



BOISE COUNTY

RESOLUTION #2025-44

A BOISE COUNTY RESOLUTION ADOPTING THE BOISE COUNTY BUDGET FOR FISCAL YEAR 2026

WHEREAS, the Boise County Board of Commissioners, pursuant to Idaho Code §31-1605, published the date, time, and location for the public hearing on the Boise County FY 2026 Budget; and

WHEREAS, the Boise County Board of Commissioners held the public hearing on the FY 2026 Tentative Budget, in the Commissioner Chambers located within the Miner's Exchange Building, 420 Main Street, Idaho City, Idaho, on Tuesday, August 26th, 2025; and

NOW, THEREFORE BE IT RESOLVED, that upon conclusion of said hearing, and in open public session on August 26th, 2025, the Boise County Board of Commissioners approved the FY2026 Final Budget in the amount of \$19,257,511.76, for all Boise County Funds; which is equal to the amount published as the FY 2026 Tentative Budget. See Attachments A and B.

APPROVED and **ADOPTED** in Open Session on the 26th day of August, 2025.

BOISE COUNTY BOARD OF COMMISSIONERS



CLAY S. TUCKER, Chairman

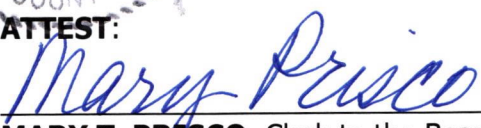


LINDY E. LINDSTROM, Commissioner



BOB CALLAHAN, Commissioner

ATTEST:



MARY T. PRISCO, Clerk to the Board

ATTACHMENT A

NOTICE OF PUBLIC HEARING – BOISE COUNTY

A PUBLIC HEARING NOTICE IS HEREBY GIVEN THAT THE BOARD OF COMMISSIONERS OF BOISE COUNTY, IDAHO WILL MEET ON AUGUST 26th, 2025, BETWEEN THE HOURS OF 1:30 AND 2:30 PM, IN THE MINER'S EXCHANGE BUILDING, 420 MAIN STREET, IDAHO CITY, 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 2025-2026 FISCAL YEAR, AT WHICH TIME ANY TAXPAYER MAY APPEAR AND BE HEARD UPON ANY PART OR PARTS OF SAID BUDGET. THE FOLLOWING TABLE SETS FORTH THE AMOUNT APPROPRIATED TO EACH DEPARTMENT FOR THE 2025-2026 FISCAL YEAR, THE CURRENT YEAR BUDGET (2024-2025), TOGETHER WITH THE AMOUNTS EXPENDED DURING THE TWO PREVIOUS YEARS, FOR "SALARIES AND BENEFITS" AND "DETAIL OF OTHER EXPENSES", BY DEPARTMENT:

| FUND # | Fund Name | ACTUAL EXPENDITURES | | | | | | BUDGETED EXPENDITURES | | | | | |
|-----------------------|--------------------------------|-------------------------------|--------------------------|------------|-------------------------------|--------------------------|------------|-------------------------------|--------------------------|------------|-------------------------------|--------------------------|---------------|
| | | FISCAL YEAR ENDING 9/30/2023* | | | FISCAL YEAR ENDING 9/30/2024* | | | FISCAL YEAR ENDING 09/30/2025 | | | FISCAL YEAR ENDING 09/30/2026 | | |
| | | Salaries and Benefits | Detail of Other Expenses | Total | Salaries and Benefits | Detail of Other Expenses | Total | Salaries and Benefits | Detail of Other Expenses | Total | Salaries and Benefits | Detail of Other Expenses | Total |
| CURRENT EXPENSE FUND: | | | | | | | | | | | | | |
| 01 01 | CLERK/AUDITOR/RECORDER | 361,288 | 8,502 | 369,790 | 410,246 | 6,521 | 416,767 | 471,976 | 10,100 | 482,076 | 495,158.71 | 10,200.00 | 505,358.71 |
| 01 02 | ASSESSOR | 253,035 | 15,157 | 268,191 | 298,415 | 10,681 | 309,096 | 336,915 | 15,250 | 352,165 | 362,452.41 | 16,250.00 | 378,702.41 |
| 01 03 | TREASURER/TAX COLLECTOR | 167,110 | 18,756 | 185,867 | 173,034 | 24,914 | 197,948 | 188,135 | 39,050 | 227,185 | 196,403.34 | 67,950.00 | 264,353.34 |
| 01 05 | COMMISSIONERS | 171,055 | 1,424 | 172,479 | 167,803 | 2,544 | 170,347 | 179,519 | 6,100 | 185,619 | 185,149.93 | 8,700.00 | 193,849.93 |
| 01 06 | CORONER | 36,170 | 28,846 | 65,016 | 46,017 | 28,679 | 74,696 | 65,867 | 51,500 | 117,367 | 68,055.27 | 45,000.00 | 113,055.27 |
| 01 10 | ELECTIONS | 50,175 | 29,191 | 79,366 | 68,889 | 71,005 | 139,894 | 114,413 | 75,259 | 189,672 | 113,513.36 | 95,039.00 | 208,552.36 |
| 01 11 | EMERGENCY MANAGEMENT | 52,358 | 32,804 | 85,162 | 24,710 | 8,586 | 33,297 | 63,670 | 73,200 | 136,870 | 41,289.19 | 57,350.00 | 98,639.19 |
| 01 12 | GENERAL RESERVE ACCOUNT | - | - | - | - | - | - | - | 114,000 | - | - | 150,000.00 | 150,000.00 |
| 01 14 | DATA PROCESSING | 117,693 | 181,054 | 298,747 | 122,372 | 162,096 | 284,468 | 161,019 | 289,000 | 450,019 | 165,904.34 | 285,170.00 | 451,074.34 |
| 01 17 | COMMUNITY PROJECTS/CDH | - | 18,659 | 18,659 | - | 18,850 | 18,850 | - | 24,000 | 24,000 | - | 24,000.00 | 24,000.00 |
| 01 18 | GENERAL OPERATIONS | 156,315 | 165,755 | 322,071 | 161,796 | 287,517 | 449,313 | 248,589 | 527,000 | 775,589 | 332,561.53 | 482,350.00 | 814,911.53 |
| 01 19 | DISASTER DECLARATION | - | - | - | - | - | - | - | 150,000 | 150,000 | - | 150,000.00 | 150,000.00 |
| 01 21 | PLANNING & ZONING | 315,995 | 42,929 | 358,924 | 371,442 | 30,625 | 402,067 | 396,487 | 56,850 | 453,337 | 407,209.87 | 61,850.00 | 469,059.87 |
| 01 22 | WILDFIRE MITIGATION/TITLE III | 25,618 | 50,403 | 76,022 | 35,891 | 287,503 | 323,394 | 72,209 | 1,050,871 | 1,123,080 | 114,370.30 | 991,035.00 | 1,105,405.30 |
| 01 36 | EXTRAORDINARY LEGAL EXPENSES | - | 36,003 | 36,003 | - | 24,010 | 24,010 | - | 100,000 | 100,000 | - | 100,000.00 | 100,000.00 |
| 01 39 | CAPITAL PROJECTS | - | 159,627 | 159,627 | - | 188,624 | 188,624 | - | 2,287,080 | 2,287,080 | - | 525,000.00 | 525,000.00 |
| | CURRENT EXPENSE FUND TOTAL | 1,706,812 | 789,111 | 2,495,923 | 1,880,615 | 1,152,156 | 3,032,770 | 2,298,800 | 4,869,260 | 7,168,060 | 2,482,068.25 | 3,069,894.00 | 5,551,962.25 |
| 02 00 | ROAD AND BRIDGE FUND | 860,146 | 1,423,821 | 2,283,966 | 1,028,152 | 1,382,483 | 2,410,635 | 1,451,192 | 1,969,700 | 3,420,892 | 1,415,599.80 | 2,147,003.00 | 3,562,602.80 |
| JUSTICE FUND: | | | | | | | | | | | | | |
