



**Public Budget Hearing
Fiscal Year 2012
Budget**

**September 6, 2011
6:00pm**

Budget Packet

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Clifford T. Hayes

CLERK OF THE
DISTRICT COURT

AUDITOR

RECORDER

OFFICE OF THE
KOOTENAI COUNTY CLERK

451 GOVERNMENT WAY
P.O. BOX 9000
COEUR D'ALENE, IDAHO 83816-9000
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September 6, 2011

To All Kootenai County Citizens:

I present you with the attached budget packet. Its intention is to shed light on key portions of the proposed FY 2012 Kootenai County Budget, which will be considered by the Board of County Commissioners this evening. (The entire budget is available on the County's website at www.kcgov.us/departments/auditor/downloads.asp)

First, I'd like to share an important fact that many citizens do not realize: *Kootenai County is required by the State of Idaho to deliver many services for which the State provides only partial funding.* These required services include:

Public Safety services:

- Patrols
- Drug enforcement programs
- Jail & Juvenile Detention
- Involuntary police holds
- Adult & Juvenile Probation
- Criminal prosecution
- Court operations
- Issuing drivers' licenses
- Preparing for disasters

Indigent services:

- Doctors, dentists, hospital, drugs, burials or cremations (these will total about \$2.4 million in FY 2011)
- Rent & utilities

Other legally-required services:

- Assess & value all properties
- Collect & disburse taxes for 44 other taxing districts
- Record documents & issue marriage licenses
- Register vehicles
- Conduct elections for all taxing districts
- Dispose of solid waste

Now, in this packet are several interesting tables, charts & graphs; the Table of Contents points you to them. These, plus the presentation by Kootenai County's Finance Director David McDowell, should give you a thorough grounding in our budget. If you have questions we do not answer this

evening, feel free to contact me as noted above, or Mr. McDowell at 446-1665 or via email at dmcdowell@kcgov.us.

Finally, I have several people to thank. Without them, I could not have done my legally-required duty to prepare the County's budget. I'd like to thank all the other Elected Officials and their deputies: Assessor Mike McDowell & Chief Deputy Assessor Rich Houser; Coroner Deb Wilkey; Prosecutor Barry McHugh; Sheriff Rocky Watson & Undersheriff Travis Chaney; Treasurer Tom Malzahn & Chief Deputy Treasurer Laurie Thomas; and my Chief Deputy Clerk Pat Raffee. Together we spent many months discussing, comparing, and negotiating. We presented our consensus as a proposed budget to the Commissioners this year. That is the first time in County history all Elected Officials collaborated on the budget, I understand. Many Auditor staff members took part in the budget process, yet the yeoman's work fell on Dave McDowell, Finance Director, and Randi Bain, Staff Accountant; I appreciate their efforts.

Please let me know how we can do even better next year.

Sincerely yours,

Clifford T. Hayes
Clerk

Kootenai County Fiscal Year 2012 Proposed Budget

Executive Summary

The County's total proposed FY 2012 budget is \$74,127,159.

Property Tax Portion

The property tax portion of the proposed budget is \$38,616,232. This amount was arrived at by taking Fiscal Year 2011's taxing authority amount (\$38,051,581) and adding new growth (\$564,651). You can see these step-by-step calculations elsewhere in this packet.

Kootenai County is not taking the Foregone Amount.

Major Expenditure Changes

The Sheriff's division represents the largest expenditure increase. The proposed budget allows for 7 new Sheriff's personnel to be added. Law enforcement has been the major growth category of the County's budget over the past ten years.

The Public Defender's department under the proposed budget the Board of County Commissioners' division will add 2 staff attorneys, and one position was added mid-year FY 2011.

The County Assistance department in the Clerk's division had a significant expense increase of \$1,270,850, which represents the timely payment of amounts owed to providers.

Other Noteworthy Items

Health insurance

The Board of County Commissioners is passing along increased health insurance costs to County employees in the FY 2012 proposed budget. All employees will pay more deductible amounts, and some employees will pay higher health insurance premiums.

Employee raises

Cost of living increases of \$25.00 per pay period are being given to most employees, and a wage increase pool is being made available to Elected Officials, to be awarded based on merit.

