



**Public Budget Hearing
Fiscal Year 2010-2011
Budget**

**September 1, 2010
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, September 1, 2010, 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 09-10				PROPOSED BUDGET - FY 10-11			
	07-08 TOTAL EXPENDED	08-09 TOTAL EXPENDED	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL 09-10 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL 10-11 BUDGET
CURRENT EXPENSE										
GENERAL GOVT SERVICES: (COMMISSIONER DEPARTMENTS)	\$10,199,989	\$8,803,917	\$5,285,295	\$3,075,318	\$1,016,241	9,376,854	\$5,349,841	\$3,648,873	\$178,130	\$9,176,844
AUDITOR/RECORDER/ELECTIONS/ DISTRICT COURT CLERKS	4,139,592	4,045,105	3,578,068	583,274	3,900	4,165,242	3,570,724	762,834	313,266	4,646,824
TREASURER	536,870	568,282	424,445	175,850	0	600,295	383,502	268,056	2,200	653,758
ASSESSOR	1,536,281	1,573,494	1,492,586	112,935	3,600	1,609,121	1,437,833	114,668	6,900	1,559,401
CORONER	274,482	284,548	129,681	166,624	0	296,305	158,204	166,740	0	324,944
REPLACEMENT RESERVE	0	2,079,000	0	100,000	0	100,000	0	0	214,670	214,670
GENERAL RESERVE	0	0	0	350,000	0	350,000	0	350,000	0	350,000
TOTAL CURRENT EXPENSE	\$16,687,214	\$17,354,346	\$10,910,075	\$4,564,001	\$1,023,741	\$16,497,817	\$10,900,104	\$5,311,171	\$715,166	\$16,926,441
JUSTICE FUND										
SHERIFF	\$17,797,918	\$17,930,585	\$15,665,833	\$2,757,485	\$291,210	18,714,528	\$15,432,944	\$3,635,955	\$532,830	\$19,601,729
PROSECUTING ATTORNEY	1,994,094	2,026,949	1,945,658	113,776	3,600	2,063,034	1,931,442	114,911	6,800	2,053,153
PUBLIC DEFENDER	1,805,006	1,942,702	1,791,123	143,564	0	1,934,687	1,759,470	150,638	9,900	1,920,008
JUSTICE GENERAL ACCOUNTS	278,918	255,045	0	255,000	0	255,000	0	255,000	77,724	332,724
JUSTICE GENERAL RESERVE	0	0	0	350,000	0	350,000	0	350,000	0	350,000
TOTAL JUSTICE FUND	\$21,875,936	\$22,155,281	\$19,402,614	\$3,619,825	\$294,810	\$23,317,249	\$19,123,856	\$4,506,504	\$627,254	\$24,257,614
INDIGENT FUND										
INDIGENT FUND	\$2,022,391	\$1,751,950	\$310,757	\$1,517,004	\$900	\$1,828,661	\$288,222	\$1,547,360	\$2,300	\$1,837,882
REVALUATION	1,978,935	2,088,245	2,022,028	105,698	4,500	\$2,132,226	2,060,925	108,518	18,060	2,187,503
DISTRICT COURT	1,735,597	1,867,426	1,531,405	434,620	8,850	\$1,974,875	1,521,662	415,814	4,650	1,942,126
AQUIFER PROTECTION DISTRICT	340,215	198,079	0	519,720	0	\$519,720	0	519,720	0	519,720
SALES TAX	0	0	0	0	0	\$0	0	0	0	0
COUNTY VESSEL	606,158	559,458	276,622	239,042	2,400	\$518,064	280,065	275,165	123,240	678,470
AIRPORT	911,635	890,756	547,059	295,942	45,000	\$888,001	464,727	255,367	31,400	751,494
911 FUND	2,448,680	3,063,441	1,964,552	1,354,220	811,800	\$4,130,572	1,931,265	1,591,956	692,604	4,215,825
WASTE DISPOSAL	9,037,802	9,332,972	3,291,566	6,128,473	953,440	\$10,373,479	3,003,818	5,856,306	694,791	9,554,915
COUNTY FAIR	100,000	100,000	0	100,000	0	\$100,000	0	100,000	0	100,000
PARKS AND RECREATION	280,114	253,356	168,189	78,400	12,000	\$258,589	171,639	87,406	24,000	283,045
STATE SNOWMOBILE	118,143	68,720	45,463	48,099	0	\$93,562	46,221	24,713	0	70,934
HEALTH DISTRICT	663,199	691,623	0	687,731	0	\$687,731	0	669,065	0	669,065
HISTORICAL SOCIETY	18,500	18,000	0	15,000	0	\$15,000	0	15,000	0	15,000
NOXIOUS WEED	312,214	776,528	184,179	181,788	4,000	\$369,967	138,735	179,997	0	318,732
LIABILITY INSURANCE	688,096	625,446	0	695,031	0	\$695,031	0	753,945	450	754,395
TOURISM PROMOTION	5,210	6,210	0	5,500	0	\$5,500	0	4,500	0	4,500
COURT INTERLOCK DEVICE	7,125	13,394	0	14,000	0	\$14,000	0	14,000	0	14,000
COUNTY SNOWMOBILE	55,950	148,365	0	7,000	106,200	\$113,200	6,857	14,908	0	21,765
CENTENNIAL TRAIL	0	14,012	0	15,000	7,500	\$22,500	0	15,000	7,500	22,500
PUBLIC ACCESS CONTRIBUTION	0	0	0	9,200	0	\$9,200	0	7,000	0	7,000
SOLID WASTE CONSTRUCTION	10,021,879	6,863,507	0	0	2,727,500	\$2,727,500	0	0	750,000	750,000
GRANT FUND	3,532,493	2,610,009	696,817	2,202,764	0	\$2,899,581	727,848	1,548,798	392,234	2,668,880
TOTAL OTHER COUNTY FUNDS	\$34,884,336	\$31,941,497	\$11,038,637	\$14,654,232	\$4,684,090	\$30,376,959	\$10,641,984	\$14,004,538	\$2,741,229	\$27,387,751
JUSTICE SERVICES FUND	3,152,201	3,326,733	3,265,501	280,283	3,600	3,549,384	3,224,739	348,362	6,895	3,579,996
GRAND TOTAL COUNTY	\$76,599,687	\$74,777,857	\$44,616,827	\$23,113,647	\$5,578,856	\$73,741,409	\$43,890,683	\$24,170,575	\$4,090,544	\$72,151,802
INTERNAL SERVICE FUND										
HEALTH INSURANCE	\$5,225,872	\$5,638,604	\$13,351	\$6,409,907	\$0	\$6,423,258	\$12,762	\$6,391,210	\$0	\$6,403,972
KOOTENAI AMBULANCE DISTRICT	\$0	\$0	\$0	\$1,898,184	\$0	\$1,898,184	\$0	\$2,007,392	\$0	\$2,007,392
REVENUE SUMMARY: COUNTY										
PROPERTY TAX	\$38,051,581									
ESTIMATED FUND BALANCES	3,670,114									
OTHER REVENUE	27,761,227									
GRANTS	2,668,880									
PROJECTED REVENUES	\$72,151,802									
REVENUE SUMMARY: AMBULANCE DISTRICT										
PROPERTY TAX					\$1,946,118					
OTHER REVENUES					61,274					
GRANTS					0					
PROJECTED REVENUES					\$2,007,392					
REVENUE SUMMARY: INTERNAL SERVICE FUND										
INTERNAL SERVICE CHARGES										\$6,403,972

