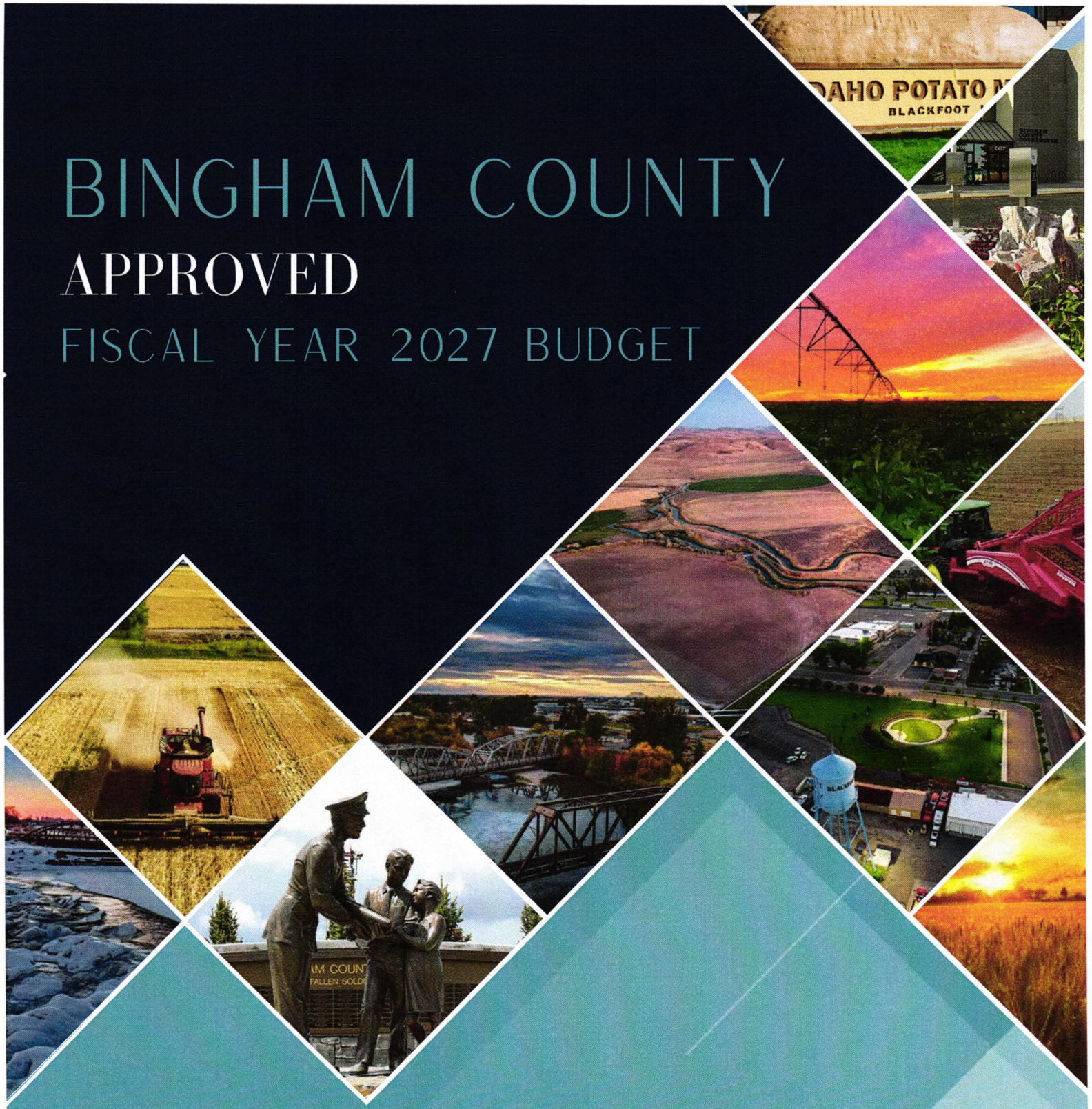


BINGHAM COUNTY

APPROVED

FISCAL YEAR 2027 BUDGET



BOARD OF COUNTY COMMISSONERS

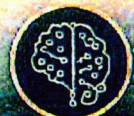
CHAIRMAN - WHITNEY MANWARING ERIC JACKSON DREW JENSEN

