



**Public Hearing – Fiscal Year 2009-2010 Budget**

**August 26, 2009 at 6:00pm**

**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 Wednesday, August 26, 2009, from 6:00 - 8:00pm, 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 08-09				PROPOSED BUDGET - FY 09-10			
	06-07 TOTAL EXPENDED	07-08 TOTAL EXPENDED	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL 08-09 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL 09-10 BUDGET
<b>CURRENT EXPENSE</b>										
GENERAL GOVT SERVICES: (COMMISSIONER DEPARTMENTS)	\$9,700,238	\$10,199,989	\$5,825,449	\$3,133,157	\$701,445	\$9,660,051	\$5,302,719	\$3,067,818	\$998,856	\$9,369,393
AUDITOR/RECORDER/ELECTIONS/ DISTRICT COURT CLERKS	3,710,074	4,139,592	3,477,989	605,446	0	4,083,435	3,616,112	583,274	3,900	4,203,286
TREASURER	427,541	536,870	392,963	153,302	0	546,265	424,441	175,850	0	600,291
ASSESSOR	1,470,461	1,536,281	1,470,812	113,101	0	1,583,913	1,492,578	112,935	3,600	1,609,113
CORONER	214,286	274,482	125,841	137,450	0	263,291	129,679	166,624	0	296,303
REPLACEMENT RESERVE	0	0	0	100,000	0	100,000	0	100,000	0	100,000
GENERAL RESERVE	0	0	0	350,000	0	350,000	0	350,000	0	350,000
<b>TOTAL CURRENT EXPENSE</b>	<b>\$15,522,600</b>	<b>\$16,687,214</b>	<b>\$11,293,054</b>	<b>\$4,592,456</b>	<b>\$701,445</b>	<b>\$16,586,955</b>	<b>\$10,965,529</b>	<b>\$4,556,501</b>	<b>\$1,006,356</b>	<b>\$16,528,386</b>
<b>JUSTICE FUND</b>										
SHERIFF	\$15,283,955	\$17,797,918	\$14,799,116	\$2,747,784	\$373,777	\$17,920,677	\$15,747,093	\$2,863,480	\$291,210	\$18,901,783
PROSECUTING ATTORNEY	1,788,005	1,994,094	1,898,195	111,650	0	2,009,845	1,945,654	113,776	3,600	2,063,030
PUBLIC DEFENDER	1,710,662	1,805,006	1,770,392	143,564	0	1,913,956	1,791,118	143,564	0	1,934,682
JUSTICE GENERAL ACCOUNTS	216,138	278,918	451,172	240,000	0	691,172	0	255,000	0	255,000
JUSTICE GENERAL RESERVE	0	0	0	350,000	0	350,000	0	350,000	0	350,000
<b>TOTAL JUSTICE FUND</b>	<b>\$18,998,760</b>	<b>\$21,875,936</b>	<b>\$18,918,875</b>	<b>\$3,592,998</b>	<b>\$373,777</b>	<b>\$22,885,650</b>	<b>\$19,483,865</b>	<b>\$3,725,820</b>	<b>\$294,810</b>	<b>\$23,504,495</b>
INDIGENT FUND	\$1,626,056	\$2,022,391	\$305,195	\$1,373,461	\$0	\$1,678,656	\$310,753	\$1,517,004	\$900	\$1,828,657
REVALUATION	1,905,733	1,978,935	2,030,304	110,612	0	2,140,916	2,022,022	105,701	4,500	2,132,223
DISTRICT COURT	1,689,594	1,735,597	1,461,172	471,330	0	1,932,502	1,531,397	434,620	8,850	1,974,867
AQUIFER PROTECTION DISTRICT	0	340,215	0	248,550	0	248,550	0	519,720	0	519,720
SALES TAX	0	0	0	0	0	0	0	0	0	0
COUNTY VESSEL	561,014	606,158	376,284	212,646	75,500	664,430	276,612	133,048	2,400	412,060
AIRPORT	755,987	911,635	471,496	272,221	197,500	941,217	547,057	295,944	45,000	888,001
911 FUND	2,628,296	2,448,680	1,926,331	971,551	773,591	3,671,473	1,964,544	1,354,220	811,800	4,130,564