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 2011 Budget
August 16, 2010

Last Three Years Property Tax Budgets			<u> Taxing Authority </u> \$ 37,210,362
FY 2010	\$	37,210,362 (*)	
FY 2009	\$	35,353,764	
FY 2008	\$	33,112,261	
Allowable	3.0%	x the highest - last 3 years (*)	\$ 1,116,311
New Growth (see calculation below)			<u>841,219</u>
	New Tax Authority		\$ 1,957,530
Foregone Amount			
	Balance from FY 2010 Budget Process		<u>\$ 2,214,781</u>
			<u>2,214,781</u>
Available Additional Taxing Authority			\$ 4,172,311
	Maximum Available Taxing Authority		4,172,311
			\$ 41,382,673
			Total

New Growth Calculation - FY 2011 [final]		
Final Report - New Construction value		334,169,889
09-10 Levy Rate (Prior Year)	x	<u>0.00251734</u>
New Growth Estimate		<u><u>841,219</u></u>

Final 8/16/2010

FY10-11 Preliminary Budget Summary by Fund

ESTIMATED MARKET VALUE: \$12,918,473,337

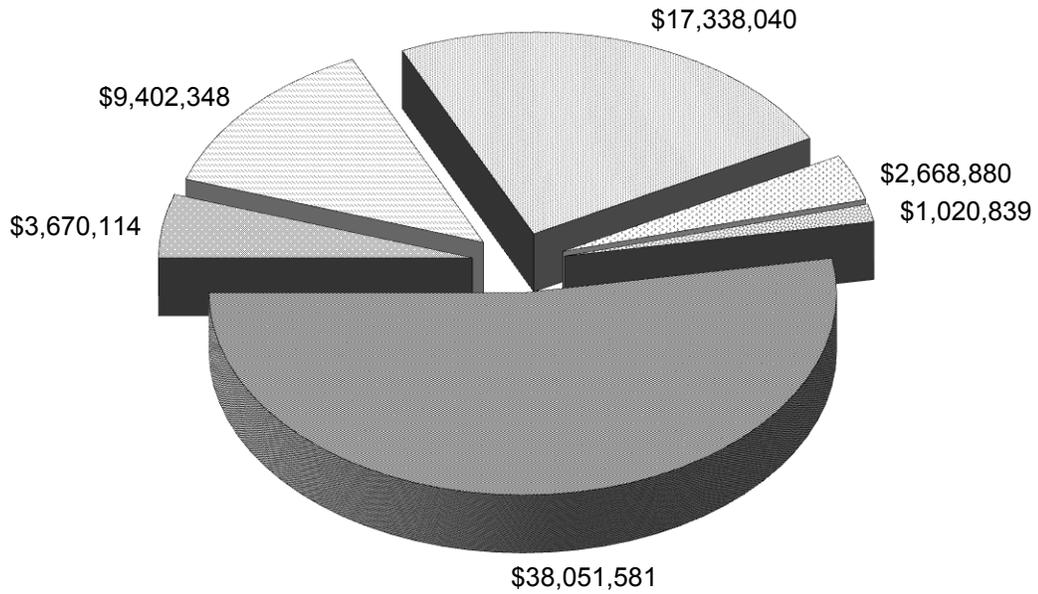
SOURCES OF FUNDING

FUND	PRELIMINARY		FUND		STATE FUNDS & BALANCE TO		RESULTING		% CHANGE	
	BUDGET	BALANCE	TRANSFERS	OTHER REVENUE	BE LEVIED	LEVY RATE	LEVY			
COUNTY LEVY										
CURRENT EXPENSE	16,926,441	914,850	(1,518,133)	7,774,136	9,755,588	0.000755166	0.000646042			16.9%
JUSTICE FUND	24,257,614	562,558	(2,864,894)	4,638,683	21,921,267	0.001696893	0.001442076			17.7%
REVALUATION	2,187,503	89,520		750	2,097,233	0.000162344	0.000137432			18.1%
AIRPORT	751,494			368,362	383,132	0.000029658	0.000032574			-9.0%
COUNTY FAIR	100,000			0	100,000	0.000007741	0.000003383			128.8%
PARKS AND RECREATION	283,045	8,381		62,287	212,377	0.000016440	0.000014450			13.8%
HISTORICAL SOCIETY	15,000			0	15,000	0.000001161	0.000001015			14.4%
INDIGENT	1,837,882			350,000	1,487,882	0.000115175	0.000098590			16.8%
DISTRICT COURT	1,942,126	210,550		1,130,000	601,576	0.000046567	0.000046966			-0.8%
HEALTH DISTRICT	669,065		44,996		624,069	0.000048308	0.000041452			16.5%
NOXIOUS WEED	318,732	2,419		41,750	274,563	0.000021254	0.000014964			42.0%
