



BANNOCK COUNTY

FY2019 BUDGET

Beginning October 1, 2018

Approved by the
Board of County Commissioners

August 21, 2018

Bannock County Auditing Office
624 E Center, Room 104
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, 2017

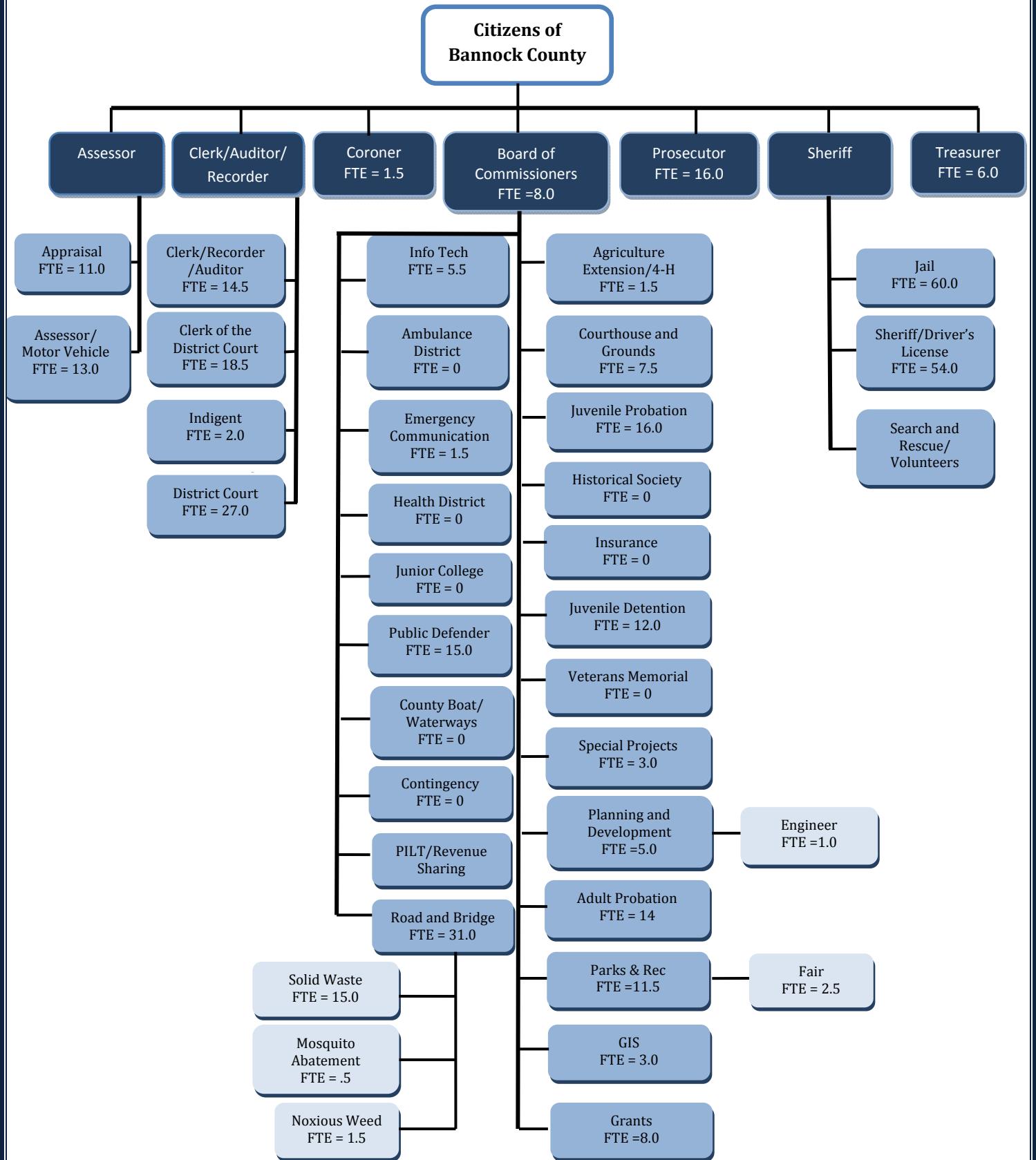
Christopher P. Morris

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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Bannock County Organizational Chart



Introductory Section

Table of Contents

Bannock County Governmental Organizational Chart	2
Introductory Section	
Reader's Guide	6
Budget Message	8
General Financial Policies.....	18
Operating Budget - Revenues	28
Operating Budget - Expenditures.....	33
Operating Budget - Fund Summaries.....	35
Operating Budget - Staffing	37
Bannock County Fund Structure	40
Departmental Budgets	
Department/Fund Type/Name.....	44
Adult Probation	45
Agriculture Extension.....	47
Ambulance.....	49
Appraisal.....	51
Assessor	53
Clerk/Auditor/Recorder	55
Clerk of District Court.....	58
Commission	60
Contingency.....	62
Coroner.....	63
Courthouse and Grounds	65
County Boat/Waterways.....	67
District Court	69
Emergency Communications	71
Engineer.....	73
Fairgrounds	75
GIS	77
Grants.....	79
Health District	82
Health Insurance.....	83
Historical Society.....	85

Table of Contents (Continued)

Indigent	87
Information Technology.....	89
Jail.....	91
Junior College.....	94
Juvenile Detention	96
Juvenile Probation.....	98
Liability Insurance	100
Mosquito Abatement	102
Noxious Weed.....	104
Parks & Recreation/Event Center	106
PILT.....	109
Planning and Development.....	110
Prosecutor.....	112
Public Defender.....	114
Road and Bridge	116
Sheriff.....	118
Snowmobile	121
Solid Waste	122
Special Projects.....	124
Treasurer	126
Veterans' Memorial	128
Wellness Complex	130
Appendix	
Capital Improvement Program	134
Debt Service Summary	136
Debt and Lease Schedules	138
Profile of Bannock County	139
Commissioner's Contributions	143
Supplemental Information	
Idaho State Budget Requirements	146
Glossary of Terms including Acronyms.....	148
Classification of Accounts	152
Resolution: Approving Budget	153
Resolution: 2018 Levies	155

Reader's Guide

This budget document contains the Adopted 2019 Budget for Bannock County, Idaho.

Policy/Budget Message

The 2019 Budget document begins with the Annual Budget Message and an overview of the 2019 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 2019 budget and the County-wide levies are also in this section.



DATE: November 20, 2018

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

FROM: Robert Poleki, Clerk

SUBJECT: Fiscal Year 2019 Budget Message

I am pleased to submit the Bannock County budget for fiscal year 2019. This budget is balanced and in conformance with Idaho State law. This is the ninth 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 eight years.

This budget message provides an overview of the budget process and discusses issues considered in the development of the 2019 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 2019 budget (\$66,038,820) decreased by \$1,675,691 when compared with the fiscal year 2018 budget (\$67,714,511). Increases were taken in salaries (\$888,723), benefits (\$574,186), and operating budgets (\$1,390,037), while capital expenditures were reduced by (\$4,528,637).

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 2019 (\$29,580,912) are expected to be about \$1.175 million less than budgeted for in fiscal year 2018 (\$30,756,284). This reduction was due to a decrease in anticipated grants (\$1.8 million) that were offset with increased revenue projections in charges for services, excess sales tax revenues, and increases to administrative fees. Property taxes are the largest revenue source for Bannock County; this year property tax increased by just over \$1 million when compared to fiscal year 2018.

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 2019, it is anticipated that \$8.5 million of reserves will be used. This is a decrease from last fiscal year when \$10 million was budgeted to use.

Issues Impacting the 2019 Budget

Bannock County has increased two and a half full time equivalent positions with the fiscal year 2019 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. During fiscal year 2019, the step and grade system was reevaluated and increased from 5 steps to 10 steps in an attempt to make step increases more affordable. For fiscal year 2019, employees were put on the new salary schedule at a step closest to their current pay; any employees not at step 10 were given one step increase. Also during fiscal year 2019, Bannock County implemented phase 1 of equity adjustments; grades were adjusted for public safety employees, attorneys, and the parks and recreation fund. We anticipate implementing phase 2 in fiscal year 2020.

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 \$6.5 million; which was an increase of \$300,000 over fiscal year 2018.

Capital Improvements

Bannock County has been relocating departments to increase efficiencies for staff and the public. For fiscal year 2018, the special projects department completed the remodel of the prior prosecutor offices on our 3rd floor into a court room. It was anticipated during the fiscal year 2018 budget to purchase and remodel a new administrative building to incorporate all functions outside of the court system into one facility; this did not materialize so it was decided to remodel other areas within the courthouse. With the new courtroom on the 3rd floor, the courtroom in the basement of the courthouse was remodeled to move and consolidate our bonds and fines and court records offices. The vacant court offices allowed for district wide training space needed to train employees for a new court system that was implemented in October 2018. Also during fiscal year 2018, our employee break room was remodeled to boost employee morale within the courthouse.

Unused fiscal year 2018 capital monies were moved into a capital trust account to continue remodel projects that have yet to be determined; however, Bannock County will be moving forward with outside private and non-profit partners on a Crisis Center. This facility may allow for the relocation of some county departments, but the scope is unknown at this time. One of the goals of opening the Crisis Center is to help individuals with mental health issues by diverting them to get assistance through this center as opposed to going to our Bannock County jail.

A continuing problem for Bannock County is jail overcrowding. Our second attempt at a jail bond failed in fiscal year 2018 with no foreseeable plan in the future other than contracting with other county facilities to house inmates, but this is a statewide problem that has affected other counties who also are experiencing overcrowding.

Our Bannock County landfill has almost reached capacity in cell 2 and has opened cell 4 to start accepting garbage. In fiscal year 2018, the landfill started the process to bring on a new gas generator

but due to a late start this project will not be complete until April 2019. 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 2019.

Future Budget Concerns

During fiscal year 2018, our commissioners focused on catching up capital item purchases, this will continue through fiscal year 2019 but not to the extent that was involved in the prior fiscal year. Monies were budgeted for replacing equipment, vehicles, and repairing buildings.

Since fiscal year 2016, Bannock County has been trying to implement a new salary plan because our current plan was not affordable nor being followed the way it should have been. This was a larger task than anticipated and with changing elected commissioners this had not been completed. The County Clerk took lead on this task and, as part of his budget recommendation, developed a new salary schedule that was more affordable and the commission approved this change in the fiscal year 2019 budget. Phase 1 of grade reviews were completed during fiscal year 2019, with the final review anticipated during the fiscal year 2020 budget.

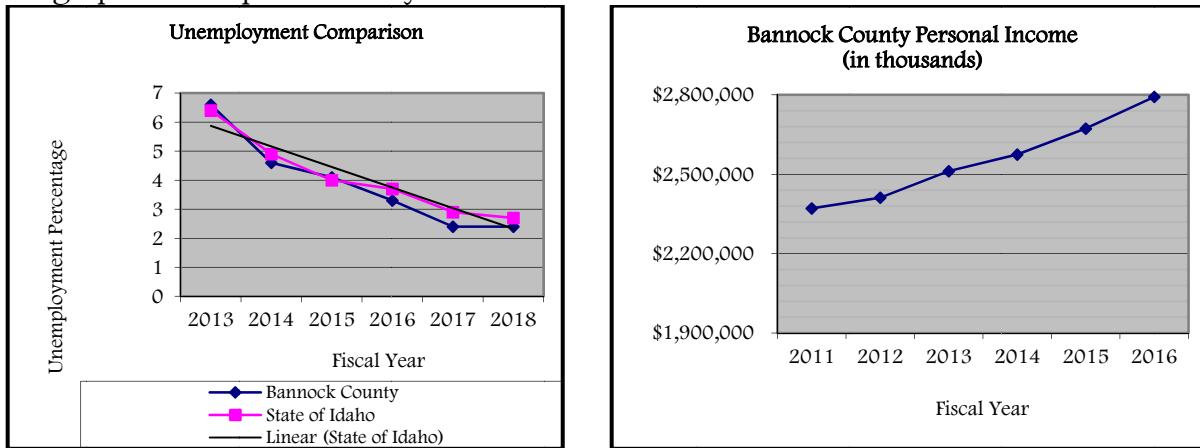
Focus is continuing on departmental performance measures, strategic planning, and goals. It is a continued struggle to get departments to provide current year accomplishments and define departmental goals, which performance measures can then be compared against. New department heads tend to be more open to providing such information; we are hoping to use these individuals as role models to those longer term department heads. Also a newly appointed commissioner came to Bannock County in December 2017, who is encouraging a county-wide focus on goals and measures.

The Economy

Bannock County's current unemployment rate is 2.4%. This rate is consistent with the State rate of 2.7% but less than the national average of 3.7%. The population increased slightly and is at 85,269 residents. Personal income is \$34,709.

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 is anticipating an employment increase with the building of a Bingham Medical campus; there is also an anticipated employment boost due to the expansion of the FBI Data Center.

Below are graphs that depict some key economic indicators.



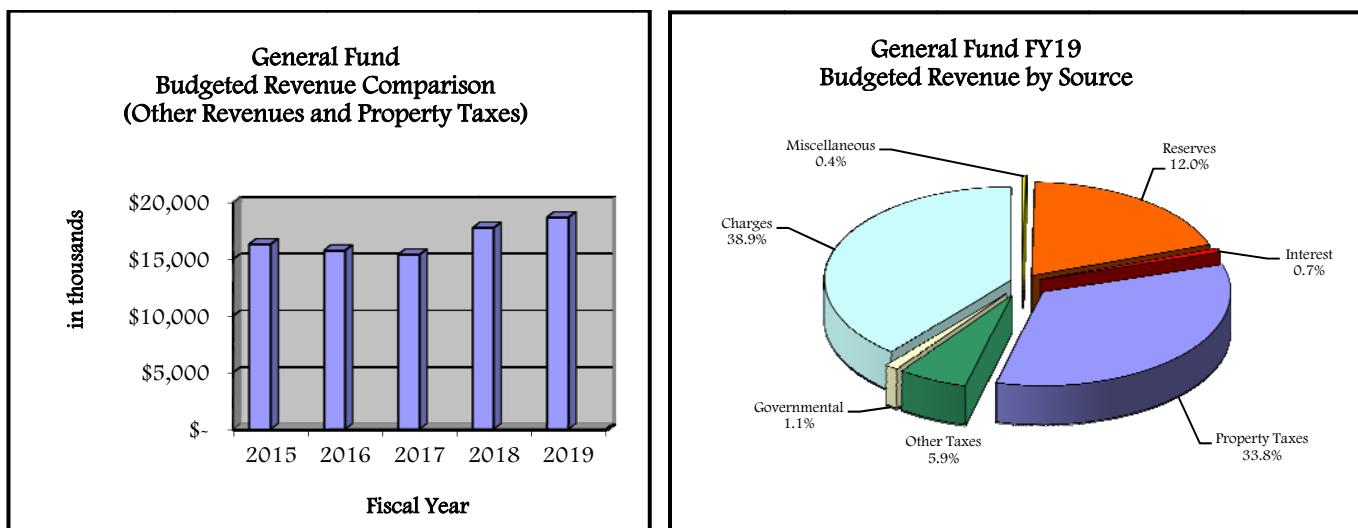
Budget Process

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 Assistant Comptroller 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 2019 is available in the operating budget policy starting on page 20 of this document.

The General Fund

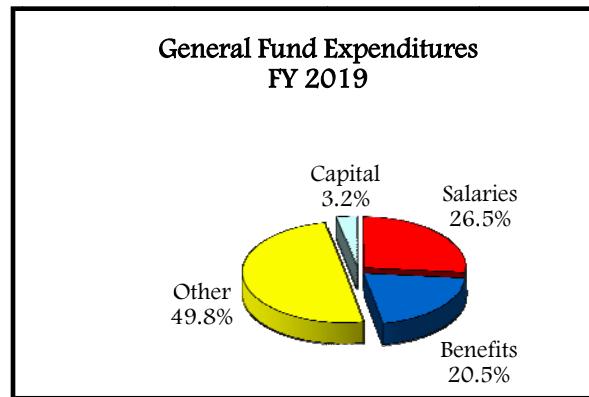
General Fund Revenues

The revenue trend for the General Fund is presented in the graph below. The source of fiscal year 2019 budgeted revenues is shown in the pie chart below.



General Fund Expenditures

For fiscal year 2019, the General Fund set a budget for expenditures in the amount of \$21,261,961. This is a decrease of \$727,859 under the total budgeted for fiscal year 2018 which totaled \$21,989,820. The General Fund makes up 33% of the total County budgeted expenditures.



Attachments

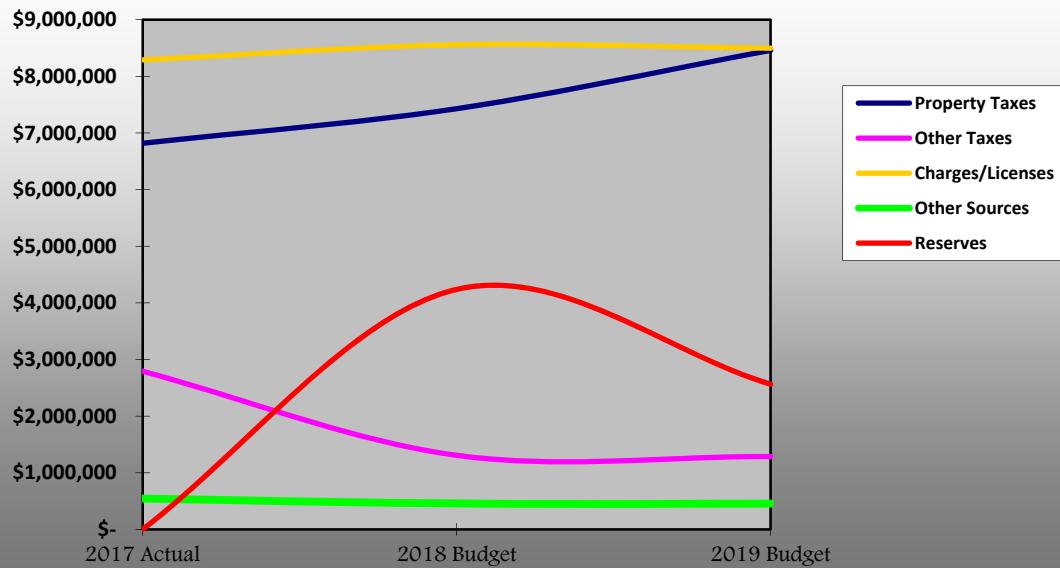
- Attachment A – General Fund Revenue Projections
- Attachment B – General Fund Expenditures
- Attachment C – General Fund Summary
- Attachment D – Total Fund Expenditures
- Attachment E – Budget-in-Brief

Attachment A

General Fund Revenue Projections

Revenue Source	2017 Actual	2018	
		Adopted Budget	2019 Adopted Budget
Taxes:			
Property Taxes	\$ 6,817,233	\$ 7,428,555	\$ 8,460,062
Other Taxes	2,792,909	1,308,097	1,286,401
Total Taxes	9,610,142	8,736,652	9,746,463
Licenses & Permits	283,244	216,200	233,100
Intergovernmental & Grant Revenue	305,636	248,076	230,449
Fees & Charges	8,008,161	8,342,654	8,264,118
Other Sources	238,926	207,600	224,550
Reserves	~	4,238,638	2,563,281
Total General Fund	\$ 18,446,109	\$ 21,989,820	\$ 21,261,961

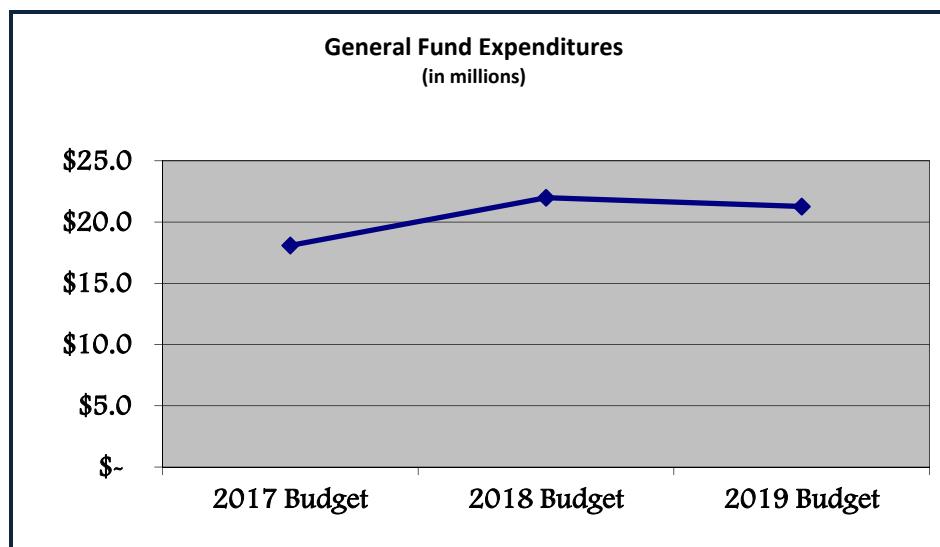
General Fund Revenue Sources



Attachment B

General Fund Expenditures

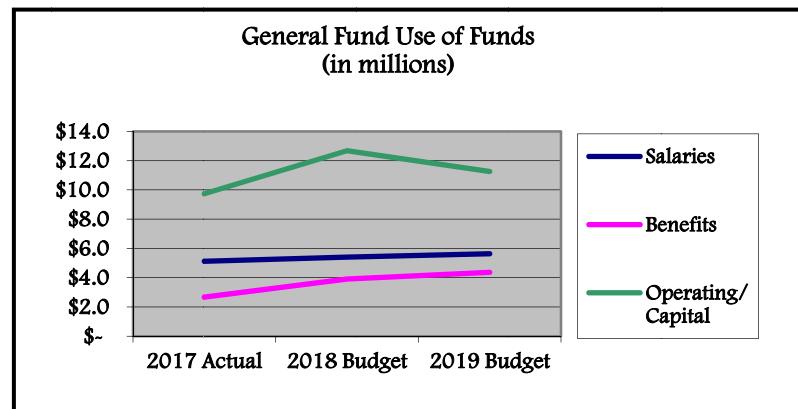
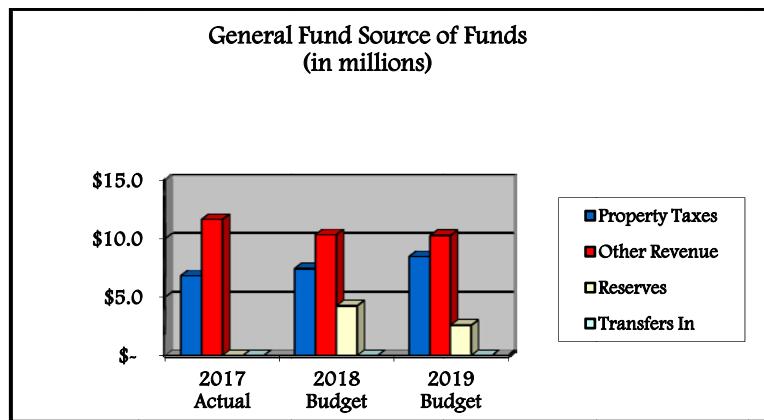
Department Name	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Clerk/Auditor/Recorder	\$ 1,586,134	\$ 2,607,309	\$ 1,879,054
Assessor	981,236	943,005	946,889
Treasurer	491,826	531,230	572,604
Commissioner	2,060,585	3,234,806	2,317,831
Coroner	126,847	142,116	160,396
Clerk of District Court	1,079,964	1,138,001	1,115,493
Courthouse Grounds	569,071	941,804	887,927
Contingency	449,076	765,000	535,000
Ag Extension	175,323	114,129	116,617
Computer Info Technology	623,315	866,077	870,564
Juvenile Probation	1,027,310	1,119,508	1,166,746
Planning & Development	436,445	466,732	688,717
Special Projects	162,855	183,599	351,224
Adult Probation	795,205	889,935	920,067
Health Insurance	6,163,258	7,261,220	7,880,743
General Government Trusts	150,004	~	~
GIS	89,273	255,473	309,219
Debt Service	44,694	~	~
Liability Insurance	514,954	529,876	542,870
Total General Fund Expenditures	<u>\$ 17,527,375</u>	<u>\$ 21,989,820</u>	<u>\$ 21,261,961</u>



Attachment C

General Fund Summary

Description	2017 Actual	2018	2019
		Adopted Budget	Adopted Budget
Sources of Funds:			
Property Taxes	\$ 6,817,233	\$ 7,428,555	\$ 8,460,062
Other Revenue	11,869,200	10,322,627	10,238,618
Fund Balance/Reserves	~	4,238,638	2,563,281
Transfers In	(240,324)	~	~
Total Sources of Funds	18,446,109	21,989,820	21,261,961
Uses of Funds:			
Salaries & Wages	5,119,569	5,409,006	5,636,666
Employee Benefits	2,667,111	3,903,304	4,368,583
Other Expenses	9,522,333	10,073,510	10,578,352
Capital Outlay	218,362	2,604,000	678,360
Total Uses of Funds	17,527,375	21,989,820	21,261,961
Annual Net	\$ 918,734	\$ ~	\$ ~



