# Idaho Department of Juvenile Corrections

BRAD LITTLE
Governor

ASHLEY DOWELL
Director

# PASSTHROUGH FUNDS RECIPIENT AGREEMENT

JCA & Cigarette/Tobacco Tax Funding

**Recipient**

Recipient Name: Canyon County

Recipient Type: County

**Funding Name & Source / Authority**

Funding Name: Juvenile Corrections Act (JCA) and Cigarette/Tobacco Tax Funding

Legislative Authority: Idaho Code §20-504; §§63-2506 and 63-2552A

Legislative Authority: Idaho Code §20-504A; Sixty Eighth Session; SB 1361 and 1402

Funding Type: JCA – State General Fund
Cigarette/Tobacco Tax – State Dedicated Funds

***Total Passthrough Allocation & Schedule:***

| | | |
|---|---|---|
| Juvenile Corrections Act<br>Idaho Code<br>§20-504<br>State General Funds | Quarter 1 - Sept 2026:<br>Quarter 2 - December 2026:<br>Quarter 3 - March 2027:<br>Quarter 4 **Estimate** - June 2027: | **$105,200**<br>**$105,200**<br>**$105,200**<br>**$105,200** |
| | | **Total JCA: $420,800** |
| Cigarette and Tobacco Tax<br>Idaho Code<br>§§63-2506 and 63-2552A | Quarter 1 - Sept 2026:<br>Quarter 2 - December 2026:<br>Quarter 3 - March 2027:<br>Quarter 4 **Estimate** - June 2027: | **$148,600**<br>**$148,600**<br>**$148,600**<br>**$148,600** |
| | | **Total Cig/Tob: $594,400** |
| | | |
| | | **Total Distribution: $1,015,200** |

Performance Period: July 1, 2026 – June 30, 2027

**Disbursement Method: Scheduled Quarterly Direct Distribution**

Payment Basis Description: IDJC distributes funds quarterly based on established allocations and funds available.

**General Funding Conditions:**

Subject to the availability of funds, 4th quarter estimate may be adjusted in June based on balances available for distribution.

Non-supplantation required

No guarantee of continuation



26-083

Amendments must be in writing
Compliance with all laws required

**Funding Purpose:**

**Support juvenile probation services, staffing, and programs in accordance with Idaho statutes.**
**Juvenile Corrections Act Idaho Code §20-504**
**Cigarette and Tobacco Tax Idaho Code §§63-2506 and 63-2552A**

Use funds for juvenile probation services, staffing, training, or facilities
Comply with IDJC fiscal and program policies
Submit required annual financial reporting

**Allowable Uses:**

Employment and training of probation officers
Residential and non-residential juvenile programs
Juvenile probation services

**Restrictions:**

- ✓ No supplanting- Cannot supplant Medicaid, private insurance, or self-pay
- ✓ One-year funding limitation
- ✓ Program specific use only
- ✓ Must comply with statutory limitations under Idaho Code
- ✓ Funds must align with authorized juvenile justice purposes

Per Idaho Code §20-504, Juvenile Corrections Act state general funds may be used for the employment and training of county probation officers the establishment of secure and non-secure residential or nonresidential facilities and programs for juvenile offenders. The Idaho Department of Juvenile Corrections (IDJC) may require that a county provide matching funds as a condition of receiving Juvenile Corrections Act state general funds.

Per Idaho Code §§63-2506 and 63-2552A, Cigarette and Tobacco Tax dedicated funds may be used for county juvenile probation services.

This agreement will be administered in conformity with the policies and fiscal requirements of IDJC and the state of Idaho.

The budget period is July 1, 2026, through – June 30, 2027, except as extended and authorized in writing by IDJC. IDJC passes through funds based on the facts and conditions described in this agreement, and any changes thereto must be made in writing and approved by IDJC.

This PASSTHROUGH FUNDS RECIPENT AGREEMENT shall become effective upon return to IDJC. Once fully executed by all parties, the agreement will be retroactively authorized to the start date of July 1, 2026.

# Idaho Department of Juvenile Corrections

BRAD LITTLE
Governor

ASHLEY DOWELL
Director

By: ____________ ____

Date: ____________

Title: Amy Anderson, Division Administrator & CFO
Idaho Dept. of Juvenile Corrections
954 W. Jefferson St. PO Box 83720
Boise, Idaho 83720-0285

## Special Conditions

Recipient shall report what was expended, and any carry over request, on the Annual County Juvenile Justice Financial Report Form C, due **August 15, 2027**.

## ACCEPTANCE

RECIPIENT hereby signifies its acceptance of the above-described passthrough agreement on the terms and conditions set forth above or incorporated by reference therein. I hereby certify that the County Juvenile Justice Administrator and County Clerk named in the application have read, initialed and will comply with the special conditions in the administration of this funding.

IDJC Is hereby authorized and directed to make payment for all funds awarded directly to the recipient as outlined above.

## COMMISSIONERS OR REPRESENTATIVES FOR CANYON COUNTY, STATE OF IDAHO:

Signed: Brad Holton — Title: Commissioner

Signed: ____________ — Title: Commissioner

Signed: ____________ — Title: Commissioner

Attest:
Signed: ____________ — Date: 7/2/26
County Clerk

Signed: ____________ — Date: 6/29/2026
Chief Juvenile Probation Officer