

**Resolution 2023-39**  
**Kootenai County FY23 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 greater. We have allocated **\$20,392,788** to this unassigned use, divided proportionately between the General Fund and the Justice Fund, as summarized below:

Fund	Classification	FY22 Emergency Reserves	FY23 Unaudited Beginning Balance	Calculated Surplus	FY23 Emergency Reserves
<b>10</b>	<b>General Fund</b>				
10-3105	2.5 Months Emergency Reserves	11,998,924	9,319,619	1,732,639	7,586,980
<b>15</b>	<b>Justice Fund</b>				
15-3105	2.5 Months Emergency Reserves	10,956,535	15,730,271	2,924,463	12,805,808
		\$ 22,955,459	\$ 25,049,890	\$ 4,657,103	\$ 20,392,788

**WHEREAS**, to restore unassigned fund balance of **\$4,657,103** for assigned uses which are allocated, but not appropriated as summarized below:

Fund	Classification	FY22 Assigned Fund Balances	FY23 Unaudited Beginning Balance	FY23 Capital Appropriated	FY23 Unaudited Current Balance	Surplus Assigned	FY23 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	-	1,000,000
10-3220	Assigned for Grant Matches	500,000	500,000	-	500,000	-	500,000
	Fund 10 Subtotal	1,500,000	1,500,000	-	1,500,000	-	1,500,000
<b>11</b>	<b>Replacement Reserve</b>						
11-3450	Assigned for Capital Purchases	4,739,180	1,987,163	(1,187,312)	799,851	135,795	2,122,958
11-3450.20	Assigned for Facilities Master Plan	9,073,500	8,953,114		8,953,114	4,046,886	13,000,000
11-3450.20	Jail & Facilities 5-Year Plans	1,500,000	1,495,578		1,495,578	4,422	1,500,000
11-3450.30	Assigned for IT Capital Planning	1,500,000	1,030,000		1,030,000	470,000	1,500,000
	Fund 11 Subtotal	16,812,680	13,465,856	(1,187,312)	12,278,544	4,657,103	18,122,958
11-3231	Restricted Court Facilities	779,561	892,126		892,126		892,126
	<b>TOTALS</b>	\$ 19,092,241	\$ 15,857,981	\$ (1,187,312)	\$ 14,670,669	\$ 4,657,103	\$ 20,515,084

**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 FY23 Surplus Fund Balance Allocation be approved, as described above.

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

Commissioner Brooks: Aye  
Commissioner Mattare: Aye  
Chair Duncan: Aye

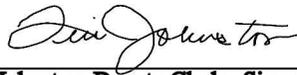
Upon said roll call, the text of the foregoing was enacted as a Resolution of the Board of Commissioners of Kootenai County, Idaho, on the 4<sup>th</sup> day of April, 2023.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

ATTEST:  
JENNIFER LOCKE, CLERK



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**Leslie Duncan, Commissioner - Signed 4/4/2023**



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**Teri Johnston, Deputy Clerk - Signed 4/5/2023**



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**Bruce E. Mattare, Commissioner - Signed 4/4/2023**



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**Bill Brooks, Commissioner - Signed 4/4/2023**