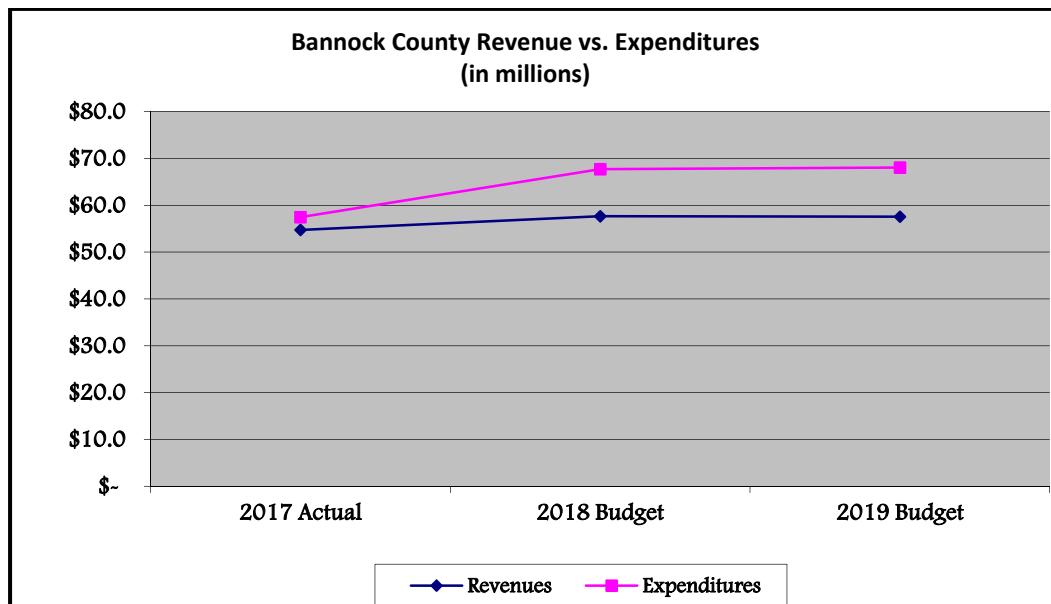
Attachment D

Total Fund Expenditures

Fund Name	2017 Actual	2018	2019
		Adopted Budget	Adopted Budget
Non-General Fund			
Road & Bridge Fund	\$ 5,191,834	\$ 5,876,917	\$ 5,927,639
Justice Fund	12,044,298	13,050,234	13,280,083
Ambulance Fund	3,385,276	3,565,096	3,729,227
District Court Fund	2,671,956	2,498,578	2,502,491
Fair District Fund	9,888	9,888	11,300
Fair Maintenance Fund	66,431	228,300	215,400
Fair Exhibit Fund	455,001	329,269	482,528
Health District Fund	543,684	553,909	562,015
Historical Society Fund	95,527	97,527	117,802
Indigent Fund	2,559,195	3,188,550	3,411,777
Junior College Fund	108,200	75,000	75,000
Park and Recreation Fund	450,780	1,086,320	1,015,431
Appraisal Fund	1,154,788	1,181,403	1,158,606
Solid Waste Fund	5,870,956	7,111,788	7,357,729
Veterans Memorial Fund	70,996	69,550	77,530
Noxious Weed Fund	311,524	420,481	369,220
Mosquito Abatement Fund	233,757	268,897	216,674
PILT	416,297	709,000	607,825
Snowmobile Fund	9,924	25,000	25,000
County Boat Fund	20,582	21,000	23,000
Emergency Communications Fund	1,175,991	1,027,848	1,060,924
Wellness Complex	741,786	~	~
Grants	1,391,001	3,300,000	1,500,000
Juvenile Facility Fund	964,230	1,030,136	1,049,658
Utility Refund	~	~	~
Trusts	~	~	~
Total Non-General Fund	39,943,902	45,724,691	44,776,859
General Fund	17,527,375	21,989,820	21,261,961
Total Bannock County Expenditures	\$ 57,471,277	\$ 67,714,511	\$ 66,038,820

Budget-in-Brief
Total County Funds

Description	2017 Actual	2018	2019
		Adopted Budget	Adopted Budget
Revenues by Source:			
Taxes	\$ 24,708,607	\$ 26,912,549	\$ 27,985,523
Licenses & Permits	444,580	371,100	377,100
Intergovernmental	8,855,136	11,841,676	10,643,714
Charges for Services	18,889,265	16,975,306	17,000,820
Fines & Forfeitures	838,494	724,500	710,500
Interest	80,937	155,500	171,000
Miscellaneous Revenue	925,010	672,307	667,543
Total Bannock County Revenues	\$ 54,742,029	\$ 57,652,938	\$ 57,556,200
Expenditures by Category:			
Salaries & Wages	17,690,775	18,836,393	19,725,116
Employee Benefits	8,766,179	10,345,183	10,919,369
Other Expenses	30,137,467	29,460,113	30,850,150
Capital Outlay	876,856	9,072,822	4,544,185
Total Bannock County Expenditures	\$ 57,471,277	\$ 67,714,511	\$ 66,038,820
Excess Revenues (Expenditures)	\$ (2,729,248)	\$ (10,061,573)	\$ (8,482,620)



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, 2018	Current Year		Prior Year		Projected		Approved		Projected	
	Estimated Revenue (Other than taxes)	Total Thru Mar-18	Partial Thru Mar-17	Total FY17	% FY17	FY18 Total	FY18 Budget	Over (Short)	FY19 Budget	
CURRENT EXPENSE										
Penalty - Treasurers Cost	2,856	3,409	12,869	0.26	2,856	*	7,000	(4,144)	7,000	
Interest on Taxes	29,625	40,325	64,470	0.63	29,625	*	27,000	2,625	27,000	
Prepaid Taxes	1,134	1,385	2,813	0.49	1,134	*	3,000	(1,866)	2,500	
Ag Exempt Replacement	33,127	33,127	66,253	0.50	66,253	-	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 2019 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 2018 for the preparation of the fiscal year 2019 budget.

<i>April 23</i>	The Auditor's office distributes budget worksheets to department heads.
<i>May 11</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>August 7</i>	The Commissioners' formulated budget must be published for public inspection.
<i>August 21</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 2019 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 2019 projected revenue for Bannock County is \$66,038,820; this includes budgeting for the use reserves equaling \$8,482,620, or 12.8% 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

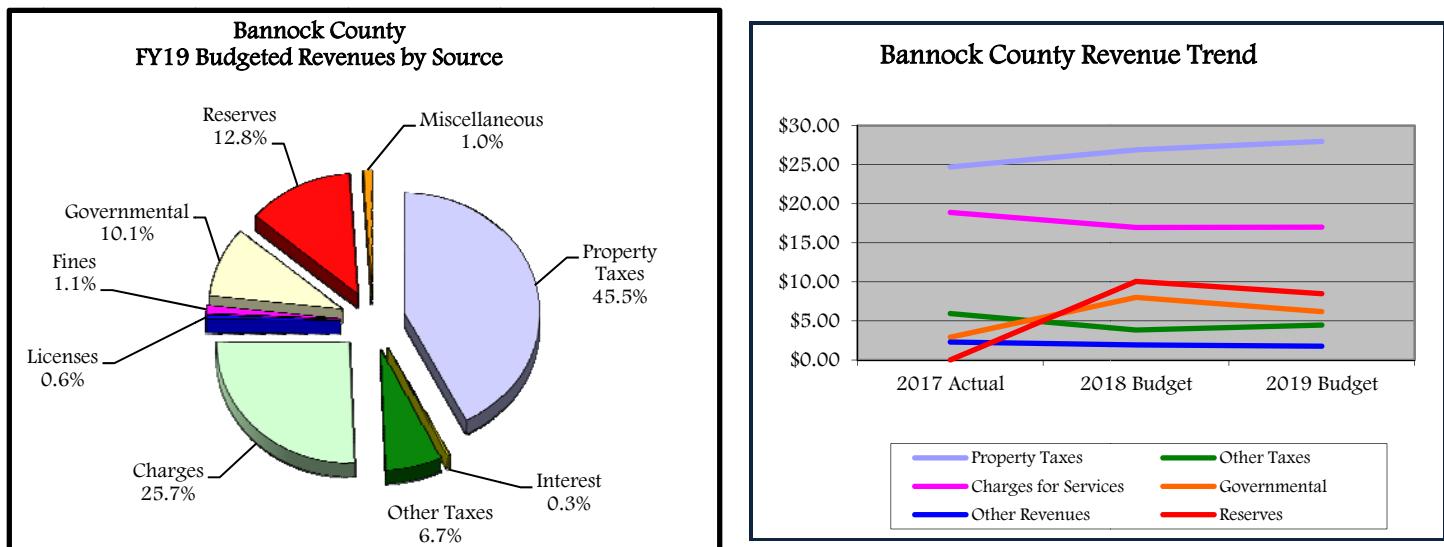
Property Tax – This is the largest revenue source for Bannock County at 42.4%, or \$27,985,523. Bannock County is asking for \$1,072,974 more in budgeted property tax revenue for fiscal year 2019 than budgeted in fiscal year 2018. Property tax revenues consist of current tax dollars levied based on levy 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 25.7% of total revenue sources at \$17,000,820. 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 only \$25,514 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 \$10.6 million, about 16.1% of total revenue sources. Classified as other taxes and governmental below, these dollars are received from state, local, and federal government entities. For example the federal government sends us revenue for payment in lieu of taxes or PILT, which is revenue calculated on federal lands that the County cannot tax because it belongs to the federal government. 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			
	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Property Taxes	\$ 24,708,607	\$ 26,912,549	\$ 27,985,523
Other Taxes	5,935,329	3,832,015	4,457,411
Charges for Services	18,889,265	16,975,306	17,000,820
Licenses and Permits	444,580	371,100	377,100
Fines	838,494	724,500	710,500
Interest	80,937	155,500	171,000
Governmental	2,919,807	8,009,661	6,186,303
Reserves	-	10,061,573	8,482,620
Miscellaneous Income	925,010	672,307	667,543
Total Revenues	\$ 54,742,029	\$ 67,714,511	\$ 66,038,820

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 19).

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 2019 County levy rate is .005624280 and 2019 assessed valuations are \$4,295,422,326. This calculates to anticipate property tax revenue of \$24,158,658 for collection in fiscal year 2019. (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	
	\$	Assessed Valuations less Exemptions
2014	\$	3,964,070,162
2015	\$	3,994,036,486
2016	\$	4,006,064,497
2017	\$	4,042,917,896
2018	\$	4,295,422,326

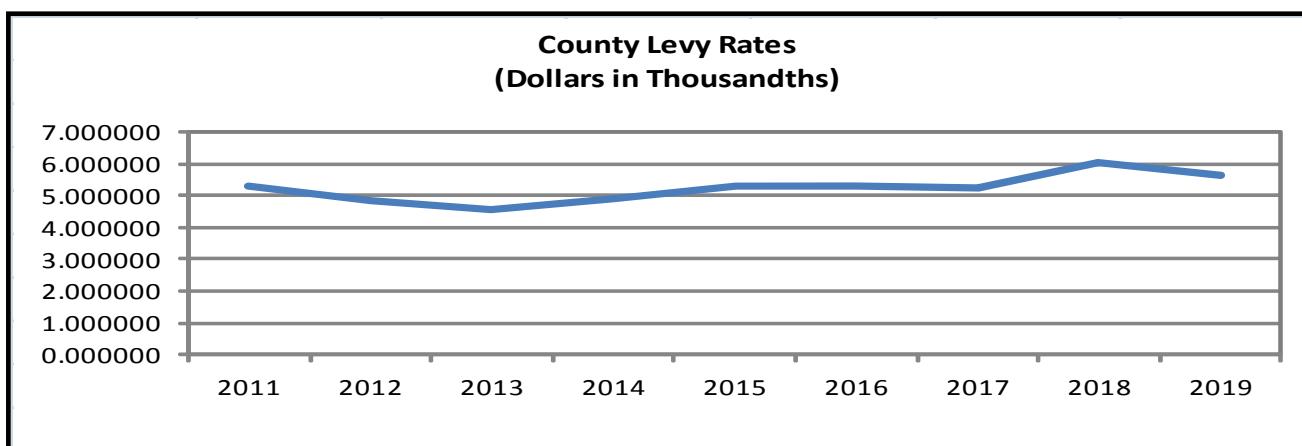
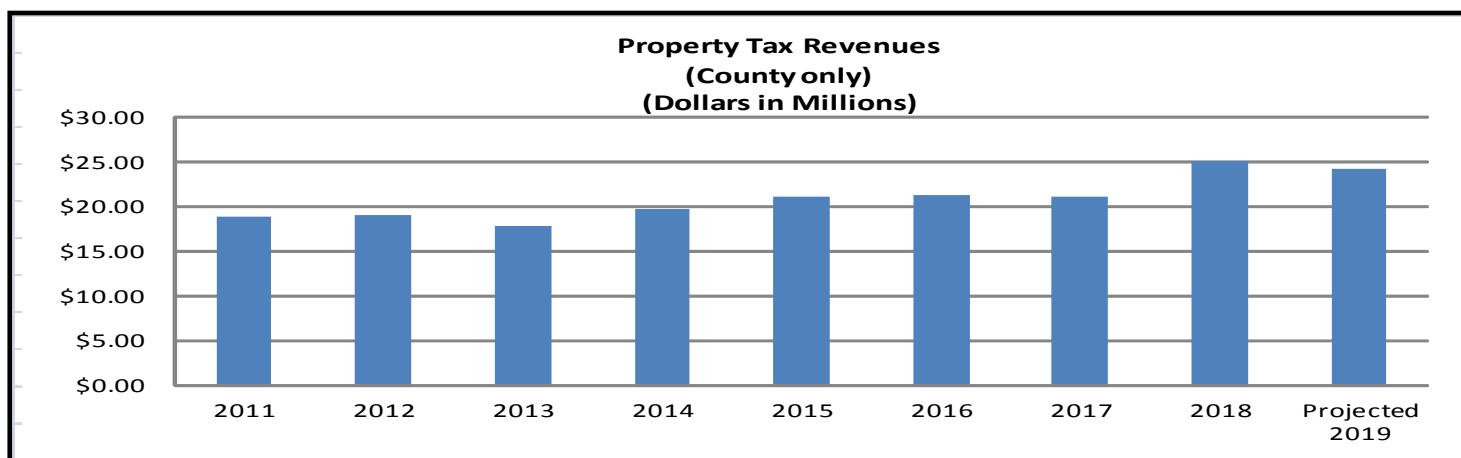
Idaho law requires that property be appraised at 100% of market value. Bannock County reassesses property at least once every five years. In the absence of any exemptions the market value of a given property is also the "assessed value." Homeowners exemptions (per Idaho Code 63-602G) give every owner-occupied 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 2018, which is fiscal year 2019.

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 2019 Assessed Valuation for Bannock County by Property Type

Fiscal Year	Residential	Commercial & Industrial	Exemptions	Taxable Value
2011	\$ 3,445,350,516	\$ 1,475,135,220	\$ (1,319,411,521)	\$ 3,601,074,215
2012	\$ 3,514,105,309	\$ 1,622,239,159	\$ (1,310,500,195)	\$ 3,825,844,273
2013	\$ 3,496,553,515	\$ 1,720,663,729	\$ (1,263,932,224)	\$ 3,953,285,020
2014	\$ 3,494,051,425	\$ 1,760,087,351	\$ (1,290,068,614)	\$ 3,964,070,162
2015	\$ 3,530,883,208	\$ 1,772,205,789	\$ (1,309,052,511)	\$ 3,994,036,486
2016	\$ 3,532,000,897	\$ 1,771,651,231	\$ (1,297,587,631)	\$ 4,006,064,497
2017	\$ 3,568,931,471	\$ 1,823,446,886	\$ (1,349,463,461)	\$ 4,042,914,896
2018	\$ 3,890,970,422	\$ 1,848,766,461	\$ (1,444,314,557)	\$ 4,295,422,326

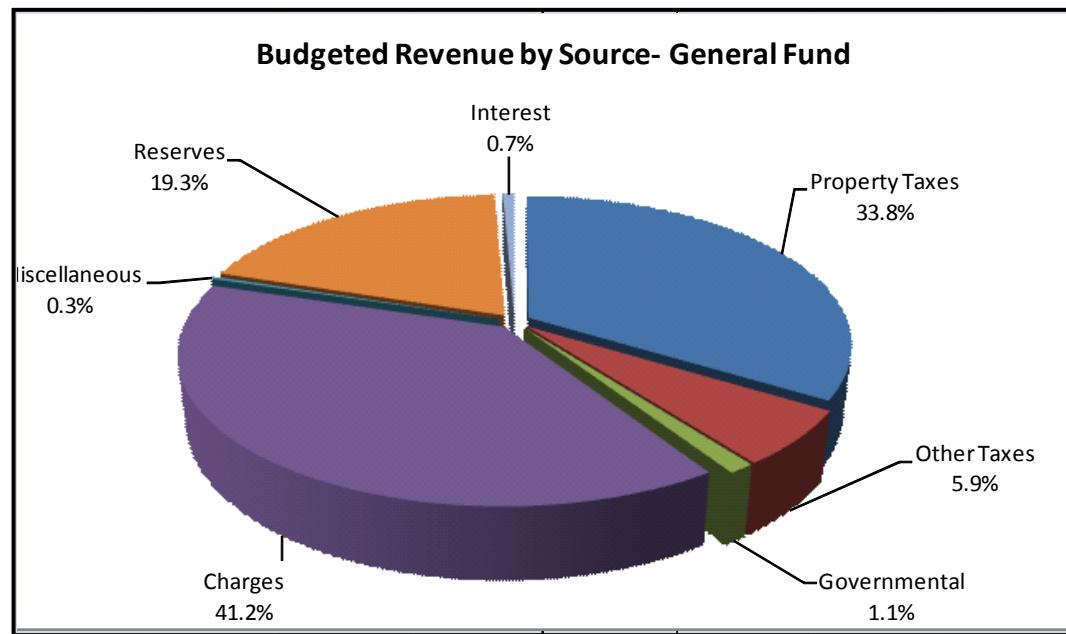
Homeowner's exemptions are credits given to residential property owners. As you can see from the graph above, residential property is almost double the combined value of the commercial and industrial property valuations for Bannock County.

2018 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

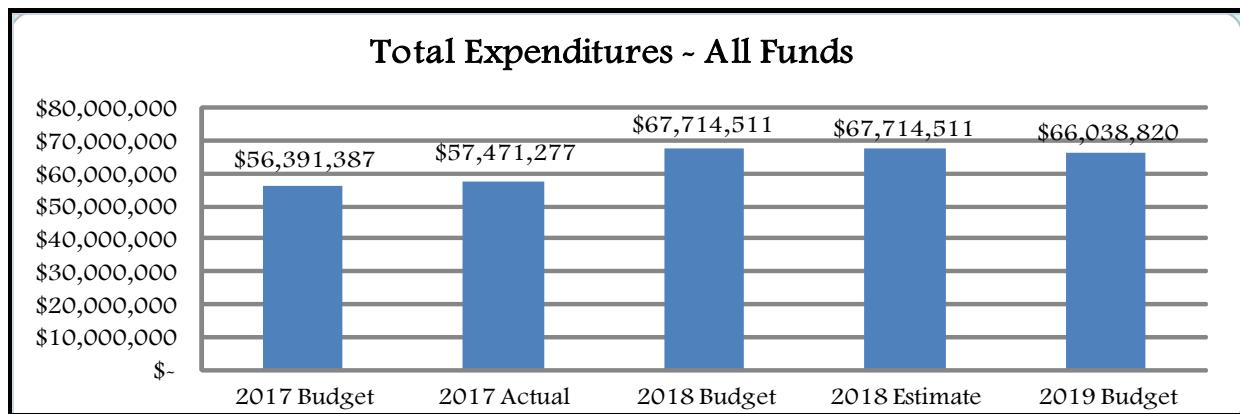
Total projected General Fund revenue for fiscal year 2019 is \$21,261,961. This represents a decrease of \$727,859 when compared to the budgeted revenues for fiscal year 2018.



Revenue Source	General Fund Revenues		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Property Taxes	\$ 6,817,233	\$ 7,428,555	\$ 8,460,062
Other Taxes	2,792,909	1,308,097	1,286,401
Total Taxes	9,610,142	8,736,652	9,746,463
Licenses and Permits	283,244	216,200	233,100
Intergovernmental	305,636	248,076	230,449
Charges for Services	8,008,161	8,342,654	8,264,118
Interest	63,287	150,000	160,000
Miscellaneous Income	197,601	57,600	64,550
Reserves	~	4,238,638	2,563,281
Total General Fund	\$ 18,468,071	\$ 21,989,820	\$ 21,261,961

Operating Budget – Expenditures

This section includes all fund expenditures. Budgeted expenditures decreased from \$67,714,511 in fiscal year 2018 to \$66,038,820 in fiscal year 2019; this is a decrease of \$1,675,691. The following summarizes the budget versus actual expenditures for fiscal year 2017; budgeted versus estimated actual expenditures for fiscal year 2018; and budgeted expenditures for fiscal year 2019 for all funds.



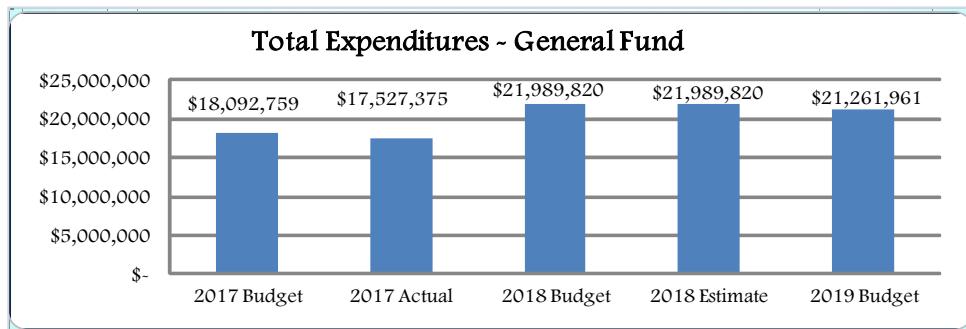
The next table breaks down all County expenditures by category, showing actual expenditures for fiscal years 2017 in comparison with budgeted expenditures for fiscal years 2018 and 2019.

Expenditures by Category ~ Total County Funds			
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries & Wages	\$ 17,690,775	\$ 18,836,393	\$ 19,725,116
Employee Benefits	8,766,179	10,345,183	10,919,369
Other Expenses	30,137,467	29,460,113	30,850,150
Capital Outlay	876,856	9,072,822	4,544,185
Total Expenditures	\$ 57,471,277	\$ 67,714,511	\$ 66,038,820

The largest budgeted capital expenditure for fiscal year 2019 will be finishing the installation of a new gas system generator (\$1,150,000) at the landfill, the drilling of 4 wells at the landfill (\$61,000), and the final phase of an upgrade to Emergency Communications equipment (\$300,000). Other budgeted items include nonrecurring expenditures such as new accounting software (\$250,000), purchasing sheriff vehicles (\$175,000) and public safety equipment (\$178,825), ambulance equipment \$232,000), and road and bridge equipment (\$174,000). Capital items are discussed further in the capital improvement section (page 134).

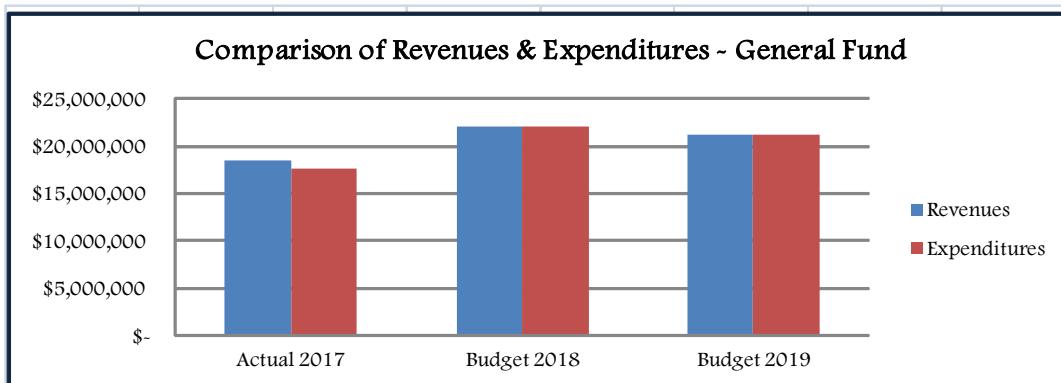
General Fund

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 2019 budgeted expenditures for the General Fund decreased by \$727,859.



