

# Fiscal Year 2020 Adopted Budget

**Kootenai County**

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[www.kcgov.us](http://www.kcgov.us)

Report compiled by Auditor's Office  
Jim Brannon, Clerk

KOOTENAI COUNTY, IDAHO

# ADOPTED BUDGET FISCAL YEAR 2020

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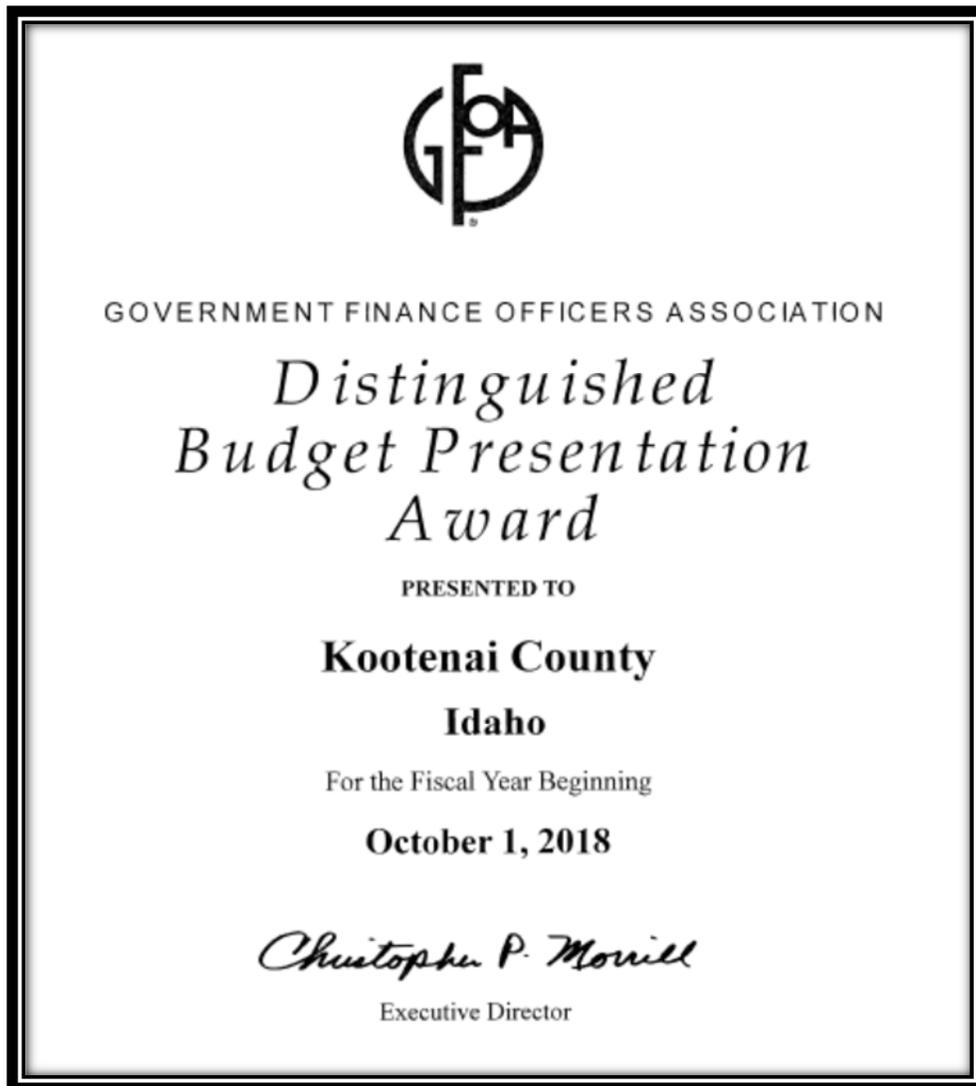
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## GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kootenai County for its annual budget for the fiscal year beginning October 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





# *Chapter 1*

## ORGANIZATIONAL OVERVIEW



## Message from the Clerk

December 1, 2019

To Kootenai County Residents, Elected Officials, Department Heads, and Employees:

I am pleased to present the Adopted Budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020, referred to as the Fiscal Year 2020 budget. This is the result of several months of work by the management and staff of Kootenai County.

### The Process

The Board of County Commissioners and the Auditor held a planning session in February to discuss the goals for the upcoming 2020 budget. All agreed employee compensation should be the primary focus. In addition, it was recognized that overall growth of the County will require more space for justice services and administration functions.

Departments developed and prepared their budgets using packets supplied by the Auditor in early March. Each packet included the necessary forms to complete the budget request. The Auditor's staff reviewed and compiled the requests, preparing detailed trend analysis.

Starting in early May, the consolidated budget was presented to the Board. Discussions with Elected Officials and subsequent Board deliberations continued until the final budget was adopted unanimously on August 29, 2019.

