



Public Hearing – Fiscal Year 2008-2009 Budget

September 2, 2008 at 7:00pm

Budget Packet

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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 2, 2008, 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 07-08				PROPOSED BUDGET - FY 08-09			
	05-06 TOTAL EXPENDED	06-07 TOTAL EXPENDED	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL 07-08 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL 08-09 BUDGET
CURRENT EXPENSE										
GENERAL GOVT SERVICES: (COMMISSIONER DEPARTMENTS)	\$8,026,854	\$8,562,804	\$6,697,971	\$2,628,380	\$589,284	\$9,915,635	\$5,825,449	\$3,233,157	\$601,445	\$9,660,051
AUDITOR/RECORDER/ELECTIONS/ DISTRICT COURT CLERKS	3,244,412	3,700,104	3,387,587	589,426	0	3,977,013	3,477,989	605,446	0	4,083,435
TREASURER	369,456	486,574	381,715	151,342	0	533,057	392,963	153,302	0	546,265
ASSESSOR	1,368,675	1,433,679	1,409,684	107,977	0	1,517,661	1,470,812	113,101	0	1,583,913
CORONER	206,488	254,629	121,885	135,395	0	257,280	125,841	137,450	0	263,291
REPLACEMENT RESERVE	0	0	0	0	400,000	400,000	0	0	100,000	100,000
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	\$11,998,842	\$3,962,520	\$989,284	\$16,950,646	\$11,293,054	\$4,592,456	\$701,445	\$16,586,955
JUSTICE FUND										
SHERIFF	\$12,134,934	\$13,860,418	\$13,819,240	\$2,574,360	\$314,060	\$16,707,660	\$14,799,116	\$2,747,784	\$373,777	\$17,920,677
PROSECUTING ATTORNEY	1,688,211	1,809,487	1,851,414	103,650	0	1,955,064	1,898,195	111,650	0	2,009,845
PUBLIC DEFENDER	1,514,190	1,838,042	1,689,647	129,064	0	1,818,711	1,770,392	143,564	0	1,913,956
JUSTICE GENERAL ACCOUNTS	518,286	344,486	0	220,000	0	220,000	451,172	240,000	0	691,172
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	\$17,360,301	\$3,377,074	\$314,060	\$21,051,435	\$18,918,875	\$3,592,998	\$373,777	\$22,885,650
INDIGENT FUND										
INDIGENT FUND	\$2,015,247	\$1,627,380	\$283,032	\$1,434,960	\$0	\$1,717,992	\$305,195	\$1,373,461	\$0	\$1,678,656
REVALUATION	1,783,597	1,848,620	1,924,569	100,868	3,023	2,028,460	2,030,304	110,612	0	2,140,916
DISTRICT COURT	1,137,821	1,565,927	1,397,324	516,448	0	1,913,772	1,461,172	471,330	0	1,932,502
AQUIFER PROTECTION DISTRICT	0	0	0	0	0	0	0	248,550	0	248,550
SALES TAX	1,583,316	5,023,941	0	0	0	0	0	0	0	0
COUNTY VESSEL	462,020	549,862	340,182	167,186	0	507,368	376,284	212,646	75,500	664,430
