



Kootenai County Budget FY 2008

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NOTICE OF PUBLIC HEARING

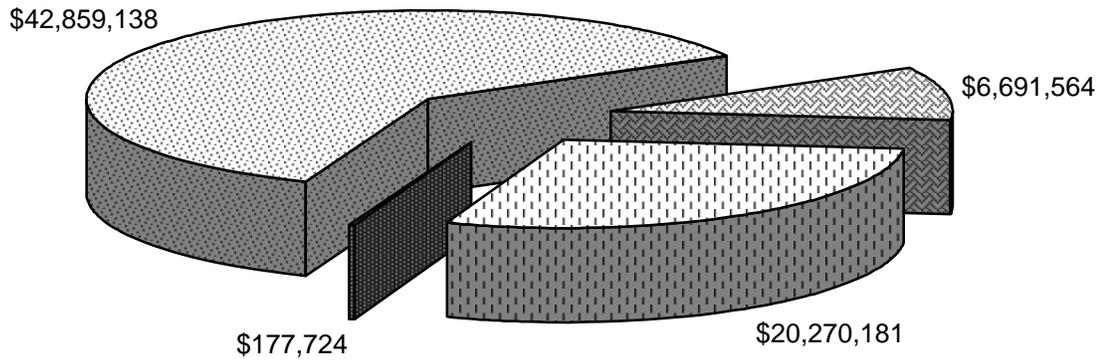
NOTICE IS HEREBY GIVEN that the Kootenai County Board of Commissioners will hold a public hearing per Idaho Code #31-1604 on Tuesday, September 4, 2007, from 7:00 - 9:00pm, in Meeting Room 1, County Administration Building, 451 Government Way, Coeur d'Alene, Idaho. The purpose of the hearing is to consider and fix the final budget for each office, department, and agency. Any taxpayer may appear and be heard upon any part of said tentative budget, published below, at this time.