### Budget Highlights

- The Fiscal Year 2020 budget is \$101,598,129
- Property Tax increases are \$1.4M (3%) and \$1.2M of new construction growth
- Property values grew over \$2.8B in 2019, allowing the overall tax rate to decrease
- Major expenditures include:
  - Justice/Admin Building \$5.0M
  - Solid Waste projects and infrastructure \$2.6M
  - Employee wage study \$1.7M
  - 911 phone system replacement \$1.2M
  - PERSI and medical increases \$0.7M
  - Sheriff's fleet vehicles \$0.7M

The Commissioners' focus this year was to address employee compensation. A wage study was conducted comparing the County's wages to other local governments of the same size and type in the area. Wages will be adjusted based on the results of the study on January 1, 2020, bringing employees closer to local market rates. The desired outcome is to reduce turnover and recruit qualified personnel to fulfill essential services.

### Property Tax Implications

The levy rate decreased this year, reducing tax bills another \$25 per \$100,000 of property value. Last year, our decreasing rate saved taxpayers \$23 per \$100,000 of value. Our booming housing market has



steadily added new value as well as helped enhance existing values. Tax revenues have increased, however, when taken as a whole, the tax burden is spread over a much larger tax base.

### Long-Term Planning

With growth comes higher demand for services. The largest item in the FY 2020 budget is \$5.0M set aside to begin plans for a new administrative building. Current county buildings are “bursting at the seams” with mandated services driving the need for more space. A planning study was commissioned in 2019 and will be evaluated in the coming year. Once a design is chosen, the multi-year project will be formalized. The project will include new space as well as optimization of existing spaces to provide services decades into the future.

### Basis of Presentation

The County’s budget is presented on the modified accrual basis of accounting. Under the modified basis, revenues are recognized when they become available, that is, when they are collectible within the fiscal year or within sixty (60) days of the end of the fiscal year. Expenditures are generally recorded when a liability is incurred. Capital expenditures are budgeted so the required cash flow is available at the time of acquisition.

### Budget Amendment Process Note

Kootenai County regularly makes changes to the Adopted Budget to account for items such as grants and unanticipated revenue. The Budget Amendment process follows the Budget Adoption process:

- Publication in the local newspaper
- A public hearing
- Budget amendment via resolution approved by the County Commissioners

### Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kootenai County for our FY 2019 budget. We received this award because our budget met their criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. We believe our FY 2020 budget also conforms to those requirements, so we are submitting this year’s budget to GFOA.

I welcome questions or comments on this budget. Please contact the Kootenai County Clerk’s Office for additional information.

Sincerely,

A handwritten signature in black ink that reads "Jim Brannon".

Jim Brannon, Kootenai County Clerk



# Budget Highlights

## 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 Expenditures	Amount of Increase
8 New Positions	\$435,586
Overtime, Service Awards, Holiday Buyback and On-Call Pay	\$355,518
Temp Labor	\$152,900
Wage Study prorated for 9 months	\$1,711,629
Employer Medical Increase	\$454,216
Employer PERSI Increase	\$238,641
<b>Total Personnel Expenditures</b>	<b>\$3,348,442</b>

Major Capital Expenditures (over \$100k)	
Admin Campus Building (design & build)	\$5,166,000
Multiple Department Fleet Vehicle Leases	\$845,250
Airport Paint Vehicle	\$120,000
Technology Projects	\$362,308
911 Building Repairs	\$206,822
E 911 Projects (includes phone system replacement)	\$1,191,980
Elections System Upgrade	\$168,124
Solid Waste Projects and Infrastructure	\$2,564,450
<b>Total Capital Expenditures</b>	<b>\$10,624,934</b>

## Operating Expense

Cuts in multiple areas including Travel/Training and Fuel resulted in a reduction to the Operating Budget by \$294,113 from FY19

Assigned fund balance remaining after FY20 budgetary use is \$6,927,021



## Vision Statement

An innovative, cost effective government the community can be proud of, committed to a high quality of life and excellence in public service.



## Mission Statement

It is the mission of Kootenai County government to provide professional service with regard to public safety, essential service, preservation of natural resources and the responsible management of public assets for the common well-being of our citizens.