PAMELA W. ECKHARDT, CLERK



PRESERVING YESTERDAY, POWERING TOMORROW

*Technology strengthens government.
History guides us.
The future serves us all.*



ARTIFICIAL
INTELLIGENCE
ENHANCES
SERVICES



CYBERSECURITY
PROTECTS
OUR DATA



DIGITAL SERVICES
CONNECT
CITIZENS

TO BE PRESERVED
FOR FUTURE
GENERATIONS

ONLINE SERVICES



RECORDS



ELECTIONS



COURTS



REQUESTS



CYBERSECURITY
PROTECTS
OUR DATA

ACCESS
ANYTIME
ANYWHERE



*From ink and paper
to bytes and beyond,
we protect the past
so that a better future
is possible.*



PRESERVE
Our History
Protecting and
preserving records
for the public
and for generations
to come.



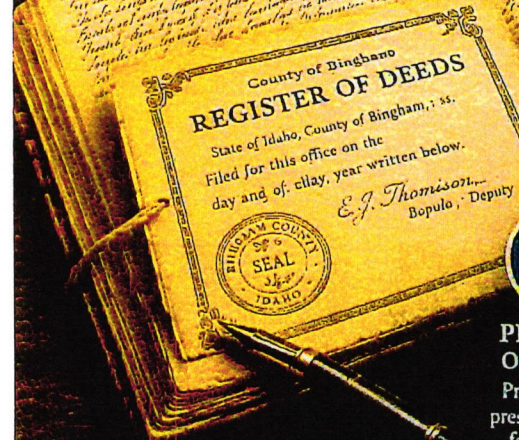
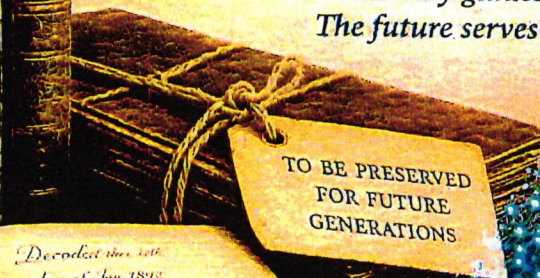
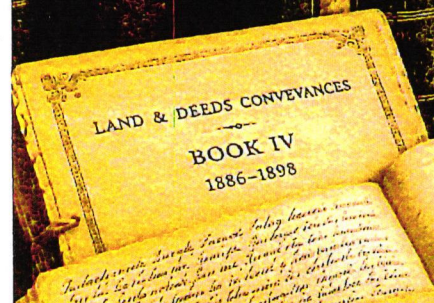
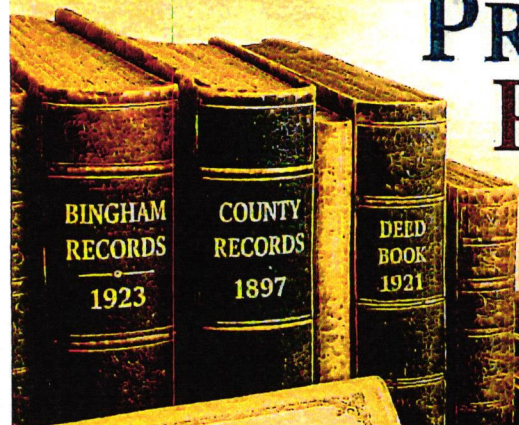
MANAGE
Information Wisely
Organizing and
safeguarding data
essentials for
informed decisions.



SERVE
Our Community
Delivering trusted
services that
people rely on
and count on.



INVEST
Responsibly
Using resources
efficiently today to
build a stronger and
sustainable future.



GRANTOR INDEX
SAC. 665.96

NAME	DATE	TO	BY
Anderson, John	May 7, 1899	To State	...
Baker, William	June 11, 1899	To State	...
Clark, Sarah	July 7, 1899	To State	...
Davis, Mary	Aug 7, 1899	To State	...
Edwards, George	Aug 9, 1899	To State	...
Oliver, George	Sept 23, 1899	To State	...

Preserving Yesterday, Powering Tomorrow

In government halls where decisions are made,
Technology helps plans be conveyed.
Artificial intelligence helps analyze,
While data storage keeps records organized.

Cybersecurity stands guard day and night,
Protecting information with all its might.
Digital services bring government near,
Helping citizens find what they need each year.