AIRPORT	757,553	669,287	445,580	255,596	230,000	931,176	471,496	272,221	197,500	941,217
911 FUND	2,058,026	2,147,492	1,763,600	653,654	787,500	3,204,754	1,926,331	971,551	773,591	3,671,473
WASTE DISPOSAL	5,676,353	7,215,540	3,384,300	5,692,355	1,585,421	10,662,076	3,572,542	6,810,078	884,440	11,267,060
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	166,713	54,610	0	221,323	161,616	83,460	0	245,076
STATE SNOWMOBILE	69,671	100,332	30,936	53,029	0	83,965	74,076	58,029	0	132,105
HEALTH DISTRICT	596,065	614,213	0	663,199	0	663,199	0	691,623	0	691,623
HISTORICAL SOCIETY	22,000	17,659	0	15,000	0	15,000	0	15,000	0	15,000
NOXIOUS WEED	289,517	496,661	147,896	362,682	0	510,578	165,082	370,738	0	535,820
LIABILITY INSURANCE	507,170	547,569	0	650,000	0	650,000	0	676,660	1,500	678,160
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	28,440	11,399	50,000	89,839	6,600	13,099	95,978	115,677
CENTENNIAL TRAIL	0	48,546	0	15,000	0	15,000	0	15,000	0	15,000
PUBLIC ACCESS CONTRIBUTION	10,498	55	0	16,000	0	16,000	0	16,000	0	16,000
SOLID WASTE CONSTRUCTION	221,884	161,860	0	0	2,910,000	2,910,000	0	0	4,160,000	4,160,000
GRANT FUND	5,840,546	6,866,178	770,559	1,846,408	0	2,616,967	803,265	1,802,584	0	2,605,849
TOTAL OTHER COUNTY FUNDS	\$23,310,784	\$29,851,977	\$10,683,130	\$12,634,894	\$5,565,944	\$28,883,968	\$11,353,963	\$14,339,142	\$6,188,509	\$31,881,614
JUSTICE SERVICES FUND	2,523,725	2,790,661	2,816,865	295,693	0	3,112,558	3,146,695	409,290	5,000	3,560,985
GRAND TOTAL COUNTY	\$54,906,015	\$64,932,861	\$42,859,138	\$20,270,181	\$6,869,288	\$69,998,607	\$44,712,587	\$22,933,886	\$7,268,731	\$74,915,204
							59.7%	30.6%	9.7%	100.0%
INTERNAL SERVICE FUND										
HEALTH INSURANCE	\$3,674,700	\$4,092,392	\$0	\$5,608,675	\$0	\$5,608,675	\$0	\$6,192,303	\$0	\$6,192,303
KOOTENAI AMBULANCE DISTRICT	\$1,360,746	\$1,468,808	\$0	\$1,687,726	\$0	\$1,687,726	\$0	\$1,821,368	\$0	\$1,821,368
REVENUE SUMMARY: COUNTY			REVENUE SUMMARY: AMBULANCE DISTRICT			REVENUE SUMMARY: INTERNAL SERVICE FUND				
PROPERTY TAX	\$35,353,764		PROPERTY TAX	\$1,736,368		INTERNAL SERVICE CHARGES	\$6,192,303			
ESTIMATED FUND BALANCES	5,108,544		OTHER REVENUES	85,000						
OTHER REVENUE	31,847,047		GRANTS	0						
GRANTS	2,605,849		PROJECTED REVENUES	\$1,821,368						
PROJECTED REVENUES	\$74,915,204									