## Values & Operating Principles

### CUSTOMER FOCUS

- Responsive
- Prompt
- Compassionate
- Quality Service

### ACCOUNTABILITY

- Responsible
- Cost Effective Use of Public Resources

### TEAMWORK

- Creative Cooperation

### COMMUNICATION

- Open, Honest Sharing of Information and Ideas

### PROFESSIONALISM

- Innovative
- Qualified
- Honesty
- Integrity
- Personal Excellence





## County Profile

### KOOTENAI COUNTY HISTORY

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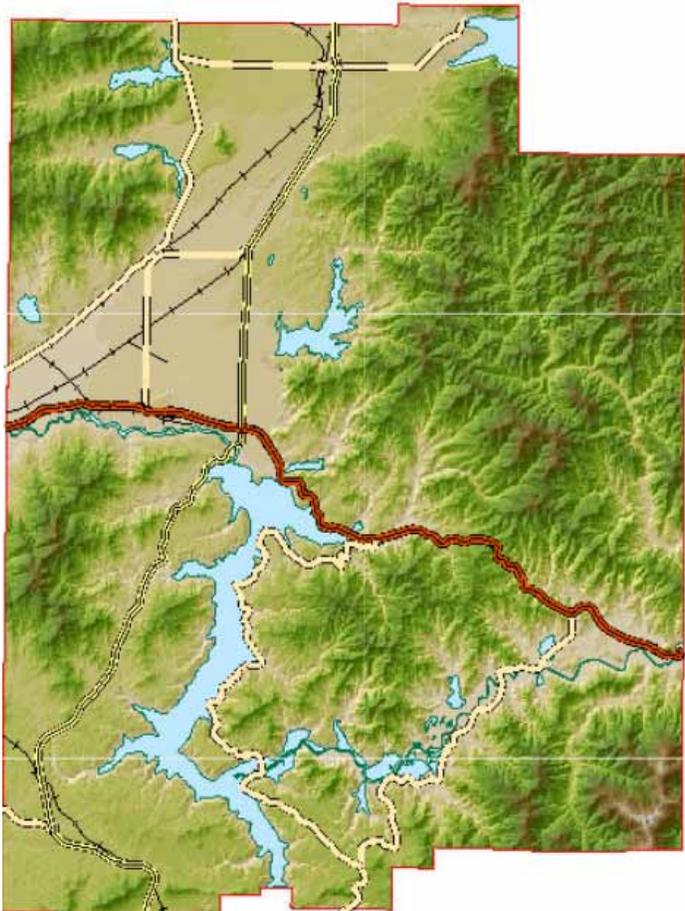
Kootenai County was established on December 22, 1864 by the Second Territorial Legislature of the Idaho Territory. A trading post below Lake Pend Oreille named Seneaquoteen was the designated county seat. The county seat was relocated to Rathdrum in 1881 and finally settled in its current location in Coeur d'Alene in 1908. Kootenai County is named after the Kootenai Indian tribe whose name means "water people".

Located in the northern Idaho Panhandle, and home to approximately 154,000 residents, Kootenai County is surrounded by scenic mountains and more than 20 pristine lakes - an outdoor enthusiasts dream. Diverse outdoor activities include water sports, hiking, cycling, camping, horseback riding, biking, fishing, hunting, golfing, and snowmobiling. Unique destinations include the Cataldo Mission, Idaho's oldest building and Farragut State Park, once the largest World War II Naval Base.

The largest city and county seat is beautiful Coeur d'Alene, which is on the majestic shores of the 25-mile long Lake Coeur d'Alene. The city offers 39 miles of pedestrian and bicycle paths, including Tubbs Hill in the heart of downtown Coeur d'Alene.

Nearby population centers include the cities of Spokane and Spokane Valley, Washington, located thirty miles to the west. These cities have a combined population of approximately 312,000. Missoula, Montana, located 150 miles to the east, has a population of 72,000.

Kootenai County has experienced exceptionally strong population growth since the 1970s. From 2010 to 2018, its population grew 16.6 percent, while Idaho's population grew 11.9 percent and the U.S. population grew 6.0 percent. The county's spectacular scenery, outdoor recreational opportunities, proximity to urban amenities and high quality of life continue to draw new residents. Strong population growth shapes many aspects of its economy.



Kootenai County provides a full range of government services that includes police protection, judicial systems, detention facilities, 9-1-1 services, health and social services, a regional airport, emergency management, noxious weed control, parks and recreation (including bicycling, boating, and snowmobiling facilities), as well as cultural and historical societies. General services such as planning

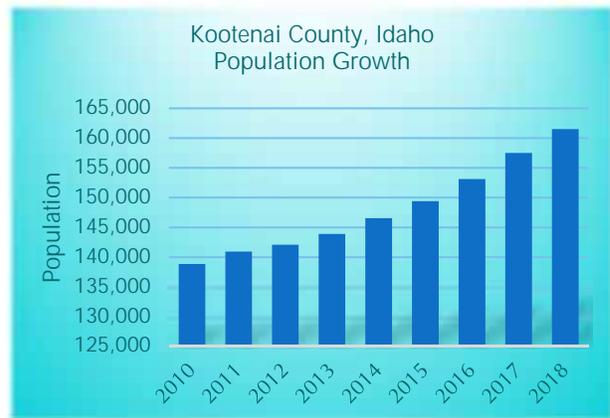


and zoning, code enforcement, driver and vehicle licensing, management of federal, state, and local elections, recording of deeds and legal documents, and administration of the tax system, are also available. Kootenai County manages the collection and distribution of property tax funds for all taxing districts, which include cities, highway districts, fire districts, school districts, water/sewer districts, North Idaho Community College, Kootenai Health, and the eleven (11) Urban Renewal Districts (URDs). The County provides for the disposal of solid waste through the development and maintenance of two (2) solid waste transfer stations and one (1) land fill. Solid Waste is a self-supporting facility, managed as an enterprise fund.

