



Proposed Fiscal Year 2015 Budget

**Public Hearing
6:00 p.m. August 27, 2014**

| 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 Information |
| 8 | Funding by Source - Chart |
| 9 | Expenditure by Type - Chart |
| 10 | Budgets by Elected Official - Chart |
| 11 | Departments 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 - 8 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

Jim Brannon · Clerk

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August 27, 2014

To All Kootenai County Citizens:

I present you with the attached budget packet. The goal is to highlight key components of the proposed Fiscal Year (FY) 2015 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.

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 and the administration of the programs
- Burials or cremations
- Rent and utilities

Other legally-required services:

- Property assessment
- Collection and disbursement of taxes for 45 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. Tonight's presentation is intended to provide basic information on our budget. If additional clarification is required, please contact me or Finance Director, Dave McDowell at 446-1665 or via email at dmcdowell@kcgov.us.

Five-year historical spending trends were brought in to the budgeting process this year. This allowed the Clerk to make our recommendations to the Commissioners with more efficiency. A snapshot of department requests compared to these spending trends was presented to the Kootenai County Board of County Commissioners before every budget meeting. This shortened the time they spent on line item deliberations while providing valuable information for consideration. We will continue to evaluate methods which will improve the budgeting process.

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: Sheriff Ben Wolfinger and Undersheriff Dan Mattos; Assessor Mike McDowell and Chief Deputy Assessor Rich Houser; Prosecutor Barry McHugh; Treasurer Tom Malzahn and Chief Deputy Treasurer Laurie Thomas; Coroner Deb Wilkey; and my Chief Deputy Clerk Pat Raffee. Two Auditor department staff members did most of the work preparing this year's budget, and I especially want to thank Staff Accountant Kimberli Price and Finance Director David McDowell for their efforts.

Please let me know if you have any ideas to help us better explain our finances in the future.

Sincerely,

A handwritten signature in cursive script that reads "Jim Brannon".

Jim Brannon
Clerk

Kootenai County
Executive Summary
Fiscal Year 2015 Proposed Budget

The County's total proposed FY 2015 budget is \$79,646,264.

Property Tax Portion

The property tax portion of the proposed budget is \$41,278,987.

This amount was arrived at by taking Fiscal Year 2014's taxing authority (\$40,241,202) and adding new growth (\$1,037,785). You can see these step-by-step calculations elsewhere in this packet.

There will be no property tax increase in FY 2015.

Kootenai County is proposing to increase its Foregone Tax Authority amount by \$1,207,236, to \$7,571,603. Over the past four years under the current Board of County Commissioners, \$5,356,822 has been added to the foregone balance.

Major Expenditure Changes

Involuntary Police Holds

Increased numbers of Involuntary Police Holds are being handled by County Assistance, mirroring national trends. These increased numbers, coupled with higher medical costs, are causing a \$570,258 increase in this department's FY 2015 budget. Note that this budget absorbs increased costs from all law enforcement agencies' involuntary police holds in Kootenai County, not just those of the Kootenai County Sheriff's Office.

Public Transportation Grant

A new phase in Citylink transportation services will be initiated in FY 2015: a transportation hub in the Riverstone development near Interstate 90. A \$569,907 grant will cover the land purchase, parking improvements, and a shelter for Citylink riders.

Kootenai County
Executive Summary
Fiscal Year 2015 Proposed Budget

Other Noteworthy Items

Health Insurance

The Board of County Commissioners has decided to change the administration of the County's self-funded health plan to Regence BlueShield. This provider change generates a savings of nearly \$300,000. All employees will pay the same deductible amounts and the same employee contributions towards their health insurance as they paid in FY 2014, with the exception of those opting out of the County's wellness program.

Employee Raises

The Board of County Commissioners has approved a wage adjustment to equalize the compression impacts of revising the pay structure in FY 2014. A wage merit pool is also included in the proposed budget; specific instructions will be provided by the Board of County Commissioners at a later date about how the pool will be applied.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Kootenai County Board of Commissioners will hold a public hearing per Idaho Code #31-1605 on Wednesday, August 27, 2014, 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 13-14 | | | | PROPOSED BUDGET - FY 14-15 | | | |
|---|------------------------------------|-------------------------------|--|-----------------------|---------------------------------|---|----------------------------|-----------------------|---------------------------------|-----------------------------|
| | FY 11-12 TOTAL EXPENDED | FY 12-13 TOTAL EXPENDED | PERSONNEL COSTS | OPERATING EXPENSES | CAPITAL OUTLAY & DEBT SVC | TOTAL FY 13-14 BUDGET | PERSONNEL COSTS | OPERATING EXPENSES | CAPITAL OUTLAY & DEBT SVC | TOTAL FY 14-15 BUDGET |
| CURRENT EXPENSE | | | | | | | | | | |
| GENERAL GOV'T SERVICES: (COMMISSIONER DEPARTMENTS) AUDITOR/RECORDER/ELECTIONS/ DISTRICT COURT CLERKS | \$6,469,035 | \$7,449,988 | \$5,026,488 | \$2,878,346 | \$553,757 | \$8,458,591 | \$5,542,009 | \$2,808,539 | \$431,327 | \$8,781,875 |
| TREASURER | 4,405,910 | 4,561,234 | 3,797,775 | 1,027,094 | 404,000 | 5,228,869 | 4,060,948 | 1,601,187 | 0 | 5,662,135 |
| ASSESSOR | 619,236 | 614,240 | 401,585 | 206,420 | 0 | 608,005 | 405,641 | 204,215 | 0 | 609,856 |
| CORONER | 1,476,434 | 1,494,794 | 1,378,890 | 124,301 | 0 | 1,503,191 | 1,393,504 | 119,297 | 0 | 1,512,801 |
| SHERIFF | 314,192 | 235,478 | 142,204 | 183,325 | 0 | 325,529 | 148,455 | 174,959 | 0 | 323,414 |
| PROSECUTING ATTORNEY | 226,936 | 228,517 | 213,910 | 19,445 | 0 | 233,355 | 216,175 | 19,340 | 5,000 | 240,515 |
| REPLACEMENT RESERVE | 829,434 | 833,661 | 783,679 | 36,938 | 0 | 820,617 | 786,210 | 39,686 | 0 | 825,896 |
| GENERAL RESERVE | 609,463 | 247,025 | 0 | 0 | 590,000 | 590,000 | 0 | 0 | 487,000 | 487,000 |
| | 0 | 0 | 0 | 250,000 | 0 | 250,000 | 0 | 250,000 | 0 | 250,000 |
| TOTAL CURRENT EXPENSE | \$14,950,640 | \$15,664,937 | \$11,744,531 | \$4,725,869 | \$1,547,757 | \$18,018,157 | \$12,552,942 | \$5,217,223 | \$923,327 | \$18,693,492 |
| JUSTICE FUND | | | | | | | | | | |
| JUSTICE SERVICES | \$3,909,912 | \$3,260,601 | \$3,089,470 | \$310,219 | \$0 | \$3,399,689 | \$3,257,248 | \$345,538 | \$183,055 | \$3,785,841 |
| SHERIFF | 21,101,471 | 21,499,060 | 16,629,398 | 4,071,069 | 523,770 | 21,224,237 | 17,164,892 | 4,696,456 | 564,394 | 22,425,742 |
| PROSECUTING ATTORNEY | 2,057,237 | 2,067,047 | 1,995,523 | 122,214 | 0 | 2,117,737 | 2,209,454 | 120,099 | 0 | 2,329,553 |
| PUBLIC DEFENDER | 2,251,443 | 2,122,040 | 2,083,615 | 159,923 | 0 | 2,243,538 | 2,180,320 | 288,835 | 0 | 2,469,155 |
| JUSTICE GENERAL ACCOUNTS | 298,033 | 525,767 | 0 | 600,000 | 0 | 600,000 | 0 | 642,000 | 0 | 642,000 |
| JUSTICE GENERAL RESERVE | 0 | 0 | 0 | 250,000 | 0 | 250,000 | 0 | 250,000 | 0 | 250,000 |
| TOTAL JUSTICE FUND | \$29,618,096 | \$29,474,515 | \$23,798,006 | \$5,513,425 | \$523,770 | \$29,835,201 | \$24,811,914 | \$6,342,928 | \$747,449 | \$31,902,291 |
| INDIGENT FUND | | | | | | | | | | |
| REVALUATION | \$3,066,070 | \$2,255,295 | \$313,948 | \$2,375,586 | \$0 | \$2,689,534 | \$272,281 | \$2,290,209 | \$0 | \$2,562,490 |
| DISTRICT COURT | 2,062,173 | 2,069,256 | 2,092,413 | 112,136 | 44,000 | 2,248,549 | 2,114,376 | 101,709 | 0 | 2,216,085 |
| AQUIFER PROTECTION DISTRICT | 2,083,667 | 2,257,452 | 1,687,920 | 584,165 | 0 | 2,272,085 | 1,654,158 | 548,022 | 4,200 | 2,206,380 |
| COUNTY VESSEL | 464,232 | 425,482 | 0 | 493,670 | 0 | 493,670 | 0 | 404,350 | 7,000 | 411,350 |
| AIRPORT | 590,676 | 502,379 | 441,347 | 215,910 | 15,000 | 672,257 | 284,374 | 193,556 | 25,137 | 503,067 |
| 911 FUND | 724,064 | 971,176 | 479,996 | 273,733 | 0 | 753,729 | 488,138 | 305,211 | 160,000 | 953,349 |
| WASTE DISPOSAL | 3,608,746 | 3,864,183 | 2,017,625 | 952,755 | 326,062 | 3,296,442 | 1,911,705 | 949,663 | 615,625 | 3,476,993 |
| COUNTY FAIR | 8,480,873 | 9,989,402 | 3,204,902 | 4,589,931 | 905,296 | 8,700,129 | 3,328,768 | 4,007,948 | 2,470,000 | 9,806,716 |
| PARKS AND RECREATION | 75,000 | 75,000 | 0 | 75,000 | 0 | 75,000 | 0 | 75,000 | 0 | 75,000 |
| STATE SNOWMOBILE | 285,453 | 299,766 | 148,911 | 89,009 | 0 | 237,920 | 170,108 | 92,895 | 47,000 | 310,003 |
| HEALTH DISTRICT | 54,652 | 60,930 | 58,065 | 28,070 | 0 | 86,135 | 19,690 | 28,070 | 0 | 47,760 |
| HISTORICAL SOCIETY | 666,606 | 690,121 | 0 | 710,646 | 0 | 710,646 | 0 | 731,965 | 0 | 731,965 |
| NOXIOUS WEEDS | 8,232 | 14,472 | 0 | 12,500 | 0 | 12,500 | 0 | 15,000 | 0 | 15,000 |
| LIABILITY INSURANCE | 294,814 | 288,519 | 159,362 | 129,011 | 0 | 288,373 | 159,427 | 135,990 | 26,000 | 321,417 |
| TOURISM PROMOTION | 724,383 | 737,428 | 47,552 | 727,116 | 0 | 774,668 | 0 | 745,478 | 0 | 745,478 |
| COURT INTERLOCK DEVICE | 2,834 | 3,256 | 0 | 3,500 | 0 | 3,500 | 0 | 3,500 | 0 | 3,500 |
| COUNTY SNOWMOBILE | 4,040 | 4,123 | 0 | 14,000 | 0 | 14,000 | 0 | 15,000 | 0 | 15,000 |
| CENTENNIAL TRAIL | 40,016 | 30,867 | 6,877 | 18,905 | 0 | 25,782 | 6,581 | 16,210 | 5,258 | 28,049 |
| PUBLIC ACCESS CONTRIBUTION | 0 | 3,000 | 0 | 30,000 | 0 | 30,000 | 0 | 15,000 | 0 | 15,000 |
| SOLID WASTE CONSTRUCTION | 0 | 0 | 0 | 6,000 | 0 | 6,000 | 0 | 6,000 | 0 | 6,000 |
| GRANT FUND | 387,022 | 3,666,648 | 0 | 0 | 245,000 | 245,000 | 0 | 0 | 475,000 | 475,000 |
| | 6,522,233 | 5,404,601 | 1,210,118 | 1,509,850 | 548,482 | 3,268,450 | 965,351 | 1,923,205 | 1,236,323 | 4,124,879 |
| TOTAL OTHER COUNTY FUNDS | \$30,145,786 | \$33,613,356 | \$11,869,036 | \$12,951,493 | \$2,083,840 | \$26,904,369 | \$11,374,957 | \$12,603,981 | \$5,071,543 | \$29,050,481 |
| GRAND TOTAL COUNTY | \$74,714,522 | \$78,752,808 | \$47,411,573 | \$23,190,787 | \$4,155,367 | \$74,757,727 | \$48,739,813 | \$24,164,132 | \$6,742,319 | \$79,646,264 |
| INTERNAL SERVICE FUNDS | | | | | | | | | | |
| (incl. HEALTH INSURANCE) | \$6,421,981 | \$5,898,706 | \$0 | \$6,860,846 | \$0 | \$6,860,846 | \$6,480 | \$6,744,911 | \$0 | \$6,751,391 |
| KOOTENAI AMBULANCE DISTRICT | \$2,104,232 | \$2,185,993 | \$0 | \$2,092,360 | \$0 | \$2,092,360 | \$0 | \$2,272,028 | \$0 | \$2,272,028 |
| REVENUE SUMMARY: COUNTY | | | REVENUE SUMMARY: AMBULANCE DISTRICT | | | REVENUE SUMMARY: INTERNAL SERVICE FUND | | | | |
| PROPERTY TAX | \$41,278,987 | | PROPERTY TAX | \$2,184,794 | | INTERNAL SERVICE CHARGES | \$6,251,391 | | | |
| ESTIMATED FUND BALANCES | 2,677,596 | | OTHER REVENUES | 87,234 | | ESTIMATED FUND BALANCES | 500,000 | | | |
| OTHER REVENUES | 31,564,802 | | GRANTS | 0 | | PROJECTED REVENUES | \$6,751,391 | | | |
| GRANTS | 4,124,879 | | PROJECTED REVENUES | \$2,272,028 | | | | | | |
| PROJECTED REVENUES | \$79,646,264 | | | | | | | | | |

