

NOTICE OF PUBLIC HEARING  
BONNER COUNTY

PUBLIC HEARING NOTICE IS HEREBY GIVEN THAT THE BOARD OF COMMISSIONERS OF BONNER COUNTY, IDAHO WILL MEET ON AUGUST 18TH, 2025 AT THE HOURS OF 10 00AM AND 6 00PM 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 2025-2026 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 2025-2026 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 9/30/2023				FISCAL YEAR ENDING 9/30/2024				ADOPTED BUDGET YEAR ENDING 9/30/2025				PROPOSED BUDGET YEAR ENDING 9/30/2026			
	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL	SALARIES	BENEFITS	OTHER	TOTAL
GENERAL FUND																
Clerk/Auditor	\$ 626,677	\$ 217,566	\$ 13,197	\$ 857,440	\$ 539,393	\$ 210,075	\$ 15,980	\$ 765,448	\$ 549,248	\$ 207,274	\$ 14,000	\$ 770,522	574,157	216,935	64,077	855,169
Clerk/Elections			380,912	380,912			415,364	415,364			426,248	426,248			333,248	333,248
Treasurer/Tax Collector	328,024	121,986	93,743	543,753	357,478	123,832	149,528	630,838	374,883	130,301	193,522	698,706	394,697	151,570	169,990	716,257
Purchasing	86,016	25,833	1,700	113,549	88,596	27,147	3,250	118,993	94,838	28,718	3,250	126,806	99,195	31,633	2,200	133,028
Commissioners	416,250	133,900	19,455	569,605	428,215	147,635	24,000	599,850	447,286	151,276	23,000	621,562	442,401	161,005	21,900	625,306
Coroner	106,343	29,766	53,875	189,985	110,731	32,510	75,900	219,141	113,697	33,905	75,900	223,502	108,953	36,669	75,900	221,522
Facilities (B&G)	369,917	171,315	99,200	640,432	369,066	184,079	114,000	667,145	321,830	175,686	114,000	611,516	406,958	206,410	133,009	746,377
Emergency Management	96,154	41,389	31,700	169,243	159,510	60,700	25,400	245,610	179,181	67,444	48,900	295,525	193,222	81,983	82,866	358,071
5% Statutory Reserve			75,000	75,000			400,000	400,000			400,000	400,000			616,065	616,065
Extension Office	90,378	32,839	13,477	136,694	111,435	36,322	22,324	170,081	101,618	37,903	22,324	161,845	106,782	38,932	22,040	167,754
Technology	312,662	133,485	1,604,486	2,050,633	348,478	167,042	835,390	1,350,910	365,977	170,607	1,002,962	1,539,546	434,845	211,016	1,001,162	1,647,023
Indigent															24,375	24,375
General		11,267	2,055,084	2,066,351		12,000	1,264,967	1,276,967	5,000	12,600	989,667	1,007,267	377,125	324,572	996,040	1,697,737
Human Resources	386,742	101,784	39,587	528,113	273,616	83,211	41,485	398,312	290,673	89,451	44,185	424,309	340,829	142,549	47,568	530,946
Veterans Services	103,832	26,138	5,323	135,293	91,846	24,751	6,975	123,572	93,354	25,170	8,290	126,814	94,162	26,655	8,540	129,357
Planning Department	962,863	388,920	125,842	1,477,625	1,006,144	431,584	147,195	1,584,923	1,026,210	439,044	115,535	1,580,789	1,092,664	446,849	132,135	1,671,648
