



Proposed Fiscal Year 2020 Budget

Public Hearing
6:00 p.m. August 29, 2019

Page	Table of Contents
1	Letter from the County Clerk
2	Public Hearing Notice
3	Executive Summary
4	Departments by Elected Official - List
5	Funding by Source - Chart
6	Expenditure by Type - Chart
7	Appendix
8	Property Tax, Valuation, and Budget Trends
9	Allowable Property Tax Calculation
10	Net Taxable Market Value - Graph
11	Levy Sheet by Fund
12	A Message from your Solid Waste Department



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 29, 2019

To Kootenai County Citizens:

I present you with the Kootenai County Fiscal Year 2020 (FY20) proposed budget packet. This budget, based on direction of the Board of County Commissioners, is presented for consideration for adoption this evening. The packet highlights key elements of the proposed budget, and the entire budget is available at <https://www.kcgov.us/Archive.aspx?AMID=39>

Tonight the Commissioners are considering a \$101,598,129 budget. All of the additional taxing authority generated from new growth and the maximum allowable property tax increase of three percent, \$49,926,627, is being presented. Assigned and restricted fund balance of \$8,951,291 is planned for FY20 which includes \$0.5 million for design and \$4.5 million for construction of a new County building.

The proposed FY20 budget includes seven new full-time positions. Another position for the transit program is also being created. This position is funded by federal grants. There are also funds set aside for increased overtime, holiday, and on-call pay for existing employees.

County employees will receive an annual \$2.1 million pay increase. The implementation of this ongoing expense will be delayed until January 2020, resulting in a \$1.7 million impact for the FY20 Budget. Another FY20 cost is increased retirement plan contributions (PERSI) for all County employees. The cost of health insurance benefits provided for County employees continues to increase. The County will pick up most of the additional costs for the employees.

I thank the county departments, and my Auditor personnel, especially Finance Director, Dena Darrow and Budget Accountant, Michelle Chiaramonte for their assistance in meeting my statutory obligation to prepare the County's budget (§31-1604).