WASTE DISPOSAL	7,347,453	9,037,802	3,572,542	6,810,078	884,440	11,267,060	3,253,490	6,134,473	953,440	10,341,403
COUNTY FAIR	100,000	100,000	0	100,000	0	100,000	0	100,000	0	100,000
PARKS AND RECREATION	212,702	280,114	161,616	83,460	0	245,076	168,189	78,400	12,000	258,589
STATE SNOWMOBILE	90,145	118,143	74,076	58,029	0	132,105	45,461	48,099	0	93,560
HEALTH DISTRICT	637,775	663,199	0	691,623	0	691,623	0	687,731	0	687,731
HISTORICAL SOCIETY	15,000	18,500	0	15,000	0	15,000	0	15,000	0	15,000
NOXIOUS WEED	577,142	312,214	165,082	370,738	0	535,820	184,176	181,788	4,000	369,964
LIABILITY INSURANCE	591,257	688,096	0	676,660	1,500	678,160	0	695,031	0	695,031
TOURISM PROMOTION	5,753	5,210	0	7,500	0	7,500	0	5,500	0	5,500
COURT INTERLOCK DEVICE	10,510	7,125	0	19,000	0	19,000	0	14,000	0	14,000
COUNTY SNOWMOBILE	36,774	55,950	6,600	13,099	95,978	115,677	0	7,000	106,200	113,200
CENTENNIAL TRAIL	13,055	0	0	15,000	0	15,000	0	15,000	7,500	22,500
PUBLIC ACCESS CONTRIBUTION	0	0	0	16,000	0	16,000	0	12,000	0	12,000
SOLID WASTE CONSTRUCTION	104,433	10,021,879	0	0	4,160,000	4,160,000	0	0	2,317,500	2,317,500
GRANT FUND	2,677,611	3,532,493	803,265	1,802,584	0	2,605,849	696,810	2,202,764	0	2,899,574
<b>TOTAL OTHER COUNTY FUNDS</b>	<b>\$21,586,289</b>	<b>\$34,884,336</b>	<b>\$11,353,963</b>	<b>\$14,339,142</b>	<b>\$6,188,509</b>	<b>\$31,881,614</b>	<b>\$11,000,511</b>	<b>\$14,557,043</b>	<b>\$4,274,090</b>	<b>\$29,831,644</b>
<b>JUSTICE SERVICES FUND</b>	<b>2,870,789</b>	<b>3,152,201</b>	<b>3,146,695</b>	<b>409,290</b>	<b>5,000</b>	<b>3,560,985</b>	<b>3,265,491</b>	<b>280,283</b>	<b>3,600</b>	<b>3,549,374</b>
<b>GRAND TOTAL COUNTY</b>	<b>\$58,978,439</b>	<b>\$76,599,687</b>	<b>\$44,712,587</b>	<b>\$22,933,886</b>	<b>\$7,268,731</b>	<b>\$74,915,204</b>	<b>\$44,715,395</b>	<b>\$23,119,647</b>	<b>\$5,578,856</b>	<b>\$73,413,898</b>
<b>INTERNAL SERVICE FUND</b>							60.9%	31.5%	7.6%	100.0%
HEALTH INSURANCE	\$5,255,516	\$5,225,872	\$0	\$6,192,303	\$0	\$6,192,303	\$13,351	\$6,409,890	\$0	\$6,423,241
<b>KOOTENAI AMBULANCE DISTRICT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,821,368</b>	<b>\$0</b>	<b>\$1,821,368</b>	<b>\$0</b>	<b>\$1,898,184</b>	<b>\$0</b>	<b>\$1,898,184</b>
<b>REVENUE SUMMARY: COUNTY</b>										
PROPERTY TAX	\$37,248,963				\$1,819,183					
ESTIMATED FUND BALANCES	2,888,036				79,000					
OTHER REVENUE	30,377,325				0					
GRANTS	2,899,574									
<b>PROJECTED REVENUES</b>	<b>\$73,413,898</b>				<b>\$1,898,183</b>					
<b>REVENUE SUMMARY: AMBULANCE DISTRICT</b>										
PROPERTY TAX					\$1,819,183					
OTHER REVENUES					79,000					
GRANTS					0					
<b>PROJECTED REVENUES</b>					<b>\$1,898,183</b>					
<b>REVENUE SUMMARY: INTERNAL SERVICE FUND</b>										
INTERNAL SERVICE CHARGES										\$6,423,241

