

**Minutes of Special Meeting
Human Resources
November 20, 2015
1:30 p.m.**

The Kootenai County Board of Commissioners: Chairman Dan Green, Commissioner Marc Eberlein, and Commissioner David Stewart met to discuss the following agenda items. Also present were Clerk Jim Brannon, Finance Director Sondra Emerson, Accounting Manager Grace Blomgren, Senior Staff Accountants Kimberli Price and Keith Taylor, Payroll Technician Kathy von Kienast, County Assistance Manager Shelly Amos, Assessor Mike McDowell, Treasurer Steve Matheson, Community Development Director David Callahan, Grants Management Office Director Jody Bieze, Human Resources Director Skye Reynolds, Benefits/Risk Management Specialist Dorothy Cross, Juvenile Probation Director Debbie Nadeau, Juvenile Detention Assistant Director Linda Hoss, Applications Systems Manager Carrie Cole, Public Defender Administrative Supervisor II Jamie Woods, and Deputy Clerk Alicia Lynch.

- A. **Call to Order:** Chairman Dan Green called the meeting to order at 1:30 p.m.
- B. **Introductions:** There were no introductions.
- C. **Changes to the Agenda:** Commissioner Marc Eberlein asked that the Year-End Reporting agenda item be discussed first as it was a brief discussion. The Board agreed.
- D. **New Business:**

Year-End Reporting: Discussion of the Affordable Care Act (ACA) reporting and whether or not the Board would like to include the "Total Compensation" reports with the W-2s this year.

Human Resources Director Skye Reynolds advised the Board that a new ACA required form would need to be added to the employee W-2 envelope. She said the 1095C would be filed with the employees taxes stating they are covered by a qualified health plan. She added that in the past the County had included a "Total Compensation" form with their W-2s detailing the salary and benefits for the employee and asked the Board if this was a practice they would like to continue.

The Board agreed the form was informative and were in favor of sending it with the W-2s.

Accounting Manager Grace Blomgren stated that her office would likely need a temp to assist with stuffing all of the W-2 envelopes. The Board was in favor of giving her the needed help.

Chief Deputy Treasurer Laurie Thomas entered the meeting at 1:37 p.m.

Additional (27th) Pay Period: Presentation by Skye Reynolds and Grace Blomgren

Ms. Blomgren detailed the current pay period and accrual schedule and proposed hypothetical scenarios to avoid the 27th Pay Period that occurs every 11 years. She explained there was no budgetary impact as the payroll operates on a calendar year and the budget was a fiscal year. She also added that this only affected exempt employees and did not affect employees paid hourly.

Applications Systems Manager Carrie Cole clarified that employees are not being paid for an extra two weeks of time in a year but that an additional Pay Date falls into December.

Assessor Mike McDowell explained that exempt employees are shorted a day's pay every year and that in the eleventh year the extra pay period reimburses the employee for that shorted pay.

Commissioner Eberlein stated he did not want to be shorting anyone's pay and did not like that an employee who leaves before their eleventh year is never recouping that money.

The Board discussed with staff the cost and impact of changing the payroll system to run either two separate payroll systems (one for exempt and one for non-exempt), or changing the system to distribute checks on the 1st and 15th of every month.

Ms. Blomgren explained to change the current payroll operating system would require a two year lead time and potentially additional staff.

The Board agreed a new system was not the answer. No final decision was made.

- E. Public Comment:** This section is reserved for citizens wishing to address the Board regarding a County related issue. Idaho Law prohibits Board action on items brought under this section except in an emergency circumstance. Comments related to future public hearings should be held for that public hearing. There were no public comments.

Chairman Green adjourned the meeting at 2:20 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk
