

RESOLUTION NO. 2025-66

A RESOLUTION ADOPTING THE FISCAL YEAR 2025-2026 COUNTY OF KOOTENAI BUDGET
 WHEREAS, the Kootenai County Board of Commissioners, pursuant to Idaho Code 31-1601, et. seq., and having met the requirements thereof; and
 WHEREAS, Section 31-1605, Idaho Code, requires a public hearing on budget appropriations; and
 WHEREAS, the Kootenai County Board of Commissioners met in Kootenai County on August 27, 2025 at 6 PM pursuant to the designated published time for the purpose of taking public comment; and
 WHEREAS, the Kootenai County Board of Commissioners fixed and determined the amount of the budget for each department and service of Kootenai County on August 27, 2025.
 NOW THEREFORE, BE IT RESOLVED that upon the conclusion of said meeting, the Kootenai County Board of Commissioners determined and fixed the amount of the Fiscal Year 2025-2026 budget as follows:

	FY 2026 Budget				
	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Services	Total FY 2026 Budget
GENERAL FUND					
BOCC	\$ 10,625,595	\$ 4,076,513	\$ 32,000	\$ 159,483	\$ 14,893,591
Clerk	\$ 3,125,213	\$ 687,573	\$ 2,000,941	\$ 61,590	\$ 5,875,317
Treasurer	\$ 888,879	\$ 370,742	-	-	\$ 1,259,621
Assessor	\$ 2,751,364	\$ 97,220	-	\$ 15,000	\$ 2,863,584
Coroner	\$ 623,310	\$ 304,528	-	-	\$ 927,838
Sheriff	\$ 4,700,322	\$ 1,203,894	\$ 195,800	\$ 129,884	\$ 6,229,900
Prosecutor	\$ 2,625,840	\$ 220,156	-	-	\$ 2,845,996
TOTAL CURRENT EXPENSE	\$ 25,340,523	\$ 6,960,626	\$ 2,228,741	\$ 365,957	\$ 34,895,847
JUSTICE FUND					
BOCC	\$ 6,740,570	\$ 826,620	-	\$ 240,017	\$ 7,807,207
Sheriff	\$ 33,933,937	\$ 8,582,050	\$ 677,166	\$ 321,196	\$ 43,514,349
Prosecutor	\$ 5,710,111	\$ 241,591	-	-	\$ 5,951,702
TOTAL JUSTICE FUND	\$ 46,384,618	\$ 9,650,261	\$ 677,166	\$ 561,213	\$ 57,273,258
OTHER FUNDS					
Replacement Reserve	\$ -	\$ 117,136	\$ 2,310,388	\$ -	\$ 2,427,524
Liability Insurance	\$ -	\$ 1,461,115	\$ -	\$ -	\$ 1,461,115
Jail Commissary	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
Sheriff Donation	\$ -	\$ 59,124	\$ -	\$ -	\$ 59,124
Drug Seizure	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Centennial Trail	\$ -	\$ 6,500	\$ -	\$ -	\$ 6,500
Tourism Promotion	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
CityLink	\$ 706,846	\$ -	\$ -	\$ -	\$ 706,846
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -
Airport	\$ 1,147,650	\$ 1,105,322	\$ -	\$ -	\$ 2,252,972
HARSB	\$ -	\$ 61,405	\$ -	\$ -	\$ 61,405
County Fair	\$ -	\$ -	\$ -	\$ -	\$ -
Noxious Weed Control	\$ 323,028	\$ 104,486	\$ 15,000	\$ -	\$ 442,514
Health District	\$ -	\$ 1,473,083	\$ -	\$ -	\$ 1,473,083
Historical Society	\$ -	\$ 29,550	\$ -	\$ -	\$ 29,550
Parks & Waterways	\$ 566,799	\$ 238,599	\$ 160,002	\$ -	\$ 965,400
Snowmobile	\$ 5,062	\$ 70,978	\$ 4,500	\$ -	\$ 80,540
Vessel	\$ 369,189	\$ 260,573	\$ 63,995	\$ -	\$ 693,757
Public Access	\$ -	\$ -	\$ 20,004	\$ -	\$ 20,004
Indigent	\$ -	\$ -	\$ -	\$ -	\$ -
District Court	\$ 9,853,251	\$ 1,219,255	\$ -	\$ -	\$ 11,072,506
Court Interlock	\$ -	\$ 15,300	\$ -	\$ -	\$ 15,300
Revaluation	\$ 3,658,114	\$ 409,370	\$ -	\$ -	\$ 4,067,484
Aquifer Protection	\$ -	\$ 839,947	\$ -	\$ -	\$ 839,947
Construction	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FUNDS	\$ 16,629,939	\$ 7,532,743	\$ 2,573,889	\$ -	\$ 26,736,571
TOTAL GOVERNMENTAL FUNDS	\$ 88,355,080	\$ 24,143,630	\$ 5,479,796	\$ 927,170	\$ 118,905,676
ENTERPRISE FUND					
Waste Disposal	\$ 6,103,514	\$ 12,836,264	\$ 6,624,000	\$ -	\$ 25,563,778
GRAND TOTAL COUNTY	\$ 94,458,594	\$ 36,979,894	\$ 12,103,796	\$ 927,170	\$ 144,469,454
INTERNAL SERVICE FUND					
	\$ -	\$ 15,306,055	\$ -	\$ 60,771	\$ 15,366,826
KOOTENAI AMBULANCE DISTRICT					
	\$ -	\$ 4,091,548	\$ -	\$ -	\$ 4,091,548
	\$ 94,458,594	\$ 56,377,497	\$ 12,103,796	\$ 987,941	\$ 163,927,828

REVENUE SUMMARY

COUNTY	INTERNAL SERVICE FUND	AMBULANCE DISTRICT
PROPERTY TAX	\$ 64,398,070	HEALTH INS: EMPLOYER CONTRIBUTION \$ 12,505,752
ESTIMATED FUND BALANCES	\$ 11,753,699	HEALTH INS: EMPLOYEE CONTRIBUTION \$ 1,781,349
OTHER REVENUE	\$ 67,532,775	OTHER REVENUES \$ 1,079,725
GRANTS	\$ 784,910	ESTIMATED FUND BALANCES \$ -
PROJECTED REVENUES	\$ 144,469,454	PROJECTED REVENUES \$ 15,366,826
		PROPERTY TAX \$ 3,806,169
		ESTIMATED FUND BALANCES \$ -
		OTHER REVENUES \$ 285,379
		GRANTS \$ -
		PROJECTED REVENUES \$ 4,091,548

PROPERTY TAX LEVIED FOR JUDGEMENTS \$ 299,330.00

August 29th, 2025

ATTEST:

JENNIFER LOCKE, CLERK


 Bruce Mattare, Chair


 Marc Eberlein, Commissioner


 Leslie Duncan, Commissioner