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 6, 2011, 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 10-11 | | | | PROPOSED BUDGET - FY 11-12 | | | |
|---|---------------------------------|----------------------|----------------------------|---------------------|---------------------------|---------------------|----------------------------|---------------------|---------------------------|---------------------|
| | 08-09 TOTAL EXPENDED | 09-10 TOTAL EXPENDED | PERSONNEL COSTS | OPERATING EXPENSES | CAPITAL OUTLAY & DEBT SVC | TOTAL 10-11 BUDGET | PERSONNEL COSTS | OPERATING EXPENSES | CAPITAL OUTLAY & DEBT SVC | TOTAL 11-12 BUDGET |
| CURRENT EXPENSE | | | | | | | | | | |
| GENERAL GOV'T SERVICES: | | | | | | | | | | |
| (COMMISSIONER DEPARTMENT/AUDITOR/RECORDER/ELECTIONS/DISTRICT COURT CLERKS | \$8,101,934 | \$7,704,794 | \$4,672,494 | \$3,573,329 | \$178,130 | 8,423,953 | \$4,895,860 | \$3,095,215 | \$1,018,768 | \$9,009,843 |
| TREASURER | 4,045,105 | 4,079,133 | 3,570,724 | 762,834 | 313,266 | 4,646,824 | 3,673,492 | 780,141 | 10,200 | 4,463,833 |
| ASSESSOR | 568,282 | 555,671 | 383,502 | 268,056 | 2,200 | 653,758 | 381,926 | 265,160 | 1,250 | 648,336 |
| CORONER | 1,573,494 | 1,565,776 | 1,437,833 | 114,668 | 6,900 | 1,559,401 | 1,379,040 | 115,987 | 11,300 | 1,506,327 |
| SHERIFF | 284,548 | 349,038 | 158,204 | 166,740 | 0 | 324,944 | 128,978 | 170,796 | 800 | 300,574 |
| PROSECUTING ATTORNEY | | | | | | | 197,759 | 19,804 | 0 | 217,563 |
| REPLACEMENT RESERVE | 2,079,000 | 588,553 | 0 | 0 | 214,670 | 214,670 | 533,734 | 30,424 | 1,250 | 565,408 |
| GENERAL RESERVE | 0 | 0 | 0 | 350,000 | 0 | 350,000 | 0 | 0 | 0 | 0 |
| TOTAL CURRENT EXPENSE | \$16,652,363 | \$14,842,965 | \$10,222,757 | \$5,235,627 | \$715,166 | \$16,173,550 | \$11,190,789 | \$4,477,527 | \$1,043,568 | \$16,711,884 |
| JUSTICE FUND | | | | | | | | | | |
| SHERIFF | \$17,930,585 | \$18,735,182 | \$15,432,944 | \$3,635,955 | \$532,830 | 19,601,729 | \$15,828,520 | \$3,996,334 | 1,199,450 | \$21,024,304 |
| PROSECUTING ATTORNEY | 2,026,949 | 2,449,136 | 1,931,442 | 114,911 | 6,800 | 2,053,153 | 1,897,947 | 114,936 | 16,600 | 2,029,483 |
| PUBLIC DEFENDER | 1,942,702 | 1,874,659 | 1,759,470 | 150,638 | 9,900 | 1,920,008 | 2,103,669 | 153,850 | 1,600 | 2,259,119 |
| JUSTICE GENERAL ACCOUNTS | 255,045 | 273,882 | 0 | 255,000 | 77,724 | 332,724 | 0 | 605,000 | 0 | 605,000 |
| JUSTICE GENERAL RESERVE | 0 | 0 | 0 | 350,000 | 0 | 350,000 | 0 | 0 | 0 | 0 |
| TOTAL JUSTICE FUND | \$22,155,281 | \$23,332,859 | \$19,123,856 | \$4,506,504 | \$627,254 | \$24,257,614 | \$19,830,136 | \$4,870,120 | \$1,217,650 | \$25,917,906 |
| INDIGENT FUND | | | | | | | | | | |
| REVALUATION | \$1,751,950 | \$3,496,196 | \$288,222 | \$1,547,360 | \$2,300 | \$1,837,882 | \$333,188 | \$2,830,129 | \$3,500 | \$3,166,817 |
| DISTRICT COURT | 2,088,245 | 2,090,606 | 2,060,925 | 108,518 | 18,060 | \$2,187,503 | 2,079,555 | 105,436 | 47,600 | 2,232,591 |
| AQUIFER PROTECTION DISTRICT | 1,867,426 | 1,918,408 | 1,521,662 | 415,814 | 4,650 | \$1,942,126 | 1,522,772 | 454,942 | 61,764 | 2,039,478 |
| SALES TAX | 198,079 | 441,407 | 0 | 519,720 | 0 | \$519,720 | 0 | 493,670 | 0 | 493,670 |
| COUNTY VESSEL | 0 | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | 0 |
| AIRPORT | 559,458 | 657,174 | 280,065 | 275,165 | 123,240 | \$678,470 | 286,274 | 148,744 | 196,130 | 631,148 |
| 911 FUND | 890,756 | 761,248 | 464,727 | 255,367 | 31,400 | \$751,494 | 463,227 | 233,594 | 50,000 | 746,821 |
| WASTE DISPOSAL | 3,063,441 | 3,175,674 | 1,931,265 | 1,591,956 | 692,604 | \$4,215,825 | 1,944,055 | 913,958 | 467,567 | 3,325,580 |
| COUNTY FAIR | 7,194,025 | 9,800,446 | 3,003,818 | 5,856,306 | 694,791 | \$9,554,915 | 3,127,627 | 4,444,393 | 1,497,000 | 9,069,020 |
| PARKS AND RECREATION | 100,000 | 100,000 | 0 | 100,000 | 0 | \$100,000 | 0 | 75,000 | 0 | 75,000 |
| STATE SNOWMOBILE | 253,356 | 263,203 | 171,639 | 87,406 | 24,000 | \$283,045 | 157,196 | 85,285 | 30,500 | 272,981 |
| HEALTH DISTRICT | 68,720 | 59,650 | 46,221 | 24,713 | 0 | \$70,934 | 39,887 | 37,050 | 0 | 76,937 |
| HISTORICAL SOCIETY | 691,623 | 684,293 | 0 | 669,065 | 0 | \$669,065 | 0 | 666,606 | 0 | 666,606 |
| NOXIOUS WEED | 18,000 | 15,000 | 0 | 15,000 | 0 | \$15,000 | 0 | 10,322 | 0 | 10,322 |
| LIABILITY INSURANCE | 776,528 | 463,075 | 138,735 | 179,997 | 0 | \$318,732 | 144,368 | 129,756 | 0 | 274,124 |
| TOURISM PROMOTION | 625,446 | 616,017 | 0 | 753,945 | 450 | \$754,395 | 0 | 682,621 | 0 | 682,621 |
| COURT INTERLOCK DEVICE | 6,210 | 3,244 | 0 | 4,500 | 0 | \$4,500 | 0 | 3,500 | 0 | 3,500 |
| COUNTY SNOWMOBILE | 13,394 | 8,019 | 0 | 14,000 | 0 | \$14,000 | 0 | 14,000 | 0 | 14,000 |
| CENTENNIAL TRAIL | 148,365 | 1,950 | 6,857 | 14,908 | 0 | \$21,765 | 6,795 | 15,485 | 0 | 22,280 |
| PUBLIC ACCESS CONTRIBUTION | 14,012 | 903 | 0 | 15,000 | 7,500 | \$22,500 | 0 | 15,000 | 7,500 | 22,500 |
| SOLID WASTE CONSTRUCTION | 0 | 0 | 0 | 7,000 | 0 | \$7,000 | 0 | 6,400 | 0 | 6,400 |
| GRANT FUND | 2,830,296 | 421,880 | 0 | 0 | 750,000 | \$750,000 | 0 | 0 | 1,495,000 | 1,495,000 |
| TOTAL OTHER COUNTY FUNDS | \$25,769,339 | \$26,193,084 | \$10,641,984 | \$14,004,538 | \$2,741,229 | \$27,387,751 | \$10,788,549 | \$12,923,973 | \$4,478,014 | \$28,190,536 |
| JUSTICE SERVICES FUND | 3,326,733 | 3,251,771 | 3,224,739 | 348,362 | 6,895 | 3,579,996 | 2,965,524 | 340,234 | 1,075 | 3,306,833 |
| GRAND TOTAL COUNTY | \$67,903,716 | \$67,620,679 | \$43,213,336 | \$24,095,031 | \$4,090,544 | \$71,398,911 | \$44,774,998 | \$22,611,854 | \$6,740,307 | \$74,127,159 |
| INTERNAL SERVICE FUNDS | | | | | | | | | | |
| (incl - HEALTH INSURANCE) | \$5,638,604 | \$5,557,281 | \$12,762 | \$6,410,910 | \$0 | \$6,423,672 | \$9,153 | \$6,414,519 | \$0 | \$6,423,672 |
| KOOTENAI AMBULANCE DISTRICT | \$0 | \$0 | \$0 | \$2,007,392 | \$0 | \$2,007,392 | \$0 | \$2,046,295 | \$0 | \$2,046,295 |
| REVENUE SUMMARY: COUNTY | | | | | | | | | | |
| PROPERTY TAX | \$38,616,232 | | | | \$1,975,058 | | | | | |
| ESTIMATED FUND BALANCES | 3,818,464 | | | | 71,237 | | | | | |
| OTHER REVENUE | 28,829,322 | | | | 0 | | | | | |
| GRANTS | 2,863,141 | | | | | | | | | |
| PROJECTED REVENUES | \$74,127,159 | | | | \$2,046,295 | | | | | |
| REVENUE SUMMARY: AMBULANCE DISTRICT | | | | | | | | | | |
| PROPERTY TAX | | | | | \$1,975,058 | | | | | |
| OTHER REVENUES | | | | | 71,237 | | | | | |
| GRANTS | | | | | 0 | | | | | |
| PROJECTED REVENUES | | | | | \$2,046,295 | | | | | |
| REVENUE SUMMARY: INTERNAL SERVICE FUND | | | | | | | | | | |
| INTERNAL SERVICE CHARGES | | | | | | | | | | \$6,423,672 |

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

Kootenai County Departments by Fund

- **Current Expense**

- Administration and Information Center
- Assessor Administration
 - *Surveyor*
- Auditor
- Building and Grounds
- Community Development
- Coroner
- County Assistance- KMC IPH
- District Court Clerks
- Elections
- Grant Writer
- Human Resources
- Information Systems
- Juvenile Diversion
- Office of Emergency Management
- Prosecuting Attorney Civil Division
- Recorder
- Reprographics
- Treasurer
- Vehicle Licensing
- Vehicle Maintenance
- Veteran Services
- Extension Office

- **Justice**

- Adult Misdemeanor Probation
- Juvenile Detention
- Juvenile Probation
- Public Defender
- Prosecuting Attorney Criminal Division
- Sheriff Administration
- Sheriff Jail Bureau
 - *Custody Division*
 - *Jail Services Division*
 - Maintenance
- Sheriff Operations Bureau
 - *Patrol Division*
 - Animal Control
 - Community Services
 - *Detectives Division*

- **Justice (continued)**

- Sheriff Support Services Bureau
 - *Civil Division*
 - *Records Division*
 - *Drivers' Licensing Division*

- **Revaluation**

- Mapping
- Residential Appraisal
- Specialized Appraisal

- **Airport**

- **County Fair**

- **Parks**

- **Historical Society**

- **Indigent**

- County Assistance

- **District Court**

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

- **Health District**

- **Noxious Weed Control**

- **Liability Insurance**

- Risk Management

- **Vessel**

- Marine Deputies- Recreation Safety
- Waterways

- **911 Services**

- **Solid Waste**

- *Fighting Creek Landfill*
- *Prairie Transfer Station*
- *Ramsey Transfer Station*
- *Recycling*
- *Rural Systems*

- **State Snowmobile**

- Snow Groomers State Management

Kootenai County Departments by Fund

- **Tourism Promotion**
- **Court Interlock**
- **County Snowmobile**
 - Snow Groomers County Management
 - Snowmobile- Recreation Safety
- **Public Access Contribution**
- **Centennial Trail**
- **Aquifer Protection District**
- **Ambulance District**
- **Health Insurance**

FY 2012 Preliminary Budget Summary by Fund
 ESTIMATED MARKET VALUE: \$11,586,333,799
 SOURCES OF FUNDING

