



Proposed Fiscal Year 2016 Budget

Public Hearing
6:00 p.m. August 26, 2015

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Kootenai County Clerk Jim Brannon

Auditor · Clerk of the District Court · County Assistance · Elections · Recorder

451 Government Way · P.O. Box 9000

Coeur d'Alene, ID 83816-9000

Phone (208) 446-1651 · Fax (208) 446-1662

<http://www.kcgov.us/departments/clerk> · Email jbrannon@kcgov.us

August 26, 2015

To Kootenai County's Citizens:

I present you with the attached Kootenai County Fiscal Year 2016 (FY16) budget packet. The goal is to highlight key components of the proposed budget, which will be considered by the Board of County Commissioners for adoption 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 administration of the programs
- 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



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In this packet is basic information on our budget. If you have questions, please contact me at 446-1651 or via email at jbrannon@kcgov.us.

Increasing demand for law enforcement and a correlating growth in the judicial system inflated the FY16 budget. The state of Idaho required Kootenai County to add a new magistrate judge next budget year, which in turn required the County Clerk to add administrative staff. Five of the seven new personnel positions in FY16 are directly related to law enforcement or courts.

In an effort to retain law enforcement officers, in March, 2015 the County Commissioners authorized a mid-year wage increase for Sheriff's sworn officers and command staff. The County is taking action to begin addressing market disparities in wages paid to the remaining two-thirds of County employees in FY16's budget.

It is important to note Kootenai County's enviable fiscal health. The County has no debt at all. Moreover, despite a stagnant economy for several recent years, we have significant fund balances.

I want to thank Auditor staff for assistance with my legally-required duty to prepare the County's budget. I would especially like to recognize Senior Staff Accountant Kimberli Price for her exceptional thoroughness and numerous budget innovations presented to the Commissioners for their insight and decisions. Chief Deputy Clerk Pat Raffee was also helpful in keeping this year's budget process well-organized and on time.

Please let me know if you have any questions. A number of additional reports are available on the County's website, under Clerk/Auditor/Financial Reports.

Respectfully yours,

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

Jim Brannon, Clerk

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 26, 2015, 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 14-15				PROPOSED BUDGET - FY 15-16			
	FY 12-13 TOTAL EXPENDED	FY13-14 TOTAL EXPENDED	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 14-15 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 15-16 BUDGET
CURRENT EXPENSE										
GENERAL GOV'T SERVICES:										
COMMISSIONERS	\$7,225,685	\$6,608,100	\$5,542,009	\$2,808,539	\$431,327	\$8,781,875	\$6,486,177	\$2,795,099	\$569,095	\$9,850,371
CLERK	4,561,234	5,033,009	4,060,948	1,601,187	0	5,662,135	4,096,938	1,537,726	27,000	5,661,664
TREASURER	614,240	626,712	405,641	204,215	0	609,856	436,517	272,260	0	708,777
ASSESSOR	1,494,794	1,534,137	1,393,504	119,297	0	1,512,801	1,416,626	115,180	0	1,531,806
CORONER	235,478	240,617	148,455	174,959	0	323,414	160,181	155,653	0	315,834
*SHERIFF	228,517	222,062	216,175	19,340	5,000	240,515	2,104,461	107,435	0	2,211,896
PROSECUTING ATTORNEY	833,750	844,445	786,210	39,686	0	825,896	799,339	37,522	0	836,861
REPLACEMENT RESERVE	301,941	1,811,874	0	0	487,000	487,000	0	0	157,000	157,000
GENERAL RESERVE	0	0	0	250,000	0	250,000	0	250,000	0	250,000
TOTAL CURRENT EXPENSE	\$15,495,639	\$16,920,956	\$12,552,942	\$5,217,223	\$923,327	\$18,693,492	\$15,500,239	\$5,270,875	\$753,095	\$21,524,209
JUSTICE FUND										
JUSTICE SERVICES	\$3,922,456	\$4,009,680	\$3,257,248	\$581,451	\$187,305	\$4,026,004	\$3,880,258	\$643,480	\$0	\$4,523,738
SHERIFF	21,499,080	22,124,434	17,164,892	4,210,543	560,144	21,935,579	18,058,117	4,153,145	393,440	22,604,702
PROSECUTING ATTORNEY	2,067,047	2,327,788	2,209,454	120,099	0	2,329,553	2,215,933	120,099	0	2,336,032
PUBLIC DEFENDER	2,135,562	2,388,030	2,180,320	288,835	0	2,469,155	2,210,802	281,235	0	2,492,037
JUSTICE GENERAL ACCOUNTS	525,767	607,167	0	642,000	0	642,000	0	642,000	70,000	712,000
JUSTICE GENERAL RESERVE	0	0	0	250,000	0	250,000	0	250,000	0	250,000
TOTAL JUSTICE FUND	\$30,149,912	\$31,457,099	\$24,811,914	\$6,092,928	\$747,449	\$31,652,291	\$26,365,110	\$6,089,959	\$463,440	\$32,918,509
INDIGENT FUND										
INDIGENT FUND	\$2,255,295	\$2,247,174	\$272,281	\$2,290,209	\$0	\$2,562,490	\$279,498	\$2,285,359	\$0	\$2,564,857
REVALUATION	2,069,256	2,203,382	2,114,376	101,709	0	2,216,085	2,218,629	102,507	0	2,321,136
DISTRICT COURT	2,257,235	2,246,024	1,654,158	548,022	4,200	2,206,380	1,728,527	587,627	0	2,316,154
AQUIFER PROTECTION DISTRICT	425,482	345,336	0	404,350	7,000	411,350	0	448,550	72,500	521,050
COUNTY VESSEL	502,379	481,697	284,374	193,556	25,137	503,067	312,046	196,073	24,835	532,954
AIRPORT	971,206	749,394	488,138	305,211	160,000	953,349	517,916	319,561	60,000	897,477
*ENHANCED 911	3,864,183	2,986,881	1,911,705	949,663	615,625	3,476,993	214,148	726,083	304,036	1,244,267
WASTE DISPOSAL	9,989,402	9,454,296	3,328,768	4,007,948	2,470,000	9,806,716	3,398,238	4,357,868	1,417,500	9,173,606
COUNTY FAIR	75,000	75,000	0	75,000	0	75,000	0	150,000	0	150,000
PARKS AND RECREATION	296,074	287,125	170,108	92,895	47,000	310,003	185,562	128,105	35,000	348,667
STATE SNOWMOBILE	60,930	54,486	19,690	28,070	0	47,760	21,757	27,250	0	49,007
HEALTH DISTRICT	690,121	710,646	0	731,965	0	731,965	0	760,764	0	760,764
HISTORICAL SOCIETY	12,500	12,500	0	15,000	0	15,000	0	15,000	0	15,000
NOXIOUS WEED	321,982	275,499	159,427	135,990	26,000	321,417	162,327	125,666	0	287,993
LIABILITY INSURANCE	737,428	757,538	0	745,478	0	745,478	0	752,389	0	752,389
TOURISM PROMOTION	3,256	1,949	0	3,500	0	3,500	0	3,500	0	3,500
COURT INTERLOCK DEVICE	4,123	7,225	0	15,000	0	15,000	0	15,000	0	15,000
COUNTY SNOWMOBILE	18,568	9,769	6,581	16,210	5,258	28,049	6,528	10,162	16,650	33,340
CENTENNIAL TRAIL	3,000	5,931	0	15,000	0	15,000	0	15,000	0	15,000
PUBLIC ACCESS CONTRIBUTION	0	0	0	6,000	0	6,000	0	0	10,000	10,000
SOLID WASTE CONSTRUCTION	3,666,648	1,835,510	0	0	475,000	475,000	0	0	345,000	345,000
GRANT FUND	5,004,248	4,212,677	965,351	1,923,205	1,236,323	4,124,879	285,967	2,156,265	1,646,175	4,088,407
TOTAL OTHER COUNTY FUNDS	\$33,228,316	\$28,960,039	\$11,374,957	\$12,603,981	\$5,071,543	\$29,050,481	\$9,331,143	\$13,182,729	\$3,931,696	\$26,445,568
GRAND TOTAL COUNTY	\$78,873,867	\$77,338,094	\$48,739,813	\$23,914,132	\$6,742,319	\$79,396,264	\$51,196,492	\$24,543,563	\$5,148,231	\$80,888,286
INTERNAL SERVICE FUNDS										
(incl - HEALTH INSURANCE)	\$5,898,706	\$6,152,806	\$6,480	\$6,744,911	\$0	\$6,751,391	\$8,160	\$7,381,394	\$0	\$7,389,554
KOOTENAI AMBULANCE DISTRICT	\$2,185,993	\$2,258,851	\$0	\$2,272,028	\$0	\$2,272,028	\$0	\$2,404,312	\$0	\$2,404,312

*9-1-1 Operation expenses will be reported as Current Expense / Sheriff effective FY15-16

