

RESOLUTION NO. 2026 - 25

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BONNER COUNTY, IDAHO, AUTHORIZING AN INTERFUND TRANSFER WITHIN FUND 020 FOR PROFESSIONAL SERVICES

WHEREAS, the Bonner County Board of Commissioners is authorized to manage county finances pursuant to Idaho Code Title 31 Chapter 16; and

WHEREAS, Bonner County has budgeted funds within Fund 020 for capital vehicles under account 020-9390; and

WHEREAS, the Bonner County Assessor's Office has received BOCC approval to enter into a one-year agreement with ValueBase for professional services; and

WHEREAS, the expenditure for such services is more appropriately budgeted under 020-7860 (Miscellaneous Expenses); and

WHEREAS, it is necessary and in the best interest of Bonner County to reallocate existing appropriations to properly fund this agreement.

NOW, THEREFORE, BE IT RESOLVED THAT the Board hereby approves an interfund transfer within Fund 020 in the amount of \$29,000; and

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

From: Fund 020-9390 (Capital Vehicles) \$29,000

To: Fund 020-7860 (Miscellaneous Expenses) \$29,000

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

BE IT FURTHER RESOLVED THAT this action does not increase the total appropriations for Fund 020 but reallocates existing budgeted funds.

PASSED AND ADOPTED this 21 day of April, 2026.

BOARD OF COUNTY COMMISSIONERS

BONNER COUNTY, IDAHO

Chair 
Ron Korn

Commissioner 

Brian Domke
Commissioner _____

ATTEST: Michael Rosedale

By: 

Deputy Clerk



Bonner County
ASSESSOR

April 7, 2026

Memorandum

ASSESSOR
Item # 3

To: Commissioners

From: ASSESSOR

Re: Interfund transfer

Background

The Bonner County Assessor's Office received BOCC approval to enter into a one-year service agreement with ValueBase to support assessment-related functions and operational efficiency.

Sufficient funds exist within Fund 020-9390 (Capital Vehicles); however, the expenditure for this agreement is more appropriately classified under Fund 020-7860 (Miscellaneous Expenses/Services)

Request

Approval is requested for an interfund transfer in the amount of \$29,000 from 020-9390 (Capital Vehicles) to 020-7860 (Miscellaneous Expenses) within Fund 020 to fund the ValueBase agreement.

Fiscal Impact

This action reallocates existing appropriations within Fund 020 and does not increase the overall budget or require additional revenues.

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 [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