



BANNOCK COUNTY

FY2018 BUDGET

Beginning October 1, 2017

Approved by the
Board of County Commissioners

August 22, 2017

Bannock County Auditing Office
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Pocatello, ID 83201
(208) 236-7335
www.bannockcounty.us



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

Bannock County
Idaho

For the Fiscal Year Beginning

October 1, 2016

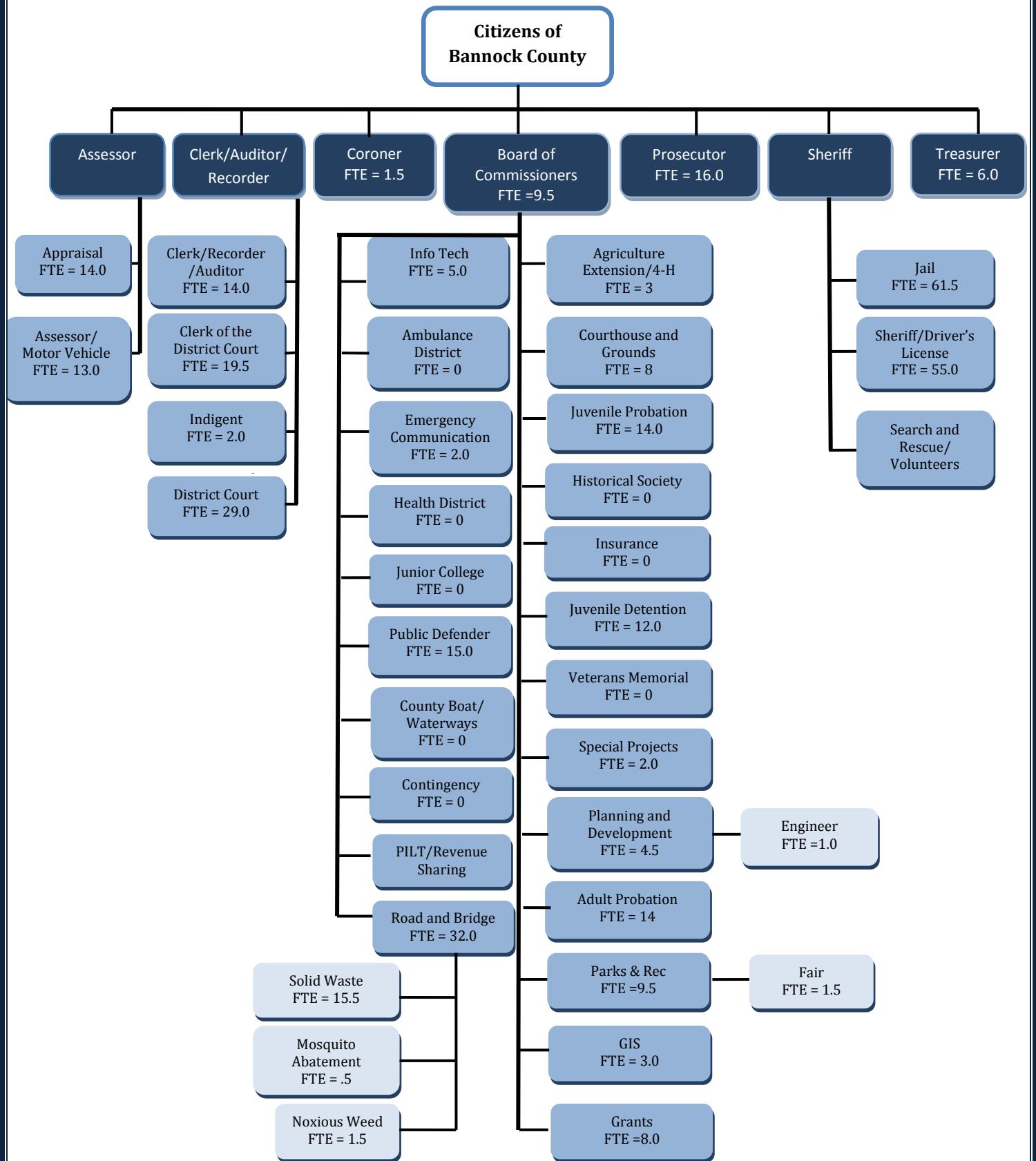
Jeffrey R. Evans

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, 2016. 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

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Reader's Guide

This budget document contains the Adopted 2018 Budget for Bannock County, Idaho.

Policy/Budget Message

The 2018 Budget document begins with the Annual Budget Message and an overview of the 2018 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 and 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 on 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 26 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 2018 budget and the County-wide levies are also in this section.



DATE: November 20, 2017

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

FROM: Robert Poleki, Clerk

SUBJECT: Fiscal Year 2018 Budget Message

I am pleased to submit the Bannock County budget for fiscal year 2018. This budget is balanced and in conformance with Idaho State law. This is the eighth year 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. Bannock County has received the Distinguished Budget Presentation Award from the GFOA for the last seven years.

This budget message provides an overview of the budget process and discusses issues considered in the development of the 2018 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 in the process of implementing 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 2018 budget (\$67,714,511) increased by \$11,323,124 when compared with the fiscal year 2017 budget (\$56,391,387). Increases were taken in all categories of the budget; salaries (\$279,522), benefits (\$1,052,235), operating (\$2,554,545), and capital (\$7,436,822).

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 fiscal year 2018 are expected to be about \$3.8 million more than budgeted for in fiscal year 2017. The majority of these funds come from an anticipated increase in grants for the upcoming year (\$2.2 million) and the remaining are due to less conservative revenue projections in charges for services, excess sales tax revenues, and increases to administrative fees. Property taxes are usually the largest revenue source for Bannock County; this year "other" revenue sources exceed property tax requests by \$3.8 million.

Bannock County has a history of healthy reserves that have continued to help us through the tough economic times. Conservative approaches to revenue estimates and spending of budgeted expenditures has allowed Bannock County to keep these reserve dollars. Reserve dollars are used to fund one time purchases that include capital items. For fiscal year 2018, it is anticipated that \$10 million of reserves will be used. This is a significant increase from prior years in hopes to update aging capital items.

Issues Impacting the 2018 Budget

Bannock County has increased two and a half full time equivalent positions with the fiscal year 2018 budget. 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 categorized as minimum, 1 – 4, or market value. Step increases have been skipped for 3 different years, which has put employees behind where they should be on our salary scale. For fiscal year 2018, a cost of living increase of 2% was given to all employees in anticipation of working on a new salary plan for fiscal year 2019; this could entail a new salary table that is more affordable and a re-evaluation of employee grades for equity adjustments.

An issue that continues to increase in costs for Bannock County as an employer is the costs of health insurance. 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 \$6.2 million; which was an increase of \$400,000 over fiscal year 2017.

Capital Improvements

Bannock County has been relocating departments to increase efficiencies for staff and the public. For fiscal year 2017, the special projects department almost completed the remodel of prior prosecutor offices into a court room. It was hoped to complete this by the end of fiscal year, but the project was delayed and will be completed in early fiscal year 2018.

Projects planned for fiscal year 2018 include the purchase and anticipated remodel of a new administrative building to incorporate all functions outside of the court system into one facility. This will give the courts room to expand and allow for meeting areas for attorneys and clients that are more private than hallways. This will also allow citizens to come to one facility for all other government functions. Bannock County is also proposing a Jail Bond and Crisis Center to the citizens on the November 2017 ballot to be paid for through general obligation bond. This is due to jail overcrowding and to help in addressing mental health and drug issues within Bannock County.

Our Bannock County landfill has almost reached capacity in cell 2 and has opened cell 4 to start accepting garbage. In fiscal year 2017, five more gas wells were drilled in cell 2 to boost methane emissions with the goal of increasing methane gas emissions to get prepared to bring on a new gas generator in fiscal year 2018. Studies are being conducted to verify there will be sufficient gas production before this purchase is made. Groundwater remediation work has continued from fiscal year 2016 to date; this will be an ongoing process with the assistance of our contractor, AEEC (American Environmental and Engineering Consultants), who will assist us in site assessment, water contamination, and update the current remediation system and is anticipated to continue throughout fiscal year 2018.

Future Budget Concerns

With three completely new commissioners in fiscal year 2018, the focus of the budget was on catching up capital items. This was the reason for a significant increase in the overall Bannock County budget, mostly within the operating and capital budgets. Monies were budgeted for replacing equipment, vehicles, repairing buildings and then larger amounts allocated for a joint government venture and

building purchase. The goal was to address capital this year then get the budget back in line with prior years since reserve money will be not be available to this extent again.

During fiscal year 2016, it was decided that the current salary plan was not working and that a new plan would be pursued. This was a larger task than anticipated and, therefore, did not get completed in fiscal year 2017. It is anticipated that a committee will be developed in early fiscal year 2018 to work on a new salary schedule and address equity issues that have arisen from the past.

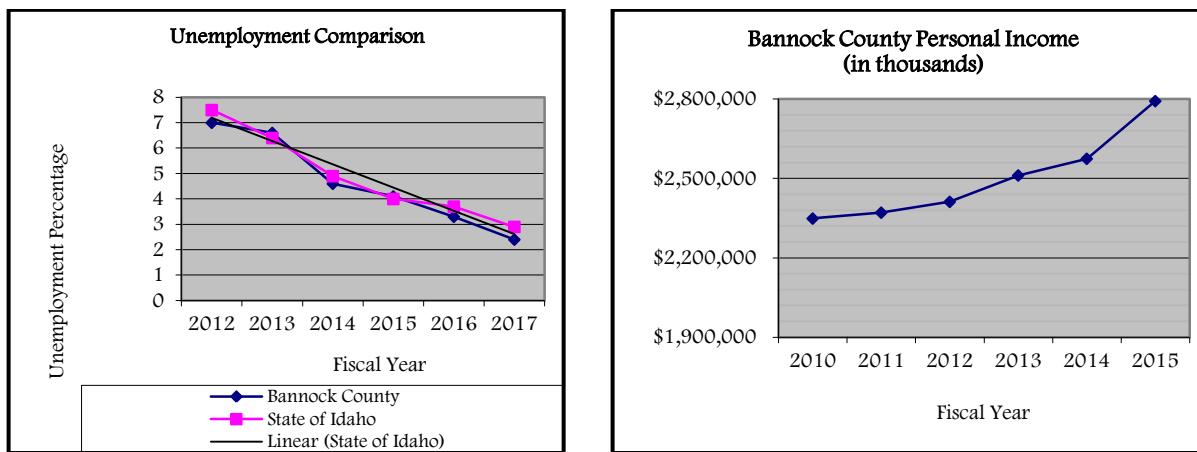
Focus is continuing on departmental performance measures, strategic planning, and goals. It is a continued struggle to get departments to provide current year accomplishments and define departmental goals, which performance measures can then be compared against. New department heads tend to be more open to providing such information; we are hoping to use these individuals as role models to those longer term department heads.

The Economy

Bannock County's current unemployment rate is 2.4%. This rate is consistent with the State rate of 2.9% but less than the national average of 4.4%. The population increased slightly and is at 84,377 residents. Personal income is \$33,344.

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. The health care industry has seen an employment boost with additional increases expected due to the expansion of the FBI Data Center.

Below are graphs that depict some key economic indicators.



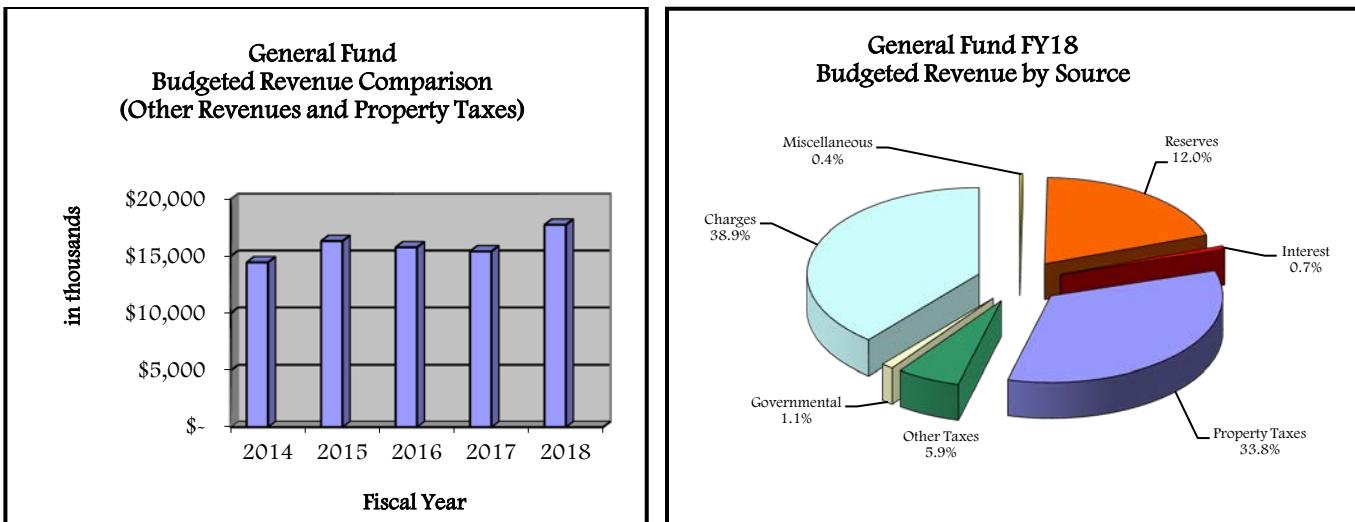
Budget Process

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 Auditor's office, who gives each department a budget printout. Departments complete their current year requests and turn them into the Budget Officer 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 fiscal year 2018 is available in the operating budget policy starting on page 19 of this document.

The General Fund

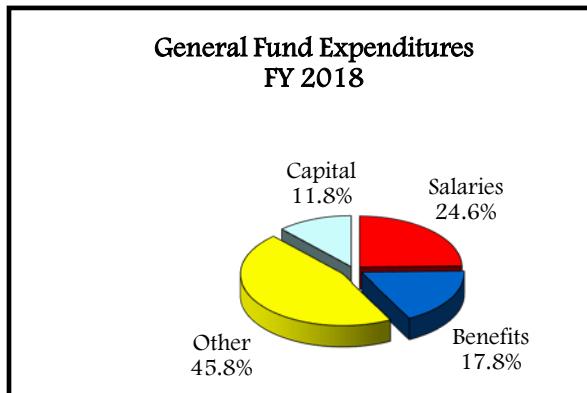
General Fund Revenues

The revenue trend for the General Fund is presented in the graph below. The source of fiscal year 2018 budgeted revenues is shown in the pie chart below.



General Fund Expenditures

For fiscal year 2018, the General Fund set a budget for expenditures in the amount of \$21,989,820. This is an increase of \$3,897,061 over the total budgeted for fiscal year 2017 which totaled \$18,092,759. The General Fund makes up 32% of the total County budgeted expenditures.



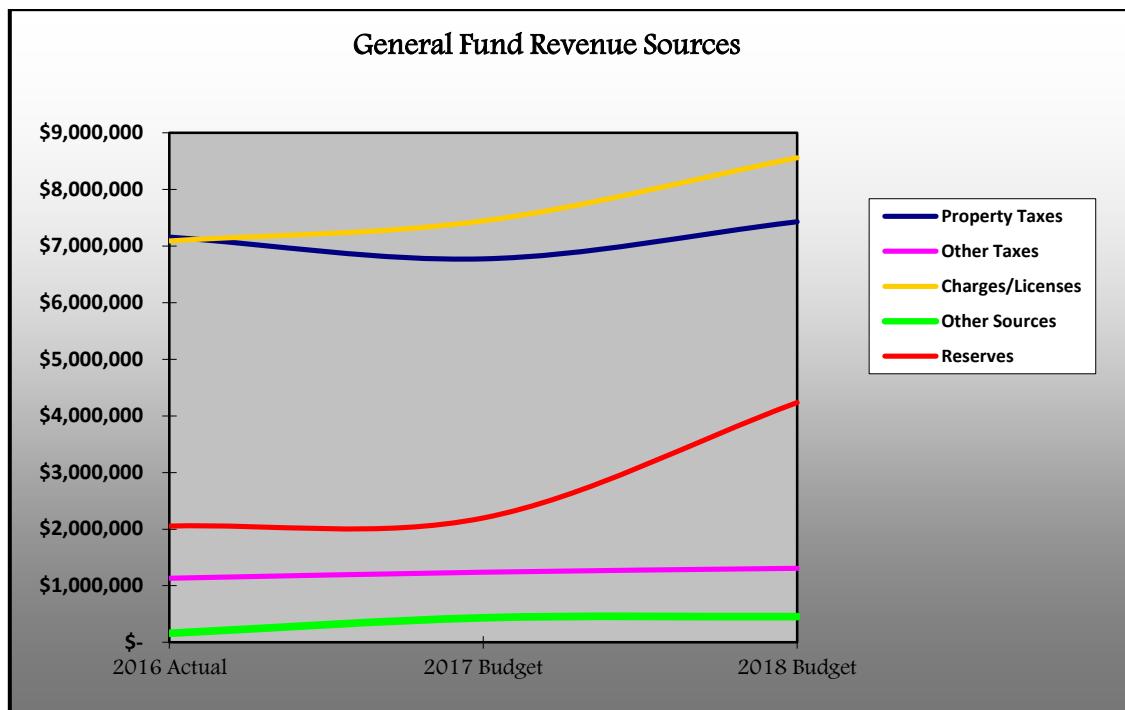
Attachments

- 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

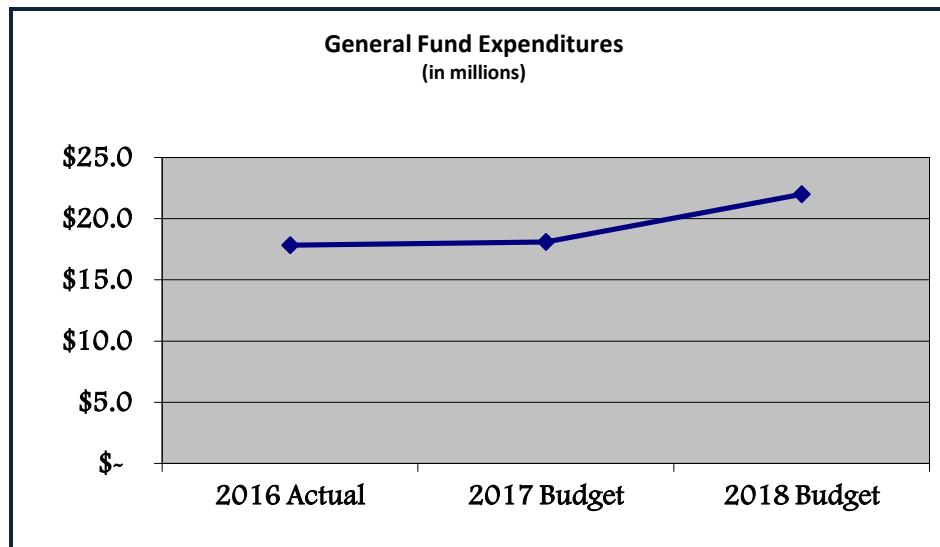
General Fund Revenue Projections

Revenue Source	2016 Actual	2017	2018
		Adopted Budget	Adopted Budget
Taxes:			
Property Taxes	\$ 7,157,126	\$ 6,773,081	\$ 7,428,555
Other Taxes	1,133,391	1,239,506	1,308,097
Total Taxes	8,290,517	8,012,587	8,736,652
Licenses & Permits	208,900	212,500	216,200
Intergovernmental & Grant Revenue	226,800	280,972	248,076
Fees & Charges	6,884,680	7,234,600	8,342,654
Other Sources	158,600	154,100	207,600
Reserves	2,054,191	2,198,000	4,238,638
Total General Fund	<u>\$ 17,823,688</u>	<u>\$ 18,092,759</u>	<u>\$ 21,989,820</u>



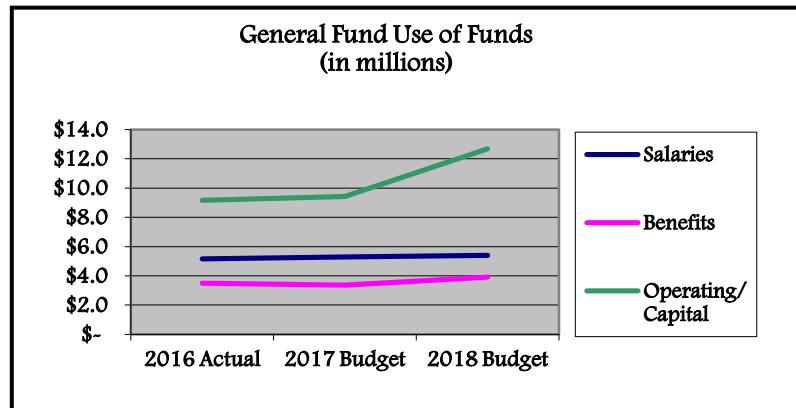
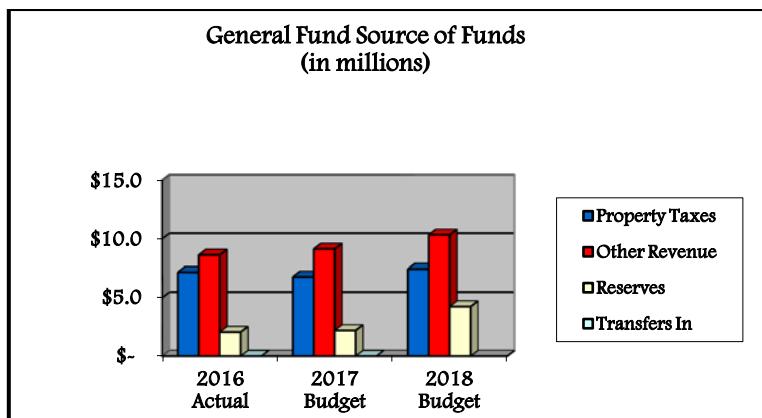
Attachment B**General Fund Expenditures**

Department Name	2016 Actual	2017	2018
		Adopted Budget	Adopted Budget
Clerk/Auditor/Recorder	\$ 1,598,241	\$ 1,454,305	\$ 2,607,309
Assessor	1,021,862	997,492	943,005
Treasurer	536,241	513,169	531,230
Commissioner	2,072,193	2,178,648	3,234,806
Coroner	146,215	131,472	142,116
Clerk of District Court	1,125,307	1,122,327	1,138,001
Courthouse Grounds	645,006	621,074	941,804
Contingency	400,000	650,000	765,000
Ag Extension	184,354	184,452	114,129
Computer Info Technology	674,491	686,518	866,077
Juvenile Probation	1,014,210	1,050,369	1,119,508
Planning & Development	443,926	487,970	466,732
Special Projects	259,893	168,240	183,599
Adult Probation	844,316	846,134	889,935
Health Insurance	6,313,042	6,400,000	7,261,220
General Government Trusts	~	~	~
GIS	19,068	95,266	255,473
Liability Insurance	525,323	505,323	529,876
Total General Fund Expenditures	<u>\$ 17,823,688</u>	<u>\$ 18,092,759</u>	<u>\$ 21,989,820</u>



General Fund Summary

Description	2016 Actual	2017	2018
		Adopted Budget	Adopted Budget
Sources of Funds:			
Property Taxes	\$ 7,157,126	\$ 6,773,081	\$ 7,428,555
Other Revenue	8,612,371	9,121,678	10,322,627
Fund Balance/Reserves	2,054,191	2,198,000	4,238,638
Transfers In	~	~	
Total Sources of Funds	17,823,688	18,092,759	21,989,820
 Uses of Funds:			
Salaries & Wages	5,163,982	5,300,643	5,409,006
Employee Benefits	3,497,554	3,369,758	3,903,304
Other Expenses	8,985,152	9,382,358	10,073,510
Capital Outlay	177,000	40,000	2,604,000
Total Uses of Funds	17,823,688	18,092,759	21,989,820
Annual Net	\$ ~	\$ ~	\$ ~



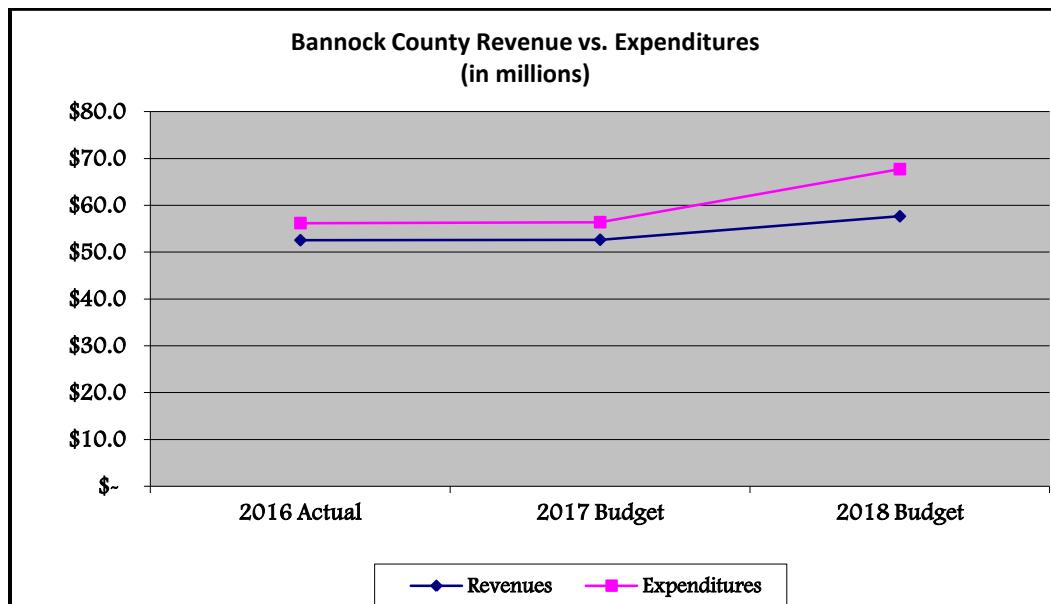
Attachment D

Total Fund Expenditures

Fund Name	2016 Actual	2017	2018
		Adopted Budget	Adopted Budget
Non-General Fund			
Road & Bridge Fund	\$ 4,996,229	\$ 5,445,801	\$ 5,876,917
Justice Fund	12,315,352	12,355,645	13,050,234
Ambulance Fund	3,226,066	3,294,089	3,565,096
District Court Fund	2,655,345	2,561,219	2,498,578
Fair District Fund	9,888	9,888	9,888
Fair Maintenance Fund	410,500	58,800	228,300
Fair Exhibit Fund	576,040	464,250	329,269
Health District Fund	534,927	543,684	553,909
Historical Society Fund	81,727	95,527	97,527
Indigent Fund	2,588,218	2,847,783	3,188,550
Junior College Fund	85,000	75,000	75,000
Park and Recreation Fund	~	468,052	1,086,320
Appraisal Fund	1,217,548	1,241,003	1,181,403
Solid Waste Fund	3,577,280	3,609,869	7,111,788
Veterans Memorial Fund	67,200	71,000	69,550
Noxious Weed Fund	400,832	370,271	420,481
Mosquito Abatement Fund	256,211	236,933	268,897
PILT	597,900	417,500	709,000
Snowmobile Fund	74,880	25,000	25,000
County Boat Fund	27,000	23,000	21,000
Emergency Communications Fund	1,056,261	1,205,178	1,027,848
Wellness Complex	1,390,122	701,055	~
Grants	1,100,000	1,100,000	3,300,000
Juvenile Facility Fund	1,013,914	1,078,081	1,030,136
Utility Refund	112,360	~	~
Trusts	~	~	~
Total Non-General Fund	38,370,800	38,298,628	45,724,691
General Fund	<u>17,823,688</u>	<u>18,092,759</u>	<u>21,989,820</u>
Total Bannock County Expenditures	<u>\$ 56,194,488</u>	<u>\$ 56,391,387</u>	<u>\$ 67,714,511</u>

Budget-in-Brief
Total County Funds

Description	2016 Actual	2017	2018
		Adopted Budget	Adopted Budget
Revenues by Source:			
Taxes	\$ 26,327,749	\$ 25,687,178	\$ 26,912,549
Licenses & Permits	348,900	362,400	371,100
Intergovernmental	8,649,714	9,430,338	11,841,676
Charges for Services	15,002,735	15,619,701	16,975,306
Fines & Forfeitures	734,000	721,000	724,500
Interest	92,300	98,000	155,500
Miscellaneous Revenue	1,390,709	718,442	672,307
Total Bannock County Revenues	\$ 52,546,107	\$ 52,637,059	\$ 57,652,938
Expenditures by Category:			
Salaries & Wages	18,076,770	18,556,871	18,836,393
Employee Benefits	10,056,502	9,892,948	10,345,183
Other Expenses	24,901,316	26,305,568	29,460,113
Capital Outlay	3,159,900	1,636,000	9,072,822
Total Bannock County Expenditures	56,194,488	56,391,387	67,714,511
Excess Revenues (Expenditures)	\$ (3,648,381)	\$ (3,754,328)	\$ (10,061,573)



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 in order to insure 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 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. Funds that are more unstable; 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 insure 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 fiscal year 2010. This resolution is reviewed annually.
- Review the percentage for accuracy and update as necessary.
- 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 revenues 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 revenues 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 are 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. It is our 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, 2017	Current Year		Prior Year		Projected FY17 Total	Approved		Projected FY18 Budget
	Estimated Revenue (Other than taxes)	Total Thru Mar-17	Partial Thru Mar-16	Total FY16	% FY16	FY17 Budget		
		CURRENT EXPENSE						
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	*	3,000	(1,866)
Ag Exempt Replacement	33,127	33,127	66,253	0.50	66,253	-	66,253	66,253

User fees are utilized when possible to help offset traditional revenues sources (property taxes) 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 on a regular basis by the department that collects such fees to ensure that fees are adequate and not exceeding 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 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 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 is dependent upon the department requesting funding for such expenditures. When capital projects are discussed, the long term affect 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 2018 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 14.

