



# BANNOCK COUNTY

## FY2021 BUDGET

---

Beginning October 1, 2020

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

Approved by the  
Board of County Commissioners

September 1, 2020



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Bannock County  
Idaho**

For the Fiscal Year Beginning

**October 1, 2019**

*Christopher P. Morill*

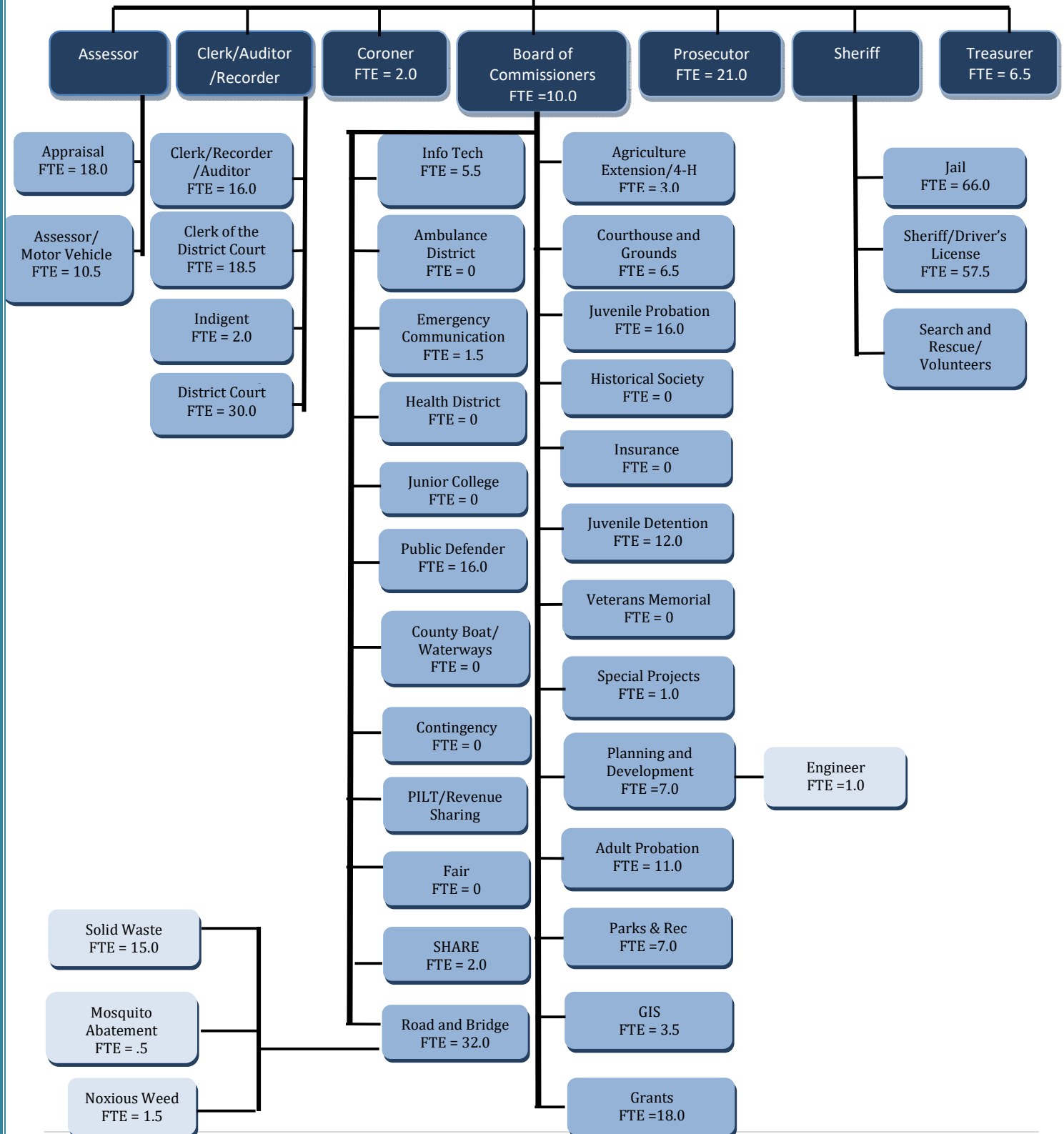
Executive Director

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, 2019. 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**



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## **Reader's Guide**

This budget document contains the Adopted 2021 Budget for Bannock County, Idaho.

### **Policy/Budget Message**

The 2021 Budget document begins with the Annual Budget Message and an overview of the 2021 budget. Included in this section is an explanation of how this budget was developed, current issues facing the County, and a description of the current financial status of Bannock County.

### **Financial Policies**

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

### **Revenues**

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

### **Expenditures**

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

### **Fund Balances/Summaries**

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

### **Staffing**

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

### **Fund Structure**

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

## **Department Budgets**

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

## **Capital Improvement Program**

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

## **Debt Service Summary**

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

## **Profile of Bannock County**

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

## **Supplemental Information**

The Supplemental Information section contains miscellaneous information that may be of interest to readers. It includes information about the State of Idaho budget requirements, a glossary of terms and acronyms used in this document, and a list of classification of account numbers. Copies of resolutions approving the County Fiscal Year 2021 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:** January 25, 2021

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

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

**SUBJECT:** Fiscal Year 2021 Budget Message

I am pleased to submit the Bannock County budget for the fiscal year 2021. This budget is balanced and in conformance with Idaho State law. Bannock County has prepared a formal budget book for submission to the Government Finance Officers Association (GFOA) for consideration of their Distinguished Budget Presentation Award for the past eleven years and has received this award for the last ten years.

This budget message provides an overview of the budget process and discusses issues considered in the development of the 2021 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 2021 budget (\$73,957,905) increased by \$2,247,938 when compared with the fiscal year 2020 budget (\$71,709,967). The budget increases occurred in salaries by \$926,717 and capital budgets by \$2,404,064; while reductions occurred in benefits by \$826,056 and operating budgets by \$256,787.

There are three revenue categories used for budgeting in Bannock County; these are property taxes, "other" revenues, and reserves. All "other" revenues consist of revenues other than property taxes and reserves; examples include charges for services and user fees, state and federal monies, and interest. Total "other" revenues anticipated for the fiscal year 2021 (\$32,554,021) are expected to be about \$1.6 million less than budgeted for in the fiscal year 2020 (\$34,182,222). This decrease was due to a reduction in anticipated grants (\$900,000) and decreases in sales tax and highway user revenues due to unknown effects of COVID-19 on the economy. Property taxes are the largest single revenue source for Bannock County; this year property tax requests increased by about \$200,000 when compared to the fiscal year 2020.

Bannock County has a history of healthy reserves that have continued to help us through tough economic times. Conservative approaches to revenue estimates and spending of budgeted expenditures have allowed Bannock County to keep these reserve dollars. Reserve dollars are used to fund one-time purchases that include capital items. For the fiscal year 2021, the use of about \$11.6 million of reserves was budgeted.

## **Issues Impacting the 2021 Budget**

Bannock County has increased six full-time equivalent positions in the fiscal year 2021 budget; three of these positions were created mid-fiscal year 2020. More detail regarding positions that have not been replaced can be found on page 37 under Operating Budget – Staffing.

The salary structure currently in place involves grades and steps; each job description is given a grade and employees are paid within the steps on the salary schedule. During the 2021 budget process, the commission re-evaluated a few key positions within the county for grade adjustments. The commission also moved the employees on the 2019 salary schedule to the 2020 salary schedule so that all county employees are on one salary schedule.

Health insurance costs continue to be of concern to Bannock County as an employer. Bannock County has been a member of the Government Employees Medical Plan (GemPlan), a legal entity created by State of Idaho political subdivisions, to provide self-funded employee health care pooling programs since 2005. Bannock County employees contribute \$22 per month per employee and \$32 per month per dependent for health insurance coverage. Employees who waive medical coverage, but accept dental and vision coverage, contribute \$3 per month for themselves or \$6 per month for the employee and dependent(s). Health insurance was budgeted at the same amount as the fiscal year 2020, which was \$6.8 million; this is the first-year health insurance has not taken an increase in XXX years.

## **Capital Improvements**

Bannock County has been slowly making improvements to county owned facilities to increase efficiencies for staff and the public. For the fiscal year 2020, the special projects department completed the remodel of a bathroom in our first-floor jury room so they could start the larger project of remodeling all courthouse bathrooms to make them ADA accessible. This was necessary because as bathrooms are being worked on they will be closed during the construction. Other small projects worked on during the year included minor modifications to the commission suite, remodeling an area for the special projects to have a storage room for parts, and remodeling an office for the emergency services manager. It is anticipated that the bathroom remodel project will take all of fiscal year 2021 and possibly part of the fiscal year 2022.

Bannock County has been experiencing jail overcrowding for the past five years; this has temporarily subsided with measures taken since the COVID-19 outbreak where housing numbers eased but it is anticipated this will not continue. Over the past few years, Bannock County held two different elections asking the voters to approve a jail bond for expansion of the current facility; these were unsuccessful. Bannock County then moved onto a different solution to fund an expansion through a non-appropriated lease financing option. We are currently following through with that option. The RFP process was followed and a vendor was selected through that process, we are now working out the facility details with that contractor. During fiscal year 2020, land near the jail was purchased in anticipation of expanding the jail.

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

## Future Budget Concerns

Bannock County has been struggling with finding a sustainable salary plan for its employees. We have transitioned from a 5-year salary schedule to a 10-year plan hoping this would make step increases more affordable. The year after this schedule was implemented salary adjustments were reviewed with plans A and B; the transition of commissioners prevented the implementation of Plan B. This was partially corrected in the fiscal year 2021 budget but no other action was taken to develop a new salary plan. We are hoping a salary plan that addresses employee jobs and appropriate grade levels, as well as addressing longevity will be a part of the fiscal year 2022 budget process.

Renewed focus has been put on departmental performance measures, strategic planning, and goals. It is a continued struggle to get departments to provide current year accomplishments and define departmental goals, which performance measures can then be compared against. New department heads tend to be more open to providing such information and we have a new commissioner that has made this his goal. For this budget book, we received additional feedback but there are still departments where no information could be attained.

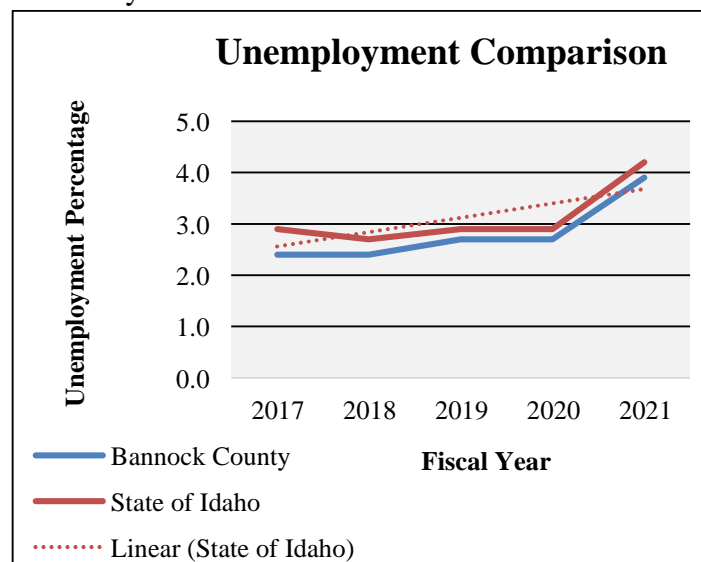
As stated above, the County is working towards updating buildings; they are also looking at vehicles and equipment. After being debt-free, leases have become the fiscal option for the current administration for both vehicles and heavy equipment and again a non-appropriated lease-purchase option is possible for a jail expansion that is in process.

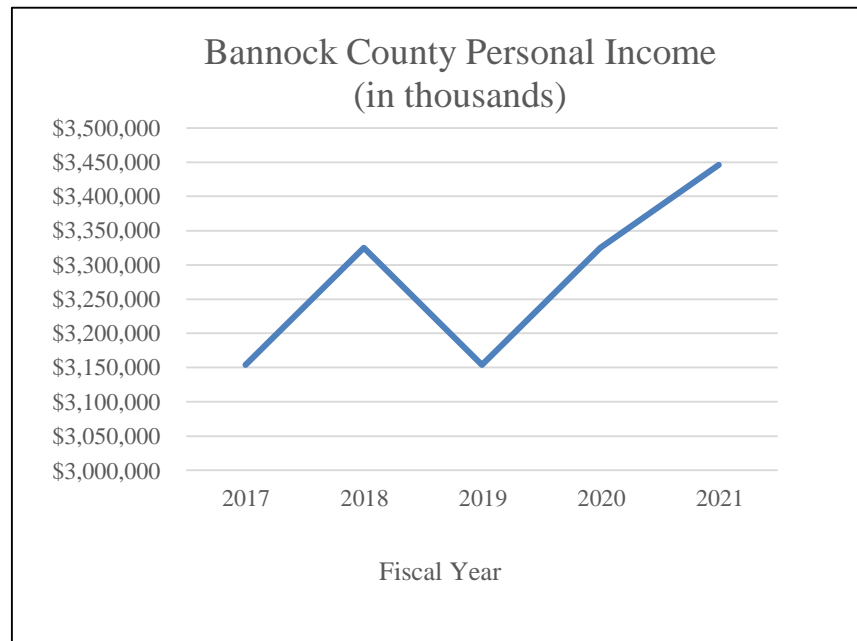
## The Economy

Bannock County's current unemployment rate is 3.9%. This rate is consistent with the State rate of 4.2% and less than the national average of 8.4%. The population continues to increase to record highs at 87,808 residents. Personal income is \$39,246.

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

Below are graphs that depict some key economic indicators.





## Budget Process

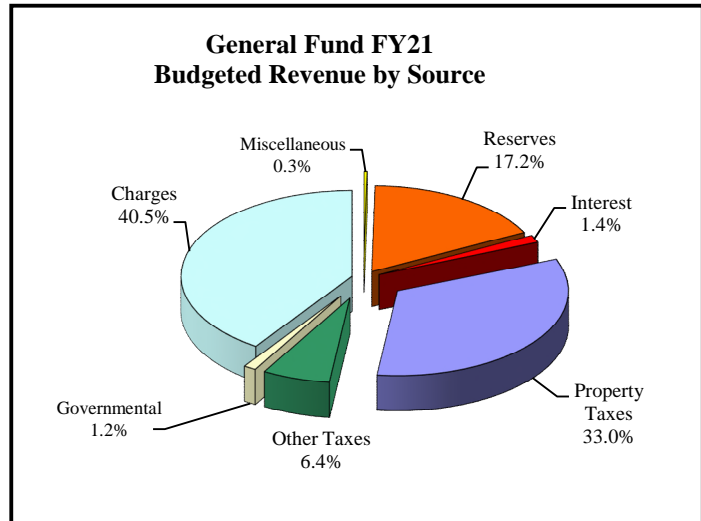
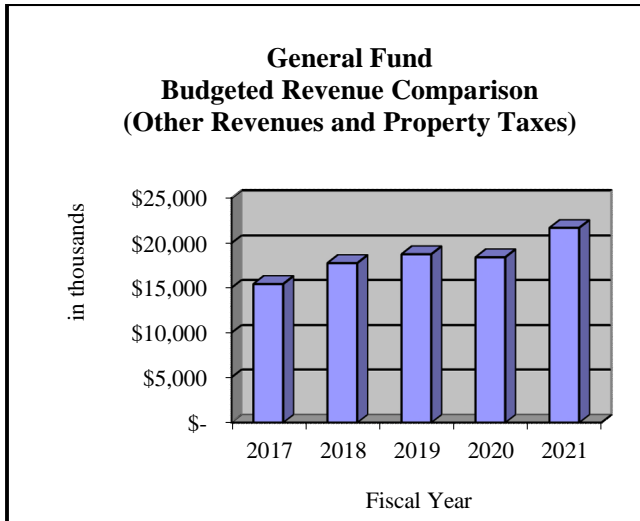
Preparing the budget is a lengthy process that starts in April and ends in late August to September with a finalized budget. The process begins with the Clerk/Auditor's office, which gives each department a budget printout. Departments complete their current year requests and turn them into the Clerk/Auditor who develops a balanced budget recommendation to submit to the Commissioners. The Commissioners utilize this information to formulate a tentative final recommended budget for each department and fund. This budget is published for public inspection and open for discussion at a public hearing. If no changes are necessary, the Commissioners pass the final recommendation as the new fiscal year adopted budget. A more detailed explanation of the budget process and a budget calendar for the fiscal year 2021 is available in the operating budget policy starting on page 20 of this document.



# The General Fund

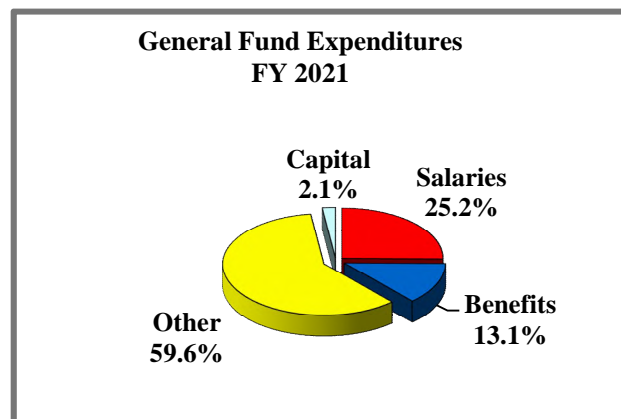
## General Fund Revenues

The revenue trend for the General Fund is presented in the graph below. The source of fiscal year 2021 budgeted revenues is shown in the pie chart below.



## General Fund Expenditures

For fiscal year 2021, the General Fund set a budget for expenditures in the amount of \$22,569,670. This is an increase of \$1,299,227 under the total budgeted for fiscal year 2020 which totaled \$21,270,443. The General Fund makes up 30% of the total County budgeted expenditures.

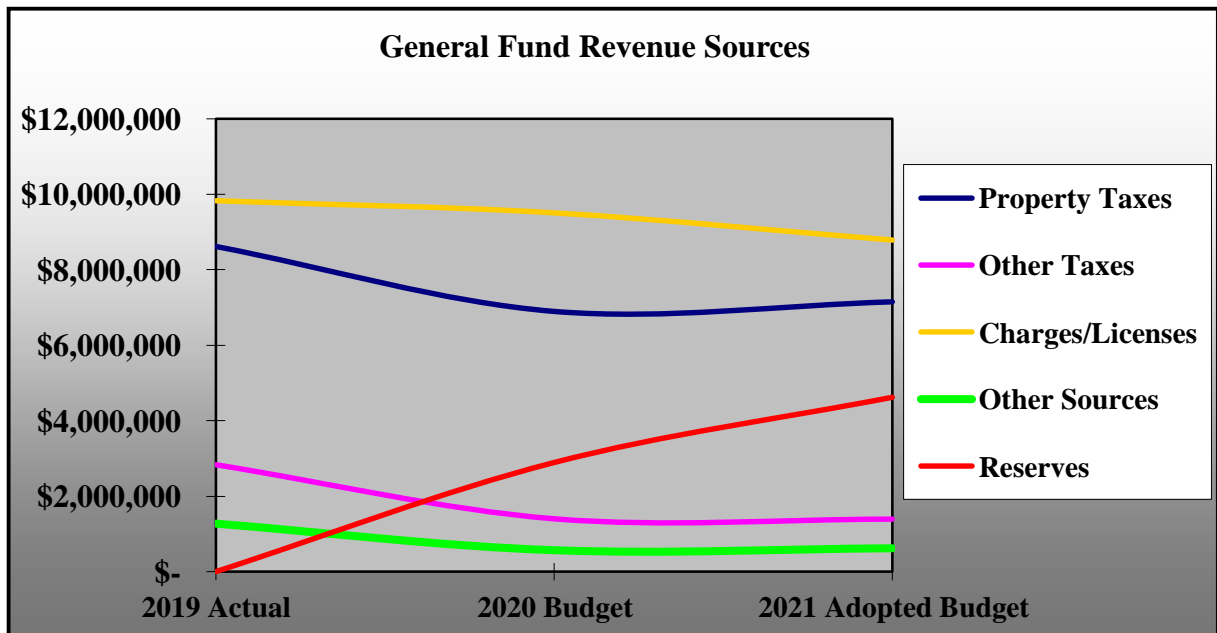


## Attachments

- 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 Sources

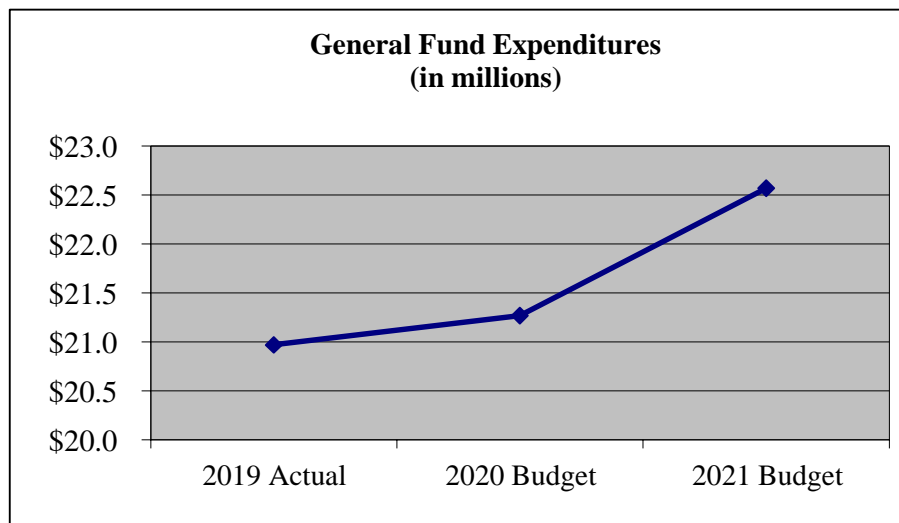
		2020	2021
	2019	Adopted	Adopted
Revenue Source	Actual	Budget	Budget
<b>Taxes:</b>			
Property Taxes	\$ 8,617,744	\$ 6,898,492	\$ 7,153,820
Other Taxes	2,838,437	1,401,717	1,389,753
Total Taxes	11,456,181	8,300,209	8,543,573
Licenses & Permits	558,520	275,500	352,700
Intergovernmental & Grant Revenue	307,590	223,295	254,710
Fees & Charges	9,270,793	9,230,609	8,431,132
Other Sources	1,274,667	344,550	366,975
Reserves	-	2,896,280	4,620,580
<b>Total General Fund</b>	<b>\$ 22,867,751</b>	<b>\$ 21,270,443</b>	<b>\$ 22,569,670</b>



## Attachment B

### General Fund Expenditures

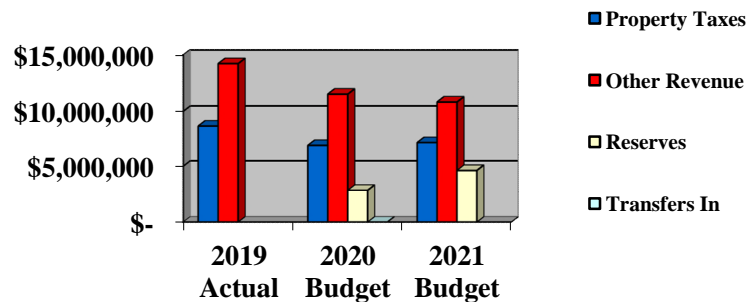
		2020	2021
	2019	Adopted	Adopted
Department Name	Actual	Budget	Budget
Clerk/Auditor/Recorder	\$ 1,697,282	\$ 1,990,729	\$ 2,053,525
Assessor	904,548	851,873	697,527
Treasurer	531,955	578,619	540,555
Sheriff/Jail	-	1,074,500	1,146,712
Commissioner	2,070,859	865,214	937,721
Coroner	127,903	185,232	256,572
Clerk of District Court	1,087,855	1,164,978	1,144,294
Courthouse Grounds	806,029	720,328	746,955
Contingency	587,626	260,000	300,000
Ag Extension	107,345	104,794	106,844
Computer Info Technology	745,474	740,544	888,110
Juvenile Probation	1,269,254	1,244,360	1,256,355
Planning & Development	672,832	703,869	655,151
Special Projects	32,720	119,551	145,097
SHARE	-		132,814
Adult Probation	874,734	1,066,886	843,435
Health Insurance	8,457,201	6,800,000	6,800,000
General Government Trusts	154,938	-	812,700
GIS	310,725	320,519	364,716
County Operations	-	1,985,919	2,223,136
Liability Insurance	534,077	492,528	517,451
<b>Total General Fund Expenditures</b>	<b>\$ 20,973,357</b>	<b>\$ 21,270,443</b>	<b>\$ 22,569,670</b>



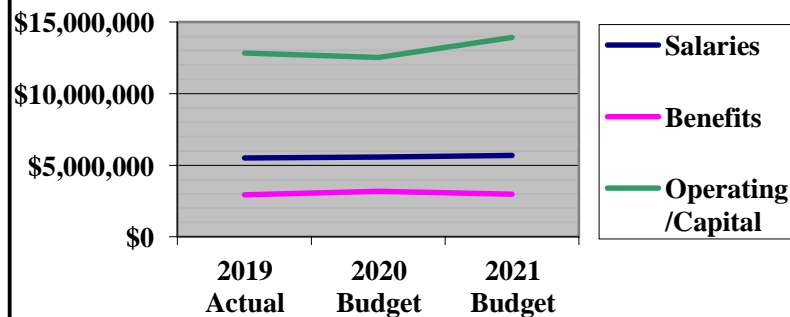
## General Fund Summary

		2020	2021
	2019	Adopted	Adopted
Description	Actual	Budget	Budget
<b>Sources of Funds:</b>			
Property Taxes	\$ 8,617,744	\$ 6,898,492	\$ 7,153,820
Other Revenue	14,250,007	11,475,671	10,795,270
Fund Balance/Reserves	-	2,896,280	4,620,580
Transfers In	-	-	-
<b>Total Sources of Funds</b>	<b>22,867,751</b>	<b>21,270,443</b>	<b>22,569,670</b>
<b>Uses of Funds:</b>			
Salaries & Wages	5,503,243	5,587,237	5,680,655
Employee Benefits	2,929,773	3,166,626	2,961,903
Other Expenses	12,344,917	12,031,580	13,455,612
Capital Outlay	489,967	485,000	471,500
<b>Total Uses of Funds</b>	<b>21,267,900</b>	<b>21,270,443</b>	<b>22,569,670</b>
<b>Annual Net</b>	<b>\$ 1,599,851</b>	<b>\$ -</b>	<b>\$ -</b>

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



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



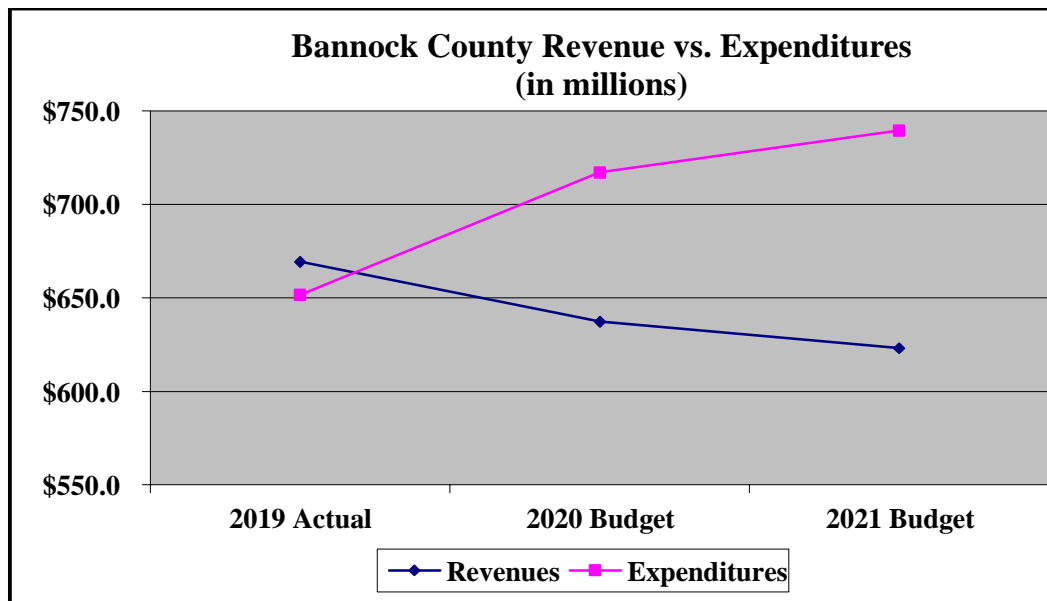
## Total Fund Expenditures

		2020	2021
	2019	Adopted	Adopted
Fund Name	Actual	Budget	Budget
<b>Non-General Fund</b>			
Road & Bridge Fund	\$ 5,715,033	\$ 6,522,657	\$ 6,405,360
Justice Fund	12,874,655	15,107,973	15,383,831
Ambulance Fund	3,741,655	4,146,636	3,980,373
District Court Fund	2,486,874	2,518,364	2,662,230
Fair District Fund	11,000	11,000	11,000
Fair Maintenance Fund	91,528	318,100	241,100
Fair Exhibit Fund	484,609	509,709	402,228
Health District Fund	562,015	579,342	589,850
Historical Society Fund	115,843	108,170	106,300
Indigent Fund	3,150,905	3,626,072	3,392,570
Junior College Fund	32,100	75,000	50,000
Park and Recreation Fund	1,101,535	1,189,320	1,708,314
Appraisal Fund	1,098,586	1,454,453	1,517,953
Solid Waste Fund	5,340,075	6,314,865	8,507,815
Veterans Memorial Fund	77,527	86,321	89,950
Noxious Weed Fund	386,933	396,382	386,384
Mosquito Abatement Fund	223,230	211,512	198,101
PILT	584,282	736,334	516,000
Snowmobile Fund	19,238	25,043	25,048
County Boat Fund	23,000	30,000	24,000
Emergency Communications Fund	1,239,483	1,235,915	890,607
Grants	3,524,629	4,100,000	3,200,000
Juvenile Facility Fund	1,009,442	1,136,356	1,099,221
Utility Refund	-	-	-
<b>Total Non-General Fund</b>	43,894,177	50,439,524	51,388,235
General Fund	21,267,900	21,270,443	22,569,670
<b>Total Bannock County Expenditures</b>	<b>\$ 65,162,077</b>	<b>\$ 71,709,967</b>	<b>\$ 73,957,905</b>

Attachment E

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

		<b>2020</b>	<b>2021</b>
	<b>2019</b>	<b>Adopted</b>	<b>Adopted</b>
<b>Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues by Source:</b>			
Taxes	\$ 27,773,781	\$ 29,545,946	\$ 29,765,399
Licenses & Permits	732,256	435,500	424,200
Intergovernmental	14,805,573	13,574,356	11,877,538
Charges for Services	20,848,642	18,581,090	18,496,957
Fines & Forfeitures	850,998	619,500	722,000
Interest	1,109,422	320,000	320,000
Miscellaneous Revenue	812,775	651,776	713,326
<b>Total Bannock County Revenues</b>	<b>\$ 66,933,447</b>	<b>\$ 63,728,168</b>	<b>\$ 62,319,420</b>
<b>Expenditures by Category:</b>			
Salaries & Wages	19,096,596	20,939,094	21,865,811
Employee Benefits	9,010,666	12,010,638	11,184,582
Other Expenses	35,559,287	35,364,901	35,108,114
Capital Outlay	1,495,528	3,395,334	5,799,398
<b>Total Bannock County Expenditures</b>	<b>65,162,077</b>	<b>71,709,967</b>	<b>73,957,905</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 1,771,370</b>	<b>\$ (7,981,799)</b>	<b>\$ (11,638,485)</b>



## **General Financial Policies**

### **General Fund and Special Revenue Funds Reserve Policy**

#### *Policy*

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

#### *Scope*

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

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

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

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

#### *Background*

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

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

## Revenue Policies

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

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

F:\REVEST March, 2020	Current Year		Prior Year		Projected	Approved		Projected
Estimated Revenue	Total Thru	Partial Thru	Total	%	FY20	FY20	Over	FY21
(Other than taxes)	Mar-20	Mar-19	FY19	FY19	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 revenue sources (property taxes) that cover the specific services being provided to the level that reflects the service costs. The fee charged shall not recover more than the cost of providing the service but can recover less than the total service cost. Full cost recovery does occur in all enterprise funds within the County. Fees are reviewed regularly by the department that collects such fees to ensure that fees are adequate and not exceeding the cost of service. Most County fees are set by Idaho statute. Any new County fee or fee that changes in excess of 5% is subject to Idaho Code 63-1311A; which states the County give notice and hold a hearing for public comment.

