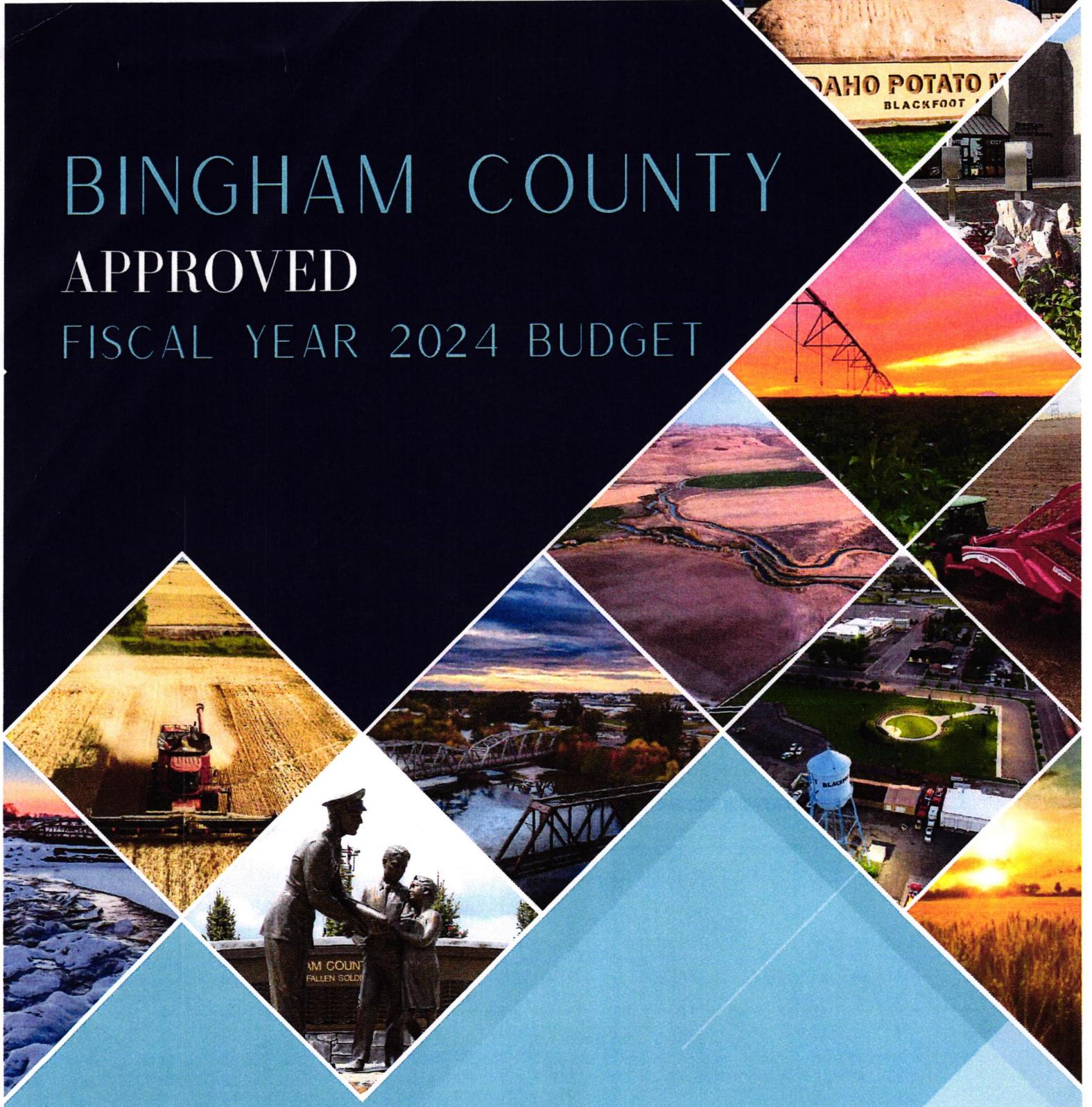


BINGHAM COUNTY

APPROVED

FISCAL YEAR 2024 BUDGET



BOARD OF COUNTY COMMISSONERS

CHAIRMAN - WHITNEY MANWARING MARK R. BAIR ERIC JACKSON

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 Post Register/Idaho State Journal 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 2024 is **\$38,988,727**.

