

A collage of images representing Bingham County, including a potato field, a river, a bridge, a water tower, a sunset, a statue, and a water tower.

Bingham County Fiscal Year 2026 Budget Summary

County Overview

Bingham County is located in southeastern Idaho and has a population of 47,992 according to the 2020 Census. It serves the cities of Blackfoot (the county seat), Shelley, Firth, Basalt and Aberdeen as well as surrounding rural unincorporated communities.

The county benefits from rich volcanic soil and irrigation from the Snake River and Blackfoot Rivers, making agriculture the foundation of its economy. However, its proximity to the Idaho National Laboratory and the nearby cities of Idaho Falls (to the north) and Pocatello (to the south) supports a diverse range of employment opportunities.

The Budget Process

The annual budget is the County's financial plan and is developed in accordance with **Idaho Code §31-1602 through 1605**. The process begins in **May**, when department heads submit detailed expenditure requests by fund to the County Clerk.

These requests are evaluated against projected revenues, which are based on the prior year's revenue data and a five-year trend analysis. Meetings with the Board of County Commissioners, the Clerk, and department administrators help refine these figures.

A **tentative balanced budget** is formulated and published in the *Post Register and Idaho State Journal* by the third week of August. A **public hearing** is then held for community input before the final budget is adopted by resolution.

FY 2026 Proposed Budget Summary

Total Proposed Budget: \$41,808,070.

Revenue Sources

To protect property taxpayers and support long-term financial stability, Bingham County utilizes diverse revenue streams. Three revenue categories include:

Other Revenues*	\$23,117,411	
Proposed property tax	\$15,525,482	38%
Fund balance reserves	<u>\$ 3,165,177</u>	
Total Revenues	\$41,808,070	

*" Other Revenues" include charges for services and user fees, licenses and permits, state and federal revenue sources, and interest on investments.

Fund Balance

The fund balance represents cash reserves at year-end and is used to:

- Cover three months of operating expenses
- Respond to emergencies
- Save for future capital projects
- Maintain financial stability

Key Budget Highlights

The FY 2026 budget reflects the continued growth in Bingham County and a renewed focus on the employees and departments that serve the public.

Personnel and Compensation

- **Salaries and benefits** account for over half of the total budget.
- A **4% cost-of-living adjustment (COLA)** is included for all county employees.
- Revenues outside of property tax help offset personnel costs.

Departmental Highlights

Justice Fund

- Supports **102 employees** under the direction of the Sheriff, including deputies, civil employees, jail detention deputies, 911 emergency communication dispatchers, and School Resource Officers (SROs) in Snake River, Aberdeen, and Firth School Districts. Requests include:
 - 4 detention deputies to complete jail staffing for the completed jail
 - 1 new patrol
 - 1 new emergency communications officer.
- Competitive salaries with surrounding Eastern Idaho law enforcement agencies are a priority. Training and certification for new personnel is costly and staying competitive protects this investment.

Public Works

- **Increased ongoing state transportation revenues** reduce reliance on property taxes for Road & Bridge and Special Projects Funds.
- A **new Public Works pay scale** is proposed to align with market wages and support succession planning.
- The **Solid Waste Department** will also adopt this pay scale, funded by increased revenue from growing waste volume.

District Court

- A **reclassification** of deputy court clerks (from N13 to N15) reflects increased technology demands and Idaho Supreme Court mandated case tracking and management.
- Due to rising caseloads, **an additional deputy court clerk** is requested for the magistrate criminal division.

Planning and Development

- Request includes:
 - 1 additional Planner
 - 1 part-time Code Enforcement Officer
- These roles address increased development and building activity within the county.

Coroner's Office

- A **part-time deputy Coroner** is included to support 24/7 operations alongside the elected Coroner and two on-call deputies.

Information Technology

- One additional IT staff member is proposed to meet increasing cybersecurity and infrastructure demands.

Additional Considerations

- **PILT (Payment in Lieu of Taxes)** budgeted at only \$250,000 to rebuild reserves spent on the jail addition.
- **Property Tax Request:** \$15,525,482 includes:
 - Statutory 3% increase
 - New construction increase
 - Recovery of \$159,686 in forgone taxes
- **Health Insurance:** Bingham County participates in Gem Plan, a 23-county health care pool. For FY 2026:
 - Premiums will increase **4.9%**
 - The County will absorb the full increase in **dependent care premiums** to support employees.