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



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

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

## **Expenditure Policies**

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

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

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

## **Operating Budget Policy**

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

The Budget Officer, who reviews the department requests, must issue a balanced budget recommendation to the Board of County Commissioners by the first Monday in August. The Commissioners then formulate a tentative budget for each department and fund and publish this final recommended budget for public inspection no later than the third week in August. A public hearing must be held on or before the Tuesday following the first Monday in September. The public hearing allows taxpayers to express any concerns or ask any questions about the proposed budget. The public can continue to address the Commission with any concerns and questions for up to one week after the public hearing, upon which time the Commissioners pass the final recommendation as the new fiscal year adopted budget. A budget calendar for the fiscal year 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 the Idaho Code adopts an annual budget adoption resolution. The adoption resolution displays expenditure amounts presented at the budget hearing and also the final adopted budget for each department and fund. An accounting system is employed as a budgetary management control device during the year to monitor individual departments. All appropriations lapse at the end of the fiscal year. Appropriation accounts may remain open until the first Monday in November for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After the first Monday in November, the appropriation becomes null and void and any lawful claims presented thereafter against any substantial appropriation will be provided for in the ensuing budget.

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

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

#### *Budget Calendar*

The budget process starts early every year. It includes department head and citizen input, and negotiations by the Board of County Commissioners. The following dates were adhered to in 2021 for the preparation of the fiscal year 2021 budget.

<i>April 20</i>	The Auditor's office distributes budget worksheets to department heads.
<i>May 1</i>	Budget requests are due to the County Budget Officer.
<i>July 21</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 18</i>	The Commissioners' formulated budget must be published for public inspection.
<i>September 1</i>	Public Hearing on the Budget
<i>September 21</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 the approval of the Board of County Commissioners and for some budget revisions, they also require a court order. If unanticipated revenues are received, the budget can be opened by the Commissioners. This requires the Commissioners'

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

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

#### *Budget Document*

The budget document is used as:

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

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

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

#### *Basis of Accounting*

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

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

### *Budgetary Basis of Accounting*

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

### *Balanced Budget*

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

#### ***Balanced Budget Scenarios***

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

The County does not allow the postponement of expenditures/expenses to keep a fund/department from exceeding budgeted amounts. If unforeseen expenditures occur that will put a department over budget, the fund is evaluated to determine if there are adequate reserves to cover the expenditure/expense. If not, the County has a contingency fund that can be used to cover such expenditures/expenses. The fiscal year 2021 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 a funding source for budgets and can also be used for one-time capital purchases.

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

Capital projects are managed by the department in charge of that project. The project manager should ensure the County receives what they are expecting from the project, authorize payment for the project, and ensure regulations 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 a need for that asset replacement. Bannock County has a useful life schedule for all assets within our Asset system; most assets are utilized well past their useful life. For example, first responding police vehicles are utilized for only three years in that role then "handed down" within the sheriff's office or to other departments until this vehicle is deemed unreliable. Buildings and equipment are used until the cost-benefit of repair outweighs replacement cost, this can be anticipated through increased costs apparent when budgeted dollars for maintenance starts to increase.

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



## **Long Term Financial Planning Policies**

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

## **Debt Policies**

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

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

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

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

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

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

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

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

### *Bannock County Policy Manual*

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

### *Fixed Assets Policy*

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

## **Investment Policies**

### *Scope of the Investment*

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

### *Delegation of Authority*

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

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

### *Objectives of Investment Policy*

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

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

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

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

#### *Eligible Investments*

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

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

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

#### *Prohibited Investment Practices*

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

#### *Investment Maturity and Credit Quality*

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

#### *Diversification*

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

#### *Safekeeping and Custody*

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

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

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

#### *Ethics and Conflict Of Interest*

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

#### *Investment Policy Review*

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



## Operating Budget – Revenues

The total fiscal year 2021 projected revenue for Bannock County is \$73,957,905; this includes budgeting for the use reserves equaling \$11,638,485 or 15.7% of budgeted revenues. The three main sources of revenue are property taxes, charges for services, and governmental revenues. Each of these is discussed in more detail below.

### Revenue by Source

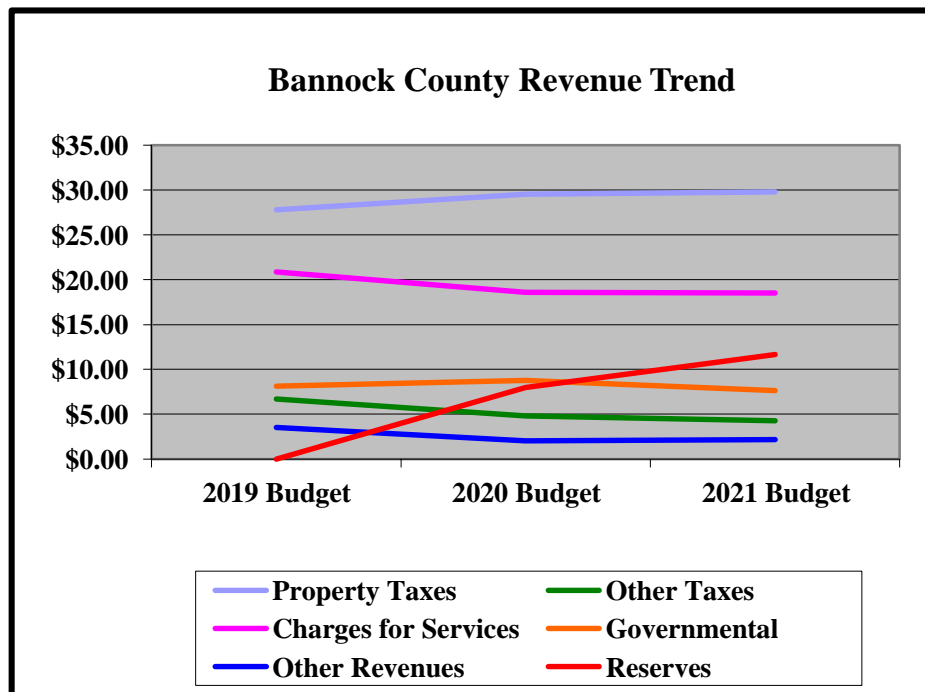
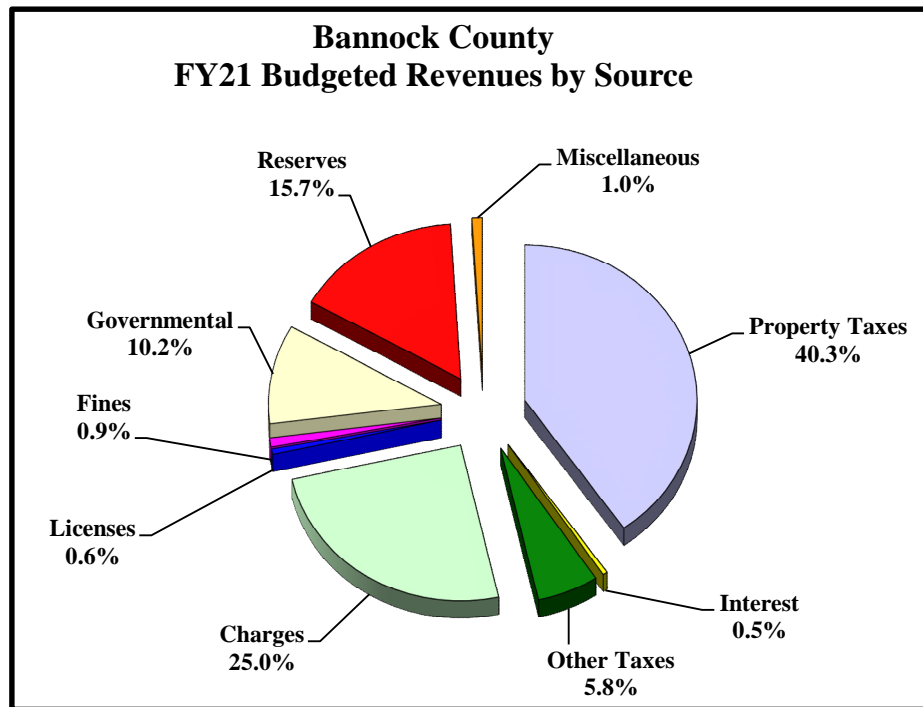
*Property Tax* – This is the largest revenue source for Bannock County at 40.2%, or \$29,765,399. Bannock County is asking for \$219,453 more in budgeted property tax revenue for the fiscal year 2021 than budgeted in the fiscal year 2020. Property tax revenues consist of current tax dollars levied based 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 25.0% of total revenue sources at \$18,496,957. Charges for services consist of vehicle registrations, clerk charges, contract law, ambulance fees, court-related charges, fairground facility use charges, landfill gate fees, 911 fees, and road and bridge charges to other departments for repairs, fuel, and tires. Overall charges for services decreased by \$84,133 when compared to last fiscal year; this decrease was the net result of a conservative approach to estimates due to COVID-19 and its fiscal impact.

*Governmental Revenues* – The 3<sup>rd</sup> largest revenue source for Bannock County is governmental revenues and we are projected to receive about \$11.9 million, about 16.1% of total revenue sources. Classified as other taxes and governmental below, these dollars are received from state, local, and federal government entities. For example, the federal government sends us revenue for payment in lieu of taxes or PILT, which is revenue, calculated on federal lands that the County cannot tax because it belongs to the federal government. The majority of governmental dollars; however, are grant funds which we anticipate receiving \$3.2 million. Governmental revenue projections were reduced this fiscal year due to unknowns of the impact COVID-19 will have on the economy.

Revenue by Source - Total County Funds			
	2019	2020	2021
	Actual	Adopted Budget	Adopted Budget
Property Taxes	\$ 27,773,781	\$ 29,545,946	\$ 29,765,399
Other Taxes	6,696,209	4,811,855	4,268,144
Charges for Services	20,848,642	18,581,090	18,496,957
Licenses and Permits	732,256	435,500	424,200
Fines	850,998	619,500	722,000
Interest	1,109,422	320,000	320,000
Governmental	8,109,364	8,762,501	7,609,394
Reserves		7,981,799	11,638,485
Miscellaneous Income	812,775	651,776	713,326
Total Revenues	\$ 66,933,447	\$ 71,709,967	\$ 73,957,905

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



## Revenue Estimations

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

## Property Tax Revenue Calculation

Property tax revenue is calculated by multiplying the calendar year estimated assessed valuations by the current fiscal year levy rate. For example, the fiscal year 2021 County levy rate is .003678348 and 2020 assessed valuations are \$5,485,898,249. This calculates to anticipate property tax revenue of \$20,179,054 for collection in the fiscal year 2021. (The above County levy rate does not include all County levied funds i.e. road and bridge, ambulance, and mosquito abatement district).

Idaho law requires that property be appraised at 100% of market value. Bannock County reassesses property at least once every five years. In the absence of any exemptions, the market value of a given property is also the “assessed value.” Homeowners exemptions (per Idaho Code 63-602G) give every owner-occupied residence a 50% or \$100,000, whichever is less, exemption if the owner files an application with the Assessor’s office by April 15. The homeowner’s exemption amount is set by the State of Idaho. The amount stated above is the homeowner’s exemption amount for the tax year 2020, which is the fiscal year 2021.

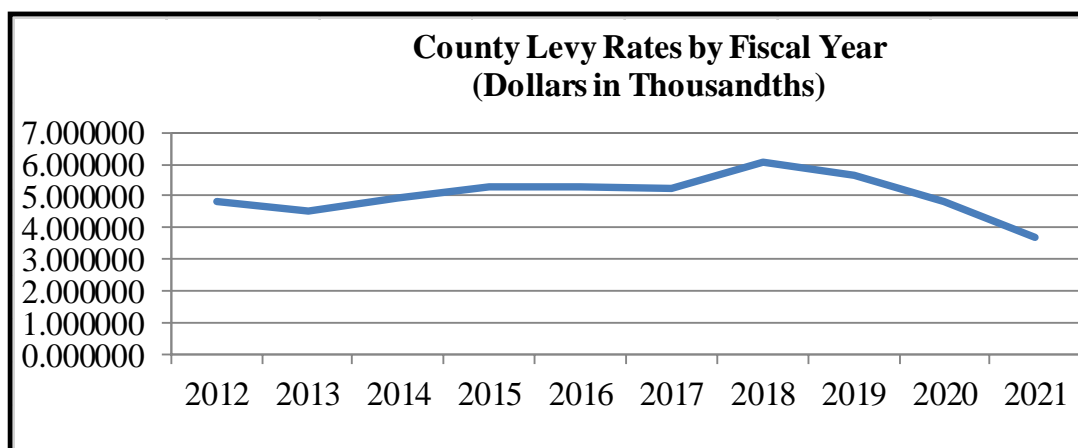
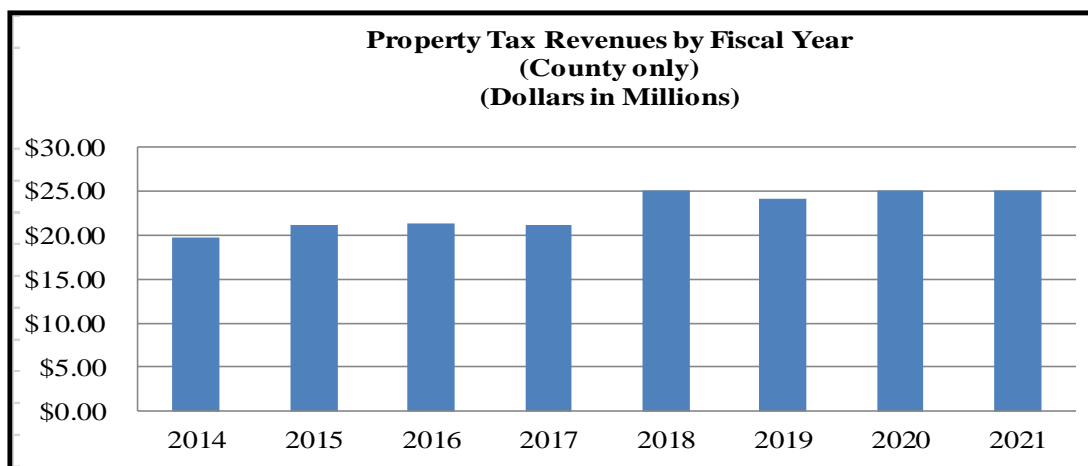
<b>Fiscal Year</b>	<b>Assessed Valuations less Exemptions</b>
2015	\$3,994,036,486
2016	4,006,064,497
2017	4,042,917,896
2018	4,295,422,326
2019	5,138,191,875
2020	5,151,407,235
2021	5,485,898,249

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

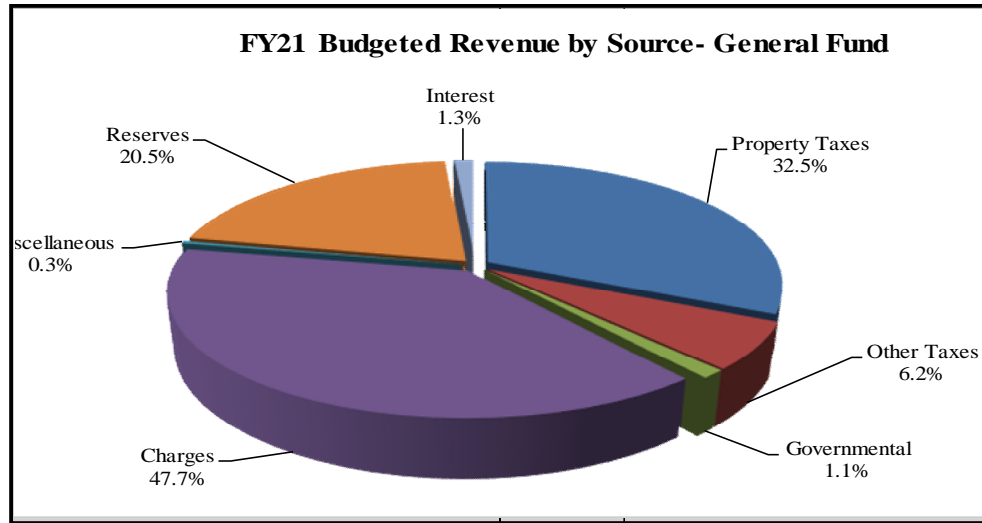
Homeowner's exemptions are credits given to residential property owners. As you can see from the graph above, residential property is almost double the combined value of the commercial and industrial property valuations for Bannock County.

### 2021 Property Taxes by all Taxing Districts in Bannock County

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

## General Fund Revenues

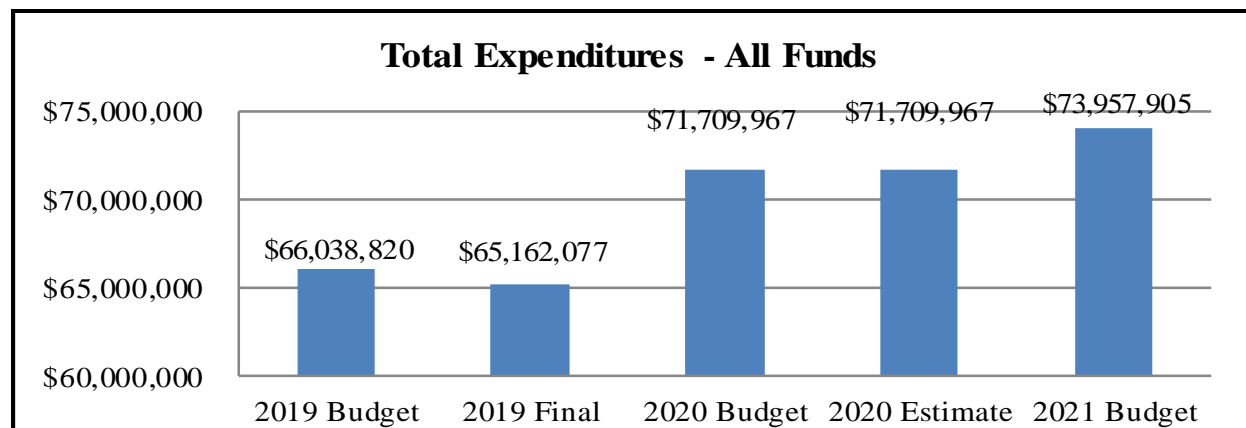
The total projected General Fund revenue for the fiscal year 2021 is \$22,569,670. This represents an increase of \$1,299,227 when compared to the budgeted revenues for the fiscal year 2020.



General Fund Revenues			
	2019	2020	2021
Revenue Source	Actual	Adopted Budget	Adopted Budget
Property Taxes	\$ 8,617,744	\$ 6,898,492	\$ 7,153,820
Other Taxes	2,838,437	1,401,717	1,389,753
Total Taxes	11,456,181	8,300,209	8,543,573
Licenses and Permits	558,520	275,500	352,700
Intergovernmental	307,590	223,295	254,710
Charges for Services	9,270,793	9,230,609	8,431,132
Interest	1,048,362	300,000	300,000
Miscellaneous Income	226,305	44,550	66,975
Reserves		2,896,280	4,620,580
Total General Fund	\$ 22,867,751	\$ 21,270,443	\$ 22,569,670

## Operating Budget – Expenditures

This section includes all fund expenditures. Budgeted expenditures increased from \$71,709,967 in the fiscal year 2020 to \$73,957,905 in the fiscal year 2021; this is an increase of \$2,247,938. The following summarizes the budget versus actual expenditures for fiscal year 2019; budgeted versus estimated actual expenditures for fiscal year 2020; and budgeted expenditures for the fiscal year 2021 for all funds.



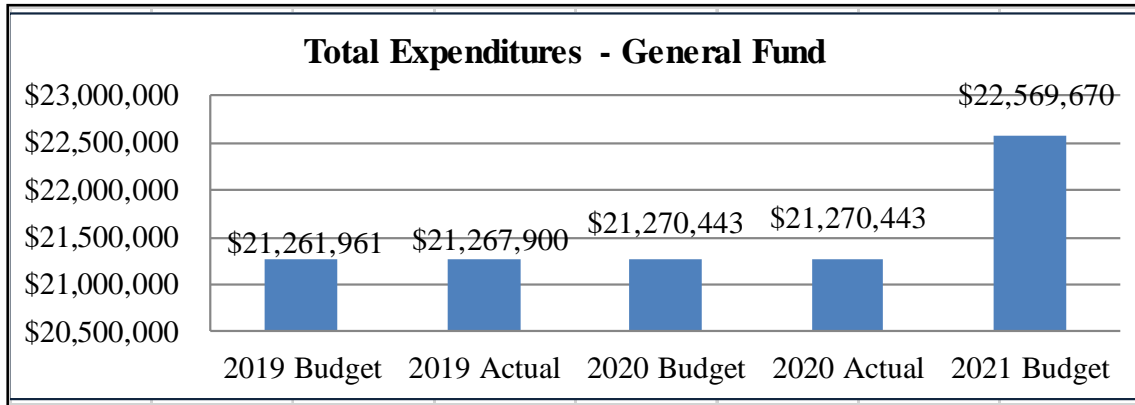
The next table breaks down all County expenditures by category, showing actual expenditures for fiscal years 2019 in comparison with budgeted expenditures for fiscal years 2020 and 2021.

Expenditures by Category - Total County Funds			
	2019	2020	2021
	Actual	Adopted Budget	Adopted Budget
Salaries & Wages	\$ 19,096,596	\$ 20,939,094	\$ 21,865,811
Employee Benefits	9,010,666	12,010,638	11,184,582
Other Expenses	35,559,287	35,364,901	35,108,114
Capital Outlay	1,495,528	3,395,334	5,799,398
<b>Total Expenditures</b>	<b>\$ 65,162,077</b>	<b>\$ 71,709,967</b>	<b>\$ 73,957,905</b>

The largest budgeted capital expenditure for the fiscal year 2021 will be purchasing road and bridge equipment (\$469,000), landfill equipment (\$234,000), landfill expansion costs (\$2,500,000), and the drilling of wells at the landfill (\$550,000). Other budgeted items include nonrecurring expenditures such as the second phase of implementing new accounting software (\$275,000), purchasing sheriff vehicles (\$205,000), ambulance equipment (\$182,898), fairgrounds bleacher upgrades (\$105,000). Capital items are discussed further in the capital improvement section (page 154).

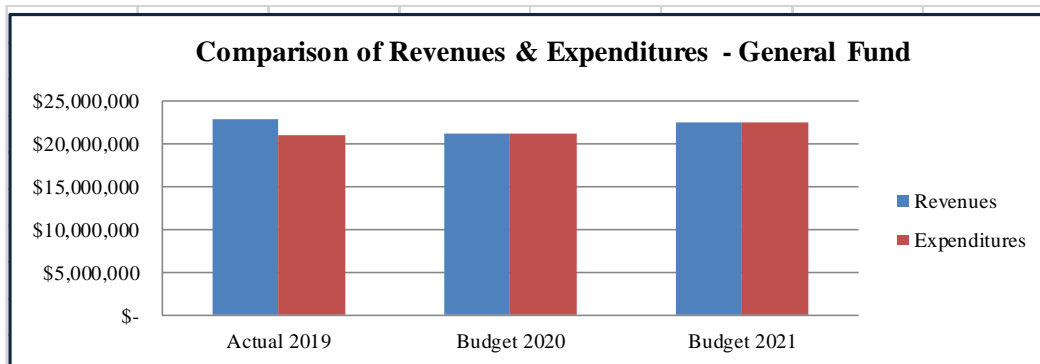
## General Fund

The General Fund is the chief operating fund for Bannock County. It is the fund used to account for resources traditionally associated with the government which is not required legally or by sound financial management decision to be accounted for in another fund. The fiscal year 2021 budgeted expenditures for the General Fund increased by \$1,299,227.



The table below breaks down General Fund expenditures by category, showing actual expenditures for fiscal years 2019 in comparison with budgeted expenditures for fiscal years 2020 and 2021.

Below is a comparison of actual revenues and expenditures for the fiscal year 2019 and budgeted revenues and expenditures for fiscal years 2020 and 2021.





## Operating Budget – Fund Summaries

Fund Description	10/1/2020	FY21	FY21	9/30/2021	Balance
<b>General Fund:</b>	\$ 8,931,949	\$ 17,949,090	\$ 22,569,670	\$ 4,311,369	-52%
<b>Special Revenue Funds:</b>					
Road and Bridge Fund	2,867,680	5,437,226	6,405,360	1,899,546	-34%
Justice Fund	5,934,974	14,084,775	15,383,831	4,635,918	-22%
Ambulance Fund	1,675,191	3,690,373	3,980,373	1,385,191	-17%
District Court Fund	1,087,366	2,436,084	2,662,230	861,220	-21%
Fair District Fund	3,833	11,000	11,000	3,833	0%
Fair Maintenance Fund	72,535	241,100	241,100	72,535	0%
Fair Exhibit Fund	202,657	348,601	402,228	149,030	-26%
Health District Fund	169,675	579,850	589,850	159,675	-6%
Historical Society Fund	17,575	106,300	106,300	17,575	0%
Indigent Fund	1,675,253	3,092,570	3,392,570	1,375,253	-18%
Junior College Fund	69,984	25,000	50,000	44,984	-36%
Parks & Recreation Fund	393,716	1,663,814	1,708,314	349,216	-11%
Appraisal Fund	508,758	1,438,943	1,517,953	429,748	-16%
Revenue Sharing Fund	199,633	-	-	199,633	0%
Veterans Memorial Fund	23,068	89,950	89,950	23,068	0%
Noxious Weed Fund	378,900	237,442	386,384	229,958	-39%
Mosquito Abatement Fund	159,762	162,410	198,101	124,071	-22%
PILT	1,185,312	300,000	516,000	969,312	-18%
Snowmobile Fund	122,776	15,000	25,048	112,728	-8%
County Boat Fund	16,417	24,000	24,000	16,417	0%
Juvenile Facilities Fund	445,383	1,048,136	1,099,221	394,298	-11%
Grants	1,324,522	3,200,000	3,200,000	1,324,522	0%
Subtotal Special Revenue Funds	18,534,970	38,232,574	41,989,813	14,777,731	
<b>Enterprise Funds:</b>					
Solid Waste Fund	7,211,398	5,224,000	8,507,815	3,927,583	-46%
Emergency Communications Fund	124,806	913,756	890,607	147,955	19%
Subtotal Enterprise Funds	7,336,204	6,137,756	9,398,422	4,075,538	
<b>Total All Funds</b>	<b>\$ 34,803,123</b>	<b>\$ 62,319,420</b>	<b>\$ 73,957,905</b>	<b>\$ 23,164,638</b>	

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

Multiple one-time projects were presented during the fiscal year 2021 budget process where reserves will be utilized. Reserves were also budgeted to pay an extra pay period.

The General Fund anticipated using reserves for the extra pay period and one-time purchases since reserves have been increasing.

The Road and Bridge Fund received more in highway user funds than anticipated; those extra dollars will be used in fiscal year 2020. Reserves were also budgeted for an extra pay period.

The Justice Fund has unanticipated revenues from prior fiscal years; those extra dollars will be used in fiscal year 2021 to do necessary repairs and upgrades necessary to our jail, as well as budgeting for the extra pay period.

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 2021 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 2021 to cover declining revenues and the extra pay period.

The Fair Exhibit Fund did not spend apportioned monies in the prior fiscal year due to the cancellation of the fair, which has allowed those dollars to be utilized in fiscal year 2021.

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

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

The Parks and Recreation did not spend apportioned monies in the prior fiscal year due to decreased events due to the COVID pandemic which has allowed those dollars to be utilized in fiscal year 2021. We are also utilizing reserves for the extra pay period.

Excess fund reserves exist in the Appraisal Fund; therefore, the County is slowly utilizing the use of these monies to get the fund balance to the desired level. Reserves are also being utilized for the extra pay period.

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 2021. Reserves are also being utilized for the extra pay period.

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

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

The Juvenile Facilities fund has been underspending budgets which have resulted in increasing reserves. These dollars will be utilized over the next few years to get to an appropriate level. We are also utilizing reserves for the extra pay period.

Excess fund balance dollars will be used to make one-time capital purchases in the Solid Waste Fund. Reserves will also be utilized for the extra pay period.

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

## Operating Budget – Staffing

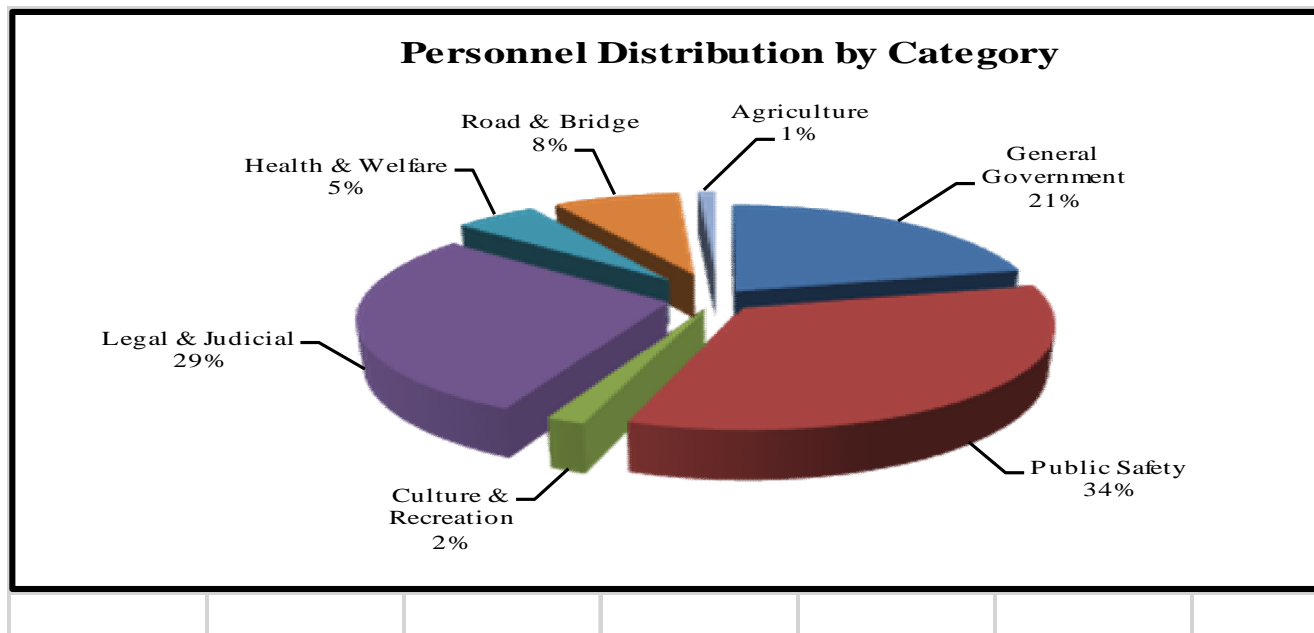
\*Grant positions are not included in total; the majority of these positions are on call.