Old records and documents, fragile with age,
Can be preserved and restored with each page.
But technology comes with a cost to bear—
Money must be spent to maintain and repair.

Yet with careful planning and spending done right,
Technology can serve us and make systems bright.
The challenge for leaders, both present and new,
Is balancing progress with costs paid by you.

By Pam Eckhardt and co-author "Chatty G" (ChatGPT)

Bingham County Fiscal Year 2027 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 2027 Proposed Budget Summary

Total Proposed Budget: \$46,664,140

Revenue Sources

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

Other Revenues*	\$21,850,710
Proposed property tax	\$16,017,881
Fund balance reserves	<u>\$ 8,795,549</u>
Total Revenues	\$46,664,140

*" 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

Personnel and Compensation

- **Salaries and benefits** account for over half of the total budget.
- A **2% cost-of-living adjustment (COLA)** is included for all county employees.
- Revenues outside of property tax help offset personnel costs.

Key Budget Highlights

Preserving Yesterday, Powering Tomorrow

The FY 2027 budget reflects the growing demands of modern county government—from strengthening cybersecurity and advancing technology to meeting the long-term challenges of digital records retention and preserving and protecting our most essential historical documents. These investments are critical to safeguarding the County's information, preserving its history, and ensuring reliable public service for generations to come.

Departmental Highlights

Information Technology

It is a turbulent and rapidly changing technology landscape. Across the industry, the cost of hardware, software, cybersecurity services, cloud platforms, enterprise licensing, and vendor support has shifted dramatically. These changes have created budget pressure across nearly every area of Information Technology.

- Request for new Cybersecurity Analyst Position
- Request for a centralized document management system, financial software modernization, records management improvements, and related enterprise technology initiatives.
- Continue replacing and modernizing critical infrastructure, including servers, storage, backup systems, perimeter firewalls, and much, much more. Pre-planning to avoid emergency replacements and maintain predictable technology spending.

911 Dispatch

Request for a new position titled Technical Operations Specialist. This position will be responsible for evaluating, planning and tracking the logistics for all 911 dispatch systems and equipment. This position will coordinate emergency communication programming and equipment with law enforcement, fire departments and EMS units that serve the county.

Road and Bridge

- **State transportation revenue carryover** from FY 2026 will allow the use of the funding to purchase \$995,000 worth of new equipment and fund an additional \$1 million in road improvements and rehab.

Clerk's Office

- Request for funding to preserve and repair Commissioner Minute Books for long term archival protection.
- Purchase new hanging cabinets for the plats and subdivisions the county is required to keep.

Additional Considerations

- **PILT (Payment in Lieu of Taxes)** budgeted at only \$400,000 to rebuild reserves spent on the jail addition.
- **Property Tax Request:** \$16,017,881 includes:
 - Statutory 3% increase
 - New construction increase
 - Recovery of \$168,290 in forgone taxes for maintenance and operations
- **Health Insurance:** Bingham County participates in Gem Plan, a 23-county health care pool. For FY 2027:
 - Premiums will increase **9%**
 - The County will split the dependent care at 15% employee / 85% employer.

