

Resolution 2025-43
Kootenai County FY25 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 3 months' of the prior year or current year county-wide personnel and operating expenses, whichever is greater. We have allocated **\$26,744,618** to this unassigned use, divided proportionately between the General Fund and the Justice Fund, as summarized below:

Fund	Classification	FY24 Emergency Reserves 2.5 Mos	FY25 Unaudited Beginning Balance	New Policy Amounts 3 Months	Calculated Surplus	FY25 Emergency Reserves 3 Mos
10	General Fund					
10-3105	Emergency Reserves	9,722,646	19,065,864	14,549,484	4,516,380	14,549,484
15	Justice Fund					
15-3105	Emergency Reserves	12,227,690	15,980,687	12,195,134	3,785,553	12,195,134
		\$ 21,950,336	\$ 35,046,551	\$ 26,744,618	\$ 8,301,933	\$ 26,744,618

WHEREAS, to restore unassigned fund balance of **\$8,301,933** for assigned uses which are allocated, but not appropriated as summarized below:

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

Fund	Classification	FY24 Assigned Fund Balances	FY25 Unaudited Beginning Balance	Surplus Assigned	FY25 Assigned Fund Balance
10	General Fund				
10-3225	Assigned for Health Care Expenses	1,000,000	1,000,000	-	1,000,000
10-3220	Assigned for Grant Matches	500,000	500,000	-	500,000
	Fund 10 Subtotal	1,500,000	1,500,000	-	1,500,000
11	Replacement Reserve				
11-3450	Assigned for Capital Purchases	1,078,420	384,183	615,817	1,000,000
11-3450.20	Assigned for Facilities Master Plan	7,011,325	7,011,325	3,268,870	10,280,195
11-3450.20	Assigned for Justice Building	3,535,892	1,177,020	-	1,177,020
11-3450.20	Assigned for Jail Pods	9,000,000	8,421,460	-	8,421,460
11-3450.20	Assigned for KC North	1,203,002	-	-	-
11-3450.20	Assigned for Jail Generator	550,000	469,950	-	469,950
11-3450.20	Assigned for Admin HVAC	2,000,000	1,720,427	-	1,720,427
11-3450.20	Assigned for Jail HVAC	-	-	1,000,000	1,000,000
11-3450.20	Assigned for Justice Building HVAC	-	-	330,000	330,000
11-3450.20	Assigned for Coroner Lab	-	-	1,468,000	1,468,000
11-3450.20	Elections 10 Year Plan	1,500,000	1,500,000	700,000	2,200,000
11-3450.20	Jail & Facilities 5-Year Plans	1,500,000	1,461,692	538,308	2,000,000
11-3450.30	Assigned for IT Capital Planning	1,500,000	1,119,062	380,938	1,500,000
	Fund 11 Subtotal	28,878,639	23,265,119	8,301,933	31,567,052
	TOTAL ASSIGNED FUND BALANCES	30,378,639	24,765,119	8,301,933	33,067,052

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

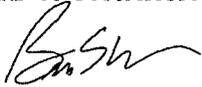
NOW THEREFORE, BE IT HEREBY RESOLVED by the Board of County Commissioners of Kootenai County, that the FY25 Surplus Fund Balance Allocation be approved, as described above.

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

Chair Mattare: *Aye*
Commissioner Duncan: *Aye*
Commissioner Eberlein: *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 6th day of May, 2025.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS



Bruce E. Mattare, Commissioner - Signed 5/6/2025
Bruce Mattare, Chair



Leslie Duncan, Commissioner - Signed 5/6/2025
Leslie Duncan, Commissioner



Marc Eberlein, Commissioner - Signed 5/7/2025
Marc Eberlein, Commissioner

ATTEST:
JENNIFER LOCKE, CLERK



By: Teri Johnston, Deputy Clerk - Signed 5/7/2025
Deputy Clerk