Summary of Full-Time Equivalent Positions - All Funds					
	2019		2020		2021
	Adopted	2019	Adopted	2020	Adopted
Departments	Budget	Actual	Budget	Actual	Budget
Adult Probation	13.5	13.5	13.5	12.0	11.0
Agriculture Extension/4-H	3.5	3.0	3.0	3.0	3.0
Appraiser	14.0	13.0	16.0	16.0	18.0
Assessor	13.0	13.5	11.5	11.5	10.5
Clerk/Auditor/Recorder	16.5	17.0	16.5	16.0	16.0
Clerk of District Court	18.5	18.0	18.5	18.5	18.5
Commissioners	8.5	10.5	9.0	10.0	10.0
Coroner	1.5	1.0	1.0	2.0	2.0
Courthouse & Grounds	8.0	9.0	6.5	6.5	6.5
District Court	29.0	29.0	29.5	29.5	30.0
Engineer	1.0	1.0	1.0	1.0	1.0
Fairs	2.5	2.5	2.5	2.5	-
GIS	3.5	2.5	3.5	3.5	3.5
Grants	*	17.5	*	24.0	*
Indigent	2.0	2.0	3.0	2.0	2.0
Info Tech/Emergency Comm	7.0	6.0	7.0	6.0	7.0
Jail	61.5	59.5	64.5	64.5	66.0
Juvenile Detention	12.0	12.0	12.0	12.0	12.0
Juvenile Probation	16.0	16.0	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	8.5	8.5	8.5	7.0
Planning & Development	6.0	7.0	6.5	6.5	7.0
Prosecutor	17.0	17.0	19.0	19.0	21.0
Public Defender	16.0	16.0	16.0	16.0	16.0
Road & Bridge	32.0	32.0	32.0	32.0	32.0
SHARE	-	-	-	-	2.0
Sheriff	55.0	53.5	56.5	56.5	57.5
Solid Waste	15.0	15.5	15.5	15.0	15.0
Special Projects	3.0	3.0	1.0	1.0	1.0
Treasurer	6.0	6.0	6.0	6.0	6.5
<b>Total Bannock County</b>	<b>393.0</b>	<b>407.0</b>	<b>397.5</b>	<b>419.0</b>	<b>400.0</b>

During the fiscal year 2020, the Commissioners moved a part-time employee to full-time in their office, the coroner move created a chief deputy position, and the appraiser created an appraisal trainee position. Changes to the fiscal year 2021 budget include one full-time civil deputy for the sheriff, two jail deputies, an attorney and administrative position for the prosecutor, a part-time court marshal was made full-time, and a temporary treasurer position was made part-time. The parks department and fair departments eliminated four positions combined, indigent reduced a full-time position, a part-time position was eliminated in elections, and a part time position was eliminated in adult probation.

## 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 29% of County employees followed by general government functions that make up about 21%.



## Salaries and Benefits

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

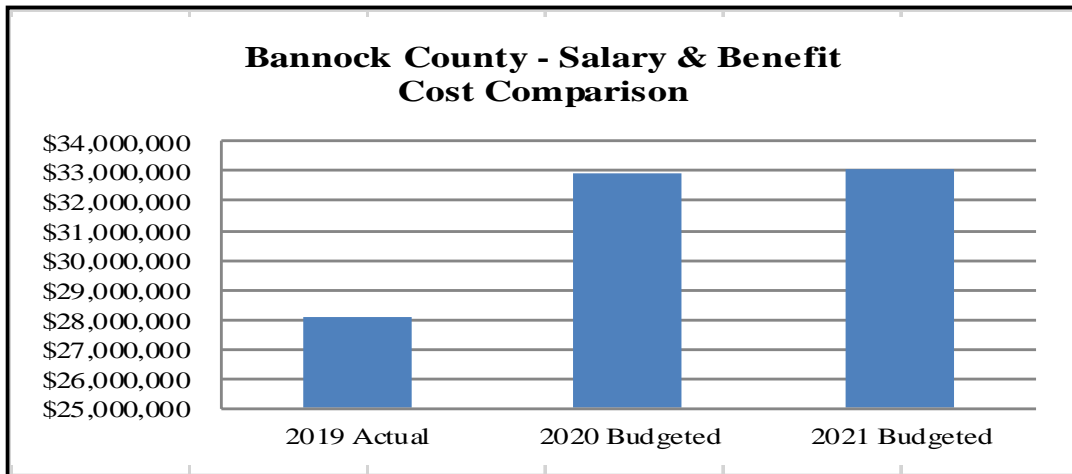
Bannock County's salaries are based on a salary scale originally developed in cooperation with an external consulting company. This scale was implemented in the fiscal year 2005 and updated with cost of living increases when financially feasible. During the fiscal year 2019 budget process, the Bannock County Clerk developed a new, affordable salary schedule that the commission approved; this pay scale took us from 5 steps to 10 steps. The current commission does not like the current pay plan and continues to discuss when and how to revise this plan. In the fiscal year 2021 budget process, a few key positions received grade adjustments, and all employees were put on the 2020 salary schedule.

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

Retirement for Bannock County is provided by the Public Employee Retirement System of Idaho (PERSI). This is a cost-sharing multiple-employer public retirement system created by the Idaho State Legislation. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Contribution requirements of Bannock County and its employees are established and may be amended by the PERSI Board of Trustees. The

current required contribution rate as a percentage of covered payrolls for employers is 11.94% for general members and 12.28% for police/firefighter members. Financial reports for the plan are available on the PERSI website or in print upon request.

The graph below shows the combined actual salary and benefit costs for the fiscal year 2019. Also included are budgeted totals for salaries and benefits for fiscal years 2020 and 2021.



## 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 2019, governmental funds had to exceed revenues of \$6,212,844 or expenditures of \$5,866,478 to pass the 10% test and \$3,432,793 or \$3,262,217 respectively to pass the 5% aggregate test. Enterprise funds had to exceed revenues of \$652,743 or expenditures of \$657,956 to pass the 10% test and \$3,432,793 or \$3,262,217 respectively to pass the 5% aggregate test. The determinations for fiscal year 2019 are below; because we have not completed fiscal year 2020 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**

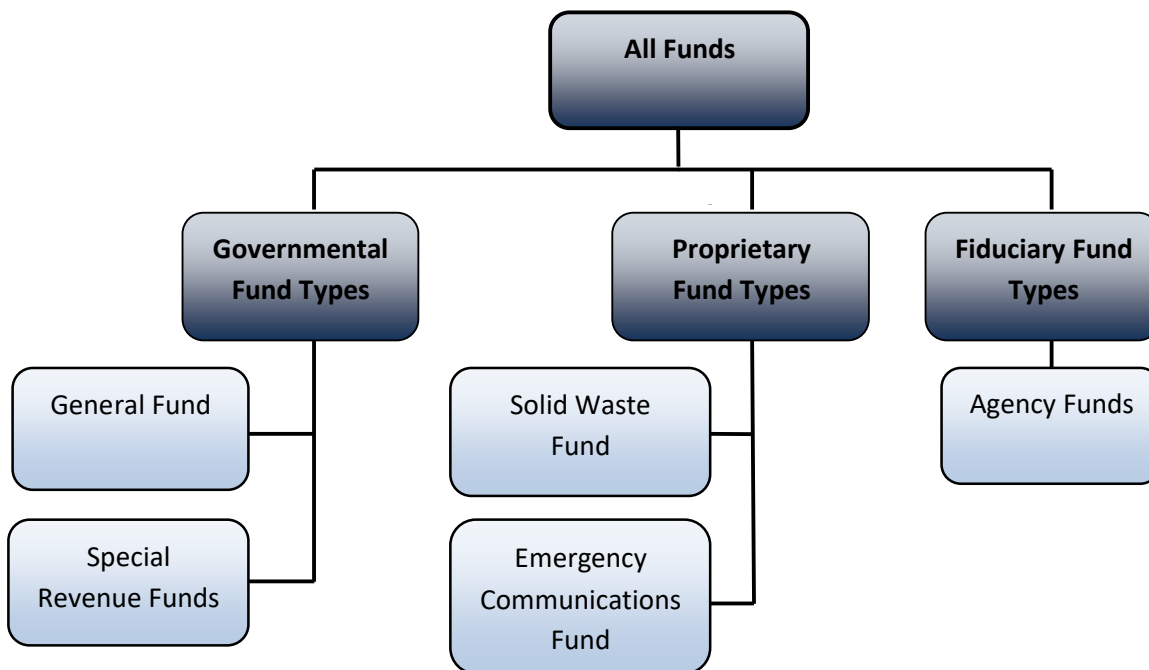
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### Department/Fund Type/Name

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



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

Evie McCurry, Director

### **Mission Statement**

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

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

### **Program Description**

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

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

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

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

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

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

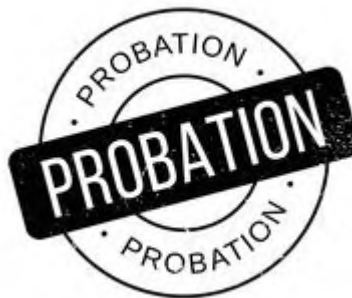
The Court Services department consists of one full-time Court Services Director, six full-time Probation Officer, two full-time Pretrial Release Officers, one part-time Pretrial Release Officer, one full-time Sr Administrative Assistant, and one part-time Assistant to the Director.

### Fiscal Year 2021 Goals & Objectives

- Meet and exceed minimum standards for probation supervision based on risk classification.
- To have all staff performance evaluations and audits compiled and completed quarterly.
- Development of a training manual for data entry in Odyssey to ensure consistency and accurate entry on all cases in pretrial and probation.
- Work with Chief of Staff and Human Resources in updating Court Services Department Policy and Procedure manuals.
- To seek out training opportunities and have all Probation Officer and Pretrial yearly training complete in a timely manner.
- Continue to research and work with Idaho Supreme Court with trends In Pretrial Services.
  - ✧ Through the use of a suitable and verified risk assessment tool
  - ✧ Text notification system for pretrial defendants to reduce failure to appear at hearings

### Performance Measures

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

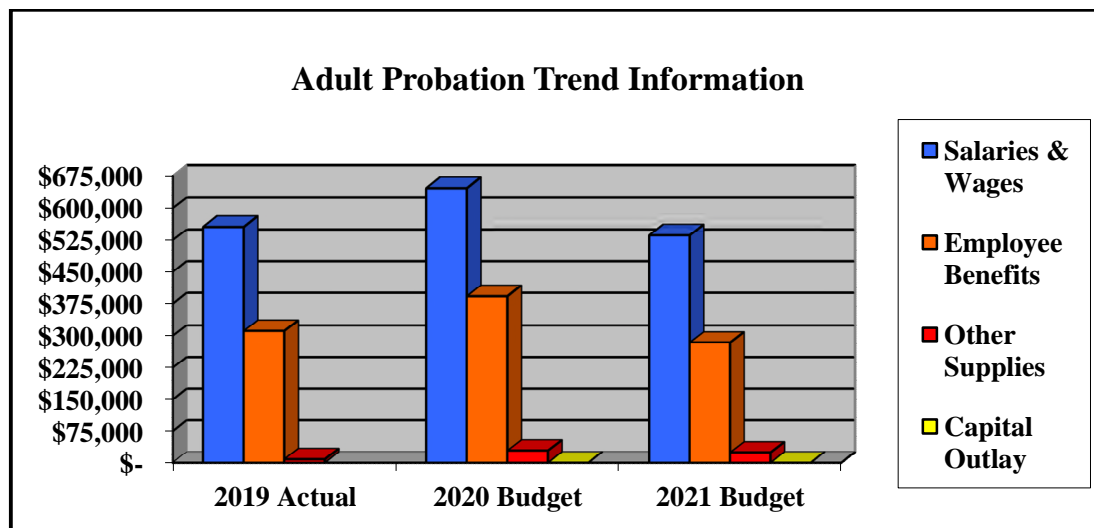


## Adult Probation/Court Services– General Fund (Continued)

### Budget and Actual Summary

Adult Probation is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 555,259	\$ 646,716	\$ 536,045
Employee Benefits	311,379	391,789	283,550
Other Supplies	8,096	28,381	23,840
Capital Outlay	-	-	-
Total Expenditures	\$ 874,734	\$ 1,066,886	\$ 843,435



### Fiscal Year 2020 Accomplishments

- SHARE Treatment Program moved to D6 Treatment to continue growth and development in programming.
- Upgrade to Court Services building-remodel of a bathroom.
- Meeting the communities needs by continuing a strong relationship and partnership with Averhealth.
- Continuing maintaining and fostering relationships with community stakeholders and outside agencies.
  - \* Day visit with Bonneville County to view pretrial and probation processes
  - \* Day visit with Ada County to view pretrial and probation processes



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

### **Fiscal Year 2021 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.

## Agriculture Extension – General Fund (Continued)

- Complete the publication of the Tef Grass trials. We will endeavor to publish this data in a Journal.
- Continue the alfalfa thrips study and complete the initial calculations of an economic threshold using 2020 production year data. Present results of this continued research to growers.
- Continue to provide video conferencing educational programs when social distancing is mandated.

### 4-H & Youth Programming

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

### Family Consumer Sciences & Eat Smart Idaho

- Teach timely classes and information during Covid-19, such as safe canning practices and mental health awareness
- Continue to teach cooking and nutrition classes in the community, including finding ways to teach with social distancing as needed
- Build social media resources, to include information on food safety, mental health awareness, cooking tips, and nutrition information

### Performance Measures

Indirect Contacts				
Website Hits	Social Media Hits	Educational Newsletters	Educational Mailers	Idaho State Journal Educational Notices
7,168	Facebook: 30,772 YouTube: 200 Instagram: 105	2446	5832	5 Articles

Agricultural Extension   University of Idaho Extension   Bannock County			
Year	Curriculum Taught by Agents	Direct Contacts	4-H/FCS/Ag/ESI Programs Held
2020	78	11,758	217

## Agriculture Extension – General Fund (Continued)

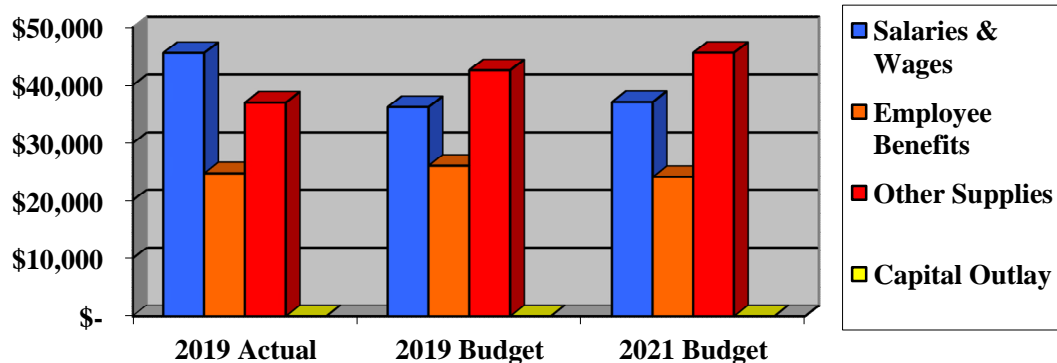
AG EXTENSION			
Fiscal Year	Curriculum Taught by Educators	Total Contacts F/F & Indirect	Programs Held AG/FCS/4-H
2014	44	13,201	51
2015	153	11,485	79
2016	101	47,683	109
2017	168	54,133	111
2018	186	58,793	97
2019	66	44,049	287
2020	78	58,281	217

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 45,582	\$ 36,258	\$ 37,131
Employee Benefits	24,729	26,016	24,093
Other Supplies	37,034	42,520	45,620
Capital Outlay	-		-
Total Expenditures	<u>\$ 107,345</u>	<u>\$ 104,794</u>	<u>\$ 106,844</u>

### Ag Extension Trend Information





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

### **Fiscal Year 2020 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.
- Received technology monies to purchase botany plant mounts
- Held Master Gardener courses in Pocatello. Participated in a regional statewide Master Gardener delivery program with several educators.
- Delivered the Master Gardener program via Zoom. Zoom is video conferencing platform that allowed students to take the course at their homes as well as at remote sites.
- Prepared and delivered the soils and entomology sections of the 15-week on-line course.
  
- Since we had the course predeveloped for the on-line platform, we were able to rapidly transition our student to the on-line classes during the COVID months.
- Assisted with gardening programs in St. Anthony, Idaho Falls, Preston, and Soda Springs.
- Involvement in the EISF Master Gardner demonstration garden. Invited UI specialist to give demonstrations on gardening issues.
- Wrote an Impact Statement covering some of the outreach and service activities of our Master Gardener groups.
- Master Gardener volunteers each gave around 30 hours of service this year.
- Developed programs that could be remotely offered during COVID social distancing times. The two main programs that were offered by Zoom conferencing were the 15 sessions of Master Gardener classes, and the regional Pesticide Applicators Trainings (8 locations).
- Assisted with gardening programs in St. Anthony, Idaho Falls, Preston, and Soda Springs
- Farm Management-assisted in the delivery of the farm management and estate planning program.
- Idaho Outlook Conference- continue presenting the forage and hay component.
- Agriculture-
  - Provided pesticide applicator recertification seminars.
  - Assisted with all area cereal schools, potato schools, and forage schools, and hosted the forage school in Blackfoot (many delivered using electronic conferencing).
  - Modified program delivery to comply with State mandates for social distancing.
  - Assisted area beef growers with bull grading, and pasture issues.
  - Taught the Spanish sessions of the University of Idaho potato school. This is a two-day regional potato conference. Focused on crop rotation as part of an integrated pest management program.
- University Service and Leadership-
  - Trained replacement to serve as the IACAA Secretary/Treasurer.
  - Maintaining great relationship with the Bannock County Commissioners, Fairground and Event Center Administrator and staff.
  - Serve on the Eastern District Promotion and Tenure Committee
  - Reviewed several UI publications as well as reviewed four promotion and tenure packets from Idaho and Montana.

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

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

- Gathered stakeholder input from the community in our overall advisory board meeting.
- Gathered input from the volunteers, youth, and parents in the 4-H program in Bannock County. The input received helps guide the program for the year.
- 4-H camps had to be postponed this year due to COVID issues.
- Taught 37 homeschool youth a dissection lab learning anatomy terminology and comparing anatomy of different species. Prior to COVID-19 started teaching a high school dissection lab at Marsh Valley in partnership with David Weigman.
- We continue to provide support for the 21st Century Grant program in Dist. 25, teaching STEM activities in four different schools.
- Organized and lead the FIRST LEGO League Regional Tournament in Pocatello.
- Regional and State Award Winner for Natural Resources Program Development (Team) for the Idaho 4-H Rangeland Skill-a-thon
- Regional and State Award Winner for Video Program (Team) for the development of the Idaho 4-H State Teen Association Promotional Videos
- State Award Winner for the STEM Award (Team) for the Dabble in Dissection Program
- National Chair for the Animal Science Working Group, National Association of Extension 4-H Youth Development Professionals
- 2020 4-H and FFA shows were a success, especially with the positive relationships with the fair board, event center facilities, commissioners, 4-H volunteers, staff, parents, and members as well as the Health Department.
- Summer day camps were held with some modifications, due to COVID-19, for the safety of the youth participating.
- Because of COVID-19 many programs/activities through 4-H have had to be modified, some things going virtual others postponed, and some modified to meet the requirements of the Health Department. We held virtual Animal Science Lessons, Horse Lessons, Art, Science and Rangeland Skill-a-thon lessons. All were successful and helped the youth in the county complete the requirements for their projects.

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

- Taught 40 classes to 518 participants
- 75 social media posts, including topics such as food safety, nutrition, and cooking tips
- Eat Smart Idaho-taught 67 adults and 300 youth in Bannock County
  - After taking the Eat Smart Idaho classes, adult participants
    - 100% of participants reported a better diet quality (for example eating more fruits and vegetables)
    - 58% of participants reported increased physical activity
    - 80% of participants reported increased food resource management skills
  - After taking the Eat Smart Idaho classes, youth participants
    - 77% of participants reported increased diet quality
    - 53% improved food safety abilities
    - 48% of participants improved physical activity
- Partnerships began to be built with Eat Smart Idaho and grocery stores



## **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 2021 Goals & Objectives**

- Conduct department wide No/Low cost cultural and sensitivity improvement effort in coordination with the Fire Union. *Est. completion date: September 2021*
- Certified Ambulance Coder, CAC, certification for all full-time Administrative staff. *Est. completion date: September 2021*
- Establish a Financial Assistance program. *Est. completion date: July 2021*
- Present Certified Ambulance Documentation Specialist course to Crews. *Est. completion date: April 2021*
- Purchase one Chase Vehicle to increase service options. *Est. completion date: September 2021*
- Remount one frontline ambulances per long-term replacement plan and agreement. *Est. completion date: June 2021*
- Develop an inter-facility transport agreement with Portneuf Medical Center that clearly defines standards and expectations of both parties. *Est. completion date: September, 2021*
- Revise & Update the Department 5yr Strategic Plan. *Est. completion date: December 2020*
- Continue ProQA Improvement efforts including international accreditation. *Est. completion date: January 2021*
- Implement & Obtain Idaho TSE EMS Designation. *Est. completion date: September 2021*

## Ambulance (Continued)

### Performance Measures

AMBULANCE										
EMS Performance										
Fiscal Year	Fires	EMS & Rescue	Explosion	Service Call	Good Intent	False Alarm	Severe Weather	Special Incident	Hazardous Conditions	Total Calls
2017	131	6946	3	106	587	328	8	12	169	8290
2018	149	6580	4	115	589	330	9	8	150	7934
2019	74	6032	2	119	494	306	5	9	135	7176
2020	129	6565	2	126	559	314	10	6	155	7866

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

Note: Reduced or suspended training and public education hours/events do to COVID-19 precautions.

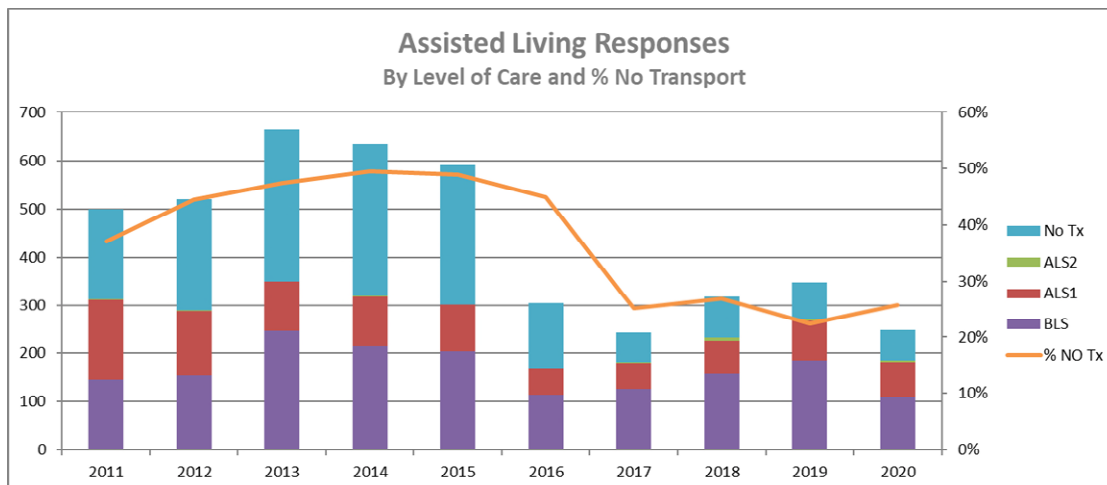
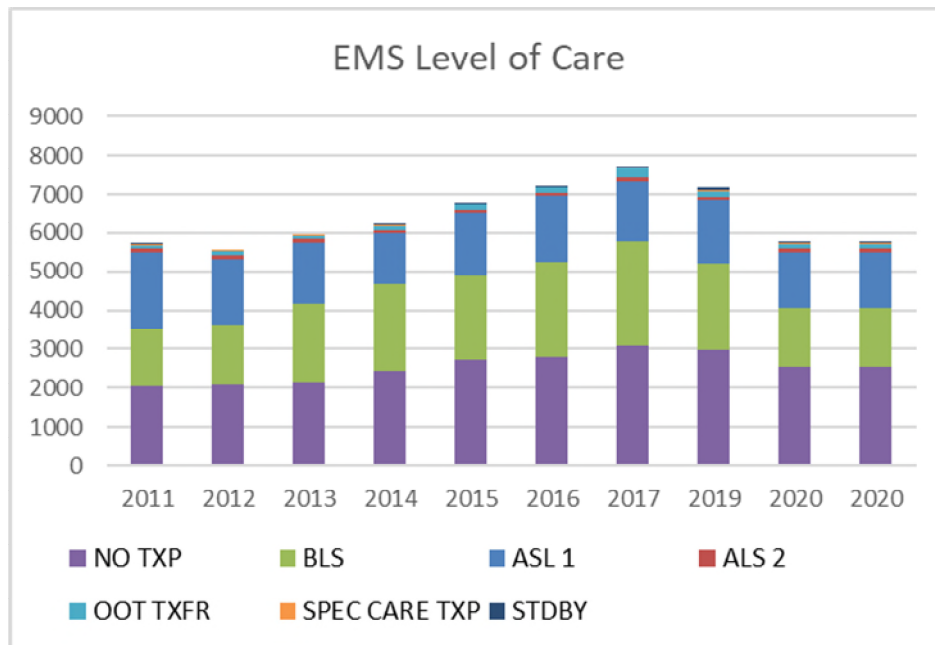
PFD Training Hours													
2020	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	2020
Administration	2	59	0	107.5	316	21	4	69	187	187	0	6	958
ARFF	19	16	2.75	29	56	17	48	76.5	23	23	13	22	344
Driver	85	27	24	417.5	74	67	107	33.5	47	47	47.5	32	1,007
EMS	231	176	272	133	188	155	78	239	270	270	399.5	616	3,027
Firefighter	98	191	86	92.5	367	63	72	641.75	168.25	168.25	132.5	72.5	2,152
Hazmat	119	8	47.75	63	84	28	1	0	67.5	67.5	0	29.5	515
Officer	353	507	85.75	107	126	14	111	0	2	2	77	13	1,397
Rescue	28	-	118.25	33	141	-	-	222.5	5	2	312.5	179	1,041
Total Hours	934	982	637	983	1,352	364	419	1,282	770	767	982	970	10,440

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

## Ambulance (Continued)

### EMS Level of Care Codes

Final FY20 year-end EMS Level of Care call numbers are pending. Do to timeliness for submission of this report, the most recent call data is reflected in the charts below.



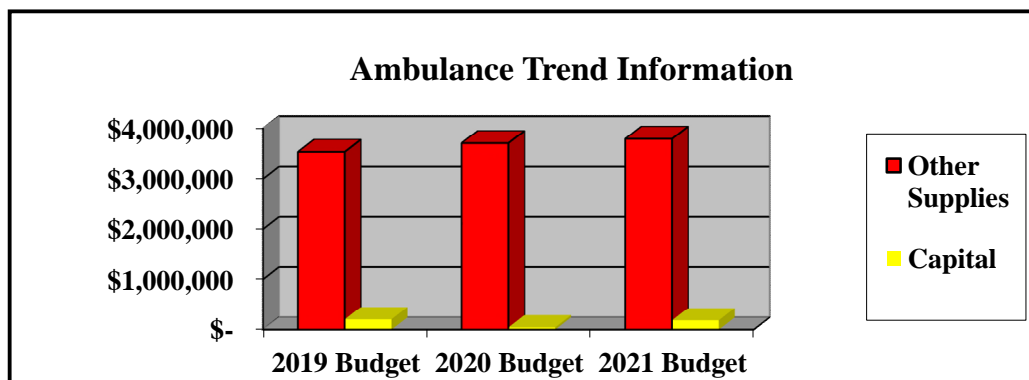
KEY	
NO TXP	No Transport Required
BLS	Basic Life Support
ALS1	Advanced Life Support 1
ALS2	Advanced Life Support 2
OOT TXFR	Out of Town Transports
SPEC CARE TXP	Special Care Transports
STDBY	Standby Requested

## 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	3,538,895	3,711,636	3,797,475
Capital Outlay	202,760	435,000	182,898
Total Expenditures	\$ 3,741,655	\$ 4,146,636	\$ 3,980,373



### Fiscal Year 2020 Accomplishments

- Participated in the Southeast Idaho Public Health Command structure for the COVID-19 response. The COVID-19 pandemic forced considerable adjustments within the Ambulance system in order to reduce the impact to our service.
- Received the American Heart Association's Mission: Lifeline-EMS-Gold Plus achievement award for the 6<sup>th</sup> year.
- Completed purchase of one ambulance per long-term replacement plan.
- Purchased seven cardiac monitors (3 ALS, 4 BLS) to replace outdated monitors and ensure maximum operational consistency.
- Presented comprehensive inter-facility transport agreement to Portneuf Medical Center for review and consideration.
- Received, reviewed and prioritized recommendations from an independent comprehensive Master Plan.
- Applied for the Assistance to Firefighter Grant (AFG) for a regional radio grant to help all fire departments in South East Idaho have interoperable communications. Awaiting award notice.
- 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 3 new office staff and 5 response crew members.



## 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 to Bannock County through fair and equitable valuations, public outreach, education, open communication, and transparency based on industry best practice standards.

### Program Description

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

### Fiscal Year 2021 Goals & Objectives

- The implementation of updated software systems required a complete restructure of the Appraisal Department. This year's focus will be to finish the manual sketching and data entry into the ProVal (Appraisal) system. Staff will then scan historical data along with other pertinent data into the system making data readily available to Appraisers and our Mapping department.
- Timely completion of the re-appraisal of parcels required to complete year 4 of the 5-year plan to remain in a state of compliance with Idaho Code and the rules and regulations of the State Tax Commission.
- Bring every parcel in Bannock County to 100% market value as per Idaho Code.
- Continue to offer educational opportunities to staff as long as that education provides for the betterment of the appraisal process and the quality of service we can provide to our constituents.
- Address Land to Improvement ratios in Bannock County to be more in line with
- Build a public outreach and education program having to do with the re-appraisal process. The Assessor's office is responsible for the valuation of taxable property. The law requires a 100% market value every year for every parcel. Understanding any government process makes it less scary and empowers us as citizens to take part in and have some ownership of our government.

