



# BANNOCK COUNTY

## FY2020 BUDGET

---

Beginning October 1, 2019

Approved by the  
Board of County Commissioners

September 3, 2019

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Bannock County**  
**Idaho**

For the Fiscal Year Beginning

**October 1, 2018**

*Christopher P. Morill*

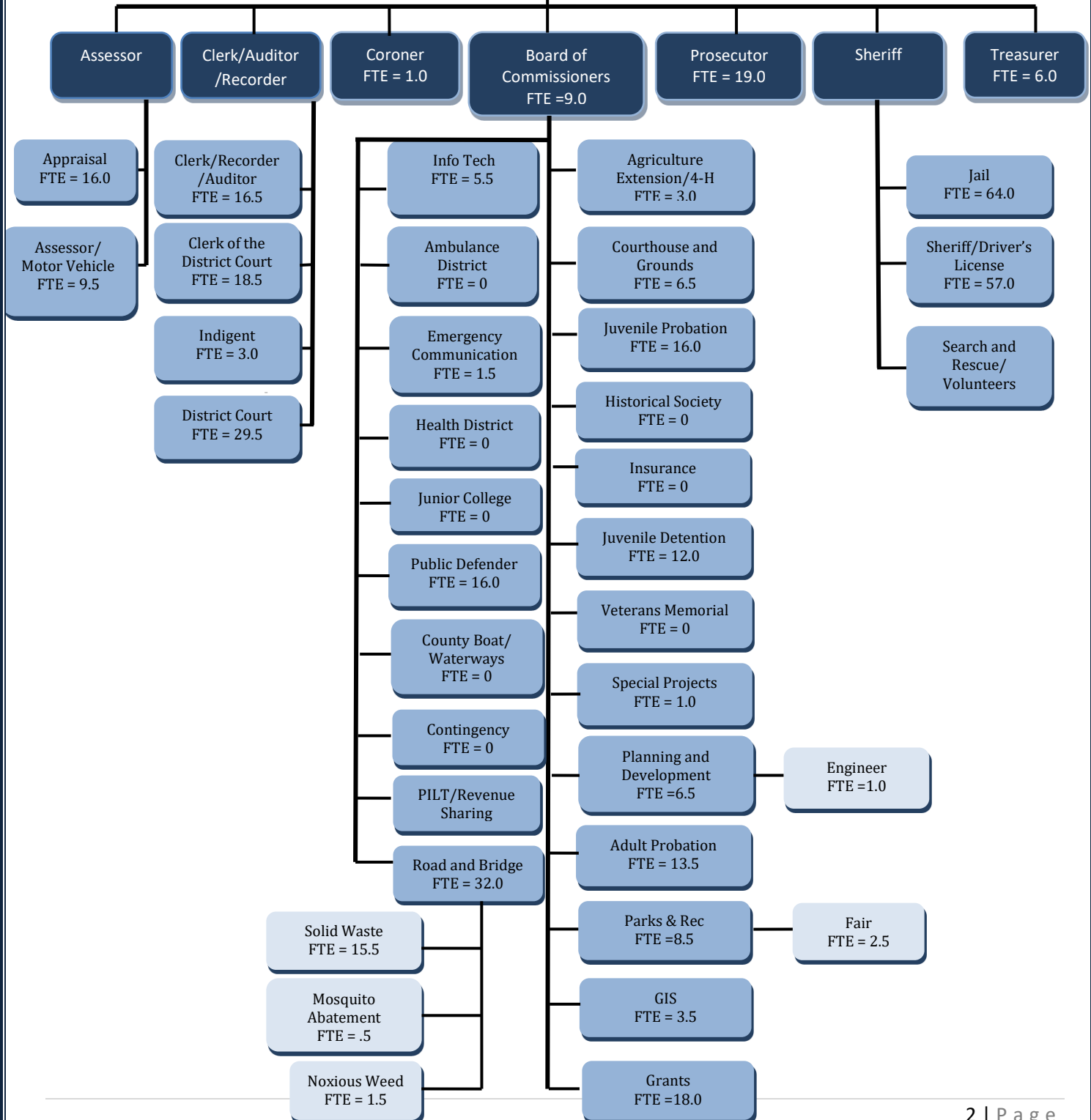
Executive Director

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, 2018. 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

Citizens of  
Bannock County



# **Introductory Section**

## Table of Contents

Bannock County Governmental Organizational Chart .....	2
Introductory Section	
Reader's Guide.....	6
Budget Message.....	8
General Financial Policies .....	17
Operating Budget - Revenues .....	27
Operating Budget - Expenditures.....	32
Operating Budget - Fund Summaries .....	34
Operating Budget - Staffing.....	36
Bannock County Fund Structure .....	39
Departmental Budgets	
Department/Fund Type/Name.....	43
Adult Probation.....	44
Agriculture Extension .....	47
Ambulance .....	51
Appraisal .....	53
Assessor .....	55
Clerk/Auditor/Recorder.....	57
Clerk of District Court .....	61
Commissioners.....	63
Contingency.....	68
Coroner .....	69
Courthouse and Grounds .....	71
County Boat.....	73
District Court.....	75
Emergency Communications.....	77
Engineer .....	79
Fairgrounds.....	81
GIS .....	83
Grants.....	91
Health District .....	94
Health Insurance .....	95
Historical Society .....	97
Indigent .....	100
Information Technology .....	102

Jail .....	104
Junior College .....	107
Juvenile Detention .....	109
Juvenile Probation .....	111
Liability Insurance.....	114
Mosquito Abatement .....	116
Noxious Weed.....	118
Parks and Recreation/Event Center.....	120
PILT .....	123
Planning and Development .....	124
Prosecutor .....	126
Public Defender.....	128
Road and Bridge .....	130
Sheriff.....	132
Snowmobile.....	135
Solid Waste.....	136
Special Projects .....	138
Treasurer .....	140
Veterans Memorial.....	142
Appendix	
Capital Improvement Program .....	146
Debt Service Summary .....	147
Debt and Lease Schedules .....	149
Profile of Bannock County .....	150
Commissioner’s Contributions .....	154
Supplemental Information	
Idaho State Budget Requirements.....	157
Glossary of Terms including Acronyms.....	159
Classification of Accounts .....	163
Resolution: Approving Budget .....	164
Resolution: 2019 Levies .....	166

## **Reader's Guide**

This budget document contains the Adopted 2020 Budget for Bannock County, Idaho.

### **Policy/Budget Message**

The 2020 Budget document begins with the Annual Budget Message and an overview of the 2020 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 2020 budget and the County-wide levies are also in this section.



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



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

**DATE:** December 2, 2019

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

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

**SUBJECT:** Fiscal Year 2020 Budget Message

I am pleased to submit the Bannock County budget for fiscal year 2020. This budget is balanced and in conformance with Idaho State law. This is the tenth 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 nine years.

This budget message provides an overview of the budget process and discusses issues considered in the development of the 2020 budget. Some issues considered during the development of the budget were current economic factors, trends in revenues and expenditures, and recommendations from departments within the County. This message will also discuss the budgets for the County's major funds and changes in staffing.

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

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

The Bannock County fiscal year 2020 budget (\$71,709,967) increased by \$5,671,147 when compared with the fiscal year 2019 budget (\$66,038,820). Increases were taken in salaries (\$1,213,978), benefits (\$1,091,269), operating budgets (\$4,514,751), while capital expenditures were reduced by (\$1,148,851).

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 2020 (\$34,182,222) are expected to be about \$4.6 million more than budgeted for in fiscal year 2019 (\$29,580,912). This increase was due to an increase in anticipated grants (\$2.6 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 \$1.6 million when compared to fiscal year 2019.

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 2020, it is anticipated that just under \$8 million of reserves will be used. This is a slight decrease from last fiscal year when \$8.5 million was budgeted to use.

### **Issues Impacting the 2020 Budget**

Bannock County has increased three full time equivalent positions with the fiscal year 2020 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 2020, the commission determined that if a position received a grade adjustment in fiscal year 2019, that employee would not receive a salary increase in fiscal year 2020. The salary schedule was adjusted for a 1.6% cost of living adjustment (COLA), employees that were within the salary schedule also received a step increase, and employees at market received a 1.4% stipend. The commission re-evaluated a few key positions within the county for grade adjustments. Since not all employees received the COLA, Bannock County is working with two different salary schedules and the commission anticipates a review of salaries early in the fiscal year 2020 cycle.

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 \$6.8 million; which was an increase of \$300,000 over fiscal year 2019.

### **Capital Improvements**

Bannock County has been relocating departments to increase efficiencies for staff and the public. For fiscal year 2019, the special projects department completed the remodel of court records and bonds and fines into one office, the commission established a commissioner suite to house human resources, commissioners, and staff members. Other small remodel projects include installing updated water fountains and widening doorways in the basement to allow for increased traffic flow.

A continuing problem for Bannock County is jail overcrowding. Bannock County has held two unsuccessful election attempts asking the voters to approve a jail bond for expansion of the current facility. Bannock County is now trying to come up with other solutions to house inmates and possibly funding this expansion through a lease financing option. We are still in the process of working out details to see if this is a viable option but will continue to house inmates in neighboring jails.

Bannock County landfill completed the installation of a second methane gas generator during fiscal year 2019. Groundwater remediation work is an ongoing process and it is anticipated work will continue with the assistance of our contractor, AECC (American Environmental and Engineering Consultants), who will assist us in site assessment, water contamination, and DEQ.

### **Future Budget Concerns**

During fiscal year 2020 budget process, our commissioners determined there was still a need to update equipment, vehicles, and repairing buildings. Focus has been diverted towards leases for vehicles and

equipment as opposed to purchasing them outright and repairs are still being made to our County courthouse.

Bannock County thought they had a solution to the salary plan for its employees through the implementation of a new salary schedule that went 10 years as opposed to 5 years; however, with newly elected officials it was determined they would like to take a closer look at this salary plan prior to starting the fiscal year 2021 budget. It is unknown what this plan will look like and if it will entail a new salary schedule or just well-defined procedures.

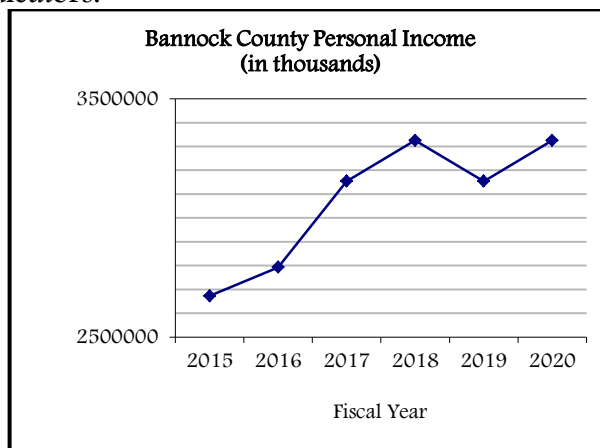
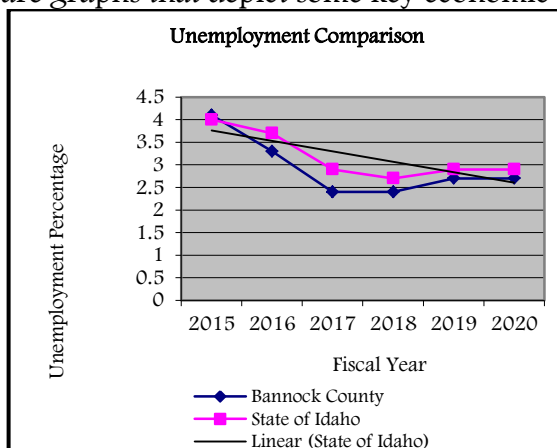
Focus is continuing on departmental performance measures, strategic planning, and goals. It is a continued struggle to get departments to provide current year accomplishments and define departmental goals, which performance measures can then be compared against. New department heads tend to be more open to providing such information; we received more feedback for this year's budget book than in the past.

## The Economy

Bannock County's current unemployment rate is 2.7%. This rate is consistent with the State rate of 2.9% but less than the national average of 3.6%. The population increased to a new record high at 87,138 residents. Personal income is \$38,160.

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 which will be opening during fiscal year 2020.

Below are graphs that depict some key economic indicators.



## Budget Process

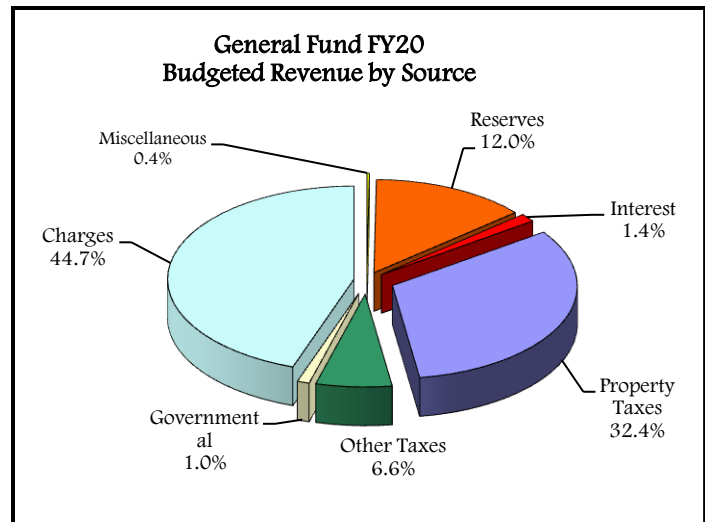
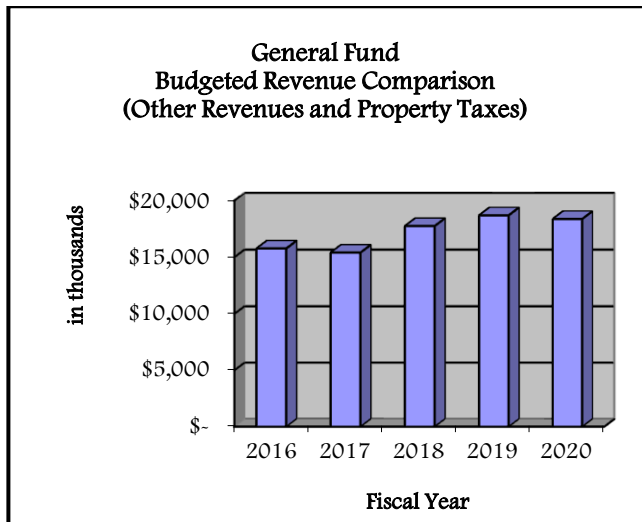
Preparing the budget is a lengthy process that starts in April and ends in late August to September with a finalized budget. The process begins with the Auditor's office, who gives each department a budget printout. Departments complete their current year requests and turn them into the Assistant Comptroller 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 2020 is available in the operating budget policy starting on page 20 of this document.

## The General Fund

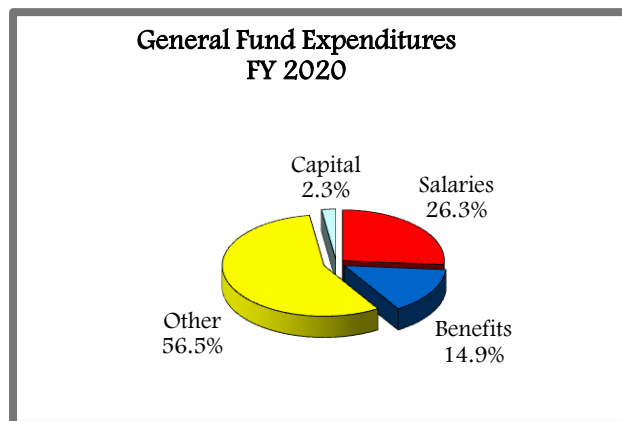
### *General Fund Revenues*

The revenue trend for the General Fund is presented in the graph below. The source of fiscal year 2020 budgeted revenues is shown in the pie chart below.



### *General Fund Expenditures*

For fiscal year 2020, the General Fund set a budget for expenditures in the amount of \$21,270,443. This is an increase of \$719,377 under the total budgeted for fiscal year 2019 which totaled \$21,261,961. The General Fund makes up 30% of the total County budgeted expenditures.

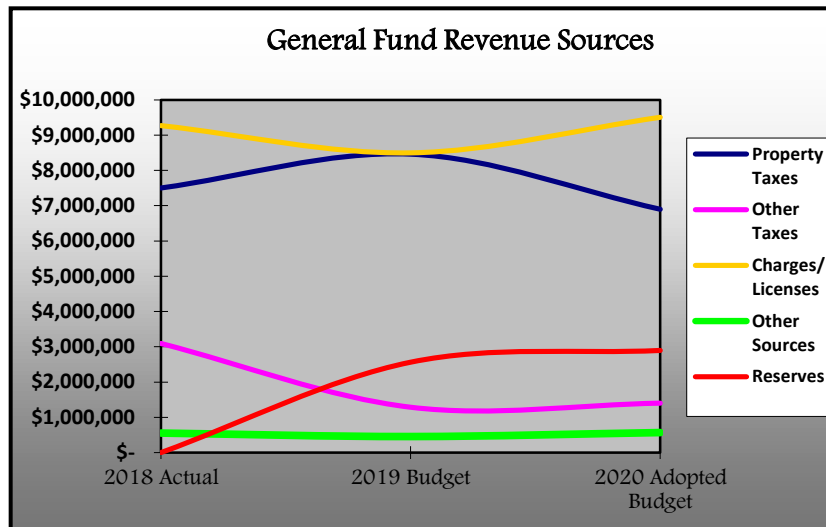


### **Attachments**

- 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

## General Fund Revenue Projections

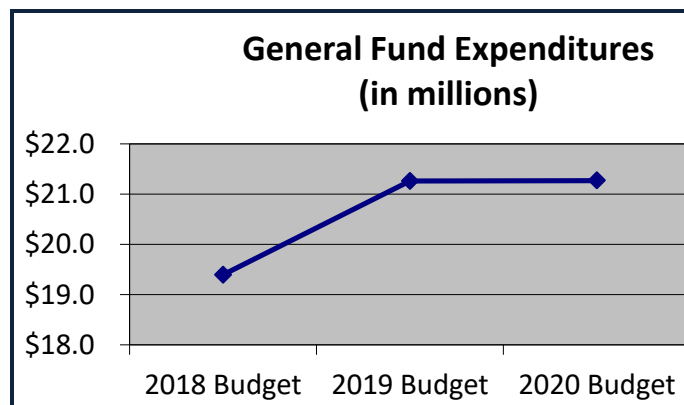
		2019	2020
	2018	Adopted	Adopted
Revenue Source	Actual	Budget	Budget
<b>Taxes:</b>			
Property Taxes	\$ 7,501,592	\$ 8,460,062	\$ 6,898,492
Other Taxes	3,093,253	1,286,401	1,401,717
Total Taxes	10,594,845	9,746,463	8,300,209
Licenses & Permits	326,482	233,100	275,500
Intergovernmental & Grant Revenue	273,451	230,449	223,295
Fees & Charges	8,943,937	8,264,118	9,230,609
Other Sources	279,775	224,550	344,550
Reserves	-	2,563,281	2,896,280
<b>Total General Fund</b>	<b>\$ 20,418,490</b>	<b>\$ 21,261,961</b>	<b>\$ 21,270,443</b>



## Attachment B

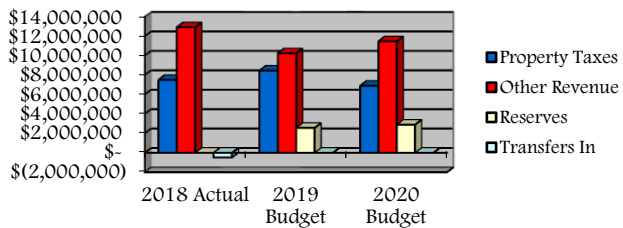
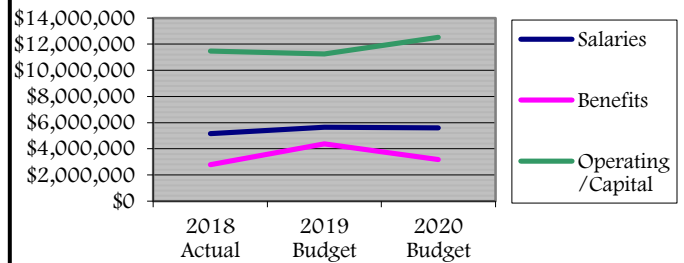
### General Fund Expenditures

		2019	2020
	2018	Adopted	Adopted
Department Name	Actual	Budget	Budget
Clerk/ Auditor/Recorder	\$ 1,511,695	\$ 1,879,054	\$ 1,990,729
Assessor	824,597	946,889	851,873
Treasurer	510,025	572,604	578,619
Sheriff/Jail	-	-	1,074,500
Commissioner	2,725,273	2,317,831	865,214
Coroner	146,442	160,396	185,232
Clerk of District Court	1,095,481	1,115,493	1,164,978
Courthouse Grounds	859,047	887,927	720,328
Contingency	452,344	535,000	260,000
Ag Extension	106,259	116,617	104,794
Computer Info Technology	811,504	870,564	740,544
Juvenile Probation	1,090,565	1,166,746	1,244,360
Planning & Development	464,456	688,717	703,869
Special Projects	168,504	351,224	119,551
Adult Probation	844,807	920,067	1,066,886
Health Insurance	6,565,470	7,880,743	6,800,000
General Government Trusts	439,894	-	-
GIS	272,410	309,219	320,519
County Operations	-	-	1,985,919
Liability Insurance	507,131	542,870	492,528
<b>Total General Fund Expenditures</b>	<b>\$ 19,395,904</b>	<b>\$ 21,261,961</b>	<b>\$ 21,270,443</b>



## General Fund Summary

		2019	2020
	2018	Adopted	Adopted
Description	Actual	Budget	Budget
<b>Sources of Funds:</b>			
Property Taxes	\$ 7,501,592	\$ 8,460,062	\$ 6,898,492
Other Revenue	12,916,898	10,238,618	11,475,671
Fund Balance/Reserves	-	2,563,281	2,896,280
Transfers In	(463,820)	-	-
<b>Total Sources of Funds</b>	<b>19,954,670</b>	<b>21,261,961</b>	<b>21,270,443</b>
<b>Uses of Funds:</b>			
Salaries & Wages	5,158,283	5,636,666	5,587,237
Employee Benefits	2,776,033	4,368,583	3,166,626
Other Expenses	11,065,949	10,578,352	12,031,580
Capital Outlay	395,639	678,360	485,000
<b>Total Uses of Funds</b>	<b>19,395,904</b>	<b>21,261,961</b>	<b>21,270,443</b>
<b>Annual Net</b>	<b>\$ 558,766</b>	<b>\$ -</b>	<b>\$ -</b>

General Fund Source of Funds  
(in millions)General Fund Use of Funds  
(in millions)

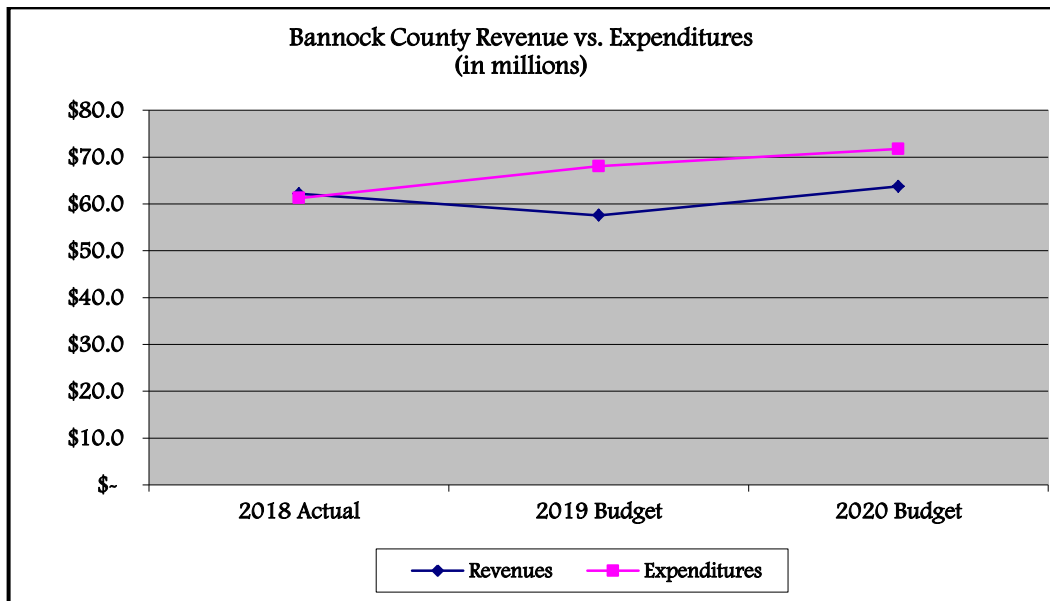
## Total Fund Expenditures

		2019	2020
	2018	Adopted	Adopted
Fund Name	Actual	Budget	Budget
<b>Non-General Fund</b>			
Road & Bridge Fund	\$ 5,790,026	\$ 5,927,639	\$ 6,522,657
Justice Fund	12,644,801	13,280,083	15,107,973
Ambulance Fund	3,542,671	3,729,227	4,146,636
District Court Fund	2,534,744	2,502,491	2,518,364
Fair District Fund	9,888	11,300	11,000
Fair Maintenance Fund	117,933	215,400	318,100
Fair Exhibit Fund	336,926	478,528	509,709
Health District Fund	553,909	562,015	579,342
Historical Society Fund	97,527	117,802	108,170
Indigent Fund	2,952,392	3,411,777	3,626,072
Junior College Fund	133,900	75,000	75,000
Park and Recreation Fund	1,204,052	1,015,431	1,189,320
Appraisal Fund	1,124,353	1,158,606	1,454,453
Solid Waste Fund	4,727,178	7,357,729	6,314,865
Veterans Memorial Fund	69,266	77,530	86,321
Noxious Weed Fund	363,539	369,220	396,382
Mosquito Abatement Fund	213,893	216,674	211,512
PILT	501,506	607,825	736,334
Snowmobile Fund	11,334	25,000	25,043
County Boat Fund	21,000	23,000	30,000
Emergency Communications Fund	1,037,408	1,060,924	1,235,915
Grants	1,487,613	1,500,000	4,100,000
Juvenile Facility Fund	966,440	1,049,658	1,136,356
Utility Refund	~	~	~
Trusts	~	~	~
<b>Total Non-General Fund</b>	<b>40,442,299</b>	<b>44,772,859</b>	<b>50,439,524</b>
General Fund	19,395,904	21,261,961	21,270,443
<b>Total Bannock County Expenditures</b>	<b>\$ 59,838,203</b>	<b>\$ 66,034,820</b>	<b>\$ 71,709,967</b>



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

		2019	2020
	2018	Adopted	Adopted
Description	Actual	Budget	Budget
<b>Revenues by Source:</b>			
Taxes	\$ 26,103,288	\$ 27,985,523	\$ 29,545,946
Licenses & Permits	473,149	377,100	435,500
Intergovernmental	13,746,381	10,643,714	13,574,356
Charges for Services	20,309,085	17,000,820	18,581,090
Fines & Forfeitures	744,656	710,500	619,500
Interest	160,989	171,000	320,000
Miscellaneous Revenue	615,265	667,543	651,776
<b>Total Bannock County Revenues</b>	<b>\$ 62,152,813</b>	<b>\$ 57,556,200</b>	<b>\$ 63,728,168</b>
<b>Expenditures by Category:</b>			
Salaries & Wages	18,080,873	19,725,116	20,939,094
Employee Benefits	8,784,351	10,919,369	12,010,638
Other Expenses	32,237,969	30,850,150	35,364,901
Capital Outlay	2,137,238	4,544,185	3,395,334
<b>Total Bannock County Expenditures</b>	<b>61,240,431</b>	<b>66,038,820</b>	<b>71,709,967</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 912,382</b>	<b>\$ (8,482,620)</b>	<b>\$ (7,981,799)</b>



## General Financial Policies

### General Fund and Special Revenue Funds Reserve Policy

#### *Policy*

It shall be the policy of the Bannock County Board of County Commissioners (BOCC) to maintain a satisfactory level of unappropriated fund balance reserves 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, 2019	Current Year		Prior Year		Projected	Approved		Projected
Estimated Revenue	Total Thru	Partial Thru	Total	%	FY19	FY19	Over	FY20
(Other than taxes)	Mar-19	Mar-18	FY18	FY18	Total	Budget	(Short)	Budget
<b>CURRENT EXPENSE</b>								
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
Personal Ptax Replacement	41,327	-	-	0.00	-	-	-	-

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 2020 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 16.

### *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 2020 for the preparation of the fiscal year 2020 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 21</i>	The Commissioners' formulated budget must be published for public inspection.
<i>September 3</i>	Public Hearing on the Budget
<i>September 16</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 2020 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 use 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 will 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 are 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 by contacting the Bannock County Auditor’s office at the address on the front of this document.

### *Fixed Assets Policy*

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

## **Investment Policies**

### *Scope of the Investment*

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

### *Delegation of Authority*

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

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

### *Objectives of Investment Policy*

The primary objective in 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 is available in Idaho Code, Section 67-1210.

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

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

### *Prohibited Investment Practices*

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

### *Investment Maturity and Credit Quality*

All investments shall have maturities that are consistent with the needs and use of the County.

Any deposits exceeding insurance limits will be fully collateralized by government and /or agency securities held by the pledging financial institution.

### *Diversification*

The investment policy requires active portfolio management which means constant monitoring and pricing of the portfolio, the markets, and the values of instruments and adjustments within the portfolio according to the limits of the policy.

Where possible, it is the policy of the Bannock County Treasurer to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss.

It is the intent of the Bannock County Treasurer to make investments locally as long as the rates remain competitive.

### *Safekeeping and Custody*

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

The Treasurer will provide an investment report to the County Commission upon request. The Commission may inspect the investment records of the Treasurer at any time. The Treasurer will report any changes 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 WIPFLI CPAs and Consultants.