Budget Adoption

The Board of County Commissioners in accordance with 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 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 2017 for the preparation of the fiscal year 2018 budget.

<i>April 24</i>	The Auditor's office distributes budget worksheets to department heads.
<i>May 12</i>	Budget requests are due to the County Budget Officer.
<i>July 6</i>	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.
<i>July 18</i>	The Commissioners' formulated budget must be published for public inspection.
<i>August 22</i>	Public Hearing on the Budget
<i>September 14</i>	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 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 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. 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 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 is 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 2018 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 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 requires 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 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 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 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 financial condition of the County, so a proactive approach can be taken to prevent such 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 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 underwriter 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 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 comingling of funds exist.

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 online at www.bannockcounty.us or 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 online at www.bannockcounty.us or 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 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, taking into account the investment risk constraints and liquidity needs. Return on investment is a secondary importance compared to safety and liquidity objectives described above.

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

The Treasurer has 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 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 anytime. The Treasurer will report any changes of 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 Deaton Company CPA.

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 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

Total fiscal year 2018 projected revenue for Bannock County is \$56,391,387; this includes budgeting for the use reserves equaling \$3,754,328, or 6.6% 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

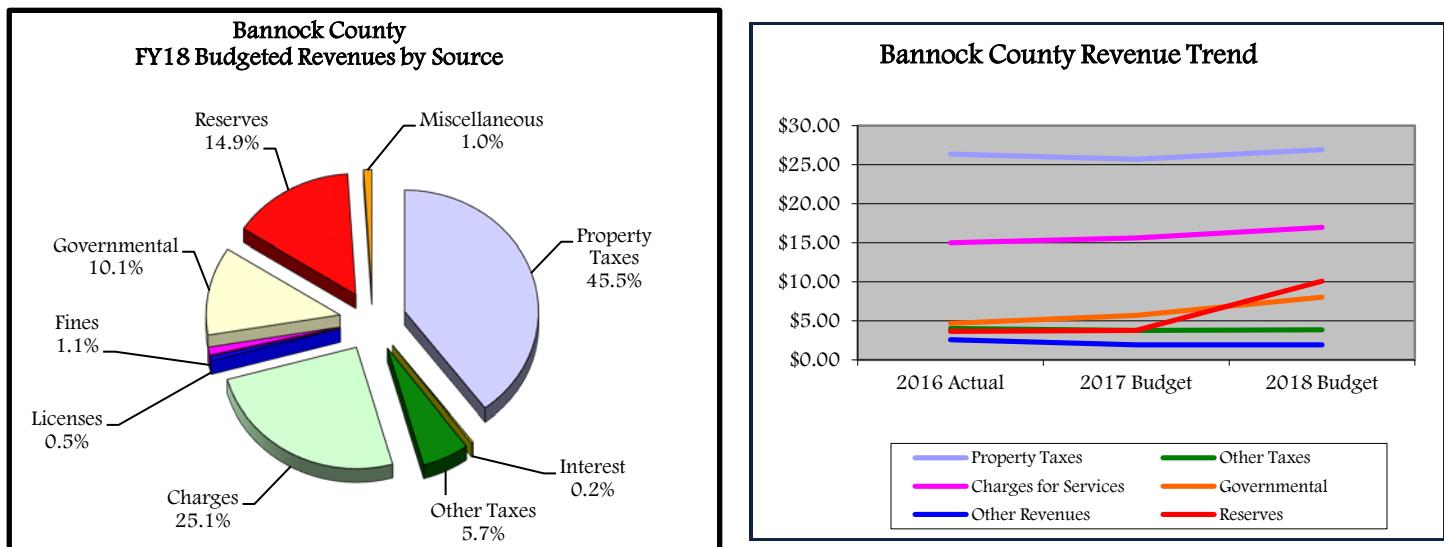
Property Tax – This is the largest revenue source for Bannock County at 39.7%, or \$26,912,549. Bannock County is asking for \$1,216,847 more in budgeted property tax revenue for fiscal year 2018 than budgeted in fiscal year 2017. Property tax revenues consist of current tax dollars levied based on levy rates and assessed valuations, as well as, any delinquent dollars received. A more detailed discussion on property taxes follows the revenue estimations section below.

Charges for Services – This is the second largest revenue source for Bannock County and makes up 27.7% of total revenue sources at \$15,619,701. 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 increased by \$616,966 when compared to last fiscal year; this increase was the net result of revenue estimations made to individual charges for services.

Governmental Revenues – The 3rd largest revenues source for Bannock County is governmental revenues and we are projected to receive about \$5.6 million, about 10.1% of total revenue sources. 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. PILT revenue increased dramatically in fiscal year 2009 (\$663,268) and has been slowly declining with constant threats that it could go away. The majority of governmental dollars; however, are grant funds which fluctuate based on competition and availability.

Revenue by Source ~ Total County Funds			
	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Property Taxes	\$ 26,327,749	\$ 25,687,178	\$ 26,912,549
Other Taxes	4,002,098	3,744,657	3,832,015
Charges for Services	15,002,735	15,619,701	16,975,306
Licenses and Permits	348,900	362,400	371,100
Fines	734,000	721,000	724,500
Interest	92,300	98,000	155,500
Governmental	4,647,616	5,685,681	8,009,661
Reserves	3,648,381	3,754,328	10,061,573
Miscellaneous Income	1,390,709	718,442	672,307
Total Revenues	<u>\$ 56,194,488</u>	<u>\$ 56,391,387</u>	<u>\$ 67,714,511</u>

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 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 2018 County levy rate is .006039914 and 2017 assessed valuations are \$4,173,883,080. This calculates to anticipate property tax revenue of \$25,114,296 for collection in fiscal year 2018. (The above County levy rate does not include all County levied funds i.e. road and bridge, ambulance, and mosquito abatement district).

Fiscal Year	Assessed Valuations less Exemptions
2013	\$ 3,962,327,164
2014	\$ 3,987,925,941
2015	\$ 3,998,298,844
2016	\$ 4,031,888,835
2017	\$ 4,173,883,080

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.

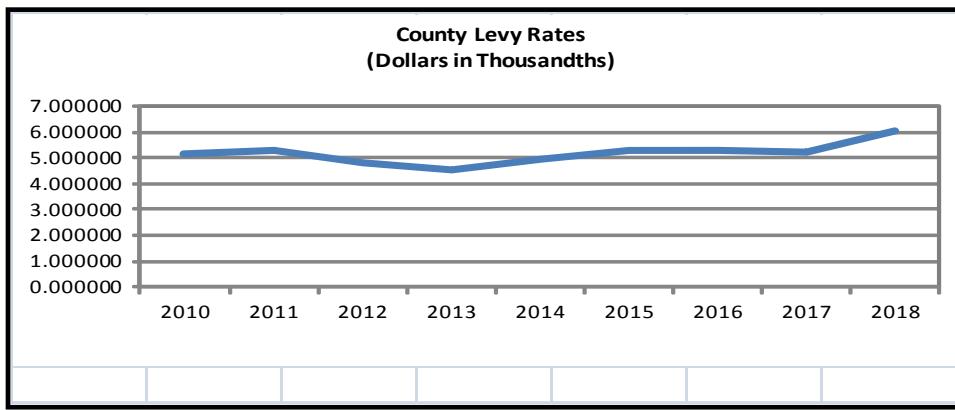
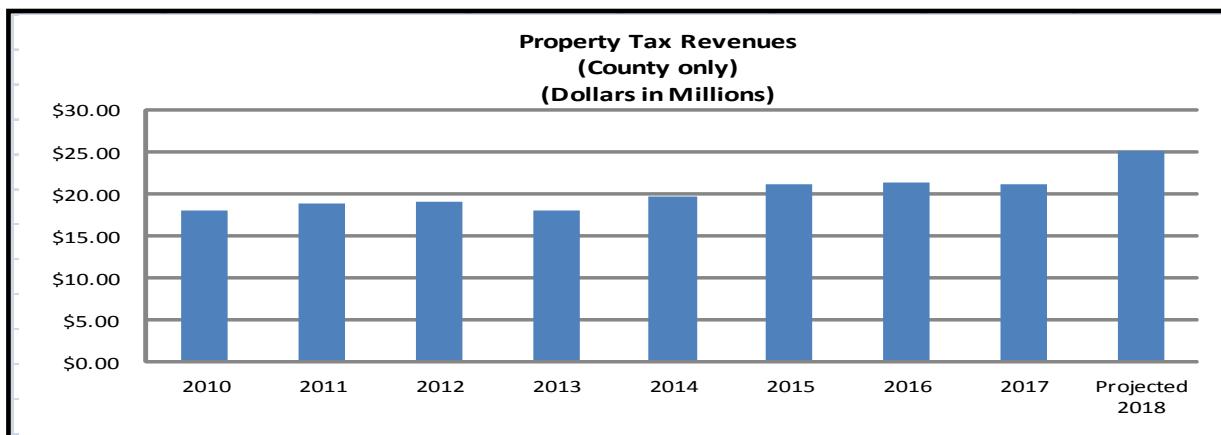
The amount stated above is the homeowner's exemption amount for tax year 2017, which is fiscal year 2018.

State of Idaho Property Tax Revenue Limitations

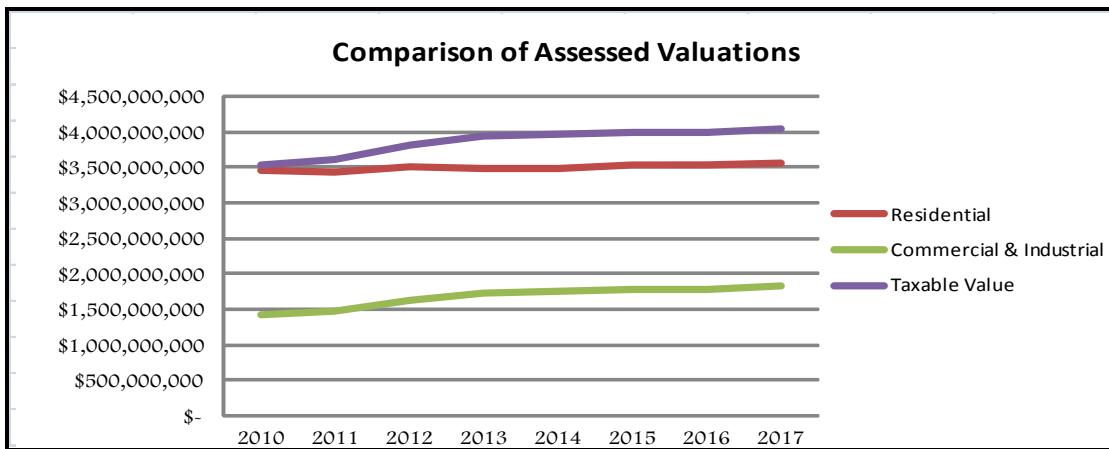
A law was passed in 1995 setting a 3% cap on annual increases in the amount of property tax revenues used to fund taxing district budgets. This 3% allowable increase is based on the highest property tax budget for the prior three years; however, additional increases are allowed for new construction and 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 2017 Assessed Valuation for Bannock County by Property Type



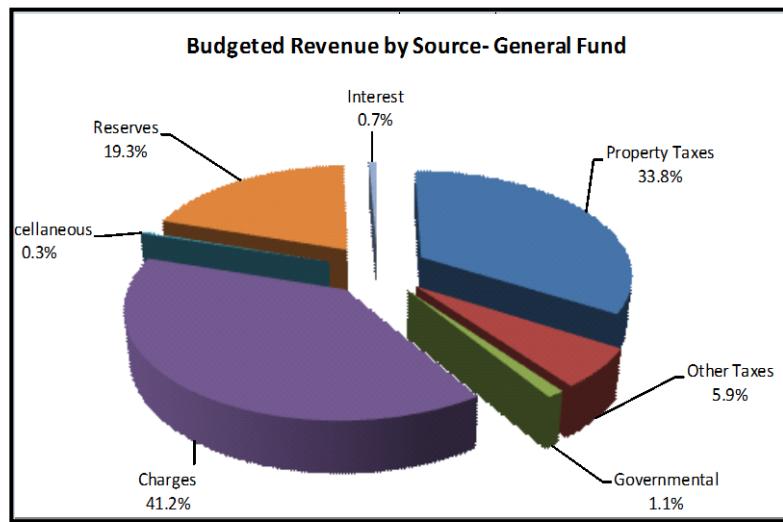
Homeowner's exemptions are credits given to residential property. As you can see from the graph above, residential property is almost double the combined value of the commercial and industrial property valuations for Bannock County.

2017 Property Taxes by all Taxing Districts in Bannock County

Each taxing district submits its own tax levy while the County Treasurer collects the tax dollars and the Auditor's office distributes the property tax revenue to each district on a monthly basis. 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

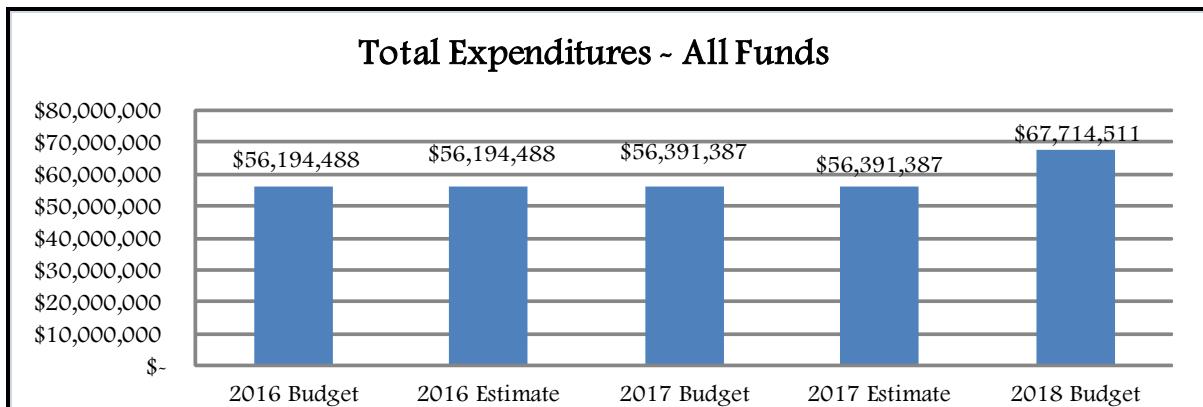
Total projected General Fund revenue for fiscal year 2018 is \$21,989,820. This represents an increase of \$3,897,061 when compared to the budgeted revenues for fiscal year 2017.



Revenue Source	General Fund Revenues		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Property Taxes	\$ 7,157,126	\$ 6,773,081	\$ 7,428,555
Other Taxes	1,133,391	1,239,506	1,308,097
Total Taxes	8,290,517	8,012,587	8,736,652
Licenses and Permits	208,900	212,500	216,200
Intergovernmental	226,800	280,972	248,076
Charges for Services	6,884,680	7,234,600	8,342,654
Interest	90,000	95,000	150,000
Miscellaneous Income	68,600	59,100	57,600
Reserves	2,054,191	2,198,000	4,238,638
Total General Fund	<u>\$ 17,823,688</u>	<u>\$ 18,092,759</u>	<u>\$ 21,989,820</u>

Operating Budget – Expenditures

This section includes all fund expenditures. Budgeted expenditures increased from \$56,391,387 in fiscal year 2017 to \$67,714,511 in fiscal year 2018; this is an increase of \$11,323,124. The following summarizes the budget versus actual expenditures for fiscal year 2016; budgeted versus estimated actual expenditures for fiscal year 2017; and budgeted expenditures for fiscal year 2018 for all funds.



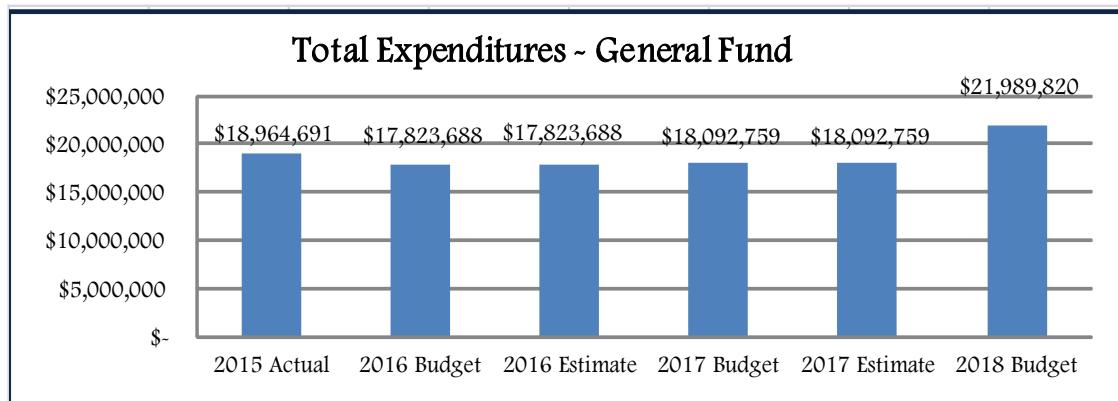
The next table breaks down all County expenditures by category, showing actual expenditures for fiscal years 2016 in comparison with budgeted expenditures for fiscal years 2017 and 2018.

Expenditures by Category ~ Total County Funds			
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries & Wages	\$ 18,076,770	\$ 18,556,871	\$ 18,836,393
Employee Benefits	10,056,502	9,892,948	10,345,183
Other Expenses	24,901,316	26,305,568	29,460,113
Capital Outlay	3,159,900	1,636,000	9,072,822
Total Expenditures	\$ 56,194,488	\$ 56,391,387	\$ 67,714,511

The largest budgeted capital expenditure for fiscal year 2017 will be the purchase of a compactor by the landfill (\$540,000), the drilling of 3-5 wells at the landfill (\$255,000), and the final phase of an upgrade to Emergency Communications equipment (\$300,000). Other budgeted items include nonrecurring expenditures such as purchasing sheriff vehicles (\$165,000) and public safety equipment (\$125,000). Capital items are discussed further in the capital improvement section (page 136).

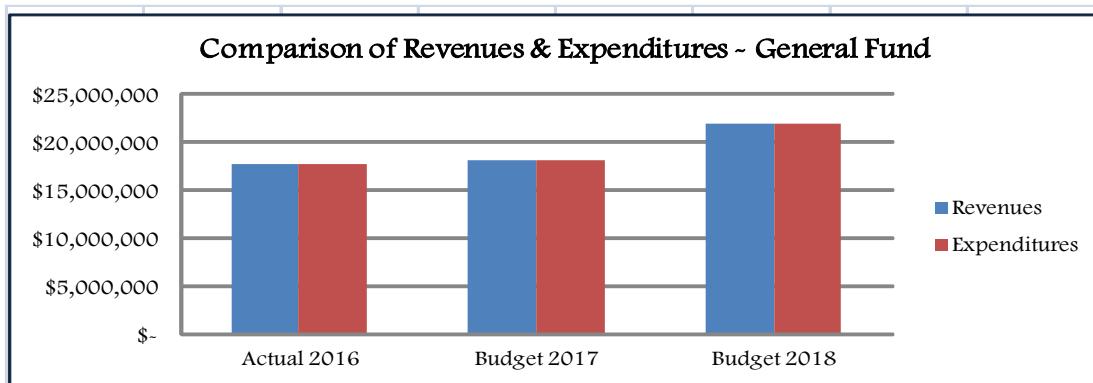
General Fund

The General Fund is the chief operating fund for Bannock County. It is the fund used to account for resources traditionally associated with government which are not required legally or by sound financial management decision to be accounted for in another fund. The fiscal year 2018 budgeted expenditures for the General Fund increased by \$3,897,061.



The table below breaks down General Fund expenditures by category, showing actual expenditures for fiscal years 2016 in comparison with budgeted expenditures for fiscal years 2017 and 2018.

Below is a comparison of actual revenues and expenditures for fiscal year 2016 and budgeted revenues and expenditures for fiscal years 2017 and 2018.



Operating Budget – Fund Summaries

Fund Description	Estimated Beginning Funds Available	Estimated Revenues	Estimated Expenditures	Estimated Ending Funds Available	% Change in Fund Balance
	10/1/2017	FY18	FY18	9/30/2018	
General Fund:	\$ 11,887,615	\$ 17,751,182	\$ 21,989,820	\$ 7,648,977	-36%
Special Revenue Funds:					
Road and Bridge Fund	2,079,245	5,579,860	5,876,917	1,782,188	-14%
Justice Fund	5,056,713	11,856,556	13,050,234	3,863,035	-24%
Ambulance Fund	1,548,713	3,371,927	3,565,096	1,355,544	-12%
District Court Fund	848,392	2,378,350	2,498,578	728,164	-14%
Fair District Fund	3,649	9,288	9,888	3,049	-16%
Fair Maintenance Fund	138,524	50,300	228,300	(39,476)	-128%
Fair Exhibit Fund	467,323	149,296	329,269	287,350	-39%
Health District Fund	157,172	540,909	553,909	144,172	-8%
Historical Society Fund	(11,453)	117,527	97,527	8,547	-175%
Indigent Fund	952,298	3,068,550	3,188,550	832,298	-13%
Junior College Fund	75,213	55,000	75,000	55,213	-27%
Parks & Recreation Fund	(48,330)	1,085,708	1,086,320	(48,942)	0%
Appraisal Fund	505,142	1,081,403	1,181,403	405,142	-20%
Revenue Sharing Fund	199,633	-	-	199,633	0%
Veterans Memorial Fund	18,119	69,550	69,550	18,119	0%
Noxious Weed Fund	451,276	219,536	420,481	250,331	-45%
Mosquito Abatement Fund	347,175	116,660	268,897	194,938	-44%
PILT	914,826	300,000	709,000	505,826	-45%
Snowmobile Fund	108,050	16,000	25,000	99,050	-8%
County Boat Fund	15,696	19,000	21,000	13,696	-13%
Junvenile Facilities Fund	416,560	1,030,136	1,030,136	416,560	0%
Grants	828,936	3,300,000	3,300,000	828,936	0%
Subtotal Special Revenue Funds	15,072,872	34,415,556	37,585,055	11,903,373	
Enterprise Funds:					
Solid Waste Fund	8,997,608	4,597,500	7,111,788	6,483,320	-28%
Wellness Complex	42,990	-	-	42,990	0%
Emergency Communications Fund	180,013	888,700	1,027,848	40,865	-77%
Subtotal Enterprise Funds	9,220,611	5,486,200	8,139,636	6,567,175	
Total All Funds	\$ 36,181,098	\$ 57,652,938	\$ 67,714,511	\$ 26,119,525	

Discussion of Fund Balance Changes in Excess of 10%

Multiple one time projects were presented during the fiscal year 2018 budget process that include a building purchase, a roof repair, a roof reconstruction, a contribution towards an interchange, a new phone system, and several vehicle purchases. It was decided to use reserves to fund these projects and purchases.

The Road and Bridge Fund has unanticipated revenues from prior fiscal years; those extra dollars will be used in fiscal year 2018.

The Justice Fund has unanticipated revenues from prior fiscal years; those extra dollars will be used in fiscal year 2018 to do necessary repairs and upgrades necessary to our jail.

The Ambulance Fund did not spend apportioned monies in prior fiscal years as anticipated; those extra dollars will be used in fiscal year 2018 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 2018 to cover declining revenues.

The Fair District Fund has unanticipated revenues from prior fiscal years; those extra dollars will be used in fiscal year 2018.

The Fair Maintenance Fund had an insurance settlement in fiscal year 2017; because the building could not be replaced during that fiscal year those dollars were budgeted to be spent in fiscal year 2018.

The Fair Exhibit Fund did not spend apportioned monies in prior fiscal year as anticipated, which has allowed those dollars to be utilized in fiscal year 2018.

Excess fund reserves exist in the Historical Society Fund; therefore, the County is slowly utilizing the use of these monies to get fund balance to a desired level.

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

The Junior College Fund provides tuition for eligible County residents. Requested dollars have been less than anticipated for the last few years; therefore, fund balance dollars needed to be used in fiscal year 2018.

Excess fund reserves exist in the Appraisal Fund; therefore, the County is slowly utilizing the use of these monies to get fund balance to a desired 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 2018.

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

The County continues to receive higher revenues than unanticipated in PILT funding; which has allowed those dollars to be utilized in fiscal year 2018. Revenue estimates for this fund are dependent upon federal dollars which are unstable and tend to be conservatively estimated due to that instability.

Spending in the County Boat Fund has decreased; therefore, fund balance dollars are higher than anticipated. The excess amounts will be spent in fiscal year 2018.

Excess fund balance dollars will be used to make one time capital purchases in the Solid Waste and the Emergency Communications Funds.