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 2010 Budget**  
**July 22, 2009**

Last Three Years Property Tax Budgets

FY 2009	\$	35,353,764	(*)
FY 2008	\$	33,112,261	
FY 2007	\$	30,714,319	

<u>Taxing Authority</u>
\$ 35,353,764
4,109,980
<b>\$ 39,463,744</b>
<b>Total</b>

Allowable 3.0% **x** the highest - last 3 years (\*) \$ 1,060,613

New Growth (see calculation below) 834,586

**New Tax Authority \$ 1,895,199**

Foregone Amount  
 Balance from FY 2009 Budget Process \$ 2,214,781

2,214,781

Available Additional Taxing Authority \$ 4,109,980

**Maximum Available Taxing Authority**

<b>New Growth Calculation - FY 2010 [estimated]</b>		
<b>Final Report</b> - New Construction value		377,967,076
08-09 Levy Rate (Prior Year)	<b>x</b>	<u>0.002208093</u>
New Growth Estimate		<u><u>834,586</u></u>

**Final**

## FY09-10 Preliminary Budget Summary by Fund

ESTIMATED MARKET VALUE: **\$14,796,811,287**

### SOURCES OF FUNDING

FUND	PRELIMINARY BUDGET	FUND BALANCE	TRANSFERS	STATE FUNDS & OTHER REVENUE	BALANCE TO BE LEVIED	RESULTING LEVY RATE	2008-2009 LEVY	% CHANGE
<b>COUNTY LEVY</b>								
CURRENT EXPENSE	16,528,386	750,000	(1,871,643)	8,061,874	9,588,155	0.000647988	0.000557938	16.1%
JUSTICE FUND	23,504,495	300,000	(2,920,392)	4,808,656	21,316,231	0.001440596	0.001243419	15.9%
REVALUATION	2,132,223	100,000		750	2,031,473	0.000137291	0.000130647	5.1%
AIRPORT	888,001			406,500	481,501	0.000032541	0.000022273	46.1%
COUNTY FAIR	100,000	50,000		0	50,000	0.000003379	0.000006253	-46.0%
PARKS AND RECREATION	258,589			45,000	213,589	0.000014435	0.000013448	7.3%
HISTORICAL SOCIETY	15,000			0	15,000	0.000001014	0.000000938	8.1%
INDIGENT	1,828,657			371,330	1,457,327	0.000098489	0.000087139	13.0%
DISTRICT COURT	1,974,867	180,000		1,100,629	694,238	0.000046918	0.000051703	-9.3%
HEALTH DISTRICT	687,731	30,000	44,996	0	612,735	0.000041410	0.000040486	2.3%
NOXIOUS WEED	369,964	105,023		43,750	221,191	0.000014949	0.000018950	-21.1%
LIABILITY INSURANCE	695,031		102,000	25,507	567,524	0.000038354	0.000034899	9.9%
<i>Property Tax Relief</i>	0			0	0	0.000000000	0.000000000	0.0%
<b>TOTAL COUNTY LEVY</b>	<b>48,982,944</b>	<b>1,515,023</b>	<b>(4,645,039)</b>	<b>14,863,996</b>	<b>37,248,964</b>	<b>0.002517364</b>	<b>0.002208093</b>	<b>14.0%</b>

### NON-LEVY FUNDS:

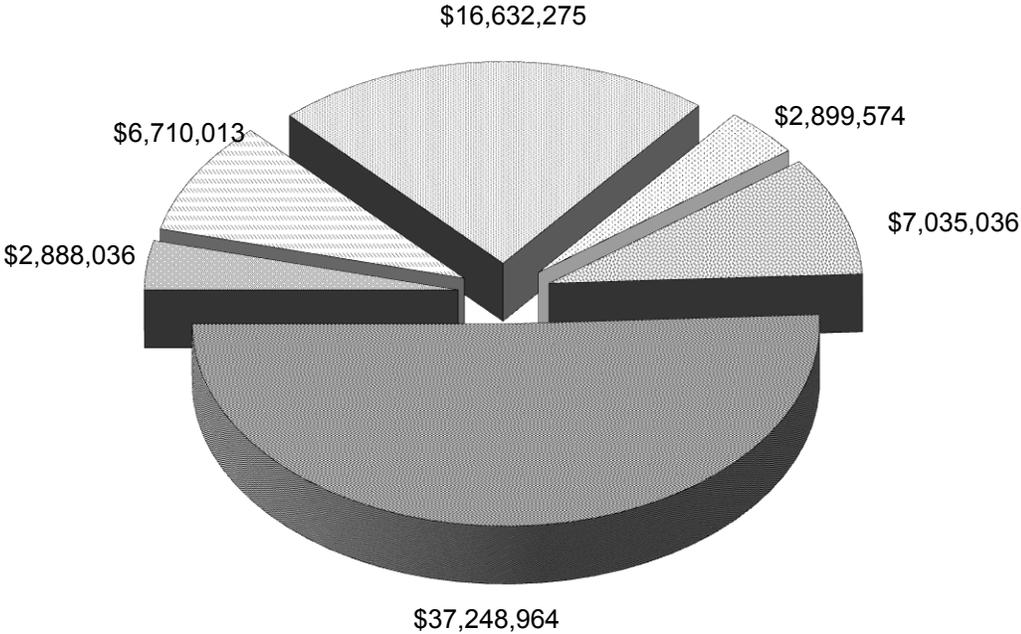
COUNTY VESSEL	412,060	(2,940)		415,000	0	Levy Request FY 08-09 (*)	35,353,764
SALES TAX	0			0	0	Levy Certified: FY 09-10 (*)	37,248,963
911	4,130,564		2,238,778	1,891,786	0	<i>Property Tax Change</i>	
WASTE DISPOSAL	10,341,403		(1,472,538)	11,813,941	0	County	1,895,199
SOLID WASTE CONSTRUCTION	2,317,500	1,366,593	950,907		0	EMS	89,369
STATE SNOWMOBILE	93,560	(8,040)		101,600	0	<b>COUNTY LEVY</b>	
TOURISM PROMOTION	5,500			5,500	0	<i>Allowable Tax Dollars:</i>	
COURT INTERLOCK DEVICE	14,000			14,000	0	Levy Certified: FY 08-09	35,353,764
COUNTY SNOWMOBILE	113,200	14,600		98,600	0	3% Increase	1,060,613
PUBLIC ACCESS CONT.	12,000	2,800		9,200	0	New Development	834,586
CENTENNIAL TRAIL	22,500		7,500	15,000	0	Foregone	2,214,781
GRANTS ADMINISTRATION	2,899,574			2,899,574	0	COUNTY TAX DOLLARS AVAILABLE	39,463,744
AQUIFER PROTECTION	519,720			519,720	0	Under Available Tax Limit	<b>2,214,781</b>
<b>TOTAL NON-LEVY FUNDS</b>	<b>20,881,581</b>	<b>1,373,013</b>	<b>1,724,647</b>	<b>17,783,921</b>	<b>0</b>		