REVENUE SUMMARY: COUNTY	REVENUE SUMMARY: AMBULANCE DISTRICT	REVENUE SUMMARY: INTERNAL SERVICE FUND
PROPERTY TAX	PROPERTY TAX	INTERNAL SERVICE CHARGES
\$42,003,265	\$2,269,273	\$ 6,758,096
ESTIMATED FUND BALANCES	OTHER REVENUES	ESTIMATED FUND BALANCES
1,398,986	135,039	631,458
OTHER REVENUE	GRANTS	
33,397,628	0	
GRANTS		
4,088,407		
	PROJECTED REVENUES	PROJECTED REVENUES
	\$2,404,312	\$7,389,554
PROJECTED REVENUES		
\$80,888,286		

David Stewart, Chairman

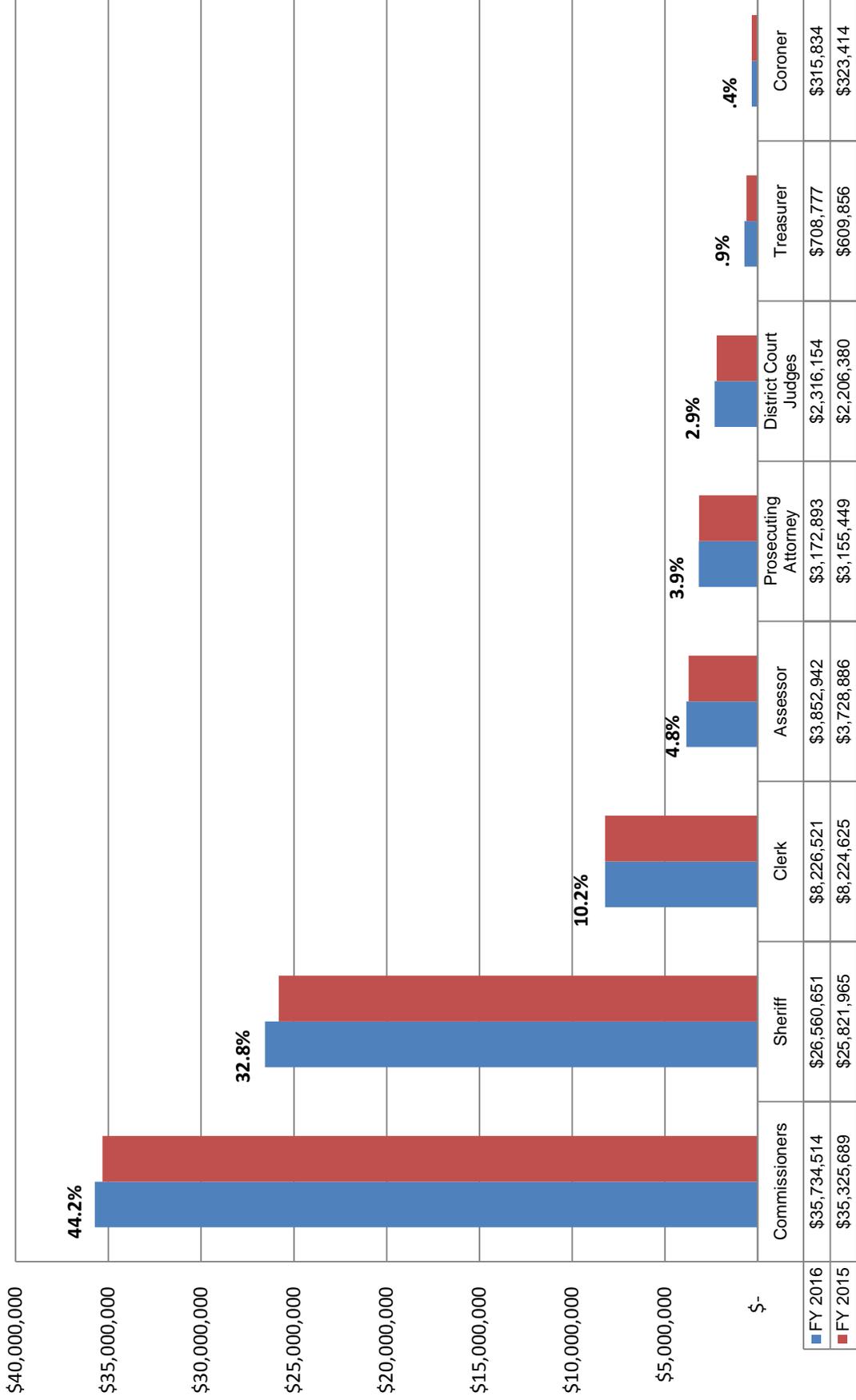
Jim Brannon, Clerk/Auditor

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/financials/downloads.asp

Kootenai County, Idaho

Budget by Elected Official

FY 2016 Proposed Budget \$80,888,286
(excludes EMS and Internal Service Fund)



Kootenai County, Idaho
Departments by Elected Official (*with Funds*)
Fiscal Year 2016 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*)

Treasurer (*General Fund*)

Coroner (*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*)

Assessor

- **Administration** (*General Fund*)
 - **Surveyor** (*General Fund*)
- **Mapping** (*Revaluation Fund*)
- **Residential Appraisal** (*Revaluation Fund*)
- **Specialized Appraisal** (*Revaluation Fund*)
- **Vehicle Licensing** (*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*)

Mandated service departments indicated by **bold font** under each Elected Official

Kootenai County
Executive Summary
Fiscal Year 2016 Proposed Budget

The County's total proposed FY 2016 budget is \$80,888,286.