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

Kootenai County
Preliminary Budget Numbers/Allowable Property Tax change Information
Fiscal Year 2009 Budget
August 4, 2008

Last Three Years Property Tax Budgets

FY 2008	\$	33,112,261	(*)
FY 2007	\$	30,714,319	
FY 2006	\$	29,642,652	

<p>Taxing Authority</p> <p>\$ 33,112,261</p>
<p>4,456,284</p>
<p>\$ 37,568,545</p>
<p>Total</p>

Allowable 3.0% x the highest - last 3 years (*) \$ 993,368

New Growth (see calculation below) 894,479

New Tax Authority \$ 1,887,847

Foregone Amount

Balance from FY 2008 Budget Process \$ 2,214,781
 ISTC Adjustment for PTY 2006 Taxes 353,656

2,568,437

Available Additional Taxing Authority \$ 4,456,284

New Growth Calculation - FY 08			
<i>Preliminary</i> - New Construction value			455,469,494
06-07 Levy Rate (Prior Year)	x		<u>0.001963862</u>
New Growth Estimate			<u><u>894,479</u></u>

FINAL

FY08-09 Preliminary Budget Summary by Fund

ESTIMATED MARKET VALUE: **\$15,389,184,934**

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>2007-2008 LEVY</u>	<u>% CHANGE</u>
COUNTY LEVY								
CURRENT EXPENSE	16,586,955	630,000	(1,465,988)	8,460,942	8,962,001	0.000582357	0.000514282	13.2%
JUSTICE FUND	22,885,650	669,084	(2,753,667)	5,083,594	19,886,639	0.001292248	0.001069337	20.8%
REVALUATION	2,140,916	50,000		1,400	2,089,516	0.000135778	0.000112015	21.2%
AIRPORT	941,217			585,000	356,217	0.000023147	0.000031778	-27.2%
COUNTY FAIR	100,000	0		0	100,000	0.000006498	0.000001669	289.3%
PARKS AND RECREATION	245,076			30,000	215,076	0.000013976	0.000013142	6.3%
HISTORICAL SOCIETY	15,000			0	15,000	0.000000975	0.000000891	9.4%
INDIGENT	1,678,656			285,000	1,393,656	0.000090561	0.000085682	5.7%
DISTRICT COURT	1,932,502	110,000		995,580	826,922	0.000053734	0.000052474	2.4%
HEALTH DISTRICT	691,623	0	44,116	0	647,507	0.000042075	0.000035792	17.6%
NOXIOUS WEED	535,820	0		232,750	303,070	0.000019694	0.000015329	28.5%
LIABILITY INSURANCE	678,160		100,000	20,000	558,160	0.000036270	0.000031471	15.2%
<i>Property Tax Relief</i>	0			0	0	0.000000000	0.000000000	0.0%
TOTAL COUNTY LEVY	48,431,575	1,459,084	(4,075,539)	15,694,266	35,353,764	0.002297312	0.001963862	17.0%

NON-LEVY FUNDS:

COUNTY VESSEL	664,430	(12,864)		677,294	0		Levy Request FY 08-09 (*)	35,353,764
SALES TAX					0		Levy Certified: FY 07-08 (*)	33,112,261
911	3,671,473		1,828,273	1,843,200	0		<i>Property Tax Change</i>	
WASTE DISPOSAL	11,267,060	3,518,042	(4,671,401)	12,420,419	0		County	2,241,503
SOLID WASTE CONSTRUCTION	4,160,000		4,160,000		0		EMS	99,879
STATE SNOWMOBILE	132,105	70,105		62,000	0		COUNTY LEVY	
TOURISM PROMOTION	7,500	1,300		6,200	0		<i>Allowable Tax Dollars:</i>	
COURT INTERLOCK DEVICE	19,000	6,000		13,000	0		Levy Certified: FY 07-08	33,112,261
COUNTY SNOWMOBILE	115,677	64,877		50,800	0		3% Increase	993,368
PUBLIC ACCESS CONT.	16,000	2,000		14,000	0		New Development	894,479
CENTENNIAL TRAIL	15,000		5,000	10,000	0		Foregone	2,568,437
GRANTS ADMINISTRATION	2,605,849			2,605,849	0		COUNTY TAX DOLLARS AVAILABLE	37,568,545
AQUIFER PROTECTION	248,550			248,550	0			
TOTAL NON-LEVY FUNDS	22,922,644	3,649,460	1,321,872	17,951,312	0		Under Available Tax Limit	2,214,781

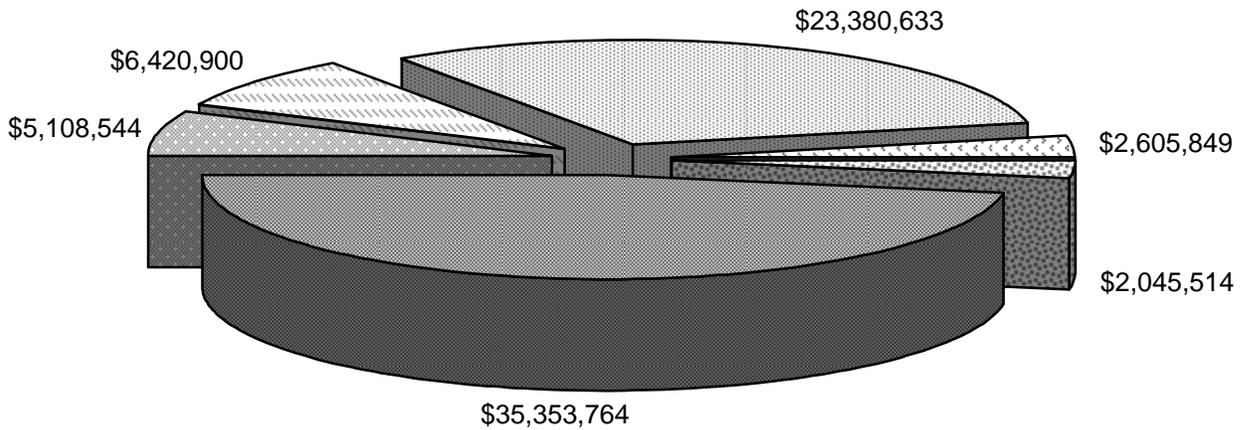
JUSTICE SERVICES	3,560,985		2,753,667	807,318	0		EMS - AMBULANCE DISTRICT	
TOTAL COUNTY BUDGET	74,915,204	5,108,544	0	34,452,896	35,353,764		<i>Allowable Tax Dollars:</i>	