The table below breaks down General Fund expenditures by category, showing actual expenditures for fiscal years 2017 in comparison with budgeted expenditures for fiscal years 2018 and 2019.

Below is a comparison of actual revenues and expenditures for fiscal year 2017 and budgeted revenues and expenditures for fiscal years 2018 and 2019.



Operating Budget – Fund Summaries

Fund Description	Estimated Beginning Funds Available	Estimated Revenues	Estimated Expenditures	Estimated Ending Funds Available	% Change in Fund Balance
	10/1/2018	FY19	FY19	9/30/2019	
General Fund:	\$ 11,236,322	\$ 18,698,680	\$ 21,261,961	\$ 8,673,041	-23%
Special Revenue Funds:					
Road and Bridge Fund	3,654,878	4,822,639	5,927,639	2,549,878	-30%
Justice Fund	5,103,230	12,665,014	13,280,083	4,488,161	-12%
Ambulance Fund	1,700,706	3,469,535	3,729,227	1,441,014	-15%
District Court Fund	914,698	2,372,491	2,502,491	784,698	-14%
Fair District Fund	3,431	10,700	11,300	2,831	-17%
Fair Maintenance Fund	178,266	97,400	215,400	60,266	-66%
Fair Exhibit Fund	323,414	357,528	482,528	198,414	-39%
Health District Fund	163,050	549,015	562,015	150,050	-8%
Historical Society Fund	25,637	117,302	117,802	25,137	-2%
Indigent Fund	1,206,326	3,291,777	3,411,777	1,086,326	-10%
Junior College Fund	60,784	75,000	75,000	60,784	0%
Parks & Recreation Fund	135,915	1,015,431	1,015,431	135,915	0%
Appraisal Fund	539,597	1,028,606	1,158,606	409,597	-24%
Revenue Sharing Fund	199,633	-	-	199,633	0%
Veterans Memorial Fund	21,346	75,530	77,530	19,346	-9%
Noxious Weed Fund	331,654	269,220	369,220	231,654	-30%
Mosquito Abatement Fund	208,212	151,474	216,674	143,012	-31%
PILT	876,780	300,000	607,825	568,955	-35%
Snowmobile Fund	117,018	16,000	25,000	108,018	-8%
County Boat Fund	20,294	18,000	23,000	15,294	-25%
Junvenile Facilities Fund	509,430	1,049,658	1,049,658	509,430	0%
Grants	824,754	1,500,000	1,500,000	824,754	0%
Subtotal Special Revenue Funds	17,119,053	33,252,320	36,358,206	14,013,167	
Enterprise Funds:					
Solid Waste Fund	7,078,904	4,650,000	7,357,729	4,371,175	-38%
Emergency Communications Fund	492,296	955,200	1,060,924	386,572	-21%
Subtotal Enterprise Funds	7,571,200	5,605,200	8,418,653	4,757,747	
Total All Funds	\$ 35,926,575	\$ 57,556,200	\$ 66,038,820	\$ 27,443,955	

Discussion of Fund Balance Changes in Excess of 10%

Multiple one time projects were presented during the fiscal year 2019 budget process that include a new accounting system, match money for an RV park expansion, several vehicle purchases, replacement of AC unites, a new parking lot, security system upgrades, road and bridge equipment purchases, and courthouse remodel projects. It was decided to use reserves to fund these projects and purchases.

The Road and Bridge Fund received more in highway user funds than anticipated; those extra dollars will be used in fiscal year 2019.

The Justice Fund has unanticipated revenues from prior fiscal years; those extra dollars will be used in fiscal year 2019 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 2019 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 2019 to cover declining revenues.

The Fair District Fund has unanticipated revenues from prior fiscal years; those extra dollars will be used in fiscal year 2019.

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 rebuild did not occur in fiscal year 2018 and were; therefore, rolled into fiscal year 2019.

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 2019.

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.

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 2019.

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 2019. 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 2019.

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

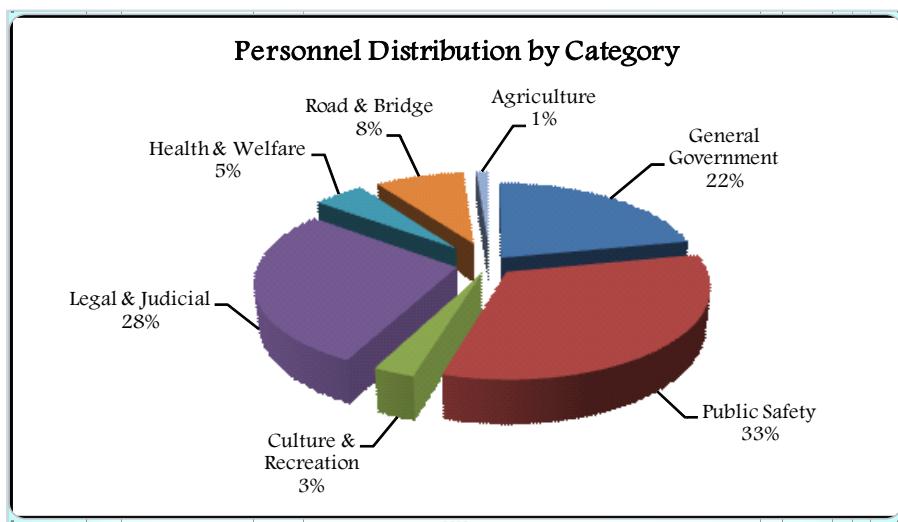
Departments	2017	2018		2019	
	Adopted Budget	2017 Actual	Adopted Budget	2018 Actual	Adopted Budget
Adult Probation	13.5	13.5	14.0	13.0	14.0
Agriculture Extension/4-H	3.0	3.0	3.0	1.5	1.5
Appraiser	15.0	14.0	14.0	11.0	11.0
Assessor	14.0	14.0	13.0	12.0	13.0
Clerk/Auditor/Recorder	14.5	14.5	15.5	14.5	14.5
Clerk of District Court	19.5	18.5	19.5	17.5	18.5
Commissioners	10.5	10.5	9.5	9.5	8.0
Coroner	1.5	1.5	1.5	1.5	1.5
Courthouse & Grounds	7.0	6.5	8.0	7.5	7.5
District Court	29.0	26.0	29.0	28.0	27.0
Engineer	1.0	1.0	1.0	1.0	1.0
Fairs	4.0	5.0	1.5	1.5	2.5
GIS	1.5	1.0	3.0	3.0	3.0
Grants	*	1.5	*	8.0	*
Indigent	2.0	2.0	2.0	2.0	2.0
Info Tech/Emergency Comm	7.0	6.0	7.0	7.0	7.0
Jail	58.5	55.5	61.5	59.5	60.0
Juvenile Detention	12.0	19.0	12.0	12.0	12.0
Juvenile Probation	14.0	14.0	14.0	14.0	16.0
Mosquito Abatement	0.5	0.5	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	9.5	11.5
Planning & Development	5.5	3.5	4.5	5.0	5.0
Prosecutor	16.0	16.0	16.0	17.0	16.0
Public Defender	15.0	15.0	15.0	13.0	15.0
Road & Bridge	33.0	33.0	32.0	31.0	31.0
Sheriff	55.0	53.5	55.0	54.0	54.0
Solid Waste	15.0	16.0	15.5	14.0	15.0
Special Projects	2.0	2.0	2.0	2.0	3.0
Treasurer	6.0	6.0	6.0	6.0	6.0
Wellness Complex	5.0	7.0	~	~	~
Total Bannock County	384.0	383.0	386.5	377.5	378.5

*Grant positions are not included in total; the majority of these positions are part-time.

During fiscal year 2019, the Commissioners added one full-time prosecuting attorney position within the Justice Fund. Changes to the fiscal year 2019 budget include: two open positions in the Road & Bridge department, Juvenile Probation brought four Grant funded positions into the department, Special Projects added an office assistant moved from Commission.

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

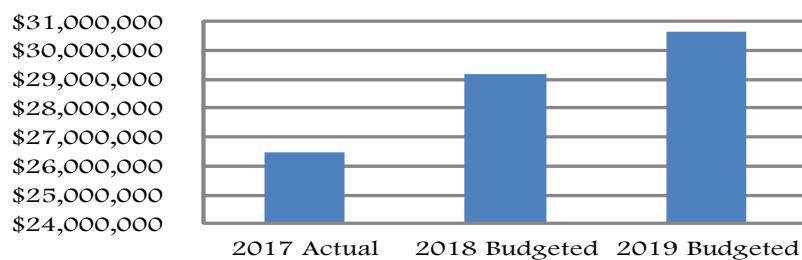
Included in the salaries and benefits expenditure section are: salaries and wages, extra help, overtime, retirement, life insurance, health insurance, Social Security/Medicare taxes, workman's compensation, and any other pay and benefit costs.

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 the budget process, the Bannock County Clerk developed a new, affordable salary schedule that the commission approved for the fiscal year 2019 budget that took us from 5 steps to 10 steps. Also within the fiscal year 2019 budget, phase 1 of employee grade re-evaluations was implemented with the hopes that phase 2 will be implemented next fiscal year and review the remaining county employees.

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. The current required contribution rate as a percentage of covered payrolls for employers was 11.32% for general members and 11.66% for police/firefighter members; effective July 1, 2019 employer contribution rates will increase to 11.94% for general members and 12.28% for police/firefighter members. Financial reports for the plan are available on the PERSI website or in print upon request.

Bannock County - Salary & Benefit Cost Comparison



The graph to the left shows the combined actual salary and benefit costs for fiscal year 2017. Also included are budgeted totals for salaries and benefits for fiscal years 2018 and 2019.

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 2017, governmental funds had to exceed revenues of \$5,276,133 or expenditures of \$5,027,385 to pass the 10% test and \$2,947,174 or \$2,958,456 respectively to pass the 5% aggregate test. Enterprise funds had to exceed revenues of \$618,215 or expenditures of \$889,527 to pass the 10% test and \$2,947,174 or \$2,958,456 respectively to pass the 5% aggregate test. The determinations for fiscal year 2017 are below; because we have not completed fiscal year 2018 those numbers are not yet available.

Major Governmental Funds

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

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

Non-Major Special Revenue Funds

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

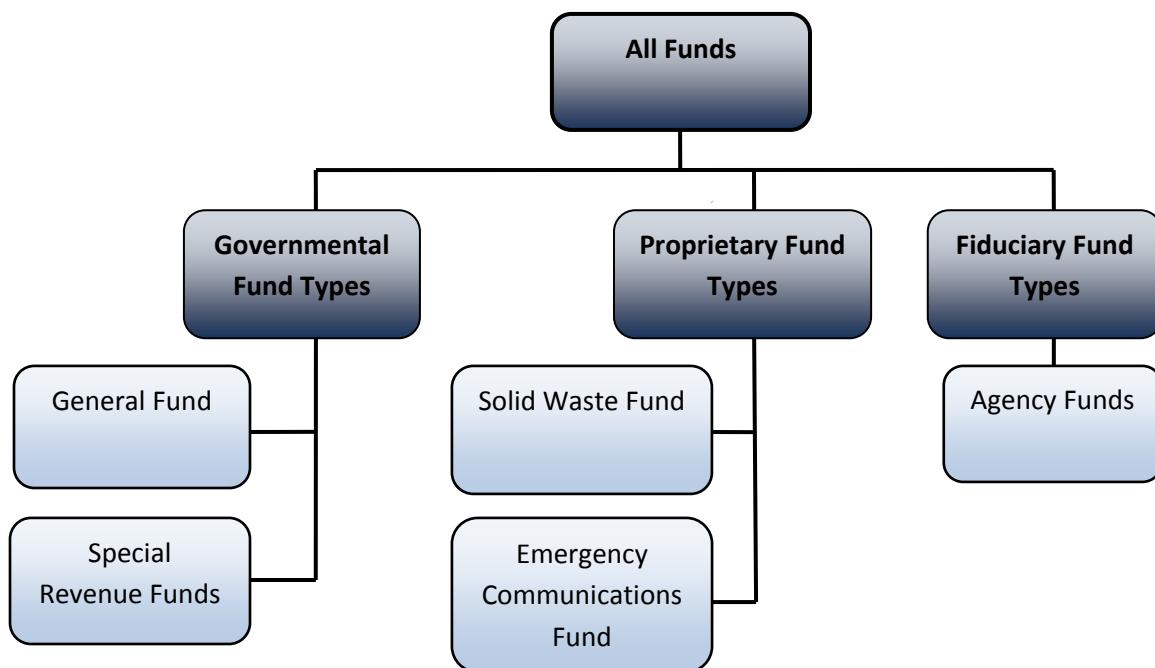
Departmental Budgets

Departmental Budgets

Adult Probation	45
Agriculture Extension.....	47
Ambulance.....	49
Appraisal.....	51
Assessor	53
Clerk/Auditor/Recorder	55
Clerk of District Court.....	58
Commissioners	60
Contingency	62
Coroner	63
Courthouse and Grounds	65
County Boat	67
District Court.....	69
Emergency Communications	71
Engineer	73
Fairgrounds	75
GIS	77
Grants.....	79
Health District	82
Health Insurance.....	83
Historical Society.....	85
Indigent.....	87
Information Technology.....	89
Jail.....	91
Junior College.....	94
Juvenile Detention	96
Juvenile Probation	98
Liability Insurance	100
Mosquito Abatement.....	102
Noxious Weed	104
Parks and Recreation/Event Center	106

Departmental Budgets (Continued)

PILT.....	109
Planning and Development.....	110
Prosecutor	112
Public Defender.....	114
Road and Bridge	116
Sheriff.....	118
Snowmobile	121
Solid Waste	122
Special Projects.....	124
Treasurer	126
Veterans Memorial	128
Wellness Complex	130



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 2019 Goals & Objectives

- Review and revise current pretrial release program during years 2019 and 2020.
 - (a) Many incarcerated pretrial do not present a substantial risk of failure to appear or a threat to public safety or self, but many lack the financial means of posting bond so they remain incarcerated.
- Provide the Bannock County Commission and Criminal Justice community with current and reliable system information to assist in establishing policy and direction.
- Collaborate with law enforcement agencies and criminal partners to propose revisions that are necessary to implement change.
- Collection of data:
 - (a) Implement the use of statewide data system (Odyssey).
 - (b) Use jail data to look at jail expense of current pretrial population and that show the risk factors presented by pretrial population to justify expansion of current pretrial process.

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

Performance Measures

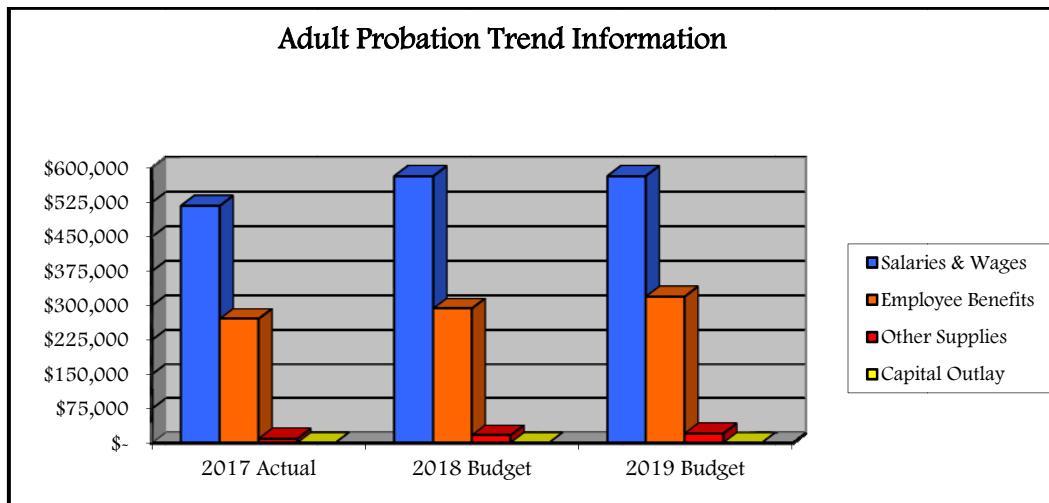
ADULT PROBATION		
Caseload		
Fiscal Year	Misdemeanor Probation	Pretrial Release
2014	1,927	117
2015	2,093	204
2016	2,024	144
2017	1,786	135

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 516,487	\$ 581,218	\$ 581,620
Employee Benefits	269,953	292,597	318,435
Other Supplies	8,765	16,120	20,012
Capital Outlay	-	-	-
Total Expenditures	\$ 795,205	\$ 889,935	\$ 920,067



Fiscal Year 2018 Accomplishments

- Hired a PSC Coordinator removing those duties from the responsibility of the Director of the Court Service's department.
- Contracted with a drug testing company (Averhealth,) allowing personnel to provide more time doing case management, supervision of probation and pretrial population and other duties with in job description.
- Had carpet replaced in Court Service's building.
- New sewer and replace pavement of parking lot.



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 2019 Goals & Objectives

- Assist area producers with the economic modeling and analysis of their own operations to make them profitable.
- Build partnerships with the libraries and hold more workshops throughout the year for 4-H members and volunteers.
- Teach food science, food safety and nutrition classes in schools and to families.
- Complete the UI grass variety trials for 2018 and 2019 production year.

Performance Measures

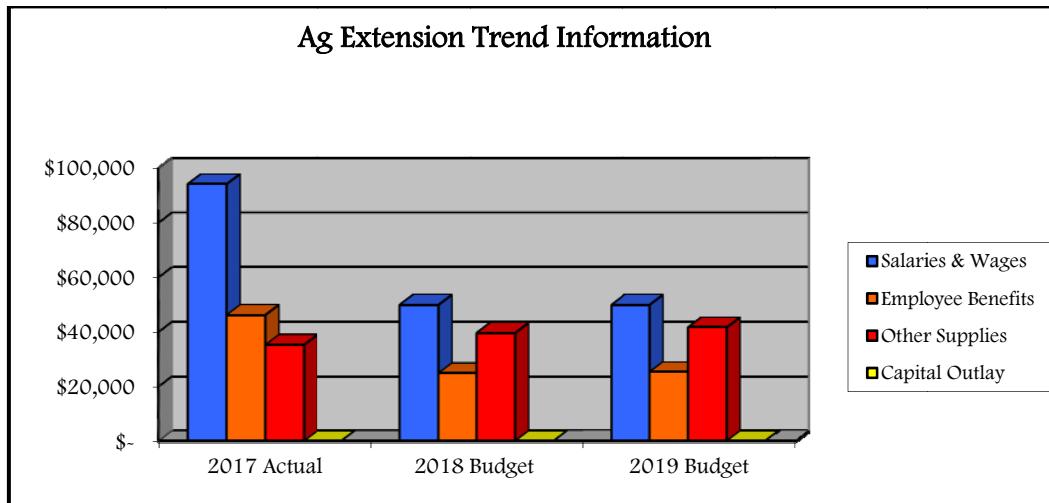
AG EXTENSION			
Fiscal Year	Curriculum Taught by Agents	Outside Contacts	4-H/FCS/Ag Programs Held
2014	44	13,201	51
2015	153	11,485	0
2016	N/A	N/A	N/A
2017	186	18,236	97

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 94,028	\$ 49,787	\$ 49,787
Employee Benefits	46,115	24,837	25,275
Other Supplies	35,180	39,505	41,555
Capital Outlay	-	-	-
Total Expenditures	\$ 175,323	\$ 114,129	\$ 116,617



Fiscal Year 2018 Accomplishments

- The following community courses were offered:
 - Master Gardener (15 week course)
 - Food preservation
 - Farm Management and Estate Succession (12 week course)
- Provided support to the 21st century grant program in School District #25 and teach STEM activities in 4 schools currently.
- Took the lead in the UI alfalfa variety trials at the Tetonia Research station. This coming year we will finish the alfalfa trials and begin grass variety trials.
- Implemented and offered Spring and Summer Day Camps with the 4-H Staff, including robotics, science, circuit boards, art, and more.
- Organized and lead the first Lego League regional tournament in Pocatello.



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 2019 Goals & Objectives

- Purchase three video laryngeal scopes to provide video technology to paramedics when placing an airway. *Estimated completion date: October 2018*
- Replace two frontline ambulances per replacement plan. *Estimated completion date: June 2019*
- Complete cultural improvement and sensitivity training. *Estimated completion date: October 2019*
- Develop an inter-facility transport agreement with Portneuf Medical Center that clearly defines standards and expectations of both parties. *Estimated completion date: June 2019*
- Implement a web based crew scheduling system that allows for improved scheduling, tracking, and mobile access to assignments. *Estimated completion date: January 2019*

Performance Measures

AMBULANCE										
Fiscal Year	Total Calls	Incident By Type								
		EMS Fires	& Rescue	Explosion	Service Call	Good Intent	False Alarm	Severe Weather	Special Incident	Hazardous Condition
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
2017	8290	131	6946	3	106	587	328	8	12	169

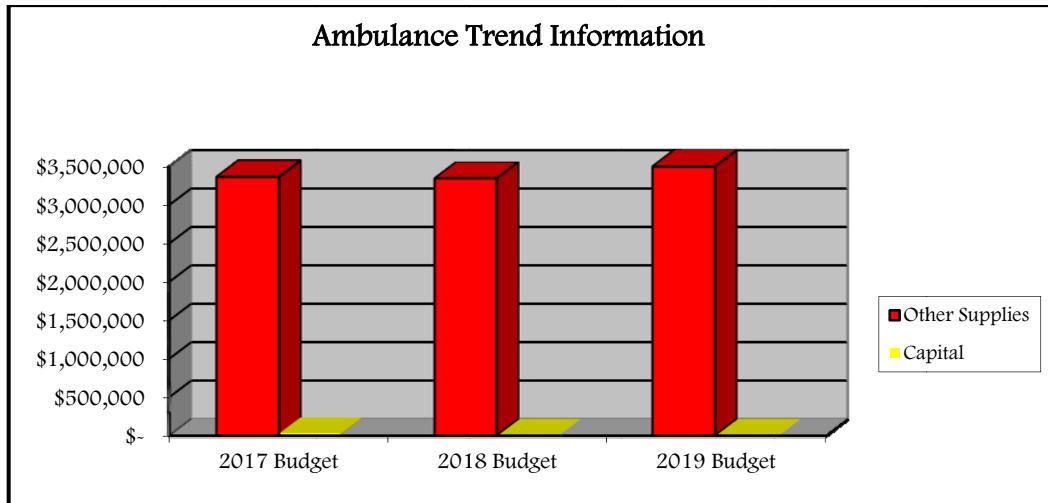
AMBULANCE				
Fiscal Year	Training Hours	Fire & Safety Prevention Activities		
		Inspections	Plan Reviews	Public Education
2014	13,913	1,127	111	291
2015	10,514	823	627	139
2016	11,489	647	672	374
2017	14,001	914	297	421

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 2017, budgeted expenditures for 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	3,361,998	3,342,374	3,497,227
Capital Outlay	23,278	-	-
Total Expenditures	\$ 3,385,276	\$ 3,342,374	\$ 3,497,227



Fiscal Year 2018 Accomplishments

- Completed Independent EMS billing audit conducted by EMS Financial Services.
- Implemented documentation and billing practices recommended by EMS Financial Billing audit.
- Utilized a State EMS Grant to replace one frontline ambulance. FY18 grant which funded \$120K towards
- Added two additional Paramedics through the hiring process as well as trained five to address the attrition.
- Completed an EMT course in South County to add additional volunteers to each community's volunteer service.
- Completed end of year purchases of one Zoll Monitor and an ALS training manikin.
- Received approval and started the process for a jointly funded independent Master Plan of both fire and EMS systems.



