicles, buildings, machine and equipment, land, improvements, roads, bridges, and signs. Assets and projects valued greater than \$5,000 but less than \$20,000 are tracked in our auditor's accounting system by assigning a number to that asset. Assets with a value of \$20,000 or greater are capitalized and included as capital outlay in Bannock County financial statements. Only capitalized assets are depreciated in government-wide financial and proprietary fund statements.

### **Capital Budget and its Impact on Future Operating Budgets**

Capital purchases are included as part of the County's operating budget; we do not have any significantly large projects that justify a separate capital fund. If, in the future, Bannock County goes to bond for a capital project that project could be subject to a separate capital budget/fund.

When the County commits to capital project expenditures, there is an associated long-range commitment of operating funds. For this reason, it is important to evaluate capital commitments in the context of their long-range operating impact. Most capital projects affect future operating budgets in either positively or negatively due to an increase or decrease in maintenance costs or by providing a capacity for new programs to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility.

The operating impact of capital projects is analyzed and taken into consideration during the process of project acceptance. Estimated new revenues and/or operational efficiency savings associated with projects are also taken into consideration. The cost of operating new or expanded facilities or infrastructure is included in the operating budget in the fiscal year the asset becomes operational. If there is any debt service payments associated with the capital project that is also included in the operational budget.

For fiscal year 2022, assets that will impact future operating budgets include the methane gas project and the landfill refuse cells. As stated above, the landfill gas system generates revenue by selling power to Idaho Power. This revenue generation will never provide a profit to the landfill, but will provide offsetting revenue to costs associated with being environmentally conscious. Revenues received in fiscal year 2020 were \$624,851 and in fiscal year 2021 was \$859,661 with anticipated revenue in fiscal year 2022 budgeted at \$620,000.

## **Debt Service Summary**

Bannock County's financing sources come from the issuance of General Obligation Bonds, lease purchase agreements, and certificates of participation. These forms of debt have allowed the County to extend debt over many years so they do not become a large tax burden to taxpayers in a single year. They also allow the County to provide capital improvements for citizens such as a new County jail and landfill.

### **Certificates of Participation**

Bannock County utilized certificates of participation in 1993 and 1994 to finance the construction of the landfill. The Solid Waste Fund provided the resources to pay annual principal and interest expenditures through the assessment of user fees. These certificates were paid off in 2002 and 2003. Currently, Bannock County has no certificates of participation debt.

### **General Obligation Bonds**

The County electorate passed general obligation bonds in the amount of \$9,395,000 on July 21, 1992, for the construction of a new jail facility. On October 15, 1997, the County refinanced these bonds making them payable in full in 2012. The Jail Bond Fund was set up to account for the payments of these general obligation bonds; through this fund the County levies tax dollars that make the principal and interest payments. Bannock County paid off all general obligation debt during fiscal year 2012; no new bonds have been taken.

### **In-House Capital Loan Agreements**

Internal loans have occurred in the past to finance vehicles and buildings for other departments. A loan contract was written up and signed by both parties, specifying annual payments due that included interest. Bannock County currently has no in-house loans.

### **Outstanding Debt and Capital Lease Obligations**

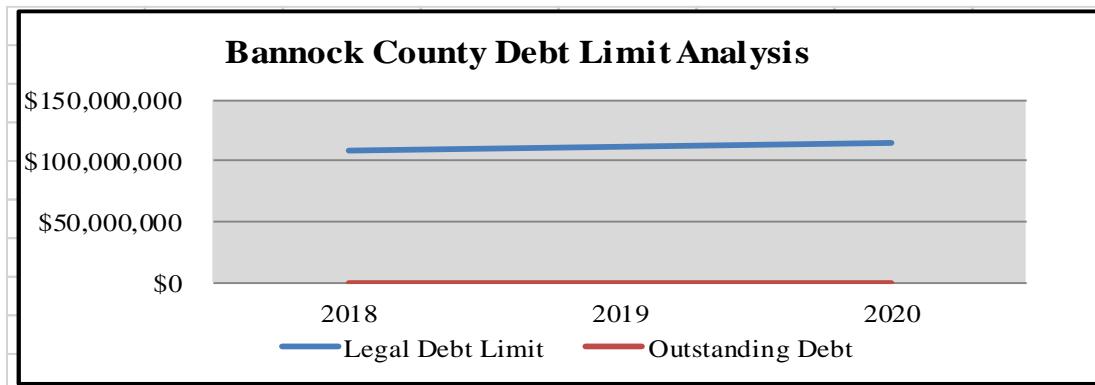
Idaho Codes 31-1901 and 50-1019 limits the amount of general obligation debt a government may issue to 2% of its total assessed valuation. Bannock County has entered into multiple equipment operating leases starting in fiscal year 2018; it is unknown at this time if we will purchase or return the equipment at the end of the lease. Bannock County has also opted to lease vehicles as opposed to purchase outright. The current debt limitation for Bannock County was \$114.9 million as of the end of fiscal year 2020, the fiscal year 2021 limit has not yet been calculated.