Property Tax

The property tax portion of the proposed budget is \$42,003,265.

This amount was generated using Fiscal Year 2015's taxing authority amount to calculate a 1% tax increase, and adding the new growth amount. These calculations are detailed on page 8.

Kootenai County is proposing to increase its Foregone Tax Authority Amount by \$820,580 to \$8,695,649. Over the past five years, \$5,660,288 has been added to the foregone balance.

Major Expenditure Changes

Public Transportation (Citylink) Grant

Phase I of the Transit Center includes the pre-design portion of the transit network design and engineering, as well as a portion of the construction. The construction phase of the project will include parking improvements, security, space for buses, and an outdoor passenger plaza space.

Procure two (2) paratransit vehicles. The two vehicles will be added to Kootenai Health's existing fleet of vehicles that provide medical transportation services to the greater Coeur d'Alene area and Rathdrum.

These expenses are funded by State and Federal grants and cost sharing with other agencies.

Board of County Commissioners

The BOCC has included expenses for their commitment to the Hayden Area Regional Sewer Board upgrade and increased their community support to organizations such as U of I Extension, Jobs Plus, and the area Senior Centers. Annual Dues for BOCC memberships are also reflected.

Capital funding has been budgeted for design and engineering expenses during FY16.

Kootenai County
Executive Summary
Fiscal Year 2016 Proposed Budget

Other Noteworthy Items

Health Insurance

The Board of County Commissioners has proposed to absorb a FY16 increase of nearly \$700,000 in Health Insurance expenses. Employees will retain the same coverage with no increase in contribution towards their health insurance benefit. This results in a \$900 increased benefit per employee on average.

Employee Raises

In an effort to increase retention, the Board of County Commissioners approved a FY15 mid-year wage increase for Sheriff's sworn deputies and command staff. The BOCC has also proposed a FY16 merit increase of 3% for employees from the general pay plan while funding the Sheriff and 9-1-1 matrices, resulting in a County-wide FY16 wage increase of nearly \$2 million.

Allowable Property Tax Change Calculation

Fiscal Year 2016 Proposed Budget

New Taxing Authority

Allowable 3% Budget Growth (Prior 3 yr Property Tax Budgets)

	Levy Amount	Prop. Tax Replacement	Total Tax Authority
FY 2013	\$ 38,955,671	\$ 53,162	\$ 39,008,833
FY 2014	\$ 40,239,694	\$ 53,417	\$ 40,293,111
FY 2015	\$ 40,587,506	\$ 441,481	\$ 41,028,987 (*)
3.0% x the highest of last 3 years (*)			

New Growth Calculation - FY 2016

Final New Construction Value	\$ 306,192,114
FY 2015 Levy Rate	x 0.003283784
New Growth FY 2016	

Total New Taxing Authority

Foregone Taxing Authority (Balance from FY 2014 Tax Year)

TOTAL Available Additional Taxing Authority

FY 2015 Property Tax Replacement (Estimate)

Maximum Available Taxing Authority

Taxing Authority	Planned Use
\$ 41,028,987	\$ 41,028,987
\$ 1,230,870	\$ 410,290
\$ 1,005,469	\$ 1,005,469
\$ 2,236,339	
\$ 7,875,069	
\$ 10,111,408	
(441,481)	
\$ 50,698,914	
Total	
	\$ 42,444,746
	(441,481)
	\$ 42,003,265
	\$ 8,695,649
	Proposed

FY 2016 Planned Use	\$ 42,444,746
FY 2015 Property Tax Replacement (Estimate)	(441,481)
FY 2016 Proposed Levy Amount	\$ 42,003,265
Proposed FY 2016 Foregone Taxing Authority Balance	\$ 8,695,649
	Proposed

Property Tax Increase Calculation per current \$100k Valuation (Kootenai County portion)

	CURRENT	PROPOSED	Estimated Decrease
Levy Amount	\$ 41,028,987	\$ 42,003,265	
Net Market Value	\$ 12,359,983,215	\$ 13,067,741,135	
Levy Rate	0.003283784	0.003214271	
Prop Tax per \$100K	\$ 328.38	\$ 321.43	(6.95)

