

RESOLUTION NO. 2025 - 73
Interest Funds Allocated to future Road Projects
Adding funds to FY 2026 Revenue 002-4710 Interest on investments

WHEREAS, Idaho Code § 31-1605 provides that the Board of County Commissioners may adjust the budget as adopted, provided that there shall be no increase in anticipated property taxes; and,

WHEREAS, Idaho Code § 31-1508 states that the board must not transfer any money from one fund to another nor in any manner divert the money in any fund to other uses, except in cases expressly provided and permitted by law; and,

WHEREAS, Idaho Code § 31-1606 states that the board may transfer any road and bridge appropriations (other than salaries and benefits) deemed necessary by resolution formally adopted at a regular or special meeting; and

WHEREAS, Bonner County commissioners desire to have interest from the Road and Bridge fund balance allocated each month to the Road Bridge revenue line 002-4710 Interest On Investments from the County's general fund for future Road and Bridge projects; and

WHEREAS, the Road and Bridge Department needs these funds to complete future projects, and this revenue shall be carried forward each year for these Road projects until the board of county commissioners decide to re-allocate these funds per a future resolution; And the commissioners had previously approved this July 15th, 2025, on a prior resolution

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Bonner County, Idaho hereby authorizes the Clerk to open the Road & Bridge FY26 budget and add accrued interest from Fiscal 2025 and continue each month of fiscal 2026 based off of the current month to month Road and Bridge fund balance beginning October 1st 2025 and to continue every month from year to year until which time the commissioners re-allocate per a resolution to object lines 002-4710 interest on investments.

The foregoing was duly enacted as a Resolution of the Board of County Commissioners of Bonner County, Idaho, on this 7th day of Oct. 2025.

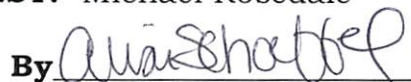
BOARD OF BONNER COUNTY COMMISSIONERS

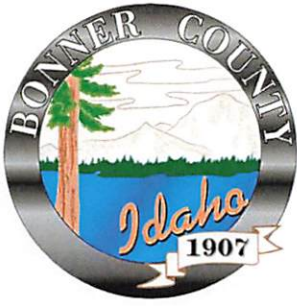

Brian Domke, Chairman


Asia Williams, Commissioner


Ron Korn, Commissioner

ATTEST: Michael Rosedale

By 
Deputy Clerk



Bonner County

Board of Commissioners

Brian Domke

Asia Williams

Ron Korn

Date: 10-07-2025

Memorandum
To Commissioners

R&B
Item #4

From: **Jason Topp Director**
Bonner County Road & Bridge

Re: Continue from Fiscal 2025 to Fiscal 2026 Interest on Road and Bridge Fund Balance (Resolution)

Idaho Code § 31-1605 provides that the Board of County Commissioners may adjust the budget as adopted, provided that there shall be no increase in anticipated property taxes:

On July 15th, 2025, per resolution 2025-43 commissioners approved to have interest from the Road and Bridge fund balance allocated each month to the Road Bridge revenue line 002-4710 Interest on Investments from the County's general fund for future Road and Bridge projects.

This interest will be calculated each month for the future projects based off the Road and Bridge fund balance and placed into 002-4710 Interest on Investments until such time a future resolution is brought forth to re-allocate these funds.

Revenue generated from Fiscal 25 shall be carried forward to Fiscal 26 Revenue line 002-4710 and shall continue to accrue interest that shall be used for future Road and Bridge projects as intended.

Please see the attached Resolution.

Auditing Review: APPROVED

Risk Review: _____

Legal Review: _____

Distribution: XX Original to Road & Bridge Office

XX Copy to BOCC Office

A suggested motion would be: **Based on the information before us I move to approve Resolution, number to be assigned, that authorizes the Clerks office to open the Road and Bridge Fiscal 2026 Budget to carry forward accrued interest from Fiscal 2025 and add Fiscal 2026 accrued interest each month based off of the current month to month Road and Bridge fund Balance to revenue Line 002-4710 beginning October 1st 2025 for future Road and Bridge projects.**

Recommendation Acceptance: ☒ yes ☐ no

Brian Domke
Brian Domke, Chairman

Date: 10/7/25