

## RESOLUTION NO. 2026- 24

### **A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BONNER COUNTY, IDAHO, AUTHORIZING A BUDGET ADJUSTMENT FOR UNANTICIPATED REVENUE PURSUANT TO IDAHO CODE § 31-1605**

WHEREAS, the Bonner County Board of Commissioners has the authority to manage county finances and adopt annual budgets pursuant to Idaho Code Title 31 Chapter 16; and

WHEREAS Idaho Code § 31-1605 provides that the Board may adjust the budget to reflect the receipt of unanticipated revenues; and

WHEREAS, Bonner County has received unanticipated revenue in the amount of \$43,275 from the sale of surplus vehicles from the Assessor's Office; and

WHEREAS, said revenue has been deposited into Fund 020-5670 (Misc. Revenue); and

WHEREAS, it is necessary and in the public interest to appropriate these funds for capital vehicles within the Assessor's Office budget.

NOW, THEREFORE, BE IT RESOLVED THAT the Board hereby approves a budget adjustment increasing revenues and expenditures in Fund 020 in the amount of \$43,275; and

BE IT FURTHER RESOLVED THAT funds shall be transferred as follows:

- From: Fund 020-5670 (Misc. Revenue) \$43,275
- To: Fund 020-9390 (Capital Vehicles) \$43,275

BE IT FURTHER RESOLVED THAT the Clerk/Auditor is authorized and directed to make all necessary accounting entries to implement this budget adjustment; and

BE IT FURTHER RESOLVED THAT this action is consistent with Idaho law and the duly adopted budget procedures of Bonner County.

ADOPTED as a Resolution of the Board of Commissioners of Bonner County upon a majority vote on the 21 of April 2026.

BOARD OF COUNTY COMMISSIONERS

Chair   
Ron Korn

Commissioner



Brian Donke

Commissioner

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ATTEST: Michael Rosedale

By: 

Deputy Clerk



# Bonner County

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## ASSESSOR

April 7, 2026

### Memorandum

[ASSESSOR]  
Item # 2

To: Commissioners  
From: ASSESSOR  
Re: Inter-fund transfer

Pursuant to Idaho Code § 31-1605, Bonner County may amend its budget to account for revenues not anticipated at the time of budget adoption.

The Bonner County Assessor's Office has received unanticipated revenue in the amount of \$43,275 from the sale of surplus vehicles. These proceeds have been receipted into Fund 020-5670.

#### Request

Approval is requested for a budget adjustment to transfer \$43,275 from 020-5670 (Misc. Revenue) to 020-9390 (Capital Vehicles) within Fund 020.

#### Fiscal Impact

This adjustment increases both revenues and expenditures within Fund 020 by \$43,275 and does not require the use of fund contingency or additional taxation.

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:  APPROVED

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

Distribution: \_\_\_\_\_ Original to BOCC  
\_\_\_\_\_ Copy to [ WHO DO YOU WANT TO RECEIVE AN E-COPY ]

**Based on the information before us, I move to approve Resolution, number to be assigned, authorizing this budget adjustment.**

Recommendation Acceptance:  yes  no

  
[CURRENT CHAIR], Chair

4-21-26  
Date