Operating Budget – Staffing

Summary of Full-Time Equivalent Positions ~ All Funds

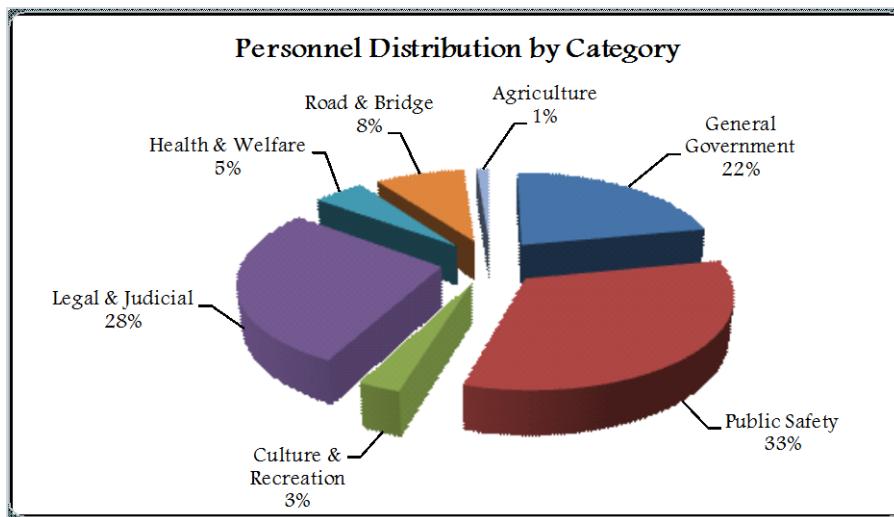
Departments	2016		2017		2018	
	Adopted Budget	2016 Actual	Adopted Budget	2017 Actual	Adopted Budget	
Adult Probation	12.0	12.0	13.5	13.5	14.0	
Agriculture Extension/4-H	3.0	3.0	3.0	3.0	3.0	
Appraiser	16.5	15.0	15.0	14.0	14.0	
Assessor	14.5	14.0	14.0	14.0	13.0	
Clerk/Auditor/Recorder	14.5	14.0	14.5	14.5	15.5	
Clerk of District Court	19.5	19.5	19.5	18.5	19.5	
Commissioners	10.5	11.5	10.5	10.5	9.5	
Coroner	1.5	1.5	1.5	1.5	1.5	
Courthouse & Grounds	7.0	7.0	7.0	6.5	8.0	
District Court	29.0	29.0	29.0	26.0	29.0	
Engineer	1.0	1.0	1.0	1.0	1.0	
Fairs	4.0	5.0	4.0	5.0	1.5	
GIS	0.5	0.5	1.5	1.0	3.0	
Grants	*	8.0	*	1.5	*	
Indigent	2.5	2.0	2.0	2.0	2.0	
Info Tech/Emergency Comm	7.0	7.0	7.0	6.0	7.0	
Jail	57.5	56.5	58.5	55.5	61.5	
Juvenile Detention	12.0	14.0	12.0	19.0	12.0	
Juvenile Probation	14.0	14.0	14.0	14.0	14.0	
Mosquito Abatement	0.5	1.0	0.5	0.5	0.5	
Noxious Weed	1.5	1.5	1.5	1.5	1.5	
Parks & Recreation	~	~	2.0	2.0	9.5	
Planning & Development	5.5	5.5	5.5	3.5	4.5	
Prosecutor	16.0	16.0	16.0	16.0	16.0	
Public Defender	14.0	14.0	15.0	15.0	15.0	
Road & Bridge	33.0	32.0	33.0	33.0	32.0	
Sheriff	55.0	53.0	55.0	53.5	55.0	
Solid Waste	15.0	14.0	15.0	16.0	15.5	
Special Projects	2.0	2.0	2.0	2.0	2.0	
Treasurer	6.0	6.0	6.0	6.0	6.0	
Wellness Complex	5.0	5.0	5.0	7.0	~	
Total Bannock County	380.0	384.5	384.0	383.0	386.5	

*Grant positions are not included in total; the majority of these positions are part-time. During FY17, 2 full-time public defenders were added.

During fiscal year 2017, the Commissioners added a two full-time public defender positions within the Indigent Public Defense Grant fund. Changes to the fiscal year 2018 budget include: The Parks and Recreation absorbed the Wellness Complex staff but shares the administrative specialist with the fair 50% and kept one full-time maintenance assistant within the fairgrounds. The GIS department absorbed GIS positions within the county into this department. The Jail added three full-time employees; two deputies and one booking position. The Courthouse & Grounds department added one full-time position. The Appraisal department reduced staff by one full-time appraiser. The Adult Probation department is now sharing a probation officer with the Drug Court grant.

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 (33%); 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 22%.



Salaries and Benefits

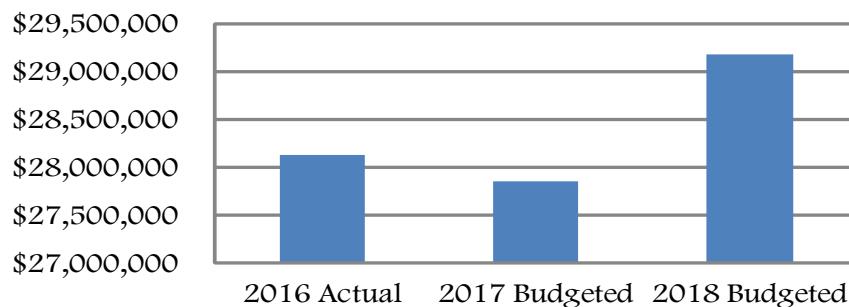
Included in the salaries and benefits expenditure section are: salaries and wages, extra help, overtime, retirement, life insurance, health insurance, Social Security/Medicare taxes, workman's compensation, and any other pay and benefit costs.

Bannock County salaries are based on a salary scale developed in cooperation with an external consulting company. This scale was implemented in fiscal year 2005 and updated with cost of living increases when financially feasible. It was decided during fiscal year 2016 that the current plan was not working due to issues with affordability; therefore, a new plan is being sought. During fiscal year 2017, employees were given missed step increases in an attempt to make employees equal to then implement a new salary plan that will be developed during the current fiscal year.

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 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. For the year ended June 30, 2016, the required contribution rate as a percentage of covered payrolls for employers was 11.32% for general members and 11.66% for police/firefighter members. Financial reports for the plan are available on the PERSI website or in print upon request.

Bannock County ~ Salary & Benefit Cost Comparison



The graph to the left shows the combined actual salary and benefit costs for fiscal year 2016. Also included are budgeted totals for salaries and benefits for fiscal years 2017 and 2018.

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 2015, governmental funds had to exceed revenues of \$5,035,831 or expenditures of \$4,721,815 to pass the 10% test and \$3,071,280 or \$2,534,636 respectively to pass the 5% aggregate test. Enterprise funds had to exceed revenues of \$1,106,729 or expenditures of \$347,457 to pass the 10% test and \$3,071,280 or \$2,534,636 respectively to pass the 5% aggregate test. The determinations for fiscal year 2015 are below; because we have not completed fiscal year 2016 those numbers are not yet available.

Major Governmental Funds

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

The County had one special revenue fund qualify as a major fund: the **Justice Fund**. 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. 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 three 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, Grants, and Juvenile Detention. These funds are discussed in more detail in the next section.

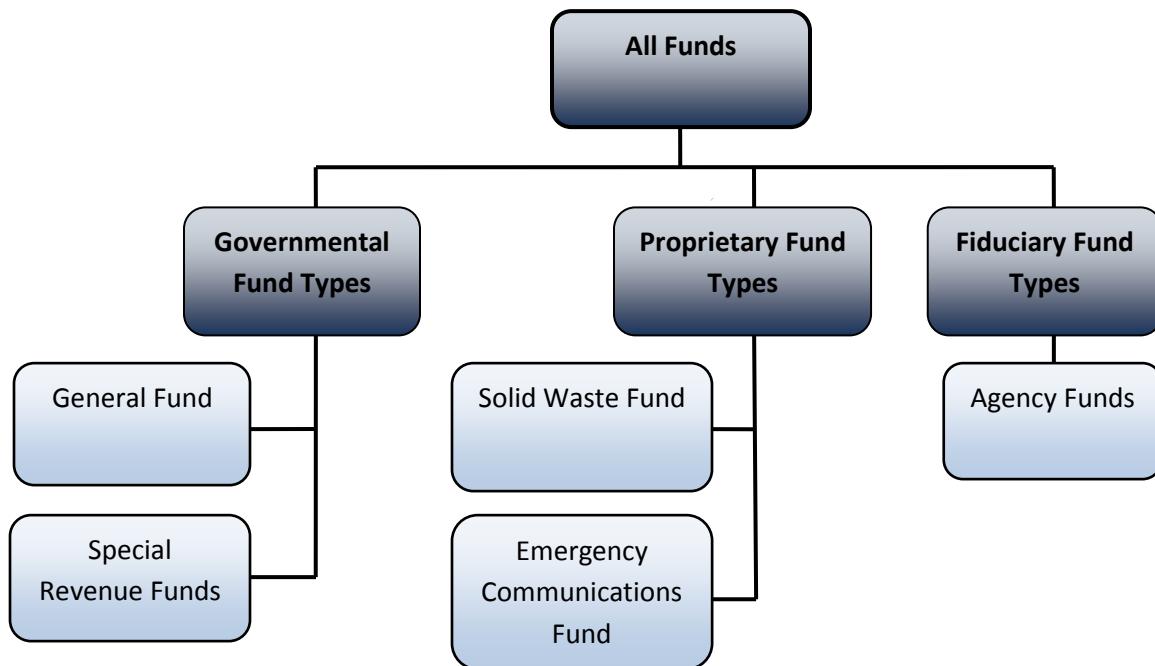
Departmental Budgets

Departmental Budgets

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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
Sheriff			X	Justice Fund
Snowmobile			X	Snowmobile
Solid Waste		X		Solid Waste
Special Projects	X			
Treasurer	X			
Utility Refund	X			
Veterans Memorial			X	Veteran's Memorial
Wellness Complex				*Consolidated with Parks & Rec in FY18



Adult Probation – General Fund

Cyndy Hawley, Director

Mission Statement

The mission of Bannock County's Court Services Misdemeanor Probation Department is to protect the community from delinquency by imposing accountability for offenses committed, and equipping offenders with the required competencies to live productively and responsibly in the community.

Program Description

The Court Services department is a supervision entity of the courts and consists of misdemeanor probation, pretrial release, SHARE Treatment program. We are the central office for all of the No Contact Orders for Bannock County. Court Services Probation Officers are responsible for monitoring the activities of offenders under community supervision, providing effective substance abuse and other treatment programs, and ensures that victims of crime receive a measure of restitution and reparation for the harm done. Probation Officers supervise defendants within the problem solving courts consisting of Felony, DUI, Veterans, Mental Health and Family Treatment Courts. Pretrial release officers interview defendants at the jail who are unable to post bond, provide an extensive criminal history background to assist the judges in bond decisions and supervises defendants released with minimal conditions. This department does their own on site extensive drug testing. Community service is coordinated through this department as well. We have a full-time Court Services Director, five full-time probation officers, two full-time and one part-time pretrial release officers, one full-time treatment coordinator and one full time treatment assistant, three part-time testers, one full-time and one part-time administrative assistant within the Court Services/Adult Probation office.

Fiscal Year 2018 Goals & Objectives

- Screen/Interview all persons arrested as part of the booking process, regardless of financial status.
- Conservation of limited jail space by providing prompt release from custody of qualifying defendants.
- Minimize the risk of failure-to-appear and/or rearrest of defendants, by providing appropriate treatment referrals and supervised conditions.
- Maintain caseload standards for Probation.
- Reduce recidivism through systemic integration of evidence based principals.
- Facilitate communication and interaction between the various agencies of the Criminal Justice System.
- Provide the Bannock County Commission and Criminal Justice community with current and reliable system information to assist in establishing policy and direction.

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

Performance Measures

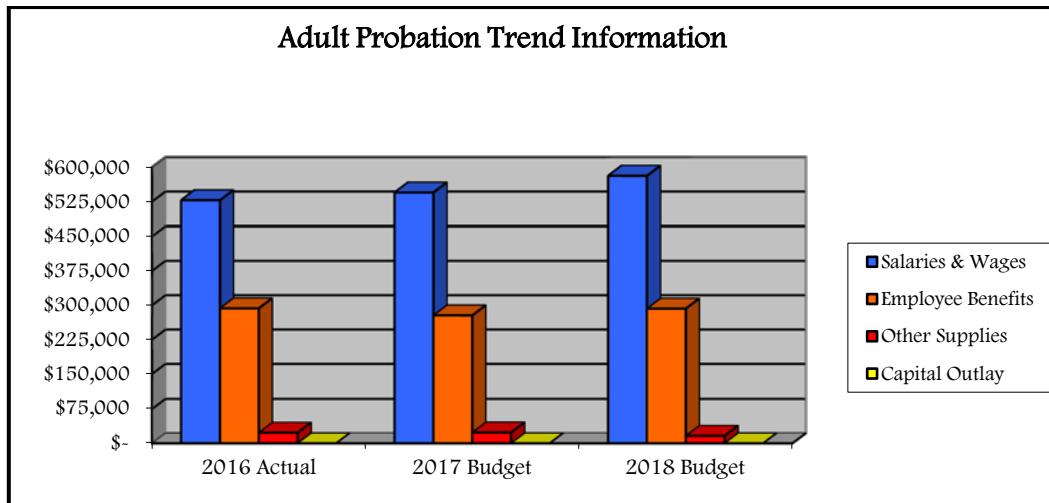
ADULT PROBATION		
	Caseload	
Fiscal Year	Misdemeanor Probation	Pretrial Release
2013	1,703	133
2014	1,927	117
2015	2,093	204
2016	2,024	144

Adult Probation – 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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 527,900	\$ 544,782	\$ 581,218
Employee Benefits	293,316	277,822	292,597
Other Supplies	23,100	23,530	16,120
Capital Outlay	-	-	-
Total Expenditures	\$ 844,316	\$ 846,134	\$ 889,935



Fiscal Year 2017 Accomplishments

- Personnel Training including POST Academy.
- Collaborated with jail to release and supervise defendants incarcerated from remodel.
- Graduated defendants from problem solving courts.



Agriculture Extension – General Fund

Reed Finlay, 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. The Extension's area of expertise is with Agriculture, Community Development, Family and Consumer Sciences, Natural Resources, and Youth Development.

Program Description

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. They also administer the 4-H Program, which is funded through the Fairgrounds. 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. Bannock County employs two full-time, two part-time, and one seasonal employee as support staff for this office; the other employees of this department are employees of the University of Idaho.

Our Ag Extension office website www.uidaho.edu/extension/bannock/4h/4hyouthprograms 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.

Fiscal Year 2018 Goals & Objectives

- Introduce the Market Stock urban Project in partnership with Highland FFA and Bannock County Events Center.
- Introduce more STEM to Bannock County through Animal Science, Robotics and others through school enrichment, afterschool, summer programs, and club programs.
- Start a Robotics program for the new 4-H year 2017-2018.
- Complete the UI grass variety trials for 2017 and 2018 production year.

Performance Measures

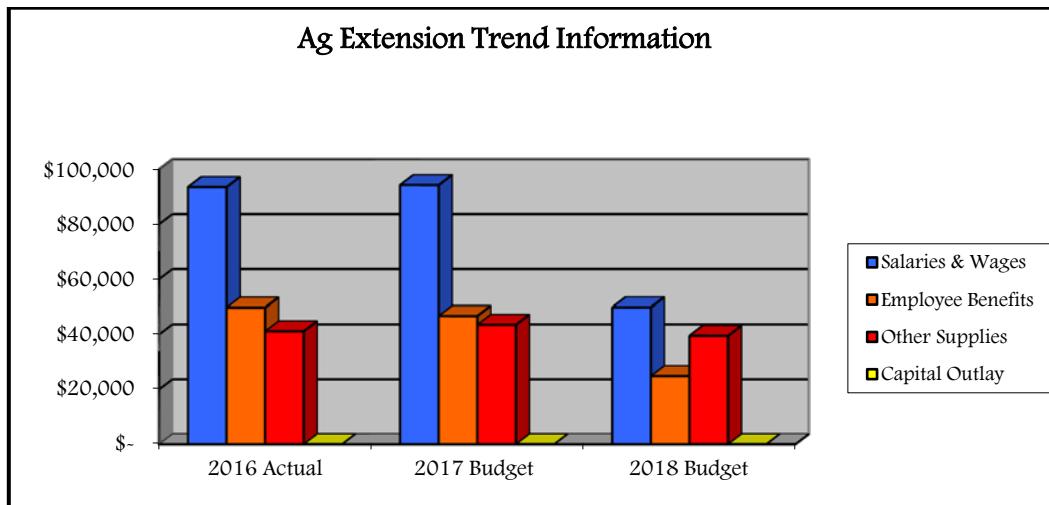
AG EXTENSION			
Fiscal Year	Curriculum Taught by Agents	Outside Contacts	4-H/FCS/Ag Programs Held
2013	143	43,808	53
2014	44	13,201	51
2015	153	11,485	0
2016	N/A	N/A	N/A

Agriculture Extension – General Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 93,519	\$ 94,270	\$ 49,787
Employee Benefits	49,700	46,677	24,837
Other Supplies	41,135	43,505	39,505
Capital Outlay	-	-	-
Total Expenditures	\$ 184,354	\$ 184,452	\$ 114,129



Fiscal Year 2017 Accomplishments

- The following community courses were offered:
 - Dining with Diabetes (4 week course)
 - Master Gardener (15 week course)
 - Ready, Set, Food Safe
 - Gluten Free
- The following online instructor course was taught:
 - Preserve @ Home taught January and June 2017
- Successfully completed the Bucket Calf program for the 2017 year.
- Reintroduced a Volunteer Council in Bannock County with goals of this council to increase enrollment in both 4-H Volunteers and youth.
- Implemented and offered Summer Day Camps with the 4-H Staff, including arts, science, cooking and more.



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.

Fiscal Year 2018 Goals & Objectives

- Evaluate and audit the current documentation and billing practices and identify a recommendation for the future. *Estimated completion date: On-going*
- Replace two frontline ambulances per replacement plan. *Estimated completion date: June 2018*
- Maximize service delivery by evaluating and matching service delivery models with community demand. *Estimated completion date: On-going*
- Complete an EMT course in support of South County Volunteer Ambulance Service. Currently in progress. *Estimated completion date: January 2018*
- Implement a web based performance management system that allows for improved tracking of member performance across platoons and remote assignments. *Estimated completion date: January 2018*

Performance Measures

AMBULANCE										
		Incident By Type								
Fiscal Year	Total Calls	EMS		Service		Good Intent	False Alarm	Severe Weather	Special Incident	Hazardous Condition
2013	6,767	117	5,645	2	93	341	327	113	2	127
2014	7,084	139	5,950	0	95	400	337	19	3	141
2015	7466	110	6195	2	105	486	378	15	8	167
2016	7755	114	6464	3	84	548	323	5	7	207

AMBULANCE				
Fiscal Year	Training Hours	Fire & Safety Prevention Activities		
		Inspections	Plan Reviews	Public Education
2013	9,610	1,123	134	155
2014	13,913	1,127	111	291
2015	10,514	823	627	139
2016	14,001	914	297	421

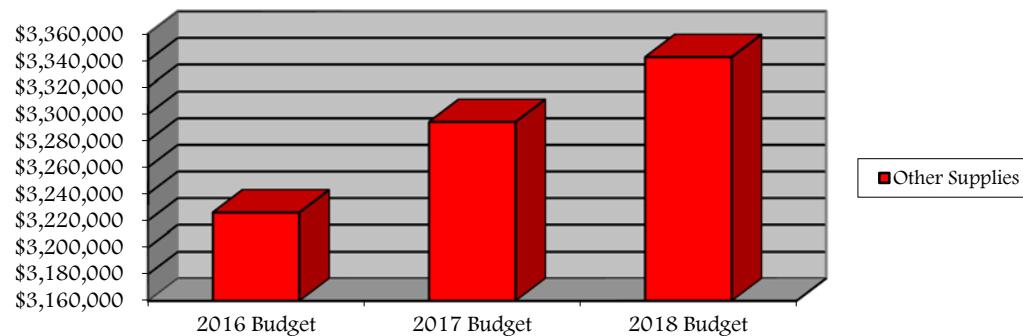
Ambulance (Continued)

Budget and Actual Summary

The Ambulance district has its own fund and levy. The table below summarizes the actual expenditures for fiscal year 2016, budgeted expenditures for 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ -	\$ -	
Employee Benefits	-	-	
Other Supplies	3,226,066	3,294,089	3,342,374
Capital Outlay	-	-	
Total Expenditures	\$ 3,226,066	\$ 3,294,089	\$ 3,342,374

Ambulance Trend Information



Fiscal Year 2017 Accomplishments

- Contracted with EMS Financial Services, Inc. to conduct an audit of our EMS billing system.
- In June 2017 the department completed its transition to ESO charts and the process went very smooth and all members have liked the new system.
- Utilized a State EMS Grant to replace one frontline ambulance.
- Added two additional Paramedics through the hiring process as well as trained five to address the attrition.
- Completed the FY17 Grant which funded \$120K towards an Ambulance and \$20K towards a new Power Cot.



Appraisal

Jared Stein, Assessor

Mission Statement

The mission of Bannock County's Appraisal Office is to continually improve the assessment procedures and value all property in Bannock County fairly, impartially and equitably. The Appraisal office is dedicated to giving professional and knowledgeable customer service.

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, four full-time appraisal technicians, and two full-time positions for administrative support.

Fiscal Year 2018 Goals & Objectives

- Provide accurate real estate appraisals for all Bannock County property. *Estimated completion date: On-going*
- Provide accurate personal property appraisals for all Bannock County Personal property. *Estimated completion date: On-going*
- Currently working on purchasing a fleet of cars for the appraisal department in an effort to keep them updated on a 10 year rotating basis.

Performance Measures

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

APPRAISAL			
Fiscal	New Construction	Number of	Circuit Breaker
Year	Parcels	Taxing Districts	Applicants
2013	255	31	1,350
2014	285	31	1,357
2015	260	31	1,307
2016	214	31	1,282



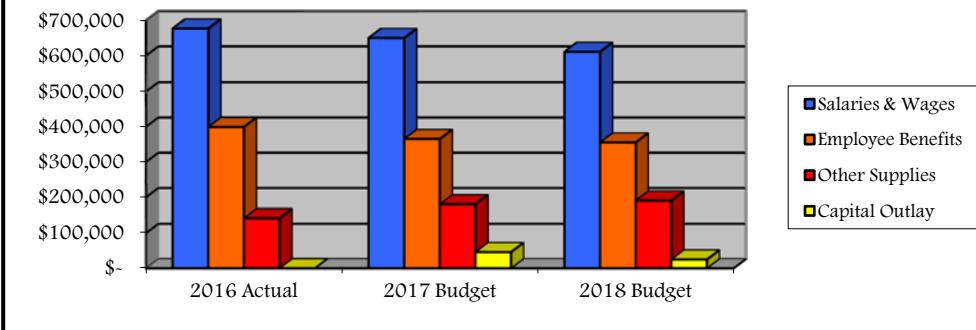
Appraisal (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 676,835	\$ 649,880	\$ 610,595
Employee Benefits	399,113	365,163	355,308
Other Supplies	141,600	179,960	190,500
Capital Outlay	-	46,000	25,000
Total Expenditures	\$ 1,217,548	\$ 1,241,003	\$ 1,181,403

Appraisal Trend Information



Fiscal Year 2017 Accomplishments

- Residential and commercial appraisers are utilizing IPAD's saving time and increasing productivity by providing access to maps and parcel information in the field.
- We have continued to outsource our commercial appraisals and it has been a more professional and positive move for our office.
- Made changes in our office policies such as going door-to-door versus drive bys, along with other office policy changes.
- Our Assessor and other staff members were involved in getting the GIS Department established.
- We have outsourced our mailings to a local company for the June Assessment Notices. We feel this is a more efficient and cost effective way to do them.



Assessor – General Fund

Jared Stein, Assessor

Mission Statement

The mission of Bannock County's Assessor Office is to continually improving assessment procedures and valuing all property in Bannock County fairly, impartially and equitably. The Assessor's office is dedicated to giving professional and knowledgeable customer service.

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. This task is performed with four full-time employees that receive support from the intermingled Appraisal office. 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 motor vehicle employees. The Elected Assessor is also included within this budget.

Fiscal Year 2018 Goals & Objectives

- Provide efficient and effective service to all Motor Vehicle customers.
- Process all requests for renewals by mail and electronically in an efficient and effective manner.
- Continue cross training Assessor department and the Motor Vehicle department in an effort to more effectively serve the public and complete work in a timely manner.
- The employees in the Assessor's office will continue to be actively involved in community events as well as volunteering time at the local food bank and Paint Fest.

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

Performance Measures

MOTOR VEHICLE		
Fiscal Year	Vehicle Registrations	Trailer Registrations
2013	68,151	8,402
2014	69,583	8,602
2015	70,022	9,181
2016	76,799	8,781

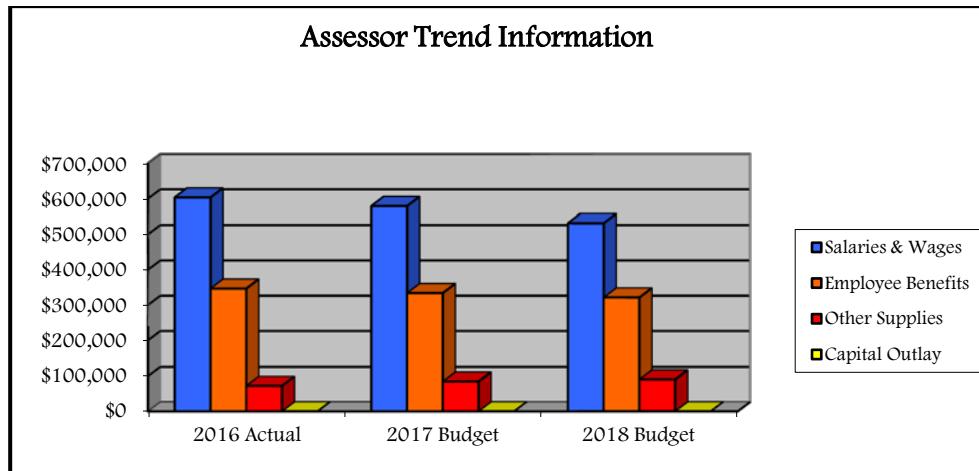


Assessor – General Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	603,252	579,091	531,208
Employee Benefits	346,460	333,746	321,197
Other Supplies	72,150	84,655	90,600
Capital Outlay	-	-	-
Total Expenditures	\$ 1,021,862	\$ 997,492	\$ 943,005



Fiscal Year 2017 Accomplishments

- All the DMV computers have been updated so that the new conversion with the State Department of Transportation will be accomplished much easier.
- The Assessor's office changed office hours to be opened Monday-Friday from 8:00 a.m. to 5:00 p.m. This seems to better serve the public and it also makes more employees available on a daily basis.
- Regular updates are being done on the online parcel viewer, providing better access and current information for the public.



Clerk/Auditor/Recorder – General Fund

Robert Poleki, 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 is included within this budget, two full-time election employees, four full-time recording clerks, and seven full-time auditing employees.

Fiscal Year 2018 Goals & Objectives

Auditing

- Publish the FY2018 budget and submit to the GFOA's award program. *Estimated completion date: November 2017*
- Publish the FY2017 CAFR and submit to the GFOA's award program. *Estimated completion date: March 2018*

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*
- Work closer with Title Companies, so they can have more access to recorded documents on our new programs. *Estimated completion date: On-going*

Elections

- Improve the state voter registration system by correcting errors in tax codes and addresses to ensure a completely accurate system. *Initial project: September 2015 and on-going*
- Maintain ballot security and ballot counting machines security by following elections protocol entering the vault and accessing our machines: *On-going*

Clerk/Auditor/Recorder – General Fund (Continued)

Performance Measures

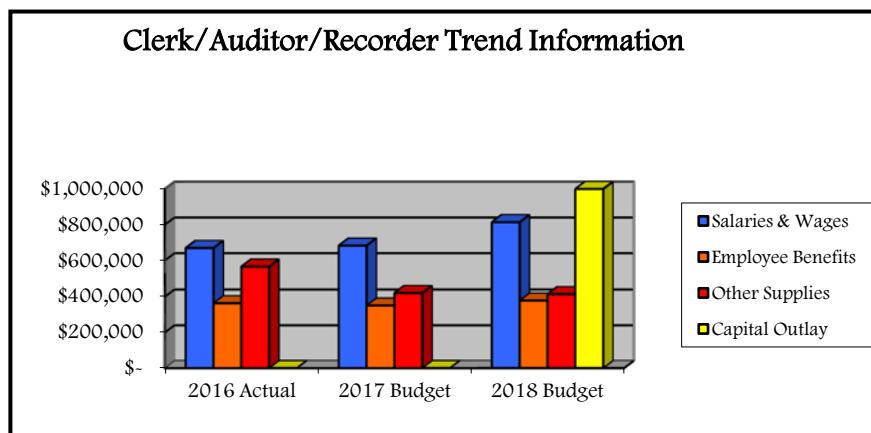
AUDITING				RECORDERS		
Fiscal Year	Number of Checks Processed	Auditor's Certificates Processed	Grants Managed	Fiscal Year	Marriage Licenses Issued	Documents Recorded
2013	10,893	640	30	2013	600	21,633
2014	10,321	631	26	2014	667	16,894
2015	10,956	633	21	2015	581	18,065
2016	10,379	689	22	2016	566	18,634

ELECTIONS			
Fiscal Year	Number of Registered Voters	Number Of Votes Cast	% of Voters that Voted
2013	40,155	13,188	32.84%
2014	36,188	13,741	37.97%
2015	38,924	6,693	17.20%
2016	47,855	34,388	71.86%

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 669,432	\$ 682,868	\$ 814,181
Employee Benefits	363,685	350,747	378,691
Other Supplies	565,124	420,690	414,437
Capital Outlay	-	-	1,000,000
Total Expenditures	\$ 1,598,241	\$ 1,454,305	\$ 2,607,309



Clerk/Auditor/Recorder – General Fund (Continued)

Fiscal Year 2017 Accomplishments

Auditing

- Awarded Distinguished Budget Presentation Award for the FY16 budget document from Governments Finance Officers Association (GFOA) for the 7th consecutive year.
- Developed and maintained balanced budget in FY16-17 in accordance with Idaho General Statute.