### *Ethics and Conflict Of Interest*

The Treasurer of Bannock County involved in the investment process shall refrain from personal business activity that could conflict with 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 2020 projected revenue for Bannock County is \$71,709,967; this includes budgeting for the use reserves equaling \$7,981,799 or 11.1% 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

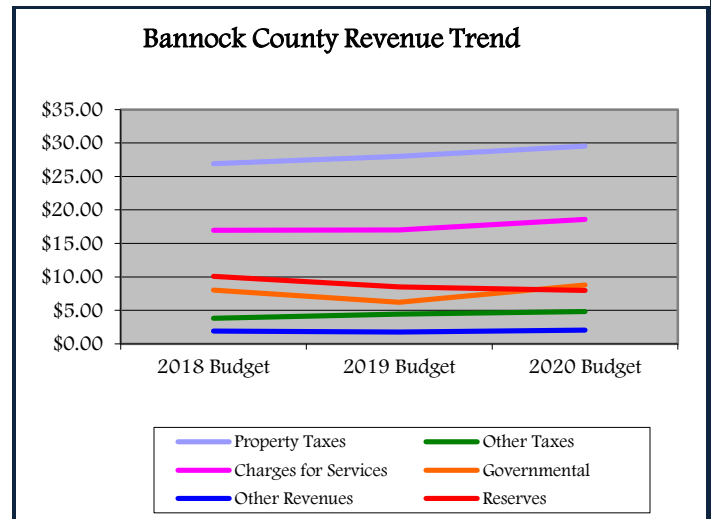
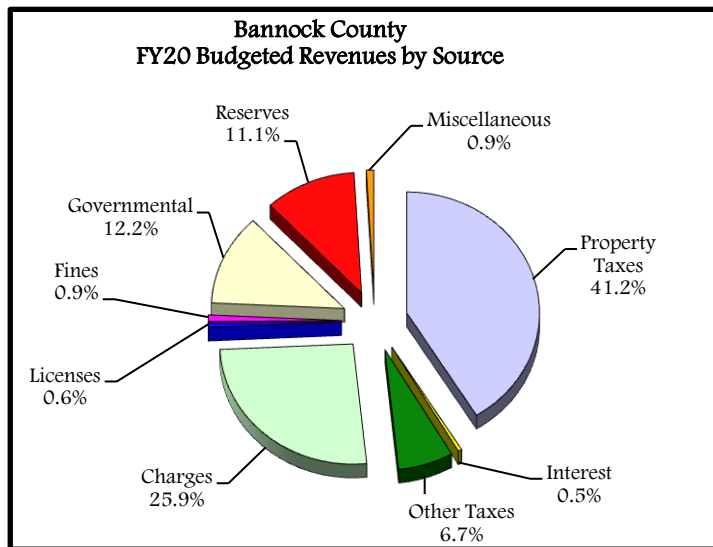
*Property Tax* – This is the largest revenue source for Bannock County at 41.2%, or \$29,545,946. Bannock County is asking for \$1,560,423 more in budgeted property tax revenue for fiscal year 2020 than budgeted in fiscal year 2019. Property tax revenues consist of current tax dollars levied based on 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 25.9% of total revenue sources at \$18,581,090. 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 \$969,653 when compared to last fiscal year; this increase was the net result of revenue estimations made to individual charges for services.

*Governmental Revenues* – The 3<sup>rd</sup> largest revenues source for Bannock County is governmental revenues and we are projected to receive about \$13.6 million, about 18.9% of total revenue sources. Classified as other taxes and governmental below, these dollars are received from state, local, and federal government entities. For example the federal government sends us revenue for payment in lieu of taxes or PILT, which is revenue, calculated on federal lands that the County cannot tax because it belongs to the federal government. The majority of governmental dollars; however, are grant funds which were increased by \$2.6 million when compared to the prior fiscal year.

Revenue by Source ~ Total County Funds			
	2018	2019	2020
	Actual	Adopted Budget	Adopted Budget
Property Taxes	\$ 26,103,288	\$ 27,985,523	\$ 29,545,946
Other Taxes	6,321,533	4,457,411	4,811,855
Charges for Services	20,309,085	17,000,820	18,581,090
Licenses and Permits	473,149	377,100	435,500
Fines	744,656	710,500	619,500
Interest	160,989	171,000	320,000
Governmental	7,424,848	6,186,303	8,762,501
Reserves	~	8,482,620	7,981,799
Miscellaneous Income	615,265	667,543	651,776
Total Revenues	\$ 62,152,813	\$ 66,038,820	\$ 71,709,967

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



### Revenue Estimations

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

### Property Tax Revenue Calculation

Property tax revenue is calculated by multiplying the calendar year estimated assessed valuations by the current fiscal year levy rate. For example, the fiscal year 2020 County levy rate is .004845317 and 2020 assessed valuations are \$5,138,191,875. This calculates to anticipate property tax revenue of \$24,896,168 for collection in fiscal year 2020. (The above County levy rate does not include all County levied funds i.e. road and bridge, ambulance, and mosquito abatement district).

Idaho law requires that property be appraised at 100% of market value. Bannock County reassesses property at least once every five years. In the absence of any exemptions the market value of a given property is also the "assessed value." Homeowners exemptions (per Idaho Code 63-602G) give every owner-occupied residence a 50% or \$100,000, whichever is less, exemption if the owner files an application with the Assessor's office by April 15. The homeowner's exemption amount is set by the State of Idaho. The amount stated above is the homeowner's exemption amount for tax year 2019, which is fiscal year 2020.

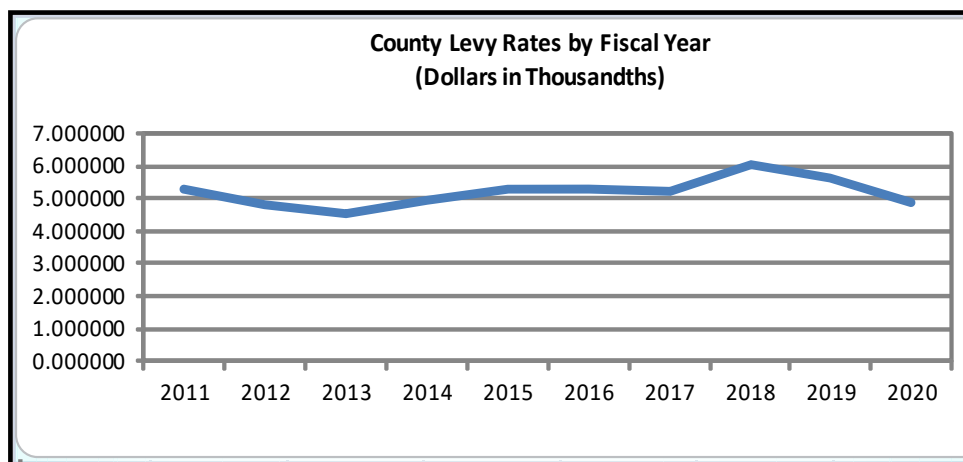
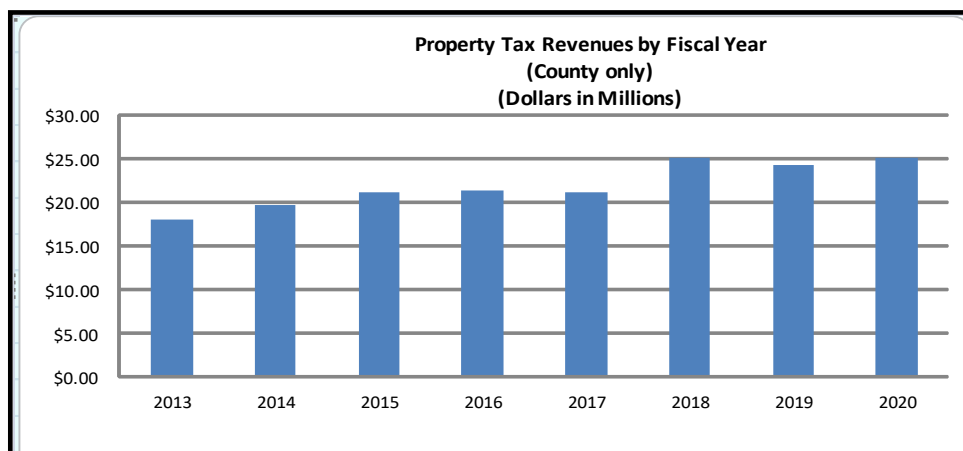
Fiscal Year	Assessed Valuations
	less Exemptions
2014	\$ 3,964,070,162
2015	\$ 3,994,036,486
2016	\$ 4,006,064,497
2017	\$ 4,042,917,896
2018	\$ 4,295,422,326
2019	\$ 5,138,191,875

## 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 2020 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	\$ 3,632,244,043	\$ 1,965,883,248	\$ (1,406,316,741)	\$ 4,191,810,550
2019	\$ 3,890,970,422	\$ 1,848,766,461	\$ (1,444,314,557)	\$ 4,295,422,326

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.

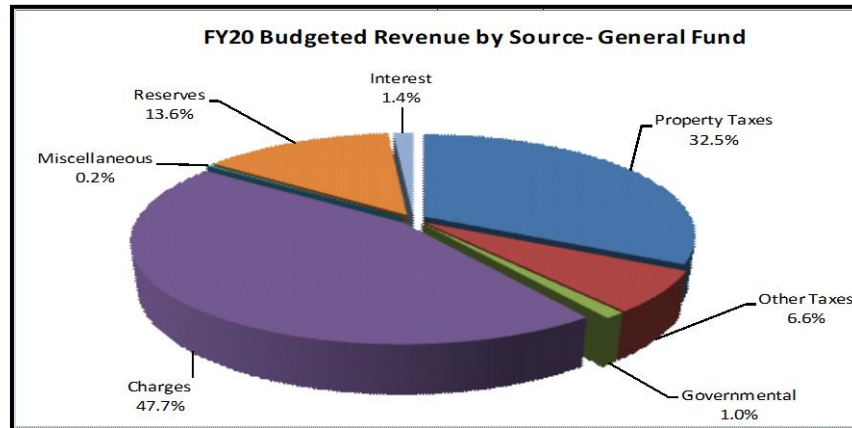
### 2020 Property Taxes by all Taxing Districts in Bannock County

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 2020 is \$21,270,443. This represents an increase of \$8,482 when compared to the budgeted revenues for fiscal year 2019.

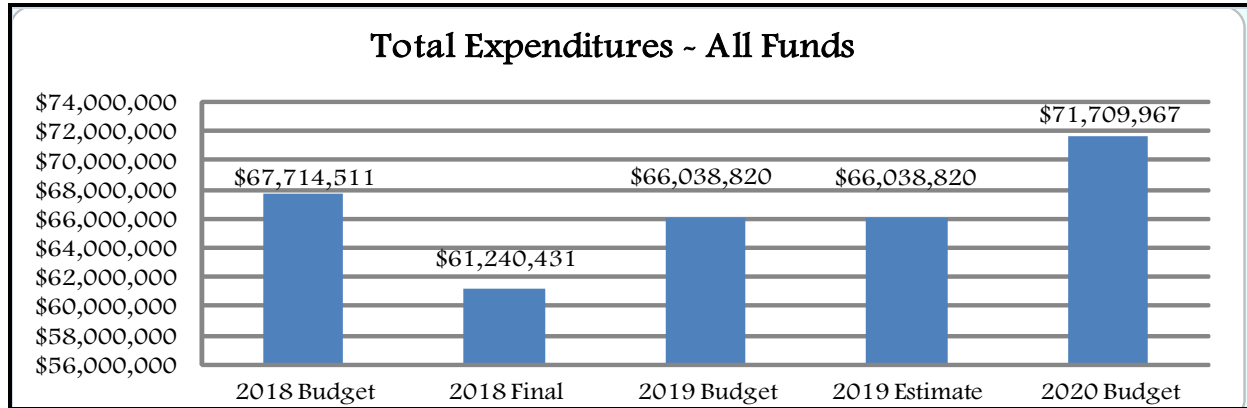


General Fund Revenues			
	2018	2019	2020
Revenue Source	Actual	Adopted Budget	Adopted Budget
Property Taxes	\$ 7,501,592	\$ 8,460,062	\$ 6,898,492
Other Taxes	3,093,253	1,286,401	1,401,717
Total Taxes	10,594,845	9,746,463	8,300,209
Licenses and Permits	326,482	233,100	275,500
Intergovernmental	273,451	230,449	223,295
Charges for Services	8,943,937	8,264,118	9,230,609
Interest	120,369	160,000	300,000
Miscellaneous Income	159,406	64,550	44,550
Reserves	~	2,563,281	2,896,280
Total General Fund	\$ 20,418,490	\$ 21,261,961	\$ 21,270,443



## Operating Budget – Expenditures

This section includes all fund expenditures. Budgeted expenditures increased from \$66,038,820 in fiscal year 2019 to \$71,709,967 in fiscal year 2020; this is an increase of \$5,671,147. The following summarizes the budget versus actual expenditures for fiscal year 2018; budgeted versus estimated actual expenditures for fiscal year 2019; and budgeted expenditures for fiscal year 2020 for all funds.



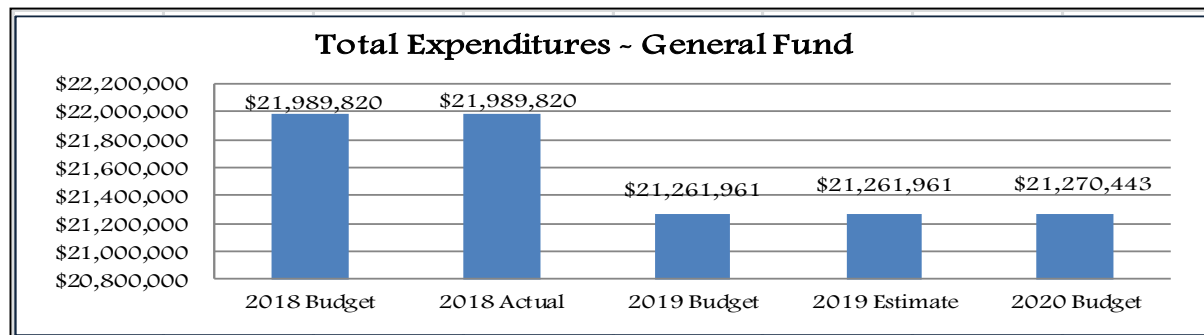
The next table breaks down all County expenditures by category, showing actual expenditures for fiscal years 2018 in comparison with budgeted expenditures for fiscal years 2019 and 2020.

Expenditures by Category ~ Total County Funds			
	2018	2019	2020
	Actual	Adopted Budget	Adopted Budget
Salaries & Wages	\$ 18,080,873	\$ 19,725,116	\$ 20,939,094
Employee Benefits	8,784,351	10,919,369	12,010,638
Other Expenses	32,237,969	30,850,150	35,364,901
Capital Outlay	2,137,238	4,544,185	3,395,334
<b>Total Expenditures</b>	<b>\$ 61,240,431</b>	<b>\$ 66,038,820</b>	<b>\$ 71,709,967</b>

The largest budgeted capital expenditure for fiscal year 2020 will be the replacement of the Lava radio site repeater (\$430,000), road and bridge equipment (\$595,000), a water truck for the landfill (\$210,000), and the drilling of wells at the landfill (\$25,000). Other budgeted items include nonrecurring expenditures such as new accounting software (\$250,000), purchasing sheriff vehicles (\$185,000), ambulance equipment (\$435,000), and security equipment for county facilities (\$192,334). Capital items are discussed further in the capital improvement section (page 134).

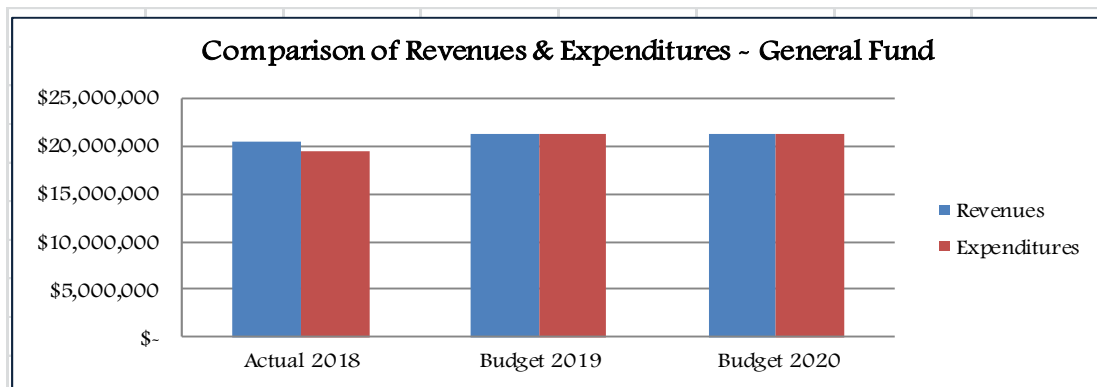
## General Fund

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 2020 budgeted expenditures for the General Fund increased by \$8,482.



The table below breaks down General Fund expenditures by category, showing actual expenditures for fiscal years 2018 in comparison with budgeted expenditures for fiscal years 2019 and 2020.

Below is a comparison of actual revenues and expenditures for fiscal year 2018 and budgeted revenues and expenditures for fiscal years 2019 and 2020.



## Operating Budget – Fund Summaries

	Estimated			Estimated	%
	Beginning Funds	Estimated	Estimated	Ending Funds	Change
	Available	Revenues	Expenditures	Available	in Fund
Fund Description	10/1/2019	FY20	FY20	9/30/2020	Balance
<b>General Fund:</b>	\$ 12,248,247	\$ 18,374,163	\$ 21,270,443	\$ 9,351,967	-24%
<b>Special Revenue Funds:</b>					
Road and Bridge Fund	2,790,285	5,522,657	6,522,657	1,790,285	-36%
Justice Fund	5,353,362	14,399,056	15,107,973	4,644,445	-13%
Ambulance Fund	1,996,092	3,698,036	4,146,636	1,547,492	-22%
District Court Fund	1,104,663	2,268,364	2,518,364	854,663	-23%
Fair District Fund	3,050	11,000	11,000	3,050	0%
Fair Maintenance Fund	169,199	203,100	318,100	54,199	-68%
Fair Exhibit Fund	153,696	484,709	509,709	128,696	-16%
Health District Fund	166,840	559,342	579,342	146,840	-12%
Historical Society Fund	8,122	108,170	108,170	8,122	0%
Indigent Fund	1,352,267	3,376,072	3,626,072	1,102,267	-18%
Junior College Fund	45,884	55,000	75,000	25,884	-44%
Parks & Recreation Fund	178,870	1,198,719	1,189,320	188,269	5%
Appraisal Fund	504,729	1,254,453	1,454,453	304,729	-40%
Revenue Sharing Fund	199,633	-	-	199,633	0%
Veterans Memorial Fund	20,892	85,321	86,321	19,892	-5%
Noxious Weed Fund	238,207	298,125	396,382	139,950	-41%
Mosquito Abatement Fund	115,077	166,325	211,512	69,890	-39%
PILT	1,044,686	450,000	736,334	758,352	-27%
Snowmobile Fund	120,397	16,000	25,043	111,354	-8%
County Boat Fund	12,815	30,000	30,000	12,815	0%
Junvenile Facilities Fund	394,029	1,136,356	1,136,356	394,029	0%
Grants	824,754	4,100,000	4,100,000	824,754	0%
Subtotal Special Revenue Funds	16,797,549	39,420,805	42,888,744	13,329,610	
<b>Enterprise Funds:</b>					
Solid Waste Fund	4,385,336	5,101,000	6,314,865	3,171,471	-28%
Emergency Communications Fund	491,849	832,200	1,235,915	88,134	-82%
Subtotal Enterprise Funds	4,877,185	5,933,200	7,550,780	3,259,605	
<b>Total All Funds</b>	<b>\$ 33,922,981</b>	<b>\$ 63,728,168</b>	<b>\$ 71,709,967</b>	<b>\$ 25,941,182</b>	

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

Multiple one time projects were presented during the fiscal year 2020 budget process that include a new accounting system, additional match money for an RV park expansion, several vehicle purchases, replacement of a tower lease, a new parking lot, security system upgrades, and road and bridge equipment purchases. 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 2020.

The Justice Fund has unanticipated revenues from prior fiscal years; those extra dollars will be used in fiscal year 2020 to do necessary repairs and upgrades necessary to our jail.

The Ambulance Fund received an ambulance grant which led to unspent monies in prior fiscal years; those extra dollars will be used in fiscal year 2020 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 2020 to cover declining revenues.

The Fair Maintenance Fund had an insurance settlement in fiscal year 2017; it has been undecided how to spend those funds so they continue to be budgeted for in hopes a building will be built during the current fiscal year.

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 2020.

The Health District Fund needs to spend down the reserves so it is budgeted to utilize those monies in fiscal year 2020.

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

The Junior College Fund needs tend to vary year to year which make it hard to budget; this causes excess reserves that will need used over the next few years to get to the 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 2020.

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 2020. Revenue estimates for this fund are dependent upon federal dollars which are unstable and tend to be conservatively estimated due to that instability.

Excess fund balance dollars will be used to make one time capital purchases in the Solid Waste and the Emergency Communications Funds. After this fiscal year it will be time to start rebuilding reserves.

## Operating Budget – Staffing

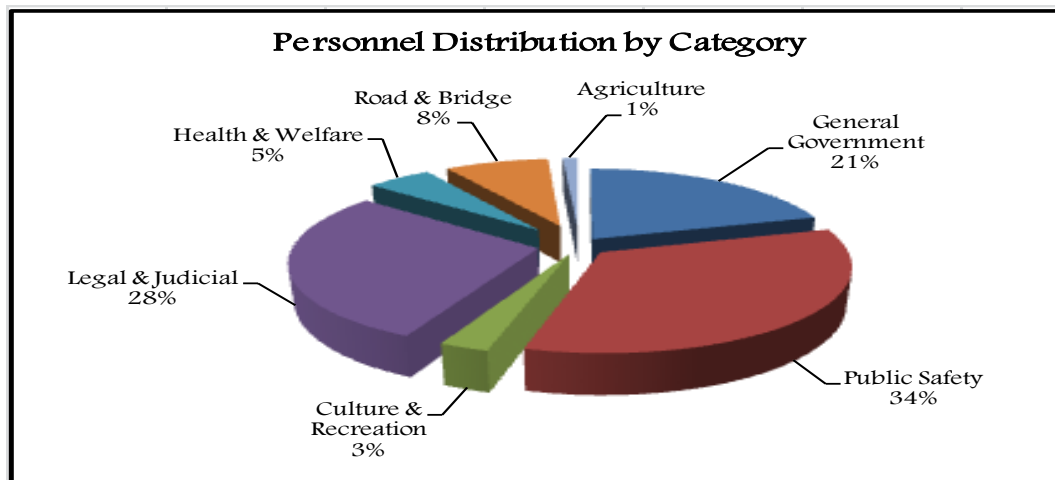
Summary of Full-Time Equivalent Positions ~ All Funds					
	2018		2019		2020
	Adopted	2018	Adopted	2019	Adopted
Departments	Budget	Actual	Budget	Actual	Budget
Adult Probation	14.0	13.0	13.5	13.5	13.5
Agriculture Extension/ 4-H	3.0	1.5	3.5	3.0	3.0
Appraiser	14.0	11.0	14.0	13.0	16.0
Assessor	13.0	12.0	13.0	13.5	9.5
Clerk/Auditor/Recorder	15.5	14.5	16.5	17.0	16.5
Clerk of District Court	19.5	17.5	18.5	18.0	18.5
Commissioners	9.5	9.5	8.5	10.5	9.0
Coroner	1.5	1.5	1.5	1.0	1.0
Courthouse & Grounds	8.0	7.5	8.0	9.0	6.5
District Court	29.0	28.0	29.0	29.0	29.5
Engineer	1.0	1.0	1.0	1.0	1.0
Fairs	1.5	1.5	2.5	2.5	2.5
GIS	3.0	3.0	3.5	2.5	3.5
Grants	*	8.0	*	17.5	*
Indigent	2.0	2.0	2.0	2.0	3.0
Info Tech/Emergency Comm	7.0	7.0	7.0	6.0	7.0
Jail	61.5	59.5	61.5	59.5	63.5
Juvenile Detention	12.0	12.0	12.0	12.0	12.0
Juvenile Probation	14.0	14.0	16.0	16.0	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	9.5	9.5	9.5	8.5	8.5
Planning & Development	4.5	5.0	6.0	7.0	6.5
Prosecutor	16.0	17.0	17.0	17.0	19.0
Public Defender	15.0	13.0	16.0	16.0	16.0
Road & Bridge	32.0	31.0	32.0	32.0	32.0
Sheriff	55.0	54.0	55.0	53.5	57.0
Solid Waste	15.5	14.0	15.0	15.5	15.5
Special Projects	2.0	2.0	3.0	3.0	1.0
Treasurer	6.0	6.0	6.0	6.0	6.0
Wellness Complex	~	~	~	~	~
<b>Total Bannock County</b>	<b>386.5</b>	<b>377.5</b>	<b>393.0</b>	<b>407.0</b>	<b>395.0</b>

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

During fiscal year 2019, the Commissioners added two full time employees to their office, the clerk added one full time employee that was moved to indigent in fiscal year 2020, the assessor added a part time driver's license tech, ag extension eliminated a part time employee, and the parks and recreation department eliminated a full time position. Changes to the fiscal year 2020 budget include two full time sheriff employees that will be hired mid-year, a part time veteran's officer in the commission budget, and a part time court marshal.

## Personnel Distribution

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



## Salaries and Benefits

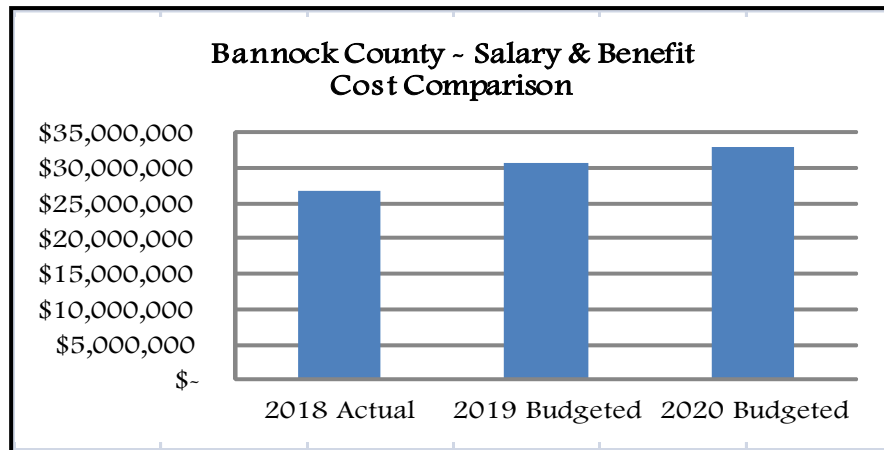
Included in the salaries and benefits expenditure section are: salaries and wages, extra help, overtime, retirement, life insurance, health insurance, Social Security/Medicare taxes, workman's compensation, and any other pay and benefit costs.

Bannock County 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. Within the fiscal year 2020 budget process, the commissioners decided that early in fiscal year 2020, they want to review the current salary system and work towards a better plan. Since this was late in the process, raises were as follows: if you received a grade adjustment in fiscal year 2019, you received no salary increase; a 1.6% cost of living adjustment was made to the salary schedule, employees received step increases and employees at market received a 1.4% stipend. A few key positions received grade adjustments.

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 is 11.94% for general members and 12.28% for police/firefighter members. Financial reports for the plan are available on the PERSI website or in print upon request.

The graph below shows the combined actual salary and benefit costs for fiscal year 2018. Also included are budgeted totals for salaries and benefits for fiscal years 2019 and 2020.



## 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 2018, governmental funds had to exceed revenues of \$5,715,821 or expenditures of \$5,477,184 to pass the 10% test and \$3,187,192 or \$3,030,951 respectively to pass the 5% aggregate test. Enterprise funds had to exceed revenues of \$658,562 or expenditures of \$584,718 to pass the 10% test and \$3,187,192 or \$3,030,951 respectively to pass the 5% aggregate test. The determinations for fiscal year 2018 are below; because we have not completed fiscal year 2019 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.



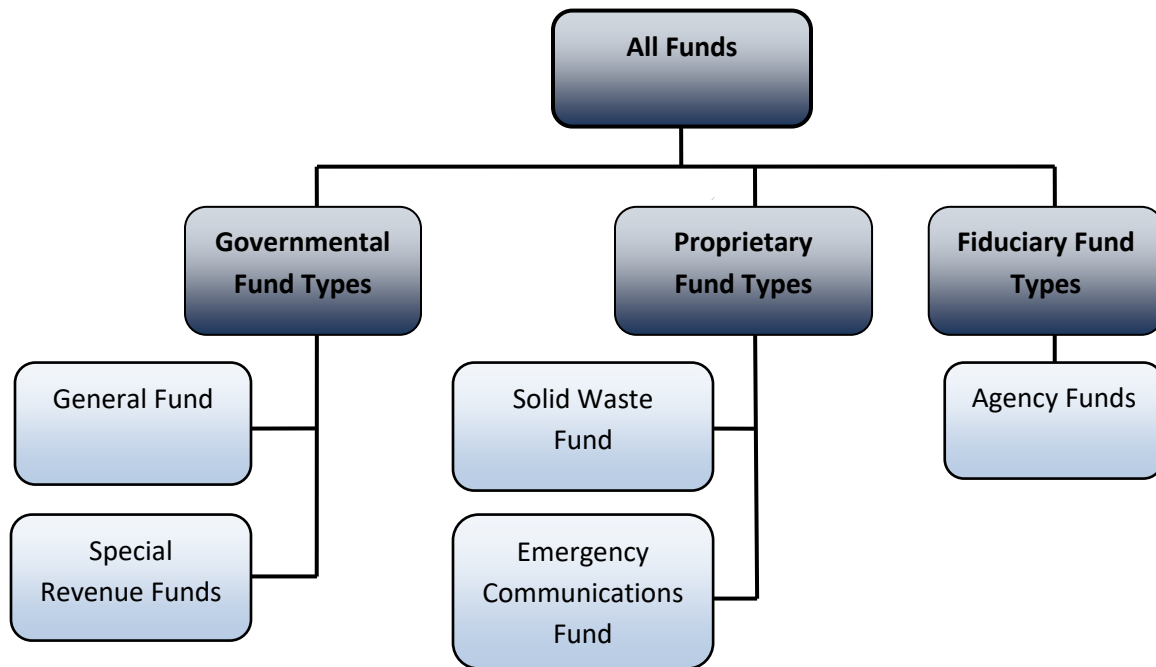
# **Departmental Budgets**

## Departmental Budgets

Adult Probation.....	44
Agriculture Extension .....	47
Ambulance .....	51
Appraisal .....	53
Assessor .....	55
Clerk/Auditor/Recorder.....	57
Clerk of District Court .....	61
Commissioners.....	63
Contingency.....	68
Coroner .....	69
Courthouse and Grounds .....	71
County Boat.....	73
District Court .....	75
Emergency Communications.....	77
Engineer .....	79
Fairgrounds.....	81
GIS .....	83
Grants.....	91
Health District .....	94
Health Insurance .....	95
Historical Society .....	97
Indigent .....	100
Information Technology .....	102
Jail .....	104
Junior College .....	107
Juvenile Detention.....	109
Juvenile Probation .....	111
Liability Insurance.....	114
Mosquito Abatement .....	116
Noxious Weed.....	118
Parks and Recreation/Event Center.....	120

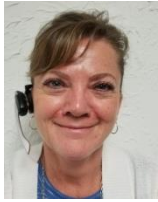
## Departmental Budgets (Continued)

PILT .....	123
Planning and Development .....	124
Prosecutor .....	126
Public Defender .....	128
Road and Bridge .....	130
Sheriff .....	132
Snowmobile .....	135
Solid Waste .....	136
Special Projects .....	138
Treasurer .....	140
Veterans Memorial .....	142



## 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			
Veterans Memorial			X	Veteran's Memorial



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

Cyndy Hawkley, Director

### **Mission Statement**

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

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

### **Program Description**

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

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

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

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

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

## Adult Probation/Court Services– General Fund

The Court Services department consists of one full-time Court Services Director, six full-time Probation Officer, three full-time Pretrial Release Officers, one full-time Treatment Coordinator and one full-time Treatment Assistant, one full-time and one part-time Administrative Assistant.

