

**Minutes of Meeting**  
**Extension Office Budget Issues**  
**June 5, 2013**  
**10:00 a.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 4-H Youth Extension Educator Jim Wilson, University of Idaho Extension Office District Director Mike Howell, Staff Accountant Randi Bain, and Deputy Clerk Nancy Jones.

**A. Call to Order:** Chairman Tondee called the meeting to order at 10:07 a.m.

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

**C. Changes to the Agenda:** There were no changes made to the agenda.

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

**E. New Business:**

4-H Youth Extension Educator Jim Wilson explained that the terms of an existing Memorandum of Understanding with the Board require that, in May of each year, the Extension Office must present a report of budget expenditures for the year to date. Mr. Wilson stated that he specifically hoped to address irregular patterns in the FY2013 budget cycle, and discuss questions with regard to budget planning for FY2014. Mr. Wilson presented a budget handout to the Board, explaining that expenditures for FY2013, to date, are approximately fifty percent (50%) lower than had been anticipated. This variance from the planned budget was not due to any error in budget planning, but is attributed to a unique set of circumstances that is not likely to reoccur in future years. These included considerable salary savings due to several unexpected staffing adjustments, as well as budget variations that occurred due to procedure changes between the University of Idaho and the Extension Office.

In regard to planning for the FY2014 budget, Mr. Wilson noted that healthcare costs are expected to increase next year, and that a change in the Master Gardener position will require PERSI benefits to be offered, resulting in a salary increase for that position. In addition, a budget review showed that the required fifty percent (50%) match paid by the County for the 4-H Program Coordinator position was underfunded in recent years. The Board clarified that use of County funds are not restricted by the Board, and that match funds may be allocated, as needed, to meet the requirements of the Extension Office. District Director Mike Howell acknowledged this, but inquired as to the level of accountability in reporting changes to the Board. The Board indicated that the University has the overall responsibility to determine where funds are needed each year in order to support the Extension Office programs. The Board was appreciative of the explanation for the FY2013 budget anomalies, as this proactive approach will likely result in fewer questions during budget deliberations for FY2014. The group discussed the initial FY2014 budget request from the Extension Office, which reflects a budget increase of \$13,000 (from \$140,000 to \$153,000). Staff Accountant Randi Bain informed the Board that the Clerk received this as an informal budget request, but that it has not been incorporated at this time because a formal request has not been processed. Commissioner Nelson stated that this request will be reviewed in more detail when the Clerk's division presents their budget recommendations for FY2014.

**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 10:31 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: \_\_\_\_\_  
Nancy A. Jones, Deputy Clerk