



Fiscal Year 2014 Budget

**Public Budget Hearing
August 28, 2013
6:00pm**

Page	Table of Contents
1	Letter from the County Clerk
3	Executive Summary
5	Public Hearing Notice
6	Budget Summary by Fund (Levy Sheet)
7	Allowable Property Tax Change Calculation
8	Funding by Source- Chart
9	Expenditure by Type- Chart
10	Budget by Elected Official- Chart
11	Department by Elected Official- List
12	Personnel Changes/New Positions
13	Budgeted Personnel Changes
15	Largest Expenditure Changes
17	Largest Revenue Changes
19	Tax Levy Recap & Comparison by Fund
20	Net Taxable Market Value- 5 Year Graph
21	Property Tax Levy History- Chart
22	Levy Dollars as Percentage of Market Value- Chart
23	Property Taxes as Percentage of Adopted Budget- Chart
24	Property Tax History



Kootenai County Auditor

Clifford T. Hayes · Clerk

451 Government Way · P.O. Box 9000 · Coeur d'Alene, ID 83816-9000

Phone (208)446-1650 · Fax (208)446-1662

<http://www.kcgov.us/departments/auditor> · Email kcauditor@kcgov.us

Clerk: Phone (208)446-1651 · Email chayes@kcgov.us

August 28, 2013

To All Kootenai County Citizens:

I present you with the attached budget packet. The intention is to shed light on key portions of the proposed Fiscal Year (FY) 2014 Kootenai County Budget, which will be considered by the Board of County Commissioners this evening. The entire budget will be 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 or, in some instances, no funding at all.* The County's legally required services include:

Public Safety services:

- Patrols
- Drug enforcement programs
- Jail and Juvenile Detention
- Involuntary police holds
- Adult and Juvenile Probation
- Criminal prosecution
- Court operations
- Drivers' license issuance
- Disaster preparation

Indigent services:

- Doctors, dentists, hospital, drugs (these will total about \$2.7 million in FY 2014) including the administration of the program
- Burials or Cremations
- Rent and utilities

Other legally-required services:

- Property assessment
- Collection and disbursement of taxes for 44 other taxing districts
- Elections for all taxing districts
- Document recording and marriage license issuance
- Vehicle registration
- Solid waste disposal

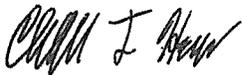
In this packet are several interesting tables, charts and graphs; the Table of Contents points you to them. These, plus the presentation by Kootenai County's Finance Director David McDowell, should give you a thorough grounding in our budget. If you have questions we do not answer this evening,

feel free to contact me as noted above, or Mr. McDowell at 446-1665 or via email at dmcldowell@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 and Chief Deputy Assessor Rich Houser; Coroner Deb Wilkey; Prosecutor Barry McHugh; Sheriff Ben Wolfinger and Undersheriff Travis Chaney; Treasurer Tom Malzahn and Chief Deputy Treasurer Laurie Thomas; and my Chief Deputy Clerk Pat Raffee. For a third year, we spent many months discussing, comparing, and negotiating. This led us to a consensus of opinions regarding the proposed budget. Through this process, we were able to collaborate on the contents that were then included in the Clerk's recommendation. The overall quality of our discussions and deliberations were improved over the previous year, and we look forward to continuing this trend next year. Many Auditor staff members took part in the budget process, yet the yeoman's work fell on David McDowell, Finance Director; Kristi Graves, Staff Accountant; and, Randi Bain, former Staff Accountant. I appreciate their efforts.

Please let me know how we can do even better next year at explaining our finances to you.

Sincerely,



Clifford T. Hayes
Clerk

Kootenai County
Executive Summary
Fiscal Year 2014 Proposed Budget

The County's total proposed FY 2014 budget is \$74,757,727.

Property Tax Portion

The property tax portion of the proposed budget is \$40,293,111.

This amount was arrived at by taking Fiscal Year 2013's taxing authority amount (\$39,008,833) and adding new growth (\$699,145) and a 1.5% tax increase of (\$585,133). You can see these step-by-step calculations elsewhere in this packet.

Kootenai County is increasing its Foregone Tax Authority Amount by \$585,132, to \$6,364,367.

Major Expenditure Changes

Conflict Attorneys

The recent changes in the conflict attorney process have had a dramatic impact on this year's budget: adding an additional \$409,500. This amount is split between Justice General Accounts for normal conflict attorney processes, and District Court for court appointed conflict attorneys.

County Assistance

There has been a change in the payments process for doctor expenses which reduced the prior amount budgeted by \$160,000, some of which will be picked up in increased amounts paid to the hospital. The welfare budget, excluding involuntary police holds, has continued to decline slightly.

Other Noteworthy Items

Health Insurance

The Board of County Commissioners has decided that the County will absorb the \$93,333 increased health insurance cost for employees in the FY 2014 proposed budget. All employees will pay the same deductible amounts, and the same employee contributions towards their health insurance as they paid in FY 2013, with the exception of those opting out of the county's new wellness program.

Kootenai County
Executive Summary
Fiscal Year 2014 Proposed Budget

Employee raises

A wage increase pool is included in the proposed budget; specific instructions will be provided by the Board of County Commissioners at a later date with respect to how they will be used.

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 28, 2013, at 6:00pm, in Meeting Room 1A/B, 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.