### **Debt Policies**

Bannock County has started utilizing more leases for vehicle and equipment purchases.

## Legal Debt Limits

As a County entity, debt cannot exceed 2% of assessed market valuation for Bannock County. This means for fiscal year 2020, debt cannot exceed \$114,960,633; the estimated assessed valuations of \$5,748,031,665 at 2%. Bannock County has outstanding vehicle leases with Enterprise and outstanding equipment leases with Summit National Bank. The graph below reflects the amount of applicable debt to this limit versus the legal debt limit allowed.



## Bond Ratings

A bond's credit rating indicates the bond's quality. Companies such as Moody's and Standards and Poor's are third party rating agencies that evaluate credit-worthiness of the bond issuer through the credit rating assigned to the bond. Bond ratings from highest quality through medium are investment grade, while speculative through default are not investment grade.

Bannock County maintains an "A1" rating from Moody's for our general obligation bond debt.

MOODY'S AND STANDARDS & POOR'S Credit Rating for Bonds		
	Ratings	
Description	Moody's	Standard & Poor's
Highest Quality	Aaa	AAA
High Quality	Aaa	AAA
Upper Medium	A-1, A	AAA
Medium	Baa-1, Baa	BBB
Speculative	Ba	BBB
Highly Speculative	B, Caa	B, CCC, CC
Default	Ca, C	D

## **Debt and Lease Schedules**

Bannock County has no debt to report and only operating leases.

## Profile of Bannock County



Bannock County is located, geographically, in the southeast corner of Idaho, about midway between Salt Lake City, Utah and the west entrance of Yellowstone National Park. Bannock County was established on March 6, 1893, being formed out of what was then the southern portion of Bingham County. Bannock County was named for the Shoshone-Bannock Indians who inhabited the region. Pocatello is the County seat.

Bannock County is the 5<sup>th</sup> largest county in Idaho. About 3% of the county is covered by water and the federal government owns about 31% of the county.

Bannock County is diverse in an economic sense and has tended to remain more resilient during major economic shifts because of that diversity. Pocatello is the home of Idaho State University, one of Idaho's three principal universities. The government sector provides many jobs to the area with agencies such as Idaho State University, the Idaho Women's Correctional Facility, FBI, US Federal Courthouse, US Forest Service, BLM, Idaho Fish and Game, and local cities and school districts.

### Government

A three member elected commission with overlapping terms govern Bannock County. Other elected officials within the County are the Clerk/Auditor/Recorder, Assessor, Coroner, Prosecutor, Sheriff, and Treasurer. Bannock County employs about 413 employees and has a \$93.5 million budget.

Bannock County has two school districts; the Pocatello/Chubbuck school district and Marsh Valley school district. The Pocatello/Chubbuck school district has 13 elementary schools, four middle schools, and three high schools. They also provide four additional programs: a preschool development program, an alternate middle school, an alternate high school, and a teen parent program. The Marsh Valley school district has four elementary schools, a middle school, and a high school.

### Board of County Commissioners

The Board of County Commissioners oversees the County by serving as the policy-making body. Responsibilities of the County Commissioners include, but are not limited to, passing ordinances, adopting the budget, and appointing the heads of various departments.

Departments overseen by the Board of County Commissioners include Agriculture Extension, the Ambulance District, Buildings and Grounds, Data Processing, Emergency Communications, the Fairs, Health District, Historical Society, Junior College, Planning and Development, GIS, Public Defenders, Road and Bridge, Parks and Recreation, Solid Waste, Veterans Memorial, Noxious Weed, Mosquito Abatement District, County Boat, Snowmobile, and Juvenile Programs.

The Bannock County Commissioners are:

Commissioner Ernie Moser  
Commissioner Jeff Hough  
Commissioner Terrel Tovey

District 1  
District 2  
District 3

## **County Elected Officials**

**Assessor** – The County Assessor discovers, lists, classifies, and values all real and personal property in Bannock County. The Assessor is also responsible for maintaining ownership and parcel maps; submitting the Abstract of Assessment to the Idaho State Tax Commission; certifying values to taxing entities; and producing the warrant roll. Sheri Davies is the County Assessor.