GIS	558,395	207,058	356,035	1,121,488	581,640	222,161	379,326	1,183,127	496,429	205,855	31,345	733,629	552,926	205,648	32,933	791,507
Motor Vehicle	311,066	133,531	21,485	466,082	404,443	228,132	29,226	661,801	426,097	235,822	29,526	691,445	448,094	191,781	28,063	667,938
Risk Management	92,580	42,096	5,324	140,000	111,916	38,246	7,950	158,112	117,719	46,969	9,700	174,388	84,968	43,047	7,480	135,495
Engineering	128,423	48,170	4,278	180,871	168,781	69,452	16,550	254,783	176,384	79,566	10,490	266,440	183,331	78,127	10,370	271,828
GENERAL FUND TOTALS	4,976,322	1,867,043	4,999,703	11,843,069	5,151,288	2,098,879	3,974,810	11,224,977	5,180,424	2,137,591	3,562,844	10,880,859	5,935,309	2,595,381	3,809,961	12,340,651
ROAD & BRIDGE	2,808,044	1,163,020	7,084,047	11,055,111	3,170,604	1,293,087	6,943,264	11,406,955	3,412,782	1,385,784	7,374,941	12,173,507	3,620,828	1,458,131	7,099,484	12,178,443
AIRPORT	154,427	50,787	167,400	372,614	157,709	55,217	394,700	607,626	176,003	58,083	402,700	636,786	181,652	52,437	459,700	693,789
ELECTIONS	187,334	71,954	190,246	449,534	170,694	68,669	298,788	538,151	176,093	69,963	298,788	544,844	195,955	75,802	207,760	479,517
DRUG COURT			13,436	13,436			22,000	22,000			22,000	22,000			34,700	34,700
DISTRICT COURT	1,359,836	573,634	516,638	2,450,108	1,465,635	625,500	419,741	2,510,876	1,551,383	646,864	380,701	2,578,948	1,690,500	705,370	367,793	2,763,663
FAIR, COUNTY	211,217	86,417	42,889	340,523	327,783	107,693	20,000	455,476	306,227	119,877	210,000	636,104	384,946	187,836	130,000	702,782
911 FUND	1,106,246	380,201	588,394	2,074,841	1,356,232	589,692	998,463	2,944,387	1,506,377	629,991	940,963	3,077,331	1,606,687	640,885	755,472	3,003,044
COURT FACILITIES FUND			-	-			13,000	13,000			13,000	13,000			13,000	13,000
COURT INTERLOCK DEVICES			5,373	5,373			5,400	5,400			5,400	5,400			5,400	5,400
HEALTH DISTRICT			507,551	507,551			497,493	497,493			497,493	497,493			472,317	472,317
HISTORICAL SOCIETY & MUSEUM			25,000	25,000			25,000	25,000			25,000	25,000			40,000	40,000
INDIGENT AND CHARITY	12,084	4,491	26,662	43,237	5,000	949	324,525	330,474				-			-	-
JUNIOR COLLEGE TUITION			760,943	760,943			790,000	790,000			290,000	290,000			290,000	290,000
REVALUATION (ASSESSOR)	950,027	400,720	82,101	1,432,848	1,108,973	495,707	101,075	1,705,755	1,405,289	573,939	512,453	2,491,681	1,550,781	775,978	431,191	2,757,950
SOLID WASTE	1,166,124	712,427	7,697,672	9,576,223	1,214,487	624,198	10,194,621	12,033,306	1,248,498	635,234	9,048,914	10,932,646	1,459,501	773,245	9,370,709	11,603,455