### Fiscal Year 2020 Goals & Objectives

- Review and revise current pretrial release program during year 2020.
  - ✱ (a) Many incarcerated pretrial do not present a substantial risk of failure to appear nor a threat to public safety or self, but many lack the financial means of posting bond so they remain incarcerated.
- Participate with the district pretrial release committee to implement, enhance or improve pretrial programs within the sixth judicial district
- Collaborate with law enforcement agencies and criminal partners to propose revisions necessary to implement change.
- Establish and implement the use of a suitable risk assessment tool.
- Provide the Bannock County Commission and Criminal Justice community with current reliable system information to assist in establishing policy and direction.
- Collaborate with the Sheriff to develop a system of getting incarcerated defendants through judicial process quicker to release from incarceration sooner.
- Collection of data:
  - ✱ (a) Utilize the current statewide data system (Odyssey) to collect data and compile reports to determine successful outcomes.
  - ✱ (b) Use jail data to look at jail expense of current pretrial population that show risk factors presented by the pretrial population to justify expansion of current pretrial program.
- All of the above goals and objectives are on-going for continuous improvement.

### Performance Measures

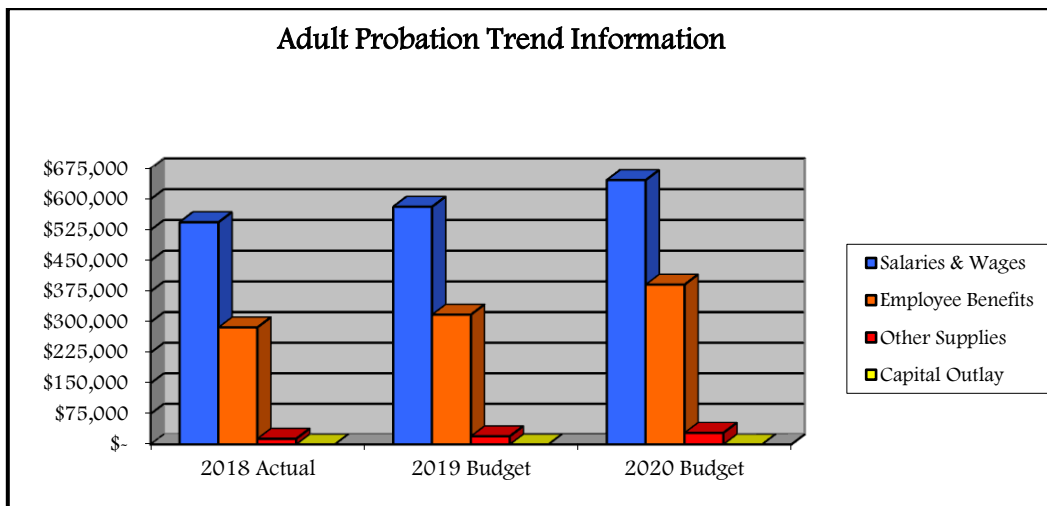
Court Services		
Caseload		
Fiscal Year	Misdemeanor Probation	Pretrial Release
2014	1,927	117
2015	2,093	204
2016	2,024	144
2017	1,786	135
2018	1,986	114

## Adult Probation/Court Services– General Fund

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 543,875	\$ 581,620	\$ 646,716
Employee Benefits	287,076	318,435	391,789
Other Supplies	13,856	20,012	28,381
Capital Outlay	-	-	-
Total Expenditures	\$ 844,807	\$ 920,067	\$ 1,066,886



### Fiscal Year 2019 Accomplishments

- Participated in the district pretrial release committee to incorporate effective pretrial supervision strategies to improve justice outcomes and public safety by expanding current services. Assist in the implementation of evidence based practices that are consistent with the legal rights afforded to accused persons during the pretrial process within the Sixth Judicial District criminal justice system.
- Collaborated with the Juvenile Justice Director to propose the development of Senior Probation Officer positions in order to provide increased compensation and retention of probation officers who are experienced, highly trained and produce high quality work.
- Collaborated with other Counties and employees in an effort to expand the current drug testing population for sustainability and the continuance of contracting with the current drug testing company (Averhealth).



## **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**

Providing practical education, you can trust to help people, businesses, and communities throughout the state of Idaho. UI Extension provides reliable, research-based education, and information to help people, businesses and communities solve problems, develop skills and build a better future. Through our statewide network of faculty and staff in 42 counties and 12 Research and Extension Centers, and on 3 Indian Reservations we work to transform knowledge into solutions that work. UI Extension brings unbiased, locally relevant, research-based programs to help us stay globally competitive while also addressing local needs.

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

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

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

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

### **Fiscal Year 2020 Goals & Objectives**

#### **Forages & Horticulture**

- Continue to provide the popular UI Master Gardner program.
- Provide up to date and pertinent information at area commodity schools.
- Assist Bannock County citizens in properly using pesticides on farms and in-home landscapes.
- Assist area producers with the economic modeling and analysis of their own operations to make them profitable.
- Continue to provide individual consulting in crops, Livestock, and home horticulture.
- Complete the TEF Grass trials for 2020 production year.
- Complete the alfalfa thrips study and present results to growers.



## Agriculture Extension – General Fund (Continued)

### 4-H & Youth Programming

- Continue to evaluate programming and development of the Teen Programs across the state.
- Build partnerships with the libraries and hold more workshops throughout the year for 4-H members and volunteers.
- Continue to maintain positive relationships with the school districts
- Continue to have a successful fair
- Continue to build the 4-H program in Bannock County

### Family consumer Sciences & Eat Smart Idaho

- Improve student's knowledge about food insecurity in this area, by teaching high schoolers and middle schoolers the Food Insecurity Cook-off series. This includes teaching students about food insecurity in this area, basic cooking and nutrition skills, and then they participate in a cooking competition using only foods obtained from a food pantry.
- Build partnership between Eat Smart Idaho and grocery stores to help provide nutrition information in locations where individuals shop for food.
- Continue to teach Science of Cooking series, other cooking classes, food safety and nutrition classes in schools and to families
- Continuing to offer up-to-date, research-based information on food safety and nutrition through answering questions and teaching classes
- Including online and social media resources, by continuing to build the Instagram and Facebook pages

### 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	79
2016	101	47683	109
2017	68	106,133	611
2018	186	58,793	97
2019	66	44,049	287

Agricultural Extension   University of Idaho Extension   Bannock County			
Year	Curriculum Taught by Agents	Direct Contacts	4-H/FCS/Ag/ESI Programs Held
2019	66	9,017	287

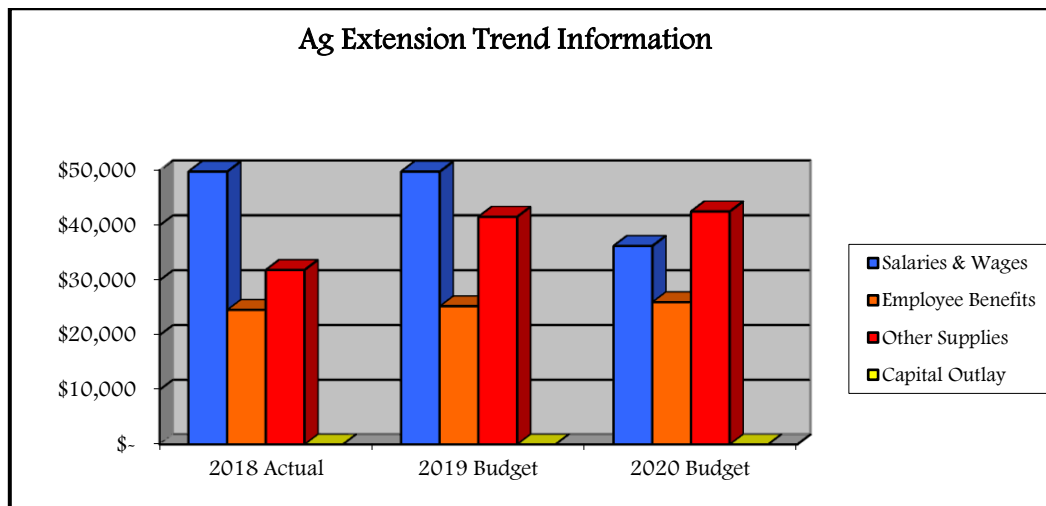
Indirect Contacts				
Website Hits	Facebook Hits	Educational Newsletters	Educational Mailers	Idaho State Journal Educational Notices
6,665	24,835	2,200	1,317	15

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 49,786	\$ 49,787	\$ 36,258
Employee Benefits	24,598	25,275	26,016
Other Supplies	31,875	41,555	42,520
Capital Outlay	~	~	
Total Expenditures	\$ 106,259	\$ 116,617	\$ 104,794



### Fiscal Year 2019 Accomplishments

#### Forages & Horticulture

- Food Production System-gathered input from stakeholders and advisory committees.
- Forage Research-
  - Continued research on grass variety trial, TEF Grass production, thrips in alfalfa, and water quality monitoring and completed Alfalfa variety trial.
- Idaho Outlook Conference- continue presenting the forage and hay component.
- Farm Management-taught farm management and estate planning programs.
- Agriculture-
  - Provided pesticide applicator recertification seminars.
  - Assisted with all area cereal schools, potato schools, and forage schools, and hosted the forage school in Blackfoot.
  - Assisted area beef growers with bull grading, and pasture issues.
- University Service and Leadership-serve as the IACAA Secretary/Treasurer.

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

- Small Farms and Horticulture-
  - Taught insect and anatomy control at the Regional Master Gardener Conference.
  - Held a Master Gardener Course in Pocatello and Blackfoot
  - Assisted with gardening programs in St. Anthony, Idaho Falls, Preston, and Soda Springs.

### **4-H & Youth Programming**

- We have reached over 4,000 youth in Bannock County this year.
- Participated in Ag Days presenting information on 4-H and entomology to over 1,000 4th Grade students.
- We held multiple trainings for volunteers and youth throughout the year.
- Taught robotics, stomp rockets and other STEM activities in several schools.
- During Livestock Day Camps we taught several subjects pertaining to raising a quality animal.
- Implemented and offered Spring and Summer Day Camps with the 4-H staff. These day camps included robotics, STEM, arts, science and more.
- Provided support for the 21st century grant program in Dist. 25 and teach STEM activities in 4 schools currently.
- Organized and lead the First Lego League regional tournament in Pocatello.
- The 2019 Bannock County Fair was a success.
- Regional and State Award winner for Youth Career and Workforce Development

### **Family consumer Sciences & Eat Smart Idaho**

- Taught 69 classes to 975 participants
  - Science of Cooking series
  - Canning and food preservation
  - Victory Garden (teamed up with Reed Findlay to teach gardening and nutrition/food preservation)
  - Youth financial literacy classes
  - Cooking Under Pressure (how to use electric pressure cookers)
- Engaged 624 participants at 8 events (such as health fairs)
- 105 social media posts, including topics such as food safety, nutrition, and cooking tips
- Eat Smart Idaho-taught 132 adults and 760 youth in Bannock County
  - After taking the Eat Smart Idaho classes:
    - 48% of participants reported being more food secure
    - 92% of participants reported a better diet quality (for example eating more fruits and vegetables)
    - 72% of participants were exercising more.
  - With the youth, after taking the Eat Smart Idaho series:
    - 79% had improved their diet quality
    - 41% were participating in more physical activity
    - 62% improved their ability to prepare simple, nutritious, affordable food.
- Partnerships were built with medical clinics.



**Ambulance**  
David Gates, Director

### Mission Statement

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

### Program Description

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

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

### Fiscal Year 2020 Goals & Objectives

- Purchase seven cardiac monitors (3 ALS, 4 BLS) to replace outdated monitors and ensure maximum operational consistency. *Estimated completion date: March 2020*
- Purchase one Chase Vehicle to increase service options. *Est. completion date: September 2020*
- Replace one frontline ambulance per replacement plan. *Est. completion date: September 2020*
- Complete cultural improvement and sensitivity training. *Est. completion date: October 2020*
- Develop an inter-facility transport agreement with Portneuf Medical Center that clearly defines standards and expectations of both parties. *Estimated completion date: June 2020*

### Performance Measures

AMBULANCE										
Fiscal Year	Total Calls	Incident By Type								
		Fires	EMS & Rescue	Explosion	Service Call	Good Intent	False Alarm	Severe Weather	Special Incident	Hazardous Condition
2016	7755	114	6464	3	84	548	323	5	7	207
2017	8290	131	6946	3	106	587	328	8	12	169
2018	7176	74	6032	2	119	494	306	5	9	135

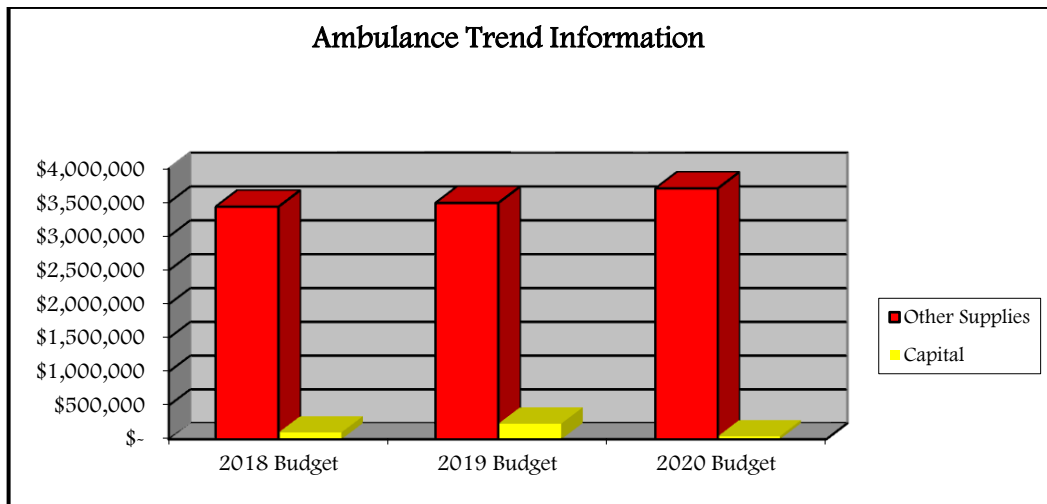
AMBULANCE				
Fiscal Year	Training Hours	Fire & Safety Prevention Activities		
		Inspections	Plan Reviews	Public Education
2016	11,489	647	672	374
2017	14,001	914	297	421
2018	14,583	913	254	416

## 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 2018, budgeted expenditures for 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ ~	\$ ~	\$ ~
Employee Benefits	~	~	~
Other Supplies	3,441,882	3,497,227	3,711,636
Capital Outlay	100,789	232,000	43,500
Total Expenditures	\$ 3,542,672	\$ 3,729,227	\$ 3,755,136



### Fiscal Year 2019 Accomplishments

- Received the American Heart Association's Mission: Lifeline – EMS – Gold Plus achievement award.
- Completed purchase of two ambulances per replacement plan.
- Completed purchase of three video laryngeal scopes.
- Completed purchase of CPR mannequins for South County training and ambulance monitor mounts.
- Implemented a web based crew scheduling system.
- Implemented Payor Logic system to increase revenue and efficiency.
- Completed training of in-house trainers for nationally required Pediatric Advanced Life Support (PALS) and Prehospital Trauma Life Support (PHTLS) classes.
- Completed onboarding and training of new office staff.



## Appraisal

Sheri Davies, 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 seven full-time certified appraisers, eight full-time appraisal technicians, and one full-time employee providing administrative support.

### Fiscal Year 2020 Goals & Objectives

- Hired two commercial appraisers to bring all appraisals in house.
- Created two lead positions to better support appraisers.

### 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
2016	214	31	1,282
2017	336	31	1,264
2018	*	31	*

\* Information could not be obtained by department

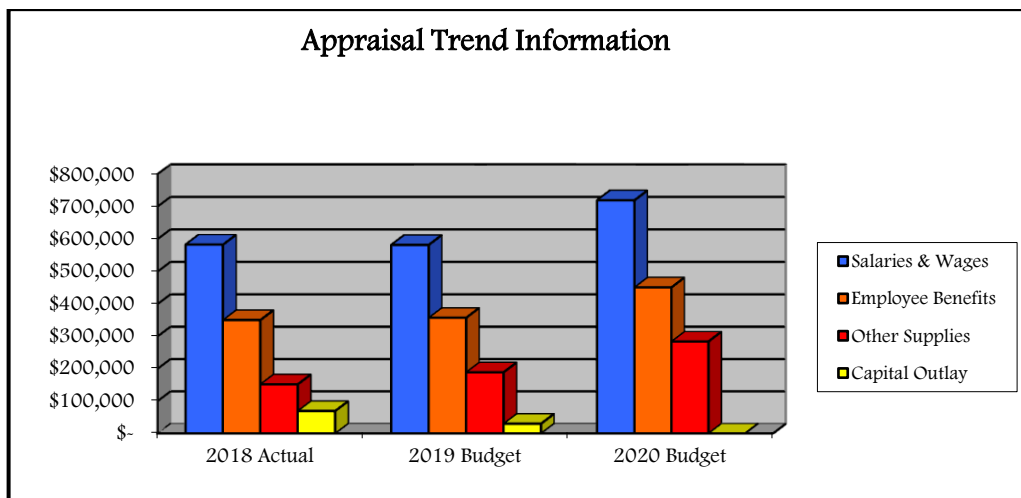


## Appraisal (Continued)

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 545,584	\$ 582,049	\$ 719,197
Employee Benefits	338,190	357,557	451,256
Other Supplies	215,579	189,000	284,000
Capital Outlay	24,999	30,000	
Total Expenditures	\$ 1,124,352	\$ 1,158,606	\$ 1,454,453



### Fiscal Year 2019 Accomplishments

- Provide accurate real estate appraisals for all Bannock County property. *Estimated completion date: On-going*
- Replaced 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.
- Rearranged offices to provide better customer service.



## Assessor – General Fund

Sheri Davies, 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. The Motor Vehicle office is included within the Assessor's department. Motor vehicle is responsible for vehicle licensing, titling, and registration. We have seven full-time and one part-time motor vehicle employees. The Elected Assessor and Chief Deputy is also included within this budget.

### Fiscal Year 2020 Goals & Objectives

- Add queuing system to allow citizens to get in line before arrival.
- Provide efficient and effective service to all Motor Vehicle customers.
- 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
2018	*	*



\* Information could not be obtained by department

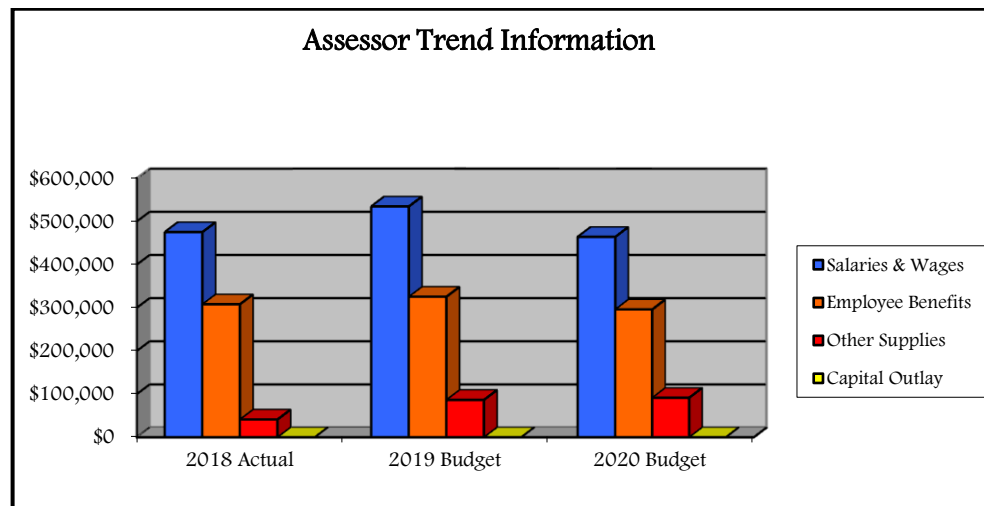


## Assessor – General Fund (Continued)

### Budget and Actual Summary

The Assessor's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	475,302	534,732	464,182
Employee Benefits	308,088	325,557	296,191
Other Supplies	41,206	86,600	91,500
Capital Outlay	~	~	~
Total Expenditures	\$ 824,597	\$ 946,889	\$ 851,873



### Fiscal Year 2019 Accomplishments

- 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**

Jason C. Dixon, Clerk

### **Mission Statement**

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

### **Program Description**

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

### **Fiscal Year 2020 Goals & Objectives**

#### **Auditing**

- Implement new accounting software
- Publish the FY2020 budget and submit to the GFOA's award program. Estimated completion date: November 2020
- Publish the FY2020 CAFR and submit to the GFOA's award program. Estimated completion date: March 2020

#### **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
- During FY2020 the staff in the recorder's office will be making site visits to each of our four Title Company locations, in turn title company staff will be making visits to the recorder's office with the purpose of gaining an understanding of the other parties procedures. This will help build good working relationships and minimize communication errors. Estimated completion date: March 2020
- Title companies may need additional training with county systems so they can have more access to recorded documents on our new programs. Estimated completion date: On-going

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

### Elections

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

### Performance Measures

AUDITING			
Fiscal Year	Number of Checks Processed	Auditor's Certificates Processed	Grants Managed
2014	10,321	631	26
2015	10,956	633	21
2016	10,379	689	22
2017	11,054	705	26
2018	10,345	692	29

RECORDERS		
Fiscal Year	Marriage Licenses Issued	Documents Recorded
2014	667	16,894
2015	581	18,065
2016	566	18,634
2017	624	19,149
2018	658	19,130

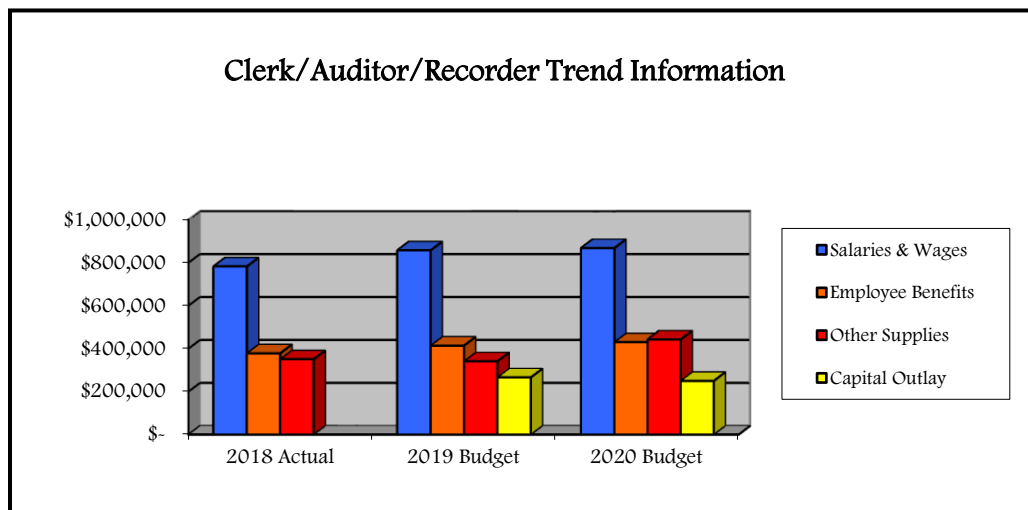
ELECTIONS			
Fiscal Year	Number of Registered Voters	Number Of Votes Cast	% of Voters that Voted
2014	36,188	13,741	37.97%
2015	38,924	6,693	17.20%
2016	47,855	34,388	71.86%
2017	40,325	11,031	27.40%
2018	45,504	29,444	64.71%

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 782,529	\$ 857,421	\$ 868,149
Employee Benefits	378,299	414,056	430,048
Other Supplies	350,866	341,217	442,532
Capital Outlay	-	266,360	250,000
Total Expenditures	\$ 1,511,695	\$ 1,879,054	\$ 1,990,729

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



### Fiscal Year 2019 Accomplishments

#### Auditing

- Awarded Distinguished Budget Presentation Award for the FY19 budget document from Governments Finance Officers Association (GFOA) for the 10<sup>th</sup> consecutive year.
- Awarded Certificate of Achievement for Excellence in Financial Reporting for the FY17 CAFR for the 24<sup>th</sup> consecutive year.
- Developed and maintained balanced budget in FY18-19 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 three Elections in the 2019 Election year, the Elections Office maintained a less than 1% error rate.
- In July of 2019 we obtained approval to purchase 8 more ADA compliant voting machines. These machines are called an ExpressVote and are designed 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 quite a few voters to use them successfully. The ballot cost for these machines is significantly cheaper, at \$.05/ ballot versus \$.29/oval optical scan ballot. They also act as a ballot on demand system in the event a precinct was to run low on ballots. We hope to have 1 for each precinct before the 2020 Presidential General Election.

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

- In 2019 the Elections office reached out to community organizations in an attempt to give back to the community we serve. Here are a few accomplishments:
  - Members of our team volunteered for Reality Town at ISU
  - A presentation of the ExpressVote was given at the Department of Labor, in conjunction with the Commission for the Blind, to better inform the public on its use
  - Our office volunteered to participate in the Summer Work Program for Vocational Rehabilitation. One project our student worked on was to take apart all of the pieces and parts of poll booths and assemble complete ones. She was able to put together 22 complete poll booths. That resulted in a savings of \$3,520.
- The Elections office is working closely with the GIS department to maintain accurate addresses in our State Voter Registration System and to develop maps that our public can easily decipher.



## Clerk of District Court– General Fund

Jason C. Dixon, Clerk

### Mission Statement

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

### Program Description

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

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

### Fiscal Year 2020 Goals & Objectives

- Continue to work on the Odyssey transition. Moving to the new version of Odyssey, called Navigator, in February 2020.
- Work with County Commissioners, District Court, and judges to develop a master 3-5 year plan for renovations with emphasis on the Juvenile Center.
- Continue to work on implementation and usage of mandatory Idaho Supreme Court forms to be used in the court system.
- Continue to scan paper court pleadings into the Odyssey case management system, and continue to destroy the paper court files. We hope to have all the documents out of the old court records office within the next year.

### Performance Measures

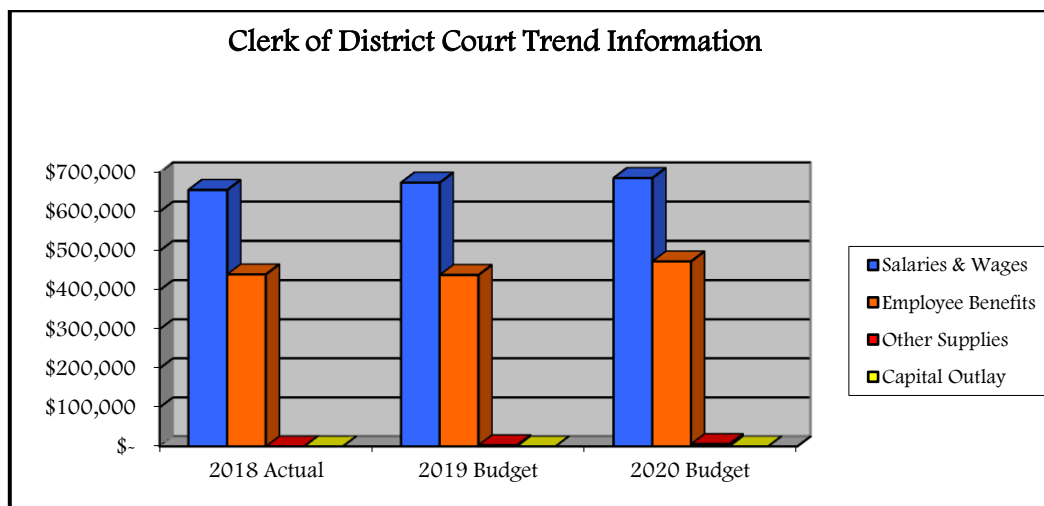
DISTRICT COURT			
Magistrate Case Filings			
Fiscal Year	Civil Cases	Criminal Cases	Special Cases
2014	5,205	17,319	930
2015	4,473	18,783	776
2016	4,607	17,440	831
2017	5,056	14,775	858
2018	4,868	14,914	728

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 655,420	\$ 674,003	\$ 685,874
Employee Benefits	440,061	438,490	473,104
Other Supplies	~	3,000	6,000
Capital Outlay	~	~	
Total Expenditures	<u>\$ 1,095,481</u>	<u>\$ 1,115,493</u>	<u>\$ 1,164,978</u>



### Fiscal Year 2019 Accomplishments

- Odyssey Case Management 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.
- Scanned all open case files and working on closed cases, into the Odyssey case management system.

## Commissioners – General Fund

Ernie Moser, District 1



Steve Brown, District 2



Terrel Tovey, District 3



### 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 management, planning and implementation of services, policies and procedures, and laws and regulations.

Bannock County Government, through the dedication and excellence of its employees, is committed to serve the needs and concerns of the community by providing service, support and information to residents of Bannock County.

### Program Description

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

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



## **Commissioners – General Fund**

### **Departments under the direction of the Commissioners**

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

Other offices specifically within the Commissioner's budget are the Human Resource/Risk Management department and the Veterans' Services office.

The Commissioners have a staff of five full-time employees that include a Chief of Staff, Procurement and Economic Analyst, an HR Director, a Veterans Coordinator, and a Senior Administrative Assistant; one part-time management assistant and one part-time administrative assistant that provide function and support for all Bannock County offices and departments.

### **Fiscal Year 2020 Goals & Objectives**

#### **Commission**

- Provide quality public services that are cost-efficient and demonstrate a high level of productivity
- Create a safe and healthy workplace environment that demonstrates the County's commitment to valuing and respecting employees
- Promote economic vitality, improved access to employment opportunities, and a high quality of life for all citizens
- 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
- Create a new employee pay structure
- Improve Board of Equalization appeal process
- Create a Master ADA Facilities Plan

#### **Human Resources/Risk Management**

- Provide informative, responsive, prompt and compassionate services to employees and the public.
- Provide quality service in a manner that supports and promotes safety, thereby reducing property damage and injury to Bannock County employees, County property and the general public.