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 2024 is: \$23,130,306
 - Proposed property tax – proposed tax to be levied is: \$13,895,014
 - Fund balance reserves – proposed reserves to be used: \$ 1,963,407
- | | |
|----------------|---------------------|
| Total Revenues | \$38,988,727 |
|----------------|---------------------|

Budget Highlights:

- Bingham County is a member of Gem Plan, a health care pool with 22 other counties. Bingham County will have a 9% increase in healthcare costs for FY 2024. To assist employees, the increase in the costs for dependent care will be absorbed by the county.

- 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. Departments also made cuts in their capital line item requests to assist with funding a 4% cost of living adjustment for employees.
- Justice Fund: This fund accounts for 98 employees under the direction of the Bingham County Sheriff. This includes all deputies, civil employees, jail detention deputies, and 911 emergency communication dispatchers. A new School Resource Officer for the Aberdeen School District and has been added. The county is committed to staying competitive with surrounding Eastern Idaho law enforcement agency salaries. Training and certification for new personnel is costly and staying competitive protects this investment. Three new detention deputies will be hired in FY 2024 in preparation for the jail expansion project to begin this fall.
- Health District: Idaho Code §39-424A puts responsibility to the counties for providing annual aid to the public health districts. With this legislative act the county is required to contribute \$592,117 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 assess less property taxes for Road and Bridge, and support competitive wages enabling succession planning for skilled and trained employees. This increased funding has also assisted with capital investment in new Road and Bridge equipment.
- American Rescue Plan Act (ARPA): Federal dollars were sent directly to counties to cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic. \$1 million has been budgeted for remodeling of District Court, remodeling the election equipment storage room, upgrading public restrooms, and the jail expansion.
- Property Tax: Proposed property tax request is \$13,895,014. This is \$220,000 less than the allowable 3% and new construction increase per Idaho Code.

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.

B U D G E T T O T A L S

Fiscal Year: 2024 Budget #: 1 Description: FISCAL 2024 BUDGET Type: EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
0001	GENERAL FUND (CURRENT EXPENSE)			
01	CLERK / AUDITOR	1,296,028.00	1,318,559.00	
02	ASSESSOR	669,118.00	671,353.00	
03	TREASURER / TAX COLLECTOR	264,601.00	277,947.00	
05	COMMISSIONERS	311,164.00	341,620.00	
06	CORONER	168,800.00	191,461.00	
07	PROSECUTING ATTORNEY	1,152,576.00	1,202,253.00	
09	HUMAN RESOURCES	157,474.00	176,919.00	
10	BUILDING AND GROUNDS	833,624.00	836,748.00	
11	EMERGENCY MANAGEMENT	110,868.00	117,421.00	
13	COUNTY AGENT	167,179.00	173,099.00	
14	INFORMATION TECH	1,031,029.00	1,037,098.00	
15	ELECTIONS	116,350.00	120,724.00	
18	GENERAL	1,581,510.00	1,591,118.00	
20	EASTERN IDAHO PARTNERSHIP	113,556.00	113,556.00	
21	PLANNING AND DEVELOPMENT	673,232.00	697,418.00	
32	JUVENILE DETENTION	350,000.00	350,000.00	
	TOTAL GENERAL FUND (CURRENT EX	8,997,109.00	9,217,294.00	
0002	ROAD AND BRIDGE			
40	ROAD AND BRIDGE - GENERAL	4,436,720.00	4,317,144.00	
46	ROAD & BRIDGE - CRUSHER	481,450.00	281,450.00	
47	ROAD & BRIDGE - SHOP	621,600.00	621,600.00	
	TOTAL ROAD AND BRIDGE	5,539,770.00	5,220,194.00	
0003	AIRPORT			
00	AIRPORT	6,800.00	6,800.00	
	TOTAL AIRPORT	6,800.00	6,800.00	
0005	JUSTICE FUND			
02	SHERIFF	5,251,507.00	5,409,484.00	
03	JAIL	3,412,808.00	3,317,243.00	
04	SHERIFF GRANTS	210,995.00	210,995.00	
05	DISPATCH	982,026.00	1,010,349.00	
09	SHERIFF- ABERDEEN	395,943.00	406,477.00	
	TOTAL JUSTICE FUND	10,253,279.00	10,354,548.00	
0006	DISTRICT COURT			
50	DISTRICT COURT	801,968.00	827,455.00	
52	PUBLIC DEFENDER	710,000.00	710,000.00	
54	PROBATION - ADULT MISDEMEANOR	550,273.00	577,664.00	
55	PROBATION - JUVENILE	338,670.00	351,802.00	
	TOTAL DISTRICT COURT	2,400,911.00	2,466,921.00	
0008	FAIR, DISTRICT / STATE			
00	FAIR, DISTRICT / STATE	11,000.00	11,000.00	
	TOTAL FAIR, DISTRICT / STATE	11,000.00	11,000.00	
0011	PREVENTIVE HEALTH			
00	PREVENTIVE HEALTH	722,717.00	718,717.00	
	TOTAL PREVENTIVE HEALTH	722,717.00	718,717.00	
0012	HISTORICAL SOCIETY & MUSEUM			

