BONNER COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2026-105

A RESOLUTION SETTING ASIDE FISCAL YEAR 2026 UNANTICIPATED ROAD AND BRIDGE REVENUES FOR FUTURE ROAD PROJECTS

WHEREAS, Bonner County accounts for Road and Bridge revenues and expenditures within Fund 002; and

WHEREAS, during Fiscal Year 2026, the County received revenues exceeding budgeted amounts in the following Road and Bridge revenue accounts that are intended to be used for road and bridge projects:

General Ledger Account	Revenue Source	Amount to Be Set Aside
002-4540	Highway User	$154,540
002-4550	Highway User HB312	$216,979
002-4645	Forest Apportionment	$619,219
002-4670	Payment in Lieu of Taxes—PILT	$400,000
002-4680	State Revenue	$993,707
002-4710	Interest on Investments	$253,786
Total		**$2,638,231**

WHEREAS, the Road and Bridge Department anticipates a funding need of approximately $1,000,000 in Fiscal Year 2027 for the Eastriver Bridge project, contingent upon the proposed bridge project proceeding to bid, and approximately $2,500,000 is anticipated in 2031 for the Whiskey Jack Bridge project; and

WHEREAS, the Board desires to preserve these additional resources to help meet those anticipated project needs as these Bridge projects have been awarded and excepted through grants to the county with known additional costs that will be needed during the approximate fiscal years as indicated, and

WHEREAS, separately identifying these resources within Road and Bridge fund balance will support long-term project planning, financial transparency, and accountability; and

WHEREAS, all statutory, grant, and other applicable restrictions on the underlying revenue sources must remain in effect;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Bonner County, Idaho, as follows:

1. Establishment of Future Road Project Set-Aside.

The Board hereby sets aside **$2,638,231** of available Road and Bridge unanticipated revenues, attributable to the Fiscal Year 2026 additional revenues identified above, for future road and bridge projects.

2. Intended Project Allocations and Authorized Purpose.

The Board establishes the following intended allocations:

Intended Use	**Anticipated Need**	**Amount Set Aside**
FY2027 Eastriver Bridge project, contingent upon proceeding to bid	$1,000,000	$1,000,000
Whiskey Jack Bridge project, anticipated in 2031	$2,500,000	$1,638,231
Total	**$3,500,000**	**$2,638,231**

The remaining **$861,769** anticipated for the Whiskey Jack Bridge project shall be addressed through future budget planning, additional available revenues, grants, or other eligible funding sources.

Eligible uses may include project planning, engineering, construction, reconstruction, right of way acquisition, rehabilitation, and related project cost

3. Separate Balance Sheet Identification.

The County Auditor is directed to establish an appropriate fund balance account within Fund 002 to separately identify these resources as **"002-3010-Restricted Future Road Projects,"** with supporting detail for the FY2027 Eastriver Bridge project and the Whiskey Jack Bridge project and or any other future road and bridge project that may be added as needed by the direction of the board of county commissioners.

The County Auditor shall maintain a supporting schedule identifying revenue sources, amounts set aside, Board-approved project allocations, expenditures, and remaining balances.

4. Accounting Classification and Year-End Treatment.

Resources subject to qualifying statutory or external restrictions shall be reported as restricted fund balance. Other resources shall be reported as committed or assigned fund balance, as appropriate under applicable governmental accounting standards and County policy.

The County Auditor is authorized to record appropriate Fiscal Year 2026 adjusting entries effective September 30, 2026, to the extent supported by applicable accounting standards and documentation.

5. Continued Preservation of Resources.

Unspent amounts shall remain separately identified for future road projects across fiscal years until used for an approved purpose or modified by subsequent Board resolution. All underlying statutory and external restrictions shall continue to apply.

The set-aside shall be identified in future budget planning and excluded from resources available for unrelated operating expenditures.

6. Budget and Expenditure Authorization.

This resolution establishes a fund balance set-aside. It does not increase expenditure appropriations or independently authorize solicitation of bids, execution of contracts, purchases, or expenditures.

All project expenditure remains subject to Board approval, lawful appropriation, applicable procurement requirements, and County approval procedures.

7. Modification or Release.

The purposes, amounts, or project allocations established by this resolution may be modified or released only through a subsequent resolution of the Board, subject to all applicable restrictions on the underlying resources.

8. Effective Date.

This resolution takes effect upon adoption.

ADOPTED this 27 day of October, 2026.

BONNER COUNTY BOARD OF COUNTY COMMISSIONERS



Chairman-Ron Korn

Commissioner- Brian Domke

Asia Williams

Commissioner- Asia Williams

ATTEST:

Michael Rosedale, County Clerk

By: _____

Deputy Clerk

BONNER COUNTY ROAD & BRIDGE

1500 Highway 2, Suite 101 • Sandpoint, ID 83864 • Phone: 208-255.5681 Fax: 208-263.9084
email: roads@bonnercountyid.gov

Memorandum

ROAD & BRIDGE

Item #1

Date: **October 27th, 2026**
To: Bonner County Commissioners
From: Jason Topp, Director
Re: Road and Bridge Budget – Add unanticipated Funds to Restricted 002-3010-Future Road Projects as indicated in the attached 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.

Bonner County Road and Bridge received unanticipated revenues from multiple revenue sources as listed totaling a combined amount of $2,638,231.00 These are funds that came from revenue sources as listed.

002-4540 Highway User	$154,540
002-4550 Highway User HB312	$216,979
002-4645 Forest Apportionment	$619,219
002-4670 Payment in Lieu of Taxes—PILT	$400,000
002-4680 State Revenue	$993,707
002-4710 Interest on Investments	$253,786
Total	**$2,638,231**

Whereas: These funds could be used for future road and bridge projects that have been accepted by the Bonner County Commissioners such as the Eastriver Bridge project that is expected to go out for bid in fiscal 2027 and will require an additional $1,000,000.00 during construction and the Whiskey Jack Bridge project that we anticipate an additional $2,500,000.00 will be needed in fiscal year 2031 and

Whereas: The Road and Bridge Department will need to save an additional $861,769.00 from future revenue sources to complete these projects and

Whereas: setting these unanticipated revenues aside for these future projects will offset any future budget adjustments for these projects to help the Road and Bridge Department to not Impose a hardship to Bonner County on any given year that these projects go to construction

Road & Bridge requests the Commissioners authorize the Clerk to open the FY 2027 budget and add unanticipated revenue to 002-3010-Restricted Future Road Projects line as detailed in the attached resolution for a total increase of **$2,638,231.00**

Distribution: _____ Road and Bridge Department
Copy to Auditors

Review: _____ Auditors
_____ Risk Approved Auditing Approved
_____ Legal Legal Approved

A suggested motion would be: I move to approve Resolution 26 - _____, authorizing the Clerk to open the Budget and add $2,638,231.00 of Road and Bridge unanticipated revenues to the 002-3010-Restricted Future Road Projects line as detailed in the attached Resolution.

Recommendation Acceptance: Yes ☒ No ☐ _____ Date: 10-27-25
Commissioner Ron Korn, Chairman