W. Todd Tondee, Chairman
Jim Brannon, Clerk/Auditor

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

Kootenai County, Idaho
Preliminary Budget Summary by Fund
 Fiscal Year 2015 Proposed Budget

ESTIMATED COUNTY MARKET VALUE:
\$12,351,152,598

| | PRELIMINARY BUDGET | | FUND BALANCE | INTER-FUND TRANSFERS | | STATE FUNDS & OTHER REVENUE | | BALANCE TO BE LEVIED | | RESULTING LEVY RATE | FY 2014 LEVY | PERCENTAGE CHANGE |
|--------------------------|----------------------|---------------------|---------------------|----------------------|----------------------|-----------------------------|--------------------|----------------------|--|---------------------|--------------|-------------------|
| | | | | | | | | | | | | |
| COUNTY LEVY FUNDS | | | | | | | | | | | | |
| Current Expense | \$ 18,693,492 | \$ 1,081,104 | \$ (1,224,382) | \$ 8,222,074 | \$ 10,614,696 | 0.000859409 | 0.000986161 | -12.9% | | | | |
| Justice Fund | 31,902,291 | 683,556 | 150,000 | 6,755,910 | 24,312,825 | 0.001968466 | 0.001956497 | 0.6% | | | | |
| Revaluation | 2,216,085 | - | - | - | 2,216,085 | 0.000179423 | 0.000128433 | 39.7% | | | | |
| Airport | 953,349 | 120,000 | - | 463,920 | 369,429 | 0.000029910 | 0.000013406 | 123.1% | | | | |
| County Fair | 75,000 | - | - | - | 75,000 | 0.000006072 | 0.000006538 | -7.1% | | | | |
| Parks and Recreation | 310,003 | 18,310 | - | 62,000 | 229,693 | 0.000018597 | 0.000015614 | 19.1% | | | | |
| Historical Society | 15,000 | - | - | - | 15,000 | 0.000001214 | 0.000001042 | N/A | | | | |
| Indigent | 2,562,490 | 1,390,414 | - | 425,000 | 747,076 | 0.000060486 | 0.000175808 | -65.6% | | | | |
| District Court | 2,206,380 | - | - | 1,101,029 | 1,105,351 | 0.000089494 | 0.000076730 | 16.6% | | | | |
| Health District | 731,965 | - | 44,996 | - | 686,969 | 0.000055620 | 0.000059914 | -7.2% | | | | |
| Noxious Weeds | 321,417 | - | - | 10,000 | 311,417 | 0.000025214 | 0.000019938 | 26.5% | | | | |
| Liability Insurance | 745,478 | - | 150,032 | - | 595,446 | 0.000048210 | 0.000067526 | -28.6% | | | | |
| TOTAL COUNTY LEVY | \$ 60,732,950 | \$ 3,293,384 | \$ (879,354) | \$ 17,039,933 | \$ 41,278,987 | 0.003342115 | 0.003507607 | -4.7% | | | | |

| NON-LEVY FUNDS | | | | | | | | | | | | |
|-----------------------------|----------------------|---------------------|-------------------|----------------------|--------------------|------------------------------|---------------------|--|--|--|--|--|
| County Vessel | \$ 503,067 | \$ 38,204 | \$ - | \$ 464,863 | \$ - | Levy Certified FY 14 | \$ 40,241,202 | | | | | |
| 911 | \$ 3,476,993 | \$ 1,718,032 | \$ 1,758,961 | \$ - | Levy Request FY 15 | \$ 41,278,987 | | | | | | |
| Waste Disposal | \$ 9,806,716 | \$ (649,604) | \$ (1,145,128) | \$ 11,601,448 | \$ - | Property Tax Change | | | | | | |
| Solid Waste Construction | \$ 475,000 | \$ - | \$ 475,000 | \$ - | \$ - | County | \$ 1,037,785 | | | | | |
| State Snowmobile | \$ 47,760 | \$ - | \$ - | \$ 47,760 | \$ - | EMS | \$ 88,885 | | | | | |
| Tourism Promotion | \$ 3,500 | \$ - | \$ - | \$ 3,500 | \$ - | COUNTY LEVY | | | | | | |
| Court Interlock Device | \$ 15,000 | \$ - | \$ - | \$ 15,000 | \$ - | Allowable Tax Dollars | | | | | | |
| County Snowmobile | \$ 28,049 | \$ 9,046 | \$ - | \$ 19,003 | \$ - | Levy Certified FY 14 | \$ 40,241,202 | | | | | |
| Public Access Contribution | \$ 6,000 | \$ - | \$ - | \$ 6,000 | \$ - | 3% Increase | 1,207,236 | | | | | |
| Centennial Trail | \$ 15,000 | \$ (7,500) | \$ 7,500 | \$ 15,000 | \$ - | New Development | 1,037,785 | | | | | |
| Grants Administration | \$ 4,124,879 | \$ (5,934) | \$ (26,050) | \$ 4,274,879 | \$ - | Foregone FY 14 | 6,364,367 | | | | | |
| Aquifer Protection | \$ 411,350 | \$ (5,934) | \$ (26,050) | \$ 443,334 | \$ - | COUNTY TAX DOLLARS AVAILABLE | \$ 48,850,590 | | | | | |
| TOTAL NON-LEVY FUNDS | \$ 18,913,314 | \$ (615,788) | \$ 879,354 | \$ 18,649,748 | \$ - | Foregone FY 15 | \$ 7,571,603 | | | | | |

