

**Resolution 2024-40**  
**Kootenai County FY24 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 and one-half months' of the prior year or current year county-wide personnel and operating expenses, whichever is greater. We have allocated **\$21,950,336** to this unassigned use, divided proportionately between the General Fund and the Justice Fund, as summarized below:

Fund	Classification	FY23 Emergency Reserves	FY24 Unaudited Beginning Balance	Transfer Indigent Fund Balance	Calculated Surplus	FY24 Emergency Reserves
<b>10</b>	<b>General Fund</b>					
10-3105	2.5 Months Emergency Reserves	7,586,980	13,709,288	2,956,868	6,943,510	9,722,646
<b>15</b>	<b>Justice Fund</b>					
15-3105	2.5 Months Emergency Reserves	12,805,808	17,241,491		5,013,801	12,227,690
		<b>\$ 20,392,788</b>	<b>\$ 30,950,779</b>	<b>\$ 2,956,868</b>	<b>\$ 11,957,311</b>	<b>\$ 21,950,336</b>

**WHEREAS**, to restore unassigned fund balance of **\$11,957,311** 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	FY23 Assigned Fund Balances	FY24 Unaudited Beginning Balance	Surplus Assigned	FY24 Assigned Fund Balance
<b>10</b>	<b>General Fund</b>				
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
<b>11</b>	<b>Replacement Reserve</b>				
11-3450	Assigned for Capital Purchases	2,122,958	1,078,420	-	1,078,420.11
11-3450.20	Assigned for Facilities Master Plan	13,000,000	2,011,325	5,000,000	7,011,325.00
11-3450.20	Assigned for Justice Building	-	1,027,143	2,508,749	3,535,892.00
11-3450.20	Assigned for Jail Pods	-	9,000,000	-	9,000,000.00
11-3450.20	Assigned for KC North	-	929,000	274,002	1,203,002.00
11-3450.20	Assigned for Jail Generator	-	-	550,000	550,000.00
11-3450.20	Assigned for Admin HVAC	-	-	2,000,000	2,000,000.00
11-3450.20	Elections 10 Year Plan	-	-	1,500,000	1,500,000.00
11-3450.20	Jail & Facilities 5-Year Plans	1,500,000	1,500,000	-	1,500,000.00
11-3450.30	Assigned for IT Capital Planning	1,500,000	1,375,440	124,560	1,500,000.00
	Fund 11 Subtotal	18,122,958	16,921,328	11,957,311	28,878,639
	<b>TOTAL ASSIGNED FUND BALANCES</b>	<b>\$ 19,622,958</b>	<b>\$ 18,421,328</b>	<b>\$ 11,957,311</b>	<b>\$ 30,378,639</b>

**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 FY24 Surplus Fund Balance Allocation be approved, as described above.

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

Chair Duncan:           Aye  
Commissioner Brooks:  Aye  
Commissioner Mattare:  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 19<sup>th</sup> day of March, 2024.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS



Leslie Duncan, Commissioner - Signed 3/19/2024  
Leslie Duncan, Chair

ATTEST:  
JENNIFER LOCKE, CLERK



By: Teri Johnston, Deputy Clerk - Signed 3/20/2024  
Deputy Clerk



Bill Brooks, Commissioner  
**Bill Brooks, Commissioner - Signed 3/19/2024**



Bruce Mattare, Commissioner  
**Bruce E. Mattare, Commissioner - Signed 3/19/2024**