| 03 01 | SHERIFF | 1,577,850 | 583,808 | 2,161,658 | 1,718,941 | 829,039 | 2,547,981 | 1,894,952 | 909,786 | 2,804,738 | 2,022,864.67 | 855,900.00 | 2,878,764.67 |
| 03 03 | GENERAL OPERATIONS | - | 43,364 | 43,364 | - | 31,821 | 31,821 | - | 61,900 | 61,900 | - | 60,400.00 | 60,400.00 |
| 03 04 | PROSECUTING ATTORNEY | 331,109 | 54,353 | 385,462 | 365,541 | 51,182 | 416,724 | 529,813 | 66,185 | 595,998 | 553,767.82 | 81,033.00 | 634,800.82 |
| 03 05 | JUSTICE GENERAL RESERVE | - | - | - | - | - | - | - | 27,152 | 27,152 | - | 150,000.00 | 150,000.00 |
| 03 07 | DISPATCH | 405,277 | 11,624 | 416,901 | 511,050 | 25,168 | 536,218 | 566,106 | 27,500 | 593,606 | 595,618.95 | 27,500.00 | 623,118.95 |
| 03 50 | SHERIFF'S RESERVES | 6,258 | 10,174 | 16,432 | 3,204 | 10,398 | 13,602 | 14,339 | 11,412 | 25,751 | 14,649.22 | 11,463.00 | 26,112.22 |
| | JUSTICE FUND TOTAL | 2,320,495 | 703,323 | 3,023,818 | 2,598,737 | 947,609 | 3,546,345 | 3,005,209.62 | 1,103,935.20 | 4,109,145 | 3,186,900.66 | 1,186,296.00 | 4,373,196.66 |
| 05 00 | DISTRICT COURT FACILITIES FUND | - | 4,207 | 4,207 | - | 681 | 681 | - | 22,000 | 22,000 | - | 2,334.79 | 2,334.79 |
| DISTRICT COURT FUND: | | | | | | | | | | | | | |
| 06 50 | DISTRICT COURT | 186,699 | 25,860 | 212,559 | 199,945 | 28,313 | 228,258 | 222,989 | 51,200 | 274,189 | 229,038.63 | 43,000.00 | 272,038.63 |
| 06 52 | JURY COMMISSION | 42,051 | 16,552 | 58,603 | 61,595 | 20,499 | 82,094 | 67,449 | 36,500 | 103,949 | 63,293.51 | 41,850.00 | 105,143.51 |
| 06 54 | COMMUNITY JUSTICE | 190,554 | 82,579 | 273,133 | 202,431 | 61,928 | 264,358 | 238,357 | 67,453 | 305,810 | 252,737.38 | 76,451.00 | 329,188.38 |
| | DISTRICT COURT FUND TOTAL | 419,304 | 124,991 | 544,295 | 463,971 | 110,739 | 574,710 | 528,796 | 155,153 | 683,949 | 545,069.52 | 161,301.00 | 706,370.52 |
| 12 00 | CAPITAL PROJECTS FUND | - | - | - | - | - | - | - | 1,236,051 | 1,236,051 | - | 2,000,000.00 | 2,000,000.00 |
| 15 00 | HEALTH PREVENTATIVE | - | 108,996 | 108,996 | - | 91,381 | 91,381 | - | 110,000 | 110,000 | - | 105,000.00 | 105,000.00 |
| 16 00 | INDIGENT FUND | - | 211,433 | 211,433 | - | 222,672 | 222,672 | - | 16,000 | 16,000 | - | 6,750.00 | 6,750.00 |
| 17 00 | JUNIOR COLLEGE FUND | - | 10,800 | 10,800 | - | 8,400 | 8,400 | - | 8,334 | 8,334 | - | 8,350.00 | 8,350.00 |
| 20 00 | REVALUATION FUND | 342,064 | 11,323 | 353,387 | 371,088 | 8,847 | 379,935 | 506,172 | 14,400 | 520,572 | 501,981.20 | 14,400.00 | 516,381.20 |
| 23 00 | SOLID WASTE FUND | 217,067 | 785,840 | 1,002,908 | 306,340 | 857,566 | 1,163,906 | 346,361 | 1,000,162 | 1,346,523 | 369,862.68 | 1,062,696.00 | 1,432,558.68 |
| 24 00 | TORT FUND | - | 321,701 | 321,701 | - | 332,405 | 332,405 | - | 426,000 | 426,000 | - | 443,877.00 | 443,877.00 |
| 27 00 | NOXIOUS WEEDS FUND | 58,074 | 31,324 | 89,397 | 41,123 | 36,581 | 77,703 | 119,666 | 72,900 | 192,566 | 108,984.22 | 45,206.00 | 154,190.22 |
| 30 00 | E911 FUND | - | 104,584 | 104,584 | - | 56,703 | 56,703 | - | 137,667 | 137,667 | - | 141,070.00 | 141,070.00 |
| 37 00 | SNOWMOBILE IC&A FUND | 15,337 | 41,465 | 56,802 | 4,112 | 200,025 | 204,138 | 11,050 | 141,783 | 152,833 | 11,358.78 | 144,943.00 | 156,301.78 |
| 39 00 | SNOWMOBILE GV&B FUND | 4,296 | 8,903 | 13,199 | 3,154 | 2,870 | 6,024 | 6,778 | 8,854 | 15,632 | 6,980.98 | 8,886.00 | 15,866.98 |
| 54 00 | SHERIFF'S VESSEL FUND | 43,462 | 11,173 | 54,635 | 43,694 | 16,037 | 59,731 | 55,335 | 23,480 | 78,815 | 56,964.88 | 23,734.00 | 80,698.88 |
| | Grand Total All Funds | 5,987,057 | 4,692,995 | 10,680,051 | 6,740,986 | 5,427,155 | 12,168,141 | 8,329,358 | 11,315,679 | 19,645,037 | 8,685,770.97 | 10,571,740.79 | 19,257,511.76 |