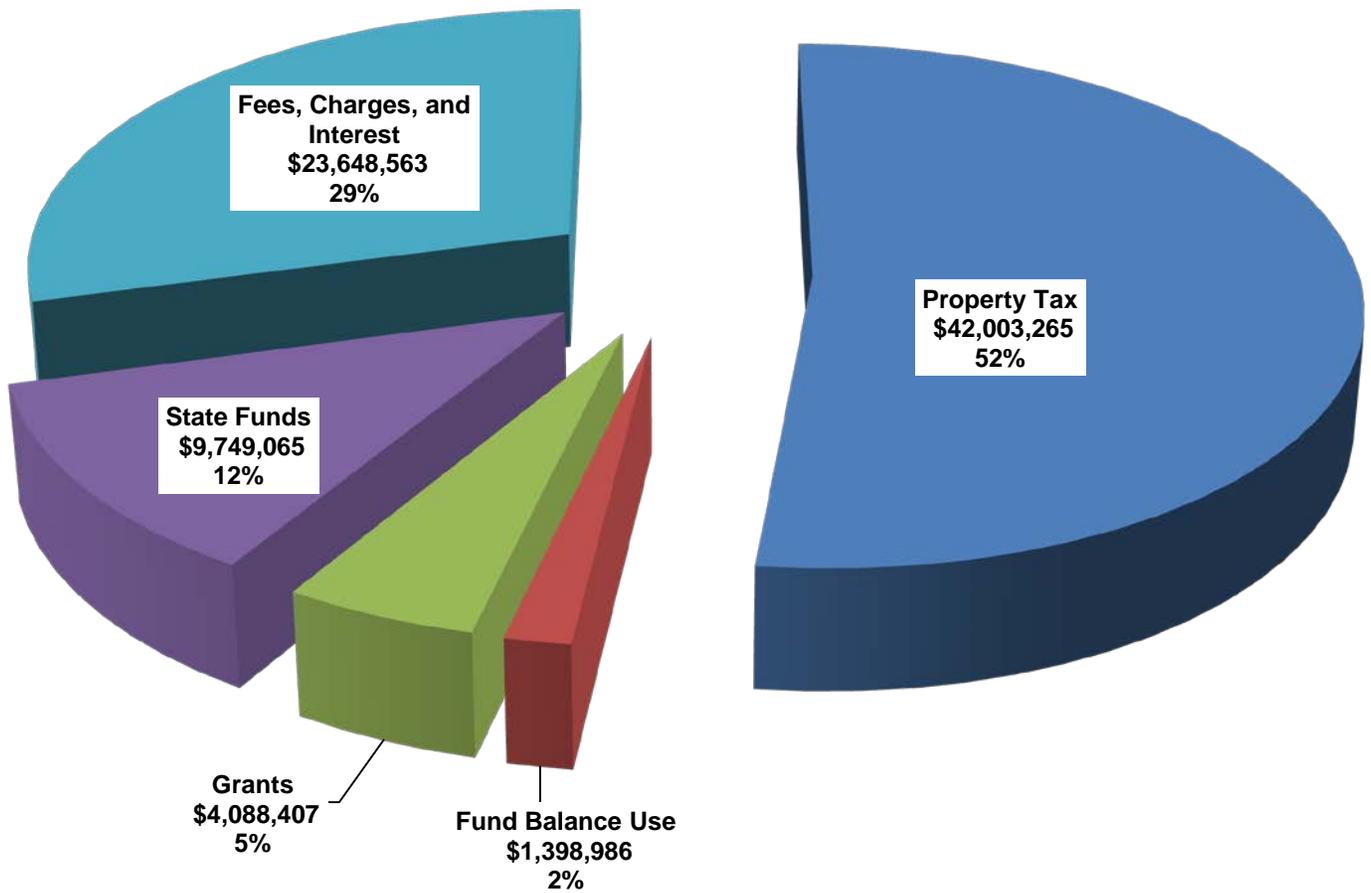
Kootenai County, Idaho
Maximum Statutory Levy Rate by Fund
 Fiscal Year 2016 Proposed Budget

<u>FUND</u>	<u>Maximum</u>		<u>FY16</u>	<u>Percentage of</u>
	<u>Allowed Rate</u>	<u>Proposed</u>		
Current Expense	0.002000000	0.000743646	37.2%	
Justice Fund	0.002000000	0.001906835	95.3%	
Indigent	0.001000000	0.000177623	17.8%	
Noxious Weeds	0.000600000	0.000022336	3.7%	
Revaluation	0.000400000	0.000011479	2.9%	
Airport	0.000400000	0.000020819	5.2%	
District Court	0.000400000	0.000001148	0.3%	
Health District	0.000400000	0.000094976	23.7%	
Historical Society	0.000120000	0.000106620	88.9%	
County Fair	0.000100000	0.000054774	54.8%	
Parks and Recreation	0.000100000	0.000022038	22.0%	
Liability Insurance	N/A	0.000051977	N/A	
TOTAL COUNTY LEVY	0.007520000	0.003214271	42.7%	

