

**Minutes of Meeting**  
**FY24 Budget – Elected Officials**  
**June 1, 2023**  
**Sessions from**  
**9:00 a.m. – 10:00 a.m.**  
**11:00 a.m. – 12:00 p.m.**  
**1:00 p.m. – 4:00 p.m.**

The Kootenai County Board of Commissioners: Chair Leslie Duncan, Commissioner Bruce Mattare and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Treasurer Steve Matheson, Chief Deputy Treasurer Jill Smith, Clerk Jennifer Locke, Finance Director Brandi Falcon, Staff Accountant – Budget Arrow Gidney, BOCC Communications Coordinator Jonathan Gillham and Deputy Clerk Tina Ginorio. Ms. Smith was present via teleconference.

- A. Call to Order:** Chair Leslie Duncan called the meeting to order at 9:00 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business:**

**FY24 Budget Review – Elected Officials (Action)**

**Treasurer**

Treasurer Steve Matheson reminded those present that there was a plan for the Treasurer’s Office and the Clerk’s Office to switch places in the Administrative Building. He said that Clerk Jennifer Locke had asked if this switch could be put off for a year, so moving expenses would not be included in his FY24 Budget.

Treasurer Matheson commented that his budget was one of the smallest in the County, just a bit over \$1 million. He said that last year he had decided to retain property tax late charges and interest, an amount of about \$700,000. He reported that he had been sued by the cities and highway districts over the decision, but the case had not been decided yet by the court. He said that both sides felt very strongly about the issue, so whatever initial decision the court made, it would probably be appealed. He indicated that, if necessary, he would approach the Legislature on the question.

Treasurer Matheson projected that the County’s investment portfolio’s interest would increase to \$3.5 million in FY24. He remarked that he would not be surprised if, by August, he would know whether he could report an increased to that amount.

Treasurer Matheson reported that there was a cost of \$180,000 for consultants in his FY24 Budget, with \$150,000 for a Fit-Gap Analysis. He said he would like to bring in an expert to help determine whether the current computer system could be upgraded or whether a new system was required. He pointed out that this system was used by both

the Assessor's Office and the Treasurer's Office, with the Assessor actually having the largest dependence on it.

In response to a question from Commissioner Bruce Mattare, Treasurer Matheson provided some additional information on the estimated cost of the analysis. He predicted that this might end up being a sole-source provider situation.

Treasurer Matheson confirmed that the \$3.5 million interest revenue represented a \$2.2 million increase over the previous year. He discussed considering this increase as a one-time event, based on favorable market conditions. He recommended that the Board rely on a figure closer to \$1.5 million each year for funding ongoing expenditures.

Treasurer Matheson commented that he had some recently hired staff that were doing exceptional work for whom he might request salary increases for them in his "A" (Personnel) Budget.

Chair Duncan put the meeting into recess at 9:12 a.m.

Chair Duncan called the meeting back to order at 9:22 a.m.

Chair Leslie Duncan, Commissioner Mattare and Commissioner Brooks were present. Also present were Prosecutor Stanley Mortensen, Clerk Locke, Ms. Falcon, Ms. Gidney, Mr. Gillham and Deputy Clerk Ginorio.

### **Prosecuting Attorney**

Prosecutor Stanley Mortensen reported that the Budget for Juvenile Diversion had stayed level, with an increase of only about \$700, mainly due to inflation. He stated that the Civil Budget was also about the same as FY23, with the exception of his request for an additional \$40,000 for the Witness Fund. He reminded those present of the ongoing expenses related to the Renfro case, including expert witnesses.

Human Resources (HR) Director Sylvia Proud entered the meeting at 9:24 a.m.

Prosecutor Mortensen said there were several inflation-related increases under the Criminal Budget. He pointed out that they were fully staffed with Attorneys for the first time in a while, so expenses would increase because there were more staff members drawing on resources. He reminded those present that they needed to hire two more Legal Assistants to maintain their two Attorneys to one Legal Assistant ratio. He remarked that they had been approved for one Assistant in FY23 and they had put the second one in the FY24 Budget.

Prosecutor Mortensen stated that the On-Call Pay for Attorneys had worked out well and that his request for that would remain the same for the new fiscal year. He said he was asking for Overtime Pay to be available for the Legal Assistants. He explained that there had been a recent Supreme Court ruling that required paperwork to be filed for involuntary mental holds within 24 hours, however the courts were not required to act on the cases until the next business day. He said that, in the past, they had been able to file the cases that had come in over the weekend on Monday, but this was no longer

allowed. Now, the Legal Assistants, who were hourly employees, had to be on-call during weekends and Monday holidays in order to process and submit these documents. He indicated he had contacted the IPAA (Idaho Prosecuting Attorneys Association) to try influence the Supreme Court to rethink this rule.