**Clerk/Auditor/Recorder** – The County Clerk/Auditor/Recorder is responsible for overseeing recording deeds, issuing marriage licenses, registering voters, administering elections, manages jury selection, court records, archiving, fines and court payments, maintaining records, receiving County revenues, paying County expenditures, payroll, overseeing and monitoring the adopted budget, and providing timely financial information. Jason C. Dixon is the County Clerk/Auditor/Recorder.

**County Coroner** – The Coroner is elected by voters to investigate deaths and issue death certificates. Torey Danner is the County Coroner.

**Sheriff** – The County Sheriff is elected by voters to serve as the chief law enforcement officer of the County. The Sheriff is responsible for maintaining the peace and enforcing the state criminal laws. The Sheriff operates the County jail. Tony Manu is the County Sheriff.

**County Treasurer** – The County Treasurer is responsible for collecting, holding, and disbursing money from the County treasury. The Treasurer is also responsible for investing the County funds. The Treasurer collects property taxes and gives the County Auditor information to distribute those tax dollars to the appropriate taxing districts. Jennifer L. Clark is the County Treasurer.

**Prosecuting Attorney** – The County Prosecutor is a practicing attorney, resident and elector of the County for which they are elected. The Prosecuting Attorney is responsible for overseeing the prosecution of civil and criminal cases for Bannock County. Steve Herzog is the County Prosecutor.

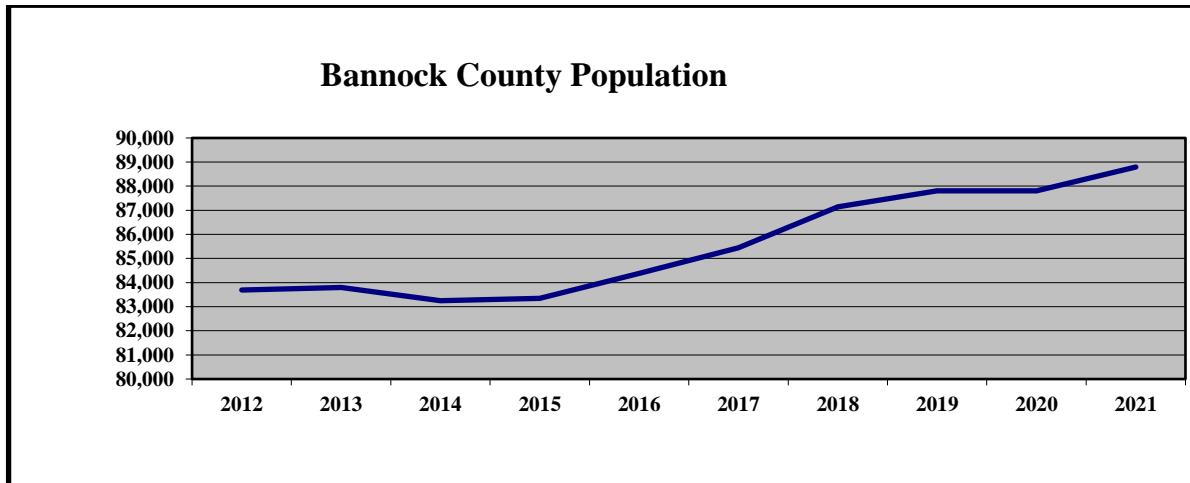
## **Advisory Boards, Panels, and Committees**

The County has numerous volunteer boards and commissions that include the Planning and Zoning Commission, Fair Board, and Snowmobile Board. These are commission appointed positions that meet regularly to help meet the needs of the County.

## **Demographics**

The following information represents economic and demographic information in and surrounding Bannock County. It is intended to provide information regarding Bannock County. The information was obtained from the various sources indicated.

**Population** - Bannock County reached a record high population of 88,795 according to the 2021 census estimate. Bannock County ranks 5<sup>th</sup> among Idaho counties in population and 27<sup>th</sup> in area.



**Employment** - According to the Idaho Commerce and Labor, total unemployment in Bannock County for 2021 was 3.9% and in 2020 was 2.7%.

Employment Data			
Fiscal Year	Personal Income (in Thousands)	Per Capita Personal Income	Unemployment Rate %
2011	\$2,370,984	\$28,621	8.4%
2012	2,411,839	28,818	6.4
2013	2,511,627	29,972	6.4
2014	2,574,578	30,926	4.1
2015	2,672,358	32,063	3.6
2016	2,792,385	33,344	3.5
2017	2,928,660	34,709	2.9
2018	3,153,879	36,987	2.6
2019	3,325,214	38,160	2.7
2020	3,214,020	39,246	3.9
2021	3,664,724	41,272	1.6

**Principal Taxpayers in Bannock County** - Listed below are the largest taxpaying businesses within Bannock County and the taxable valuation of those businesses.