TORT		357,472	1,023,115	1,380,587		625,418	1,125,000	1,750,418		625,418	1,276,000	1,901,418		504,250	1,517,000	2,021,250
WEEDS	76,457	20,835	47,014	144,306	88,427	23,165	54,000	165,592	81,841	22,873	54,000	158,714	69,784	25,299	90,400	185,483
PARKS & RECREATION	125,459	47,117	26,616	199,192	131,047	51,811	38,350	221,208	135,218	62,333	41,800	239,351	143,750	61,330	40,310	245,390
HIGHWAY, SPECIAL STATE			285,068	285,068			395,000	395,000			415,000	415,000			415,000	415,000
JUSTICE FUND																-
Court Clerks	1,183,643	479,140	5,257	1,668,040	1,201,266	482,057	8,000	1,691,323	1,291,555	521,926	8,000	1,821,481	1,331,304	591,149	8,000	1,930,453
Facilities (B&G)			221,766	221,766			137,000	137,000			74,500	74,500			72,200	72,200
General		47,428	2,063,085	2,110,513		54,674	2,602,889	2,657,563		63,700	2,665,011	2,728,711		63,700	2,021,984	2,085,684
Civil Litigation			965,500	965,500			744,500	744,500			744,500	744,500			730,500	730,500
Sheriff/ Jail/ Marine Patrol	6,863,810	2,452,712	1,823,788	11,140,310	7,815,129	3,021,397	1,962,584	12,799,110	8,386,805	3,252,513	1,868,942	13,508,260	8,796,433	3,259,027	2,200,676	14,256,136
Prosecuting Attorney	1,580,664	608,988	126,598	2,316,250	1,636,268	659,323	167,078	2,462,669	1,839,040	698,234	167,178	2,704,452	1,975,186	782,564	215,678	2,973,428
Public Defender	824,538	279,428	204,583	1,308,549	905,271	358,348	222,927	1,486,546	104,000	20,500	142,001	266,501			142,001	142,001
Juvenile Detention	851,607	297,183	47,084	1,195,874	1,112,211	406,266	40,527	1,559,004	1,202,691	445,749	40,527	1,688,967	1,246,575	483,054	79,075	1,808,704
5% Statutory Reserve			-	-			400,000	400,000			400,000	400,000			450,000	450,000
JUSTICE FUND TOTAL	11,304,262	4,164,879	5,457,661	20,926,802	12,670,145	4,982,065	6,285,505	23,937,715	12,824,091	5,002,622	6,110,659	23,937,372	13,349,498	5,179,494	5,920,114	24,449,106
SNOW GROOMERS - PRIEST LAKE	21,966	2,792	45,446	70,204	19,322	1,435	46,288	67,045	24,252	1,855	36,288	62,395	25,250	2,932	67,500	95,682
SNOW GROOMERS - SANDPOINT	11,341	868	24,149	36,358	14,774	1,130	43,363	59,267	18,189	1,391	29,363	48,943	18,938	1,449	69,363	89,750
WATERWAYS	123,479	46,783	62,396	232,658	131,045	51,562	57,950	240,557	135,218	54,379	54,215	243,812	143,750	61,174	62,750	267,674
GRANTS	48,078	73,625	10,452,909	10,574,612	62,977	85,065	2,851,958	3,000,000	127,101		3,272,899	3,400,000	218,878	99,501	2,581,621	2,900,000
GRAND TOTALS	\$ 24,642,703	\$ 10,025,065	\$ 40,132,429	\$ 74,800,198	\$ 27,246,142	\$ 11,781,242	\$ 35,920,294	\$ 74,947,678	\$ 28,308,986	\$ 12,028,197	\$ 34,875,421	\$ 75,212,604	\$ 30,596,007	\$ 13,200,494	\$ 34,251,545	\$ 78,048,046