### LABOR FORCE AND EMPLOYMENT

#### POPULATION

Kootenai County is the third largest county in the state of Idaho. In 2018, Idaho earned the title of fastest-growing state in the country, according to the U.S. Census Bureau. Population growth estimates found Idaho's population grew by more than 35,000 people between 2017 and 2018. During the last Census in 2010, Kootenai County had a population of nearly 138,500. Since then, the county's population has grown by at least 1,000 people each year, and recently it's been more.

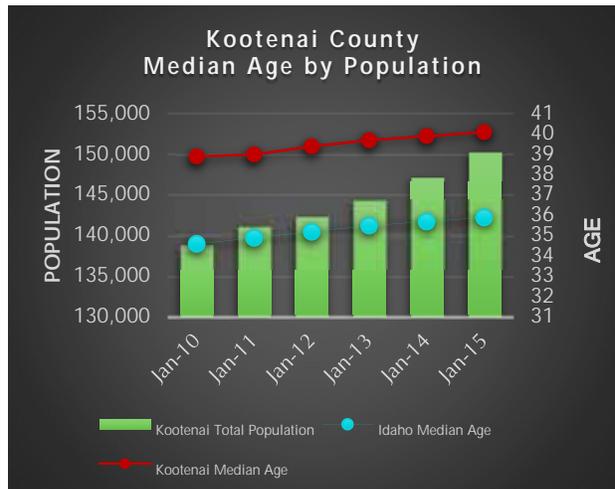


Source: U.S. Census Bureau, Population Division, Release Date June 2019

The population increase is trending up; by 2016, the county's population shot up by 3,708. Then the population increased by 4,382 in 2017, according to the Census Bureau.

#### INDUSTRY

Kootenai County's competitive cost of doing business, higher education resources and quality of life has attracted many new employers. Also promoting economic diversification and growth during the last decade was the relocation of many manufacturing operations and four call centers to Kootenai County. Over 4,700 people work in the county's manufacturing businesses while over 1,400 people work at call centers. Kootenai County consistently has the lowest unemployment rate in the region. Tourism is, undoubtedly, an important component of Kootenai County's growing economy. From food and drink establishments, traveler accommodations, recreational centers, and retail trade, each of these various types of businesses contributes significantly to tourism and the local economy as a whole, and as a group are important employers for Idaho's workforce. Employment in the tourism industry captures one important aspect



Source: U.S. Department of Commerce: U.S. Census Bureau – American Community Survey (ACS)



of tourism's strength and growth in a region. In 2016, the total tourism employment was 8,480. Since 2011, tourism employment in Kootenai County has grown over 20 percent and accounts for 14.60 percent of the total employment in Kootenai County. The Coeur d'Alene Indian Tribe is one of the largest employers in Kootenai County employing up to 1,000 employees.

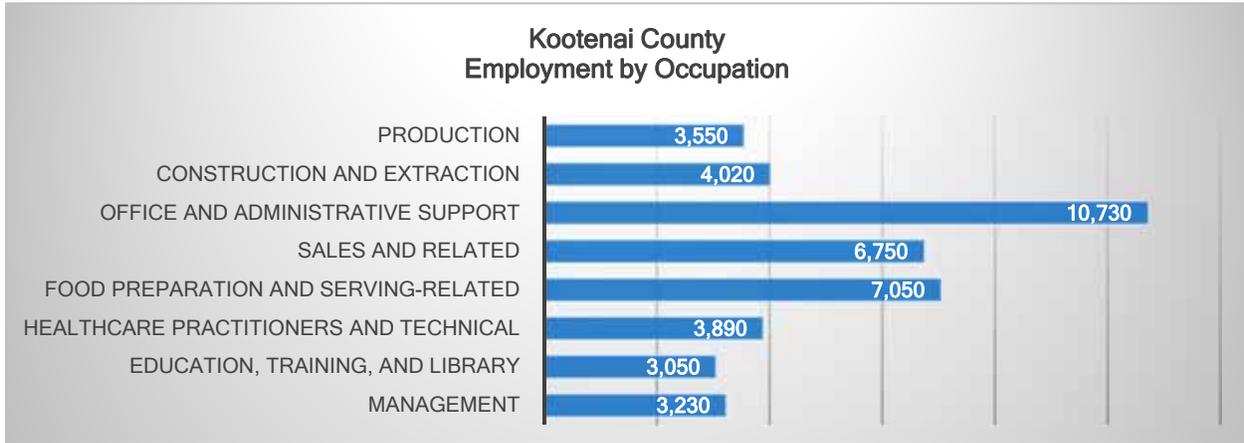


Figure 1: Idaho Department of Labor, Labor Force Statistics – Local Area Unemployment Statistics

The medical industry continues to grow in Kootenai County and is projected to remain strong and expanding at a faster rate than any other industry in the region. Hospitals make substantial contributions to local and regional economies through the purchase of goods and services and the employment of large numbers of workers. In addition, research hospitals are a key component of the knowledge-based economy supporting an experienced and educated workforce. The Kootenai Health expansion has resulted in approximately a 60 percent increase in jobs, currently

Major Employers	Total Employees (approx.)
Kootenai Health	3,000
Coeur d'Alene Resort	600
Coeur d'Alene Casino	500
Coeur d'Alene School District	600
Silverwood Theme Park	1,500
Idaho Forest Group	750
U.S. Bank (including customer service center)	1,001-5,000

employing approximately 3,000 employees and is the County's largest employer. A Health Corridor Master Plan is the planning stage, with Kootenai Health as its focal point, to create a vibrant 175 acre development area.

