



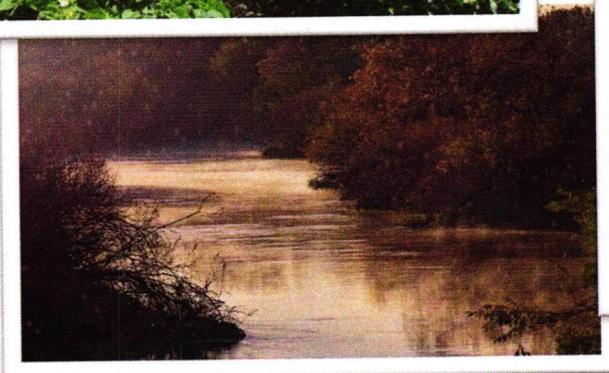
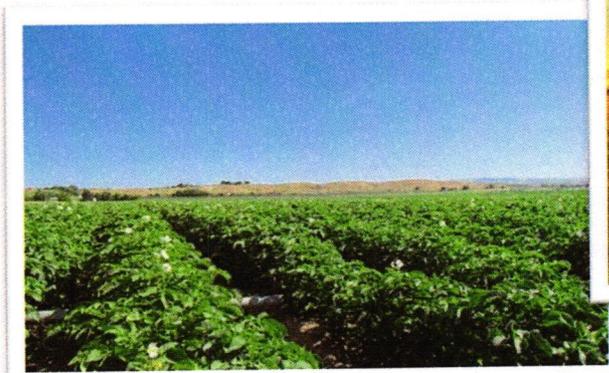
# *Bingham County*

## *Fiscal Year 2023 Budget*

*Board of County Commissioners*

*Chairman - Whitney Manwaring    Mark R. Bair    Jessica Lewis*

*Pamela W. Eckhardt, Clerk*



## **Bingham County**

Bingham County is located in southeastern Idaho with a 2020 census population of 47,992. It serves the cities of Blackfoot, Shelley, Firth, Basalt and Aberdeen as well as surrounding rural unincorporated communities. The county seat is located in Blackfoot. Rich volcanic soil and access to irrigation from the Snake River and Blackfoot River have made Bingham County a productive agriculturally based county. The county economy depends heavily on agriculture but the county's proximity to the Idaho National Laboratory and two large cities, Idaho Falls to the north and Pocatello to the south, provide a wide variety of employment opportunities.

## **The Budget Process**

The budget is the financial plan for the county. Preparing the budget is a lengthy process guided by Idaho Code §31-1602 through 1605. Beginning in May, department heads are asked to submit detailed expenditure budget requests by fund for the upcoming fiscal year to the County Clerk. Expenditures are then compared against projected revenues within these funds. These projections are based on the prior year's revenues along with trend analysis for the previous five years.

Meetings are held with the Commissioners, Clerk and Department Administrators to refine and evaluate the expenditure requests. A tentative balanced budget is formulated for each department and fund, and published in the Bingham News Chronicle by the third week in August. A public hearing is held to allow public comment regarding the proposed budget. The Commissioners then approve and adopt the budget by resolution for the upcoming fiscal year.

## **Revenues and Expenditures**

The Bingham County proposed budget for fiscal year 2023 is **\$38,040,163**.

Revenues: Broad and diverse sources of revenue are utilized to protect property taxpayers and promote the county's financial security. There are three revenue categories used for budgeting in Bingham County:

- "Other" revenue – consists of charges for services and user fees, licenses and permits, state and federal revenue sources, and interest on investments.
  - Projected "other" revenue for fiscal year 2023 is: \$21,354,016
  - Proposed property tax – proposed tax to be levied is: \$13,421,469
  - Fund balance reserves – proposed reserves to be used: \$ 3,264,678
- Total Revenues                    **\$38,040,163**