BUDGET TOTALS

Fiscal Year: 2024 **Budget #:** 1 **Description:** FISCAL 2024 BUDGET **Type:** EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
0012	HISTORICAL SOCIETY & MUSEUM			
00	HISTORICAL SOCIETY & MUSEUM	75,000.00	75,000.00	
	TOTAL HISTORICAL SOCIETY & MUSE	75,000.00	75,000.00	
0018	PARKS AND RECREATION			
00	PARKS AND RECREATION	386,739.00	355,203.00	
01	GRANTS	50,000.00		
	TOTAL PARKS AND RECREATION	436,739.00	355,203.00	
0020	REVALUATION			
00	REVALUATION	492,491.00	504,854.00	
01	GIS	229,210.00	234,676.00	
	TOTAL REVALUATION	721,701.00	739,530.00	
0023	SOLID WASTE			
70	SOLID WASTE - GENERAL	3,543,211.00	3,515,382.00	
	TOTAL SOLID WASTE	3,543,211.00	3,515,382.00	
0024	TORT			
00	TORT	494,984.00	494,984.00	
	TOTAL TORT	494,984.00	494,984.00	
0025	VETERANS MEMORIAL			
00	VETERANS MEMORIAL	5,000.00	5,000.00	
	TOTAL VETERANS MEMORIAL	5,000.00	5,000.00	
0027	WEEDS			
60	WEED DEPARTMENT - GENERAL	335,846.00	327,823.00	
	TOTAL WEEDS	335,846.00	327,823.00	
0028	911 EMERGENCY COMMUNICATION			
00	911 EMERGENCY COMMUNICATION	497,973.00	499,057.00	
01	CAPITAL OUTLAY	200,000.00	200,000.00	
	TOTAL 911 EMERGENCY COMMUNICA	697,973.00	699,057.00	
0032	ROAD & BRIDGE-SPECIAL PROJECTS			
00	ROAD & BRIDGE-SPECIAL PROJECTS	2,262,500.00	2,262,500.00	
	TOTAL ROAD & BRIDGE-SPECIAL PRC	2,262,500.00	2,262,500.00	
0038	WATERWAYS			
00	WATERWAYS	180,000.00	180,000.00	
	TOTAL WATERWAYS	180,000.00	180,000.00	
0049	OPIOID ABATEMENT ACCOUNT			
00	OPIOID ABATEMENT ACCOUNT	30,000.00	30,000.00	
	TOTAL OPIOID ABATEMENT ACCOUNT	30,000.00	30,000.00	
0050	PAYMENT IN LIEU OF TAXES			
00	PAYMENT IN LIEU OF TAXES	750,000.00	750,000.00	
	TOTAL PAYMENT IN LIEU OF TAXES	750,000.00	750,000.00	
0051	ARPA- AMERICAN RECOVERY PLAN			
00	ARPA- AMERICAN RECOVERY PLAN	2,000,000.00	1,000,000.00	