| FUND COUNTY LEVY | PRELIMINARY FUND | | STATE FUNDS & BALANCE TO | | RESULTING | | % CHANGE | |
|--------------------------|-------------------|------------------|--------------------------|-------------------|-------------------|--------------------|--------------------|--------------|
| | BUDGET | BALANCE | TRANSFERS | OTHER REVENUE | BE LEVIED | LEVY RATE | | LEVY |
| CURRENT EXPENSE | 16,711,884 | 1,523,676 | (1,550,884) | 7,471,363 | 9,267,729 | 0.000799885 | 0.000751631 | 6.4% |
| JUSTICE FUND | 29,224,739 | 1,870,594 | 0 | 5,340,110 | 22,014,035 | 0.001900000 | 0.001695661 | 12.1% |
| REVALUATION | 2,232,591 | 229,180 | | 0 | 2,003,411 | 0.000172912 | 0.000162226 | 6.6% |
| AIRPORT | 746,821 | | | 326,483 | 420,338 | 0.000036279 | 0.000029636 | 22.4% |
| COUNTY FAIR | 75,000 | 31,260 | | 0 | 43,740 | 0.000003775 | 0.000007735 | -51.2% |
| PARKS AND RECREATION | 272,981 | 74,992 | | 46,310 | 151,679 | 0.000013091 | 0.000016428 | -20.3% |
| HISTORICAL SOCIETY | 10,322 | 10,322 | | 0 | 0 | 0.000000000 | 0.000001160 | 0.0% |
| INDIGENT | 3,166,817 | | | 330,000 | 2,836,817 | 0.000244842 | 0.000115091 | 112.7% |
| DISTRICT COURT | 2,039,478 | 350,000 | | 1,171,015 | 518,463 | 0.000044748 | 0.000046533 | -3.8% |
| HEALTH DISTRICT | 666,606 | 29,578 | 44,996 | 0 | 592,032 | 0.000051097 | 0.000048273 | 5.9% |
| NOXIOUS WEED | 274,124 | 59,656 | | 5,100 | 209,368 | 0.000018070 | 0.000021238 | -14.9% |
| LIABILITY INSURANCE | 682,621 | 0 | 120,000 | 4,000 | 558,621 | 0.000048214 | 0.000044779 | 7.7% |
| Property Tax Relief | | | | | 0 | 0.000000000 | 0.000000000 | 0.0% |
| TOTAL COUNTY LEVY | 56,103,983 | 4,179,258 | (1,385,888) | 14,694,381 | 38,616,232 | 0.003332913 | 0.002940391 | 13.3% |

NON-LEVY FUNDS:

| | | | | | | | |
|--------------------------------|-------------------|------------------|------------------|-------------------|-------------------|---------------------------------|------------------|
| COUNTY VESSEL | 631,148 | 100,000 | 46,000 | 485,148 | 0 | Levy Request FY 10-11 (*) | 38,051,581 |
| SALES TAX | | | | | 0 | Levy Certified: FY 11-12 (*) | 38,616,232 |
| 911 | 3,325,580 | (648,381) | 1,944,069 | 2,029,892 | 0 | Property Tax Change | |
| WASTE DISPOSAL | 9,069,020 | 0 | (2,034,631) | 11,103,651 | 0 | County | 564,651 |
| SOLID WASTE CONSTRUCTION | 1,495,000 | 0 | 1,495,000 | 0 | 0 | EMS | 87,293 |
| STATE SNOWMOBILE | 76,937 | 0 | | 76,937 | 0 | COUNTY LEVY | |
| TOURISM PROMOTION | 3,500 | | | 3,500 | 0 | Allowable Tax Dollars: | |
| COUNT INTERLOCK DEVICE | 14,000 | | | 14,000 | 0 | Levy Certified: FY 09-10 | 38,051,581 |
| COUNTY SNOWMOBILE | 22,280 | 0 | | 22,280 | 0 | 3% Increase | 1,141,547 |
| PUBLIC ACCESS CONT. | 6,400 | 46,000 | (46,000) | 6,400 | 0 | New Development | 564,651 |
| CENTENNIAL TRAIL | 22,500 | | 7,500 | 15,000 | 0 | Foregone | 3,370,743 |
| GRANTS ADMINISTRATION | 2,863,141 | | | 2,863,141 | 0 | COUNTY TAX DOLLARS AVAILABLE | 43,128,522 |
| AQUIFER PROTECTION | 493,670 | 141,587 | (26,050) | 378,133 | 0 | Under Available Tax Limit | 4,512,290 |
| TOTAL NON-LEVY FUNDS | 18,023,176 | (360,794) | 1,385,888 | 16,998,082 | 0 | | |
| TOTAL COUNTY BUDGET | 74,127,159 | 3,818,464 | 0 | 31,692,463 | 38,616,232 | EMS - AMBULANCE DISTRICT | |
| | | | | | | Allowable Tax Dollars: | |
| KOOTENAI AMBULANCE DISTRICT | 2,046,295 | 0 | | 71,237 | 1,975,058 | Levy Certified: FY 10-11 | 1,946,150 |
| | | | | | | 3% Increase | 58,385 |
| TOTAL ALL BUDGETS | 76,173,454 | 3,818,464 | 0 | 31,763,700 | 40,591,290 | New Development | 28,908 |
| | | | | | | Foregone | 0 |
| INTERNAL SERVICE FUNDS: | | | | | | COUNTY TAX DOLLARS AVAILABLE | 2,033,443 |
| (incl - HEALTH INSURANCE) | 6,423,672 | 0 | | 6,423,672 | 0 | Under Available Tax Limit | 58,385 |

Kootenai County
Preliminary Budget Numbers/Allowable Property Tax change Information
FY 2012 Budget

Last Three Years Property Tax Budgets

| | | | |
|---------|----|------------|-----|
| FY 2011 | \$ | 38,051,581 | (*) |
| FY 2010 | \$ | 37,210,362 | |
| FY 2009 | \$ | 35,353,764 | |

Allowable 3.0% **x** the highest - last 3 years (*) \$ 1,141,547

New Growth (see calculation below) 564,651

New Tax Authority \$ **1,706,198**

Foregone Amount
 Balance from FY 2011 Budget Process \$ 3,370,743

3,370,743

Available Additional Taxing Authority \$ 5,076,941

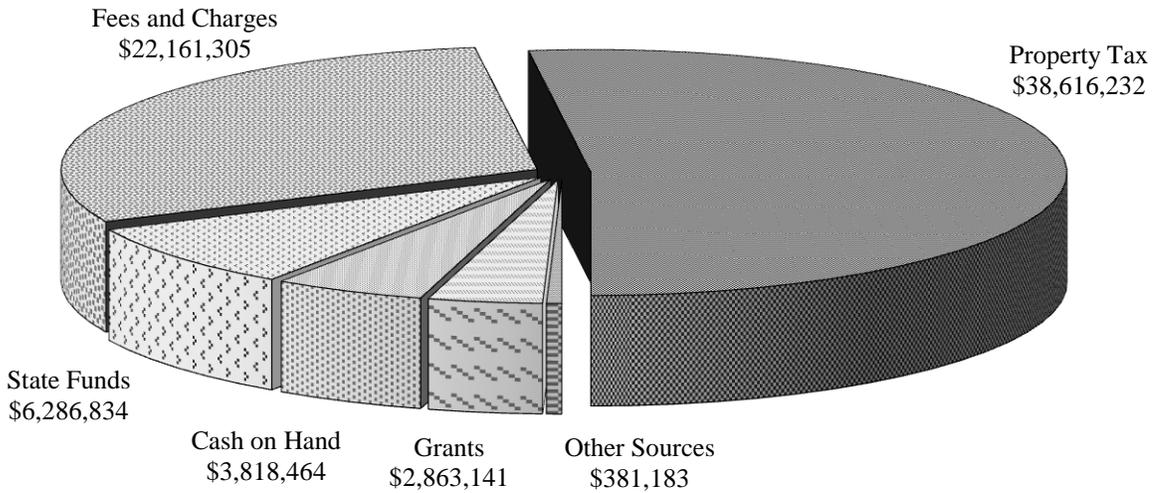
Maximum Available Taxing Authority

| | |
|-------------------------|----------------------|
| <u>Taxing Authority</u> | <u>Planned Use</u> |
| \$ 38,051,581 | \$ 38,051,581 |
| | 564,651 |
| | |
| 5,076,941 | |
| <u>\$ 43,128,522</u> | <u>\$ 38,616,232</u> |
| Total | |
| | <u>\$ 4,512,290</u> |

| | |
|---|-----------------------|
| New Growth Calculation - FY 2012 [final] | |
| Final Report - New Construction value | 192,032,551 |
| 10-11 Levy Rate (Prior Year) x | <u>0.002940391</u> |
| New Growth Estimate | <u><u>564,651</u></u> |

