

**RESOLUTION NO. 2026 - 10**  
**JUSTICE SERVICES**  
**Probation Services**  
**Budget Adjustment – Cigarette Tax Unanticipated Revenues**

**WHEREAS**, Idaho Code Section 31-1605 provides that the Board of County Commissioners may adjust the budget as adopted to reflect the receipt of unscheduled revenue, grants, or donations from federal, state or local governments or private sources, provided that there shall be no increase in anticipated property taxes; and

**WHEREAS**, Bonner County Justice Services receives Cigarette Tax monies from the Idaho Department of Juvenile Corrections each fiscal year; and

**WHEREAS**, the Justice Services Department has received unexpected additional revenue in the amount of \$13,833.00 from Idaho Department of Juvenile Corrections for Cigarette Tax Revenue in Idaho; and

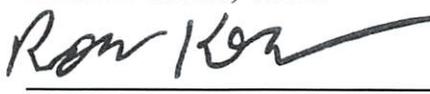
**WHEREAS**, the Justice Services Department requests the additional revenue be placed in Probation Services FY25-26 Budget, Account No. 006-00661-9390 – Capital - Vehicles; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of County Commissioners of Bonner County, Idaho hereby orders the Clerk to schedule revenue in the Probation Services FY24-25 budget, to FY25-26 budget Account No. 006-00661-9390 – Capital - Vehicles. This adjustment is due to the receipt of unanticipated Cigarette Tax revenue received from the State of Idaho.

**Adopted** as a Resolution of the Board of Commissioners of Bonner County, Idaho on the 17<sup>th</sup> day of March, 2026.

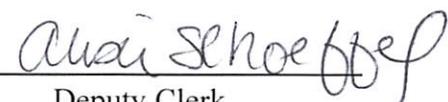
**BOARD OF BONNER COUNTY COMMISSIONERS**

  
\_\_\_\_\_  
Brian Domke, Chair

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

  
\_\_\_\_\_  
Asia Williams, Commissioner

**ATTEST:** Michael Rosedale

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



# Bonner County

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## Justice Services

**Justice Services**  
Item #1

March 17, 2026

### Memorandum

To: Commissioners

From: Justice Services

Re: Budget Adjustment- Cigarette Tax Unanticipated Revenues

Bonner County Justice Services receives Cigarette Tax monies from the Idaho Department of Juvenile Corrections each fiscal year.

The Justice Services Department has received Cigarette Tax unanticipated revenue in the amount of \$13,833.00. The total Cigarette Tax received from Idaho Department of Juvenile Corrections is \$13,833.00.

**Auditing Review:** Yes  **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:** N/A  
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:** N/A  
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

Distribution: \_\_\_\_\_ Original to BOCC  
\_\_\_\_\_ Copy to Justice Services

A suggested motion would be: **Based on the information before us I move** to approve Resolution, number to be assigned, ordering the Clerk to schedule revenue totaling \$13,833.00 in the Probation Services FY24-25 budget, in FY25-26 budget Account No. 00661 9390–Capital - Vehicles. This adjustment is due to the receipt of unanticipated Cigarette Tax revenue received from the State of Idaho.

Recommendation Acceptance:  yes  no

  
\_\_\_\_\_  
Brian Domke, Chair

3/17/26  
\_\_\_\_\_  
Date