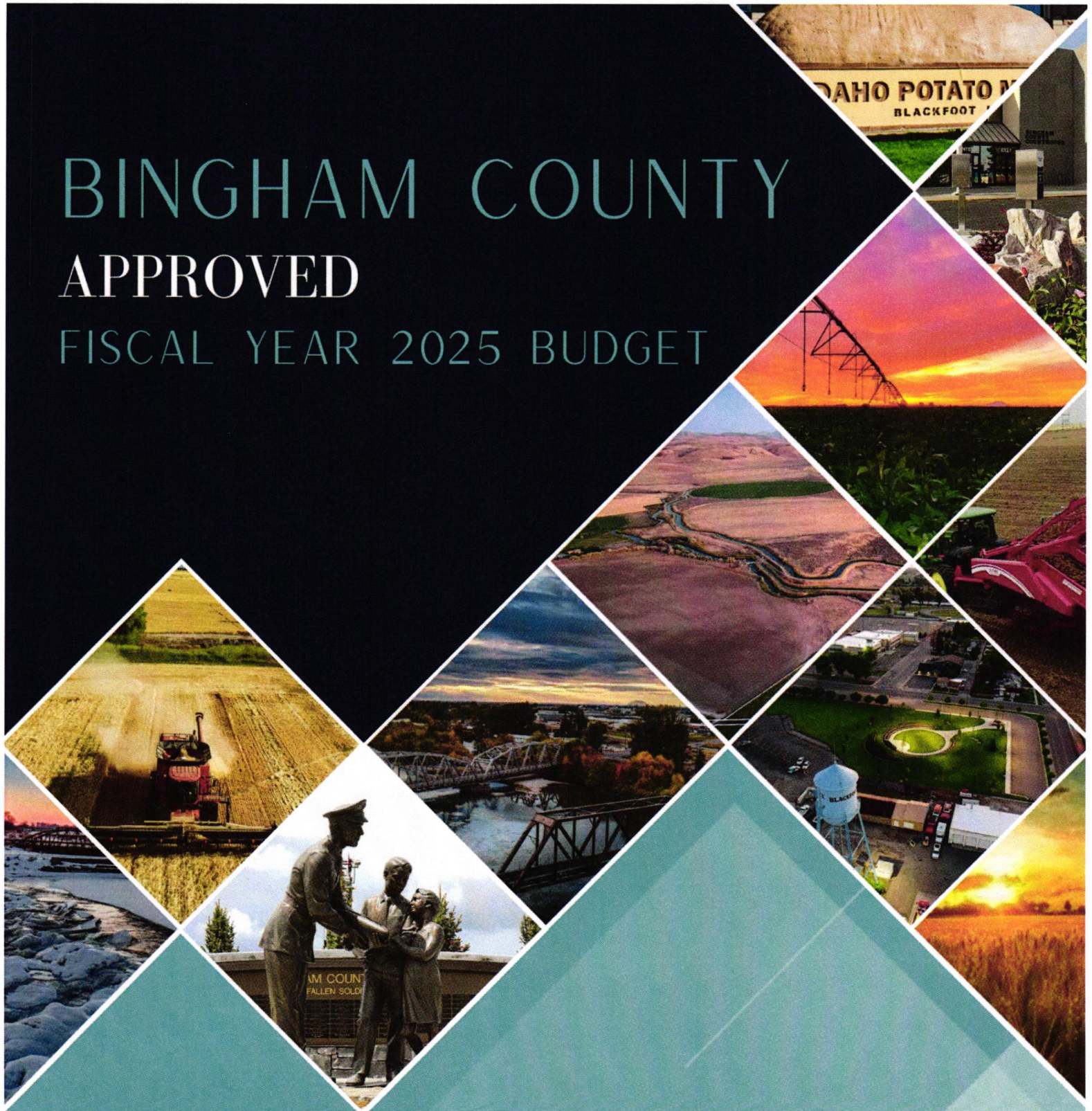


BINGHAM COUNTY

APPROVED

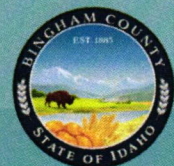
FISCAL YEAR 2025 BUDGET



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.