The County is also strategically located along the Interstate 90 (I-90) corridor which stretches from central Washington into Montana. The I-90 Aerospace corridor is an integrated network of over 200 companies and organizations actively engaged in the aerospace industry. While it is still a small component to the range of industries in the area, it is poised to grow, already increasing 2.5 times over the past decade. Northern Idaho has 20 percent of the state's aerospace employment, second to the state's airport hub in the southwestern region. One such company is ATC Manufacturing (ATC), a provider of high performance aerospace thermoplastic composite parts. The company moved its

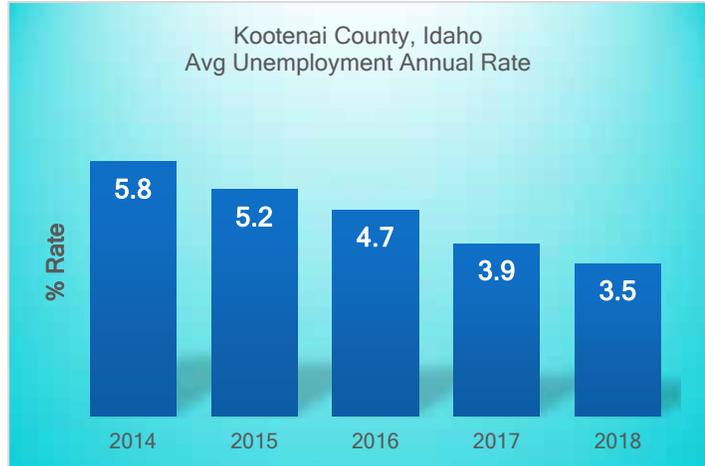
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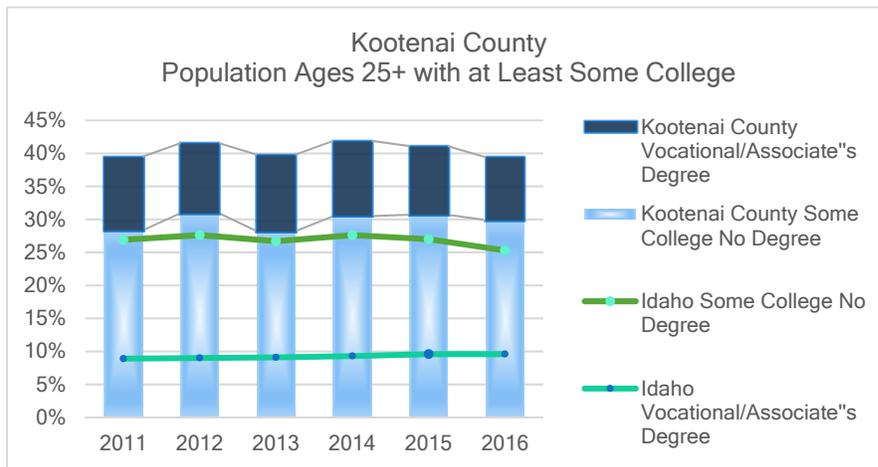
facility to Kootenai County in 2017 and has since grown its business. ATC has added over 150 employees and is expected to grow the business significantly over the next several years.

WORKFORCE DEVELOPMENT

Kootenai County has the lowest proportion of high school graduates within District 1 and the highest number of Bachelor's degree holders—just below the state and nation. Over time, the share of population obtaining some kind of degree or credential after high school has increased and the share of people with a high school diploma or lower has declined. The share of population with some college or holding a degree was 32 percent in 1980 and sits at nearly 60 percent today. This shows that there is increasing demand for a more educated workforce. Efforts are being made to improve academic attrition.



North Idaho College (NIC) located in Coeur d'Alene, has created programs to meet the diverse educational needs of the community. They offer customized training programs to local businesses to



develop training to meet the employee and organizational goals as well as a workforce development program. The Customized Training program specializes in assessing, developing and delivering industry and company specific training to employees at the request of an organization.

Figure 2: Kootenai County Indicators ([www.kootenaitrends.org](http://www.kootenaitrends.org))

NIC's Workforce Development program offers open enrollment career or job-related

classes in a variety of subject areas to enhance skills for employment. Workforce Development offers classes in health professions and emergency services; business and enterprise; computers and technology, and industry and trades including apprenticeship instruction in electrical, plumbing, heating, ventilation and air conditioning. Specialized industry-specific training programs are offered in Certified Nursing Assistant, Commercial Truck Driver, Emergency Medical Technician, Fire Fighter 1 Academy, and Welding Certification.



