



Bonner County

Board of Commissioners

Cary Kelly

Glen Bailey

Todd Sudick

January 3, 2017

Memorandum

To: Commissioners

Re: Appropriation of Excess Fund Balances from FY2016 to FY2017

Description: Idaho Code 31-1605A provides that Counties may accumulate fund balances at the end of a fiscal year and carry over such fund balances into the ensuing fiscal year sufficient to achieve or maintain county operations on a cash basis. A fund balance is the excess of the assets of a fund over its liabilities and reserves. Upon resolution by the board of county commissioners, such funds may be carried over for the use of specific county departments as an additional appropriation in the next fiscal year.

Bonner County set its fiscal budget in August before its then-current year budget had expired and the unspent funds from FY2016 were projected in the budgeting process. The actual unspent funds in FY2016 exceeded those projected in the budgeting process by \$1,322,136 in the General Fund and \$1,018,353 in the Justice fund.

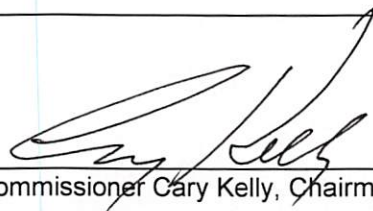
Attached for consideration is a Resolution placing these excess fund balances from FY2016 into the FY2017 budget.

Legal Review: _____

Auditing Review: _____

A suggested motion would be: Mr. Chairman based on the information before us I move that the County approve Resolution 17- 01 instructing the Clerk to appropriate FY2016 excess fund balances from the General Fund in the amount of \$1,322,136 and the Justice Fund in the amount of \$1,018,353.00 into their respective FY2017 general, miscellaneous expense line items.

Recommendation Acceptance: yes no


Commissioner Cary Kelly, Chairman

Date: 01/03/17

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RESOLUTION NO. 17 - 07

**Budget Adjustment
Appropriation of Excess Fund Balances from FY2016 to FY2017**

WHEREAS, Idaho Code 31-1605A provides that Counties may accumulate fund balances at the end of a fiscal year and carry over such fund balances into the ensuing fiscal year sufficient to achieve or maintain county operations on a cash basis. A fund balance is the excess of the assets of a fund over its liabilities and reserves. Upon resolution by the board of county commissioners, such funds may be carried over for the use of specific county departments as an additional appropriation in the next fiscal year; and

WHEREAS, Bonner County set its fiscal budget in August before its then-current year budget had expired; and

WHEREAS, the unspent funds from FY2016 were projected in the budgeting process; and

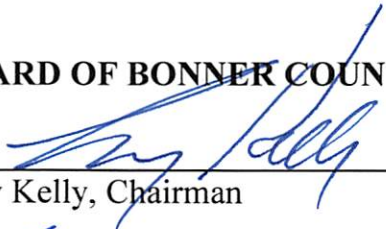
WHEREAS, the actual unspent funds in FY2016 exceeded those projected in the budgeting process by \$1,322,136 in the General Fund and \$1,018,353 in the Justice fund; and

WHEREAS, the County wishes to place these excess fund balances from FY2016 into the FY2017 budget.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Bonner County, Idaho hereby instructs the Clerk to appropriate FY2016 excess fund balances from the General Fund in the amount of \$1,322,136 and the Justice Fund in the amount of \$1,018,353.00 into their respective FY2017 general, miscellaneous expense line items.

The foregoing was duly enacted as a Resolution of the Board of County Commissioners of Bonner County, Idaho, on the 3rd day of January, 2017.

BOARD OF BONNER COUNTY COMMISSIONERS


Cary Kelly, Chairman


Glen Bailey, Commissioner


Todd Sudick, Commissioner

ATTEST: Michael Rosedale

By 
Deputy Clerk

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