Respectfully yours,

Jim Brannon, Clerk

DRAFT - NOTICE OF PUBLIC HEARING - DRAFT

NOTICE IS HEREBY GIVEN that the Kootenai County Board of Commissioners will hold a public hearing per Idaho Code #31-1605 on Thursday, August 29, 2019, 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		ADOPTED BUDGET - FY 18-19				PROPOSED BUDGET - FY 19-20			
	EXPENDITURES		PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 18-19 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 19-20 BUDGET
	FY 16-17 TOTAL EXPENDED	FY 17-18 TOTAL EXPENDED								
CURRENT EXPENSE - General										
Governmental Services										
**COMMISSIONERS	8,143,070	7,959,808	\$6,567,849	\$3,000,615	\$451,415	\$10,019,879	\$ 7,550,263	\$ 3,026,939	\$ 362,308	\$ 10,939,510
CLERK	5,219,360	5,456,650	4,839,924	1,052,528	-	5,892,452	5,299,023	990,607	187,124	6,476,754
TREASURER	644,136	715,446	543,543	273,755	20,000	837,298	570,067	267,201	-	837,268
ASSESSOR	1,770,602	1,813,316	1,721,136	137,828	-	1,858,964	1,815,867	139,052	83,978	2,038,897
CORONER	355,646	353,758	178,558	210,471	25,000	414,029	230,165	221,031	-	451,196
*SHERIFF	2,355,813	2,693,475	2,627,505	117,275	84,488	2,829,268	2,788,950	119,022	44,140	2,952,112
**PROSECUTING ATTORNEY	951,784	1,423,128	1,331,827	82,002	-	1,413,829	1,429,594	126,846	-	1,556,440
REPLACEMENT RESERVE	3,730,926	12,402,033	-	130,500	725,000	855,500	-	159,295	5,166,000	5,325,295
GENERAL RESERVE	-	-	-	250,000	-	250,000	-	250,000	-	250,000
TOTAL CURRENT EXPENSE	\$ 23,171,338	\$ 32,817,613	\$17,810,342	\$5,254,974	\$1,305,903	\$24,371,219	\$19,683,929	\$5,299,993	\$5,843,550	\$30,827,472
JUSTICE FUND										
JUSTICE SERVICES	\$ 4,426,174	\$ 4,871,396	\$4,569,061	\$594,504	\$ -	\$5,163,565	\$ 4,896,611	\$ 560,457	\$ -	\$ 5,457,068
SHERIFF	25,425,553	26,304,568	20,622,273	4,927,670	737,125	26,287,068	21,807,369	5,025,695	778,960	27,612,024
PROSECUTING ATTORNEY	3,089,023	3,159,463	2,909,489	123,698	-	3,033,187	3,266,949	125,839	-	3,392,788
PUBLIC DEFENDER	3,339,147	3,559,655	2,776,053	300,000	-	3,076,053	2,870,672	266,769	-	3,137,441
JUSTICE GENERAL ACCOUNTS	778,109	826,202	480,944	755,010	-	1,235,954	-	776,424	-	776,424
JUSTICE GENERAL RESERVE	-	-	-	500,000	-	500,000	-	300,000	-	300,000
TOTAL JUSTICE FUND	\$ 37,058,007	\$ 38,721,284	\$31,357,820	\$7,200,882	\$737,125	\$39,295,827	\$32,841,601	\$7,055,184	\$778,960	\$40,675,745
OTHER FUNDS										
INDIGENT FUND	\$ 856,114	\$ 1,004,984	\$318,399	\$820,595	\$ -	\$1,138,994	\$ 334,818	\$ 820,748	\$ -	\$ 1,155,566
REVALUATION	2,310,592	2,599,353	2,453,344	105,141	7,200	2,565,685	2,516,325	256,393	50,552	2,823,270
DISTRICT COURT	2,536,950	2,598,728	1,957,616	752,553	15,725	2,725,894	2,035,038	924,439	-	2,959,477
AQUIFER PROTECTION DISTRICT	400,261	404,689	-	555,694	-	555,694	-	554,859	-	554,859
COUNTY VESSEL	518,825	526,535	194,717	210,896	8,000	413,613	217,896	205,825	55,495	479,216
AIRPORT	1,043,339	2,499,988	671,880	428,849	30,000	1,130,729	709,499	459,329	150,000	1,318,828
ENHANCED 911	1,690,682	1,666,945	390,200	1,102,732	1,381,373	2,874,305	405,250	1,092,073	1,191,980	2,689,303
COUNTY FAIR	45,708	181,073	-	75,000	-	75,000	-	80,000	-	80,000
PARKS AND RECREATION	441,141	401,465	237,394	135,993	23,000	396,387	261,568	133,334	84,611	479,513
STATE SNOWMOBILE	48,787	57,653	22,683	22,980	-	45,663	29,370	41,462	-	70,832
HEALTH DISTRICT	779,852	797,753	-	800,545	-	800,545	-	804,126	-	804,126
HISTORICAL SOCIETY	15,000	15,000	-	15,000	-	15,000	-	25,885	-	25,885
NOXIOUS WEED	298,280	304,247	192,369	124,409	-	316,778	242,711	89,779	49,650	382,140
LIABILITY INSURANCE	793,903	786,159	-	795,890	-	795,890	-	810,701	-	810,701
TOURISM PROMOTION	1,125	1,125	-	500	-	500	-	1,000	-	1,000
COURT INTERLOCK DEVICE	5,004	11,360	-	15,000	-	15,000	-	15,000	-	15,000
COUNTY SNOWMOBILE	14,878	46,815	-	7,873	-	7,873	8,032	10,793	-	18,825
CENTENNIAL TRAIL	0	51,245	-	14,500	-	14,500	-	6,500	-	6,500
GRANT FUND	2,955,054	4,762,131	477,110	34,640	-	511,750	808,012	35,772	-	843,784
TOTAL OTHER FUNDS	\$ 14,755,495	\$ 18,717,248	\$6,915,712	\$6,018,790	\$1,465,298	\$14,399,800	\$7,568,519	\$6,368,018	\$1,582,288	\$15,518,825
TOTAL GOVERNMENTAL FUNDS	\$ 74,984,840	\$ 90,256,145	\$56,083,874	\$18,474,646	\$3,508,326	\$78,066,846	\$60,094,049	\$18,723,195	\$8,204,798	\$87,022,042
ENTERPRISE FUND										
WASTE DISPOSAL	14,035,803	14,061,637	\$3,880,790	\$7,873,810	\$4,281,650	\$16,036,250	\$ 4,096,988	\$ 7,914,649	\$ 2,564,450	\$ 14,576,087
TOTAL ENTERPRISE FUND	14,035,803	14,061,637	\$3,880,790	\$7,873,810	\$4,281,650	\$16,036,250	\$4,096,988	\$7,914,649	\$2,564,450	\$14,576,087
GRAND TOTAL COUNTY	\$89,020,642	\$104,317,782	\$59,964,664	\$26,348,456	\$7,789,976	\$94,103,096	\$64,191,037	\$26,637,844	\$10,769,248	\$101,598,129
INTERNAL SERVICE FUND - Health Insurance										
	\$ 8,030,912	\$ 9,430,864	\$ 6,750	\$9,956,213	\$ -	\$9,962,963	\$ 6,750	\$ 10,771,540	-	\$ 10,778,290
KOOTENAI AMBULANCE DISTRICT	\$ 2,558,620	\$ 2,704,608	\$ -	\$2,797,235	\$ -	\$2,797,235	\$ -	\$ 2,940,953	\$ -	\$ 2,940,953