Clerk/Recorder

- Transferred and updated all microfiche film dating from 1865 – 1994 onto computer disk providing better public access to search property.

Elections

- The Elections office obtained a resolution from the Commission to destroy elections records that were significantly beyond the retention rate pursuant to Idaho Code 34-217. In doing so we have organized our storage area in the basement of the Annex building. This will result in a more accurate and efficient storage system for future elections records.
- The Elections Staff researched and priced out new supply bins for our Chief Judges and their staff. Our new supply totes have wheels and a handle, which will make it be easier for our Election Day poll workers to pick up supplies from us and then wheel the supplies into the polling location on Election Day. They put in a 14 hour day, or more. We need to help them be more comfortable and organized in their jobs. These totes will better help them accomplish this.
- The County Clerk, and the Elections Administrator worked out a contract with Elections System and Software to purchase new ballot counting machines. The current ballot counting machines are over 11 years old. We felt it was necessary to be proactive by upgrading to the newest technology to prevent any disruption in the counting process and to help our central count on Election Night run more smoothly and efficiently. This new technology is a scanner using digital technology instead of laser technology but still requires a paper ballot to run through the machines at a central count location. The new machines are still unable to receive or transmit data through the internet or through WIFI, thus enabling us to maintain the integrity of the elections process.
- The County Clerk, and the Elections Administrator worked out a contract with Elections System and Software to purchase new ADA compliant voting machines to be placed at each polling location on Election Day. The current ADA machines are cumbersome and will sometimes stop working. They are also less than user friendly. We felt it was necessary to upgrade to the newest technology to better accommodate Adults with Disabilities. The new machines are smaller, which decreases set up time for our poll workers. They are also more user friendly which we are hoping will result in a younger voting population that enjoys an electronic form of voting. This new technology still generates a paper ballot that can be verified by the voter and placed into a sealed ballot can. The new machines are unable to transmit a ballot via the internet or other data sources directly to the courthouse, thus enabling us to maintain the integrity of the elections process.



Clerk of District Court – General Fund

Robert Poleki, 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 of District Court office is responsible for filing judgments, taking affidavits, and copying files and records. Bonds and fines and jury are also included within this department. The Bonds and Fines office is responsible for collecting fines, fees, and bonds from parties owing the County, State, and City governments and 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. The Clerk of District Court department employs nineteen full-time employees and one-part time employee.

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

Fiscal Year 2018 Goals & Objectives

- Complete development of Juvenile Caseflow Management Plan to increase knowledge, consistency and access for juvenile proceedings in the Sixth Judicial District.
- Complete the new technological/ADA accessible courtroom with expanded jury room, judge's chambers and administrative support.
- Continue merging the same individuals under one party master, when an identifying connection can be made to prepare for eventual court system upgrade to the Idaho Supreme Court Odyssey system. The goal is to have one statewide party master for each individual entering the court system. All subsequent cases will be connected to that party master regardless of which county the individual is involved in a court proceeding. Odyssey is being systematically implemented throughout the State of Idaho with the Sixth and Seventh Judicial District scheduled for an October, 2018 implementation.

Performance Measures

DISTRICT COURT			
Magistrate Case Filings			
Fiscal Year	Civil Cases	Criminal Cases	Special Cases
2013	4,979	17,844	990
2014	5,205	17,319	930
2015	4,473	18,783	776
2016	4,607	17,440	831

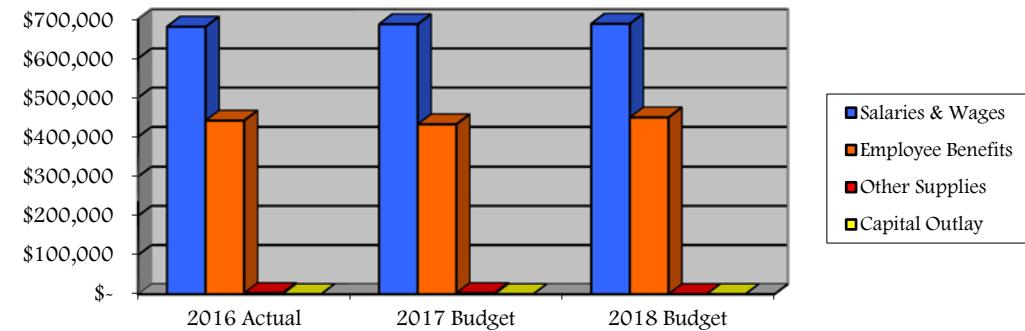
Clerk of District Court – General Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 680,937	\$ 687,386	\$ 688,502
Employee Benefits	441,370	431,941	449,499
Other Supplies	3,000	3,000	-
Capital Outlay	-	-	-
Total Expenditures	\$ 1,125,307	\$ 1,122,327	\$ 1,138,001

Clerk of District Court Trend Information



Fiscal Year 2017 Accomplishments

- Held the iCourt kick off meeting to begin the implementation of the Odyssey case management system and electronic court records.
- Hired a Sixth District Guardianship and Conservatorship Monitoring Coordinator (state funded) to serve the six county area.

Commissioners – General Fund

Mission Statement

The mission of Bannock County's Commissioners Office is to ensure that the citizens of Bannock County are provided a well-managed and transparent county government. The Commissioner's office is dedicated to preserving its natural resources and enhancing the quality of life in our community through effective planning and implementation of services, policies, laws and regulations.

Ken Bullock, District 1



Evan Frasure, District 2



Terrel Tovey, District 3



Program Description

The Board of County Commissioners is the policy making body of the County. Responsibilities of the three member board include, but are not limited to, passing ordinances, adopting the budget, approving County expenditures, and appointing heads of various departments. The Commission is also responsible for supervising the official conduct of County officers. The Commission acts as the chief executive authority of Bannock County. Other offices within the Commissioner's budget are the Personnel/Risk Management office and the Veterans' Services office. The Personnel/Risk Management office consists of one full-time Human Resource manager and a part-time assistant that deals with County employee and risk management issues. We have one Veterans' Services officer that assists local veterans with finding resources available to meet their various needs. The three Commissioners have two full-time executive assistants, one full-time paralegal, one full-time staff attorney, and one full-time grant writer.

Fiscal Year 2018 Goals & Objectives

- 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.
- Ensure a safe, peaceful community.
- 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.

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

Commissioners – General Fund (Continued)

Performance Measures

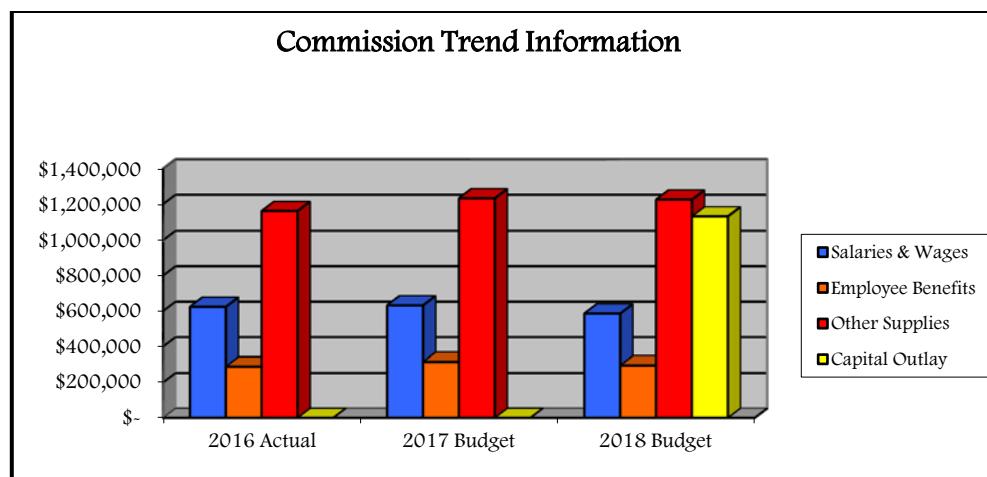
COMMISSIONERS		
Fiscal Year	Ordinances Passed	Resolutions Passed
2013	6	119
2014	2	122
2015	6	109
2016	7	100

VETERAN'S SERVICES			
Fiscal Year	Appointments	Claims Filed	Calls Received
2013	709	433	2,171
2014	819	420	1,865
2015	713	274	1,898
2016	626	238	1,443

Budget and Actual Summary

The Commissioner's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 623,226	\$ 631,616	\$ 585,320
Employee Benefits	288,383	314,693	294,694
Other Supplies	1,160,584	1,232,339	1,224,792
Capital Outlay	-	-	1,130,000
Total Expenditures	\$ 2,072,193	\$ 2,178,648	\$ 3,234,806



Fiscal Year 2017 Accomplishments

- Commissioners' moved their offices back to the Courthouse building for better public access.
- Commissioners' meeting minutes are now scanned for better access and storage retention.

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 funds available. It is encouraged by the Budgeting office to hold on to these funds as long as possible during the fiscal year and that they only are used as a last resort. 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 fund balance reserves.

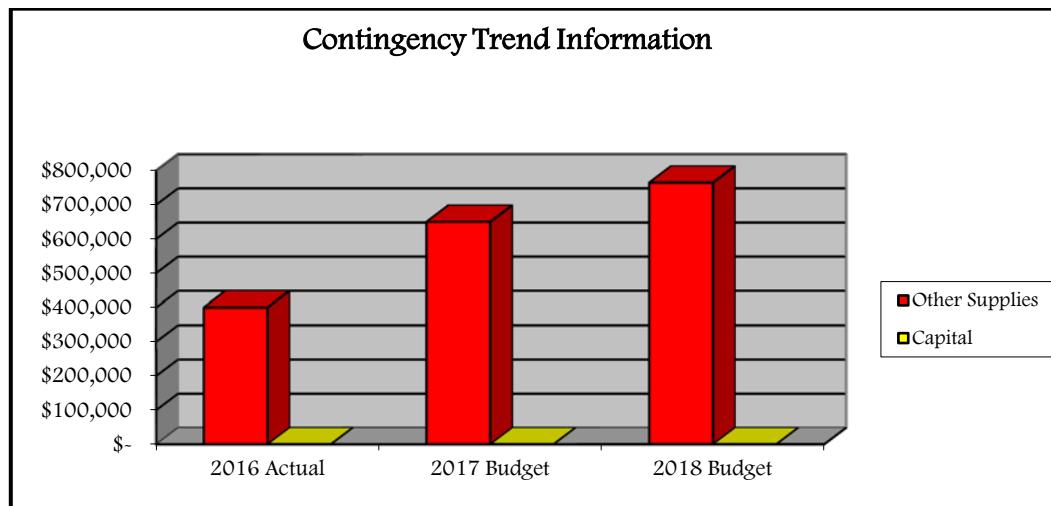
Performance Measures/Goals & Accomplishments

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

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	400,000	650,000	765,000
Capital Outlay	-	-	-
Total Expenditures	\$ 400,000	\$ 650,000	\$ 765,000





Coroner - General Fund
Kim Quick, Coroner

Mission Statement

The mission of Bannock County's Coroner Office is to respond to all suspicious, violent, sudden, unexpected, and unattended deaths that occur in Bannock County. The Coroner's office is dedicated to determining the cause and manner of death and issuing the death certificate of individuals in Bannock County in accordance with the legal requirements of the State of Idaho.

Program Description

The Coroner's office is responsible for investigating deaths, issuing death certificates, and signing all cremation authorizations. We have an elected Coroner and one part-time chief deputy.

Fiscal Year 2018 Goals & Objectives

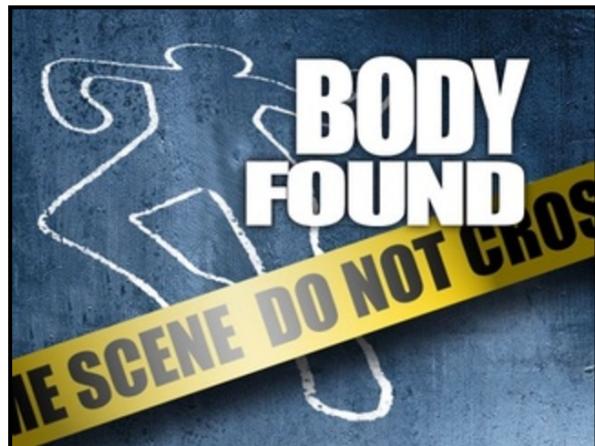
- Ensure that citizens receive the best possible investigation of each death and become the decedent's advocate.
- Ensure that positive communication exists between families of decedents.
- Be available to answer questions and explain findings to families.

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

Performance Measures

Previous year's statistics were unavailable.

CORONER	
Fiscal Year	Number of Cases Handled
2016	365

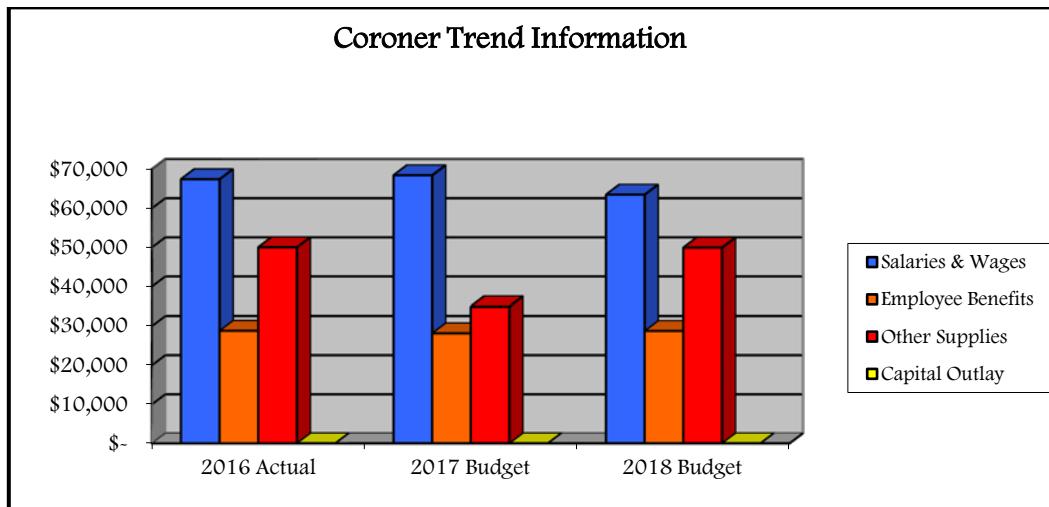


Coroner – General Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 67,411	\$ 68,414	\$ 63,465
Employee Benefits	28,804	28,148	28,741
Other Supplies	50,000	34,910	49,910
Capital Outlay	-	-	-
Total Expenditures	\$ 146,215	\$ 131,472	\$ 142,116



Fiscal Year 2017 Accomplishments

- Relationships have improved between the coroner's office, law enforcement agencies, fire departments, hospitals, and doctors.



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 five buildings that must be maintained; these include the courthouse, annex, old jail building, probation building, and juvenile center. This department is responsible for infrastructure maintenance, grounds maintenance and cleaning of all buildings. We have two full-time workers at the Bannock County Jail, two full-time employees that work during the day within the courthouse, and two full-time and three part-time custodians for the courthouse.

Fiscal Year 2018 Goals & Objectives:

- Proactively manage, maintain, and upgrade County owned buildings in a safe, cost-effective, and professional manner.
- Implement green building practices in all County buildings to help reduce negative environmental impacts. We do an in house recycling program that keeps 10 tons out of the landfill every year.
- New toilets to conserve water from a 3.8 gal/flush to a 1.5 gal/flush.
- Getting a new roof put on the courthouse and annex buildings.

❖ *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.

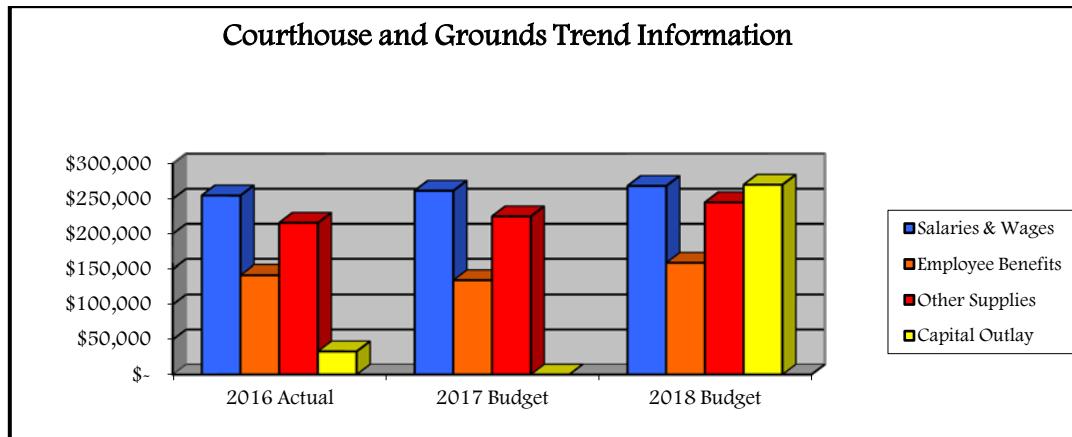


Courthouse Grounds & Maintenance – General Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 254,685	\$ 261,480	\$ 268,333
Employee Benefits	141,656	134,679	158,581
Other Supplies	215,665	224,915	244,890
Capital Outlay	33,000	-	270,000
Total Expenditures	\$ 645,006	\$ 621,074	\$ 941,804



Fiscal Year 2017 Accomplishments

- Remodeled area for Commission office to be moved back to the courthouse building.

County Boat

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

The County Boat Fund is setup to account for operations of the county boat patrol 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.

Most funds are shared with adjacent counties since Bannock County does not have the use of waterways within its boundaries.

Fiscal Year 2018 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.

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

Performance Measures

COUNTY BOAT	
Fiscal Year	# Entities that Benefited
2013	8
2014	8
2015	8
2016	8

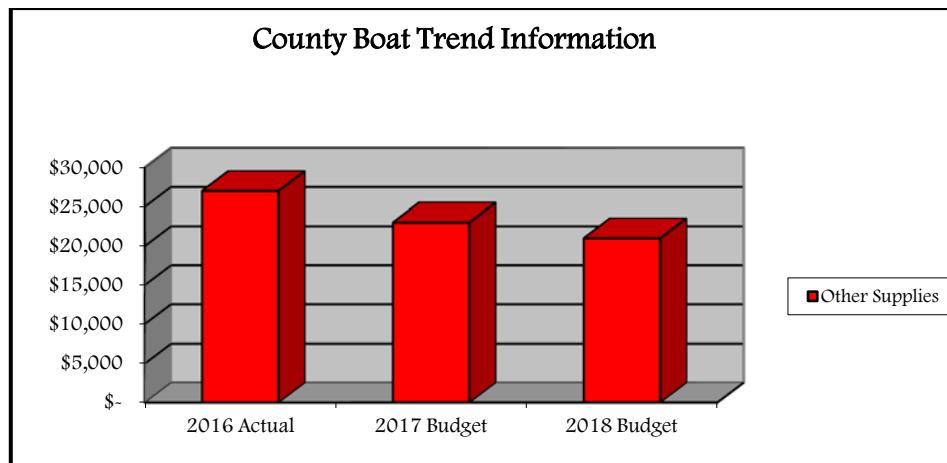


County Boat (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	27,000	23,000	21,000
Capital Outlay	-	-	-
Total Expenditures	\$ 27,000	\$ 23,000	\$ 21,000



Fiscal Year 2017 Accomplishments

- Fiscal Year 2017 accomplishments were not available.

District Court

Kerry Hong, Court Administrator

Mission Statement

The mission of Bannock County's District Courts 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 District Court office is responsible for all court related proceedings. The District Courts' purpose is to hear and determine all matters and causes arising under the laws of the State. The District Court Fund is made up of court record clerks, judges' secretaries, law clerks, and shared responsibility with the sheriff of court marshals and courthouse security. Bannock County has three full-time security personnel and eight full-time court marshals. There are three full-time law clerks, 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 bail and bonds, court assistance, problem solving courts, civil and criminal cases, traffic infractions, divorces, small claims, and jury instructions.

Fiscal Year 2018 Goals & Objectives

- Complete the technological/ADA accessible courtroom with expanded jury room, judge's chambers and administrative support.
- Successful implementation of iCourts in the Sixth Judicial District. It is anticipated that this project will go live on October 9th, 2018.
- Begin relocation of Clerk of the District Court, Bonds & Fines, and Court Records to create efficient workspaces and to accommodate space needs for the iCourt implementation.

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

Performance Measures

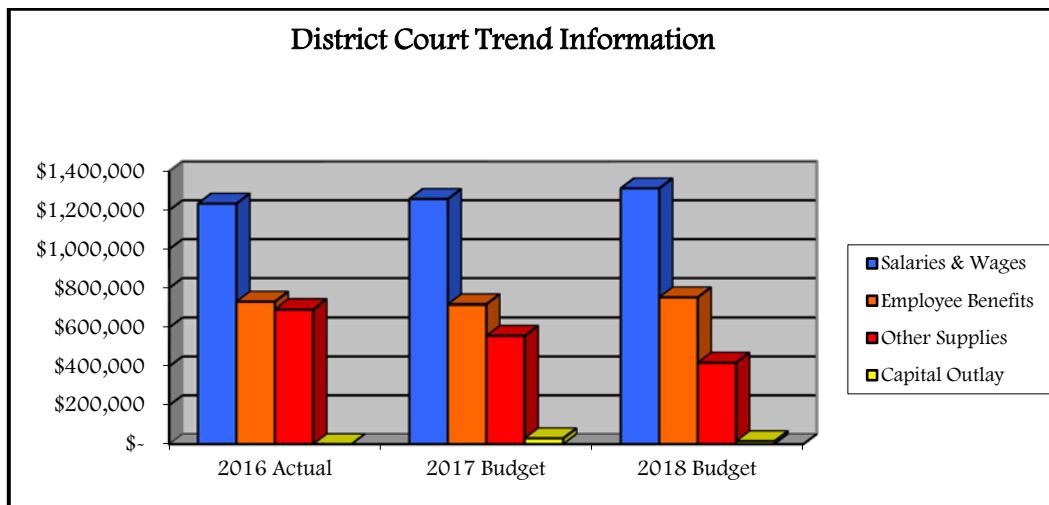
DISTRICT COURT				
Fiscal Year	Parenting/Silver Linings Classes Held	Magistrate Cases Filed		
		Civil Cases	Criminal Cases	Other Cases
2013	17	4,979	17,844	990
2014	16	5,205	17,319	930
2015	15	4473	18783	776
2016	16	4607	17440	831

District Court (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,234,160	\$ 1,257,654	\$ 1,312,671
Employee Benefits	729,735	716,370	751,956
Other Supplies	691,450	557,195	418,951
Capital Outlay	-	30,000	15,000
Total Expenditures	\$ 2,655,345	\$ 2,561,219	\$ 2,498,578



Fiscal Year 2017 Accomplishments

- Entered into third year of Wood/Crossroads Court that serves defendants with felonies and have substance abuse and/or mental health issues. Without this program, these defendants would otherwise be sentenced to prison.
- Held joint Sixth and Seventh District Deputy Clerk training to strengthen knowledge of deputy clerks in areas of providing information to the public, roles of deputy clerk; customer service; accurate record keeping , workplace challenges and ethics.

Emergency Communications

Gordon Howell, 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 2018 Goals & Objectives

- Provide support for the technical aspects of computing systems in order to provide efficient and effective public safety services to the citizens of Bannock County.
- Provide effective and efficient purchasing, installation and maintenance of applicable law enforcement radio equipment, cell phones, pagers and other communications type hardware. Assist in identifying appropriate new technology to maintain a robust and reliable radio system.
- Ensure that all emergency calls for service are processed efficiently and effectively.
- Provide a shared radio system infrastructure for use by government agencies and maintain the quality of radio system services.

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

- Complete dispatch system upgrade moving to IP (Internet Protocol) based dispatching system for the City of Pocatello. *Estimated completion date: 2018-2019*

Performance Measures

Using a software system called Pro QA, evaluate response time in medical requests for service.

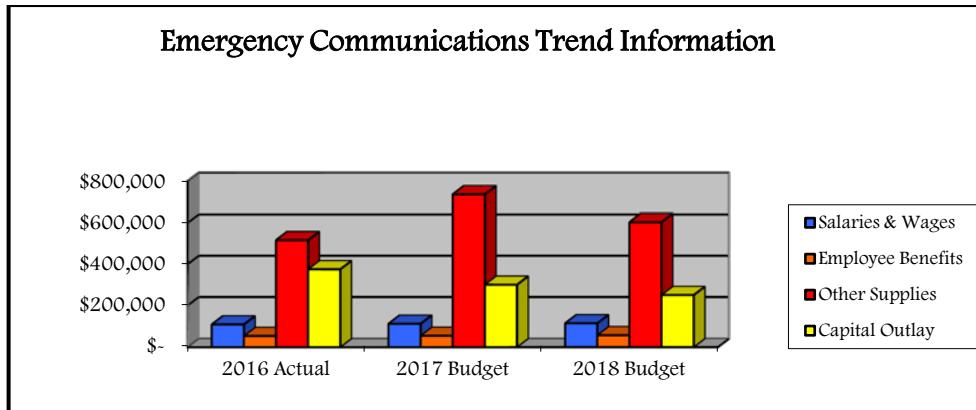


Emergency Communications (Continued)

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 110,540	\$ 113,847	\$ 116,132
Employee Benefits	54,458	55,691	58,271
Other Supplies	516,263	735,640	603,445
Capital Outlay	375,000	300,000	250,000
Total Expenditures	\$ 1,056,261	\$ 1,205,178	\$ 1,027,848



Fiscal Year 2017 Accomplishments

- Completed installation of fiber to our China Peak radio site that is the hub for all trunked radio traffic in Bannock County.
- Dispatch system upgrade moving IP (Internet Protocol) based dispatching system for Bannock County Sheriff and the City of Chubbuck.



Engineer – Road and Bridge Fund

Jeremy Welch, Engineer

Mission Statement

The mission of Bannock County's Engineering Department is to provide the best possible engineering guidance to County departments, the Board of County Commissioners, land developers, and the public. The Engineering department is dedicated to ensuring that all roadways in the county are of the highest quality and to plan for future development.

Program Description

For fiscal year 2017 and 2018, the full-time engineer was and will be shared with the solid waste fund due to shared work on groundwater remediation issues and environmental monitoring.

Fiscal Year 2018 Goals & Objectives

- Provide administrative support to all operations of the Planning Department.
- 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..
- Work closely with County landfill staff to evaluate conditions and compliance with state and federal requirements.