KOOTENAI AMBULANCE DISTRICT	1,821,368			85,000	1,736,368		Levy Certified: FY 07-08	1,636,489
TOTAL ALL BUDGETS	76,736,572	5,108,544	0	34,537,896	37,090,132		3% Increase	49,095
							New Development	44,259
							Foregone	6,525

INTERNAL SERVICE FUNDS:

HEALTH INSURANCE	6,192,303			6,192,303	0		COUNTY TAX DOLLARS AVAILABLE	1,736,368
							Under Available Tax Limit	0

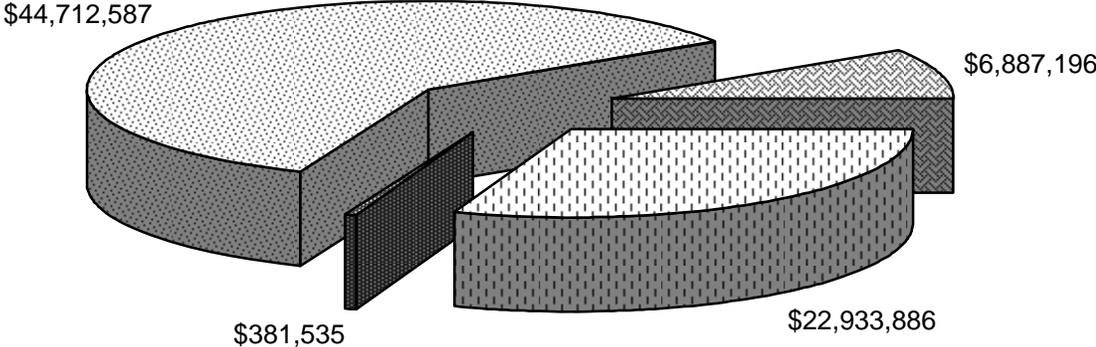
FY 2009 Budget: *Funding by Source* :
Total Budget \$74,915,204
(excludes EMS & Internal Service Fund)



- Cash on Hand 6.8%
- State Funds 8.6%
- Fees and Charges 31.2%
- Grants 3.5%
- Other Sources 2.7%
- Property Tax 47.2%

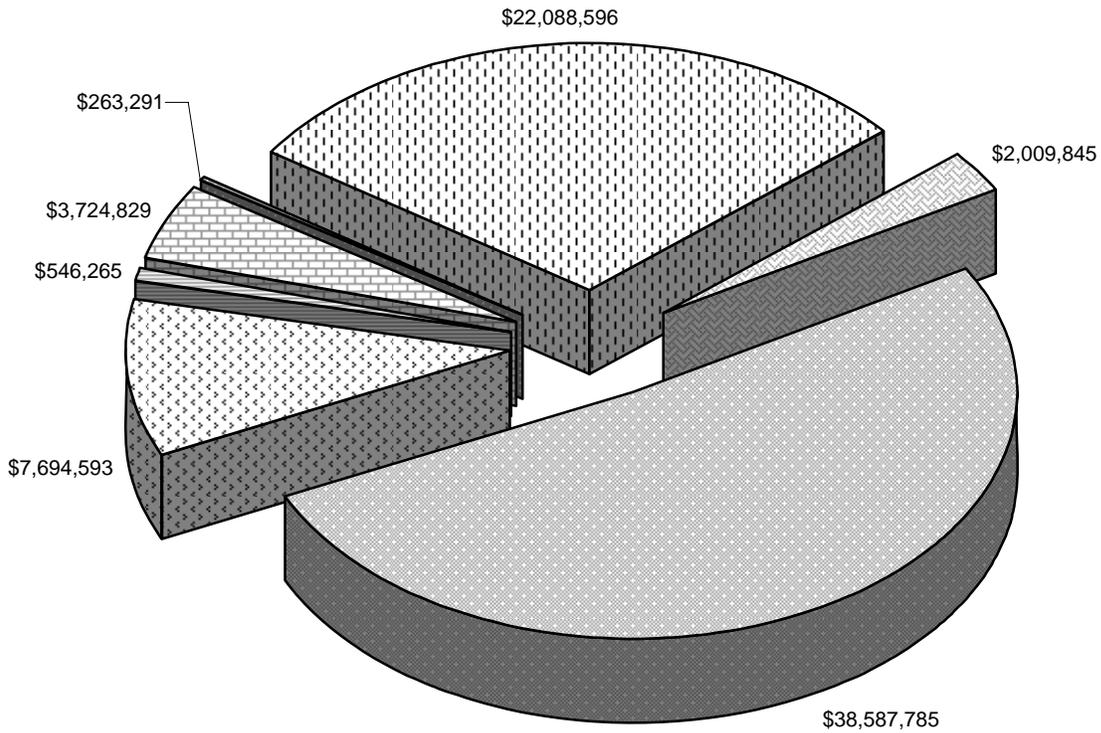
FY 2009 Budget: *Expenditure by Type* :
Total Budget of \$74,915,204

(excludes EMS & Internal Service Fund)



- 0.51% Debt Service
- 59.68% Personnel
- 9.19% Capital Outlay
- 30.61% Operating Costs

FY 2009 Budget by Elected Official
Total Budget of \$74,915,204
(excludes EMS and Internal Service Fund)



■ Commissioners 51.5%	■ Clerk 10.3%
■ Treasurer 0.7%	■ Assessor 5.0%
■ Coroner 0.4%	■ Sheriff 29.5%
■ Prosecuting Attorney 2.7%	

**KOOTENAI COUNTY
PERSONNEL REQUESTS: FY 2009**

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))									
10-010	1/21	Buildings & Grounds	1	-	Maintenance Operator II	0	0	0	Cut 5/21
10-018	1/8	Veterans Services	1/2	-	P-T Receptionist	0	0	0	Cut 5/21
10-040	NR	Information Services Administration		-1	GIS Coordinator	(41,600)	(15,816)	(57,416)	
10-041	21/34	IS - Sheriff	1	-	IS Help Desk Technician	0	0	0	Cut 5/21
10-120	2/5	9-1-1 Center	2	1	Dispatchers	27,600	13,016	40,616	Cut 5/21
10-120	1/5	9-1-1 Center	1	1	Shift Supervisor	34,800	14,456	49,256	
10-124	NR	9-1-1 Enhanced Communicator	1	1	GIS Coordinator	41,600	15,816	57,416	
13-054	1/3	Risk Management (new)	1	-	Risk Manager	0	0	0	
15-060	1/8	Public Defender	2	-	Deputy Public Defenders	0	0	0	Cut 5/21
15-060	2/8	Public Defender	1	1	Senior Legal Secretary	28,000	13,096	41,096	
15-128	2/8	Juvenile Detention Center	1	1	Maintenance Assistant	24,900	12,476	37,376	
15-132	2/6	Adult Misdemeanor Probation	1	-	Probation Officer	0	0	0	Cut 5/28
15-139	5/8	Juvenile Probation	1	-	Probation Officer (MHC)	0	0	0	Cut 6/16
15-139	4/8	Juvenile Probation	1/2	-	P-T Secretary	0	0	0	Cut 5/21
15-601	31/100	Sheriff - Administration	1	-	Administrative Assistant	0	0	0	Cut 5/21
15-603	56/100	Sheriff - Civil	1	-	Civil Technician I	0	0	0	Cut 5/21
15-605	10/100	Sheriff - Patrol	1	-	Lieutenant	0	0	0	Cut 5/21
15-605	9,30/100	Sheriff - Patrol	14	4	Patrol Deputies	159,480	61,880	221,360	Cut 5/28
15-605	18/100	Sheriff - Patrol	3	-	Sergeants	0	0	0	Cut 5/21
15-620	26,37,62/100	Sheriff - Detective	3	-	Detectives	0	0	0	Cut 5/21
15-620	25/100	Sheriff - Detective	1	-	Evidence Technician	0	0	0	Cut 5/28
15-625	14/100	Sheriff - Drivers Licensing	1	-	Drivers License Examiner	0	0	0	Cut 5/21
15-630 / 660	29/100	Sheriff - Records 50% / Jail 50%	1	1	Records Technician	22,800	12,056	34,856	
15-660	22/49	Sheriff - Jail	2	2	Detention Deputies	87,400	32,472	119,872	
15-660	27/49	Sheriff - Jail	1	-	Jail Clerk	0	0	0	Cut 5/21
15-660	26/49	Sheriff - Jail	1	1	Jail Technician	23,842	12,264	36,106	
15-660	23/49	Sheriff - Jail	2	-	LPNs	0	0	0	Cut 5/21
15-660	24/49	Sheriff - Jail	2	-	Senior Maintenance Operator:	0	0	0	Cut 5/21
15-660	21/49	Sheriff - Jail	2	1	Sergeants	53,745	18,245	71,990	Cut 5/21
15-701	4/4	Prosecuting Attorney	1	-	Deputy Prosecuting Attorney	0	0	0	Cut 5/21
15-701	2/4	Prosecuting Attorney	1	-	Senior Legal Secretary	0	0	0	Cut 5/30
30-101	10/18	Airport Administration	1	-	Operations Specialist	0	0	0	
36-165	1/3	County Snowgroomers	1/2	-	Seasonal Operations Manage	0	0	0	
40-240	1/8	County Assistance	1	1	Claims Specialist	29,200	13,336	42,536	
45-251	2/24	District Court	1	-	Bailiff	0	0	0	Cut 5/28
45-251	3/24	District Court	1	1	Court Security Screener	24,600	12,416	37,016	
60-180	24/24	Solid Waste Enterprise	1/3	1/3	Principal Planner Overlap	16,033	5,705	21,738	
							0	0	
Total Requested			56 5/6	15 1/3	Regular Positions	532,400	221,418	753,818	
				27%					

Kootenai County
Maximum Statutory Levy Rate - Comparison
Fiscal Year 2009

<u>FUND</u>	<u>Fund Cap Rate</u>	<u>Current Request</u>	<u>Percent of Cap</u>
CURRENT EXPENSE	0.002000000	0.000582357	29.1%
JUSTICE FUND	0.002000000	0.001292248	64.6%
REVALUATION	0.000400000	0.000135778	33.9%
AIRPORT	0.000400000	0.000023147	5.8%
COUNTY FAIR	0.000100000	0.000006498	6.5%
PARKS AND RECREATION	0.000100000	0.000013976	14.0%
HISTORICAL SOCIETY	0.000120000	0.000000975	0.8%
INDIGENT	0.001000000	0.000090561	9.1%
DISTRICT COURT	0.000400000	0.000053734	13.4%
HEALTH DISTRICT	0.000400000	0.000042075	10.5%
NOXIOUS WEED	0.000600000	0.000019694	3.3%
LIABILITY INSURANCE	N/A	0.000036270	
<i>Property Tax Relief</i>	N/A	0.000000000	
TOTAL COUNTY LEVY	0.007520000	0.002297312	30.5%

Kootenai County

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

	FY - 2008	FY - 2009
Market Value - House	\$140,750	\$140,750
Market Value - Lot	63,250	63,250
Total Assessed Value	204,000	204,000
Homeowners Exemption (50% of the value up to)	(89,325)	(100,938)
Taxable Value subject to property taxes	\$114,675	\$103,062

