

Resolution 2015-24
Kootenai County Fund FY14 Surplus Fund Balance Allocation

WHEREAS, the intent of the Kootenai County Board of Commissioners (Board) is to provide direction and guidance in regard to the fund balance policy; 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 a level between 10 to 15 percent of actual total county-wide personnel and operating expenses based on the prior year's budget. We have committed to the 15 percent and have allocated \$10,096,893 to this unassigned use; and

WHEREAS, to allocate unassigned fund balance of \$6,281,174 for committed uses which are allocated, but not appropriated. There are two specific amounts of \$4,677,843 from the General Fund and \$1,603,331 from the Justice Fund included in the allocated commitments below:

<u>Fund #</u>	<u>Fund Title</u>	<u>Classification</u>	FY14		<u>Ending Balance</u>
			<u>Beginnng Balance</u>	<u>Unassigned Fund Balance Surplus</u>	
10	General Fund	(Includes Liability Fund)		4,677,843	
		Committed for Other Uses - Personnel	-	-	2,000,000
		Compensation Adjustments			2,000,000
11	Replacement Reserve/Acquisition				
		Committed for Cap Purchases			
		Unanticipated Capital Purchases	1,221,791	-	-
					1,221,791
		Committed for Cap Purchases Fuel Fleet Mngmt Proj	1,000,000	-	-
		Fueling Station / Fleet Management Program			1,000,000
		Committed for Cap Purchases Facilities Master Plan	8,500,000	-	4,281,174
		Parking Structure / Paving			12,781,174
		Facilities Maintenance 5 yr plan			
		Jail / Work Release Center Facility Study & Planning			
		Committed for Cap Purchases IS Capital Planning	500,000	-	-
		Information Systems 5yr Plan			500,000
15	Justice Fund			1,603,331	
TOTALS			<u>11,221,791</u>	<u>6,281,174</u>	<u>6,281,174</u>
					<u>17,502,965</u>

WHEREAS, additional limitations & planned uses are referenced in Exhibit "A" which is attached hereto; and

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 FY14 Surplus Fund Balance Allocation be approved.

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

- Commissioner Eberlein:
- Commissioner Green:
- Chairman Stewart:

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of Commissioners of Kootenai County, Idaho on the 17th day of February, 2015.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

ATTEST:
JIM BRANNON, CLERK

David Stewart, Chairman

By: _____

Daniel H. Green, Commissioner

Marc Eberlein, Commissioner



Exhibit "A"

Kootenai County
UN-AUDITED Beginning Fiscal Year 2013
Summary of Projected Fund Balances

Fund #	Fund Title	Limitations & Planned Uses						FY13 Unassigned Fund Balance	Fund Balance Policy	Amount Over Policy
		Un-Audited FY 2012	Assigned / Restricted	Committed Other Uses	FY13 Committed for Operations	FY12 Cap Project Carry overs	Sub-Total			
10	General Fund	19,335,365	1,212,889		530,000	2,675,545	4,418,434	14,916,931	7,022,337	7,894,594
11	Replacement Reserve/Acquisition	2,864,371	805,288	696,545	-	1,362,538	2,864,371	-	-	-
12	Unemployment Insurance Fund	-	-	-	-	-	-	-	-	-
13	Liability Insurance Fund	687,840			600,000		600,000	87,840		
14	Health Insurance Fund	1,473,720		1,473,720			1,473,720	-		
15	Justice Fund	7,685,957	100,930		1,254,883		1,355,813	6,330,144	2,979,997	3,350,148
154	Jail Commissary	41,730	41,730				41,730	-		
18	Centennial Trail	86,894	86,894				86,894	-		
19	Tourism Promotion Fund	978	978				978	-		
20	Public Transportation Fund	0	0				0	-		
30	Airport Fund	494,317	444,317			50,000	494,317	-		
31	County Fair Fund	2,145	2,145				2,145	-		
32	Noxious Weeds	58,637	58,637				58,637	-		
33	Health District Fund	23,309	23,309				23,309	-		
34	Historical Society Fund	541	541				541	-		
35	Parks & Recreation Fund	125,082	28,988	96,094			125,082	-		
36	Snowmobile Fund	134,852	113,627	21,225			134,852	-		
37	County Vessel Fund	202,755	58,427			144,328	202,755	-		
38	Public Access Contribution Fund	75,255	75,255				75,255	-		
40	Indigent Fund	447,648	447,648				447,648	-		
45	District Court Fund	829,875	479,875		350,000		829,875	-		
455	Court Interlock Fund	71,755	71,755				71,755	-		
46	Revaluation Fund	599,462	599,462				599,462	-		
47	Emergency Medical Services Fund	57,455	57,455				57,455	-		
49	Aquifer Protection District Fund	251,184	120,036		131,148		251,184	-		
50	General Construction Fund	-	-				-	-		
60	Solid Waste Disposal Fund	20,853,545		500,000	6,408,638	1,866,128	8,774,766	12,078,779		
Totals		56,404,671	3,617,295	2,787,584	9,274,669	6,098,539	22,990,976	33,413,695	10,002,333	11,244,742
	Net Balance w/o Enterprise Fund (Solid Waste)			2,287,584		2,866,031	14,216,210	21,334,916		