DEPARTMENT:	PREVIOUS TWO YEARS EXPENDITURES		APPROVED BUDGET - FY 06-07				PROPOSED BUDGET - FY 07-08			
	04-05 TOTAL EXPENDED	05-06 TOTAL EXPENDED	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL 06-07 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL 07-08 BUDGET
CURRENT EXPENSE										
GENERAL GOV'T SERVICES: (COMMISSIONER DEPARTMENTS)	8,026,854	8,562,804	5,078,346	3,080,139	1,403,284	9,561,769	6,697,971	2,628,380	589,284	9,915,635
AUDITOR/RECORDER/ELECTIONS/ DISTRICT COURT CLERKS	3,244,412	3,700,104	3,363,938	524,526	8,000	3,896,464	3,387,587	589,426	0	3,977,013
TREASURER	369,456	486,574	373,036	149,332	2,000	524,368	381,715	151,342	0	533,057
ASSESSOR	1,368,675	1,433,679	1,430,188	106,412	3,143	1,539,743	1,409,684	107,977	0	1,517,661
CORONER	206,488	254,629	122,310	135,210	0	257,520	121,885	135,395	0	257,280
REPLACEMENT RESERVE	0	0	0	0	100,000	100,000	0	0	400,000	400,000
GENERAL RESERVE	0	0	0	350,000	0	350,000	0	350,000	0	350,000
TOTAL CURRENT EXPENSE	13,215,885	14,437,790	10,367,818	4,345,619	1,516,427	16,229,864	11,998,842	3,962,520	989,284	16,950,646
JUSTICE FUND										
SHERIFF	12,134,934	13,860,418	12,502,435	2,910,787	286,300	15,699,522	13,819,240	2,574,360	314,060	16,707,660
PROSECUTING ATTORNEY	1,688,211	1,809,487	1,851,254	100,320	7,000	1,958,574	1,851,414	103,650	0	1,955,064
PUBLIC DEFENDER	1,514,190	1,838,042	1,657,795	127,564	10,672	1,796,031	1,689,647	129,064	0	1,818,711
JUSTICE GENERAL ACCOUNTS	518,286	344,486	0	220,000	0	220,000	0	220,000	0	220,000
JUSTICE GENERAL RESERVE	0	0	0	350,000	0	350,000	0	350,000	0	350,000
TOTAL JUSTICE FUND	15,855,621	17,852,433	16,011,484	3,708,671	303,972	20,024,127	17,360,301	3,377,074	314,060	21,051,435
INDIGENT FUND	2,015,247	1,627,380	277,291	1,367,500	800	1,645,591	283,032	1,434,960	0	1,717,992
REVALUATION	1,783,597	1,848,620	1,878,812	99,639	10,444	1,988,895	1,924,569	100,868	3,023	2,028,460
DISTRICT COURT	1,137,821	1,565,927	1,445,533	486,073	0	1,931,606	1,397,324	516,448	0	1,913,772
SALES TAX	1,583,316	5,023,941	0	0	0	0	0	0	0	0
COUNTY VESSEL	462,020	549,862	324,008	126,378	0	450,386	340,182	167,186	0	507,368
AIRPORT	757,553	669,287	486,702	255,206	190,000	931,908	445,580	255,596	230,000	931,176
911 FUND	2,058,026	2,147,492	1,683,880	650,642	786,575	3,121,097	1,763,600	653,654	787,500	3,204,754
WASTE DISPOSAL	5,676,353	7,215,540	2,210,491	5,427,014	1,393,914	9,031,419	3,384,300	5,692,355	1,585,421	10,662,076
COUNTY FAIR	100,000	100,000	0	100,000	0	100,000	0	100,000	0	100,000
PARKS AND RECREATION	150,692	226,953	150,104	42,685	0	192,789	166,713	54,610	0	221,323
STATE SNOWMOBILE	69,671	100,332	44,435	49,529	0	93,964	30,936	53,029	0	83,965
HEALTH DISTRICT	596,065	614,213	0	637,775	0	637,775	0	663,199	0	663,199
HISTORICAL SOCIETY	22,000	17,659	0	15,000	0	15,000	0	15,000	0	15,000
NOXIOUS WEED	289,517	496,661	151,879	463,267	1,200	616,346	147,896	362,682	0	510,578
LIABILITY INSURANCE	507,170	547,569	0	650,000	0	650,000	0	650,000	0	650,000
TOURISM PROMOTION	7,391	7,132	0	7,500	0	7,500	0	7,500	0	7,500
COURT INTERLOCK DEVICE	16,272	12,405	0	19,000	0	19,000	0	19,000	0	19,000
COUNTY SNOWMOBILE	5,145	4,365	6,600	15,399	0	21,999	28,440	11,399	50,000	89,839
CENTENNIAL TRAIL	0	48,546	0	15,000	0	15,000	0	15,000	0	15,000
PUBLIC ACCESS CONTRIBUTION	10,498	55	0	14,000	0	14,000	0	16,000	0	16,000
SOLID WASTE CONSTRUCTION	221,884	161,860	0	165,000	682,500	847,500	0	0	2,910,000	2,910,000
GRANT FUND	5,840,546	6,866,178	614,981	1,535,830	0	2,150,811	770,559	1,846,408	0	2,616,967
TOTAL OTHER COUNTY FUNDS	23,310,784	29,851,977	9,274,716	12,142,437	3,065,433	24,482,586	10,683,130	12,634,894	5,565,944	28,883,968
JUSTICE SERVICES FUND	2,523,725	2,790,661	2,941,751	289,935	9,000	3,240,686	2,816,865	295,693	0	3,112,558
GRAND TOTAL COUNTY	54,906,015	64,932,861	38,595,769	20,486,662	4,894,832	63,977,263	42,859,138	20,270,181	6,869,288	69,998,607
							61.2%	29.0%	9.8%	100.0%
INTERNAL SERVICE FUND										
HEALTH INSURANCE	3,674,700	4,092,392	0	4,771,294	0	4,771,294	0	5,608,675	0	5,608,675
KOOTENAI AMBULANCE DISTRICT	1,360,746	1,468,808	0	1,521,457	0	1,521,457	0	1,687,726	0	1,687,726
REVENUE SUMMARY: COUNTY										
PROPERTY TAX	33,112,260									
ESTIMATED FUND BALANCES	5,183,394									
OTHER REVENUE	29,085,986									
GRANTS	2,616,967									
PROJECTED REVENUES	69,998,607									
REVENUE SUMMARY: AMBULANCE DISTRICT										
PROPERTY TAX					1,637,726					
OTHER REVENUES					50,000					
GRANTS					0					
PROJECTED REVENUES					1,687,726					
REVENUE SUMMARY: INTERNAL SERVICE FUND										
INTERNAL SERVICE CHARGES										5,608,675

ADDITIONAL INFORMATION IS AVAILABLE FROM THE KOOTENAI COUNTY COMMISSIONERS' AND AUDITORS' OFFICES AT THE COUNTY ADMINISTRATION BUILDING.