Kootenai County

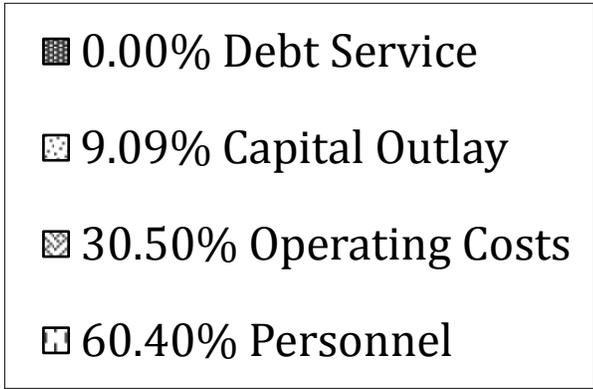
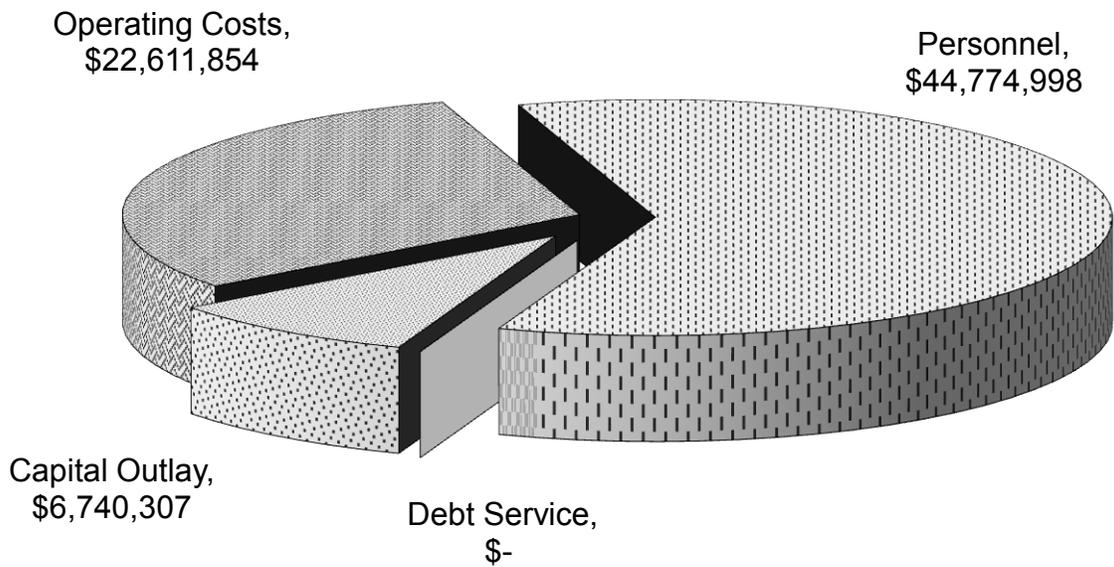
FY 2012 Budget: Funding by Source:
Total Budget \$74,127,159
(excludes EMS & Internal Service Fund)



- 0.5% Other Sources
- 3.9% Grants
- 5.2% Cash on Hand (Fund Balance Appropriation)
- 8.5% State Funds
- 29.9% Fees and Charges
- 52.0% Property Tax

Kootenai County

FY 2012 Budget: *Expenditure by Type:*
Total Budget of \$74,127,159
(excludes EMS & Internal Service Fund)

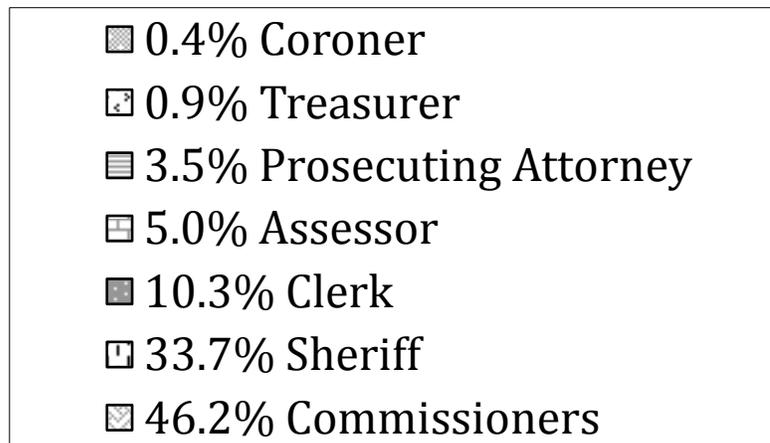
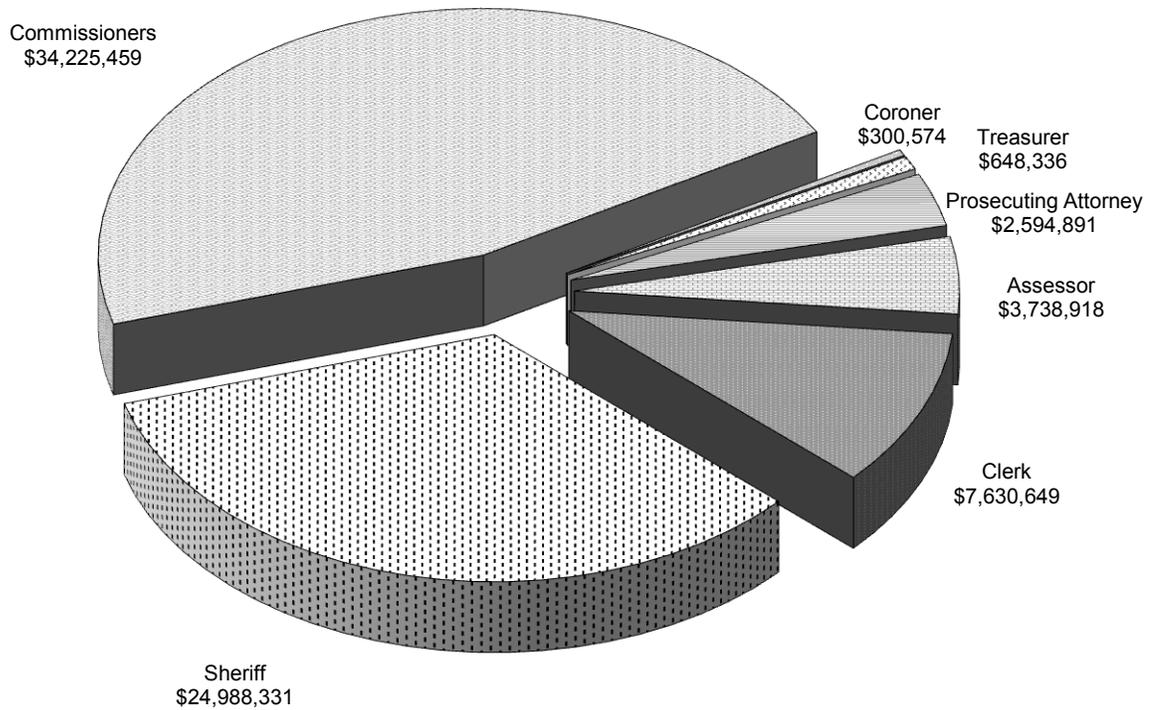


Kootenai County

FY 2012 Budget by Elected Official

Total Budget of \$74,127,159

(excludes EMS and Internal Service Fund)



Kootenai County Departments by Elected Official

- **Board of County Commissioners**

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

- **Clerk**

- Auditor
- County Assistance
- District Court Clerks
- Elections
- Recorder

- **Treasurer**

- **Assessor**

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

- **Coroner**

- **Sheriff**

- Administration
- Jail Bureau
 - *Custody Division*
 - *Jail Services Division*
 - Maintenance
- 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*