<b>Business</b>	<b>Taxable Valuation</b>	<b>% of Total Value</b>
Union Pacific Railroad	\$216,575,620	5.03%
Pocatello Hospital LLC	112,468,000	2.61
Pacificorp	78,746,120	1.83
Idaho Power	41,750,084	.97
Great Western Malting	37,976,000	.88
Idaho Central Credit Union	35,137,000	.82
ON Semiconductor	33,945,000	.79
Northwest Pipeline Corporation	19,547,689	.45
Phil Meador	18,612,000	.43
Intermountain Gas	17,537,712	.41
<b>Total</b>	<b>\$612,295,225</b>	<b>14.22%</b>

The total assessed valuation for Bannock County in fiscal year 2021 is \$6.8 billion.

**Principal Employers in Bannock County** - Listed below are the largest employers within Bannock County and the estimated number of employees.

<b>Employer</b>	<b>Employees</b>	<b>% of Total Employment</b>
Idaho State University	3,500	13.6%
School District #25	1,600	6.3
Portneuf Medical Center	1,200	5.0
Idaho Central Credit Union	800	3.1
City of Pocatello	700	2.8
ON Semiconductor	600	2.6
Amy's Kitchen	600	2.6
Allstate	500	2.1
Bannock County	393	1.7
Union Pacific Railroad	300	1.5
<b>Total</b>	<b>10,193</b>	<b>41.3%</b>

## Commissioners' Contributions

The Commissioner's budget includes aid given to various agencies that provide services to the County. A breakdown is as follows:

<b>Agency</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
Mother Infant Care Program*	\$ 55,000	\$ 55,000	\$ 55,000
Free Clinic*	60,000	60,000	60,000
Downey Senior Citizens	-	-	-
Lava Senior Citizens	14,499.96	14,500	14,500
Pocatello Senior Citizens	10,000	20,000	20,000
Community Guardians*	8,500	8,500	8,500
Veterans - Lava	1,200	-	-
Veterans - Downey	-	-	-
Historical - Lava	12,000	12,000	12,000
Tello Bus Support	10,300	10,300	10,300
Economic Development Coordinator	25,000	70,000	70,000
Aid for Friends*	30,000	30,000	30,000
Bright Tomorrows*	6,200	6,200	6,200
Family Services Alliance*	9,000	9,000	9,000
HOPE Recovery Center*	50,000.04	50,000	50,000
Total Contributions	<u>\$ 291,700</u>	<u>\$ 345,500</u>	<u>\$ 345,500</u>

\*This is paid from the Indigent fund

# **Supplemental Information**

## **Supplemental Information**

Idaho State Budget Requirements.....	166
Glossary of Terms including Acronyms .....	169
Classification of Accounts .....	173
Resolution: Approving Budget .....	174
Resolution: 2021 (FY22) Levies .....	177

## **Idaho State Budget Requirements**

According to Idaho Code 31-1604, the Budget officer must submit a preliminary budget for consideration by the County Commissioners on or before the first Monday in August.

### **Budget Format and Content**

The Budget officer shall provide each department a form showing the entire revenues and expenditures under each classification for the prior two fiscal years, and actual expenditures for the first six months of the current fiscal year. The expenditures shall be classified, at a minimum, as salaries, benefits, and detail of other expenses (Idaho Code 31-1602).

Budgeted expenditures are to be classified by “salaries” or “salaries and benefits,” “detail of other expenses” or “detail of other expenses and benefits,” and may include “benefits” as a separate category. (Idaho Code 31-1604) Bannock County chooses to categorize their budgeted expenditures as salaries, benefits, other expenses, and capital outlay.

No budget may show expenditures in excess of available revenues plus beginning fund balances. (Idaho Code 31-1605) In other words, the budget must be balanced.

### **Notice of Budget**

A copy of the proposed budget will be published in a newspaper no later than the third week in August. (Idaho Code 31-819) This notice will state the amount of proposed revenue from property taxes and the total other revenue sources, the amount proposed to be appropriated to each department, the amounts expended under these classifications during each of the two prior fiscal years by each department, and that the Board of County Commissioners will meet on or before the Tuesday following the first Monday in September to hear questions and concerns regarding the proposed budget (Idaho Code 31-1604).