#### **Veteran's Services**

- Implement an Outreach Program
- Continue to serve veterans in the most efficient and effective way possible
- Complete scanning old paper files

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

## Commissioners – General Fund

### Performance Measures

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
2018	687	327	1,226
2019	499	247	548

COMMISSIONERS		
Fiscal Year	Ordinances Passed	Resolutions Passed
2014	2	122
2015	6	109
2016	7	100
2017	9	110
2018	14	132
2019	7	105

#### Human Resources/Risk Management

	2019	2018
Number of positions advertised	72	42
Number of general applications received	529	405
Number of full-time and half-time employees hired	121	51
Number of full-time and half-time employee terminations	85	58
Number of workers compensation claims by calendar year	30	30

#### Measures of Effectiveness, Outcomes and Results:

Number of full-time employees	396	
Number of half-time employees	54	
Full-time Equivalent County Government Employees	423	367
Number of HR department employees	1.5	1.5
Full-time HR employees for every 100 employees served	0.33	
Number of workers compensation claims per 100 employees	6.67	
Total turnover rate:	19%	
Number of claims paid by Risk Management - under deductible	63	65
Claims paid by Risk Management - under deductible	\$ 46,645	\$ 45,030
Number of claims paid by ICRMP - net of deductible	20	14
Claims paid by ICRMP - net of deductible	\$ 99,000	\$ 80,800
Number of claims paid by ICRMP – Tort Claim	35	31
Claims paid by ICRMP – Tort Claim	\$ 51,120	\$ 28,421

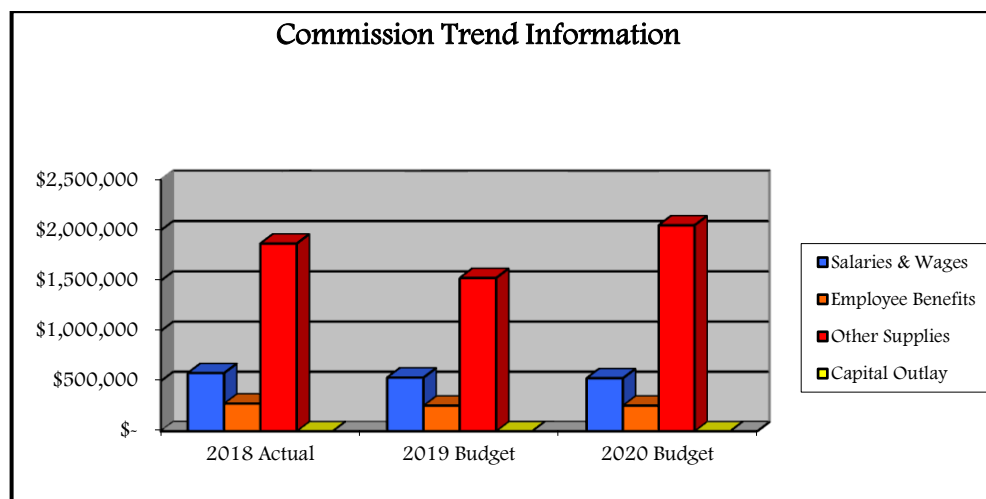


## Commissioners-General Fund (Continued)

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020. The fiscal year 2020 adopted budget is less than previous years due to the Commissioners establishing a new fund identified as "County Operations" to capture the operational nature of the Commissions expenses.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 580,364	\$ 535,442	\$ 529,364
Employee Benefits	276,322	255,341	256,450
Other Supplies	1,868,586	1,527,048	2,050,319
Capital Outlay	~	~	~
Total Expenditures	\$ 2,725,273	\$ 2,317,831	\$ 2,836,133



### Fiscal Year 2019 Accomplishments

#### Commission

- Instituted a vehicle leasing program to reduce costs while increasing safety.
- Commenced holding Community Engagement Meeting in the cities of Downey, Arimo, Lava Hot Springs, McCammon, and Inkom.
- Partnered with Bingham Healthcare to provide a 4<sup>th</sup> of July fireworks spectacular FREE to our community
- Started construction on an expansion to our existing RV park at the Bannock County Event Center funded partly with a grant from Idaho Parks and Recreation
- Held jail inspections quarterly pursuant to Idaho Code §20-622
- Created a Wellness Program to educate and engage employees in their personal health.
- Partnered with the Idaho Department of Health and Welfare and Portneuf Health Trust in establishing the Southeast Idaho Behavioral Crisis Center and its location at the City Center Campus in Pocatello
- Designated a procurement position that leads and oversees all county solicitations for goods and services pursuant to bid law as defined in Idaho Code.

## Human Resources/Risk Management

- [illegible]

The image displays five circular emblems of the United States military branches, arranged in a cluster. The emblems are:
 

- United States Coast Guard:** A blue circular emblem with a gold rope border. It features a central shield with a red and white striped field and a blue chief with stars. Above the shield are two crossed anchors. The text "UNITED STATES COAST GUARD" is at the top and "1790" is at the bottom.
- United States Army:** A gold circular emblem with a blue rope border. It features a central shield with a blue field containing a white eagle and a red field containing a white anchor. Above the shield is a blue banner with the word "EUREKA". The text "DEPARTMENT OF THE ARMY" is at the top and "UNITED STATES OF AMERICA" is at the bottom.
- United States Navy:** A dark blue circular emblem with a gold rope border. It features a central shield with a white field containing a blue eagle and a red field containing a white anchor. Above the shield is a white banner with the word "EUREKA". The text "UNITED STATES" is at the top and "NAVY" is at the bottom.
- United States Air Force:** A silver circular emblem with a blue rope border. It features a central shield with a blue field containing a white eagle and a red field containing a white anchor. Above the shield is a white banner with the word "EUREKA". The text "DEPARTMENT OF THE AIR FORCE" is at the top and "UNITED STATES OF AMERICA" is at the bottom.
- United States Marine Corps:** A red circular emblem with a gold rope border. It features a central shield with a white field containing a blue eagle and a red field containing a white anchor. Above the shield is a white banner with the word "EUREKA". The text "UNITED STATES" is at the top and "MARINE CORPS" is at the bottom.

## Contingency – General Fund

### Mission Statement

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

### Program Description

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

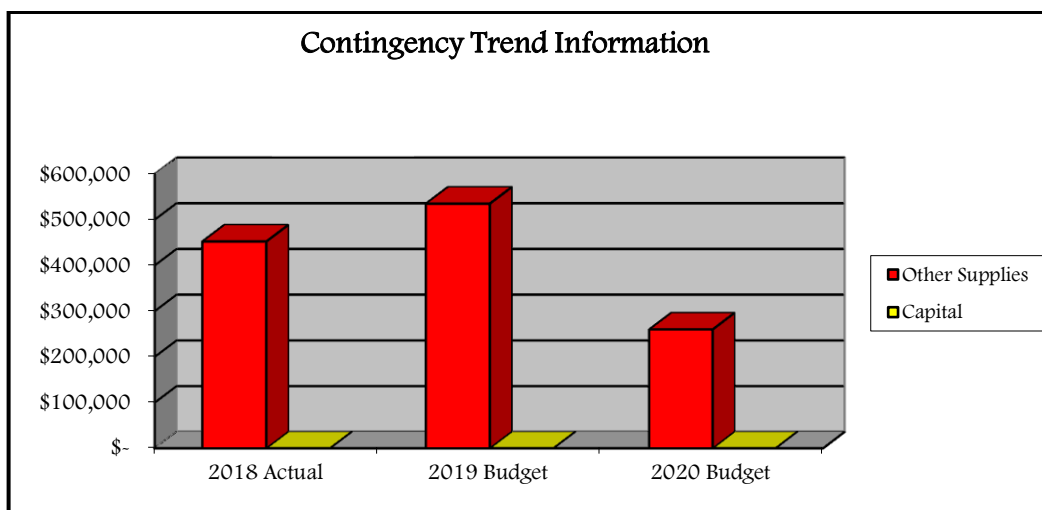
### Performance Measures/Goals & Accomplishments

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

### Budget and Actual Summary

The Contingency budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ ~	\$ ~	\$ ~
Employee Benefits	~	~	~
Other Supplies	452,344	535,000	260,000
Capital Outlay	~	~	~
Total Expenditures	\$ 452,344	\$ 535,000	\$ 260,000





## Coroner - General Fund

Ely Taysom, Coroner

### Mission Statement

The Bannock County Coroner's Office is dedicated to advocating for the deceased and providing closure for their loved ones by conducting our investigations in a timely and professional manner in accordance with the legal requirements of the State of Idaho.

### Program Description

We investigate all unattended and/or unnatural deaths that occur within Bannock County to determine the cause, manner and time of death. The Coroner's office is also responsible for certifying death certificates and authorizing all cremations that occur within Bannock County. Our staff includes an elected Coroner and multiple on-call deputies.

### Fiscal Year 2020 Goals & Objectives

- Provide an unprecedented level of service to Bannock County by ensuring that:
  - Each and every death that falls under our jurisdiction is investigated,
  - Each and every death investigation conducted by our office is done according to U.S. Department of Justice guidelines,
  - A thorough written report is generated for each and every death investigation conducted by our office,
  - Autopsy and/or toxicological analysis will be done in every case wherein the evidence deems it to be necessary.
- Complete the policies and procedures manual and submit to Matt Kerbs for review.
  - *All of the above goals and objectives are on-going for continuous improvement.*

### Performance Measures

CORONER	
Fiscal Year	Number of Cases Handled
2017	365
2018	623

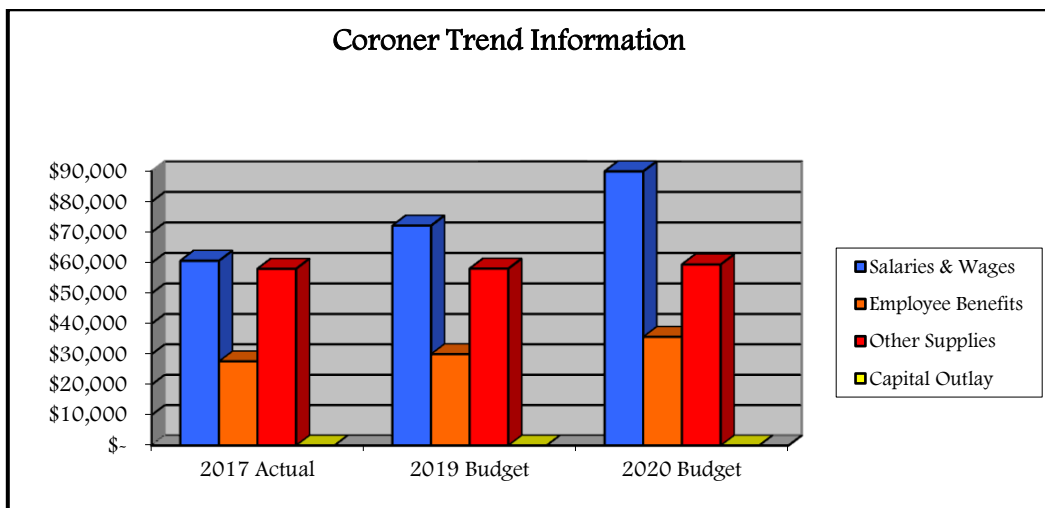


## Coroner – General Fund (Continued)

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 60,697	\$ 72,218	\$ 89,980
Employee Benefits	27,668	30,068	35,752
Other Supplies	58,077	58,110	59,500
Capital Outlay	~	~	~
Total Expenditures	\$ 146,442	\$ 160,396	\$ 185,232



### Fiscal Year 2019 Accomplishments

- Significant improvement in investigation standards and practices, report writing, record keeping and inter-agency rapport.
- Acquisition of an office vehicle





## 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 six buildings that must be maintained; these include the courthouse, annex, old jail building, probation building, juvenile center and beginning in this budget cycle planning zoning old human relation building. This department is responsible for infrastructure maintenance, grounds maintenance and cleaning of all buildings. We do not clean the planning zoning or old human relation building. We have two full-time employees that work during the day within the courthouse, two full-time and three part-time custodians for the courthouse, and one electrician.

### Fiscal Year 2020 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.
  - New parking lot upgrade for main parking at the courthouse.
  - Replace all 6 HVAC units at juvenile building.
- *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.



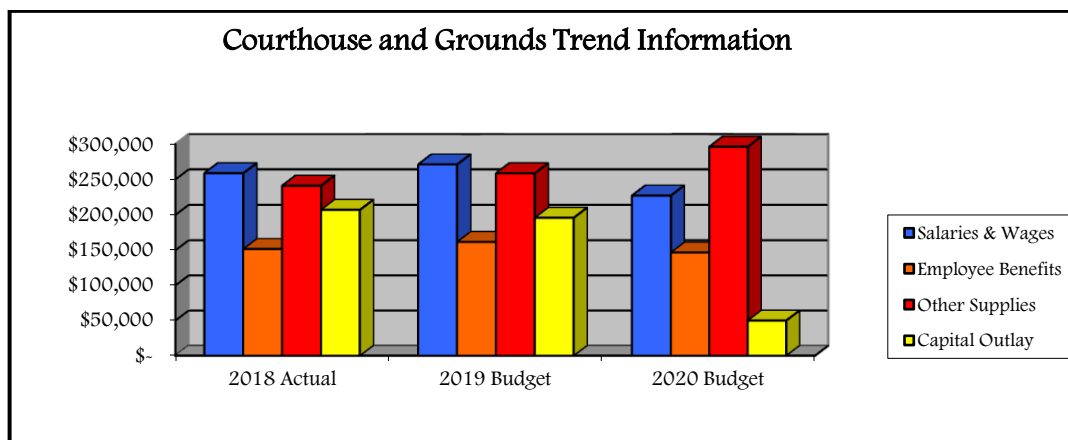


## Courthouse Grounds & Maintenance – General Fund (Continued)

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 258,832	\$ 271,272	\$ 227,325
Employee Benefits	151,858	161,915	146,858
Other Supplies	241,192	258,740	296,175
Capital Outlay	207,165	196,000	50,000
Total Expenditures	\$ 859,047	\$ 887,927	\$ 720,358



### Fiscal Year 2019 Accomplishments

- New ceiling grid and tile, retextured paint, and new LED lighting on all 3 hallways of Courthouse.
- Remodel Clerk's office with new paint and LED lighting.
- Upgrade new addition of courthouse HVAC system's on all 3 floors. Included in this (1. Condenser, 2. Evaporator coils, 3. Steam coils, 4. VFD for each air handler, 5. Control's) the cost of these upgrades \$168,000.
- Resealed Annex, Juvenile, and Probation parking lots.

## County Boat/Waterways

### Mission Statement

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

### Program Description

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

### Fiscal Year 2020 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 WATERWAYS	
Fiscal Year	# Entities that Benefited
2014	8
2015	8
2016	8
2017	8
2018	2
2019	2

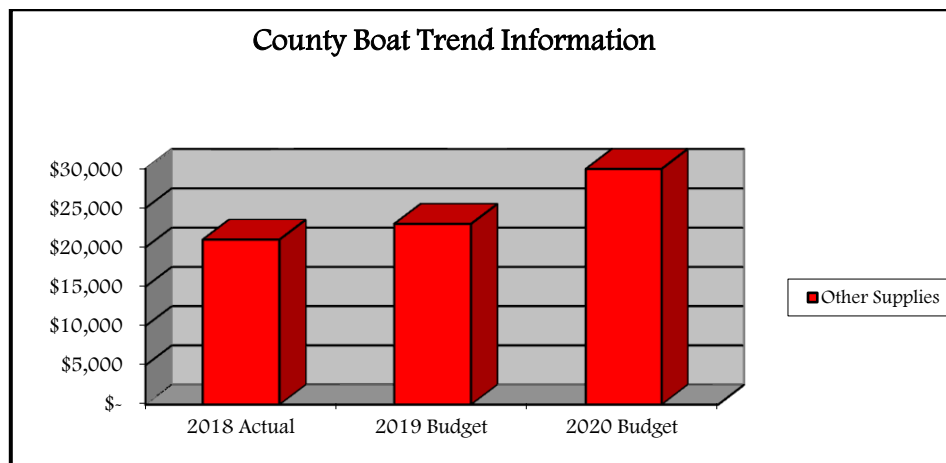


## County Boat/Waterways (Continued)

### Budget and Actual Summary

The County Boat's budget is a separate fund that is supported through user fees. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ ~	\$ ~	\$ ~
Employee Benefits	~	~	~
Other Supplies	21,000	23,000	30,000
Capital Outlay	~	~	~
Total Expenditures	\$ 21,000	\$ 23,000	\$ 30,000



### Fiscal Year 2019 Accomplishments

- Partnered with Idaho Fish & Game Department to construct and place seven docks on rural waterways.
- In 2018, the County Commissioners made contributions to Bingham and Power Counties
- In 2019, the County Commissioners partnered with Idaho Fish and Game to construct seven (7) boat docks to be placed on motorized waters in Southeast Idaho. The Commissioners also made a contribution to Bingham County.



## District Court

Kerry Hong, Court Administrator

### Mission Statement

The mission of Bannock County's District Court is to provide equal access to justice, promote excellence in service, and increase the public's trust and confidence in the Idaho courts. To provide and 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 personnel budget includes certain court record clerks, judicial assistants, staff attorneys, jury commissioner staff, and shared responsibility with the sheriff of court marshals and courthouse security. Bannock County has three full-time security personnel, eight full-time court marshals and one part-time court marshal. There are three full-time staff attorneys, nine full-time judicial assistants, four full-time administrative positions, and two full-time jury employees.

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

### Fiscal Year 2020 Goals & Objectives

- Support of iCourt and implementation of mandatory forms.
- Update and enhance the 6<sup>th</sup> Judicial District website hosted by Bannock County.
- Evaluation and enhancement of pretrial justice programs in Bannock County and the Sixth Judicial District to improve public safety and examine the use of pretrial incarceration.
- Plan and conduct sequential intercept mapping of the county behavioral health system to improve outcomes for persons with mental illness in the court system.
- Support and manage D6 Treatment program to improve behavioral health services to persons under court supervision.
- Evaluation and enhancement of processes to improve collection of fines and fees assessed in criminal cases.
- Work with County Commissioners, Clerk of the District Court, and judges to develop a master 3-5 year plan for renovations with emphasis on remodel of Juvenile Justice Center.

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

### Performance Measures

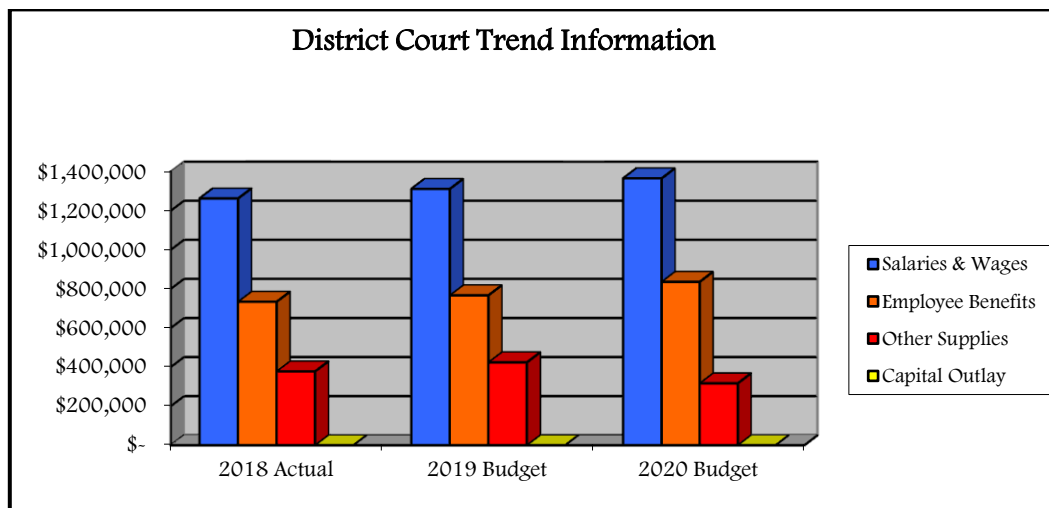
DISTRICT COURT				
Fiscal Year	Parenting/ Silver Linings	Magistrate Cases Filed		
	Classes Held	Civil Cases	Criminal Cases	Other Cases
2014	16	5,205	17,319	930
2015	15	4473	18783	776
2016	15	4607	17440	831
2017	16	5056	14775	858
2018	16	4868	14914	728

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,262,509	\$ 1,311,529	\$ 1,365,479
Employee Benefits	733,945	766,939	836,200
Other Supplies	377,640	424,023	316,685
Capital Outlay	~	~	~
Total Expenditures	\$ 2,374,094	\$ 2,502,491	\$ 2,518,364



### Fiscal Year 2019 Accomplishments

- Observed one year of iCourt operations, noting that no new deputy clerk positions were added as a result of the new system.
- Continued use of technology to improve public's use of the courthouse by adding iCourt kiosks for public access to court information and electronic displays.
- D6 Treatment program began treating clients in June of 2019 and all problem solving courts were transferred as of September 2019.
- Entered into the fifth 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 2020 Goals & Objectives

- Replace six (6) existing 700 MHz legacy repeaters at Lava Hill site with new, state of the art repeaters.
- Fully intergrade text to 911 feature to all E-911 PSAP'S
- Sign MOU'S with surrounding counties for bring them into the ESINET at Bannock County.
- Integrate Motorola's Flex dispatch software into a form of AI with Motorola "trunked" radio sites.

✱ *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.

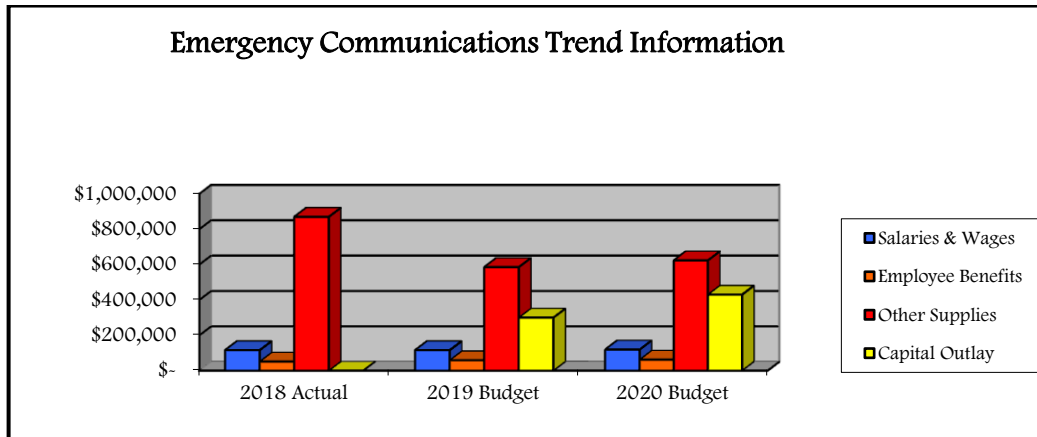


## Emergency Communications (Continued)

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 116,131	\$ 116,132	\$ 119,642
Employee Benefits	51,526	59,147	62,669
Other Supplies	869,752	585,645	623,604
Capital Outlay		300,000	430,000
Total Expenditures	\$ 1,037,408	\$ 1,060,924	\$ 1,235,915



### Fiscal Year 2019 Accomplishments

- Replaced all 12 PSAP dispatch consoles with state of the art Motorola Mcc7500
- Moved from analog based system to all digital IP based networking system
- Finished installation of all hardware and software to make Bannock County ESINET ready



## **Engineer – Road and Bridge Fund**

Mike Jaglowski, 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 2020, the full-time engineer will fall under the Road and Bridge Fund as a separate department.

### **Fiscal Year 2020 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 Commissioners and 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.



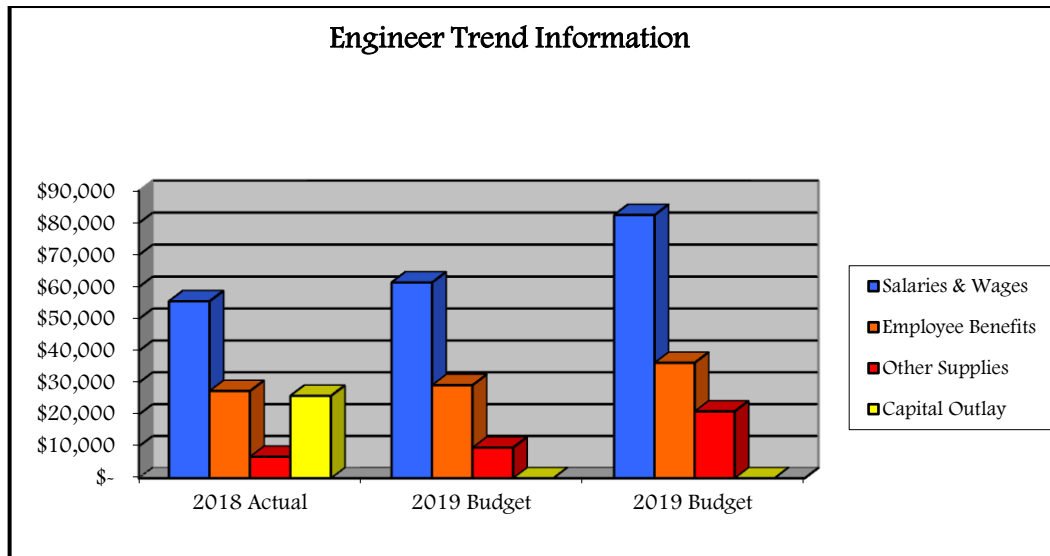


## Engineer – Road and Bridge Fund (Continued)

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 55,552	\$ 61,433	\$ 82,536
Employee Benefits	27,408	29,245	36,263
Other Supplies	6,754	9,610	20,990
Capital Outlay	25,874	~	~
Total Expenditures	\$ 115,587	\$ 100,288	\$ 139,789



### Fiscal year 2019 Accomplishments

- Assisted Planning and Development with 2020 Comprehensive Planning Document.
- Completed consultant selection, design, bidding and contractor award for the Event Center RV Park Expansion Project.



## **Fairgrounds**

Guy Patterson, 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. The Bannock County Fairground Department is providing affordable learning and entertainment value for young people and their families.

### **Program Description**

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

This facility funds one half of the Administrative Specialist, shared with the Events Center and Wellness Complex, and two full time maintenance assistants. Support is also provided by the Events Center and Wellness Complex staff.

### **Fiscal Year 2020 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.
- Planning for new bleachers.

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

### **Performance Measures**

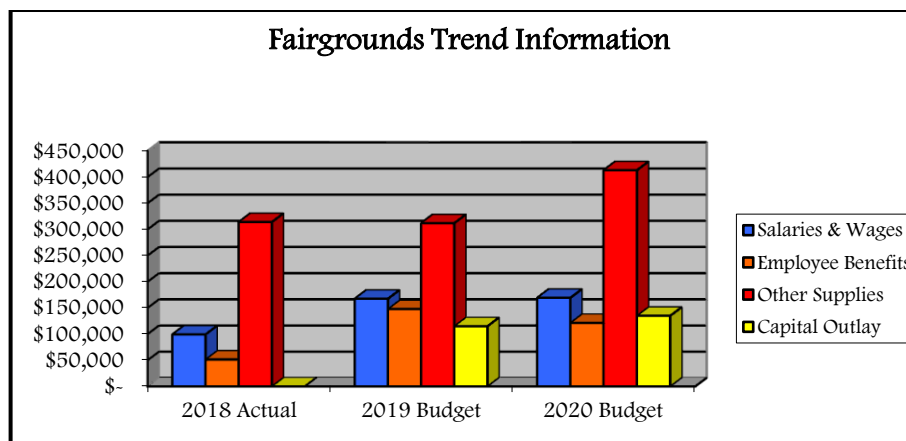
There are no performance measures to report at this time.

## Fairgrounds (Continued)

### Budget and Actual Summary

Fairgrounds have their own budget and levy rate. The fairs operate within three funds; the fair district, fair maintenance and fair exhibit funds. The fair exhibit fund consists of three departments. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 99,312	\$ 167,553	\$ 169,273
Employee Benefits	51,416	147,765	121,376
Other Supplies	314,019	311,910	413,160
Capital Outlay	~	115,000	135,000
Total Expenditures	\$ 464,747	\$ 742,228	\$ 838,809



### Fiscal Year 2019 Accomplishments

- Removal of unsafe bleachers.
- Addition of a bird barn for 4-H.
- Continual arena dirt improvements.
- Completion of hog barns.
- New arena sound system installed for better communication during large events.





## GIS Department

Cyndi Andersen, GIS Director

### Mission Statement

The (Geographic Information Systems (GIS) Department endeavors to develop and maintain accurate geographic data for Bannock County and our various business partners. This is accomplished through professional, collaborative efforts as we aim to provide prompt and effective geographic data management and services. Including the delivery of maps, apps, tools, and other 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 three full-time employees and one part-time employee, with the occasional GIS Intern.

### Fiscal Year 2020 Goals & Objectives

- Continue to develop and maintain the Enterprise GIS organizational structure, including Portal, multi-editor geodatabases, and online services, maps and applications.
- Maintain current industry standards for GIS data management.
- Maintain consistency and data integrity by documenting GIS processes and procedures.
- Promote GIS data accessibility by providing GIS maps, web apps, geospatial tools, training, and associated support to all county departments.
- Continue collaborative efforts within the County to develop streamlined solutions that eliminate redundancies, including GIS data integration with other County systems.
- Continue coordinated partnerships with other agencies that encourage data sharing and group collaboration projects

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

### Performance Measures

Since July 2017, the GIS Department has tracked task assignments and completion thru the GIS Request System, which was developed internally by the Computer Services staff – it is browser-based and located at <https://fusion.bannockcounty.us/GISDept/>. This system tracks the type of request, requestor's name and department, staff assignments, completion information, and includes built-in reports. In March of 2019, the GIS Department developed and implemented an online dashboard, for the County's intranet at <https://intranet.bannockcounty.us/gis/>. This tool provides a high level snapshot of the Department's workload and recent requests which are submitted by GIS staff and other departments. The display shows the amount of time GIS staff spends on GIS related tasks, including the percent of time spent assisting other departments with their GIS data and mapping requests. The dashboard shows statistics from the system's inception in July 2017. As shown in *Figure 1*, nearly 1400 requests were submitted since 2017; at any given time, an average of 20-30 open requests. Additionally, the dashboard shows a list of the 25 most recent GIS requests. During FY2019, we received 651 requests which is an increase of 7% for GIS service requests from the previous year's total of 607.

## GIS Department (Continued)

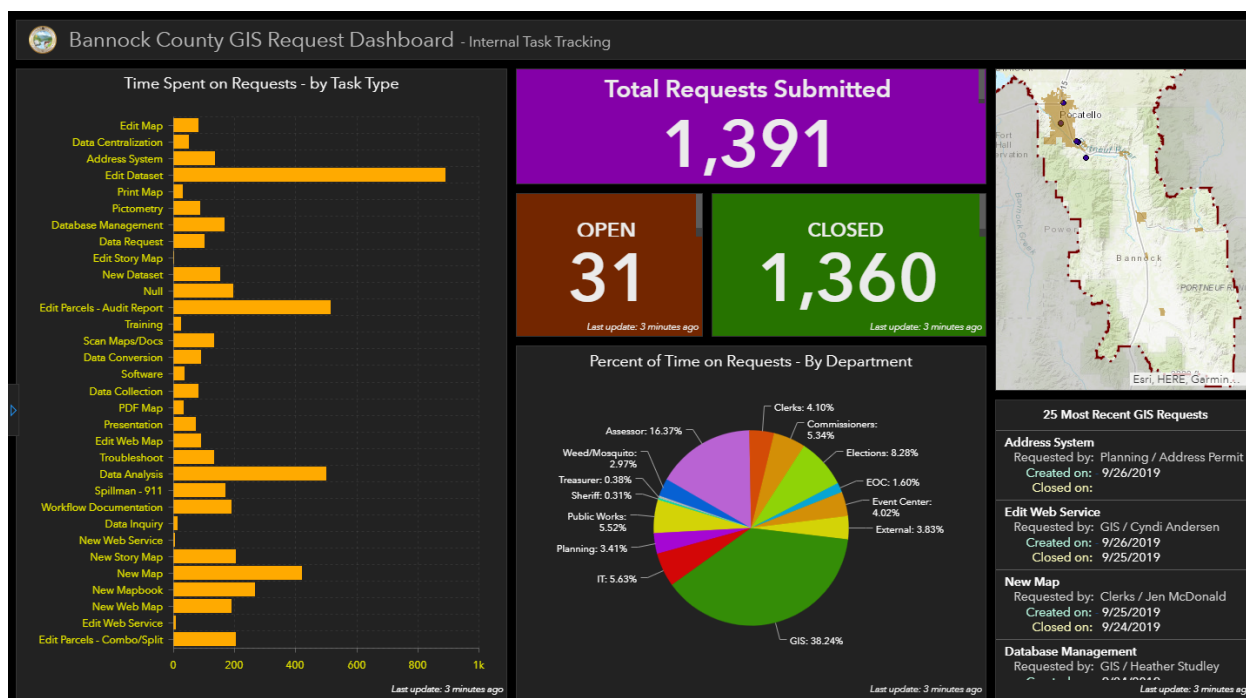


Figure1 - GIS Request Dashboard

With nearly 3 years of request data (shown in both *Table1* and *Table2*), it is apparent that the GIS workload continues to increase as GIS data and tools are developed. Likewise, as other departments recognize the advantage of using GIS technology to support County services provided to the public, there is an increased demand for new GIS data and tools.

GIS Requests By Department	2017		2018		2019	
	Amount	% Time	Amount	% Time	Amount	% Time
Assessor	67	31.75%	290	19.74%	181	12.61%
Clerks	2	2.79%	13	3.31%	60	5.14%
Commissioners	4	11.96%	14	4.44%	11	5.45%
Elections	7	8.02%	19	3.85%	20	11.87%
EOC	0	0.00%	3	7.21%	2	0.61%
Event Center	1	0.34%	6	2.63%	7	2.36%
External	17	2.91%	46	2.03%	62	5.12%
GIS	13	11.37%	120	44.47%	151	33.93%
IT	0	0.00%	4	0.34%	14	10.79%
Planning	13	2.24%	77	2.80%	105	3.86%
Public Works	1	24.47%	3	2.03%	20	5.91%
Sheriff	3	1.70%	1	0.32%	4	0.13%
Treasurer	0	0.00%	1	0.04%	6	0.71%
Weed/Mosquito	4	2.45%	10	5.24%	6	1.51%
<b>Totals</b>	<b>132</b>		<b>607</b>		<b>649</b>	

began in 2017

The GIS Request System's Fiscal Year reports were used to compile *Table1* (above) and *Figure2* was created from that table. *Figure2* shows the distribution of GIS efforts as the GIS program developed over the past three fiscal years. As depicted, the shift in requests from other county departments during FY17 and FY18 has become more evenly distributed in FY19.

## GIS Department (Continued)

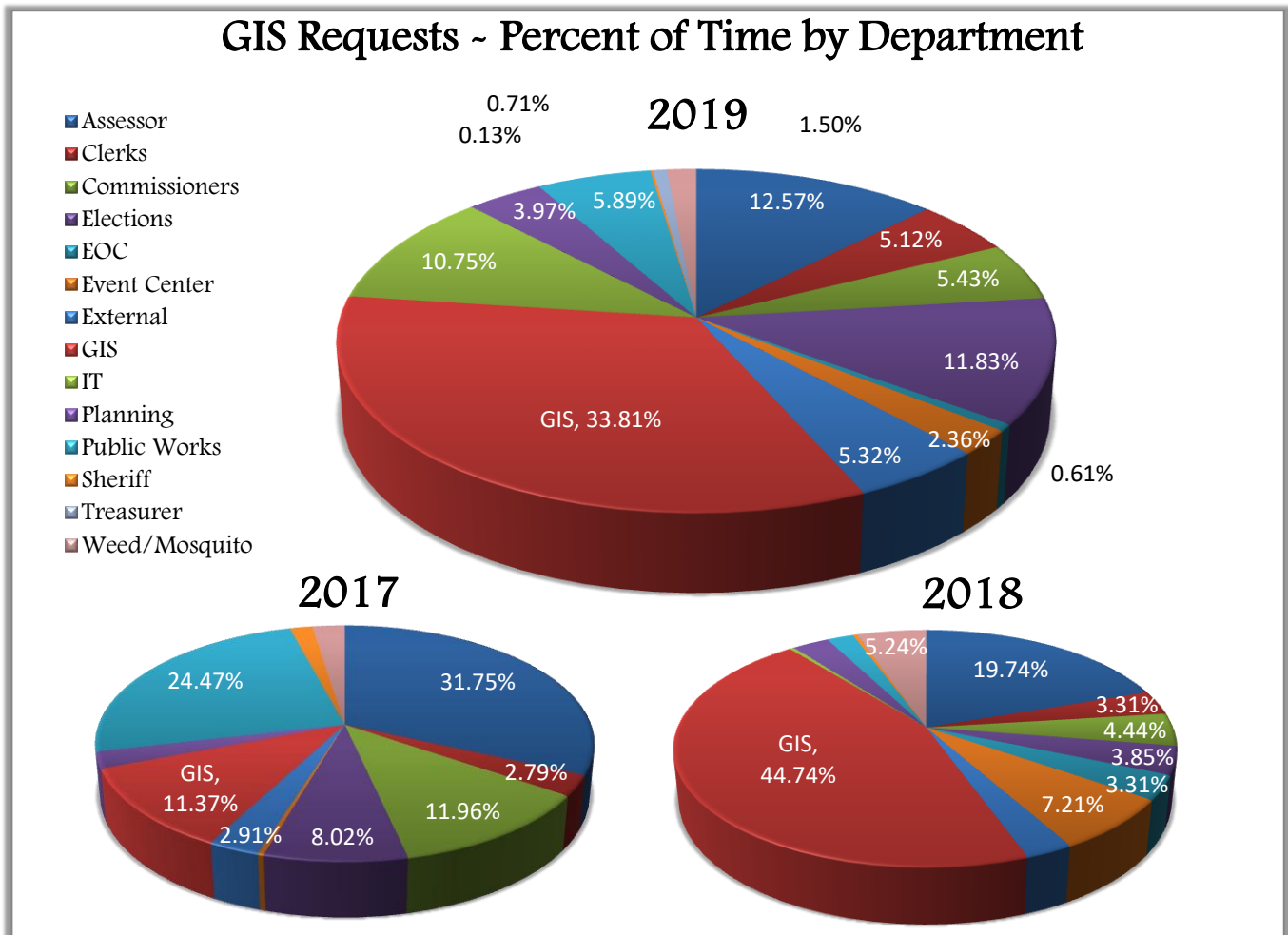


Figure2 - Departmental Requests by Percent of Time

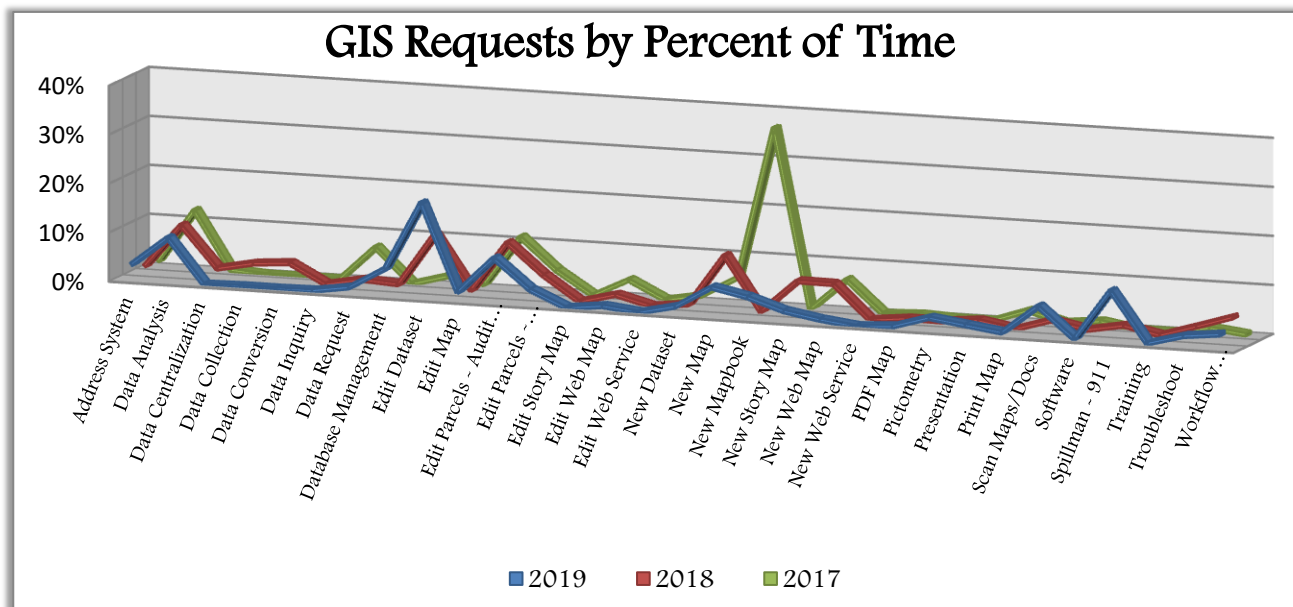


Figure3 - Type of Requests by Percent of Time



## GIS Department (Continued)

Similar to the previous table, the information from *Table2* (below) came from the GIS Request System's Fiscal Year Reports and was used to create *Figure3*. As shown in *Figure3* (previous page), as the GIS program has developed, we see a shift from new data and maps in FY17, to an increase in data maintenance activities FY18 and FY19. Additionally, as GIS services are developed and data becomes more accessible, the trend appears to be an increasing demand for GIS services.

GIS Requests By Type	2017		2018		2019	
	Amount	% Time	Amount	% Time	Amount	% Time
Address System	9	1.43%	66	1.74%	107	3.33%
Data Analysis	2	12.24%	10	10.51%	11	9.21%
Data Centralization	1	0.54%	7	2.11%	1	0.11%
Data Collection	0	0.00%	3	3.59%	1	0.22%
Data Conversion	0	0.00%	1	4.15%	1	0.20%
Data Inquiry	0	0.00%	3	0.27%	6	0.30%
Data Request	14	7.03%	33	1.72%	24	1.42%
Database Management	0	0.00%	6	1.25%	29	5.71%
Edit Dataset	8	2.04%	41	11.92%	58	19.66%
Edit Map	9	0.92%	16	0.95%	7	1.90%
Edit Parcels - Audit Report	9	11.01%	113	11.12%	58	9.27%
Edit Parcels - Combo/Split	42	4.65%	152	4.96%	107	3.29%
Edit Story Map	0	0.00%	0	0.00%	2	0.05%
Edit Web Map	6	3.64%	22	1.90%	17	0.91%
Edit Web Service	0	0.00%	1	0.01%	5	0.07%
New Dataset	1	1.36%	5	0.89%	7	1.72%
New Map	6	5.51%	27	11.35%	58	6.12%
New Mapbook	5	36.57%	3	0.35%	3	4.59%
New Story Map	0	0.00%	6	7.02%	3	2.21%
New Web Map	2	6.53%	6	6.92%	2	0.94%
New Web Service	0	0.00%	1	0.05%	4	0.04%
PDF Map	2	0.34%	4	0.80%	9	0.51%
Pictometry	0	0.00%	5	0.71%	11	2.72%
Presentation	0	0.00%	2	1.36%	3	1.69%
Print Map	4	2.52%	1	0.06%	5	0.68%
Scan Maps/Docs	1	0.54%	9	2.30%	15	6.50%
Software	3	1.29%	8	0.87%	11	0.29%
Spillman - 911	0	0.00%	4	2.19%	10	10.63%
Training	0	0.00%	5	0.69%	9	0.32%
Troubleshoot	7	1.36%	38	2.94%	54	2.30%
Workflow Documentation	1	0.48%	9	5.29%	14	3.08%
<b>Totals</b>	<b>132</b>		<b>607</b>		<b>652</b>	

Table2 - FY19 and FY18 are full year counts, FY17 are for only 3 months because the GIS Request System began Jul-2017

The most popular GIS services and tools provided to both public and internal customers are the online maps and applications. Currently, the GIS Department maintains 16 of these online services; there are 10 public and 6 internal online mapping applications in use. When the department was established in 2017, there were three applications already in use – the Parcel Viewer, Planning Map, and the Surveyor Reference Map. By the end of FY17, three new online maps were live. One of the maps was for the public and identifying the Elections Polling Places for each voting precinct. The other two were internal maps – one of the Sheriff's Office Sex Offender Boundaries and the other for Planning Department's use

## GIS Department (Continued)

and provided the ability to create mailing notification. During FY18, we implemented five new online maps, 2 public and 3 internal. Those maps included the external Public Access Roads and Commissioner Districts maps, the internal Addressing application and Assessor's Employee and Weed/Mosquito's spray map.

In FY19, five more online mapping applications were developed – four were public and one internal. These maps included the Recreations Sites, which shares site specific information about the Wellness Complex, Event Center, and Fairgrounds; the Tax Code Areas, Board of Equalization Summary, and the Emergency Information Map (which replaced a previous map that was broken for several years). The only internal map developed during FY19 was the Elections Internal Map, which is currently used to verify voter registration, to confirm that street addresses are in the correct voting precincts, and to build correct ballots for upcoming elections.

<i><b>EXTERNAL USE - Public Access Online Web Map Apps*</b></i>	<i><b>Go-Live Year</b></i>	<i><b>FY2017 Views</b></i>	<i><b>FY2018 Views</b></i>	<i><b>FY2019 Views</b></i>	<i><b>Month s in FY19</b></i>	<i><b>Daily Avg</b></i>	<i><b>Change in use +/-</b></i>	<i><b>% Growth</b></i>
Parcel Viewer	2016	57,379	84,135	103,524	12	284.41	19,389	19%
Planning Map	2016	13,501	11,077	7,916	12	21.75	-3,161	-40%
Surveyor Reference	2016	5,290	8,636	7375	12	20.26	-1,261	-17%
Election Polling Places	2017	2,724	3,665	4273	12	11.74	608	14%
Public Access Roads	2018		366	748	12	2.05	382	51%
Commissioners Map	2018		677	871	12	2.39	194	22%
Rec Sites– Wellness/Events/Fairgrounds	2019			2486	12	6.83		
Tax Code Areas Map	2019			1789	11	4.91		
Board of Equalization Summary	2019			1135	2	18.02		
Emergency Information Map	2019			74	1	1.95		

<i><b>INTERNAL USE ONLY Online Web Map Apps**</b></i>	<i><b>Go-Live Year</b></i>	<i><b>FY2017 Views</b></i>	<i><b>FY2018 Views</b></i>	<i><b>FY2019 Views</b></i>	<i><b>Month s in FY19</b></i>	<i><b>Daily Avg</b></i>	<i><b>Change in use +/-</b></i>	<i><b>% Growth</b></i>
Planning Internal Map	2017	1,410	1,646	2,066	12	5.68	420	20%
Sheriff's S.O. Boundaries	2017	212	81	119	12	0.33	38	32%
Addressing	2018		263	180	12	0.72	-83	-46%
Assessor Employee Map	2018		350	208	12	1.29	-142	-68%
Weed/Mosquito Internal Map	2018		123	6	12	0.02	-117	-1950%
Elections Internal Map	2019			150	2	2.73		

Tables 3 and 4 - Statics tracked and gathered through Bannock County's ArcGIS Online account

In addition to the new GIS applications developed during FY19, the GIS Department continues to provide GIS data to outside agencies and private companies when they request copies of the County's GIS data. In 2018, Bannock County Commissioners approved Bannock County Resolution No. 2018-51, per [Idaho Code 31-875](#), to collect fees for certain GIS data requests, excluding requests from other agencies and business partners – \$2,200 were collected. See Table 5 (next page) for a list of the requestors and fee collected, if applicable.



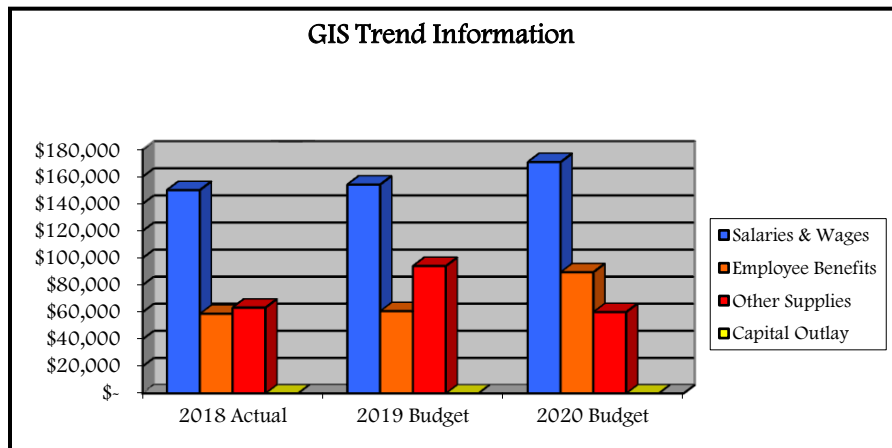
## GIS Department (Continued)

Date	Requestor	Contact	GIS Data Requested	Delivery	Amount	Paid
10/22/2018	LandProDATA, Inc.	Kyel Shippey	Parcels	10/25/2018	300.00	Yes
2/6/2019	Sentry Dynamics	Dionne Austin	Parcels and Subs	2/13/2019	400.00	Yes
2/11/2019	Keller Associates	Barry Whitson	City Limits	2/20/2019	100.00	Yes
3/21/2019	HERE Technologies	Elejandro Viscarra	Streets, Addresses	4/2/2019	200.00	Yes
4/8/2019	onXmaps	Bryan Tutt	Parcels	4/16/2019	300.00	Yes
4/22/2019	Idaho Power	Jim Burdick	Zoning, Land Use	5/1/2019	-	-
4/29/2019	USDA	Kassy Holzheimer	Parcels	5/1/2019	-	-
5/22/2019	BLM	Brian Holmes	Centerlines	5/22/2019	-	-
6/13/2019	Alert Sense	Brendon Longley	Parcels, Streets, Address	6/13/2019	-	-
6/17/2019	Idaho Power	Charlie Finley	Parcels	7/22/2019	300.00	Yes
6/17/2019	City of Chubbuck	Jackie Malloy	Parcels	6/17/2019	-	-
6/26/2019	USFS	Tim Metzger	Parcels	6/26/2019	-	-
7/1/2019	ISDA	Tadd Strom	Herd Districts	7/2/2019	-	-
8/12/2019	Sentry Dynamics	Dionne Austin	Parcels	8/21/19	300.00	Yes
8/14/2019	Idaho Dept. Lands	Steven Joy	Parcels	7/14/2019	-	-
8/21/2019	LandProDATA, Inc.	Devon Callaway	Parcels	9/9/2019	300.00	Yes
<b>Total Amount Collected:</b>						<b>\$2,200.00</b>

Table 5 – GIS Data Request Fees – per Bannock County Resolution No. 2018-51 and Idaho Code 31-875.

## Budget and Actual Summary

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 150,227	\$ 154,309	\$ 170,869
Employee Benefits	58,809	60,810	89,550
Other Supplies	63,374	94,100	60,100
Capital Outlay	-	-	-
Total Expenditures	\$ 272,410	\$ 309,219	\$ 320,519



## GIS Department (Continued)

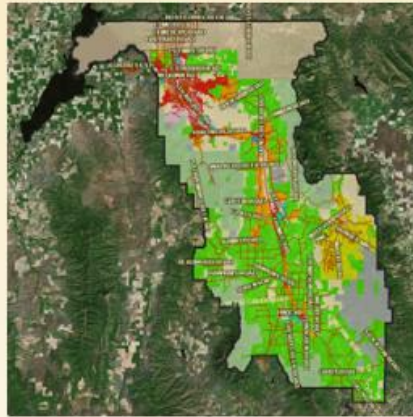
### Fiscal Year 2019 Accomplishments

- Continue to maintain and improve the Enterprise Geodatabase (SDE) data.
- 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 requests from county employees to GIS staff. Requests include: new or edited maps, mapbooks, and data; also training, troubleshooting, and other various GIS services. More than 650 requests were submitted – see Performance Measures.
- Developed and implemented a new GIS Request Dashboard, which is available to view on the GIS Department's intranet page.
- Assisted the Public Works Department to implement the new GIS module for the PubWorks asset management system.
- Coordinated efforts to develop common datasets with local agencies – Completed a countywide Street Centerline cleanup, and have begun a new Easements dataset.
- Implemented a new online Elections map for internal use and continue to update Elections maps using current mapping technology.
- New public online map for the County's Office of Emergency Management – will continue to develop mapping applications for emergency situations in FY20
- Developed a new GIS Map Gallery for the County's website (see image, next page)
- Cyndi helped plan the IGC 2019 Fall Meeting/Conference, held at ISU –gave presentations on *Building a Story Map* and *GIS Professional Certifications*.
- Recognized by the Idaho Geospatial Council (IGC) for the September Map of the Month – online map recognized was *Bannock County BOE Summary of Market Area Actions Story Map*, it provided the public with 2019 BOE specific information.
- Intermountain GIS Conference presentations – Heather and Cyndi both gave presentations on our Enterprise Implementation and GIS Request System.
- Heather was elected to serve as the East Idaho Geospatial (EIG) group's President.
- Cyndi was re-elected to serve in Seat 5 (Local Government) of the Idaho Geospatial Council – Executive Committee (IGC-EC) for the new 2-year term.

## Bannock County Online Maps



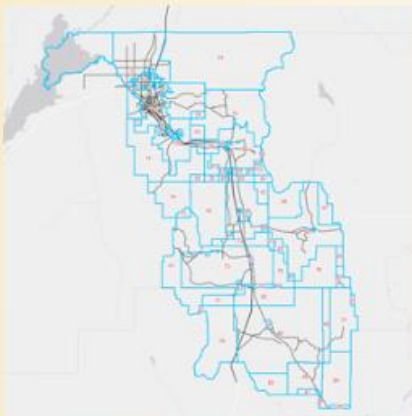
Parcel Viewer Map



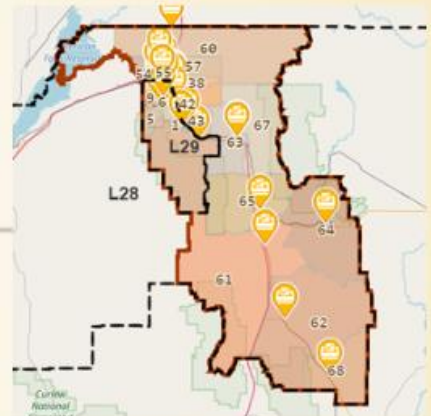
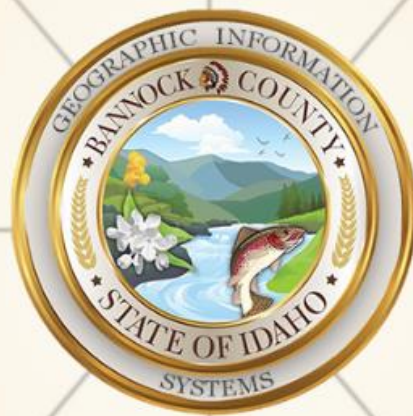
Planning Map



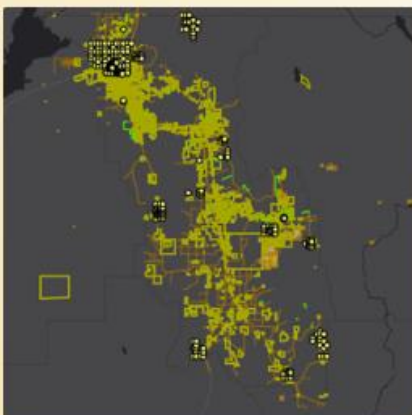
Commissioners Districts Map



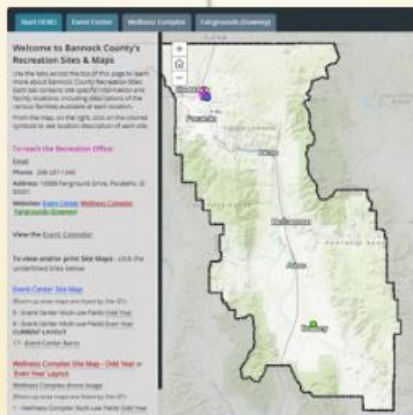
Tax Code Areas App Map



Polling Places & Precincts Map



Surveyor References Map



Recreation Sites Map



Public Access Roads Map

## 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 2020 Goals & Objectives

- Review financial needs with departments to assist in locating additional grant funding.
- Monitor Grant expenditures for accurate reimbursement.
- Review policies & procedures to ensure that they are in line with Code of Federal Regulations (CFR)
- Create a Grant procedure manual for auditing purposes.
- 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.