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 2019 Goals & Objectives

- Provide accurate real estate appraisals for all Bannock County 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.
- Replacing the Marshall and Swift Appraisal System that we are currently using with the CAMA System (Computer Assisted Mass Appraisal) known as PRO-VAL. With the five-year appraisal cycle, it could take up to five years to get all the data updated. *Estimated completion Oct 2018*

Performance Measures

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

APPRAISAL			
Fiscal Year	New Construction Parcels	Number of Taxing Districts	Circuit Breaker Applicants
2014	285	31	1,357
2015	260	31	1,307
2016	214	31	1,282
2017	336	31	1,264

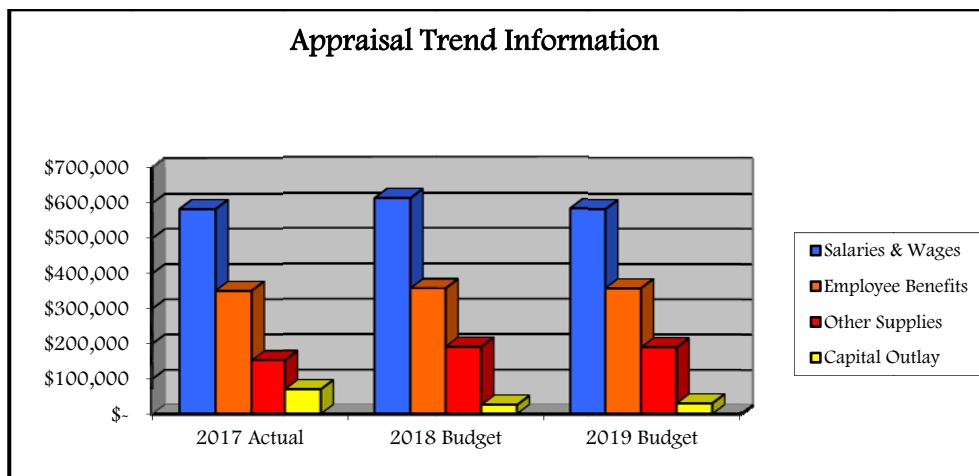


Appraisal (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 582,855	\$ 610,595	\$ 582,049
Employee Benefits	350,569	355,308	357,557
Other Supplies	151,918	190,500	189,000
Capital Outlay	69,446	25,000	30,000
Total Expenditures	\$ 1,154,788	\$ 1,181,403	\$ 1,158,606



Fiscal Year 2018 Accomplishments

- We have continued to outsource our commercial appraisals and it has been a more professional and positive move for our office.
- 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.
- Cross training to front office staff, in order for them to have more responsibility.



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 2019 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.
- Implementing new administrative software system through the Idaho State Tax Commission (UADWEB). This system will replace the current operating system.

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

Performance Measures

MOTOR VEHICLE		
Fiscal Year	Vehicle Registrations	Trailer Registrations
2014	69,583	8,602
2015	70,022	9,181
2016	76,799	8,781
2017	72,647	9,171

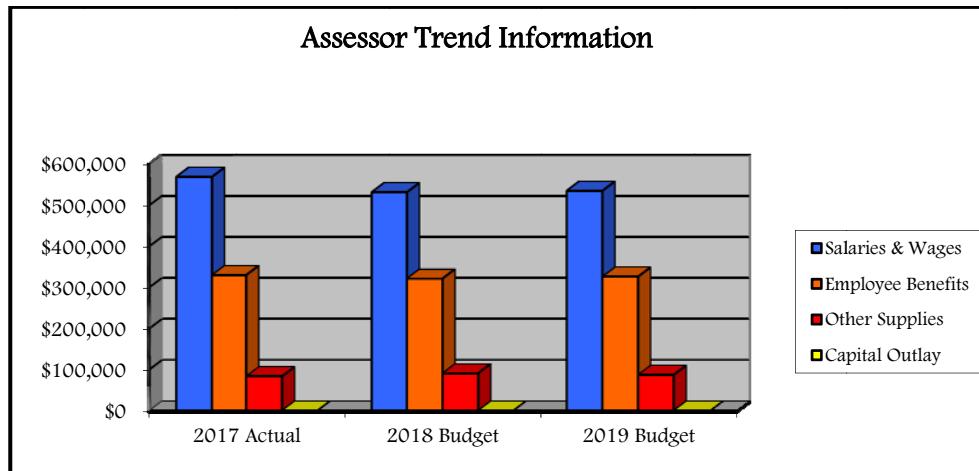


Assessor – General Fund (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	568,617	531,208	534,732
Employee Benefits	329,666	321,197	325,557
Other Supplies	82,953	90,600	86,600
Capital Outlay	-	-	-
Total Expenditures	\$ 981,236	\$ 943,005	\$ 946,889



Fiscal Year 2018 Accomplishments

- All the DMV employees have been given the opportunity to attend state training so they are up to date with current rules and regulations from the State of Idaho.
- Change in management in DMV which also made it necessary to hire new employees as Technicians. These changes have brought new policies and better efficiency to this department.



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, seven full-time auditing employees, and one full time Grant Writer.

Fiscal Year 2019 Goals & Objectives

Auditing

- Publish the FY2019 budget and submit to the GFOA's award program. *Estimated completion date: November 2018*
- Publish the FY2018 CAFR and submit to the GFOA's award program. *Estimated completion date: March 2019*

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

- Continue to improve the state voter registration system by correcting errors in tax codes, updating addresses, and removing voters that are deceased, moved out of the county or obtained a felony 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

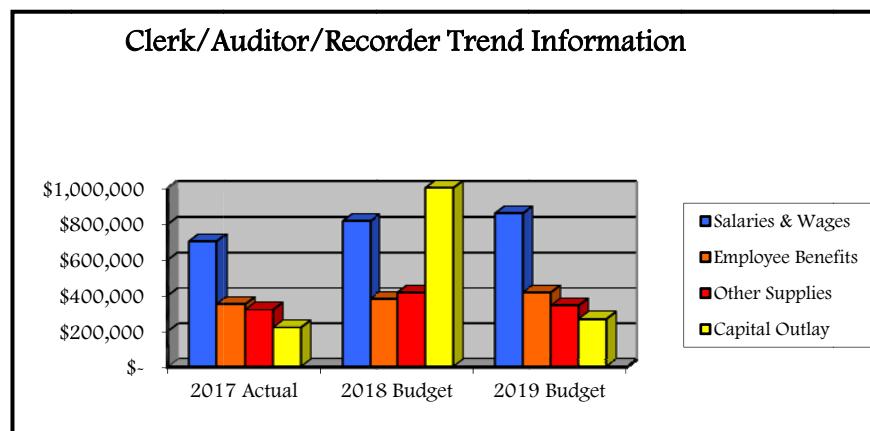
AUDITING				RECORDERS		
Fiscal Year	Number of Checks Processed	Auditor's Certificates Processed	Grants Managed	Fiscal Year	Marriage Licenses Issued	Documents Recorded
2014	10,321	631	26	2014	667	16,894
2015	10,956	633	21	2015	581	18,065
2016	10,379	689	22	2016	566	18,634
2017	11,054	705	26	2017	624	19,149

ELECTIONS			
Fiscal Year	Number of Registered Voters	Number Of Votes Cast	% of Voters that Voted
2014	36,188	13,741	37.97%
2015	38,924	6,693	17.20%
2016	47,855	34,388	71.86%
2017	39,598	13,783	34.81%

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 700,324	\$ 814,181	\$ 857,421
Employee Benefits	348,970	378,691	414,056
Other Supplies	318,478	414,437	341,217
Capital Outlay	218,362	1,000,000	266,360
Total Expenditures	\$ 1,586,134	\$ 2,607,309	\$ 1,879,054



Clerk/Auditor/Recorder – General Fund (Continued)

Fiscal Year 2018 Accomplishments

Auditing

- Awarded Distinguished Budget Presentation Award for the FY17 budget document from Governments Finance Officers Association (GFOA) for the 8th consecutive year.
- Awarded Certificate of Achievement for Excellence in Financial Reporting for the FY16 CAFR for the 23rd consecutive year.
- Developed and maintained balanced budget in FY17-18 in accordance with Idaho General Statute.

Clerk/Recorder

- Continued to progress in the new OnBase program by moving documents and instruments out of the old programs.

Elections

- During the first two Elections in the 2018 Election year, the Elections Office had only a .14% error rate. We attribute this to being in a more efficient office space and the dedication and focus of the Elections Staff.
- In March, we held a School District 21 Plant Facilities Reserve Fund Levy. This was the first Election using our new ballot tabulating machines (DS450). When the Election is over and the counting is done, it is our job to balance all poll books for that Election. We enter voter history into our Idaho State Voter Registration System for every person that signed the poll book on Election Day. The machines, built by Election Systems and Software do not have the ability to communicate with another technology, software or to the outside world. When we were done balancing, 512 voters signed the poll book and 512 ballots ran through our machines on Election Night.
- During the May Election, we used our new ADA Compliant voting machines for the first time. These machines are called an ExpressVote and are also built and maintained by Election Systems and Software. The ExpressVote is not a tabulator; it assists the blind to vote independently. However, anyone is able to use them. They are user friendly and very accessible, which allowed several voters to use them successfully.



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/Auditor/Recorder oversees this department. 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 2019 Goals & Objectives

- Continue to work on the Juvenile Caseload Management Plan to increase knowledge, consistency and access for juvenile proceedings in the Sixth Judicial District.
- Work with County Commissioners, District Court, and judges to develop a master 3-5 year plan for renovations.
- Continue support and implementation of iCourt revisions required by the new case management system.

Performance Measures

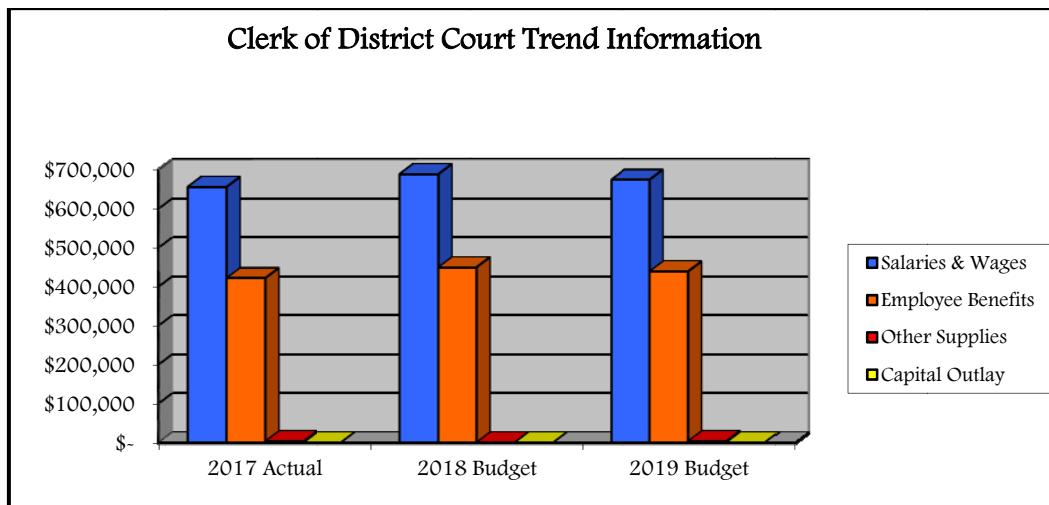
DISTRICT COURT			
Magistrate Case Filings			
Fiscal Year	Civil Cases	Criminal Cases	Special Cases
2014	5,205	17,319	930
2015	4,473	18,783	776
2016	4,607	17,440	831
2017	5,056	14,775	858

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 655,512	\$ 688,502	\$ 674,003
Employee Benefits	421,587	449,499	438,490
Other Supplies	2,865	-	3,000
Capital Outlay	-	-	-
Total Expenditures	\$ 1,079,964	\$ 1,138,001	\$ 1,115,493



Fiscal Year 2018 Accomplishments

- iCourt went live on October 9, 2018. Court and county personnel performed in-depth configuration, received extensive training, and worked extended hours to support this project.
- Consolidated Court Records and Bonds and Fines offices into one larger space to increase efficiency in serving the public.

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



Steve Brown, 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 has one full-time executive assistant, one full-time paralegal, and one full-time staff attorney.

Fiscal Year 2019 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.
- Continue improvements/updates to the Courthouse facility.
- 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

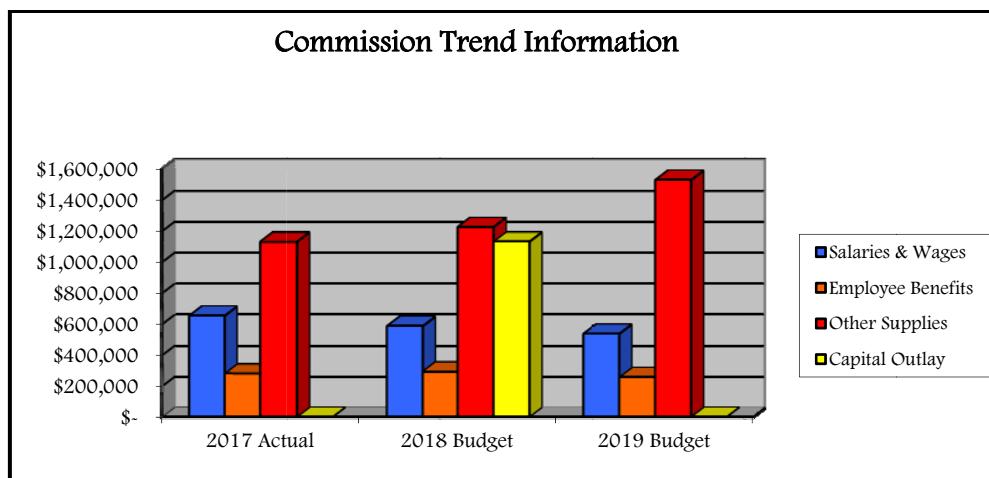
COMMISSIONERS		
Fiscal Year	Ordinances Passed	Resolutions Passed
2014	2	122
2015	6	109
2016	7	100
2017	9	110

VETERAN'S SERVICES			
Fiscal Year	Appointments	Claims Filed	Calls Received
2014	819	420	1,865
2015	713	274	1,898
2016	626	238	1,443
2017	519	256	1,097

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 651,845	\$ 585,320	\$ 535,442
Employee Benefits	279,235	294,694	255,341
Other Supplies	1,129,505	1,224,792	1,527,048
Capital Outlay	-	1,130,000	-
Total Expenditures	\$ 2,060,585	\$ 3,234,806	\$ 2,317,831



Fiscal Year 2018 Accomplishments

- Took the lead in overseeing the remodel of Court Records, and Bonds and Fines.
- 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.

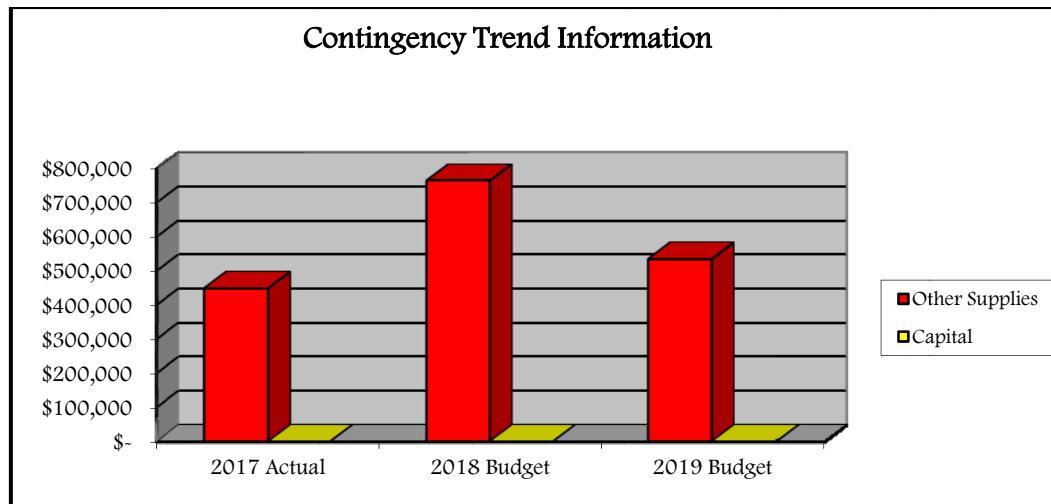
Performance Measures/Goals & Accomplishments

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	449,076	765,000	535,000
Capital Outlay	-	-	-
Total Expenditures	\$ 449,076	\$ 765,000	\$ 535,000





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 2019 Goals & Objectives

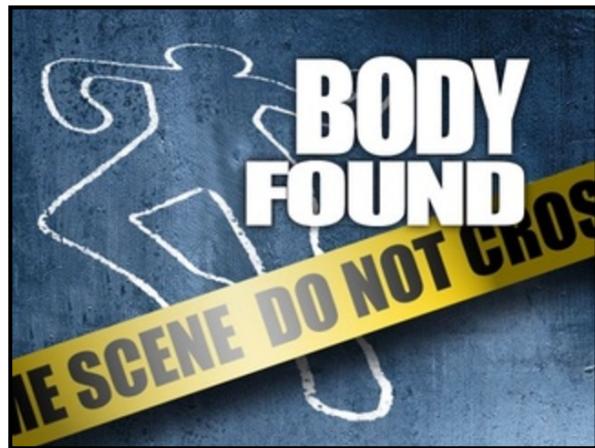
- Ensure that citizens receive the best possible investigation of each death and become the decedent's advocate.
- Ensure that positive communication exists between families of decedents.
- Be available to answer questions and explain findings to families.

❖ *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
2017	365

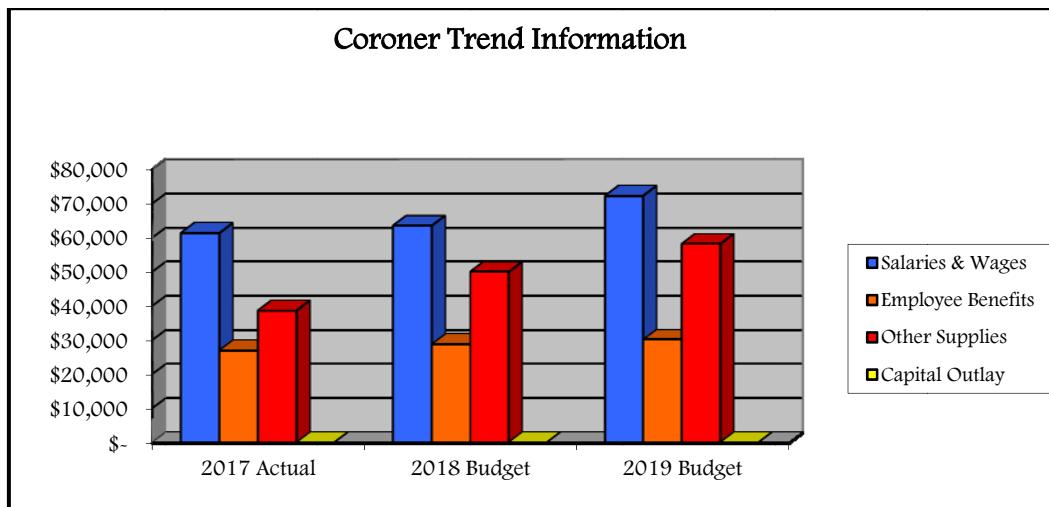


Coroner – General Fund (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 61,294	\$ 63,465	\$ 72,218
Employee Benefits	26,957	28,741	30,068
Other Supplies	38,596	49,910	58,110
Capital Outlay	-	-	-
Total Expenditures	\$ 126,847	\$ 142,116	\$ 160,396



Fiscal Year 2018 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 and one part 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, and one electrician.

Fiscal Year 2019 Goals & Objectives:

- Proactively manage, maintain, and upgrade County owned buildings in a safe, cost-effective, and professional manner.
- Continue to 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.
- Replacing aging air condition units that no longer have parts or equipment available.
- Continue to upgrade with LED lighting, painting, and carpet replacement.

❖ *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.

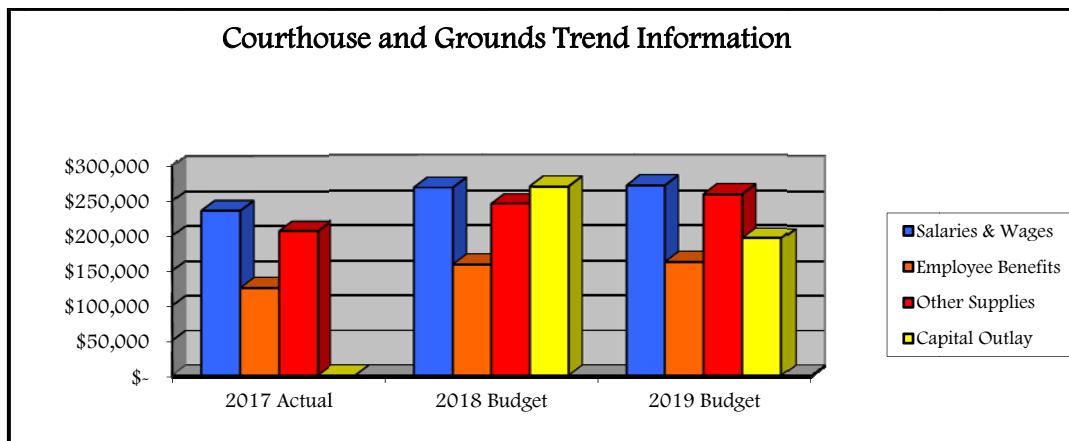


Courthouse Grounds & Maintenance – General Fund (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 236,364	\$ 268,333	\$ 271,272
Employee Benefits	125,643	158,581	161,915
Other Supplies	207,064	244,890	258,740
Capital Outlay	-	270,000	196,000
Total Expenditures	\$ 569,071	\$ 941,804	\$ 887,927



Fiscal Year 2018 Accomplishments

- New roof for Courthouse and Annex building. The cost came in at \$68,000 below budgeted amount.
- New carpet installed in probation building.
- Replaced old lighting on all 3 floors of the Courthouse hallways with new LED lighting.
- Replaced carpet on 1st and 3rd floor hallways.

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 2019 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
2014	8
2015	8
2016	8
2017	8

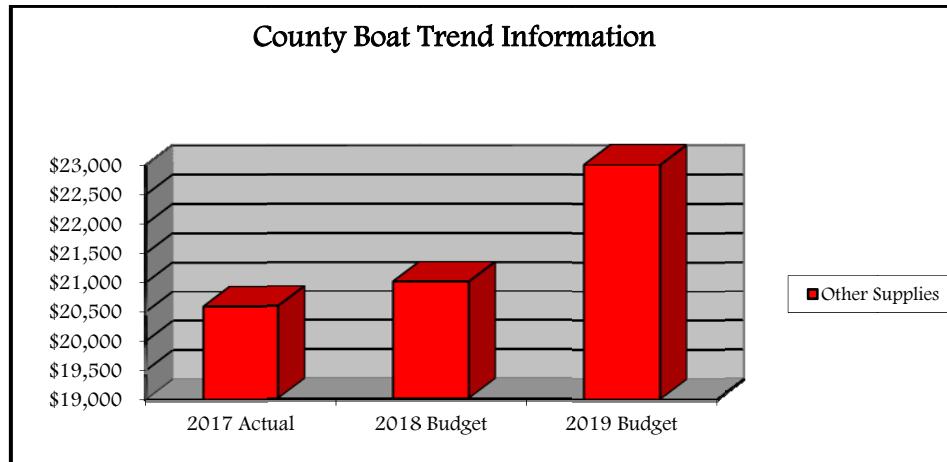


County Boat (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	20,582	21,000	23,000
Capital Outlay	-	-	-
Total Expenditures	\$ 20,582	\$ 21,000	\$ 23,000



Fiscal Year 2018 Accomplishments

- Fiscal Year 2018 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 2019 Goals & Objectives

- Support of iCourt and completion of the revisions of business processes required by the new case management system and electronic records..
- Evaluate courtroom security and work with all stakeholders to provide training to improve safety of all courthouse users.
- Continue to work on the Juvenile Case Flow Management plan to increase knowledge, consistency and access for juvenile proceedings in the Sixth Judicial District into FY2019.
- Implement D6 Treatment program to improve behavioral health services to persons under court supervision.
- Work with County Commissioners, Clerk of the District Court, and judges to develop a master 3-5 year plan for renovations.

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

Performance Measures

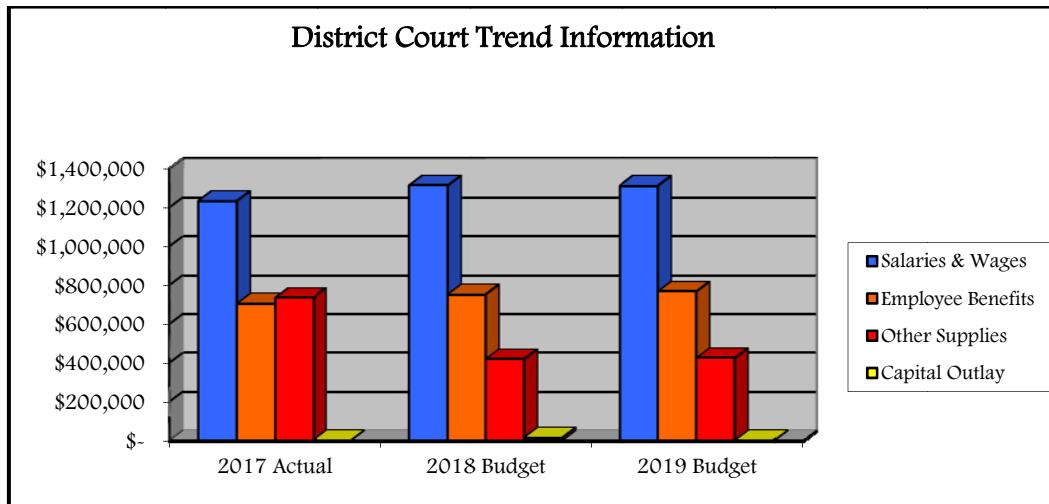
DISTRICT COURT					
Fiscal Year	Parenting/Silver Linings Classes Held	Magistrate Cases Filed			Other Cases
		Civil Cases	Criminal Cases	Other Cases	
2014	16	5,205	17,319	930	
2015	15	4473	18783	776	
2016	16	4607	17440	831	
2017	16	5056	14775	858	

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,232,947	\$ 1,312,671	\$ 1,311,529
Employee Benefits	704,619	751,956	766,939
Other Supplies	734,390	418,951	424,023
Capital Outlay	-	15,000	-
Total Expenditures	\$ 2,671,956	\$ 2,498,578	\$ 2,502,491



Fiscal Year 2018 Accomplishments

- iCourt went live on October 9, 2018. Court and county personnel performed in-depth configuration, received extensive training, and worked extended hours to support this project.
- Worked with Sixth Judicial District Judges, Commissioner, and Clerk of the District Court on approve the D6 proposal to improve behavioral health treatment to persons under court supervision.
- Entered into the fourth 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.

