

Minutes of Meeting
Auditors Meeting
February 23, 2023
1:30 p.m.

The Kootenai County Board of Commissioners: Chair Leslie Duncan and Commissioner Bruce Mattare met to discuss the following agenda items. Also present were Clerk Jennifer Locke, Finance Director Brandi Falcon, Staff Accountant – Budget Arrow Gidney, Adult Misdemeanor Probation (AMP) Director Keith Hutcheson, AMP Administrative Supervisor Lynell Smith, Probation Supervisor Melissa Miller, Human Resources (HR) Director Sylvia Proud, HR Generalist – Employee Relations Dorothy Cross, BOCC Senior Business Analyst Nanci Plouffe, BOCC Communications Coordinator Jonathan Gillham and County Assistance Specialist Sierra Hansen. Commissioner Bill Brooks was excused.

- A. **Call to Order:** Chair Leslie Duncan called the meeting to order at 1:30 p.m.
- B. **Changes to the Agenda (Action):** There were no changes to the agenda.
- C. **Business:**

BOCC Direction to FY24 Budget (Discussion)

Finance Director Brandi Falcon reviewed the processes involved with starting a new budget cycle. She stated that the goal was for the Budget to “go live” on March 15, 2023. She noted that current matrix for the “A” (Personnel) Budget had been used for about 3 years now and had proven to be reliable and provided transparency, equity, and alignment County-wide. She stated that the Board would need to decide whether they wished to fund Matrix Steps for staff, COLA (Cost of Living Adjustment), or both for FY24.

Ms. Falcon offered some recommendations for the “A” Budget related to Matrix Step progression. She suggested that all personnel requests be reviewed by Human Resources at the start of the Budget, rather than towards the end. Finally, she recommended the performance of a county-wide step analysis based on each employee’s time in position.

Commissioner Bruce Mattare stated that achieving an equitable outcome amongst all employees should be the end goal. He then asked if there was a preference between funding Steps or COLA from the employees.

Chair Duncan indicated that she felt that the main priority should be in funding Steps.

There was general agreement that a complete step analysis would be made and that the priority would be placed on funding Step advancement in the FY24 Budget.

Ms. Falcon recommended that all departments submit a flat “B” (Operations) Budget request. She highlighted the importance of examining three year trends for department spending as helpful in revealing potential savings. She also suggested that the Board not consider adding any new programs unless they offer a direct saving in personnel costs. Finally, she recommended that any contracts, MOUs (Memoranda of Understanding) or

new programs over \$50,000 be competitively bid. She commented that if all departments made their B Budget cuts in their own meetings, before presentation, it would streamline the process.

Chair Duncan expressed concern regarding contract escalation clauses and pointed out that the County had a number of these.

BOCC Senior Business Analyst Nanci Plouffe asked whether the flat budget would apply to non-capital equipment purchases.

Chair Duncan replied that she would prefer those purchases to be kept at a zero-base.

Chair Duncan and Commissioner Mattare agreed that new programs would be avoided unless they offered savings in personnel expenses.

Ms. Falcon asked that departments provide the anticipated lifespan of "C" (Capital) Budget purchases, along with a quote and a proposed funding source. She also asked that ongoing construction projects and vehicle requests to also have a quote included.

- D. 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.
- E. Adjournment (Action):** Chair Duncan adjourned the meeting at 2:06 p.m.

Respectfully submitted,

JENNIFER LOCKE, CLERK

BOCC SIGNATURE

BY: _____
Sierra Hansen, County Specialist