"I found room in the budget to update your office equipment. Would you rather have a box of paperclips or a new pencil?"

Revenues and Expenditures

The Bingham County proposed budget for fiscal year 2025 is **\$41,390,762**.

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 2025 is: \$22,878,971
 - Proposed property tax – proposed tax to be levied is: \$14,610,219
 - Fund balance reserves – proposed reserves to be used: \$ 3,901,572
- | | |
|----------------|---------------------|
| Total Revenues | \$41,390,762 |
|----------------|---------------------|

Fund Balance: A fund balance is the remaining "cash on hand" at the end of the year that is dedicated to cover three months of expenditures, act as a financial safety net for emergencies, accumulate dedicated funds to future projects, and ensuring stability for the county.

Budget Highlights:

- Bingham County is a member of Gem Plan, a health care pool with 22 other counties. Bingham County will have a 5.9% increase in healthcare costs for FY 2025. 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. Revenues from sources other than property tax contribute to personnel investment. Departments also made cuts in their line item requests to assist with funding a 2% cost of living adjustment for employees.
- Information Technology is a critical infrastructure for the county. IT has moved beyond computers being networked together. Cybersecurity services and disaster recovery is an important element to the IT budget. Increasing costs include a much-needed new county-wide phone system, software renewals, data storage, and moving all employees to the Microsoft 365 platform. Department specific software have been moved from this fund to the departments.
- Justice Fund: This fund accounts for 102 employees under the direction of the Bingham County Sheriff. This includes all deputies, civil employees, jail detention deputies, and 911 emergency communication dispatchers. School Resource Officers in the Snake River (2), Aberdeen, and Firth School Districts are included. 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. Four new detention deputies will be hired in FY 2025 in preparation for the jail expansion project to be completed this year.

- 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 Special Projects, 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.
- District Court: The budget reflects a decrease in the District Court Fund with the removal of costs associated with Public Defense. With the implementation of the State Public Defense Office, associated costs with public defense will now be paid by the State of Idaho.
- American Rescue Plan Act (ARPA): Federal dollars in the amount of \$9,092,488 were sent directly to counties to cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic with the first half received in FY 2021. By the end of this fiscal year 2024, ARPA money will have been expended. Projects included contributions to the Eastern Idaho Sewer District, Atomic City water system, ambulance purchases, jail expansion and courthouse remodeling, and emergency services / 911 equipment.
- PILT (Payment in Lieu of Taxes): Increase in budget to \$2,000,000 to complete the jail expansion / courthouse remodel. This amount has been in reserve in the fund balance in preparation for this expense.
- Property Tax: Proposed property tax request is \$14,611,219. This is the allowable 3% and new construction increase per Idaho Code.
- For additional information regarding current and past budgets go: www.binghamid.gov/departments/clerk or <https://transparent.idaho.gov>

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: 2025 **Budget #:** 2 **Description:** FISCAL 2025 BUDGET **Type:** EXPENDITUR

