

**Minutes of Meeting**  
**Fiscal Year 2017 Budget Deliberations**  
**June 17, 2016**  
**10:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Dan Green and Commissioner Marc Eberlein met to discuss the following agenda items. Also present were Clerk Jim Brannon, Chief Deputy Clerk Pat Raffee, Finance Director Dena Darrow, Senior Staff Accountant Kimberli Price, Solid Waste Director Cathy Mayer, Principal Planner Lauren Chaffin, Civil Deputy Prosecuting Attorney R. David Ferguson, and Deputy Clerks Alicia Lynch and Randi Davis. Also present was citizen Bob Bingham. Commissioner David Stewart was excused.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 10:00 a.m.
- B. Introductions:** There were no introductions.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. Old Business:** There was no old business discussed.
- E. New Business:**

**Fiscal Year (FY) 2017 Budget Deliberations with the Auditor's office**

Chairman Green opened a discussion regarding whether the County could transfer assets purchased with restricted funds to other County departments.

Finance Director Dena Darrow presented a draft procedure of Asset Transfers To/ From Restricted Fund Accounts. The attendees discussed the difference between an asset having no value and an asset being depreciated to zero.

Civil Deputy Prosecuting Attorney R. David Ferguson said that an asset's depreciation had no bearing on whether it could be transferred; Idaho law stated that the asset's equivalent value needed to be returned to the restricted fund.

The attendees discussed methods of determining an asset's value in order to appropriately compensate the restricted fund. The attendees determined that transferring assets once they were depreciated to zero was not sufficient reimbursement to the original restricted fund.

The attendees agreed that the Auditor's office would determine the value of the asset, that dollar amount would be returned to the restricted fund, and final decision regarding the prioritizing of a transferred asset would reside with the Board.

Ms. Darrow stated she would revise the draft procedure and with the Board's approval the Asset Transfers To/From Restricted Fund Accounts procedure would be added to the Fixed Asset Manual.

- F. 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 10:36 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: \_\_\_\_\_  
Alicia Lynch, Deputy Clerk

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