LIABILITY INSURANCE	754,395	29,994	120,000	25,507	578,894	0.000044811	0.000038394			16.7%
Property Tax Relief					0	0.000000000	0.000000000			0.0%
TOTAL COUNTY LEVY	50,043,297	1,818,272	(4,218,031)	14,391,475	38,051,581	0.002945517	0.002517338			17.0%

NON-LEVY FUNDS:

COUNTY VESSEL	678,470	165,455		513,015	0	Levy Request FY 09-10 (*)	37,210,362
SALES TAX					0	Levy Certified: FY 10-11 (*)	38,051,581
911	4,215,825	389,952	1,885,268	1,940,605	0	Property Tax Change	841,219
WASTE DISPOSAL	9,554,915	492,911	(539,631)	9,601,635	0	County	97,263
SOLID WASTE CONSTRUCTION	750,000	750,000	0	0	0	EMS	
STATE SNOWMOBILE	70,934	12,284		58,650	0	COUNTY LEVY	
TOURISM PROMOTION	4,500			4,500	0	Allowable Tax Dollars:	
COURT INTERLOCK DEVICE	14,000			14,000	0	Levy Certified: FY 09-10	37,210,362
COUNTY SNOWMOBILE	21,765	41,240		(19,475)	0	3% Increase	1,116,311
PUBLIC ACCESS CONT.	7,000			7,000	0	New Development	841,219
CENTENNIAL TRAIL	22,500		7,500	15,000	0	Foregone	2,214,781
GRANTS ADMINISTRATION	2,668,880			2,668,880	0	COUNTY TAX DOLLARS AVAILABLE	41,382,673
AQUIFER PROTECTION	519,720			519,720	0	Under Available Tax Limit	3,331,092
TOTAL NON-LEVY FUNDS	18,528,509	1,851,842	1,353,137	15,323,530	0		
JUSTICE SERVICES	3,579,996		2,864,894	715,102	0	EMS - AMBULANCE DISTRICT	
TOTAL COUNTY BUDGET	72,151,802	3,670,114	0	30,430,107	38,051,581	Allowable Tax Dollars:	
KOOTENAI AMBULANCE DISTRICT	2,007,392			61,274	1,946,118	Levy Certified: FY 09-10	1,848,855
TOTAL ALL BUDGETS	74,159,194	3,670,114	0	30,491,381	39,997,699	3% Increase	55,466
						New Development	41,797
						Foregone	0
INTERNAL SERVICE FUNDS:						COUNTY TAX DOLLARS AVAILABLE	1,946,118
HEALTH INSURANCE	6,403,972			6,403,972	0	Under Available Tax Limit	(0)

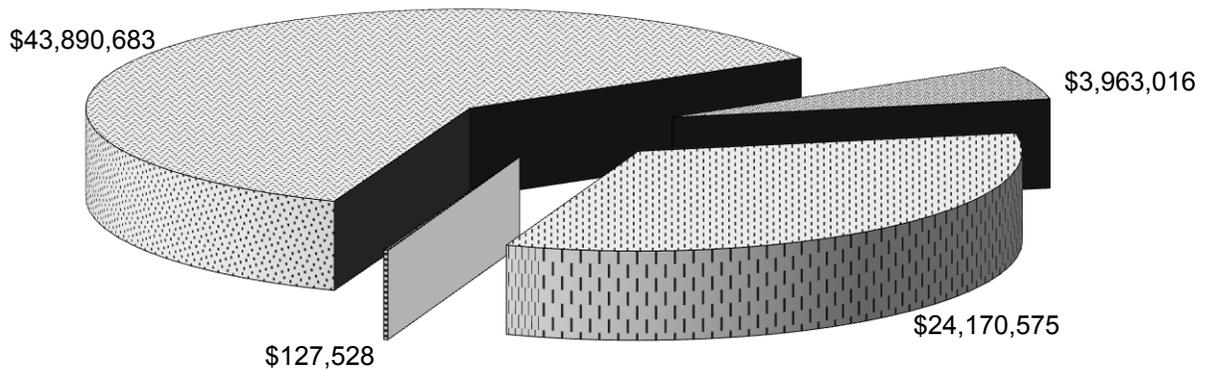
FY 2011 Budget: *Funding by Source:*
Total Budget \$72,151,802
(excludes EMS & Internal Service Fund)



- Cash on Hand 5.1%
- State Funds 13.0%
- Fees and Charges 24.0%
- Grants 3.7%
- Other Sources 1.4%
- Property Tax 52.7%

