

RESOLUTION NO. 2025-44

**RESOLUTION TO TRANSFER MONEYS FROM THE COUNTY INDIGENT FUND
TO THE COUNTY CURRENT EXPENSE FUND, AND**

**TO ELIMINATE THE INDIGENT FUND FROM THE FINANCIAL RECORDS OF THE COUNTY AUDITOR
AND TREASURER**

WHEREAS, the Board of Kootenai County Commissioners (Board) on this 6th day of May, 2025, held a meeting declaring the indigent fund as inoperative for the purpose for which it was created in the year of 1974 under Title 31 Chapter 35; and

WHEREAS, State of Idaho's 2022 Legislative House Bill 735a, signed by the Governor of the State of Idaho on March 29, 2022:

- repealed I.C. 31-863 relating to the levy for charities fund; and
- amended I.C. 31-3401 regarding the duties of the Board with respect to non-medical indigent assistance to provide for out of the Current Expense Fund; and
- provided for the transfer of monies from the State Tax Relief Fund, I. C. 57-811, to county governments for state FY 2023 and FY 2024, only, for the purpose of funding public defense, in which County provided for from the Indigent Fund; and
- the Catastrophic Health Care Fund ceased to exist on September 30, 2023; and
- the county ran public defense system ceased to exist on October 1, 2024.

WHEREAS, Kootenai County did not levy property taxes on behalf of the Indigent Fund for fiscal years 2019 and thereafter; and

WHEREAS, Kootenai County has a remaining balance in the Indigent Fund of \$77,578.66 as of September 30, 2024; and

WHEREAS, Kootenai County has paid all claims associated with said fund and has redeemed all warrants issued against said fund pursuant to Idaho Code Title 31 Chapter 15.

NOW THEREFORE, BE IT RESOLVED by order of the Board of Kootenai County Commissioners, the remaining balance in the Indigent Fund shall be transferred to the Current Expense Fund, without specific purpose, within the books of the county auditor and the county treasurer; and by order of the Board of Kootenai County Commissioners the Indigent Fund shall be closed and dissolved effective upon the finalization of the fiscal year 2024 audit.

DATED this 6th day of May 2025



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



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



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

ATTEST: Jennifer Locke, Clerk



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

