

RESOLUTION NO. 2025 - 30
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 \$123,043.00 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 FY24-25 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 FY24-25 budget, Account No. 006-00661-7900 – Cigarette Tax Carryover . 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 29 day of April 29, 2025.

BOARD OF BONNER COUNTY COMMISSIONERS


Asia Williams, Chairperson


Ron Korn, Commissioner


Brian Domke, Commissioner

ATTEST: Michael Rosedale

By 
Deputy Clerk



Bonner County

Justice Services

April 29, 2025

Memorandum

Justice Services

Item #1

To: Commissioners

From: Justice Services

Re: 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 \$123,043.00. The total Tobacco Tax received from Idaho Department of Juvenile Corrections is \$123,043.00.



APPROVED

Auditing Review: _____

Email is attached verifying that auditing has verified that the funds to cover this item are within the budget; this is required for any expenditure/budget adjustment request.

Risk Review: _____

If applicable, email is attached verifying that all Risk questions/concerns have been resolved and that it has been approved. This includes new equipment/assets to be insured or contracts requiring insurance for review.

Legal Review: _____

Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

Distribution: _____

Original to BOCC

Copy to

A suggested motion would be: **Based on the information before us I move**

to approve Resolution #25- 20 ordering the Clerk to schedule revenue in the Probation Services FY24-25 budget, in Account No. 00661 7900- Cigarette Tax Carryover to \$123,043.00. This adjustment is due to the receipt of unanticipated Cigarette Tax revenue received from the State of Idaho.

Recommendation Acceptance: ☒ yes ☐ no

Asia Williams, Chair

4.29.2025
Date