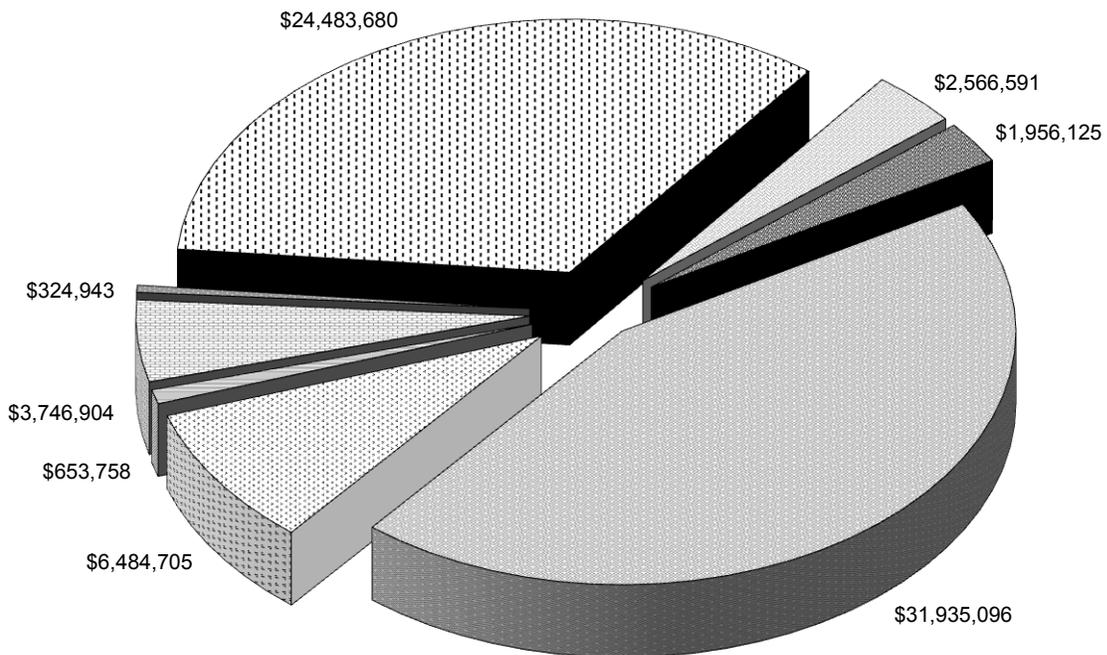
FY 2011 Budget: *Expenditure by Type:*
Total Budget of \$72,151,802

(excludes EMS & Internal Service Fund)



- 0.18% Debt Service
- 60.83% Personnel
- 5.49% Capital Outlay
- 33.50% Operating Costs

FY 2011 Budget by Elected Official
Total Budget of \$72,151,802
(excludes EMS and Internal Service Fund)



Commissioners 44.3%	Clerk 9.0%
Treasurer 0.9%	Assessor 5.2%
Coroner 0.5%	Sheriff 33.9%
Prosecuting Attorney 3.6%	District Court Judges 2.7%

Kootenai County Departments by Elected Official

- **Board of County Commissioners**

- Administration and Information Center
- Human Resources/ Risk Management
- Office of Emergency Management
- Parks/ Waterways/ Noxious Weeds
- Airport
- Building and Planning
- Public Defender
- Information Systems
- Veteran Services
- Building and Grounds
- Reprographics
- 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*
 - *911 Services*
- Jail Bureau
 - *Custody Division*
 - *Jail Services Division*
 - Maintenance