| Fund | Department | FY 2024 Approved Budget | FY 2025 Approved Budget |
|-------------|---------------------------------------|----------------------------|----------------------------|
| 0001 | GENERAL FUND (CURRENT EXPENSE) | | |
| 01 | CLERK / AUDITOR | 1,318,559.00 | 1,378,841.00 |
| 02 | ASSESSOR | 671,353.00 | 643,918.00 |
| 03 | TREASURER / TAX COLLECTOR | 277,947.00 | 283,537.00 |
| 05 | COMMISSIONERS | 341,620.00 | 352,205.00 |
| 06 | CORONER | 191,461.00 | 198,600.00 |
| 07 | PROSECUTING ATTORNEY | 1,202,253.00 | 1,252,831.00 |
| 09 | HUMAN RESOURCES | 176,919.00 | 205,045.00 |
| 10 | BUILDING AND GROUNDS | 836,748.00 | 877,277.00 |
| 11 | EMERGENCY MANAGEMENT | 117,421.00 | 119,893.00 |
| 13 | COUNTY AGENT | 173,099.00 | 182,494.00 |
| 14 | INFORMATION TECH | 1,037,098.00 | 1,279,369.00 |
| 15 | ELECTIONS | 120,724.00 | 120,360.00 |
| 18 | GENERAL | 1,591,118.00 | 1,609,102.00 |
| 20 | EASTERN IDAHO PARTNERSHIP | 113,556.00 | 116,945.00 |
| 21 | PLANNING AND DEVELOPMENT | 697,418.00 | 780,929.00 |
| 32 | JUVENILE DETENTION | 350,000.00 | 350,000.00 |
| | TOTAL GENERAL FUND (CURRENT EX | 9,217,294.00 | 9,751,346.00 |
| 0002 | ROAD AND BRIDGE | | |
| 40 | ROAD AND BRIDGE - GENERAL | 4,317,144.00 | 4,203,728.00 |
| 46 | ROAD & BRIDGE - CRUSHER | 281,450.00 | 316,610.00 |
| 47 | ROAD & BRIDGE - SHOP | 621,600.00 | 614,300.00 |
| | TOTAL ROAD AND BRIDGE | 5,220,194.00 | 5,134,638.00 |
| 0003 | AIRPORT | | |
| 00 | AIRPORT | 6,800.00 | 5,400.00 |
| | TOTAL AIRPORT | 6,800.00 | 5,400.00 |
| 0005 | JUSTICE FUND | | |
| 02 | SHERIFF | 5,409,484.00 | 5,662,110.00 |
| 03 | JAIL | 3,317,243.00 | 3,960,652.00 |
| 04 | SHERIFF GRANTS | 210,995.00 | 211,409.00 |
| 05 | DISPATCH | 1,010,349.00 | 1,049,105.00 |
| 09 | SHERIFF- ABERDEEN | 406,477.00 | 509,854.00 |
| | TOTAL JUSTICE FUND | 10,354,548.00 | 11,393,130.00 |
| 0006 | DISTRICT COURT | | |
| 50 | DISTRICT COURT | 827,455.00 | 879,018.00 |
| 52 | PUBLIC DEFENDER | 710,000.00 | 50,000.00 |
| 54 | PROBATION - ADULT MISDEMEANOR | 577,664.00 | 675,597.00 |
| 55 | PROBATION - JUVENILE | 351,802.00 | 358,797.00 |
| | TOTAL DISTRICT COURT | 2,466,921.00 | 1,963,412.00 |
| 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 | 718,717.00 | 718,510.00 |
| | TOTAL PREVENTIVE HEALTH | 718,717.00 | 718,510.00 |
| 0012 | HISTORICAL SOCIETY & MUSEUM | | |
| 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 | 355,203.00 | 357,165.00 |
| 01 | GRANTS | | |
| | TOTAL PARKS AND RECREATION | 355,203.00 | 357,165.00 |
| 0020 | REVALUATION | | |
| 00 | REVALUATION | 504,854.00 | 495,161.00 |
| 01 | GIS | 234,676.00 | 262,126.00 |
| | TOTAL REVALUATION | 739,530.00 | 757,287.00 |
| 0023 | SOLID WASTE | | |
| 70 | SOLID WASTE - GENERAL | 3,515,382.00 | 3,674,575.00 |
| | TOTAL SOLID WASTE | 3,515,382.00 | 3,674,575.00 |
| 0024 | TORT | | |
| 00 | TORT | 494,984.00 | 565,000.00 |
| | TOTAL TORT | 494,984.00 | 565,000.00 |
| 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 | 327,823.00 | 328,523.00 |
| | TOTAL WEEDS | 327,823.00 | 328,523.00 |
| 0028 | 911 EMERGENCY COMMUNICATION | | |
| 00 | 911 EMERGENCY COMMUNICATION | 499,057.00 | 565,501.00 |
| 01 | CAPITAL OUTLAY | 200,000.00 | 100,000.00 |
| | TOTAL 911 EMERGENCY COMMUNICA | 699,057.00 | 665,501.00 |
| 0032 | ROAD & BRIDGE-SPECIAL PROJECTS | | |
| 00 | ROAD & BRIDGE-SPECIAL PROJECTS | 2,262,500.00 | 3,320,500.00 |
| | TOTAL ROAD & BRIDGE-SPECIAL PRC | 2,262,500.00 | 3,320,500.00 |
| 0038 | WATERWAYS | | |
| 00 | WATERWAYS | 180,000.00 | 186,690.00 |
| | TOTAL WATERWAYS | 186,690.00 | 186,690.00 |
| 0049 | OPIOID ABATEMENT ACCOUNT | | |
| 00 | OPIOID ABATEMENT ACCOUNT | 30,000.00 | 50,000.00 |
| | TOTAL OPIOID ABATEMENT ACCOUN | 30,000.00 | 50,000.00 |
| 0050 | PAYMENT IN LIEU OF TAXES | | |
| 00 | PAYMENT IN LIEU OF TAXES | 750,000.00 | 2,000,000.00 |
| | TOTAL PAYMENT IN LIEU OF TAXES | 750,000.00 | 2,000,000.00 |
| 0051 | ARPA- AMERICAN RECOVERY PLAN | | |

