

Resolution No. 2025-81
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 | Additional Interest Payment to Cities to Meet Statutory Interest Requirements on Judgments per Idaho Supreme Court Order, Docket 51332 | \$ 32019.63 |
| | | | FY25 Adopted Budget | \$ 250,000.00 |
| | | | FY25 Contingency Usage – Resolution 2025-60 | \$ (68,556.00) |
| | | | FY25 Contingency Usage – Resolution 2025-65 | \$ (45,691.67) |
| | | | FY25 Contingency Usage – Resolution 2025-68 | \$ (102,434.49) |
| | | | FY25 Remaining Balance | \$ 1,298.37 |

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

| | |
|------------------------|---------|
| Commissioner Duncan: | Excused |
| 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 30th day of September, 2025.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

ATTEST:
JENNIFER LOCKE, CLERK



Marc Eberlein, Commissioner - Signed 9/30/2025



Teri Johnston, Deputy Clerk - Signed 9/30/2025



Bruce E. Mattare, Commissioner - Signed 9/30/2025