

**Minutes of Meeting
Commissioners' Debriefing
September 9, 2019
11:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Chris Fillios, Commissioner Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Assessor Rich Houser, KCSO Sheriff Ben Wolfinger, KCSO Undersheriff Dan Mattos, Finance Director Dena Darrow, Staff Accountant – Fixed Assets Isaac Ohm, Human Resources (HR) Director Sylvia Proud, Civil Deputy Prosecuting Attorney R. David Ferguson and Deputy Clerk Tina Ginorio.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 11:01 a.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business:**

County Vehicles

Commissioner Leslie Duncan announced that Finance Director Dena Darrow and her staff had learned about some new IRS rules. Ms. Darrow introduced Staff Accountant – Fixed Assets Isaac Ohm. She said he had done some research on IRS rules regarding business vehicles used for personal purposes.

- **IRS Rules for Vehicles**

Mr. Ohm explained the personal use of business vehicles needed to be counted as income, except in certain circumstances.

He said the first exception would be called “de Minimis fringe benefits,” and meant a situation in which the personal use of a business vehicle happened only once, which did not have to be reported to the IRS.

Mr. Ohm said the second exception would be called a “working condition benefit,” in which a clearly marked safety vehicle, such as a police, fire or emergency vehicle or an unmarked vehicle used by law enforcement officers, was taken home.

He concluded that any other use that did not fall under these categories would have to be reported. Mr. Ohm added that, if an employee took a County vehicle home and was then called out for official business, the mileage for that particular trip would not be reportable. He noted that it was the County’s responsibility to track and report this, not the employee’s.

- **Tracking Non-work Use of County Vehicle**

Ms. Darrow explained that the Auditor's Office would need to identify the instances that might fall under the reportable category and determine what sort of policy the Commissioners would like to implement. She said that there were free phone applications that could be used to track mileage or it could be estimated and manually calculated as taxable income.

Ms. Darrow assured the Board that the Auditor's staff would return to the BOCC with the information on the vehicle use. She said they would determine if it was necessary for a specific employee to bring a vehicle home and whether it would qualify as an IRS reportable item.

Commissioner Duncan noted that Parks & Waterways (P&W) staff often did not come to the office; they went from their homes directly to a duty site. Ms. Darrow confirmed that this situation would qualify as a "condition of employment" and could be documented as an exception.

KCSO Sheriff Ben Wolfinger confirmed that his department's mechanics have conformed to the IRS requirements by having a single employee on call each week who had a take-home vehicle, while the others do not.

Ms. Darrow remarked that her staff would draft a policy showing how mileage would be logged, reported and charges to the person's paycheck. The Commissioners encouraged her to proceed as described.

North Idaho Crisis Center Update

Chairman Fillios reported that he attended the monthly meeting of the North Idaho Crisis Center last week. He stated that they were glad the County had increased their funding for FY2020 from \$7,500 to \$10,000, particularly because the State Legislature had decreased their appropriations to the Idaho Centers by 2 million dollars a year. He said this meant the local Center would be reduced from about \$122,000 to \$100,092 effective January 1, 2020.

Sheriff Wolfinger pointed out that those were monthly figures, not annual figures. Chairman Fillios agreed and added that Kootenai County was the only county that contributed to their local Crisis Center.

Chairman Fillios remarked that the Crisis Center had not yet announced how they would try to make up the shortfall. Sheriff Wolfinger said Medicare might make up for some of it.

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 was no public comment.

E. Adjournment (Action): Chairman Fillios adjourned the meeting at 11:12 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: _____
Tina Ginorio, Deputy Clerk