- **Prosecuting Attorney**

- Civil Division
- Criminal Division
- Juvenile Diversion

- **District Court Judges**

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

**KOOTENAI COUNTY
PERSONNEL REQUESTS: FY 2012**

Status Preliminary.v13

| <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)) | | | | | | | | | |
| 10.1.018.0 | | Veteran Services Office | 1 | - | Secretary | - | - | - | Cut 6/6 |
| 10.2.201.0 | 211-005 | Auditor's Office | 2 | 1 | Deputy Clerk (BOCC Support) | 25,000 | 13,010 | 38,010 | |
| 10.5.001.0 | | Coroner | 1 | - | Deputy Coroner | - | - | - | Cut 6/6 |
| 10.7.050.0 | 031-005 | Prosecuting Attorney | 1 | 1 | Deputy Civil Prosecuting Attorney | 60,000 | 20,710 | 80,710 | |
| 15.1.060.3 | 033-021 &-022 | Public Defender | 3 | 2 | Deputy Public Defender | 116,400 | 40,628 | 157,028 | Cut 6/6 |
| 15.1.060.3 | | Public Defender | 2 | - | Sr. Legal Secretary | - | - | - | Cut 6/6 |
| 15.1.060.3 | | Public Defender | 1 | - | Criminal Investigator | - | - | - | Cut 6/6 |
| 15.1.128.3 | 81-004 | Juvenile Detention Center | | (1) | Juvenile Detention Counselor | (39,496) | (16,363) | (55,859) | Frozen 8/4 |
| 15.1.139.3 | 147-001 | Juvenile Probation | | (1) | Victim Impact Program | (35,862) | (14,790) | (50,652) | Cut 8/11 |
| 15.1.139.3.140 | 052-001 | Juvenile Pro- Tobacco Tax | | (1) | Community Justice Supervisor | (45,107) | (17,627) | (62,734) | cut 8/11 |
| 15.6.001.2 | 316-005 | Sheriff - Administration | 1 | 1 | Administrative Assistant | 36,000 | 15,430 | 51,430 | |
| 15.6.001.2 | 236-003 | Sheriff - Administration | 1 | 1 | Training/ Personnel Technician | 29,600 | 14,022 | 43,622 | |
| 15.6.605.3 | 300-039 | Sheriff - Patrol | | (1) | Patrol Deputy | (45,879) | (17,897) | (63,776) | Frozen 8/4 |
| 15.6.605.3 | 300-044 | Sheriff - Patrol | | (1) | Patrol Deputy | (47,223) | (18,190) | (65,413) | Frozen 8/4 |
| 15.6.620.3 | 300-073 | Sheriff - Detective | 1 | 1 | Detective- Crimes against Children | 45,011 | 17,412 | 62,423 | |
| 15.6.620.3 | | Sheriff - Detective | 1 | - | Detective- General Crimes | - | - | - | Cut 6/6 |
| 15.6.625.3 | 213-006 | Sheriff - Drivers Licensing | 1 1/2 | 1 | Drivers License Examiner | 29,600 | 14,022 | 43,622 | |
| 15.6.660.3 | | Sheriff - Jail | 1 | - | Sergeant | - | - | - | Cut 6/6 |
| 15.6.660.3 | | Sheriff - Jail | 1 | - | Senior Maintenance Operator | - | - | - | Cut 6/6 |
| 15.6.660.3 | | Sheriff - Jail | 1 | - | Jail Technician | - | - | - | Cut 6/6 |
| 15.6.660.3 | 301-063 &-064 | Sheriff - Jail | 3 | 2 | Detention Deputy | 82,380 | 33,144 | 115,524 | Adj 6/6 |
| 15.6.660.3 | 304-006 | Sheriff - Jail | 1 | 1 | Captain | 78,160 | 24,705 | 102,865 | |
| 15.6.660.3 | 203-016 | Sheriff - Jail | | (1) | Jail Technician | (27,196) | (13,134) | (40,330) | Frozen 8/4 |
| 32.1.002.3 | 217-004 | Noxious Weed Control | 3/8 | - | Seasonal Weed Specialist | - | - | - | corrected 6/1 |
| 40.2.002.2 | | County Assistance | 1/2 | - | Sr Records Clerk- PT | - | - | - | Cut 6/6 |
| 40.2.002.2 | 235-004 | County Assistance | 1 | 1 | Clams Specialist/ Interviewer | 29,600 | 14,022 | 43,622 | |
| 45.8.001.3 | 430-005 | District Court | - 4/9 | - 4/9 | Security Screener (trade for FT) | (10,297) | (2,265) | (12,562) | |
| 45.8.001.3 | 430-006 | District Court | - 2/3 | - 2/3 | Security Screener (trade for FT) | (14,254) | (3,136) | (17,390) | |
| 45.8.001.3 | 430-011 | District Court | 1 | 1 | Security Screener (trade for 2 PTs) | 21,118 | 12,156 | 33,274 | |
| 45.8.001.3 | 426-001 | District Court | Funding | | Mental Health Coordinator | (43,967) | (16,356) | - | Grant Funding recognized |
| Total Requested | | | 25 1/4 | 6 | Regular Positions | 243,588 | 99,503 | 403,414 | |

23%

**KOOTENAI COUNTY
OTHER PAYROLL CHANGES: FY 2012**

Status

Preliminary.v13

| <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> |
|-----------------------------|--------------|-----------------------------|-----------------|------------------|---------------------------------|---------------|-------------|-------------------------|----------------|
| 10.1.003.0 | 850-003 | General Accounts | | (30,000) | Wage Pool Reduction | (30,000) | (6,600) | (36,600) | Cut 8/2 |
| 10.1.003.0 | 554-003 | General Accounts | | (7,750) | Temp Pool Reduction | (7,750) | (1,705) | (9,455) | Cut 8/2 |
| 10.1.010.0 | 700-010 | Buildings & Grounds | 3,000 | 3,000 | Overtime Increase | 3,000 | 660 | 3,660 | |
| 10.1.018.0 | | Veteran Services Office | 3,440 | - | Promotion Funds - VSO Assistant | - | - | - | |
| 10.1.075.3 | | Cooperative Extension | 600 | - | Overtime (Fair related) | - | - | - | Cut 6/6 |
| 10.1.137.3 | | Juvenile Diversion | 2,368 | 2,368 | Overtime Increase | 2,368 | 521 | 2,889 | |
| 10.2.205.3 | 554-205 | Elections | 8,030 | 8,030 | Seasonal Temp Increase | 8,030 | 1,767 | 9,797 | |
| 10.2.205.3 | | Elections | 1,630 | - | Overtime Increase | - | - | - | Cut 6/6 |
| 10.2.209.3 | 700-029 | Recorder | (500) | (500) | Overtime Decrease | (500) | (110) | (610) | |
| 10.6.049.3 | | Auto Shop | 3,702 | 3,702 | Promotion Funds - Lead Mec | 3,702 | 814 | 4,516 | |
| 10.6.049.3 | 700-049 | Auto Shop | (2,800) | (2,800) | Overtime Decrease | (2,800) | (616) | (3,416) | |
| 10.6.120.3 | | 911 Operations | 80,000 | - | Overtime Increase | - | - | - | Cut 6/6 |
| 15.1.128.3 | | Juvenile Detention Center | 15,000 | 10,000 | Overtime Increase | 10,000 | 2,200 | 12,200 | Adj 6/6 & 7/22 |
| 15.1.132.3 | | Adult Misdemeanor Probator | 500 | - | Overtime Increase | - | - | - | Cut 6/6 |
| 15.1.139.3 | | Juvenile Probation | 2,400 | - | Overtime Increase | - | - | - | Cut 6/6 |
| 15.1.139.3.140 | | Juvenile Probation- Tobacco | 2,400 | 2,400 | Overtime Increase | 2,400 | 528 | 2,928 | |
| 15.6.001.2 | | Sheriff - Various | - | 43,503 | Matrix Step Adjs | 43,503 | 8,701 | 52,204 | Added 8/11 |
| 15.6.001.2 | | Sheriff- Admin | 9,000 | - | Overtime Increase | - | - | - | Cut 6/6 |
| 15.6.603.3 | | Sheriff- Civil | 3,000 | 1,000 | Overtime Increase | 1,000 | 220 | 1,220 | Adj 6/6 |
| 15.6.604.3 | | Sheriff- Animal Control | 2,500 | 2,500 | Overtime Increase | 2,500 | 550 | 3,050 | |
| 15.6.605.3 | | Sheriff- Patrol | 27,851 | - | Holiday Buy-back | - | - | - | Cut 6/6 |
| 15.6.605.3 | | Sheriff- Patrol | 18,200 | - | Seasonal Temp Increase | - | - | - | Cut 6/6 |
| 15.6.605.3 | | Sheriff- Patrol | 22,500 | 22,500 | Promotion Sgt- LT | 22,500 | 4,950 | 27,450 | |
| 15.6.630.3 | 700-630 | Sheriff - Records | (1,060) | (1,060) | Overtime Decrease | (1,060) | (233) | (1,293) | |
| 15.6.660.3 | | Sheriff - Jail | 23,870 | - | Seasonal Temp Increase | - | - | - | Cut 6/6 |
| 15.6.660.3 | | Sheriff - Jail | 7,280 | - | Salary Differential- Cooks | - | - | - | Cut 6/6 |
| 15.6.660.3 | | Sheriff - Jail | 2,080 | - | Salary Differential- Clerks | - | - | - | Cut 6/6 |
| 15.6.660.3 | | Sheriff - Jail | 10,265 | - | Holiday Buy-back | - | - | - | Cut 6/6 |
| 15.6.660.3 | | Sheriff - Jail | 61,689 | - | Overtime Increase | - | - | - | Cut 6/6 |
| 35.1.002.3 | | Parks | (10,346) | - | 3 month Furlough layoff | - | - | - | Rescinded 6/27 |
| 37.1.155.3 | | Waterways | (10,346) | - | 3 month Furlough layoff | - | - | - | Rescinded 6/27 |
| 40.2.002.2 | | County Assistance | 5,000 | - | Overtime Increase | - | - | - | Cut 6/6 |
| 60.1.182.3 | | Solid Waste RTS | (1,500) | (1,500) | Overtime Decrease | (1,500) | (330) | (1,830) | |
| 60.1.182.3 | | Solid Waste RTS | 61,600 | 61,600 | Seasonal Temp Increase | 61,600 | 13,552 | 75,152 | |
| 60.1.182.3.83 | | Solid Waste RTS HazMat | (1,061) | (1,061) | Overtime Decrease | (1,061) | (233) | (1,294) | |
| 60.1.183.3 | | Solid Waste PTS | (1,000) | (1,000) | Overtime Decrease | (1,000) | (220) | (1,220) | |
| 60.1.183.3.83 | | Solid Waste PTS HazMat | 1,061 | 1,061 | Overtime Increase | 1,061 | 233 | 1,294 | |
| 60.1.190.3 | | Solid Waste FCL | (1,000) | (1,000) | Overtime Decrease | (1,000) | (220) | (1,220) | |
| 60.1.190.3 | | Solid Waste FCL | (7,638) | (7,638) | Seasonal Temp Decrease | (7,638) | (1,680) | (9,318) | |
| Total Other Payroll Changes | | | | | | | | 130,104 | |
| Grand Total All Positions | | | | | | | | 533,518 | |
| Total Initial Requests | | | | | | | | 1,816,824 | |
| Change | | | | | | | | -71% (1,283,306) | |