### Performance Measures

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

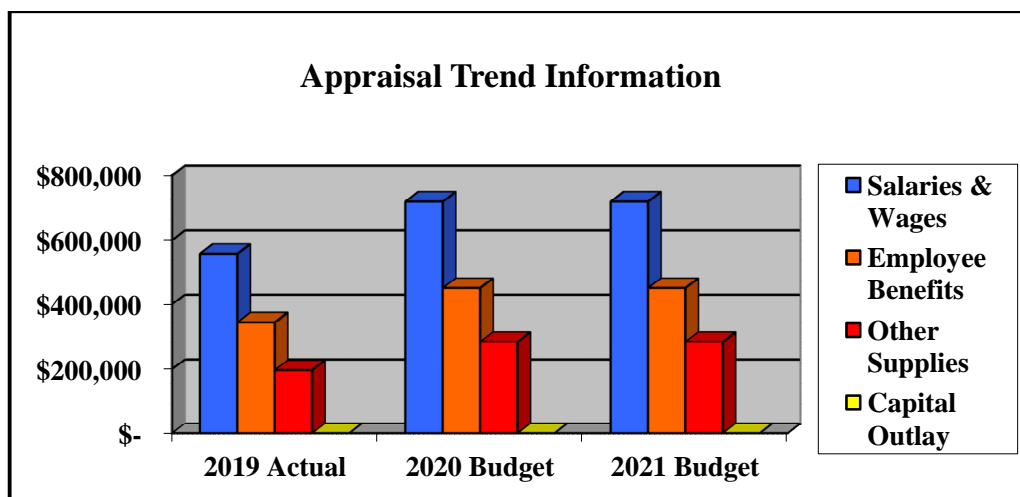
APPRAISAL			
Fiscal Year	New Construction Parcels	Number of Taxing Districts	Circuit Breaker Applicants
2016	214	31	1,282
2017	336	31	1,264
2018	219	31	1,235
2019	218	31	1,215

## 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 556,769	\$ 719,197	\$ 861,816
Employee Benefits	344,965	451,256	462,062
Other Supplies	196,852	284,000	194,075
Capital Outlay	-		
Total Expenditures	\$ 1,098,586	\$ 1,454,453	\$ 1,517,953



### Fiscal Year 2020 Accomplishments

- Our Appraisal department was faced with a remediation plan with the State Tax Commission in October 2019 and completed that successfully in 2020. In January 2020, State Tax Commission questioned the categorization of our Ag parcels. After a meeting involving Governor Little's staff at the Capitol, it was agreed that the Bannock County Assessor's office would make any necessary corrections to the categories concerning Agriculture no later than late March 2020. This was completed in a timely manner.
- Manual sketching and data entering of approximately 23,000 parcels into the new ProVal appraisal system. Currently, the staff has less than 10,000 sketches to manually enter from existing parcels that have improvements (structures). As this accomplishment will allow our new appraisal software full functionality, our appraisal staff deserves the highest praise for their hard work and dedication.



## Appraisal (Continued)

- Our commercial department has been restructured to accommodate the hiring of 2 full-time commercial/industrial appraisers. The contracted services of an Independent Appraisal service will end as of 12/31/2020. My office would like to recognize and extend our highest praise and gratitude to HIGHLAND APPRAISAL for their hard work and dedication over the past 2 years as they have made our success their top priority. A few accolades would include the rebuilding of our commercial department from the ground up, training new commercial and existing residential appraisers in new appraisal systems, training and assisting a new Assessor in new systems, BOE/BTA appeals, and using their years of knowledge and experience to identify other areas that the Bannock County Assessor's office can move towards unparalleled equitability in our appraised values.
- Assessment notices were mailed in a timely manner. The mailing was accomplished using Master's Touch, a 3rd party vendor that offers the option of going paperless and receiving future assessment notices and announcements or updates securely and directly in your email's inbox. This will result in significant reductions in the cost of mailing fees as this benefit catches on and is more widely utilized by property owners.
- Appeals to the BOE in 2020 were reduced to approximately 400 after a record of 3000 BOE appeals in 2019. Appeals to the State's BTA were reduced to 12, down from a record of approximately 365 in 2020.



## **Assessor – General Fund**

Sheri Davies, Assessor

### **Mission Statement**

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 nine full-time and one part-time motor vehicle employees. A portion of the Elected Assessor, Chief Deputy and management assistant salaries are also included within this budget.

### **Fiscal Year 2021 Goals & Objectives**

- Remodel the Motor Vehicle Department to address inadequate workspace for staff and allow adequate space for the public to enter while observing a 6' social distance.
- Go LIVE with a new queuing system, QLESS, that will allow the public to gain access from the comfort of their home or office using their personal computer or smartphone. If preferred, there will be a kiosk in the entry to accomplish getting in Que. The system will place you "inline" and keep you updated as to your wait time. You will answer questions as to your reasons for your visit to the Motor Vehicle department so that you can bring everything needed to complete your transaction in one visit.

### **Performance Measures**

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

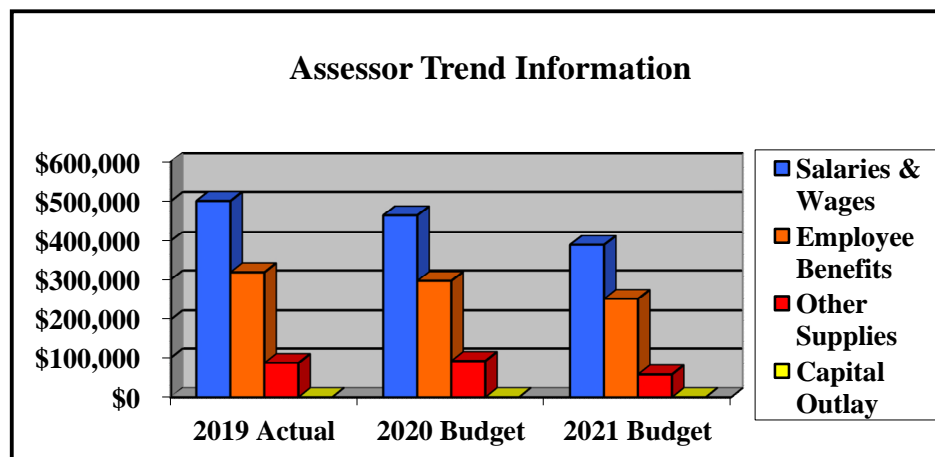
\*Performance Measures were unavailable from department

## Assessor – General Fund (Continued)

### Budget and Actual Summary

The Assessor's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	500,120	464,182	389,016
Employee Benefits	317,833	296,191	251,011
Other Supplies	86,595	91,500	57,500
Capital Outlay	-	-	-
Total Expenditures	\$ 904,548	\$ 851,873	\$ 697,527



### Fiscal Year 2020 Accomplishments

- The Assessor's office has undergone a necessary restructure requiring the rebuilding of job descriptions, job positions (added or dissolved), authorities and responsibilities of existing and new positions, written procedures required to successfully implement new software systems.
- A similar restructuring of the Bannock County Motor vehicle department has been accomplished by identifying the need for written procedures as well as new training procedures for staff.
- A focused effort to cross-train technicians in all processes and procedures has resulted in shorter turn times for Title transactions, elimination of Title work needing to be completed by another County., shorter wait times for in-person visits.
- Identified the need for greater Budgeting transparency between the Motor Vehicle Department Budget and the Appraisal department budget. The Assessor's office has been diligent in identifying opportunities for reduced spending.



## **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 Administrative Manager.

### **Fiscal Year 2021 Goals & Objectives**

#### **Auditing**

- Implement new accounting software. Estimated completion date: Ongoing through FY21-22
- Publish the FY2021 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 2021

#### **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
- Implement new recording software
- During FY2021 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 2021

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

- Title companies may need additional training with county systems so they can have more access to recorded documents on our new programs. Estimated completion date: On-going

### Elections

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

### Performance Measures

RECORDERS		
Fiscal Year	Marriage Licenses Issued	Documents Recorded
2014	667	16,894
2015	581	18,065
2016	566	18,634
2017	624	19,149
2018	657	19,130
2019	585	19,873

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
2019	10,433	672	34

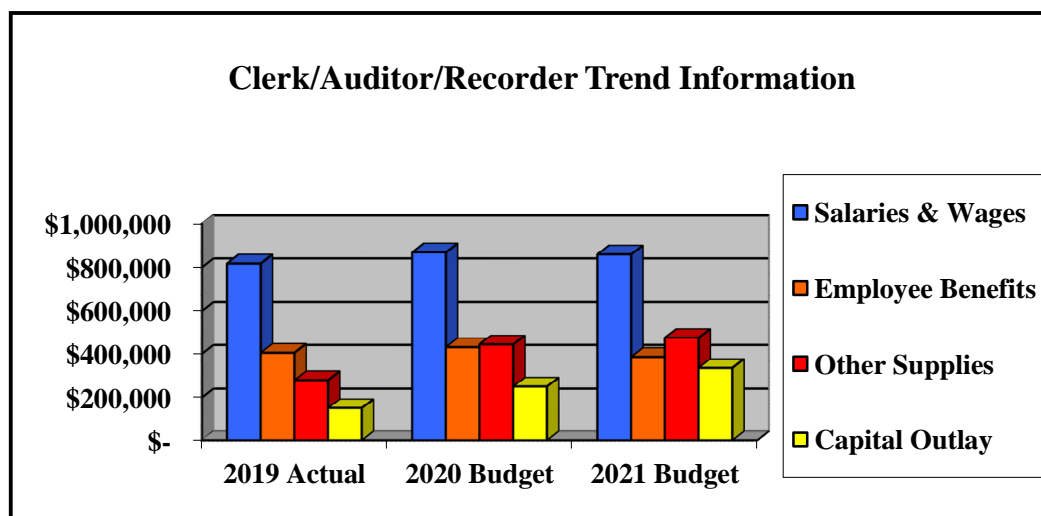
ELECTIONS			
Fiscal Year	Number of Registered Voters	Number of Votes Cast	% of Voters that Voted
2014	36,188	13,741	37.97%
2015	38,924	6,693	17.20%
2016	47,855	34,388	71.86%
2017	40,325	11,031	27.40%
2018	45,504	29,444	64.71%
2019	39,412	9,058	22.98%
2020	51,330	40,070	78.06%

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

### Budget and Actual Summary

The Clerk/Recorder/Auditor's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 817,019	\$ 868,149	\$ 858,842
Employee Benefits	404,756	430,048	385,868
Other Supplies	324,139	442,532	473,815
Capital Outlay	151,368	250,000	335,000
Total Expenditures	\$ 1,697,282	\$ 1,990,729	\$ 2,053,525



### Fiscal Year 2020 Accomplishments

#### Auditing

- Awarded Distinguished Budget Presentation Award for the FY20 budget document from Governments Finance Officers Association (GFOA) for the 11<sup>th</sup> consecutive year.
- Awarded Certificate of Achievement for Excellence in Financial Reporting for the FY18 CAFR for the 26<sup>th</sup> consecutive year.
- Developed and maintained balanced budget in FY19-20 in accordance with Idaho General Statute.

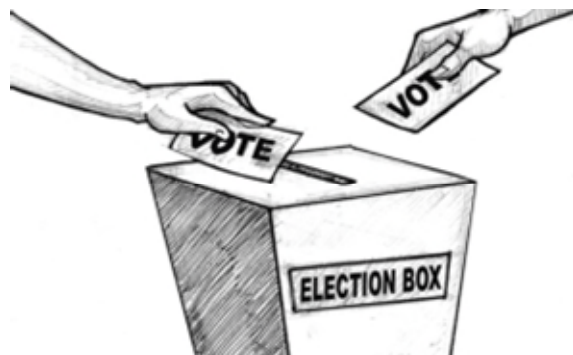
## Clerk/Auditor/Recorder – General Fund (Continued)

### Clerk/Recorder

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

### Elections

- During the 2020 calendar year the Elections Office dealt with many obstacles but managed to conduct successful Elections. Some of those obstacles were running an all-mail out Primary Election in May for the first time. Also, handling the largest number of mail-out ballots in our history and processing returned ballots. Running an Election during the COVID pandemic also proved to be difficult but we took the necessary precautions and stayed healthy and safe.
- We also migrated to a new voter database. We had to learn the new system in a short amount of time. We dealt closely with the state to help make improvements to the system so it functioned the way we need it to.
- The Elections process came under fire nationwide, which trickled down to our office. Our process in Idaho maintains the integrity and security that is necessary to be successful. We were able to set many minds at ease about how we run our Elections.
- In 2020 the Elections office reached out to community organizations in an attempt to give back to the community we serve. It was very important this year to explain our process to as many citizens as possible to help educate our voters. Here are a few accomplishments:
  - A member of our team volunteered for Reality Town at ISU and took the ADA compliant voting machine to demonstrate how it worked
  - A presentation of the ExpressVote was given to a Rotary Club
  - Presentations were given to another Rotary club via Zoom and an in person presentation given to a local Lions Club.
- 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 2021 Goals & Objectives

- Continue to work on the Odyssey transition. Moving to the new version of Odyssey, called Navigator, in January 2021.
- Work with County Commissioners, District Court, and judges to develop a master 3-5-year plan for renovations with emphasis on the Juvenile Center.
- Continue to work on implementation and usage of mandatory Idaho Supreme Court forms to be used in the court system.
- Continue to scan paper court pleadings into the Odyssey case management system, and continue to destroy the paper court files.

### Performance Measures

District Court			
Magistrate Case Filings			
Fiscal Year	Civil Cases	Criminal Cases	Special Cases
2014	5,205	17,319	930
2015	4,473	18,783	776
2016	4,488	16,232	853
2017	5,056	14,775	858
2018	4,868	14,914	728
2019	4,785	14,243	893

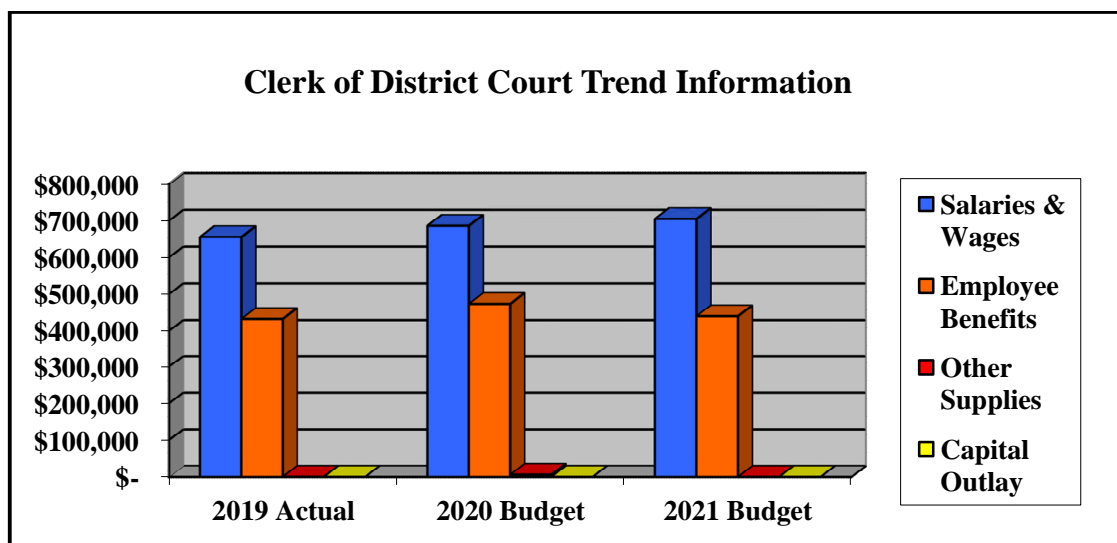


## Clerk of District Court – General Fund (Continued)

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 655,269	\$ 685,874	\$ 704,593
Employee Benefits	432,252	473,104	439,701
Other Supplies	334	6,000	-
Capital Outlay	-	-	-
Total Expenditures	\$1,087,855	\$ 1,164,978	\$ 1,144,294



### Fiscal Year 2020 Accomplishments

- All paper files were moved out of the old Court Records Office in room 218.
- We have had to implement new procedures to get information to and calendaring set to allow people access to the court via Zoom meetings and YouTube live stream hearings.
- Implemented several new Odyssey district wide forms.
- Set up procedures to work from home via Zoom and Citrix for Odyssey access for any future emergencies.

## Commissioners – General Fund

Ernie Moser, District 1



Jeff Hough, District 2



Terrel Tovey, District 3



### Vision Statement

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

### Mission Statement

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

### Program Description

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

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

## **Commissioners – General Fund (Continued)**

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

Agricultural Extension, 4-H University of Idaho (per IC §31-826)  
Ambulance District  
Courthouse Buildings and Maintenance  
Court Services  
Emergency 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 six full-time employees that include a Chief of Staff, Procurement and Economic Analyst, an HR Director, a Veterans Coordinator, an Emergency Services Manager 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 2021 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
- Begin improvements/updates to restrooms in the Courthouse
- Continue to preserve and protect all County natural resources
- Ensure citizens understand the value and priority of basic County responsibilities with respect to the appropriation of tax revenues
- Develop a new employee pay structure
- Create a Master ADA Facilities Plan
- Update the Bannock County Website
- Implement a Leadership Program
- Review County Policies and Procedures

## Commissioners – General Fund (Continued)

### 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
- Research scanning software to digitize personnel files
- Streamline application process
- Create process map of the hiring process
- Conduct interview training for all departments
- Develop an onboarding process

### Veteran's Services

- Continue to implement Outreach Program
  - Continuation after COVID changes – planning in place last FY but nothing implemented
- Continue to serve veterans in the most efficient and effective way possible
  - Including continuing to offer phone, zoom, and home visits when needed
  - Keep mobile number for access
  - 25 hours in office per week and 15 hours working remotely /outreach efforts per week
- Continue to scan old paper files into Veterans Secure Drive on Bannock County Server
- Create virtual walk-in hours either on zoom or google hangouts
  - Update Website with Veterans Calendar, “How To” Videos and Current News – Monthly (or more often) updates from VA News Releases

### Performance Measures

COMMISSIONERS		
Calendar Year	Ordinances	Resolutions Passes
2015	6	109
2016	7	100
2017	9	110
2018	14	132
2019	11	110
2020	6	113

VETERAN'S SERVICES			
Fiscal Year	Appointments	Claims Filed	Calls Received
2015	713	274	1,898
2016	626	238	1,443
2017	519	256	1,097
2018	687	327	1,226
2019	499	247	548
2020	568	254	942

## Commissioners – General Fund (Continued)

<b>Human Resources/Risk Management</b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Number of positions advertised	53	72
Number of general applications received	532	529
Number of full-time and half-time employees hired	61	121
Number of full-time and half-time employee terminations	*	85
Number of workers compensation claims by calendar year	*	30
<b><u>Measures of Effectiveness, Outcomes and Results:</u></b>		
Number of full-time employees	392	396
Number of half-time employees	47	54
Full-time Equivalent County Government Employees	415	423
Number of HR department employees	1.5	1.5
Full-time HR employees for every 100 employees served	0.33	0.33
Number of workers compensation claims per 100 employees	*	6.67
Total turnover rate:	11.4%	19%
Number of claims paid by Risk Management - under deductible	63	63
Claims paid by Risk Management - under deductible	\$ 46,645	\$ 45,030
Number of claims paid by ICRMP - net of deductible	20	14
Number of claims paid by ICRMP – Tort Claim	35	31

\*Performance measures were unavailable from department

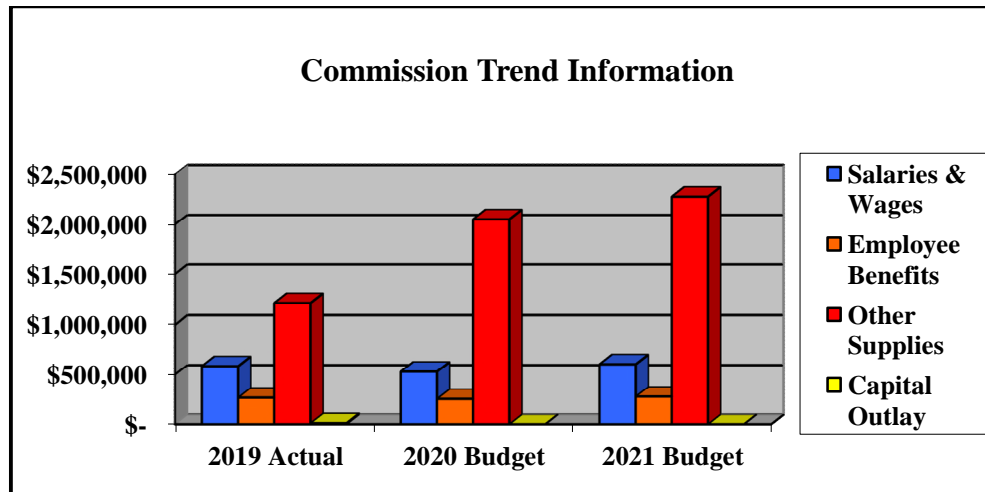


## Commissioners-General Fund (Continued)

### Budget and Actual Summary

The Commissioner's budget is included in the General Fund as a separate department, also included with the info below is the County Operations Department. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 582,500	\$ 529,364	\$ 601,481
Employee Benefits	268,619	256,450	279,040
Other Supplies	1,208,953	2,050,319	2,280,336
Capital Outlay	10,787	-	-
Total Expenditures	\$ 2,070,859	\$ 2,836,133	\$ 3,160,857



### Fiscal Year 2020 Accomplishments

#### Commission

- Instituted a vehicle leasing program to reduce costs while increasing safety
- Finished 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
- Collaborate with the Idaho Department of Health and Welfare and Portneuf Health Trust in continued operations of the Southeast Idaho Behavioral Crisis Center and its location at the City Center Campus
- Over 600 Property Assessment Appeals were heard by the Board of Equalization
- Hired a full-time Emergency Services Manager
- Increased safety measures amid COVID-19 pandemic
- Kept employees and citizens protected while conducting County business

## Commissioners-General Fund (Continued)

### Human Resources/Risk Management

- Achieved Idaho County Risk Management Program (ICRMP) on-line training which qualified Bannock County for a 5% reduction on its general liability premium
- Continued to build a Wellness Program that educates and engages employees in their personal health

### Veteran's Services

- Adapted to COVID changes by implementing virtual appointments and mobile numbers
  - Drive Up Signings for application
- Implemented storage and usage of electronic signatures
- Continued to participate and maintain contact and awareness of veterans' needs with the community
  - Federal Benefit access
  - State/local benefits
- All Annual Trainings from Idaho Division of Veteran Services where cancelled
- Worked with Idaho Military Division and the Idaho Division of Veteran Services Bureau to deliver benefits to veterans
- Served as a liaison with veteran organizations and committees
  - Offered virtual zoom room access to continue meetings as normal as possible
- Assisted Indigent Services with reviewing applications
  - Enrolled eligible veterans into VA Healthcare
  - Applied for VA Burial Benefits
- Assisted 6<sup>th</sup> District Veterans Treatment Court to advise and education the court concerning specific challenges and needs of veterans
  - Virtually on zoom
- Current active client list 1689
- FY' 20 VA Healthcare Activities = 45
  - 24 new patients
  - 4 dependent enrollments
  - 17 misc. actions
- Held two COVID modified public events (using social distancing and COVID 19 protocols):
  - 9/11 Community Commemoration
  - Idaho Field of Heroes Memorial



## 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.

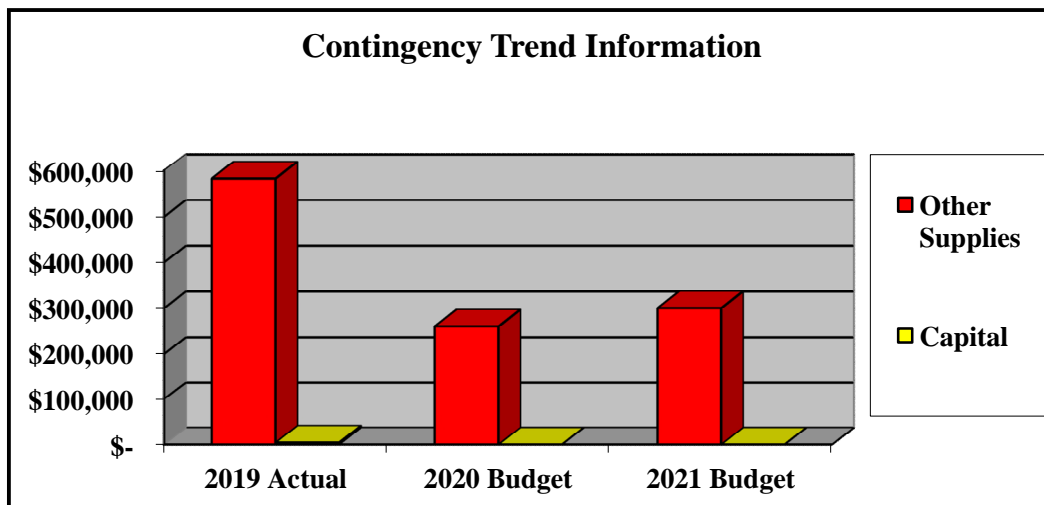
### Performance Measures/Goals & Accomplishments

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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	583,439	260,000	300,000
Capital Outlay	4,247	-	-
Total Expenditures	\$ 587,686	\$ 260,000	\$ 300,000







## 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 non-natural deaths that occur within Bannock County to determine the cause, manner and time of death. The BCCO is also responsible for certifying death certificates and authorizing all cremations that occur within Bannock County. Our staff includes an elected Coroner, a Chief Deputy, a volunteer part-time deputy and an unpaid intern.

### Fiscal Year 2021 Goals & Objectives

- Continue to provide an unprecedented level of service to Bannock County by ensuring that:
  - All deaths that fall under our jurisdiction are investigated,
  - All death investigations conducted by the BCCO are done according to Idaho state law and U.S. Department of Justice guidelines,
  - A thorough written report is generated for all death investigations conducted by the BCCO,
  - Post-mortem examinations and/or forensic toxicology are done in cases wherein suspicious circumstances are evident or as dictated by scientific necessity.
  - Update the BCCO 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
2019	677

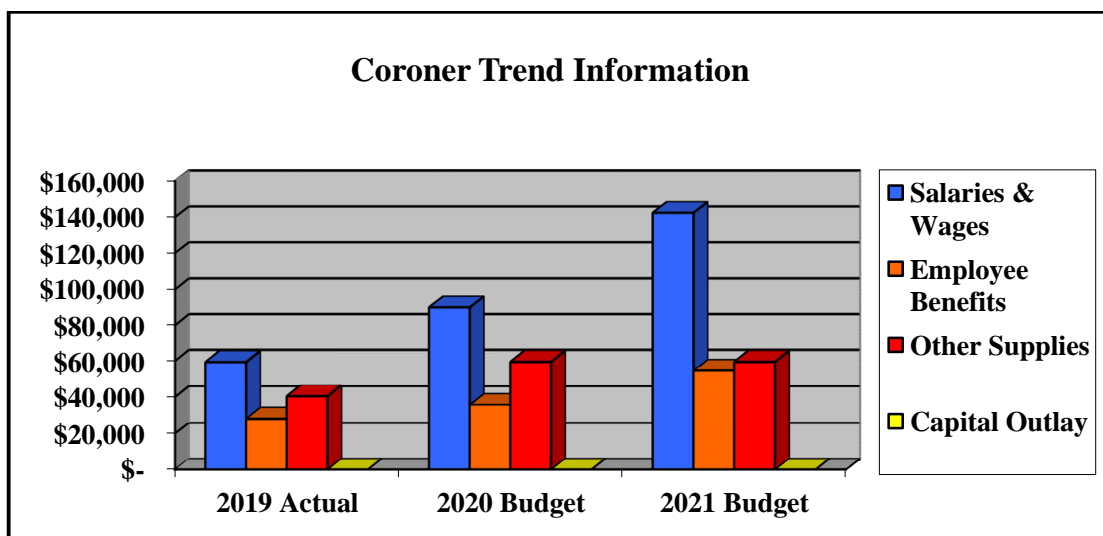


## Coroner – General Fund (Continued)

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 59,371	\$ 89,980	\$ 142,364
Employee Benefits	28,120	35,752	54,708
Other Supplies	40,412	59,500	59,500
Capital Outlay	-	-	-
Total Expenditures	\$ 127,903	\$ 185,232	\$ 256,572



### Fiscal Year 2020 Accomplishments

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



## **Courthouse Grounds & Maintenance – General Fund**

Jeff Underwood, Buildings and Grounds Supervisor

### **Mission Statement**

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

### **Program Description**

The Courthouse and Grounds' department is responsible for maintaining the Bannock County courthouse buildings and grounds. We currently have 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 2021 Goals & Objectives:**

- FY21 Goals & Objectives were unavailable from the department.

### **Performance Measures**

- Performance Measures were unavailable from the department.

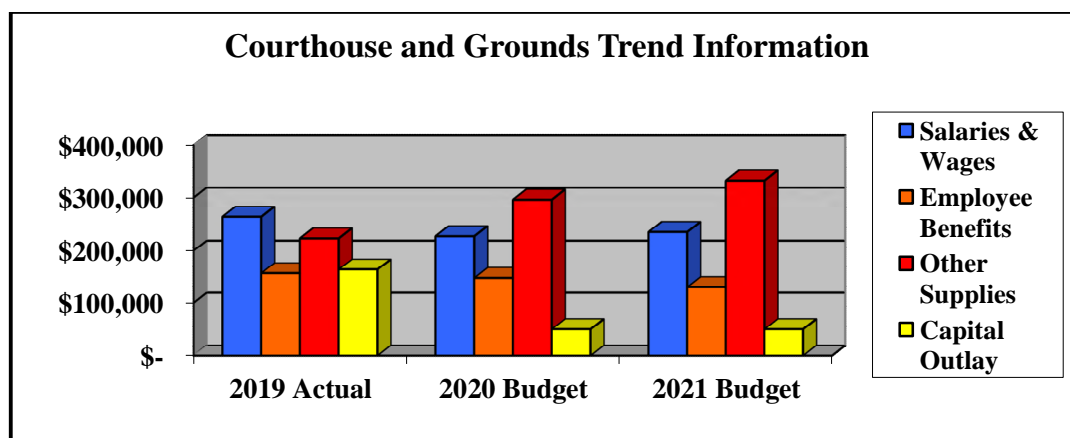


## Courthouse Grounds & Maintenance – General Fund (Continued)

### Budget and Actual Summary

The Courthouse and Ground's budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 264,060	\$ 227,325	\$ 235,303
Employee Benefits	155,752	146,828	129,414
Other Supplies	223,217	296,175	332,238
Capital Outlay	163,000	50,000	50,000
Total Expenditures	\$ 806,029	\$ 720,328	\$ 746,955



### Fiscal Year 2020 Accomplishments

- FY20 Accomplishments were unavailable from the department.