| | | | | | | | |
|----------------------------|----------------------|---------------------|-------------|----------------------|----------------------|------------------------------|-------------------|
| TOTAL COUNTY BUDGET | \$ 79,646,264 | \$ 2,677,596 | \$ - | \$ 35,689,681 | \$ 41,278,987 | AMBULANCE DISTRICT | |
| | | | | | | Allowable Tax Dollars | \$ 2,095,909 |
| | | | | | | Levy Certified FY 14 | 62,877 |
| | | | | | | 3% Increase | 54,054 |
| | | | | | | New Development | 117,711 |
| | | | | | | Foregone FY 14 | 2,330,551 |
| | | | | | | COUNTY TAX DOLLARS AVAILABLE | \$ 145,757 |
| | | | | | | Foregone FY 15 | |

INTERNAL SERVICE FUNDS
 (incl - Health Insurance)

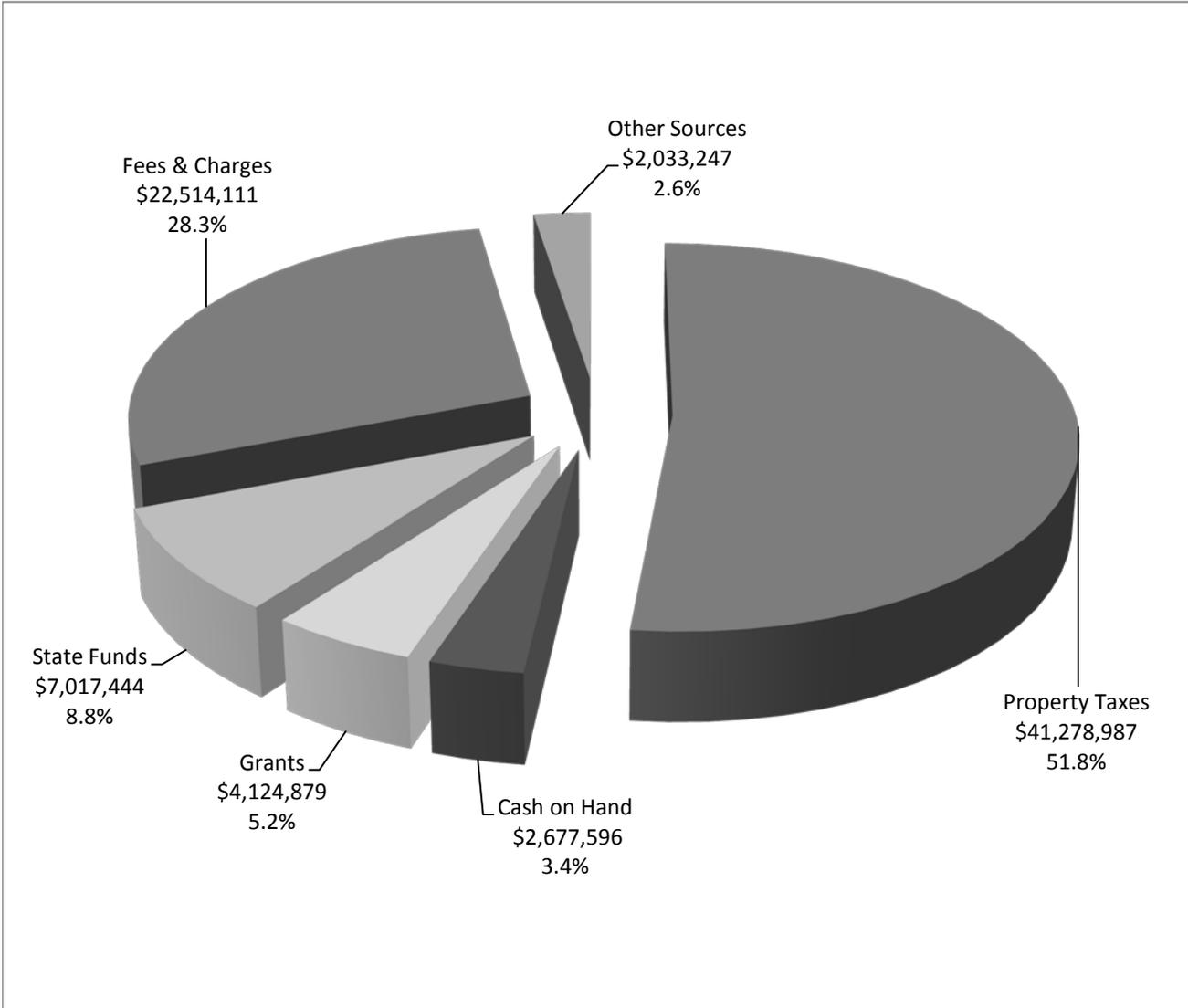
Kootenai County, Idaho
Allowable Property Tax Change Information
 Fiscal Year 2015 Proposed Budget

| | | | | Taxing Authority | Planned Use |
|--|------|---|---------------------------------|-----------------------------|-----------------------------|
| New Taxing Authority | | | | | |
| Allowable 3% Budget Growth | | | | | |
| Last Three Years Property Tax Budgets | | | | | |
| FY 2012 | \$ | | 38,522,997 | | |
| FY 2013 | \$ | | 39,008,833 | | |
| FY 2014 | \$ | | 40,241,202 (*) | \$ 40,241,202 | \$ 40,241,202 |
| Allowable | 3.0% | x | the highest of last 3 years (*) | \$ 1,207,236 | |
| New Growth Calculation - FY 2015 [final - 8/4/2014] | | | | | |
| Final Report - New Construction value | | | | | |
| | \$ | | 295,866,866 | | |
| | | x | <u>0.003507607</u> | | |
| New Growth Estimate FY 2015 | | | | \$ 1,037,785 | \$ 1,037,785 |
| TOTAL New Taxing Authority | | | | \$ 2,245,021 | |
| Foregone Taxing Authority | | | | | |
| Balance from FY 2014 Budget | | | | \$ 6,364,367 | |
| Available Additional Taxing Authority | | | | <u>\$ 8,609,388</u> | \$ 8,609,388 |
| Maximum Available Taxing Authority | | | | <u>\$ 48,850,590</u> | <u>\$ 41,278,987</u> |
| | | | | Total | |
| Proposed FY 2015 Foregone Taxing Authority Balance | | | | | <u>\$ 7,571,603</u> |
| | | | | | Proposed |

Kootenai County, Idaho

Funding by Source

FY 2015 Total Proposed Budget \$79,646,264
(excludes EMS and Internal Service Fund)