	PREVIOUS TWO YEARS EXPENDITURES		APPROVED BUDGET - FY 12-13				PROPOSED BUDGET - FY 13-14			
	FY 10-11 TOTAL EXPENDED	FY 11-12 TOTAL EXPENDED	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 12-13 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 13-14 BUDGET
CURRENT EXPENSE										
GENERAL GOVT SERVICES:										
(COMMISSIONER DEPARTMENTS/ AUDITOR/RECORDER/ELECTIONS/ DISTRICT COURT CLERKS	\$6,451,595	\$6,469,035	\$4,613,802	\$2,858,093	\$69,706	7,541,601	\$5,026,488	\$2,878,346	\$553,757	\$8,458,591
TREASURER	4,308,217	4,405,910	3,742,503	887,945	300,000	4,930,448	3,797,775	1,027,094	404,000	5,228,869
ASSESSOR	601,295	619,236	409,205	268,906	0	678,111	401,585	206,420	0	608,005
CORONER	1,473,247	1,476,434	1,372,286	122,531	19,500	1,514,317	1,378,890	124,301	0	1,503,191
SHERIFF	361,926	314,192	129,218	181,920	0	311,138	142,204	183,325	0	325,529
PROSECUTING ATTORNEY	208,052	226,936	206,063	18,955	0	225,018	213,910	19,445	0	233,355
REPLACEMENT RESERVE	779,548	829,434	795,528	38,938	0	834,466	783,679	36,938	0	820,617
GENERAL RESERVE	1,050,880	609,463	0	0	100,000	100,000	0	0	590,000	590,000
	0	0	0	250,000	0	250,000	0	250,000	0	250,000
TOTAL CURRENT EXPENSE	\$15,234,759	\$14,950,640	\$11,268,605	\$4,627,288	\$489,206	\$16,385,099	\$11,744,531	\$4,725,869	\$1,547,757	\$18,018,157
JUSTICE FUND										
JUSTICE SERVICES	\$4,321,657	\$3,909,912	\$3,005,460	\$316,435	\$0	3,321,895	\$3,089,470	\$310,219	\$0	\$3,399,689
SHERIFF	19,836,072	21,101,471	16,284,217	4,044,700	580,582	20,909,499	16,629,398	4,071,069	523,770	21,224,237
PROSECUTING ATTORNEY	1,968,903	2,057,237	1,958,080	128,814	0	2,086,894	1,995,523	122,214	0	2,117,737
PUBLIC DEFENDER	1,973,164	2,251,443	2,031,792	163,593	0	2,195,385	2,083,615	159,923	0	2,243,538
JUSTICE GENERAL ACCOUNTS	735,257	298,033	0	275,000	0	275,000	0	600,000	0	600,000
JUSTICE GENERAL RESERVE			0	250,000	0	250,000		250,000		250,000
TOTAL JUSTICE FUND	\$28,835,053	\$29,618,096	\$23,279,549	\$5,178,542	\$580,582	\$29,038,673	\$23,798,006	\$5,513,425	\$523,770	\$29,835,201
INDIGENT FUND	\$2,730,405	\$3,066,070	\$305,450	\$2,778,179	\$0	\$3,083,629	\$313,948	\$2,375,586	\$0	\$2,689,534
REVALUATION	2,064,780	2,062,173	2,072,782	121,722	0	\$2,194,504	2,092,413	112,136	44,000	2,248,549
DISTRICT COURT	1,952,764	2,083,667	1,606,334	440,368	13,500	\$2,060,202	1,687,920	584,165	0	2,272,085
AQUIFER PROTECTION DISTRICT	306,858	464,232	0	493,670	0	\$493,670	0	493,670	0	493,670
COUNTY VESSEL	675,035	590,676	286,871	162,557	0	\$449,428	441,347	215,910	15,000	672,257
AIRPORT	761,193	724,064	477,667	268,636	0	\$746,303	479,996	273,733	0	753,729
911 FUND	3,116,507	3,608,746	1,997,033	915,909	280,400	\$3,193,342	2,017,625	952,755	326,062	3,296,442
WASTE DISPOSAL	10,007,707	8,480,873	3,082,498	4,665,957	2,074,002	\$9,822,457	3,204,902	4,589,931	905,296	8,700,129
COUNTY FAIR	100,000	75,000	0	75,000	0	\$75,000	0	75,000	0	75,000
PARKS AND RECREATION	301,157	285,453	164,919	87,526	29,000	\$281,445	148,911	89,009	0	237,920
STATE SNOWMOBILE	69,855	54,652	33,449	35,551	0	\$69,000	58,065	28,070	0	86,135
HEALTH DISTRICT	669,065	666,606	0	690,121	0	\$690,121	0	710,646	0	710,646
HISTORICAL SOCIETY	15,005	8,232	0	12,500	0	\$12,500	0	12,500	0	12,500
NOXIOUS WEED	226,506	294,814	151,923	128,315	0	\$280,238	159,362	129,011	0	288,373
LIABILITY INSURANCE	693,036	724,383	47,144	681,526	0	\$728,670	47,552	727,116	0	774,668
TOURISM PROMOTION	2,283	2,834	0	3,500	0	\$3,500	0	3,500	0	3,500
COURT INTERLOCK DEVICE	7,475	4,040	0	14,000	0	\$14,000	0	14,000	0	14,000
COUNTY SNOWMOBILE	22,264	40,016	6,795	14,770	0	\$21,565	6,877	18,905	0	25,782
CENTENNIAL TRAIL	0	0	0	15,000	7,500	\$22,500	0	30,000	0	30,000
PUBLIC ACCESS CONTRIBUTION	0	0	0	6,000	0	\$6,000	0	6,000	0	6,000
SOLID WASTE CONSTRUCTION	285,658	387,022	0	0	6,924,891	\$6,924,891	0	0	245,000	245,000
GRANT FUND	4,530,454	6,522,233	1,030,978	1,523,251	33,658	\$2,587,887	1,210,118	1,509,850	548,482	3,268,450
TOTAL OTHER COUNTY FUNDS	\$28,538,007	\$30,145,786	\$11,263,842	\$13,134,058	\$9,362,951	\$33,760,851	\$11,869,036	\$12,951,493	\$2,083,840	\$26,904,369
GRAND TOTAL COUNTY	\$72,607,819	\$74,714,522	\$45,811,997	\$22,939,888	\$10,432,739	\$79,184,624	\$47,411,573	\$23,190,787	\$4,155,367	\$74,757,727
INTERNAL SERVICE FUNDS										
(incl - HEALTH INSURANCE)	\$6,353,560	\$6,421,981	\$8,280	\$6,778,933	\$0	\$6,787,213	\$0	\$6,860,846	\$0	\$6,860,846
KOOTENAI AMBULANCE DISTRICT	\$2,355,888	\$2,104,232	\$0	\$2,092,360	\$0	\$2,092,360	\$0	\$2,092,360	\$0	\$2,092,360
REVENUE SUMMARY: COUNTY			REVENUE SUMMARY: AMBULANCE DISTRICT			REVENUE SUMMARY: INTERNAL SERVICE FUND				
PROPERTY TAX	\$40,293,111				\$2,192,927		INTERNAL SERVICE CHARGES			\$ 6,660,846
ESTIMATED FUND BALANCES	1,411,054				87,234		ESTIMATED FUND BALANCES			200,000
OTHER REVENUE	29,785,112				0		PROJECTED REVENUES			\$6,860,846
GRANTS	3,268,450									
PROJECTED REVENUES	<u>\$74,757,727</u>				<u>\$2,280,161</u>					

W. Todd Tondee, Chairman
Cliff Hayes, Clerk/Auditor

ADDITIONAL INFORMATION IS AVAILABLE FROM THE KOOTENAI COUNTY COMMISSIONERS' OR AUDITOR'S OFFICES AT THE COUNTY ADMINISTRATION BUILDING OR ONLINE AT www.kcgo.us/departments/auditor/downloads.asp