Accessing Budget Information

For more information on current and previous budgets go to:

www.binghamid.gov/departments/clerk

<https://transparent.idaho.gov>

Conclusion

Bingham County remains committed to conservative fiscal management and maintaining a structurally balanced budget with healthy reserves. This financial strength allows the County to invest in:

- Employee compensation and benefits
- Public safety and infrastructure
- Essential public services

As stewards of public funds, County leaders are guided by the principle 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: 2026 **Budget #:** 3 **Description:** FISCAL 2026 BUDGET **Type:** EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
0001	GENERAL FUND (CURRENT EXPENSE)			
01	CLERK / AUDITOR	1,317,910.00	1,463,465.00	1,463,465.00
02	ASSESSOR	653,843.00	679,882.00	679,882.00
03	TREASURER / TAX COLLECTOR	309,877.00	323,294.00	323,294.00
05	COMMISSIONERS	365,594.00	387,276.00	387,276.00
06	CORONER	259,526.00	274,958.00	274,958.00
07	PROSECUTING ATTORNEY	1,353,303.00	1,394,880.00	1,394,880.00
09	HUMAN RESOURCES	216,838.00	222,957.00	222,957.00
10	BUILDING AND GROUNDS	891,968.00	908,953.00	908,953.00
11	EMERGENCY MANAGEMENT	120,634.00	124,647.00	124,647.00
13	COUNTY AGENT	201,218.00	206,239.00	206,239.00
14	INFORMATION TECH	1,294,349.00	1,385,142.00	1,385,142.00
15	ELECTIONS	56,750.00	56,750.00	56,750.00
18	GENERAL	1,725,938.00	1,770,714.00	1,770,714.00
20	EASTERN IDAHO PARTNERSHIP	127,149.00	131,847.00	131,847.00
21	PLANNING AND DEVELOPMENT	767,838.00	881,825.00	881,825.00
30	EXTENSION OFFICE			
32	JUVENILE DETENTION	400,000.00	350,000.00	350,000.00
	TOTAL GENERAL FUND (CURRENT EX	10,062,735.00	10,562,829.00	10,562,829.00
0002	ROAD AND BRIDGE			
40	ROAD AND BRIDGE - GENERAL	4,765,643.00	4,539,501.00	4,539,501.00
46	ROAD & BRIDGE - CRUSHER	226,600.00	226,600.00	226,600.00
47	ROAD & BRIDGE - SHOP	619,850.00	619,850.00	619,850.00
	TOTAL ROAD AND BRIDGE	5,612,093.00	5,385,951.00	5,385,951.00
0003	AIRPORT			
00	AIRPORT	5,400.00	5,400.00	5,400.00
	TOTAL AIRPORT	5,400.00	5,400.00	5,400.00
0005	JUSTICE FUND			
02	SHERIFF	6,838,280.00	7,092,542.00	7,092,542.00
03	JAIL	4,767,851.00	4,796,501.00	4,796,501.00
04	SHERIFF GRANTS	139,875.00	139,875.00	139,875.00
05	DISPATCH	1,096,895.00	1,130,161.00	1,130,161.00
06	JAIL MEDICAL			
09	SHERIFF- ABERDEEN			
	TOTAL JUSTICE FUND	12,842,901.00	13,159,079.00	13,159,079.00
0006	DISTRICT COURT			
50	DISTRICT COURT	919,283.00	952,675.00	952,675.00
52	PUBLIC DEFENDER			
54	PROBATION - ADULT MISDEMEANOR	657,544.00	682,545.00	682,545.00
55	PROBATION - JUVENILE	368,610.00	382,082.00	382,082.00
	TOTAL DISTRICT COURT	1,945,437.00	2,017,302.00	2,017,302.00
0008	FAIR, DISTRICT / STATE			
00	FAIR, DISTRICT / STATE	11,000.00	11,000.00	11,000.00
	TOTAL FAIR, DISTRICT / STATE	11,000.00	11,000.00	11,000.00
0011	PREVENTIVE HEALTH			
00	PREVENTIVE HEALTH	749,241.00	749,241.00	749,241.00