*Office of Emergency Management moved from Other Funds to Current Expense/Sheriff effective FY17-18

**Human Resource expenses moved from Current Expense Commissioners to Prosecuting Attorney effective 8/1/17

REVENUE SUMMARY: COUNTY

PROPERTY TAX	\$49,926,627
ESTIMATED FUND BALANCES	8,951,291
OTHER REVENUE	41,876,427
GRANTS	843,784
PROJECTED REVENUES	\$101,598,129

REVENUE SUMMARY: AMBULANCE DISTRICT

PROPERTY TAX	\$2,775,989
OTHER REVENUES	164,964
GRANTS	-
PROJECTED REVENUES	\$2,940,953

REVENUE SUMMARY: INTERNAL SERVICE FUND

HEALTH INS. EMPLOYER CONTRIBUTION	\$8,988,456
HEALTH INS. EMPLOYEE CONTRIBUTION	1,789,834
OTHER REVENUES	-
ESTIMATED FUND BALANCES	-
PROJECTED REVENUES	\$10,778,290

Chris Fillios, 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 <https://www.kcgo.us/211/Financial-Reports>

Executive Summary

Property Tax - \$49,926,627

- Base - \$47,724,669
- 3% Increase - \$1,431,740
- New Construction - \$1,193,350
- Property Tax Replacement - \$(423,132)
 - *The adjustment for replacement taxes is based on legislative changes, where amounts are received directly from the state to replace lost taxes. These amounts must be adjusted out of the levy amount so they are not "double-counted".*

Major Expenditure Increases

- Personnel - \$3,348,442
 - New Positions / Other Personnel Increases
 - New Positions - (8) \$435,586
 - Overtime, Service Awards, Holiday Buyback and On-Call Pay - \$355,518
 - Temp Labor - \$152,900
 - Employee wage increases for 9 months - \$1,711,629
 - Employer's Medical Expense - \$454,216
 - Employer's PERSI Increase - \$238,641

Other Items

- Major Capital Projects - \$8,204,798
 - Admin Campus Building - \$5,000,000 (*design and build*)
 - Multiple Department Fleet Vehicle leases - \$700,000
 - Technology projects - \$362,3080
 - 911 Building Repairs - \$206,822
 - E911 Projects including Phone System Replacement - \$1,191,980
 - Elections System Upgrade - \$168,124
- Solid Waste Projects and Infrastructure - \$2,564,450
- Operating Expenses
 - Cuts in multiple areas including Travel/Training and Fuel reduced the operating "B" budget \$294,113 from FY19
- Fund Balance Use
 - Assigned fund balance remaining after FY20 budgetary use is \$6,927,021