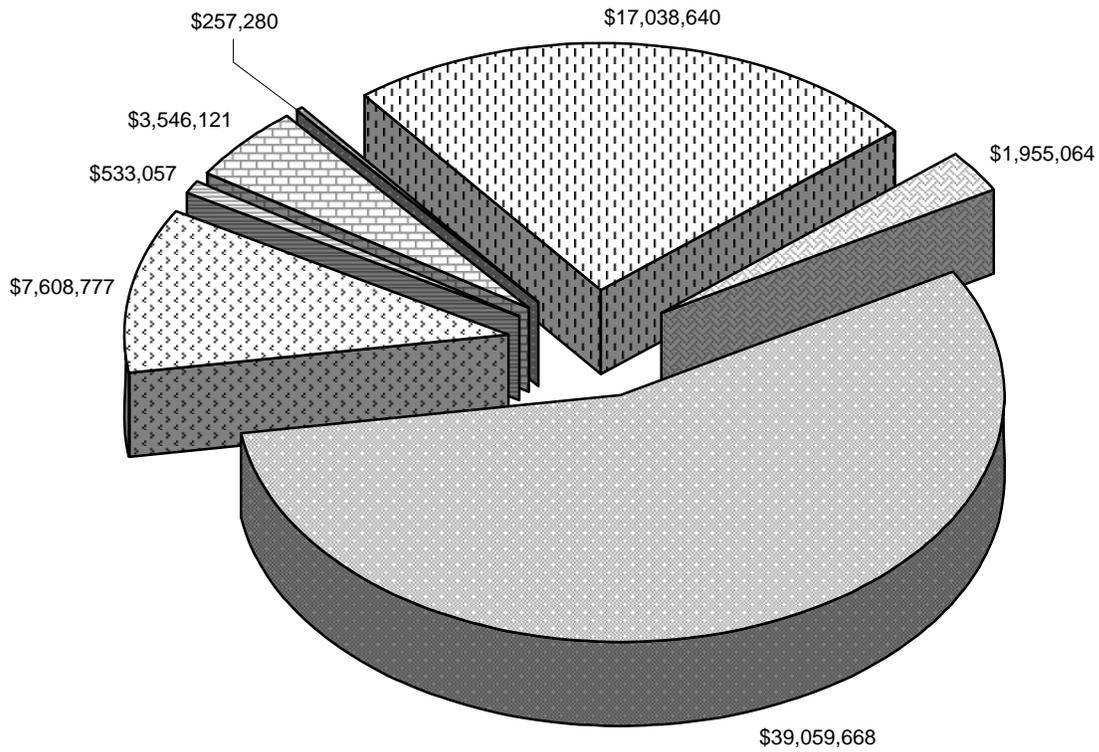
FY 2008 Budget: *Expenditure by Type* : Total Budget of \$69,998,607

(excludes EMS & Internal Service Fund)



■ Debt Service	0.3%
▤ Personnel	61.2%
▨ Capital Outlay	9.6%
▩ Operating Costs	29.0%

FY 2008 Budget by Elected Official



<ul style="list-style-type: none"> ■ \$39,059,668 55.8% Commissioners ■ \$3,546,121 5.1% Assessor ■ \$1,955,064 2.8% Prosecuting Attorney 	<ul style="list-style-type: none"> ■ \$7,608,777 10.9% Clerk ■ \$257,280 0.4% Coroner 	<ul style="list-style-type: none"> ■ \$533,057 0.8% Treasurer ■ \$17,038,640 24.3% Sheriff
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Kootenai County
Preliminary Budget Numbers/Allowable Property Tax change Information
Fiscal Year 2008 Budget
August 10, 2007

Last Three Years Property Tax Budgets			<u>Taxing Authority</u>
FY 2007	\$	30,714,319 (*)	\$ 30,714,319
FY 2006	\$	29,642,652	
FY 2005	\$	27,399,913	
Allowable	3.0% x the highest - last 3 years (*)	\$ 921,430	
New Growth (see calculation below)		<u>1,550,009</u>	
New Tax Authority			\$ 2,471,439
Foregone Amount			<u>2,101,523</u>
Available Additional Taxing Authority			\$ 4,572,962
			4,572,962
			<u>\$ 35,287,281</u>
			Total

New Growth Calculation - FY 08		
<i>Preliminary</i> - New Construction value		844,080,925
06-07 Levy Rate (Prior Year)	x	<u>0.001836328</u>
New Growth Estimate		<u><u>1,550,009</u></u>

FINAL

FY07-08 Preliminary Budget Summary by Fund

ESTIMATED MARKET VALUE: **\$16,119,876,918**

SOURCES OF FUNDING

<u>FUND</u>	<u>PRELIMINARY BUDGET</u>	<u>FUND BALANCE</u>	<u>TRANSFERS</u>	<u>STATE FUNDS & OTHER REVENUE</u>	<u>BALANCE TO BE LEVIED</u>	<u>RESULTING LEVY RATE</u>	<u>2006-2007 LEVY</u>	<u>% CHANGE</u>
COUNTY LEVY								
CURRENT EXPENSE	16,950,646	1,100,000	(1,289,238)	8,440,183	8,699,701	0.000539688	0.000520659	3.7%
JUSTICE FUND	21,051,435	215,000	(2,349,866)	5,177,454	18,008,847	0.001117183	0.001152550	-3.1%
REVALUATION	2,028,460	140,000		2,000	1,886,460	0.000117027	0.000136957	-14.6%
AIRPORT	931,176			396,000	535,176	0.000033200	0.000036022	-7.8%
COUNTY FAIR	100,000	71,885		0	28,115	0.000001744	0.000006880	-74.7%
PARKS AND RECREATION	221,323			0	221,323	0.000013730	0.000008447	62.5%
HISTORICAL SOCIETY	15,000			0	15,000	0.000000931	0.000001032	-9.8%
INDIGENT	1,717,992			275,000	1,442,992	0.000089516	0.000094290	-5.1%
DISTRICT COURT	1,913,772	80,000		950,050	883,722	0.000054822	0.000064237	-14.7%
HEALTH DISTRICT	663,199	16,311	44,116	0	602,772	0.000037393	0.000038089	-1.8%
NOXIOUS WEED	510,578	20,000		232,425	258,153	0.000016015	0.000019486	-17.8%
LIABILITY INSURANCE	650,000		100,000	20,000	530,000	0.000032879	0.000037012	-11.2%
<i>Property Tax Relief</i>	0			0	0	0.000000000	-0.000279333	0.0%
TOTAL COUNTY LEVY	46,753,580	1,643,196	(3,494,988)	15,493,112	33,112,260	0.002054126	0.001836328	11.9%
NON-LEVY FUNDS:								
COUNTY VESSEL	507,368			507,368	0	<i>Levy Request FY 07-08 (*)</i>		33,112,260
SALES TAX	0			0	0	<i>Levy Certified: FY 06-07 (*)</i>		30,714,319
911	3,204,754		1,696,738	1,508,016	0	<i>Property Tax Change</i>		
WASTE DISPOSAL	10,662,076	3,466,457	(3,466,616)	10,662,235	0	County		2,397,941
SOLID WASTE CONSTRUCTION	2,910,000		2,910,000	0	0	EMS		170,320
STATE SNOWMOBILE	83,965	13,965		70,000	0	COUNTY LEVY		
TOURISM PROMOTION	7,500			7,500	0	<i>Allowable Tax Dollars:</i>		
COURT INTERLOCK DEVICE	19,000	6,000		13,000	0	<i>Levy Certified: FY 06-07</i>		30,714,319
COUNTY SNOWMOBILE	89,839	42,114		47,725	0	<i>3% Increase</i>		921,430
PUBLIC ACCESS CONT.	16,000			16,000	0	<i>New Development</i>		1,550,009
CENTENNIAL TRAIL	15,000		5,000	10,000	0	<i>Foregone</i>		2,101,523
GRANTS ADMINISTRATION	2,616,967	11,662		2,605,305	0	COUNTY TAX DOLLARS AVAILABLE		35,287,281
UNEMPLOYMENT INSURANCE	0			0	0			
TOTAL NON-LEVY FUNDS	20,132,469	3,540,198	1,145,122	15,447,149	0	Under Available Tax Limit		2,175,021
JUSTICE SERVICES	3,112,558		2,349,866	762,692	0			
TOTAL COUNTY BUDGET	69,998,607	5,183,394	0	31,702,953	33,112,260	EMS - AMBULANCE DISTRICT		
<i>Allowable Tax Dollars:</i>								
<i>Levy Certified: FY 06-07</i>								
<i>3% Increase</i>								
<i>New Development</i>								
<i>Foregone</i>								
COUNTY TAX DOLLARS AVAILABLE								
Under Available Tax Limit								
KOOTENAI AMBULANCE DISTRICT	1,687,726			50,000	1,637,726			1,471,457
TOTAL ALL BUDGETS	71,686,333	5,183,394	0	31,752,953	34,749,986			44,144
INTERNAL SERVICE FUNDS:								
HEALTH INSURANCE	5,608,675			5,608,675	0			85,445
COUNTY TAX DOLLARS AVAILABLE								
Under Available Tax Limit								
4,051								