- **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 2011**

Status **Final**

<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>
Regular Full and Part-time Positions: (in Full Time Equivalents (FTE))									
10.1.025.3	089-004	Building & Permits	1	-	Code Enforcement Officer	0	0	0	cut 5/24
10.2.205.3	228-001	Elections	1	1	Elections Clerk I	25,000	12,372	37,372	
10.2.221.3	224-024	Recorder's Office	-1	-1	Record's Clerk	(20,880)	(11,612)	(32,492)	
10.5.001.3	260-001	Coroner	1	-	Deputy Coroner	0	0	0	cut 5/24
13.1.053.0.54	414-001	HR/Risk Management	1	-	Risk Manager	0	0	0	cut 5/24
15.1.060.3	033-020	Public Defender	1	-	Deputy Public Defender	0	0	0	cut 5/24
15.1.060.3	161-011	Public Defender	1	-	Senior Legal Secretary	0	0	0	cut 5/24
15.6.001.2	316-005	Sheriff - Administration	1	-	Admin Asst/Grants Researcher	0	0	0	cut 5/24
15.6.605.3	316-006	Sheriff - Patrol	1	-	Administrative Assistant	0	0	0	cut 5/24
15.6.620.3	325-002	Sheriff - Detective	1/2	-	Background Investigator	0	0	0	cut 5/24
15.6.620.3	300-067	Sheriff - Detective	1	-	Detective - CAC / Polygraph	0	0	0	cut 5/24
15.6.620.3	300-067	Sheriff - Detective	1	-	Detective - Jt. Terrorism Tsk Frc	0	0	0	cut 5/24
15.6.625.3	213-006	Sheriff - Drivers Licensing	1	-	Drivers License Examiner	0	0	0	cut 5/24
15.6.660.3	075-006	Sheriff - Jail	2	-	LPN	0	0	0	cut 5/24
15.6.660.3	149-008	Sheriff - Jail	1	-	Senior Maintenance Operator	0	0	0	cut 5/24
15.6.660.3	203-020	Sheriff - Jail	1	-	Jail Technician	0	0	0	cut 6/28
15.6.660.3	224-012	Sheriff - Jail	1	-	Records Clerk	0	0	0	cut 5/24
15.6.660.3	301,062	Sheriff - Jail	2	1	Detention Deputy	42,026	16,875	58,901	adj 5/24
15.6.660.3	303,028	Sheriff - Jail	1	-	Sergeant	0	0	0	cut 6/28
30.1.101.2	412-005	Airport Administration	1	-	Airport Operations Specialist	0	0	0	cut 5/24
32.1.002.3	217-004	Noxious Weeds Control	1/2	1/2	Seasonal Weed Specialist	10,440	2,364	12,804	
35.1.002.3	205-006	Parks Department	1/4	1/4	Seasonal Maintenance Ope	4,900	1,078	5,978	
35.1.002.3	107-003	Parks Department (A)	1/6	1/6	INCREASE Operator Mechanic	5,364	3,730	9,094	
36.1.167.3	107-003	Snowgroomers (A)	- 1/3	- 1/3	REDUCTION - SnsI Optr MchnC	(10,728)	(7,460)	(18,188)	Non-Tax
37.1.155.3	205-006	Waterways	1/4	1/4	Seasonal Maintenance Ope	4,900	1,078	5,978	Non-Tax
37.1.155.3	107-003	Waterways (A)	1/6	1/6	INCREASE Operator Mechanic	5,364	3,730	9,094	Non-Tax
45.8.001.3	426-001	District Court	Funding	1	Mental Health Coordinator	43,967	17,353	61,320	
60.1.002.3	140-002	Solid Waste	-1	-1	REDUCTION - Equipment Optr	(23,598)	(13,310)	(36,908)	Non-Tax
60.1.002.3	216-020	Solid Waste	-1	-1	REDUCTION - Spotter-Scale-Rcy	(21,167)	(12,713)	(33,880)	Non-Tax
10.1.020.3	089-002	Planning & Zoning	0	-1	Code Enforcement Officer	(41,600)	(15,597)	(57,197)	cut 8/5
15.6.660.3	061-002	Sheriff - Jail	0	-1	Registered Nurse	(55,539)	(19,597)	(75,136)	cut 8/5
15.6.660.3	075-002,4,5	Sheriff - Jail	0	-3	Licensed Practical Nurse	(118,432)	(33,878)	(152,310)	cut 8/5
15.6.660.3	198-001	Sheriff - Jail	0	-1	Medical Assistant	(21,200)	(11,357)	(32,557)	cut 8/5
									0
Total Requested			18 1/2	(5) Regular Positions		(171,183)	(66,944)	(238,127)	
-27%									
Other Payroll Changes:									
10.1.114.2		Office of Emergency Mgt			Temp Wage Increase	5,500	1,210	6,710	
10.4.001.3		Assessor - Administration	1,693	-	Promotion Funds - Adm Asst Mgr	0	0	0	cut 5/24
15.6.660.3	760-660	Sheriff - Jail	11,797	-	Temp Wage Increase	0	0	0	cut 5/24
15.6.660.3	701-660	Sheriff - Jail	93,523	-	Overtime Increase	0	0	0	cut 5/24
15.6.001.2	850-601	Sheriff - Administration	3,419	-	Sworn Personnel Step Adjs	0	0	0	cut 7/28
15.6.605.3	304-005	Sheriff - Patrol	41,080	-	Sworn Personnel Step Adjs	0	0	0	cut 7/28
15.6.620.3	189-002	Sheriff - Detective	3,843	-	Sworn Personnel Step Adjs	0	0	0	cut 7/28
15.6.660.3	075-006	Sheriff - Jail	50,724	-	Sworn Personnel Step Adjs	0	0	0	cut 7/28
45.8.001.3		District Court	7,000	3,500	Overtime Increase - Bailiffs	3,500	770	4,270	
									0
Total Other Payroll Changes									10,980
Grand Total All Positions									(227,147)

FY2011 5 Most Significant Revenue Increases

1. **\$300,000 Clerk- Recorders- HB521 Recording Fees \$7/doc**

Idaho State House Bill 521 revised fees that may be charged by the County Recorder for the first page of every instrument being recorded, creating a \$7.00 increase per instrument recorded. This additional funding will be used to upgrade recording software and commence on an updated archiving project.

2. **\$200,000 Clerk- Elections- Election Fees**

Additional, dedicated, funding provided by the State for the increased consolidated election responsibilities of the County. Expenditure increases include;

- Election Supplies (\$75,000)
- Temporary Personnel Services (\$70,000)
- New personnel (\$37,372)
- Computer Hardware Maintenance (\$6,000)
- Copy machine (\$5,566)
- Legal notices (\$5,000),
- High volume printer (\$4,500)
- Hauling Contracts (\$2,000)
- Office supplies (\$1,000)
- Operating Building/Space Rental (\$500)

3. **\$94,594 BOCC- Juvenile Probation- Lottery Funds- State Lottery Revenues**

Additional funding is a use of prior years' accumulated Lottery Funds revenues of \$111,818 to supplement decreased anticipated funding for FY2011 over FY2010.

4. **\$94,167 Sheriff- 911 Enhanced Communications- Telephone Line Fees**

Increase based on actual trend of anticipated revenue.

5. **\$75,000 Sheriff- Jail- Prisoner Housing**

Increase based on actual trend of anticipated revenue.