BUDGET TOTALS

Fiscal Year : 2026 **Budget #:** 3 **Description:** FISCAL 2026 BUDGET **Type:** EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
	TOTAL PREVENTIVE HEALTH	749,241.00	749,241.00	749,241.00
0012	HISTORICAL SOCIETY & MUSEUM			
00	HISTORICAL SOCIETY & MUSEUM	75,000.00	75,000.00	75,000.00
01	HISTORICAL SOCIETY			
02	MUSEUM			
	TOTAL HISTORICAL SOCIETY & MUSE	75,000.00	75,000.00	75,000.00
0018	PARKS AND RECREATION			
00	PARKS AND RECREATION	347,198.00	349,149.00	349,149.00
01	GRANTS			
	TOTAL PARKS AND RECREATION	347,198.00	349,149.00	349,149.00
0020	REVALUATION			
00	REVALUATION	474,194.00	487,976.00	487,976.00
01	GIS	271,760.00	277,896.00	277,896.00
	TOTAL REVALUATION	745,954.00	765,872.00	765,872.00
0023	SOLID WASTE			
70	SOLID WASTE - GENERAL	4,085,355.00	3,650,764.00	3,650,764.00
	TOTAL SOLID WASTE	4,085,355.00	3,650,764.00	3,650,764.00
0024	TORT			
00	TORT	593,096.00	643,096.00	643,096.00
	TOTAL TORT	593,096.00	643,096.00	643,096.00
0025	VETERANS MEMORIAL			
00	VETERANS MEMORIAL	6,000.00	6,000.00	6,000.00
	TOTAL VETERANS MEMORIAL	6,000.00	6,000.00	6,000.00
0027	WEEDS			
60	WEED DEPARTMENT - GENERAL	354,329.00	363,277.00	363,277.00
	TOTAL WEEDS	354,329.00	363,277.00	363,277.00
0028	911 EMERGENCY COMMUNICATION			
00	911 EMERGENCY COMMUNICATION	670,268.00	675,002.00	675,002.00
01	CAPITAL OUTLAY	100,000.00	100,000.00	100,000.00
	TOTAL 911 EMERGENCY COMMUNICA	770,268.00	775,002.00	775,002.00
0032	ROAD & BRIDGE-SPECIAL PROJECTS			
00	ROAD & BRIDGE-SPECIAL PROJECTS	2,413,500.00	2,418,500.00	2,418,500.00
	TOTAL ROAD & BRIDGE-SPECIAL PRC	2,413,500.00	2,418,500.00	2,418,500.00
0038	WATERWAYS			
00	WATERWAYS	110,474.00	110,489.00	110,489.00
	TOTAL WATERWAYS	110,474.00	110,489.00	110,489.00
0049	OPIOID ABATEMENT ACCOUNT			
00	OPIOID ABATEMENT ACCOUNT	50,000.00	50,000.00	50,000.00
	TOTAL OPIOID ABATEMENT ACCOUNT	50,000.00	50,000.00	50,000.00
0050	PAYMENT IN LIEU OF TAXES			
00	PAYMENT IN LIEU OF TAXES	250,000.00	250,000.00	250,000.00

BUDGET TOTALS

Fiscal Year: 2026 **Budget #:** 3 **Description:** FISCAL 2026 BUDGET **Type:** EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
	TOTAL PAYMENT IN LIEU OF TAXES	250,000.00	250,000.00	250,000.00
0051	ARPA- AMERICAN RECOVERY PLAN			
00	ARPA- AMERICAN RECOVERY PLAN			
	TOTAL ARPA- AMERICAN RECOVERY			
0052	COURT FACILITY FUND			
00	COURT FACILITY FUND	10,000.00	10,000.00	10,000.00
	TOTAL COURT FACILITY FUND	10,000.00	10,000.00	10,000.00
0054	TREATMENT COURTS FUND			
00	TREATMENT COURTS FUND	138,400.00	141,869.00	141,869.00
	TOTAL TREATMENT COURTS FUND	138,400.00	141,869.00	141,869.00
0056	INTERLOCK/MONITORING FUND			
00	INTERLOCK/MONITORING FUND	8,500.00	8,500.00	8,500.00
	TOTAL INTERLOCK/MONITORING FUN	8,500.00	8,500.00	8,500.00
0058	JUNIOR COLLEGE FUND			
00	JUNIOR COLLEGE FUND	90,000.00	90,000.00	90,000.00
	TOTAL JUNIOR COLLEGE FUND	90,000.00	90,000.00	90,000.00
0060	CONSOLIDATED ELECTIONS			
00	CONSOLIDATED ELECTIONS	205,203.00	209,750.00	209,750.00
	TOTAL CONSOLIDATED ELECTIONS	205,203.00	209,750.00	209,750.00
	GRAND TOTAL	41,482,084.00	41,808,070.00	41,808,070.00