BUDGET TOTALS

Fiscal Year: 2024 **Budget #:** 1 **Description:** FISCAL 2024 BUDGET **Type:** EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
	TOTAL ARPA- AMERICAN RECOVERY I	2,000,000.00	1,000,000.00	
0052	COURT FACILITY FUND			
00	COURT FACILITY FUND	60,000.00	60,000.00	
	TOTAL COURT FACILITY FUND	60,000.00	60,000.00	
0054	TREATMENT COURTS FUND			
00	TREATMENT COURTS FUND	146,126.00	130,149.00	
	TOTAL TREATMENT COURTS FUND	146,126.00	130,149.00	
0056	INTERLOCK/MONITORING FUND			
00	INTERLOCK/MONITORING FUND	8,500.00	8,500.00	
	TOTAL INTERLOCK/MONITORING FUN	8,500.00	8,500.00	
0058	JUNIOR COLLEGE FUND			
00	JUNIOR COLLEGE FUND	100,000.00	100,000.00	
	TOTAL JUNIOR COLLEGE FUND	100,000.00	100,000.00	
0060	CONSOLIDATED ELECTIONS			
00	CONSOLIDATED ELECTIONS	257,780.00	260,125.00	
	TOTAL CONSOLIDATED ELECTIONS	257,780.00	260,125.00	
	GRAND TOTAL	40,036,946.00	38,988,727.00	

*****END OF REPORT*****

FUND	2023 BUDGET	PROPOSED FY 2024 BUDGET	Fund Reserves	Revenue Other Than Taxes	Proposed Taxes	Total Revenue
1 General Fund	8,446,654	9,217,294	510,097	4,473,197	4,234,000	9,217,294
2 Road and Bridge	5,329,682	5,220,194	200,000	4,703,150	317,044	5,220,194
3 Airport	6,800	6,800	6,800	-	0	6,800
5 Justice	9,297,015	10,354,548	320,000	4,197,087	5,837,461	10,354,548
6 District Court	2,167,718	2,466,921	60,000	1,618,472	788,449	2,466,921
8 Fair	11,000	11,000	-	-	11,000	11,000
11 Health District	697,327	718,717	-	6,300	712,417	718,717
12 Historical Society	75,000	75,000	20,000	-	55,000	75,000
18 Parks and Recreation	413,923	355,203	-	110,000	245,203	355,203
20 Revaluation	804,164	739,530	150,000	11,650	577,880	739,530
23 Solid Waste	3,528,394	3,515,382	134,179	3,381,203	0	3,515,382
24 Tort	492,817	494,984	-	5,597	489,387	494,984
25 Veteran's Memorial	5,000	5,000	-	-	5,000	5,000
27 Weeds	327,762	327,823	-	-	327,823	327,823
28 911 Emergency	679,969	699,057	94,057	605,000	0	699,057
32 R & B Special Projects	2,242,500	2,262,500	100,000	1,868,150	294,350	2,262,500
38 Waterways	175,877	180,000	120,000	60,000	0	180,000
49 Opioid Abatement	30,000	30,000	30,000	-	0	30,000
50 PILT	750,000	750,000	-	750,000	0	750,000
51 ARPA	2,000,000	1,000,000	-	1,000,000	0	1,000,000
52 Court Facility	60,000	60,000	44,000	16,000	0	60,000
54 Treatment Court	144,926	130,149	25,149	105,000	0	130,149
56 Interlock Monitoring	8,500	8,500	4,000	4,500	0	8,500
58 Junior College	100,000	100,000	25,000	75,000	0	100,000
60 Consolidated Elections	245,135	260,125	120,125	140,000	0	260,125
TOTAL	38,040,163	38,988,727	1,963,407	23,130,306	13,895,014	38,988,727