ESTIMATED REVENUE	
PROPERTY TAX LEVY	\$ 37,083,276
JUDGEMENT LEVY	\$ 284,527
TOTAL PROPOSED TAXES	\$ 37,367,803
CASH BALANCE FORWARD	\$ 9,993,258
GRANTS	\$ 2,900,000
OTHER	\$ 28,071,512
TOTAL ESTIMATED REVENUE	\$ 78,332,573



# Bonner County Clerk

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Michael W. Rosedale

Clerk of the District Court  
Ex-Officio Auditor & Recorder  
Clerk of the Board of County Commissioners  
Chief Elections Officer

**PUBLIC HEARING ON 2025-2026 BUDGET FOR  
BONNER COUNTY**

**August 18th, 2025  
10:00 AM  
6:00 PM**

Dear Bonner County Property Taxpayers,

Enclosed is a copy of the 2025-2026 proposed budget for Bonner County.

The Bonner County Board of Commissioners is presenting a balanced budget for Bonner County. As to the County’s budget it has a levied tax of \$37,367,803:

- New Construction is \$534,600
- The Statutory 3% increase is \$1,072,309
- Utility Judgment levy is \$284,527

**Overview**

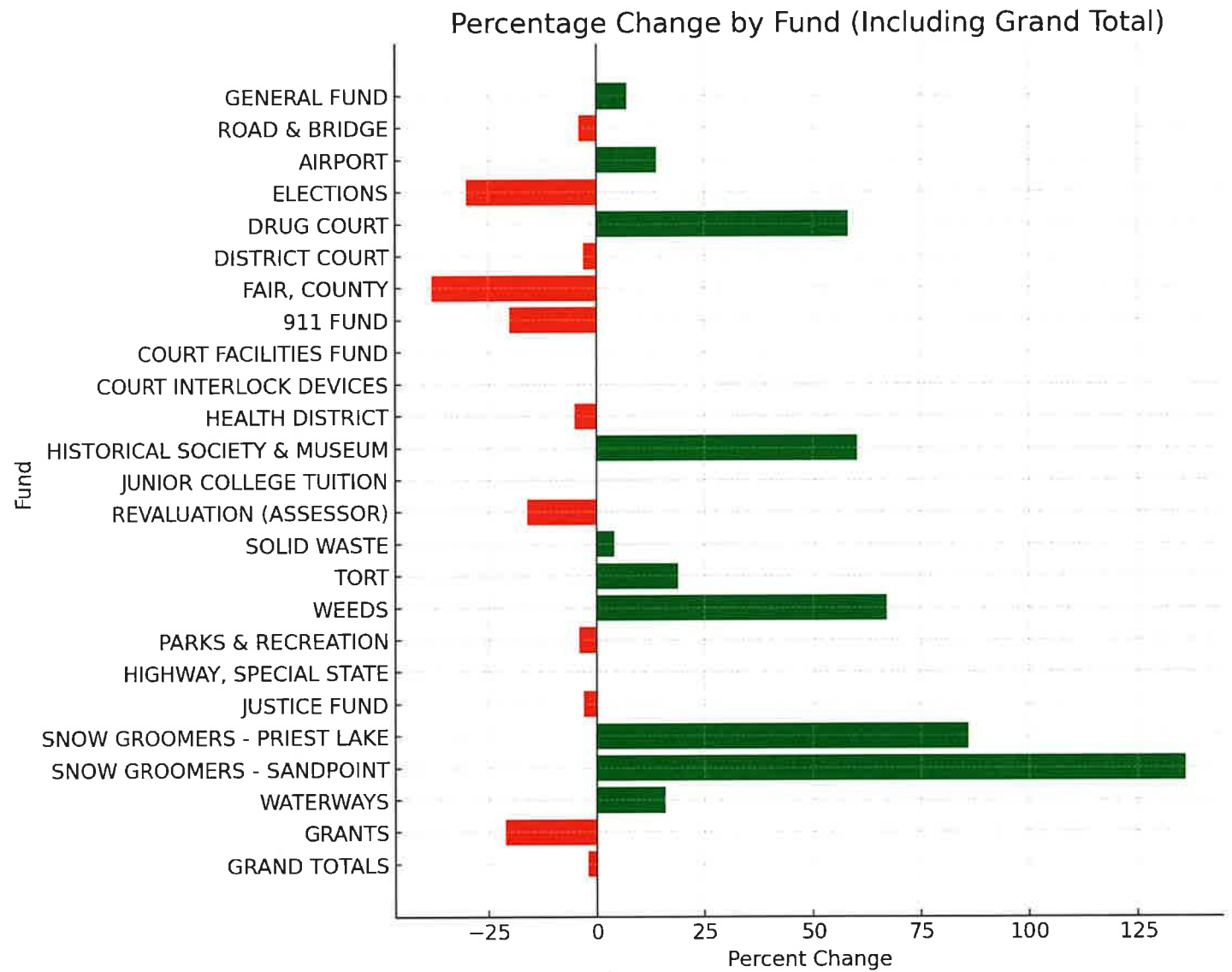
The Fiscal Year 2026 proposed budget reflects Bonner County’s continued commitment to responsible fiscal management, workforce investment, and transparent allocation of taxpayer funds. This year’s plan balances the need to maintain essential services, invest in our employees, address known operational priorities, and planning for long term capital expenses — while reducing costs in several departments.

**Employee Compensation**

- All employees who have been in their positions for **one year or longer** will receive a **step increase**.
- **All positions** will also receive a **\$1.00 per hour Cost-of-Living Adjustment (COLA)** to address inflationary pressures and retain talent.
- Personnel costs historically represent **54% of the County’s total budget**. In FY2026, this will rise to **56%**, primarily due to the COLA, step increases, and adjustments to address inequities in certain job classifications.

Departmental Budget Highlights

While personnel costs increased, many departments took steps to **reduce discretionary spending** (“Other” expenditures) to offset the impact on the budget. The chart below shows the percentage change in **discretionary spending** by fund between FY2025 and FY2026.



Key Increases

- **Clerk’s Office** – Increase due to new software for budget book production and GASB-required lease/subscription tracking.
- **Facilities** – Growth in expenditures due to new buildings being added to the County’s responsibilities.
- **Emergency Management** – Increase driven by anticipated vehicle repairs.
- **Statutory Reserve** – Boosted in anticipation of budget authority requests under consideration.

