

RESOLUTION #25- 86

Budget Adjustment Authorization

WHEREAS, Idaho Code 31-1605 provides that in the event of any unforeseen contingency arising, which could not reasonably have been foreseen at the time of making the budget, and which shall require the expenditure of money not provided for in the budget, the Board of County Commissioners, by unanimous vote thereof, shall have the right to make an appropriation from the statutory reserves to the office, department, service, agency or institution in which said contingency arises, in such amount as shall be determined by resolution of said Board, and

WHEREAS, Purchasing overspent its overall 2025 budget in the amount of approximately \$510.36 due to "D" (health and retirement benefits) budget items running over that are not in the control of Purchasing and,

WHEREAS, Veterans Services overspent its overall 2025 budget in the amount of approximately \$3,818.67 due to "A" (Salaries) and "D" (health and retirement benefits) budget items running over that are not in the control of Veterans Services and,

WHEREAS, Risk overspent its overall 2025 budget in the amount of approximately \$12,663.75 due nearly entirely to "D" (health and retirement benefits) budget items running over that are not in the control of Risk and,

WHEREAS, Juvenile Detention overspent its overall 2025 budget in the amount of approximately \$8,310.56 due nearly entirely to "D" (health and retirement benefits) budget items running over that are not in the control of Risk and,

WHEREAS, Health District overspent its overall 2025 budget in the amount of approximately \$16,303.00 due to the required dollar amount not being reported to Auditing prior to the adoption of the budget and,

WHEREAS, these excess amounts were not reasonably foreseeable at the time the budget was set in the fall of 2024, and

WHEREAS, I.C. 31-1605 authorizes budget adjustments for the receipt of unscheduled revenue provided there is no increase in anticipated property taxes, and

WHEREAS, funds in the amount of \$41,606.34 have been identified in FY2025's 00112-7860 (General Fund Statutory Contingency) as unspent budgetary authority and therefore revert to the category of unscheduled revenue for budgetary purposes and is available for a budget adjustments to the aforementioned budgets,


NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Bonner County, Idaho authorizes the Clerk to open the 2025 General Fund Statutory Reserve


Budget and decrease line item 00112-7860 (General Fund 5% Statutory Reserve) in the amount of \$41,606.34 and open:

- Purchasing's budget and increase line item 00104-6120 (Retirement) in the amount of \$510.36;
- Veterans Services' budget and increase line item 00122-6150 (Medical Insurance) in the amount of \$3,818.67;
- Risk's budget and increase line item 00127-6150 (Medical Insurance) in the amount of \$12,663.75;
- Juvenile Detention's budget and increase line item 00661-6120 (Retirement) in the amount of \$8,310.56;
- Health District's budget and increase line item 011-8750 (Contracts Misc.) in the amount of \$16,303.00.

The foregoing was duly enacted as a Resolution, by the Board of County Commissioners of Bonner County, Idaho, by **unanimous vote** on the 2nd day of December, 2025.

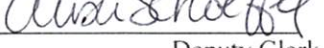
BOARD OF BONNER COUNTY COMMISSIONERS


Brian Domke, Chairman


Asia Williams, 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

Auditing
Item 2

December 2, 2025

Memorandum

To: Commissioners

From: Auditing

Re: 2025 Budget Cleanup

After year-end accruals were completed, five budgets were found to be over budget. Four reflected "D" budget expenditures beyond the manager's control. The fifth, the Health District budget, exceeded appropriations because the revised Health District budget—and the associated increase in Bonner County's contribution—was not communicated to my office by the previous Board of Commissioners.

This resolution rectifies all these overages with use of our General Fund Statutory Contingency in the amount of 41,606.34. Our current balance in that account is \$344,361...more than enough. A unanimous vote is required.

Auditing Review:



APPROVED

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:



APPROVED

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:

Noted

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

Distribution: _____

Original to BOCC


Copy to Auditing

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

To authorize the Clerk to open the 2025 General Fund Statutory Reserve Budget and decrease line item 00112-7860 (General Fund 5% Statutory Reserve) in the amount of \$41,606.34 and open:

- Purchasing's budget and increase line item 00104-6120 (Retirement) in the amount of \$510.36;
- Veterans Services' budget and increase line item 00122-6150 (Medical Insurance) in the amount of \$3,818.67;
- Risk's budget and increase line item 00127-6150 (Medical Insurance) in the amount of \$12,663.75;
- Juvenile Detention's budget and increase line item 00661-6120 (Retirement) in the amount of \$8,310.56;
- Health District's budget and increase line item 011-8750 (Contracts Misc.) in the amount of \$16,303.00.

Recommendation Acceptance: ☒ yes ☐ no



Brian Domke, Chair



Date 12/2/25