

**Resolution No. 2025-60  
Appropriation of Fiscal Year 2025 Contingency Funds**

WHEREAS, Idaho Code §§ 31-1605 and 63-805(2) provides that the Board of County Commissioners has the right to make general reserve appropriations for the current expense fund as long as the levy is within the statutory limits; and

WHEREAS, the allowable reserve appropriations were included in the final adopted budget for contingencies arising which could not have been reasonably foreseen; and

WHEREAS, the expenditures identified below meet these criteria;

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Kootenai County Board of Commissioners that the Fiscal Year 2024-2025 budget shall be adjusted to reflect the appropriation of contingency funds as noted below:

<u>Department</u>	<u>Org. Code</u>	<u>Acct.</u>	<u>Expense Description</u>	<u>General Fund Contingency</u>
General Fund	Fund 10	8298	Interest on Disputed Funds per Idaho Supreme Court Order, Docket 51332	<u>\$68,556</u>
			<b>FY25 Adopted Budget</b>	\$250,000
			<b>FY25 Contingency Usage – Treasurer</b>	<u>(\$68,556)</u>
			<b>FY25 Remaining Balance</b>	\$181,444

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

Commissioner Duncan: Aye  
 Commissioner Eberlein: Aye  
 Chair Mattare: Aye

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of County Commissioners of Kootenai County, Idaho on this 29<sup>th</sup> day of July, 2025.

**KOOTENAI COUNTY  
BOARD OF COMMISSIONERS**

**ATTEST:  
JENNIFER LOCKE, CLERK**



Bruce E. Mattare, Commissioner - Signed 7/29/2025



Teri Johnston, Deputy Clerk - Signed 7/29/2025



Marc Eberlein, Commissioner - Signed 7/29/2025



Leslie Duncan, Commissioner - Signed 7/29/2025