Kootenai County, Idaho

Funding by Source

FY 2016 Total Proposed Budget \$80,888,286
(excludes EMS and Internal Service Fund)



Kootenai County, Idaho
Largest Revenue Increases by Department
Fiscal Year 2016 Proposed Budget

Increases Department (Elected Official)

- 1. \$997,197 - Public Transportation FTA (Citylink) Grant (Commissioners) - Intergovernmental**
 - Increased Grant funding

- 2. \$943,070 - Treasurer (Treasurer) - Interest; Late Charges**
 - Investment Interest (previously budgeted elsewhere)
 - Property Tax Late Charge and Interest (previously unbudgeted)

- 3. \$709,506 - BOCC General Accounts (Commissioners) - Intergovernmental**
 - Increased State funding

- 4. \$252,000 - Community Development (Commissioners) - Charges for Services**
 - Increased services - Plan Checks and Building Department Fees

- 5. \$175,000 - County Assistance (Clerk) - Miscellaneous**
 - Increased Indigent reimbursements

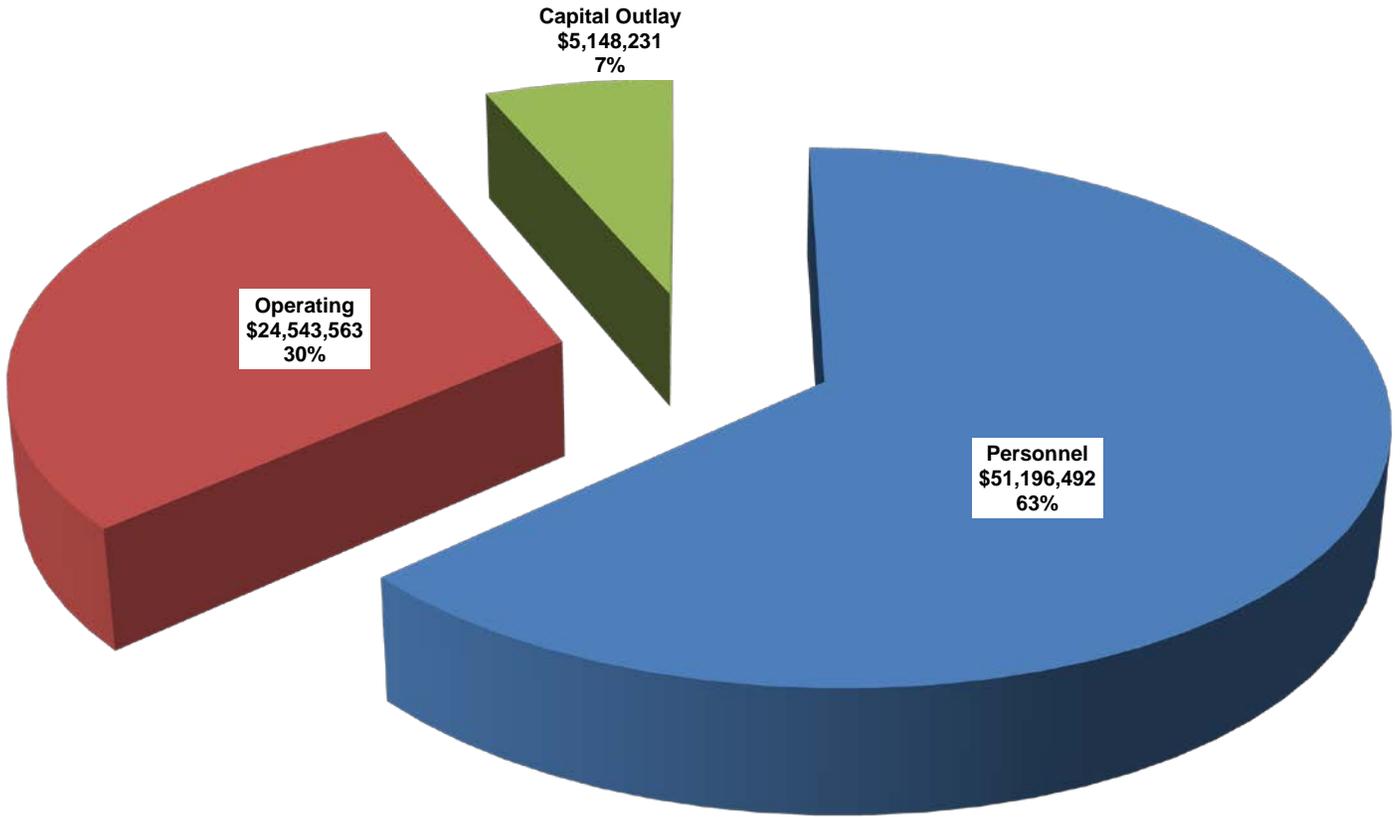
- 6. \$122,000 - Prosecuting Attorney (Prosecuting Attorney) - Fines, Miscellaneous**
 - Increased reimbursements for Prosecution costs

