

Minutes of Meeting
Auditor
March 4, 2021
2:00 p.m.

The Kootenai County Board of Commissioners: Chairman Chris Fillios, Commissioner Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda item. Also present were KCSO Sheriff Robert Norris, KCSO Undersheriff Dan Mattos, Chief Deputy Assessor Joe Johns, Finance Director Dena Darrow, Staff Accountant – Budget Michelle Chiaramonte, BOCC Communications Manager Nancy Jones, BOCC Senior Business Analyst Nanci Plouffe and Deputy Clerk Tina Ginorio.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 9:07 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business (Action):**

FY21 Kootenai County Assigned Fund Balance Allocations

Finance Director Dena Darrow reminded the Commissioners that she had sent them copies of the budget workbook pages needed for today’s item. She explained, for the benefit of those listening, that each year, after the year-end calculations were completed, they reviewed the disposition of fund balances. She stated this was in accordance with Policy 2019-33 and dealt with both the General Fund and the Justice Fund.

Ms. Darrow said the first step was to set aside two months of operating and personnel expenses in Unassigned Fund Balance, as a cushion. She said they would next move any remaining amount into the Assigned Fund Balance, where the Commissioners would portion the money out for future use. She added that funds which had been so placed were not in the Budget yet; they would only go into the Budget after they were appropriated. She described these amounts as excess cash for which the Commissioners had tentative plans.

Ms. Darrow called the Commissioners’ attention to several PowerPoint slides that illustrated how she had arrived at the amount of the “cushion” that should be set for FY2022. She walked the Commissioners through the process, which had resulted in a final amount of \$11,800,727.

Ms. Darrow noted that the Assigned Fund Balance was composed of the General Fund and the Justice Fund. She pointed out that the General Fund could be broken down further into Fund 10, which included Health Care Expenses, Grant Match and General Reserve, and Fund 11, which included the Building and Construction Reserves. She explained that she had placed some suggested amounts in different line items and invited the Commissioners to review them with her and make any changes they felt appropriate.

The Commissioners suggested adjustments to health care overspends, the General Reserve, IT (Information Technology) Capital Planning, Camera Systems and Replacements and Facilities Expansion.

Once the Commissioners declared themselves satisfied with the adjustments, Ms. Darrow said she would draft a Resolution, which would be brought to the next Business Meeting for their approval.

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): Chairman Fillios adjourned the meeting at 2:21 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Tina Ginorio, Deputy Clerk