## 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 2021 Goals & Objectives:

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

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

### Performance Measures

COUNTY BOAT WATERWAYS	
Fiscal Year	Number of Entities that Benefited
2014	8
2015	8
2016	8
2017	8
2018	2
2019	2
2020	3

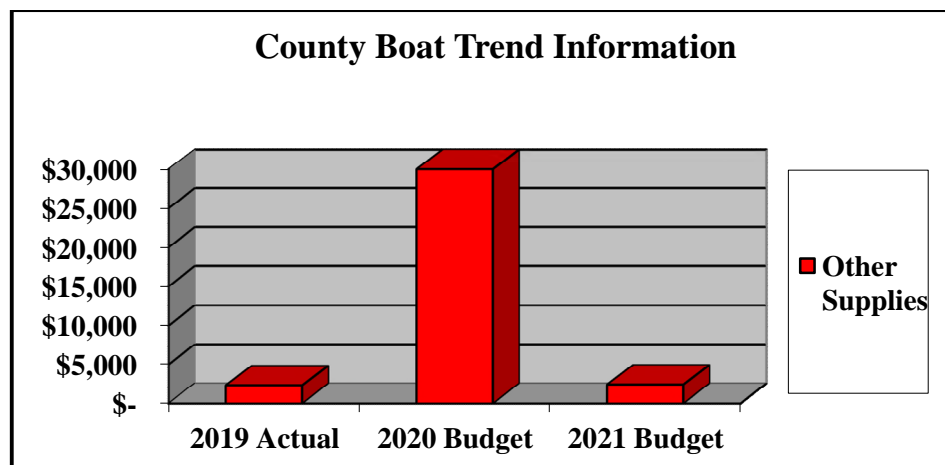


## County Boat/Waterways (Continued)

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	23,000	30,000	24,000
Capital Outlay	-	-	-
Total Expenditures	\$ 23,000	\$ 30,000	\$ 24,000



### Fiscal Year 2020 Accomplishments

- Continue to support Bingham and Power Counties in their efforts to improve waterways utilized by Bannock County citizens
- Collaborated with Bureau of Land Management to develop an asphalt landing to enhance water access to the Portneuf River



## **District Court**

Kerry Hong, Court Administrator

### **Mission Statement**

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

### **Program Description**

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

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

### **Fiscal Year 2021 Goals & Objectives**

- Continue to improve and support emergency operations due to the COVID 19 pandemic under the direction of the Idaho Supreme Court and the Sixth Judicial District.
- Support the onboarding of Judge Tippi Jarman to succeed Judge Steven Thomsen, who retired from the bench.
- Support of iCourt and implementation of Navigator upgrade.
- Evaluation and enhancement of pretrial justice programs in Bannock County and the Sixth Judicial District to improve public safety and examine the use of pretrial incarceration.
- Plan and conduct sequential intercept mapping of the county behavioral health system to improve outcomes for persons with mental illness in the court system.
- Support and manage D6 Treatment program to improve behavioral health services to persons under court supervision.
- Evaluation and enhancement of processes to improve collection of fines and fees assessed in criminal cases.
- Work with County Commissioners, Clerk of the District Court, and judges to develop a master 3-5-year plan for renovations with emphasis on remodel of Juvenile Justice Center.

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

## District Court (Continued)

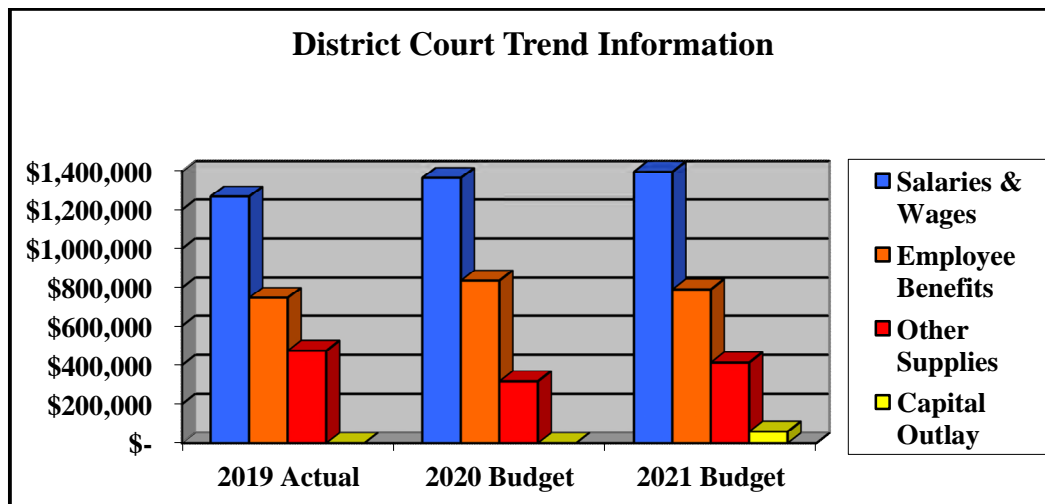
### Performance Measures

DISTRICT COURT	
Fiscal Year	Parenting/Silver Linings Classes Held
2014	16
2015	15
2016	15
2017	16
2018	16
2019	16

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,266,168	\$ 1,365,479	\$ 1,397,774
Employee Benefits	747,751	836,200	791,718
Other Supplies	472,955	316,685	412,738
Capital Outlay	-	-	60,000
Total Expenditures	\$ 2,486,874	\$ 2,518,364	\$ 2,662,230





## District Court (Continued)

### Fiscal Year 2020 Accomplishments

- Under the leadership of the Idaho Supreme Court, implemented emergency operations plans due to the COVID-19 pandemic to maintain the District Court's statutory and Constitutional obligations, including:
  - Remote hearing capability for all courts;
  - Supporting off site work plans for court personnel impacted by pandemic;
  - Managing access to courtrooms and court facilities to limit spread of COVID 19;
  - Development of jury plans to increase health and safety of all jury trial participants;
  - Deployment of public access kiosks in the courthouse to allow persons with limited means to participate remotely in court hearings.
- Welcomed Judge Javier Gabiola, who succeeded Judge Stephen Dunn, who retired from the bench.
- Continued implementation of statewide, mandatory criminal forms.
- Enhanced 6th Judicial District website by adding administrative orders and criminal forms.
- FY20 Accomplishments were unavailable from the department.





## **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.

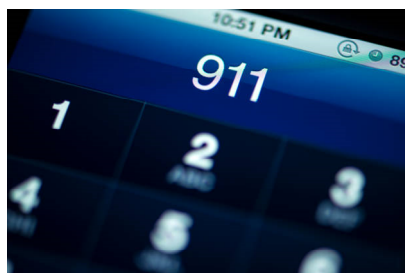
Emergency Communications is an enterprise fund, which means it is treated as if it were a business. This fund receives no support through property tax dollars, it operates utilizing user fees. Budgeting for expenditures in Emergency Communications is done using the cash basis, while actual expenditures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

### **Fiscal Year 2021 Goals & Objectives:**

- FY21 Goals & Objectives were unavailable from the department.

### **Performance Measures**

- Performance Measures were unavailable from the department.

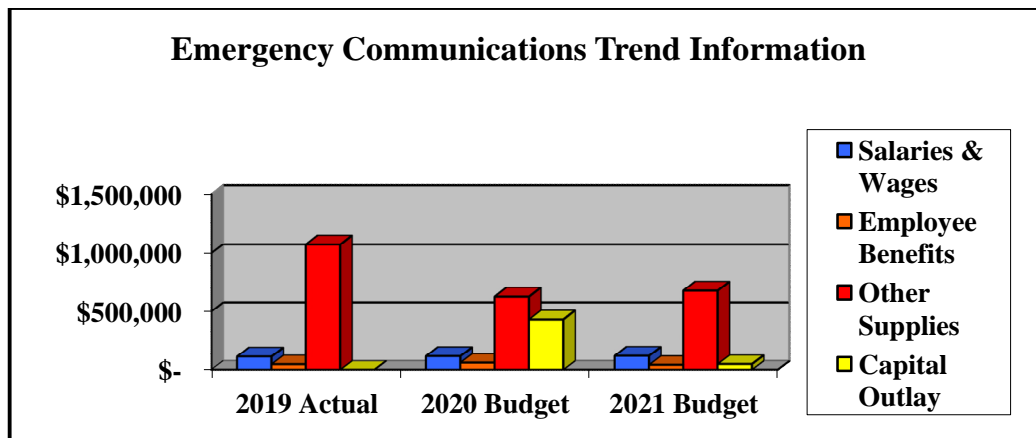


## Emergency Communications (Continued)

### Budget and Actual Summary

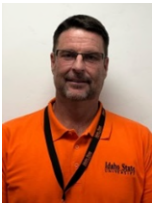
The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 116,147	\$ 119,642	\$ 122,518
Employee Benefits	48,817	62,669	43,076
Other Supplies	1,074,519	623,604	675,013
Capital Outlay	-	430,000	50,000
Total Expenditures	\$ 1,239,483	\$ 1,235,915	\$ 890,607



### Fiscal Year 2020 Accomplishments

- FY20 Accomplishments were unavailable from the department.



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

Mike Jaglowski, Engineer

### **Mission Statement**

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

### **Program Description**

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

### **Fiscal Year 2021 Goals & Objectives**

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

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

### **Performance Measures**

There are no performance measures to report at this time.

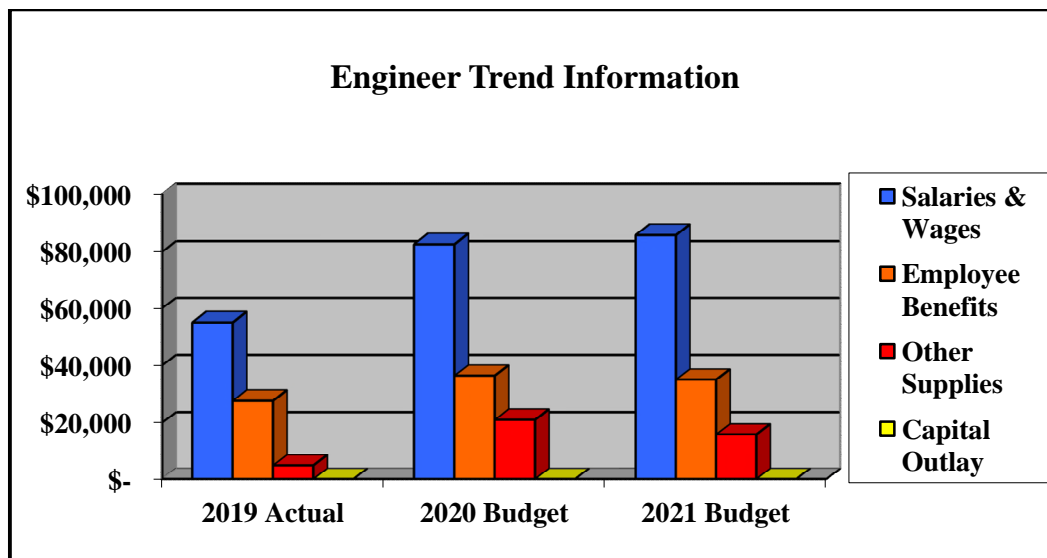


## Engineer – Road and Bridge Fund (Continued)

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 55,117	\$ 82,536	\$ 85,692
Employee Benefits	27,533	36,263	34,846
Other Supplies	4,876	20,990	15,750
Capital Outlay	-	-	-
Total Expenditures	\$ 87,526	\$ 139,789	\$ 136,288



### Fiscal Year 2020 Accomplishments

- Assisted Planning and Development with 2020 Comprehensive Planning Document.
- Completed Center Design / Build consultant selection for the Bannock County Detention Center Expansion Project.
- Completed professional certification requirements for the administration of land development within the FEMA / NFIP Flood Plains
- Completed the Bannock County Flood Plain Ordinance
- Completed the Project Administration and Construction Engineering for the Bannock County Event Center RV Park Expansion Project.
- Engaged in rewriting the County's USEPA NPDES II Stormwater Management Program & Operations Manual.

## **Fairgrounds**

Bannock County Fair Board

### **Mission Statement**

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

### **Program Description**

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

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

### **Fiscal Year 2021 Goals & Objectives**

- FY21 Goals & Objectives were unavailable from the department.

### **Performance Measures**

- Performance Measures were unavailable from the department.

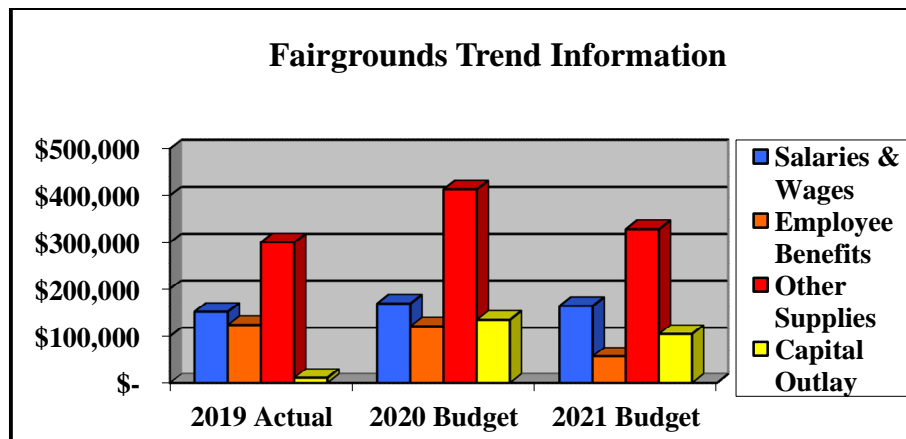


## Fairgrounds (Continued)

### Budget and Actual Summary

Fairgrounds have their own budget and levy rate. The fairs operate within three funds; the fair district, fair maintenance and fair exhibit funds. The fair exhibit fund consists of three departments. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 151,724	\$ 169,273	\$ 164,110
Employee Benefits	124,247	121,376	57,558
Other Supplies	300,385	413,160	327,660
Capital Outlay	10,781	135,000	105,000
Total Expenditures	\$ 587,137	\$ 838,809	\$ 654,328



### Fiscal Year 2020 Accomplishments

- FY20 Accomplishments were unavailable from the department.



## GIS Department

Cyndi Andersen, GIS Director

### Mission Statement

The Geospatial Information Services (GIS) Department endeavors to develop and maintain accurate geographic information for Bannock County and our business partners. This is accomplished through professional, collaborative efforts as we aim to provide prompt and effective data management. Including the delivery of maps, tools and GIS services necessary to be productive, efficient, and informed.

### Program Description

The GIS Department coordinates with all Bannock County departments to manage and maintain the County's geospatial 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 2021 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 to coordinate partnerships with other agencies that encourage data sharing and group collaboration projects
- Implement online payment option for GIS data requests.

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

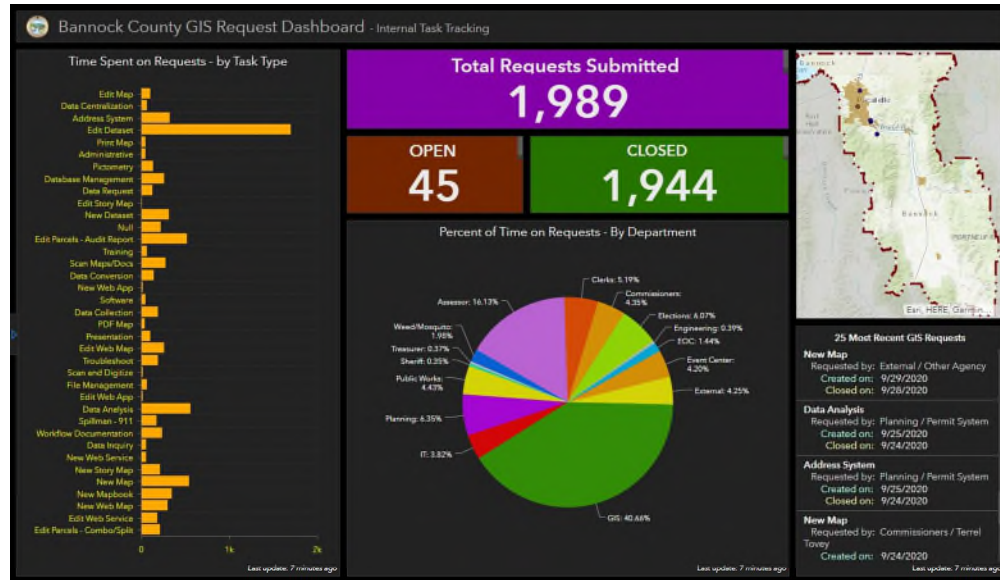
### Performance Measures

In July 2017, the GIS Department began tracking task assignments and project completion thru the GIS Request System (developed by Computer Services staff). This internal system is browser-based and located at <https://fusion.bannockcounty.us/GISDept/>. It is used to track the type of task or request, the requestor's name and department, GIS staff assignments, completion statistics, and includes built-in reports. In March of 2019, the GIS Department developed and implemented an online dashboard application, which is viewable on the County's intranet at <https://intranet.bannockcounty.us/gis/>. This tool provides a high-level snapshot of the department's workload and recently submitted requests. The dashboard display shows the amount of time staff spends on GIS related tasks, including the percent of time spent assisting other departments with their GIS data and mapping needs. The dashboard shows statistics from the system's inception in July 2017. As shown in *Figure 1*, nearly 2000 requests have been submitted since 2017; at any given time, an average of 40-50 open requests. Additionally, the dashboard shows a list of the 25 most



## GIS Department (Continued)

recent GIS requests. During FY2020, we received 583 requests. Although this amount is slightly lower than the previous year's total (652), due to COVID-19 Stay Home Order. During which, GIS staff worked from home to catch up on open requests and develop many new web apps. *Figure1 - GIS Request Dashboard*



With more than 3 years of request data, shown in *Table1* and *Table2*, it is apparent that GIS workload is shifting as GIS data and tools are developed. As new departments recognize the advantage of using GIS technology to support services they provide to the public, there is an increased demand for new GIS data and tools. Likewise, the departmental demand shifts and GIS priorities have adjusted with that demand. *Figure2 - Departmental Requests by Percent of Time*

GIS Requests By Department	2017		2018		2019		2020	
	Amount	% Time	Amount	% Time	Amount	% Time	Amount	% Time
Assessor	67	31.75%	290	19.74%	181	12.61%	66	11.70%
Clerks	2	2.79%	13	3.31%	60	5.14%	57	6.79%
Commissioners	4	11.96%	14	4.44%	11	5.45%	12	2.78%
Courts	0	0.00%	0	0.00%	0	0.00%	8	0.57%
Elections	7	8.02%	19	3.85%	20	11.87%	13	1.89%
Engineering	0	0.00%	0	0.00%	0	0.00%	5	1.31%
EOC	0	0.00%	3	7.21%	2	0.61%	10	1.27%
Event Center	1	0.34%	6	2.63%	7	2.36%	5	5.04%
External	17	2.91%	46	2.03%	65	5.12%	32	5.40%
GIS	13	11.37%	120	44.47%	151	33.93%	136	48.21%
IT	0	0.00%	4	0.34%	14	10.79%	4	0.22%
Planning	13	2.24%	77	2.80%	105	3.86%	213	11.92%
Public Works	1	24.47%	3	2.03%	20	5.91%	22	2.56%
Sheriff	3	1.70%	1	0.32%	4	0.13%	4	0.49%
Treasurer	0	0.00%	1	0.04%	6	0.71%	3	0.40%
Weed/Mosquito	4	2.45%	10	5.24%	6	1.51%	1	0.02%
<b>Totals</b>	<b>132</b>		<b>607</b>		<b>652</b>		<b>583</b>	

## GIS Department (Continued)

Similar to the *Table1*, the information in *Table2* (below) came from the GIS Request System's Fiscal Year Reports and was also used to create *Figure3* on the following page. As shown in *Table2* and *Figure3*, as the GIS program has evolved, we see a shift from new data and maps in FY17, to an increase in data maintenance activities over the past three years. Likewise, new web maps and applications are on the rise and have become essential to many county departments' daily activities and tasks. As GIS services are developed and data becomes more accessible, the trend appears to be an increasing demand for GIS services. A significant item of note is that although volume of request decreased during the COVID-19 Stay Home Order (and for a few months after), the volume of requests is still consistent with the growing demand for GIS services support.

GIS Requests By Type	2017		2018		2019		2020	
	Amount	% Time	Amount	% Time	Amount	% Time	Amount	% Time
Address System	9	1.43%	66	1.74%	107	3.33%	124	4.00%
Administrative	0	0.00%	0	0.00%	0	0.00%	18	2.42%
Data Analysis	2	12.24%	10	10.51%	11	9.21%	44	1.70%
Data Centralization	1	0.54%	7	2.11%	1	0.11%	3	0.40%
Data Collection	0	0.00%	3	3.59%	1	0.22%	4	4.24%
Data Conversion	0	0.00%	1	4.15%	1	0.20%	1	1.77%
Data Inquiry	0	0.00%	3	0.27%	6	0.30%	19	1.50%
Data Request	14	7.03%	33	1.72%	24	1.42%	22	0.80%
Database Management	0	0.00%	6	1.25%	29	5.71%	39	2.98%
Edit Dataset	8	2.04%	41	11.92%	58	19.66%	64	33.63%
Edit Map	9	0.92%	16	0.95%	7	1.90%	5	0.55%
Edit Parcels - Audit Report	9	11.01%	113	11.12%	58	9.27%	0	0.00%
Edit Parcels - Combo/Split	42	4.65%	152	4.96%	107	3.29%	0	0.00%
Edit Web App	0	0.00%	0	0.00%	2	0.05%	3	0.11%
Edit Web Map	6	3.64%	22	1.90%	17	0.91%	41	6.44%
Edit Web Service	0	0.00%	1	0.01%	5	0.07%	5	1.37%
File Management	0	0.00%	0	0.00%	0	0.00%	3	2.39%
New Dataset	1	1.36%	5	0.89%	7	1.72%	11	6.68%
New Map	6	5.51%	27	11.35%	58	6.12%	54	2.25%
New Mapbook	5	36.57%	3	0.35%	3	4.59%	4	3.12%
New Web App	0	0.00%	6	7.02%	3	2.21%	3	0.32%
New Web Map	2	6.53%	6	6.92%	2	0.94%	10	4.58%
New Web Service	0	0.00%	1	0.05%	4	0.04%	6	1.49%
PDF Map	2	0.34%	4	0.80%	9	0.51%	0	0.00%
Pictometry	0	0.00%	5	0.71%	11	2.72%	13	1.71%
Presentation	0	0.00%	2	1.36%	3	1.69%	3	0.89%
Print Map	4	2.52%	1	0.06%	5	0.68%	7	0.32%
Scan and Digitize	0	0.00%	0	0.00%	0	0.00%	12	4.09%
Scan Maps/Docs	1	0.54%	9	2.30%	15	6.50%	5	1.39%
Software	3	1.29%	8	0.87%	11	0.29%	3	0.11%
Spillman - 911	0	0.00%	4	2.19%	10	10.63%	0	0.00%
Training	0	0.00%	5	0.69%	9	0.32%	13	1.29%
Troubleshoot	7	1.36%	38	2.94%	54	2.30%	32	2.91%
Workflow Documentation	1	0.48%	9	5.29%	14	3.08%	11	1.56%
<b>Totals</b>	<b>132</b>		<b>607</b>		<b>652</b>		<b>582</b>	

*Table2 - FY17 counts are for 3 months only, because the GIS Request System began Jul-2017, the following years are full year totals*

## GIS Department (Continued)

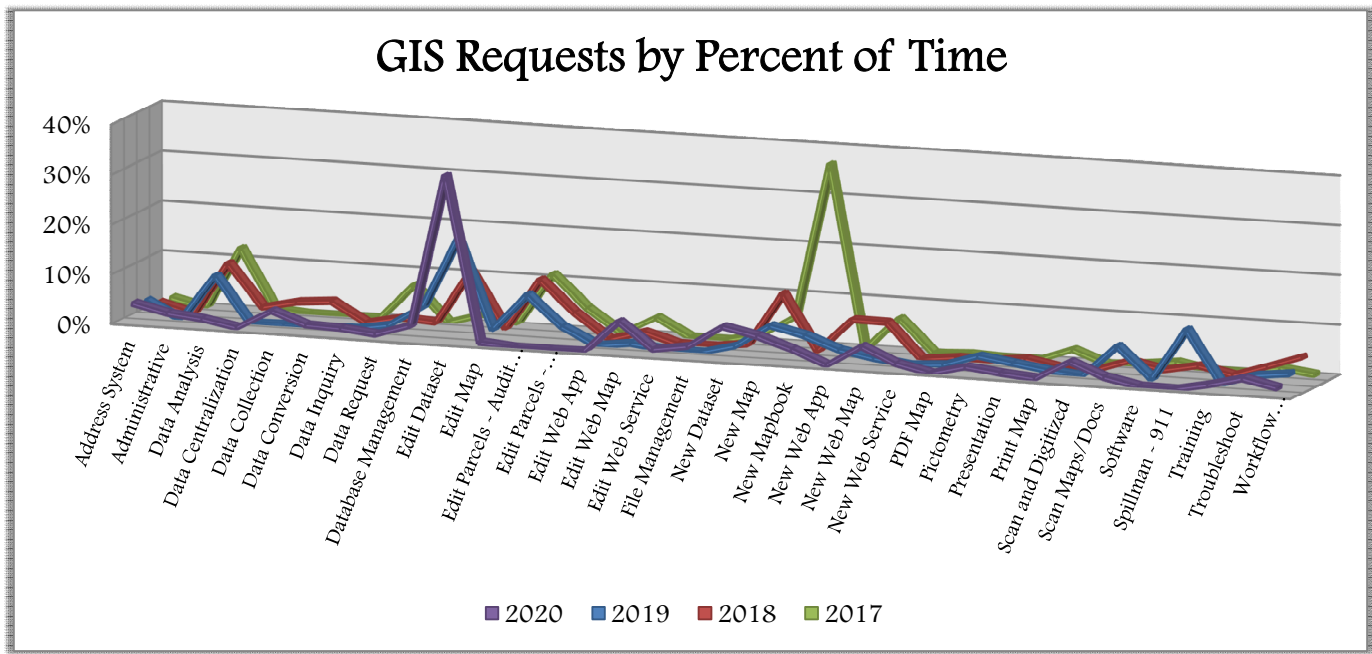


Figure3 - Type of Requests by Percent of Time

The most popular GIS tools and services developed and provided to both public and internal customers are the online maps and applications. It is important to note that applications are reviewed periodically to confirm relevance – upgraded to provide current information or retired when no longer needed.

Currently, the GIS Department maintains 32 GIS mapping applications. These include 27 online map services (14 public access, 13 internal) and 5 mobile applications. During FY20, 14 new applications were developed – 4 public, 7 internal, and 3 mobile. This is a **44% increase** from the 18 online and mobile applications that existed in the previously. The online mapping and mobile applications that were developed in FY20 are highlighted in **light orange** in *Tables3-5*, on the following page. The purpose of many of these tools and some brief description follow.

When the GIS Department was established in 2017, there were three applications already in use – the Parcel Viewer, Planning Map, and the Surveyor Reference Map, as shown in *Table3* and *Table4*. By the end of FY17, three additional online maps went live. The Elections Polling Places Map was developed to aid the public with identifying where to vote in each voting precinct. The other two internal applications were the Sheriff’s Internal Map that identifies Sex Offender Boundaries and Planning’s Internal Map to support permitting and development activities. During FY18, we implemented 5 new online maps, 2 public and 3 internal. Those apps included the external Public Access Roads and Commissioner Districts; and the internal Addressing application and Assessor’s Employee and Weed/Mosquito’s Spray maps.

## GIS Department (Continued)

In FY19, five more online mapping applications were developed – four were public and one internal. These maps included the Recreation 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 an obsolete 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, confirm that street addresses are in the correct voting precincts, and to build correct ballots for upcoming elections.

<b>EXTERNAL USE - Public Access Online Web Map Apps*</b>	<b>Year Built</b>	<b>FY17 Views</b>	<b>FY18 Views</b>	<b>FY19 Views</b>	<b>FY20 Views</b>	<b>Months in FY20</b>	<b>Daily Avg</b>	<b>+/- Use Change</b>	<b>% Change</b>
Parcel Viewer	2016	57,379	84,135	103,524	122,067	12	334.43	18,543	15%
Planning Map	2016	13,501	11,077	7,916	8,093	12	22.17	177	2%
Surveyor Reference	2016	5,290	8,636	7375	7433	12	20.36	58	1%
Election Polling Places	2017	2,724	3,665	4273	2738	12	7.5	-1,535	-56%
Public Access Roads	2018		366	748	675	12	1.85	-73	-11%
Commissioners Map	2018		677	871	1000	12	2.74	129	13%
Rec Sites Wellness/Events/Fairgrounds	2019			2486	1054	12	2.89	-1,432	-136%
Tax Code Areas Map	2019			1789	1674	12	4.59	-115	-7%
Board of Equalization 2019 Summary	2019			1135	367	12	1.03	-768	-209%
Emergency Information Map	2019			74	493	12	1.35	419	85%
Elections Kiosk	2019				9406	12	25.77		
Road and Bridge Projects	2020				107	3	1.37		
Road Jurisdiction & Maintenance	2020				45	1	1.5		
Winter Maintenance	2020				27	1	0.9		

Table3 - Statics tracked and gathered through Bannock County's ArcGIS Online and Portal accounts.

<b>INTERNAL USE ONLY Online Web Map Apps**</b>	<b>Year Built</b>	<b>FY17 Views</b>	<b>FY18 Views</b>	<b>FY19 Views</b>	<b>FY20 Views</b>	<b>Months in FY20</b>	<b>Daily Avg</b>	<b>+/- Use Change</b>	<b>%</b>
Planning Internal Map	2017	1,410	1,646	2,066	3,372	12	9.24	1,306	39%
Sheriff's Internal Map	2017	212	81	119	29	12	0.08	-90	-310%
Addressing	2018		263	180	130	12	0.36	-50	-38%
Assessor Employee Map	2018		350	208	612	12	1.68	404	66%
Weed/Mosquito Internal Map	2018		123	6	10	12	0.03	4	40%
Elections Internal Map	2019			150	288	12	0.62	138	48%
Courts Employee Map	2020				97	9	0.36		
Assessor's Comp Finder	2020				1559	7	7.42		
Assessor's Value Verification	2020				205	6	1.14		
EOC Internal Map	2020				98	4	0.82		
Public Works Internal Map	2020				102	1	3.40		
Building Officials Map	2020				77	1	2.2		
Assessor's Permit Map	2020				156	2	2.60		

Table4 - Statics tracked and gathered through Bannock County's ArcGIS Online and Portal accounts.

## GIS Department (Continued)

<i>INTERNAL USE ONLY</i>	<i>Data Collection/Mobile Apps***</i>	<i>Year Built</i>
<i>Mosquito Traps - Collector App</i>		<i>2018</i>
<i>OEM - Survey123 App</i>		<i>2018</i>
<i>Culvert - Collector</i>		<i>2020</i>
<i>Field Observations (Building)</i>		<i>2020</i>
<i>Assessor Permits</i>		<i>2020</i>

*Table5 - Statics tracked and gathered through Bannock County's ArcGIS Online and Portal accounts.*

During FY20, we developed 11 new online mapping applications – 4 publicly accessible and 7 for internal use. The public interactive map applications included the Elections Kiosk, which allows the public to find their polling location and print a report of all special districts they vote in; and Current Road and Bridge Projects. The Road Jurisdiction and Maintenance and Winter Maintenance map applications are currently in development and will go live in FY21. The new internal applications included the Courts Employee Map, used to identify which agencies to notify after court rulings; the Assessor's Comp Finder, Value Verification, and permit Map are used to aid with Board of Equalizations and property valuations; and the EOC Internal Map will be used during emergency situations. Additionally, the Public Works Internal Map will aid in project planning and includes asset management information and the Building Officials Map will show where current permitting activity is with various site visit information.

The latest GIS resources now used by several departments are the Data Collection and Mobile Apps, which are listed in *Table5* (on the previous page). These tools are built and configured in ArcGIS Online and, although not included in previous Budget Books, have been used since 2018. The Mosquito Traps Collector App is used to track when/where traps are placed and the OEM Survey123 App documents the location of and site specific information during an emergency situation. During FY20, the mobile apps created were the Culvert Collector App, which was created to capture the inlet and outlet of culverts; and Survey123 applications for Field Observations used by Building Inspectors during the permitting process and the Assessors Permits (which is currently on hold).

The GIS Department continues to provide GIS data to outside agencies and private companies when they request copies of the County's GIS data. This procedure was established in 2018, by the Commissioners when they 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. In FY20, the GIS Department collected \$2,100 for various geospatial information. See *Table6* (below) for a list of the requestors, type of data requested, and the fees collected, if applicable.

## GIS Department (Continued)

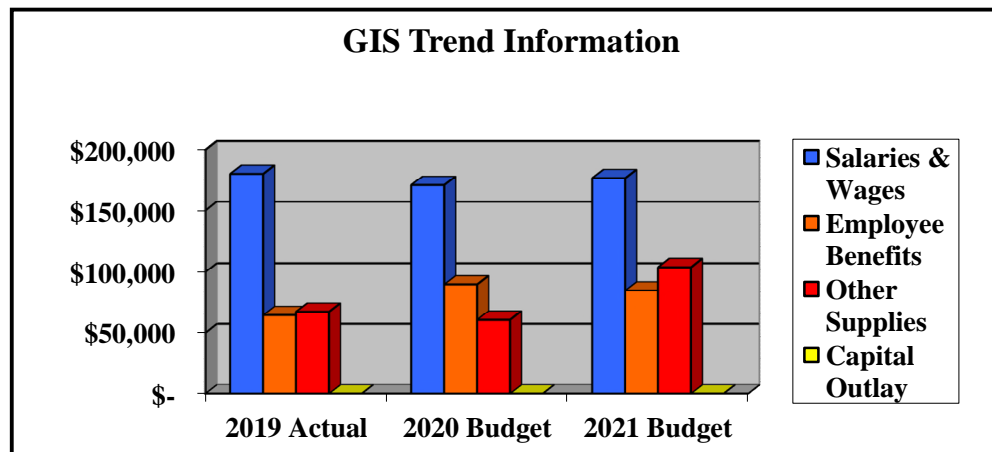
Date	Requestor	Contact	GIS Data Requested	Delivery	Amount	Paid
10/7/2019	PacificCorp	Yui Miyata	Parcels,addresses	10/29/2019	400.00	Yes
12/6/2019	Silver Star Communications	Jeff Jensen	Parcels, City Limits, Streets, Buildings	12/26/2019	600.00	Yes
2/5/2020	Sentry Dynamics	Davon Sjostrom	Parcels	2/12/2020	300.00	Yes
2/7/2020	Trimble	Danielle Edwards	Streets	2/24/2020	100.00	Yes
2/25/2020	USDA	Lana Duke	Portneuf Library Boundary	2/25/2020	-	-
5/11/2020	BLM	Brian Holmes	Parcels	5/11/2020	-	-
5/18/2020	HLE	Brandon Smurthwaite	Centerlines, Bridges, Culverts	5/18/2020	-	-
5/22/2020	Logistical Marketing Inc.	Beau Webber	Parcels, approx. 800 records	5/26/2020	100.00	Yes
8/12/2020	Sentry Dynamics	Dionne Austin	Parcels	8/12/2020	300.00	Yes
9/8/2020	Idaho State University	Dr. Shin Ryu	Parcels, Waterways	9/8/2020	-	-
9/10/2020	Idaho Power	Charlie Finley	Parcels	9/22/2020	300.00	Yes
Total Amount Collected:						\$2,100.00

Table6 – GIS Data Request Fees – per Bannock County Resolution No. 2018-51 and Idaho Code 31-875.

## Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 180,158	\$ 170,869	\$ 176,641
Employee Benefits	63,909	89,550	84,425
Other Supplies	66,658	60,100	103,650
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 310,725</u>	<u>\$ 320,519</u>	<u>\$ 364,716</u>





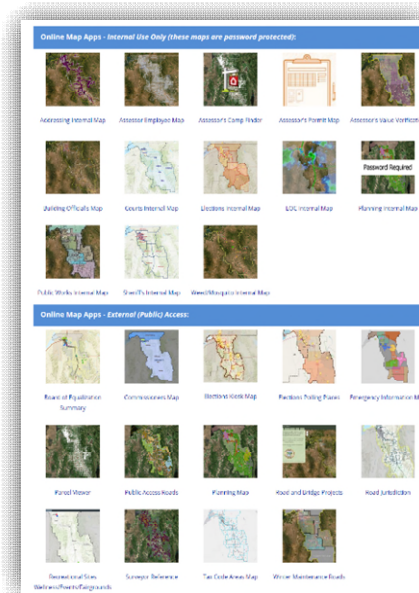
## GIS Department (Continued)

### Fiscal Year 2020 Accomplishments

- Developed automated nightly scripts to update the Enterprise Geodatabase (SDE)
- Implemented new GIS Map Hub for the GIS Department's intranet page – see following page
- Upgraded the ArcGIS Online Map Gallery – see the following pages
- Continued to track/quantify GIS tasks with the GIS Request System – see Performance Measures
- Developed 14 New GIS web and mobile applications – see Performance Measures
- Developed and implemented new Elections Kiosk web map application
- Developed and implemented GIS applications for the Assessor's Office to assist with BOE Hearings, Assessment/Value verifications, and site visits
- Developed and implemented GIS applications and tools for the Emergency Manager to aid in emergency situations – will continue to develop in FY21
- Began GIS data preparation for NextGen911 implementation – this is a multi-year project
- Completed scanning and digitization of historical Records of Survey
- Completed yearly Census GIS data reviews
- Implementation finalized of the Public Works Department's new GIS module for the PubWorks asset management system – continue to troubleshoot as needed
- Significant progress in multi-year projects to develop the new Easements, Open Spaces, and Building Footprints datasets
- Participated in the Roads and Highways annual GIS data update with ITD
- Participated and presented at the ISU's STEM Day activities
- Gathered county culvert data to assist the City of Pocatello with DEQ's MS4 (NPDES) Permit
- GIS Director served as the Government Subcommittee Lead in the Bannock County Complete Count Committee; applied for and was awarded a \$5000 grant from ICF for outreach efforts

**Map Gallery** for easy-access to the public of the active public-facing web map applications, which are published thru ArcGIS Online and located at <https://bannock.maps.arcgis.com/home/index.html>.

**Map Hub** for easy-access to all web map applications for county employees is on the County's intranet site.



## Grants

### Mission Statement

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

### Program Description

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

### Fiscal Year 2021 Goals & Objectives

- Review policies & procedures to ensure they are in line with Code of Federal Regulations
- Monitor Grant expenditures for accurate reimbursement.
- Add sections to the Grant Manual 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

The following grants provided the following resources:

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

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

INTAKE & DIVERSION	
Fiscal Year	Petitions Filed & Reviewed
2014	1,018
2015	896
2016	839
2017	849
2018	787
2019	906
2020	529



## Grants (Continued)

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

TRUANCY COURT		
Fiscal Year	Intakes	Releases
2014	69	56
2015	52	61
2016	41	37
2017	43	60
2018	48	39
2019	26	23
2020	37	32

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

FAMILIES IN ACTION		
Fiscal Year	Youth Completing Program	Adults Completing Program
2014	133	73
2015	96	61
2016	83	33
2017	91	42
2018	74	41
2019	99	39
2020	28	36



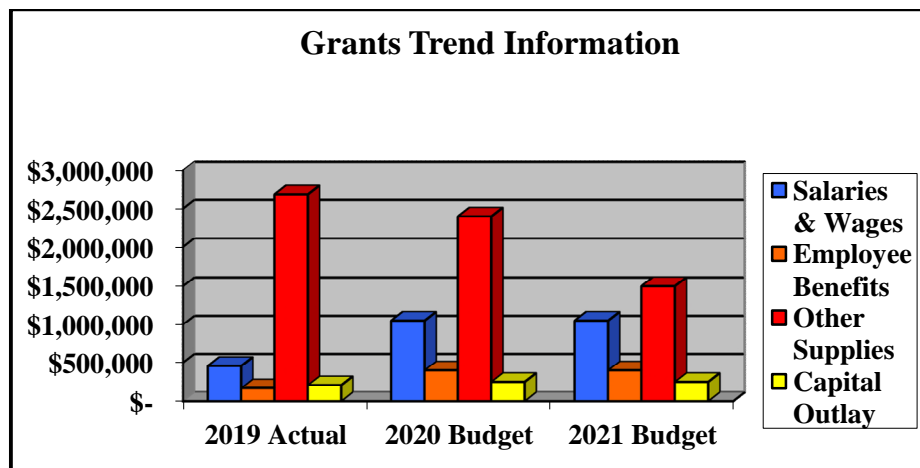
## Grants (Continued)

### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 457,778	\$ 1,050,000	\$ 1,050,000
Employee Benefits	167,963	400,000	400,000
Other Supplies	2,691,468	2,400,000	1,500,000
Capital Outlay	207,420	250,000	250,000
Total Expenditures	\$ 3,524,629	\$ 4,100,000	\$ 3,200,000

\*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 2020 Accomplishments

- Reviewed policies & procedures to ensure they were in line with Code of Federal Regulations
- Attended 18 grant trainings to ensure grant compliance and Financial Grant Management tools were implemented.
- Added a section to County Procurement Policy to clarify grant requirements.
- Created a Grant Manual for auditing and compliance purposes.
- Updated and revamp the Grant Procedures Manual. Continuous project as new grants are awarded.

## 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 2021 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*

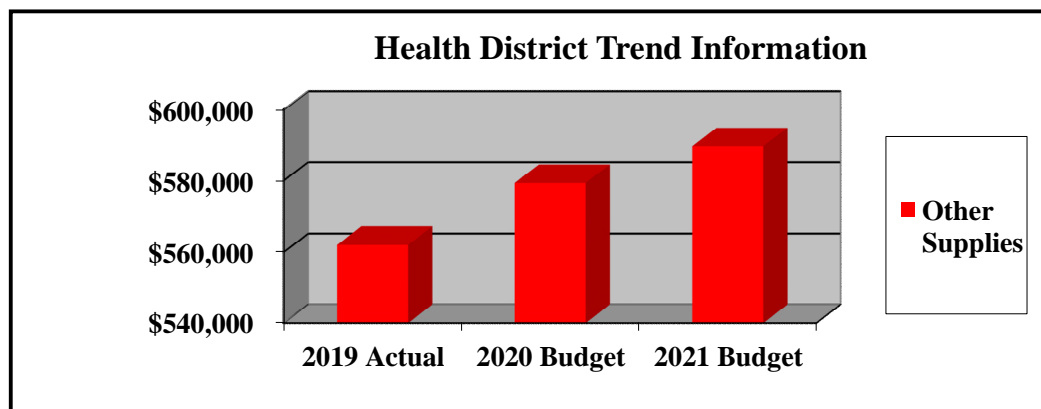
### Performance Measures

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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	562,015	579,342	589,850
Capital Outlay	-	-	-
Total Expenditures	\$ 562,015	\$ 579,342	\$ 589,850



## Health Insurance– Trust

### Mission Statement

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

### Program Description

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

### Fiscal Year 2021 Goals & Objectives

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

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

### Performance Measures

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

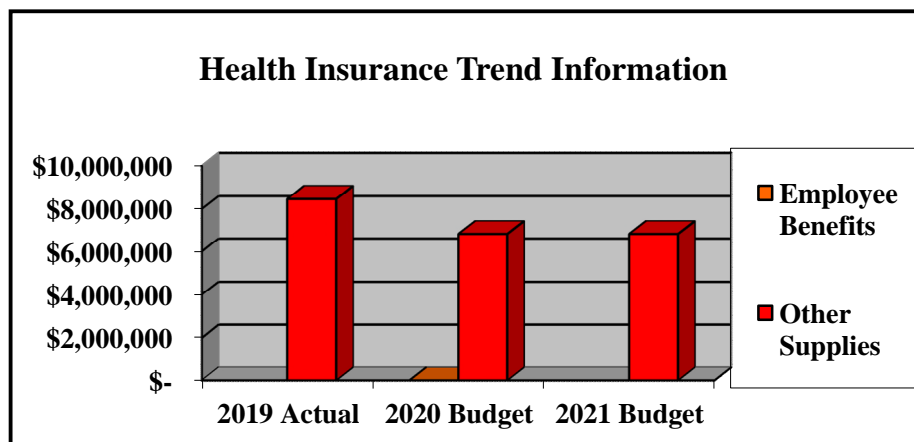


## Health Insurance – Trust (Continued)

### Budget and Actual Summary

The Health Insurance budget is included in the General Fund as a separate department. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	8,457,201	6,800,000	6,800,000
Capital Outlay	-	-	-
Total Expenditures	\$ 8,457,201	\$ 6,800,000	\$ 6,800,000



### Fiscal Year 2020 Accomplishments

- FY20 Accomplishments were unavailable from the department.

## **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 2021 Goals & Objectives**

- FY21 Accomplishments unavailable from department

### **Performance Measures**

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 10 years, visitors to the Museum have come from all 50 states and 47 foreign countries.

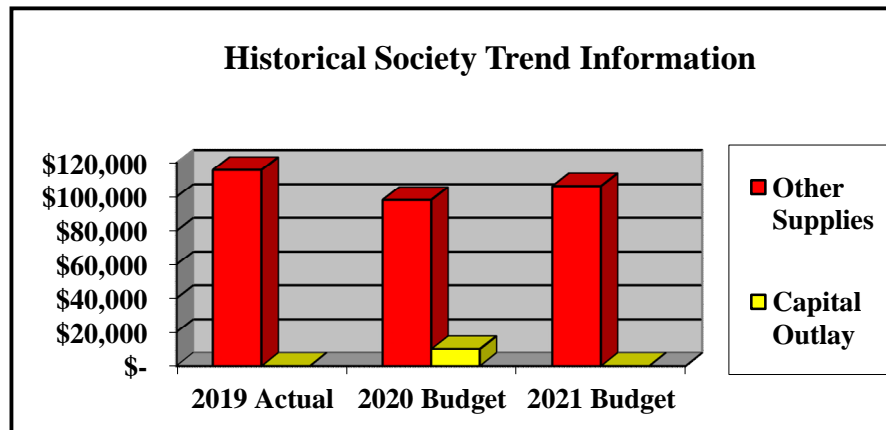


## Historical Society (Continued)

### Budget and Actual Summary

The Historical Society budget is a separate fund as established by Idaho Code. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
Expenditures by Category	2019 Actual	2020 Adopted Budget	2021 Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	115,843	98,170	106,300
Capital Outlay	-	10,000	-
Total Expenditures	\$ 115,843	\$ 108,170	\$ 106,300



### Fiscal Year 2020 Accomplishments

- FY20 Accomplishments unavailable from department



**Indigent**  
Shantal Lau, 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 2021 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 serve on the Regional Board of Behavioral Health to ensure that the behavioral health needs of the local indigent population is being represented and advocated for in our community. *Estimated completion date: On-going*
- Continue to monitor the use of funds allocated to nonprofit agencies and the effectiveness of funding by continuing to participate on the Board of Directors and having the agencies report on their use of those funds. *Estimated completion date: On-going*

### Performance Measures

INDIGENT		
State Fiscal Year	Cases Reviewed	Claims Paid
2014	334	209
2015	304	126
2016	346	142
2017	344	126
2018	344	114
2019	383	141
2020	213	125

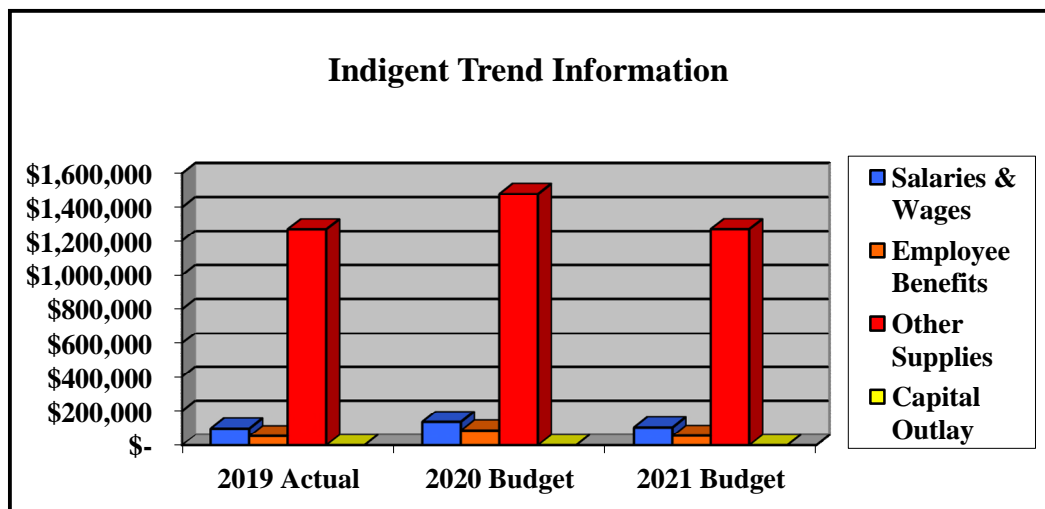


## Indigent (Continued)

### Budget and Actual Summary

Indigent has its own fund and levy. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 97,067	\$ 136,033	\$ 103,810
Employee Benefits	52,942	86,487	54,729
Other Supplies	1,269,416	1,479,300	1,270,600
Capital Outlay	-	-	-
Total Expenditures	\$ 1,419,425	\$ 1,701,820	\$ 1,429,139



### Fiscal Year 2020 Accomplishments

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



## 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 2021 Goals & Objectives

- Ensure Bannock County's current and future technology needs are strategically aligned and prioritized according to the County's objectives.
- Provide effective and efficient information technology services in support of County business 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.
- Move to a new and more robust records management system in the clerk's office
- Retire our ageing, legacy accounting system to a more modern one. This will extend over a two-year period.

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

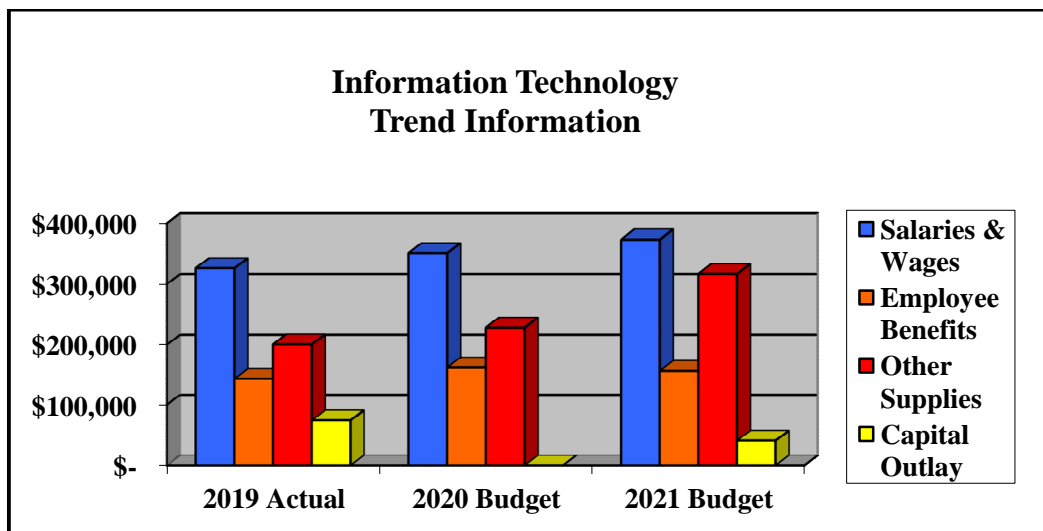


## Information Technology – General Fund (Continued)

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 326,262	\$ 351,293	\$ 373,498
Employee Benefits	143,243	162,076	156,412
Other Supplies	200,582	227,175	316,700
Capital Outlay	75,387		41,500
Total Expenditures	\$ 745,474	\$ 740,544	\$ 888,110



### Fiscal Year 2020 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.
- Moved from locally hosted Exchange mail server to MS cloud-based solution.
- Unified most county based WIFI systems to a uniform solution.



## **Jail – Justice Fund**

**Tony Manu, Sheriff**

### **Mission Statement**

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

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

### **Program Description**

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

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

### **Fiscal Year 2021 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).
- Find a feasible way to expand the facility to address our overcrowding issues.
- 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.
- 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.

## Jail – Justice Fund (Continued)

- Continue to earn our Idaho Sheriff's Association Certificate of Compliance (Idaho Jail Standards).
- Pass PREA Audit in November 2020.
- Avoid or at least reduce litigation.

### Performance Measures

DETENTION CENTER					
Calendar 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
2019	3826	3798	100	1630	214

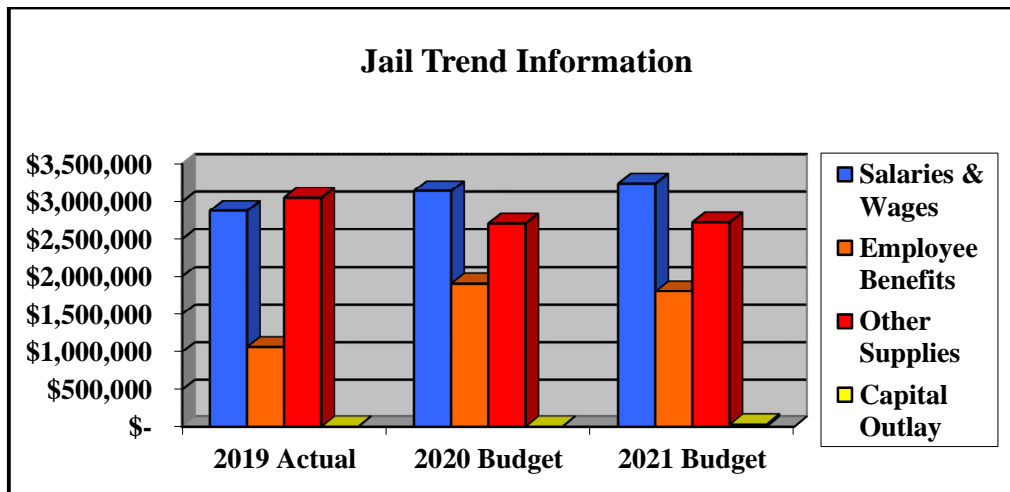
DETENTION CENTER POPULATION			
Calendar Year	Average Population Housed In Facility	Average Population Housed Out of Facility	Average Cost Per Inmate
2016	248	14	\$76.00
2017	267	17	\$75.97
2018	281	15	\$79.46
2019	266	15	\$87.84

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 2,879,759	\$ 3,139,193	\$ 3,293,899
Employee Benefits	1,065,745	1,909,153	1,808,441
Other Supplies	3,050,675	2,709,398	2,725,675
Capital Outlay	-	-	26,000
Total Expenditures	\$ 6,996,179	\$ 7,757,744	\$ 7,854,015

## Jail – Justice Fund (Continued)



### Fiscal Year 2020 Accomplishments

- Thus far in 2020 we have had no PREA sexual abuse reports and no escapes.
- Hired 14 detention and/or booking officers in FY20.
- Significant improvement regarding employee vacation and comp time being kept within the limits established by the Bannock County Personnel Manual.
- We received two RFP's that are going through the evaluation/grading process in order to look at expanding the facility to address our overcrowding issues.
- Addressed maintenance and renovation issues in order to avoid any catastrophic situations that could result in closing down the facility.
- Earned Idaho Sheriff's Association Certificate of Compliance (Idaho Jail Standards) in December 2019.
- Passed the PREA Audit in December 2019.

## 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 2021 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

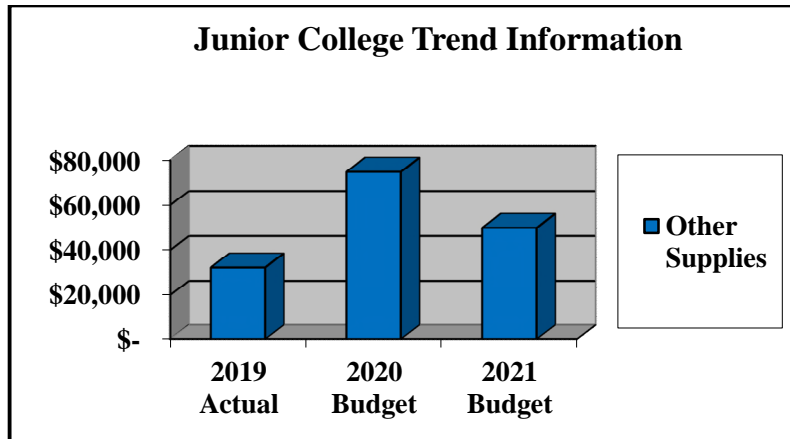
JUNIOR COLLEGE	
Fiscal Year	Students Receiving Tuition Benefit
2014	314
2015	206
2016	487
2017	542
2018	522
2019	94
2020	72

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	32,100	75,000	50,000
Capital Outlay	-	-	-
Total Expenditures	\$ 32,100	\$ 75,000	\$ 50,000

## Junior College (Continued)



### Fiscal Year 2020 Accomplishments

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







## Juvenile Detention

Seth Scott, Director

### Mission Statement

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



### Department Philosophy - The Balanced Approach

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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 2021 Goals & Objectives

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

## Juvenile Detention (Continued)

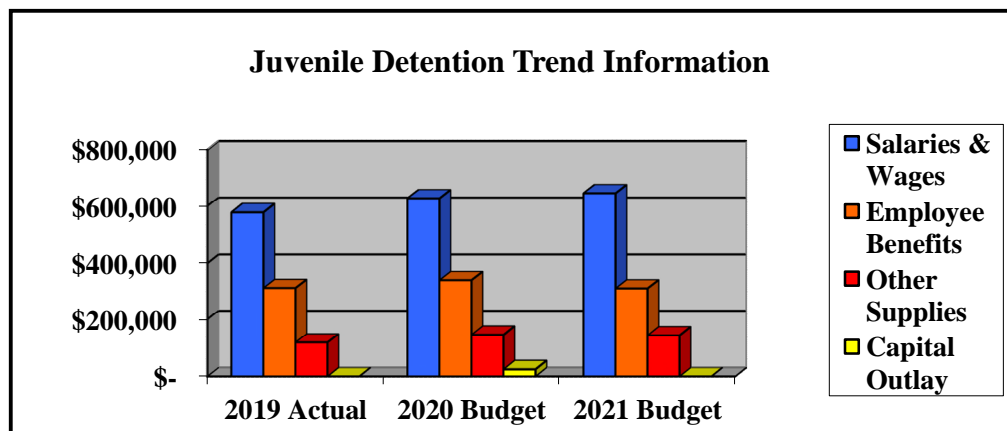
### Performance Measures

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

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 578,172	\$ 626,689	\$ 644,426
Employee Benefits	311,810	339,205	310,439
Other Supplies	119,460	146,462	144,356
Capital Outlay	-	24,000	-
Total Expenditures	\$ 1,009,442	\$ 1,136,356	\$ 1,099,221



### Fiscal Year 2020 Accomplishments

- Completed virtual compliance audit with Idaho Department of Juvenile Corrections August 2020.
- Detention Classroom student credit recovery program earned 141 credits towards graduation.
- Procured PPE and identified strategies to keep staff and residents safe during the Covid-19 pandemic, including testing procedures.
- Ongoing Adverse Childhood Experiences (ACE's) study with Idaho State University.



## 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 2021 Goals & Objectives

- 92% of youth successfully released from probation
- 85% of youth owing restitution will make monthly payments
- Recidivism Rate under 12%
- Reduce commitments to IDJC without compromising community safety
- 80% of youth scoring moderate or higher risk will receive EPICS interventions

### Performance Measures

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

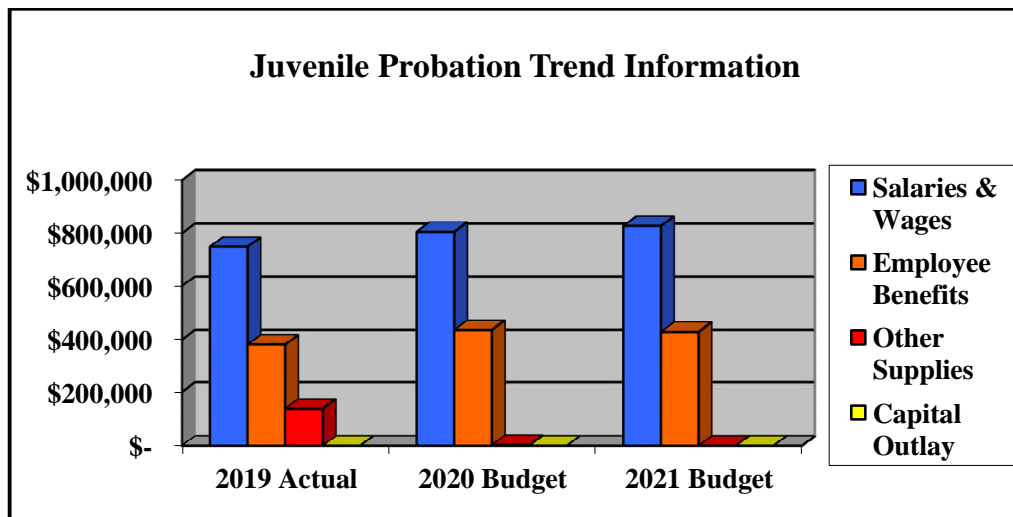
## Juvenile Probation – General Fund (Continued)

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

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
Expenditures by Category	2019	2020	2021
	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 749,823	\$ 805,827	\$ 827,998
Employee Benefits	381,474	435,533	428,357
Other Supplies	137,957	3,000	-
Capital Outlay	-	-	-
Total Expenditures	\$ 1,269,254	\$ 1,244,360	\$ 1,256,355



PROBATION

## Juvenile Probation – General Fund (Continued)

### Fiscal Year 2020 Accomplishments

- 90.4% of youth were successfully released from probation Implemented the Crossover Youth Practice Model with juvenile justice stakeholders in Idaho.
- 63% of youth owing restitution made their scheduled monthly payment school credits were earned by students in the program.
- All probation officers and supervisors successfully completed certification in EPICS
- Implemented the Crossover Youth Practice Model with juvenile justice stakeholders in Idaho.
- 12 Youth graduated from high school while attending the Bannock County Youth Development Center program and a total of 354
- The recidivism rate for youth on probation (CFY 2018 Cohort) was 14.9%)
- \$21,766.68 in restitution was paid to victims.
- The Clinical Unit implemented a girls specific program entitled VOICES.