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

### Performance Measures

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

**Status Offender:** Provide intervention, support, supervision, and clinical services to youth and families who are experiencing non-criminal behaviors that are specifically related to run away, truancy, beyond parental control, and curfew. (Grant closed 6/30/18)

**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. (Grant closed 6/30/18)

INTAKE & DIVERSION		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	33.0%	2017	80	73	11.0%
2018	787	2018	35	38		2018	76	80	



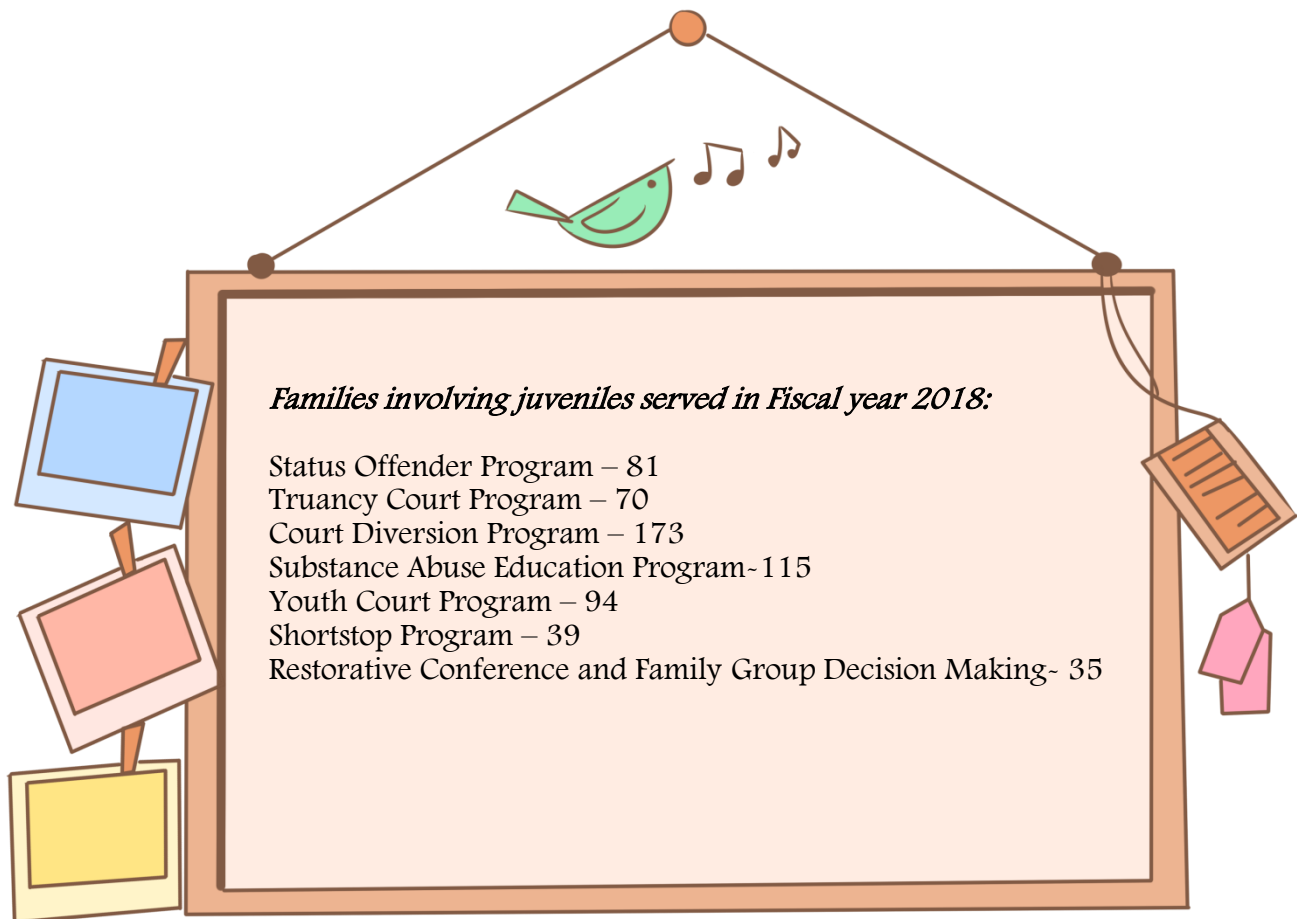
## Grants (Continued)

**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	29.0%
2017	43	60	6.0%
2018	48	39	

FAMILIES IN ACTION		
Fiscal Year	Kids Completing	Adults Completing
2014	133	73
2015	96	61
2016	83	33
2017	91	42
2018	74	41



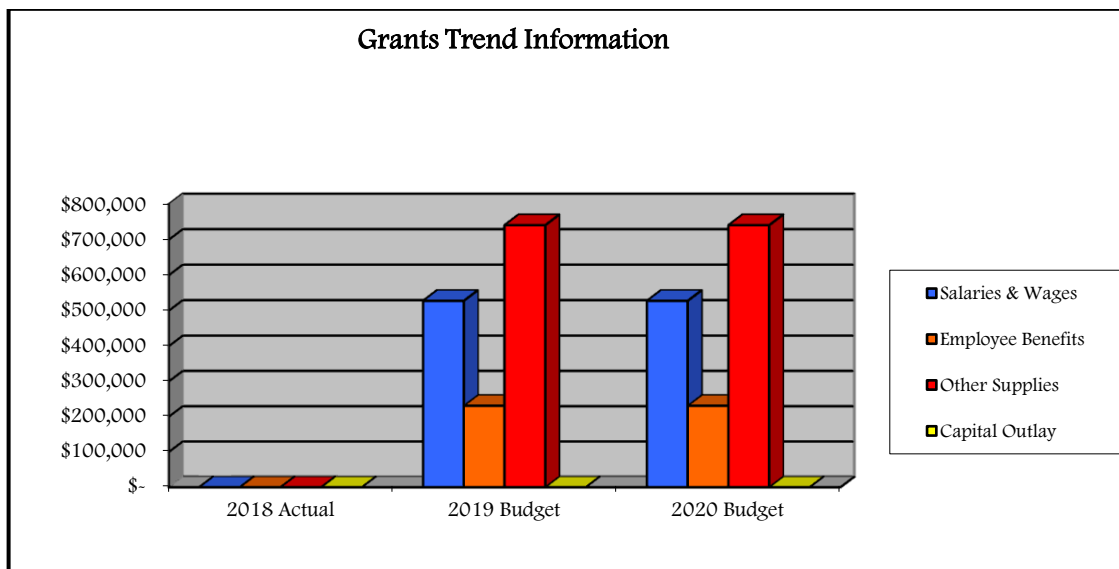
## Grants (Continued)

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages		\$ 528,000	\$ 1,050,000
Employee Benefits		231,000	400,000
Other Supplies		741,000	2,400,000
Capital Outlay			250,000
Total Expenditures	\$ ~	\$ 1,500,000	\$ 4,100,000

\*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 2019 Accomplishments

The following grants provided the following resources:

- Homeland Security: PT Emergency Services Coordinator
- Department of Justice: Domestic Violence evaluation & treatment
- Idaho Transportation Dept.: Event Center pedestrian path
- Idaho Transportation Dept.: Miscellaneous patrol grants
- State of Idaho: Indigent defense standards
- Idaho Dept. of Education: Breakfast/lunch for juvenile detention
- Idaho Office of Drug Policy: Substance Abuse education

## Health District

### Mission Statement

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

### Program Description

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

### Fiscal Year 2020 Goals & Objectives

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

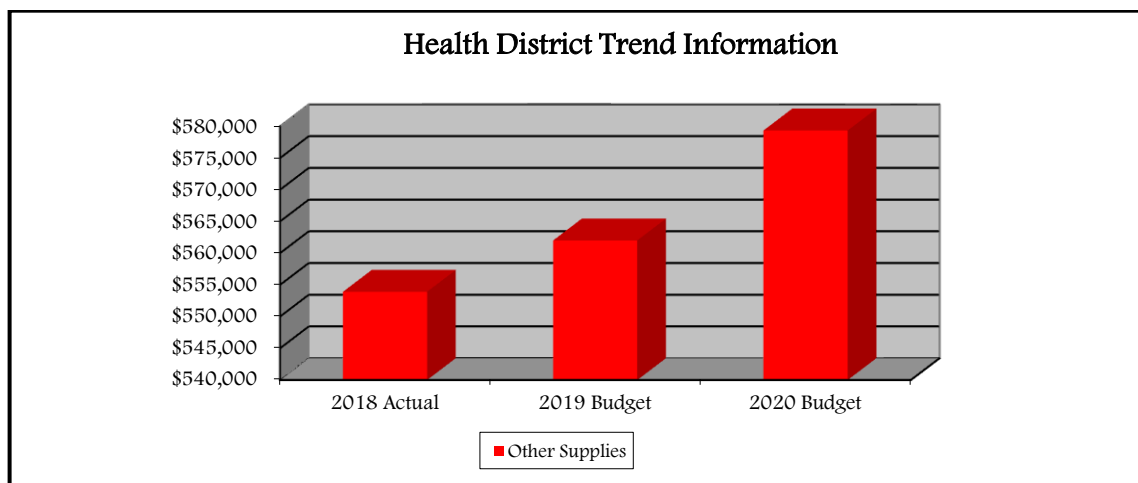
### Performance Measures

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

### Budget and Actual Summary

The Health District budget is a separate fund as established by Idaho Code. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ ~	\$ ~	\$ ~
Employee Benefits	~	~	~
Other Supplies	553,909	562,015	579,342
Capital Outlay	~	~	~
Total Expenditures	\$ 553,909	\$ 562,015	\$ 579,342



## 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 2020 Goals & Objectives

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

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

### Performance Measures

There are no performance measures for this fund; this fund provides payment to Bannock County's health insurance for about 360 employees covering almost 1,180 individuals (including dependents, COBRA, early retirees, and employees).



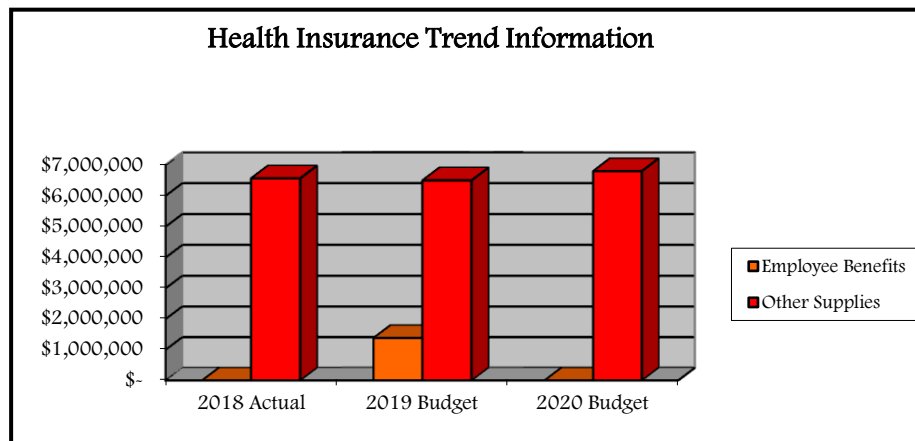


## Health Insurance – General Fund (Continued)

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ ~	\$ ~	\$ ~
Employee Benefits		1,380,743	~
Other Supplies	6,565,470	6,500,000	6,800,000
Capital Outlay	~	~	~
Total Expenditures	\$ 6,565,470	\$ 7,880,743	\$ 6,800,000



### Fiscal Year 2019 Accomplishments

- Started an employee flex plan to allow pre-taxed contributions to pay out of pocket medical costs.

## 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 2020 Goals & Objectives

- HAVA repairs and reevaluate building structure repairs needed.
- 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

Visitor Stats					
<i>Time Slots</i>	<i>9am-12pm</i>	<i>12pm-2pm</i>	<i>2pm-4pm</i>	<i>4pm-6pm</i>	<i>Totals</i>
Adult	276	336	268	90	970
Seniors & Military	368	314	210	49	941
Youth	150	195	135	46	526
Under 6	82	84	59	185	410
Group rate adult	493	347	144	23	1007
Group rate child	711	44	18	23	796
Member/Volunteer	527	36	68	144	775
Guest	115	149	139	271	674
Misc. non-pay delivery/repair	79	33	26	1	139
<b><i>Totals</i></b>	<b><i>2801</i></b>	<b><i>1538</i></b>	<b><i>1067</i></b>	<b><i>832</i></b>	<b><i>6238</i></b>

An additional note of interest regarding our visitor-ship, this year's volunteer Joseph Simonson compiled statistics from our visitor logbook that was started in 2010. While museum staff keeps a daily count of visitors, they don't really gather more than a general age bracket for demographics. The logbook, however, is a treasure trove of "from where do you hail?" Over the past 9 years, visitors to the Museum have come from all 50 states and 47 foreign countries.

## Historical Society (Continued)

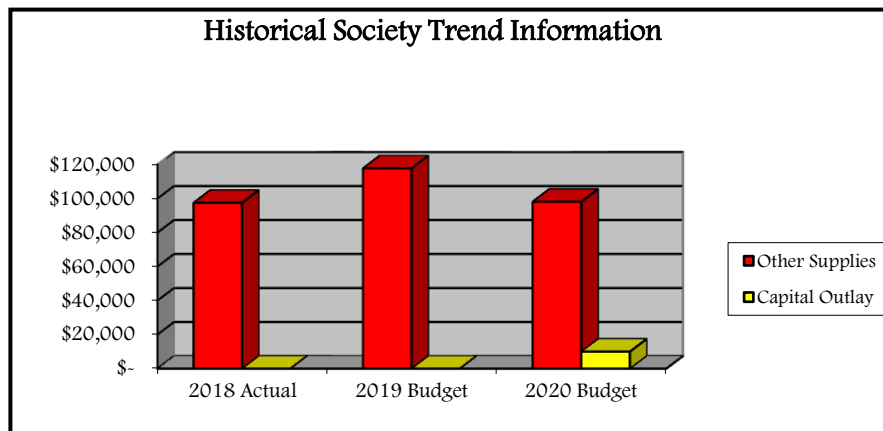
Volunteer Projects/Hours		
<i>Name</i>	<i>Project</i>	<i>Hours</i>
Jeff Painter	Building Repairs	5
Joseph Simonson	Museum building cleaning, repairs, research, exhibits, gift shop help, landscape clean up, grant writing assistance	300
Grayson Lucero, Rich Phillips, Snake River Case and Mill	Quit case build, repair of artifact (Halliwell Drug banister section)	20
Corbin Helm	Staining and cleanup of antique equipment pavilion	20
ISU Credit Union	Landscaping clean up at Museum	18
ISU Credit Union	Landscaping clean up at the Fort	15
Bannock House	Community Garden clean up	20
Idaho Central Credit Union	Pocket garden clean up	20
LDS Youth Group	General landscaping and building clean up	30
Sons of the Utah Pioneers	Cleaning and repairs at Pocatello Junction buildings	36
LDS Missionaries	Cleanup of Fort	9
Historical Society Board	Historic Complex oversight, event attendance, Museum staff guidance	300
<b>Total Hours</b>		<b>813</b>

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

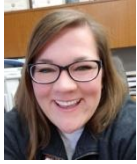
Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	97,527	117,802	98,170
Capital Outlay	-	-	10,000
Total Expenditures	\$ 97,527	\$ 117,802	\$ 108,170

## Historical Society (Continued)



### Fiscal Year 2019 Accomplishments

- Received 30 new donations: Types of artifacts include linens, clothing, furniture, medals, tokens, mining crucibles, crockery, books, paper memorabilia, musical instruments, and items of animal husbandry.
- Hosted 20 group tours including schools
- Held, hosted or participated in 14 meetings/events
- Celebrated The Historical Society's 97 years as an entity.



**Indigent**  
Shantal Laulu, Director

### **Mission Statement**

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

### **Program Description**

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

### **Fiscal Year 2020 Goals & Objectives**

- Continue to strengthen relationships with local providers as Medicaid expansion is rolled out, to ensure that the medical and behavioral health needs of Bannock County residents are being met in a fiscally responsible manner. *Estimated completion date: On-going*
- Continue to be flexible, adaptable and seek educational opportunities in order to navigate the unknown and upcoming changes at the county level related to Medicaid expansion. *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*

### **Performance Measures**

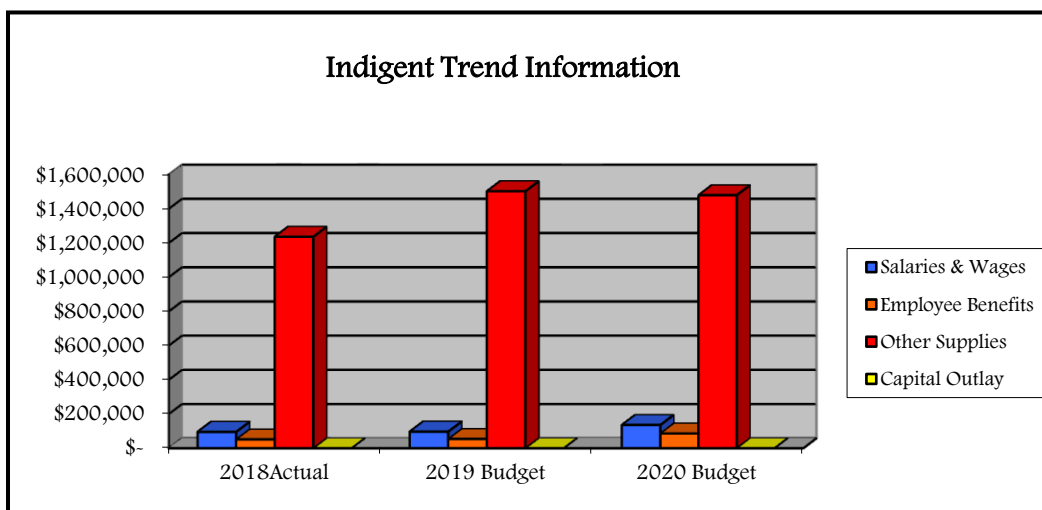
INDIGENT CASES/CLAIMS		
State		
Fiscal	Cases	Claims
Year	Reviewed	Paid
2014	334	209
2015	304	126
2016	370	133
2017	344	126
2018	371	122

## Indigent (Continued)

### Budget and Actual Summary

Indigent has its own fund and levy. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 95,701	\$ 97,054	\$ 136,033
Employee Benefits	51,786	54,272	86,487
Other Supplies	1,236,368	1,502,700	1,479,300
Capital Outlay	~	~	~
Total Expenditures	\$ 1,383,855	\$ 1,654,026	\$ 1,701,820



### Fiscal Year 2019 Accomplishments

- The Indigent Services Office was able to provide education and training to providers and local community members in order to ensure the proper population is being referred to the Indigent Services Office for assistance.
- The Indigent Services Office, through continued attendance at community resource meetings, has become informed and more knowledgeable about other resources available in our area to refer our applicants to the appropriate agencies for assistance for services not offered in 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, as well as having the agencies report on their use of those funds.



## 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 one full-time in-house programmer, one full-time network manager, one full-time systems administrator, one full-time computer help desk tech and a full-time chief technical officer that is shared with the Emergency Communications budget. The Information Technology 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 2020 Goals & Objectives

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

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

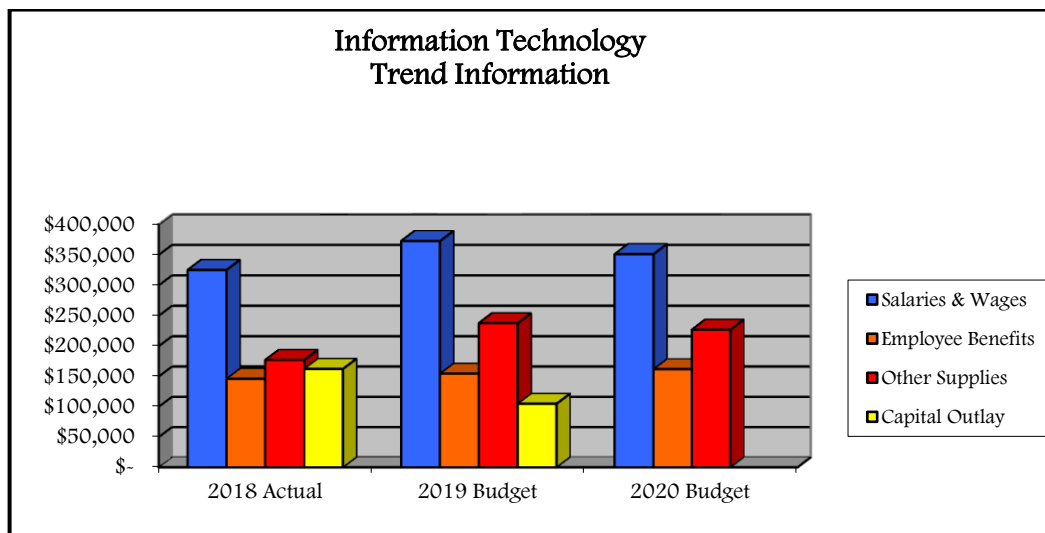


## Information Technology – General Fund (Continued)

### 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 2018 and the budgeted expenditures for fiscal year 2019 and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 325,282	\$ 372,886	\$ 351,293
Employee Benefits	146,293	154,778	162,076
Other Supplies	177,329	237,900	227,175
Capital Outlay	162,600	105,000	
Total Expenditures	<u>\$ 811,504</u>	<u>\$ 870,564</u>	<u>\$ 740,544</u>



### Fiscal Year 2019 Accomplishments

- Migrated remainder of the HP legacy systems from the HP mainframe to SQL style databases.
- Added more processors to the county's "VM" System and Cloud services.





## **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 three full-time employees employed in the jail budget and one part-time PREA (Prison Rape Elimination Act) compliance officer.

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

### **Fiscal Year 2020 Goals & Objectives**

- Provide a safe, secure and sanitary environment for staff and inmates while preventing any abuse, escape, and suicide attempts.
- Reduce turnover rate (reduce hiring/training costs).
- Become fully staffed, including having all staff members trained and certified (reduce overtime and turnover).
- Upon becoming fully staffed we will be able to keep employee vacation and comp time within the limits established by the Bannock County Personnel Manual.
- Get budgetary approval to begin hiring, training, and certifying additional D-Pod Staff.
- Find a feasible way to expand the facility to address our overcrowding issues.
- Find a feasible way to staff and operate the facility expansion.
- 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.

## Jail – Justice Fund (Continued)

- Continue to budget and address as many of our maintenance and renovation issues each year to avoid any catastrophic situations that could result in closing down the facility, or at least portions of the facility, until the repairs can be made.
- Continue to earn our Idaho Sheriff's Association Certificate of Compliance (Idaho Jail Standards).
- Pass PREA Audit in November 2019.
- Avoid or at least reduce litigation.
- Implement new Hepatitis inoculation policy and procedure

### Performance Measures

Detention Center					
Fiscal Year	Bookings	Releases	Use of Force Incidents	Inmate Disciplinary Problems	Close Custodies
2016	4298	3202	79	1733	220
2017	4207	4216	92	1532	246
2018	4184	4206	130	1987	214

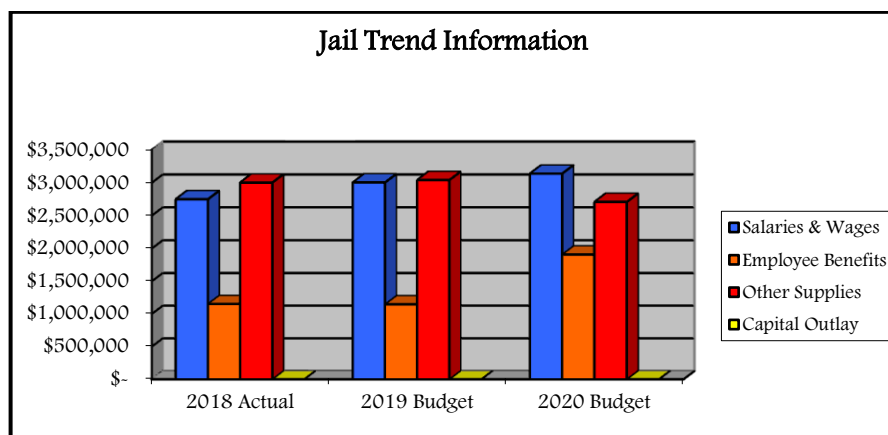
Bed Rentals		
Fiscal Year	Average Used	Average Cost Per Inmate
2014	212	87.60
2015	242	75.54
2016	248	76.39
2017	262	75.97
2018	283	79.46

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

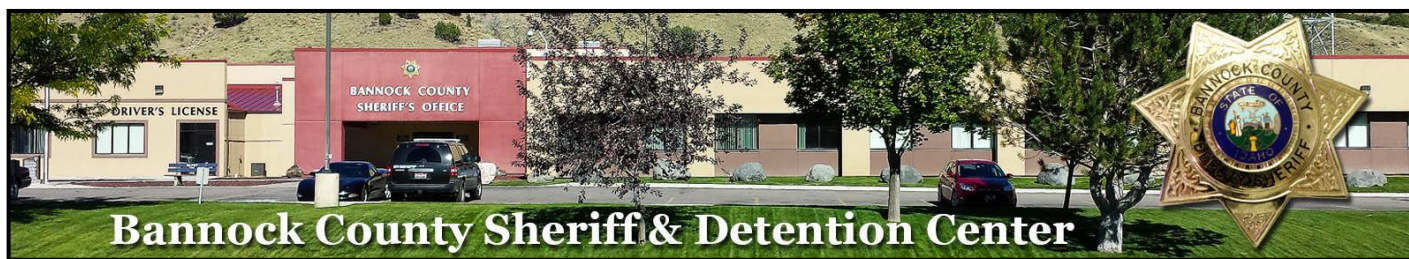
Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 2,750,615	\$ 3,005,085	\$ 3,139,193
Employee Benefits	1,154,846	1,148,468	1,909,153
Other Supplies	3,003,429	3,042,219	2,709,398
Capital Outlay	~	~	~
Total Expenditures	\$ 6,908,890	\$ 7,195,772	\$ 7,757,744

## Jail – Justice Fund (Continued)



### Fiscal Year 2019 Accomplishments

- Replaced the outgoing arrest sally port door and opener.
- Replaced restroom partitions in Small E housing unit.
- Removed vinyl floor tile and upgraded to polished cement in the following areas: laundry room and kitchen sally port.
- Re-keyed Administration and upgraded to a key fob system for the employee entrance.
- Remodeled kitchen dish pit – painted and added stainless steel back splashes.
- Replaced two shower assemblies in D-Pod with stainless steel.
- Added AC unit for D-Pod Officer's Station.
- Restriped the parking lot and arrest sally port.
- Double bunked 10 cells in D-Pod.
- Replaced entire camera system with an IP system.
- Replaced entire PLC control system.
- Upgraded intercom system.
- Replaced touchscreens in Central Control.
- Added two new steamers and ice machine in kitchen.
- Added a new large capacity dryer to laundry room.
- Continued with ordering and replacing locks.
- Added several new instructors to the detention staff.
- Completed the RFP process to get a new medical contract provider, Ivy Medical.



## 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 2020 Goals & Objectives

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

### Performance Measures

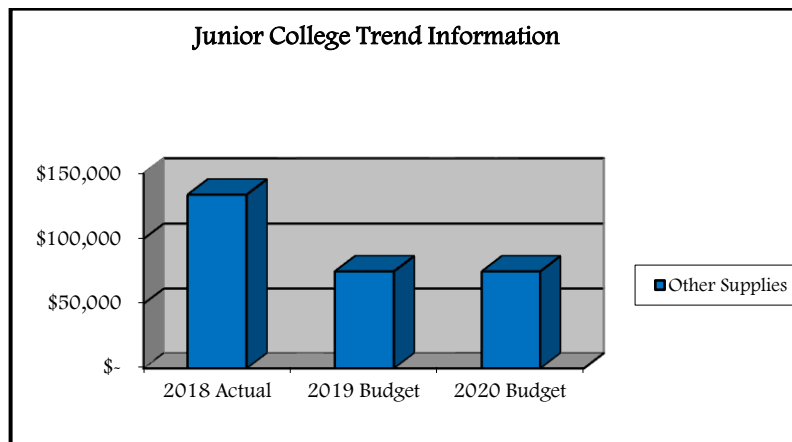
Fiscal Year	Students Receiving Tuition Benefit
2014	314
2015	260
2016	487
2017	542
2018	522

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ ~	\$ ~	\$ ~
Employee Benefits	~	~	~
Other Supplies	133,900	75,000	75,000
Capital Outlay	~	~	~
Total Expenditures	\$ 133,900	\$ 75,000	\$ 75,000

## Junior College (Continued)



### Fiscal Year 2019 Accomplishments

- Participated in tuition reimbursement for Bannock County residents/students enrolled in out of district classes at \$50 per credit.
- Created and maintaining an ongoing Student Application Spreadsheet to track all students receiving tuition reimbursement from Bannock County. This spreadsheet documents monies paid by Bannock County toward the \$3000 total lifetime reimbursement allotment per student.





## Juvenile Detention

Seth Scott, Director

### Mission Statement

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



### Department Philosophy ~ The Balanced Approach

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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 2020 Goals & Objectives

- Remain PREA Compliant next estimated Audit will be 2021 – Ongoing
- Remain Compliant with Idaho Department of Juvenile Corrections. – Ongoing
- Continue to monitor expansion needs and report to D6 Juvenile Detention Board. – Ongoing
- Educate area Judges, Courts, Juvenile Probation regarding compliance requirements.



## Juvenile Detention (Continued)

### Performance Measures

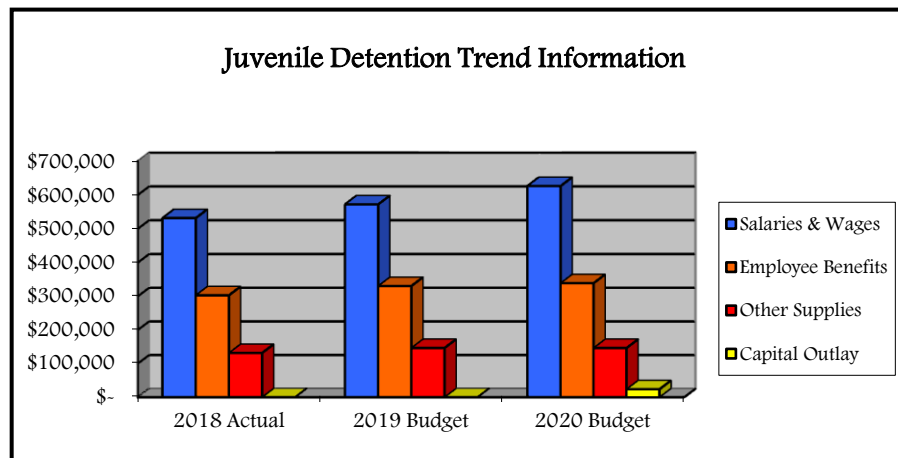
JUVENILE DETENTION			
Youths			
Fiscal Year	Admitted to Detention	Average Stay	Meals Served
2015	510	7	11,316
2016	493	9	12,472
2017	384	11	12,620
2018	446	9	12,033

JUVENILE DETENTION		
Fiscal Year	Admitted Juveniles Recieving Clinical Assessments	Assessed Juveniles Assessing Recommended Services
2015	96%	89.7%
2016	95%	89.2%
2017	92%	75.7%
2018	96%	No report from IDJC/BSU yet

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
Expenditures by Category	2018	2019	2020
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 531,699	\$ 572,348	\$ 626,689
Employee Benefits	303,084	330,731	339,205
Other Supplies	131,657	146,579	146,462
Capital Outlay	~	~	24,000
Total Expenditures	\$ 966,440	\$ 1,049,658	\$ 1,136,356



### Fiscal Year 2019 Accomplishments

- PREA audit and compliance June 2019.
- Idaho Department of Juvenile Corrections compliance audit completed July 2019.
- Established new clinician's contract.
- Detention Classroom student credit recovery program earned over 90 credits towards graduation.



## Juvenile Probation – General Fund

Matt Olsen, Director



### Mission Statement

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

### Program Description

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

### Fiscal Year 2020 Goals & Objectives

- 90 % of youth are successful released from probation
- 85% of youth/parent(s) owing restitution make a restitution payment each month.
- 90% of victims with a potential restitution claim are contacted within 7 days of the youth being adjudicated.
- Recidivism rate under 15%
- Reduce the need to commit IDJC without compromising community safety. There were six youth committed in CFY 2018
- All probation officers will successfully complete the certification in Evidence-based Practices in Community Supervision (EPICS).

\*The definition of recidivism in Idaho juvenile justice system changed in CFY 2018. The previous definition of recidivism was any youth who was adjudicated on a new misdemeanor or felony level offense within two years of being placed on probation. The current definition is any youth who is adjudicated of a misdemeanor or felony level offense within two (2) years of being released from probation.



## Juvenile Probation – General Fund (Continued)

### Performance Measures

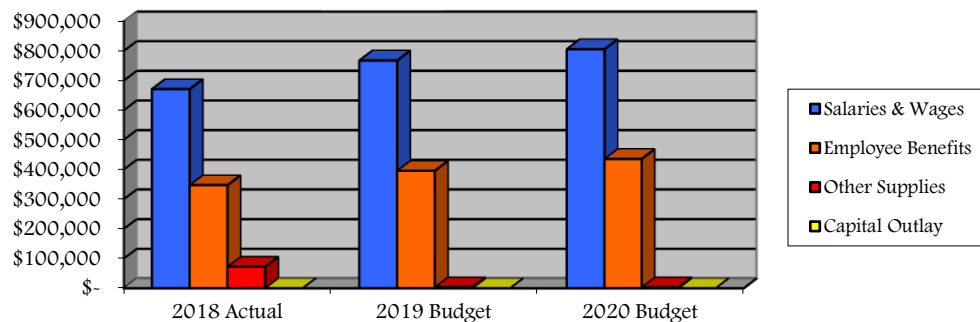
Juvenile Probation Services					
Fiscal Year	Intakes	Releases	Successful Releases	Recidivism	Juveniles Sent to Idaho Dept of Juvenile Corrections
2014	235	217	89.0%	33.8%	2
2015	178	177	87.6%	32.0%	3
2016	223	176	83.6%	25.5%	7
2017	171	197	87.0%	24.5%	5
2018	195	172	83.0%	12.4%	6

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 671,006	\$ 767,700	\$ 805,827
Employee Benefits	347,165	395,546	435,533
Other Supplies	72,394	3,500	3,000
Capital Outlay	~	~	~
Total Expenditures	\$ 1,090,565	\$ 1,166,746	\$ 1,244,360

Juvenile Probation Trend Information



## Juvenile Probation – General Fund (Continued)

### Fiscal Year 2019 Accomplishments

- Probation staff began the training process in Effective Practices in Community Supervision (EPICS)
- We strengthened our partnership with the local school district in the operation of the Bannock County Youth Development Center. This enhanced partnership increased funding for new chairs, tables, computers, and school clothing that contributed significantly to a positive learning environment. During 2019 year to date we have had 39 students participate in the program. Ten students received their high school diploma while in the program, and nine other students transitioned back to their public school. Students in the program earned a total of 302 school credits while in the program.
- Over 70 victims were contacted regarding potential claims for restitution.
- A part-time probation position was re-classified to create an electronic monitor and community outreach officer position.
- Youth in our summer community service program developed fencing to protect a watershed critical to our community.