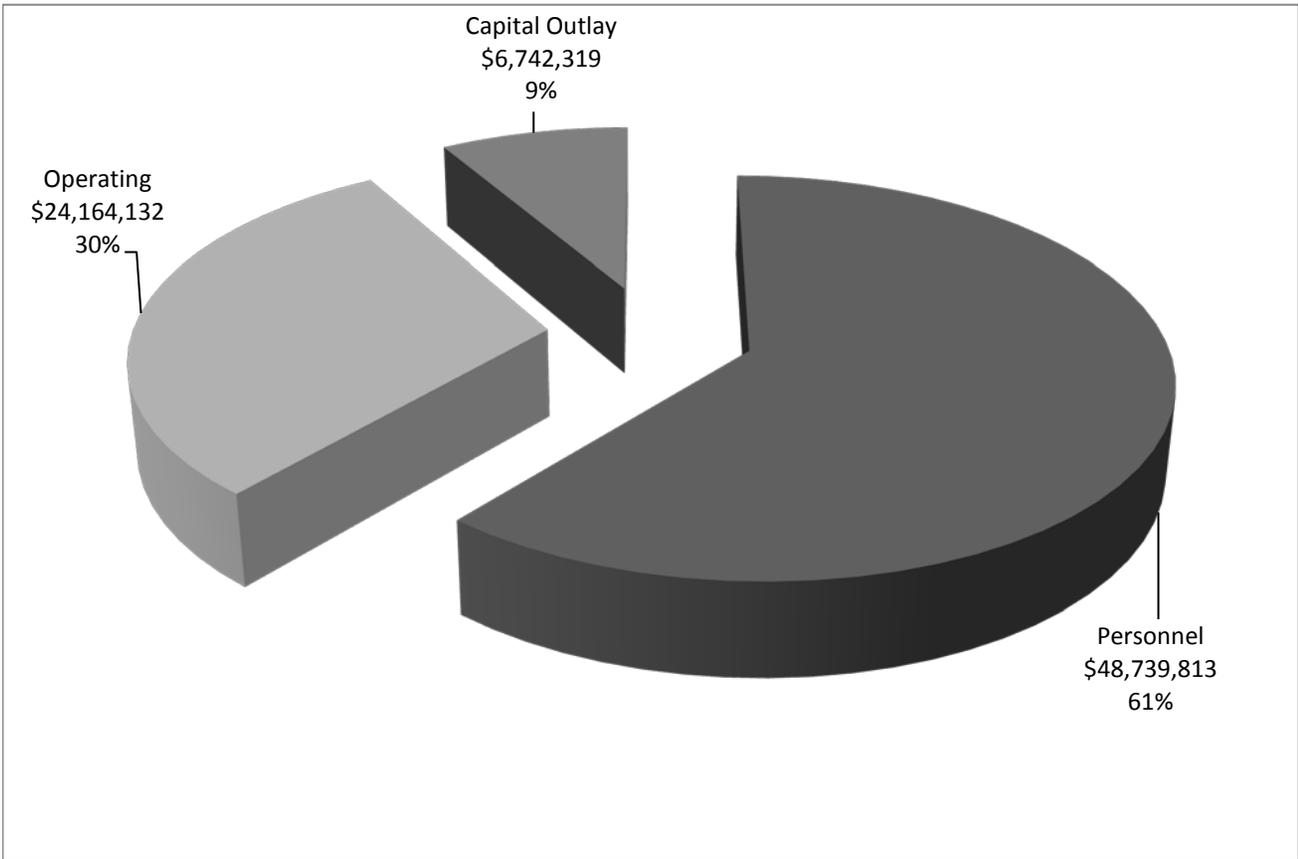


Kootenai County, Idaho

Expenditure by Type

FY 2015 Total Proposed Budget \$79,646,264

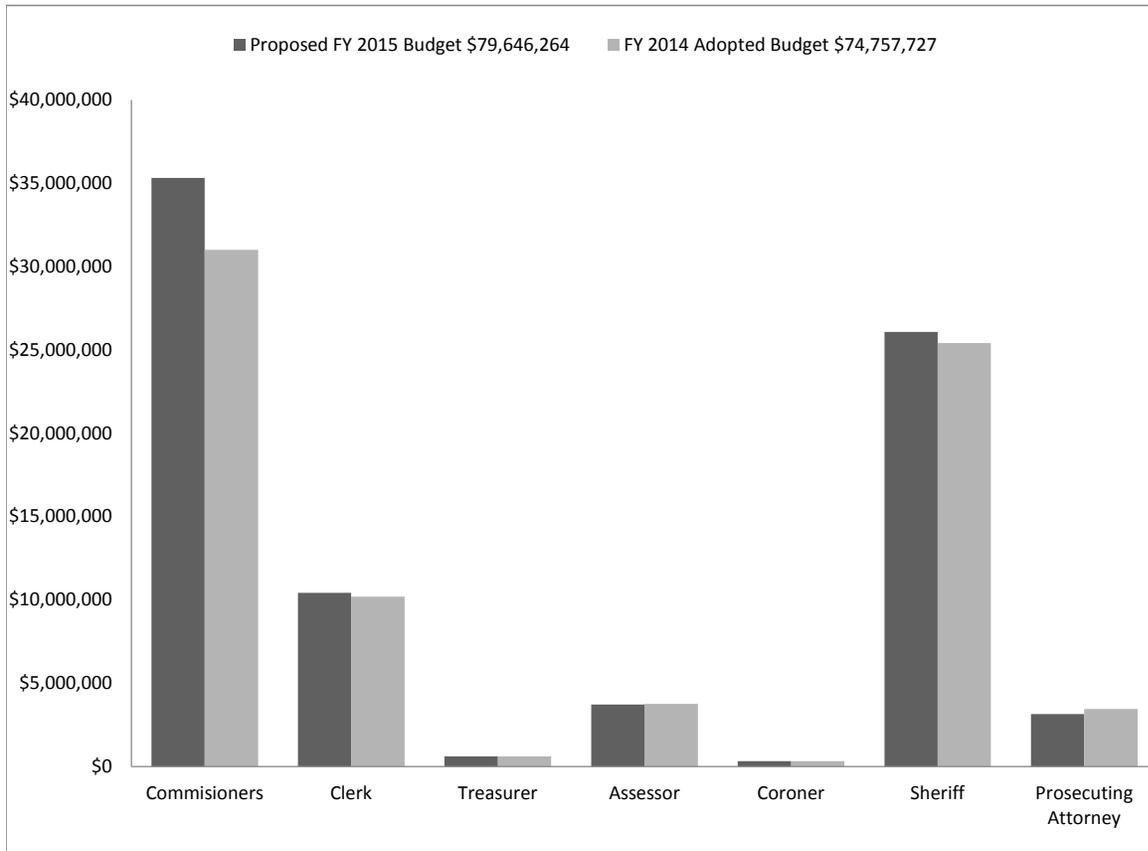
(excludes EMS and Internal Service Fund)



Kootenai County, Idaho

Budgets by Elected Official

FY 2015 Total Proposed Budget \$79,646,264
(Excludes EMS and Internal Service Fund)



| Budgets by Elected Official | | | | | | | |
|-----------------------------|---------------|--------------|-----------|-------------|-----------|--------------|----------------------|
| | Commissioners | Clerk | Treasurer | Assessor | Coroner | Sheriff | Prosecuting Attorney |
| FY 2015 | \$35,325,689 | \$10,431,005 | \$609,856 | \$3,728,886 | \$323,414 | \$26,071,965 | \$3,155,449 |
| | 44.4% | 13.1% | 0.8% | 4.7% | 0.4% | 32.7% | 4.0% |
| FY 2014 | \$31,010,016 | \$10,190,488 | \$608,005 | \$3,751,740 | \$325,529 | \$25,420,157 | \$3,451,792 |
| | 41.5% | 13.6% | 0.8% | 5.0% | 0.4% | 34.0% | 4.6% |

Kootenai County, Idaho
Departments by Elected Official (*with Funds*)
Fiscal Year 2015 Proposed Budget

Commissioners

- Administration and Information Center (*General Fund*)
- Adult Misdemeanor Probation (*Justice Fund*)
- Airport (*Airport Fund*)
 - Airport Sewer Fund (*Airport Sewer Fund*)
- Auxiliary
 - County Fair (*County Fair Fund*)
- Buildings 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*)
- Public Safety Maintenance (*Justice Fund*)
- Reprographics (*General Fund*)
- Risk Management (*Liability Insurance Fund*)
- Snow Groomers (*Snowmobile 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 Funds
 - Ambulance District Fund
 - Aquifer Protection District Fund
 - Centennial Trail Fund
 - Tourism Promotion Fund
 - Public Transportation Fund
 - Public Access Contribution Fund
 - Health District Fund
 - Health Insurance Fund
 - Historical Society Fund
- Veteran Services (*General Fund*)

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*)
- 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 (*General Fund*)
 - 911 Services (*General Fund*)

Prosecuting Attorney

- Civil Division (*General Fund*)
- Criminal Division (*Justice Fund*)
- Juvenile Diversion (*General Fund*)

District Court Judges

- District Court Operations (*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 (*Court Interlock Fund*)

Kootenai County, Idaho
Personnel Changes/New Positions
 Fiscal Year 2015 Proposed Budget