- 7. \$100,000 - Aquifer Protection District (Commissioners) - Miscellaneous**
 - BNSF revenue

Kootenai County, Idaho

Expenditure by Type

FY 2016 Total Proposed Budget \$80,888,286
(excludes EMS and Internal Service Fund)



Kootenai County Idaho
Personnel Changes / New Positions
 Fiscal Year 2016 Proposed Budget

Org Key	Department	Requested Quantity	Proposed Quantity	Position	Salary	Benefits	Total Cost
Regular Full and Part-time Positions: (in Full Time Equivalents (FTE))							
10.1.001.0	BOCC Admin	1	0	Public Information Officer	0	0	0
10.1.001.0	BOCC Admin	0.25	0	APD Support	0	0	0
10.1.020.3	Community Dev	1	0	Planner II	0	0	0
10.1.020.3	Community Dev	1	0	Planner I	0	0	0
10.1.020.3	Community Dev	2	1	Plans Examiner/Building Inspector	40,810	16,597	57,407
10.1.114.2	OEM	1	0	Response & Recovery Coordinator	0	0	0
10.2.201.0	Auditor	1	0	Staff Accountant	0	0	0
10.2.221.3	District Court Clerks	1	1	Judicial Assistant	37,773	15,964	53,737
10.4.417.3	Post Falls Vehicle Licensing	1	0	Title Clerk I	0	0	0
10.6.124.3	SH 911	1	1	Community Services Tech	40,810	16,597	57,407
10.7.137.3	Juvenile Diversion	1	0	Secretary	0	0	0
15.1.060.3	Public Defender	2	1	SR Legal Secretary	34,986	15,383	50,369
15.1.060.3	Public Defender	3	1	Deputy Public Defender	55,148	19,586	74,734
15.1.060.3	Public Defender	1	0	Social Worker	0	0	0
15.1.132.3	AMP	1	0	Probation Officer	0	0	0
15.1.132.3	AMP - FY15 Grant Position	0.75	0.6	Probation Officer Funding	35,693	4,040	39,733
15.7.001.3	Prosecuting Atty	1	1	Deputy Prosecuting Atty	62,868	21,197	84,065
15.7.001.3	Prosecuting Atty	1	1	Victim Witness Coordinator	37,773	15,964	53,737
45.8.001.3	District Court	1	0	Domestic Violence Coordinator			0
45.8.001.3	District Court	2	0	Bailiff	0	0	0
45.8.001.3	District Court	0.625	0	Court Assistance Officer	0	0	0
60.1.002.3	Solid Waste	1	0	Senior Maint Operator	0	0	0
Total Regular Positions		25.625	7.6		\$ 345,861	\$ 125,328	\$ 471,189

Other Payroll Changes:

10.1.040.0	IS	0	(4,522)	OT Decrease	(4,522)	(943)	(5,465)
10.1.114.2	OEM	778	(1,022)	OT Increase	(1,022)	(213)	(1,235)
10.2.221.3	District Court Clerks	0	(5,000)	OT Decrease	(5,000)	(1,043)	(6,043)
10.5.001.3	Coroner	200	200	OT Increase	200	42	242
10.6.049.3	SH Auto Shop	0	(1,500)	OT Decrease	(1,500)	(313)	(1,813)
10.6.120.3	SH 911	95,059	0	OT Increase	0	0	0
15.1.060.3	Public Defender	8,000	8,000	OT Increase	8,000	1,668	9,668
15.1.132.3	AMP	2,500	2,500	OT Increase	2,500	521	3,021
15.6.001.2	SH Admin (2 month temp)	6,938	6,938	Admin Assistant (2 month temp)	6,938	1,446	8,384
15.6.603.3	SH Civil	4,625	0	OT Increase	0	0	0
15.6.605.3	SH Patrol	17,400	0	P.O.S.T Training	0	0	0
15.6.620.3	SH Detective	10,700	0	OT Increase	0	0	0
15.6.630.3	SH Records	1,240	0	OT Increase	0	0	0
15.6.660.3	SH Jail	185,000	0	OT Increase	0	0	0
35.1.002.3	Parks - Maint Op II PT to FT	4,373	4,373	PT to FT - 50/50 with WW	4,373	0	4,373
35.1.002.3	Parks	1,500	0	OT Increase	0	0	0
37.1.155.3	Waterways - Maint Op II PT to FT	4,373	4,373	PT to FT - 50/50 with Parks	4,373	0	4,373
37.1.155.3	Waterways	1,500	0	OT Increase	0	0	0
60.1.002.2	Solid Waste	5,000	0	Bonus Funding	0	0	0
VARIOUS	VARIOUS	68,850	68,850	Benefits for 30 hr FTE	68,850	0	68,850
Total Other Payroll Changes		\$ 418,036	\$ 83,190		\$ 83,190	\$ 1,165	\$ 84,355

