

8/4/2026 16:00	NOTICE OF PUBLIC HEARING - ADAMS COUNTY															
	PUBLIC HEARING NOTICE IS HERBY GIVEN THAT THE BOARD OF COMMISSIONERS OF ADAMS COUNTY, IDAHO WILL MEET ON AUGUST 24, 2026 AT THE HOUR OF 4:30PM AT THE JURY ROOM, ADAMS COUNTY COURTHOUSE, 201 INDUSTRIAL AVE, COUNCIL, FOR THE PURPOSE OF CONSIDERING AND FIXING A FINAL BUDGET AND MAKING APPROPRIATIONS TO EACH OFFICE, DEPARTMENT, SERVICE AGENCY OR INSTITUTION AND FUND FOR THE 2026-2027 FISCAL YEAR AT WHICH TIME ANY TAXPAYER MAY APPEAR AND BE HEARD UPON ANY PART OR PARTS OF SAID BUDGET, AND THAT THE FOLLOWING TABLE SETS FORTH THE AMOUNT APPROPRIATED TO EACH DEPARTMENT FOR THE 2026-2027 FISCAL YEAR, THE CURRENT YEAR, TOGETHER WITH THE AMOUNT EXPENDED FOR "SALARIES", "BENEFITS", AND "OTHER EXPENSES", DURING THE TWO PREVIOUS YEARS BY THE SAID DEPARTMENTS, TO WIT:															
	ACTUAL EXPENDITURES								BUDGETED EXPENDITURES							
	FISCAL YEAR ENDING 9/30/2024				FISCAL YEAR ENDING 9/30/2025				CURRENT BUDGET FY ENDING 9/30/2026				TENTATIVE BUDGET FY ENDING 9/30/2027			
	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL
GENERAL FUND (CURRENT EXPENSE)																
CLERK / AUDITOR	115,043.91	-	6,314.11	121,358.02	122,618.00	-	7,726.00	130,344.00	132,359.00		9,490.00	141,849.00	130,954.00		10,248.00	141,202.00
ASSESSOR	193,558.68	-	14,697.52	208,256.20	196,977.00	-	19,260.00	216,237.00	203,181.00		21,500.00	224,681.00	217,560.00		20,400.00	237,960.00
TREASURER / TAX COLLECTOR	124,303.56	-	11,542.38	135,845.94	128,037.00	-	15,110.00	143,147.00	131,081.00		19,410.00	150,491.00	143,191.00		19,110.00	162,301.00
COMMISSIONERS	112,947.36	-	3,969.19	116,916.55	113,726.00	-	7,100.00	120,826.00	116,274.00		6,700.00	122,974.00	120,291.00		12,800.00	133,091.00
CORONER	8,238.00	-	17,473.46	25,711.46	9,414.00	-	22,825.00	32,239.00	9,576.00		50,600.00	60,176.00	10,478.00		35,500.00	45,978.00
INFORMATION TECHNOLOGY FUND	79,310.14	-	137,732.47	217,042.61	75,606.00	-	203,515.00	279,121.00	-		388,477.00	388,477.00	-		314,286.00	314,286.00
BUILDING AND GROUNDS	15,402.72	-	80,367.53	95,770.25	5,500.00	-	213,068.00	218,568.00	-		245,121.00	245,121.00	24,700.00		231,967.00	256,667.00
BUILDING B													-		86,217.00	86,217.00
COUNTY AGENT	7,092.92	-	15,801.14	22,894.06	7,268.00	-	18,730.00	25,998.00	8,160.00		23,080.00	31,240.00	8,438.00		28,730.00	37,168.00
ELECTIONS	40,668.06	-	11,436.08	52,104.14	38,118.00	-	17,650.00	55,768.00	4,332.00		27,992.00	32,324.00	4,597.00		28,375.00	32,972.00
GENERAL & BENEFITS	-	368,396.33	194,253.40	562,649.73	-	406,487.00	122,407.00	528,894.00	-	402,598.00	109,608.00	512,206.00	-	434,399.00	136,900.00	571,299.00
PLANNING & ZONING	50,922.09	-	16,583.09	67,505.18	55,225.00	-	13,517.00	68,742.00	68,571.00		13,117.00	81,688.00	71,106.00		12,067.00	83,173.00
BUILDING PERMIT DEPARTMENT	102,645.77	-	16,733.06	119,378.83	111,393.00	-	18,190.00	129,583.00	120,742.00		21,140.00	141,882.00	130,868.00		19,640.00	150,508.00
GENERAL FUND (CURRENT EXPENS	850,133.21	368,396.33	526,903.43	1,745,432.97	863,882.00	406,487.00	679,098.00	1,949,467.00	794,276.00	402,598.00	936,235.00	2,133,109.00	862,183.00	434,399.00	956,240.00	2,252,822.00
ROAD & BRIDGE	635,967.80	298,684.81	968,110.24	1,902,762.85	663,379.00	347,094.00	1,059,269.00	2,069,742.00	676,745.00	345,057.00	1,196,979.00	2,218,781.00	699,762.00	353,696.00	906,700.00	1,960,158.00
ROAD & BRIDGE HB772 TECUM, GF	-	-	1,102,109.52	1,102,109.52	-	-	2,559,612.00	2,559,612.00	-		3,385,455.00	3,385,455.00	-		2,305,552.00	2,305,552.00
DISTRICT COURT	131,415.90	63,380.11	61,181.58	255,977.59	123,197.00	73,046.00	108,000.00	304,243.00	107,436.00	55,379.00	97,536.00	260,351.00	112,890.00	57,487.00	84,850.00	255,227.00
FAIR, COUNTY	-	-	20,000.00	20,000.00	-	-	15,000.00	15,000.00	-		15,000.00	15,000.00	-		15,000.00	15,000.00
JUSTICE FUND																
SHERIFF'S OFFICE	970,882.91	-	223,957.27	1,194,840.18	1,095,149.00	-	214,400.00	1,309,549.00	1,271,912.00		219,500.00	1,491,412.00	1,346,149.00		288,350.00	1,634,499.00
PROSECUTING ATTORNEY	180,320.22	-	97,027.22	277,347.44	187,675.00	-	60,009.00	247,684.00	183,797.00		67,815.00	251,612.00	190,490.00		67,145.00	257,635.00
GENERAL & BENEFITS	-	623,365.22	36,004.43	659,369.65	-	842,204.00	31,800.00	874,004.00	-	926,575.00	49,300.00	975,875.00	-	966,415.00	75,400.00	1,041,815.00
JAIL	492,165.00	-	115,496.32	607,661.32	531,966.00	-	140,150.00	672,116.00	546,473.00		142,150.00	688,623.00	573,417.00		96,150.00	669,567.00
JUSTICE FUND TOTAL	1,643,368.13	623,365.22	472,485.24	2,739,218.59	1,814,790.00	842,204.00	446,359.00	3,103,353.00	2,002,182.00	926,575.00	478,765.00	3,407,522.00	2,110,056.00	966,415.00	527,045.00	3,603,516.00
911	-	-	31,215.21	31,215.21	-	-	65,000.00	65,000.00	-		74,000.00	74,000.00	-		76,000.00	76,000.00
HEALTH DISTRICT	-	-	58,896.00	58,896.00	-	-	59,238.00	59,238.00	-		59,471.00	59,471.00	-		59,664.00	59,664.00
INDIGENT	-	-	-	-	-	-	10,000.00	10,000.00	-		-	-	-		-	-
JUNIOR COLLEGE TUITION	-	-	1,000.00	1,000.00	-	-	17,650.00	17,650.00			15,150.00	15,150.00			15,150.00	15,150.00
PARKS & RECREATION	-	-	1,770.44	1,770.44	-	-	12,000.00	12,000.00			40,000.00	40,000.00			40,000.00	40,000.00
PEST	-	-	4,000.00	4,000.00	-	-	4,000.00	4,000.00			4,000.00	4,000.00			4,000.00	4,000.00
REVALUATION	129,624.85	65,481.48	20,552.16	215,658.49	131,349.00	81,378.00	27,750.00	240,477.00	139,244.00	82,818.00	29,650.00	251,712.00	138,549.00	82,121.00	67,220.00	287,890.00
SOLID WASTE	254,259.41	131,099.65	289,612.01	674,971.07	269,671.00	157,539.00	494,178.00	921,388.00	283,664.00	151,797.00	662,300.00	1,097,761.00	305,405.00	163,721.00	731,302.00	1,200,428.00
TORT	-	-	200,666.00	200,666.00	-	-	246,000.00	246,000.00			374,096.00	374,096.00			289,178.00	289,178.00
VETERANS MEMORIAL	-	-	10,000.00	10,000.00	-	-	5,200.00	5,200.00			5,200.00	5,200.00			5,200.00	5,200.00
WEEDS	62,201.40	28,378.80	18,291.64	108,871.84	68,382.00	33,610.00	34,710.00	136,702.00	84,885.00	37,988.00	33,550.00	156,423.00	88,437.00	35,519.00	32,650.00	156,606.00