Kootenai County, Idaho

Budgeted Personnel Changes
Expressed in FTEs (Full Time Equivalents)
FY 2012
10/1/2011- 9/30/2012

| Org Key | Name | FY11 Final Budget Totals | Staffing Changes | New Positions | FY12 Final Budget Totals |
|-----------------------------|---|-----------------------------------|----------------------|------------------|-----------------------------------|
| County Commissioners | | | | | |
| 10.1.001.0 | Commissioners | 8.00 | (1.00) ⁹ | | 7.00 |
| 10.1.005.0 | Grant Writer | 1.00 | | | 1.00 |
| 10.1.010.0 | Building & Grounds | 7.50 | (2.50) ⁸ | | 5.00 |
| 10.1.018.3 | Veterans Services | 2.00 | | | 2.00 |
| 10.1.020.3 | Community Development | 13.00 | (3.00) ¹² | | 10.00 |
| 10.1.025.3 | Building Inspection | 19.00 | (3.00) ¹² | | 16.00 |
| 10.1.030.0 | Print Shop/Mailroom | 3.50 | | | 3.50 |
| 10.1.040.0 | Information Services | 13.00 | | | 13.00 |
| 10.1.051.0 | Human Resources | 4.00 | | | 4.00 |
| 10.1.075.3 | Extension Office | 2.50 | | | 2.50 |
| 10.1.114.4.111 | OEM-Homeland Security Grant- Exercise Coordinator | - | | | - |
| 10.1.114.2 | Office of Emergency Management | 3.50 | | | 3.50 |
| 15.1.060.3 | Public Defender | 28.85 | 2.00 ² | 2.00 | 32.85 |
| 15.1.128.3 | Juvenile Detention Ctr | 41.60 | (2.00) ¹ | (1.00) | 38.60 |
| 15.1.132.3 | Adult Misdemeanor Probation | 11.00 | (3.00) ⁷ | | 8.00 |
| 15.1.139.3 | Juvenile Probation | 8.00 | (1.00) ⁶ | (1.00) | 6.00 |
| 15.1.139.3.140 | JP-Enhanced - Tobacco Tax | 5.00 | | (1.00) | 4.00 |
| 15.1.139.3.141 | JP-Block Grant | 6.00 | | | 6.00 |
| 15.1.139.3.142 | JP-Lottery Fund | 1.50 | | | 1.50 |
| 30.1.101.2 | Airport Operations | 7.60 | | | 7.60 |
| 32.1.002.3 | Noxious Weed control | 2.60 | (1.00) ⁴ | | 1.60 |
| 35.1.002.3 | Parks & Recreation | 3.25 | | | 3.25 |
| 36.1.165.3 | Snowmobile - County Management | - | | | - |
| 36.1.167.3 | Snowmobile - State Management | 1.00 | | | 1.00 |
| 37.1.155.3 | Waterways | 3.25 | | | 3.25 |
| 60.1.002.2 | Solid Waste Admin | 3.00 | (1.00) ¹⁰ | | 2.00 |
| 60.1.002.3 | SW - Operations | 58.00 | (1.00) ¹¹ | | 57.00 |
| 60.1.183.3 | SW - Operations (Prairie) | - | | | - |
| Total Commissioners | | 257.65 | (16.50) | (1.00) | 240.15 |
| County Clerk | | | | | |
| 10.2.201.0 | Auditor | 13.00 | 1.00 ¹³ | 1.00 | 15.00 |
| 10.2.205.3 | Elections | 4.00 | | | 4.00 |
| 10.2.209.3 | Recorder | 9.00 | | | 9.00 |
| 10.2.221.3 | District Court Clerks | 49.50 | | | 49.50 |
| 40.2.002.2 | County Assistance | 7.00 | | 1.00 | 8.00 |
| 45.8.001.3 | District Court | 33.00 | | - | 33.00 |
| 45.8.001.3.254 | Mental Health Drug Court | 1.00 | | | 1.00 |
| Total Clerk | | 116.50 | 1.00 | 2.00 | 119.50 |
| Assessor | | | | | |
| 10.4.001.2 | Assessor | 11.00 | | | 11.00 |
| 10.4.001.3.409 | County Surveyor | 1.00 | | | 1.00 |
| 10.4.413.3 | Motor Vehicle Licensing | 18.00 | | | 18.00 |
| 46.4.421.3 | Reval-appraisal | 28.00 | | | 28.00 |
| 46.4.425.3 | Reval-mapping | 8.00 | | | 8.00 |
| Total Assessor | | 66.00 | - | - | 66.00 |

Kootenai County, Idaho

Budgeted Personnel Changes
Expressed in FTEs (Full Time Equivalents)
FY 2012
10/1/2011- 9/30/2012

| Org Key | Name | FY11 Final Budget Totals | Staffing Changes | New Positions | FY12 Final Budget Totals |
|-----------------------------|-------------------------------------|-----------------------------------|-----------------------|------------------|-----------------------------------|
| Treasurer | | | | | - |
| 10.3.001.0 | Treasurer | 7.00 | | | 7.00 |
| Total Treasurer | | 7.00 | - | - | 7.00 |
| Coroner | | | | | - |
| 10.5.001.3 | Coroner | 2.33 | | | 2.33 |
| Total Coroner | | 2.33 | - | - | 2.33 |
| Sheriff | | | | | - |
| 10.6.049.3 | Auto Shop | 4.00 | | | 4.00 |
| 10.1.120.3 | 911 Communications | 35.00 | | | 35.00 |
| 10.1.124.3 | 911 Communications Enhanced Systems | 2.00 | | | 2.00 |
| 15.6.001.2 | Sheriff Admin | 8.50 | | 2.00 | 10.50 |
| 15.6.604.3 | Sheriff Animal Control | 3.00 | | | 3.00 |
| 15.6.603.3 | Sheriff Civil | 9.40 | | | 9.40 |
| 15.6.605.3 | Sheriff Patrol | 73.00 | 6.00 ^{3, 5,} | (2.00) | 77.00 |
| 15.6.620.3 | Sheriff Detective | 8.50 | (1.00) ³ | 1.00 | 8.50 |
| 15.6.625.3 | Sheriff Driver License | 7.00 | | 1.00 | 8.00 |
| 15.6.630.3 | Sheriff Records | 8.50 | | | 8.50 |
| 15.6.660.3 | Sheriff - Jail | 120.40 | - ³ | 2.00 | 122.40 |
| 37.6.685.3 | Sheriff - Marine Deputy | 0.75 | | | 0.75 |
| 37.6.685.4.681 | SMD - Boater Safety | 0.75 | | | 0.75 |
| Total Sheriff | | 280.80 | 5.00 | 4.00 | 289.80 |
| Prosecuting Attorney | | | | | - |
| 10.1.137.3 | Juvenile Diversion | 5.00 | | | 5.00 |
| 10.1.050.0 | Civil Division | 6.00 | | 1.00 | 7.00 |
| 15.7.001.3 | Prosecuting Atty | 29.50 | | | 29.50 |
| Total Prosecutor | | 40.50 | - | 1.00 | 41.50 |
| County Totals | | 770.78 | (10.50) | 6.00 | 766.28 |

1. 2 Juvenile Detention Counselor positions eliminated- Reduction in Force
2. 1 Courier and 1 Deputy Public Defender added mid-year
3. 1 Det Sgt to 1 Jail Sgt, 1 Jail Detention Dpty to 1 Patrol Dpty
4. 1 Weed Specialist position eliminated due to restructuring
5. 2 Patrol Deputies added- City of Hayden agreement
6. 1 Juvenile Probation Officer eliminated
7. 2 Pre-Trial Srvc's Ofcrs and 1 Pre-Trial Services Sec eliminated
8. 1 Maint/Clerical, 1 Asst Mngr, 1 Maint Opr II eliminated

9. 1 Secretary eliminated due to restructure
10. 1 Office Supervisor eliminated
11. 1 Asst Transfer Station Mngr eliminated
12. 11 Positions eliminated and 5 Positions created due to realignment
13. Tax Auditing Technician added
14. 3 ARRA-COPS Hiring Prog DOJ funded deputies added

Kootenai County

FY 2012 Most Significant Revenue Changes

Increases

- 1. \$200,000 General Accounts – State Liquor Apportionment**
 - State-wide increases in liquor sales are resulting in larger apportionments for local governments based on current State projections.
- 2. \$139,024 Patrol City Agreements – Police Protection Cities**
 - The County has reinstated an agreement with the City of Hayden which covers the entire cost of service to the City of Hayden.
- 3. \$135,589 General Accounts – Payment in Lieu of Taxes**
 - This is the projected change for payments to Kootenai County as result of the extended efforts of the Idaho Association of Counties (IAC).
- 4. \$87,323 Airport – Rents and Leases**
 - Some of the bargain rate leases that had been extended to the business incubator entities have matured and are now at market rates for the airport.
- 5. \$60,323 Mental Health Court – Other State Revenue**
 - The State Supreme Court has reinstated its support for the mental health court coordinator.
- 6. \$36,851 (9-1-1) Enhanced Systems – Radio Access Fees**
 - As the 700 Mghz radio systems are now implemented, those public safety entities have agreed to an annual maintenance fee to support the radio dispatch equipment.