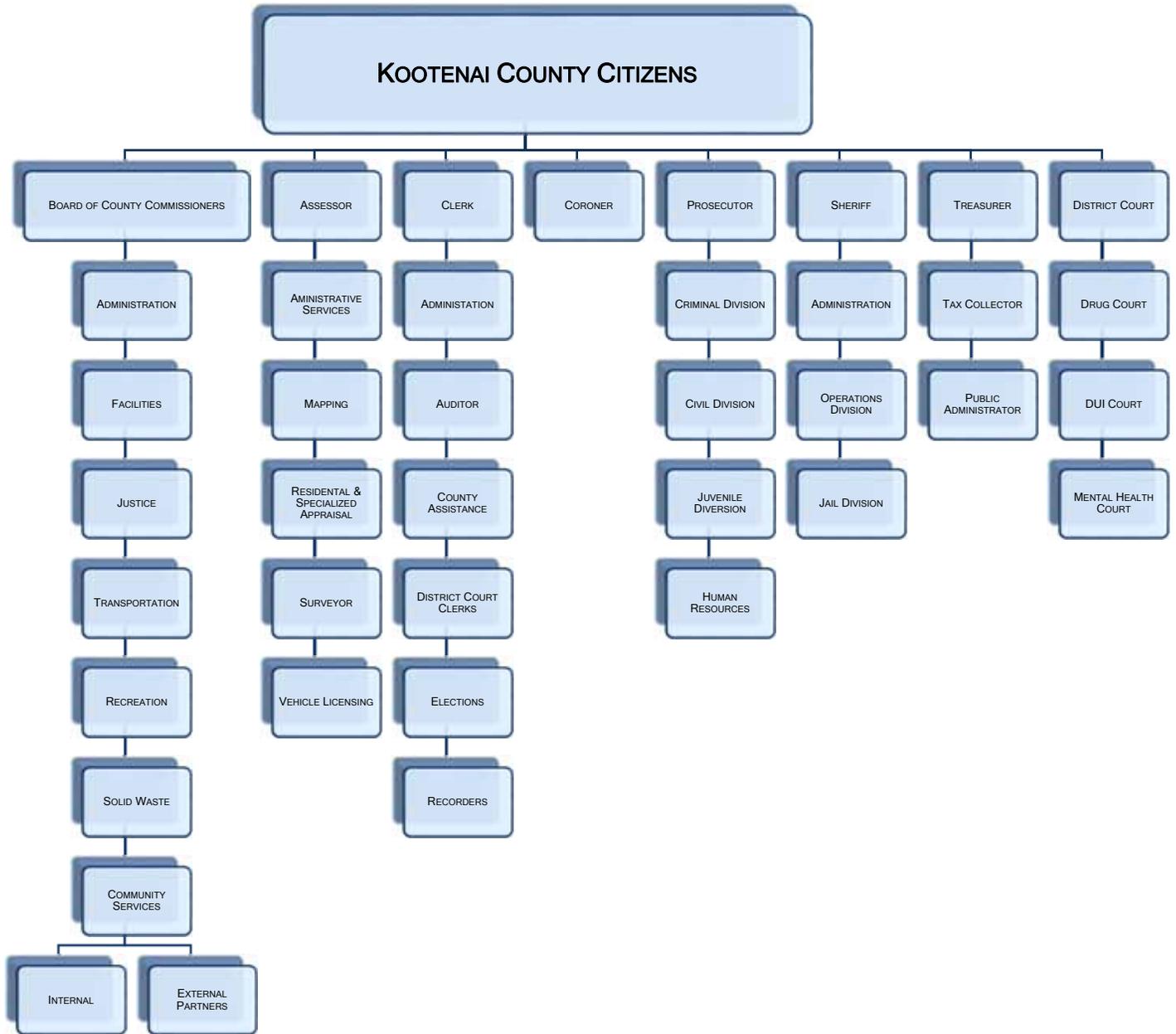
## Demographic and Economic Statistics

Kootenai County Demographics as compared to Spokane County, Washington (neighboring county), Canyon County (similar in population), and State of Idaho	Kootenai County, Idaho	Canyon County, Idaho	Idaho State	Spokane County, WA
<b>Population</b>				
Population estimates, July 1, 2018, (V2018)	161,505	223,499	1,754,208	514,631
Population, percent change - April 1, 2010 (estimates base) to July 1, 2018, (V2018)	16.60%	18.30%	11.90%	9.20%
<b>Age and Sex</b>				
Persons under 18 years, percent	22.80%	28.50%	25.50%	22.20%
Persons 65 years and over, percent	19.00%	13.80%	15.90%	16.20%
<b>Population Characteristics</b>				
Veterans, 2013-2017	12,253	13,228	115,437	42,675
Foreign born persons, percent, 2013-2017	2.30%	7.90%	5.90%	5.40%
<b>Housing</b>				
Housing units, July 1, 2018, (V2018)	72,499	77,867	735,672	219,880
Owner-occupied housing unit rate, 2013-2017	70.90%	67.60%	69.20%	62.40%
Median value of owner-occupied housing units, 2013-2017	\$212,900	\$144,000	\$176,800	\$195,500
Median gross rent, 2013-2017	\$902	\$812	\$792	\$842
Building permits, 2018	2,210	2,279	15,824	2,926
<b>Families and Living Arrangements</b>				
Households, 2013-2017	58,873	69,303	609,124	194,995
Persons per household, 2013-2017	2.52	2.94	2.67	2.43
<b>Education</b>				
High school graduate or higher, percent of persons age 25 years+, 2013-2017	92.90%	84.60%	90.20%	93.40%
Bachelor's degree or higher, percent of persons age 25 years+, 2013-2017	24.50%	18.10%	26.80%	29.40%
<b>Economy</b>				
In civilian labor force, total, percent of population age 16 years+, 2013-2017	60.70%	62.40%	62.20%	60.10%
Total health care and social assistance receipts/revenue, 2012 (\$1,000)	806,186	530,815	7,895,614	3,968,007
Total retail sales, 2012 (\$1,000)	\$2,501,734	\$2,149,411	\$20,444,278	\$6,560,827
Total retail sales per capita, 2012	\$17,574	\$11,086	\$12,812	\$13,791
<b>Transportation</b>				
Mean travel time to work (minutes), workers age 16 years+, 2013-2017	21.7	24.6	20.6	21.5
<b>Income and Poverty</b>				
Median household income (in 2017 dollars), 2013-2017	\$53,189	\$46,426	\$50,985	\$52,159
Per capita income in past 12 months (in 2017 dollars), 2013-2017	\$28,275	\$19,765	\$25,471	\$28,325
Persons in poverty, percent	10.60%	15.50%	12.80%	14.10%
<b>Businesses</b>				
Total employer establishments, 2016	4,659	3,979	45,826	12,823
Total employment, 2016	50,135	50,955	562,282	187,843
Total annual payroll, 2016 (\$1,000)	\$1,914,935	\$1,707,368	\$22,243,275	8,220,806
Total employment, percent change, 2015-2016	5.50%	3.50%	2.90%	3.70%
