## RESOLUTION NO. 25-20-

## RESOLUTION OF THE CANYON COUNTY BOARD OF COUNTY COMMISSIONERS ALLOWING TRANSFER OF FUNDS RECEIVED FROM THE ANNUAL IDAHO CIGARETTE TAX REVENUE BY JUVENILE PROBATION TO THE JUVENILE DETENTION CENTER IDAHO CODE § 31-1508

The following resolution and order was considered and adopted by the Canyon County, Idaho Board of Commissioners ("Board") on this <u>30</u> day of <u>0 tober</u>, 2025.

Upon the motion of Commissioner <u>Brooks</u> and the second by Commissioner <u>Van Beek</u>, the Board resolves as follows:

WHEREAS, Idaho Code § 31-801 grants general powers and duties, subject to the restrictions of law, to the boards of county commissioners in their respective counties; and

WHEREAS, Idaho Code § 31-828 grants the Board authority "to do and perform all other acts... which may be necessary to the full discharge of the duties of the chief executive authority of the county government"; and

WHEREAS, Idaho Code § 31-807 authorizes the Board to manage county property subject to; and

WHEREAS, Juvenile Probation receives revenue from the annual Cigarette Tax, provided by that State of Idaho, to provide financial assistance to local juvenile justice functions. In accordance with the approved fiscal year 2025 budget, \$15,000 of this revenue shall be allocated to the Juvenile Detention Center; and

WHEREAS, Idaho Code § 31-1508 allows the Board discretion to transfer money from the Juvenile Probation fund to the Juvenile Detention Center fund; and

**NOW THEREFORE, THE BOARD HEREBY RESOLVES,** that pursuant to Idaho Code § 31-1508, the Board Authorizes the County Auditor to process a transfer of \$15,000 from the Juvenile Probation fund to the Juvenile Detention Center fund as described in Exhibit "A", and as follows:

104-44-805-93-548460 — Juvenile Probation — Cigarette Tax 104-00-000-00-110100 — Cash \$15,000	<u>Debit</u> \$15,000	Credit
001-00-000-00-110100 – Cash 001-25-348-23-335176 – Juvenile Center – Cigarette Tax		\$15,000
\$15,000		

IT IS FURTHER RESOLVED BY effective this 30th day of 0 to be , 2025	THE BOARD, tha	at this resolution	on shall be
Motion Carried Unanimously Motion Carried/Split Vote Below Motion Defeated/Split Vote Below	Yes	No	Abstain
	Tes	110	710314111
Commissioner Leslie Van Beek			
Brad Holton	$\chi$		
Commissioner Brad Holton	4		
Commissioner Zach Brooks			
ATTEST: RICK HOGABOAM, CLERK			
By: Deputy Clerk			



## Canyon County Juvenile Probation

222 North 12th Avenue

Office Hours: Monday - Friday

Phone: 208-454-7330

Caldwell, ID 83605

8 am = 12 pm / 1 pm = 5 pm

Fax: 208-454-7352

October 20, 2025

From: Elda Catalano

**Director of Juvenile Probation** 

Re:

**Canyon County Juvenile Probation Transfer Request** 

## **Fiscal Year 2025 Operating Transfers**

Canyon County Juvenile Probation deposits and receipts the annual Cigarette Tax revenue provided by the State of Idaho to provide financial assistance to local juvenile justice functions. In accordance with the approved fiscal year 2025 budget, \$15,000 of the revenue is allocated to the Juvenile Detention Center.

	<u>Debit</u>	Credit
104-44-805-93-548460 – Juvenile Probation – Cigarette Tax	\$15,000	
104-00-000-00-110100 – Cash		
\$15,000		

001-00-000-00-110100 - Cash \$15,000 001-25-348-23-335176 - Juvenile Center - Cigarette Tax \$15,000