Preliminary Budget Summary by Fund

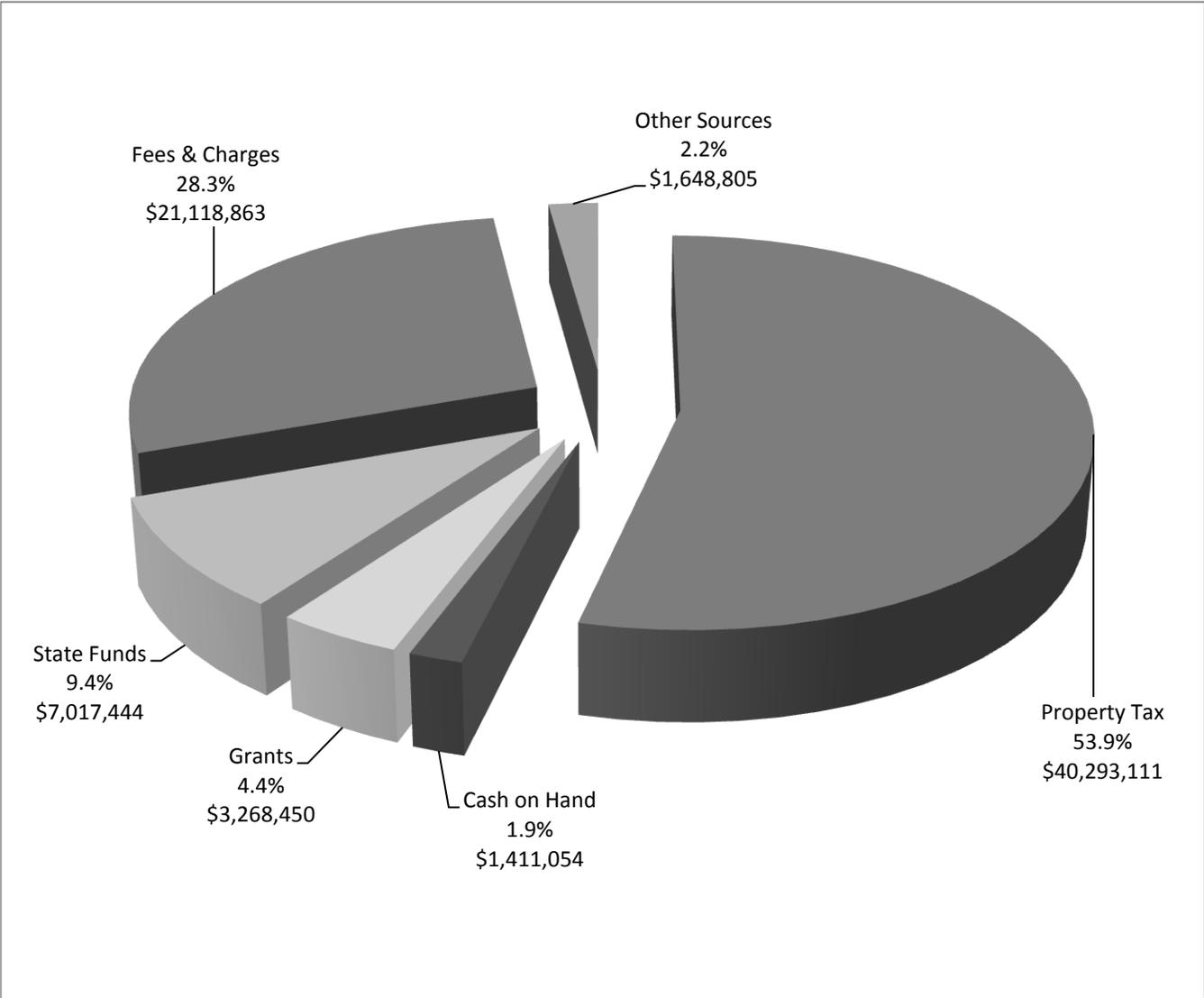
Fiscal Year 2014 Budget Process

ESTIMATED MARKET VALUE:
\$11,366,037,228

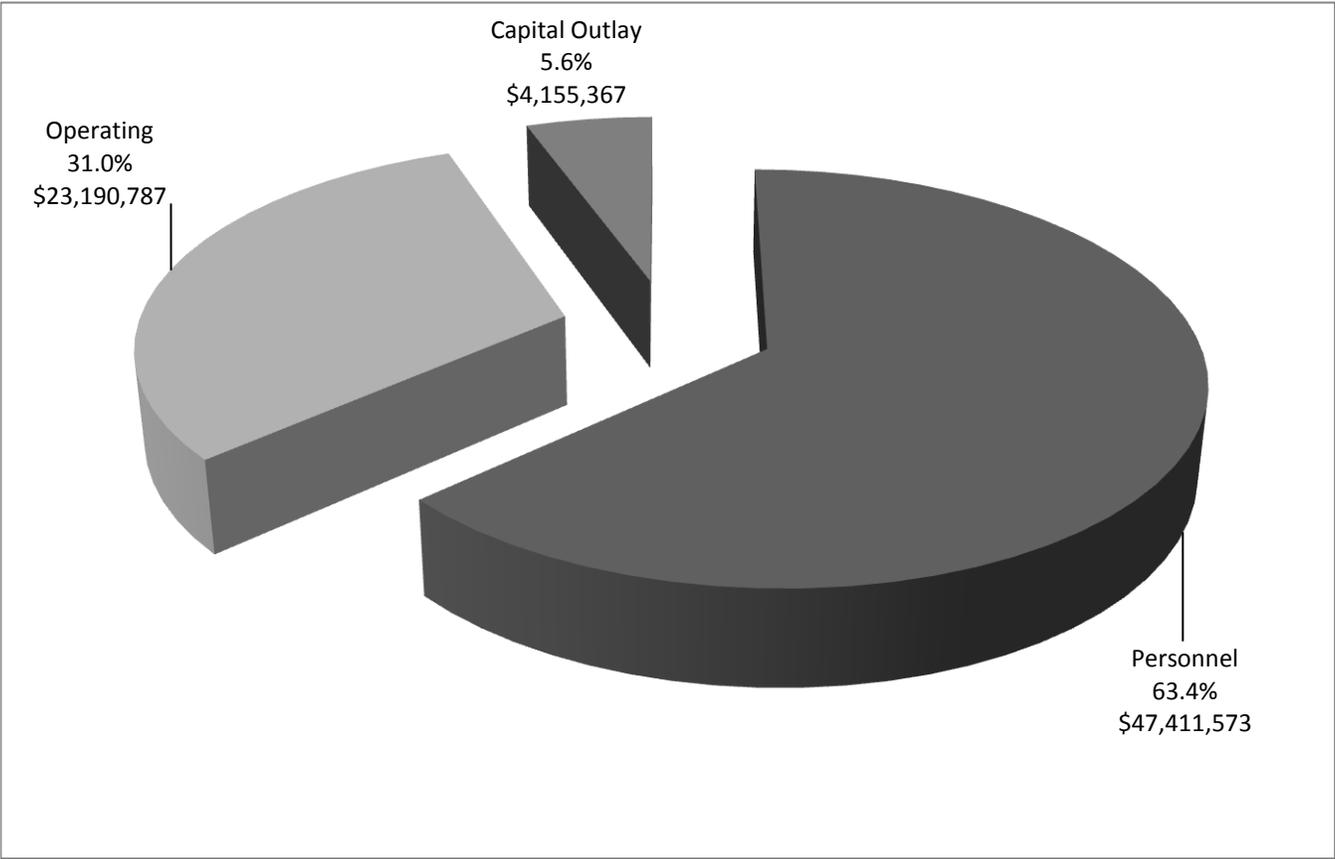
FUND	PRELIMINARY FUND		Inter-Fund TRANSFERS	STATE FUNDS & BALANCE TO		RESULTING LEVY RATE	2012-2013		% CHANGE
	BUDGET	BALANCE		OTHER REVENUE	BE LEVIED		LEVY	LEVY	
COUNTY LEVY									
Current Expense	18,018,157	96,198	(1,240,353)	7,795,534	11,366,778	0.001000065	0.000865055		15.6%
Justice Fund	29,835,201	1,817,000		5,573,027	22,445,174	0.001974758	0.001978781		-0.2%
Revaluation	2,248,549	775,152			1,473,397	0.000129632	0.000195928		-33.8%
Airport	753,729	111,540		488,395	153,794	0.000013531	0.000028888		-53.2%
County Fair	75,000				75,000	0.000006599	0.000006696		-1.4%
Parks and Recreation	237,920	28,988		29,810	179,122	0.000015759	0.000019788		-20.4%
Historical Society	12,500	541			11,959	0.000001052	0.000001116		NA
Indigent	2,689,534	247,648		425,000	2,016,886	0.000177448	0.000241383		-26.5%
District Court	2,272,085	129,875		1,261,950	880,260	0.000077447	0.000042248		83.3%
Health District	710,646	23,309			687,337	0.000060473	0.000061615		-1.9%
Noxious Weed	288,373	58,637		1,000	228,736	0.000020125	0.000025020		-19.6%
Liability Insurance	774,668				774,668	0.000068156	0.000011488		493.3%
TOTAL COUNTY LEVY	57,916,362	3,288,888	(1,240,353)	15,574,716	40,293,111	0.003545045	0.003478006		1.9%

NON-LEVY FUNDS:		Levy Request FY 12-13 (*)		Levy Certified: FY 13-14 (*)	
County Vessel	672,257		672,257	0	39,008,833
Sales Tax				0	40,293,111
911	3,296,442	(216,151)	1,617,112	0	1,284,278
Waste Disposal	8,700,129	(1,661,683)	11,276,940	0	192,955
Solid Waste Construction	245,000			0	
State Snowmobile	86,135		86,135	0	
Tourism Promotion	3,500		3,500	0	
Court Interlock Device	14,000		14,000	0	
County Snowmobile	25,782		25,782	0	
Public Access Cont.	6,000		6,000	0	
Centennial Trail	30,000		15,000	0	
Grants Administration	3,268,450		3,268,450	0	
Aquifer Protection	493,670		493,670	0	
TOTAL NON-LEVY FUNDS	16,841,365	(1,877,834)	17,478,846	0	
TOTAL COUNTY BUDGET	74,757,727	1,411,054	33,053,562	40,293,111	
AMBULANCE DISTRICT	2,280,161	0	87,234	2,192,927	
TOTAL ALL BUDGETS	77,037,888	1,411,054	33,140,796	42,486,038	
INTERNAL SERVICE FUNDS:					
(incl - Health Insurance)	6,860,846	200,000	6,660,846	0	
AMBULANCE DISTRICT					
Allowable Tax Dollars:					
Levy Certified: FY 12-13					1,999,972
3% Increase					59,999
New Development					35,894
Foregone					117,711
COUNTY TAX DOLLARS AVAILABLE					2,213,576
Under Available Tax Limit					20,649