Kootenai County, Idaho
Departments by Elected Official (*with Funds*)
Fiscal Year 2020 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*)
- **Resource Management (grants)** (*General Fund*)
- **Information Systems** (*General Fund*)
- **Juvenile Detention** (*Justice Fund*)
- **Juvenile Probation** (*Justice 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*)

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*)

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*)

Treasurer (*General Fund*)

Coroner (*General Fund*)

Prosecuting Attorney

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

Sheriff

- **Administration** (*Justice Fund*)
- **Office of Emergency Management** (*General 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*)

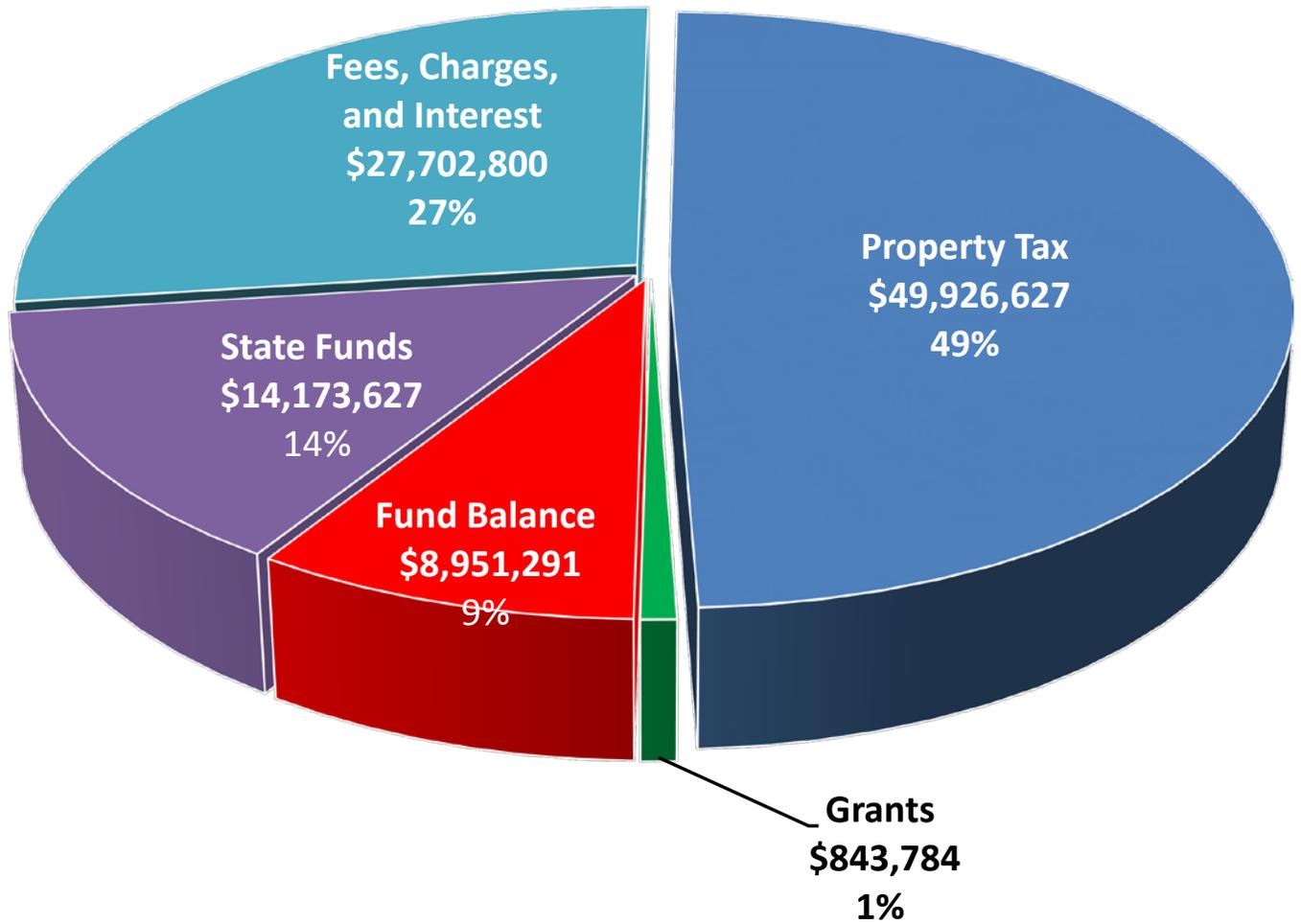
Mandated service departments indicated by **bold font** under each Elected Official

