



# BOISE COUNTY

## RESOLUTION #2019-01

### A BOISE COUNTY RESOLUTION TO OPERATE ON A CASH BASIS AND CARRYOVER/APPROPRIATE FUND BALANCES INTO THE FY 2019 BUDGET

**WHEREAS**, Boise County, Idaho (the "County") is a duly organized and existing county under the laws and the Constitution of the State of Idaho; and

**WHEREAS**, counties are authorized under Idaho Code, Section 31-1605A, to maintain operations on a cash basis; and

**WHEREAS**, the County is authorized, under Idaho Code 31-1605A, to accumulate fund balances at the end of a fiscal year and carry over such fund balances into the next fiscal year.

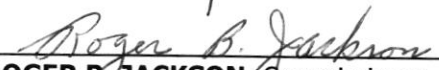
**NOW, THEREFORE BE IT RESOLVED**, that the following fund balances, by department, be carried over as an appropriation in FY 2019:

Fund 01: General	\$1,245,331.00
Fund 02: Road & Bridge	\$600,000.00
Fund 05: District Court Facilities	\$50,000.00
Fund 06: District Court	\$95,888.94
Fund 17: Junior College	\$937.00
Fund 23: Solid Waste	\$118,336.09
Fund 25: Bond Fund	\$430,950.00
Fund 37: Snowmobile IC8-A	\$10,030.59
Fund 39: Snowmobile GV8-B	\$44,646.06
Total Cash Carryover to FY 2019 Budget	<u>\$2,596,119.68</u>

**APPROVED and ADOPTED** in open session this 2<sup>nd</sup> day of October, 2018, effective retroactively to October 1<sup>st</sup>, 2018.


#### BOISE COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
**ALAN D. WARD**, Chairman

  
\_\_\_\_\_  
**ROGER B. JACKSON**, Commissioner

  
\_\_\_\_\_  
**LAURA L. BAKER**, Commissioner

**ATTEST:**

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





# Idaho Statutes

Print Friendly

TITLE 31  
COUNTIES AND COUNTY LAW  
CHAPTER 16  
COUNTY BUDGET LAW

31-1605A. AUTHORIZATION FOR COUNTIES TO OPERATE ON A CASH BASIS. 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.

History:

[31-1605A, added 1976, ch. 45, sec. 14, p. 133; am. 1995, ch. 61, sec. 19, p. 143.]

How current is this law?

**Search the Idaho Statutes and Constitution**

Resolution 2019-01

Road & Bridge Fund

\$600,000 Excess PILT \$ 2018 - recognized as revenue in R&B in 2018  
 400,000 Transfer from General Cash reserves  
 Projected Revenue FY 2019 Tentative Budget  
 \$1,000,000 (C)

(September J/E)  
 Note: Remaining excess PILT \$ 2018 will be kept w/in General Trust at this time.

FY 2018-2019  
 SHARED REVENUE PROJECTIONS BY FUND

Dept	Description	Prop Taxes	Liquor Alloc	Sales Tax	Pilt	PP Tax Replace \$\$	Ag Rep	Total Shared Revenue	Transfers/ Carryover	dm Cost	Dept. Revenues	TOTAL REVENUE	TOTAL EXPENSES	NET DIFFERENCE
01	Current Expense	1,496,598.26		80,227.26			-	1,576,825.52	(A) 842,000.00		551,600.00	2,970,425.52	2,970,425.52	-
01-10	Elections	-	25,000.00	29,895.79			2,528.00	57,423.79	(B) 3,331.00		55,000.00	115,754.79	115,754.79	-
01-21	Title III	-						-	212,311.40			212,311.40	212,311.40	-
01	Total Current Fund	1,496,598.26	25,000.00	110,123.05	-	-	2,528.00	1,634,249.31	1,057,642.40		606,600.00	3,298,491.71	3,298,491.71	-
02	Road & Bridge	-			268,184.38		-	268,184.38	(C) 1,000,000.00		1,943,789.68	3,211,974.06	3,211,974.06	-
03	Justice Fund	1,715,280.65		409,651.30				2,124,931.95			469,363.47	2,594,295.42	2,594,295.42	-
05	Court Facilities Fund							-	50,000.00			50,000.00	50,000.00	-
06	District Court	256,213.58		7,350.28				263,563.86	95,888.94		117,263.00	476,715.80	476,715.80	-
15	Health Preventative	37,000.00	-					37,000.00				37,000.00	37,000.00	-
16	Indigent	300,931.23		625.17				301,556.40			60,000.00	361,556.40	361,556.40	-
17	Junior College	-	25,000.00					25,000.00	937.00		3,500.00	29,437.00	29,437.00	-
20	Revaluation	290,899.13						290,899.13				290,899.13	290,899.13	-
23	Solid Waste	-						-	118,336.09		734,000.00	852,336.09	852,336.09	-
24	Tort	335,095.00						335,095.00				335,095.00	335,095.00	-
27	Noxious Weeds	87,237.15						87,237.15	1,036.12		48,750.00	137,023.27	137,023.27	-
30	911 Emer. Comm.	-			21,454.72	49,641.38		71,096.10			90,900.00	161,996.10	161,996.10	-
37	IC8-A Snowmobile	-						-	10,030.59		15,922.00	25,952.59	25,952.59	-
39	GV9-B Snowmobile	-						-	44,646.06		7,200.00	51,846.06	51,846.06	-
54	Sheriff's Vessel	-		1,093.28				1,093.28			66,419.97	67,513.25	67,513.25	-
	TOTAL ALL COUNTY	4,519,255.00	50,000.00	528,843.08	289,639.10	49,641.38	2,528.00	5,439,906.56	2,378,517.20		4,163,708.12	11,982,131.88	11,982,131.88	-
	TOTALS	4,519,255.00	50,000.00	528,844.08	289,645.10	49,641.38	2,528.00	5,439,913.56	-		-	-	-	-
25	Bond Fund	-	-	-	-	-	-	-	430,950.00		-	430,950.00	430,950.00	-
04	EBCA	130,364.00	-	5,000.00		934.00	33.00	136,331.00	40,672.13		98,000.00	275,003.13	275,003.13	-

Resolution 2019-01

General Fund -

\$ 842,000 (A)  
 3,331 (B)  
 400,000 budgeted transfer from General to R&B  
\$ 1,245,331

WATP  
 9/24/18

12,688,085.01      12,688,085.01