| <u>Org Key</u> | <u>Department</u> | <u>Requested Quantity</u> | <u>Approved Quantity</u> | <u>Position</u> | <u>Salary</u> | <u>Benefits Load</u> | <u>Total Cost</u> |
|--|-----------------------|---------------------------|--------------------------|----------------------------------|-------------------|----------------------|-------------------|
| Regular Full and Part-time Positions (in Full Time Equivalents) | | | | | | | |
| 10.1.003.0 | BOCC Gen Accts | 1 | 0 | Law Clerk | 0 | 0 | 0 |
| 10.1.005.0 | Grants Mgt Office | 1 | 1 | Administrative Assistant | 34,986 | 15,384 | 50,370 |
| 10.1.040.0 | Information Services | 1 | 1 | PC Network Specialist | 40,810 | 16,597 | 57,407 |
| 10.1.040.0.41 | IS - Sheriff | 1 | 1 | Help Desk Technician | 32,386 | 14,840 | 47,226 |
| 10.1.114.2 | OEM | 1 | 0 | Clerk | 0 | 0 | 0 |
| 10.1.114.2 | OEM | 1 | 0 | Response & Recovery Coord | 0 | 0 | 0 |
| 10.2.201.0 | Auditor's Office | 1 | 0 | Staff Accountant-Fixed Assets | 0 | 0 | 0 |
| 10.2.221.3 | District Court Clerks | 2 | 2 | Court Services Clerk II | 61,110 | 28,917 | 90,027 |
| 10.5.001.3 | Coroner | 1 | 0 | Deputy Coroner | 0 | 0 | 0 |
| 10.6.049.3 | Sheriff - Auto Shop | 1 | 0 | Auto Mechanic | 0 | 0 | 0 |
| 15.1.060.3 | Public Defender | 1 | 0 | Social Worker | 0 | 0 | 0 |
| 15.1.060.3 | Public Defender | 2 | 0 | Sr. Legal Secretary | 0 | 0 | 0 |
| 15.1.060.3 | Public Defender | 1 | 0 | Deputy Public Defender | 0 | 0 | 0 |
| 15.1.060.3 | Public Defender | 2 | 0 | Deputy Public Defender | 0 | 0 | 0 |
| 15.1.132.3 | AMP | 2 | 1 | Probation Officer | 47,590 | 18,011 | 65,601 |
| 15.6.605.3 | Sheriff - Patrol | 2 | 0 | (P/T) Seasonal Deputy | 0 | 0 | 0 |
| 15.6.620.3 | Sheriff - Detectives | 1 | 1 | Deputy/Detectives Bckgrd Invstgr | 49,340 | 18,375 | 67,715 |
| 15.6.620.3 | Sheriff - Detectives | 1 | 0 | Administrative Assistant | 0 | 0 | 0 |
| 15.6.620.3 | Sheriff - Detectives | 1 | 0 | Evidence Technician | 0 | 0 | 0 |
| 15.6.660.3 | Sheriff - Jail | 1 | 0 | Sr. Maintenance Operator | 0 | 0 | 0 |
| 15.6.660.3 | Sheriff - Jail | 4 | 0 | Detention Deputies | 0 | 0 | 0 |
| 45.8.001.3 | District Court | 1 | 0 | Law Clerk | 0 | 0 | 0 |
| 45.8.001.3 | District Court | 1 | 0 | Bailiff | 0 | 0 | 0 |
| 45.8.001.3 | District Court | 1 | 0 | (P/T) Administrative Assistant | 0 | 0 | 0 |
| 60.1.002.3 | Solid Waste | 1 | 1 | Heavy Equipment Operator | 37,773 | 15,964 | 53,737 |
| Total Regular Positions | | 33 | 8 | | \$ 303,995 | \$ 128,088 | \$ 432,083 |

24%

Other Payroll Changes

| | | | | | | | |
|------------------------------------|-----------------------|-------------------|-----------------|-----------------------------------|-----------------|-----------------|-----------------|
| 10.1.010.0 | Bldg & Grounds | 15,725 | 0 | Department Head increase | 0 | 0 | 0 |
| 10.2.201.0 | Auditor's Office | 470 | 470 | Overtime - Increase | 470 | 98 | 568 |
| 10.2.205.3 | Elections | 3,000 | 3,000 | Overtime - Increase | 3,000 | 626 | 3,626 |
| 10.2.221.3 | District Court Clerks | 12,000 | 12,000 | Overtime - Increase | 12,000 | 2,502 | 14,502 |
| 10.6.120.3 | Sheriff - 911 Ops | 89,059 | 0 | Overtime - Increase | 0 | 0 | 0 |
| 15.1.060.3 | Public Defender | 2,000 | 2,500 | Overtime - Increase | 2,500 | 521 | 3,021 |
| 15.1.128.3 | JDC | (5,000) | (5,000) | Overtime - decrease | (5,000) | (1,043) | (6,043) |
| 15.6.603.3 | Sheriff - Civil | 4,500 | 0 | Overtime - Increase | 0 | 0 | 0 |
| 15.6.605.3 | Sheriff - Jail | 20,710 | 0 | Overtime - Increase | 0 | 0 | 0 |
| 15.6.605.3 | Sheriff - Patrol | 69,473 | 0 | Grant Match - COPS 2012 | 0 | 0 | 0 |
| 15.6.620.3 | Sheriff - Detectives | 9,000 | 0 | Overtime - Increase | 0 | 0 | 0 |
| 15.6.660.3 | Sheriff - Jail | 11,440 | 0 | Shift Differential - Maint/Kitchn | 0 | 0 | 0 |
| 15.6.660.3 | Sheriff - Jail | 143,580 | 0 | Overtime - Increase | 0 | 0 | 0 |
| 60.1.182.3 | Solid Waste - Ramsey | (3,000) | (3,000) | Overtime - decrease | (3,000) | (626) | (3,626) |
| 60.1.182.3.83 | SW - Ramsey Haz Mat | (561) | (561) | Overtime - decrease | (561) | (117) | (678) |
| 60.1.183.3 | Solid Waste - Prairie | (1,397) | (1,397) | Overtime - decrease | (1,397) | (291) | (1,688) |
| 60.1.183.3.83 | SW - Prairie Haz Mat | (561) | (561) | Overtime - decrease | (561) | (117) | (678) |
| 60.1.187.3 | SW - Rural Systems | 200 | 0 | Overtime - Increase | 0 | 0 | 0 |
| 60.1.190.3.85 | SW - Landfill Envmtl | (500) | (500) | Overtime - decrease | (500) | (104) | (604) |
| Total Other Payroll Changes | | \$ 370,999 | \$ 6,951 | | \$ 6,951 | \$ 1,449 | \$ 8,400 |

2%

| | |
|------------------------------------|-----------------------|
| Total Property Tax Based Personnel | \$ 368,835 |
| Solid Waste and FTA Supported | 71,648 |
| Total Initial Requests | 2,131,810 |
| Change | \$ (1,691,327) |

Kootenai County, Idaho
Budgeted Personnel Changes
 Expressed in Full Time Equivalents (FTEs)
 Fiscal Year 2015 Proposed Budget

| Org Key | Name | FY14 | | FY15 | |
|----------------------|---------------------------------------|---------------------|----------------------------|--------------------|------------------------|
| | | Final Budget Totals | FY14 Staffing Changes | FY15 New Positions | Proposed Budget Totals |
| Commissioners | | | | | |
| 10.1.001.0 | Commissioners | 7.00 | | | 7.00 |
| 10.1.005.0 | Grant Writer | 1.00 | | 0.50 | 1.50 |
| 10.1.010.0 | Buildings & Grounds | 5.50 | | | 5.50 |
| 10.1.018.3 | Veterans Services | 2.00 | | | 2.00 |
| 10.1.020.3 | Community Development | 27.00 | (2.00) ¹ | | 25.00 |
| 10.1.030.0 | Print Shop/Mailroom | 3.00 | | | 3.00 |
| 10.1.040.0 | Information Services | 14.00 | | 1.25 | 15.25 |
| 10.1.051.0 | Human Resources | 3.00 | 1.00 ² | | 4.00 |
| 10.1.114.2 | Office of Emergency Management | 3.75 | | | 3.75 |
| 13.1.053.0.54 | Risk Management | 1.00 | (1.00) ² | | - |
| 15.1.060.3 | Public Defender | 32.85 | | | 32.85 |
| 15.1.128.3 | Juvenile Detention Center | 38.00 | (2.00) ³ | | 36.00 |
| 15.1.128.3.182 | Juvenile Detention Center Maintenance | - | 2.00 ³ | | 2.00 |
| 15.1.132.3 | Adult Misdemeanor Probation | 8.00 | | 1.00 | 9.00 |
| 15.1.139.3 | Juvenile Probation | 8.50 | 0.30 ¹⁰ | | 8.80 |
| 15.1.139.3.140 | Juvenile Probation- Tobacco Tax | 5.00 | | | 5.00 |
| 15.1.139.3.141 | Juvenile Probation- Block Grant | 4.00 | | | 4.00 |
| 20.1.070.4.007 | Public Transportation | - | 1.00 ⁴ | 0.50 | 1.50 |
| 30.1.101.2 | Airport Operations | 7.60 | 0.03 ¹⁰ | | 7.63 |
| 32.1.002.3 | Noxious Weeds Control | 1.85 | 1.00 ¹⁰ | | 2.85 |
| 35.1.002.3 | Parks | 2.50 | 0.25 ⁵ | | 2.75 |
| 36.1.167.3 | Snowmobile - State Management | 1.00 | | | 1.00 |
| 37.1.155.3 | Waterways | 2.75 | 0.25 ⁵ | | 3.00 |
| 60.1.002.2 | Solid Waste Administration | 2.00 | | | 2.00 |
| 60.1.002.3 | Solid Waste - Operations | 56.00 | | 1.00 | 57.00 |
| | Total Commissioners | 237.30 | 0.83 | 4.25 | 242.38 |
| Clerk | | | | | |
| 10.2.201.0 | Auditor | 17.00 | | | 17.00 |
| 10.2.205.3 | Elections | 4.00 | | | 4.00 |
| 10.2.209.3 | Recorder | 8.00 | (1.00) ⁶ | | 7.00 |
| 10.2.221.3 | District Court Clerks | 49.50 | 3.37 ^{6 & 10} | 2.00 | 54.87 |
| 40.2.002.2 | County Assistance | 7.00 | (1.00) ⁶ | | 6.00 |
| 45.8.001.3 | District Court | 33.00 | (2.00) ⁷ | | 31.00 |
| 45.8.001.3.254 | Mental Health Drug Court | 1.00 | | | 1.00 |
| | Total Clerk | 119.50 | (0.63) | 2.00 | 120.87 |