## 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 2020 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.



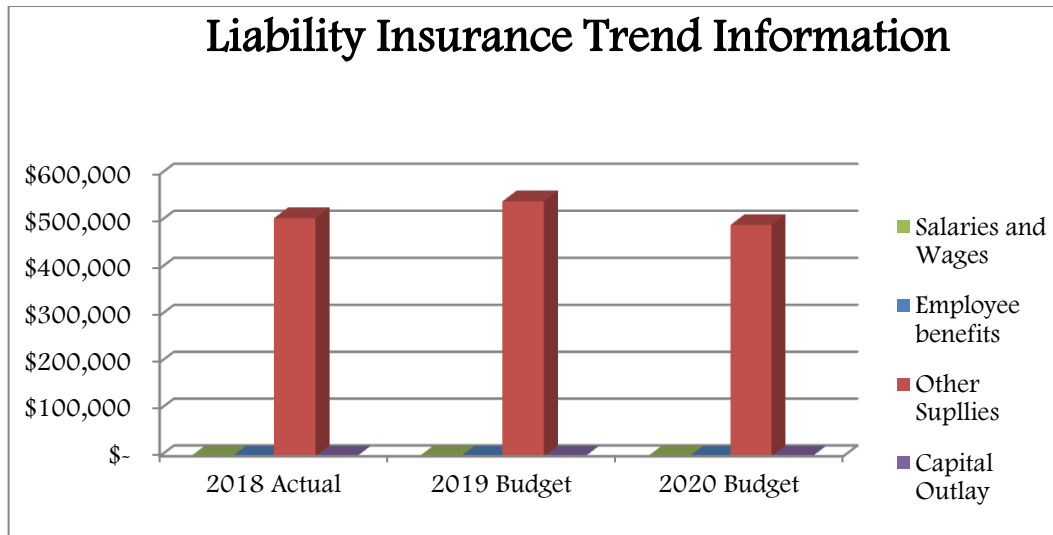
## Liability Insurance (Continued)

### Budget and Actual Summary

Liability Insurance has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ ~	\$ ~	\$ ~
Employee Benefits	~	~	~
Other Supplies	507,131	542,870	492,528
Capital Outlay	~	~	~
Total Expenditures	\$ 507,131	\$ 542,870	\$ 492,528

### Liability Insurance Trend Information



### Fiscal Year 2019 Accomplishments

- Processed all claimed received.
- Completed ICRMP Risk Management Discount Program.



## 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 2020 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
2018	*	*	*	*	*	*	*

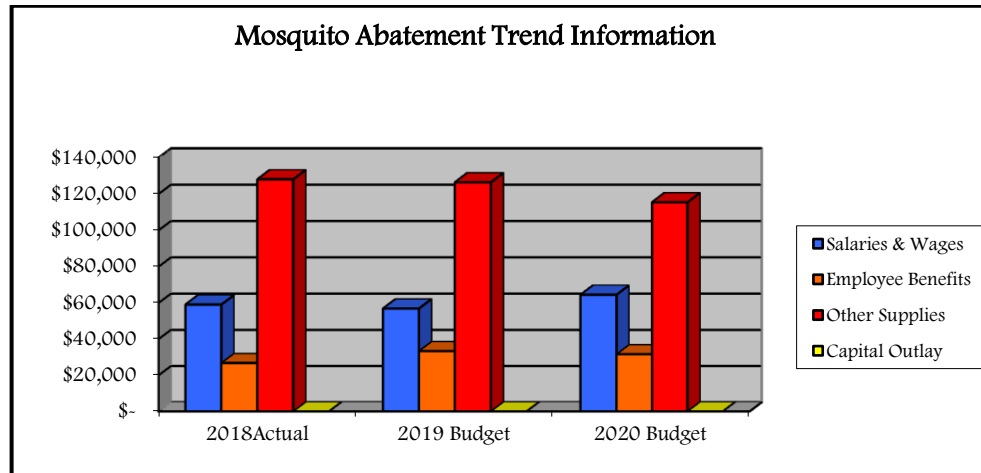
\*Information could not be obtained by department

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 59,076	\$ 56,910	\$ 64,526
Employee Benefits	26,762	33,364	31,586
Other Supplies	128,056	126,400	115,400
Capital Outlay	~	~	~
Total Expenditures	\$ 213,893	\$ 216,674	\$ 211,512



### Fiscal Year 2019 Accomplishments

- Fiscal Year 2019 accomplishments were not available from the department.



## 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](http://www.bannockcountyenforcement-weedcontrol.com/noxious-weeds-found-in-bannock-county.html) provides pictures of the various plants. This site is combined with code enforcement issues, which can be related to noxious weed issues.

### Fiscal Year 2020 Goals & Objectives

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

NOXIOUS WEED	
Fiscal Year	Hours Spent Spraying Weeds
2014	1425
2015	1382
2016	1137
2017	1302
2018	332

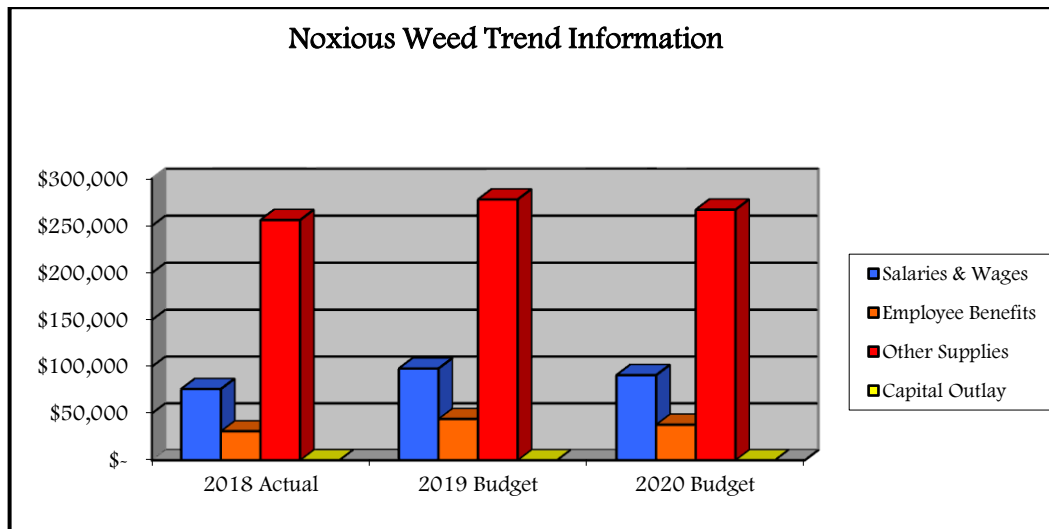
\*Information could not be obtained by department

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

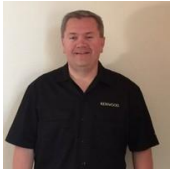
Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 76,251	\$ 83,771	\$ 91,060
Employee Benefits	30,998	41,584	38,057
Other Supplies	256,290	243,865	267,265
Capital Outlay	~	~	~
Total Expenditures	\$ 363,539	\$ 369,220	\$ 396,382



### Fiscal Year 2019 Accomplishments

- Fiscal Year 2019 accomplishments were not available from the department.





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

Guy Patterson, 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 to reduce redundancy and to capitalize on perceived efficiencies. The department is responsible for grounds and maintenance of the facilities and the coordination of events. Bannock County is home to many annual events that have an economic impact on the entire community, while providing great family friendly fun.

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

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

The department funds a full-time business manager and event director, one full-time operations manager, one full-time assistant operations manager, a full-time administrative specialist (shared with Fair), and five full-time maintenance assistants.

### **Fiscal Year 2020 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
2018			

Wellness Complex			
Fiscal Year	Events	Concerts	Number Attending
2016	143	4	75,522
2017	328	2	121,502
2018			

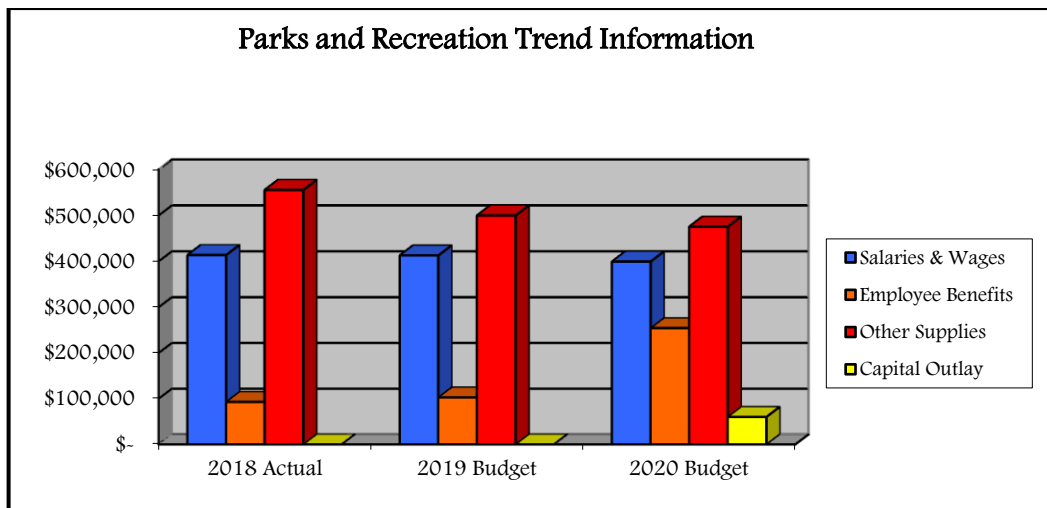


## Parks and Recreation/Event Center (continued)

### Budget and Actual Summary

The Parks and Recreation Fund is a separate fund. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 413,602	\$ 412,785	\$ 399,527
Employee Benefits	92,901	102,749	254,303
Other Supplies	555,504	499,897	475,490
Capital Outlay	-	-	60,000
Total Expenditures	\$ 1,062,007	\$ 1,015,431	\$ 1,189,320



### Fiscal Year 2019 Accomplishments

- LED Light Upgrade to breezeway
- Added security locks on RV bathrooms.
- Upgraded indoor roping arena roping boxes.

## 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.

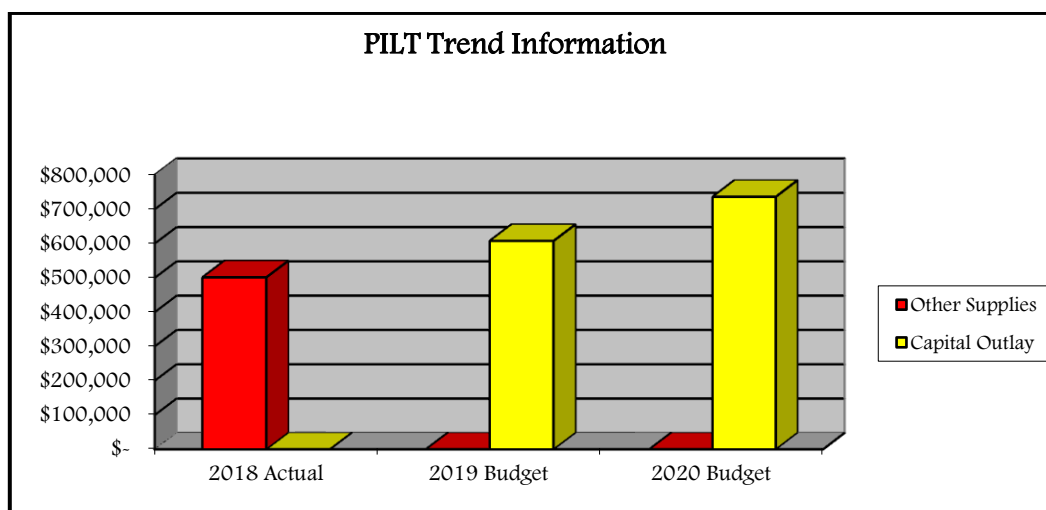
### Performance Measures/Goals & Accomplishments

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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages		\$ -	
Employee Benefits		-	
Other Supplies	501,506	-	
Capital Outlay		607,825	736,334
Total Expenditures	\$ 501,506	\$ 607,825	\$ 736,334





## Planning and Development – General Fund

Hal Jensen, Planning Director

### Mission Statement

The mission of Bannock County's Planning & Development Office is to administer the county's land use and development ordinances. Essential 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, planner, assistant planner, building official, an engineering technician that is shared with the landfill, and two administrative support positions funded within this department.

### Fiscal Year 2020 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: January 2020*
- Encourage staff to attend additional training and learning opportunities to enhance job performance. *Estimated completion date: On-going*

### Performance Measures

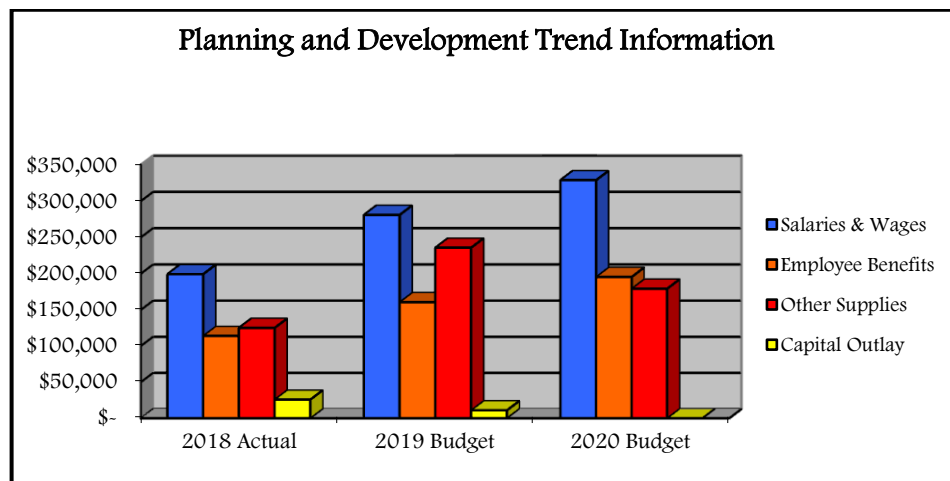
PLANNING & DEVELOPMENT						
Calendar Year	Residential Building		Nonresidential/ Commercial		Other	
	Estimated		Estimated		Estimated	
	Permits	Construct Cost	Permits	Construct Cost	Permits	Construct Cost
2015	86	8,637,450	9	16,080	50	N/A
2016	122	9,845,996	35	1,395,105	64	785,734
2017	140	14,864,151	24	1,353,814	117	N/A
2018	170	14,938,282	17	1,969,381	187	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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 199,402	\$ 281,098	\$ 328,954
Employee Benefits	114,069	160,719	195,565
Other Supplies	125,111	235,900	179,350
Capital Outlay	25,874	11,000	~
Total Expenditures	\$ 464,456	\$ 688,717	\$ 703,869



### Fiscal Year 2019 Accomplishments

- Staff worked with consultant, JUB, to revise 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 ten full-time attorneys (including the elected prosecutor), one full-time victim witness coordinator, a full-time paralegal, and six full-time legal secretaries.

### Fiscal Year 2020 Goals & Objectives

- Continue to work on transitioning into Odyssey and electronic files/case management system, which will in turn open up space for more staff.
- Resolve 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
2018	*	*	*	*	*	*	*

\*Information could not be obtained by department



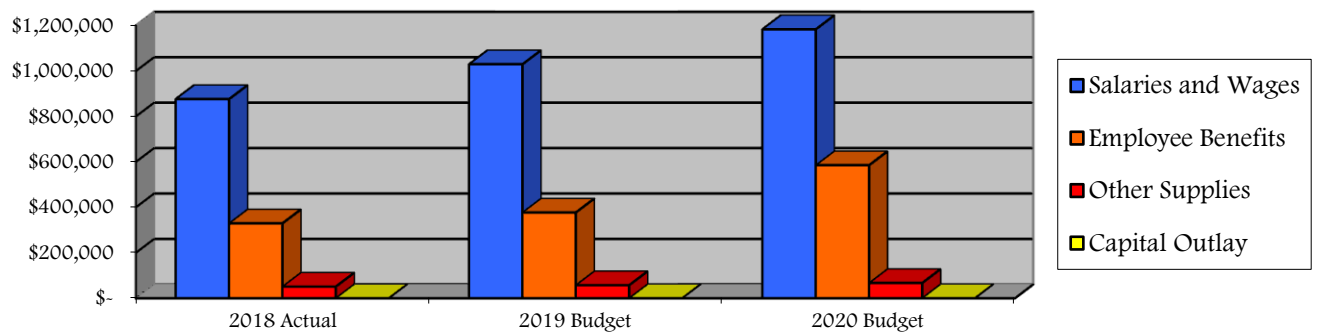
## Prosecutor (Continued)

### Budget and Actual Summary

The prosecutor's budget is a part of the Justice Fund budget. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 876,334	\$ 1,029,689	\$ 1,183,647
Employee Benefits	329,415	377,159	585,305
Other Supplies	50,855	57,095	66,795
Capital Outlay	~	~	~
Total Expenditures	\$ 1,256,604	\$ 1,463,943	\$ 1,835,747

### Prosecutor Trend Information



### Fiscal Year 2019 Accomplishments

- Fiscal Year 2019 accomplishments were not available from the department.





## 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 nine full-time attorneys, a full-time investigator, and six full-time legal secretaries.

### Fiscal Year 2020 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.

### Performance Measures

PUBLIC DEFENDER				
Fiscal	Caseload			
Year	Felony	Juvenile	Misdemeanor	Mental Health
2014	547	528	2,498	244
2015	1030	380	2,675	168
2016	986	438	2,852	95
2017	1258	447	2,302	91
2018	*	*	*	*

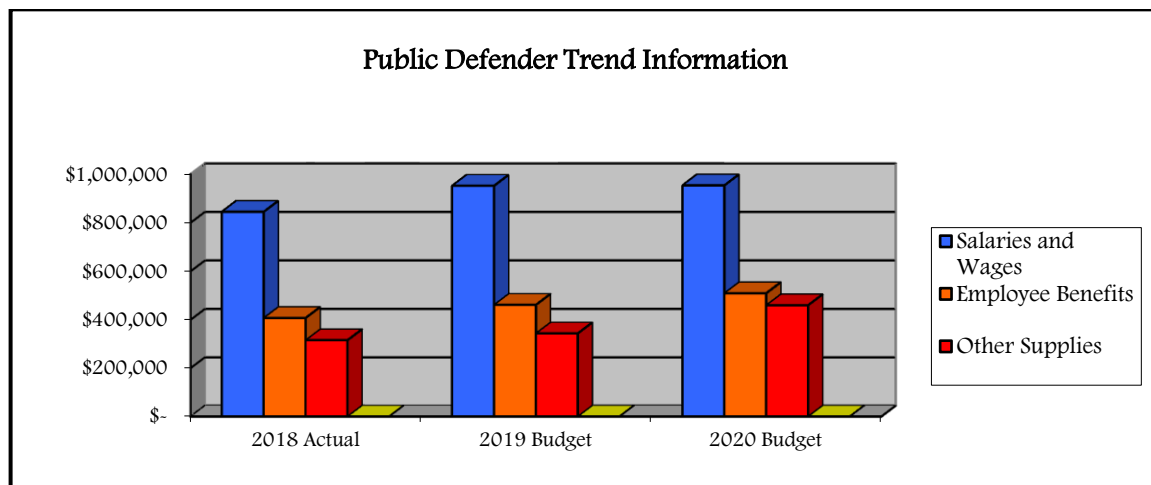
\*Information could not be obtained by department

## Public Defender – Indigent Fund (Continued)

### Budget and Actual Summary

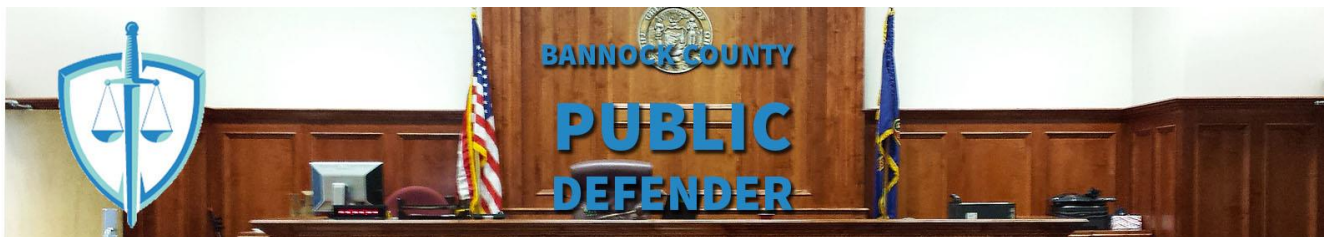
The Public Defender's budget is a separate department within the Justice Fund budget. The table below summarizes the actual expenditures for fiscal year 2018 and the budgeted expenditures for fiscal year 2019 and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 845,277	\$ 952,238	\$ 954,016
Employee Benefits	407,688	461,803	509,986
Other Supplies	315,571	343,710	460,250
Capital Outlay	~	~	~
Total Expenditures	<u>\$ 1,568,536</u>	<u>\$ 1,757,751</u>	<u>\$ 1,924,252</u>



### Fiscal Year 2019 Accomplishments

- Fiscal Year 2019 accomplishments were not available from the department.





## 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, and 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.

### 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, four full-time management support supervisors, seven full-time mechanics, seventeen full-time equipment operators, two full-time administrative support employees, and a Purchasing and Inventory Clerk. The Assistant Public Works Director splits his time with the landfill; because the amount dedicated to road and bridge is 25%, the employee is counted full-time in the landfill budget.

### Fiscal Year 2020 Goals & Objectives

- Update Fleet equipment.
- Exceed the existing level of road maintenance within the set budget.
- RV Grant Match at Event Center.
- Replace Raymond and Arkansas Bridges.

### Performance Measures

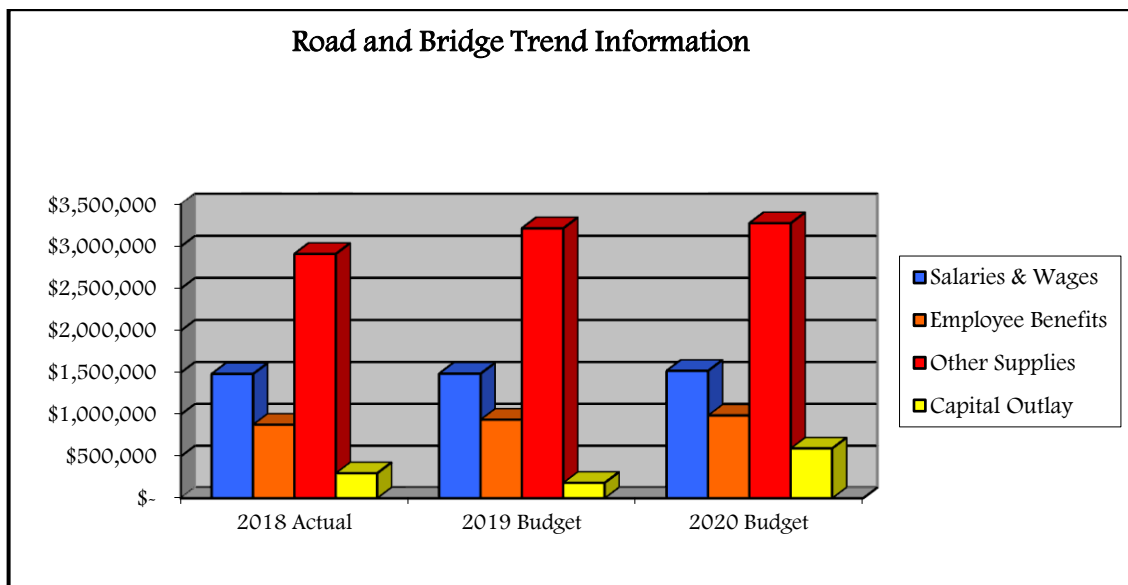
ROAD & BRIDGE				
Fiscal Year	Miles of			Hours of Snow Maintenance
	Dust Control	Asphalt Overlay	Chip & Seal	
2014	68	9	13	2,981
2015	70	12	14	2,148
2016	80	8	15	4,997
2017	60	12	27	6,538
2018	71	12	37	4,316

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,484,635	\$ 1,488,335	\$ 1,522,510
Employee Benefits	878,946	938,511	988,603
Other Supplies	2,912,119	3,216,505	3,276,755
Capital Outlay	298,739	184,000	595,000
Total Expenditures	\$ 5,574,439	\$ 5,827,351	\$ 6,382,868



### Fiscal Year 2019 Accomplishments

- Fiscal Year 2019 accomplishments were not available from department.



## **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 four full-time positions and six part-time positions broken down as follows: four full-time and two part-time driver's license technicians, twenty seven full-time POST certified officers, eleven civil officers, five full-time and three part-time administrative support positions, the elected sheriff, an undersheriff, two full-time lieutenants, two full-time captains, one civil deputy, and a part-time emergency services coordinator.

## Sheriff – Justice Fund (Continued)

### Fiscal Year 2020 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 Issued	ID's Issued	1st License Issued Ages 15-21	CDL's Issued	Special ID's	Sex Offender Photos
2016	12,061	2,443	2,257	1,120		
2017	11,251	2,449	2,406	926		
2018	18,773	1,867	748	1,696	101	501

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
2018	33,345	22,815	4,475	175,000

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
2018	*	*	*	*	*

\*Information could not be obtained by department

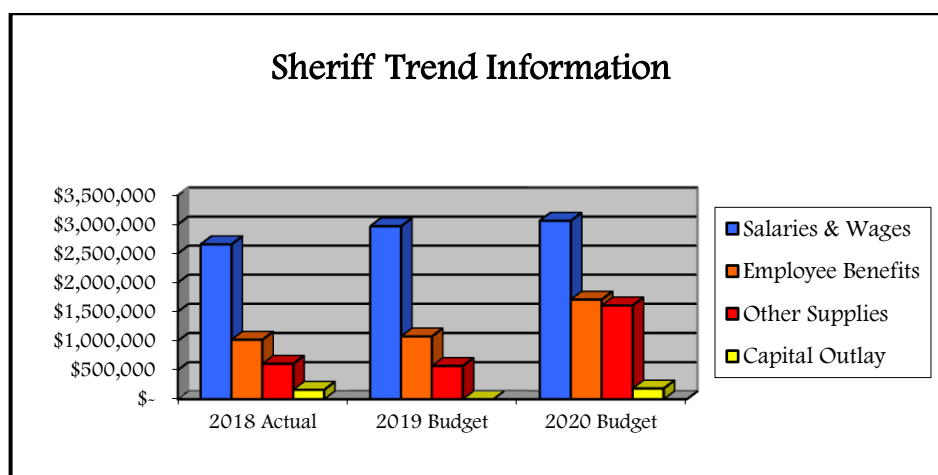
COURT SECURITY				
Fiscal Year	Other	Total Arrests	Total Door Scans	Total Door Alarms
2018	1 1/2 months left	180	415,728	273,403
2019	2 months left	157	345,082	235,841

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020 .

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 2,659,170	\$ 2,970,403	\$ 3,064,483
Employee Benefits	1,021,677	1,077,975	1,710,519
Other Supplies	609,155	571,990	1,608,980
Capital Outlay	161,366	~	185,000
Total Expenditures	<u>\$ 4,451,368</u>	<u>\$ 4,620,368</u>	<u>\$ 6,568,982</u>



### Fiscal Year 2019 Accomplishments/Dispatch

- In the past, Pocatello Police and Chubbuck Police would hold their own No Contact Orders. This changed in November of 2018, and now Bannock County adds and modifies all No Contact Orders that are issued within Bannock County. We absorbed approximately 500 No Contact Order from the other agencies, and now hold and enter every No Contact Order that is issued.
- Installed a redundant Spillman server in our server room in Dispatch. We also installed a Vesta Server for our Dispatch phone system. We updated our phone system in Dispatch, and have become Text 2 9-1-1 capable and compliant.
- Replaced all three of our PC's in Dispatch that run all of our systems.
- Hired and trained our last remaining Dispatch position.

### Fiscal Year 2019 Accomplishments/Criminal Division

- Fiscal Year 2019 accomplishments were not available from the department.

## Snowmobile

### Mission Statement

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

### Program Description

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

### Fiscal Year 2020 Goals & Objectives

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

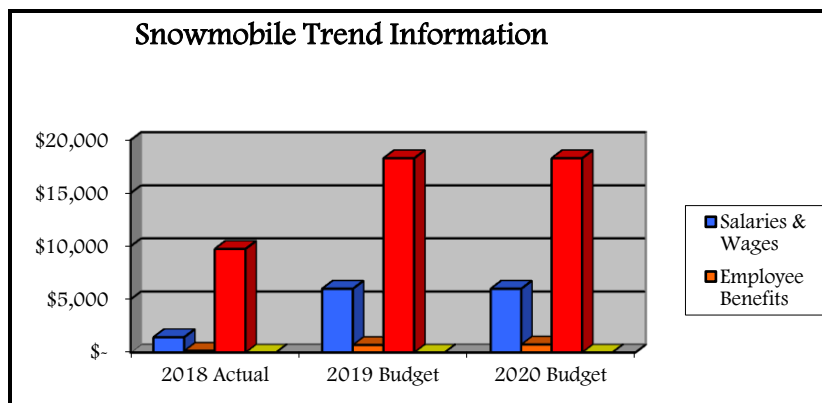
### Performance Measures

- The Snowmobile Advisory Board cuts, stocks and oversees the firewood for three Forest Service warming huts at Elk Meadows, Box Canyon and Inman Canyon.
- The groomer maintains snowmobile trail which include snow grooming, trimming of limbs and movement of other obstructions on maintained trails.

### Budget and Actual Summary

Snowmobile has its own budget and is funded through user fees. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,434	\$ 6,000	\$ 6,000
Employee Benefits	150	705	748
Other Supplies	9,751	18,295	18,295
Capital Outlay	~	~	~
Total Expenditures	\$ 11,335	\$ 25,000	\$ 25,043



### Fiscal Year 2019 Accomplishments

- Maintained approximately 450 miles of trails this fiscal year.





## **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 Assistant Public Works Director, eight full-time equipment operators, one full-time mechanic, one landfill gas system operator, one fulltime Assistant Operations Manager, a shared Staff Engineer with planning and development, two Operations Clerks, and one full-time Management Assistant. The County engineering department also assists in this department.