Kootenai County, Idaho

Funding by Source

Fiscal Year 2020 Proposed Budget \$101,598,129

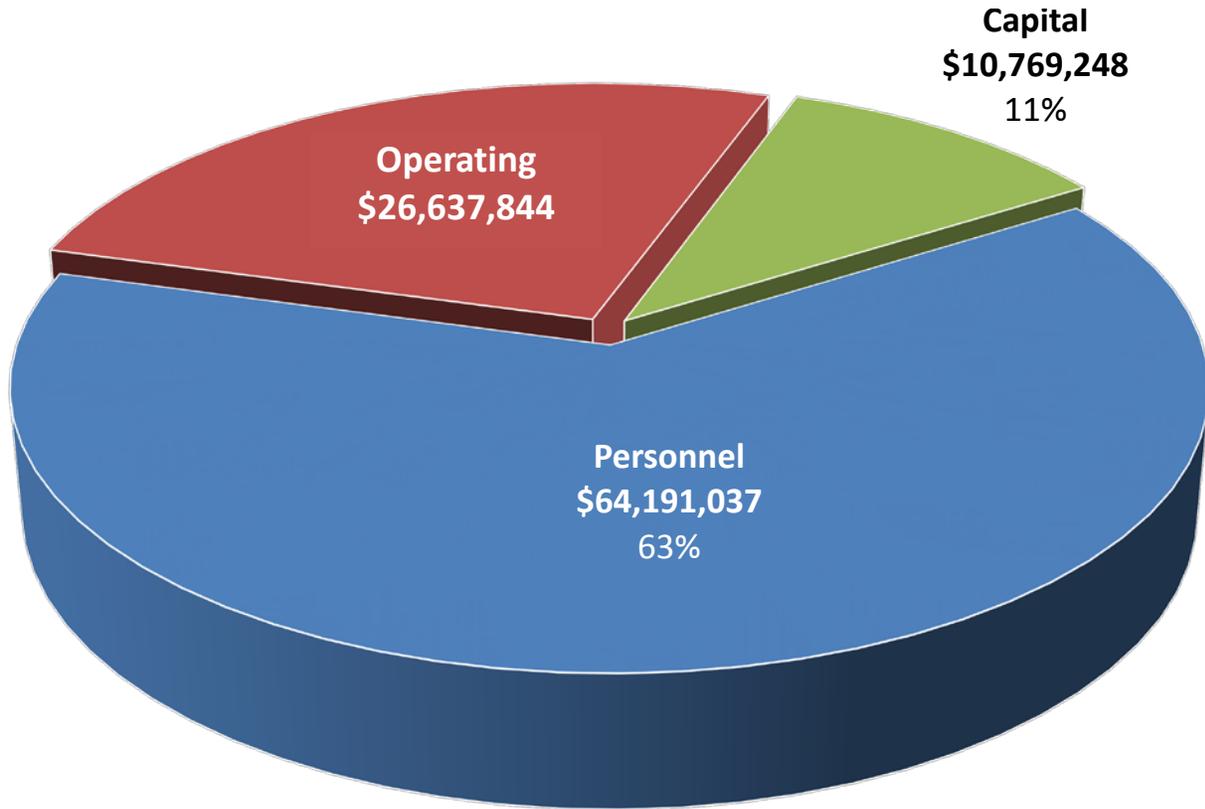
(EMS and Internal Service Fund excluded)



Kootenai County, Idaho

Expenditure by Type

Fiscal Year 2020 Proposed Budget \$101,598,129
(EMS and Internal Service Fund excluded)