*Continued on Next Page

- | | |
|--|---|
| <ul style="list-style-type: none"> 1. Two positions frozen 2. Risk Mgt. position converted to HR 3. Two Juvenile Detention positions converted to JDC Maint 4. Temp position converted to regular FTE 5. .25 converted to .50 FTE 6. 1 Recorder and 1 County Assistance position converted to 2 District Court positions; 1 Float position added; 1 FTE converted to .62 | <ul style="list-style-type: none"> 7. Two positions eliminated 8. Seven positions frozen 9. Three grant positions converted - 1 to Hayden City Agreements, 2 to Patrol; 2 Patrol positions frozen 10. FTE reconciliation adjustment |
|--|---|

Kootenai County, Idaho
Budgeted Personnel Changes
 Expressed in Full Time Equivalents (FTEs)
 Fiscal Year 2015 Proposed Budget

| Org Key | Name | FY14 | | FY15 | |
|-----------------------------|---------------------------------------|---------------------|-----------------------|--------------------|------------------------|
| | | Final Budget Totals | FY14 Staffing Changes | FY15 New Positions | Proposed Budget Totals |
| Treasurer | | | | | |
| 10.3.001.0 | Treasurer | 7.00 | | | 7.00 |
| | Total Treasurer | 7.00 | - | - | 7.00 |
| Assessor | | | | | |
| 10.4.001.2 | Assessor | 9.00 | | | 9.00 |
| 10.4.001.3.409 | County Surveyor | 1.00 | | | 1.00 |
| 10.4.413.3 | Motor Vehicle Licensing | 17.00 | | | 17.00 |
| 46.4.421.3 | Reval-appraisal | 26.00 | | | 26.00 |
| 46.4.425.3 | Reval-mapping | 8.00 | | | 8.00 |
| | Total Assessor | 61.00 | - | - | 61.00 |
| Coroner | | | | | |
| | Total Coroner | 2.50 | - | - | 2.50 |
| Sheriff | | | | | |
| 10.6.049.3 | Auto Shop | 4.00 | | | 4.00 |
| 10.6.120.3 | 911 Communications | 34.50 | (7.00) ⁸ | | 27.50 |
| 10.6.124.3 | 911 Communications Enhanced Systems | 2.50 | | 0.75 | 3.25 |
| 15.6.001.2 | Sheriff Admin | 8.50 | | | 8.50 |
| 15.6.604.3 | Sheriff Animal Control | 4.00 | | | 4.00 |
| 15.6.603.3 | Sheriff Civil | 8.40 | (0.40) ¹⁰ | | 8.00 |
| 15.6.605.3 | Sheriff Patrol | 71.00 | | | 71.00 |
| 15.6.605.3.524 | Sheriff Patrol Hayden City Agreements | 2.00 | 1.00 ⁹ | | 3.00 |
| 15.6.605.4.613 | Sheriff Patrol COPS 2010 | 3.00 | (3.00) ⁹ | | - |
| 15.6.605.4.616 | Sheriff Patrol COPS 2012 | 4.00 | | | 4.00 |
| 15.6.620.3 | Sheriff Detective | 15.50 | | 1.00 | 16.50 |
| 15.6.625.3 | Sheriff Driver License | 8.00 | | | 8.00 |
| 15.6.630.3 | Sheriff Records | 9.50 | 0.25 ¹⁰ | | 9.75 |
| 15.6.660.3 | Sheriff - Jail | 126.40 | 0.10 ¹⁰ | | 126.50 |
| 37.6.685.3 | Sheriff - Marine Deputy | 0.75 | 0.25 ¹⁰ | | 1.00 |
| 37.6.685.4.681 | SMD - Boater Safety | 0.75 | 0.25 ¹⁰ | | 1.00 |
| | Total Sheriff | 302.80 | (8.55) | 1.75 | 296.00 |
| Prosecuting Attorney | | | | | |
| 10.7.050.0 | Civil Division | 7.00 | | | 7.00 |
| 10.7.137.3 | Juvenile Diversion | 4.00 | | | 4.00 |
| 15.7.001.3 | Prosecuting Atty | 32.50 | | | 32.50 |
| | Total Prosecutor | 43.50 | - | - | 43.50 |
| | County Totals | 773.60 | (8.35) | 8.00 | 773.25 |

1. Two positions frozen
2. Risk Mgt. position converted to HR
3. Two Juvenile Detention positions converted to JDC Maint
4. Temp position converted to regular FTE
5. .25 converted to .50 FTE
6. 1 Recorder and 1 County Assistance position converted to 2 District Court positions; 1 Float position added; 1 FTE converted to .62

7. Two positions eliminated
8. Seven positions frozen
9. Three grant positions converted - 1 to Hayden City Agreements, 2 to Patrol; 2 Patrol positions frozen
10. FTE reconciliation adjustment

Kootenai County, Idaho
Largest Expenditure Changes
Fiscal Year 2015 Proposed Budget

Increases (Elected Official) Department

- 1. \$570,258 (Clerk) County Assistance - Involuntary Police Holds**
 - Increased medical costs and numbers of involuntary holds

- 2. \$569,907 (Commissioners) Public Transportation Grant - Other Miscellaneous Payments**
 - New land purchase and preliminary construction costs for a Citylink transportation hub

- 3. \$250,000 (Sheriff) Drug Seizure - Operating Expenses**
 - Equipment and supplies not previously included in the annual budget

- 4. \$133,003 (Clerk) District Court Clerks - Personnel**
 - Increased personnel costs due to 2 new positions and 2 transfers from other Clerk departments

- 5. \$100,000 (Commissioners) Public Defender - Operating Building / Space Rental**
 - New facility lease

- 6. \$94,966 (Commissioners) - Sick Leave Termination**
 - An increase in anticipated expenses for tenured employees nearing retirement

- 7. \$85,000 (Sheriff) Jail Commissary - Inmate Expenses**
 - Inmate expenses not previously included in the annual budget

- 8. \$76,650 (Commissioners) Information Systems - Computer Software Maintenance**
 - Software support increases for existing programs

- 9. \$61,914 (Sheriff) Jail - Contracted Medical Services**
 - Approved contract increase for inmate medical care

- 10. \$30,622 (Commissioners) Information Systems - Non-Capital Software**
 - New Server Licenses, Digital Fax System, and Software Patches

Kootenai County, Idaho
Largest Expenditure Changes
Fiscal Year 2015 Proposed Budget

Decreases (Elected Official) Department

- 1. \$150,352 (Commissioners) Solid Waste - Hauling Contracts**
 - Reduction based on actual 5 year expense history

- 2. \$130,000 (Commissioners) Solid Waste - Closure and Post Closure**
 - Reduction due to revised engineering estimates

- 3. \$108,556 (Sheriff) 911 - Personnel**
 - 7 Positions frozen

- 4. \$84,412 (Clerk) County Assistance - Operating Expenses**
 - Reduction due to decline in indigent medical applications

- 5. \$74,018 (Sheriff) Jail - Group Insurance**
 - Reduction due to a change in plan administration

- 6. \$54,513 (Commissioners) Community Development - Personnel**
 - 2 positions frozen

- 7. \$52,525 (District Court) - Personnel**
 - Elimination of 2 security screener positions

- 8. \$52,000 (Commissioners) Solid Waste - Other Professional Services**
 - Exclusion from this fiscal cycle

- 9. \$49,300 (Commissioners) Solid Waste - Miscellaneous Supplies**
 - Reduction based on actual 5 year expense history

- 10. \$49,250 (Commissioners) Solid Waste - Equipment Repair**
 - Reduction based on actual 5 year expense history

Kootenai County, Idaho
Largest Revenue Changes
Fiscal Year 2015 Proposed Budget

Increases (Elected Official) Department

- 1. \$634,418 (Commissioners) - State Revenue Sharing**
 - Increased revenues from State Sales Tax

- 2. \$250,000 (Commissioners) - State Liquor Apportionment**
 - Increased liquor sales increases county revenues

- 3. \$250,000 (Sheriff) Drug Seizure - Other Fines and Forfeitures**
 - A new budget for drug seizure revenue

- 4. \$232,611 (Commissioners) Solid Waste – Accounts Receivable Billing**
 - Increase due to construction activity

- 5. \$149,651 (Sheriff) 911 - Other Charges for Services**
 - 700 MHz radio support fees from other emergency service providers

- 6. \$83,426 (Commissioners) Juvenile Probation - State Lottery Revenue**
 - Planned use of accumulated revenues for Juvenile Detention Center improvements

- 7. \$76,000 (Sheriff) Records - Concealed Weapons / Special IDs**
 - Rise in Concealed Weapons and Special Identification fees

- 8. \$75,801 (Commissioners) Solid Waste - Waste Disposal Fees**
 - Increase due to construction activity

- 9. \$58,824 (Sheriff) Patrol - Police Protection / Cities**
 - Increased revenues for law enforcement services to cities