JUSTICE SERVICES	3,549,374		2,920,392	628,982	0	<b>EMS - AMBULANCE DISTRICT</b>	
<b>TOTAL COUNTY BUDGET</b>	<b>73,413,898</b>	<b>2,888,036</b>	<b>0</b>	<b>33,276,899</b>	<b>37,248,963</b>	<i>Allowable Tax Dollars:</i>	

KOOTENAI AMBULANCE DISTRICT	1,898,184			79,000	1,819,184	Levy Certified: FY 08-09	1,754,709
<b>TOTAL ALL BUDGETS</b>	<b>75,312,082</b>	<b>2,888,036</b>	<b>0</b>	<b>33,355,899</b>	<b>39,068,147</b>	3% Increase	52,641
						New Development	36,728
						Foregone	0

<b>INTERNAL SERVICE FUNDS:</b>							
HEALTH INSURANCE	6,423,241				6,423,241	COUNTY TAX DOLLARS AVAILABLE	1,844,078
						Under Available Tax Limit	<b>24,894</b>

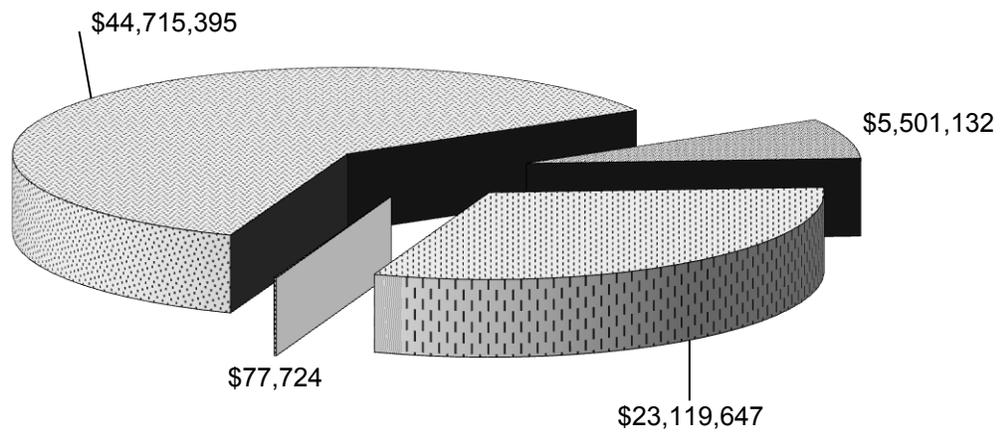
**FY 2010 Budget: *Funding by Source:***  
**Total Budget \$73,413,898**  
*(excludes EMS & Internal Service Fund)*



- Cash on Hand 3.9%
- State Funds 9.1%
- Fees and Charges 22.7%
- Grants 3.9%
- Other Sources 9.6%
- Property Tax 50.7%

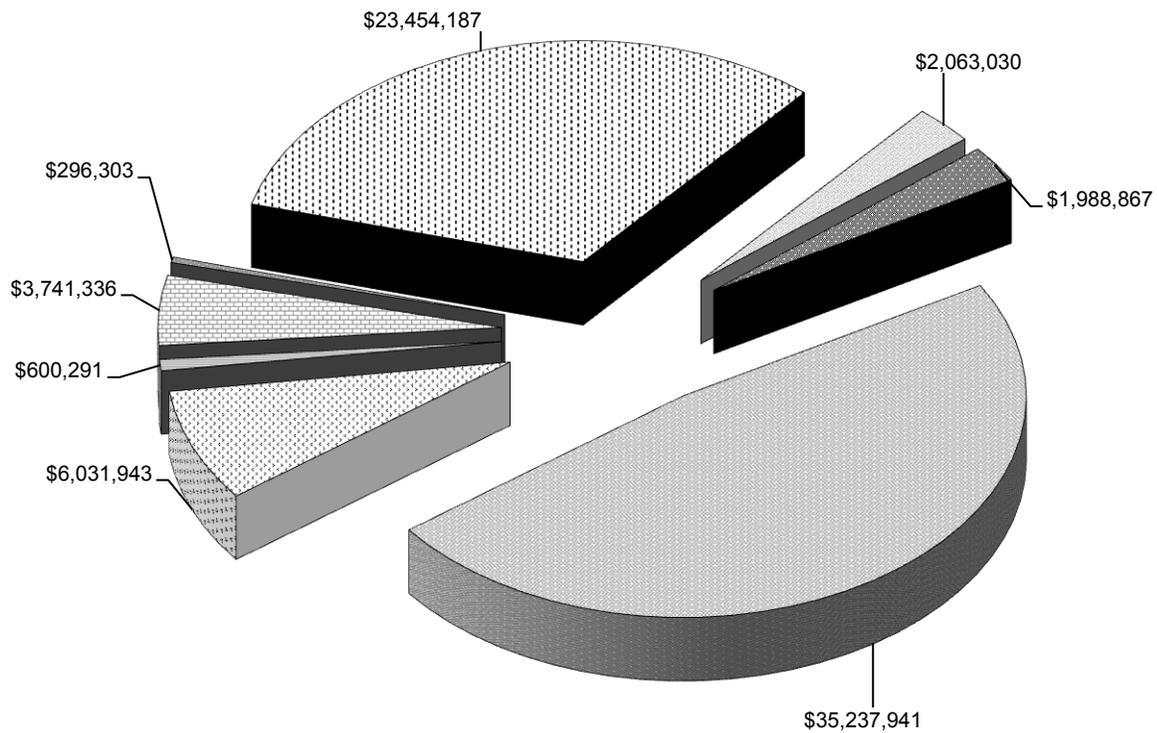
**FY 2010 Budget: *Expenditure by Type:***  
**Total Budget of \$73,413,898**

