

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:

Fund Classification	FY20 Unaudited Adjusted Fund Balance	Unassigned Fund Balance to Assign	Unassigned fund balance change	FY21 Adjusted Beginning Balance
10 General Fund				
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)	-
11 Replacement Reserve/Acquisition				
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
15 Justice Fund				
Camera systems and replacements	450,000		50,000	500,000
TOTALS	13,275,344	(135,926)	(1,338,691)	11,800,727

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 Duncan, seconded by Commissioner Brooks, 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



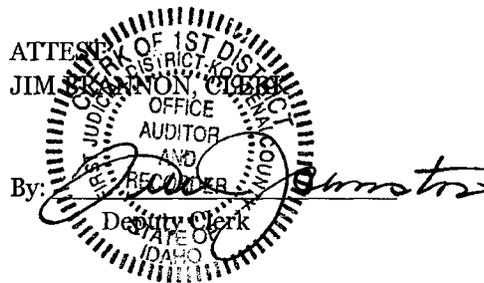
Chris Fillios, Chairman



Leslie Duncan, Commissioner



Bill Brooks, Commissioner



FUND BALANCE ASSIGNMENTS
FISCAL YEARS 2020 TO 2021

EXHIBIT A

FUND	CLASSIFICATION/DESCRIPTION	FY20 ASSIGNED BALANCE	ASSIGNED FUND BALANCE USE IN FY21	FY20 UNAUDITED ADJUSTED BALANCE	SHORTAGE ADJUSTMENT FOR FY2021	ALLOCATED ASSIGNED CHANGE	FY21 ADJUSTED BEGINNING ASSIGNED BALANCES
10 GENERAL FUND							
	ASSIGNED FOR HEALTH CARE EXPENSES	1,504,296	-	1,504,296		(504,296)	1,000,000
	ASSIGNED FOR OTHER USES						-
	GRANT MATCH	500,000	-	500,000		-	500,000
	GENERAL RESERVE	3,498,453	-	3,498,453	(135,926)	(3,362,527)	-
11 REPLACEMENT RESERVE/ACQUISITION FUND							
	ASSIGNED FOR FACILITIES MASTER PLAN CAPITAL PURCHASES						-
	SHERIFF CAMPUS ADMIN EXPANSION	2,000,000		2,000,000		(2,000,000)	-
	ADMIN CAMPUS SECURITY PROJECT	300,000		300,000		(300,000)	-
	FACILITY IMPROVEMENTS/CAPITAL CONSTRUCTION	2,500,000	(365,288)	2,134,712		4,793,420	6,928,132
	FACILITIES 5-YEAR PLAN	1,500,000		1,500,000		-	1,500,000
	WORK FROM HOME VPN INFRASTRUCTURE	100,000	-	100,000		(100,000)	-
	SH EVIDENCE STORAGE	50,000	-	50,000		(50,000)	-
	CLOSING CAPITAL FUNCTION (ACCT 3450)	(127,405)		(127,405)			(127,405)
	ASSIGNED FOR IT CAPITAL PLANNING	1,000,000	(752,963)	247,037		1,252,963	1,500,000
15 JUSTICE FUND							
	CAMERA SYSTEMS AND REPLACEMENTS	450,000	(220,440)	229,560		270,440	500,000
TOTALS		13,275,344	(1,338,691)	11,936,653	(135,926)	-	11,800,727