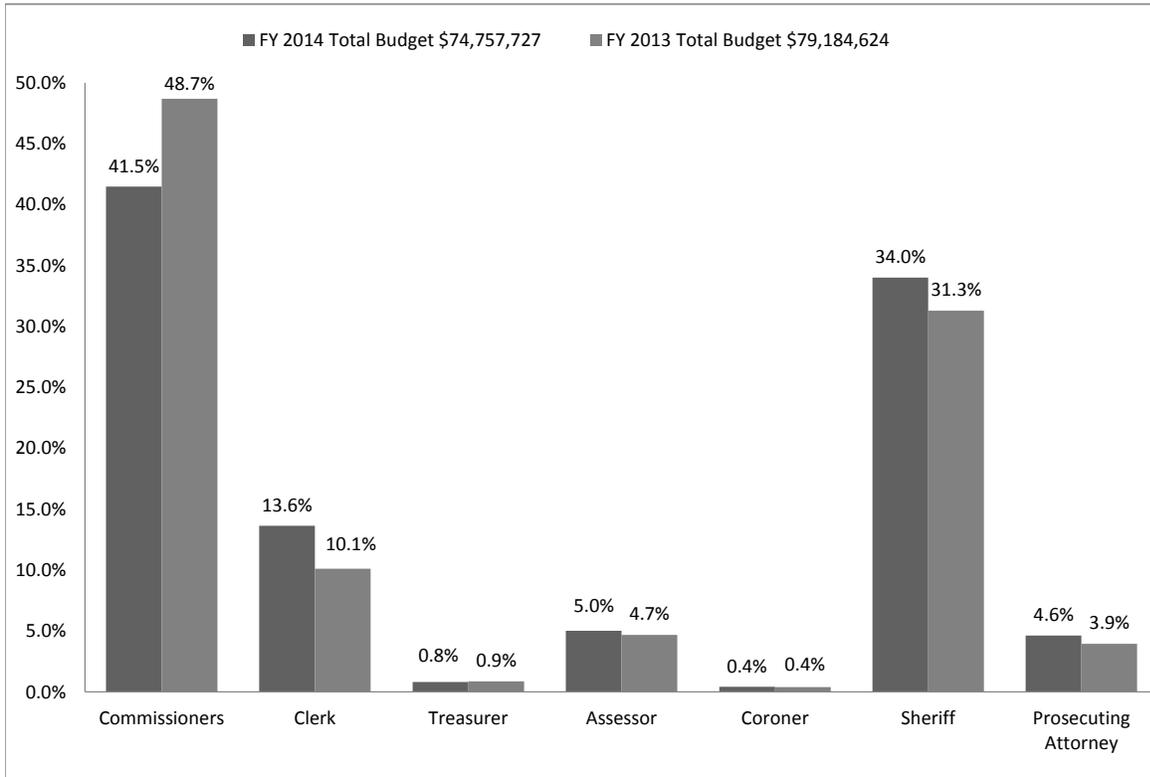
Kootenai County, Idaho
Funding by Source
Total Budget \$74,757,727
(excludes EMS and Internal Service Fund)



Kootenai County, Idaho
Expenditure by Type
Total Budget of \$74,757,727
(excludes EMS and Internal Service Fund)



Kootenai County, Idaho
Budget by Elected Official
 (Excludes EMS and Internal Service Fund)
 2013-2014



Budget by Elected Official							
	Commissioners	Clerk	Treasurer	Assessor	Coroner	Sheriff	Prosecuting Attorney
FY 2014	\$31,010,016	10,190,488	608,005	3,751,740	325,529	25,420,157	3,451,792
FY 2013	\$38,559,310	8,014,077	678,111	3,711,821	311,138	24,782,440	3,127,727

Departments by Elected Officials with Funds

Fiscal Year 2014 Proposed Budget

- **Board of County Commissioners**
 - Administration and Information Center (*General Fund*)
 - Adult Misdemeanor Probation (*Justice Fund*)
 - Airport (*Airport Fund*)
 - Auxiliary
 - County Fair (*County Fair Fund*)
 - Building and Grounds (*General Fund*)
 - Community Development (*General Fund*)
 - Grant Writer (*General Fund*)
 - Human Resources (*General Fund*)
 - Information Systems (*General Fund*)
 - Juvenile Detention (*Justice Fund*)
 - Juvenile Probation (*Justice Fund*)
 - Office of Emergency Management (*General Fund*)
 - Parks (*Parks Fund*)/ Waterways (*Vessel Fund*)/ Noxious Weeds (*Noxious Weeds Fund*)
 - Public Defender (*Justice Fund*)
 - Reprographics (*General Fund*)
 - Risk Management (*Liability Insurance Fund*)
 - Snow Groomers (*Snowmobile Fund*)
 - Veteran Services (*General Fund*)
 - Solid Waste (*Solid Waste Fund*)
 - Ramsey Transfer Station(*Solid Waste Fund*)
 - Prairie Transfer Station(*Solid Waste Fund*)
 - Fighting Creek (*Solid Waste Fund*)
 - Recycling (*Solid Waste Fund*)
 - Rural Systems (*Solid Waste Fund*)
 - **Special Purpose Fund** (*Name Same as Fund*)
 - Ambulance District
 - Aquifer Protection District
 - Centennial Trail
 - Tourism Promotion
 - Public Transportation
 - Public Access Contribution
 - Health District
 - Health Insurance
 - Historical Society
- **Clerk**
 - Auditor (*General Fund*)
 - County Assistance
 - Involuntary Police Holds (*General Fund*)
 - Indigent (*General Fund*)
 - District Court Clerks (*General Fund*)
 - Elections (*General Fund*)
 - Recorder (*General Fund*)
- **Treasurer** (*General Fund*)
- **Assessor**
 - Administration (*General Fund*)
 - Surveyor (*General Fund*)
 - Mapping (*Revaluation Fund*)
 - Residential Appraisal (*Revaluation Fund*)
 - Specialized Appraisal (*Revaluation Fund*)
 - Vehicle Licensing (*General Fund*)
- **Coroner** (*General Fund*)
- **Sheriff**
 - Administration (*Justice Fund*)
 - Jail Bureau (*Justice Fund*)
 - Custody Division (*Justice Fund*)
 - Jail Services Division (*Justice Fund*)
 - Maintenance (*Justice Fund*)
 - Operations Bureau
 - Patrol Division (*Justice Fund*)
 - Recreation Safety (*Snowmobile/Vessel Funds*)
 - Animal Control (*Justice Fund*)
 - Community Services (*Justice Fund*)
 - Detectives Division (*Justice Fund*)
 - Support Services Bureau
 - Civil Division (*Justice Fund*)
 - Records Division (*Justice Fund*)
 - Drivers' Licensing Division (*Justice Fund*)
 - Vehicle Maintenance (*Justice Fund*)
 - 911 Services (*General Fund*)
 - Replacement Reserve (*Name Same as Fund*)
 - Payroll (*Name Same as Fund*)
- **Prosecuting Attorney**
 - Civil Division (*General Fund*)
 - Criminal Division (*Justice Fund*)
 - Juvenile Diversion (*General Fund*)
- **District Court Judges**
 - Court Security (*District Court Fund*)
 - Law Clerks (*District Court Fund*)
 - Specialty Courts (*District Court Fund*)
 - Drug Court (*District Court Fund*)
 - DUI Court (*District Court Fund*)
 - Mental Health Court (*District Court Fund*)
 - Court Interlock (*Name Same as Fund*)

Kootenai County, Idaho
Personnel Changes/New Positions
 Fiscal Year 2014 Proposed Budget