| | | | |
|-------------|---------------------------------------|----------------------|----------------------|
| 00 | ARPA- AMERICAN RECOVERY PLAN | 1,000,000.00 | 10,000.00 |
| | TOTAL ARPA- AMERICAN RECOVERY | 10,000.00 | 10,000.00 |
| 0052 | COURT FACILITY FUND | | |
| 00 | COURT FACILITY FUND | 60,000.00 | 10,000.00 |
| | TOTAL COURT FACILITY FUND | 60,000.00 | 10,000.00 |
| 0054 | TREATMENT COURTS FUND | | |
| 00 | TREATMENT COURTS FUND | 130,149.00 | 137,341.00 |
| | TOTAL TREATMENT COURTS FUND | 130,149.00 | 137,341.00 |
| 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 | 90,000.00 |
| | TOTAL JUNIOR COLLEGE FUND | 100,000.00 | 90,000.00 |
| 0060 | CONSOLIDATED ELECTIONS | | |
| 00 | CONSOLIDATED ELECTIONS | 260,125.00 | 172,244.00 |
| | TOTAL CONSOLIDATED ELECTIONS | 260,125.00 | 172,244.00 |
| | GRAND TOTAL | 38,988,727.00 | 41,390,762.00 |

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

| FUND | 2024 BUDGET | PROPOSED FY 2025 BUDGET | Fund Reserves | Revenue Other Than Taxes | Proposed Taxes | Total Revenue |
|---------------------------|-------------------|----------------------------|---------------|-----------------------------|----------------|-------------------|
| 1 General Fund | 9,217,294 | 9,751,346 | 782,089 | 3,975,867 | 4,993,390 | 9,751,346 |
| 2 Road and Bridge | 5,220,194 | 5,134,638 | 46,502 | 4,788,136 | 300,000 | 5,134,638 |
| 3 Airport | 6,800 | 5,400 | 5,400 | - | 0 | 5,400 |
| 5 Justice | 10,354,548 | 11,393,130 | 600,000 | 4,452,498 | 6,340,632 | 11,393,130 |
| 6 District Court | 2,466,921 | 1,963,412 | 300,000 | 1,060,900 | 602,512 | 1,963,412 |
| 8 Fair | 11,000 | 11,000 | - | - | 11,000 | 11,000 |
| 11 Preventative Health | 718,717 | 718,510 | - | 6,300 | 712,210 | 718,510 |
| 12 Historical Society | 75,000 | 75,000 | 20,000 | - | 55,000 | 75,000 |
| 18 Parks and Recreation | 355,203 | 357,165 | - | 99,400 | 257,765 | 357,165 |
| 20 Revaluation | 739,530 | 757,287 | 125,000 | 13,600 | 618,687 | 757,287 |
| 23 Solid Waste | 3,515,382 | 3,674,575 | 212,928 | 3,461,647 | 0 | 3,674,575 |
| 24 Tort | 494,984 | 565,000 | 200,000 | - | 365,000 | 565,000 |
