

**Minutes of Special Meeting
County Clerk
January 27, 2016
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 item. Also present were Clerk Jim Brannon, Chief Deputy Clerk Pat Raffee, Senior Staff Accountant Kimberli Price, Treasurer Steve Matheson, Chief Deputy Treasurer Laurie Thomas, Human Resources Director Skye Reynolds, Benefits/Risk Management Specialist Dorothy Cross, Buildings & Grounds Director Shawn Riley, and Deputy Clerks Alicia Lynch and Cecilia Sweet. Also present were citizens Leslie Duncan, Linda Fillios, and Tina Kunishige.

- 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:** There were no changes to the agenda.
- D. New Business:**

Clerk presentation of Fiscal Year 2015 Fund Balances

Clerk Jim Brannon stated per Resolution 2014-34 Kootenai County Fund Balance Policy Amendment the prior Board had decided to keep 10% to 15% of the actual total county-wide personnel and operating expenses in reserve, based on the prior year's budget in the General Fund and Justice Fund, and if either or both funds exceeded the 15% level, the excess funds could be used at the Commissioners' discretion.

Clerk Brannon also said this Board could choose to change the reserve level, but that his department had brought data for the day's discussion based on the 10% and 15% models. He added that the Fund Balance numbers were close approximations, and said final audited numbers would be available after CliftonLarsonAllen's exit meeting in March. Clerk Brannon provided a list of restricted funds as well as committed funds. He advised the Board that they may need to allocate more for the Health Insurance Fund, as past claims indicated more funds had been needed there than were budgeted in recent years.

Commissioner Marc Eberlein said that in the future he preferred to see E911 funds separated from the General Fund.

Staff Accountant Kimberli Price provided Fund Balance history going back five years as per Resolution 2014-34. She explained that she did not include Liability Insurance Fund 13 in her calculations of the Unassigned Fund Balance, and she asked the Board to make that a restricted fund since statute prohibited it from being used for other purposes.

Treasurer Steve Matheson questioned whether the statutory 5% emergency fund was included in the Fund Balance calculations. Ms. Price stated that she believed that the Treasurer was referring to Contingency Funds. Chairman Green said he would meet with Ms. Price and Treasurer Matheson to discuss that issue further.

Chairman Green requested that future Fund Balance reports only include Budget dollars as he felt the Actual Expenses option clouded the issue. Commissioner Eberlein suggested maintaining a \$10 million balance for the General and Justice Funds. The Board agreed to set aside \$10 million dollars, a middle ground number between the 10% and 15% amounts calculated based on budget.

The Board discussed at length how the remaining unassigned funds could be committed.

The Board decided to commit approximate amounts to these projects with the understanding that these were not budgeted items and were subject to change:

- \$14 million – Jail Expansion
- \$5 million – Justice/Court Expansion
- \$2 million – Shared Parking (with the City of Coeur d’Alene)
- \$1 million – Facilities Maintenance
- \$1 million – Information Systems Upgrades
- \$750,000 – Post Falls DMV Remodel
- \$700,000 – Airport Land Acquisition
- \$500,000 – Health Insurance Fund
- \$300,000 – Evidence Remodel

Clerk Brannon provided an example of what the previous year’s update of Unassigned Funds to Committed Funds looked like. The Board requested that this year’s Resolution indicate the name of the project beside each amount of Committed Funds. Ms. Price clarified that the bulk of the Committed Funds discussed today would appear in the 3450.20- Committed for Capital Purchases Facilities Master Plan portion of Fund 11- Replacement Reserve/ Acquisition.

Commissioner Eberlein moved to instruct the Clerk’s office to bring forward a Resolution updating the Kootenai County Fiscal Year 2015 Surplus Fund Balance Allocation. Commissioner Stewart seconded the motion. There being no further discussion, Deputy Clerk Lynch called the roll:

Commissioner Stewart: Aye
Commissioner Eberlein: Aye
Chairman Green: Aye

The motion carried.

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 2:47 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk