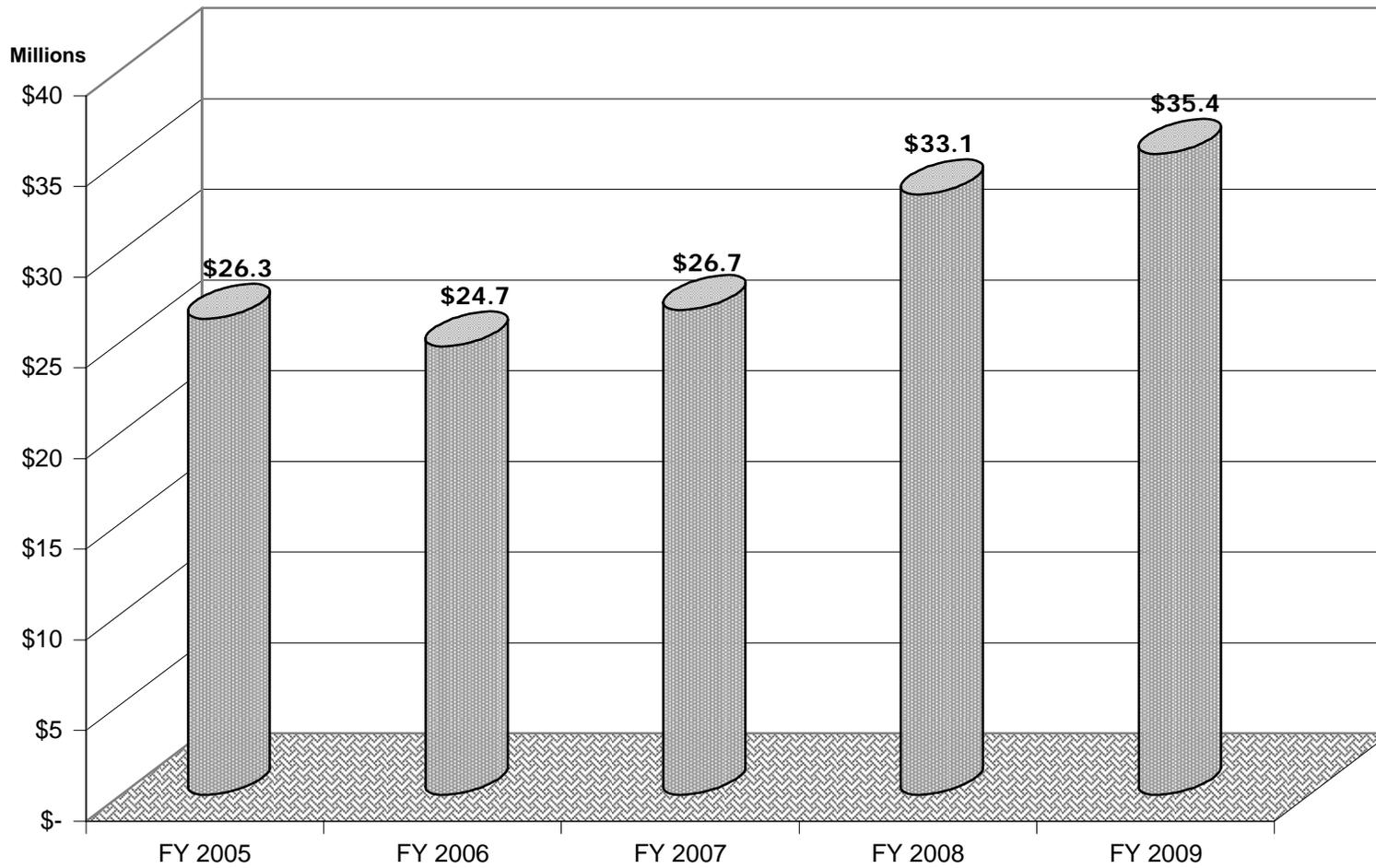
		<u>Levy Rate</u>	Property Tax
2008	Property Tax for Fiscal Year 2008	<u>0.001963862</u>	\$ 225.21
	per \$100,000 of taxable value		196.39
2009	Property Tax for Fiscal Year 2009	<u>0.002297312</u>	\$ 236.77
	<i>Change over 2008</i>		\$ 11.56
	<i>% Change</i>		5.1%
	per \$100,000 of taxable value		229.73
	<i>Change over 2008</i>		33.35
	<i>% Change</i>		17.0%

Kootenai County: Property Tax History from FY 2005-2008

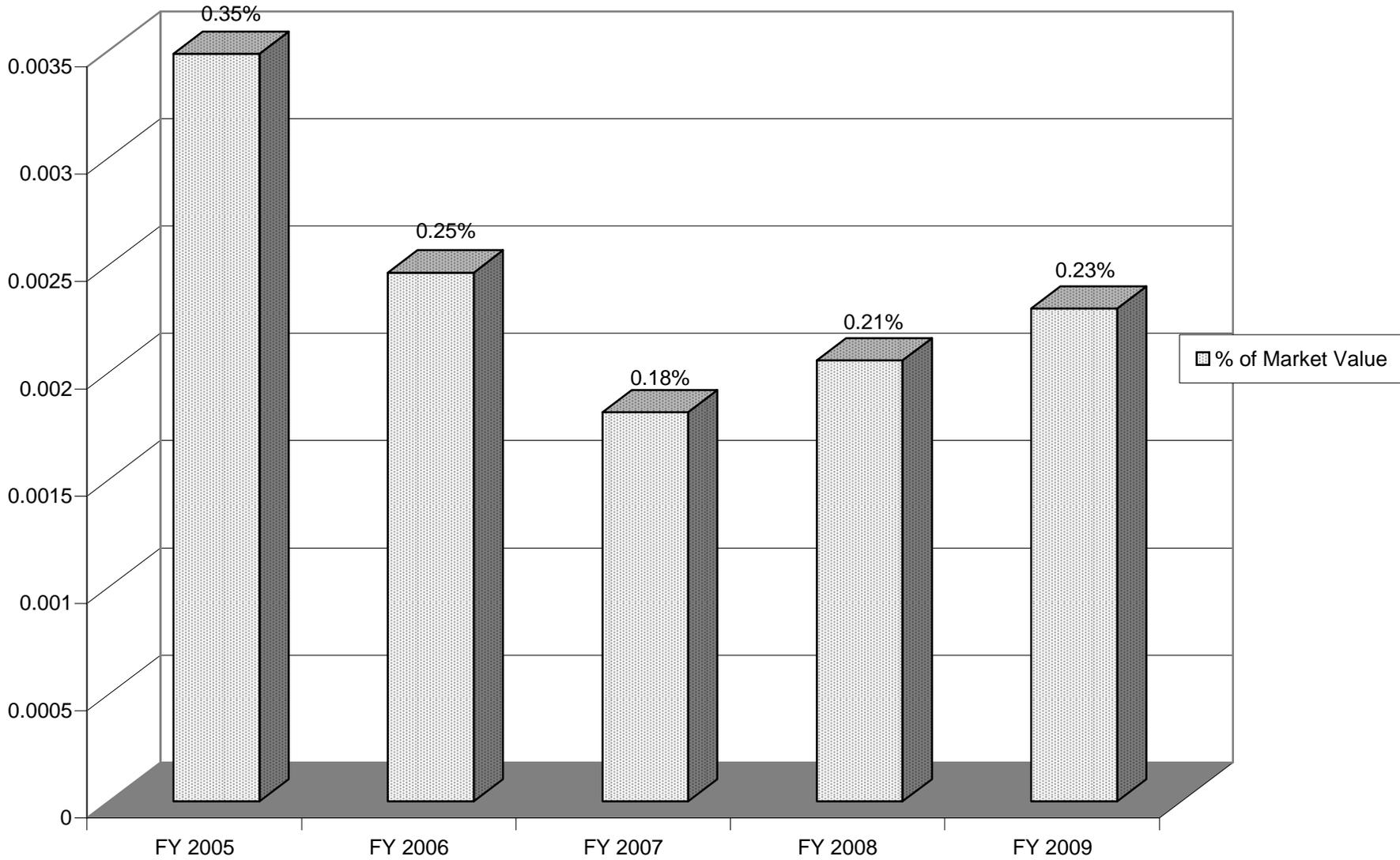
	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Property Tax Levy	26,259,202	24,725,844	26,739,448	33,112,260	35,353,764
Levy Rate	0.003483154	0.002464453	0.001814310	0.002054126	0.002297312
Net Market Value	7,538,915,245	10,032,996,469	14,738,083,931	16,119,876,918	15,389,184,934
County Budget (Excluding Kootenai EMS)	57,407,858	72,549,641	63,523,587	69,998,607	74,915,204
% of Market Value	0.35%	0.25%	0.18%	0.21%	0.23%
Property Tax %	45.74%	34.08%	42.09%	47.30%	47.19%
Property Tax Relief	\$ 1,179,313	\$ 4,876,673	\$ 4,060,332	\$ -	\$ -
Foregone Available	-	275,732	2,101,523	2,214,781	2,568,437

This chart depicts the data used on the preceding three graphs, and provides trend information on the Kootenai County property tax levy, property tax relief, and budgets, as well as the relationships between those items for the period from October 2002 through September 2008 (FY 03 through FY 08).

Property Tax Levy History FY 2005-2009 (Property Tax levied)



Levy Dollars Expressed as a Percentage of Market Value FY 05-09



Property Tax Expressed as a Percentage of Adopted Budget FY 05-09

