

RESOLUTION NO. 26-186

**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 15th day of October, 2026.

Upon the motion of Commissioner VanBeek and the second by Commissioner Brooks, 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 2026 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 § 31-1505, 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:

	<u>Debit</u>	<u>Credit</u>
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 Detention Center		\$15,000
– Cigarette Tax		

**RESOLUTION AUTHORIZING
TRANSFER OF FUNDS**

IT IS FURTHER RESOLVED BY THE BOARD, that this resolution shall be effective this 15th day of October, 2026.

X Motion Carried Unanimously
_____ Motion Carried/Split Vote Below
_____ Motion Defeated/Split Vote Below

	Yes	No	Abstain
<u>Leslie J. Van Beek</u> Commissioner Leslie Van Beek	<u>✓</u>	_____	_____
<u>Brad Holton</u> Commissioner Brad Holton	<u>X</u>	_____	_____
<u>Zach Brooks</u> Commissioner Zach Brooks	<u>X</u>	_____	_____

ATTEST: JESS URRESTI, CLERK

By: D. Hoff
Deputy Clerk



Canyon County Juvenile Probation

222 North 12th Avenue
Caldwell, ID 83605

Office Hours: Monday - Friday
8 am - 12 pm / 1 pm - 5 pm

Phone: 208-454-7330
Fax: 208-454-7352

October 7, 2026

From: Jose Orozco

Director of Juvenile Probation

Re: Canyon County Juvenile Probation Transfer Request

Fiscal Year 2026 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 2026 budget, \$15,000 of the revenue is allocated to the Juvenile Detention Center.

	<u>Debit</u>	<u>Credit</u>
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 Detention Center – Cigarette Tax		\$15,000