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: 2027 **Budget #:** 1 **Description:** FY2027 BUDGET **Type:** EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
0001	GENERAL FUND (CURRENT EXPENSE)			
01	CLERK / AUDITOR	1,411,181.00	1,432,766.00	1,432,766.00
02	ASSESSOR	756,769.00	767,856.00	767,856.00
03	TREASURER / TAX COLLECTOR	402,806.00	443,040.00	443,040.00
05	COMMISSIONERS	394,654.00	401,179.00	401,179.00
06	CORONER	283,732.00	285,652.00	285,652.00
07	PROSECUTING ATTORNEY	1,521,118.00	1,537,951.00	1,537,951.00
09	HUMAN RESOURCES	235,774.00	239,050.00	239,050.00
10	BUILDING AND GROUNDS	949,381.00	953,275.00	953,275.00
11	EMERGENCY MANAGEMENT	126,040.00	128,126.00	128,126.00
13	COUNTY AGENT	211,588.00	214,238.00	214,238.00
14	INFORMATION TECH	2,460,463.00	2,558,725.00	2,558,725.00
15	ELECTIONS	55,450.00	55,450.00	55,450.00
18	GENERAL	1,759,329.00	1,764,785.00	1,764,785.00
20	EASTERN IDAHO PARTNERSHIP	133,224.00	135,587.00	135,587.00
21	PLANNING AND DEVELOPMENT	830,692.00	836,703.00	836,703.00
30	EXTENSION OFFICE			
32	JUVENILE DETENTION	400,000.00	400,000.00	400,000.00
	TOTAL GENERAL FUND (CURRENT EX	11,932,201.00	12,154,383.00	12,154,383.00
0002	ROAD AND BRIDGE			
40	ROAD AND BRIDGE - GENERAL	5,612,908.00	5,674,640.00	5,674,640.00
46	ROAD & BRIDGE - CRUSHER	226,600.00	226,600.00	226,600.00
47	ROAD & BRIDGE - SHOP	639,750.00	639,750.00	639,750.00
	TOTAL ROAD AND BRIDGE	6,479,258.00	6,540,990.00	6,540,990.00
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	7,435,223.00	7,602,546.00	7,602,546.00
03	JAIL	4,938,582.00	5,080,921.00	5,080,921.00
04	SHERIFF GRANTS	139,875.00	139,875.00	139,875.00
05	DISPATCH	1,194,562.00	1,366,150.00	1,366,150.00
06	JAIL MEDICAL			
09	SHERIFF- ABERDEEN			
	TOTAL JUSTICE FUND	13,708,242.00	14,189,492.00	14,189,492.00
0006	DISTRICT COURT			
50	DISTRICT COURT	1,172,807.00	1,185,274.00	1,185,274.00
52	PUBLIC DEFENDER			
54	PROBATION - ADULT MISDEMEANOR	724,157.00	735,663.00	735,663.00
55	PROBATION - JUVENILE	394,780.00	401,037.00	401,037.00
	TOTAL DISTRICT COURT	2,291,744.00	2,321,974.00	2,321,974.00
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	760,665.00	760,665.00	760,665.00

BUDGET TOTALS

Fiscal Year: 2027 Budget #: 1 Description: FY2027 BUDGET Type: EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
	TOTAL PREVENTIVE HEALTH	760,665.00	760,665.00	760,665.00
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	326,940.00	328,796.00	328,796.00
01	GRANTS			
	TOTAL PARKS AND RECREATION	326,940.00	328,796.00	328,796.00
0020	REVALUATION			
00	REVALUATION	491,731.00	498,331.00	498,331.00
01	GIS	220,119.00	211,679.00	211,679.00
	TOTAL REVALUATION	711,850.00	710,010.00	710,010.00
0023	SOLID WASTE			
70	SOLID WASTE - GENERAL	3,851,861.00	3,872,244.00	3,872,244.00
	TOTAL SOLID WASTE	3,851,861.00	3,872,244.00	3,872,244.00
0024	TORT			
00	TORT	653,393.00	653,393.00	653,393.00
	TOTAL TORT	653,393.00	653,393.00	653,393.00
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	346,740.00	373,456.00	373,456.00
	TOTAL WEEDS	346,740.00	373,456.00	373,456.00
0028	911 EMERGENCY COMMUNICATION			
00	911 EMERGENCY COMMUNICATION	679,073.00	673,905.00	673,905.00
01	CAPITAL OUTLAY	100,000.00	100,000.00	100,000.00
	TOTAL 911 EMERGENCY COMMUNICA	779,073.00	773,905.00	773,905.00
0032	ROAD & BRIDGE-SPECIAL PROJECTS			
00	ROAD & BRIDGE-SPECIAL PROJECTS	2,981,000.00	2,981,000.00	2,981,000.00
	TOTAL ROAD & BRIDGE-SPECIAL PRC	2,981,000.00	2,981,000.00	2,981,000.00
0038	WATERWAYS			
00	WATERWAYS	101,489.00	101,489.00	101,489.00
	TOTAL WATERWAYS	101,489.00	101,489.00	101,489.00
0042	OFF HIGHWAY VEHICLES			
00	OFF HIGHWAY VEHICLES	11,082.00	11,082.00	11,082.00
	TOTAL OFF HIGHWAY VEHICLES	11,082.00	11,082.00	11,082.00
0049	OPIOID ABATEMENT ACCOUNT			
00	OPIOID ABATEMENT ACCOUNT	50,000.00	50,000.00	50,000.00

BUDGET TOTALS

Fiscal Year : 2027 **Budget #:** 1 **Description:** FY2027 BUDGET **Type:** EXPENDITURE

