

**Minutes of Meeting
Auditor's Office
February 26, 2019
1:00 p.m.**

The Kootenai County Board of Commissioners: Chairman Chris Fillios and Commissioner Leslie Duncan met to discuss the following agenda items. Also present were Treasurer Steve Matheson, Chief Deputy Clerk Jennifer Locke, Finance Director Dena Darrow, Budget Accountant Michelle Chiamonte, Building & Grounds (B&G) Director Shawn Riley, Resource Management Office (RMO) Program Manager Kimberli Riley, BOCC Senior Business Analyst Nanci Plouffe, and Deputy Clerk Ronnie Davisson. Commissioner Bill Brooks was excused.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 1:05 p.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business:**

Fund Balance Policy (Action)
Fund Balance Assignments for FY19 (Action)

Finance Director Dena Darrow said that based on the prior Fund Balance Policy discussion, she had created three different scenarios for the Board's discussion. Upon the Board's approval of one of the three scenarios, it would come before the Board by way of a resolution.

After a lengthy discussion, the Board opted for the third scenario Ms. Darrow presented, which included an updated Fund Balance Policy with an addendum for non-capital committed Fund Balance. She suggested meeting again the following week to discuss the new Fund Balance Policy. Ms. Darrow assured the Board that the prior year it had not been completed until April, so they were well on track.

- D. Public Comment (Discussion):** 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 1:45 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Ronnie Davisson, Deputy Clerk