FY2011 10 Most Significant Revenue Decreases

- 1. \$2,149,579 BOCC- Solid Waste Admin- Waste Disposal Fees**
Anticipated impact of upcoming recycling program
- 2. \$609,439 BOCC- General Accounts- Interest**
Result of depressed rates and smaller investment pool
- 3. \$175,000 BOCC- General Accounts- State Liquor Apportionment**
Trend based on remittances from the State
- 4. \$140,000 Clerk- Recorders- Recording Fees**
Overall recording activities will be down
- 5. \$133,995 BOCC- Juvenile Probation Tobacco Tax Prgm- State Tobacco Tax**
Reduction passed through from the State
- 6. \$98,824 BOCC- Justice Fund General Accounts- State Sales Tax**
Trend on state revenues received from the State
- 7. \$88,750 BOCC- General & Justice Fund General Accounts- State Revenue Sharing**
***General Fund \$38,750 *Justice Fund \$50,000**
Similar to a 5% decrease in revenues
- 8. \$81,330 Clerk- County Assistance- CAT Insurance- Reimb. Indigent Services**
Fewer clients (which tend to be low income) are able to repay fro services
- 9. \$78,814 BOCC- Building Inspections- Building Dept Fees**
Smaller project values are primarily responsible, quantities remain similar
- 10. \$76,602 BOCC- Solid Waste Admin- Interest**
Depressed rates of return and smaller investment pool

FY2011 Most Significant Expenditure Increases

1. \$757,712 Sheriff- Jail- Contracted Medical Services

Inmate medical care and oversight 24 hours per day, 7 days per week.

Will be offset by \$521,647 in budget decreases for a net increase of \$206,065.

2. \$206,000 Sheriff- 911 Enhanced Communications- Computer Equipment

New radio and console equipment

3. \$195,238 BOCC- SW- FC- Gas & Leachate Construction- Construction

Ongoing development of a Leachate treatment facility.

4. \$167,053 Sheriff- 911 Enhanced Communications- Computer Software

700 MHz radio dispatch software

5. \$155,846 Clerk- Recorders- Capital Software

New recording software with electronic filing capabilities.

6. \$154,350 Sheriff- Jail- Non-Capital Equipment

700 MHz radios

7. \$150,000 Sheriff- 911 Enhanced Communications- Buildings

New repeater tower building.

8. \$136,430 Sheriff- Patrol- Vehicles

8 new patrol vehicles vs. 6 in current year (FY2010)

9. \$125,000 BOCC- SW- Fighting Creek- Landfill Prospective Improvement

Engineering to explore landfill expansion.

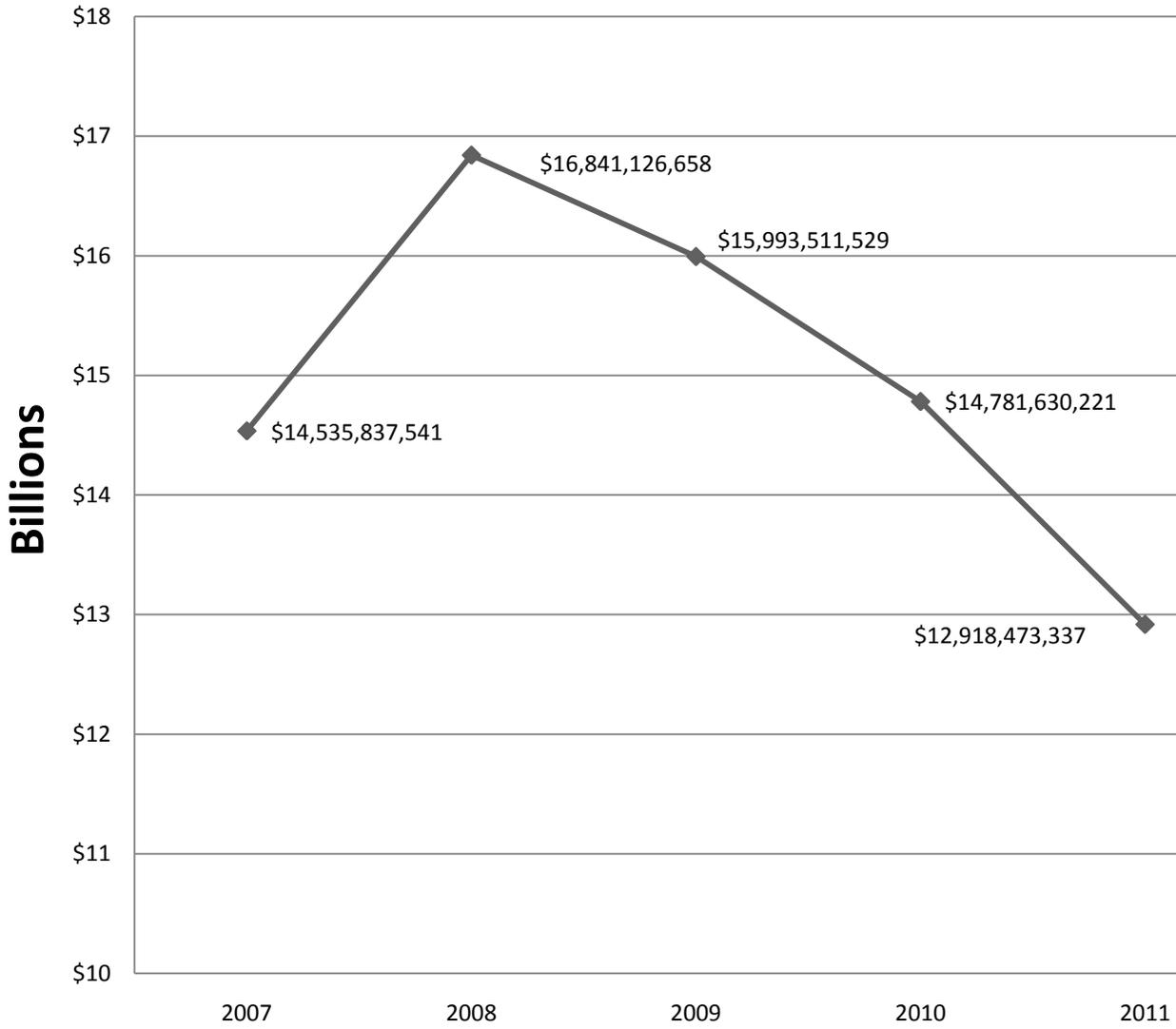
10. \$120,000 Clerk- County Assistance- Operations- Pathology & Radiology Srvc

