
Custer County
Custer County Commissioners
Special Meeting - Budget Hearing
August 31, 2026

6:00 pm

Budget Hearing – Finalize FY2027 Budget

Executive Session Personnel 74-206(1)(a)

Salary Order Revision – ACTION ITEM

Retail Liquor License Review – ACTION ITEM

NOTICE OF PUBLIC HEARING - CUSTER COUNTY

PUBLIC HEARING NOTICE IS HEREBY GIVEN THAT THE BOARD OF COMMISSIONERS OF CUSTER COUNTY, IDAHO WILL MEET ON AUGUST 31, 2026 AT THE HOUR OF 6:00PM AT CUSTER COUNTY COURTHOUSE, 801 E MAIN AVE., CHALLIS, IDAHO, 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 AMOUNTS 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		
	SALARIES	BENEFITS	OTHER	SALARIES	BENEFITS	OTHER
CURRENT EXPENSE						
CLERK / AUDITOR	292,920.85	0.00	10,741.73	303,682.56	292,890.41	0.00
ASSESSOR	83,622.79	0.00	8,900.50	102,523.69	98,995.95	0.00
TREASURER / TAX COLLECTOR	98,718.17	0.00	5,195.15	104,913.32	107,065.85	0.00
SHERIFF	853,412.99	0.00	276,376.28	1,129,789.27	956,488.12	0.00
COMMISSIONERS	89,464.79	0.00	18,517.52	107,982.31	118,559.12	0.00
CORONER	19,101.88	0.00	24,840.40	43,942.28	21,117.81	0.00
PROSECUTING ATTORNEY	140,634.64	0.00	15,661.38	156,256.02	159,232.58	0.00
PROBATION	48,594.05	0.00	13,176.85	62,770.80	53,381.73	0.00
COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00
BUILDING AND GROUNDS	0.00	0.00	157,082.27	157,082.27	0.00	0.00
CIVIL DEFENSE	27,018.10	0.00	33,593.98	60,612.08	19,637.40	0.00
COUNTY AGENT	50,000.00	0.00	50,000.00	0.00	22,828.81	0.00
DATA PROCESSING	0.00	0.00	126,024.02	126,024.02	0.00	0.00
ELECTIONS	11,107.74	4.75	31,758.17	42,890.66	25,412.85	0.00
INDIGENT & CHARITY	0.00	0.00	34,798.34	34,798.34	0.00	0.00
GENERAL	51,332.06	884,175.87	202,106.96	1,137,614.91	39,419.52	1,042,549.46
LAND USE PLANNING	60,949.32	0.00	8,393.10	50,342.42	48,765.80	0.00
CURRENT EXPENSE	1,778,877.38	884,180.62	1,017,158.07	3,680,216.07	1,935,917.27	1,042,549.46
ROAD AND BRIDGE	500,113.85	214,100.30	1,526,146.95	2,240,361.10	555,949.86	281,535.13
BATTLEGROUND MOSQUITO ABAT	7,007.50	779.00	35,243.74	43,030.24	6,591.50	715.80
ELECTION FUND	2,374.49	0.00	34,061.87	36,426.36	6,599.36	110.85
DISTRICT COURT	0.00	0.00	204,968.46	204,968.46	0.00	0.00
FAIR COUNTRY	0.00	0.00	18,000.00	18,000.00	0.00	0.00
ROODE GROUNDS	0.00	0.00	11,517.89	11,517.89	0.00	0.00
HEALTH DISTRICT	0.00	0.00	49,964.00	49,964.00	0.00	0.00
JUNIOR COLLEGE TUITION	0.00	0.00	4,000.00	4,000.00	0.00	0.00
REVALUATION	44,518.03	22,729.29	82,078.88	149,326.20	47,700.00	24,678.16
SOLID WASTE	0.00	0.00	63,865.49	63,865.49	8,550.00	1,425.54
TORT	0.00	0.00	58,888.20	58,888.20	0.00	0.00
WEEDS	62,872.00	24,881.63	197,966.05	275,539.68	67,381.50	28,239.70
WATERWAYS	15,715.86	1,237.04	12,444.72	28,397.64	8,076.00	898.50
PILT	0.00	0.00	53,187.73	53,187.73	0.00	0.00
ARPA	0.00	0.00	2,970.00	2,970.00	0.00	0.00
LATOF	0.00	0.00	1,021,521.69	1,021,521.69	0.00	0.00
EMERGENCY COMMUNICATIONS FL	0.00	0.00	17,114.83	17,114.83	0.00	0.00
SOUTH CUSTER AMBULANCE	13,875.12	1,180.18	335,773.54	350,228.84	12,600.12	1,475.96
Grand Totals:	2,415,354.25	1,148,888.06	4,734,772.10	8,289,014.41	2,640,005.61	1,381,527.10