#### Budget Highlights:

- Indigent Fund: The legislative changes to this fund are a major cause and effect in this budget. Medicaid expansion in Idaho had decreased the need for medical indigent assistance over the past couple of years. The Idaho Legislature passed HB 735 which repeals the county medically indigent program, repeals the county charity levy, alters the manner in which indigent public defense is funded, and provides property tax relief to Idahoans. The legislation removed the authority for counties to levy for indigent funds in the upcoming budget. This has affected our county budget in the following ways:
  - Property tax relief. County property tax must be reduced by the amount levied for indigent defense in the past three years by tax year 2023. Bingham County is choosing to take the reduction in the current tax year of 2022 by lowering the requested property tax by \$367,046.
  - The budget for Indigent Public Defense has now been moved into the District Court Fund. The state will reimburse counties through a sales tax revenue stream for the next two years. In 2025 the state will fully fund a statewide indigent defense system
  - The two employees in Indigent Services will continue to bill and collect on previously approved Indigent cases, continue as Veteran Services Officers, and have been assigned additional duties within the Clerk's Office. The expenditures and revenues associated have been moved to the Clerk's Fund.
  - Jail medical line items are now attributed to the Justice Fund. A negotiated contract between the county and Bingham Memorial Hospital for jail medical services has reduced costs.
- Justice Fund: An additional School Resource Officer for Snake River School District #52 has been added. Last year the county committed to a salary structure competitive with surrounding Eastern Idaho law enforcement agencies. Training and certification for new personnel is costly and staying competitive protects this investment.
- Bingham County is a member of Gem Plan, a health care pool with 22 other counties. Bingham County will have a 9.5% increase in healthcare costs for FY 2023. To assist employees, the increase in the costs for dependent care will be absorbed by the county.
- Health District: Idaho Code §39-424A puts responsibility to the counties for providing additional annual aid to the public health districts. This legislative act has added \$156,260 over FY 2022 to the yearly county contribution to Southeastern Idaho Public Health. The assessment is 70% based on population and 30% based on taxable market value of the county.

- **Public Works:** Increased ongoing Transportation Revenue Sharing from the State of Idaho has enabled the county to budget increased wages for Public Works employees to stay competitive with the private sector. This increase is important for the succession planning for skilled and trained employees as retiring employees are replaced.
- **American Rescue Plan Act (ARPA):** Federal dollars are sent directly to counties to cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic. \$2 million has been budgeted for remodeling of District Court, remodeling the election equipment storage room, upgrading public restrooms, and the jail expansion.
- Nearly half of the County's budget is made up of salaries and benefits, making employees the county's most valuable asset. Increasing revenues from sources other than property tax contribute to personnel investment. This proposed budget includes a 2% cost of living adjustment for employees.
- **Property Tax:** The County is reducing the property tax request by \$367,046 over last year's amount. **The County will not be taking the allowable 3% increase or any increase for new construction. Requested taxes are \$13,421,469.**

**Bingham County uses conservative financial management principles with the understanding that this is the public's money and we are about the public's business.**

FUND	2022 BUDGET	PROPOSED FY 2023 BUDGET	Fund Reserves	Revenue Other Than Taxes	Proposed Taxes	Total Revenue	8/22/2022
1 General Fund	8,008,248	8,446,654	477,350	4,105,392	3,863,912	8,446,654	
2 Road and Bridge	4,931,260	5,329,682	-	4,900,000	429,682	5,329,682	
3 Airport	6,800	6,800	6,800	-	0	6,800	
5 Justice	8,005,052	9,297,015	400,000	3,585,505	5,311,510	9,297,015	
6 District Court	1,660,107	2,167,718	60,000	1,226,624	881,094	2,167,718	
8 Fair	11,000	11,000	-	-	11,000	11,000	
11 Health District	539,087	697,327	-	6,546	690,781	697,327	
12 Historical Society	55,000	75,000	20,000	-	55,000	75,000	
16 Indigent Services	909,503	-	-	-	0	0	removed
18 Parks and Recreation	357,198	413,923	-	139,047	274,876	413,923	
20 Revaluation	733,479	804,164	50,000	32,388	721,776	804,164	
23 Solid Waste	3,090,524	3,528,394	1,224,398	2,303,996	0	3,528,394	
24 Tort	482,820	492,817	-	-	492,817	492,817	
25 Veteran's Memorial	5,000	5,000	-	-	5,000	5,000	
27 Weeds	301,931	327,762	-	6,355	321,407	327,762	
28 911 Emergency	673,756	679,969	129,969	550,000	0	679,969	
32 R & B Special Projects	2,472,994	2,242,500	577,000	1,302,886	362,614	2,242,500	
38 Waterways	129,995	175,877	60,000	115,877	0	175,877	
49 Opioid Abatement		30,000	30,000		0	30,000	new
50 PILT	750,000	750,000	-	750,000	0	750,000	
51 ARPA	1,000,000	2,000,000		2,000,000	0	2,000,000	
52 Court Facility	20,000	60,000	50,000	10,000	0	60,000	
54 Treatment Court	136,099	144,926	24,226	120,700	0	144,926	
56 Interlock Monitoring	8,500	8,500	4,800	3,700	0	8,500	
58 Junior College	100,000	100,000	25,000	75,000	0	100,000	
60 Consolidated Elections	140,992	245,135	125,135	120,000	0	245,135	
<b>TOTAL</b>	<b>34,529,345</b>	<b>38,040,163</b>	3,264,678	21,354,016	13,421,469	<b>38,040,163</b>	
\$	3,510,818.00 Total Budget Increase Over FY 2022						2021 \$13,788,515
\$	367,046.00 Less in Property Taxes Than in Previous Year						