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 2019 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.
- Finish installing Motorola Airbus dispatch system paving the way for NG-911 and ESINET.

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

Performance Measures

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

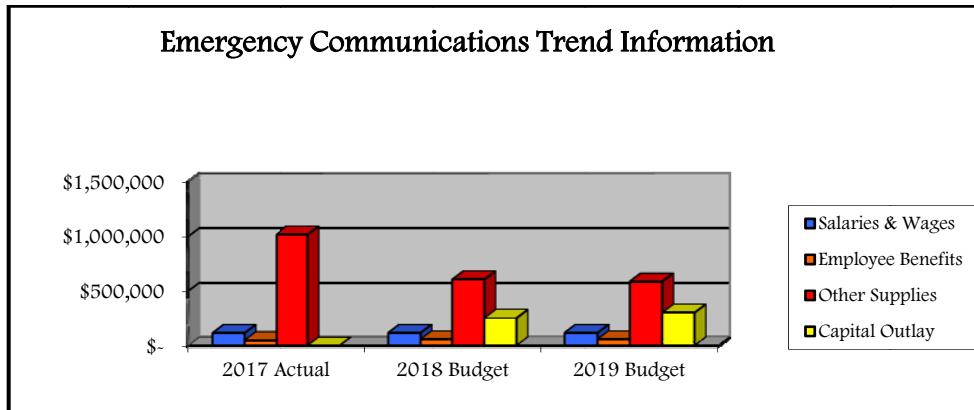


Emergency Communications (Continued)

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 113,650	\$ 116,132	\$ 116,132
Employee Benefits	47,960	58,271	59,147
Other Supplies	1,014,381	603,445	585,645
Capital Outlay	-	250,000	300,000
Total Expenditures	\$ 1,175,991	\$ 1,027,848	\$ 1,060,924



Fiscal Year 2018 Accomplishments

- Complete dispatch system upgrade moving to IP (Internet Protocol) based dispatching system for the City of Pocatello.



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 the fiscal year 2019, the full-time engineer will be shared with the solid waste fund due to shared work on groundwater remediation projects, environmental monitoring, and solid waste engineering.

Fiscal Year 2019 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.
- Provide guidance to County departments.

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

Performance Measures

There are no performance measures to report at this time.

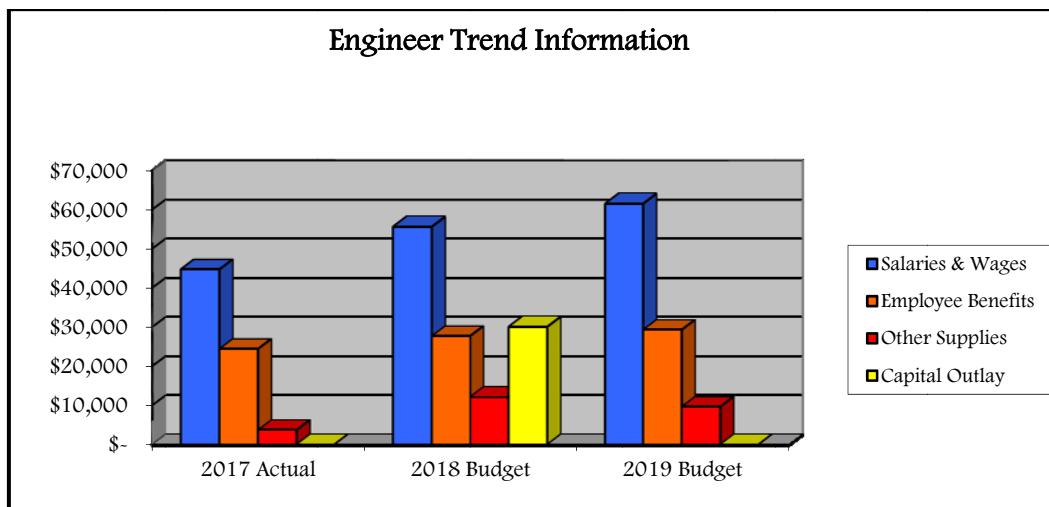


Engineer – Road and Bridge Fund (Continued)

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017		2018
	Actual	Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 44,665	\$ 55,552	\$ 61,433
Employee Benefits	24,358	27,636	29,245
Other Supplies	3,641	12,110	9,610
Capital Outlay	-	30,000	-
Total Expenditures	\$ 72,664	\$ 125,298	\$ 100,288



Fiscal year 2018 Accomplishments

- Accomplished states goals and objectives.
- Assisted Road & Bridge with plan review and contractor selection.
- Assisted the Landfill in complying with requirements in the 2016 Consent Order and Compliance Agreement Schedule.



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. This facility funds one half of the Administrative Specialist, shared with the Events Center and Wellness Complex, and two full time maintenance assistants with support when needed from the Events Center and Wellness Complex staff. 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 2019 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.
- Upgrade arena bleachers.

❖ *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.

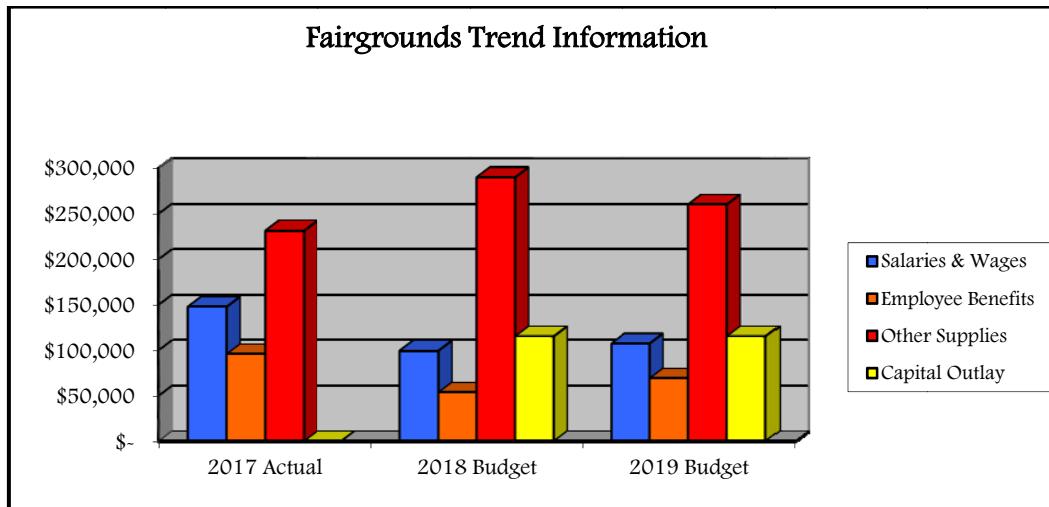


Fairgrounds (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 147,504	\$ 99,271	\$ 107,098
Employee Benefits	95,560	53,538	68,853
Other Supplies	231,160	289,760	259,900
Capital Outlay	-	115,000	115,000
Total Expenditures	\$ 474,224	\$ 557,569	\$ 550,851



Fiscal Year 2018 Accomplishments

- Upgraded arena dirt.
- New hog barns.
- New sound system purchased for better communication during large events.
- Updated alley way and back pens.
- Added information booth/first aid center for fair.
- Upgraded exhibit building to usable state.



GIS Department

Cyndi Andersen, GIS Manager

Mission Statement

The GIS (Geographic Information Systems) Department endeavors to develop and maintain accurate geographic data for Bannock County and our various business partners. We accomplished this through professional, collaborative efforts as we aim to provide prompt and effective data management. This includes the maps, tools and GIS services necessary to be productive, efficient, and informed.

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 full-time GIS Manager, one full-time GIS Analyst, and two part-time GIS Specialists.

Fiscal Year 2019 Goals & Objectives

- Develop and maintain an enterprise organizational structure.
- Maintain current industry standards for GIS data management and multi-editor geodatabases (SDE).
- Establish structure and consistency by documenting all GIS processes and procedures.
- Promote GIS data accessibility by providing GIS maps, applications, training, and support to all county departments.
- Collaborate with other county departments and outside agencies to develop streamlined solutions related to GIS data connections to other systems, and eliminate redundancies.

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

Performance Measures

EXTERNAL USE - Public Access Online Web Map Apps*	FY2017 Views	FY2018 Views	Months in Use	Daily Avg	Change in use +/-	% Growth
Parcel Viewer	57,379	84,135	12	231.14	+26,756	47%
Planning Map	13,501	11,077	12	30.43	- 2,424	-18%
Surveyor Reference	5,290	8,636	12	23.73	+3,3665	63%
Election Polling Places	2,724	3,665	12	10.07	+941	35%
Public Access Roads (NEW)		366	4	3.02		
Commissioners Map (NEW)		677	2	10.75		

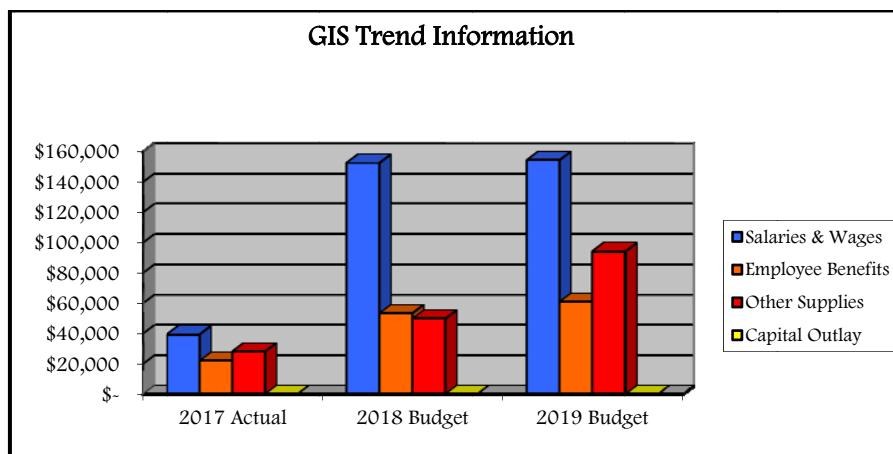
INTERNAL USE ONLY Online Web Map Apps**	FY2017 Views	FY2018 Views	Months in Use	Daily Avg	Change in use +/-	% Growth
Planning Internal Map	1,410	1,646	12	4.52	+236	17%
Sheriff's S.O. Boundaries	212	81	12	0.22	-131	-62%
Addressing (NEW)		263	12	0.72		
Assessor Employee Map (NEW)		350	9	1.29		
Weed/Mosquito Internal Map (NEW)		123	9	0.45		

* Statics tracked and gathered through Bannock County's ArcGIS Online account

GIS Department (Continued)

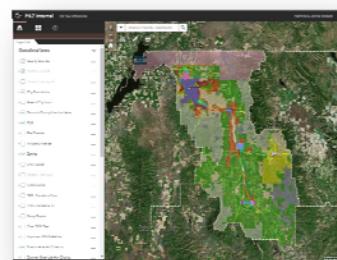
Budget and Actual Summary

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 39,325	\$ 152,482	\$ 154,309
Employee Benefits	21,899	53,291	60,810
Other Supplies	28,049	49,700	94,100
Capital Outlay	-	-	-
Total Expenditures	\$ 89,273	\$ 255,473	\$ 309,219



Fiscal Year 2018 Accomplishments

- Implemented a new GIS Server, Portal, and Data Store (enterprise data structure).
- Developed a new enterprise geodatabase (SDE) and migrated existing GIS data to the database for centralized access, maintenance, and storage.
- Upgraded all GIS user and server software to the latest version (v.10.6.1)
- Continued to track and quantify GIS tasks with the GIS Request System. 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 FY18 more than 600 requests were submitted – see Performance Measures.
- Established GIS Data Request Fee policy, which was passed by the Commission.
- Coordinated efforts with area agencies to collect aerial imagery (Pictometry) and develop common datasets.



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		STATUS OFFENSE				YOUTH COURT			
Fiscal Year	Petitions Filed & Reviewed	Fiscal Year	Intakes	Releases	Recidivism	Fiscal Year	Intakes	Releases	Recidivism
2014	1,018	2014	37	33	15.2%	2014	81	89	20.2%
2015	896	2015	35	27	11.0%	2015	55	66	13.0%
2016	839	2016	32	41	24.0%	2016	67	51	20.0%
2017	849	2017	40	36		2017	80	73	

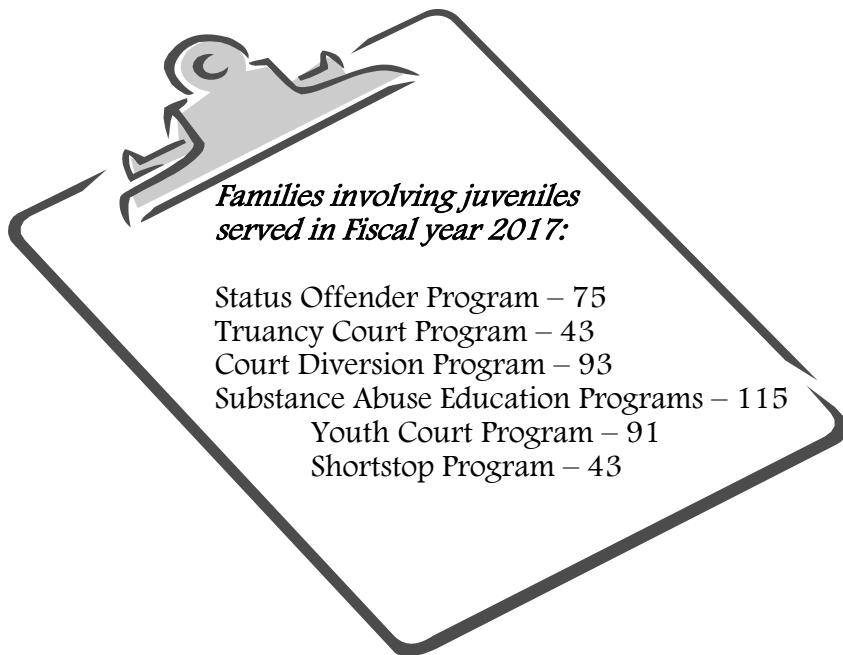
Grants (Continued)

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
2014	69	56	21.4%
2015	52	61	24.0%
2016	41	37	
2017	43	60	

FAMILIES IN ACTION		
Fiscal Year	Kids Completing	Adults Completing
2014	133	73
2015	96	61
2016	83	33
2017	91	42



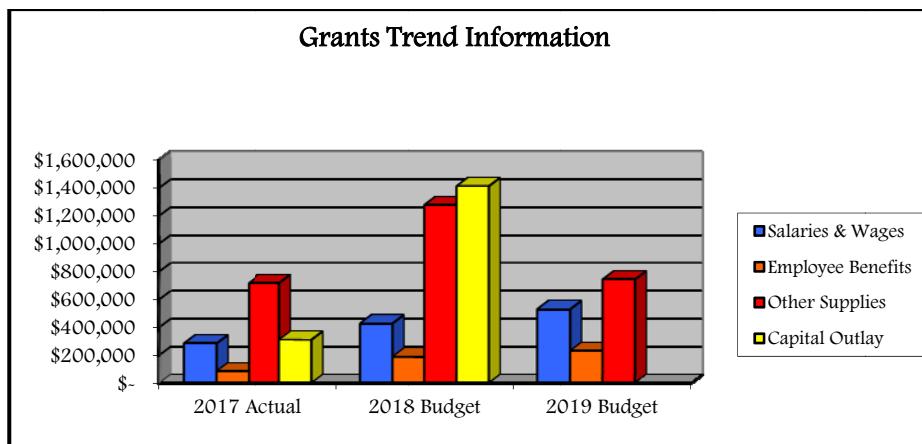
Grants (Continued)

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 282,284	\$ 425,988	\$ 528,000
Employee Benefits	84,784	188,704	231,000
Other Supplies	715,140	1,275,308	741,000
Capital Outlay	308,793	1,410,000	
Total Expenditures	\$ 1,391,001	\$ 3,300,000	\$ 1,500,000

*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 2018 Accomplishments

The following grants provided the following resources:

- Homeland Security: PT Emergency Services Coordinator
- Department of Justice: Light bar/siren control package
- Department of Justice: Domestic Violence evaluation & treatment
- Idaho Transportation Dept: Event Center pedestrian path
- Idaho Transportation Dept: Highway safety E-ticketing
- Gate City Rotary: Equipped Command Trailer
- State of Idaho: Indigent defense standards
- Idaho Dept of Education: Breakfast/lunch for juvenile detention
- Idaho Office of Drug Policy: Substance Abuse education

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 2019 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*

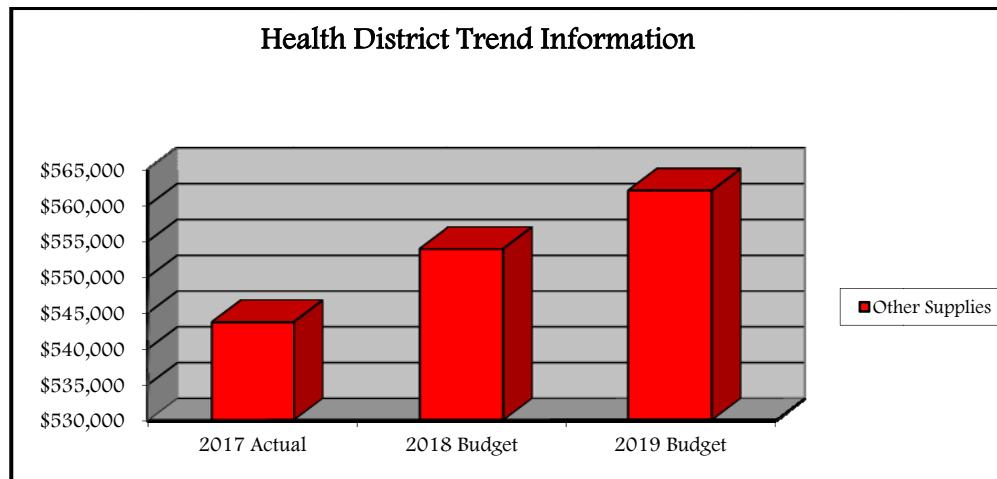
Performance Measures

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	543,684	553,909	562,015
Capital Outlay	-	-	-
Total Expenditures	\$ 543,684	\$ 553,909	\$ 562,015



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.

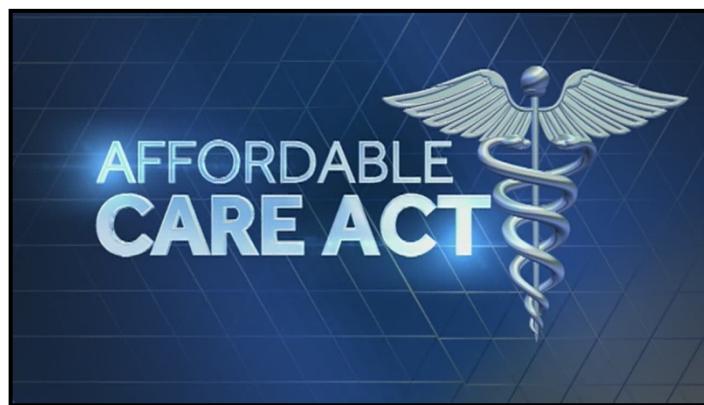
Fiscal Year 2019 Goals & Objectives

- 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 358 employees covering almost 1,121 individuals.

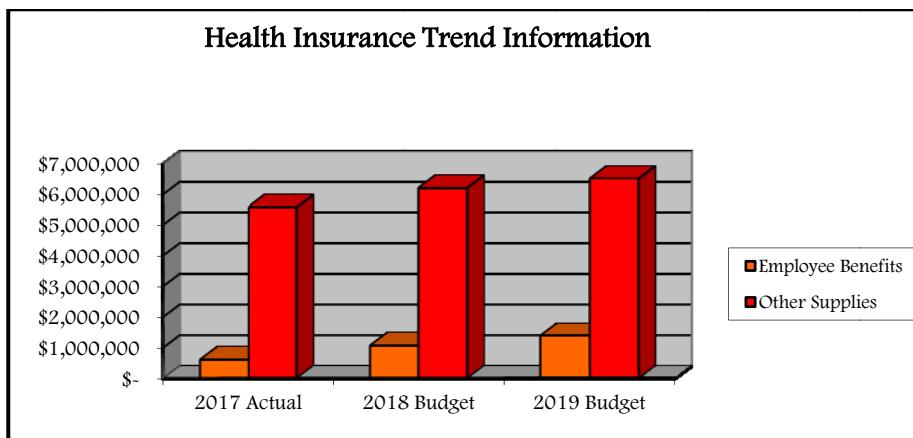


Health Insurance – General Fund (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	600,000	1,061,220	1,380,743
Other Supplies	5,563,258	6,200,000	6,500,000
Capital Outlay	-	-	-
Total Expenditures	\$ 6,163,258	\$ 7,261,220	\$ 7,880,743



Fiscal Year 2018 Accomplishments

- Fiscal Year 2018 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 2019 Goals & Objectives

- Repair roof, and obtain estimates for the HVAC system.
- 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.

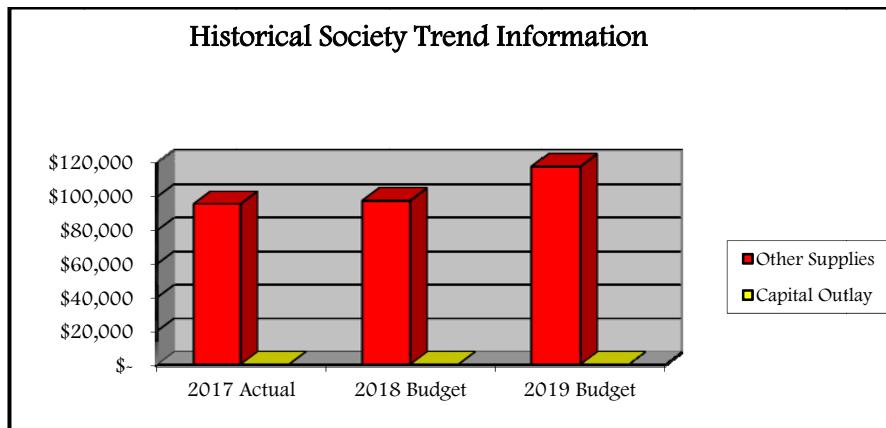


Historical Society (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	95,527	97,527	117,802
Capital Outlay	-	-	-
Total Expenditures	\$ 95,527	\$ 97,527	\$ 117,802



Fiscal Year 2018 Accomplishments

- Added a sign at the end of the Museum building that is visible from the freeway, which has positively influenced visitor count.
- Obtained a used compactor storage system to help with artifact storage.
- Added an ADA faucet in each restroom.