## Liability Insurance

TBA, Risk Manager

### Mission Statement

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

### Program Description

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

### Fiscal Year 2021 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.

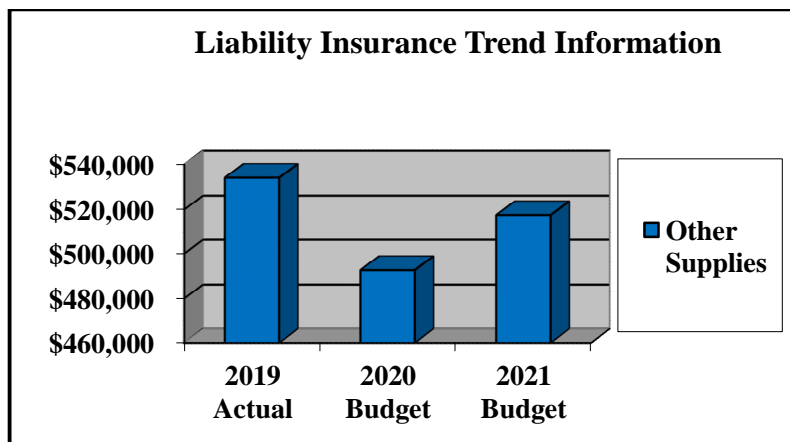


## Liability Insurance (Continued)

### Budget and Actual Summary

Liability Insurance has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	534,077	492,528	517,451
Capital Outlay	-	-	-
Total Expenditures	\$ 534,077	\$ 492,528	\$ 517,451



### Fiscal Year 2020 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 follow the Idaho state Abatement law **Title 39 section 39-2804** to improve the quality of life for District constituents by managing mosquito populations to prevent a nuisance and/or economic loss to areas of the district, and to help protect animals and livestock populations from mosquito-borne disease or parasites.

### Program Description

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

### Fiscal Year 2021 Goals & Objectives

- Continue to expand our surveillance program by adding some new sites that will offer more data to the program and make decisions on applications of Larvacide and adulticiding easier.
- Expand on our public information days by participating in the Bannock County fair.
- Participate in the Environmental days in Pocatello. This historically has been a great opportunity to reach out to the public.
- Host spring IMVCA (Idaho Mosquito and Vector Control association) workshop.
- Continue to expand our UAV program with more application sites

### Performance Measures

MOSQUITO ABATEMENT							
		Trapping Information					
Calendar Year	Service Requests	# Sites	# Species	# Days	Larvaciding Acres	Adulticiding Acres	Barrier Sprays
2015	223	30	13	244	4800	104,000	355
2016	148	41	13	244	4200	98,000	352
2017	345	45	13	244	7500	200,000	500
2018	120	42	13	244	4,100	106,000	5
2019	65	51	13	244	3,100	90,000	3

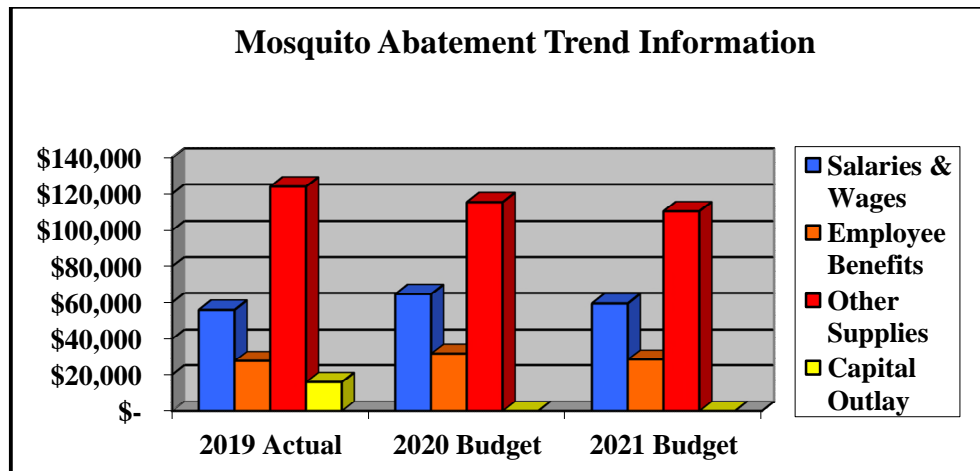


## Mosquito Abatement (Continued)

### Budget and Actual Summary

Mosquito Abatement has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 56,012	\$ 64,526	\$ 59,450
Employee Benefits	27,445	31,586	28,251
Other Supplies	123,904	115,400	110,400
Capital Outlay	15,869	-	-
Total Expenditures	\$ 223,230	\$ 211,512	\$ 198,101



### Fiscal Year 2020 Accomplishments

- Expanded UAV (Drone) program, providing over 400 applications covering over 2,000 acres of land. Landowners were very pleased at the way the UAV would quickly do the Larvacide applications and eliminated leaving footprints on private properties ie. four-wheeler tracks and or other equipment tracks.
- Increase our trap locations to 51 sites.
- Monitor West Nile Virus activities and when a increase in potential virus activities were noticed we were able adjust Larvacide and Adulticide activities to contain and lower any potential threats.
- Kept virus at a low enough level that we did not have to report any positive findings through mosquito surveillance and no human findings in Bannock County.
- The Abatement District was able to hold its 2<sup>nd</sup> public information days that was held at the wellness complex. We had members of the media and roughly 100 people from the public stop by to learn more about the abatement dist.



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

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

### **Fiscal Year 2021 Goals & Objectives**

- 2021 for the Noxious weed dept. will be challenging but exciting as many of the properties that have been in CRP throughout the county will be coming out which means the landowners will have to do something different with their land. This is sure to open up some new and interesting challenges for the dept.
- Continue to partner with the U&I (Utah Idaho Weed Cooperative Management Area) in writing the ISDA grant to help receive money for purchasing herbicides for landowners.
  - Use one of the education trailers that is owned and operated by the Southeast weed control association.
  - New grant handbook has an added section for education to the public.
  - Request funding to be used in setting up a booth at the environmental fair
- Continue to work on the newly found Yellowstar thistle found on the west bench of Pocatello.
- Continue to monitor and work with the Shoshone tribes on the Flowering Rush that has found its way into the canal system in northern Bannock County.
- Increase roadside spraying applications throughout the county.

## Noxious Weed (Continued)

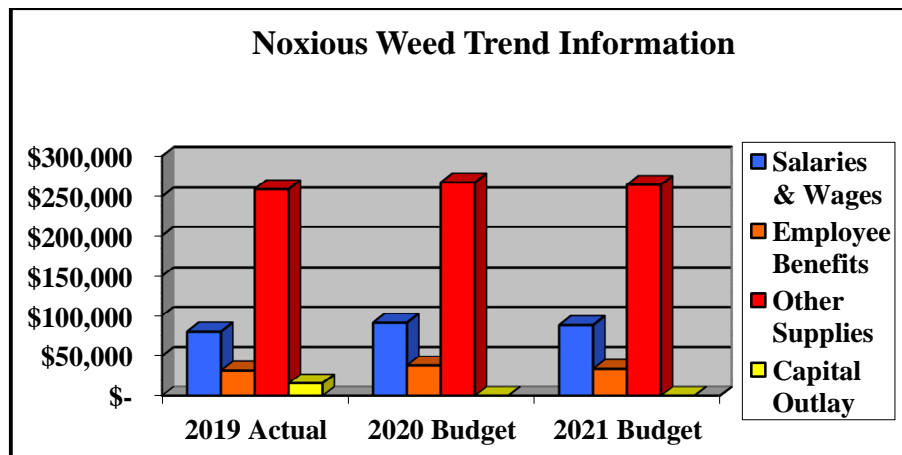
### Performance Measures

NOXIOUS WEED	
Fiscal Year	Hours Spent Spraying Weeds
2016	1137
2017	1302
2018	332
2019	796
2020	1,700

### Budget and Actual Summary

Noxious Weed has its own fund and its own levy. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 80,309	\$ 91,060	\$ 88,158
Employee Benefits	31,812	38,057	33,876
Other Supplies	258,943	267,265	264,350
Capital Outlay	15,869	-	-
Total Expenditures	\$ 386,933	\$ 396,382	\$ 386,384



### Fiscal Year 2020 Accomplishments

- Worked with landowners to control noxious weeds on their properties.
- Received a grant allowing the U&I to purchase and distribute herbicides to landowners.
- Bannock County received roughly \$90,000 and with the County and private landowner contribution we were able to turn that into over \$200,000 worth of on the ground noxious weed control.



## **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 2021 Goals & Objectives**

- Further promote year-round, multi-use venues attracting additional horse events and entertainment currently bypassing our area.
- Continued development of long-range plans for landscaping, renovation, and improvements.
- Continue to provide clean, safe functional facilities for events.

## Parks and Recreation/Event Center (Continued)

### Performance Measures

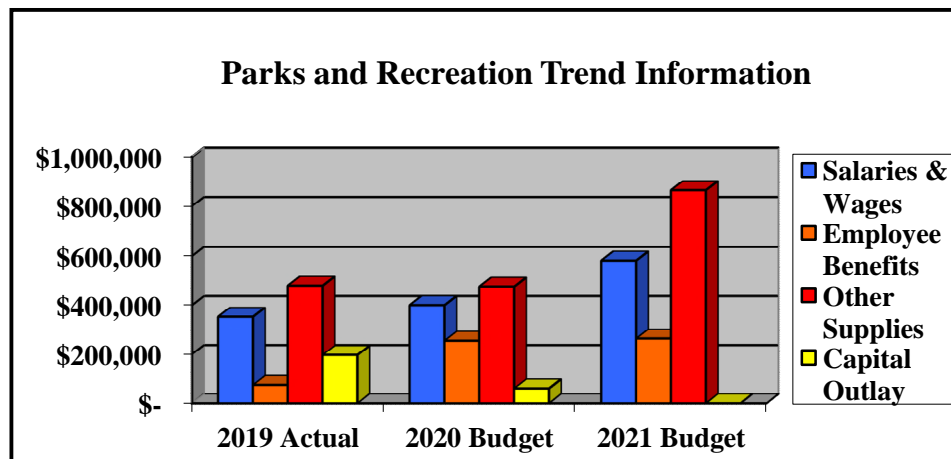
NORTH FAIR GROUNDS/EVENT CENTER			
Fiscal Year	N. Fairgrounds Events	Event Center Events	Total Number Attending
2016	9	377	92,620
2017	29	644	172,515
2018	*	696	*
2019	*	596	*
2020	*	550	*

WELLNESS COMPLEX			
Fiscal Year	Events	Concerts	Total Number Attending
2016	200	4	75,522
2017	214	2	121,502
2018	328	*	*
2019	485	19	*
2020	159	20	*

### Budget and Actual Summary

The Parks and Recreation Fund is a separate fund. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 351,942	\$ 399,527	\$ 581,105
Employee Benefits	73,965	254,303	263,159
Other Supplies	479,334	475,490	864,050
Capital Outlay	196,294	60,000	-
Total Expenditures	\$ 1,101,535	\$ 1,189,320	\$ 1,708,314



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

### **Fiscal Year 2020 Accomplishments**

- Acquisition of a free 20' John Deere Lawnmower (Valued at \$27k) through corporate relationship.
- Acquisition of \$56k of audio video equipment for movies in the park through a free lease to the county through a corporate-relationship.
- Successfully bid awarding the 2022 & 2023 High School & Jr. High Rodeo Finals to Bannock County.
- Continued on-going partnerships with the community, resulting in over 200 volunteers serving at the property in 2020.
- Award of back to back State High School Cross Country Finals
- Negotiated Addendum to remove concert exclusivity with the largest concert promoter in the U.S.
- Amphitheater Concessions Power Upgrade
- New Stalls added in former Storage area of D Barn
- New Coke Sponsorship
- Construction of 60 New Stalls
- Completion of New RV Park
- New Sound System install in Indoor Arena
- New Fire System in Indoor Arena
- Successful Launch of Movies at the Port
- Reduction in Vandalism Via Locking Park at night
- Booster Pump Project for Bannock County Soccer Fields
- Acquisition of Slicer for Sand Fields
- Secured Outside Funding for Verti-Drain & Slicer

## 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.

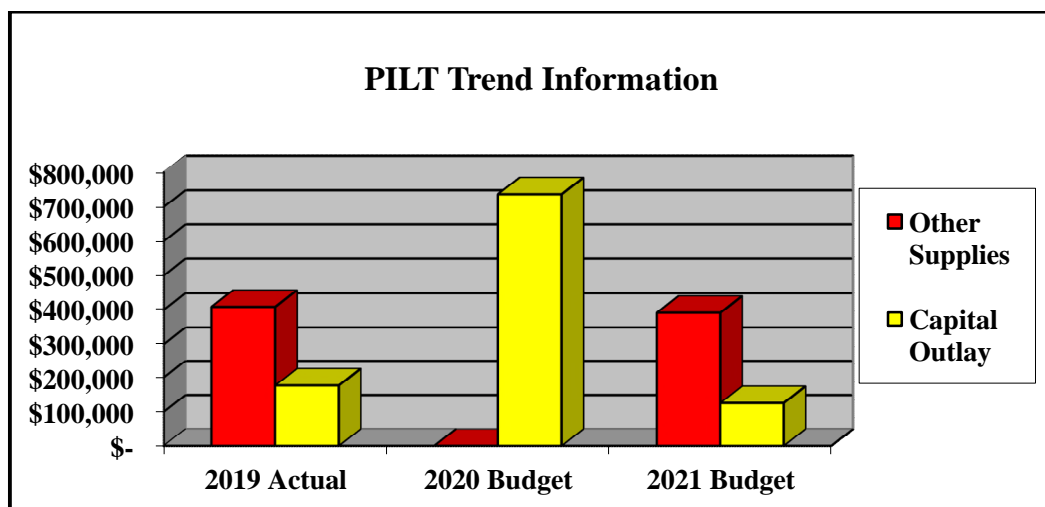
### Performance Measures/Goals & Accomplishments

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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	408,097	-	391,000
Capital Outlay	176,185	736,334	125,000
Total Expenditures	\$ 584,282	\$ 736,334	\$ 516,000





## Planning and Development – General Fund

Hal Jensen, Planning Director

### Mission Statement

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

### Program Description

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

### Fiscal Year 2021 Goals & Objectives

- Staff and the Planning & Development Council will review County land use ordinances to determine strengths and weaknesses of the current ordinances, in an effort to remedy potential conflicts. The intent is to evaluate current and future needs in order to better plan land use. *Estimated completion date: On-going*
- Review permits to ensure compliance with conditions enacted at permit approval. *Estimated completion date: On-going*
- Complete the Comprehensive Plan update started in FY 2018. *Estimated completion date: January 2021*
- Encourage staff to attend additional training and learning opportunities to enhance job performance. *Estimated completion date: On-going*

### Performance Measures

PLANNING & DEVELOPMENT						
	Residential Building		Nonresidential/Commercial		Other	
Calendar Year	Permits	Estimated Construction Cost	Permits	Estimated Construction Cost	Permits	Estimated Construction Cost
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
2019	173	21,838,085	27	3,703,967	78	N/A

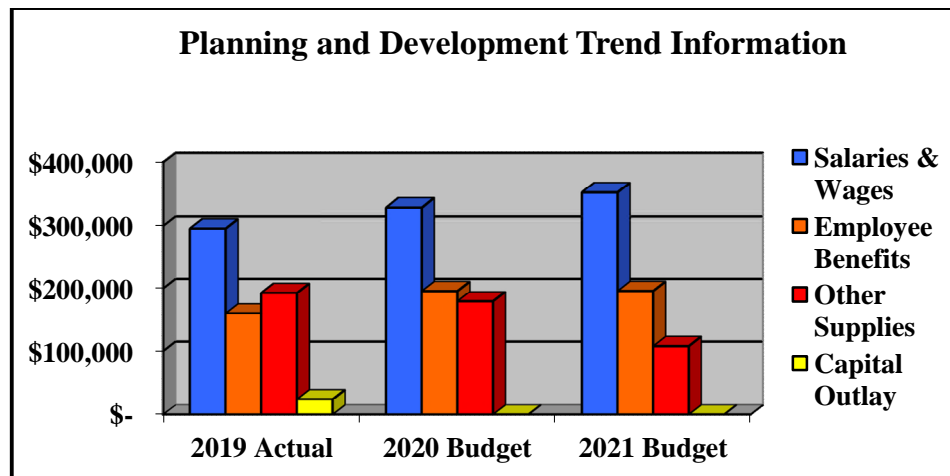


## Planning and Development – General Fund (Continued)

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 295,672	\$ 328,954	\$ 351,911
Employee Benefits	160,160	195,565	195,740
Other Supplies	192,595	179,350	107,500
Capital Outlay	24,405	-	-
Total Expenditures	\$ 672,832	\$ 703,869	\$ 655,151



### Fiscal Year 2020 Accomplishments

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





## Prosecutor – Justice Fund

Steve Herzog, Prosecutor

### Mission Statement

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

### Program Description

The Prosecuting Attorney's office is responsible for overseeing the prosecution of civil and criminal cases within Bannock County. The Prosecuting office also acts as legal counsel for the entity of Bannock County. The Prosecuting Attorney's office employs 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 2021 Goals & Objectives

- FY21 Goals & Objectives not available from department

### Performance Measures

PROSECUTOR							
Cases Prosecuted							
Fiscal Year	Felony	Forfeiture	Infraction	Misdemeanor	Mental Health	Child Protection	Juvenile Cases
2014	640	29	361	1,772	148	62	1,014
2015	814	52	301	1,853	128	61	1,104
2016	943	59	306	1,729	108	67	710
2017	946	55	353	1,929	95	70	960
2018	*	*	*	*	*	*	*
2019	*	*	*	*	*	*	*
2020	*	*	*	*	*	*	*

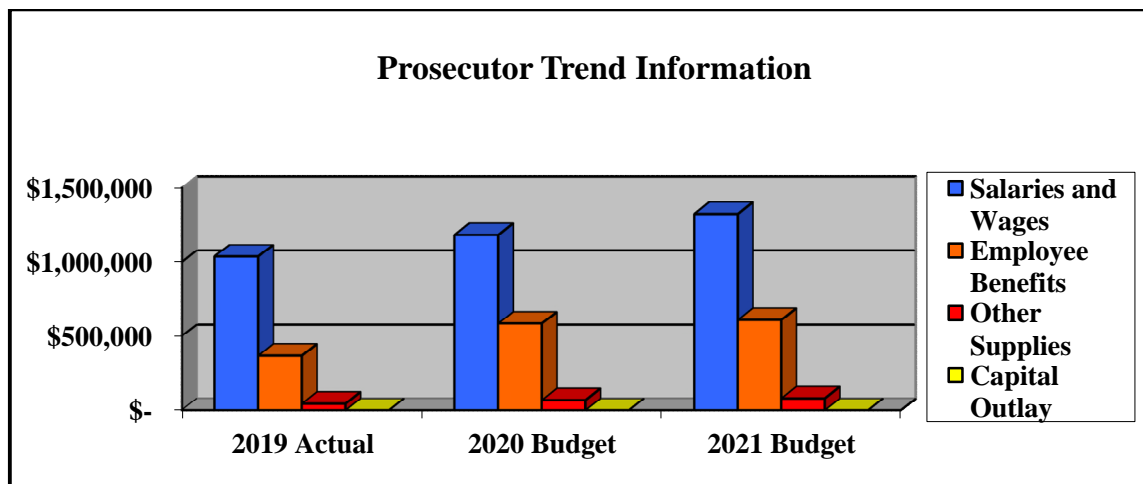
\*Performance measures not available from department

## Prosecutor (Continued)

### Budget and Actual Summary

The prosecutor's budget is a part of the Justice Fund budget. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,035,923	\$ 1,183,647	\$ 1,322,548
Employee Benefits	367,135	585,305	609,642
Other Supplies	44,004	66,795	78,525
Capital Outlay	-	-	-
Total Expenditures	\$ 1,447,062	\$ 1,835,747	\$ 2,010,715



### Fiscal Year 2020 Accomplishments

- Fiscal Year 2020 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 2021 Goals & Objectives

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

### Performance Measures

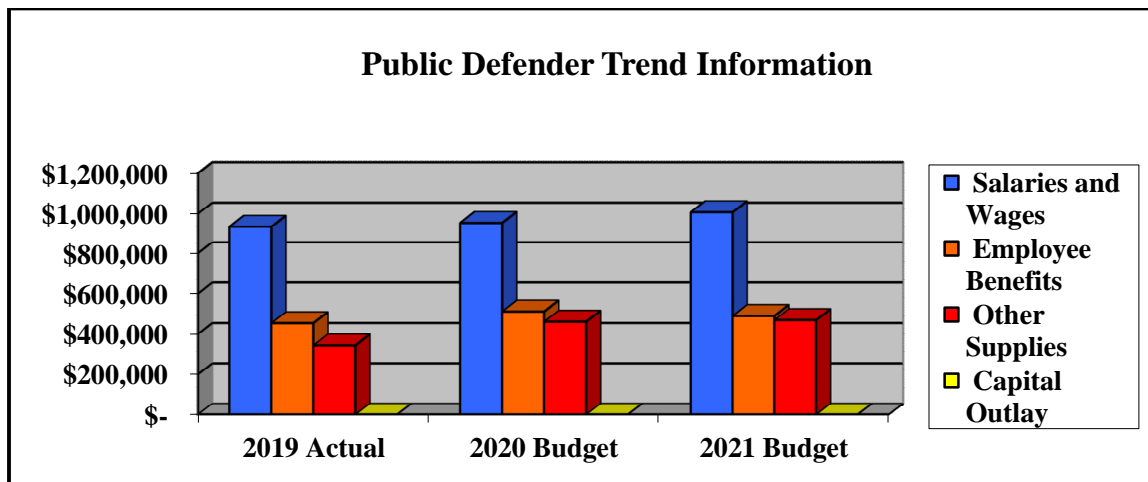
PUBLIC DEFENDER				
Caseload				
Fiscal Year	Felony	Juvenile	Misdemeanor	Mental Health
2015	547	528	2,498	244
2016	1030	380	2,675	168
2017	986	438	2,852	95
2018	1258	447	2,302	91
2019	1425	618	2,443	90
2020	1584	573	2,360	76

## Public Defender – Indigent Fund (Continued)

### Budget and Actual Summary

The Public Defender's budget is a separate department within the Indigent Fund budget. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 935,090	\$ 954,016	\$ 1,006,773
Employee Benefits	453,125	509,986	488,408
Other Supplies	343,265	460,250	468,250
Capital Outlay	-	-	-
Total Expenditures	\$ 1,731,480	\$ 1,924,252	\$ 1,963,431



### Fiscal Year 2020 Accomplishments

- Through grant funding, our office purchased a more reliable case management system that will go live in December, 2020. Also, through grant funding, our office has opened positions for an additional attorney and staff member to allow us to remain compliant with caseload standards required by the PDC and the State.
- Our attorneys, during the COVID pandemic, were able to complete their required CLE training on line to stay compliant with PDC and the State Bar.
- We innovated to maintain contact with our clientele and worked with the Administrative District Judge and the Prosecutor's Office to increase communication and deal with the difficulties of the practice of law during a health crisis.
- We secured additional office space, through grant funding, to more effectively serve our clients, and provide sufficient private meeting space for the attorneys and our clients.



## Road and Bridge

Kiel Burmester, Public Works Director

### Mission Statement

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

### Program Description

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

### Fiscal Year 2021 Goals & Objectives

- Continue updating Fleet equipment.
- Create an effective plan for our growing road system and future new developments.
- Finalize and implement the Local Transportation Plan
- Complete Dempsey Creek Bike Path.
- Start a plan on improving current guard rails and implement new guard rails where needed.
- Increase salt usage on winter-maintained roads and track results.
- Begin complying with the new FMCSA Drug & Alcohol Clearing house for all CDL Drivers.
- Complete Dempsey Creek, Indian Creek, and Rapid Creek culvert rehabilitations

### Performance Measures

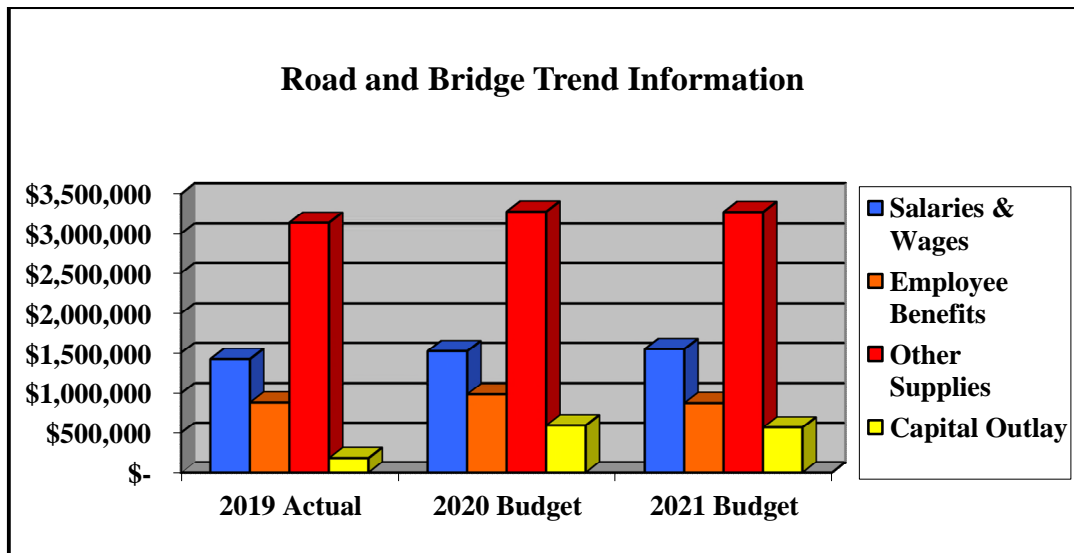
ROAD & BRIDGE				
	Miles of			
Fiscal Year	Dust Control	Asphalt Overlay	Chip & Seal	Hours of Snow Maintenance
2014	68	9	13	2,981
2015	70	12	14	2,148
2016	80	8	15	4,997
2017	60	12	27	6,538
2018	71	12	37	4,316
2019	72	11	28	7,694
2020	66	16	28	5,502

## 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 1,422,776	\$ 1,522,510	\$ 1,548,669
Employee Benefits	887,014	988,603	879,348
Other Supplies	3,137,334	3,276,755	3,272,055
Capital Outlay	180,383	595,000	569,000
Total Expenditures	\$ 5,627,507	\$ 6,382,868	\$ 6,269,072



### Fiscal Year 2020 Accomplishments

- Successfully completed Arkansas Bridge and Raymond Bridge
- Completed RV park at Event Center
- Completed Phase One of Dempsey Bike Path
- Replaced unsafe cattle guard in Rapid Creek
- Updated our Road Tracking software with a GIS mapping system and a mobile alert system for Supervisors
- Replaced old county Fuel System with new updated system

## SHARE-General Fund

### Mission Statement

The SHARE Program's mission is to assist defendants in need of recovery treatment. The SHARE program is staffed by a SHARE treatment coordinator and a SHARE treatment assistant.

### Program Description

The SHARE Program began as an in-custody treatment program within the Bannock County Jail lasting 28 days and a 12-week aftercare program through Court Services. The curriculum used Breaking Barriers which is a Cognitive/Behavioral therapy that focuses on life skills and thought changing patterns. SHARE is often ordered at sentencing as an alternative to inpatient treatment and as sanction during Probation Violation hearings.

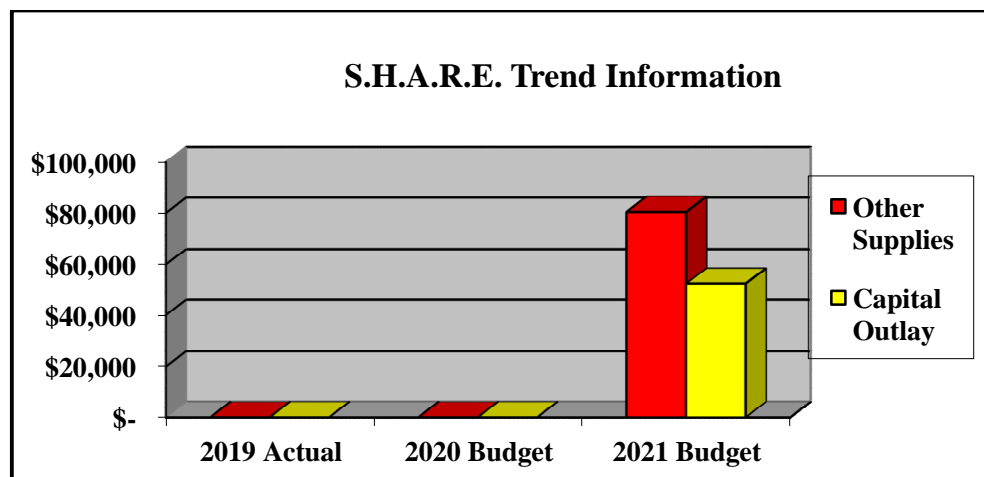
### Performance Measures/Goals & Accomplishments

- Performance Measures are unavailable at this time due to restructuring.

### Budget and Actual Summary

The S.H.A.R.E Program is a part of the General Fund and was established in fiscal year 2021. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ 80,417
Employee Benefits	-	-	52,397
Other Supplies	-	-	-
Capital Outlay	-	-	-
Total Expenditures	\$ -	\$ -	\$ 132,814







## **Sheriff – Justice Fund**

Tony Manu, 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 2021 Goals & Objectives

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

### Performance Measures

DISPATCH DIVISION					
Fiscal Year	Driver's Licenses Issued	ID's Issued	CDL's Issued	Special ID's	Sex Offender Photos
2016	12,061	2,443	1,120		
2017	11,251	2,449	926		
2018	18,773	1,867	1,696	101	501
2019	17,418	2,304	1,055	82	293
2020	12,800	1,709	939	46	246

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
2019	147,361	25,090	5,436	197,000

COURT SECURITY			
Fiscal Year	Total Arrests	Total Door Scans	Total Door Alarms
2018	180	415,728	273,406
2019	157	345,082	235,841
2020	104	282,182	198,281

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	182	243	62	68	52
2019	192	331	51	67	74
2020	77	92	22	32	23

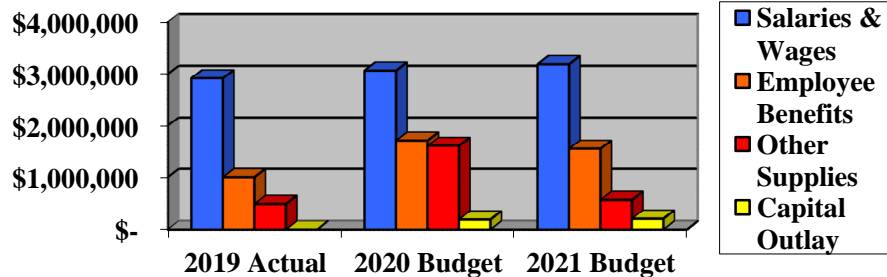
## Sheriff – Justice Fund (Continued)

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 2,914,979	\$ 3,064,483	\$ 3,185,836
Employee Benefits	997,682	1,710,519	1,551,360
Other Supplies	483,156	1,608,980	559,660
Capital Outlay	-	185,000	200,000
Total Expenditures	\$ 4,395,817	\$ 6,568,982	\$ 5,496,856

### Sheriff Trend Information



### Fiscal Year 2020 Accomplishments/Dispatch

- All Dispatch personnel have been hired and trained.
- All Driver's license personnel have been hired and trained.