#### Human Resources

Ms. Proud reported that HR had requested about the same for FY24 as FY23. She commented that County-wide service awards had been reduced by about \$3,500, while Employee of the Month and Employee of the Year awards had stayed the same. She stated that their "A" Budget and Overtime requests would remain the same and the "B" (Operations) Budget would be reduced by about 1.2%. She noted that there had been an increase in the amount requested for seminars and professional associations, but explained that they were training two staff members on the job evaluation system. She stated that they planned on maintaining the advertising budget at the same level also, since they were trying different venues to attract applicants.

Chair Duncan placed the meeting in recess at 9:33 a.m.

Chair Duncan called the meeting back to order at 11:17 a.m.

Present were Chair Duncan, Commissioner Mattare and Commissioner Brooks. Also present were Coroner Duke Johnson, M.D., Chief Deputy Coroner Lynette Acebedo, Ms. Falcon, Ms. Gidney, Mr. Gillham and Deputy Clerk Ginorio.

#### Coroner

Dr. Johnson said he felt the Coroner's Office had not been able to grow at a rate commensurate with the County's needs in the past few years. He provided an overview of the Coroner's Office's Budgets since 2012 and pointed out that their largest expense, autopsies, had increased by 28% since 2015. He explained that Coeur d'Alene's identity as a resort destination had a direct impact on the level of service they needed to provide and cited the 500,000 yearly visitors to Silverwood Theme Park, in addition to an unknown number of people staying at hotels and rentals. He commented that it was not just the 189,000 Kootenai County citizens that required services from his office.

Clerk Jennifer Locke reentered the meeting at 11:23 a.m.

Dr. Johnson reminded those present that his office had recently received the Board's approval to seek accreditation, which would allow them access to more grants. He said these grants could be used for additional refrigeration, vehicles, staff, training and other improvements. He pointed out that his office represented 0.5% of the total County Budget and that they were seeking an increase of 21%. He explained that much of that would be put towards equipment and training for his personnel. He added that they were hoping to expand their office space, which would increase the cost for utilities, and that he had incorporated this into their request.

Chair Duncan asked Dr. Johnson to send her an email containing an official request to expand his office space, so it could be forwarded to the Facilities Working Group for consideration.

There followed substantial discussion about Dr. Johnson's proposal for accreditation, the space requirements included to qualify for accreditation and his suggestions for funding the changes.

Dr. Johnson provided clarification regarding the scheduling of his two new part time positions in response to a question from Commissioner Mattare. He also offered additional information about his staffing needs.

Chief Deputy Coroner Lynette Acebedo confirmed that the Coroner's Office had provided services for 677 decedents so far this year, including 14 suicides and 9 overdose deaths.

Dr. Johnson stated that they were asking for on-call pay under their Personnel Budget.

There followed substantial discussion regarding the provision of on-call compensation for Coroner's Office employees.

Chair Duncan noted that the pathology and radiology expense request had increased about 18%, or about \$31,000 from FY23.

Ms. Acebedo explained that this was because Spokane County's fees would increase; they went up every year. She predicted that there would be an increased demand for these service also.

Chair Duncan said she had learned that the Opioid Settlement Funds would probably not be useable for a piece of equipment the Coroner had hoped to buy. She explained that the funds could only be used for treatment and education, not for testing. She suggested that Dr. Johnson put together a proposal and present it to the Office of Emergency Management (OEM), if he wished to pursue this further, since they were now handling that settlement.

Dr. Johnson commented that the request for travel and training expenses had gone up both because there were two new employees to be trained and also because he felt that staff needed to catch up on training that had not been made available before he took office.

Chair Duncan placed the meeting in recess at 11:45 a.m.

Chair Duncan called the meeting back to order at 12:59 p.m.

Present were Chair Duncan, Commissioner Mattare and Commissioner Brooks. Also present were Clerk Locke, Chief Deputy Clerk Grace Blomgren, Ms. Falcon, Deputy Finance Director Keith Taylor, Ms. Gidney, Recording Manager Melinda Roeder, Elections Manager Asa White, Court Services Manager Kally Young, County Assistance Lead Wendy Eaton, Executive Assistant Rosanna Santiago, Mr. Gillham and Deputy Clerk Ginorio.

