

Minutes of Meeting
FY23 Budget Review - Treasurer
June 14, 2022
10:00 a.m.

The Kootenai County Board of Commissioners: Chairman Chris Fillios and Commissioner Leslie Duncan met to discuss the following agenda item. Also present were Treasurer Steve Matheson, Chief Deputy Treasurer Jill Smith, Chief Deputy Clerk Jennifer Locke, Staff Accountant – Budget Brandi Falcon, Solid Waste (SW) Equipment Operator Erick Fisher, SW Technician Chris Hadley, BOCC Senior Business Analyst Nanci Plouffe, BOCC Communications Coordinator Jonathan Gillham and Deputy Clerk Tina Ginorio. Commissioner Bill Brooks was excused.

- A. **Call to Order:** Chairman Chris Fillios called the meeting to order at 10:03 a.m.
- B. **Changes to the Agenda (Action):** There were no changes to the agenda.
- C. **Business:**

FY23 Treasurer’s Office Budget Review (Action)

Treasurer Steve Matheson reported that the initial estimate of their most significant revenue source, interest from idle funds, was about \$1.3 million. He remarked that he would be able to provide a more accurate figure in August.

Treasurer Matheson announced that his department had identified a new revenue stream: late penalties and interest. He said he had first brought up the point that Idaho statutes do not clarify the specific destination of late penalties and interest. He said it appeared to be at the discretion of the tax collector, the Treasurer. He stated that he had written a memo to this effect to the Prosecutor in 2016, but the question was never pursued.

Treasurer Matheson explained that the County had been allocating the late penalties and interest received to all the taxing districts but he was proposing that the County keep it. He noted that Bonneville County was also investigating this possibility. He called attention to the spreadsheet he had provided which showed the amount of money collected in these categories and the amount the County lost out on. He added that he was seeking a definitive opinion from Legal on the idea and intended to discuss it further with the Clerk.

Treasurer Matheson stated that he had no “C” (Capital) Budget requests for FY23. He said there was a modest increase to the “B” (Operations) Budget, mostly due to postage and printing costs. He noted that there was an “A” (Personnel) Budget request for an additional Full Time Employee, the cost of which would be split with Solid Waste. He provided additional details of how the position would be funded and said the net impact would be about \$21,714 for the full year.

Chief Deputy Treasurer Jill Smith offered more information on a grade increase and a step increase included in their Budget, in response to a question from Commissioner Leslie Duncan.

Chairman Fillios and Commissioner Duncan indicated that further discussion of what constituted “compression” and what was a “parity” issue would take place in the next Budget Deliberations meeting and probably the next Human Resources meeting.

Commissioner Duncan remarked that the new position would be removed from the FY23 request if it was approved in the June 23, 2022 Human Resources Meeting. She also complimented Treasurer Matheson on his constant striving to identify new revenue sources for the County.

- 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 10:16 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

BOCC SIGNATURE

BY: _____
Tina Ginorio, Deputy Clerk