### **Budget Hearing and Adoption**

The Board of County Commissioners will hold a public hearing on or before the Tuesday following the first Monday in September. Any taxpayer may appear and be heard on any part of the proposed budget, and any county official may be called upon during the hearing and be examined by the members of the board or by the taxpayer. Upon conclusion of the hearing, the County Commissioners shall fix and determine the amount of the budget which cannot be greater than the amount of the tentative budget. A resolution will be passed adopting the budget and stating the official minutes of the board. (Idaho Code 31-1605)

### **Levy Certification**

The County Commissioners must meet the second Monday of September each year to determine the tax rate necessary to levy on each dollar in order to meet the required budget. These levies must be held within the limit set by the State of Idaho. (Idaho Code 63-801)

### **Appropriation Resolution**

An appropriation is the legal spending limit authorizing the expenditures set forth in the budget by the governing board. The appropriation is enacted by the Commission through an official action: a resolution. The budget is a fiscal plan for the coming year, while the appropriation is the legal authority to spend that money.

Appropriations are made by fund or departments within a fund at the discretion of the commission. (Idaho Code 31-1605)

## **Changing the Budget**

The adopted budget can only be amended through a resolution from the commissioners, a court order, or if unanticipated revenues are received.

## **Property Tax Revenue Limits**

Property tax revenue increases are limited to a 3% cap and levy rate maximums. The 3% cap is computed based on the highest years' property tax values of the prior three years. New construction and annexations can increase the property tax dollars received due to the additional values put on the tax rolls. Levy rate maximums are set by Idaho Code and represent the maximum amount that a levy can be set at per fund.

## **Property Tax Revenues**

State law restricts the amount of increase that can be taken from property tax revenues. There is a 3% cap that is applied in the calculation of tax levies. There are also maximum levies for certain funds that are set by the State.

## **Managing the Budget**

The Auditing office is in charge of overseeing the County budget. The Auditing office monitors expenditures and anticipated revenues versus budgeted amounts. No fund is allowed to overspend its budgeted expenditure amounts. The General Fund and Justice Fund are further restricted, in that, they cannot overspend within each department. Monitoring the budget should occur on a regular basis. Monthly, quarterly, and mid-year analysis helps by comparing actual to budgeted figures. Year-to-date and month-to-date comparisons to the budget, including what percentage of the budget has been spent and how much remains are questions to be asked on a regular basis. The Auditing office will modify the adopted budget as authorized through official action.

## **Monitoring Revenue Shortfall**

The Auditing office, as stated above, manages the budget. This task includes monitoring anticipated revenues and if those revenues do not come in as expected a revenue shortfall develops. If a revenue shortfall occurs the County is able to make necessary adjustments to address the shortfall. The primary options for the County are to cut back on expenditures or utilize reserves, if those funds are adequate and the shortfall can be absorbed.

## **Glossary of Terms including Acronyms**

**“A” Budget** – This portion of the budget relates to salary line items, extra help, and overtime.

**Accrual Basis of Accounting** – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Adopted Budget** – Budget amounts set by the Board of County Commissioners for the fiscal year of operations. This document includes all estimated revenues and expenditures.

**Amended Budget** – Revisions made to the Adopted Budget due to unanticipated revenues and transfers within budgets.

**Appropriation Budget** – The expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes. Also known as the Adopted Budget.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**“B” Budget** – This portion of the budget includes personnel benefits, other expenses, and capital outlay.

**Balanced Budget** – When expenditures are equal to revenues; this may involve the use of prior year fund balances.

**BOCC** – The Board of County Commissioners.

**Bonds** – A financial instrument issued by a government promising to return a previously determined interest rate at a specified date or dates in the future, and the amount of money borrowed (principal).

**Budget** – The financial plan for the operation of a program or organization for the year or for the completion of a project.

**Budget Transfer** – A transfer of funds from one program to another; from “a” budget to/from “b” budget. Funds cannot be transferred between departments or between funds without the approval of the Board of County Commissioners.

**Business-Type Activities** – One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services. These activities are reported in enterprise funds.

**Capital Outlay** – Expenditures for capital assets including land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets used in operations and that have initial useful lives extending beyond a single reporting period. The value of these assets must be greater than the County asset threshold of \$20,000.

**Contingency** – A possible future event or condition arising from causes unknown or at present indeterminable.

**DART** – Detention Automatic Response Team. This team performs cell extractions and searches for hidden contraband and weapons.

**Debt Service Fund** – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit** – An excess of expenditures over revenue.

**Depreciation** – The measure of the wearing out, consumption, or other reduction in the useful economic life of a fixed asset whether arising from use, passing of time, or obsolescence through technological or market changes.

**EFNEP** – Expanded Food and Nutrition Education Programs. This program is within our Ag Extension office and helps promote basic nutrition, food safety, and food resource management skills to limited income families with young children.