### **Fiscal Year 2020 Goals & Objectives**

- Professional services on approvals and design for Cell 4 Phase 2
- Professional services on Cell 2 closure
- Design of 11 additional gas wells on Cell 2
- Continuing work on groundwater remediation
- Upgrading equipment as needed

### **Performance Measures**

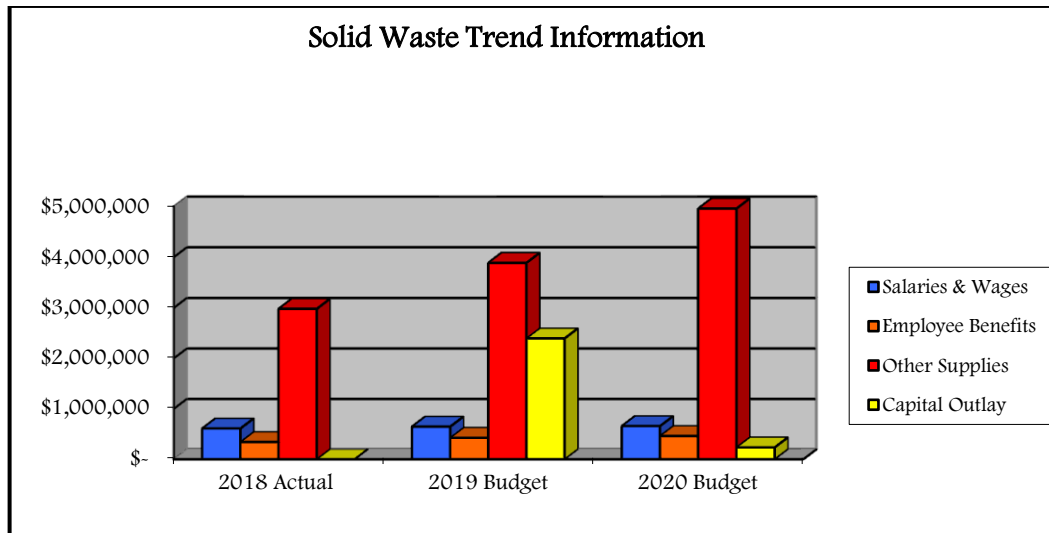
<b>Landfill</b>			
<b>Fiscal Year</b>	<b>Refuse Collected (tons)</b>	<b>Customers on "Free Days"</b>	<b>Tonage on "Free Days"</b>
2011	100,879	1,044	473
2012	116,423	952	512
2013	99,568	831	551
2014	105,052	1062	581
2015	111,406	557	309
2016	114,229	789	479
2017	128,843	773	326
2018	120,548	745	551

## 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid for.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 610,552	\$ 647,136	\$ 658,046
Employee Benefits	343,024	424,812	462,296
Other Supplies	2,980,372	3,888,781	4,959,523
Capital Outlay	~	2,397,000	235,000
Total Expenditures	\$ 3,933,949	\$ 7,357,729	\$ 6,314,865



### Fiscal Year 2019 Accomplishments

- Completed Cell 4 lifts 2 and 3 expansions
- Completed two additional horizontal gas wells in Cell 4
- Completed installation of the second generator.
- Worked on ground water remediation.
- Upgraded equipment



## Special Projects – General Fund

Daniel Kendall, Project Manager

### Mission Statement

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

### Program Description

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

### Fiscal Year 2020 Goals & Objectives

- Create spaces for the County population that are functional, cost effective, safe, aesthetically pleasing, durable and economical to operate.
- ADA improvements throughout our County Buildings.
- Update our Court facilities with modern technology.
- Obtain ADA Coordinator Certification to coordinate compliance.

### Performance Measures

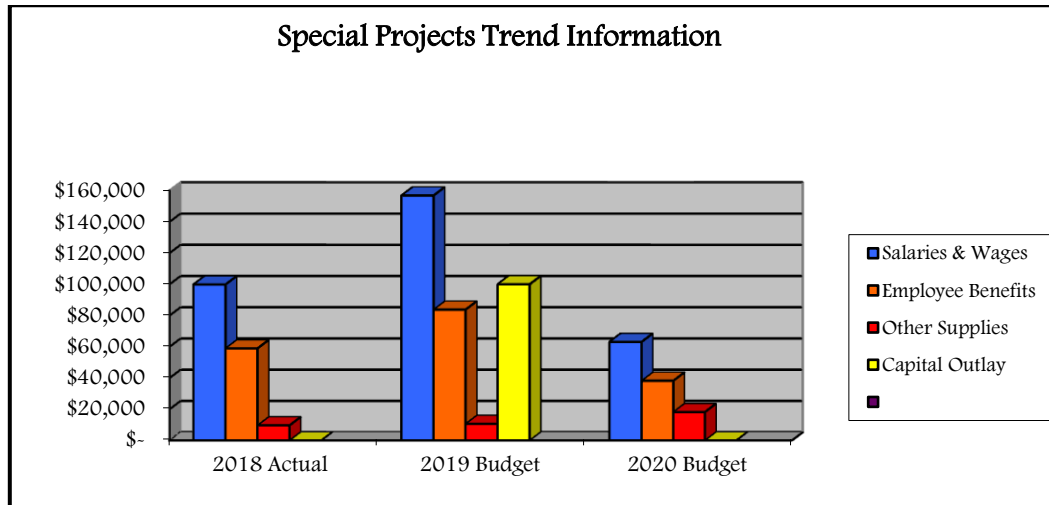
There are no performance measures for this fund at this time.

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

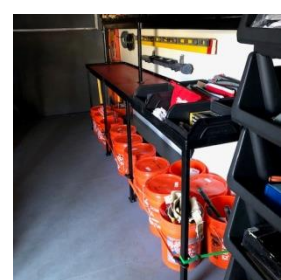
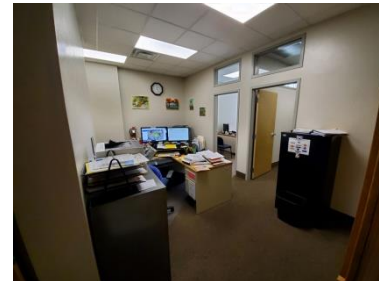
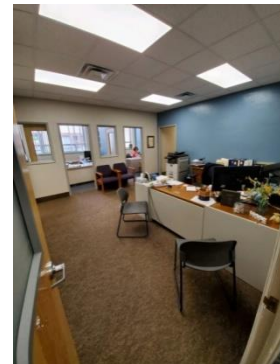
Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 99,883	\$ 156,862	\$ 63,128
Employee Benefits	58,975	83,762	38,223
Other Supplies	9,645	10,600	18,200
Capital Outlay	~	100,000	~
Total Expenditures	\$ 168,503	\$ 351,224	\$ 119,551

## Special Projects (Continued)



### Fiscal Year 2019 Accomplishments

- Constructed a brand new Archives Department office suite.
- Constructed a brand new Jury Commission office suite.
- Constructed a brand new Prosecutors office suite.
- Continued updating courthouse hallways.
- Added security measures to our new Court Records department.
- Constructed a brand new office suite for the Public Defenders.
- Constructed a brand new employee exercise gym.





**Treasurer**  
Jennifer Clark, Treasurer

### Mission Statement

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

### Program Description

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

### Fiscal Year 2020 Goals & Objectives

- Update the Treasurer's webpage on the County website to include tax information.
- We are hoping for a smooth implementation of our new computer system the UAD Web. We are going to work very hard to get all the bugs worked out before we bill the taxes to alleviate any problems.

### Performance Measures

TREASURER				
Fiscal Year	Property Tax Dollars		Percentage	
	Levied	Collected to Date	Collected	
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%	
2018	\$ 87,675,023	\$ 85,618,300	97.65%	

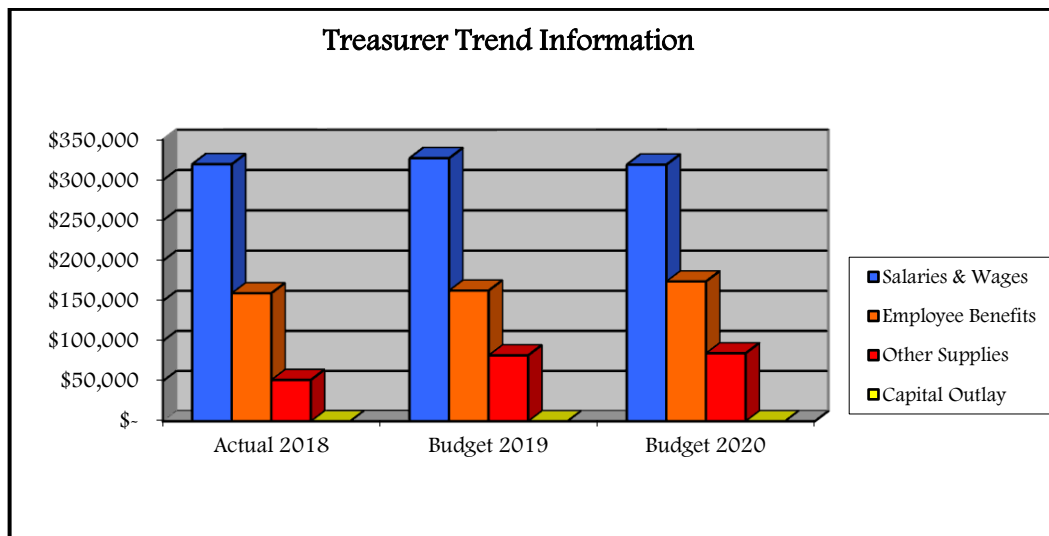


## Treasurer (Continued)

### 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 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 319,921	\$ 327,316	\$ 319,318
Employee Benefits	159,779	163,088	174,501
Other Supplies	51,530	82,200	84,800
Capital Outlay	~	~	~
Total Expenditures	\$ 531,230	\$ 572,604	\$ 578,619



### Fiscal Year 2019 Accomplishments

- Collection of \$85,618,000 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 2019 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 2020 Goal & Objectives

- Repaint the wood on the exterior of the building.
- Installation of a hand rail for the steps to the flag pole.
- Acquire electricity for the donated Gazebo, which will be installed on the south end of the building.
- Repaint the building.
- Add two Mini Split Heat Pumps to the upstairs for the comfort of the event attendees year-round.
- BCVMA board of directors will continue working with the city to fix the water issues at the Memorial Building. In order to, prepare the downstairs floors for repair and resurfacing with branch insignias of the military embossed on the floor.

### 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.

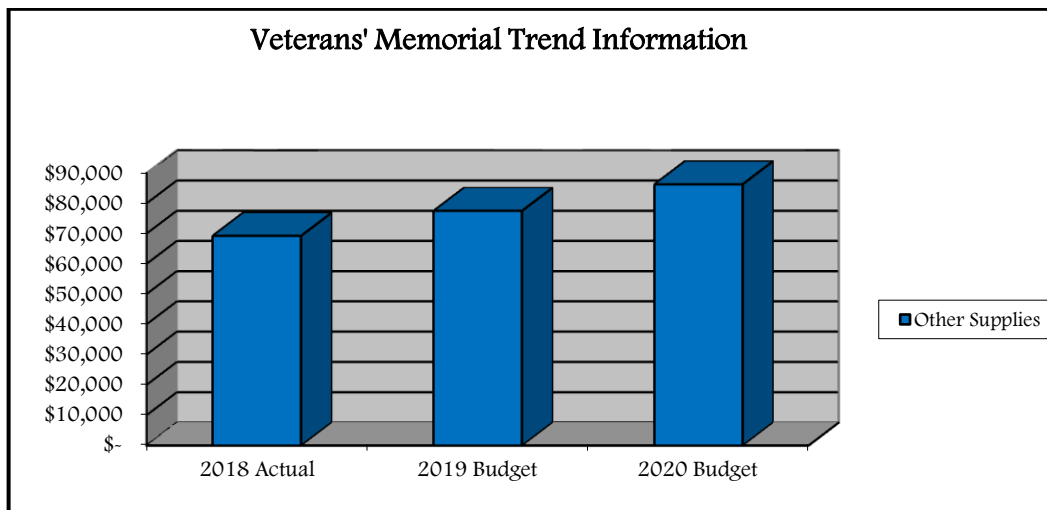
### Budget and Actual Summary

The Veterans' Memorial budget is a separate fund as established by Idaho Code. The table below summarizes the actual expenditures for fiscal year 2018, the budgeted expenditures for fiscal year 2019, and current fiscal year 2020.

Budget Summary			
	2018	2019	2020
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ ~	\$ ~	\$ ~
Employee Benefits	~	~	~
Other Supplies	69,266	77,530	86,321
Capital Outlay	~	~	~
Total Expenditures	\$ 69,266	\$ 77,530	\$ 86,321



## Veterans' Memorial (Continued)



### Fiscal Year 2019 Accomplishments

- Built a patio with an awning, grill, and griddle
- Maintained the building and made improvements as needed.
- Added a new Veterans Service Officer position who we believe will be an excellent asset to the Association. This VSO is AMVETS (American Veterans).





# Appendix

## Appendix

Capital Improvement Program .....	146
Debt Service Summary.....	147
Debt and Lease Schedules.....	149
Profile of Bannock County.....	150
Commissioners' Contributions.....	154

## Capital Improvement Program

Bannock County is involved in a few capital improvement projects. The commissioners continue to make security, functional, and cosmetic improvements to current county buildings. Bannock County has been experiencing jail overcrowding which will eventually result in additions or remodels to the current Bannock County Detention/Jail.

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 and now has two generators that convert the methane gas into energy that is then sold back to Idaho Power. Ongoing maintenance costs associated with this system are estimated at \$525,000 for the upcoming fiscal year with \$25,000 budgeted to drill gas wells. 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 2020, assets that will impact future operating budgets include the methane gas project and the landfill refuse cells. As stated above, the landfill gas system generates revenue by selling power to Idaho Power. This revenue generation will never provide a profit to the landfill, but will provide offsetting revenue to costs associated with being environmentally conscious. Revenues received in fiscal year 2018 were \$660,390 and in fiscal year 2019 is \$615,300, with anticipated revenue in fiscal year 2020 budgeted at \$625,000. The county is also expanding their RV park at the event center, which is part of the parks and recreation fund. Those involved state this facility will not increase operation costs to this fund.

## **Debt Service Summary**

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

### **Certificates of Participation**

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

### **General Obligation Bonds**

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

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

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

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

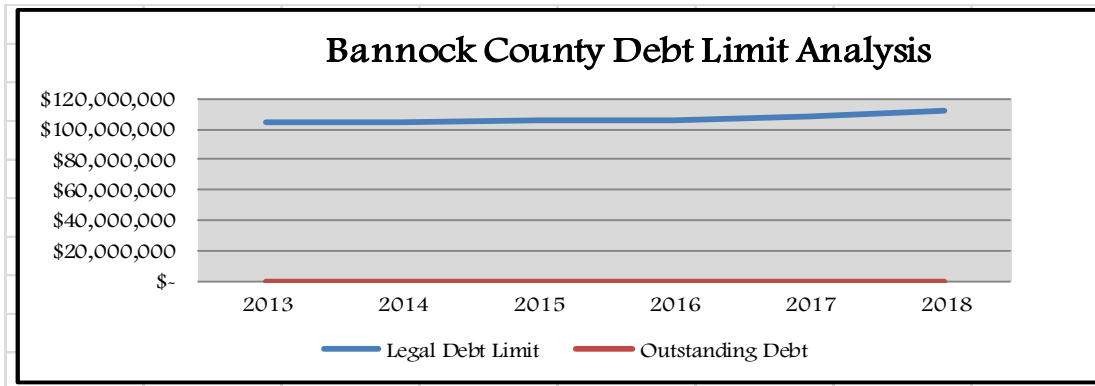
Idaho Codes 31-1901 and 50-1019 limits the amount of general obligation debt a government may issue to 2% of its total assessed valuation. Bannock County entered into a lease agreement with Motorola on October 1, 2014 for new radio equipment; the lease was for no interest and five years with payment 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 multiple equipment operating leases starting in fiscal year 2018; it is unknown at this time if we will purchase or return the equipment at the end of the lease. The current debt limitation for Bannock County was \$111.9 million as of the end of fiscal year 2018.

### **Debt Policies**

Bannock County has started utilizing more leases for equipment purchases and is starting to look at lease purchase options for larger projects such as land acquisitions and our jail renovation project. More will be determined during the fiscal year 2021 budget process.

## Legal Debt Limits

As a County entity, debt cannot exceed 2% of assessed market valuation for Bannock County. This means for fiscal year 2018, debt cannot exceed \$111,962,546; the estimated assessed valuations of \$5,598,127,291 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		
	Ratings	
Description	Moody's	Standard & Poor's
Highest Quality	Aaa	AAA
High Quality	Aaa	AAA
Upper Medium	A-1, A	AAA
Medium	Baa-1, Baa	BBB
Speculative	Ba	BBB
Highly Speculative	B, Caa	B, CCC, CC
Default	Ca, C	D

## Debt and Lease Schedules

Bannock County has the following debt schedule:

### Motorola Lease

Fiscal Year	Principal	Interest	Total
2020	207,848	949	208,797
	\$ 207,848	\$ 949	\$ 208,797

### Election Systems & Software

Fiscal Year	Principal	Interest	Total
2020	43,673	1,021	44,694
2021	43,089	1,605	44,694
	\$ 86,762	\$ 2,626	\$ 89,388

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

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

### Government

A three member elected commission with overlapping terms govern Bannock County. Other elected officials within the County are the Clerk/Auditor/Recorder, Assessor, Coroner, Prosecutor, Sheriff, and Treasurer. Bannock County employs about 420 employees and has a \$71.7 million budget.

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

### Board of County Commissioners

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

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

The Bannock County Commissioners are:

Commissioner Ernie Moser	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. Sheri Davies is the County Assessor.

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

**County Coroner** – The Coroner is elected by voters to investigate deaths and issue death certificates. Ely Taysom 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. Jennifer L. Clark is the County Treasurer.

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

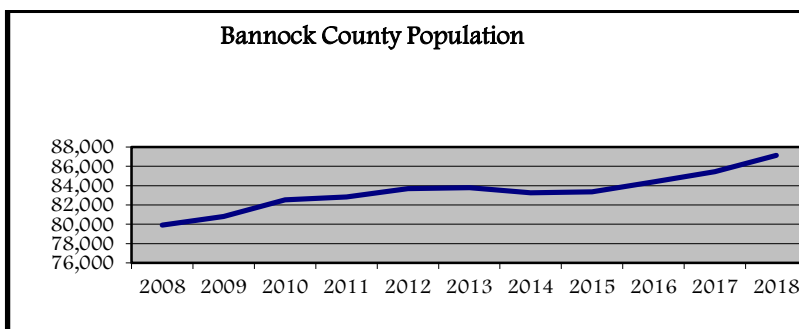
## Advisory Boards, Panels, and Committees

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

## Demographics

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

**Population** ~ Bannock County reached a record high population of 87,138 according to the 2018 census estimate. Bannock County ranks 5<sup>th</sup> among Idaho counties in population and 27<sup>th</sup> in area.





***Employment*** ~ According to the Idaho Commerce and Labor, total unemployment in Bannock County for 2018 was 2.6% and in 2019 was 2.7%.

		Per Capita	
	Personal Income	Personal	Unemployment
Year	(in thousands)	Income	Rate %
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
2018	3,153,879	36,987	2.6

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

<b>Business</b>	<b>Taxable Valuation</b>	<b>% of Total Value</b>
Union Pacific Railroad	\$ 202,593,805	4.83%
Pocatello Hospital LLC	114,018,370	2.72%
Pacificorp	74,972,015	1.79%
Amy's Kitchen	48,415,872	1.16%
ON Semiconductor	43,562,522	1.04%
Idaho Power	39,624,316	0.95%
Idaho Central Credit Union	26,459,404	0.63%
T7 POC LLC	22,578,100	0.53%
Northwest Pipeline Corporation	20,078,976	0.48%
Pine Ridge Land Company	19,713,755	0.47%
Total	\$ 612,017,135	14.60%

The total assessed valuation for Bannock County in fiscal year 2018 is \$85.6 billion.

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

<b>Employer</b>	<b>Employees</b>	<b>% of Total Employment</b>
Idaho State University	3,600	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	

## Commissioners' Contributions

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

	2018	2019	2020
Agency	Actual	Adopted Budget	Adopted Budget
Mother Infant Care Program*	\$ 55,000	\$ 55,000	\$ 55,000
Free Clinic	40,000	60,000	60,000
Downey Senior Citizens	7,600	7,600	10,000
Lava Senior Citizens	14,500	14,500	14,500
Pocatello Senior Citizens	20,000	20,000	20,000
Community Guardians*	5,500	8,500	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	35,000	50,000	40,000
Aid for Friends*	30,000	30,000	30,000
Bright Tomorrows*	4,700	4,700	6,200
Family Services Alliance*	7,800	7,800	9,000
HOPE Recovery Center*	50,000	50,000	50,000
Total Contributions	\$ 296,100	\$ 334,100	\$ 329,200
*This is paid from the Indigent fund			

# **Supplemental Information**

**Supplemental Information**

Idaho State Budget Requirements ..... 157

Glossary of Terms including Acronyms ..... 159

Classification of Accounts..... 163

Resolution: Approving Budget ..... 164

Resolution: 2019 (FY20) Levies ..... 166

## **Idaho State Budget Requirements**

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

### **Budget Format and Content**

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

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

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

### **Notice of Budget**

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

### **Budget Hearing and Adoption**

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

### **Levy Certification**

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

### **Appropriation Resolution**

An appropriation is the legal spending limit authorizing the expenditures set forth in the budget by the governing board. The appropriation is enacted by the Commission through an official action: a resolution. The budget is a fiscal plan for the coming year, while the appropriation is the legal authority to spend that money. Appropriations are made by fund or departments within a fund at the discretion of the commission. (Idaho Code 31-1605)

## **Changing the Budget**

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

## **Property Tax Revenue Limits**

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

## **Property Tax Revenues**

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

## **Managing the Budget**

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

## **Monitoring Revenue Shortfall**

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

## Glossary of Terms including Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Classification of Accounts

### Revenues

- 300-319 Property Taxes – These accounts are used to record the charge and cancellation of taxes, but are not used to record the collection of taxes. The sub-number for these accounts is used to identify the year of the levy. Property tax penalties, interest, and prepaid taxes are all included under this classification.
- 320-324 Licenses and Permits – This classification includes revenues received by the sale of licenses and permits, such as liquor licenses and building permits.
- 325-349 Intergovernmental and Grant Revenues – This category includes grants received from outside entities. The primary sources of grant money are the Federal and State governments, but can also include local entities.
- 350-359 Charges for Services – This classification includes revenues received for fees or services Bannock County provides. Some examples include: VIN inspections, zoning fees, and contract law.
- 360-369 Fines and Forfeitures – These are fine imposed revenues that include court costs, prosecutor infractions and public defender reimbursements.
- 370-396 Miscellaneous – This category includes miscellaneous revenues that do not fit in any other category.
- 397-399 Operating Transfers – Transfers received from other Bannock County funds are included in this category.

In the Matter of APPROVING THE FISCAL )  
YEAR 2020 BANNOCK COUNTY BUDGET )

R.S. No. 2019-78  
September 3, 2019

### RESOLUTION

WHEREAS, the Board of Bannock County Commissioners held a public hearing on September 3, 2019, at 11:00 a.m., as advertised in the Idaho State Journal, to hear comments and questions concerning the Bannock County Fiscal Year 2020 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 2020 budget as presented at the September 3, 2019, hearing is hereby approved.

<b>DEPARTMENT OR FUND</b>	<b>BUDGET PRESENTED</b>	<b>FINAL FY2020 BUDGET</b>
Clerk	\$1,990,729	\$1,990,729
Assessor	\$851,873	\$851,873
Treasurer	\$578,619	\$578,619
Sheriff	\$1,074,500	\$1,074,500
Commission	\$865,214	\$865,214
County Operations	\$1,985,919	\$1,985,919
Coroner	\$185,232	\$185,232
Clerk of Court	\$1,164,978	\$1,164,978
Buildings & Grounds	\$720,328	\$720,328
Contingency	\$260,000	\$260,000
Ag Extension	\$104,794	\$104,794
Data Processing	\$740,544	\$740,544
Juvenile Prog/Cty	\$676,947	\$676,947
Juvenile Prog/JCA	\$241,915	\$241,915
Juvenile Prog/Tob	\$325,498	\$325,498
Planning	\$703,869	\$703,869
Health Insurance	\$6,800,000	\$6,800,000
Special Projects	\$119,551	\$119,551
Adult Probation	\$1,066,886	\$1,066,886
GIS	\$320,519	\$320,519
Road & Bridge	\$6,382,868	\$6,382,868
Engineer	\$139,789	\$139,789
Sheriff	\$5,494,482	\$5,494,482
Prosecutor	\$1,835,747	\$1,835,747
Jail	\$7,777,744	\$7,777,744
Ambulance District	\$4,146,636	\$4,146,636
District Court	\$2,518,364	\$2,518,364

Fair District	\$11,000	\$11,000
Fair maintenance	\$318,100	\$318,100
Fair Exhibit	\$193,005	\$193,005
County Fair	\$165,170	\$165,170
4-H	\$151,534	\$151,534
Health District	\$579,342	\$579,342
Historical Society	\$108,170	\$108,170
Indigent Administration	\$261,220	\$261,220
Indigent Medical	\$1,440,600	\$1,440,600
Indigent Public Defender	\$1,859,252	\$1,859,252
Indigent Court Ordered	\$65,000	\$65,000
Junior College	\$75,000	\$75,000
Park & Recreation	\$1,189,320	\$1,189,320
Appraisal	\$1,454,453	\$1,454,453
Solid Waste Disposal	\$5,670,591	\$5,670,591
Gas to Energy	\$644,274	\$644,274
Liability Insurance	\$492,528	\$492,528
Veterans Memorial	\$86,321	\$86,321
Noxious Weed	\$396,382	\$396,382
Abatement	\$211,512	\$211,512
PILT	\$736,334	\$736,334
Snowmobile	\$25,043	\$25,043
County Waterways	\$30,000	\$30,000
Emergency 911	\$1,235,915	\$1,235,915
Wellness Complex	0	0
Juvenile Facility	\$1,136,356	\$1,136,356
Grants	\$4,100,000	\$4,100,000
<b>TOTAL COUNTY FUNDS</b>	<b>\$71,709,967</b>	<b>\$71,709,967</b>

## BOARD OF BANNOCK COUNTY COMMISSIONERS

  
 Steve Brown, Chair

  
 Terrel N. Tovey, Member

  
 Ernie Moser, Member

ATTEST:

  
 Jason C. Dixon, Clerk

RESOLUTIONCERTIFICATE OF BANNOCK COUNTY LEVIES  
FOR YEAR 2019  
Based on Market Value

Pursuant to the meeting of September 17, 2019, the Board convened for the fixing of the levies, pursuant to Idaho Code §63-801. The State Tax Commission has reviewed the certification of the several taxing units by the Board of County Commissioners of Bannock County, State of Idaho, and made changes to the Board's certified amounts necessary to meet the correct calculations, therefore:

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

BANNOCK COUNTY

Charity and Indigent	.000580574
Current Expense w/Justice Fund	.001256169
District Court	.000302516
Fair Building/Sites Purchase & Maintenance	.000034605
Fair Maintenance of Exhibits	.000085012
Fair Operations (County)	.000001914
Historical Society	.000017613
Justice	.001993630
Noxious Weeds	.000047395
Parks and Recreation	.000099002
Preventive Health	.000098814
Revaluation	.000229982
Tort	.000082978
Veteran's Memorial	.000015113
<b>TOTAL</b>	<b>.004845317</b>

CITIES

	<u>ARIMO</u>	<u>CHUBBUCK</u>	<u>DOWNEY</u>	<u>INKOM</u>	<u>LAVA</u>	<u>McCAMMON</u>	<u>POCATELLO</u>
Airport							.000328911
Bonds	.002278418						.000072935
Capital							.000321394
Cemetery							.000062397
Gen Fund	.002919972	.007797921	.004033610	.005328660	.002289922	.003767033	.007174564
Library							.000610844
Recreation			.000251193	.000467376		.000345148	.000484574
Streets		.001391222	.001542041	.001688585	.000918873	.001093760	.000802845
Tort		.000270515	.000435306	.000439092			.000164033
<b>TOTAL</b>	<b>.005198390</b>	<b>.009459658</b>	<b>.006262150</b>	<b>.007923713</b>	<b>.003208795</b>	<b>.005205941</b>	<b>.010022497</b>

SCHOOL DISTRICTS

	<u>GRACE #148</u>	<u>MARSH VALLEY #21</u>	<u>POCATELLO #25</u>	<u>PRESTON #201</u>	<u>WESTSIDE #202</u>
Bonds	.001794947	.000765419			
Plant Facility	.000897474	.000920211	.001284506	.001430668	.000206783
Supplemental	.001794947		.002042726		.000465261
Tort	.000077380	.000015125		.000063704	.000221495
<b>TOTAL</b>	<b>.004564748</b>	<b>.001700755</b>	<b>.003327232</b>	<b>.001494372</b>	<b>.000893539</b>

AMBULANCE DISTRICT

M & O	.000350390
<b>TOTAL</b>	<b>.000350390</b>

CEMETERY DISTRICTS

	<u>ARIMO</u>	<u>INKOM</u>	<u>LAVA</u>	<u>MARSH VALLEY</u>	<u>MCCAMMON</u>	<u>SWAN LAKE</u>
M&O	.000217017	.000135613	.000081469	.000167787	.000194431	.000079771
<b>TOTAL</b>	<b>.000217017</b>	<b>.000135613</b>	<b>.000081469</b>	<b>.000167787</b>	<b>.000194431</b>	<b>.000079771</b>



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	.000617507	.002250409	.000615902	.000690035	.000393552	.000483507	.000392001
Tort			.000027163				
Override						.001393084	
<b>TOTAL</b>	<b>.000617507</b>	<b>.002250409</b>	<b>.000643065</b>	<b>.000690035</b>	<b>.000393552</b>	<b>.001876591</b>	<b>.000392001</b>

COUNTY OR HIGHWAY DISTRICT ROAD SYSTEM

	<u>BANNOCK COUNTY ROAD AND BRIDGE</u>	<u>DOWNEY- SWAN LAKE HWY DIST.</u>
IC 40-801A	.000502470	.000430739
IC 40-801B	.000023022	
<b>TOTAL</b>	<b>.000525492</b>	<b>.000430739</b>

LIBRARY DISTRICTS


	<u>PORTNEUF</u>	<u>SOUTH BANNOCK</u>
M & O	.000514096	.000429833
Plant Facility		.000123855
Tort	.000007781	.000011282
<b>TOTAL BY DISTRICT</b>	<b>.000521877</b>	<b>.000564970</b>

MOSQUITO ABATEMENT DISTRICT

M & O	.000030244
<b>TOTAL</b>	<b>.000030244</b>

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

BOARD OF BANNOCK COUNTY COMMISSIONER

  
\_\_\_\_\_  
Steve Brown, Chairman

  
\_\_\_\_\_  
Terrel N. Tovey, Member

  
\_\_\_\_\_  
Ernie Moser, Member

ATTEST:   
\_\_\_\_\_  
Jason C. Dixon, Clerk