Kootenai County
 Maximum Statutory Levy Rate - Comparison
 Fiscal Year 2008

<u>FUND</u>	<u>Fund Cap Rate</u>	<u>Current Request</u>	<u>Percent of Cap</u>
CURRENT EXPENSE	0.002000000	0.000539688	27.0%
JUSTICE FUND	0.002000000	0.001117183	55.9%
REVALUATION	0.000400000	0.000117027	29.3%
AIRPORT	0.000400000	0.000033200	8.3%
COUNTY FAIR	0.000100000	0.000001744	1.7%
PARKS AND RECREATION	0.000100000	0.000013730	13.7%
HISTORICAL SOCIETY	0.000120000	0.000000931	0.8%
INDIGENT	0.001000000	0.000089516	9.0%
DISTRICT COURT	0.000400000	0.000054822	13.7%
HEALTH DISTRICT	0.000400000	0.000037393	9.3%
NOXIOUS WEED	0.000600000	0.000016015	2.7%
LIABILITY INSURANCE	N/A	0.000032879	
<i>Property Tax Relief</i>	N/A	0.000000000	
TOTAL COUNTY LEVY		0.002054126	
	0.007520000		

**KOOTENAI COUNTY
PERSONNEL REQUESTS: FY 2008**

Status

FINAL

<u>Org Key</u>	<u>Rank</u>	<u>Department</u>	<u>Rqst Qty</u>	<u>Appvd Qty</u>	<u>Position</u>	<u>Salary</u>	<u>Load</u>	<u>Cost</u>	<u>Status</u>
Regular Full and Part-time Positions: (in Full Time Equivalents (FTE))									
10-018	1/3	Verteran's Services	1/2	-	Part-time Receptionist	0	0	0	cut 5/21
10-025	1/17	Building Permits & Inspections	1	1	Code Enforcement	39,200	15,097	54,297	
10-025	4/17	Building Permits & Inspections	1	1	Civil Engineer	66,000	20,457	86,457	
10-120	4/4	9-1-1 Center Operations	1/2	-	P-T Dispatcher (fill-in)	0	0	0	cut 5/21
10-221	1/2	District Court Clerks	1	1	Senior Records Clerk	25,700	12,397	38,097	
10-413	1/19	Assessor - DMV	1	-	Title Clerk II	0	0	0	cut 5/21
15-060		Public Defender	1	-	Deputy Public Defender	0	0	0	cut 5/21
15-060		Public Defender	1	-	Senior Legal Secretary	0	0	0	cut 5/21
15-132	2/3	Adult Misdemeanor Probation	1	-	Probation Officer	0	0	0	cut 5/21
15-139	2/4	Juvinle Probation	1	1	Probation Officer/Dog Handler	42,600	15,777	58,377	
15-139	3/4	Juvinle Probation (Transfer)	1	-	Probation Officer (mv fr 15-141)	0	0	0	cut 5/21
15-601	unknown	Sheriff - Administration	1	1	Clerk/Training Coordinator	27,900	12,837	40,737	
15-605	7/40	Sheriff - Patrol	5	(2.00)	Patrol Deputies	(74,860)	(29,486)	(104,346)	cut 5/21
15-620	2/40	Sheriff - Detetive	1	1	Secretary 1/Crime Analyst	25,700	12,397	38,097	
15-650	1/22	Sheriff - Jail Maintenance	1	-	Senior Maintenance Operator	0	0	0	cut 5/21
15-650	2/22	Sheriff - Jail Maintenance	1/6	1/6	Temporary Laborer	3,117	623	3,740	
15-660	1/13	Sheriff - Jail	2	1	LPNs	39,200	15,097	54,297	(1) cut 5/21
15-660	2/13	Sheriff - Jail	2	-	Sergeants	0	0	0	cut 5/21
15-660		Sheriff - Jail	0	(2.00)	Detention Deputies	(69,660)	(28,446)	(98,106)	
15-660	3/13	Sheriff - Jail	2	-	Jail Technicians	0	0	0	cut 5/21
15-660	4/13	Sheriff - Jail	1	-	Cook	0	0	0	cut 5/21
15-660	5/13	Sheriff - Jail	1	-	Training Coordinator	0	0	0	cut 5/21
15-660	6/13	Sheriff - Jail	1	1	Jail Tech - Cntrl Rm Suprvsr	31,100	13,477	44,577	
15-701	1/9	Prosecuting Attorney	1	1	Deputy Prosecuting Attorney	54,000	18,057	72,057	
15-701	2/9	Prosecuting Attorney	1	-	Legal Assistant	0	0	0	cut 5/21
30-101	6/10	Airport Administration	1	-	Operations Specialist	0	0	0	cut 5/21
32-160	4/12	Noxious Weed Control	1	1	Weed Specialist (Temp/Convrsn)	23,500	11,957	35,457	
35-150	20/25	Parks & Trails	1/4	1/4	Seasonal Maint Worker	4,176	835	5,011	
36-165	1/4	County - Snowgroomers	1/2	1/2	Operations Manager	18,200	3,640	21,840	
37-155	18/26	Waterways	1/4	1/4	Seasonal Maint Worker	4,176	835	5,011	
46-421		Assessor - Appraisal	2	1	Appraisal Technician II	34,000	14,057	48,057	(1) cut 5/21
46-421		Assessor - Appraisal	1	-	Commercial Appraiser	0	0	0	cut 5/21
62-182	unknown	SW - Prairie Transfer Station	1 1/2	1 1/2	(3) P-T Seasonal Spotters	41,850	8,370	50,220	
							0	0	
Total Requested			36 2/3	9 2/3	Regular Positions	335,899	117,978	453,877	
				26%					