8/22/2023

FY 2023 Property Tax \$13,421,469

**BINGHAM COUNTY
RESOLUTION NO. 2023-46**

**A RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR
2024 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 23, 2023, pursuant to the designated published time;

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

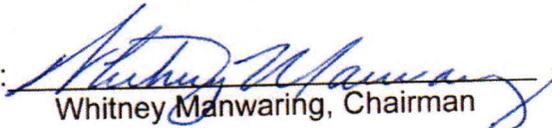
THEREFORE, BE IT RESOLVED that upon conclusion of said hearing the Bingham County Board of Commissioners determined and fixed the amount of the FY 2024 Bingham County budget in the amount of **\$38,988,727** which is not greater than the amount of the published tentative budget, nor includes an amount to be raised from property taxes greater than the amount advertised.

ADOPTED August 23, 2023.

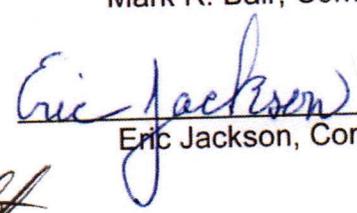
BOARD OF COUNTY COMMISSIONERS



By:


Whitney Manwaring, Chairman


Mark R. Bair, Commissioner


Eric Jackson, Commissioner

ATTEST:


Pamela W. Eckhardt
Bingham County Clerk

**BINGHAM COUNTY
RESOLUTION NO. 2023-49**

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

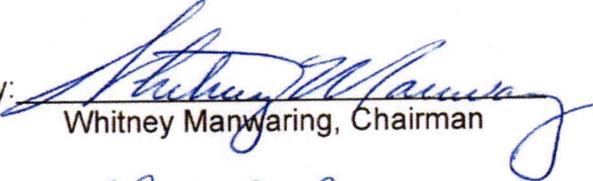
WHEREAS, Bingham County, Idaho intends to reserve forgone for the 2023 Dollar Certification of Budget Request in the amount of **\$216,448**.

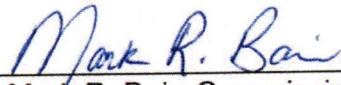
WHEREAS, Bingham County, Idaho has met the notice and hearing requirements in Idaho Code §63-802 on reserving the forgone amount.

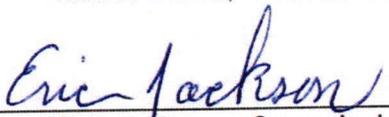
THEREFORE, BE IT RESOLVED by the majority vote taken by the Board of County Commissioners on September 8, 2023, that the above stated amount is to be included in the total forgone amount for use at a future date.

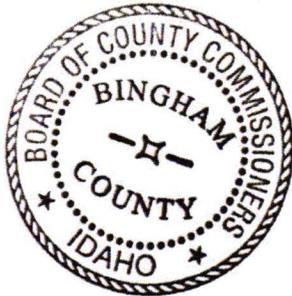
ADOPTED September 8, 2023.

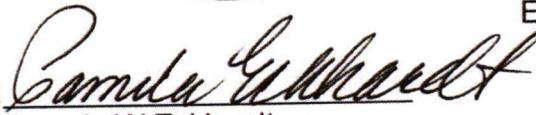
BOARD OF COUNTY COMMISSIONERS

By: 
Whitney Manwaring, Chairman


Mark R. Bair, Commissioner


Eric Jackson, Commissioner



ATTEST: 
Pamela W Eckhardt
Bingham County Clerk