- **Airports** – Increase for County’s share of grant matches.
- **Drug Court** – Moderate rise in costs due to projected case volumes.
- **Historical Society** – Increase to meet statutory obligations for preservation of exhibits.
- **Justice Funds** – Growth largely from Sheriff’s Office (capital vehicle purchases), Justice Services (increased travel, meals, and building repairs), and Prosecutor’s Office (law library – used to be shared now budgeted fully in Prosecutor’s).
- **Planning** – Decline in revenues and moderate increase in expenses, but discretionary controls in place.
- **Solid Waste** – Increase primarily tied to bond repayment obligations.
- **Tort Fund** – Higher costs due to increased insurance premiums.
- **Snow Groomers (Sandpoint)** – Increased repairs to aging equipment.
- **Veterans Services** – Slight increase due to new copier lease.
- **Waterways** – Increase for operational needs.

**Key Decreases**

- **Elections** – Significant reduction due to dropping to 2 elections per year.
- **Treasurer’s Office** – Savings achieved through improved service contract negotiations.
- **Purchasing & Commissioners** – Both reduced discretionary budgets.
- **Technology** – Lower projected costs.
- **Motor Vehicles & Engineering** – Slight decreases.
- **Road & Bridge** – Significant reduction from anticipated federal funding loss.
- **District Court, Fair, and 911 Funds** – Reductions due to operational efficiencies.
- **Health District** – Lower burden from successful negotiation of County’s share.
- **Revaluation (Assessors)** – Notable decrease in expenses.

**Reallocations**

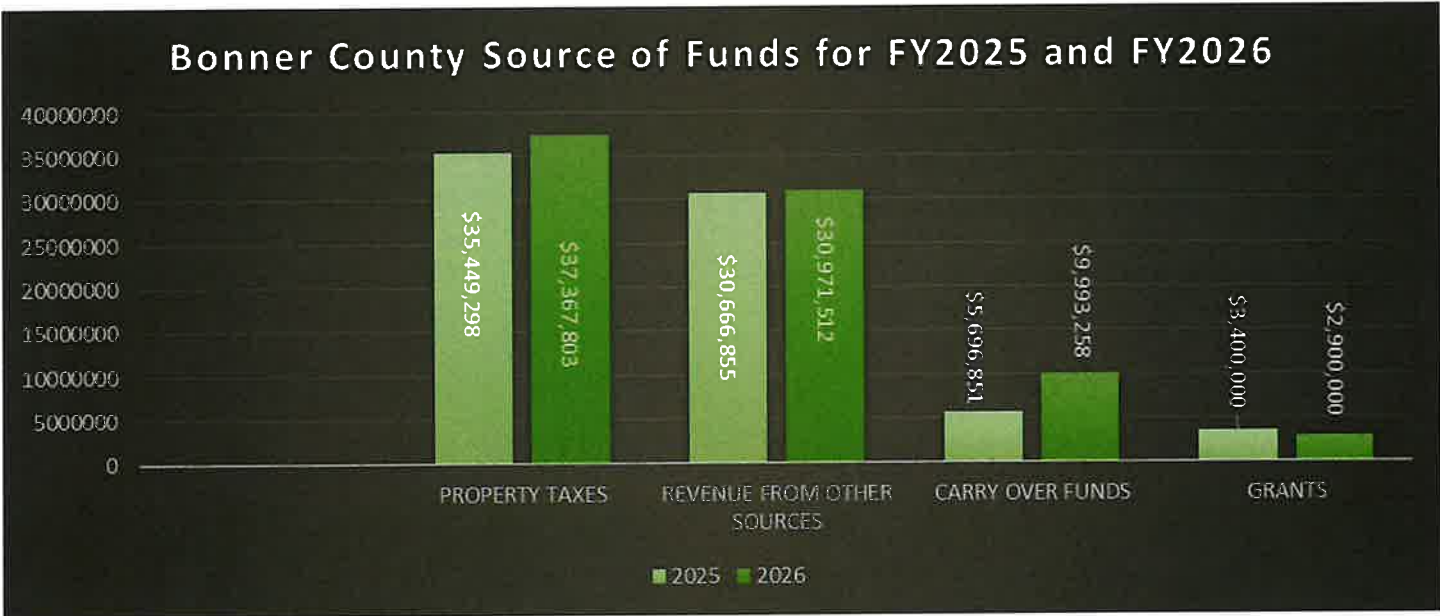
- **Human Resources** – Small increase from transferring employee recognition program costs from Commissioners.
- **Weeds** – Shift from part-time staff to contracted services and increased public printing costs.