Kootenai County, Idaho
Largest Revenue Changes
Fiscal Year 2015 Proposed Budget

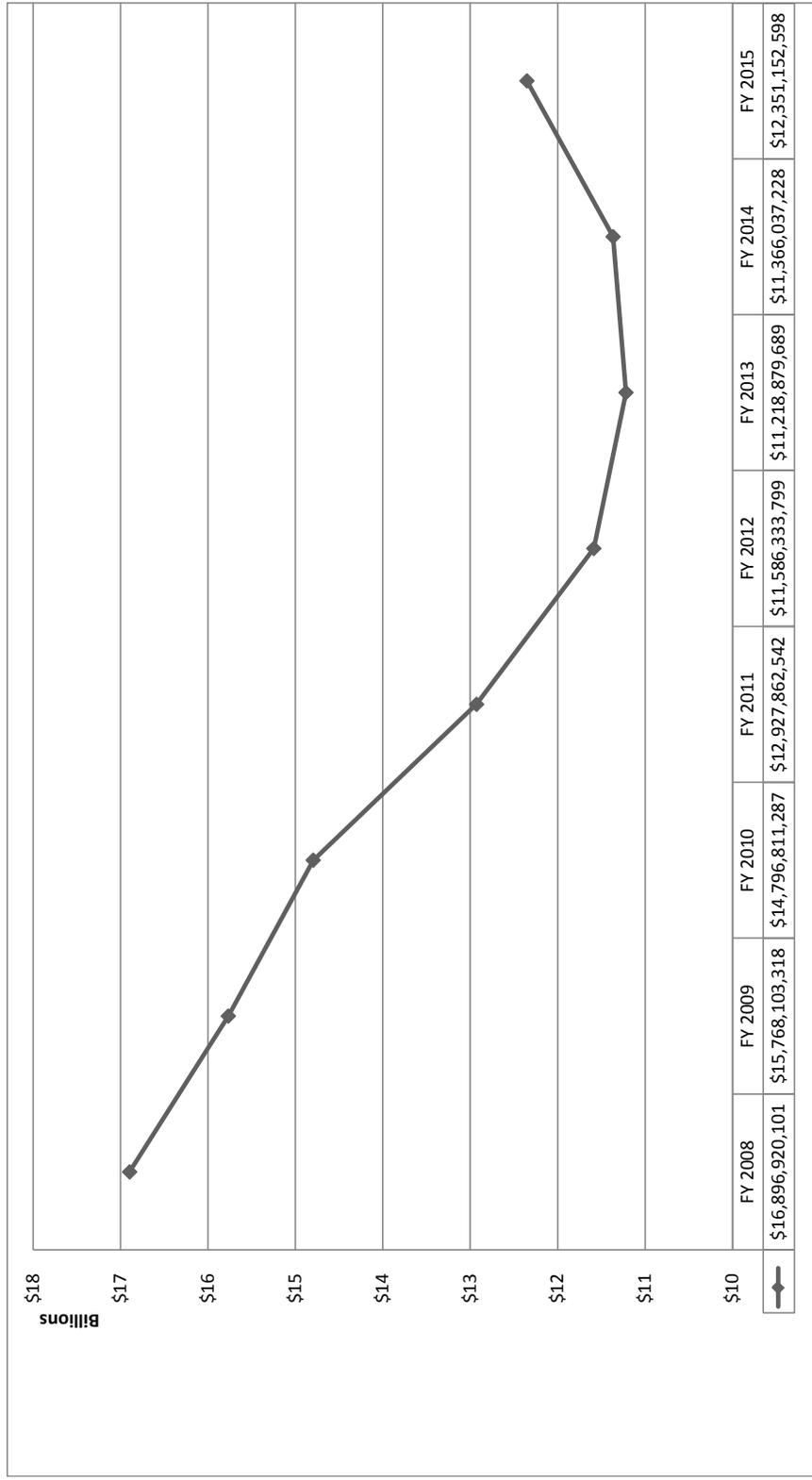
Decreases (Elected Official) Department

1. **\$119,607 (Commissioners) Juvenile Detention Center - Prisoner Housing**
 - Decreased revenues from other counties
2. **\$171,000 (Prosecuting Attorney, District Court) - Fines and Forfeitures**
 - Fines are decreasing with current sentencing trends
3. **\$44,923 (Commissioners) Solid Waste - Metals Recycling**
 - Prices of recycled metals are falling
4. **\$39,400 (Sheriff) Jail - Telephone Commissions**
 - More inmates are using prepaid phone cards
5. **\$36,500 (District Court) - Other State Revenue**
 - State is reducing support for specialty courts
6. **\$33,003 (Commissioners) County Vessel - State Boater Registration Fees**
 - Boater Registrations are declining
7. **\$20,000 (Sheriff) Jail - Sheriff Labor Program Fees**
 - Lower sentencing eligibility is reducing fees
8. **\$20,000 (Clerk) Recorder - Recording Fees**
 - Land title revenues are declining

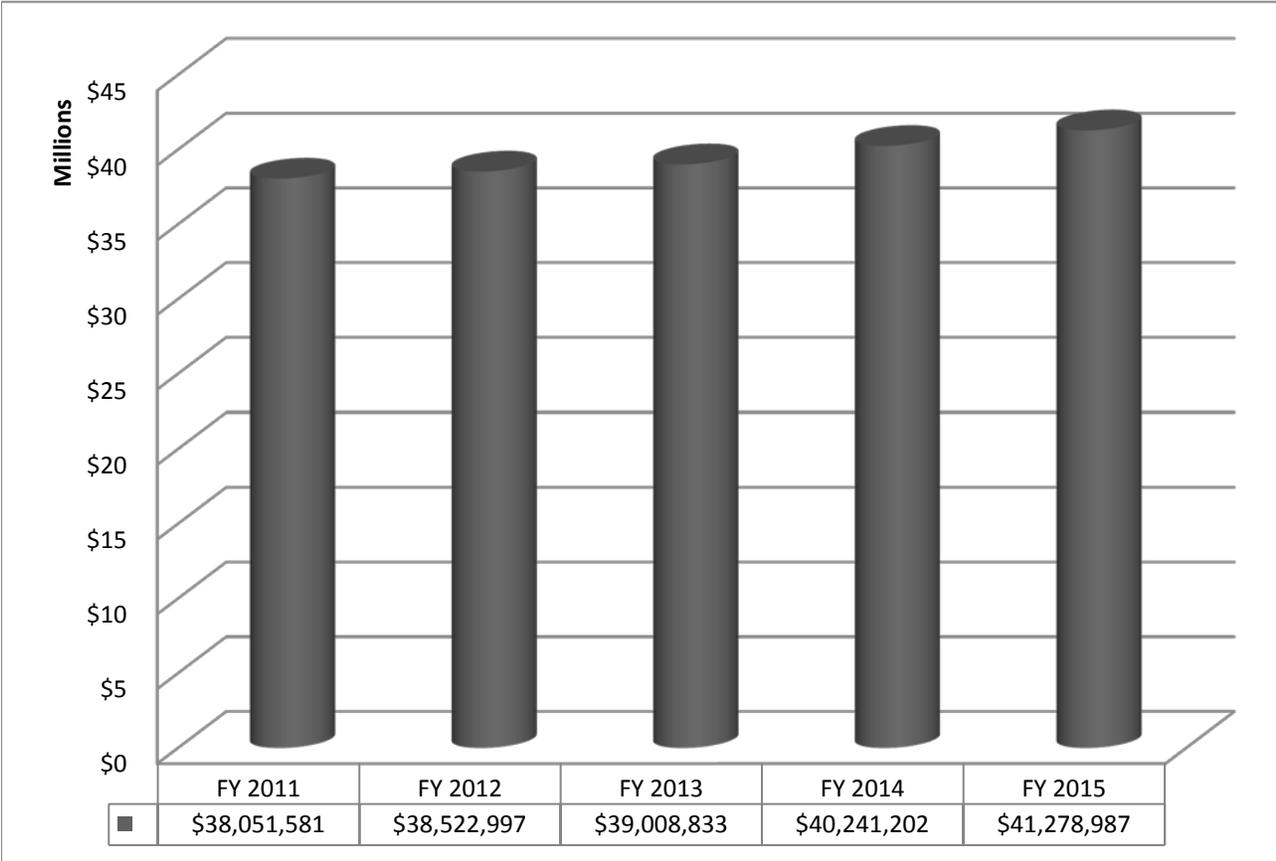
Kootenai County, Idaho
Maximum Statutory Levy Rate - Comparison
 Fiscal Year 2015 Proposed Budget

| <u>FUND</u> | <u>Maximum Allowed Rate</u> | <u>FY15 Proposed</u> | <u>Percentage of Maximum Allowed</u> |
|--------------------------|-----------------------------|----------------------|--------------------------------------|
| Current Expense | 0.002000000 | 0.000859409 | 43.0% |
| Justice Fund | 0.002000000 | 0.001968466 | 98.4% |
| Indigent | 0.001000000 | 0.000179423 | 17.9% |
| Noxious Weeds | 0.000600000 | 0.000029910 | 5.0% |
| Revaluation | 0.000400000 | 0.000006072 | 1.5% |
| Airport | 0.000400000 | 0.000018597 | 4.6% |
| District Court | 0.000400000 | 0.000001214 | 0.3% |
| Health District | 0.000400000 | 0.000060486 | 15.1% |
| Historical Society | 0.000120000 | 0.000089494 | 74.6% |
| County Fair | 0.000100000 | 0.000055620 | 55.6% |
| Parks and Recreation | 0.000100000 | 0.000025214 | 25.2% |
| Liability Insurance | N/A | 0.000048210 | N/A |
| TOTAL COUNTY LEVY | 0.007520000 | 0.003342115 | 44.4% |

