

**Resolution 2021-30**  
**Kootenai County FY21 Surplus Fund Balance Allocation**

**WHEREAS**, the intent of the Kootenai County Board of Commissioners (Board) is to provide direction and guidance in regard to fund balance policy resolution 2019-33; and

**WHEREAS**, the fund balance represents the difference between fund assets and fund liabilities. Fund balance is intended to serve as a measure of the financial resources available in a governmental fund; and

**WHEREAS**, a fund balance range is the range amount this policy has set within which the County means to maintain a specific fund balance. The ranges set for each fund are based on the predictability of revenues, volatility of expenditures, and liquidity requirements of each fund and shall be reviewed periodically. Adequate fund balance ranges are necessary for purposes of unanticipated expenditures, and to meet desired reserves.

**WHEREAS**, the combined, unassigned General Fund and Justice Fund balances are to be maintained at two months' of the prior year or current year county-wide personnel and operating, whichever greater. We have allocated **\$20,435,610** to this unassigned use; and

**WHEREAS**, to restore unassigned fund balance of **\$135,926** for assigned uses which are allocated, but not appropriated as summarized below:

<b>Fund Classification</b>	<b>FY20 Unaudited Adjusted Fund Balance</b>	<b>Unassigned Fund Balance to Assign</b>	<b>Unassigned fund balance change</b>	<b>FY21 Adjusted Beginning Balance</b>
<b>10 General Fund</b>				
Assigned for Health Care Expenses	1,504,296		(504,296)	1,000,000
Assigned for Grant Matches	500,000			500,000
General Reserve	3,498,453	(135,926)	(3,362,527)	-
<b>11 Replacement Reserve/Acquisition</b>				
Assigned for Facilities Master Plan	6,322,595		1,978,132	8,300,727
Assigned for IT Capital Planning	1,000,000		500,000	1,500,000
<b>15 Justice Fund</b>				
Camera systems and replacements	450,000		50,000	500,000
<b>TOTALS</b>	<b>13,275,344</b>	<b>(135,926)</b>	<b>(1,338,691)</b>	<b>11,800,727</b>

**WHEREAS**, allocation detail is referenced in Exhibit "A" which is attached hereto; and

**WHEREAS**, these allocations are not formally budgeted, but rather assigned until formally committed through future resolution,

**WHEREAS**, this is in accordance with generally accepted governmental accounting principles and in compliance with the Idaho Constitution and Idaho law; and

**NOW THEREFORE, BE IT HEREBY RESOLVED** by the Board of County Commissioners of Kootenai County, that the FY21 Surplus Fund Balance Allocation be approved.

Upon a motion to adopt the text of the foregoing Resolution made by Commissioner Brooks, seconded by Commissioner Duncan, the following vote was recorded:

Commissioner Brooks:	Aye
Commissioner Duncan:	Aye
Chairman Fillios:	Aye

Upon said roll call, the text of the foregoing was enacted as a Resolution of the Board of Commissioners of Kootenai County, Idaho, on the 16th day of March 2021.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

ATTEST:  
JIM BRANNON, CLERK

\_\_\_\_\_  
Chris Fillios, Chairman

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

\_\_\_\_\_  
Leslie Duncan, Commissioner

\_\_\_\_\_  
Bill Brooks, Commissioner