

RESOLUTION NO. 2025-58

GENERAL FUND STATUTORY RESERVE APPROPRIATION

(Probation — Certification Pay, FY2025)

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, 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, certification pay obligations for the Probation Department have been identified for retroactive payment and for the estimated remainder of FY2025, and sufficient appropriation exists in the General Fund Statutory Reserve to cover these personnel costs; and

WHEREAS, this action reallocates existing FY2025 budget authority within the General Fund and does not increase the total adopted appropriations or the property-tax portion of the budget;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Bonner County, Idaho, hereby authorizes the Clerk to open the FY2025 **General Fund Statutory Reserve** budget and **decrease** the following line item:

- 01120-7860 (General Fund Statutory Reserve/Contingency) \$32,939.00

and to **open** the **Probation** budget and **increase** the following line items:

- 00661-6060 (Wages) \$27,082.00
- 00661-6120 (FICA/Medicare) \$3,786.00
- 00661-6130 (PERSI/Retirement) \$2,072.00

for a **total transfer of \$32,939.00**, to fund retroactive and estimated certification pay through September 30, 2025.

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

BOARD OF BONNER COUNTY COMMISSIONERS

Asia Williams

Chair

[Signature]

Commissioner

Commissioner

ATTEST: Michael W. Rosedale, Clerk

By: *Andrew Schaeffer*
Deputy Clerk



Bonner County

Clerk

CLERK

Item # 3

MEMORANDUM

To: Board of County Commissioners

From: Jessica Stephany, Comptroller / Chief Deputy Clerk

Cc: Clerk of the Board; Treasurer; HR; Probation Director; Payroll

Date: August 26, 2025

Subject: FY2025 Budget Adjustment — Transfer from General Fund Contingency (Statutory Reserve) to Probation for Certification Pay

Purpose

Request approval to move FY2025 appropriation from General Fund Contingency (Statutory Reserve) to Probation personnel lines to cover retroactive certification pay and the estimated amount for the remainder of FY2025.

Requested Transfer (General Fund only)

Decrease (Contingency – Statutory Reserve):

- 01120-7860 ... \$32,939.00

Increase (Probation):

- 00661-6060 ... \$27,082.00
- 00661-6120 ... \$3,786.00
- 00661-6130 ... \$2,072.00

Total Transfer: \$32,939.00

Background

Following a review of certification pay eligibility and timing, Probation requires additional budget capacity in wages and associated taxes/benefits to fund both retroactive payments and projected costs through September 30, 2025. Adequate appropriation exists in the General Fund Statutory Reserve (01120-7860). This action reallocates existing FY2025 authority and does not increase the total adopted budget.

Fiscal Impact

- Reduces General Fund Contingency (Statutory Reserve) by \$32,939.00.
- Increases Probation personnel appropriations (objects 6060, 6120, 6130) by the same amount.
- No change to total FY2025 appropriations (intra-fund reallocation).

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.

Suggested Motion

"I move to approve an FY2025 budget adjustment transferring \$32,939.00 within the General Fund from 01120-7860 (Contingency – Statutory Reserve) to 00661-6060 (\$27,082.00), 00661-6120 (\$3,786.00), and 00661-6130 (\$2,072.00) in Probation to fund retroactive and estimated certification pay through September 30, 2025, and to authorize the Clerk/Auditing to make the appropriate accounting entries."

Resolution 2025-58

Recommendation Acceptance: ☒ yes ☐ no



Asia Williams, Chair

9-2-25

Date