Personnel - the people required to deliver County services

Operations - examples: office supplies, postage, utilities, training costs, software

Capital - purchases of long-term assets

APPENDIX

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

Kootenai County, Idaho
**Property Tax, Valuation
and Budget Trends**
Fiscal Years 2014 - 2020

Property Tax Levy Calculation History							Proposed
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
County Budget (EMS & Internal Service excluded)	\$ 74,757,727	\$ 79,396,264	\$ 80,870,409	\$ 96,343,347	\$ 88,002,123	\$ 94,125,596	\$ 101,598,129
Property Tax Levy	\$ 40,239,694	\$ 40,587,506	\$ 41,594,122	\$ 43,843,913	\$ 45,435,436	\$ 47,299,287	\$ 49,926,627
Property Tax % of Budget	53.83%	51.12%	51.43%	45.51%	51.63%	50.25%	49.14%
Net Market Value	\$11,472,122,065	\$12,359,983,215	\$13,087,893,022	\$14,005,552,245	\$15,254,349,872	\$17,238,762,821	\$20,047,750,390
Levy Rate	0.003507607	0.003283784	0.003178062	0.003128520	0.002978524	0.002743776	0.002490386
% of Market Value	0.35%	0.33%	0.32%	0.31%	0.30%	0.27%	0.25%
Forgone Available	\$5,779,235	\$6,364,367	\$7,875,069	\$9,105,938	\$9,105,938	\$9,105,938	\$9,105,938
From Tax Year	2012	2013	2014	2015	2016	2017	2018

FORGONE DEFINED

The amount of tax revenue available to, but not levied by the County in prior years. Forgone is available to be levied in subsequent tax years unless disclaimed by the Board of County Commissioners. In 2018, \$664,401 was disclaimed. In 2019, \$687,982 was disclaimed. Had this authority been retained, the forgone balance would be \$10,458,321. This year, the forgone balance will not change due to the full 3% allocated to the FY2020 budget.

Kootenai County, Idaho
Allowable Property Tax Change Calculation
 Fiscal Year 2020 Proposed Budget

New Taxing Authority

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

	Levy Amount	Prop Tax Replacement	Total Tax Authority
FY 2017	\$ 43,843,913	\$ 449,494	\$ 44,293,407
FY 2018	\$ 45,435,436	\$ 430,020	\$ 45,865,456
FY 2019	\$ 47,299,287	\$ 425,382	\$ 47,724,669 (*)

3.0% x the highest of last 3 years (*)

New Growth Calculation - FY 2020

Preliminary New Construction Value	\$ 435,979,877
FY 2019 Actual Levy Rate (2018 Tax Year)	x 0.002737167
New Growth FY 2020 (2019 Tax Year)	

Total New Taxing Authority

Forgone Taxing Authority (Balance from FY 2019 (2018 Tax Year))

