

**Minutes of Meeting**  
**FY16 Budget Process Discussion**  
**January 28, 2015**  
**11:00 a.m.**

The Kootenai County Board of Commissioners: Chairman David Stewart, Commissioner Marc Eberlein, and Commissioner Dan Green met to discuss the following agenda items. Also present were Interim Finance Director Keith Taylor, Clerk Jim Brannon, Chief Deputy Clerk Pat Raffee, Staff Accountant Kimberli Price, Accounting Manager Grace Blomgren, Undersheriff Dan Mattos, Sheriff's Administrative Office Manager Carol Grubbs, Administrative Assistant Nancy Jones, and Deputy Clerk Mary Enquist. Also present was citizen Tina Kunishige.

- A. Call to Order:** Chairman Stewart called the meeting to order at 11:03 a.m.
- B. Introductions:** The attendees introduced themselves.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. Old Business:** There was no old business discussed.
- E. New Business:**

Clerk Jim Brannon gave a brief outline of the FY2015 budget process and said County expenditures were grouped by classification:

  - A Budget (Personnel costs) is 61% of the total budget
  - B Budget(Operating costs) is 30% of the total budget
  - C Budget (Capital investments) is 8-9% of the total budget

Staff Accountant Kimberli Price said the meeting objectives are to:

- Establish direction for the FY2016 Budget development
- Determine documentation required
- Avoid unnecessary work by the Department Managers and Auditor's staff
- Use BOCC time efficiently during the budget process

Ms. Price explained each form in the Budget Process packet and questioned the necessity of some items as they were not used in the previous Board's decision-making. Ms. Price requested the Board's feedback on which forms and specific data they find helpful. The Board said they like the Trends Worksheets.

The Board discussed ways to fund increases in wages, and initially concluded that a tax increase might be required for the FY2016 budget. Commissioner Green advised the other two Commissioners that using fund balances was another route to increasing the budget without increasing property taxes.

Chief Deputy Clerk Pat Raffee suggested a future meeting's presentation on the details of each fund and their balances and/or constraints. The Board agreed this would be helpful and directed staff to schedule it.

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

Chairman Stewart adjourned the meeting at 11:59 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DAVID STEWART, CHAIRMAN

BY: \_\_\_\_\_  
Mary Enquist, Deputy Clerk

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