** 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.

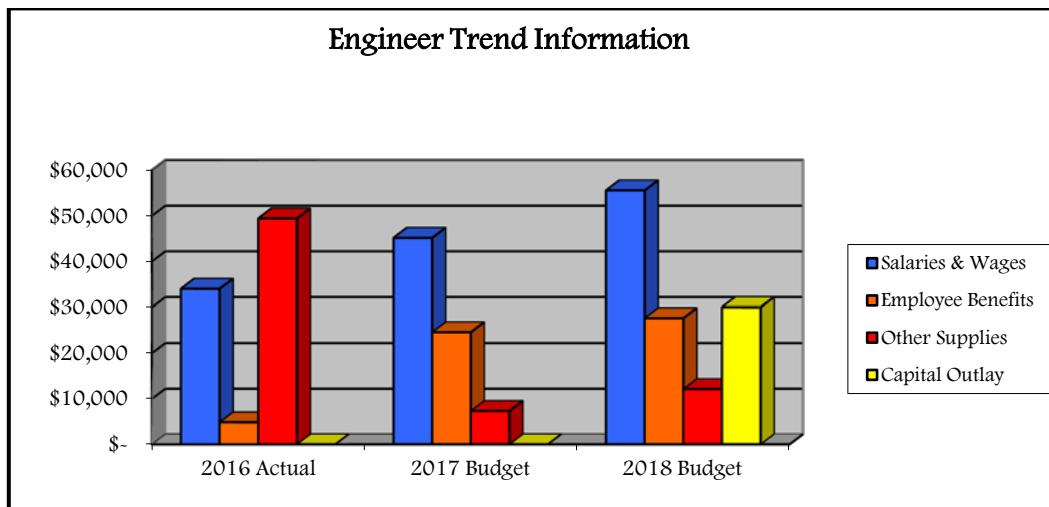


Engineer – Road and Bridge Fund (Continued)

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 34,000	\$ 45,145	\$ 55,552
Employee Benefits	4,837	24,566	27,636
Other Supplies	49,400	7,310	12,110
Capital Outlay	-	-	30,000
Total Expenditures	\$ 88,237	\$ 77,021	\$ 125,298



Fiscal year 2017 Accomplishments

- Accomplished states goals and objectives.
- Developed new standards and protocols for construction in the County.



Fairgrounds

Aaron Greenwell, Facilities & Events Director

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.

Program Description

Bannock County is home to county fair at the fairgrounds in Downey. The fairgrounds department is responsible for grounds and maintenance at the fair facilities, as well as preparing and maintaining an exhibition of products and industries at the Fair. The Bannock County 4-H program is also funded within the Fairgrounds Fund, but is administered by our Agriculture Extension office. We share a full-time facilities staff, with the Events Center and Portneuf Wellness Complex. The activity within this fund was previously accounted for within the Fair Fund but our Pocatello and Downey grounds activity has been separated due to property tax levy restrictions. The Downey grounds will be funded from the Fair activity and our Pocatello facility from the parks and recreation fund.

Fiscal Year 2018 Goals & Objectives

- Further promote year round, multi-use venues attracting additional horse events and entertainment currently bypassing our area.
- Develop a long range plan for landscaping, renovation, and improvements.
- Provide clean, safe functional facilities for events.
- Increase community involvement through sponsorships and volunteerism. Continue on-going partnerships with the community.
- Promote youth development through continued support of the 4-H program.
- Installation of new facility buildings & improvements on building maintenance.
- Improve the arena facilities and upgrade the arena dirt.

❖ *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.

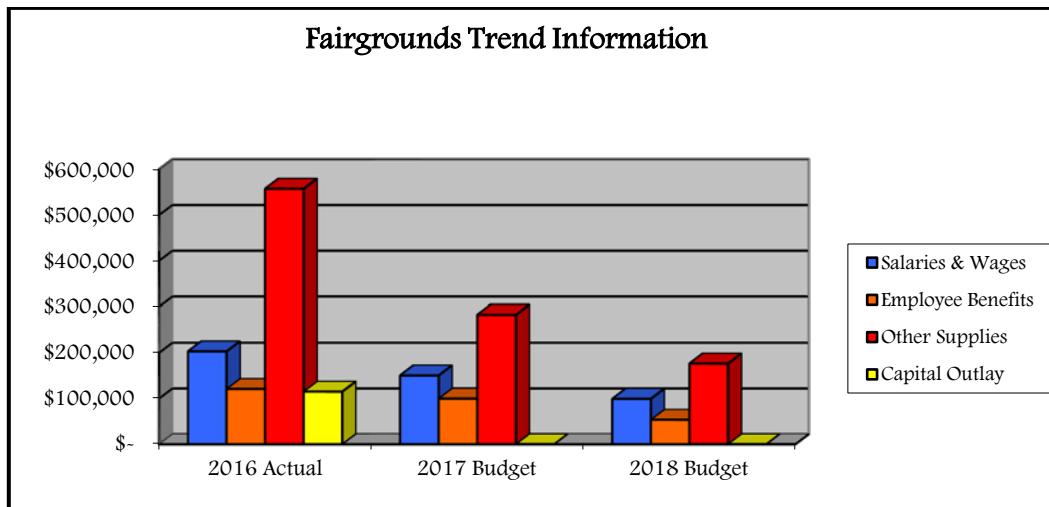


Fairgrounds (Continued)

Budget and Actual Summary

Fairgrounds have their own budget and levy rate. The fairs operate within three funds, the main fund consisting of four departments. The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 203,062	\$ 150,445	\$ 99,271
Employee Benefits	120,858	99,815	53,538
Other Supplies	557,508	282,678	176,460
Capital Outlay	115,000	-	
Total Expenditures	\$ 996,428	\$ 532,938	\$ 329,269



Fiscal Year 2017 Accomplishments

- New bucking chutes.
- New back pens.
- Updated electricity in horse barns.
- Show ring improvements- fabricate, paint and install portable show ring, added additional show ring pens, reconfigured seating to allow double the seating and built new announcers/judging platform.



GIS Department

Cyndi Andersen, GIS Manager

Mission Statement

The mission of the GIS (Geographic Information Systems) Department is to manage the county's geographic data, provide the tools and service necessary to be efficient and productive, and coordinate with county departments, other jurisdictions, or the public to maintain current and accurate data for our community..

Program Description

The GIS Department coordinates with all Bannock County departments to manage and maintain the County's GIS data, maps, and online mapping applications. The department consists of 4 employees one fulltime GIS Manager, one full-time GIS Analyst, and two part-time GIS Specialists.

Fiscal Year 2018 Goals & Objectives

- Develop an enterprise organizational structure by centralizing all county GIS data, combining GIS software accounts.
- Implement and maintain current industry standards for GIS data management by upgrading GIS servers and software, and converting to multi-editor databases.
- Establish structure and consistency by documenting all GIS processes/procedures.
- Promote GIS data accessibility by providing GIS applications, training and support to all county departments.

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

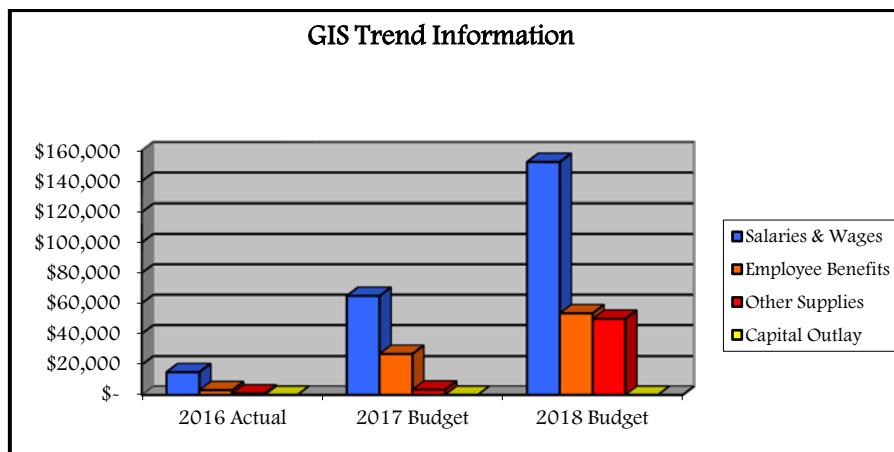
Performance Measures

GIS REQUEST SYSTEM			
Department Requesting	Requests Completed	Requests Not Completed	Total Requests
Assessor	55	12	67
Sheriff	1	2	3
Clerks	2	0	2
Commissioners	4	0	4
Elections	5	2	7
Event Center	1	0	1
GIS	25	5	30
Planning & Zoning	13	0	13
Public Works	0	1	1
Weed & Mosquito	4	0	4
Totals	110	22	132

GIS Department (Continued)

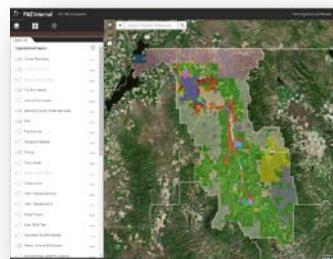
Budget and Actual Summary

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 15,000	\$ 64,759	\$ 152,482
Employee Benefits	3,118	27,012	53,291
Other Supplies	950	3,495	49,700
Capital Outlay	-	-	-
Total Expenditures	\$ 19,068	\$ 95,266	\$ 255,473



Fiscal Year 2017 Accomplishments

- Implemented a new GIS Request System with Computer Services Dept. assistance. This system is used to track and quantify requests from county employees to GIS staff. Requests include: new or edited maps, mapbooks, and data; also training, troubleshooting, and other various GIS services. In less than two months, 130 requests were submitted. See image below of Bannock County GIS Requests.
- Combined five separate ESRI accounts into a single Bannock County ESRI account.
- All GIS software used in 6 different departments have been upgraded from inconsistent versions to the same current version (v.10.4.1)
- New Sheriff's office S.O. Boundaries web map application implemented and in use.
- Update Elections maps using current mapping technology - working with the Clerk, Elections office, Special Districts, and the Commissioners to update various election boundaries, which will continue through FY18.



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, 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, and various federal entities.

Fiscal Year 2018 Goals & Objectives

- Review financial needs with departments to assist in locating additional grant funding.
- Monitor Grant expenditures for accurate reimbursement.
- Set up strategic plans for departments.
- Review policies & procedures to ensure that they are in line with Code of Federal Regulations (CFR)

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

- Grant procedure manual approved by Commission. *Estimated completion date: March 2018*
- Adding section to County Procurement Policy to clarify grant requirements.
- Under the Clerk's direction, set up a grant board to review all grants prior to commission approval.

Performance Measures

Intake and Diversion Unit: This unit is responsible to screen all juvenile justice system referrals to 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.

Status Offender: Provide intervention, support, supervision, and clinical services to youth and families who are experiencing non-criminal behaviors that are specifically related to runaway, truancy, beyond parental control, and curfew.

Youth Court: A diversion program that diverts cases from the formal court process. The coordinator recruits and trains students who participate on Youth Court panels to hear cases and decide dispositions.

INTAKE & DIVERSION UNIT	
Fiscal Year	Petitions Filed & Reviewed
2013	1,059
2014	1,018
2015	896
2016	774

STATUS OFFENSE			
Fiscal Year	Intakes	Releases	Recidivism
2013	31	27	39.6%
2014	37	33	15.2%
2015	35	27	11.0%
2016	32	41	

YOUTH COURT			
Fiscal Year	Intakes	Releases	Recidivism
2013	97	106	16.0%
2014	81	89	20.2%
2015	55	66	13.0%
2016	67	51	

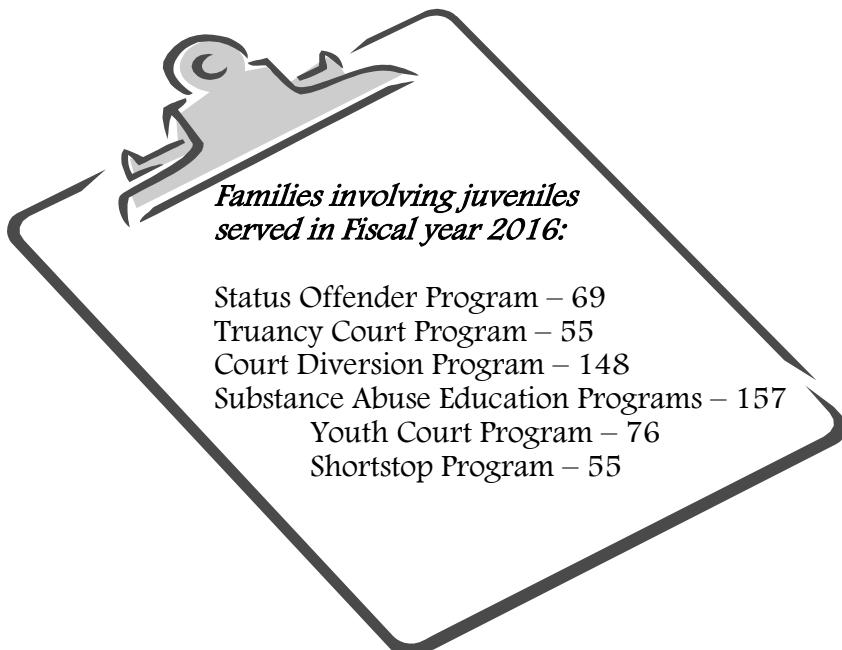
Grants (Continued)

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.

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.

TRUANCY COURT			
Fiscal Year	Intakes	Releases	Recidivism
2013	94	98	23.0%
2014	69	56	21.4%
2015	52	61	24.0%
2016	41	37	

FAMILIES IN ACTION		
Fiscal Year	Kids Completing	Adults Completing
2013	72	87
2014	133	73
2015	96	61
2016	83	33



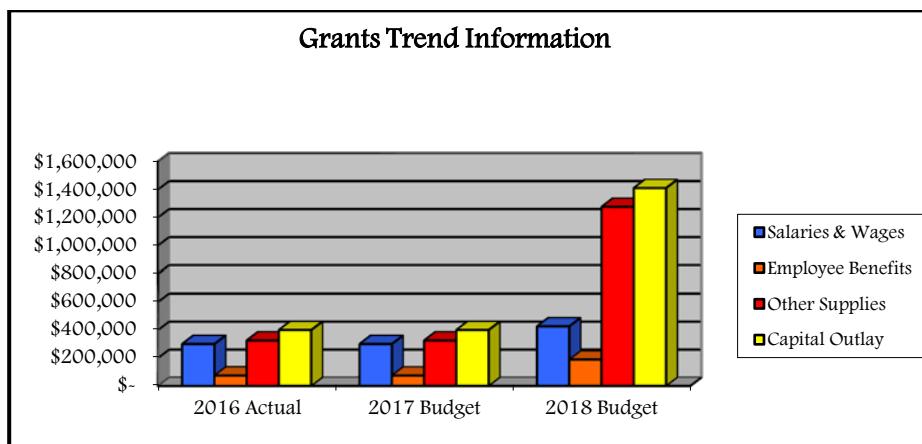
Grants (Continued)

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 300,000	\$ 300,000	\$ 425,988
Employee Benefits	75,000	75,000	188,704
Other Supplies	325,000	325,000	1,275,308
Capital Outlay	400,000	400,000	1,410,000
Total Expenditures	\$ 1,100,000	\$ 1,100,000	\$ 3,300,000

*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 2017 Accomplishments

The following grants provided the following resources:

- Homeland Security: 10 Lap Tops/Training & Medical Supplies for AED
- Idaho Dept. of Juv Corrections: Aggression Replacement Training
- Department of Justice: Encourage Arrest Policies & Enforcement of PO's
- Idaho Transportation Dept: Seatbelt Awareness/DUI/ 100 Deadliest Days
- Bureau of Land Management: Aerial Weed Application
- Dept. of Health & Welfare: Powerload Cot/North Star Ambulance
- School District #25: Truancy Court Coordinator
- Rocky Mtn. Information: Mexican Drug Underworld Training
- US Dept Commerce: Band 14 Spectrum Relocation

Health District

Mission Statement

The mission of the Bannock County's Health District is to prevent disease, disability, and premature death. It is to also promote healthy lifestyles and to protect the health and quality of the environment.

Program Description

The Health District Fund is used to account for the County's portion of services provided on a regional basis by the State of Idaho for preventative health services.

Fiscal Year 2018 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*

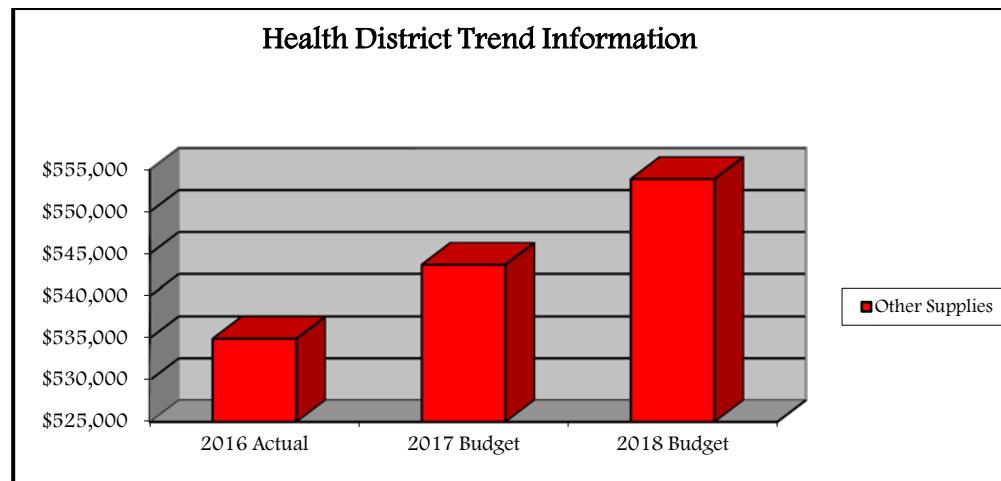
Performance Measures

There are no performance measures for this fund; because this is a contribution to the Fifth District Health Department 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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	534,927	543,684	553,909
Capital Outlay	-	-	-
Total Expenditures	\$ 534,927	\$ 543,684	\$ 553,909



Health Insurance— General Fund

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.

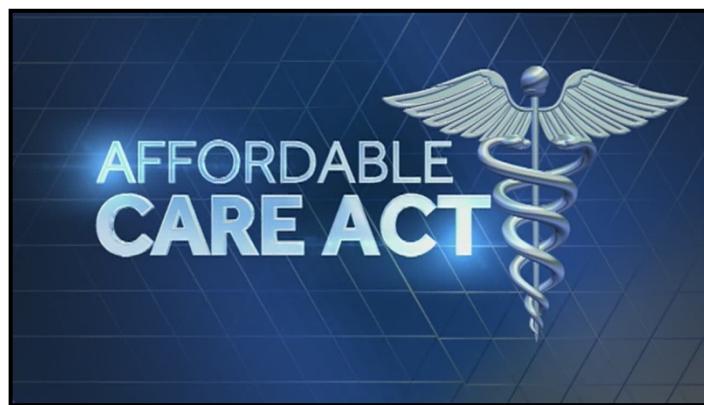
Fiscal Year 2018 Goals & Objectives

- Continue to budget and monitor FICA, retirement, and health insurance costs for the majority of employees within the General Fund.
- 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 359 employees covering almost 824 individuals.

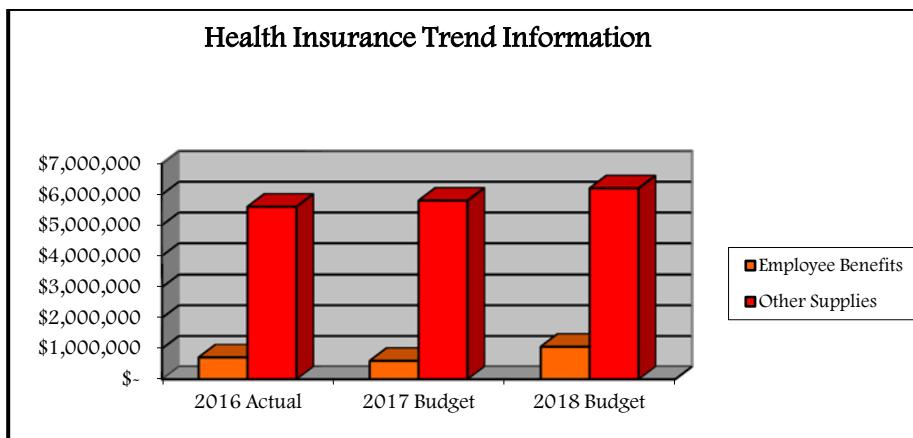


Health Insurance – General Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	713,042	600,000	1,061,220
Other Supplies	5,600,000	5,800,000	6,200,000
Capital Outlay	-	-	-
Total Expenditures	\$ 6,313,042	\$ 6,400,000	\$ 7,261,220



Fiscal Year 2017 Accomplishments

- Fiscal Year 2017 accomplishments were not available.

Historical Society

Mission Statement

The mission of Bannock County's Historical Society is to preserve and promote Bannock County and Pocatello's history. The Historical Society is dedicated to the Bannock County Historical Museum which collects and preserves artifacts and information that documents the County's heritage, and produces interpretive exhibits, educational programs, and publications.

Program Description

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

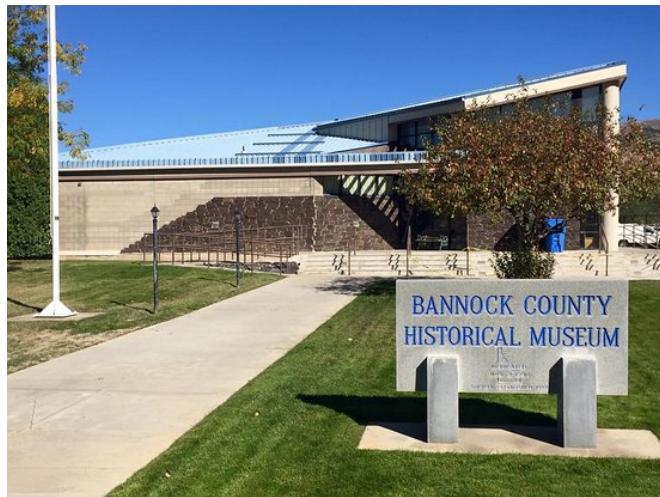
Fiscal Year 2018 Goals & Objectives

- Provide high quality programs and services that allow people to connect with their past.
- Preserve artifacts, exhibits, and collections according to professional accepted standards of care.

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

Performance Measures

There are no performance measures for this fund; because this is a contribution to the Bannock County Historical Society that is its own entity.

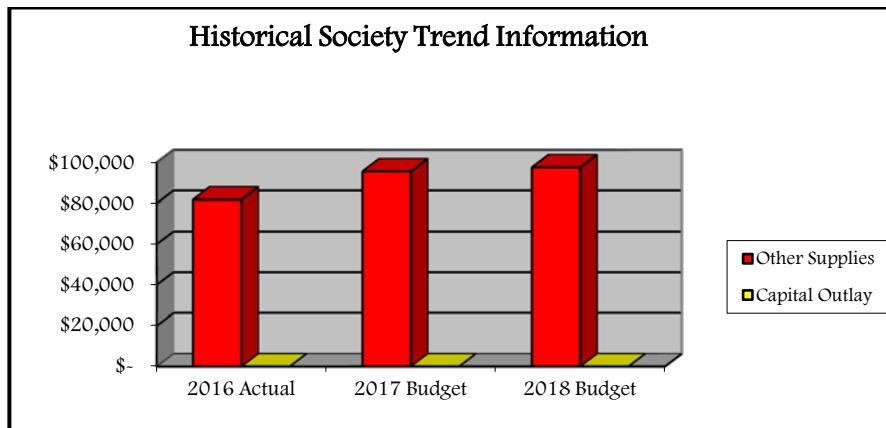


Historical Society (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	81,727	95,527	97,527
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 81,727</u>	<u>\$ 95,527</u>	<u>\$ 97,527</u>



Fiscal Year 2017 Accomplishments

- The Bannock County Historical Society and Museum received a letter from the Idaho State Historical Society naming us as one of this year's Esto Perpetua Award recipients. Named after Idaho's state motto, the "Esto Perpetua" award acknowledges and thanks people and organizations who make a difference in preserving and promoting Idaho history. Winners have demonstrated their commitment to inspire further action and understanding of preservation and history through professional accomplishment, public service, volunteerism, and philanthropy. Since the award was created in 1999, over 100 individuals and organizations from throughout the state have been honored.



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. There is one full-time caseworker and a full-time indigent director that also does case work funded in this department.

Fiscal Year 2018 Goals & Objectives

- Improved efficiency in the office by more thorough investigation of the applications to ensure accuracy of approvals and denials of cases to limit cases in the appeal process. *Estimated completion date: On-going*
- Continue to monitor the use of funds allocated to nonprofit agencies and the effectiveness of funding. *Estimated Completion date: On-going*
- Be fiscally responsible and save in office supply and staffing costs through increased efficiency in daily operations *Estimated completion date: On-going*

Performance Measures

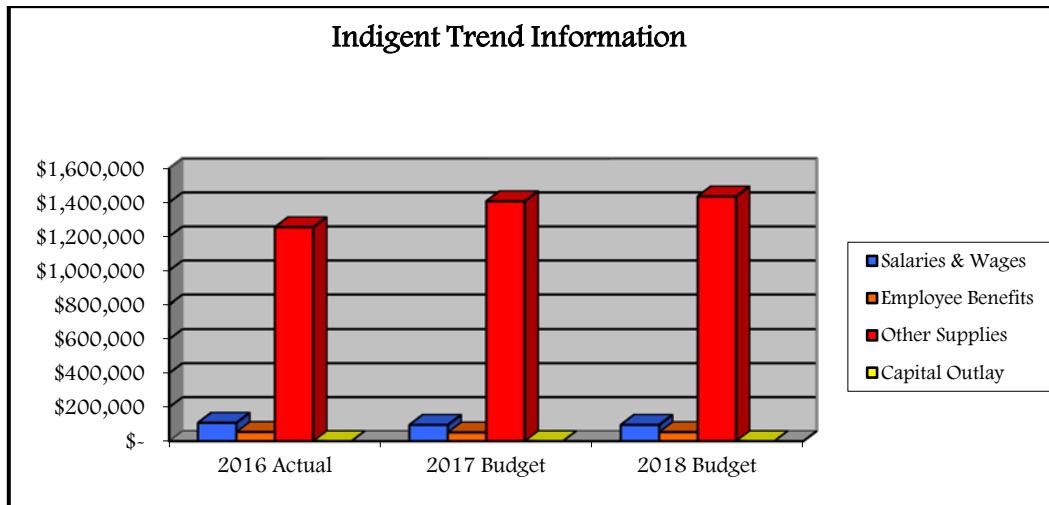
State		Claims Paid
Fiscal Year	Cases Reviewed	
2013	405	157
2014	334	209
2015	304	126
2016	370	133

Indigent (Continued)

Budget and Actual Summary

Indigent has its own fund and levy. The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 107,789	\$ 95,410	\$ 95,701
Employee Benefits	53,726	51,164	53,114
Other Supplies	1,253,700	1,406,450	1,434,900
Capital Outlay	-	-	-
Total Expenditures	\$ 1,415,215	\$ 1,553,024	\$ 1,583,715



Fiscal Year 2017 Accomplishments

- The Indigent office is now open and available to the public 5 days a week.
- Made significant improvements in our preparation and mailing of monthly statements for reimbursement.
- Continued to implement and utilize technology to retain information more efficiently.

Information Technology – General Fund

Gordon Howell, 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 Information Technology office is responsible for assisting all County offices with their communication needs. This department includes three full-time in-house programmers, one full-time network manager, one full-time systems administrator, and a full-time chief technical officer that is shared with the Emergency Communications budget. This department acts as a medium for software and hardware purchases, maintains the phone system, and troubleshoots computer issues.

Performance Measures

There are no performance measures to report at this time.

Fiscal Year 2018 Goals & Objectives

- Ensure Bannock County's current and future technology needs are strategically aligned and prioritized according the County's objectives.
- Provide effective and efficient information technology services in support of County business within the resources allocated to Data Processing.
- Continually improve quality of service provided through the implementation of new processes and the refinement of current processes.