<u>Org Key</u>	<u>Department</u>	<u>Rqst Qty</u>	<u>Appvd Qty</u>	<u>Position</u>	<u>Salary</u>	<u>Load</u>	<u>Cost</u>
Regular Full and Part-time Positions in Full Time Equivalents (FTEs)							
10.1.040.0.41	IS- Sheriff	1	-	Help Desk Technician	-	-	-
10.1.010.0	B&G	1	0.5	Maintenance Operator	14,856	3,407	18,263
10.2.201.0	Auditor	1	1	Accountant- Internal Audits	41,440	18,012	59,452
10.5.001.0	Coroner	1	0.5	Admin Assist \$12/hr @ 20hr/wk	12,480	7,117	19,597
10.5.001.0	Coroner	1	-	Deputy Coroner	-	-	-
10.6.049.0	Auto Shop	1	-	Auto Mechanic	-	-	-
15.1.060.3	Public Defender	2	-	Deputy Public Defenders	-	-	-
15.1.060.3	Public Defender	2	-	Sr Legal Secretary	-	-	-
15.1.060.3	Public Defender	1	1	Sr Criminal Investigator	38,453	17,327	55,780
15.1.128.3	Juvenile Detention	2	2	Detention Specialists	76,906	34,655	111,561
15.6.605.3	Sheriff - Patrol	3	3	Admin Bldg Deputies	126,234	54,475	180,709
45.8.001.3	District Court		(1)	Security Personnel	(25,357)	(14,324)	(39,681)
15.6.660.3	Sheriff - Jail	1	-	Senior Maintenance Operator	-	-	-
15.6.660.3	Sheriff - Jail	1	-	Sergeant	-	-	-
15.7.001.3	PAO	1	1	Deputy Prosecuting Atty	57,978	21,804	79,782
15.7.001.3	PAO	1	1	Criminal Investigator	35,861	16,733	52,594
45.8.001.3	District Court	1	-	Bailiff	-	-	-
60.1.002.3	Solid Waste	1	1	Asst Transfer Station Mngr	38,253	17,281	55,534
60.1.002.3	Solid Waste	-2	(2)	Spotter/ Scale/ Recycler	(50,407)	(28,578)	(78,985)
Total Regular Positions		20	8		366,698	147,909	514,607
			40%				
Other Payroll Changes:							
10.1.003.0	General Accounts		80,000	Seasonal/ Temp	62,000	14,217	76,217
10.1.005.0	Grant Writer	600	(900)	Overtime Increase	(955)	(219)	(1,174)
10.1.040.0	IS		(10,712)	Seasonal/ Temp	(10,712)	(2,456)	(13,168)
10.1.114.2	OEM		(10,766)	Seasonal/ Temp	(10,766)	(2,469)	(13,235)
10.2.201.0	Auditor	1,500	-	Overtime Increase	-	-	-
10.2.205.3	Elections	2,130	2,130	Overtime	2,130	488	2,618
10.2.205.3	Elections	8,000	8,000	Seasonal/ Temp Increase	8,000	1,834	9,834
10.2.209.3	Recorders	10,500	-	Seasonal/ Temp	-	-	-
10.2.221.3	DC- Clerks		(97,800)	Seasonal/ Temp	(97,800)	(22,426)	(120,226)
10.3.001.0	Treasurer		(4,192)	Seasonal/ Temp	(4,192)	(961)	(5,153)
10.4.001.2	Assessor		(7,800)	Seasonal/ Temp	(7,800)	(1,789)	(9,589)
15.1.060.3	Public Defender		(26,880)	Seasonal/ Temp	(26,880)	(6,164)	(33,044)
15.1.060.3	Public Defender	2,000	-	Overtime Increase	-	-	-
15.1.132.3	AMP	6,798	6,798	Promotion PO- Supervisor	6,798	1,559	8,357
15.1.139.3	Juvenile Probation	(500)	(500)	Overtime Decrease	(500)	(115)	(615)
15.1.139.3.140	JPro Tobacco Tax	(1,400)	(1,400)	Overtime Decrease	(1,400)	(321)	(1,721)
15.6.001.2	Sheriff Admin		(2,360)	Seasonal/ Temp	(2,360)	(541)	(2,901)
15.6.603.3	Sheriff Civil		(6,510)	Seasonal/ Temp	(6,510)	(1,493)	(8,003)
15.6.605.3	Sheriff- Patrol	18,200	-	Seasonal PT Deputies (2)	-	-	-
15.6.630.3	Sheriff- Records	1,310	-	Special Duty Pay- TAC Officer	-	-	-
15.6.630.3	Sheriff- Records	270	-	Special Duty Pay- Asst Supervisor	-	-	-
15.6.660.3	Sheriff- Jail	46,673	-	Overtime Increase	-	-	-
15.6.660.3	Sheriff- Jail	11,440	-	Shift Dffrntl- Cooks & Maint Staff	-	-	-
30.1.101.2	Airport		(3,090)	Seasonal/ Temp	(3,090)	(709)	(3,799)
32.1.002.3	NWC	2,000	-	Seasonal Weed Specialist increase	-	-	-
35.1.002.3	Parks	1,000	-	Overtime	-	-	-
37.1.155.3	Waterways	1,000	-	Overtime	-	-	-
46.4.421.3	Appraisal		(5,150)	Seasonal/ Temp	(5,150)	(1,181)	(6,331)
46.4.425.3	Mapping		(1,030)	Seasonal/ Temp	(1,030)	(236)	(1,266)
60.1.182.3	SW- Ramsey		-	Seasonal/ Temp	-	-	-
60.1.182.3	SW- Ramsey	(10,000)	(10,000)	Seasonal/ Temp Decrease	(10,000)	(2,293)	(12,293)
60.1.187.3	SW- Rural Syst	200	-	Overtime Increase	-	-	-
Total Other Payroll Changes		101,721	(92,162)		(110,217)	(25,275)	(135,492)
			-91%				
				Total Property Tax Based Personnel			379,115
				Total Initial Requests			1,080,104
				Change		-65%	(700,989)
Grant Match Obligations							
15.6.605.4.613	Patrol- COPS2010	110,015	110,015	Ptrl Dpty- Co Grant Obligation	110,015	45,281	155,296
15.6.605.4.616	Patrol- COPS2012	54,848	54,848	Ptrl Dpty- Co Grant Obligation	54,848	22,935	77,783
Total Match Obligations		164,863	164,863		164,863	68,216	233,079

Budgeted Personnel Changes

Expressed in Full Time Equivalent (FTEs)

Fiscal Year 2014 Proposed Budget

Org Key	Name	FY12	FY13	Staffing Changes	New Positions	FY14
		Final Budget Totals	Final Budget Totals			Final Budget Totals
County Commissioners						
10.1.001.0	Commissioners	7.00	7.00			7.00
10.1.005.0	Grant Writer	1.00	1.00			1.00
10.1.010.0	Building & Grounds	5.00	5.00	¹	0.50	5.50
10.1.018.3	Veterans Services	2.00	2.00			2.00
10.1.020.3	Community Development	10.00	27.00			27.00
10.1.025.3	Building Inspection	16.00	-			-
10.1.030.0	Print Shop/Mailroom	3.50	3.00			3.00
10.1.040.0	Information Services	13.00	14.00			14.00
10.1.051.0	Human Resources	4.00	3.00			3.00
10.1.075.3	University of Idaho Extension Office	2.50	-			-
10.1.114.2	Office of Emergency Management	3.50	3.50			3.50
13.1.053.0.54	Risk Management	-	1.00			1.00
15.1.060.3	Public Defender	31.85	31.85	²	1.00	32.85
15.1.128.3	Juvenile Detention Center	36.00	36.00	³	2.00	38.00
15.1.132.3	Adult Misdemeanor Probation	8.00	8.00			8.00
15.1.139.3	Juvenile Probation	6.00	8.50			8.50
15.1.139.3.140	Juvenile Probation- Tobacco Tax	4.00	5.00			5.00
15.1.139.3.141	Juvenile Probation- Block Grant	6.00	4.00			4.00
15.1.139.3.142	Juvenile Probation- Lottery Fund	1.50	0.50	(0.50)		-
30.1.101.2	Airport Operations	7.60	7.60			7.60
32.1.002.3	Noxious Weed control	1.60	1.85			1.85
35.1.002.3	Parks	3.25	2.50			2.50
36.1.167.3	Snowmobile - State Management	1.00	1.00			1.00
37.1.155.3	Waterways	3.25	2.75			2.75
60.1.002.2	Solid Waste Admin	2.00	2.00			2.00
60.1.002.3	SW - Operations	57.00	57.00	(2.00) ⁴	1.00	56.00
Total Commissioners		240.15	235.05	(2.50)	4.50	237.05
Clerk						
10.2.201.0	Auditor	15.00	16.00		1.00	17.00
10.2.205.3	Elections	4.00	4.00			4.00
10.2.209.3	Recorder	9.00	8.00			8.00
10.2.221.3	District Court Clerks	49.50	49.50			49.50
40.2.002.2	County Assistance	8.00	7.00			7.00
45.8.001.3	District Court	33.00	34.00	(1.00) ⁵		33.00
45.8.001.3.254	Mental Health Drug Court	1.00	1.00			1.00
Total Clerk		119.50	119.50	(1.00)	1.00	119.50

*Continued on Next Page

Budgeted Personnel Changes

Expressed in Full Time Equivalent (FTEs)