TOTAL Available Additional Taxing Authority

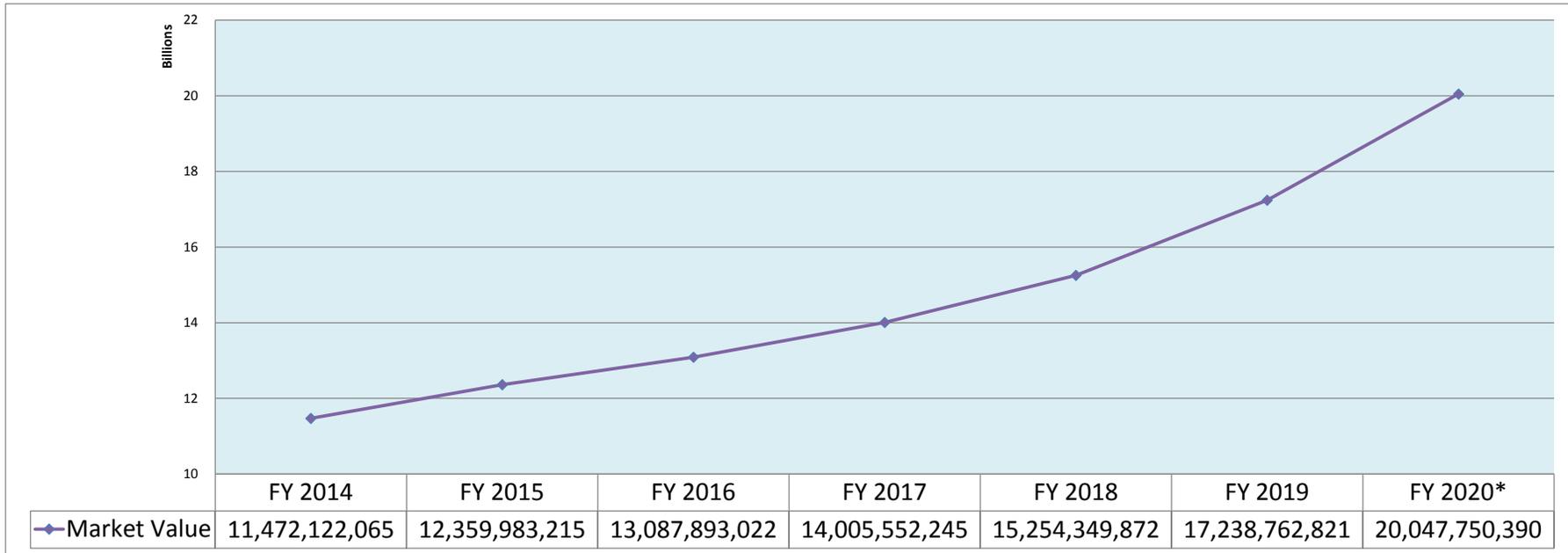
FY 2020 Property Tax Replacement

Maximum Available Taxing Authority

Taxing Authority	Planned Use
\$ 47,724,669	\$ 47,724,669
\$ 1,431,740	\$ 1,431,740
\$ 1,193,350	\$ 1,193,350
\$ 2,625,090	
\$ 9,105,938	
\$ 11,731,028	
(423,132)	
\$ 59,032,565	
Total	

FY 2020 Planned Use	\$ 50,349,759
FY 2020 Property Tax Replacement	(423,132)
FY 2020 Proposed Levy Amount	\$ 49,926,627
Proposed FY 2020 Forgone Taxing Authority Balance	\$ 9,105,938
	Proposed

Kootenai County, Idaho
Net Taxable Market Value (Levy Rate Calculation Amount)
 Fiscal Years 2014 - 2020



*FY 2020 Market Values are an estimate provided by the Kootenai County Assessor

ESTIMATED COUNTY MARKET VALUE:
\$20,047,750,390

	PRELIMINARY BUDGET	FUND BALANCE	INTER-FUND TRANSFERS	STATE FUNDS & OTHER REVENUE	BALANCE TO BE LEVIED	RESULTING LEVY RATE	FY 2019 LEVY	PERCENTAGE CHANGE
COUNTY LEVY FUNDS								
Current Expense	\$ 30,827,472	\$ 5,102,693	\$ 671,943	\$ 13,602,082	\$ 11,450,754	0.000571174	0.000543862	5.0%
Justice Fund	40,675,745	(113,564)	-	9,203,936	31,585,373	0.001575507	0.001815259	-13.2%
Revaluation	2,823,270	289,713	-	-	2,533,557	0.000126376	0.000148832	-15.1%
Airport	1,318,828	158,691	-	837,000	323,137	0.000016118	0.000015299	5.4%
County Fair	80,000	-	-	-	80,000	0.000003990	0.000004351	-8.3%
Parks and Recreation	479,513	34,646	-	103,000	341,867	0.000017053	0.000020071	-15.0%
Historical Society	25,885	-	-	-	25,885	0.000001291	0.000000870	48.4%
Indigent	1,155,566	740,566	-	415,000	0	0.000000000	0.000000000	-100.0%
District Court	2,959,477	-	-	1,170,124	1,789,353	0.000089255	0.000093255	-4.3%
Health District	804,126	-	44,996	-	759,130	0.000037866	0.000043828	-13.6%
Noxious Weeds	382,140	45,000	-	200	336,940	0.000016807	0.000018364	-8.5%
Liability Insurance	810,701	-	110,070	-	700,631	0.000034948	0.000039784	-12.2%
TOTAL COUNTY LEVY	\$ 82,342,723	\$ 6,257,745	\$ 827,009	\$ 25,331,342	\$ 49,926,627	0.002490386	0.002743775	