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

- Continued migration from a Hewlett Packard Legacy mainframe computer system to windows based servers. *Estimated completion date: October 2019*
- Migrate main 20 old county phone system “PBX” to new, all digital IP based system. *Estimated completion date: Late 2017*

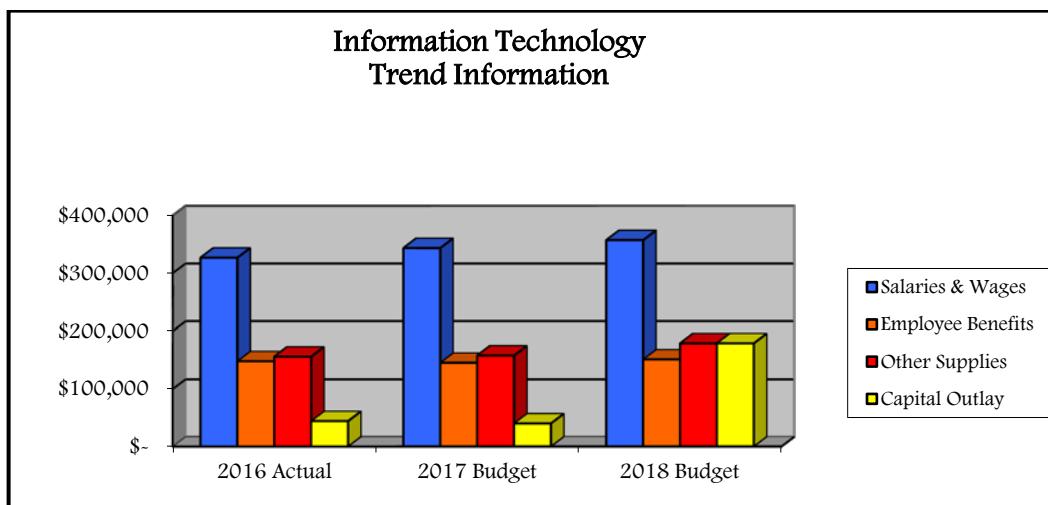


Information Technology – General Fund (Continued)

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 2016 and the budgeted expenditures for fiscal year 2017 and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 326,620	\$ 343,379	\$ 357,137
Employee Benefits	147,956	145,279	151,040
Other Supplies	155,915	157,860	178,900
Capital Outlay	44,000	40,000	179,000
Total Expenditures	\$ 674,491	\$ 686,518	\$ 866,077



Fiscal Year 2017 Accomplishments

- Segmented the counties fiber network for better all-around service and speed.
- Worked with the Clerk's office to implement a high speed integrate document scanning system.
- Complete upgrade to the county's Virtual Machine System.



Jail – Justice Fund

Lorin Nielsen, 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. There are sixty 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. 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.

Fiscal Year 2018 Goals & Objectives

- Provide a safe, secure, and sanitary environment for staff and inmates while preventing any abuse, escape, and suicide attempts. *Estimated completion date: On-going*
- Add more staff to deal with the increased numbers of inmates and the various supervision, disciplinary problems, protection, safety, and security associated with these increased numbers, higher risk, and higher profile inmates that are being dealt with. *Estimated completion date: On-going*
- Expand the facility and address our maintenance issues via a Jail Bond. *Estimated completion date: On-going*
- Reinstate the SCILD Program. *Estimated completion date: On-going*
- If the jail bond does not pass continue to budget and address as many of our maintenance issues each year to void any catastrophic situations that could result in closing down the facility, or at least portions of the facility, until the repairs can be made. *Estimated completion date: On-going*

Jail – Justice Fund (Continued)

Performance Measures

DETENTION CENTER					
Fiscal Year	Bookings	Releases	Use of Force Incidents	Inmate Disciplinary Problems	Closed Custodies
2015	4515	3202	66	1526	235
2016	4298	3202	79	1733	220

BED RENTALS		
Fiscal Year	Average Used	Average Cost Per Inmate
2013	224	76.95
2014	212	87.60
2015	242	75.54
2016	248	76.39

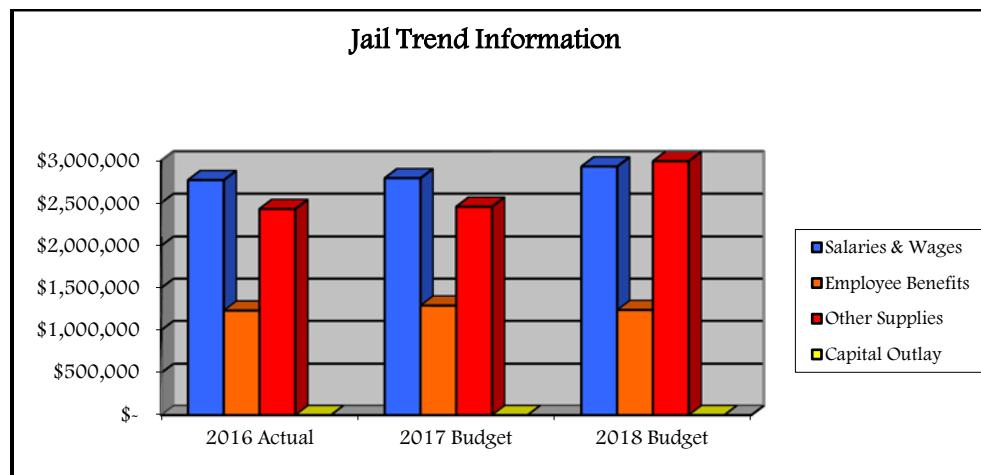


Jail – Justice Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 2,769,119	\$ 2,792,306	\$ 2,930,312
Employee Benefits	1,231,712	1,291,338	1,238,330
Other Supplies	2,427,086	2,454,030	2,992,975
Capital Outlay	-	-	-
Total Expenditures	\$ 6,427,917	\$ 6,537,674	\$ 7,161,617



Fiscal Year 2017 Accomplishments

- Painted 3 cells in Booking and the pat down station.
- Renovated SCILD lobby and E-Pod after the flood issues discovered.
- Sanded and painted all of the metal bunks in E-Pod, Small and Large E to remove the rust and mildew. They were painted with mold and mildew resistant paint.
- Installed new carpet in the Conference Room.
- Painted and installed LVT flooring in the lobby restrooms.
- Continued upgrading security camera system to IP cameras.
- Replaced main hot water supply and recirculating lines.
- Remodeled showers in Small and Large E and painted all the walls.
- Continued to provide revenue by renting beds to United States Marshal Service and Idaho Department of Corrections (FY2016 \$587,889).

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 2018 Goals & Objectives

- Enrich and increase academic partnerships with the students of Bannock County. *Estimated completion date: On-going*

Performance Measures

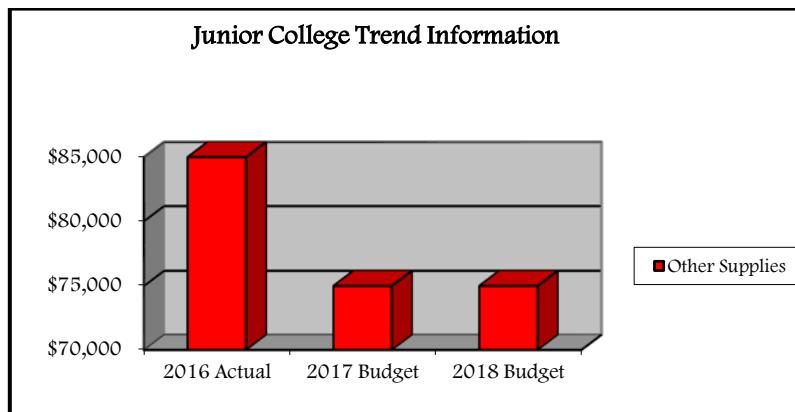
Fiscal Year	Students Receiving Tuition Benefit
2013	131
2014	314
2015	260
2016	487

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	85,000	75,000	75,000
Capital Outlay	-	-	-
Total Expenditures	\$ 85,000	\$ 75,000	\$ 75,000

Junior College (Continued)



Fiscal Year 2017 Accomplishments

- Participated in tuition reimbursement for out of district students enrolled in community college courses. Reimbursed 218 Bannock County residents/students \$50 per credit.
- Participated in tuition reimbursement for the Fast Forward high school program. Reimbursed 440 students who took 3-5 college credits during their junior and/or senior years of high school.





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 2018 Goals & Objectives

- Remain PREA compliant. *Estimated completion date:* On-going
- Remain compliant with Idaho Department of Juvenile Corrections. *Estimated completion date:* On-going
- Continue to monitor expansion needs and report to Detention Board. *Estimated completion date:* On-going

Juvenile Detention (Continued)

Performance Measures

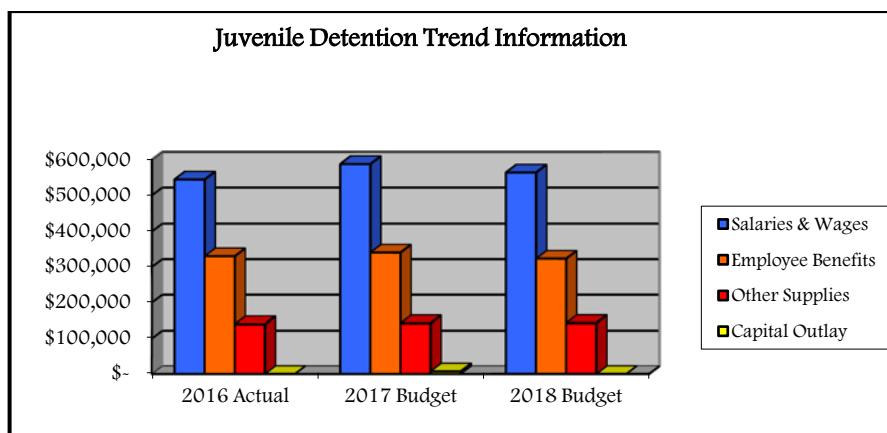
JUVENILE DETENTION			
Fiscal Year	Admitted to Detention	Average Stay	Meals Served
2014	570	8	12,589
2015	493	7	11,316
2016	348	3	12,472

JUVENILE DETENTION		
Fiscal Year	Admitted Juveniles Recieving Clinical Assessments	Assessed Juveniles Assessing Recommended Services
2014	92%	90%
2015	91%	89.7%
2016	92%	89.2%

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 544,499	\$ 588,072	\$ 564,071
Employee Benefits	330,196	340,499	323,386
Other Supplies	139,219	142,010	142,679
Capital Outlay	-	7,500	-
Total Expenditures	\$ 1,013,914	\$ 1,078,081	\$ 1,030,136



Fiscal Year 2017 Accomplishments

- PREA Audit was completed and we are fully compliant as of December 2016.
- Compliance with Idaho Department of Juvenile Corrections site inspection/audit.
- A competent replacement/replacements of John Raukar to lead the Juvenile Detention Clinician Project have been found and are in the process of completing necessary certifications/training.
- Attendance and certification of 2 full time staff members at the Idaho POST Academy.



Juvenile Probation – General Fund

Matt Olsen, Director



Mission Statement

The mission of Bannock County's Juvenile Probation Office is to protect citizens from juvenile crime, and to ensure that juveniles under our jurisdiction successfully repair the harm to victims and community caused by juvenile criminal behavior.

Program Description

The Juvenile Probation office is responsible for juveniles under the age of 18 on County probation. Responsibilities include monitoring the juvenile's activities and assisting juveniles and their families in accessing counseling and treatment resources. Bannock County has one full-time probation director, one full-time chief juvenile probation officer, one full-time probation manager, one full-time clinical director, seven full-time and one part-time probation officers, and two full-time administrative assistants and one part-time administrative support personnel.

Fiscal Year 2018 Goals & Objectives

- Work collaboratively with public and private partners to implement evidence-based practices and interventions to assist families and juveniles in the development of pro-social attitudes and skills that will enhance positive outcomes.
- Engage community members in the juvenile justice process and have juveniles under our jurisdiction complete service projects that improve the community or provide a valuable service to citizens in need..
- Engage victims and community members affected by juvenile offending behavior in the juvenile justice process and restore them to a state of wholeness in a timely manner.
- Develop and maintain a highly competent workforce through continuous training, coaching from supervisors, and career development opportunities.
- Develop and implement effective monitoring and treatment programs that reduce the need to commit IDJC without compromising community safety.

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

Performance Measures

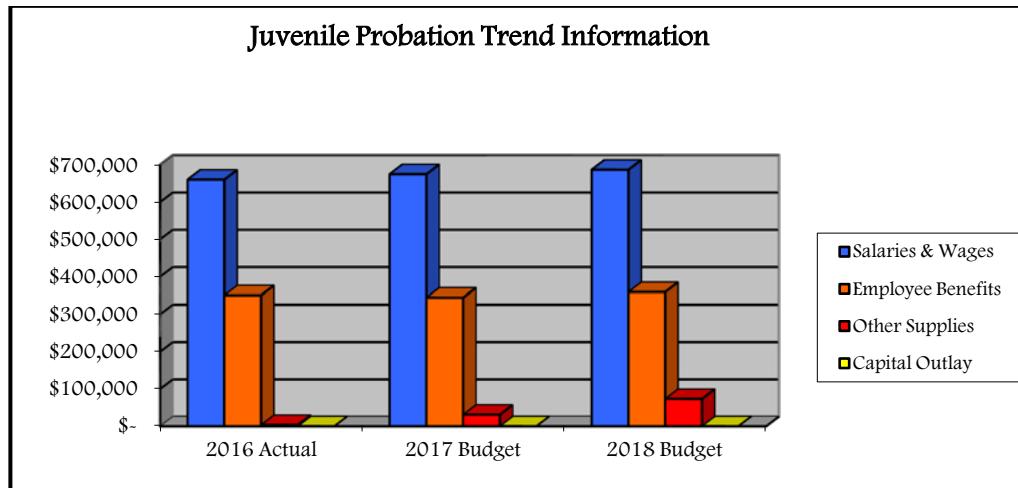
Juvenile Probation Services					
Fiscal Year	Intakes	Releases	Successful Releases	Recidivism	Juveniles Sent to Idaho Dept of Juvenile Corrections
2013	255	266	86.0%	32.5%	5
2014	235	217	89.0%	33.8%	2
2015	178	177	87.6%	32.0%	3
2016	223	176	83.6%	25.5%	7

Juvenile Probation – General Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 660,159	\$ 674,782	\$ 686,773
Employee Benefits	350,551	344,441	359,235
Other Supplies	3,500	31,146	73,500
Capital Outlay	-	-	-
Total Expenditures	\$ 1,014,210	\$ 1,050,369	\$ 1,119,508



Fiscal Year 2017 Accomplishments

- Probation Intakes were 163 – a reduction of 26.9%
- The Bannock County Juvenile Drug Court received Mentor Status from the National Council of Juvenile and Family Court Judges
- Our department received the Regional Restorative Justice Award from the Northwest Justice Forum for “Vital contributions of outstanding significance to the implementation of Restorative Justice in the State of Idaho
- Community Service – Juveniles on diversion and probation completed 10,470 hours of community service
- 5 Juveniles were committed to the Department of Juvenile Corrections – a reduction of 2 from last year

Liability Insurance

Bobette Wilson, 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 2018 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.

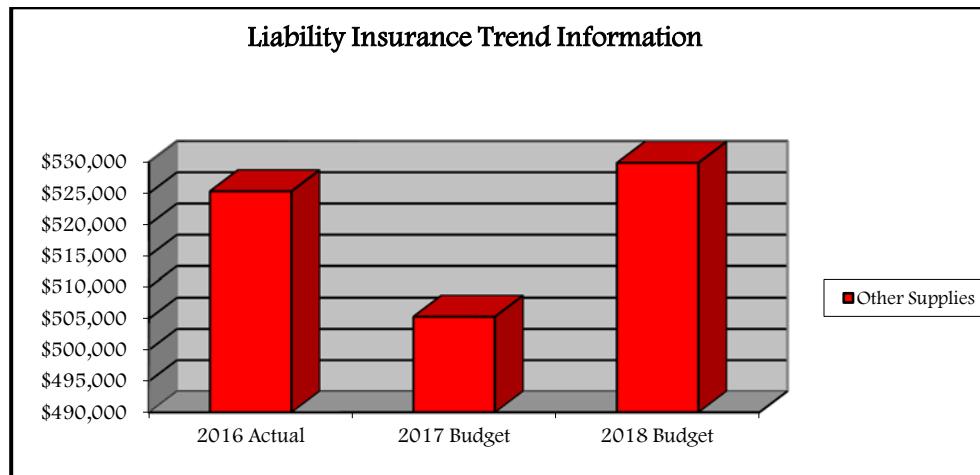


Liability Insurance (Continued)

Budget and Actual Summary

Liability Insurance has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	525,323	505,323	529,876
Capital Outlay	-	-	-
Total Expenditures	\$ 525,323	\$ 505,323	\$ 529,876



Fiscal Year 2017 Accomplishments

- Fiscal Year 2017 accomplishments were not available.



Mosquito Abatement

Dave Herter, 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 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 District animal and livestock populations from mosquito-borne disease or parasites.

Program Description

The Mosquito Abatement District is responsible for operations of control of mosquitoes and other vermin of public health importance in the County and to abate nuisance breeding places of mosquitoes and/or other vermin within the district or mitigating distance of the district by use of chemicals and/or permanent control measures. We have one full-time mosquito control supervisor that also oversees the noxious weed operations. During the summer seasons numerous temporary sprayers are hired for day to day operations.

Fiscal Year 2018 Goals & Objectives

- Start using application drones to help Larvacide activities in the county to better protect our citizens.
- Provide mosquito control to the citizens of Bannock County for the benefit of public health and nuisance control to allow people a higher quality of life.
- Increase surveillance in the County to help determine the best way to control mosquito populations throughout the county using Integrated Pest Management (IPM).
- Increase education opportunities to the citizens of the county as well as in the elementary schools.
- Increase the aerial program to include areas of Marsh Creek.
- Continue working with the Health Department, the DEQ, and EPA.
- Find a better way to use GIS in our day to day operations.

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

Performance Measures

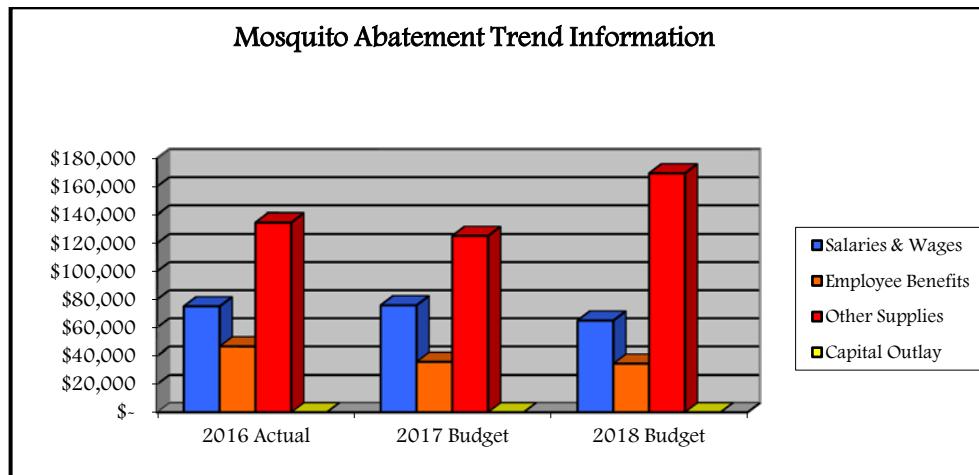
MOSQUITO ABATEMENT							
Calendar	Service	Trapping Information			Larvaciding	Adulticiding	Barrier
Year	Requests	# Sites	# Species	# Days	Acres	Acres	Sprays
2014	172	25	13	244	4,400	109,080	378
2015	223	30	13	244	4800	104,000	355
2016	148	41	13	244	4200	98,000	325

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 75,032	\$ 75,782	\$ 64,910
Employee Benefits	46,504	35,936	34,637
Other Supplies	134,675	125,215	169,350
Capital Outlay	-	-	-
Total Expenditures	\$ 256,211	\$ 236,933	\$ 268,897



Fiscal Year 2017 Accomplishments

- Bannock County found 11 positive West Nile Virus pools of mosquitoes and in July declared an emergency Declaration to control the mosquitoes with the use of planes.
- Held our annual IMVCA spring training for the west side of Idaho and had almost 140 attendees.
- We did not see any positive human or Equine cases of West Nile Virus.
- The Bannock County Mosquito Supervisor was elected as the Vice President of North West Mosquito and Vector Control Association (NWMVCA).



Noxious Weed

Dave Herter, 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 oversees a project that pays individuals to bring in noxious weeds from select county areas as well as provides weed control chemicals for purchase. 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 provides pictures of the various plants. This site is combined with code enforcement issues, which can be related to noxious weed issues.

Fiscal Year 2018 Goals & Objectives

- Use application drones to better and more effectively control noxious weeds in rough and steep terrain.
- Actively monitor all property within the Bannock County jurisdiction for the 67 Idaho Noxious Weeds.
- 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&IWCMA to generate funding opportunities with the ISDA.
- Become more active with the ISWCS.

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

Performance Measures

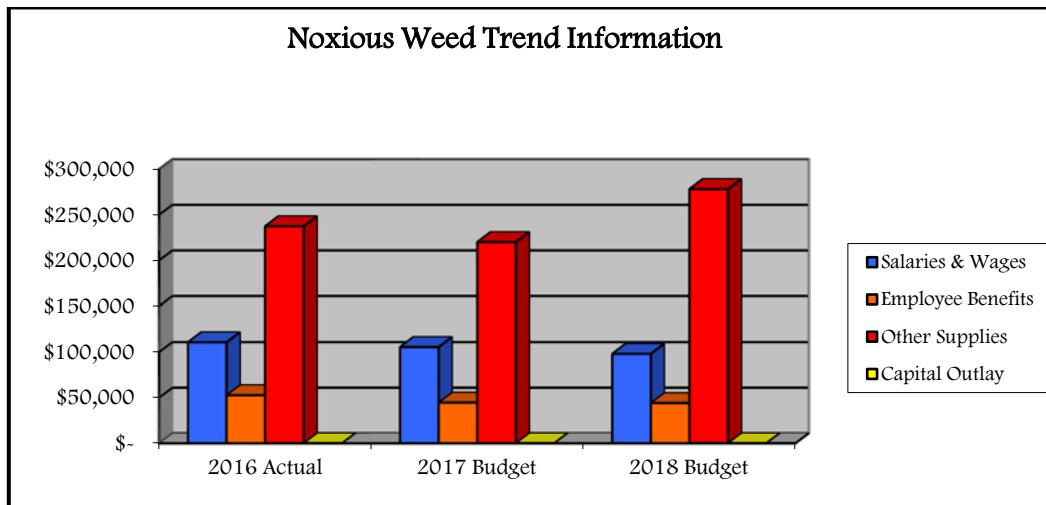
Fiscal Year	Hours Spent Spraying Weeds
2013	1,048
2014	1425
2015	1382
2016	1137

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 110,757	\$ 105,583	\$ 98,127
Employee Benefits	52,700	44,663	44,144
Other Supplies	237,375	220,025	278,210
Capital Outlay	-	-	-
Total Expenditures	\$ 400,832	\$ 370,271	\$ 420,481



Fiscal Year 2017 Accomplishments

- Contracted with BLM to spray Dyers Woad in the gap. We were able to spray over 400 acres using a helicopter.
- Bannock County was able to obtain just over \$43,000 to help our citizens control the noxious weeds on their property.



Parks and Recreation /Event Center

Aaron Greenwell, Facilities & Events Director

Mission Statement

The mission of Bannock County's Parks and Recreation Department is to provide the leading venue for agriculture, exhibits, entertainment, education, and enhance and improve health in southeast Idaho and surrounding areas. The Parks and Recreation/Event Center 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 focus is to enrich the lives of Bannock County residents by providing programs that support family, youth and community values; support the visitor and convention industry; encourage local and small business opportunities; and provides a venue for community celebrations and events.

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 due to them being in close proximity of each other and having staff that works at both facilities. The department is responsible for grounds and maintenance of the facilities and the coordination of events. Bannock County is home to the high school district rodeo championships held yearly at the Event Center in Pocatello. The Wellness Complex was built in Partnership with Portneuf's Health Trust to enhance and improve the health of Southeast Idaho. Active play elements of the complex include 11 full size multi-use sports fields and one isolated championship field, 2 basketball courts and a sand volleyball pit. A mountain bike park is built into the existing terrain and a large children's playground provides something for the younger crowd. A state-of-the-art amphitheater houses big concerts, festivals and community events. As many as 10,800 people can enjoy these events while lying out on the large grassy hillside overlooking our beautiful mountain scenery. The amphitheater overlooks a 7-acre lake with a swimming beach as well as fishing access. The entire complex is looped by 10' wide paved walking path. There are multiple restrooms, pavilions, concession stands, and parking areas. The complex is designed for all economic levels, all ages, and all abilities. It is a unique facility to serve the broader community. There is something for everyone in a beautifully landscaped area designed in an eco-friendly way to minimize water and maintenance requirements. The department funds a full-time sales/promotion manager, three full-time maintenance assistants and shares a full-time facility manager, full-time grounds supervisor, and full-time administrative assistant with the fair budget.

Fiscal Year 2018 Goals & Objectives

- Further promote year round, multi-use venues attracting additional horse events and entertainment currently bypassing our area.
- Develop a long range plan for landscaping, renovation, and improvements.
- Provide clean, safe functional facilities for events.
- Increase community involvement through sponsorships and volunteerism. Continue on-going partnerships with the community.
- Expansion of RV Park and pedestrian walking path.
- Promote youth development through continued support of community youth sports programs.

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

Performance Measures

Fairgrounds/Events Center			
Fiscal Year	Event Center Events	Fairgrounds Events	Total Number Attending
2014	353		7,415
2015	347		
2016	592	9	92,620

Wellness Complex			
Fiscal Year	Events	Concerts	Number Attending
2016	143	4	75,522

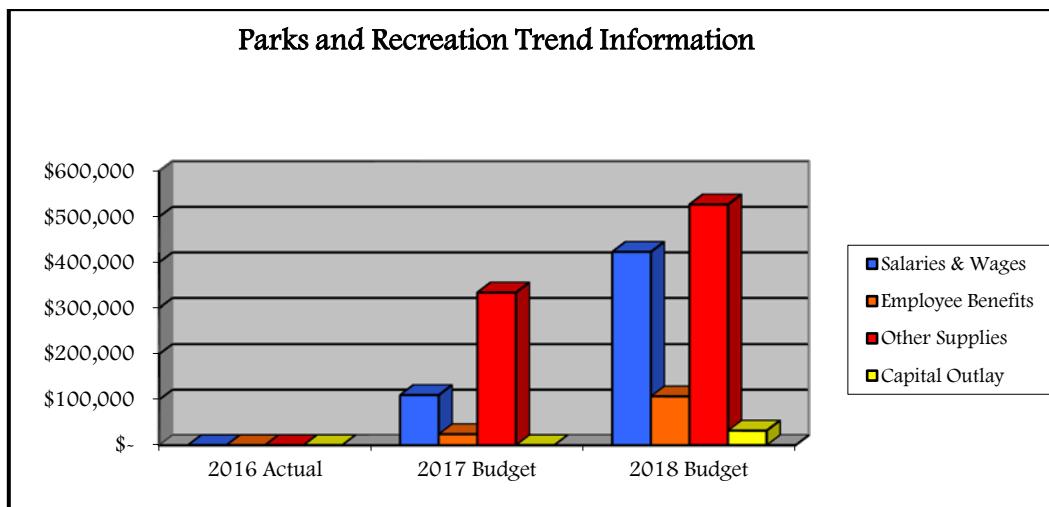


Parks and Recreation/Event Center (continued)

Budget and Actual Summary

The Parks and Recreation Fund is a separate fund. The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary				
Expenditures by Category	2016		2017	
	Actual	Adopted Budget	2018	Adopted Budget
Salaries and Wages	\$ -	\$ 110,102	\$ 422,967	
Employee Benefits	-	24,312		107,263
Other Supplies	-	333,638		523,990
Capital Outlay	-	-		32,100
Total Expenditures	\$ -	\$ 468,052	\$ 1,086,320	



Fiscal Year 2017 Accomplishments

- Added a south announcer stand in the Indoor Arena.
- Installed new stall doors/hardware and siding on the Horse Stalls.
- Added an entrance door to the East side of the Indoor Arena.
- Redid landscaping and added a photo shoot area for winners in the Winner's Circle Area.
- Fixed the drainage with a catch basin in the "A" building at the Events Center.
- Reseed three sports fields.
- Provide and establish multiple vendors, for our visitors benefit, of food & drinks as well as snow cones and sweets at the complex.