*(excludes EMS & Internal Service Fund)*



- 0.11% Debt Service
- 60.91% Personnel
- 7.49% Capital Outlay
- 31.49% Operating Costs

**FY 2010 Budget by Elected Official**  
**Total Budget of \$73,413,898**  
(excludes EMS and Internal Service Fund)



Commissioners 48.0%	Clerk 8.2%
Treasurer 0.8%	Assessor 5.1%
Coroner 0.4%	Sheriff 31.9%
Prosecuting Attorney 2.8%	District Court Judges 2.7%

# Kootenai County Departments by Elected Official

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- **Board of County Commissioners**

- Administration and Information Center
- Human Resources/ Risk Management
- Office of Emergency Management
- Parks and Waterways
- Airport
  - *Noxious Weeds*
- Building and Planning
- Public Defender
- Information Systems
- Veteran Services
- Building and Grounds
- Reographics
- Extension Office
- Grant Writer
- County Fair
- Snow Groomers
- Juvenile Detention
- Juvenile Probation
- Juvenile Diversion
- Adult Misdemeanor Probation
- Solid Waste
  - *Ramsey Transfer Station*
  - *Prairie Transfer Station*
  - *Fighting Creek*
  - *Recycling*
  - *Rural Systems*
- Special Districts
  - *Ambulance District*
  - *Aquifer Protection District*

- **Clerk**

- Auditors
- Elections
- Recorders
- County Assistance
- District Court Clerks

- **Treasurer**

- **Assessor**

- Administration
  - *Surveyor*
- Vehicle Licensing
- Residential Appraisal
- Specialized Appraisal
- Mapping

- **Coroner**

- **Sheriff**

- Administration
- Operations Bureau
  - *Patrol Division*
    - Recreation Safety
    - Animal Control
    - Community Services
  - *Detectives Division*
- Support Services Bureau
  - *Civil Division*
  - *Records Division*
  - *Drivers' Licensing Division*
  - *Vehicle Maintenance*
- Jail Bureau
  - *Custody Division*
  - *Jail Services Division*
    - Maintenance
- Communications Bureau

- **Prosecuting Attorney**

- Criminal Division
- Civil Division

- **District Court Judges**

- Court Security
- Law Clerks
- Specialty Courts
  - *Drug Court*
  - *DUI Court*
  - *Mental Health Court*

**KOOTENAI COUNTY  
PERSONNEL REQUESTS: FY 2010**

Status Preliminary.v4

<u>Org Key</u>	<u>Pos #</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>
<b>Regular Full and Part-time Positions: (in Full Time Equivalents (FTE))</b>									
10.1.010.0	418-005	Buildings & Grounds	1	1	Maintenance Operator II	29,600	14,750	44,350	
10.1.010.0	424-002	Buildings & Grounds	1/2	1/2	P-T Clerical	12,500	2,845	15,345	
10.1.020.3	436-002	Planning Department	-	-	REDUCTION - Lng Rng Planner I	31,908	11,201	43,109	add 7/28
10.1.025.3	017-002	Building & Permits	-	-1	REDUCTION - Civil Engineer	0	0	0	cut 6/12
10.1.025.3	089-004	Building & Permits	1	-	Code Enforcement Officer	0	0	0	cut 5/27
10.1.114.2	215-021	Office of Emergency Mgt	1/2	-	P-T General Clerk	0	0	0	cut 5/27
10.1.120.3	152-024	9 1 1 Dispatch Center	-	-1	REDUCTION - 9-1-1 Dispatcher	0	0	0	cut 6/12
10.2.205.3	194-002	Elections	-	-1	REDUCTION - Claims Specialist	0	0	0	cut 6/12
10.2.221.3	168-007	District Court Clerks	1	1	Court Services Clerk - Float	29,600	13,578	43,178	
10.2.221.3	197-019	District Court Clerks	1	-	Court Services Clerk II	0	0	0	cut 5/27
10.5.001.3	260-001	Coroner	1	-	Deputy Coroner	0	0	0	cut 7/28
10.5.001.3	260-002	Coroner	1	-	Deputy Coroner	0	0	0	cut 5/27
15.1.060.3	033-020	Public Defender	1	-	Deputy Public Defender	0	0	0	cut 5/27
15.1.060.3	161-011	Public Defender	1	-	Senior Legal Secretary	0	0	0	cut 5/27
15.1.132.3	087-017	Adult Misdemeanor Probator	1	-	Probation Officer	0	0	0	cut 5/27
15.6.001.2	316-005	Sheriff - Administration	1	-	Admin Asst/Grants Researcher	0	0	0	cut 5/27
15.6.605.3	304-005	Sheriff - Patrol	1	-	Lieutenant	0	0	0	cut 5/27
15.6.620.3	189-002	Sheriff - Detective	1	-	Evidence Technician	0	0	0	cut 5/27
15.6.625.3	213-006	Sheriff - Drivers Licensing	1	-	Drivers License Examiner	0	0	0	cut 5/27
15.6.660.3	075-006	Sheriff - Jail	1	-	LPN	0	0	0	cut 5/27
15.6.660.3	149-008	Sheriff - Jail	1	-	Senior Maintenance Operator	0	0	0	cut 5/27
15.6.660.3	203-020	Sheriff - Jail	-	-1	REDUCTION - Jail Technician	0	0	0	cut 6/12
15.6.660.3	224-012	Sheriff - Jail	-	-1	REDUCTION - Records Clerk	0	0	0	cut 6/12
30.1.101.2	412-005	Airport Administration	1	-	Airport Operations Specialist II	0	0	0	cut 5/27
45.8.001.3	103-012	District Court	1	1	Bailiff	35,600	16,251	51,851	
45.8.001.3	103-013	District Court	1	1	Bailiff	35,600	16,251	51,851	
45.8.001.3	430-010	District Court	1	1	Security Screener	25,000	13,400	38,400	
60.1.002.3	140-013	Solid Waste	-	-1	REDUCTION - Equipment Optr	0	0	0	cut 6/12
60.1.002.3	215-019	Solid Waste	-	-1	REDUCTION - Secretary	0	0	0	cut 6/12
60.1.002.3	216-021	Solid Waste	-	-1	REDUCTION - Spotter-Scale-Rcy	0	0	0	cut 6/12
60.1.002.3	216-022	Solid Waste	-	-1	REDUCTION - Spotter-Scale-Rcy	0	0	0	cut 6/12
60.1.002.3	216-023	Solid Waste	-	-1	REDUCTION - Spotter-Scale-Rcy	0	0	0	cut 6/12
60.1.002.3	216-024	Solid Waste	-	-1	REDUCTION - Spotter-Scale-Rcy	0	0	0	cut 6/12
							0	0	0
<b>Total Requested</b>			<b>20</b>	<b>-5 1/2</b>	<b>Regular Positions</b>	<b>199,808</b>	<b>88,276</b>	<b>288,084</b>	
				-28%					