KOOTENAI COUNTY
PERSONNEL REQUESTS: FY 2008

Status

FINAL

<u>Org Key</u>	<u>Rank</u>	<u>Department</u>	<u>Rqst Qty</u>	<u>Appvd Qty</u>	<u>Position</u>	<u>Salary</u>	<u>Load</u>	<u>Cost</u>	<u>Status</u>
Regular Full and Part-time Positions: (in Full Time Equivalents (FTE))									
Other Payroll Changes:									
10-010		Building & Grounds	4,884	4,884	Position Upgrade Mnt Opr II	4,070	814	4,884	
10-010		Building & Grounds	1,296	1,296	Temporary Help	1,080	216	1,296	
10-010		Building & Grounds	1,800	1,800	Overtime	1,500	300	1,800	
10-116		OEM - Homeland Exercise:	20,640	0	Temp Help - Participant/Evaluators	0	0	0	Base Adj
10-120	1/4	9-1-1 Operations Center	4,800	4,800	Dipatcher Trainee Bonuses	4,000	800	4,800	
10-137	3/3	Juvenile Diversion	1,200	0	Overtime (<i>modification</i>)	0	0	0	cut 5/24
10-401		Assessor - Administration	6,000	0	Overtime	0	0	0	cut 5/21
10-401		Assessor - Administration	(22,550)	(22,550)	Temporary Help	(18,792)	(3,758)	(22,550)	
15-620	11/40	Sheriff - Detectives	14,976	14,976	Special Assignment Pay	12,480	2,496	14,976	
15-630	1/40	Sheriff - Records	37,261	0	Position Reclassifications	0	0	0	cut 5/21
15-660	7/13	Sheriff - Jail	36,000	0	Temporary Help - Transport	0	0	0	cut 5/30
15-660	8/13	Sheriff - Jail	120,000	0	Overtime	0	0	0	cut 5/21
32-160		Noxious Weed Control	(41,676)	(41,676)	Temporary Help	(34,730)	(6,946)	(41,676)	
45-251		District Court	1,440	1,440	Stipend - Admin District Jugde support	1,200	240	1,440	
46-421		Assessor - Appraisal	6,000	0	Overtime	0	0	0	cut 5/30
46-425		Assessor - Mapping	6,000	0	Overtime	0	0	0	cut 5/21
62-182	unknown	SW - Prairie Transfer Station	6,000	0	Overtime	0	0	0	cut 5/21
62-183	unknown	SW - Prairie Haz Mat	1,200	0	Overtime (<i>modification</i>)	0	0	0	cut 5/24
62-185	unknown	SW - Prairie Recycling	1,200	0	Overtime	0	0	0	cut 5/21
							0	0	
Total Other Payroll Changes								<u>(35,030)</u>	
Grand Total All Positions								<u>418,847</u>	
Total Initial Requests								<u>2,006,582</u>	
Change								<u>-79% (1,587,735)</u>	

Kootenai County

Summary of County Property Tax (on \$100,000 - Assessed Valuation)

Market Value - House	\$140,750
Market Value - Lot	63,250
Total Assessed Value	204,000
 Homeowners Exemption (50% of the value up to \$89,325)	 (89,325)
Taxable Value subject to property taxes	\$114,675