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 .

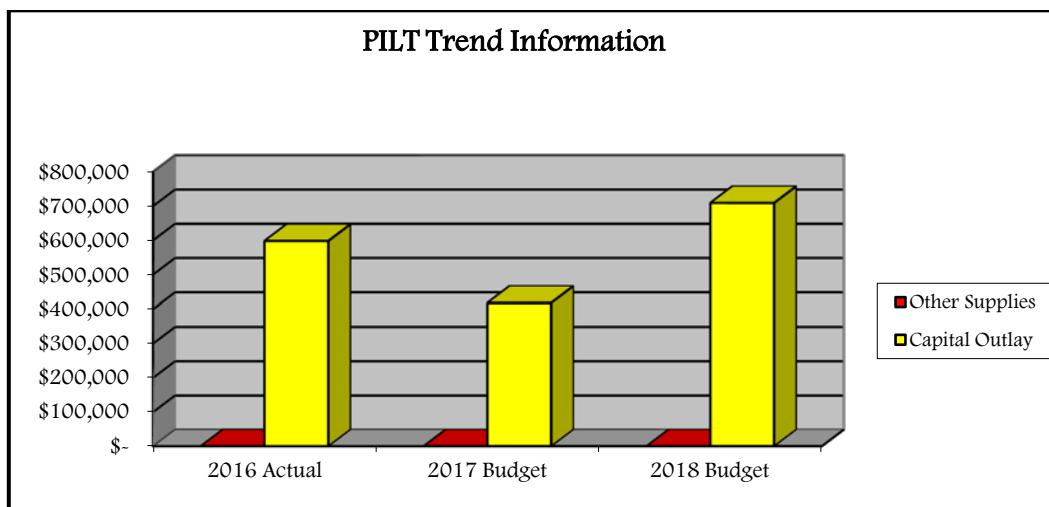
Performance Measures/Goals & Accomplishments

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	-	-	-
Capital Outlay	597,900	417,500	709,000
Total Expenditures	\$ 597,900	\$ 417,500	\$ 709,000





Planning and Development – General Fund

Jeremy Welch, 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 parts of that service include (1) reviewing new applications for buildings, conditional land uses, subdivisions, and zoning changes, (2) ensuring that new development in Bannock County proceeds in a way consistent 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 and Development operates under the guidance of the Planning and Development Council and the Board of County Commissioners to assist citizens, developers, and other departments with various land use issues, and to ensure compliance with existing regulations. The County has the following full-time positions: director, assistant planner, building official, code enforcement officer, engineering technician, and one full-time administrative support positions funded within this department.

Fiscal Year 2018 Goals & Objectives

- Staff and the Planning & Development Council began review of County land use ordinances and the Comprehensive Plan to determine strengths and weaknesses in effort to remedy any potential issues. The intent is to evaluate current and future needs in order to better plan for land use..
Estimated completion date: On-going
- Staff will start the process of revising the County Comprehensive Plan. *Estimated completion date: Ongoing*
- The department has been continuing its effort to streamline administrative processes and enhance customer experience. *Estimated completion date: On-going*

Performance Measures

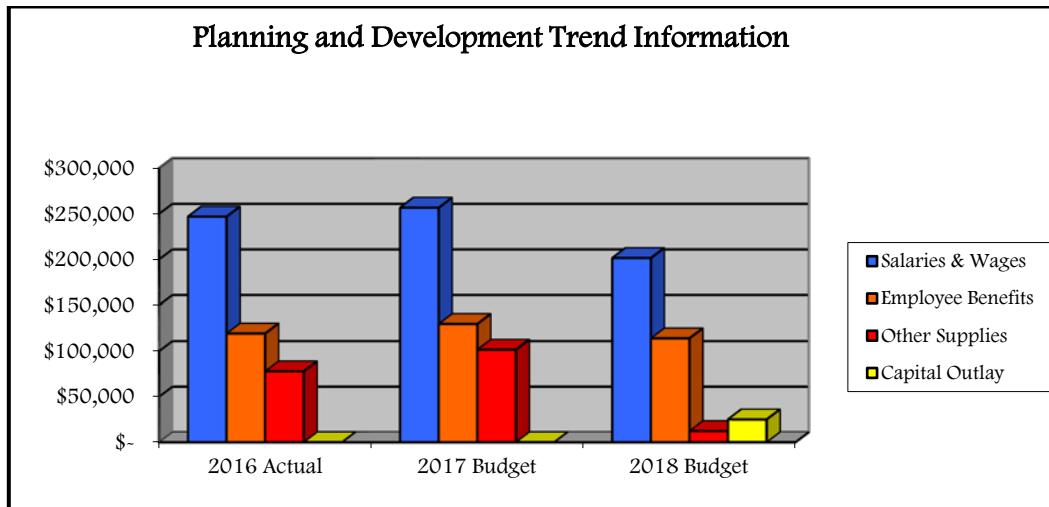
PLANNING & DEVELOPMENT							
Calendar	Residential Building		Nonresidential/ Commercial		Other		
	Year	Permits	Estimated Construct Cost	Permits	Estimated Construct Cost	Permits	Estimated Construct Cost
2013	96	10,346,963	10	3,282,491	69	61,800	
2014	82	7,880,751	6	2,029,058	49	24,500	
2015	86	8,637,450	9	16,080	50	N/A	
2016	122	9,845,996	35	1,395,105	64	785,734	

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 246,873	\$ 256,679	\$ 201,460
Employee Benefits	119,278	129,751	114,022
Other Supplies	77,775	101,540	126,250
Capital Outlay	-	-	25,000
Total Expenditures	\$ 443,926	\$ 487,970	\$ 466,732



Fiscal Year 2017 Accomplishments

- Staff worked with the GIS department to increase map outputs for internal use by various County departments, including Planning & Development Services, Elections, and the .
- Staff was reorganized to increase cooperation between the Planning and Development and Engineering departments.
- Bannock County renegotiated its Area of City Impact agreement with the City of Inkom.



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 nine full-time attorneys (including the elected prosecutor), one full-time victim witness coordinator, and six full-time legal secretaries.

Fiscal Year 2018 Goals & Objectives

- Participate in retaining a forensic pathologist at Portneuf Medical Center.
- Resolve all five current homicide cases with a guilty plea/verdict.

Performance Measures

PROSECUTOR								
Fiscal	Year	Felony	Forfeiture	Infraction	Misdemeanor	Mental Health	Child Protection	Juvenile Cases
	2013	676	40	425	2,287	153	62	944
	2014	640	29	361	1,772	148	62	1,014
	2015	814	52	301	1,853	128	61	1,014
	2016	943	59	306	1,729	108	67	710

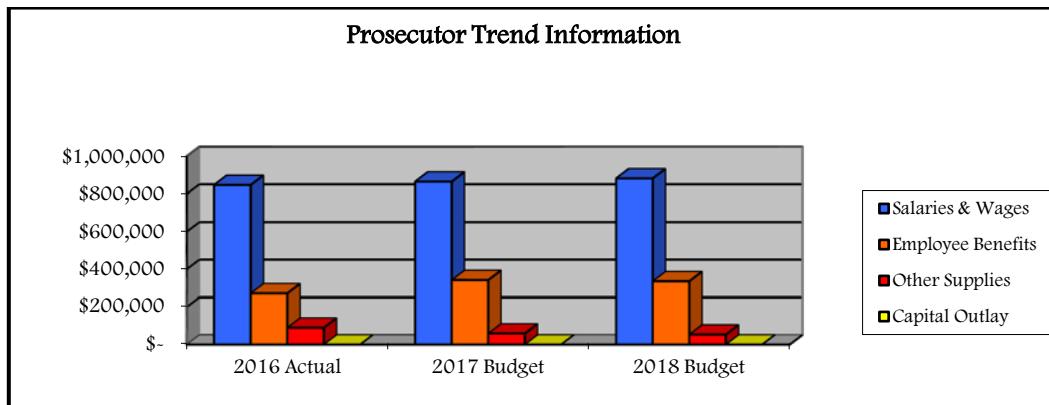


Prosecutor (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 846,596	\$ 864,466	\$ 881,657
Employee Benefits	270,836	341,727	335,256
Other Supplies	89,622	59,050	53,395
Capital Outlay	-	-	-
Total Expenditures	\$ 1,207,054	\$ 1,265,243	\$ 1,270,308



Fiscal Year 2017 Accomplishments

- Resolved two homicide cases with guilty pleas.
- Resolved one homicide case with a guilty verdict at trial.



Public Defender – Indigent Fund

Randy Schulthies, 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 duties include arguing preliminary 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, and arguing post-trial motions. The Public Defender occasionally represents defendants in appeals and post-conviction petitions.

If a Bannock County public defender is not acceptable as legal counsel per Idaho Code, then an outside attorney (conflict attorney) will be provided by the County to represent the defendant. The Public Defender's office staffs eleven full-time attorneys, and six full-time legal secretaries.

Fiscal Year 2018 Goals & Objectives

- Continue to stay compliant with ABA 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 are expanding educational opportunities by sending attorneys to national conferences to expand their skill bases so that we can more effectively serve our clients. Additionally, we will most likely be adding to our physical plant based on our increased personnel.

Performance Measures

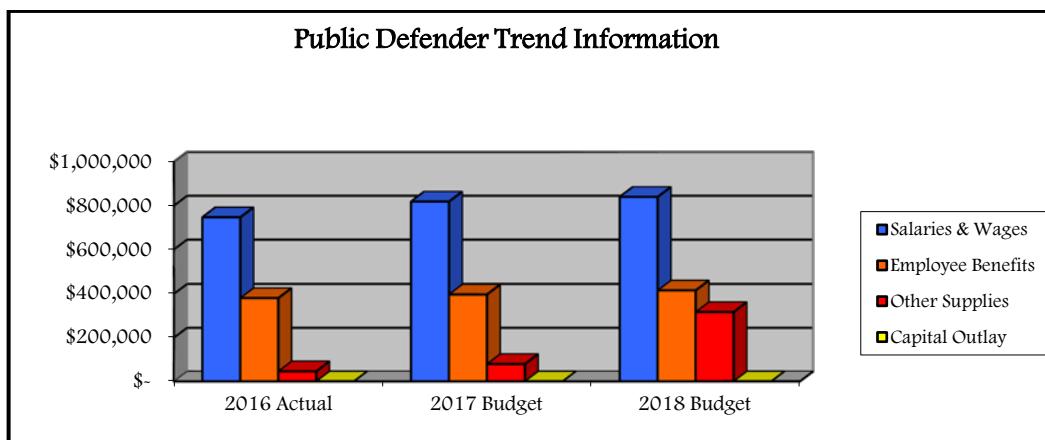
Fiscal Year	Caseload			
	Felony	Juvenile	Misdemeanor	Mentals
2013	445	303	2,151	160
2014	547	528	2,498	244
2015	1030	380	2,675	168
2016	986	438	2,852	95

Public Defender – Indigent Fund (Continued)

Budget and Actual Summary

The Public Defender's budget is a separate department within the Justice Fund budget. The table below summarizes the actual expenditures for fiscal year 2016 and the budgeted expenditures for fiscal year 2017 and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 746,799	\$ 818,499	\$ 839,901
Employee Benefits	380,404	397,050	415,474
Other Supplies	45,800	79,210	316,710
Capital Outlay	-	-	-
Total Expenditures	\$ 1,173,003	\$ 1,294,759	\$ 1,572,085



Fiscal Year 2017 Accomplishments

- Received the approval of the Indigent Defense Grant that allowed us to maintain our ABA compliance by hiring two (2) new attorneys helping us to begin bringing our caseload per attorney within standard limits..





Road and Bridge

Brett Grayson, Public Works Director

Mission Statement

The Road and Bridge department is responsible for the road and bridge functions of the County. This department is responsible for road maintenance of 459.061 improved miles. Maintenance includes snow removal, patching, blading, sweeping, paving, mowing, tree removal and sign maintenance. Bannock County also has 22 bridges and numerous culverts that this department is responsible for maintaining and replacing when necessary. This department has eight full-time mechanics, seventeen full-time equipment operators, two full-time administrative support employees, one parts/inventory clerk, and six full-time management support employees.

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. This department consists of the Public Works Director, Assistant Public Works Director, four fulltime management support supervisors, seven full-time mechanics, seventeen full-time equipment operators, two full-time administrative support employees, and a Purchasing and Inventory Clerk. The County engineering department also assists at the Road and Bridge Department

Fiscal Year 2018 Goals & Objectives

- Exceed the existing level of road maintenance within the set budget.
- Repair two bridges and start the process to replace 1 bridge.
- Update Fleet equipment.
- Crush the remaining stockpile on the BLM site.
- Realign Rapid Creek to prevent further erosion of Rapid Creek Road.

Performance Measures

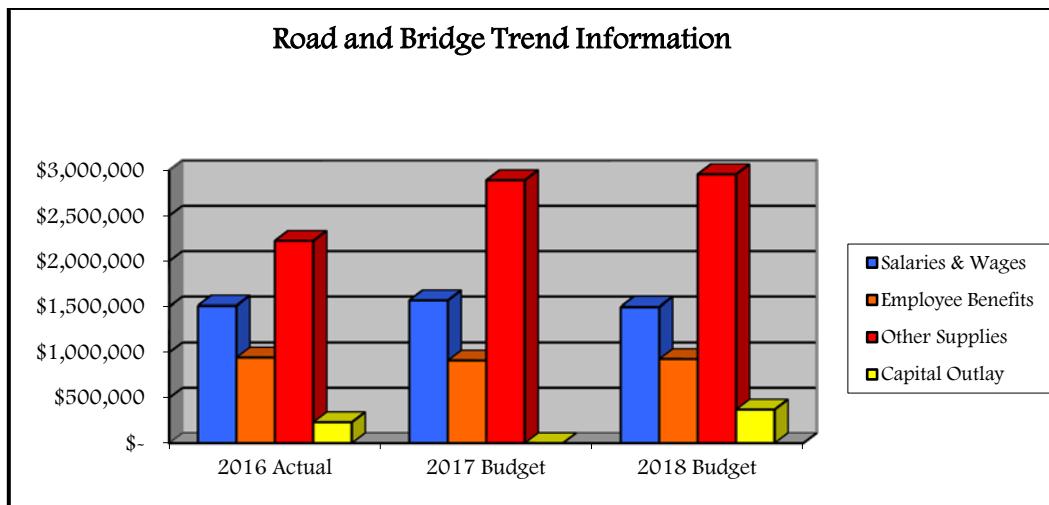
Fiscal Year	Miles of			Hours of Snow Maintenance
	Dust Control	Asphalt Overlay	Chip & Seal	
2013	67	7	15	4,470
2014	68	9	13	2,981
2015	70	12	14	2,148
2016	80	8	15	4,997

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,510,558	\$ 1,566,687	\$ 1,498,109
Employee Benefits	944,307	911,253	927,119
Other Supplies	2,223,127	2,890,840	2,956,391
Capital Outlay	230,000	-	370,000
Total Expenditures	\$ 4,907,992	\$ 5,368,780	\$ 5,751,619



Fiscal Year 2017 Accomplishments

- Paved 3.5 road miles of hot mix asphalt, chip sealed 26.7 road miles of pavement, and paved 8.3 road miles of cold asphalt mix.
- Crushed 56,000 tons of aggregate material for road maintenance and applied 1,300 tons of Magnesium Chloride to approximately 73 miles of gravel road.



Sheriff – Justice Fund

Lorin W. Nielsen, Sheriff

Mission Statement

The mission of 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.

The Bannock County Sheriff's Office will strive to accomplish this mission by setting goals and objectives and practicing the principles of this organization.

Bannock County Sheriff's Office Operating Principles

- **Integrity** Being honest, trustworthy, truthful, loyal, ethical, and fair in all of our personal and professional conduct.
- **Nurturing** We empower our employees to be caring, compassionate, and kind.
- **Service** Earn trust of the community and others through commitment, dedication, and fairness.
- **Professionalism** in our actions, conduct, and job performance. Constantly striving for ever-rising standards through training, education, and personal growth.
- **Innovation** Our vision to be proactive through forward thinking and open-mindedness.
- **Respect** We will treat all people and each other with dignity, courtesy, tolerance, and sympathetic listening.
- **Excellence** in everything we do. Seeking to improve and excel always.

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 two 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, ten 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, and a part-time emergency services coordinator.

Sheriff – Justice Fund (Continued)

Fiscal Year 2018 Goals & Objectives

- Replace one Watchguard in car video system. These have been crucial in capturing critical incidents which occur between patrol deputies and the subjects they encounter. *Estimated completion date: On-going*
- Purchase new Non-Military uniforms for SWAT Team members. *Estimated completion date: On-going*
- Purchase and train another K-9 and handler to bring us back up to 2 working K-9's for the Sheriff's office. *Estimated completion date: On-going*
- Purchase 10 body cameras for deputies in Patrol and Detectives. *Estimated completion date: On-going*
- Upgrade ten additional dash cams for patrol. *Estimated completion date: On-going*
- Obtain additional patrol vehicles. *Estimated completion date: On-going*

Performance Measures

DRIVER'S LICENSE DIVISION					
	Driver's Licenses		Out of State	1st License Issued	
Fiscal Year	Issued	ID's Issued	Issued	Ages 15-21	CDL's Issued
2015	15,829	2,548	N/A	2,534	1,006
2016	12,061	2,443	N/A	2,257	1,120

DISPATCH DIVISION				
	Phone Calls Answered	911 Calls for Medical Assistance	Incident Reports	Queries Ran on ILETS
Fiscal Year	for Assistance	Fire, or Help	Generated	
2015	58,117	5,089	5,138	192,227
2016	63,951	8,868	5,094	251,289

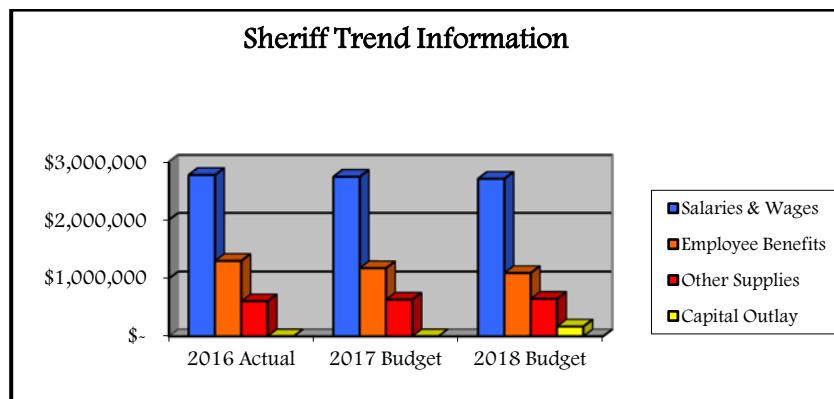
CRIMINAL DIVISION					
	Total Offenses	Total Arrests	Crimes Against Persons	Crimes Against Property	Crimes Against Society
Fiscal Year					
2015	184	276	63	59	62
2016	209	283	67	58	84

Sheriff – Justice Fund (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 2,773,494	\$ 2,742,460	\$ 2,707,812
Employee Benefits	1,302,407	1,176,018	1,092,872
Other Supplies	604,480	634,250	647,625
Capital Outlay	-	-	170,000
Total Expenditures	\$ 4,680,381	\$ 4,552,728	\$ 4,618,309



Fiscal Year 2017 Accomplishments/Dispatch

- Updated the third console to make it fully functional.
- Hired the two remaining dispatchers that needed to be hired to be at full staff.
- New head sets were purchased.

Fiscal Year 2017 Accomplishments/Criminal Division

- The STAR Team conducted 18 training sessions of four hours each session. Total team training hours of 72 hours per person with 35 total people.
- Processed/served 5502 civil papers to include garnishments, subpoenas, Sheriff sales, etc.
- Fulfilled the Forest Service and BLM contract, patrolling BLM land for 44 hours and Forest Service for 111 hours.
- Utilized two police motorcycles in summer months which provided for savings in fuel consumption and riding up on criminal activity undetected.
- Purchased and trained/certified 2 new Canine officers.
- Managed and supervised 293 registered sex offenders in Bannock County. Continual registration and address confirmation, seeking out offenders that fail to register as required and prosecuting those offenders.

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 parking lots for the snowmobile enthusiasts. There are funds available also for a temporary snowmobile groomer.

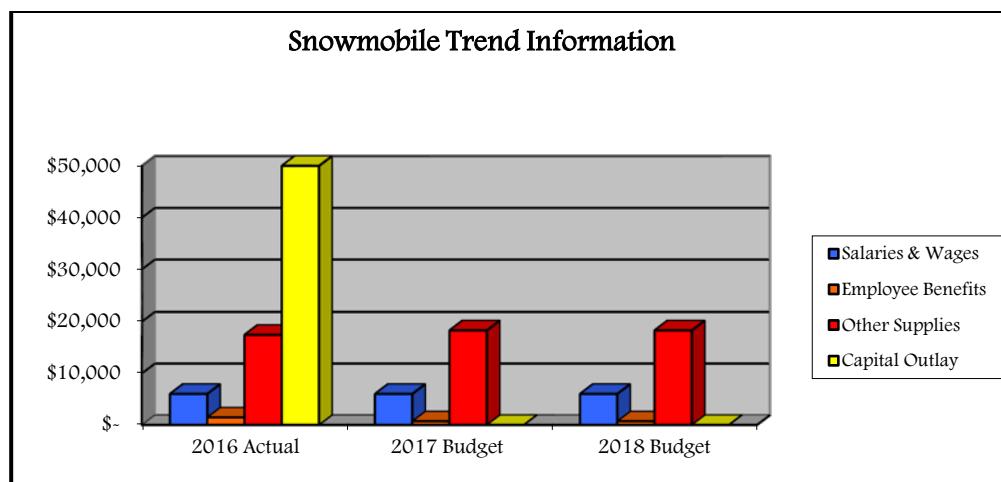
Performance Measures/Goals & Accomplishments

There are no performance measures/goals & accomplishments for this fund at this time.

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary				
Expenditures by Category	2016		2017	
	Actual	Adopted Budget	Adopted Budget	2018
Salaries and Wages	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Employee Benefits	1,453	705	705	705
Other Supplies	17,427	18,295	18,295	18,295
Capital Outlay	50,000	-	-	-
Total Expenditures	\$ 74,880	\$ 25,000	\$ 25,000	\$ 25,000





Solid Waste

Brett Grayson, 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 a safe location for multi-agency drug burns, provides compost, and recycles appliances. The landfill is involved in a remediation project and future expansion project. The landfill employees consist of the Public Works Director, Assistant Public Works Director, eight full-time equipment operators, one full-time mechanic, one landfill gas system operator, three fulltime administrative support positions, and one full-time Regulatory Compliance Manager. The County engineering department also assists in this department.

Fiscal Year 2018 Goals & Objectives

- Cell 4 lift 2 expansion.
- Purchase and installation of second generator for April FY19 start date.
- Two additional horizontal gas wells in cell 4.
- Update Fleet equipment.
- Continue with groundwater remediation.

Performance Measures

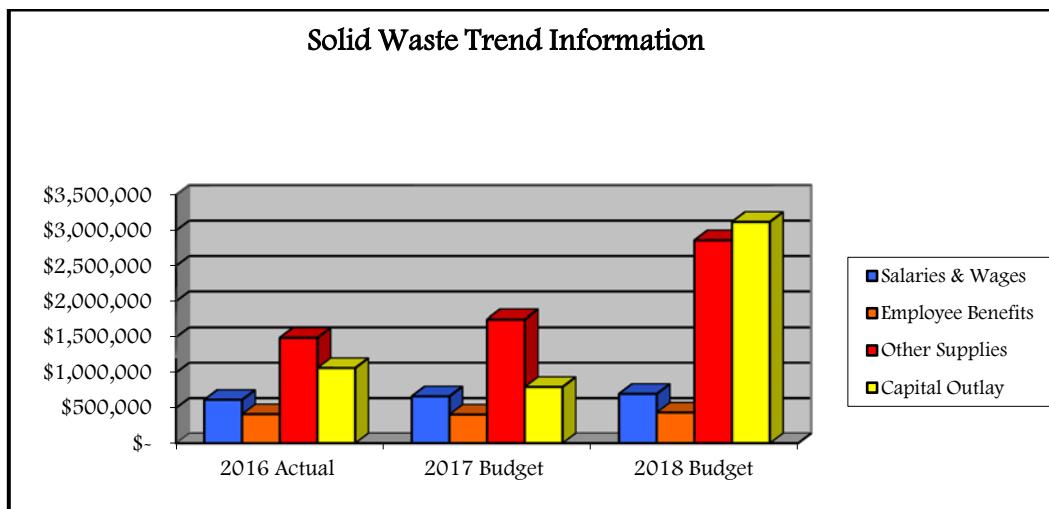
Fiscal Year	Refuse Collected (tons)	Customers on "Free Days"	Tonage on "Free Days"
2010	81,977	809	327
2011	100,879	1,044	473
2012	116,423	952	512
2013	99,568	831	551
2014	105,052	1062	581
2015	111,406	557	309
2016	114,229	789	479

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid for.

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 613,585	\$ 662,644	\$ 697,611
Employee Benefits	410,454	405,560	434,166
Other Supplies	1,490,241	1,746,665	2,860,011
Capital Outlay	1,063,000	795,000	3,120,000
Total Expenditures	\$ 3,577,280	\$ 3,609,869	\$ 7,111,788



Fiscal Year 2017 Accomplishments

- Five new gas wells were installed in cell two and one horizontal gas well in cell four.
- Re-assessed Landfill tipping fees and adjusted accordingly.
- Worked on ground water remediation to comply with DEQ consent order.



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 two full-time positions, a project manager and an electrician whose responsibilities are to complete special projects and assist with preservation of those projects.

Fiscal Year 2018 Goals & Objectives

- Create spaces for the County population that are functional, cost effective, safe, aesthetically pleasing, durable and economical to operate.
- Remodel Commissioner Chambers.
- Finish construction on Magistrate Courtroom.

Performance Measures

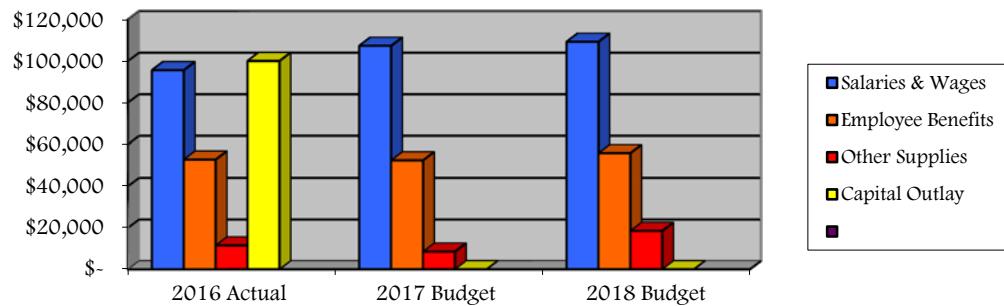
There are no performance measures for this fund at this time.

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Expenditures by Category	Budget Summary		
	2016	2017	2018
Actual	Adopted Budget	Adopted Budget	
Salaries and Wages	\$ 95,566	\$ 107,284	\$ 109,219
Employee Benefits	52,827	52,456	55,880
Other Supplies	11,500	8,500	18,500
Capital Outlay	100,000	-	-
Total Expenditures	\$ 259,893	\$ 168,240	\$ 183,599

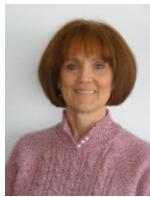
Special Projects Trend Information



Fiscal Year 2017 Accomplishments

- Started construction on a courtroom for Magistrate Court





Treasurer
Radene Barker, 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.

