

**RESOLUTION #25-42**

**Tort Internal Budget Transfer**

A Resolution Authorizing the Transfer of Budget Authority Within the Tort Fund

**WHEREAS**, Bonner County maintains a Tort Fund consisting of various budget lines to support liability and workers' compensation obligations; and

**WHEREAS**, the Tort D – Work Comp 024-6120 line currently maintains sufficient budget capacity to fulfill all anticipated obligations through the remainder of FY2025; and

**WHEREAS**, the Tort B – Deductible 024-6870 line is experiencing higher-than-expected costs and requires additional funding to meet deductible obligations for current claims activity; and

**WHEREAS**, Idaho law allows for intra-fund transfers when justified by operational need and approved by the Board of County Commissioners;

**NOW, THEREFORE, BE IT RESOLVED** that the Bonner County Board of Commissioners hereby authorizes the transfer of One Hundred Thousand Dollars (\$100,000) from line item 024-6120 Tort D – Work Comp to 024-6870 Tort B – Deductible within the Tort Fund for the purpose of supporting increased deductible expenses.

**BE IT FURTHER RESOLVED**, this adjustment does not impact the overall fund balance and ensures continued fiscal responsibility in managing the County's liability and insurance programs.

DATED THIS 15 day of July, 2025.

**BOARD OF BONNER COUNTY COMMISSIONERS**

\_\_\_\_\_  
Asia Williams, Chair

  
\_\_\_\_\_  
Brian Domke, Commissioner

  
\_\_\_\_\_  
Ron Korn, Commissioner

**ATTEST:** Michael W. Rosedale

By   
\_\_\_\_\_, Deputy Clerk



# Bonner County Clerk

Michael W. Rosedale

Clerk of the District Court  
Ex-Officio Auditor & Recorder  
Clerk of the Board of County Commissioners  
Chief Elections Officer

**Date:** JULY 15, 2025  
**TO:** COMMISSIONERS  
**RE:** TORT BUDGET

## CLERK ITEM 2

**Description:** This memo serves to recommend a budget adjustment within the Tort fund to reallocate budget spending authority in order to address unanticipated deductible expenses.

As of this date, the Tort "D" – Work Comp 024-6210 line has sufficient remaining budget authority for FY2025. Based on current claims activity and projections, \$100,000 in this line is available without negatively impacting our ability to meet work comp obligations for the remainder of the fiscal year.

Due to increased costs associated with claim settlements and property/liability exposures, we are recommending a transfer of \$100,000 from Tort "D" – Work Comp 024-6120 to Tort "B" – deductible 024-6870. This adjustment will allow us to cover deductible expenses anticipated for the remainder of the fiscal year without requiring a new revenue source.

Reviewed by Auditing:

Reviewed by Legal:

Reviewed by Risk:



APPROVED

*B. Wilson*



APPROVED

**Distribution:** \_\_\_ Original to BOCC Office  
\_\_\_ Copy to the Clerk/Auditor

*Resolution 2025-42*

**A suggested motion would be:** Mr. Chairman based on the information before us I move to adjust the Tort budget by moving \$100,000 out of line 024-6120 into line 024-6870.

Recommendation Acceptance: ☒ yes ☐ no

*AS* *DA*  
Commissioner Asia Williams, Chair

*BRIAN DONKE, VICE CHAIR*

Date: *7/15/25*