### Fiscal Year 2020 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 2021 Goals & Objectives

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

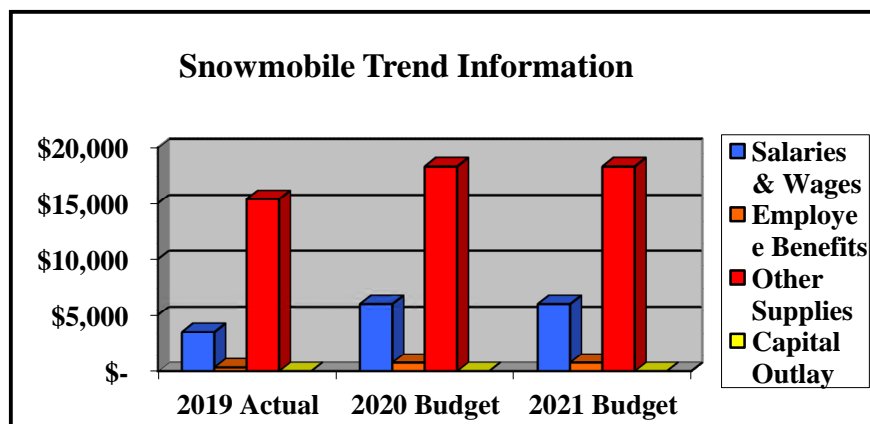
### Performance Measures

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

### Budget and Actual Summary

Snowmobile has its own budget and is funded through user fees. The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 3,532	\$ 6,000	\$ 6,000
Employee Benefits	326	748	753
Other Supplies	15,380	18,295	18,295
Capital Outlay	-	-	-
Total Expenditures	\$ 19,238	\$ 25,043	\$ 25,048



### Fiscal Year 2020 Accomplishments

- Maintained approximately 450 miles of trails this fiscal year.



## **Solid Waste**

Kiel Burmester, Public Works Director

### **Mission Statement**

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

### **Program Description**

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

### **Fiscal Year 2021 Goals & Objectives**

- Finish professional services on design and approvals for Cell 4 Phase 2
- Start construction on Cell 4 Phase 2
- Installation of 13 additional gas wells on Cell 2 and 3 gas wells on Cell 4
- Continuing work on groundwater remediation
- Upgrading equipment as needed

### **Performance Measures**

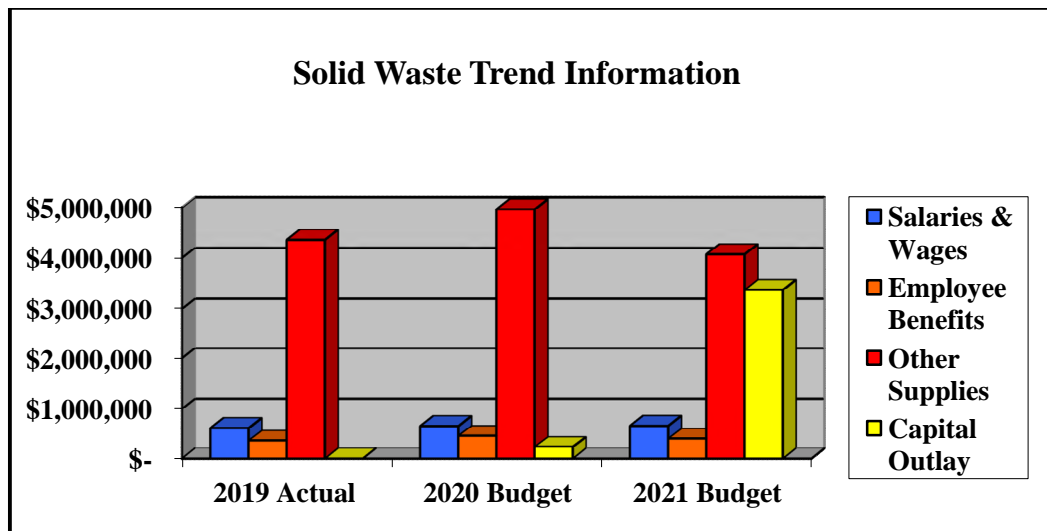
<b>LANDFILL</b>			
<b>Fiscal Year</b>	<b>Refuse Collected (Tons)</b>	<b>Customers on "Free Days"</b>	<b>Tonage on "Free Days"</b>
2011	100,879	1,044	473
2012	116,423	952	512
2013	99,568	831	551
2014	105,052	1,062	581
2015	111,406	557	309
2016	114,229	789	479
2017	128,843	773	326
2018	120,548	745	551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

## 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021. Capital is budgeted as an expense but capitalized, or reported as an asset, when actually paid for.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 619,171	\$ 658,046	\$ 662,572
Employee Benefits	365,534	462,296	405,013
Other Supplies	4,355,370	4,959,523	4,071,230
Capital Outlay	-	235,000	3,369,000
Total Expenditures	\$ 5,340,075	\$ 6,314,865	\$ 8,507,815



### Fiscal Year 2020 Accomplishments

- Started professional services on approvals and design for Cell 4 Phase 2
- Design of 13 additional gas wells on Cell 2 and 3 gas wells on Cell 4
- Continuing work on groundwater remediation
- Upgrading equipment as needed



## Special Projects – General Fund

Daniel Kendall, Project Manager

### Mission Statement

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

### Program Description

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

### Fiscal Year 2021 Goals & Objectives

- Create Bannock County's ADA Transition Plan.
- Remodel the Courthouse Restroom facilities to comply with ADA Standards.
- Construct a Special Projects storage facility.

### Performance Measures

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

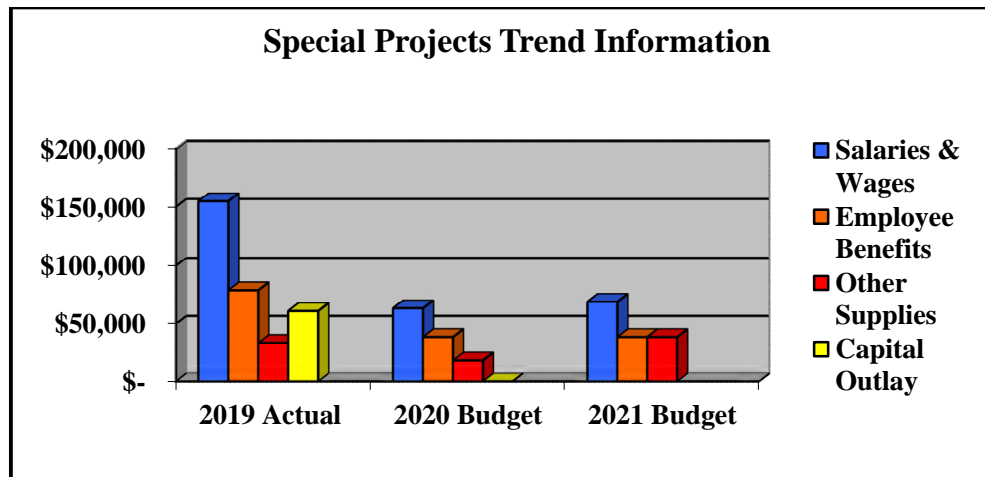
### Budget and Actual Summary

The table below summarizes the actual expenditures for fiscal year 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 154,762	\$ 63,128	\$ 68,699
Employee Benefits	78,447	38,223	38,198
Other Supplies	33,221	18,200	38,200
Capital Outlay	60,773	-	-
Total Expenditures	\$ 327,203	\$ 119,551	\$ 145,097

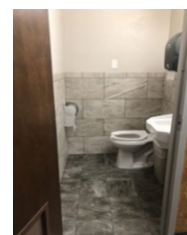
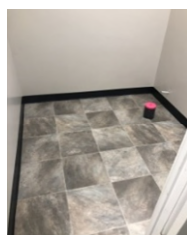
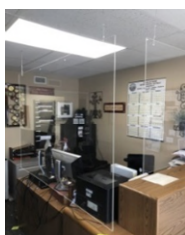
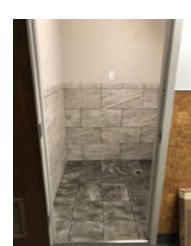
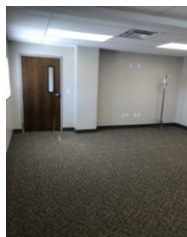


## Special Projects (Continued)



## Fiscal Year 2020 Accomplishments

- Installed COVID-19 protective glass barriers at all public counters.
- Constructed a new Clerk's office for Judge Gabiola.
- Constructed a new bench expansion for Judge Gabiola.
- Constructed a new GIS Department office suite.
- Constructed a new EOS Department office suite.
- Constructed a new Engineering Department office suite.
- Constructed a new Planning and Development office suite.
- Constructed a new ADA compliant entrance for Juvenile Detention.
- Constructed a new restroom for Adult Probation.
- Constructed two new restrooms for Judge A. Thompson's jury room.
- Continued ADA improvements at the courthouse.
- Installed bullet proof panels in the Juvenile Court Facility.
- Active member of the jail expansion committee.
- Created the initial design of the Bannock County jail expansion.
- Completed the renewal process for the International Code Council Building Official Certification.







## 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 part-time employee that works during tax collection time.

### Fiscal Year 2021 Goals & Objectives

- Update the Treasurer's webpage on the County website to include tax information.
- We are becoming more familiar with our new system the UAD Web. We are still working on some things, but it should be a much better year.

### Performance Measures

TREASURER			
Fiscal Year	Property Tax Dollars		Percentage Collected
	Levied	Collected to Date	
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%
2019	\$90,277,613	\$88,445,341	98.02%

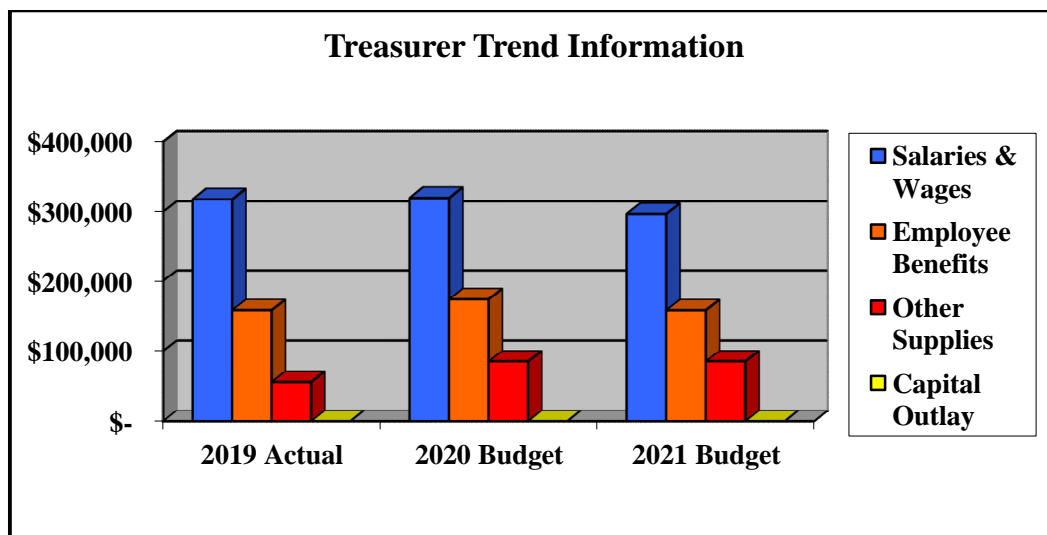


## Treasurer (Continued)

### 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ 317,386	\$ 319,318	\$ 296,716
Employee Benefits	159,100	174,501	158,989
Other Supplies	55,469	84,800	84,850
Capital Outlay	-	-	-
Total Expenditures	\$ 531,955	\$ 578,619	\$ 540,555



### Fiscal Year 2020 Accomplishments

- Collection of \$88,445,341 in property taxes in a timely manner. Tax collection for the past eight years has been around 95%-98%.
- Effectively assisted taxpayers with their tax deeds to avoid the possibility of County acquisition.
- Successfully outsourced Tax Notices to be printed and mailed, which will continue for the 2020 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 2021 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.
- Remove Juniper tree.
- Finish replacing the sidewalk and retaining wall and reset the fence along the sidewalk.
- Prepare the downstairs floors for repair and resurfacing with branch insignias of the military embossed on the floor.
- Build more storage lockers in the linen room.
- Replace office computer, VSO computer, a copier and donate old computer to a veteran in need.
- Add two Mini Split Heat Pumps upstairs and replace Boiler when needed
- Repair water issues by working with the City.

## Performance Measures

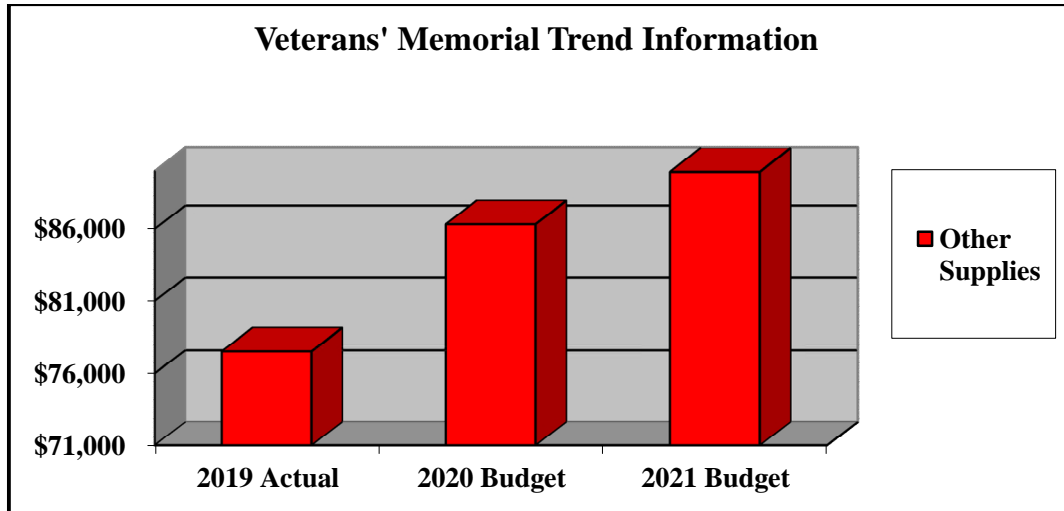
There are no performance measures for this fund. These funds are utilized to pay for expenditures related to the repair/maintenance of the Veterans' Memorial Building.

## 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 2019, the budgeted expenditures for fiscal year 2020, and current fiscal year 2021.

Budget Summary			
	2019	2020	2021
Expenditures by Category	Actual	Adopted Budget	Adopted Budget
Salaries and Wages	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Other Supplies	77,527	86,321	89,950
Capital Outlay	-	-	-
Total Expenditures	\$ 77,527	\$ 86,321	\$ 89,950

## Veterans' Memorial (Continued)



## Fiscal Year 2020 Accomplishments

- Re-roofed the building.
- Built a wind break for the Patio area.
- Replaced the back entry door.
- Replaced a window.
- Built a charter rail.
- Built a 5X8 table for the lounge area.
- Increased the rental price for all users, except county, state and other government events.
- Reduced costs for toilet paper, copy paper, hand towels, hand soap, dish soap, dish rinse compound and sanitizer.
- Maintained the building and made improvements as needed.



# Appendix

**Appendix**

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Commissioners’ Contributions ..... 162

## **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. Prior to the COVID pandemic, Bannock County had been experiencing jail overcrowding which will result in additions or remodels to the current Bannock County Detention/Jail becoming necessary.

The Solid Waste fund must continue to look into the future to when dump sites will reach capacity. We currently have two dump sites open; cell 2 is almost at capacity with only 2-3% remaining and our newest cell (cell 4) has been open for two years and will need to start the expansion process to allow for future capacity. The solid waste fund also operates a methane gas system that was completed during fiscal year 2014 and now has two generators that convert the methane gas into energy that is then sold back to Idaho Power. Ongoing maintenance costs associated with this system are estimated at \$525,000 with ongoing capital needs to drill gas wells to allow for the methane gas to be generated and utilized by turning into power. The gas system was given its own department under the Solid Waste Fund to better track operating costs.

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

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

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

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

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

For fiscal year 2021, 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 2019 were \$615,300 and in fiscal year 2020 was \$624,851 with anticipated revenue in fiscal year 2021 budgeted at \$600,000.

## **Debt Service Summary**

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

### **Certificates of Participation**

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

### **General Obligation Bonds**

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

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

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

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

Idaho Codes 31-1901 and 50-1019 limits the amount of general obligation debt a government may issue to 2% of its total assessed valuation. 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 \$114.9 million as of the end of fiscal year 2019.

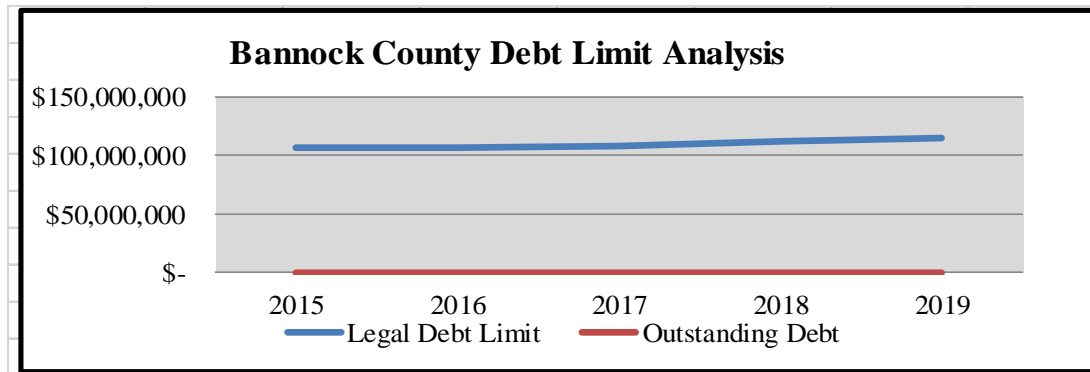
### **Debt Policies**

Bannock County has started utilizing more leases for equipment purchases and is starting to look at lease purchase options for larger projects such the jail renovation project.



## Legal Debt Limits

As a County entity, debt cannot exceed 2% of assessed market valuation for Bannock County. This means for fiscal year 2019, debt cannot exceed \$114,960,633; the estimated assessed valuations of \$5,748,031,665 at 2%. Bannock County has outstanding leases with 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 Rating for Bonds		
	Ratings	
Description	Moody's	Standard & Poor's
Highest Quality	Aaa	AAA
High Quality	Aaa	AAA
Upper Medium	A-1, A	AAA
Medium	Baa-1, Baa	BBB
Speculative	Ba	BBB
Highly Speculative	B, Caa	B, CCC, CC
Default	Ca, C	D

## Debt and Lease Schedules

Bannock County has the following debt schedule:

### Election Systems & Software

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$43,089	\$1,605	\$44,694
	<b>\$43,089</b>	<b>\$1,605</b>	<b>\$44,694</b>

The above lease was 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 40 employees and has a \$73.9 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 Jeff Hough	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. Tony Manu is the County Sheriff.

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

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

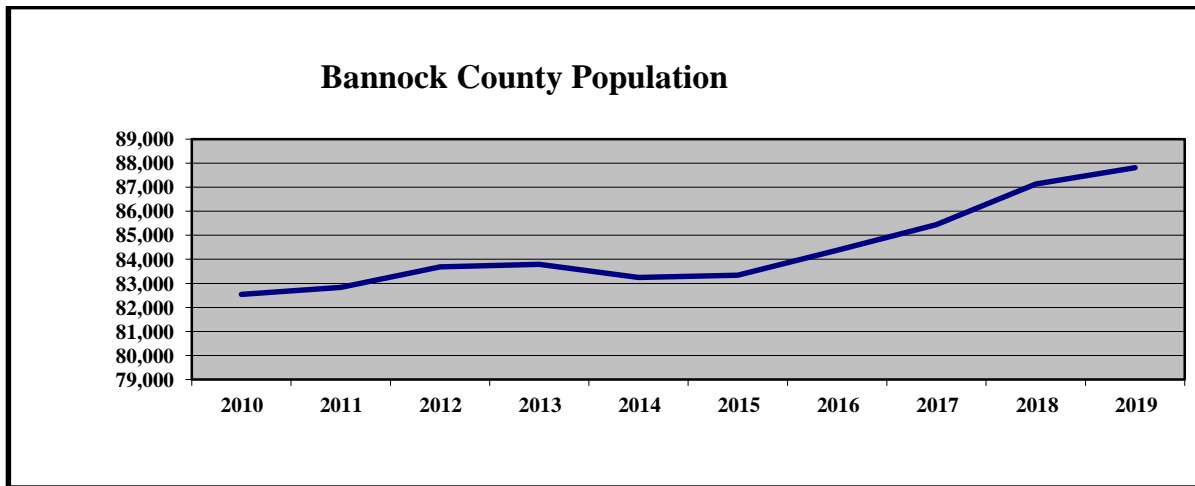
## **Advisory Boards, Panels, and Committees**

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

## **Demographics**

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

**Population** - Bannock County reached a record high population of 87,808 according to the 2019 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 2020 was 3.9% and in 2019 was 2.7%.

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

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

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

The total assessed valuation for Bannock County in fiscal year 2020 is \$6.8 billion.

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

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

## Commissioners' Contributions

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

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Agency</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
Mother Infant Care Program*	\$ 55,000	\$ 55,000	\$ 55,000
Free Clinic*	60,000	60,000	60,000
Downey Senior Citizens	6,967	10,000	-
Lava Senior Citizens	14,500	14,500	14,500
Pocatello Senior Citizens	30,000	20,000	20,000
Community Guardians*	8,500	8,500	8,500
Veterans - Lava	1,200	1,200	-
Veterans - Downey	2,500	2,500	-
Historical - Lava	12,000	12,000	12,000
Tello Bus Support	10,300	10,300	10,300
Economic Development Coordinator	50,000	40,000	70,000
Aid for Friends*	30,000	30,000	30,000
Bright Tomorrows*	4,700	6,200	6,200
Family Services Alliance*	7,800	9,000	9,000
HOPE Recovery Center*	50,000	50,000	50,000
<b>Total Contributions</b>	<b>\$ 343,467</b>	<b>\$ 329,200</b>	<b>\$ 345,500</b>
*This is paid from the Indigent fund			

# **Supplemental Information**



**Supplemental Information**

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## **Idaho State Budget Requirements**

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

### **Budget Format and Content**

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

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

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

### **Notice of Budget**

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

### **Budget Hearing and Adoption**

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

### **Levy Certification**

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

### **Appropriation Resolution**

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

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

### **Changing the Budget**

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

### **Property Tax Revenue Limits**

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

### **Property Tax Revenues**

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

### **Managing the Budget**

The Auditing office is in charge of overseeing the County budget. The Auditing office monitors expenditures and anticipated revenues versus budgeted amounts. No fund is allowed to overspend its budgeted expenditure amounts. The General Fund and Justice Fund are further restricted, in that, they cannot overspend within each department. Monitoring the budget should occur on a regular basis. Monthly, quarterly, and mid-year analysis helps by comparing actual to budgeted figures. Year-to-date and month-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 2021 BANNOCK COUNTY BUDGET )

R.S. No. 2020-92  
September 8, 2020

RESOLUTION

WHEREAS, the Board of Bannock County Commissioners held a public hearing on September 1, 2020, at 11:00 a.m., as advertised in the Idaho State Journal, to hear comments and questions concerning the Bannock County Fiscal Year 2021 Budget; and


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

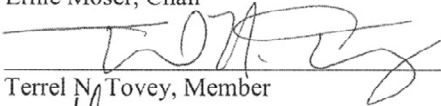
NOW, THEREFORE, BE IT RESOLVED that the Bannock County Fiscal Year 2021 budget as presented at the September 1, 2020, hearing is hereby approved.

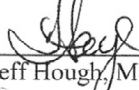
<u>DEPARTMENT OR FUND</u>	<b>FINAL FY2021 BUDGET</b>
Clerk	\$2,053,525
Assessor	\$697,527
Treasurer	\$540,555
Sheriff	\$1,146,712
Commission	\$937,721
Coroner	\$256,572
Clerk of Court	\$1,144,294
County Operations	\$2,223,136
Buildings & Grounds	\$746,955
Contingency	\$300,000
Ag Extension	\$106,844
Data Processing	\$888,110
Juvenile Prog/Cty	\$689,141
Juvenile Prog/JCA	\$239,933
Juvenile Prog/Tob	\$327,281
Planning	\$655,151
Health Insurance	\$0
Special Projects	\$145,097
SHARE	\$132,814
Adult Probation	\$843,435
GIS	\$364,716
Road & Bridge	\$6,269,072
Engineer	\$136,288
Sheriff	\$5,496,856
Prosecutor	\$2,010,715
Jail	\$7,854,015
Ambulance District	\$3,980,373

District Court	\$2,544,980
Fair District	\$11,000
Fair maintenance	\$241,100
Fair Exhibit	\$127,694
County Fair	\$124,992
4-H	\$149,542
Health District	\$589,850
Historical Society	\$106,300
Indigent Administration	\$188,539
Indigent Medical	\$1,240,600
Indigent Public Defender	\$1,898,431
Indigent Court Ordered	\$65,000
Junior College	\$50,000
Park & Recreation	\$1,281,764
Concession	\$100,000
Appraisal	\$1,517,953
Solid Waste Disposal	\$7,291,714
Gas to Energy	\$1,216,101
Liability Insurance	\$517,451
Veterans Memorial	\$89,950
Noxious Weed	\$386,384
Abatement	\$198,101
PILT	\$516,000
Snowmobile	\$25,048
County Waterways	\$24,000
Emergency 911	\$890,607
Juvenile Facility	\$1,099,221
Grants	\$3,200,000
Veterans Trust	\$3,000
Capital Acquisition Trust	\$525,000
Health Insurance Trust	\$6,800,000
2 ½ Mile/Star Trust	\$12,000
Juvenile Lottery Trust	\$13,600
Juvenile Workshop Trust	\$130,600
Mailroom Trust	\$140,000
Event Center Trust	\$326,550
Donations Trust	\$250
Court Monitoring Trust	\$50,000
Drug Seizure/Sanctions Trust	\$10,000
Domestic Violence Trust	\$23,000
Courthouse Dog Trust	\$245
Felony Drug/Dui Alumni	\$3,000
Public Administrator	\$500
<b>TOTAL COUNTY FUNDS</b>	<b>\$73,957,905</b>

BOARD OF BANNOCK COUNTY COMMISSIONERS

  
Ernie Moser, Chair

  
Terrel N. Tovey, Member

  
Jeff Hough, Member

ATTEST:   
Jason C. Dixon, Clerk

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

Pursuant to the meeting of September 10, 2020, 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	.000494481
Current Expense w/Justice Fund	.000330531
District Court	.000298657
Fair Building/Sites Purchase & Maintenance	.000039440
Fair Maintenance of Exhibits	.000055565
Fair Operations (County)	.000001798
Historical Society	.000018058
Justice	.001874683
Noxious Weeds	.000033629
Parks and Recreation	.000093663
Preventive Health	.000096544
Revaluation	.000249625
Tort	.000076637
Veteran's Memorial	.000015037
<b>TOTAL</b>	<b>.003678348</b>

CITIES

	<u>ARIMO</u>	<u>CHUBBUCK</u>	<u>DOWNEY</u>	<u>INKOM</u>	<u>LAVA</u>	<u>McCAMMON</u>	<u>POCATELLO</u>
Airport							.000299043
Bonds	.001942834						.000068928
Capital							.000304826
Cemetery							.000049047
Gen Fund	.0002618268	.005355776	.003521659	.004108927	.002225069	.003588516	.004983417
Library							.000564963
Recreation			.000219321	.000516095		.000328974	.000448803
Streets		.001256559	.001346327	.001616191	.000892850	.001042427	.000880991
Tort		.000250770	.000380038	.000407416			.000176105
<b>TOTAL</b>	<b>.004561102</b>	<b>.006863105</b>	<b>.005467345</b>	<b>.006648629</b>	<b>.003117919</b>	<b>.004959917</b>	<b>.007776123</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	.001703423	.000710317			
Plant Facility	.000851711	.000853746	.001268680	.001190410	.000175077
Supplemental	.001703423		.001922637		.000393924
Tort	.000077886	.000014032	.000000618	.000046315	.000194734
<b>TOTAL</b>	<b>.004336443</b>	<b>.001578095</b>	<b>.003191935</b>	<b>.001236725</b>	<b>.000763735</b>

AMBULANCE DISTRICT

M & O	.000335278
<b>TOTAL</b>	<b>.000335278</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	.000204242	.000132847	.000077707	.000156120	.000187647	.000089500
<b>TOTAL</b>	<b>.000204242</b>	<b>.000132847</b>	<b>.000077707</b>	<b>.000156120</b>	<b>.000187647</b>	<b>.000089500</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	.000617753	.001308160	.000600601	.000703792	.000388605	.000502435	.000375776
Tort			.000028124				
Override						.001395024	
<b>TOTAL</b>	<b>.000617753</b>	<b>.001308160</b>	<b>.000628725</b>	<b>.000703792</b>	<b>.000388605</b>	<b>.001897459</b>	<b>.000375776</b>

COUNTY OR HIGHWAY DISTRICT ROAD SYSTEM

	<u>BANNOCK COUNTY ROAD AND BRIDGE</u>	<u>DOWNEY- SWAN LAKE HWY DIST.</u>
IC 40-801A	.000479537	.000402419
IC 40-801B	.000022584	
<b>TOTAL</b>	<b>.000502121</b>	<b>.000402419</b>

LIBRARY DISTRICTS


	<u>PORTNEUF</u>	<u>SOUTH BANNOCK</u>
M & O	.000532513	.000412453
Plant Facility		.000114909
Tort		.000010401
<b>TOTAL BY DISTRICT</b>	<b>.000532513</b>	<b>.000537763</b>

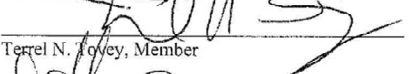
MOSQUITO ABATEMENT DISTRICT

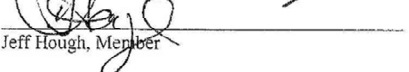
M & O	.000028966
<b>TOTAL</b>	<b>.000028966</b>

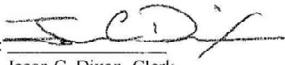
IN WITNESS WHEREOF, WE, the Board of County Commissioners of Bannock County, State of Idaho, hereby certify that the above levies are in accordance with the certification as filed with the County Auditor.

BOARD OF BANNOCK COUNTY COMMISSIONER

  
Ernie Moser, Chairman

  
Terrel N. Tovey, Member

  
Jeff Hough, Member

ATTEST:   
Jason C. Dixon, Clerk