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 2019 Goals & Objectives

- Continue to provide education and training to providers and local community members in order to ensure as much as possible that the proper population is being referred to the Indigent Services Office for assistance. *Estimated completion date: On-going*
- Continue to monitor the use of funds allocated to nonprofit agencies and the effectiveness of funding by continuing to participate on the Board of Directors and having the agencies report on their use of those funds. *Estimated Completion date: On-going*
- Continue to be fiscally responsible and save in office supply and staffing costs through ongoing maintenance in order to extend the life of the office equipment as much as possible. *Estimated completion date: On-going*
- Continue to attend community resource meetings in order to ensure that we are informed on the other resources available in our area and in turn be better able to refer our applicants to the appropriate places for assistance that is not offered in our office when needed. . *Estimated completion date: On-going*

Performance Measures

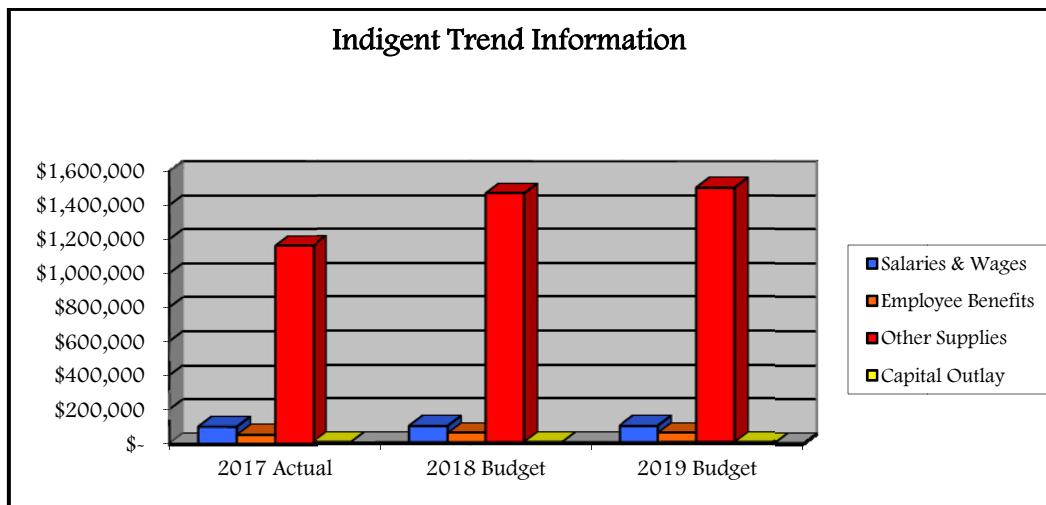
State	Cases	Claims
Fiscal Year	Reviewed	Paid
2014	334	209
2015	304	126
2016	370	133
2017	344	126

Indigent (Continued)

Budget and Actual Summary

Indigent has its own fund and levy. The table below summarizes the actual expenditures for fiscal year 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 97,579	\$ 95,701	\$ 97,054
Employee Benefits	49,910	53,114	54,272
Other Supplies	1,160,668	1,467,650	1,502,700
Capital Outlay	-	-	-
Total Expenditures	\$ 1,308,157	\$ 1,616,465	\$ 1,654,026



Fiscal Year 2018 Accomplishments

- The Indigent Services Office was able to improve efficiency by attending local community resource meetings to provide education on our program in an attempt to decrease the number of people who do not meet the criteria be eligible for assistance being referred to our office.
- The Indigent Services Office was able to monitor the use of funds allocated to nonprofit agencies and the effectiveness of that funding by participating on the Board of Directors on certain agencies as well as having the agencies report to the Board of County Commissioners on their programming.
- The Indigent Services Office was able to be fiscally responsible and save on office supplies by repairing and having current office equipment maintained rather than buy new office equipment.

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 2019 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.
- Replace all video security on the county campus.
- Migrate the Treasurers and Assessors in house software system to a State Tax Commission system.

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

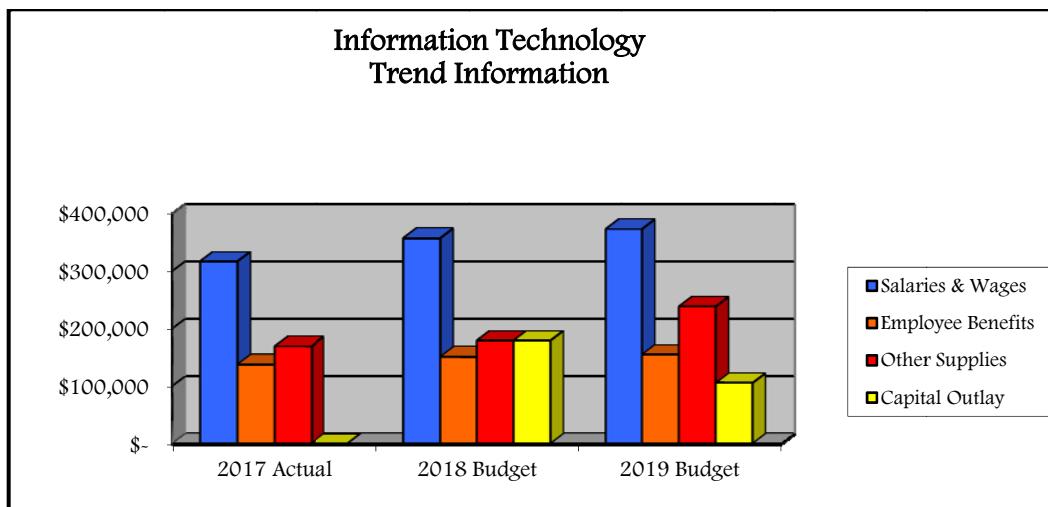


Information Technology – General Fund (Continued)

Budget and Actual Summary

The Information Technology budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2017 and the budgeted expenditures for fiscal year 2018 and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 316,729	\$ 357,137	\$ 372,886
Employee Benefits	137,663	151,040	154,778
Other Supplies	168,923	178,900	237,900
Capital Outlay	-	179,000	105,000
Total Expenditures	\$ 623,315	\$ 866,077	\$ 870,564



Fiscal Year 2018 Accomplishments

- Migrated many of the legacy systems from the HP mainframe to SQL based VM ware system.
- Added more processors and disc space to the county's "VM" 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 and Idaho Jail Standards. 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. There is also a kitchen that prepares the meals for the inmates as well as a laundry facility for all clothing and bedding. A specialized unit which we call the Detention Automatic Response Team (DART) is composed of highly trained Detention Officers who perform cell extractions and cell searches for hidden contraband and weapons. Our office is the first within the state to develop this program. There is also an Investigation Team to conduct PREA, contraband conveyance, destruction of jail property, assault, and various other investigations resulting in possible criminal charges.

Fiscal Year 2019 Goals & Objectives

- Pass our second PREA Audit. *Estimated completion date: August 2019*
- Develop some back up plans to address our overpopulation situation in case an expansion does not happen and other facilities cannot house our inmates, avoiding any litigation and consent decrees. *Estimated completion date: On-going*
- Expand the facility to address our overcrowding issues. *Estimated completion date: On-going*
- Get budgetary approval to begin hiring and training additional staff to deal with the increased number of inmates and the various supervision, disciplinary problems, protection, safety, transportation, and security associated with these increased numbers, higher risk, and higher profile inmates we are dealing with. *Estimated completion date: On-going*
- 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
2016	4298	3202	79	1733	220
2017	4207	4216	92	1532	246

BED RENTALS		
Fiscal Year	Average Used	Average Cost Per Inmate
2014	212	87.60
2015	242	75.54
2016	248	76.39
2017	262	75.97

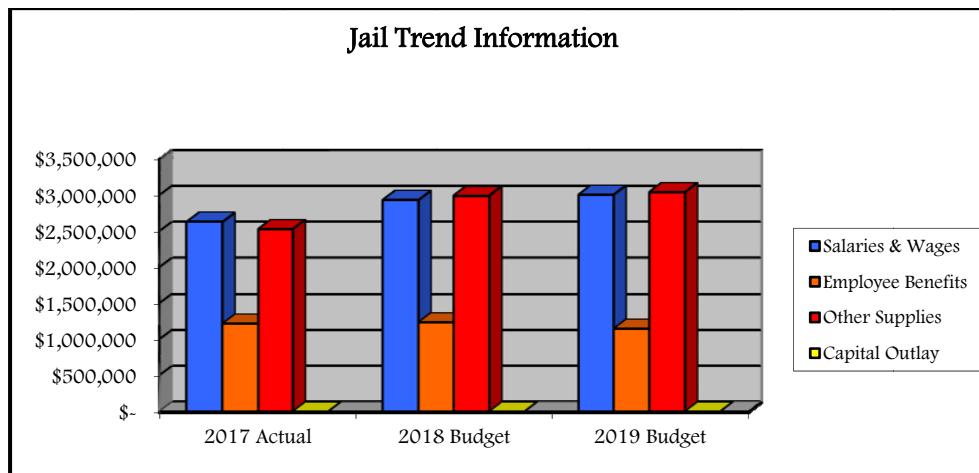


Jail – Justice Fund (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 2,624,443	\$ 2,930,312	\$ 3,005,085
Employee Benefits	1,216,960	1,238,330	1,148,468
Other Supplies	2,528,927	2,992,975	3,042,219
Capital Outlay	-	-	-
Total Expenditures	\$ 6,370,330	\$ 7,161,617	\$ 7,195,772



Fiscal Year 2018 Accomplishments

- Installed stainless steel coverings over booking holding cell benches.
- Installed high security grade bulletin boards in all housing units.
- Replaced the incoming arrest sally-port door and opener.
- Repainted every bunk in the facility with antibacterial/microbial paint.
- Remodeled and expanded the D-Pod laundry room.
- Installed stainless steel security bars on the E-Pod windows to increase security.
- Installed new bathroom partitions in Large E.
- Replaced air supply motor in E-Pod air handler.
- Replaced a pump in the sump pit.
- Repaired and upgraded parts of the air handler system.

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 2019 Goals & Objectives

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

Performance Measures

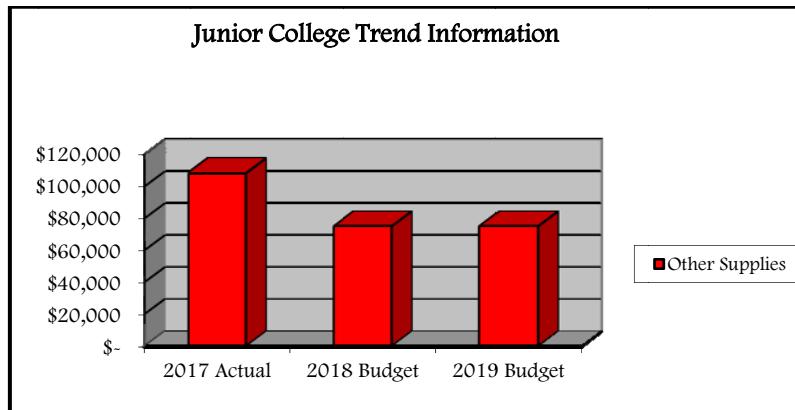
Fiscal Year	Students Receiving Tuition Benefit
2014	314
2015	260
2016	487
2017	542

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	108,200	75,000	75,000
Capital Outlay	-	-	-
Total Expenditures	\$ 108,200	\$ 75,000	\$ 75,000

Junior College (Continued)



Fiscal Year 2018 Accomplishments

- Participated in tuition reimbursement for Bannock County residents/students enrolled in out of district classes at \$50 per credit.
- Completed the final year of tuition reimbursement for the Fast Forward high school program for students who took 3-5 college credits during their junior and/or senior years of high school. Reimbursement will now be done from the State directly to the schools.





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 2019 Goals & Objectives

- Remain PREA compliant. Next audit spring 2019. *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
- Identify expanded education for credit possibilities for detained students.

Juvenile Detention (Continued)

Performance Measures

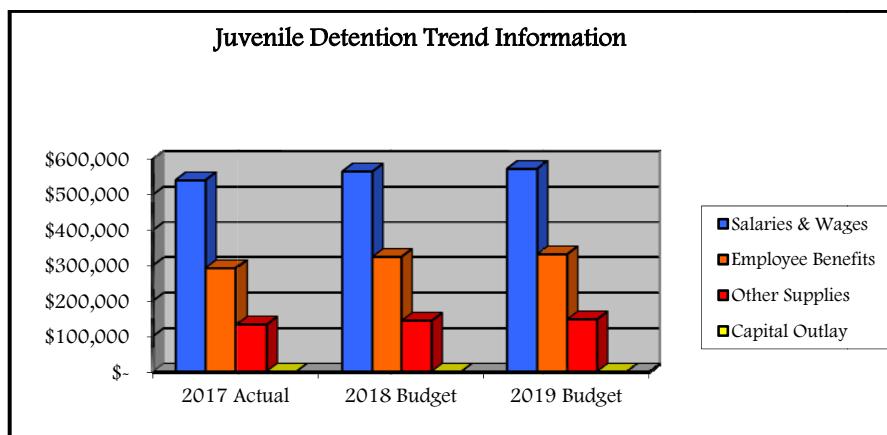
JUVENILE DETENTION			
	Youths	Average	Meals
Fiscal Year	Admitted to Detention	Stay	Served
2015	493	7	11,316
2016	493	9	12,472
2017	384	11	12,620

JUVENILE DETENTION		
	Admitted Juveniles Recieving Clinical Assessments	Assessed Juveniles Assessing Recommended Services
Fiscal Year		
2015	91%	89.7%
2016	92%	89.2%
2017	Unavailable	75.7%

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 540,293	\$ 564,071	\$ 572,348
Employee Benefits	291,971	323,386	330,731
Other Supplies	131,966	142,679	146,579
Capital Outlay	-	-	-
Total Expenditures	\$ 964,230	\$ 1,030,136	\$ 1,049,658



Fiscal Year 2018 Accomplishments

- PREA Audit was completed and we are fully compliant.
- Compliance with Idaho Department of Juvenile Corrections site inspection/audit.
- Juvenile Detention Clinician Project has been completed with Kent Hobbs and Steve Erlandson.



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 officer, and two full-time administrative assistants and one part-time administrative support personnel.

Fiscal Year 2019 Goals & Objectives

- Increase successful probation completion rate from 83% in CFY 2018 to 90% in CFY 2019.
- Increase the percentage of cases making monthly restitution payments from 78% to 85%.
- Improve family engagement by increasing the number of families participating in Family Group Decision Making.
- Increase the percentage of youth successfully completing substance abuse treatment from 48% to 70%.
- Reduce the need to commit IDJC without compromising community safety. There were six youth committed in CFY 2017

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

Performance Measures

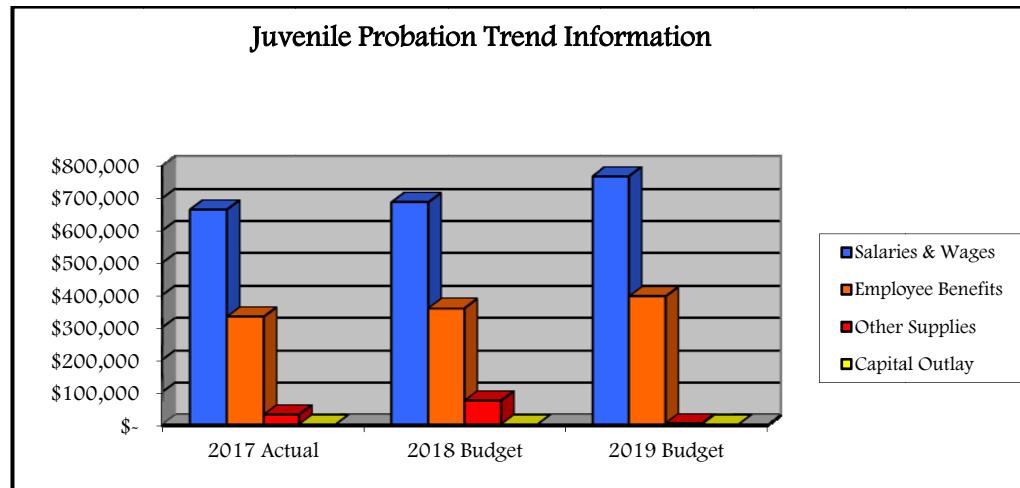
Juvenile Probation Services					
Fiscal Year	Intakes	Releases	Successful Releases	Recidivism	Juveniles Sent to Idaho Dept of Juvenile Corrections
2014	235	217	89.0%	33.8%	2
2015	178	177	87.6%	32.0%	3
2016	223	176	83.6%	25.5%	7
2017	171	197	87.0%	24.5%	5

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 664,231	\$ 686,773	\$ 767,700
Employee Benefits	332,836	359,235	395,546
Other Supplies	30,243	73,500	3,500
Capital Outlay	-	-	-
Total Expenditures	\$ 1,027,310	\$ 1,119,508	\$ 1,166,746



Fiscal Year 2018 Accomplishments

- Collected \$18,252 in restitution to victims.
- During CFY 2017 we had nine youth graduate from high school while in the Bannock County Youth Development Center Program. Students in that program completed a total of 256 high school credits. There was also three students that earned their GED while in the program.
- Community Service – Juveniles on diversion and probation completed 9,914 hours of community service

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 2019 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.

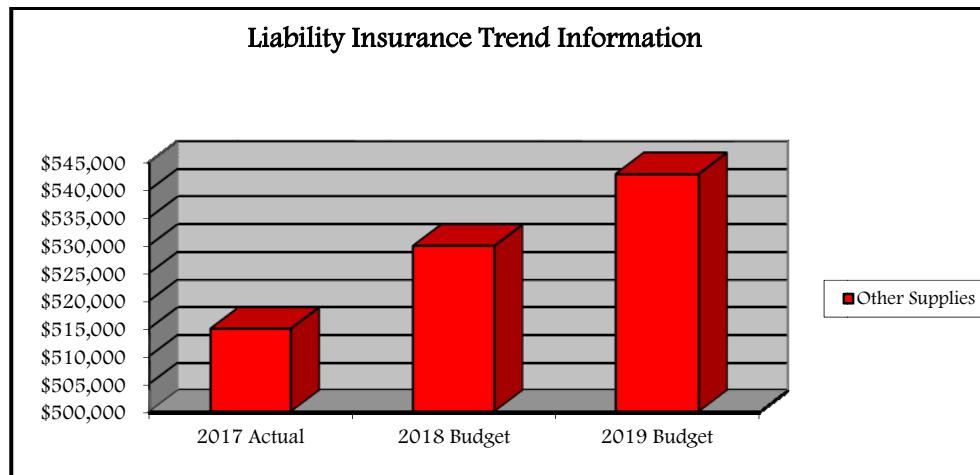


Liability Insurance (Continued)

Budget and Actual Summary

Liability Insurance has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	514,954	529,876	542,870
Capital Outlay	-	-	-
Total Expenditures	\$ 514,954	\$ 529,876	\$ 542,870



Fiscal Year 2018 Accomplishments

- Fiscal Year 2018 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 2019 Goals & Objectives

- Build an internship with the ISU Drone Department to build a sustainable amount of Drone pilots to help both the Mosquito and Noxious Weed departments with spray applications using the county's application drone. The ultimate goal of this would be able to build a drone department that works with not only with these two departments, but also the GIS department to help incorporate data collection of the drones into usable GIS data for the county. This department could also be used with other departments to generate a healthy and productive drone operational community within Bannock County. This department could also work hand in hand with our Sheriff Department to keep their drones updated with new technology and software programs so that their drones are always ready to fly.
- Increase the aerial program to include areas of Marsh Creek.
- Continue working with the Health Department, the DEQ, and EPA.
- Increase education opportunities to the citizens of the county as well as in elementary schools.

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

Performance Measures

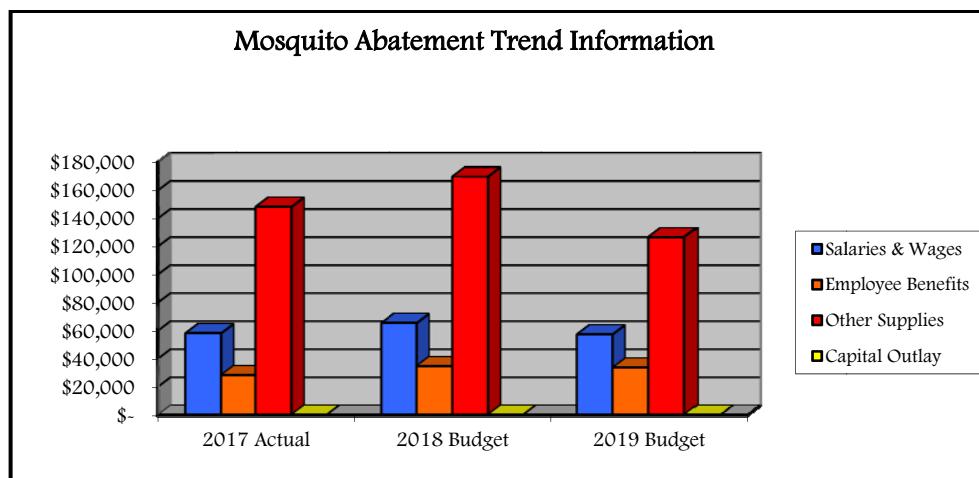
MOSQUITO ABATEMENT							
Calendar Year	Service Requests	Trapping Information			Larvaciding Acres	Adulticiding Acres	Barrier Sprays
		# Sites	# Species	# Days			
2015	223	30	13	244	4800	104,000	355
2016	148	41	13	244	4200	98,000	325
2017	345	45	13	244	7500	200,000	500

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 57,710	\$ 64,910	\$ 56,910
Employee Benefits	28,207	34,637	33,364
Other Supplies	147,840	169,350	126,400
Capital Outlay	-	-	-
Total Expenditures	\$ 233,757	\$ 268,897	\$ 216,674



Fiscal Year 2018 Accomplishments

- Bannock County found no positive pools of West Nile Virus in the county. One horse was reported as being positive late in the 2018 season.
- 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 became the President of North West Mosquito and Vector Control Association (NWMVCA).
- Bannock County was able to obtain its application drone and went through the process of obtaining its Certificate of Authorization (COA) from the FAA. This took the majority of the 2018 season and because of this Bannock County was not able to spray very many properties this season.



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 2019 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

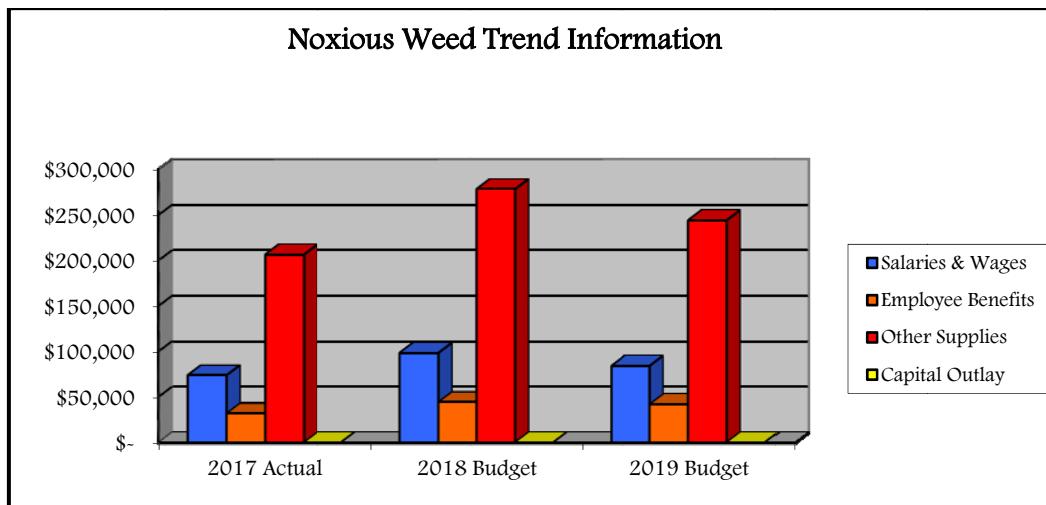
Fiscal Year	Hours Spent Spraying Weeds
2014	1425
2015	1382
2016	1137
2017	1302

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 73,583	\$ 98,127	\$ 83,771
Employee Benefits	31,623	44,144	41,584
Other Supplies	206,318	278,210	243,865
Capital Outlay	-	-	-
Total Expenditures	\$ 311,524	\$ 420,481	\$ 369,220



Fiscal Year 2018 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 \$93,000 to help our citizens control the noxious weeds on their property.
- Bannock County was able to obtain its application drone and went through the process of obtaining its Certificate of Authorization (COA) from the FAA. This took a majority of the 2018 season and because of this Bannock County was not able to spray very many properties during the season. With everything now in place Bannock County will move forward with the use of its application drone.



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 many annual events that have an economic impact on the entire community, while providing great family friendly fun. 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 6 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 facilities director, fulltime facilities manager, full-time administrative specialist (shared with Fair), five fulltime maintenance assistants and a fulltime events/promotion coordinator.