## Clerk

Clerk Locke reminded those present that the Clerk had about 105 employees split between all five divisions: Auditor, County Assistance, District Court, Recorder and Elections. She said she had provided an overview of the 2022 and 2023 “B” Adopted Budget, plus the 2024 Proposal. She remarked that there had been increases in some areas and decreases in others. She also reminded those present that postage for absentee ballots had been moved from the BOCC to Reprographics Budget, and then Reprographics/Mail Center Manager David Reid had asked that it be transferred to Elections for FY24.

## County Assistance

Clerk Locke reviewed the history of the County Assistance program from 2021 to the present, including the recent elimination of the Indigent Program and Involuntary Commitments. She reported that their “A” and “B” Budgets were currently funded from Indigent Fund Balance. She said the “A” Budget was being reduced, with savings estimated at about \$44,000, due to personnel reduction and the “B” Budget would also go down by about \$46,900, since they no longer had to take medical applications for the Indigent Program. She noted that indigent cremations remained their only continued responsibility.

Clerk Locke explained that County Assistance was still collecting revenue, part of which would stay with the County and part of which was sent to the State on a quarterly basis. She said they anticipated revenue of about \$200,000 for FY24. and noted that there was about \$6 million in deceased persons’ medical accounts and \$6 million in active medical accounts that remained to be collected. She added that there were also reimbursements due from involuntary commitments, in the amount of about \$440,000 for active accounts and \$182,000 for deceased persons’ accounts.

Clerk Locke said that the Board could decide whether they wanted County Assistance to continue providing support for electric, gas, water, other utilities and housing assistance. She reported that there were very few applicants for these.

Chair Duncan said she would be inclined to continue that support for another year and address it again in the next budget season.

## District Court

Clerk Locke reminded those present that a law change in 2018 had allowed a portion of the Liquor Apportionment to go to the Magistrates’ Courts. She reported that it had been increasing by 3% each year and would reach the maximum of 15% in FY23, or over \$700,000. She said these funds would be split between 1<sup>st</sup> Judicial District Trial Court Administrator Karlene Behringer’s District Court Budget and the Clerk’s District Court Budget. She stated that they expected the Clerk’s portion to be \$465,000 for FY24, an increase in revenue of \$72,000 from 2023.

In response to a question from Commissioner Mattare, Clerk Locke provided additional information on the Collection/Payment Plan Fees and Community Service Setup Fees also listed as revenue for District Court. She explained that a collections service, called the Compliance Department, had been created within District Court to assist people with setting up payment plans and community service requirements. She said this money went to Ms. Behringer's District Court Budget.

Court Services Manager Kally Young remarked that a few years ago they had begun the Compliance Department with one part-time person and it had grown to include five full-time employees. She added that they had recently added a text-reminder function to further assist people in keeping track of their payments as they came due.

Chair Duncan asked about the funding of the Compliance Department.

Clerk Locke replied that the revenue from the department went to Ms. Behringer's part of District Court, while their staff was paid by the Clerk's part. She stated that District Court Fund 45 covered the staff salaries, not the General Fund.

Ms. Falcon explained that Fund 45 was split, part belonging to the Clerk and part to Ms. Behringer: different budgets, but the same fund. She briefly described the mechanics of the arrangement.

Ms. Locke reported that the "B" Budget request had been reduced by about \$261 and the "A" budget had some position conversions included. She said they planned to cover the conversion costs with the increased revenue from the Magistrate Liquor Apportionment.

Ms. Young stated that the total cost of the conversions would be about \$18,325. She said they hoped to convert three of their Clerk II employees to Clerk III. She added that those three people had already taken on additional duties, so the adjustment would be appropriate.

Ms. Young explained that the fourth conversion exchange a Judicial Assistant slot to a Justice Court Services Supervisor at the Juvenile Justice Center. She said that, due to the legislation related to the Family Act, the caseload over there had increased substantially, so a supervisor was needed to manage the three staff members.

Clerk Locke said Ms. Behringer would present her own budget requests to the Board at another meeting.

Ms. Falcon stated that Ms. Behringer managed Specialty Court staff and the Bailiffs.

### Elections

Clerk Locke remarked that a number of factors were causing expenses to rise at the Elections Department: higher voter turnout meant more ballots needed to be printed and more absentee ballots needed to be provided. She reminded those present of the transfer of \$30,000 in postage from Reprographics to Elections Budget.