NON-LEVY FUNDS

County Vessel	\$ 479,216	\$ (213,024)	\$ -	\$ 692,240	\$ -
Enhanced 911	2,689,303	913,212	-	1,776,091	-
Waste Disposal	14,576,087	1,919,372	(800,959)	13,457,674	-
State Snowmobile	70,832	15,082	-	55,750	-
Tourism Promotion	1,000	-	-	1,000	-
Court Interlock Device	15,000	-	-	15,000	-
County Snowmobile	18,825	(5,475)	-	24,300	-
Public Access Contribution	-	(6,970)	-	6,970	-
Centennial Trail	6,500	(23,500)	10,000	20,000	-
Grants Administration	843,784	-	-	843,784	-
Aquifer Protection	554,859	94,849	(36,050)	496,060	-
TOTAL NON-LEVY FUNDS	\$ 19,255,406	\$ 2,693,546	\$ (827,009)	\$ 17,388,869	\$ -

<i>Levy Certified FY 19 + Replacement</i>	\$ 47,724,669
<i>Levy Request FY 20 + Replacement</i>	\$ 50,349,759
<i>Property Tax Change</i>	
County	\$ 2,625,090
COUNTY LEVY	
<i>Allowable Tax Dollars</i>	
<i>Levy Certified FY 19 + Replacement</i>	\$ 47,724,669
<i>3% Increase</i>	1,431,740
<i>New Development</i>	1,193,350
<i>Forgone FY 19</i>	9,105,938
<i>Less Prop Tax Replacement</i>	(423,132)
County Tax Dollars Available	\$ 59,032,565
<i>Forgone FY 20</i>	\$ 9,105,938

TOTAL COUNTY BUDGET	\$ 101,598,129	\$ 8,951,291	\$ -	\$ 42,720,211	\$ 49,926,627
----------------------------	-----------------------	---------------------	-------------	----------------------	----------------------

AMBULANCE DISTRICT	\$ 2,940,953	\$ -	\$ -	\$ 164,964	2,775,989
---------------------------	---------------------	-------------	-------------	-------------------	------------------

INTERNAL SERVICE FUNDS

Health Insurance	\$ 10,778,290	\$ -	\$ -	\$ 10,778,290	\$ -
------------------	---------------	------	------	---------------	------

TOTAL ALL BUDGETS	\$ 115,317,372	\$ 8,951,291	\$ -	\$ 53,663,465	\$ 52,702,616
--------------------------	-----------------------	---------------------	-------------	----------------------	----------------------



KOOTENAI COUNTY

SOLID WASTE

This year the Solid Waste Department has implemented a change in fees, which will go into effect January 1, 2020. The majority of these changes are reductions.

The new residential solid waste assessment will be \$88, down from \$93. This is a reduction of over 5%. These fee changes will impact over 61,000 residential property owners in Kootenai County. The primary commercial fee that is charged at the scales will be \$65/ton, reduced from \$67.70/ton, a 4% reduction.

In the last five years the Department has processed 32% more waste; however, operational efficiencies and development improvements have been utilized to control expenses. Along with the waste increase, we have seen an increase in revenue from commercial uses. The combination of these situations provided for the ability to pass the savings back to Kootenai County property owners and commercial users in the form of decreased solid waste fees.

Kootenai County's solid waste department operates fully off fees. Solid Waste fees fund all maintenance, operations, personnel, equipment purchases, construction and all other related work. The Department maintains long-range planning to ensure the funding and provide for consistent and level fees to cover all current and future services. Each year this plan is reviewed, updated and modified for both revenues and expenses.

The reduction of fees will decrease revenue by over \$500,000. Even with these reductions and taking into consideration all the future planned construction projects, operational and equipment needs, it is anticipated that fees should not need to be modified for potentially nine (9) years.