

**RESOLUTION NO. 2023 - 12**  
**JUSTICE SERVICES**

**Probation Services**

**Budget Adjustment – Tobacco Tax Unanticipated Revenues**

**WHEREAS**, Idaho Code Section 31-1605 provides that the Board of County Commissioners may adjust the budget as adopted to reflect the receipt of unscheduled revenue, grants, or donations from federal, state or local governments or private sources, provided that there shall be no increase in anticipated property taxes; and

**WHEREAS**, Bonner County Justice Services receives Tobacco Tax monies from the Idaho Department of Juvenile Corrections each fiscal year; and

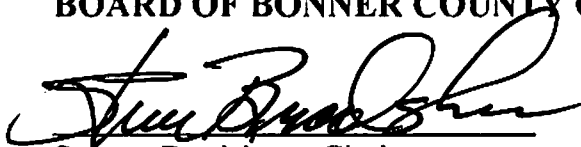
**WHEREAS**, the Justice Services Department has received unexpected additional revenue in the amount of \$184,449.00 from Idaho Department of Juvenile Corrections for Tobacco Tax Revenue in Idaho; and

**WHEREAS**, the Justice Services Department requests the additional revenue be placed in Probation Services FY22-23 Budget, Account No. 006-00661-7900 – Cigarette Tax Carryover;

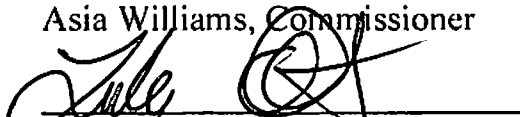
**NOW, THEREFORE, BE IT RESOLVED** that the Board of County Commissioners of Bonner County, Idaho hereby orders the Clerk to schedule revenue in the Probation Services FY22-23 budget, Account No. 006-00661-7900 – Cigarette Tax Carryover in the amount of \$184,449.00. This adjustment is due to the receipt of unanticipated Tobacco Tax revenue received from the State of Idaho.

**Adopted** as a Resolution of the Board of Commissioners of Bonner County, Idaho on the 21<sup>st</sup> day of February, 2023.

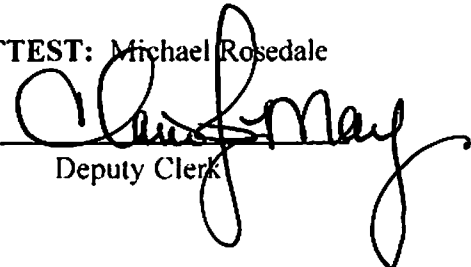
**BOARD OF BONNER COUNTY COMMISSIONERS**

  
Steven Bradshaw, Chairman

  
Asia Williams, Commissioner

  
Luke Omodt, Commissioner

ATTEST: Michael Rosedale

By   
Deputy Clerk

12

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## Bonner County Justice Services

4002 Samuelson Avenue • Sandpoint, ID 83864 • Phone: (208) 263-1602

February 14, 2023

### Memorandum

Justice Services  
Item #3

To: Bonner County Commissioners  
From: Ron Stultz, Director

Re: Justice Services  
Budget Adjustment – Tobacco Tax Unanticipated Revenues

Bonner County Justice Services receives Tobacco Tax monies from the Idaho Department of Juvenile Corrections each fiscal year.


The Justice Services Department has received Tobacco Tax unanticipated revenue in the amount of \$16,041.00. The total Tobacco Tax received from Idaho Department of Juvenile Corrections is \$184,449.00.

Auditor's Approval: 

Distribution: Original to BOCC; copy to Justice Services, Ron Stultz; copy to Auditors

**A suggested motion would be:** Mr. Chairman based upon the information before us I move to approve Resolution #23- 12 ordering the Clerk to schedule revenue in the Probation Services FY22-23 budget, Account No. 006-00661-7900 – Cigarette Tax Carryover by \$168,408.00 from \$16,041.00 to \$184,449.00. This adjustment is due to the receipt of unanticipated Tobacco Tax revenue received from the State of Idaho.

Recommendation Acceptance:  yes  no

 Date: 2-21-23  
Commissioner Steven Bradshaw, Chairman



The following information is provided for your reference:

1. The first section discusses the importance of maintaining accurate records.

2. The second section outlines the procedures for handling confidential information.

3. The third section details the requirements for data security and access control.

4. The fourth section describes the process for reporting and investigating security incidents.

5. The fifth section covers the responsibilities of all personnel involved in the system.

6. The sixth section provides information on the latest updates and patches.

7. The seventh section discusses the impact of recent regulatory changes.

8. The eighth section offers guidance on best practices for system maintenance.

9. The ninth section addresses the role of external auditors and compliance.

10. The tenth section concludes with a summary of key findings and recommendations.

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1/2