SNOWMOBILE	-	-	23.00	23.00	-	-	11,000.00	11,000.00	-		65,889.00	65,889.00	-		51,591.00	51,591.00
COUNTY BOAT	8,114.30	1,039.89	32,849.56	42,003.75	20,000.00	2,950.00	24,000.00	46,950.00	20,640.00	2,850.00	24,200.00	47,690.00	20,640.00	2,850.00	24,100.00	47,590.00
CAPITAL PROJECTS-SOLID WASTE	-	-	240,619.50	240,619.50	-	-	100,000.00	100,000.00			476,355.00	476,355.00			391,000.00	391,000.00
CAPITAL PROJECTS-ROAD&BRIDGE	-	-	42,100.00	42,100.00	-	-	400,000.00	400,000.00			1,723,171.00	1,723,171.00			2,278,537.00	2,278,537.00
CAPITAL PROJECTS-COURTHOUSE	-	-	-	-	-	-	200,000.00	200,000.00			288,311.00	288,311.00			27,499.00	27,499.00

	FISCAL YEAR ENDING 9/30/2024				FISCAL YEAR ENDING 9/30/2025				CURRENT BUDGET FY ENDING 9/30/2026				TENTATIVE BUDGET FY ENDING 9/30/2027			
	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL
OHV LAW ENFORCEMENT GRANT	-	-	-	-	-	-	-	-			7,331.27	7,331.27			7,331.00	7,331.00
GRANTS-VARIOUS	-	-	270,986.19	270,986.19	-	-	1,848,699.00	1,848,699.00			1,781,276.88	1,781,276.88			1,780,000.00	1,780,000.00
GRANTS-SHERIFF											298,638.96	298,638.96			262,166.14	262,166.14
CONSOLIDATED ELECTIONS	10,979.92	5,338.74	5,995.40	22,314.06	16,000.00	3,050.00	37,600.00	56,650.00	60,327.00	26,804.00	381,235.00	468,366.00	61,591.00	27,871.00	38,000.00	127,462.00
TITLE III	-	-	99,908.59	99,908.59	-	-	179,000.00	179,000.00			111,497.60	111,497.60			170,836.00	170,836.00
GRANT 911	-	-	27,438.21	27,438.21	-	-	20,000.00	20,000.00			28,907.05	28,907.05			4,851.08	4,851.08
GRANT-COUNTY EMERGENCY MNGR	19,266.00	1,638.51	653.09	21,557.60	21,000.00	2,220.00	900.00	24,120.00	19,773.00	2,120.00	1,400.00	23,293.00	20,273.00	2,120.00	900.00	23,293.00
BRUNDAGE MTN PLANNED UNIT DEV	3,852.48	726.56	37,047.02	41,626.06	5,000.00	-	34,620.00	39,620.00	5,000.00	1,120.00	71,500.00	77,620.00	5,000.00	1,120.00	31,500.00	37,620.00
BRUNDAGE MTN ORIGIN	-	-	-	-	2,000.00	-	36,000.00	38,000.00	5,000.00	1,120.00	71,500.00	77,620.00	5,000.00	1,120.00	31,500.00	37,620.00
RANGE IMPROVEMENT FUND	-	-	582.28	582.28	-	-	2,047.74	2,047.74			2,171.00	2,171.00			2,182.47	2,182.47
JUVENILE TRUST	-	-	-	-	-	-	-	-			100.00	100.00			100.00	100.00
WALKER RANCH	-	-	-	-	-	-	52,851.00	52,851.00			52,851.00	52,851.00			52,851.00	52,851.00
SHERIFF YOUTH PROGRAM	-	-	85.00	85.00	-	-	400.00	400.00			400.00	400.00			400.00	400.00
DEA FORFEITURES	-	-	-	-	-	-	5,488.07	5,488.07			5,488.07	5,488.07			5,488.07	5,488.07
SHERIFF RESOURCE OFFICER	-	-	-	-	-	-	11,377.91	11,377.91			11,377.91	11,377.91			5,862.91	5,862.91
COURT FACILITIES FUND	-	-	-	-	-	-	8,477.22	8,477.22			9,759.71	9,759.71			10,799.71	10,799.71
BEAR FIRE DISSOLUTION	-	-	-	-	-	-	1,074.33	1,074.33			1,074.33	1,074.33			1,074.33	1,074.33
SHERIFF EQUIP ICRMP FUNDS	-	-	2,244.35	2,244.35	-	-	2,314.48	2,314.48			2,225.42	2,225.42			1,988.09	1,988.09
NATIONAL OPIOD SETTLEMENT	-	-	1,200.00	1,200.00	-	-	25,322.59	25,322.59			43,877.63	43,877.63			31,443.00	31,443.00
LOCAL ASSISTANCE (LATCF) FUND	-	-	338,888.88	338,888.88	-	-	1,721,178.72	1,721,178.72			50,000.00	50,000.00			-	-