Elections Manager Asa Gray stated that their FY24 Projected Revenue was \$377,000, up \$45,000 from FY23. He said the CPU (Consumer Price Index for Urban Consumers) continued to go up due to inflation, so that his estimate might be on the conservative side. He listed the items in the "B" Budget which would decrease: Miscellaneous Rentals, Other Professional Services, Temporary Personnel Services and Telephone. He said that the main reason for this was that they had eliminated the March Election for 2024 and had decided not to have a site support representative present from ES&S for the August Election.

Mr. Gray said that the items which would increase were Computer Hardware Maintenance, by \$2,620, for the ERM upgrade, and Elections Supplies, by \$16,843. He stated these were caused by inflation and increased ballot orders. He indicated that HB 292 would probably result in more frequent August School Elections.

Deputy Finance Director Keith Taylor explained that HB 292 was a property tax replacement bill, a dollar for dollar exchange of sales tax for property tax. He said it benefited citizens but did not increase the amount of money the schools received.

Mr. Gray said there would also be an increase in the amount needed for Legal Notices; the cost of running a notice in the Coeur d'Alene Press had already gone up. He stated that there would be an increase in Travel-Related Expenses, \$2,305, both from inflation and from needing to send seven people to the annual Elections Conference in 2024.

Mr. Gray listed the Non-Capital Equipment purchases they hoped to make: two DS300 Scanner/Tabulators and Implementation Services for Early Voting \$18,490, four Portable Generators \$7,600, ERM Laptop and Reporting System Upgrade \$5,485, ExpressVote Upgrades for new ERM System \$7,500 and television for ERM display \$350. He commented that some of these items may be able to be purchased from FY23 funds, depending on whether an August Election occurred this year. He said they would know this after July 10, 2023.

Mr. Gray said they had received requests from the community for an additional security camera for the drop box area at the Elections Office, which would cost about \$4,000 with the necessary setup and wiring. He asked if the Commissioners felt the current camera views were adequate and provided point-of-view photos to illustrate.

Both Chair Duncan and Commissioner Mattare said they felt that the additional camera coverage should be done, if possible.

Mr. Gray reported that he needed no changes under the "A" Budget for his full-time staff. He said he would like to increase compensation for the temporary workers during Elections from \$12 and \$12.50 per hour to \$15.05 and \$15.68 per hour. He said the total temporary worker pay pool would be increased from \$43,000 to \$47,000.

Chair Duncan said she thought the increase for the temps was reasonable.

Mr. Gray concluded with the request to increase their Overtime Pool from \$12,000 to \$14,000, based on recent needs.

### Auditor

Ms. Falcon reported that the FY24 "A" Budget request for the Auditor's Office was almost \$58,000 lower than FY23. She said it included a request to regrade three Payroll Accountants, moving them from Grade 8 to Grade 9, for a total loaded cost of about \$15,000. She stated that HR had performed a full Korn Ferry analysis of the job descriptions and the duties performed by these people and had found that the increase in grade would be appropriate.

Clerk Locke said there was also an increase in the line item from \$7,500 to \$13,000 for Clerk and Chief Deputy Clerk Travel Expenses. She explained that she had learned a great deal from seminary offered at IAC (Idaho Association of Counties) conferences and wanted her Chief Deputy to have the same opportunity.

### Recorder

Clerk Locke announced that the "B" Budget for the Recorder's Office would be reduced by about \$2,464 for FY24. She commented that the revenues had been increasing over the past few years but the rate was slowing down.

Recording Manager Melinda Roeder said her department had just filled one of two open positions. She explained that they would evaluate whether they needed to fill the other opening, based on workload. She added that a County Assistance employee was going to offer additional support as needed.

Chair Duncan placed the meeting in recess at 1:41 p.m.

Chair Duncan called the meeting back into session at 1:51 p.m.

Present were Chair Duncan, Commissioner Brooks and Commissioner Mattare. Also present were Assessor Bela Kovacs, Residential Appraisal Manager Troy Steiner, Administrative Manager Shelly Amos, Administrative Lead Secretary Deanna Gosselin, Clerk Locke, Ms. Falcon, Ms. Gidney, Ms. Santiago and Deputy Clerk Ginorio.

### Assessor

Assessor Bela Kovacs reminded those present that the directive from District Court regarding the Assessor's Salary had been received after their Budget had been turned in to Ms. Falcon, so that amount had not been included.