Increased provider costs (current year \$210,000 on \$80,000 budget)

Kootenai County
Maximum Statutory Levy Rate - Comparison
Fiscal Year 2011

<u>FUND</u>	<u>Fund Cap Rate</u>	<u>Current Request</u>	<u>Percent of Cap</u>
CURRENT EXPENSE	0.002000000	0.000755166	37.8%
JUSTICE FUND	0.002000000	0.001696893	84.8%
REVALUATION	0.000400000	0.000162344	40.6%
AIRPORT	0.000400000	0.000029658	7.4%
COUNTY FAIR	0.000100000	0.000007741	7.7%
PARKS AND RECREATION	0.000100000	0.000016440	16.4%
HISTORICAL SOCIETY	0.000120000	0.000001161	1.0%
INDIGENT	0.001000000	0.000115175	11.5%
DISTRICT COURT	0.000400000	0.000046567	11.6%
HEALTH DISTRICT	0.000400000	0.000048308	12.1%
NOXIOUS WEED	0.000600000	0.000021254	3.5%
LIABILITY INSURANCE	N/A	0.000044811	
<i>Property Tax Relief</i>	N/A	0.000000000	
TOTAL COUNTY LEVY	0.007520000	0.002945517	39.2%

Net Taxable Market Value



Kootenai County

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

	FY - 2010	FY - 2011*
Market Value - House	\$170,500	\$144,930
Market Value - Lot	68,200	57,970
Total Assessed Value	238,700	202,900
Homeowners Exemption (50% of the value up to)	(104,471)	(101,153)
Taxable Value subject to property taxes	\$105,389	\$101,747

* - (15% value decrease from prior year)

		<u>Levy Rate</u>	Property Tax
2010	Property Tax for Fiscal Year 2010	<u>0.002517338</u>	\$ 265.30
	per \$100,000 of taxable value		251.73
2011	Property Tax for Fiscal Year 2011	<u>0.002945517</u>	\$ 299.70
	<i>Change over 2010</i>		\$ 34.40
	<i>% Change</i>		13.0%
	per \$100,000 of taxable value		294.55
	<i>Change over 2010</i>		42.82
	<i>% Change</i>		17.0%

Kootenai County: Property Tax History from FY 2007-2011

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Property Tax Levy	26,739,448	33,112,260	35,353,764	37,210,362	38,051,581
Levy Rate	0.001814310	0.002054126	0.002297312	0.002517364	0.002945517
Net Market Value	14,738,083,931	16,119,876,918	15,389,184,934	14,796,811,287	12,918,473,337
County Budget (Excluding Kootenai EMS)	63,523,587	69,998,607	74,915,204	73,413,898	72,151,802
% of Market Value	0.18%	0.21%	0.23%	0.25%	0.29%
Property Tax %	42.09%	47.30%	47.19%	50.69%	52.74%

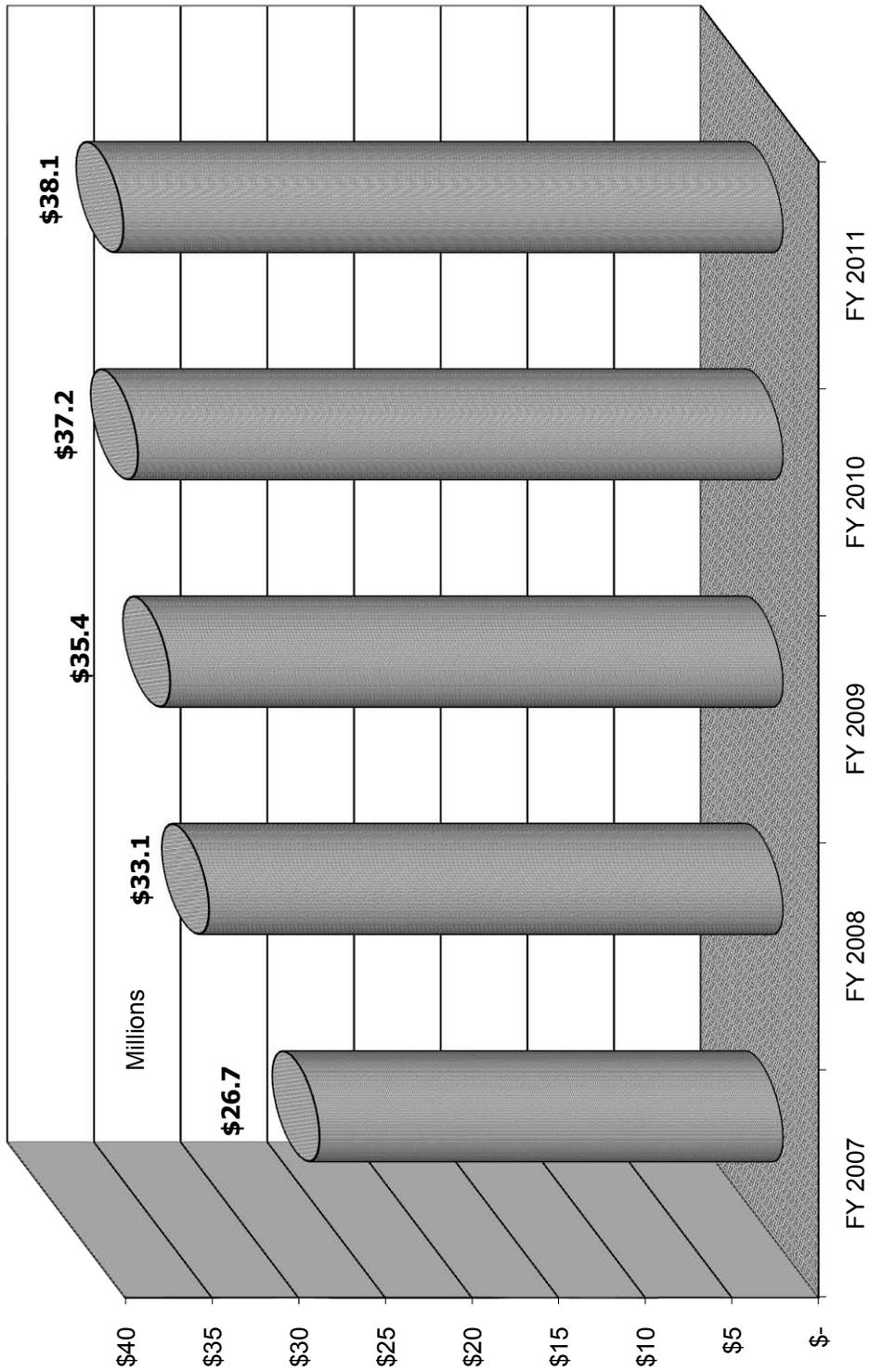
Property Tax Relief \$ 4,060,332 \$ - \$ - \$ - \$ - \$ -