Fiscal Year 2014 Proposed Budget

Org Key	Name	FY12	FY13	Staffing Changes	New Positions	FY14
		Final Budget Totals	Final Budget Totals			Final Budget Totals
Assessor						
10.4.001.2	Assessor	11.00	9.00			9.00
10.4.001.3.409	County Surveyor	1.00	1.00			1.00
10.4.413.3	Motor Vehicle Licensing	18.00	17.00			17.00
46.4.421.3	Reval-appraisal	28.00	26.00			26.00
46.4.425.3	Reval-mapping	8.00	8.00			8.00
	Total Assessor	66.00	61.00	-	-	61.00
Treasurer						
10.3.001.0	Treasurer	7.00	7.00			7.00
	Total Treasurer	7.00	7.00	-	-	7.00
Coroner						
10.5.001.3	Coroner	2.33	2.00	⁶	0.50	2.50
	Total Coroner	2.33	2.00	-	0.50	2.50
Sheriff						
10.6.049.3	Auto Shop	4.00	4.00			4.00
10.1.120.3	911 Communications	35.00	34.50			34.50
10.1.124.3	911 Communications Enhanced Systems	2.00	2.50			2.50
15.6.001.2	Sheriff Admin	10.50	9.50	(1.00)		8.50
15.6.604.3	Sheriff Animal Control	3.00	4.00			4.00
15.6.603.3	Sheriff Civil	9.40	9.40	(1.00)		8.40
15.6.605.3	Sheriff Patrol	77.00	76.00	(8.00)	3.00	71.00
15.6.605.3.524	Sheriff Patrol Hayden City Agreements	2.00	2.00			2.00
15.6.605.4.613	Sheriff Patrol COPS 2010				3.00	3.00
15.6.605.4.616	Sheriff Patrol COPS 2012				4.00	4.00
15.6.620.3	Sheriff Detective	8.50	10.50	5.00		15.50
15.6.625.3	Sheriff Driver License	8.00	8.00			8.00
15.6.630.3	Sheriff Records	8.50	9.50			9.50
15.6.660.3	Sheriff - Jail	122.40	122.40	4.00		126.40
37.6.685.3	Sheriff - Marine Deputy	0.75	0.75			0.75
37.6.685.4.681	SMD - Boater Safety	0.75	0.75			0.75
	Total Sheriff	289.80	293.80	(1.00)	10.00	302.80
Prosecuting Attorney						
10.7.137.3	Juvenile Diversion	5.00	4.50	(0.50) ⁷		4.00
10.7.050.0	Civil Division	7.00	7.00			7.00
15.7.001.3	Prosecuting Atty	29.50	29.50	1.00 ⁸	2.00	32.50
15.7.001.4.701	Prosecuting Atty 2011 COPS Child Predator Prog	2.00	2.00	(2.00)		-
	Total Prosecutor	41.50	43.00	(1.50)	2.00	43.50
		0	-			-
	County Totals	766.28	761.35	(6.00)	18.00	773.35

- Buildings and Grounds position converted from Temp to PT
- Public Defender FT position added
- Juvenile Detention two FT positions added
- Solid Waste two FT positions converted to one FT position
- Admin security position converted to Sheriff

- Coroner one PT position added
- Juvenile Diversion position converted to Prosecuting At
- 50% position converted from Juvenile Diversion; 50% Intern position; two positions converted from Grant to regular funding

Kootenai County, Idaho
Largest Expenditure Changes
Fiscal Year 2014 Proposed Budget

Increases

- 1. \$325,000 Justice General Accounts – Administrative Legal Services**
 - Increased cost of conflict attorneys to reflect the recent procedural changes by the Commissioners.

- 2. \$300,000 Kootenai County Sheriff (Jail) – Prisoner Housing**
 - A 60% increase in the cost of housing prisoners outside of Kootenai County due to limited capacity at the county jail.

- 3. \$185,680 Worker’s Compensation**
 - Adjustments to reflect current State rates for work classifications, and recent claims experience of the county.

- 4. \$132,376 Prosecutor – Personnel Budget**
 - Conversion of an attorney and investigator from grant funding to regular support.

- 5. \$120,086 Self-Insured Health Plan Increase**
 - Change in the employer portion of the health benefits provided to County employees.

- 6. \$84,500 District Court – Legal Services**
 - To establish a budget for court appointed conflict attorneys.

- 7. \$63,082 Sheriff (9-1-1 Center) – Telephone costs**
 - Anticipated increases due to new equipment.

- 8. \$59,452 Auditor – Personnel Budget**
 - Additional internal audit position to address demand for audit services.

- 9. \$55,780 Public Defender – Personnel Budget**
 - Additional investigator position to address the increasing demands of the department.

- 10. \$45,177 Kootenai County Sheriff (Patrol) – Personnel Budget**
 - Three new positions to provide building security for the Admin campus effective July 1, 2014. Ongoing operating cost in future years will be \$180,709 at current pay rates.

Kootenai County, Idaho
Largest Expenditure Changes
Fiscal Year 2014 Proposed Budget

Decreases

- 1. \$160,000 County Assistance – Doctors**
 - Reduction in direct payment of doctors which are now paid to the hospital.
- 2. \$60,000 Treasurer – Bank Service and Investment Fees**
 - To remove the budget for fees that has not been utilized.
- 3. \$36,685 Solid Waste – Personnel Budget**
 - Reduction due to conversion of two scale/spotter positions into one assistant manager.
- 4. \$31,855 Sheriff (9-1-1 Center) – 700 MHz Radio Access Fees**
 - Adjust the prior year initial estimate to reflect actual costs.
- 5. \$25,000 Sheriff (Jail) – Electric / Natural Gas**
 - To adjust to recent expense history.
- 6. \$23,862 Sheriff (Maintenance Operations) – Building Repair & Maintenance**
 - Reduction to actual expense history.
- 7. \$16,500 Solid Waste – Grounds Maintenance**
 - Reduction to reflect the reduced costs.
- 8. \$15,500 County Assistance –Burial and Cremation**
 - Reduction in budget to reflect current expense history.
- 9. \$15,000 Solid Waste – Inspections and Licensing Payments**
 - Reduction in budget to reflect expense trends over last year.
- 10. \$10,766 Information Services (Network) – Other Utilities**
 - Reduction in leased fiber lines due to new county owned fiber network system.
- 11. \$10,500 Sheriff (Animal Control) – Veterinarian Services**
 - Reduction in budget to reflect expense trends over last year.

Kootenai County, Idaho
Largest Revenue Changes
Fiscal Year 2014 Proposed Budget

Increases

- 1. \$211,000 Recorder – Recording Fees**
 - The housing market has been improving which results in more recording activity.
- 2. \$183,607 Jail Operations - Prisoner Housing**
 - A higher inmate population results in a housing reimbursement increase from inmates.
- 3. \$170,000 State Revenue Sharing**
 - This increase is reflected in part in the General Fund \$70,000 and part in the Justice Fund \$100,000.
- 4. \$138,952 Interest/Investment Earnings**
 - Rates of return on invested funds have been rising resulting in higher revenues.
- 5. \$114,000 State Sales Tax**
 - Recent economic trends for the State equal more revenues for local governments.
- 6. \$100,000 County Assistance – Reimbursement for Indigent Services**
 - Stepped up collection efforts and a better economic climate contribute to higher reimbursements for services.
- 7. \$81,891 State Boater Registration Fees**
 - Following the national trend towards more stay-cations and the return of hydroplane racing has likely resulted in higher fees.
- 8. \$75,000 State Liquor Apportionment**
 - Recent liquor sales trends at the State level equates to more revenues for local governments.
- 9. \$72,000 County Prosecutor- Other Fines & Forfeitures**
 - New forfeiture funds received from court decisions are being used to support the Prosecutor's Office.
- 10. \$52,500 Solid Waste – Landfill Gas to Electric Revenue**
 - Sales of methane gas from the landfill to Kootenai Electric are growing.

Kootenai County, Idaho
Largest Revenue Changes
Fiscal Year 2014 Proposed Budget

Decreases

- 1. \$126,259 Juvenile Detention Center – Shoshone County Reimbursements**
 - The detention center has ceased district-wide support.

- 2. \$49,480 Juvenile Detention Center – Boundary County Reimbursements**
 - The detention center has ceased district-wide support.

- 3. \$27,868 Solid Juvenile Detention Center – Benewah County Reimbursements**
 - The detention center has ceased district-wide support.

- 4. \$48,797 Solid Waste - Metals Recycling**
 - Last year's estimate is being reduced.

- 5. \$25,000 Community Development – Code Enforcement Fees**
 - Enforcement activities have not generated the previously anticipated revenues.

- 6. \$24,000 9-1-1 Center – Telephone Line Fees**
 - The continuing reduction in land line phones is resulting in fewer fees to the county.