<b>Geography</b>				
Population per square mile, 2010	111.3	321.6	19	267.2
Land area in square miles, 2010	1,244.13	587.37	82,643.12	1,763.79

Source: United States Census Bureau, Quick Facts.



# Kootenai County Organizational Chart





# *Chapter 2*

## FINANCIAL POLICIES



## Financial Policies

At this time the Kootenai County Board of County Commissioners has not formally adopted budgetary or financial policies as prescribed by *GFOA's Best Practices - Adoption of Financial Policies*, and instead relies on Idaho State statutes for guidance in financial planning. The following are accounting and budgetary policies created to direct the financial process and reporting and are followed by county departments as standard operating procedures. These procedural guidelines create a solid foundation for service, transparency and accountability.

### Financial Planning Policies

#### ACCOUNTING

The objective of these accounting policies is to ensure that all financial transactions of Kootenai County are carried out according to State statutes, Federal grant guidelines and the principles of sound financial management.

- A. Accounting Standards - The County will establish and maintain accounting systems according to the generally accepted accounting principles (GAAP) of the Governmental Accounting Standards Board (GASB) and prescribed Best Practices of the Government Finance Officers Association (GFOA). A centralized software system is used for financial transactions of all County departments.
- B. Annual Audit - An annual audit is performed by a firm selected by the Board of County Commissioners (BOCC). The firm will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement, if required.
- C. Disclosure - Full disclosure will be provided in all financial statements.
- D. Monitoring - Financial systems will be maintained to monitor expenditures and revenues on an as needed basis, with a thorough analysis quarterly.
- E. GFOA Award - The County will annually submit necessary documentation to be considered for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- F. Financial Reports - Through the County's financial software, departments have the ability to produce reports on an as needed basis to enable them to meet their budget goals, as well as monitor and control the budget. Summary financial reports will be presented to the BOCC quarterly.

#### BUDGET

The objective of the budget policies is to ensure that all competing requests for County resources are evaluated and approved within expected fiscal constraints.

