

Resolution 2013-66
Kootenai County Fund Balance Policy Addendum

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 this addendum; 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 10,002,333 to this unassigned use; and

WHEREAS, to allocate fund balance of 11,244,742 for committed uses. There are two specific amounts of \$7,894,594 from the General Fund and \$3,350,148 from the Justice Fund included in the below allocated commitments. The allocated commitments are as follows:

Future Capital	1,000,742
Fuel/Fleet Program	1,000,000
Facilities Master Plan	8,500,000
Information Systems Capital Planning	500,000
Acquisition Funds	244,000

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

WHEREAS, the Board brought forward this addendum of and in addition to Resolution 2012-129.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Board of County Commissioners of Kootenai County, that the Fund Balance Policy Addendum be adopted.

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

Commissioner Nelson: Aye
Commissioner Green: Aye
Chairman Tondee: Aye

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 September, 2013.

KOOTENAI COUNTY
BOARD OF COMMISSIONERS

W. Todd Tondee, Chairman

Daniel H. Green, Commissioner

Jai Nelson, Commissioner

ATTEST:
CLIFFORD T. HAYES, CLERK

By: _____

Exhibit "A"

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

Fund #	Fund Title	Total Un-Audited FY 2012	Limitations & Planned Uses				Sub-Total	FY13 Unassigned Fund Balance	Fund Balance Policy	Amount Over Policy
			Assigned / Restricted	Committed Other Uses	FY13 Committed for Operations	FY12 Cap Project Carry overs				
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	4,232,411	14,216,210	21,334,916		