**Conclusion**

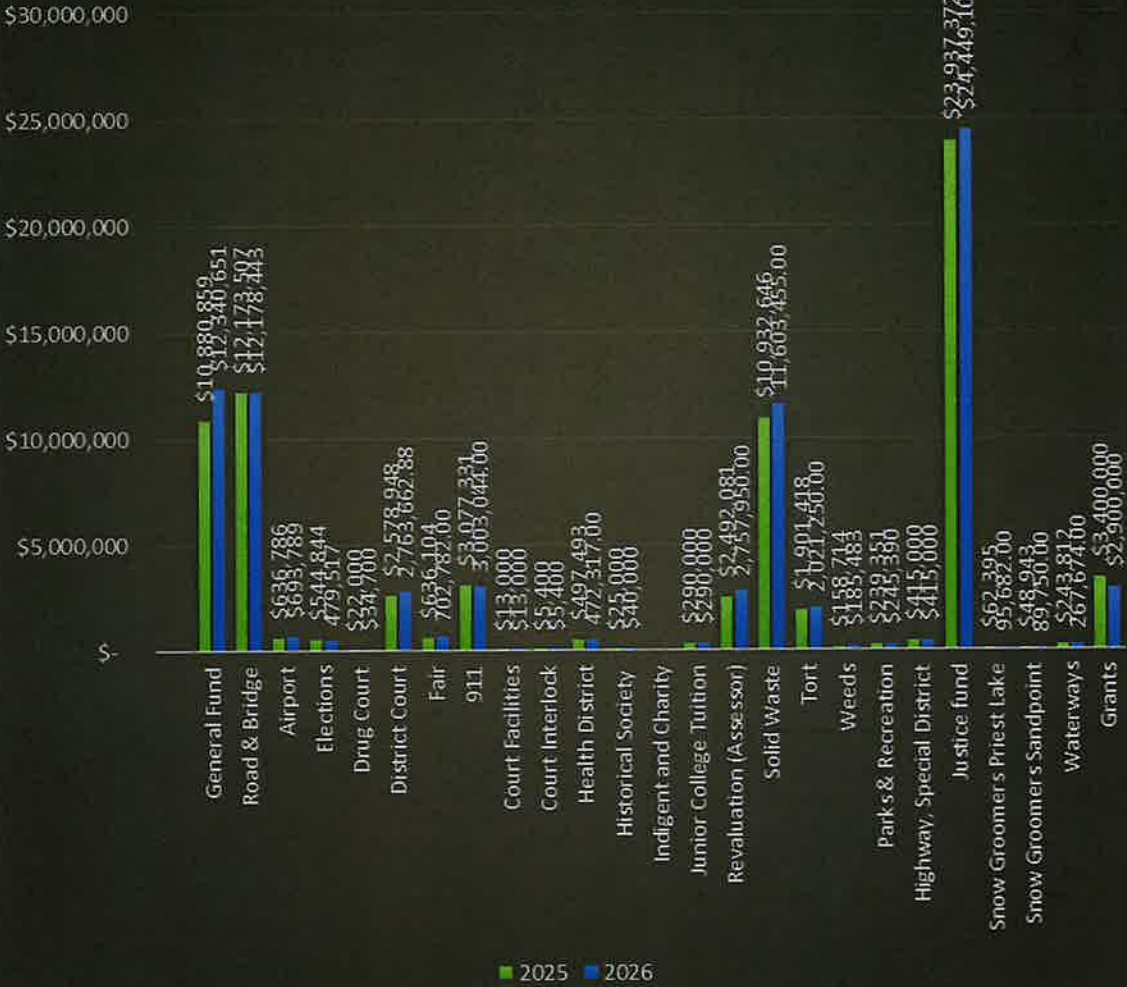
The FY2026 budget strategically invests in essential services and County employees while making targeted reductions in discretionary spending where possible. The result is a balanced approach that ensures Bonner County can meet current needs, prepare for future obligations, and maintain fiscal stability.

Respectfully,  
**Michael W. Rosedale**

**Below are our traditional graphs showing YOY changes.**



BC Budgeted Expenditures FY2025 and 2026





## 2026 Budget Expenditures