Fiscal Year 2019 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.*

Parks and Recreation/Event Center (continued)

Performance Measures

N. Fairgrounds/Events Center			
Fiscal Year	Event Center Events	Fairgrounds Events	Total Number Attending
2015	347		
2016	592	9	92,620
2017	696	29	172,515

Wellness Complex			
Fiscal Year	Events	Concerts	Number Attending
2016	143	4	75,522
2017	328	2	121,502

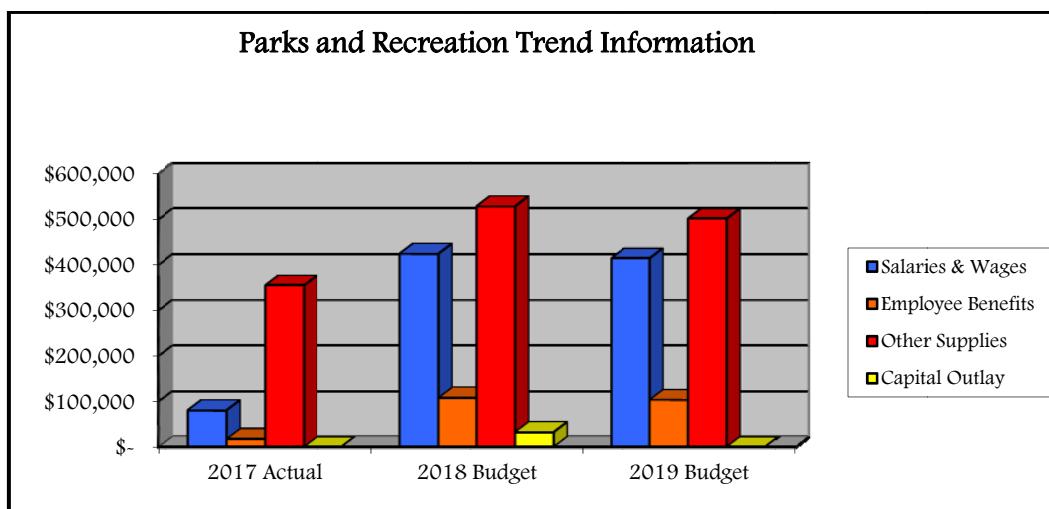


Parks and Recreation/Event Center (continued)

Budget and Actual Summary

The Parks and Recreation Fund is a separate fund. The table below summarizes the actual expenditures for fiscal year 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 80,101	\$ 422,967	\$ 412,785
Employee Benefits	16,986	107,263	102,749
Other Supplies	353,693	523,990	499,897
Capital Outlay	-	32,100	-
Total Expenditures	\$ 450,780	\$ 1,086,320	\$ 1,015,431



Fiscal Year 2018 Accomplishments

- Added security locks on RV bathrooms.
- Upgraded indoor roping arena roping boxes.
- Added new lights to arena #2 for night events.
- Built new manure bunkers..
- Remodeled breezeway.
- Remodeled facilities shop.
- Remodeled announcers sky box booth between arena #1 & #2.

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.

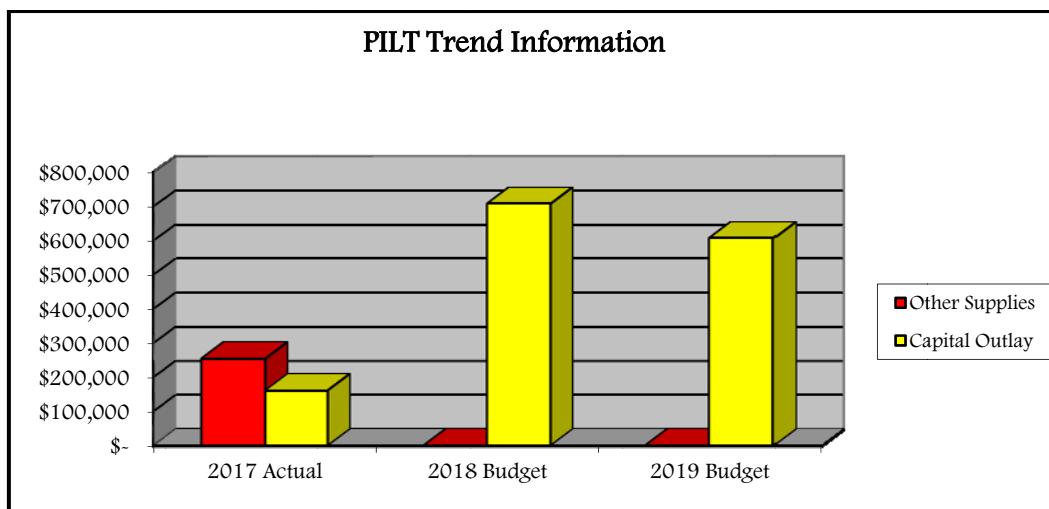
Performance Measures/Goals & Accomplishments

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	254,560	-	-
Capital Outlay	161,737	709,000	607,825
Total Expenditures	\$ 416,297	\$ 709,000	\$ 607,825





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 & Development Services is responsible for ensuring that land development and construction in Bannock County are done in accordance with County ordinances and in a safe and orderly manner. Planning & Development operates under the guidance of the Planning & Development Council and the Board of County Commissioners to assist citizens, developers, and other departments with various land use issues. 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 2019 Goals & Objectives

- Staff and the Planning & Development Council reviewed County land use ordinances and the Comprehensive Plan to determine strengths and weaknesses in an effort to remedy potential issues. The intent is to evaluate current and future needs in order to better plan for land use. *Estimated completion date: On-going*
- Review historic permits to ensure compliance with conditions enacted at permit approval. *Estimated completion date: On-going*
- Complete the Comprehensive Plan update started in FY 2018. *Estimated completion date: End of FY 2019*
- Encourage staff to attend additional training and learning opportunities to enhance job performance. *Estimated completion date: On-going*

Performance Measures

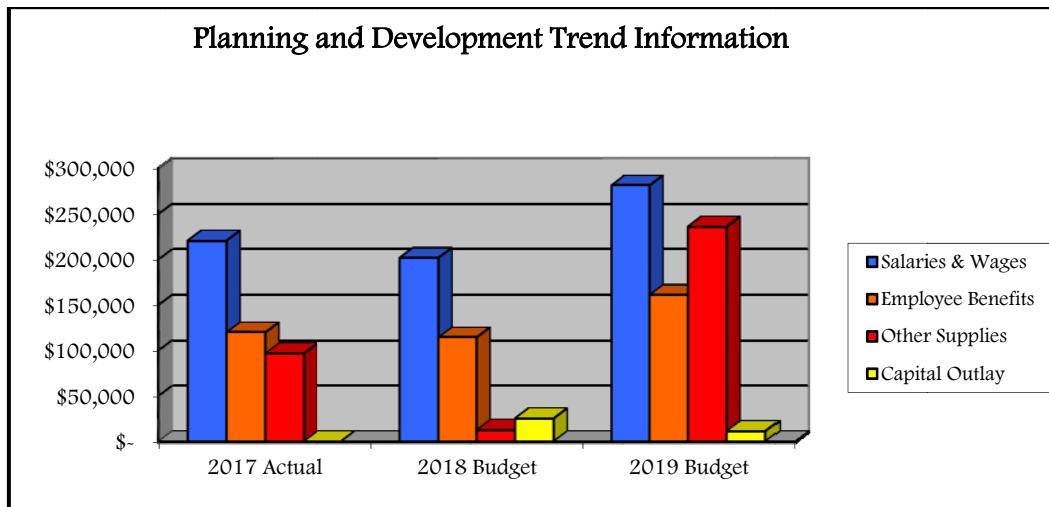
PLANNING & DEVELOPMENT							
Calendar	Residential Building			Nonresidential/			Other
	Residential Building		Estimated	Commercial		Estimated	
	Year	Permits	Construct Cost	Permits	Construct Cost	Permits	Construct Cost
2014	82	7,880,751		6	2,029,058	49	24,500
2015	86	8,637,450		9	16,080	50	N/A
2016	122	9,845,996		35	1,395,105	64	785,734
2017	140	14,864,151		24	1,353,814	117	N/A

Planning and Development – General Fund (Continued)

Budget and Actual Summary

Planning and Development falls under the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 220,442	\$ 201,460	\$ 281,098
Employee Benefits	119,570	114,022	160,719
Other Supplies	96,433	126,250	235,900
Capital Outlay	-	25,000	11,000
Total Expenditures	\$ 436,445	\$ 466,732	\$ 688,717



Fiscal Year 2018 Accomplishments

- Staff selected a consultant and started the process of revising the County Comprehensive Plan
- Staff proposed various ordinance changes to correct issues and bring ordinances up to date.
- Staff worked with other County Departments, including Solid Waste and Road & Bridge, to ensure compliance with local, state, and federal law.



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 2019 Goals & Objectives

- Make good use of our Grand Jury that was seated in October 2018.
- Continue to work on transitioning into Odyssey and electronic files/case management system, which will in turn open up space for more staff.
- Resolve our three active homicide cases.

Performance Measures

PROSECUTOR							
Fiscal Year	Felony	Forfeiture	Infraction	Misdemeanor	Mental Health	Child Protection	Juvenile Cases
2014	640	29	361	1,772	148	62	1,014
2015	814	52	301	1,853	128	61	1,014
2016	943	59	306	1,729	108	67	710
2017	946	55	353	1,929	95	70	960

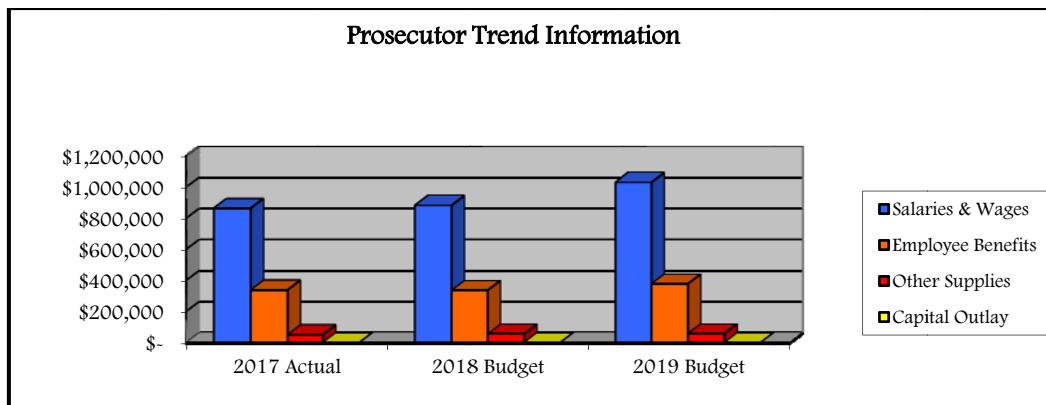


Prosecutor (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 864,122	\$ 881,657	\$ 1,029,689
Employee Benefits	337,762	335,256	377,159
Other Supplies	49,996	53,395	57,095
Capital Outlay	-	-	-
Total Expenditures	\$ 1,251,880	\$ 1,270,308	\$ 1,463,943



Fiscal Year 2018 Accomplishments

- Seated Bannock County's first Grand Jury.
- With a collaborative effort, we were able to obtain a courthouse assistance dog.
- Concluded homicide trial on one of our high profile cases.



Public Defender – Indigent Fund

David Martinez, Public Defender

Mission Statement

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

Program Description

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

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

Fiscal Year 2019 Goals & Objectives

- Remain compliant with Caseload Standards and increase the capabilities and skills of the attorneys and administrative staff in our office by utilizing any and all resources available to us.
- Continue to fund the additional positions to our staff through the grant and expanding educational opportunities by sending attorneys to national conferences to expand their skill and more effectively serve our clients. Additionally, we will continue to be at the forefront of technology to increase efficiency. As our caseloads expand it becomes larger and more complicated it becomes imperative that we take advantage of new technologies to effectively use our time.

Performance Measures

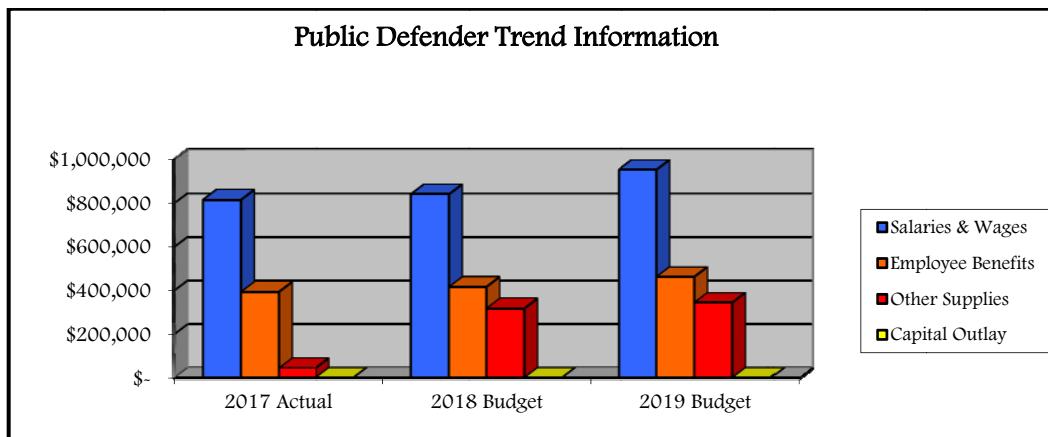
Fiscal Year	Caseload			
	Felony	Juvenile	Misdemeanor	Mentals
2014	547	528	2,498	244
2015	1030	380	2,675	168
2016	986	438	2,852	95
2017	1258	447	2,302	91

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 2017 and the budgeted expenditures for fiscal year 2018 and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 814,672	\$ 839,901	\$ 952,238
Employee Benefits	392,796	415,474	461,803
Other Supplies	43,570	316,710	343,710
Capital Outlay	-	-	-
Total Expenditures	\$ 1,251,038	\$ 1,572,085	\$ 1,757,751



Fiscal Year 2018 Accomplishments

- Received monies through the Indigent Defense Grant that allowed us to continue to fund the attorneys hired the previous year bringing our caseload per attorney closer to standard limits. This year we have added a fulltime investigator to our staff, in compliance with new regulations promulgated by the Public Defense Commission.
- Began discussion with Idaho State University about adding a Masters candidate intern in social work to our staff to facilitate substance abuse treatment.





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, eight 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 2019 Goals & Objectives

- Reseal shop floor.
- Replace Compressor Shed.
- Update Fleet equipment.
- Exceed the existing level of road maintenance within the set budget.
- Bike path on Dempsey Creek Road.
- RV Grant Match at Event Center.
- Replace Raymond and Arkansas Bridges.

Performance Measures

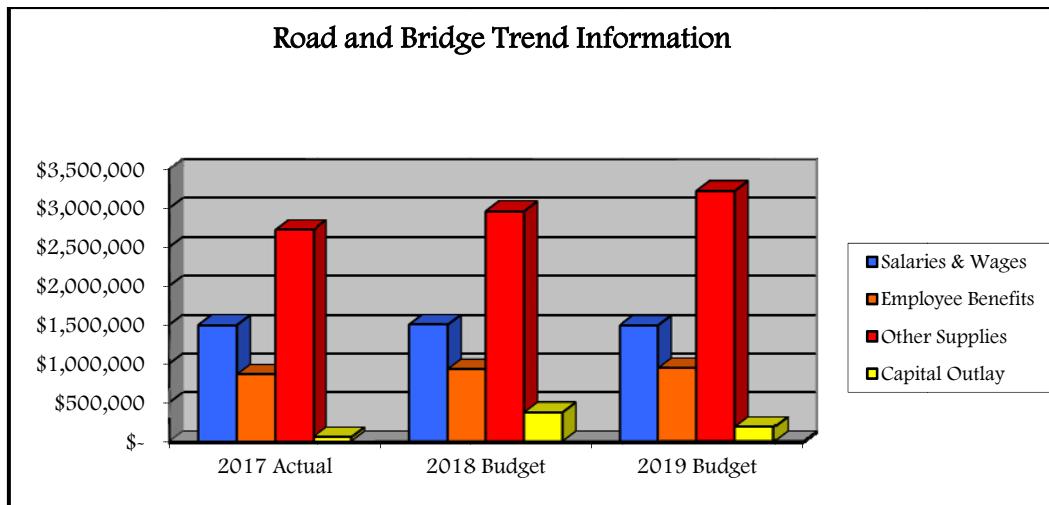
Fiscal Year	Miles of			Hours of Snow Maintenance
	Dust Control	Asphalt Overlay	Chip & Seal	
2014	68	9	13	2,981
2015	70	12	14	2,148
2016	80	8	15	4,997
2017	60	12	27	6,538

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,493,637	\$ 1,498,109	\$ 1,488,335
Employee Benefits	859,260	927,119	938,511
Other Supplies	2,715,729	2,956,391	3,216,505
Capital Outlay	50,544	370,000	184,000
Total Expenditures	\$ 5,119,170	\$ 5,751,619	\$ 5,827,351



Fiscal Year 2018 Accomplishments

- Paved 4.7 road miles of hot mix asphalt, chip sealed 27.4 road miles of pavement, paved 5.2 road miles of cold asphalt mix, and paved 2.5 miles with recycled asphalt.
- Crushed 53,000 tons of aggregate material for road maintenance and applied 1,350 tons of Magnesium Chloride to approximately 73 miles of gravel road.
- Completed the Rapid Creek Remediation Project
- Received \$100,000 LRIP grant for the replacement of Raymond Bridge.
- Received \$55,226.95 EOF grant for Rapid Creek
- Insulated and heated the Inkom shop, and finished the sand shed.



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 2019 Goals & Objectives

- Implement eTicket program to include mounting of printers and DL scanners in all patrol vehicles. *Estimated completion date: On-going*
- Purchase additional Toughbook laptop computers for Detective Division for field use to access Spillman, complete reports, etc. *Estimated completion date: On-going*
- Add additional work force in Patrol and Detective Divisions. *Estimated completion date: On-going*
- Upgrade current older model iPads for Criminal Division to newer models. *Estimated completion date: On-going*

Performance Measures

DRIVER'S LICENSE DIVISION				
Fiscal Year	Driver's Licenses	ID's Issued	1st License Issued	CDL's Issued
	Issued	Issued	Ages 15-21	Issued
2016	12,061	2,443	2,257	1,120
2017	11,251	2,449	2,406	926

DISPATCH DIVISION				
Fiscal Year	Phone Calls Answered for Assistance	911 Calls for Medical Fire, or Help	Incident Reports Generated	Queries Ran on ILETS
2016	63,951	8,868	5,094	251,289
2017	45,363	8,500	5,730	271,489

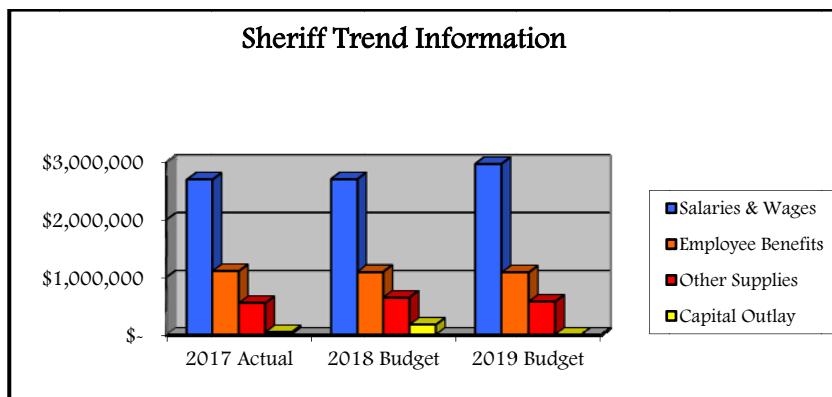
CRIMINAL DIVISION					
Fiscal Year	Total Offenses	Total Arrests	Crimes Against Persons	Crimes Against Property	Crimes Against Society
2016	209	283	67	58	84
2017	246	220	43	52	26

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 2,694,588	\$ 2,707,812	\$ 2,970,403
Employee Benefits	1,100,631	1,092,872	1,077,975
Other Supplies	545,661	647,625	571,990
Capital Outlay	37,511	170,000	-
Total Expenditures	\$ 4,378,391	\$ 4,618,309	\$ 4,620,368



Fiscal Year 2018 Accomplishments/Dispatch

- Updated the third console to make it fully functional.
- With the help of 911 funds, we have progressively been installing new hardware and software for a major upgrade in our CAD (Dispatch) 911 software. We installed a new server and the necessary network issues that were required to make this operational. In about 2 months, we will be implementing the new software, and implementing text to 911 capabilities.

Fiscal Year 2018 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 42 total people.
- Processed/served 5,527 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.
- Provided a School Resource Officer to Marsh Valley School District #21 who works 40 hours a week during the school year on school related issues and activities.
- Worked ten total ITD grants that were specifically for traffic offenses. Received \$28,000 to work these grants and issued out over 750 total citations and warnings while working these grants.

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.

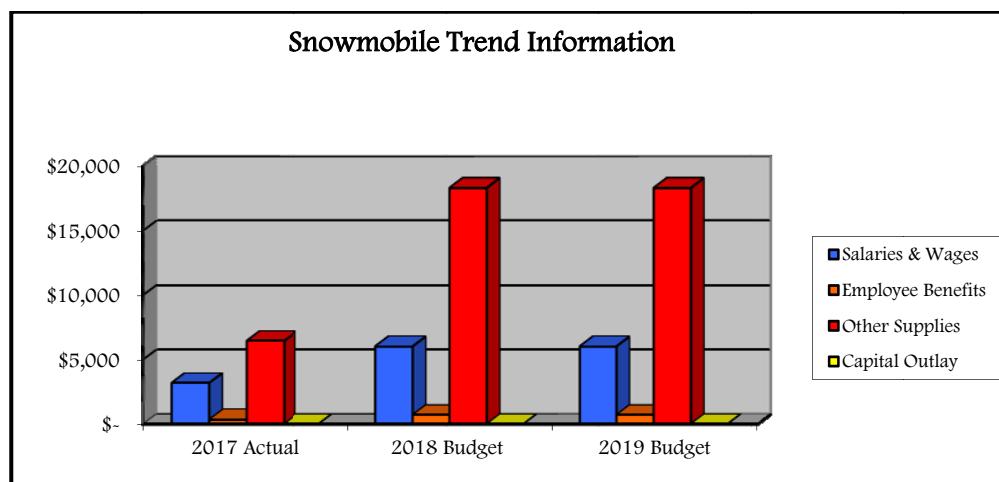
Performance Measures/Goals & Accomplishments

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary				
Expenditures by Category	2017		2018	
	Actual	Adopted Budget	Adopted Budget	2019
Salaries and Wages	\$ 3,162	\$ 6,000	\$ 6,000	
Employee Benefits	334	705	705	
Other Supplies	6,428	18,295	18,295	
Capital Outlay	-	-	-	
Total Expenditures	\$ 9,924	\$ 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 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, one fulltime Assistant Operations Manager, two Operations Clerks, and one full-time Management Assistant. The County engineering department also assists in this department.

Fiscal Year 2019 Goals & Objectives

- Complete cell 4 lifts and 3 expansions.
- Complete installation of the second generator.
- Add two additional horizontal wells and the header line to connect to Cell 4.
- Continue with groundwater remediation.

Performance Measures

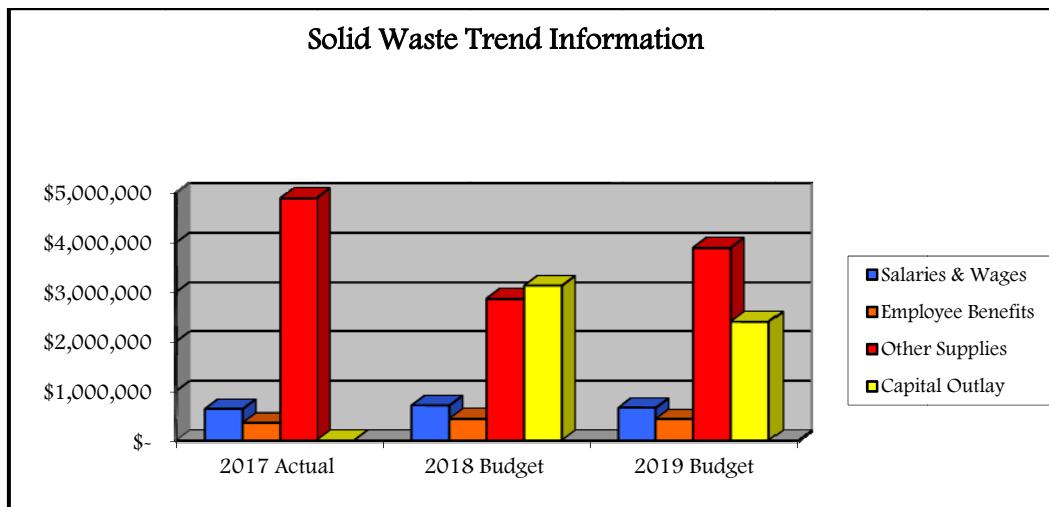
Fiscal Year	Refuse Collected (tons)	Customers on "Free Days"	Tonage on "Free Days"
2011	100,879	1,044	473
2012	116,423	952	512
2013	99,568	831	551
2014	105,052	1062	581
2015	111,406	557	309
2016	114,229	789	479
2017	128,843	773	326

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid for.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 627,941	\$ 697,611	\$ 647,136
Employee Benefits	349,670	434,166	424,812
Other Supplies	4,893,345	2,860,011	3,888,781
Capital Outlay	-	3,120,000	2,397,000
Total Expenditures	\$ 5,870,956	\$ 7,111,788	\$ 7,357,729



Fiscal Year 2018 Accomplishments

- Purchased and began installation of a second generator.
- Began Cell 4 lifts 2 and 3 expansions.
- Two additional horizontal gas wells in Cell 4.
- Updated fleet equipment
- Worked on ground water remediation.