Kootenai County

FY 2012 Most Significant Revenue Changes

Decreases

- 1. \$67,302 Juvenile Detention Center – Shoshone County Reimbursement**
 - Support received for the Region 1 Juvenile Detention Center (JDC) is based upon the prior year's census which for Shoshone County had decreased dramatically.
- 2. \$65,559 Juvenile Detention Center – Bonner County Reimbursement**
 - Bonner County has opted out of the Region 1 Juvenile Detention Center.
- 3. \$40,600 Juvenile Detention Center – Prisoner Housing**
 - The management of the JDC is anticipating a decrease in the number of housing days that will be required by the Coeur d'Alene Tribe during the coming year.
- 4. \$40,000 County Assistance – Reimbursements - Indigent Services**
 - Fewer indigents are expected to be able to repay the funds extended to them.
- 5. \$35,000 Community Development – Plan Check Fee**
 - Overall construction activity continues to be sluggish which is reflected in this revenue estimate by the department.
- 6. \$30,000 Jail Operations – Work Release Fees**
 - The Sheriff has projected less revenue based on current sentencing trends from the District Court.
- 7. \$30,000 Jail Operations – Work Program Fees**
 - The Sheriff has projected less revenue based on current sentencing trends from the District Court.

Kootenai County

FY 2012 Most Significant Expenditure Changes

Increases

- 1. \$1,270,850 County Assistance – Hospital and Other Health Care Providers**
 - This amount represents fully funding the obligations to local medical service providers as well as other providers of indigent services.

- 2. \$594,780 Kootenai County Information Services Sheriff – Capital Equipment**
 - A digital surveillance system will provide improved observation of the inmate population at the Kootenai County Jail.

- 3. \$420,753 Kootenai County Sheriff (Patrol) – Capital Equipment**
 - Additional vehicle replacements and additions to replace aging vehicles and provide additional capacity in their fleet operations.

- 4. \$344,203 Public Defender –Personnel budget**
 - Three additional attorneys and a courier position have been approved for the Public Defender’s Office to help deal with the increasing case loads in the department.

- 5. \$165,840 Kootenai County Sheriff (Jail Operations) – Contracted Medical Services**
 - Increase in the renewal cost for the inmate medical services contract which provides care and oversight of the jail population health concerns and medications.

- 6. \$129,007 Information System (Network Ops) – New Program**
 - Exchange 2010 Server Project which will update the electronic communications backbone for the county.

- 7. \$117,706 (9-1-1) Enhanced Systems – Computer Software Maintenance**
 - The Update to the dispatch software has resulted in additional annual maintenance costs.

- 8. \$92,942 Kootenai County Sheriff (Detectives) – Personnel Budget**
 - An additional detective position has been added to focus on crimes against children.

- 9. \$86,757 Kootenai County Sheriff (Patrol- City Agreements) – Personnel Budget**
 - The contract with the City of Hayden will include twelve months of operation this year.

Kootenai County

FY 2012 Most Significant Expenditure Changes

Decreases

1. \$231,350 Community Development (Planning Staff) – Personnel Costs

- Based on changing needs for services, coupled with a slower construction climate, the BOCC has determined that a more efficient staffing model was appropriate.

2. \$160,383 Juvenile Detention Center –Personnel Costs

- Two positions were eliminated as the department staffs to lower census numbers, a phenomenon that is being experienced nation-wide.

3. \$153,193 Community Development (Building Inspection) – Personnel Costs

- Based on reduced demands for services, and a slower construction climate, the BOCC has determined that less staffing is required.

4. \$151,440 Adult Misdemeanor Probation – Personnel Costs

- Organizational changes including the elimination of the Pre-trial services program reduced staffing and vacant positions were eliminated.

5. \$99,860 Buildings and Grounds – Personnel Costs

- Reduction of staffing by two positions.

6. \$50,000 Liability Insurance – Other Miscellaneous Payments

- The County's self funded insurance pool has been reduced to reflect current use trends in the department.

7. \$49,279 Kootenai County Sheriff (Jail) – Medications

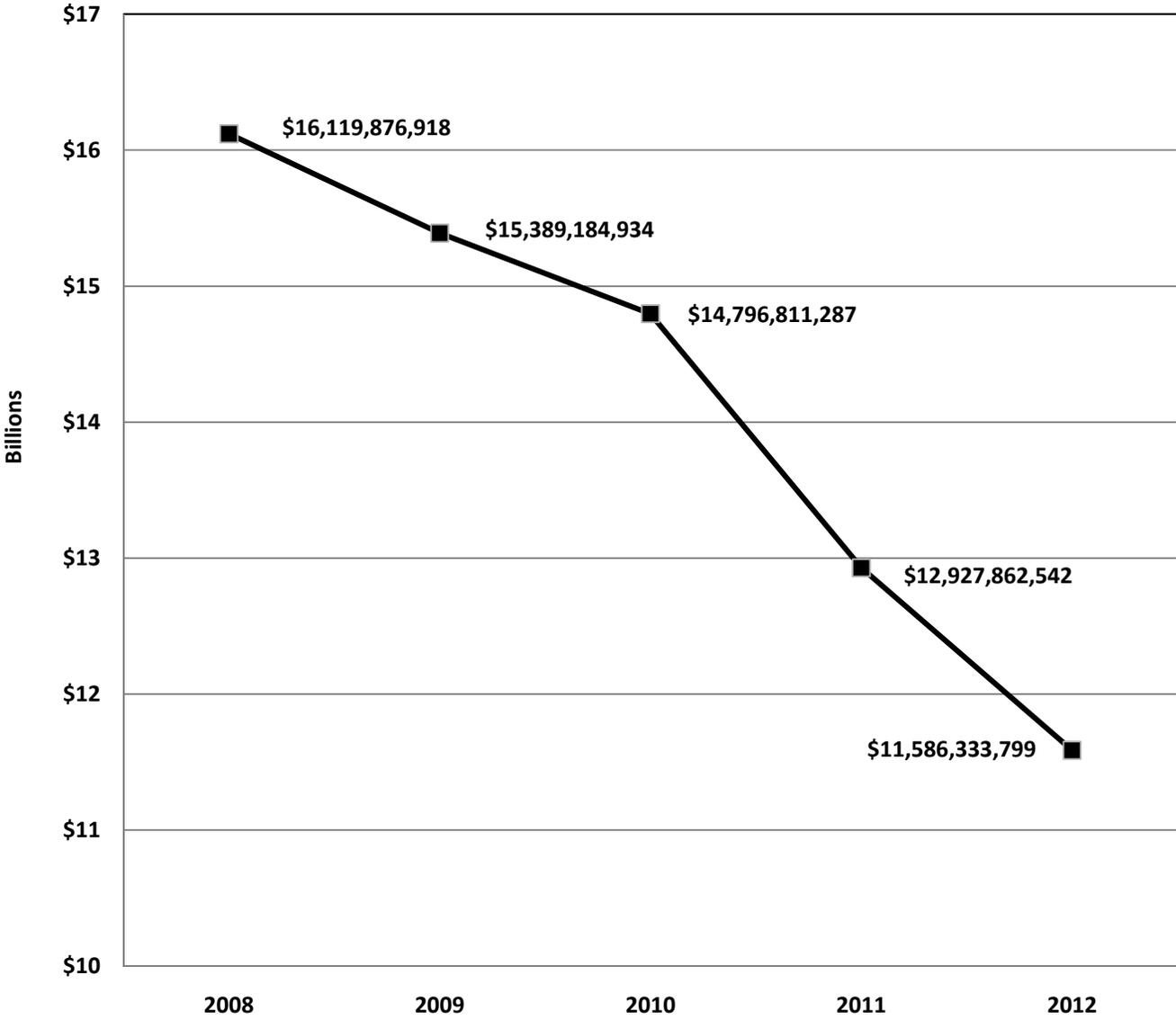
- Changes in the medical services contract have reduced medication costs at the jail.