| 25 Veteran's Memorial | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| 27 Weeds | 327,823 | 328,523 | 100,000 | - | 228,523 | 328,523 |
| 28 911 Emergency | 699,057 | 665,501 | 60,501 | 605,000 | 0 | 665,501 |
| 32 R & B Special Projects | 2,262,500 | 3,320,500 | 200,000 | 3,000,000 | 120,500 | 3,320,500 |
| 38 Waterways | 180,000 | 186,690 | 126,690 | 60,000 | 0 | 186,690 |
| 49 Opioid Abatement | 30,000 | 50,000 | 50,000 | - | 0 | 50,000 |
| 50 PILT | 750,000 | 2,000,000 | 977,500 | 1,022,500 | 0 | 2,000,000 |
| 51 ARPA | 1,000,000 | 10,000 | 10,000 | - | 0 | 10,000 |
| 52 Court Facility | 60,000 | 10,000 | - | 10,000 | 0 | 10,000 |
| 54 Treatment Court | 130,149 | 137,341 | 28,718 | 108,623 | 0 | 137,341 |
| 56 Interlock Monitoring | 8,500 | 8,500 | 4,000 | 4,500 | 0 | 8,500 |
| 58 Junior College | 100,000 | 90,000 | 20,000 | 70,000 | 0 | 90,000 |
| 60 Consolidated Elections | 260,125 | 172,244 | 32,244 | 140,000 | 0 | 172,244 |
| TOTAL | 38,988,727 | 41,390,762 | 3,901,572 | 22,878,971 | 14,610,219 | 41,390,762 |

8/21/2024

\$ 14,610,219

2024 \$13,895,014

BINGHAM COUNTY
RESOLUTION NO. 2024-30

A RESOLUTION ADOPTING THE BUDGET FOR FISCAL
YEAR 2025 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 21, 2024, pursuant to the designated published time;

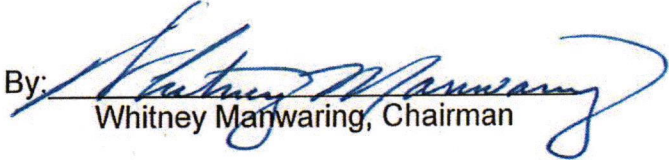
AND WHEREAS, after discussion of the budget, and no objections found thereto,

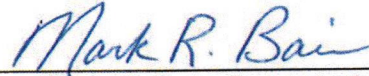
THEREFORE, BE IT RESOLVED that upon conclusion of said hearing the Bingham County Board of Commissioners determined and fixed the amount of the FY 2025 Bingham County budget in the amount of **\$41,390,762** which is not greater than the amount of the published tentative budget, nor includes an amount to be raised from property taxes greater than the amount advertised.

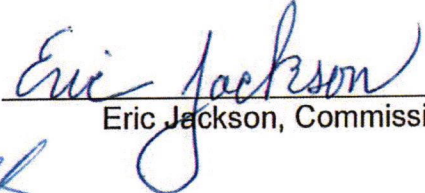
ADOPTED August 21, 2024.

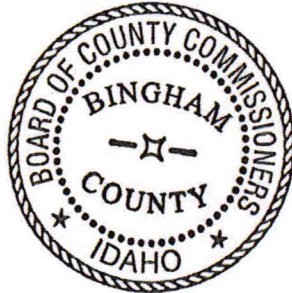
BOARD OF COUNTY COMMISSIONERS

By:

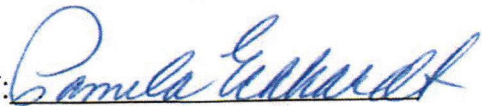

Whitney Manwaring, Chairman


Mark R. Bair, Commissioner


Eric Jackson, Commissioner



ATTEST:


Pamela W. Eckhardt
Bingham County Clerk