

**Minutes of Meeting**  
**Budget Status Report Review Meeting**  
**November 25, 2014**  
**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 Finance Director David McDowell, Senior Staff Accountant Keith Taylor, and Deputy Clerk Daniel Robertson.

- A. Call to Order:** Chairman Tondee called the meeting to order at 10:02 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:**
1. Finance Director David McDowell came before the Board to discuss the Fiscal Year 2014 (FY14) budget status report. He pointed out that all Elected Officials had kept expenditures under budget for FY14. The Board, Mr. McDowell and Senior Staff Accountant Keith Taylor discussed
    - Wellness expenditures
    - Coroner's expenditures
    - Specialty Courts' expenditures (and additional revenues received after the report date)

Mr. McDowell pointed out that tax revenues were 101% of budget, due to more past taxes being brought current; and noted this is a sign of an increasingly positive economy. The Commissioners asked for several details about fund balances, and grants activities. Mr. McDowell pointed out Indigent Fund revenues continue to exceed budget, the result of increased attention by County Assistance staff to collecting repayments where possible.

The Commissioners questioned why balances don't match across expenditures, revenues, fiscal years, and fund balances. Mr. McDowell explained differences between cash and accrual accounting practices; year-end journal entry impacts; and admitted there were other accounting options that could be used. He agreed with the Commissioners' request to offer other reporting options in the coming fiscal year.

Attendees discussed individual line-item over-budget amounts, seven of which were from Board of County Commissioner departments, two from Sheriff's Office, and three from Specialty Courts; and the reasoning behind each.

Attendees discussed grant activities across the County, the distribution of this quarterly report, and the Commissioners requested that wider distribution be available. Mr. Taylor agreed to distribute a link on KC Place to the Countywide Management Team every quarter that the report is published.

2. Mr. McDowell drew the Board's attention to an updated contingency funds report, noting that two \$250,000 funds were in healthy shape. Mr. McDowell said this contingency fund update would be included in future quarterly reports. He said the Information Systems department was asking for \$180,000 for telephone purchases including both hardware and installation, which could be sourced \$100,800 from the Justice Fund & \$79,200 from the General Fund; a 56% to 44% split. Attendees agreed the decision needed to be made soon, to capitalize on the vendor's promise of savings.

Mr. McDowell recommended that the Board make a formal resolution adopting contingency actions in December, prior to the new Commissioners coming into office. The Board agreed to do that, although no date had been set for the meeting.

The Commissioners discussed some murder cases in process with the Public Defender's office, with indeterminate expenditure impacts so far, and agreed to continue to monitor those.

**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 10:50 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: \_\_\_\_\_  
Daniel Robertson, Deputy Clerk

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