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 (FY06 through FY10).

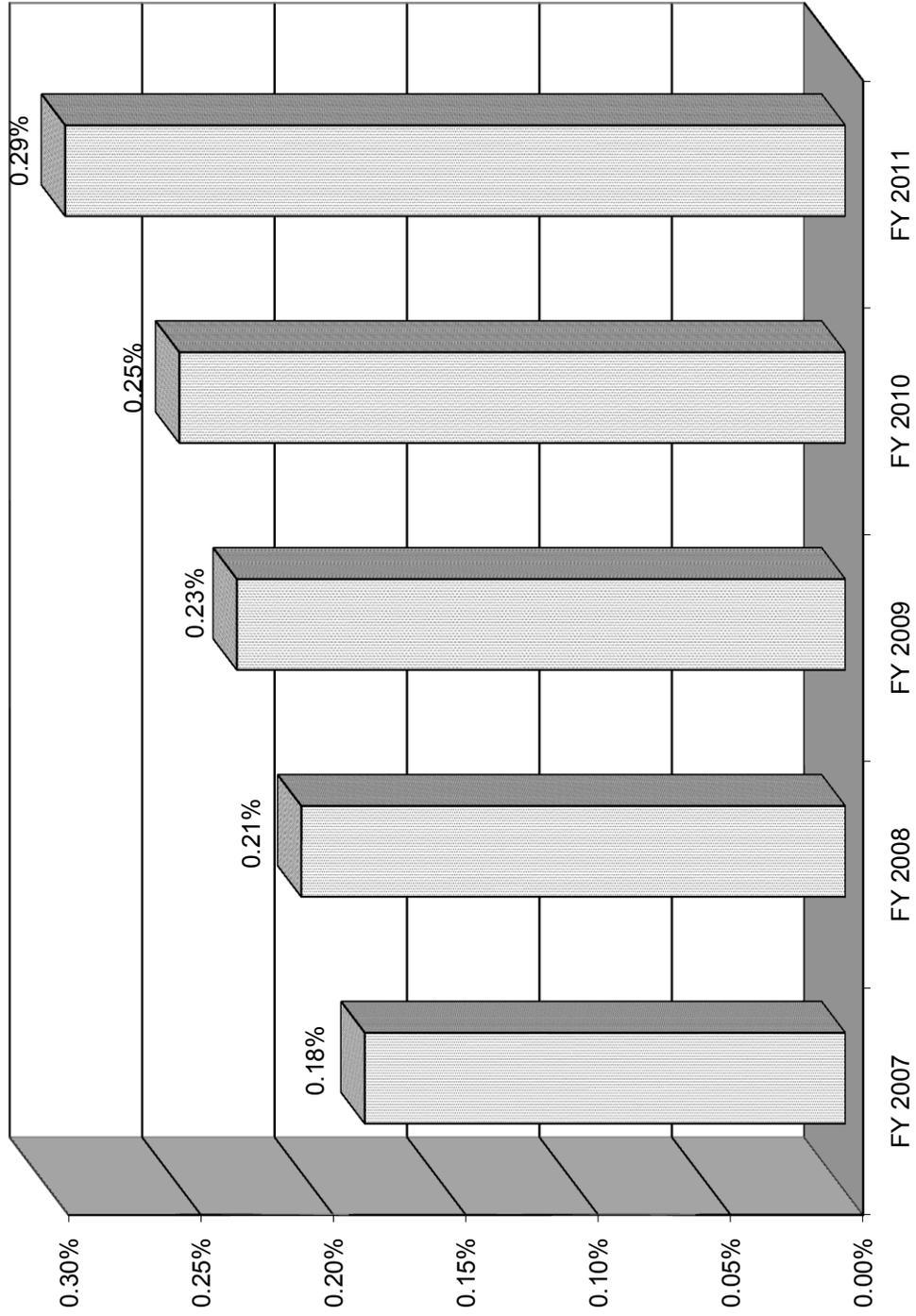
Foregone Available 2,101,523 2,214,781 2,568,437 2,214,781 2,214,781

fr tax yr 2005 fr tax yr 2006 fr tax yr 2007 fr tax yr 2008 fr tax yr 2009

**Property Tax Levy History FY 2007-2011
(Property Tax levied)**



Levy Dollars Expressed as a Percentage of Market Value FY 07-11



Property Tax Expressed as a Percentage of Adopted Budget FY 07-11