Kootenai County
Maximum Statutory Levy Rate - Comparison
FY 2012

| <u>FUND</u> | <u>Fund Cap Rate</u> | <u>Current Request</u> | <u>FY2012 Percent of Cap</u> | <u>FY2011 Percent of Cap</u> |
|----------------------------|--------------------------|----------------------------|--------------------------------------|--------------------------------------|
| CURRENT EXPENSE | 0.002000000 | 0.000799885 | 40.0% | 37.8% |
| JUSTICE FUND* | 0.002000000 | 0.001900000 | 95.0% | 84.8% |
| REVALUATION | 0.000400000 | 0.000172912 | 43.2% | 40.6% |
| AIRPORT | 0.000400000 | 0.000036279 | 9.1% | 7.4% |
| COUNTY FAIR | 0.000100000 | 0.000003775 | 3.8% | 7.7% |
| PARKS AND RECREATION | 0.000100000 | 0.000013091 | 13.1% | 16.4% |
| HISTORICAL SOCIETY | 0.000120000 | 0.000000000 | 0.0% | 1.0% |
| INDIGENT | 0.001000000 | 0.000244842 | 24.5% | 11.5% |
| DISTRICT COURT | 0.000400000 | 0.000044748 | 11.2% | 11.6% |
| HEALTH DISTRICT | 0.000400000 | 0.000051097 | 12.8% | 12.1% |
| NOXIOUS WEED | 0.000600000 | 0.000018070 | 3.0% | 3.5% |
| LIABILITY INSURANCE | N/A | 0.000048214 | | |
| <i>Property Tax Relief</i> | N/A | 0.000000000 | | |
| TOTAL COUNTY LEVY | 0.007520000 | 0.003332913 | 44.3% | 39.2% |

* This is the only County fund that we are concerned about exceeding the Levy Rate Cap.

Kootenai County Net Taxable Market Value FY 2008 - 2012



Kootenai County

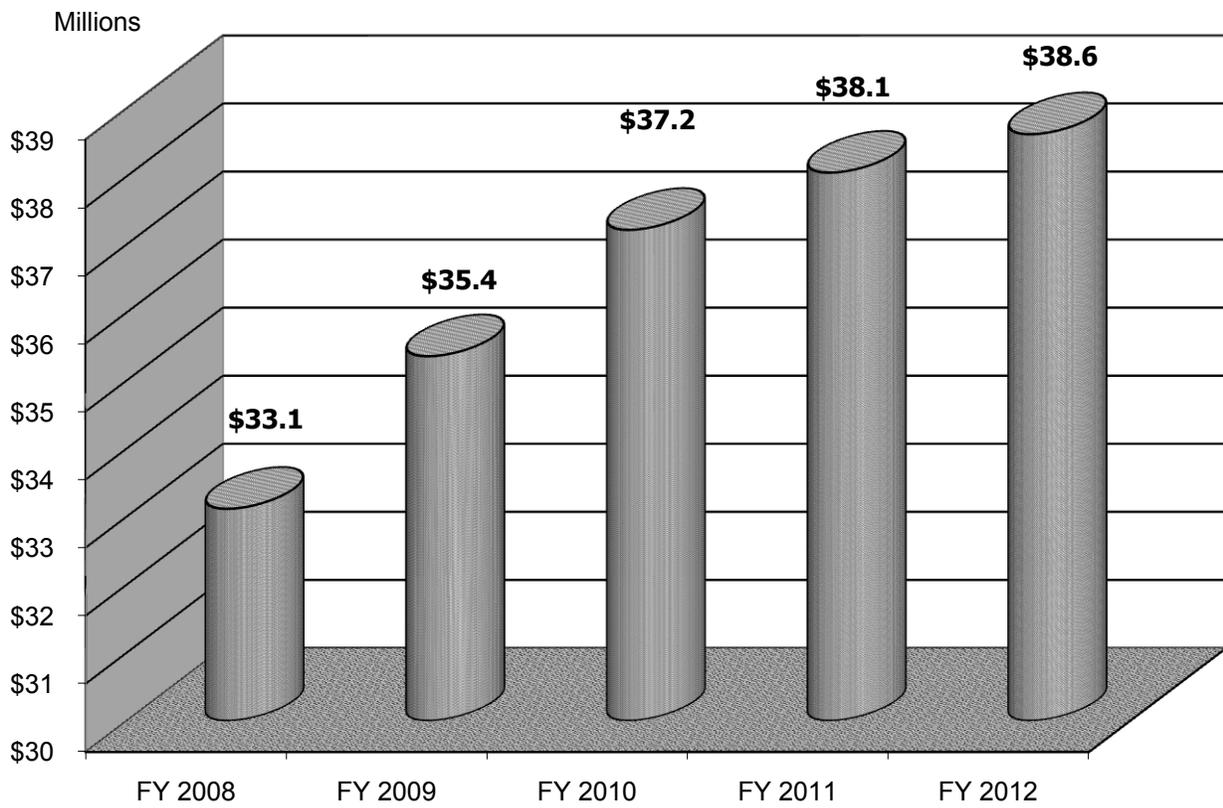
Property Tax History

FY 2008-2012

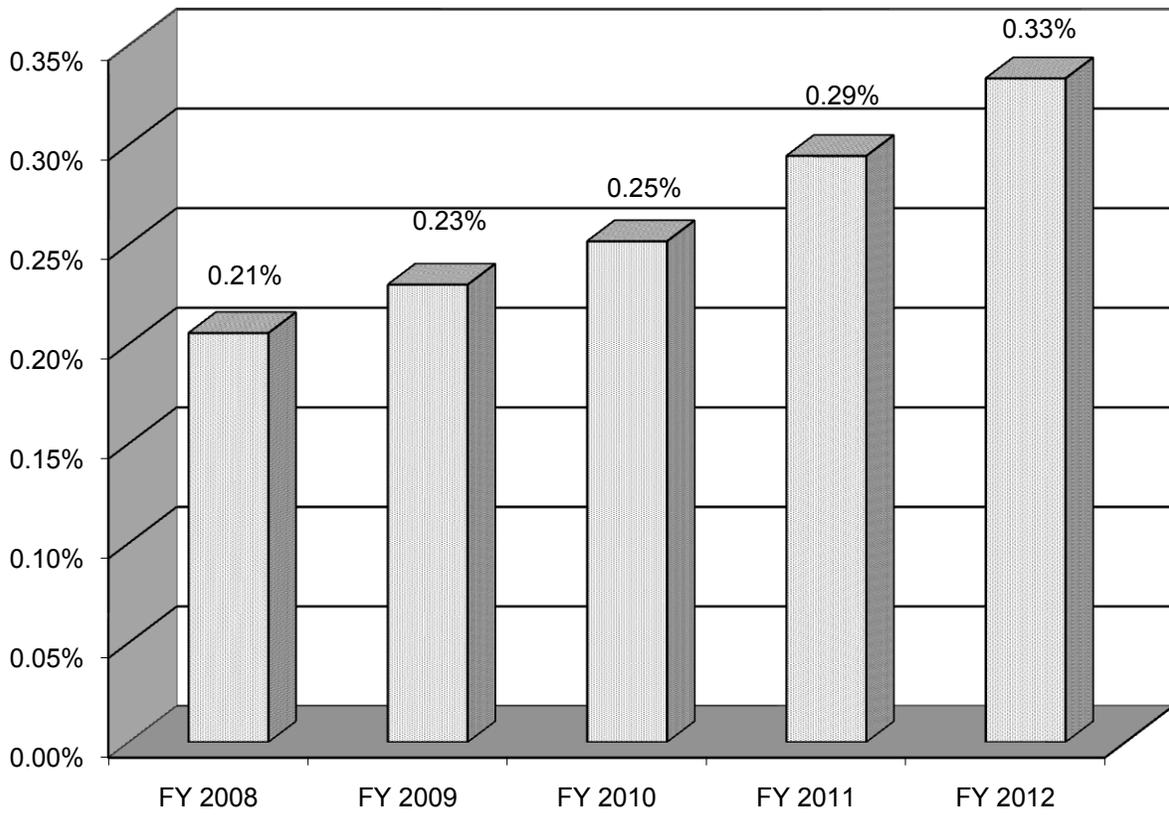
| | <u>FY 2008</u> | <u>FY 2009</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Property Tax Levy | 33,112,260 | 35,353,764 | 37,210,362 | 38,051,581 | 38,616,232 |
| Levy Rate | 0.002054126 | 0.002297312 | 0.002517364 | 0.002940391 | 0.003332913 |
| Net Market Value | 16,119,876,918 | 15,389,184,934 | 14,796,811,287 | 12,927,862,542 | 11,586,333,799 |
| County Budget (Excluding Kootenai EMS) | 69,998,607 | 74,915,204 | 73,413,898 | 72,151,802 | 74,127,159 |
| % of Market Value | 0.21% | 0.23% | 0.25% | 0.29% | 0.33% |
| Property Tax % | 47.30% | 47.19% | 50.69% | 52.74% | 52.09% |

Foregone Available 2,214,781 2,568,437 2,214,781 2,214,781 3,370,743
 fr tax yr 2006 fr tax yr 2007 fr tax yr 2008 fr tax yr 2009 fr tax yr 2010

Kootenai County
Property Tax Levy History
FY 2008-2012
(Property Tax levied)



Kootenai County
Levy Dollars
Expressed as a Percentage of Market Value
FY 2008-2012



Kootenai County
Property Tax
Expressed as a Percentage of Adopted Budget
FY 2008-2012