**Enterprise Fund** – Proprietary fund type established to report an activity for funds which are entirely or predominantly self-supporting by user charges.

**Expenditures** – Payments made by County warrant (checks) or electronic transfers for County bills.

**Fiscal Year** – A 12-month period, in which the County operates, that is not a standard calendar year. The period runs from October 1 to September 30.

**Full-Time Equivalent** – A unit that indicates the workload of an employed person to compare across various contexts; for example, two part time employees is one full time equivalent.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** – The difference between assets and liabilities reported in a governmental fund.

**GAAP** – See Generally Accepted Accounting Principles.

**GASB** – See Governmental Accounting Standards Board.

**GemPlan** – See Government Employees Medical Plan.

**General Fund** – The general fund is one of five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

**Generally Accepted Accounting Principles** – The standards for financial accounting and reporting.

**GFOA** – See Government Finance Officers Association.

**Governmental Accounting Standards Board** – The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Government Employees Medical Plan** – This is a legal entity created by the State of Idaho political subdivisions under Idaho Code 67-2326 through 67-2333 to provide self-funded employee health care pooling program.

**Government Finance Officers Association** – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local governments since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting program since 1946.

**Governmental Fund** – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: The General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

**Justice Fund** – For the operation of the County Sheriff's department and County Jail and operations of the Prosecuting Attorney's office and Public Defender's office.

**Legal Debt Margin** – Bannock County can have outstanding general obligation debt equal to no more than 2% of the County's total assessed valuations.

**Line Item Budget** – A traditional approach to budgeting which categorizes revenues and expenditures in detail itemizing by items such as salaries, supplies, and services.

**Major Fund** – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

**Mill Levy** – Rate applied to assessed valuations to determine property taxes.

**Modified Accrual Basis** – The basis of accounting under which revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. The exception is unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Non-Major Fund** – Special revenue funds that do not qualify as major funds that account for specific revenue sources that are legally restricted to expenditures for specific purposes.

**Other Revenue Sources** – Revenue other than property taxes.

**Payment in Lieu of Taxes** – These are Federal payments to local governments that help offset losses in property taxes due to non-taxable Federal lands within their boundaries.

**Performance Measurement** – Auditing designed to evaluate the effectiveness or efficiency of an organization, program, or activity.

**PERSI** – See Public Employee Retirement System of Idaho.

**PILT** – See Payment in Lieu of Taxes.

**PREA** – Prison Rape Elimination Act. This is a federally mandated policy, which the Bannock County Detention Center complies with by establishing a zero-tolerance standard regarding the incident of rape and sexual activity. All allegations of rape or sexual activity will be investigated and if deemed criminal, will be referred to an outside agency with legal authority to conduct criminal investigations.

**Proprietary Fund** – A fund to account for business-type activities. The two types of proprietary funds are internal service funds and enterprise funds.

**Public Employee Retirement System of Idaho** – This is a cost sharing multiple-employer public retirement system created by the Idaho State Legislation.

**Reserved Fund Balance** – The portion of a governmental fund's net assets that is not available for apportionment.

**Resolution** – A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**SCILD** – Sheriff Commission Inmate Labor Division. This program allows inmates to “work off” their sentence through days spent working on this labor detail program. Examples of labor performed include custodial and general work for County departments and lawn care at community and government facilities to include non-profit organizations.

**Special Revenue Fund** – A governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Unappropriated Reserves** – Fund balances available at the close of the preceding year which is not appropriated in the annual budget.

## Classification of Accounts

### Revenues

300-319 Property Taxes – These accounts are used to record the charge and cancellation of taxes, but are not used to record the collection of taxes. The sub-number for these accounts is used to identify the year of the levy. Property tax penalties, interest, and prepaid taxes are all included under this classification.

320-324 Licenses and Permits – This classification includes revenues received by the sale of licenses and permits, such as liquor licenses and building permits.

325-349 Intergovernmental and Grant Revenues – This category includes grants received from outside entities. The primary sources of grant money are the Federal and State governments, but can also include local entities.

350-359 Charges for Services – This classification includes revenues received for fees or services Bannock County provides. Some examples include: VIN inspections, zoning fees, and contract law.

360-369 Fines and Forfeitures – These are fine imposed revenues that include court costs, prosecutor infractions and public defender reimbursements.

370-396 Miscellaneous – This category includes miscellaneous revenues that do not fit in any other category.

397-399 Operating Transfers – Transfers received from other Bannock County funds are included in this category.