**KOOTENAI COUNTY  
PERSONNEL REQUESTS: FY 2010**

Status **Preliminary.v4**

<u>Org Key</u>	<u>Pos #</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>	
<b>Regular Full and Part-time Positions: (in Full Time Equivalents (FTE))</b>										
<b>Other Payroll Changes:</b>										
10.1.010.0	701-010	Building & Grounds	1,000	-	Overtime Increase	0	0	0	cut 5/27	
10.1.010.0	750-010	Building & Grounds	3,585	3,585	Upgrade - Clerical/Maint.	3,585	816	4,401		
10.2.221.3	701-221	District Court Clerks	6,000	-	Overtime Increase	0	0	0	cut 5/27	
10.6.049.3	701-049	Sheriff - Auto Shop	3,200	-	Overtime Increase	0	0	0	cut 5/27	
15.6.605.3	760-605	Sheriff - Patrol	36,000	36,000	Holiday Buy Back	36,000	7,798	43,798		
15.6.620.3	750-620	Sheriff - Detective	12,480	-	Incentive Pay	0	0	0	cut 5/27	
15.6.001.2	850-601	Sheriff - Administration	2,810	2,810	Sworn Personnel Step Adjs	2,810	609	3,419		
15.6.605.3	304-005	Sheriff - Patrol	33,766	33,766	Sworn Personnel Step Adjs	33,766	7,314	41,080		
15.6.620.3	189-002	Sheriff - Detective	3,159	3,159	Sworn Personnel Step Adjs	3,159	684	3,843		
15.6.660.3	075-006	Sheriff - Jail	41,693	41,693	Sworn Personnel Step Adjs	41,693	9,031	50,724		
15.6.660.3	760-660	Sheriff - Jail	38,000	38,000	Holiday Buy Back	38,000	8,231	46,231		
15.6.660.3	701-660	Sheriff - Jail	181,844	-	Overtime Increase	0	0	0	cut 5/27	
15.7.001.3	750-700	Prosecutor	12,000	12,000	Supp. Pay Sr. Atty	12,000	2,256	14,256		
							0	0		
Total Other Payroll Changes									<u>207,752</u>	
Grand Total All Positions									<u><b>495,836</b></u>	
									<u>1,375,363</u>	
Total Initial Requests										
Change									<u><b>-64% (879,527)</b></u>	

**Kootenai County**  
**Maximum Statutory Levy Rate - Comparison**  
**Fiscal Year 2010**

<u>FUND</u>	<u>Fund Cap Rate</u>	<u>Current Request</u>	<u>Percent of Cap</u>
CURRENT EXPENSE	0.002000000	0.000647988	32.4%
JUSTICE FUND	0.002000000	0.001440596	72.0%
REVALUATION	0.000400000	0.000137291	34.3%
AIRPORT	0.000400000	0.000032541	8.1%
COUNTY FAIR	0.000100000	0.000003379	3.4%
PARKS AND RECREATION	0.000100000	0.000014435	14.4%
HISTORICAL SOCIETY	0.000120000	0.000001014	0.8%
INDIGENT	0.001000000	0.000098489	9.8%
DISTRICT COURT	0.000400000	0.000046918	11.7%
HEALTH DISTRICT	0.000400000	0.000041410	10.4%
NOXIOUS WEED	0.000600000	0.000014949	2.5%
LIABILITY INSURANCE	N/A	0.000038354	
<i>Property Tax Relief</i>	N/A	0.000000000	
<b>TOTAL COUNTY LEVY</b>	0.007520000	0.002517364	33.5%