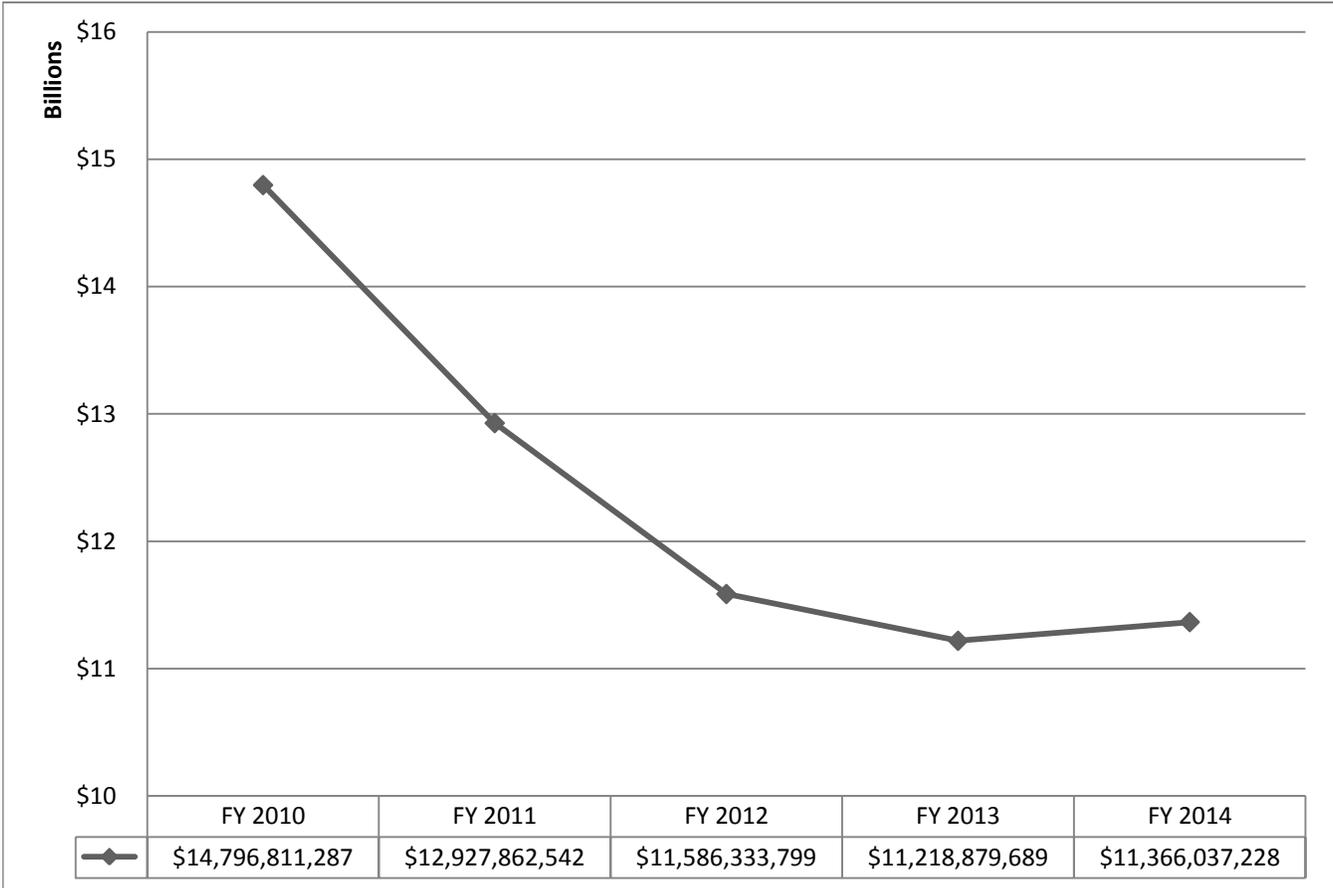
- 7. \$12,900 Snowgroomers – Snowmobile Registration Fees**
 - Moderate snow seasons the past couple of years are resulting in fewer registrations.

- 8. \$11,000 Sheriff Jail – Prisoner Reimbursements IC 20-607**
 - Reduction to reflect current experience for this source.

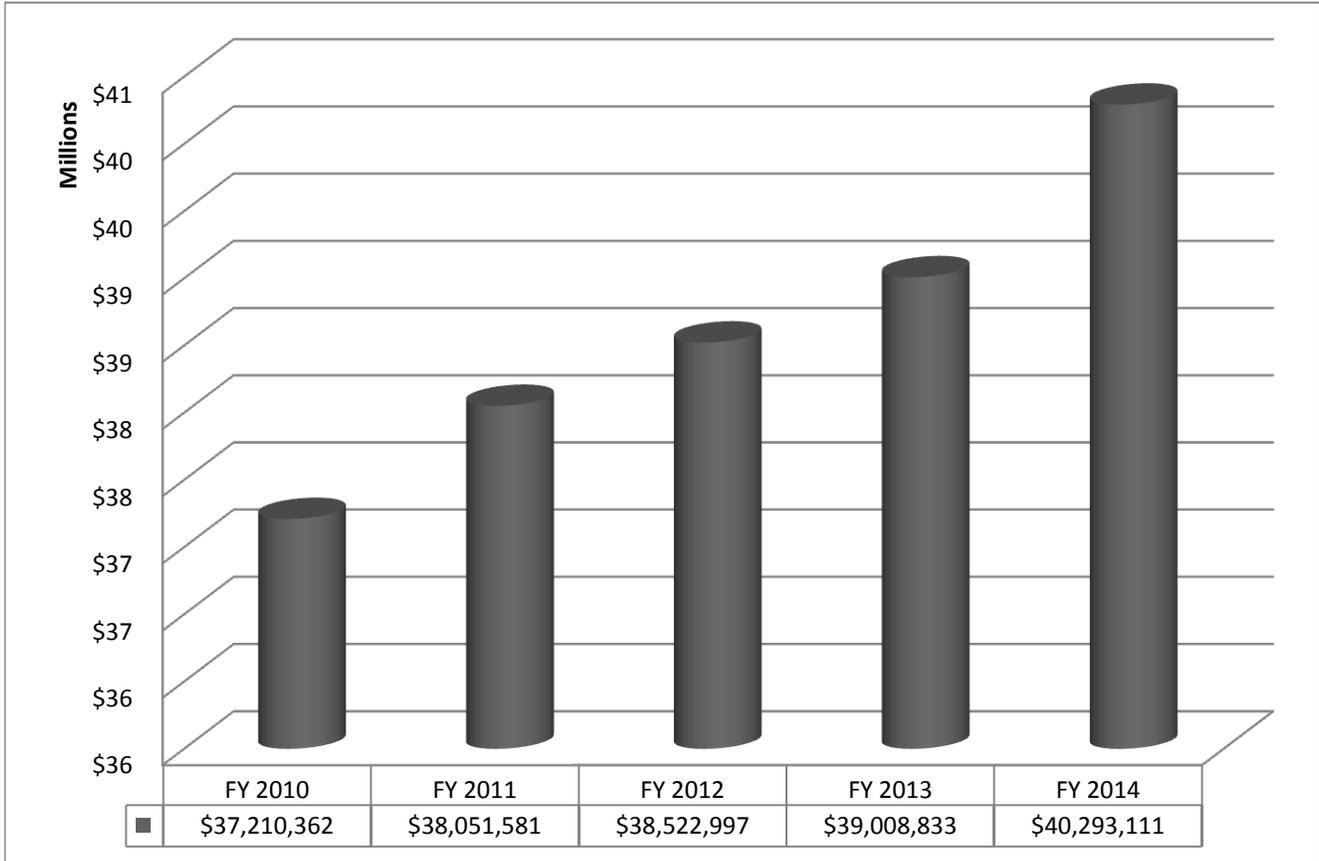
Kootenai County, Idaho
Maximum Statutory Levy Rate - Comparison
 Fiscal Year 2014 Budget Process

<u>FUND</u>	<u>Fund Cap Rate</u>	<u>Current Request</u>	<u>Percent of Cap</u>
Current Expense	0.002000000	0.001000065	50.0%
Justice Fund	0.002000000	0.001974758	98.7%
Revaluation	0.000400000	0.000129632	32.4%
Airport	0.000400000	0.000013531	3.4%
County Fair	0.000100000	0.000006599	6.6%
Parks and Recreation	0.000100000	0.000015759	15.8%
Historical Society	0.000120000	0.000001052	0.9%
Indigent	0.001000000	0.000177448	17.7%
District Court	0.000400000	0.000077447	19.4%
Health District	0.000400000	0.000060473	15.1%
Noxious Weed	0.000600000	0.000020125	3.4%
Liability Insurance	N/A	0.000068156	
TOTAL COUNTY LEVY	0.007520000	0.003545045	47.1%