	CURRENT BUDGET FY ENDING 9/30/2026			TENTATIVE BUDGET FY ENDING 9/30/2027		
	SALARIES	BENEFITS	OTHER	SALARIES	BENEFITS	OTHER
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
CURRENT EXPENSE						
CLERK / AUDITOR	362,390.00	0.00	18,700.00	381,080.00	387,000.00	0.00
ASSESSOR	126,072.00	0.00	20,900.00	146,972.00	128,149.00	0.00
TREASURER / TAX COLLECTOR	125,212.00	0.00	23,870.00	150,082.00	133,890.00	0.00
SHERIFF	1,453,230.00	0.00	618,630.00	2,052,060.00	1,445,283.00	0.00
COMMISSIONERS	131,620.00	0.00	34,100.00	165,720.00	142,765.00	0.00
CORONER	40,500.00	0.00	71,794.00	112,294.00	42,525.00	0.00
PROSECUTING ATTORNEY	176,320.00	0.00	43,400.00	219,720.00	193,941.00	0.00
PROBATION	61,954.00	0.00	70,750.00	132,704.00	93,216.00	0.00
COMMUNICATION	0.00	0.00	1,263,000.00	1,263,000.00	0.00	0.00
BUILDING AND GROUNDS	0.00	0.00	2,777,000.00	2,777,000.00	0.00	0.00
CIVIL DEFENSE	31,500.00	0.00	96,100.00	127,600.00	31,600.00	0.00
COUNTY AGENT	0.00	0.00	50,000.00	50,000.00	0.00	0.00
DATA PROCESSING	0.00	0.00	305,000.00	305,000.00	0.00	0.00
ELECTIONS	45,000.00	0.00	47,500.00	92,500.00	45,000.00	0.00
INDIGENT & CHARITY	0.00	0.00	100,200.00	100,200.00	0.00	0.00
GENERAL	1,284,000.00	0.00	522,000.00	1,806,176.00	1,487,500.00	517,000.00
LAND USE PLANNING	93,000.00	0.00	38,900.00	132,900.00	98,294.00	0.00
CURRENT EXPENSE	2,668,504.00	1,284,000.00	6,102,044.00	10,054,546.00	2,783,670.00	1,478,600.00
ROAD AND BRIDGE	781,821.00	314,000.00	6,377,321.00	7,472,942.00	849,670.00	338,600.00
BATTLEGROUND MOSQUITO ABAT	15,000.00	1,850.00	41,250.00	58,100.00	15,000.00	1,400.00
ELECTION FUND	0.00	0.00	136,800.00	176,800.00	40,000.00	0.00
DISTRICT COURT	0.00	0.00	249,000.00	249,000.00	0.00	0.00
FAIR COUNTRY	0.00	0.00	170,000.00	170,000.00	0.00	0.00
ROODE GROUNDS	0.00	0.00	200,165.00	200,165.00	0.00	0.00
HEALTH DISTRICT	0.00	0.00	55,000.00	55,000.00	0.00	0.00
JUNIOR COLLEGE TUITION	0.00	0.00	75,000.00	75,000.00	0.00	0.00
REVALUATION	50,232.00	27,700.00	131,000.00	208,932.00	52,735.00	28,100.00
SOLID WASTE	6,000.00	0.00	735,000.00	771,000.00	30,000.00	8,700.00
TORT	0.00	0.00	120,000.00	120,000.00	0.00	0.00
WEEDS	30,000.00	0.00	354,080.00	384,080.00	119,468.00	38,550.00
WATERWAYS	26,000.00	3,150.00	38,600.00	67,650.00	26,000.00	4,000.00
PILT	0.00	0.00	4,700,000.00	4,700,000.00	0.00	0.00
ARPA	0.00	0.00	500,000.00	500,000.00	0.00	0.00
LATOF	0.00	0.00	0.00	0.00	0.00	0.00
EMERGENCY COMMUNICATIONS FL	0.00	0.00	240,000.00	240,000.00	0.00	0.00
SOUTH CUSTER AMBULANCE	30,000.00	4,100.00	175,200.00	209,300.00	30,000.00	4,150.00
Grand Totals:	3,756,687.00	1,659,250.00	20,246,680.00	25,662,517.00	3,926,578.00	1,922,547.00