UNCLAIMED PROPERTY ACCOUNT	-	-	131.50	131.50	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTALS	3,749,183.40	1,587,530.10	4,887,546.04	10,224,259.54	3,998,650.00	1,949,578.00	10,565,415.06	16,513,643.06	4,199,172.00	2,036,226.00	12,917,924.83	19,153,322.83	4,429,786.00	2,128,439.00	11,327,751.80	17,885,976.80

ESTIMATED REVENUE

THE ESTIMATED REVENUE FOR THE 10/1/2026 TO 9/30/2027 IS AS FOLLOWS:

FUND	BUDGETED EXPENSES	CASH CARRYOVER	OTHER REVENUE/FEES	PROPOSED TAXES	TOTAL REVENUE
GENERAL FUND (CURRENT EXPENSE)	2,252,822.00	700,000.00	765,992.26	786,829.74	2,252,822.00
ROAD AND BRIDGE	1,960,158.00	299,058.00	1,661,100.00	-	1,960,158.00
ROAD BRIDGE HB772 TECUM, GF	2,305,552.00	1,915,552.00	390,000.00	-	2,305,552.00
DISTRICT COURT	255,227.00	-	144,214.40	111,012.60	255,227.00
FAIR, COUNTY	15,000.00	-	1,043.08	13,956.92	15,000.00
JUSTICE FUND	3,603,516.00	-	2,133,660.27	1,469,855.73	3,603,516.00
911	76,000.00	16,000.00	60,000.00	-	76,000.00
HEALTH DISTRICT	59,664.00	10,000.00	4,014.92	45,649.08	59,664.00
JUNIOR COLLEGE TUITION	15,150.00	15,150.00	-	-	15,150.00
PARKS AND RECREATION	40,000.00	22,000.00	18,000.00	-	40,000.00
PEST	4,000.00	-	4,000.00	-	4,000.00
REVALUATION	287,890.00	-	58,286.44	229,603.56	287,890.00
SOLID WASTE	1,200,428.00	200,000.00	1,000,428.00	-	1,200,428.00
TORT	289,178.00	-	14,503.59	274,674.41	289,178.00
VETERANS MEMORIAL	5,200.00	-	384.89	4,815.11	5,200.00
WEEDS	156,606.00	33,000.00	19,590.15	104,015.85	156,606.00
SNOWMOBILE	51,591.00	41,591.00	10,000.00	-	51,591.00
COUNTY BOAT	47,590.00	9,690.00	37,900.00	-	47,590.00
CAPITAL PROJECTS-SOLID WASTE	391,000.00	381,000.00	10,000.00	-	391,000.00
CAPITAL PROJECTS-ROAD & BRIDGE	2,278,537.00	1,798,537.00	480,000.00	-	2,278,537.00
CAPITAL PROJECTS-COURTHOUSE	27,499.00	20,000.36	7,498.64	-	27,499.00
OHV LAW ENFORCEMENT GRANT	7,331.00	-	7,331.00	-	7,331.00
GRANTS-VARIOUS	1,780,000.00	-	1,780,000.00	-	1,780,000.00
GRANTS-SHERIFF	262,166.14	1,276.88	260,889.26	-	262,166.14
CONSOLIDATED ELECTIONS	127,462.00	68,190.00	59,272.00	-	127,462.00
TITLE III	170,836.00	166,336.00	4,500.00	-	170,836.00
GRANT 911	4,851.08	4,851.08	-	-	4,851.08
GRANT-COUNTY EMERGENCY MANAGER	23,293.00	-	23,293.00	-	23,293.00
BRUNDAGE MTN PLANNED UNIT DEV.	37,620.00	-	37,620.00	-	37,620.00
BRUNDAGE MTN -MOUNTAIN ORIGINS	37,620.00	-	37,620.00	-	37,620.00
RANGE IMPROVEMENT FUND	2,182.47	2,182.47	-	-	2,182.47
JUVENILE TRUST	100.00	100.00	-	-	100.00
WALKER RANCH	52,851.00	52,851.00	-	-	52,851.00
SHERIFF YOUTH PROGRAM	400.00	90.00	310.00	-	400.00
DEA FORFEITURES	5,488.07	5,488.07	-	-	5,488.07
SHERIFF RESOURCE OFFICER	5,862.91	5,862.91	-	-	5,862.91
COURT FACILITIES FUND	10,799.71	9,799.71	1,000.00	-	10,799.71
BEAR FIRE DISSOLUTION	1,074.33	1,074.33	-	-	1,074.33
SHERIFF EQUIP ICRMP FUNDS	1,988.09	1,988.09	-	-	1,988.09
NATIONAL OPIOID SETTLEMENT	31,443.00	29,443.00	2,000.00	-	31,443.00
LOCAL ASSISTANCT (LATCF) FUND	-	-	-	-	-
	17,885,976.80	5,811,111.90	9,034,451.90	3,040,413.00	17,885,976.80