Chair Duncan acknowledged this information and said that they could just review the requests for FY24. She noted that he had requested one new position and some conversions in his "A" Budget.

Vehicle License Manager Anna Frohboese entered the meeting at 1:53 p.m.

Assessor Kovacs said that the Assessor's Office previously had a fourth Customer Service Technician, which had been eliminated to fund another position in the past. He stated that they needed now the additional Customer Service Technician I. He also asked that



the Customer Service Technician II be reclassified to Customer Service Technician III, since the person had been taking on additional responsibilities. He asked that the Commercial Appraiser position receive a salary adjustment.

Chair Duncan asked if he was referring to the two Commercial Appraiser I positions and their proposed upgrades to Commercial Appraiser II. She inquired whether they were presently certified or still in the process of gaining the certificates.

Assessor Kovacs confirmed that they were in the process of becoming certified, but it would happen later in the fiscal year.

Chair Duncan asked whether the positions would be converted or, if there was a Commercial Appraiser II opening, he would promote into it, thereby leaving a Commercial Appraiser I slot open.

Assessor Kovacs stated that he did not think they would have openings, so he was planning for conversions.

Chair Duncan suggested that positions not be converted if there were appropriate openings. She said that, if there were no open positions, then they could convert.

Assessor Kovacs acknowledged her suggestion and indicated that they would proceed in that manner.

Assessor Kovacs said that he would like to reclassify the Appraisal Technician positions also, based on their current responsibilities. He said HR had reviewed their duties and the job descriptions, which resulted in a recommended adjustment.

Assessor Kovacs reported that his Administrative Budget was relatively flat, as was the Surveyor's Budget. He commented that they had previously received \$4,000 to address flooring issues at the Post Falls Vehicle Licensing Office, but they had discovered that the project would actually cost about \$16,000, so they were asking for another \$20,000 to do that project and make some other improvements.

Ms. Frohboese said they were wondering if they could roll the \$4,000 over into the FY24 Budget. She explained that she was trying to create an office space for herself at Post Falls, since she managed both offices.

Chair Duncan asked if they would have money left over in this year's budget for the projects.

Ms. Frohboese said she did not think so. She said they would prefer to roll the \$4,000 over into the flooring project, if it were possible.

Prosecutor Stanley Mortensen entered the meeting at 2:05 p.m.

Assessor Kovacs noted that the price of both gas and armored car services had gone up. He indicated that he had been exploring an alternate provider for the Qless system who

might charge them less. He said he would inform the Commissioners if this turned out to be the case. He stated that increases were included for per diem, airfare, lodging, training, journals, subscriptions and professional seminars, since his department was fully staffed for the first time since he entered office.

Assessor Kovacs said he wished to invest in team building seminars for his staff and stated that the Idaho State Tax Commission had recommended a consultant who offered services at a cost of about \$10,000.

Assessor Kovacs referenced the Highland Appraisal Contract, which had previously been approved at about \$260,000. He said he had not yet received an invoice, but he thought it would be for a much smaller amount, closer to \$30,000. He added that he did not anticipate a need to continue this contract for the next year. He said the Manatron Contract, in the amount of \$35,000, for computer maintenance and support services had been moved to the Assessor from the IT (Information Technology) Budget.

Assessor Kovacs made reference to the \$250,000 previously included in their budget for XTR. He reported that they had a contract for Phase I for \$150,000, but had not made a request for Phase II, the Fit/Gap Analysis, yet. He stated he had received an opinion from Legal indicating that Fund 46 money could be used for it. He asked the Board to allow him to come back later to ask for another \$250,000 to be added to their Budget for further services from XTR.

Assessor Kovacs said they would like to use \$64,000 from Fund 46 to buy vehicles. He stated he would see if they could piggyback their vehicle order on to the Idaho State Contract, to reduce the costs.

Residential Appraisal Manager Troy Steiner confirmed that they had not yet approached Fleet Management for FY24, but intended to do so.

Chief Deputy Assessor Ben Crotinger entered the meeting via teleconference at 2:13 p.m.

Assessor Kovacs closed with Land Records and Mapping, saying there were no significant changes in these areas.

**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 2:15 p.m.

Respectfully submitted,

JENNIFER LOCKE, CLERK

BOCC SIGNATURE

BY: \_\_\_\_\_  
Tina Ginorio, Deputy Clerk