# BUDGET TOTALS

Fiscal Year: 2023 Budget #: 1 Description: FISCAL 2023 BUDGET Type: EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
<b>0001</b>	<b>GENERAL FUND (CURRENT EXPENSE)</b>			
01	CLERK / AUDITOR	1,247,358.00		
02	ASSESSOR	598,215.00		
03	TREASURER / TAX COLLECTOR	243,954.00		
05	COMMISSIONERS	309,263.00		
06	CORONER	133,742.00		
07	PROSECUTING ATTORNEY	1,068,329.00		
09	HUMAN RESOURCES	116,973.00		
10	BUILDING AND GROUNDS	818,965.00		
11	EMERGENCY MANAGEMENT	110,246.00		
13	COUNTY AGENT	171,202.00		
14	INFORMATION TECH	993,906.00		
15	ELECTIONS	117,001.00		
18	GENERAL	1,431,466.00		
20	EASTERN IDAHO PARTNERSHIP	101,296.00		
21	PLANNING AND DEVELOPMENT	634,738.00		
32	JUVENILE DETENTION	350,000.00		
	<b>TOTAL GENERAL FUND (CURRENT EX</b>	<b>8,446,654.00</b>		
<b>0002</b>	<b>ROAD AND BRIDGE</b>			
40	ROAD AND BRIDGE - GENERAL	4,336,282.00		
46	ROAD & BRIDGE - CRUSHER	383,450.00		
47	ROAD & BRIDGE - SHOP	609,950.00		
	<b>TOTAL ROAD AND BRIDGE</b>	<b>5,329,682.00</b>		
<b>0003</b>	<b>AIRPORT</b>			
00	AIRPORT	6,800.00		
	<b>TOTAL AIRPORT</b>	<b>6,800.00</b>		
<b>0005</b>	<b>JUSTICE FUND</b>			
02	SHERIFF	4,891,743.00		
03	JAIL	2,886,553.00		
04	SHERIFF GRANTS	208,227.00		
05	DISPATCH	923,076.00		
09	SHERIFF- ABERDEEN	387,416.00		
	<b>TOTAL JUSTICE FUND</b>	<b>9,297,015.00</b>		
<b>0006</b>	<b>DISTRICT COURT</b>			
50	DISTRICT COURT	789,240.00		
52	PUBLIC DEFENDER	525,000.00		
54	PROBATION - ADULT MISDEMEANOR	555,535.00		
55	PROBATION - JUVENILE	297,943.00		
	<b>TOTAL DISTRICT COURT</b>	<b>2,167,718.00</b>		
<b>0008</b>	<b>FAIR, DISTRICT / STATE</b>			
00	FAIR, DISTRICT / STATE	11,000.00		
	<b>TOTAL FAIR, DISTRICT / STATE</b>	<b>11,000.00</b>		
<b>0011</b>	<b>PREVENTIVE HEALTH</b>			
00	PREVENTIVE HEALTH	697,327.00		
	<b>TOTAL PREVENTIVE HEALTH</b>	<b>697,327.00</b>		
<b>0012</b>	<b>HISTORICAL SOCIETY &amp; MUSEUM</b>			