* Amounts obtained from audited financials for fiscal year ended September 30, 2023. September 30, 2024 amounts obtained from the Boise County financial system as audit is pending.

ATTACHMENT B

| Fund # | Fund Name | Tentative Budget | Transfer/ Cash Carryover | Other Than Property Taxes | Property Tax | Total Revenue |
|---------------|------------------------------|-------------------------|---|--|-------------------------|--------------------------|
| 01 | CURRENT EXPENSE FUND | 5,551,962.25 | 1,560,500.00 | 2,691,975.04 | 1,299,487.21 | 5,551,962.25 |
| 02 | ROAD & BRIDGE FUND | 3,562,602.80 | 471,602.80 | 3,091,000.00 | | 3,562,602.80 |
| 03 | JUSTICE FUND | 4,373,196.66 | - | 1,031,085.80 | 3,342,110.86 | 4,373,196.66 |
| 05 | DISTRICT COURT FACILITY FUND | 2,334.79 | 2,334.79 | - | - | 2,334.79 |
| 06 | DISTRICT COURT FUND | 706,370.52 | 60,000.00 | 190,569.54 | 455,800.98 | 706,370.52 |
| 12 | CAPITAL PROJECTS FUND | 2,000,000.00 | 2,000,000.00 | - | | 2,000,000.00 |
| 15 | HEALTH PREVENTATIVE | 105,000.00 | | - | 105,000.00 | 105,000.00 |
| 16 | INDIGENT FUND | 6,750.00 | | 6,750.00 | | 6,750.00 |
| 17 | JUNIOR COLLEGE FUND | 8,350.00 | 8,350.00 | - | | 8,350.00 |
| 20 | REVALUATION FUND | 516,381.20 | | 12,466.52 | 503,914.68 | 516,381.20 |
| 23 | SOLID WASTE FUND | 1,432,558.68 | 253,000.24 | 1,179,558.44 | | 1,432,558.68 |
| 24 | TORT FUND | 443,877.00 | - | - | 443,877.00 | 443,877.00 |
| 27 | NOXIOUS WEEDS FUND | 154,190.22 | - | 66,084.95 | 88,105.27 | 154,190.22 |
| 30 | E911 FUND | 141,070.00 | 36,070.00 | 105,000.00 | - | 141,070.00 |
| 37 | SNOWMOBILE IC8A FUND | 156,301.78 | 6,501.78 | 149,800.00 | - | 156,301.78 |
| 39 | SNOWMOBILE GV8B FUND | 15,866.98 | 5,866.98 | 10,000.00 | - | 15,866.98 |
| 54 | SHERIFF'S VESSEL FUND | 80,698.88 | | 80,698.88 | - | 80,698.88 |
| | Grand Total All Funds | <u>19,257,511.76</u> | <u>4,404,226.59</u> | <u>8,614,989.17</u> | <u>6,238,296.00</u> | <u>19,257,511.76</u> |