



# BOISE COUNTY

## RESOLUTION #2016-47

### A BOISE COUNTY RESOLUTION COMMITTING FUNDS OF THE BOISE COUNTY GENERAL FUND FY 2016

**WHEREAS**, the Boise County, Idaho, Report on Audited Basic Financial Statements and Supplemental Information ("Report"), was performed for the fiscal year ended September 30, 2015, by the independent accounting firm of Bailey & Company; and

**WHEREAS**, the Report reflects the assignment of General Fund, fund balance, in the total amount of \$775,000, anticipated to be needed for capital improvements/replacements, disaster/emergency funds, extraordinary legal costs and the long term repayment of bond debt; and

**WHEREAS**, Idaho Code Section 31-1509 requires that the system for accounting of receipts, expenditures and reporting, in each county, shall meet the criteria of generally accepted accounting principles or the governmental accounting standards board; and

**WHEREAS**, Idaho Code Section 31-828, regarding the powers and duties of the board of (county) commissioners, to do and perform all other acts and things required by law, not in this title enumerated, or which may be necessary for the full discharge of the duties of the chief executive authority of the county government; and

**WHEREAS**, Statement 54 of the Governmental Accounting Standards Board states that amounts can only be used for specific purposes (i.e. committed), pursuant to constraints imposed by formal action of the highest level of decision-making authority; and

**WHEREAS**, Statement 54 states that the formal action of such decision-making authority, should occur prior to the end of the reporting period; and

**WHEREAS**, the amount, if any, which will be subject to the constraints imposed by the decision-making authority, may be determined in a subsequent period; and

**WHEREAS**, Idaho Code Section 31-1609, regarding the lapse of appropriations, directs that all appropriations, other than appropriations for incomplete improvements in progress of construction, shall lapse at the end of the fiscal year; provided, that the appropriation accounts may remain open until the first Monday in November for the payment of claims incurred against such appropriations prior to the close of the fiscal year; and

**WHEREAS**, upon conclusion of a public hearing, and in open public session, on August 23<sup>rd</sup>, 2016, the Boise County Board of County Commissioners determined and fixed the amount of the FY 2017 Budget in the amount of \$9,140,836.04 and \$200,000.00 for the County and Bond Funds, respectively; and

**WHEREAS**, the FY 2017 budget, as approved by the Board of Boise County Commissioners on August 23<sup>rd</sup>, 2016, incorporates the estimated amounts needed for extraordinary legal costs and disaster/emergency contingency funds.

**NOW THEREFORE BE IT RESOLVED** that the Board of Boise County Commissioners impose the following constraints for specific purposes:

**Description of Specific Purpose:**

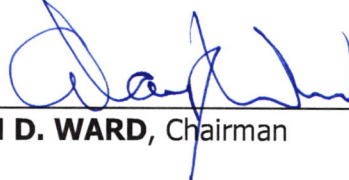
Long-term debt repayment  
Capital Improvements  
Technology Upgrades  
Vehicle Upgrades

**Committed Use Amounts:**

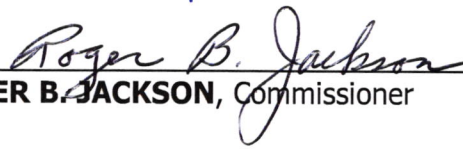
Remainder of FY 2015 assignment - \$500,000.00  
FY 2016 commitment for financial reporting purposes – to be determined based on conclusion of the 2016 audit

**APPROVED and ADOPTED** in open session this 13<sup>th</sup> day of September, 2016.

**BOISE COUNTY BOARD OF COMMISSIONERS**



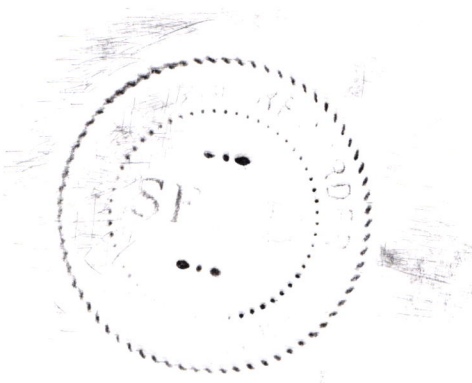
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**ALAN D. WARD**, Chairman



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**ROGER B. JACKSON**, Commissioner



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**LAURA L. BAKER**, Commissioner



**ATTEST:**



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**Mary T. Prisco**, Clerk to the Board