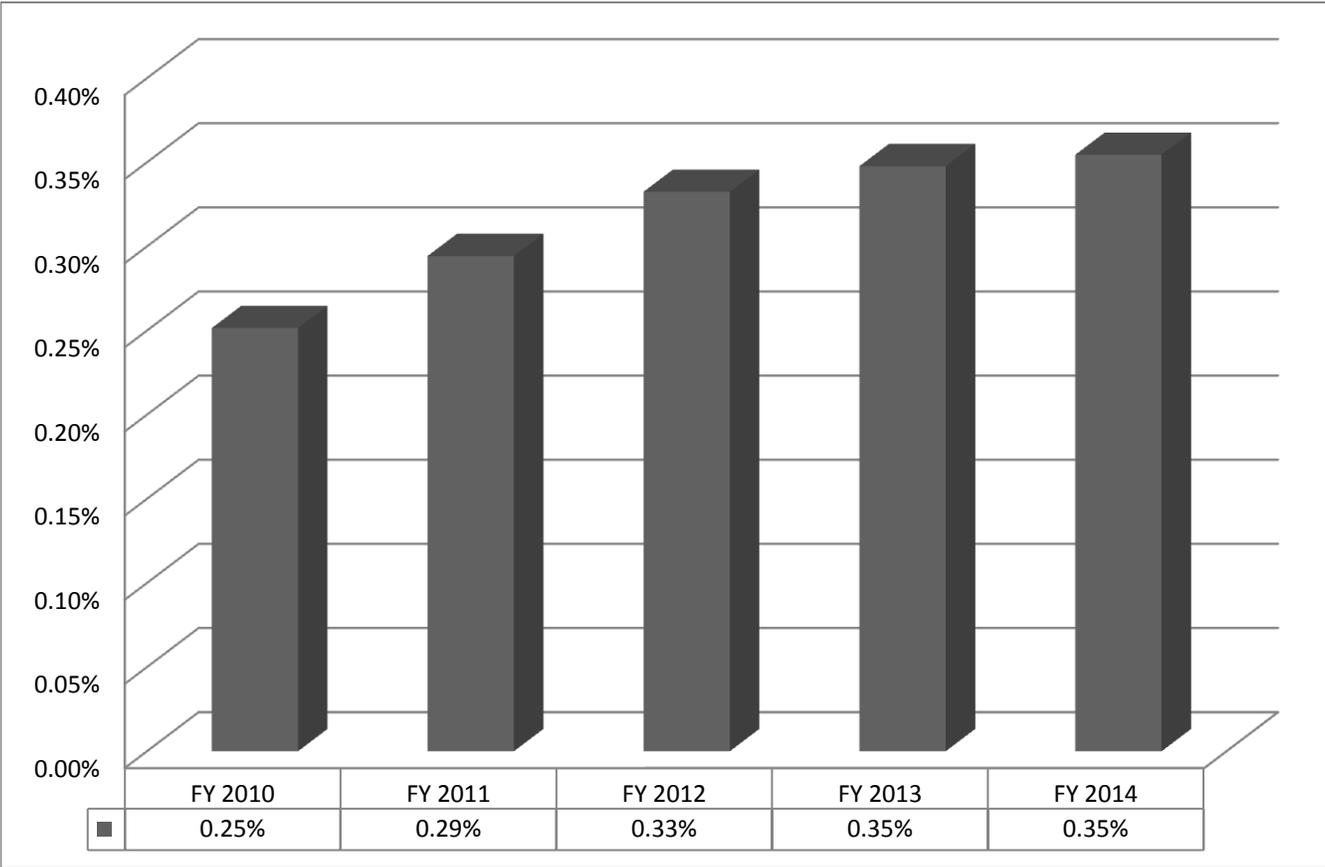
Kootenai County, Idaho
Net Taxable Market Value
 Fiscal Years 2010 - 2014



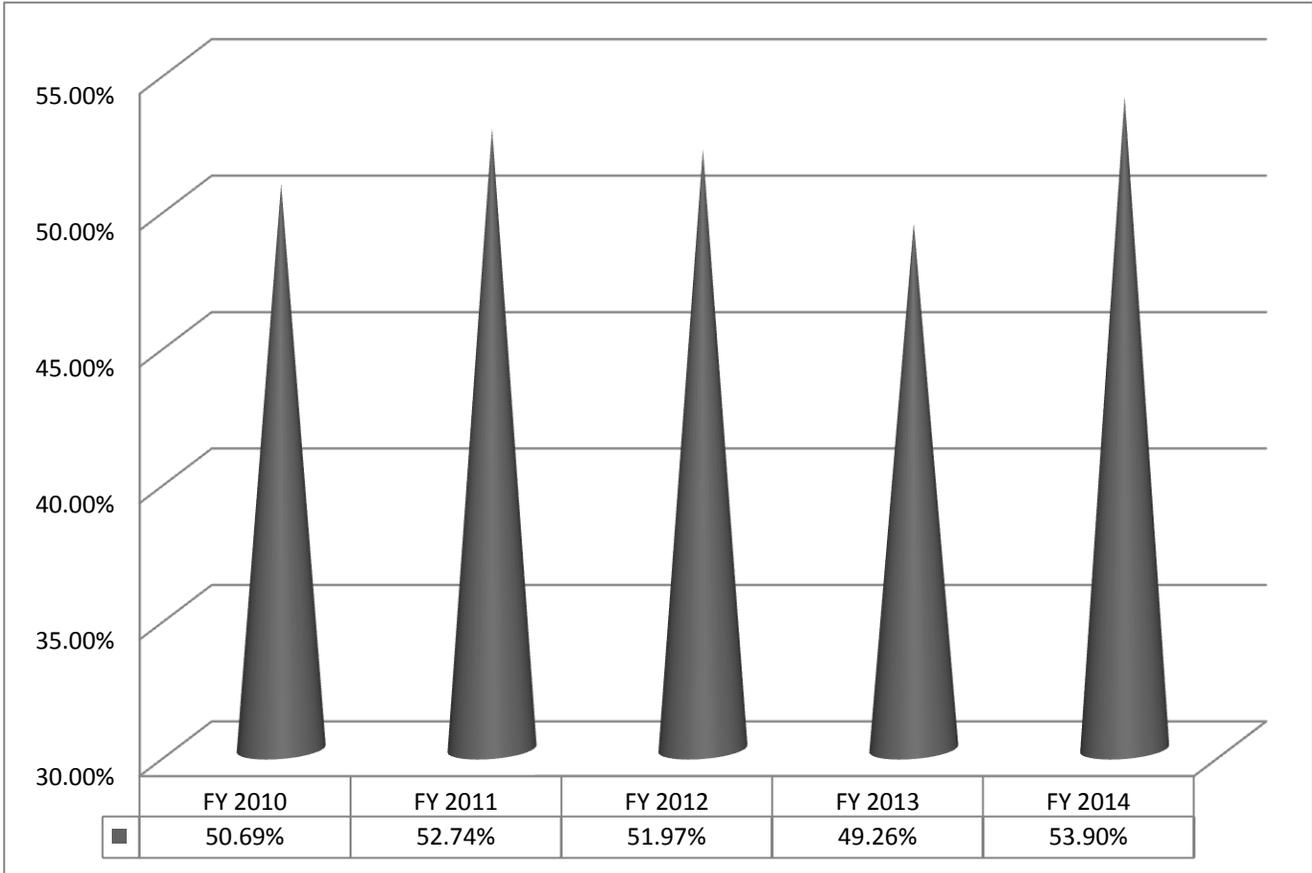
Kootenai County, Idaho
Property Tax Levy History
 Fiscal Years 2010 - 2014
 (Property Taxes Levied)



Kootenai County, Idaho
Property Tax Levy Dollars
Expressed as a Percentage of Market Value
Fiscal Years 2010 - 2014



Kootenai County, Idaho
Property Tax
Expressed as a Percentage of Adopted Budget
Fiscal Years 2010 - 2014



Kootenai County, Idaho
Property Tax History
 Fiscal Years 2010- 2014

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Property Tax Levy	37,210,362	38,051,581	38,522,997	39,008,833	40,293,111
Levy Rate	0.002517364	0.002940391	0.003332913	0.003477070	0.003478006
Net Market Value	14,796,811,287	12,927,862,542	11,586,333,799	11,218,879,689	11,366,037,228
County Budget (Excluding Kootenai EMS)	73,413,898	72,151,802	74,127,159	79,184,624	74,757,727
% of Market Value	0.25%	0.29%	0.33%	0.35%	0.35%
Property Tax %	50.69%	52.74%	51.97%	49.26%	53.90%

This chart provides trend information on the Kootenai County property tax levy, property valuation and budgets.

Foregone Available	2,214,781 fr tax yr 2008	2,214,781 fr tax yr 2009	3,370,743 fr tax yr 2010	4,605,525 fr tax yr 2011	5,779,235 fr tax yr 2012
--------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------