# Kootenai County

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

	FY - 2009	FY - 2010*
Market Value - House	\$160,000	\$150,400
Market Value - Lot	63,250	59,460
Total Assessed Value	223,250	209,860
Homeowners Exemption (50% of the value up to)	(100,938)	(104,471)
Taxable Value subject to property taxes	\$122,312	\$105,389

\* - (6% value decrease from prior year)

		<u>Levy Rate</u>	Property Tax
<b>2009</b>	Property Tax for Fiscal Year 2008	<u><b>0.002208093</b></u>	\$ 270.08
	per \$100,000 of taxable value		220.81
<b>2010</b>	Property Tax for Fiscal Year 2009	<u><b>0.002517364</b></u>	\$ 265.30
	<i>Change over 2008</i>		\$ (4.77)
	<i>% Change</i>		<b>-1.8%</b>
	per \$100,000 of taxable value		251.74
	<i>Change over 2008</i>		30.93
	<i>% Change</i>		<b>14.0%</b>

### Kootenai County: Property Tax History from FY 2006-2010

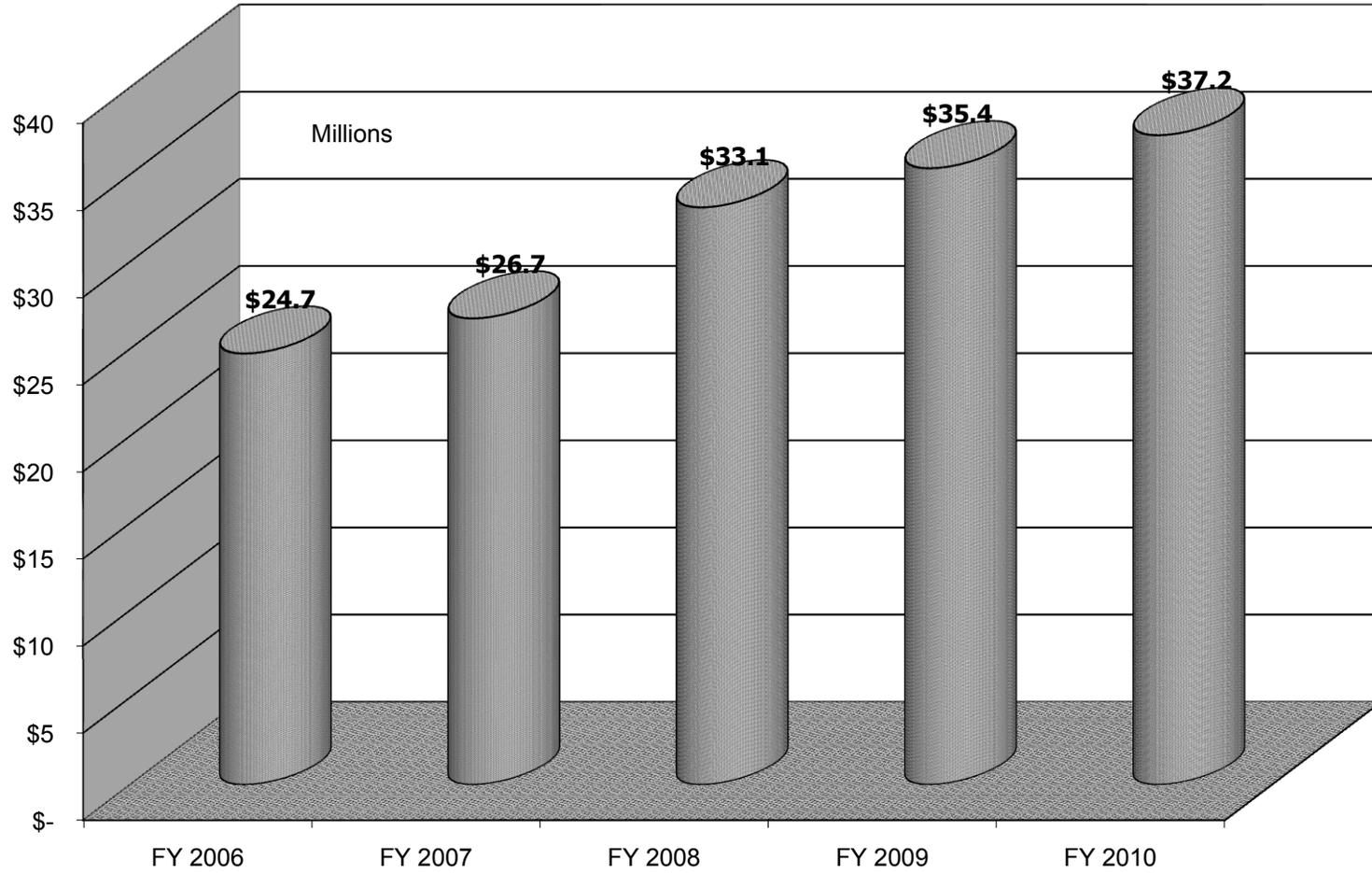
	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
Property Tax Levy	24,725,844	26,739,448	33,112,260	35,353,764	37,248,964
Levy Rate	<b>0.002464453</b>	<b>0.001814310</b>	<b>0.002054126</b>	<b>0.002297312</b>	<b>0.002517364</b>
Net Market Value	10,032,996,469	14,738,083,931	16,119,876,918	15,389,184,934	14,796,811,287
County Budget (Excluding Kootenai EMS)	72,549,641	63,523,587	69,998,607	74,915,204	73,413,898
% of Market Value	0.25%	0.18%	0.21%	0.23%	0.25%
Property Tax %	34.08%	42.09%	47.30%	47.19%	50.74%