In the Matter of APPROVING THE FISCAL  
YEAR 2022 BANNOCK COUNTY BUDGET )

R.S. No. 2021-80  
September 14, 2021

R E S O L U T I O N

WHEREAS, the Board of Bannock County Commissioners held a public hearing on August 31, 2021, at 11:00 a.m., as advertised in the Idaho State Journal, to hear comments and questions concerning the Bannock County Fiscal Year 2022 Budget; and

WHEREAS, much consideration was given to those comments and suggestions that were given during the hearing;

NOW, THEREFORE, BE IT RESOLVED that the Bannock County Fiscal Year 2022 budget as presented at the August 31, 2021, hearing is hereby approved.

DEPARTMENT OR FUND	FINAL FY2022 BUDGET
Clerk	\$1,912,887
Assessor	\$635,312
Treasurer	\$535,693
Sheriff	\$1,045,000
Commission	\$1,059,917
Coroner	\$277,796
Clerk of Court	\$1,078,135
County Operations	\$3,294,446
Buildings & Grounds	\$705,802
Contingency	\$300,000
Ag Extension	\$105,994
Data Processing	\$1,041,586
Juvenile Prog/Cty	\$643,794
Juvenile Prog/JCA	\$225,406
Juvenile Prog/Tob	\$309,225
Planning	\$615,799
Special Projects	\$138,210
SHARE	\$119,739
Adult Probation	\$794,153
GIS	\$308,946
Road & Bridge	\$6,593,703
Engineer	\$161,480
Sheriff	\$5,653,919
Prosecutor	\$2,063,452
Jail	\$8,168,714
Ambulance District	\$4,166,419
District Court	\$1,513,927

Security/Court Marshal	\$1,002,362
Fair District	\$11,000
Fair maintenance	\$188,600
Fair Exhibit	\$123,880
County Fair	\$155,737
4-H	\$145,148
Health District	\$878,867
Historical Society	\$106,300
Indigent Administration	\$111,422
Indigent Medical	\$1,140,600
Indigent Public Defender	\$1,888,300
Indigent Court Ordered	\$60,000
Junior College	\$50,000
Park & Recreation	\$1,313,246
Concession	\$200,000
Appraisal	\$1,488,992
Solid Waste Disposal	\$7,056,717
Gas to Energy	\$615,167
Liability Insurance	\$538,586
Veterans Memorial	\$155,380
Noxious Weed	\$437,282
Abatement	\$211,033
PILT	\$501,300
Snowmobile	\$30,000
County Waterways	\$25,000
Emergency 911	\$907,253
Juvenile Facility	\$1,186,503
Grants	\$21,100,000
Veterans Trust	\$1,500
Capital Acquisition Trust	\$430,000
Health Insurance Trust	\$7,200,000
2 ½ Mile/Star Trust	\$6,000
Juvenile Lottery Trust	\$20,000
Juvenile Workshop Trust	\$135,520
Mailroom Trust	\$140,000
Event Center Trust	\$360,000
Donations Trust	\$750
Court Monitoring Trust	\$50,000
Drug Seizure/Sanctions Trust	\$10,000
Court Facilities	\$41,000
Domestic Violence Trust	\$20,000
Courthouse Dog Trust	\$246
Felony Drug/Dui Alumni	\$3,000
Public Administrator	\$1,500

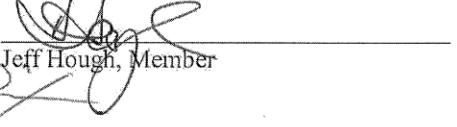
**TOTAL COUNTY FUNDS**

**\$93,517,644**

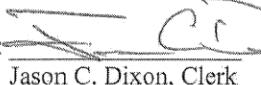
**BOARD OF BANNOCK COUNTY COMMISSIONERS**

  
Ernie Moser, Chair

  
Terrel N. Tovey, Member

  
Jeff Hough, Member

ATTEST:

  
Jason C. Dixon, Clerk

RESOLUTION

CERTIFICATE OF BANNOCK COUNTY LEVIES  
FOR YEAR 2021  
Based on Market Value

Pursuant to the meeting of September 30, 2021, the Board convened for the fixing of the levies, pursuant to Idaho Code §63-801. The State Tax Commission has reviewed the certification of the several taxing units by the Board of County Commissioners of Bannock County, State of Idaho, and made changes to the Board's certified amounts necessary to meet the correct calculations, therefore:

BE IT RESOLVED AND IT IS HEREBY ORDERED, that the tax levies are fixed as follows, TO WIT:

