

**Minutes of Meeting**  
**Cross Fund Report Discussion**  
**January 9, 2013**  
**2:00 p.m.**

The Kootenai County Board of Commissioners: Chairman Todd Tondee, Commissioner Dan Green and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Chief Deputy Clerk Pat Raffee, Finance Director David McDowell, Treasurer Tom Malzahn and Deputy Clerk Pamela Bogaert.

**A. Call to Order:** Chairman Tondee called the meeting to order at 2:00 p.m.

**B. Introductions:** There were no introductions made.

**C. Changes to the Agenda:** Commissioner Nelson requested that a discussion regarding the Schedule of Capital Appropriation Carryovers be added to the agenda.

Commissioner Nelson moved to add a discussion of the Schedule of Capital Appropriation Carryovers and the request for approval from the Auditor's office. Commissioner Green seconded the motion. There being no discussion, Deputy Clerk Bogaert called the roll:

Commissioner Nelson: Aye

Commissioner Green: Aye

Chairman Tondee: Aye

The motion carried.

**D. Old Business:** There was no old business discussed.

**E. New Business:**

Finance Director David McDowell presented the Board with the Schedule of Capital Appropriation Carryovers and clarified for the Board the funds appropriated in 2012 and carried over to Fiscal Year 2013. Mr. McDowell advised the Board that their requested revisions would be included and a revised report would be sent to the Board today. Further, the amounts listed on the Schedule will be posted to the Fiscal Year 2013 budget.

Commissioner Nelson had three questions for Mr. McDowell: Are the funds included in the Cross Fund Balance in compliance with the Board's recently adopted Fund Balance Policy? What is the dollar amount that could be designated for a future bond measure for the Facilities Master Plan and where will the funds come from? Also, which funds have no determined application?

Mr. McDowell asked that the Board review their Fund Balance Policy with him so as to match the Board's expectations. Mr. McDowell thought that the Board was interested in planning for emergencies in the 15% range as well as facilitate cash flow. Chief Deputy Pat Raffee calculated the emergency funds based on the Fiscal Year 2012 A and B Budgets; 10% being \$4,300,000 and 15% being \$6,400,000 including the General and Justice Funds.

Mr. McDowell clarified for the Board several questions regarding the Cross Fund Report figures and reported that the Auditor's department is creating a report that will explain the various fund applications.

**F. Staff Reports:** There were no staff reports.

**G. Public Comment:** This section is reserved for citizens wishing to address the Board regarding a County related issue. There was no public comment.

The meeting was adjourned at 3:10 p.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: \_\_\_\_\_  
Pamela B. Bogaert, Deputy Clerk