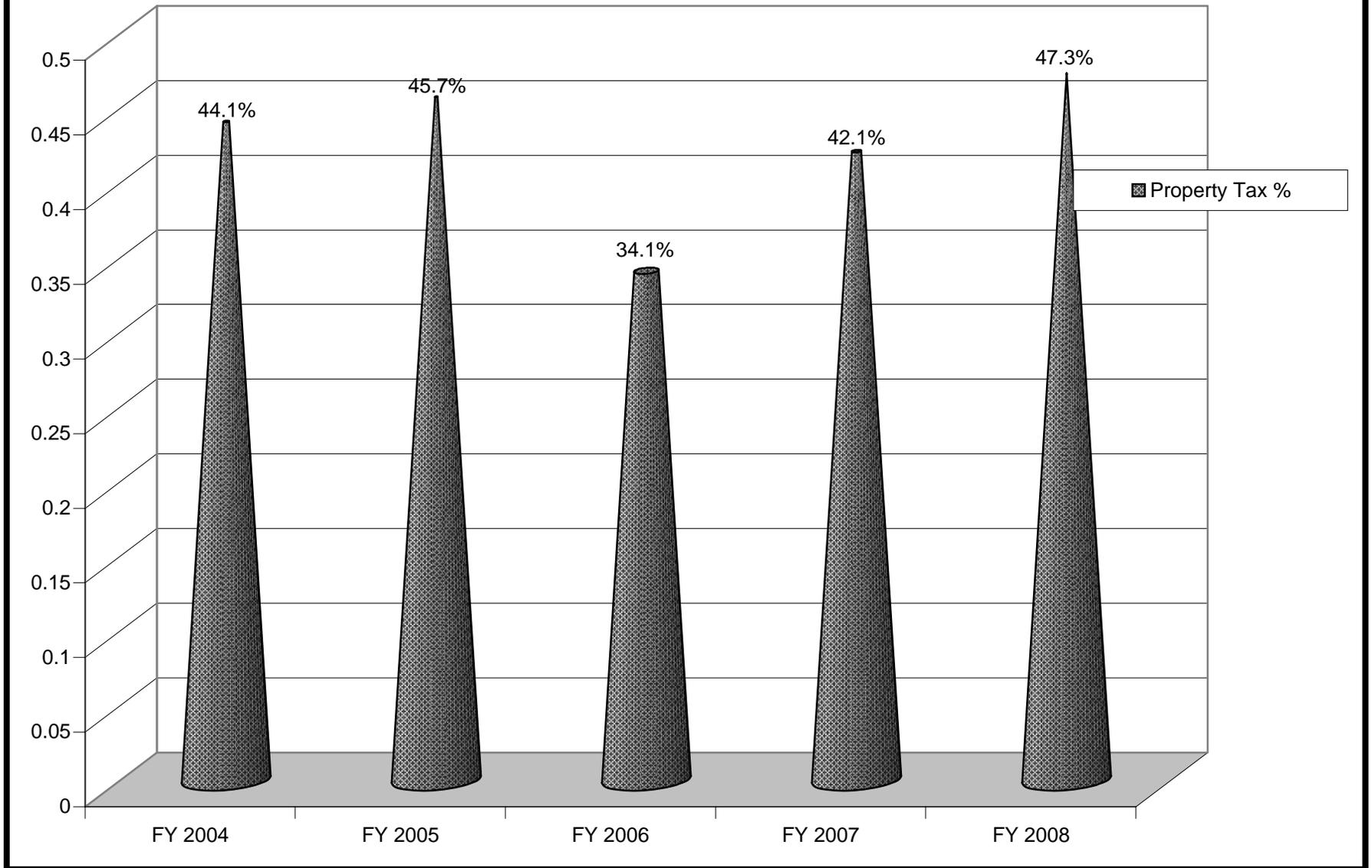
		<u>Levy Rate</u>	Property Tax
2007	Property Tax for Fiscal Year 2007	<u>0.001836328</u>	\$ 210.58
	per \$100,000 of taxable value		183.63
2008	Property Tax for Fiscal Year 2008	<u>0.002054126</u>	\$ 235.56
	<i>Change over 2007</i>		\$ 24.98
	<i>% Change</i>		11.86%
	per \$100,000 of taxable value		205.41
	<i>Change over 2007</i>		21.78
	<i>% Change</i>		11.86%