BANNOCK COUNTY

Charity and Indigent	.000338467
Current Expense w/Justice Fund	.001139842
District Court	.000250124
Fair Building/Sites Purch & Mtnrc	.000020643
Fair Maintenance of Exhibits	.000048533
Fair Operations (County)	.000001621
Historical Society	.000017208
Justice	.001760086
Noxious Weeds	.000047256
Parks and Recreation	.000091812
Preventive Health	.000135168
Revaluation	.000224081
Tort	.000077504
Veteran's Memorial	.000024228
<b>TOTAL</b>	<b>.004176573</b>

CITIES

	<u>ARIMO</u>	<u>CHUBBUCK</u>	<u>DOWNNEY</u>	<u>INKOM</u>	<u>LAVA</u>	<u>McCAMMON</u>	<u>POCATELLO</u>
Airport							
Bonds	.002279381						.000268650
Capital							.000061912
Cemetery							.000044063
Gen Fund	.001617215	.006767562	.002997476	.003722965	.001968162	.003115436	.006196556
Library							.000507544
Recreation			.000186676	.000426873		.000285607	.000403190
Streets		.001128424	.001145932	.001786128	.000821627	.000904997	.001048684
Tort		.000225198	.000323471	.000374997			.000158207
<b>TOTAL</b>	<b>.003896596</b>	<b>.008121184</b>	<b>.004653555</b>	<b>.006310963</b>	<b>.002789789</b>	<b>.004306040</b>	<b>.008688806</b>

SCHOOL DISTRICTS

	<u>GRACE #148</u>	<u>MARSH VALLEY #21</u>	<u>POCATELLO #25</u>	<u>PRESTON #201</u>	<u>WESTSIDE #202</u>
Bonds	.001513131	.000640309			
Plant Facility		.000923522	.001196868	.001065223	.000154455
Supplemental	.002269696		.001727437		.000347523
Tort	.000075107	.000012649	.000002091	.000049818	.000178337
<b>TOTAL</b>	<b>.003857934</b>	<b>.001576480</b>	<b>.002926396</b>	<b>.001115041</b>	<b>.000680315</b>

AMBULANCE DISTRICT

M & O	.000317717
<b>TOTAL</b>	<b>.000317717</b>

CEMETERY DISTRICTS

	<u>ARIMO</u>	<u>INKOM</u>	<u>LAVA</u>	<u>MARSH VALLEY</u>	<u>MCCAMMON</u>	<u>SWAN LAKE</u>
M&O	.000192557	.000127189	.000076180	.000141371	.000162675	.000077517
Foregone					.000002120	
<b>TOTAL</b>	<b>.000192557</b>	<b>.000127189</b>	<b>.000076180</b>	<b>.000141371</b>	<b>.000164795</b>	<b>.000077517</b>

FIRE DISTRICTS

	<u>ARIMO</u>	<u>DOWNNEY</u>	<u>JACKSON CK</u>	<u>LAVA</u>	<u>MCCAMMON</u>	<u>NO. BAN CO</u>	<u>POC VALLEY</u>
M&O	.000545585	.001163241	.000626920	.000654169	.000358610	.000445682	.000359152
Judgment					.000028189		
Override						.000788868	
<b>TOTAL</b>	<b>.000545585</b>	<b>.001163241</b>	<b>.000626920</b>	<b>.000654169</b>	<b>.000386799</b>	<b>.001234550</b>	<b>.000359152</b>

COUNTY OR HIGHWAY DISTRICT ROAD SYSTEM

	<u>BANNOCK COUNTY ROAD AND BRIDGE</u>	<u>DOWNNEY- SWAN LAKE HWY DIST.</u>
IC 40-801A	.000414219	.000358345
IC 40-801B	.000038149	
<b>TOTAL</b>	<b>.000452368</b>	<b>.000358345</b>

LIBRARY DISTRICTS

	<u>PORTNEUF</u>	<u>SOUTH BANNOCK</u>
M & O	.000500811	.000374813
Plant Facility		.000103584
Tort		.000012078
<b>TOTAL BY DISTRICT</b>	<b>.000500811</b>	<b>.000490475</b>

MOSQUITO ABATEMENT DISTRICT

M & O	.000026522
<b>TOTAL</b>	<b>.000026522</b>

IN WITNESS WHEREOF, WE, the Board of County Commissioners of Bannock County, State of Idaho, hereby certify that the above levies are in accordance with the certification as filed with the County Auditor.

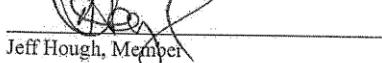
BOARD OF BANNOCK COUNTY COMMISSIONER



Ernie Moser, Chairman



Terrel N. Tovey, Member



Jeff Hough, Member

ATTEST:



Jason C. Dixon, Clerk