	CURRENT BUDGET FY ENDING 9/30/2026			TENTATIVE BUDGET FY ENDING 9/30/2027		
	SALARIES	BENEFITS	OTHER	SALARIES	BENEFITS	OTHER
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
CURRENT EXPENSE						
CLERK / AUDITOR	381,080.00	387,000.00	0.00	20,050.00	387,050.00	
ASSESSOR	146,972.00	128,149.00	0.00	16,100.00	144,249.00	
TREASURER / TAX COLLECTOR	150,082.00	133,890.00	0.00	24,870.00	158,720.00	
SHERIFF	2,052,060.00	1,445,283.00	0.00	617,900.00	2,063,183.00	
COMMISSIONERS	165,720.00	142,765.00	0.00	43,240.00	196,005.00	
CORONER	112,294.00	42,525.00	0.00	72,694.00	115,219.00	
PROSECUTING ATTORNEY	219,720.00	193,941.00	0.00	41,900.00	235,641.00	
PROBATION	132,704.00	93,216.00	0.00	68,060.00	161,276.00	
COMMUNICATION	1,263,000.00	0.00	0.00	913,000.00	913,000.00	
BUILDING AND GROUNDS	2,777,000.00	0.00	0.00	2,750,000.00	2,750,000.00	
CIVIL DEFENSE	127,600.00	31,600.00	0.00	89,800.00	121,300.00	
COUNTY AGENT	50,000.00	0.00	0.00	50,000.00	50,000.00	
DATA PROCESSING	305,000.00	0.00	0.00	388,500.00	388,500.00	
ELECTIONS	92,500.00	45,000.00	0.00	54,025.00	110,025.00	
INDIGENT & CHARITY	100,200.00	0.00	0.00	60,200.00	60,200.00	
GENERAL	1,806,176.00	1,487,500.00	517,000.00	2,026,685.00	2,026,685.00	
LAND USE PLANNING	132,900.00	98,294.00	0.00	38,900.00	137,194.00	
CURRENT EXPENSE	2,783,670.00	1,478,600.00	5,786,230.00	10,008,417.00	6,431,769.00	
ROAD AND BRIDGE	7,472,942.00	338,600.00	5,243,559.00	6,431,769.00	57,650.00	
BATTLEGROUND MOSQUITO ABAT	58,100.00	15,000.00	41,250.00	116,147.00		
ELECTION FUND	176,800.00	40,000.00	291,600.00	170,000.00		
DISTRICT COURT	249,000.00	0.00	170,000.00	191,865.00		
FAIR COUNTRY	170,000.00	0.00	191,865.00	52,000.00		
ROODE GROUNDS	200,165.00	0.00	52,000.00	75,000.00		
HEALTH DISTRICT	55,000.00	0.00	75,000.00	212,835.00		
JUNIOR COLLEGE TUITION	75,000.00	0.00	131,000.00	775,700.00		
REVALUATION	208,932.00	52,735.00	757,000.00	332,846.00		
SOLID WASTE	771,000.00	30,000.00	120,000.00	120,000.00		
TORT	120,000.00	0.00	38,400.00	68,400.00		
WEEDS	354,080.00	119,468.00	38,550.00	240,000.00		
WATERWAYS	67,650.00	26,000.00	4,300,000.00	245,350.00		
PILT	4,700,000.00	0.00	0.00			
ARPA	500,000.00	0.00	0.00			
LATOF	0.00	0.00	0.00			
EMERGENCY COMMUNICATIONS FL	240,000.00	0.00	211,200.00			
SOUTH CUSTER AMBULANCE	209,300.00	30,000.00	28,689,579.00			
Grand Totals:	17,840,453.00	28,689,579.00				

Custer County Projected Revenue Fiscal Year 2027

Fund	Cash Forward	Other Revenue	Taxes	Total Revenue
General	6,022,562	2,238,525	1,747,330	10,008,417
PILT	3,100,000	1,200,000		4,300,000
Road & Bridge	1,817,670	4,614,099		6,431,769
District Court	189,600	71,400	30,600	291,600
Elections	61,147	55,000		116,147
County Fair		150,000	20,000	170,000
Health		0	52,000	52,000
Junior College	75,000	0	0	75,000
Revaluation	53,500	2,200	157,135	212,835
Solid Waste	425,700	350,000		775,700
Tort	25,000		95,000	120,000
Weeds	75,000	160,000	97,846	332,846
Waterways	33,371	35,029	0	68,400
Rodeo Grounds	10,000	181,865		191,865
Emergency Comm.	185,000	55,000		240,000
	12,073,550	9,113,118	2,199,911	23,386,579
Battleground Mosq.	31,701	1,500	24,449	57,650
S. Custer Ambulance	134,140	49,230	61,980	245,350
	12,252,391	9,163,848	2,286,340	23,689,579