Property Tax Relief      \$      4,876,673      \$      4,060,332      \$      -      \$      -      \$      -

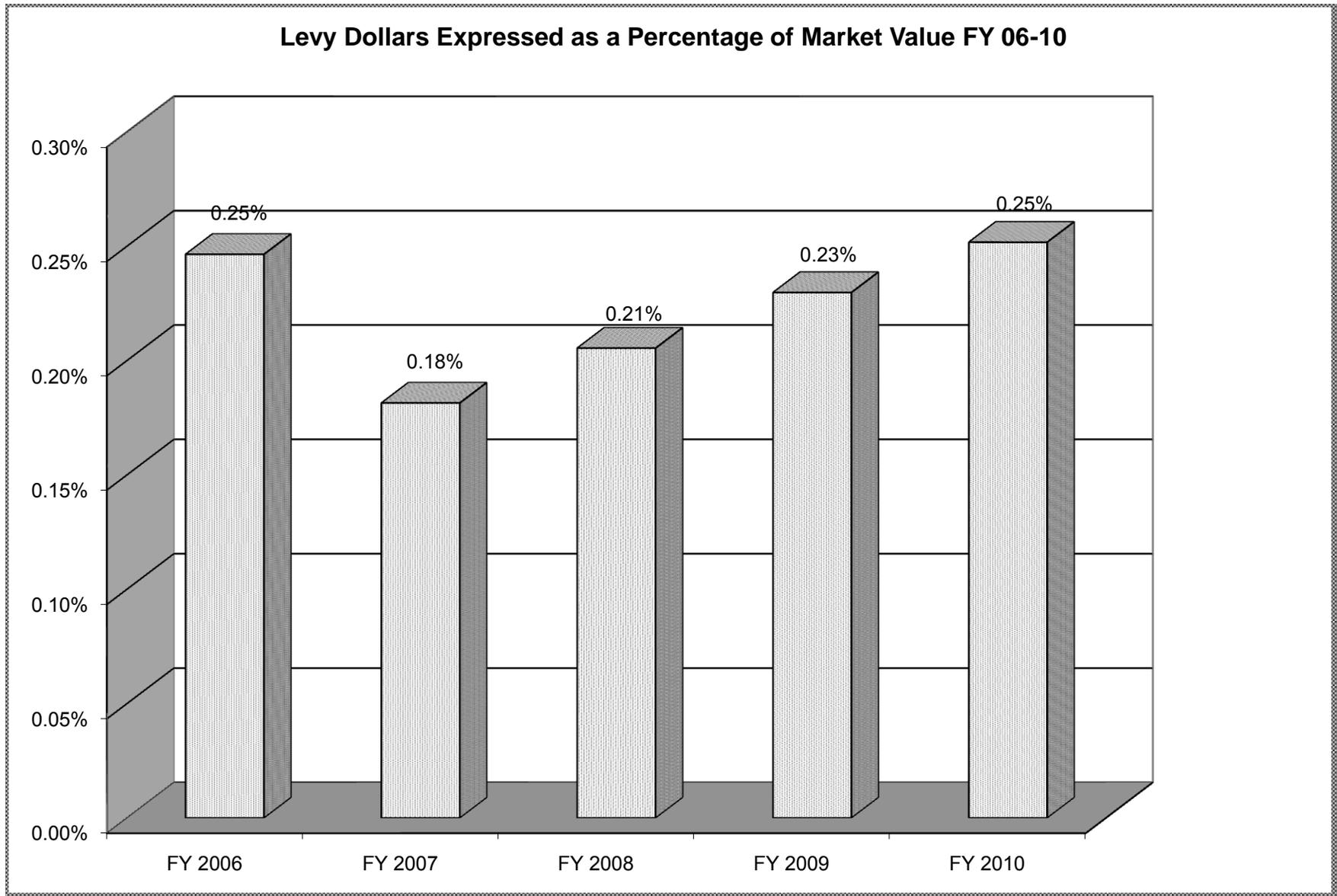
This chart depicts the data used on the preceding three graphs, and provides trend information on the Kootenai County property tax levy, property values, and budgets, as well as the relationships between those items for the period from October 2005 through September 2010 (FY 06 through FY 10).

Foregone Available                      275,732                      2,101,523                      2,214,781                      2,568,437                      2,214,781

### Property Tax Levy History FY 2006-2010 (Property Tax levied)



**Levy Dollars Expressed as a Percentage of Market Value FY 06-10**



**Property Tax Expressed as a Percentage of Adopted Budget FY 06-10**