Total Proposed Personnel Increase \$ 555,544

Initial Request 2,203,526

Reductions (1,647,982)

Kootenai County, Idaho
Largest Expenditure Increases by Department
Fiscal Year 2016 Proposed Budget

Increases Department (Elected Official)

1. **\$997,197 - Public Transportation FTA Grant (Citylink) (Commissioners) - Capital**
 - Riverstone Transit Center Pre-Design, Engineering, Construction; 2 Paratransit Buses

2. **\$710,259 - Sworn Officers and Command Staff (Sheriff) - Personnel**
 - March 8 Salary Increases

3. **\$659,907 - All Departments (All) - Personnel (Health Insurance Expenses)**
 - The County will absorb the increase of employee Health Insurance expenses

4. **\$336,729 - BOCC General Accounts (Commissioners) - Operating / Capital**
 - Community Support, Training, Capital Projects

5. **\$273,795 - Solid Waste Prairie Transfer Station (Commissioners) - Capital**
 - Capital Equipment, Facility Improvements

6. **\$135,847 - Community Development (Commissioners) - Personnel / Operating Expenses**
 - New position and consultant expenses

7. **\$112,210 - Public Defender (Commissioners) - Personnel**
 - Two new positions

8. **\$109,700 - Aquifer Protection District (Commissioners) - Operating / Capital**
 - Community Support, Capital Projects

9. **\$103,879 - Prosecuting Attorney (Prosecuting Attorney) - Personnel**
 - 2 new positions

APPENDIX

Property Tax Documents

- Property Tax, Valuation, and Budget Trends
 - Net Taxable Market Value Graph
 - Levy Sheet by Fund

Kootenai County, Idaho
**Property Tax, Valuation
 and Budget Trends**

Fiscal Years 2010 - 2016 (FY16 Proposed)

	Actual						Estimated
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
County Budget (Excluding Kootenai EMS)	\$ 73,741,409	\$ 72,151,802	\$ 74,127,159	\$ 79,184,624	\$ 74,757,727	\$ 79,396,264	\$ 80,888,286
Property Tax Levy	\$ 37,210,362	\$ 38,012,979	\$ 38,522,997	\$ 38,955,671	\$ 40,239,694	\$ 40,587,506	\$ 42,003,265
Property Tax Replacement	\$ 38,602	\$ 38,602	\$ 93,236	\$ 53,162	\$ 53,417	\$ 441,481	\$ 441,481
Property Tax % of Budget	50.46%	52.68%	51.97%	49.20%	53.83%	51.12%	51.93%
Net Market Value	\$14,781,630,221	\$12,927,862,542	\$12,057,168,912	\$11,200,581,030	\$11,472,122,065	\$12,359,983,215	\$13,067,741,135
Levy Rate (% of Market Value)	0.002517338	0.002940391	0.003195029	0.003478006	0.003507607	0.003283784	0.003214271

County Budget
(Excluding Kootenai EMS)

Property Tax Levy

Property Tax Replacement

Property Tax % of Budget

Net Market Value

Levy Rate (% of Market Value)

Foregone Available

\$ 2,214,781 From Tax Year 2008 **\$ 2,214,781** From Tax Year 2009 **\$ 3,370,743** From Tax Year 2010 **\$ 4,512,289** From Tax Year 2011 **\$ 5,779,235** From Tax Year 2012 **\$ 6,364,367** From Tax Year 2013 **\$ 7,875,069** From Tax Year 2014

FOREGONE DEFINED

The amount of tax authority available to, but not levied by the County in prior years.
 Foregone is available to be levied in subsequent tax years.

Kootenai County, Idaho
Net Taxable Market Value (Levy Rate Calculation Amount)
 Fiscal Years 2010 - 2016 (FY16 Estimated)