Kootenai County: Property Tax History from FY 2004-2008

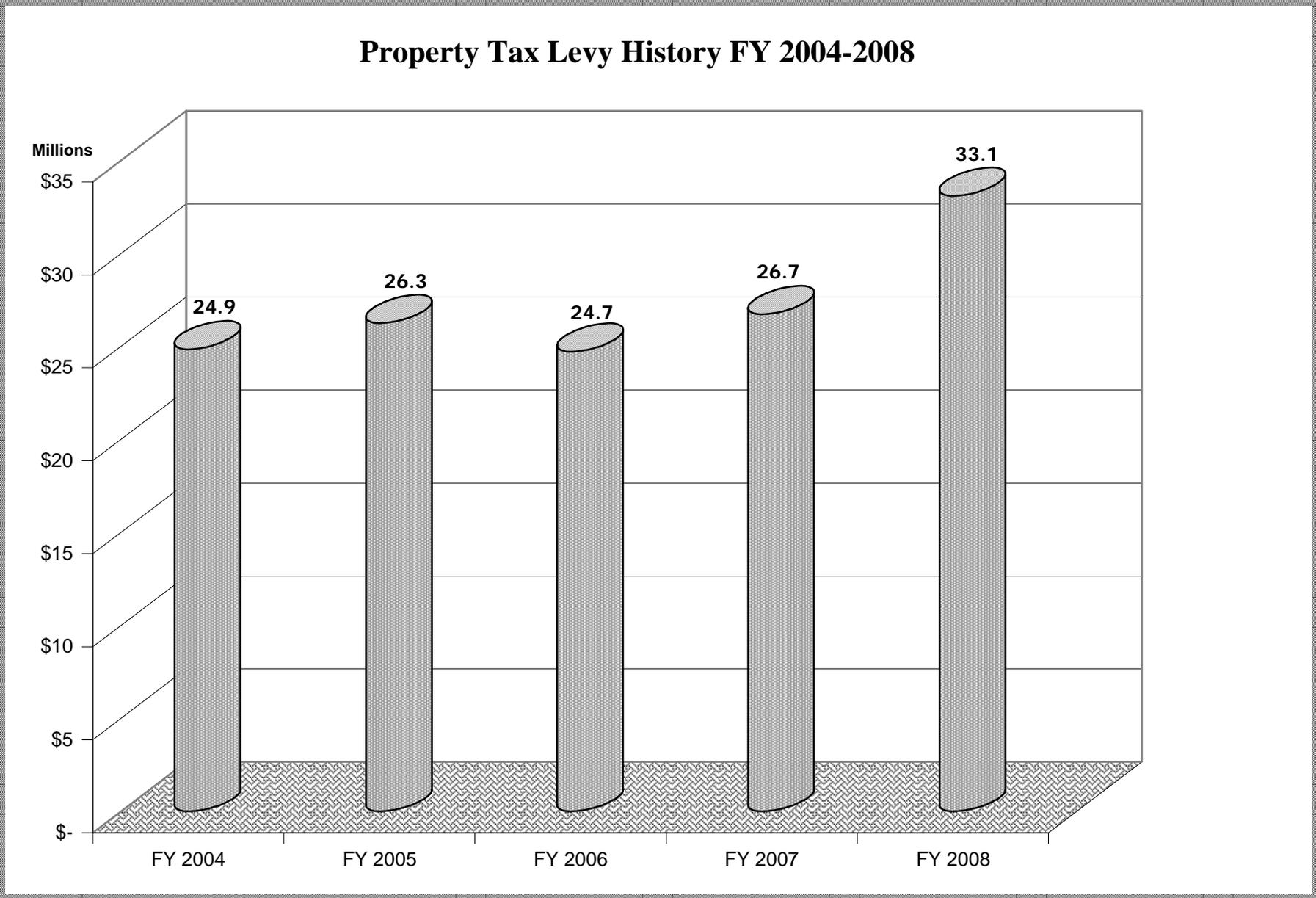
	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Property Tax Levy	24,859,939	26,259,202	24,725,844	26,739,448	33,112,260
Levy Rate	0.003759232	0.003483154	0.002464453	0.001814310	0.002054126
Net Market Value	6,613,037,181	7,538,915,245	10,032,996,469	14,738,083,931	16,119,876,918
County Budget (Excluding Kootenai EMS)	56,403,532	57,407,858	72,549,641	63,523,587	69,998,607
% of Market Value	0.38%	0.35%	0.25%	0.18%	0.21%
Property Tax %	44.08%	45.74%	34.08%	42.09%	47.30%
Property Tax Relief	\$ 30,000	\$ 1,179,313	\$ 4,876,673	\$ 4,060,332	\$ -
Foregone Available	888,493	-	275,732	2,101,523	2,175,021

This chart depicts the data used on the preceding three graphs, and provides trend information on the Kootenai County property tax levy, pro and budgets, as well as the relationships between those items for the period from October 2002 through September 2007 (FY 03 through FY 08).

Property Tax Expressed as a Percentage of Adopted Budget FY 04-08



Property Tax Levy History FY 2004-2008



Levy Dollars Expressed as a Percentage of Market Value FY 04-08