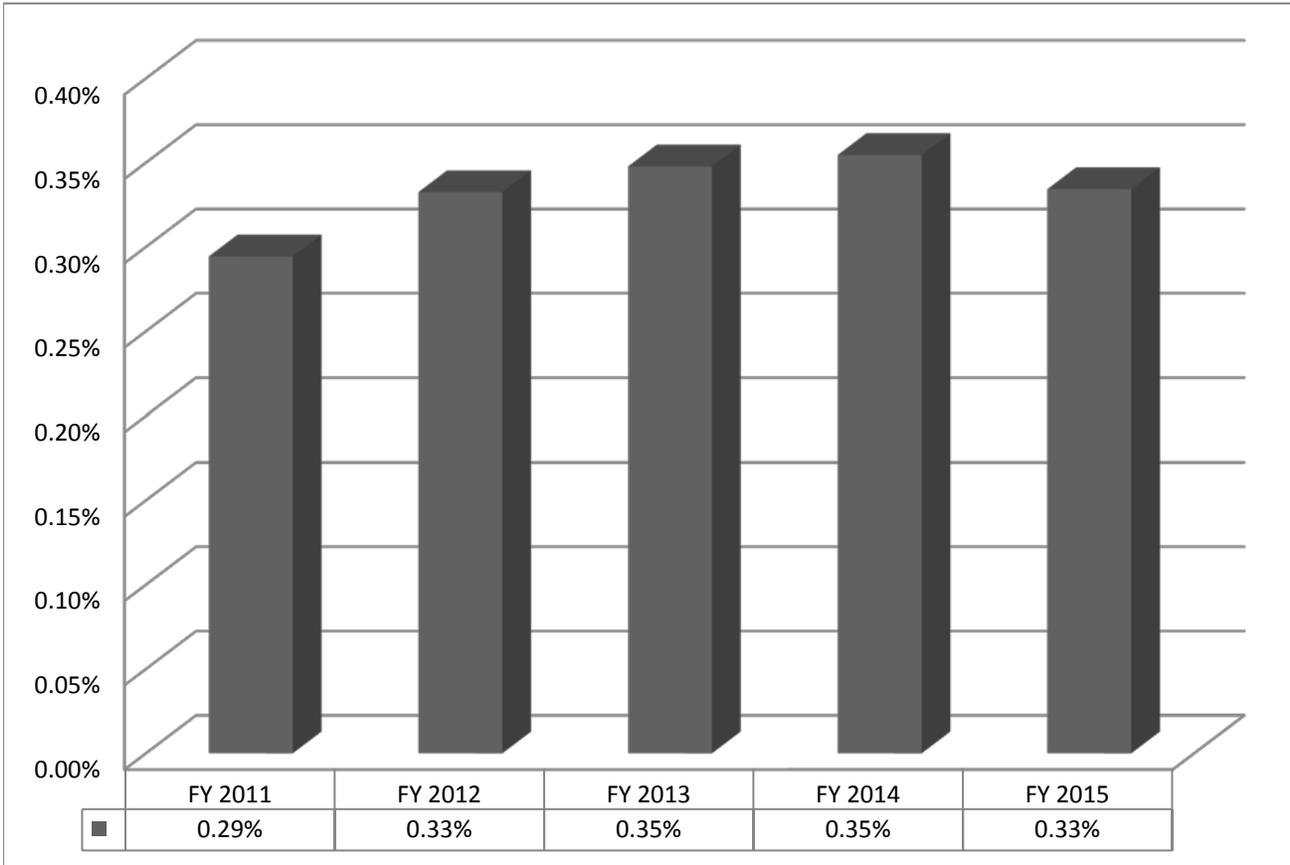
Kootenai County, Idaho
Net Taxable Market Value
 Fiscal Years 2008 - 2015



Kootenai County, Idaho
Property Tax Levy History
 Fiscal Years 2011 - 2015 (FY15 Proposed)
 (Property Taxes Levied)



Kootenai County, Idaho
Property Tax Levy Dollars
 Expressed as a Percentage of Market Value
 Fiscal Years 2011 - 2015 (FY15 Proposed)

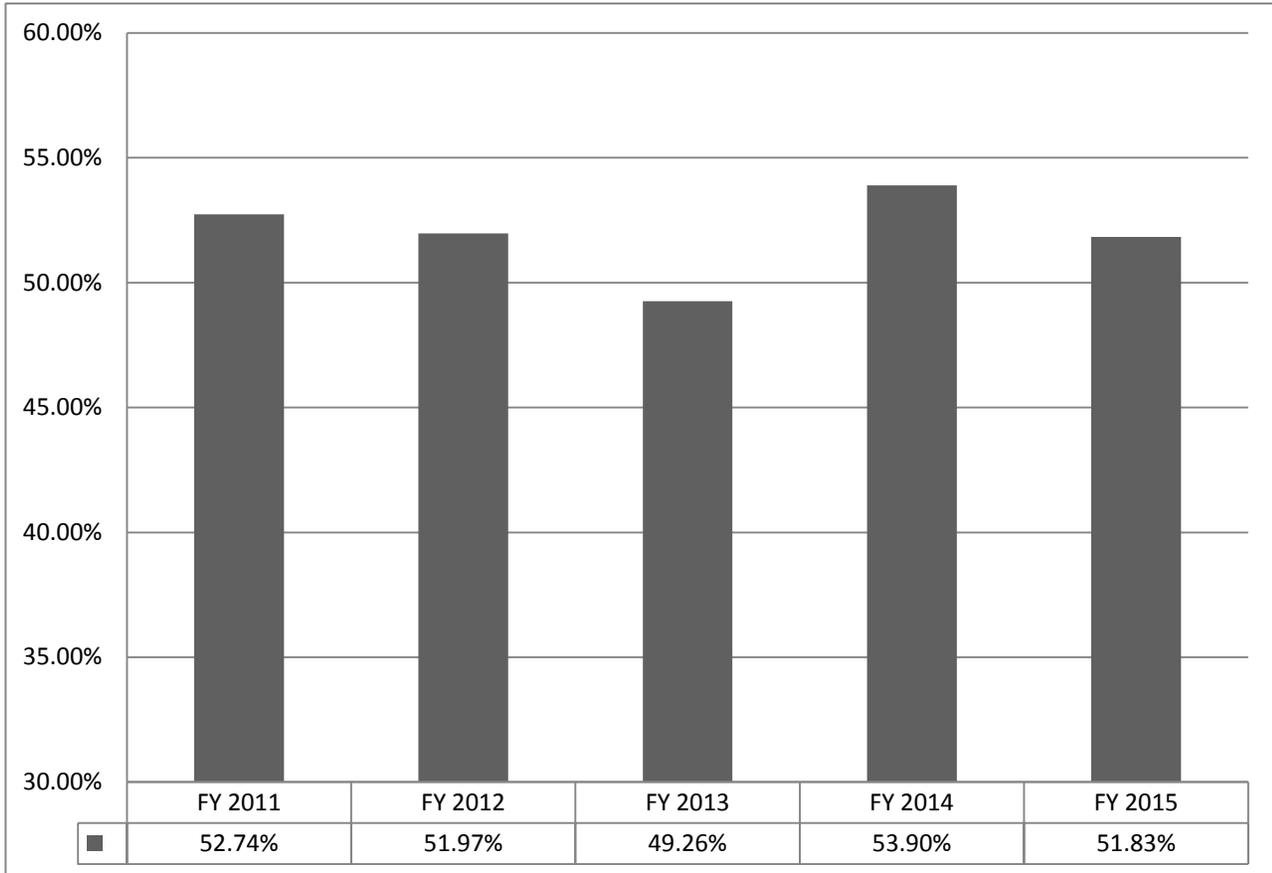


Kootenai County, Idaho

Property Tax

Expressed as a Percentage of Adopted Budget

Fiscal Years 2011 - 2015 (FY15 Proposed)



Kootenai County, Idaho
**Property Tax, Valuation
and Budget Trends**
Fiscal Years 2011- 2015 (FY15 Proposed)

| | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|---|------------------|------------------|------------------|------------------|------------------|
| County Budget (Excluding Kootenai EMS) | \$ 72,151,802 | \$ 74,127,159 | \$ 79,184,624 | \$ 74,757,727 | \$ 79,646,264 |
| Property Tax Levy | \$ 38,051,581 | \$ 38,522,997 | \$ 39,008,833 | \$ 40,241,202 | \$ 41,278,987 |
| Property Tax % of Budget | 52.74% | 51.97% | 49.26% | 53.83% | 51.83% |
| Net Market Value | \$12,927,862,542 | \$11,586,333,799 | \$11,218,879,689 | \$11,366,037,228 | \$12,351,152,598 |
| Levy Rate | 0.002940391 | 0.003332913 | 0.003477070 | 0.003507607 | 0.003342115 |
| % of Market Value | 0.29% | 0.33% | 0.35% | 0.35% | 0.33% |

Foregone Available \$ **2,214,781** \$ **3,370,743** \$ **4,605,525** \$ **5,779,235** \$ **6,364,367**
From Tax Year 2009 From Tax Year 2010 From Tax Year 2011 From Tax Year 2012 From Tax Year 2013

FOREGONE DEFINED

The difference between
the Maximum Allowable Taxing Authority of the County
and the amount of that Authority actually used