Fund	Department	Dept Requested Amount	Budget Officer Amount	Approved Amount
	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	400,000.00	400,000.00	400,000.00
	TOTAL PAYMENT IN LIEU OF TAXES	400,000.00	400,000.00	400,000.00
0051	ARPA- AMERICAN RECOVERY PLAN			
00	ARPA- AMERICAN RECOVERY PLAN			
	TOTAL ARPA- AMERICAN RECOVERY I			
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	20,000.00	20,000.00	20,000.00
	TOTAL TREATMENT COURTS FUND	20,000.00	20,000.00	20,000.00
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	212,986.00	215,361.00	215,361.00
	TOTAL CONSOLIDATED ELECTIONS	212,986.00	215,361.00	215,361.00
	GRAND TOTAL	45,824,424.00	46,664,140.00	46,664,140.00

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

Proposed Budget Worksheet

Last Updated 8/25/2026

FUND	APPROVED FY2026 BUDGET	PROPOSED FY2027 BUDGET	FUND RESERVES	REVENUE OTHER THAN TAXES	PROPOSED TAXES	TOTAL REVENUE
1 General Fund	\$ 10,062,735	\$ 12,154,383	\$ 1,957,385	\$ 4,764,092	\$ 5,432,906	\$ 12,154,383
2 Road and Bridge	\$ 5,612,096	\$ 6,540,990	\$ 2,721,058	\$ 3,534,500	\$ 285,432	\$ 6,540,990
3 Airport	\$ 5,400	\$ 5,400	\$ 1,510	\$ 390	\$ 3,500	\$ 5,400
5 Justice	\$ 12,842,901	\$ 14,189,492	\$ 1,661,540	\$ 5,247,846	\$ 7,280,106	\$ 14,189,492
6 District Court	\$ 1,945,437	\$ 2,321,974	\$ 405,885	\$ 1,038,600	\$ 877,489	\$ 2,321,974
8 Fair	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ 11,000	\$ 11,000
11 Preventative Health	\$ 749,241	\$ 760,665	\$ -	\$ 20,000	\$ 740,665	\$ 760,665
12 Historical Society	\$ 75,000	\$ 75,000	\$ 20,000	\$ -	\$ 55,000	\$ 75,000
18 Parks and Recreation	\$ 347,198	\$ 328,796	\$ 50,000	\$ 127,400	\$ 151,396	\$ 328,796
20 Revaluation	\$ 745,954	\$ 710,010	\$ 115,000	\$ 28,000	\$ 567,010	\$ 710,010
23 Solid Waste	\$ 4,085,355	\$ 3,872,244	\$ 321,944	\$ 3,550,300	\$ -	\$ 3,872,244
24 Tort	\$ 593,096	\$ 653,393	\$ 353,393	\$ -	\$ 300,000	\$ 653,393
25 Veteran's Memorial	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 6,000
27 Weeds	\$ 354,329	\$ 373,456	\$ 60,079	\$ 6,000	\$ 307,377	\$ 373,456
28 911 Emergency	\$ 770,268	\$ 773,905	\$ 23,905	\$ 750,000	\$ -	\$ 773,905
32 R & B Special Projects	\$ 2,413,500	\$ 2,981,000	\$ 962,000	\$ 2,019,000	\$ -	\$ 2,981,000
38 Waterways	\$ 110,474	\$ 101,489	\$ 41,489	\$ 60,000	\$ -	\$ 101,489
42 Off Highway Vehicles	\$ -	\$ 11,082	\$ -	\$ 11,082	\$ -	\$ 11,082
49 Opioid Abatement	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
50 PILT	\$ 250,000	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000
52 Court Facility	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
54 Treatment Court	\$ 138,400	\$ 20,000	\$ 5,000	\$ 15,000	\$ -	\$ 20,000
56 Interlock Monitoring	\$ 8,500	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 8,500
58 Junior College	\$ 90,000	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ 90,000
60 Consolidated Elections	\$ 205,203	\$ 215,361	\$ 95,361	\$ 120,000	\$ -	\$ 215,361
TOTAL	\$ 41,482,087	\$ 46,664,140	\$ 8,795,549	\$ 21,850,710	\$ 16,017,881	\$ 46,664,140

\$ 16,017,881 \$ 46,664,140