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

FUND	2025 BUDGET	PROPOSED FY 2026 BUDGET	Fund Reserves	Revenue Other Than Taxes	Proposed Taxes	Total Revenue
1 General Fund	9,751,346	10,562,829	1,200,000	4,440,446	4,922,383	10,562,829
2 Road and Bridge	5,134,638	5,385,951		5,260,951	125,000	5,385,951
3 Airport	5,400	5,400	5,400	-	0	5,400
5 Justice	11,393,130	13,159,079	1,223,039	4,646,159	7,289,881	13,159,079
6 District Court	1,963,412	2,017,302	300,000	1,101,402	615,900	2,017,302
8 Fair	11,000	11,000	-	-	11,000	11,000
11 Preventative Health	718,510	749,241	-	18,000	731,241	749,241
12 Historical Society	75,000	75,000	20,000	-	55,000	75,000
18 Parks and Recreation	357,165	349,149	45,000	148,400	155,749	349,149
20 Revaluation	757,287	765,872	125,717	28,200	611,955	765,872
23 Solid Waste	3,674,575	3,650,764	92,536	3,558,228	0	3,650,764
24 Tort	565,000	643,096	-	-	643,096	643,096
25 Veteran's Memorial	5,000	6,000	-	-	6,000	6,000
27 Weeds	328,523	363,277	-	5,000	358,277	363,277
28 911 Emergency	665,501	775,002		775,002	0	775,002
32 R & B Special Projects	3,320,500	2,418,500	-	2,418,500	0	2,418,500
38 Waterways	186,690	110,489	50,489	60,000	0	110,489
49 Opioid Abatement	50,000	50,000	-	50,000	0	50,000
50 PILT	2,000,000	250,000	-	250,000	0	250,000
51 ARPA	10,000	-	-	-	0	0
52 Court Facility	10,000	10,000	-	10,000	0	10,000
54 Treatment Court	137,341	141,869	33,246	108,623	0	141,869
56 Interlock Monitoring	8,500	8,500	-	8,500	0	8,500
58 Junior College	90,000	90,000		90,000	0	90,000
60 Consolidated Elections	172,244	209,750	69,750	140,000	0	209,750
TOTAL	41,390,762	41,808,070	3,165,177	23,117,411	15,525,482	41,808,070

8/20/2025

\$ 15,525,482 could be levied

\$14,610,219 previous year levy

**BINGHAM COUNTY
RESOLUTION NO. 2025-34**

**A RESOLUTION ADOPTING THE BUDGET FOR FISCAL
YEAR 2026 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 27, 2025, pursuant to the designated published time;

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

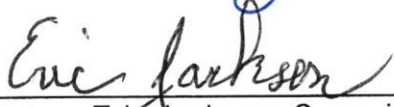
THEREFORE, BE IT RESOLVED that upon conclusion of said hearing the Bingham County Board of Commissioners determined and fixed the amount of the FY 2026 Bingham County budget in the amount of **\$41,808.070** which is not greater than the amount of the published tentative budget, nor includes an amount to be raised from property taxes greater than the amount advertised.

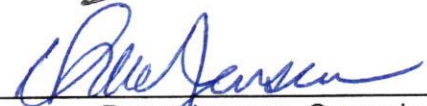
ADOPTED August 27, 2025.

BOARD OF COUNTY COMMISSIONERS

By:



Whitney Manwaring, Chairman


Eric Jackson, Commissioner


Drew Jensen, Commissioner



ATTEST:


Pamela W. Eckhardt
Bingham County Clerk

**BINGHAM COUNTY
RESOLUTION NO. 2025-35**

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

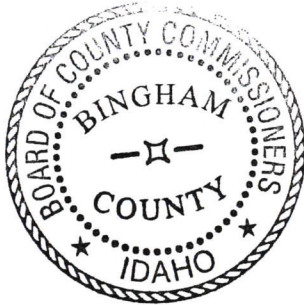
WHEREAS, Bingham County, Idaho intends to recover forgone for the 2025 Dollar Certification of Budget Request in the amount of **\$159,686** for the purpose of maintenance and operations.

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

THEREFORE, BE IT RESOLVED by the majority vote taken by the Board of County Commissioners on August 27, 2025, that the above stated amount is to be included in the total forgone amount for use at a future date.

ADOPTED August 27, 2025.

BOARD OF COUNTY COMMISSIONERS



By: _____

Whitney Manwaring
Whitney Manwaring, Chairman

Eric Jackson

Eric Jackson, Commissioner

Drew Jensen

Drew Jensen, Commissioner

ATTEST: _____

Pamela W Eckhardt
Pamela W Eckhardt
Bingham County Clerk