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

Fiscal Year 2019 Goals & Objectives

- Create spaces for the County population that are functional, cost effective, safe, aesthetically pleasing, durable and economical to operate.
- ADA Drinking fountains to be installed.
- Repair, texture, and paint all the hallways.

Performance Measures

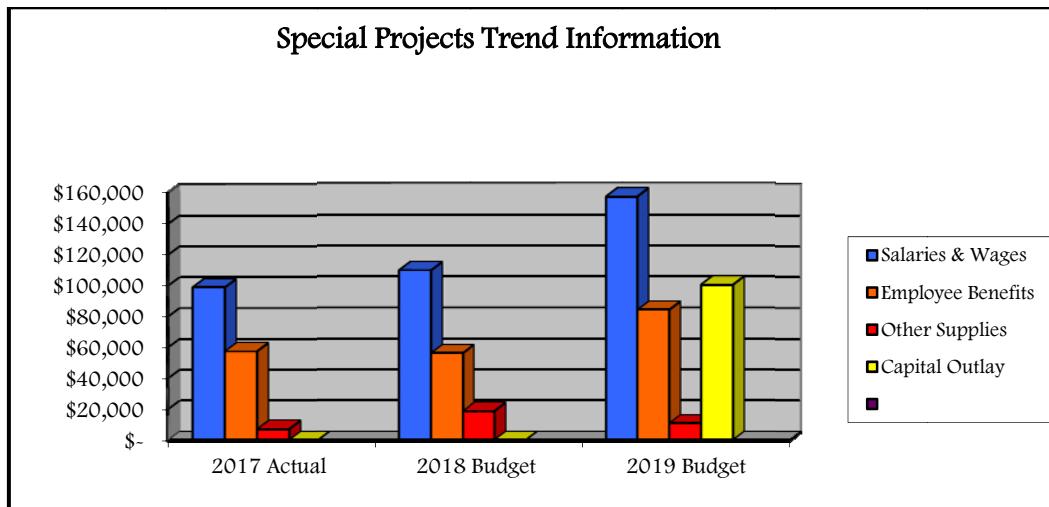
There are no performance measures for this fund at this time.

Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary				
Expenditures by Category	2017		2018	
	Actual	Adopted Budget	2018	Adopted Budget
Salaries and Wages	\$ 98,677	\$ 109,219		\$ 156,862
Employee Benefits	57,270	55,880		83,762
Other Supplies	6,908	18,500		10,600
Capital Outlay	-	-		100,000
Total Expenditures	\$ 162,855	\$ 183,599		\$ 351,224

Special Projects (Continued)



Fiscal Year 2018 Accomplishments

- Remodeled and updated courthouse break room with new floors, paint, fixtures, and furniture for all employees to utilize.
- Converted the Bonds & Fines office into a new training room.
- Demolished and rebuilt room 108 to move Court Records and Bonds & Fines into a better working space for all employees.





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 2019 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	
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%
2017	\$ 85,304,674	\$ 83,352,579	97.71%

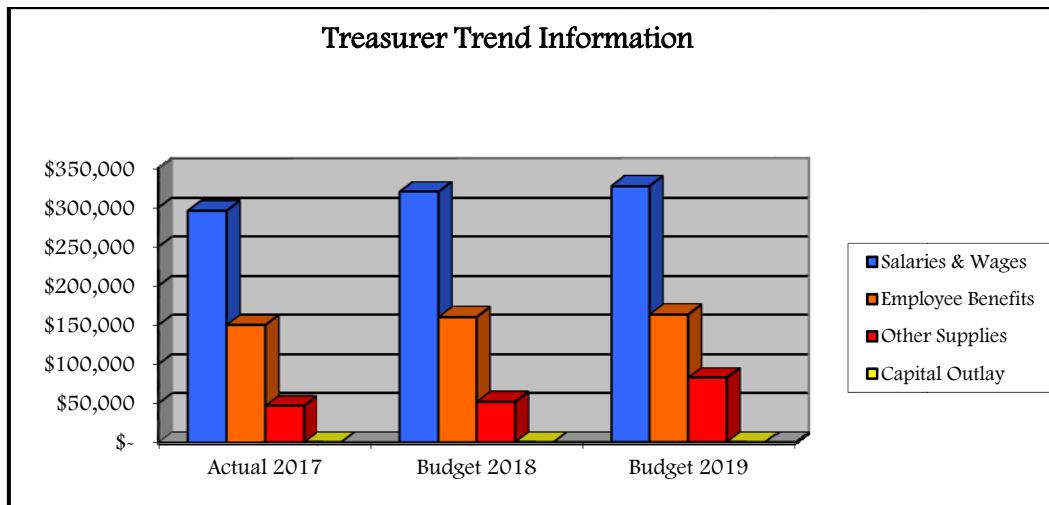


Treasurer (Continued)

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 295,694	\$ 319,921	\$ 327,316
Employee Benefits	149,747	159,779	163,088
Other Supplies	46,385	51,530	82,200
Capital Outlay	-	-	-
Total Expenditures	\$ 491,826	\$ 531,230	\$ 572,604



Fiscal Year 2018 Accomplishments

- Collection of \$83,353,000 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.
- Successfully outsourced Tax Notices to be printed and mailed, which will continue for the 2018 taxes.

Veterans' Memorial

Mission Statement

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

Program Description

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

Fiscal Year 2019 Goal & Objectives

- Work with the city to fix and replace the levy system.
- Repair inside the building where the water has damaged the walls, and floors.
- 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

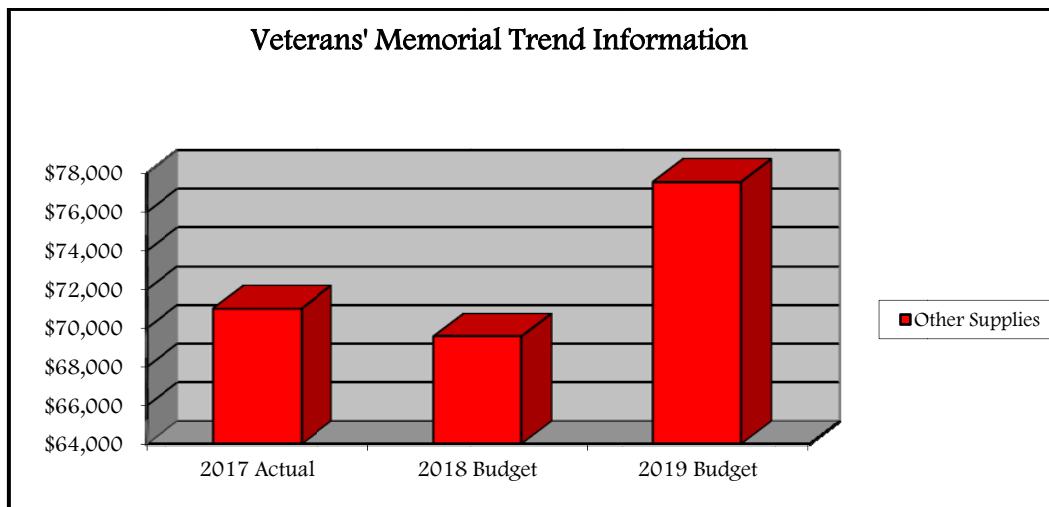
There are no performance measures for this fund. These funds are utilized to pay for expenditures related to the repair/maintenance of the Veterans' Memorial Building.

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 2017, the budgeted expenditures for fiscal year 2018, and current fiscal year 2019.

Budget Summary			
Expenditures by Category	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	70,996	69,550	77,530
Capital Outlay	-	-	-
Total Expenditures	\$ 70,996	\$ 69,550	\$ 77,530

Veterans' Memorial (Continued)



Fiscal Year 2018 Accomplishments

- Repaired the roof over the Barrette/Anderson room upstairs.
- Installed fence along the retaining wall in the parking lot adding a safety feature.
- Three monitoring wells drilled in the parking lot to monitor the height of the water from the levy.
- Remodeled the kitchen on the main floor by upgrading the sinks for a code compliant kitchen.



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 2019 Goals & Objectives

Refer to Parks and Recreation/Event Center for correspondence.

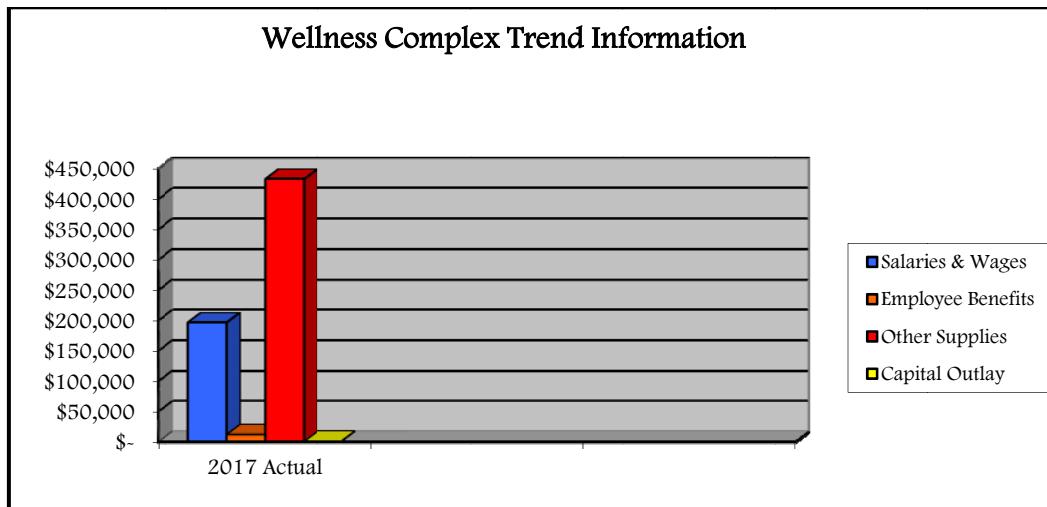
Performance Measures

Refer to Parks and Recreation/Event Center for correspondence.

Wellness Complex (Continued)

Budget and Actual Summary

Expenditures by Category	Budget Summary		
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries and Wages	\$ 195,470	\$ -	\$ -
Employee Benefits	115,108	-	-
Other Supplies	431,208	-	-
Capital Outlay	-	-	-
Total Expenditures	\$ 741,786	\$ -	\$ -



Fiscal Year 2018 Accomplishments

- Due to the department consolidation, there are no Fiscal Year 2018 accomplishments to report.



Appendix

Appendix

Capital Improvement Program	134
Debt Service Summary.....	136
Debt and Lease Schedules.....	138
Profile of Bannock County.....	139
Commissioners' Contributions.....	143

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 2019, assets that will impact future operating budgets include the completion of the methane gas project and the landfill refuse cells. As stated above, the landfill gas system generates revenue by selling power to Idaho Power. This revenue generation will never provide a profit to the landfill, but will provide offsetting revenue to costs associated with being environmentally conscious. Revenues received in fiscal year 2017 were \$623,504 and anticipated revenue in fiscal year 2018 is \$650,000.

Debt Service Summary

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

Certificates of Participation

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

General Obligation Bonds

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

In-House Capital Loan Agreements

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

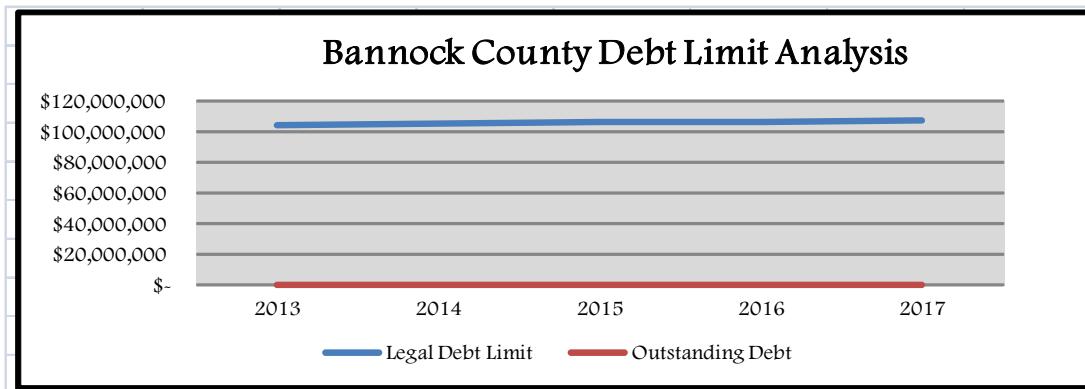
Idaho Codes 31-1901 and 50-1019 limits the amount of general obligation debt a government may issue to 2% of its total assessed valuation. Bannock County entered into a lease agreement with Motorola on October 1, 2014 for new radio equipment; the lease was for no interest and five years with payment 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. Bannock County has entered into 2 equipment operating leases in fiscal year 2018 and intends to enter into 2 more equipment operating leases in fiscal year 2019; it is unknown at this time if we will purchase or return the equipment at the end of the lease. The current debt limitation for Bannock County was \$107 million as of the end of fiscal year 2017.

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 2017, debt cannot exceed \$107,847,567; the estimated assessed valuations of \$5,392,378,357 at 2%. Bannock County has outstanding leases to Motorola and ES&S and outstanding equipment leases to Summit National Bank. The graph below reflects the amount of applicable debt to this limit versus the legal debt limit allowed.



Bond Ratings

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

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

Moody's and Standards & Poor's Credit 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
2018	\$ 205,963	\$ 2,834	\$ 208,797
2019	206,903	1,894	208,797
2020	207,848	949	208,797
	\$ 620,714	\$ 5,677	\$ 626,391

Election Systems & Software

Fiscal Year	Principal	Interest	Total
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
	\$ 172,599	\$ 6,177	\$ 178,776

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 \$66 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 Steve Brown	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.

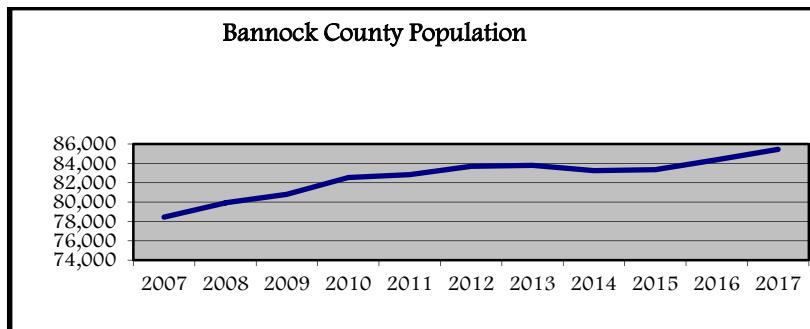
Advisory Boards, Panels, and Committees

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 85,446.



Employment ~ According to the Idaho Commerce and Labor, total unemployment in Bannock County for 2017 was 2.9%. Before the recession, this rate was at 2.6%.

Year	Personal Income (in thousands)	Per Capita Personal Income		Unemployment Rate %
		\$	Personal Income	
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
2017	2,928,660		34,709	2.9

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	\$ 159,941,429	3.96%
Pocatello Hospital LLC	114,018,370	2.82
Pacificorp	71,788,143	1.77
Amy's Kitchen	48,415,872	1.20
ON Semiconductor	43,562,522	1.07
Idaho Power	37,019,782	0.92
Idaho Central Credit Union	26,459,404	0.65
T7 POC LLC	22,578,100	0.56
Northwest Pipeline Corporation	20,097,653	0.50
Pine Ridge Land Company	19,713,755	0.49
Total	\$ 563,595,030	13.94%

The total assessed valuation for Bannock County in fiscal year 2017 is \$5.4 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	3,600	8.51%
Portneuf Medical Center	1,900	4.49
School District #25	1,600	3.78
ON Semiconductors	710	1.68
City of Pocatello	700	1.65
Idaho Central Credit Union	500	1.17
Amy's Kitchen	420	0.99
Allstate	410	0.97
Union Pacific Railroad	400	0.95
Bannock County	364	0.86
Total	10,604	25.06%

Commissioners' Contributions

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

Agency	2017	2018	2019
	Actual	Adopted Budget	Adopted Budget
Mother Infant Care Program*	\$ 55,000	\$ 55,000	\$ 55,000
Free Clinic	45,833	40,000	60,000
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
Community Guardians	5,500	6,000	8,500
Veterans ~ Lava	1,200	1,200	1,200
Veterans ~ Downey	2,500	2,500	2,500
Historical ~ Lava	12,000	12,000	12,000
Tello Bus Support	10,300	10,300	10,300
Economic Development Coordinator	70,000	50,000	50,000
Aid for Friends*	30,000	30,000	30,000
Bright Tomorrows*	3,500	4,700	4,700
Family Services Alliance*	7,800	7,800	7,800
HOPE Recovery Center*	50,000	50,000	50,000
 Total Contributions	 \$ 335,733	 \$ 311,600	 \$ 334,100

*This was moved to the Indigent fund

Supplemental Information

Supplemental Information

Idaho State Budget Requirements	146
Glossary of Terms including Acronyms	148
Classification of Accounts.....	152
Resolution: Approving Budget	153
Resolution: 2018 (FY19) Levies	156

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.

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

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

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

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

GemPlan – See Government Employees Medical Plan.

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

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

GFOA – See Government Finance Officers Association.

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

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

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

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

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

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

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

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

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

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

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

Other Revenue Sources – Revenue other than property taxes.

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

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

PERSI – See Public Employee Retirement System of Idaho.

PILT – See Payment in Lieu of Taxes.

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

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

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

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

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

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

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

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

Classification of Accounts

Revenues

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

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

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

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

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

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

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

In the Matter of APPROVING THE FISCAL
YEAR 2019 BANNOCK COUNTY BUDGET)

R.S. No. 2018-88
August 21, 2018

R E S O L U T I O N

WHEREAS, the Board of Bannock County Commissioners held a public hearing on August 21, 2018 at 11:00 a.m., as advertised in the Idaho State Journal, to hear comments and questions concerning the Bannock County Fiscal Year 2019 Budget; and

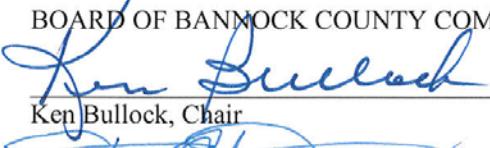
WHEREAS, much consideration was given to those comments and suggestions that were given during the hearing;

NOW, THEREFORE, BE IT RESOLVED that the Bannock County Fiscal Year 2019 budget as presented at the August 21, 2018, hearing is hereby approved.

DEPARTMENT OR FUND	BUDGET PRESENTED	FINAL FY2019 BUDGET
Clerk	\$1,879,054	\$1,879,054
Assessor	946,889	946,889
Treasurer	572,604	572,604
Commission	2,317,831	2,317,831
Coroner	160,396	160,396
Clerk of Court	1,115,493	1,115,493
Buildings & Grounds	887,927	887,927
Contingency	535,000	535,000
Ag Extension	116,617	116,617
Data Processing	870,564	870,564
Juvenile Prog/Cty	644,884	644,884
Juvenile Prog/JCA	225,059	225,059
Juvenile Prog/Tob	296,803	296,803
Planning	688,717	688,717
Health Insurance	7,880,743	7,880,743
Special Projects	351,224	351,224
Adult Probation	920,067	920,067
GIS	309,219	309,219
Road & Bridge	5,827,351	5,827,351
Engineer	100,288	100,288
Sheriff	4,620,368	4,620,368
Prosecutor	1,463,943	1,463,943
Jail	7,195,772	7,195,772
Ambulance District	3,729,227	3,729,227
District Court	2,502,491	2,502,491
Fair District	11,300	11,300
Fair Maintenance	215,400	215,400

Fair Exhibit	192,205	192,205
County Fair	143,246	143,246
4-H	147,077	147,077
Health District	562,015	562,015
Historical Society	117,802	117,802
Indigent Administration	186,126	186,126
Indigent Medical	1,467,900	1,467,900
Public Defender	1,757,751	1,757,751
Junior College	75,000	75,000
Park & Recreation	1,015,431	1,015,431
Appraisal	1,158,606	1,158,606
Solid Waste Disposal	5,417,544	5,417,544
Gas to Energy Project	1,940,185	1,940,185
Liability Insurance	542,870	542,870
Veterans Memorial	77,530	77,530
Noxious Weed	369,220	369,220
Abatement	216,674	216,674
PILT	607,825	607,825
Snowmobile	25,000	25,000
County Waterways	23,000	23,000
Emergency 911	1,060,924	1,060,924
Wellness Complex	0	0
Grants	1,500,000	1,500,000
Juvenile Facility	1,049,658	1,049,658
TOTAL COUNTY FUNDS	\$66,038,820	\$66,038,820

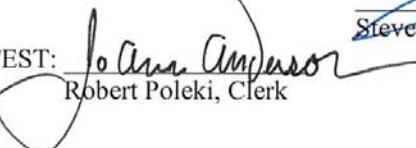
BOARD OF BANNOCK COUNTY COMMISSIONERS


Ken Bullock, Chair


Terrel N. Tovey, Member


Steve Brown, Member

ATTEST:


Robert Poleki, Clerk

R E S O L U T I O N

CERTIFICATE OF BANNOCK COUNTY LEVIES
FOR YEAR 2018
Based on Market Value

Pursuant to recess and as a result of the meeting of October 30, 2018, 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.....	000099408
Charity & Indigent	000665005
Current Expense.....	001877177
District Court	000379395
Fair Maintenance	000016894
Fair Exhibits	000070948
Fair District	000002226
Historical Society	000025626
Justice Fund	001990329
Noxious Weeds	000049715
Health District	000116102
Appraisal/Revaluation.....	000223234
Tort	000092376
Veterans Memorial.....	000015845
TOTAL BANNOCK COUNTY LEVIES	005624280

COUNTY OR HIGHWAY DISTRICT ROAD SYSTEM

	BANNOCK COUNTY ROAD AND BRIDGE	DOWNEY- SWAN LAKE HWY DIST.
IC 40-801A	.000451813	.000442759
IC 40-801B	.000020492	
63-1305 Jdgmt		
Tort		
TOTAL	.000472305	.000442759

CITIES

	ARIMO	CHUBBUCK	DOWNEY	INKOM	LAVA	McCAMMON	POCATELLO
Airport							.000395348
Bonds	.002752518						.000084773
Cemetery							.000075243
Gen Fund	.002966331	.008999999	.004342725	.006046311	.002479031	.004237302	.008322359
Library							.000675566
Recreation			.000279844	.000535953		.000388256	.000560862
Streets		.001449172	.001717926	.001780747	.001043265	.001230318	.000821721
Tort		.000187800	.000427202	.000456874			.000187738
Capital							.000387899
TOTAL	.005718849	.010636971	.006767697	.008819885	.003522296	.005855876	.011511509

SCHOOL DISTRICTS

	GRACE #148	MARSH VALLEY #21	POCATELLO #25	PRESTON #201	WESTSIDE #202
Bonds	.001888529	.000869075			
Plant Facility	.000944264	.001044561	.001441872	.001563673	.000236389
Supplemental	.001888529		.002406770		.000531876
Tort	.000076618	.000017168		.000066225	.000243770
TOTAL	.004797940	.001930804	.003848642	.001629898	.001012035

AMBULANCE DISTRICT

M & O	.000398066
TOTAL	.000398066

CEMETERY DISTRICTS

	<u>ARIMO</u>	<u>INKOM</u>	<u>LAVA</u>	<u>MARSH VALLEY</u>	<u>MCCAMMON</u>	<u>SWAN LAKE</u>
63-105 Jdgmt						
M&O	.000214093	.000154838	.000091466	.000173307	.000214414	.000081605
TOTAL	.000214093	.000154838	.000091466	.000173307	.000214414	.000081605

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	.000758638	.001573628	.000828192	.000891680	.000487588	.000536208	.000495430
Tort			.000035140				
TOTAL	.000758638	.001573628	.000863332	.000891680	.000487588	.000536208	.000495430

LIBRARY DISTRICTS

	<u>PORTNEUF</u>	<u>SOUTH BANNOCK</u>
63-1305 Judgment		
M & O	.000600000	.000445704
Plant Facility		.000140592
TORT	.000009325	.000012746
TOTAL BY DISTRICT	.000609325	.000599042

MOSQUITO ABATEMENT DISTRICT

M & O	.000034374
TOTAL	.000034374

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

Steve Brown, Member

ATTEST:


Robert Poleki, Clerk