**BUDGET TOTALS**

Fiscal Year: 2023 Budget #: 1 Description: FISCAL 2023 BUDGET Type: EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
<b>0012</b>	<b>HISTORICAL SOCIETY &amp; MUSEUM</b>			
00	HISTORICAL SOCIETY & MUSEUM	75,000.00		
	<b>TOTAL HISTORICAL SOCIETY &amp; MUSE</b>	<b>75,000.00</b>		
<b>0016</b>	<b>INDIGENT SERVICES</b>			
00	INDIGENT SERVICES			
01	JAIL MEDICAL			
03	INDIGENT DEFENSE FUND			
	<b>TOTAL INDIGENT SERVICES</b>			
<b>0018</b>	<b>PARKS AND RECREATION</b>			
00	PARKS AND RECREATION	363,923.00		
01	GRANTS	50,000.00		
	<b>TOTAL PARKS AND RECREATION</b>	<b>413,923.00</b>		
<b>0020</b>	<b>REVALUATION</b>			
00	REVALUATION	585,129.00		
01	GIS	219,035.00		
	<b>TOTAL REVALUATION</b>	<b>804,164.00</b>		
<b>0023</b>	<b>SOLID WASTE</b>			
70	SOLID WASTE - GENERAL	3,528,394.00		
	<b>TOTAL SOLID WASTE</b>	<b>3,528,394.00</b>		
<b>0024</b>	<b>TORT</b>			
00	TORT	492,817.00		
	<b>TOTAL TORT</b>	<b>492,817.00</b>		
<b>0025</b>	<b>VETERANS MEMORIAL</b>			
00	VETERANS MEMORIAL	5,000.00		
	<b>TOTAL VETERANS MEMORIAL</b>	<b>5,000.00</b>		
<b>0027</b>	<b>WEEDS</b>			
60	WEED DEPARTMENT - GENERAL	327,762.00		
	<b>TOTAL WEEDS</b>	<b>327,762.00</b>		
<b>0028</b>	<b>911 EMERGENCY COMMUNICATION</b>			
00	911 EMERGENCY COMMUNICATION	479,969.00		
01	CAPITAL OUTLAY	200,000.00		
	<b>TOTAL 911 EMERGENCY COMMUNICA</b>	<b>679,969.00</b>		
<b>0032</b>	<b>ROAD &amp; BRIDGE-SPECIAL PROJECTS</b>			
00	ROAD & BRIDGE-SPECIAL PROJECTS	2,242,500.00		
	<b>TOTAL ROAD &amp; BRIDGE-SPECIAL PRC</b>	<b>2,242,500.00</b>		
<b>0038</b>	<b>WATERWAYS</b>			
00	WATERWAYS	175,877.00		
	<b>TOTAL WATERWAYS</b>	<b>175,877.00</b>		
<b>0049</b>	<b>OPIOID ABATEMENT ACCOUNT</b>			
00	OPIOID ABATEMENT ACCOUNT	30,000.00		
	<b>TOTAL OPIOID ABATEMENT ACCOUNT</b>	<b>30,000.00</b>		

**BINGHAM COUNTY  
RESOLUTION NO. 2022-29**

**A RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR  
2023 FOR THE COUNTY OF BINGHAM, STATE OF IDAHO**

WHEREAS, Idaho Code §31-1605 requires a public hearing upon budget appropriations; and,

WHEREAS, The Board of County Commissioners met in Commission Chambers at the Bingham County Courthouse on August 24, 2022, pursuant to the designated published time;

AND WHEREAS, after discussion of the budget, and no objections found thereto,

THEREFORE, BE IT RESOLVED that upon conclusion of said hearing the Bingham County Board of Commissioners determined and fixed the amount of the FY 2023 Bingham County budget in the amount of **\$38,040,163** which is not greater than the amount of the published tentative budget, nor includes an amount to be raised from property taxes greater than the amount advertised.

ADOPTED the 24<sup>TH</sup> day of August, 2022.

BOARD OF COUNTY COMMISSIONERS

By:   
Whitney Manwaring, Chairman



\_\_\_\_\_  
Mark R. Bair, Commissioner

  
\_\_\_\_\_  
Jessica L. Lewis, Commissioner

ATTEST:   
Pamela W Eckhardt  
Bingham County Clerk

**BINGHAM COUNTY  
RESOLUTION NO. 2022-30**

**A RESOLUTION RESERVING FORGONE  
FOR THE COUNTY OF BINGHAM, STATE OF IDAHO**

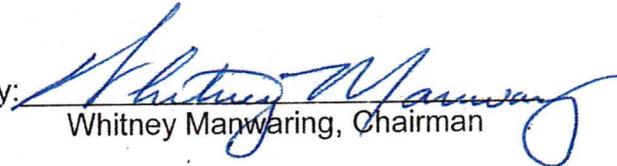
WHEREAS, Bingham County, Idaho intends to reserve forgone for the 2022 Dollar Certification in the amount of **\$1,114,430**.

WHEREAS, Bingham County, Idaho has met the notice and hearing requirements in Idaho Code §63-802 on reserving the forgone amount.

THEREFORE, BE IT RESOLVED by the majority vote taken by the Board of County Commissioners on August 24, 2022, that the above stated amount is to be included in the total forgone amount for use at a future date.

ADOPTED the 24<sup>TH</sup> day of August, 2022.

BOARD OF COUNTY COMMISSIONERS

By:   
Whitney Manwaring, Chairman



\_\_\_\_\_  
Mark R. Bair, Commissioner

  
\_\_\_\_\_  
Jessica L. Lewis, Commissioner

ATTEST:   
Pamela W Eckhardt  
Bingham County Clerk