



BOISE COUNTY

RESOLUTION #2020-09

A BOISE COUNTY RESOLUTION ADJUSTING THE BOISE COUNTY GENERAL FUND, CAPITAL PROJECTS DEPARTMENT FY2020 BUDGET

WHEREAS, the FY 2020 budget, for the Boise County General Fund, Capital Projects Department, budget was adopted by the Board of County Commissioners on August 27th, 2019 via Boise County Resolution 2019-45; and

WHEREAS, in preparing the FY2020 budget, a decision was made to not rollover previously appropriated funds for the purchase of a multi-department vehicle; and

WHEREAS, after the FY2020 budget was adopted by resolution, it was determined that the vehicle would need to be ordered and would not be received until FY2020; and

WHEREAS, the FY2019 budget appropriation for the vehicle purchase used fund balance/cash reserves as the funding source; and

WHEREAS, Governmental Accounting Standards No. 54 provides for a "committed fund balance", provided that 1) the commitment is made by the highest level of decision-making authority (the Board of Commissioners); and 2) the formal action that is taken (required) to establish a fund balance commitment (a Boise County Resolution); and

WHEREAS, the annual budget procedure has been complied with, in making said adjustment, and the budget adjustment shall not result in increased property taxes; and

NOW THEREFORE BE IT RESOLVED, that the FY 2020 budget for the Boise County General Fund, Capital Projects Department, be adjusted as follows:

Revenue Budget:

Line Item	Description	Budget	Increase	Amended Budget
01-00-397-00	Authorized Fund Trsfr	\$845,000.00	\$31,150.00	\$876,150.00

Expense Budget:

Line Item	Description	Budget	Increase	Amended Budget
01-39-0800-00	Capital Vehicle Purchase	\$0.00	\$31,150.00	\$31,150.00

APPROVED and **ADOPTED** in Open Session on the 19th day of November, 2019.

BOISE COUNTY BOARD OF COMMISSIONERS



ALAN D. WARD, Chairman



ROGER B. JACKSON, Commissioner



RYAN T. STIRM, Commissioner



ATTEST:



Mary T. Prisco, Clerk to the Board