Fiscal Year 2018 Goals & Objectives

- Update the Treasurer's webpage on the County website to include tax information.
- Implement the payment of taxes on the Treasurer's webpage on the County website, allowing taxpayers the ability to pay their taxes online.

Performance Measures

Fiscal Year	Property Tax Dollars		Percentage Collected
	Levied	Collected to Date	
2011	\$ 21,841,592	\$ 21,582,297	98.81%
2012	\$ 22,165,316	\$ 21,307,622	96.13%
2013	\$ 21,960,251	\$ 21,397,962	97.44%
2014	\$ 23,272,429	\$ 22,430,851	96.38%
2015	\$ 24,786,609	\$ 23,525,958	94.91%
2016	\$ 81,627,000	\$ 76,848,000	94.15%

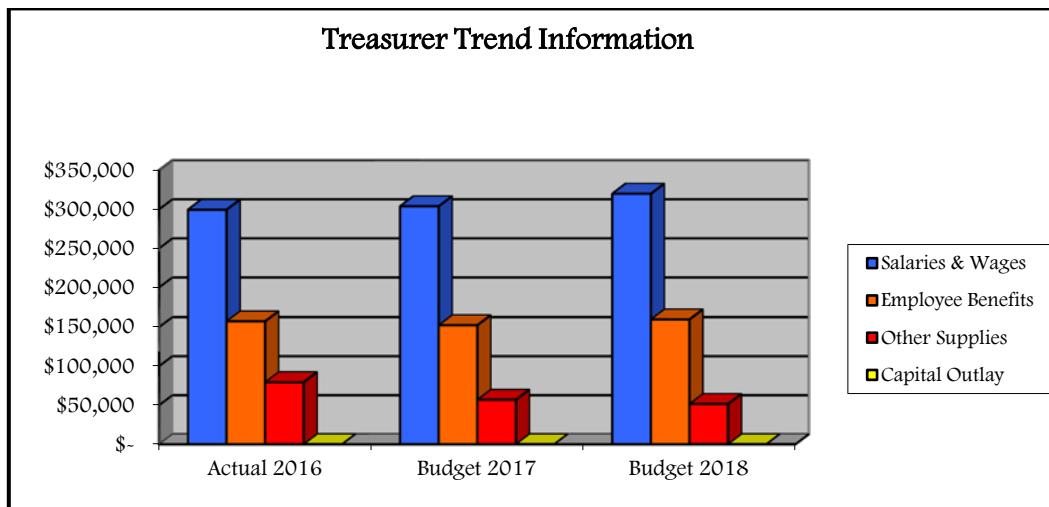


Treasurer (Continued)

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 299,403	\$ 303,853	\$ 319,921
Employee Benefits	157,408	152,366	159,779
Other Supplies	79,430	56,950	51,530
Capital Outlay	-	-	-
Total Expenditures	\$ 536,241	\$ 513,169	\$ 531,230



Fiscal Year 2017 Accomplishments

- Collection of \$82,000,000 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. In 2017 we had over 250 properties that were in jeopardy. We advertised 32 and only took Tax Deed to 4 properties.
- Outsourced Tax Notices to be printed and mailed.

Utility Refund – General Fund

Mission Statement

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

Program Description

This department is utilized when an Idaho Code 63-1305 judgment is involved. The judgment occurs when a property valuation appeal is received from the Board of Tax Appeals or Idaho Courts. Pacificorp, a local utility company successfully appealed its property tax valuation and was due a refund ordered by the courts. All taxing districts within the County's boundaries must return the determined tax overpayment and interest, but may then recapture this amount through future property tax levies within two years of the order.

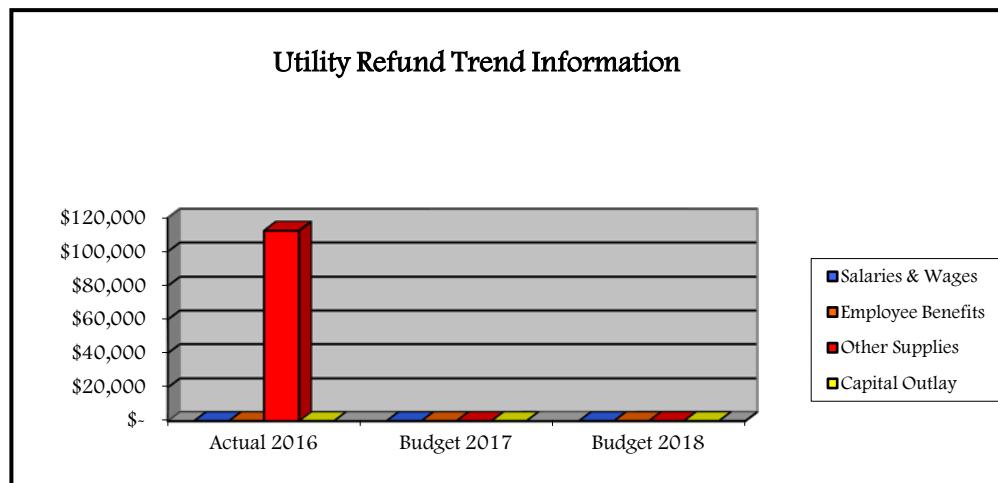
Performance Measures/Goals & Accomplishments

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

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	112,360	-	-
Capital Outlay	-	-	-
Total Expenditures	\$ 112,360	\$ -	\$ -



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 2018 Goal & Objectives

- Work with the city to fix and replace the levy system.
- Update the kitchen to be health code compliant.
- Resurface the asphalt in the parking lot after the levy walls are replaced.
- Install a full picnic area on the North end of the building.

Performance Measures

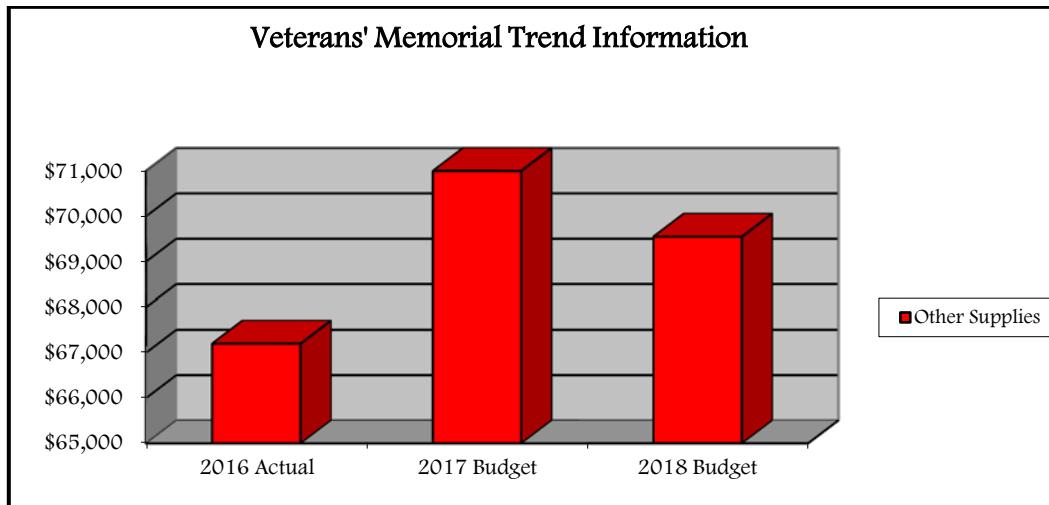
There are no performance measures for this fund. These funds are utilized to pay for expenditures related to the repair/maintenance of the Veterans' Memorial Building.

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 2016, the budgeted expenditures for fiscal year 2017, and current fiscal year 2018.

Budget Summary			
Expenditures by Category	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	67,200	71,000	69,550
Capital Outlay	-	-	-
Total Expenditures	\$ 67,200	\$ 71,000	\$ 69,550

Veterans' Memorial (Continued)



Fiscal Year 2017 Accomplishments

- Replace the entry lights at the back door, hall and upstairs foyer as well as using more efficient light bulbs.
- Found a less expensive outlet for the paper products that are used.
- Three monitoring wells drilled in the parking lot to monitor the height of the water from the levy.
- Upgraded toilets to be ADA compliant as well as ecofriendly.



Wellness Complex

Mission Statement

This department has been combined with the Parks and Recreation/Event Center department starting with FY18.

Program Description

This department has been combined with the Parks and Recreation/Event Center department starting with FY18.

Fiscal Year 2018 Goals & Objectives

Refer to Parks and Recreation/Event Center for correspondence.

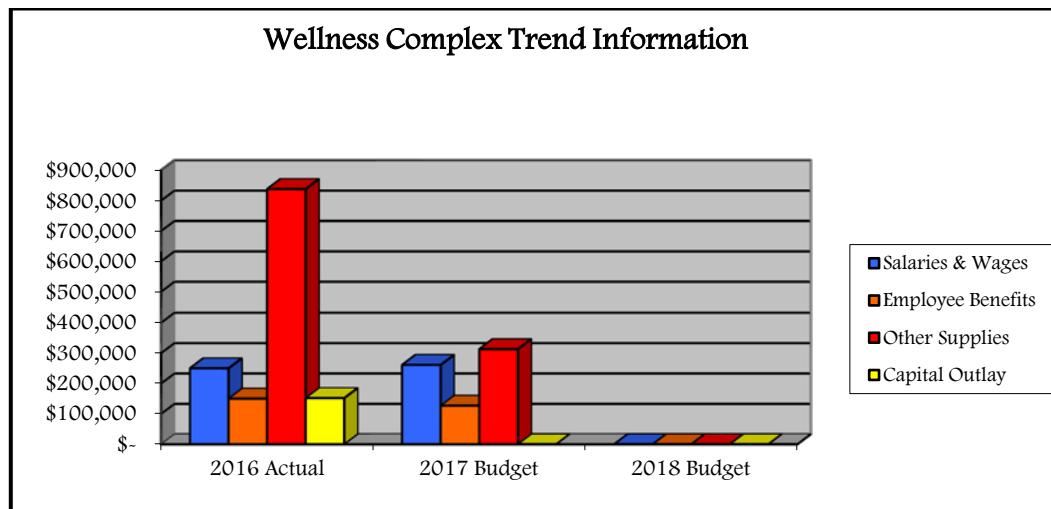
Performance Measures

Refer to Parks and Recreation/Event Center for correspondence.

Wellness Complex (Continued)

Budget and Actual Summary

Expenditures by Category	Budget Summary		
	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Salaries and Wages	\$ 249,963	\$ 261,081	\$ -
Employee Benefits	150,248	126,969	-
Other Supplies	837,911	313,005	-
Capital Outlay	152,000	-	-
Total Expenditures	\$ 1,390,122	\$ 701,055	\$ -



Fiscal Year 2017 Accomplishments

- Due to the department consolidation, there are no Fiscal Year 2017 accomplishments to report.



Appendix

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Capital Improvement Program

Bannock County is involved in a few capital improvement projects. The Bannock County Commissioners are looking into purchasing a new building that will consolidate all administrative functions of the county into one facility. It is felt this will create some efficiency within staff coordination, as well as, provide the public with one facility to visit for multiple functions. The vacancies this will create in the current courthouse and other facilities will allow areas for client/attorney meetings, provide for expansion to juvenile justice and court employees who currently have limited work space, and allow our coroner to have a functioning office/work area. There has been \$1.5 million budgeted for a possible building purchase and remodel. If a building is found, there will be additional costs in future years for operating costs of the new acquisition i.e. maintenance, utilities, etc. Other costs will include possible remodeling of vacated offices to becoming functioning for the new purposes listed above.

The Solid Waste fund must continue to look into the future at when dump sites will reach capacity. We currently have two dump sites open; cell 2 is almost at capacity with only 2-3% remaining and our newest cell (cell 4) has been open for two years and will need its first liner at a cost of approximately \$1.3 million. The solid waste fund also operates a methane gas system that was completed during fiscal year 2014. This system allows power to be generated from the methane gas that builds up within landfill cells; the power is then sold to Idaho Power to help offset costs at the landfill. Ongoing maintenance costs associated with this system are estimated at \$800,000 for the upcoming fiscal year with \$1.6 million budgeted in fiscal year 2018 to install another generator that will rid additional methane gas. 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 2018, assets that will impact future operating budgets include the methane gas project, the landfill refuse cells, and potential purchase of a new administrative office. 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 2017 were \$623,504 and anticipated revenue in fiscal year 2018 is \$650,000.

The acquisition of an administrative building will not provide any additional revenues and any cost savings through efficiencies will not be significant enough to quantify. However, providing a functioning office for our coroner may provide some cost savings if we are able to accommodate refrigerated storage and provide in-house autopsies rather than the costs associated with going to Boise for these services.

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

The County has an internal loan agreement between the fairgrounds and the landfill for the coverall building. A loan contract was written up and signed by both parties, specifying annual payments due that included interest with the final payment budgeted for in fiscal year 2014. Internal loans have occurred in the past to finance vehicles and buildings for other departments.

Outstanding Debt and Capital Lease Obligations

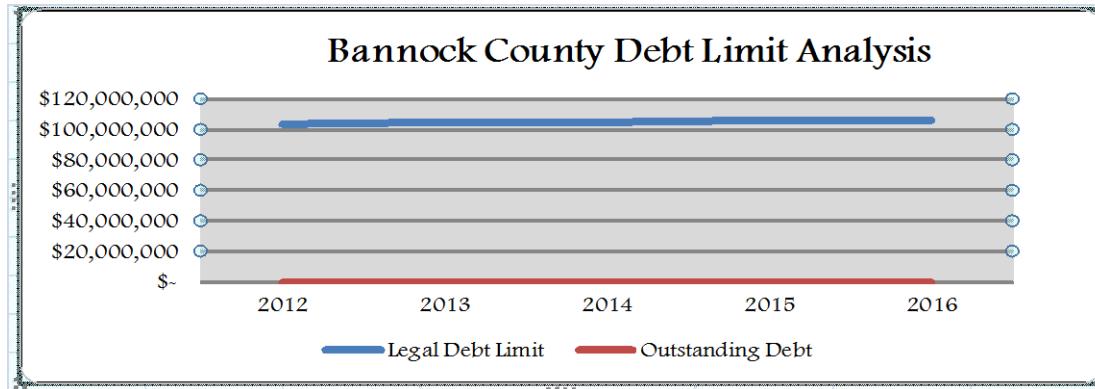
Idaho Codes 31-1901 and 50-1019 limits the amount of general obligation debt a government may issue to 2% of its total assessed valuation. Bannock County entered into a lease agreement with Motorola on October 1, 2014 for new radio equipment; the lease was for no interest and five years with payment amounts of \$208,797. In September 2017, Bannock County entered into a lease for election equipment with ES&S in the amount of \$223,471; the lease is for no interest and five years of payment amounts of \$44,694.25. The current debt limitation for Bannock County was \$106 million as of the end of fiscal year 2016.

Debt Policies

Bannock County prefers 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.

Legal Debt Limits

As a County entity, debt cannot exceed 2% of assessed market valuation for Bannock County. This means for fiscal year 2016, debt cannot exceed \$106,073,043; the estimated assessed valuations of \$5,303,652,128 at 2%. Bannock County has outstanding leases to Motorola and ES&S. 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 Ratings for Bonds		
Description	Ratings	
	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 the following debt schedule:

Motorola Lease

Fiscal Year	Principal	Interest	Total
2017	\$ 205,027	\$ 3,770	\$ 208,797
2018	205,963	2,834	208,797
2019	206,903	1,894	208,797
2020	207,848	949	208,797
	\$ 825,741	\$ 9,447	\$ 835,188

Election Systems & Software

Fiscal Year	Principal	Interest	Total
2017	\$ 42,175	\$ 2,519	\$ 44,694
2018	42,669	2,025	44,694
2019	43,168	1,526	44,694
2020	43,673	1,021	44,694
2021	43,089	1,605	44,694
	\$ 214,774	\$ 8,696	\$ 223,470

The above leases are not being charged interest, but due to GAAP interest is calculated at a market rate for reporting purposes.

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 5th 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 420 employees and has a \$67.7 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, Solid Waste, Veterans Memorial, Noxious Weed, Mosquito Abatement District, County Boat, Snowmobile, and Juvenile Programs.

The Bannock County Commissioners are:

Commissioner Ken Bullock	District 1
Commissioner Evan Frasure	District 2
Commissioner Terrel Tovey	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. Jared Stein 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. Robert Poleki is the County Clerk/Auditor/Recorder.

County Coroner – The Coroner is elected by voters to investigate deaths and issue death certificates. Kim Quick 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. Lorin W. Nielsen 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. Radene Barker 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.

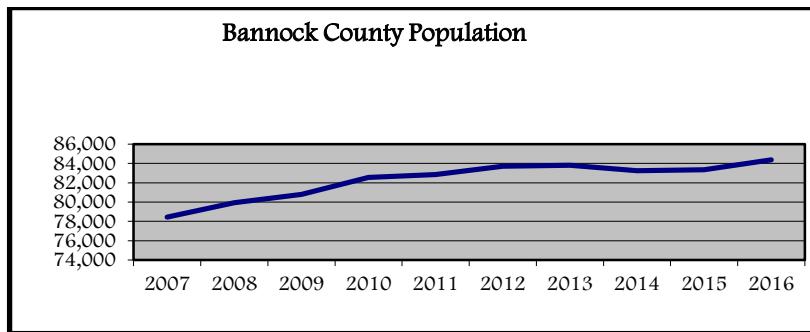
Advisory Boards, Panels, and Committees

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 ~ According to the Idaho Commerce and Labor department, between 2000 and 2010, the population in Bannock County has increased by 10%. Bannock County ranks 5th among Idaho counties in population and 27th in area. The current population in Bannock County is 84,377.



Employment ~ According to the Idaho Commerce and Labor, total unemployment in Bannock County for 2016 was 3.5%. Before the recession, this rate was at 2.6%.

Year	Personal Income (in thousands)	Per Capita Personal Income		Unemployment Rate %
		Personal Income	Per Capita Personal Income	
2006	\$ 1,868,350	\$ 24,725		3.6%
2007	1,978,787	25,226		2.6
2008	2,055,903	25,723		4.6
2009	2,176,269	26,930		7.5
2010	2,348,782	28,457		8.1
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

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

Business	Taxable Valuation	% of Total Value
Union Pacific Railroad	\$ 163,359,740	4.08%
Pocatello Hospital LLC	115,683,408	2.89
Pacificorp	70,771,045	1.77
ON Semiconductor Components	40,756,701	1.02
Amy's Kitchen	38,999,108	0.97
Idaho Power	36,193,029	0.90
Idaho Central Credit Union	21,804,998	0.54
Northwest Pipeline Corporation	19,931,001	0.50
Intermountain Gas Company	18,827,070	0.47
Winco Foods LLC	18,435,451	0.46
Total	\$ 544,761,551	13.60%

The total assessed valuation for Bannock County in fiscal year 2016 is \$5.3 billion.

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

Employer	Employees	% of Total Employment
Idaho State University	3,811	9.14%
School District #25	1,716	4.11
Portneuf Medical Center	1,294	3.10
ON Semiconductors	700	1.68
City of Pocatello	654	1.57
Convergys Customer Support	564	1.35
Union Pacific Railroad	470	1.12
Bannock County	420	1.01
Allstate	411	0.99
JR Simplot	360	0.86
Total	10,400	24.93%

Commissioners' Contributions

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

Agency	2016	2017	2018
	Actual	Adopted Budget	Adopted Budget
Mother Infant Care Program*	\$ 55,000	\$ 55,000	\$ 55,000
Pocatello Neighborhood Housing Assn	5,000	~	~
Downey Senior Citizens	7,600	7,600	7,600
Lava Senior Citizens	14,500	14,500	14,500
Pocatello Senior Citizens	20,000	20,000	20,000
City Animal Control	12,000	10,000	5,000
Veterans - Lava	1,200	1,200	~
Veterans - Downey	2,500	2,500	~
Historical - Lava	12,000	12,000	~
Tello Bus Support	10,300	10,300	10,300
Economic Development Coordinator	70,000	70,000	50,000
Aid for Friends*	30,000	30,000	30,000
Bright Tomorrows*	3,500	3,500	4,700
Family Services Alliance*	7,800	7,800	7,800
HOPE Recovery Center*	~	50,000	50,000
Total Contributions	<u>\$ 251,400</u>	<u>\$ 294,400</u>	<u>\$ 254,900</u>

*This was moved to the Indigent fund

Supplemental Information

Supplemental Information

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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-do-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.

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.

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 2018)
FISCAL YEAR BANNOCK COUNTY BUDGET)

R.S. No. 2017-68 (Amended)
August 29, 2017

R E S O L U T I O N

WHEREAS, the Board of Bannock County Commissioners held a public hearing on August 22, 2017 at 11:00 a.m., as advertised in the Idaho State Journal, to hear comments and questions concerning the Bannock County Fiscal Year 2018 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 2018 budget as presented at the August 22, 2017, hearing is hereby approved.

DEPARTMENT OR FUND	BUDGET PRESENTED	FINAL FY2018 BUDGET
Clerk	\$2,607,309	\$2,607,309
Assessor	943,005	943,005
Treasurer	531,230	531,230
Commission	3,234,806	3,234,806
Coroner	142,116	142,116
Clerk of Court	1,138,001	1,138,001
Buildings & Grounds	941,804	941,804
Contingency	765,000	765,000
Ag Extension	114,129	114,129
Data Processing	866,077	866,077
Juvenile Prog/Cty	597,261	597,261
Juvenile Prog/JCA	228,235	228,235
Juvenile Prog/Tob	294,012	294,012
Planning	466,732	466,732
Health Insurance	7,261,220	7,261,220
Special Projects	183,599	183,599
Adult Probation	889,935	889,935
GIS	255,473	255,473
Road & Bridge	5,751,619	5,751,619
Engineer	125,298	125,298
Sheriff	4,618,309	4,618,309
Prosecutor	1,270,308	1,270,308
Jail	7,161,617	7,161,617
Ambulance District	3,565,096	3,565,096
District Court	2,498,578	2,498,578
Fair District	9,888	9,888

Fair Maintenance	228,300	228,300
Fair Exhibit	86,429	86,429
County Fair	132,678	132,678
4-H	110,162	110,162
Health District	553,909	553,909
Historical Society	97,527	97,527
Indigent Administration	181,565	181,565
Indigent Medical	1,434,900	1,434,900
Public Defender	1,572,085	1,572,085
Junior College	75,000	75,000
Park & Recreation	1,086,320	1,086,320
Appraisal	1,181,403	1,181,403
Solid Waste Disposal	4,694,057	4,694,057
Gas to Energy Project	2,417,731	2,417,731
Liability Insurance	529,876	529,876
Veterans Memorial	69,550	69,550
Noxious Weed	420,481	420,481
Abatement	268,897	268,897
PILT	709,000	709,000
Snowmobile	25,000	25,000
County Waterways	21,000	21,000
Emergency 911	1,027,848	1,027,848
Wellness Complex	0	0
Utility Refund	0	0
Grants	3,300,000	3,300,000
Juvenile Facility	1,030,136	1,030,136
TOTAL COUNTY FUNDS	\$67,714,511	\$67,714,511

The motion to approve the budget passed with Commissioners Bullock and Tovey voting in favor of the 2018 budget. Commissioner Frasure voted against the 2018 budget.

BOARD OF BANNOCK COUNTY COMMISSIONERS


Evan S Frasure, Chair


Ken Bullock, Member


Terrel Tovey, Member

ATTEST:


Robert Poleki, Clerk

RESOLUTIONCERTIFICATE OF BANNOCK COUNTY LEVIES
FOR FISCAL YEAR 2018
Based on Market Value

Pursuant to recess and as a result of the meeting of November 7, 2017, the Board convened for the fixing of the levies. This being the time designated by law for fixing the tax levies for the several state and county funds, and a review of the certification of the several taxing units, the Board of County Commissioners of Bannock County, State of Idaho, having ascertained and determined the amounts necessary to meet the estimated expenditures, therefore:

BE IT RESOLVED AND IT IS HEREBY ORDERED, that the tax levies be AND THEY ARE HEREBY FIXED AS FOLLOWS, TO WIT:

BANNOCK COUNTY LEVIES

Parks & Recreation.....	.000100000
Charity & Indigent .....	.000632277
Current Expense .....	.001690945
District Court .....	.000393500
Fair Maintenance .....	.000024769
Fair Exhibits .....	.000005783
Fair District .....	.000001952
Historical Society .....	.000026426
Justice Fund .....	.002000000
Noxious Weeds .....	.000025921
Health District .....	.000117526
Appraisal/Revaluation .....	.000242347
Tort .....	.000088826
Veterans Memorial .....	.000015033
TOTAL BANNOCK COUNTY LEVIES .....	.005365305

COUNTY OR HIGHWAY DISTRICT ROAD SYSTEM

	BANNOCK COUNTY ROAD AND BRIDGE	DOWNEY- SWAN LAKE HWY DIST.
IC 40-801A	.000460286	.000435618
IC 40-801B	.000214323	
63-1305 Jdgmt		
Tort		
TOTAL	.000674609	.000435618

CITIES

	ARIMO	CHUBBUCK	DOWNEY	INKOM	LAVA	McCAMMON	POCATELLO
Airport							.000339061
Bonds	.002908091						.000086704
Cemetery							.000074552
Gen Fund	.003165707	.008273616	.004618027	.005945215	.002604585	.004152553	.008637891
Library							.000657843
Recreation			.000297584	.000542035		.000385560	.000491522
Streets		.001847128	.001826831	.001153091	.001153091	.001207666	.000898788
Tort		.000067917	.000454284	.000440063			.000182283
TOTAL	.006073798	.010188661	.007196726	.008658328	.003757676	.005745779	.011368644

SCHOOL DISTRICTS

	GRACE #148	MARSH VALLEY #21	POCATELLO #25	PRESTON #201	WESTSIDE #202
Bonds	.001822699	.000906770			
Plant Facility	.001014659	.001088124	.001411506	.001693562	.000252402
Supplemental	.002029317		.002471077		.000567905
Tort	.000077331	.000049328		.000068149	.000250503
TOTAL	.004944006	.002044222	.003882583	.001761711	.001070810

AMBULANCE DISTRICT

M & O	.000400000
TOTAL	.000400000

CEMETERY DISTRICTS

63-105 Jdgmt	<u>ARIMO</u>	<u>INKOM</u>	<u>LAVA</u>	<u>MARSH VALLEY</u>	<u>MCCAMMON</u>	<u>SWAN LAKE</u>
M&O	.000214250	.000153299	.000097166	.000179024	.000221398	.000088196
TOTAL	.000214250	.000153299	.000097166	.000179024	.000221398	.000088196

FIRE DISTRICTS

	<u>ARIMO</u>	<u>DOWNEY</u>	<u>JACKSON CK</u>	<u>LAVA</u>	<u>MCCAMMON</u>	<u>NO. BAN CO</u>	<u>POC VALLEY</u>
M&O	.000747916	.001587858	.000823562	.000896863	.000502169	.000551251	.000506056
Tort			.000031906				
TOTAL	.000747916	.001587858	.000855468	.000896863	.000502169	.000551251	.000506056

LIBRARY DISTRICTS

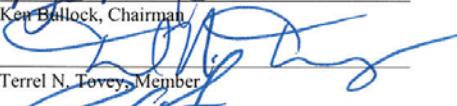
63-1305 Judgment	<u>PORTNEUF</u>	<u>SOUTH BANNOCK</u>
M & O	.000583029	.000445925
Plant Facility		.000146455
TORT	.000000470	.000013422
TOTAL BY DISTRICT	.000583499	.000605802

MOSQUITO ABATEMENT DISTRICT

M & O	.000027026
TOTAL	.000027026

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


Ken Bullock, Chairman

Terrel N. Tovey, Member

Evan S. Frasure, Member

ATTEST:


Robert Poleki, Clerk