- A. Balanced Budget - The operating budget shall be balanced. For each fund, ongoing costs shall not exceed ongoing revenues plus available fund balances used in accordance with Fund Balance use recommendations.
- B. Budget Process - The County adheres to Idaho State statute that provides deadlines for major stages of the budget process as outlined below;  
On or before the first Monday in May the County Clerk, as the County Budget Officer, shall notify in writing each county official that they need to file an itemized revenue estimate and budget on forms supplied by the Clerk. (IC 31-1602)



On or before the third Monday in May the County officials are to file their itemized estimate of revenue and budget with the Clerk, who then begins the preparation of the preliminary county budget for the next fiscal year. (IC 31-1602)

On or before the first Monday in August the County Budget Officer must prepare a preliminary budget and have submitted it to the Board of County Commissioners for a final review of revenue and expenditure assumptions and projections. (IC 31-1604)

On or before the third week of August (no later than the 21st) the Clerk must have published the tentative budget and inform the public of the time and place that the Board of County Commissioners will meet to consider and fix a final budget. (IC 31-1604)

On or before the Tuesday following the first Monday of September the Board of County Commissioners shall begin public deliberations on the final budget. The hearing may be continued from day to day until concluded but is not to exceed a total of five days. County Commissioners shall, by resolution, adopt a final budget for the fiscal year, which shall in no event be greater than the amount of the tentative budget or include an amount to be raised from property taxes greater than the amount advertised, and by resolution adopt the budget and enter said resolution on the official minutes of the board. (IC 31-1605)

- C. Budgetary Controls - The County will maintain a budgetary control system to ensure adherence to the adopted budget and associated appropriations.
- a. Elected Officials or their designees shall have primary responsibility for ensuring compliance with their approved departmental budget.
  - b. Any County officer creating any liability or any County Commissioner or Commissioners, or County Auditor approving any claim or issuing any warrant in excess of any budget appropriation, except as above as ordered by a court with competent jurisdiction or for emergency, shall be liable to the County for the amount of such claim or warrant which amount shall be recovered by action against such official, elective or appointive, County Commissioner or Commissioners or Auditor, or all of them and their several sureties on their official bonds.
  - c. The Auditor's department shall review disbursements for the purpose of determining adherence to the approved accounting procedures.
  - d. The BOCC shall review proposed expenditures in the form of a "Commissioners' payables report" presented each week prior to the release of the disbursements.
  - e. The Board of County Commissioners and County Clerk will review quarterly expenditure reports to determine adherence to the approved budget.

## FUND BALANCE

The objective of the reserve policies is to not hold resources solely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates.

- A. Fund Balance - The County maintains a minimum unallocated fund balance at the equivalent of two months of operating costs to be used for cash flow purposes, unanticipated expenditures of a non-recurring nature, or to meet unexpected increases in service delivery costs. The funds will be used to avoid cash flow interruptions, generate interest income, and avoid the need for operational based borrowing.
- B. Use of Fund Balances - Available fund balances will not be used for ongoing operating expenditures, unless a determination has been made that available balances are in excess of recommended guidelines and that plans have been established to address future operating budget shortfalls. Emphasis will be placed on onetime uses such as capital expenditures which



achieve future operating cost reductions. The use of fund balances is determined by the Board of County Commissioners.

## Revenue Policies

The objective of the revenue policies is to ensure that funding for public programs is derived from a fair, equitable and adequate resource base, while minimizing burdens on taxpayers.

- A. Revenue Structure - The County will maintain a diversified and stable revenue system to shelter programs from short-term fluctuations in any single revenue source.
- B. Sources of Services Financing - Services which have a County-wide benefit will be financed with revenue sources which are generated from a broad base, such as property taxes and state aids. Services where the customer determines the use shall be financed with user fees, charges and assessments directly related to the level of service provided.
- C. Charges for Services - The County will maximize the utilization of user charges in lieu of general revenue sources for services that can be individually identified and where the costs are directly related to the service provided:
  - a. Cost of service - The County will establish user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. Operating, direct, indirect where practical and available and capital costs shall be considered in the charges.
  - b. Annual review – Department Heads and Elected Officials review fees and charges regularly, and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service where legally allowed.
  - c. Internal service fees - When interdepartmental charges are used to finance internal functions, charges shall reflect full costs; indirect expenses shall be included where practical.
  - d. Licenses and Permits - The County will establish license fees at levels which reflect full administrative costs, to the extent legally allowable.
  - e. Fines and Forfeitures - Levels of fines shall be requested according to various considerations, including legal guidelines, deterrent effect, and administrative costs. Because the purpose of monetary penalties against those violating County ordinances is to deter continuing or future offenses, the County will not request any increase in fine amounts with the singular purpose of revenue enhancement.
- D. Dedicated Revenues - Except where required by law or generally accepted accounting practices (GAAP), no revenues shall be dedicated for specific purposes. All non-restricted revenues shall be deposited in the General Fund and appropriated by the annual budget process.
- E. Intergovernmental - The County will seek all possible Federal, State and County reimbursement for County programs and/or services.
- F. Monitoring System - Major revenue sources will be tracked on a routine basis. Three year trends will be developed and monitored for major revenue sources.

## Expenditure Policies

### OPERATING

The objective of the operating budget policies is to ensure adequate service levels at reasonable costs by following sound financial management practices.



1. Personnel Expenses - Requests for additional personnel should meet program initiatives and policy directives after service needs have been thoroughly documented or it is substantiated that the new employee will result in increased revenue or enhanced operating efficiencies.
2. Service Levels - The County will attempt to maintain essential service levels.
3. New Programs - Requests for new ongoing programs must substantiate the need for the new program.
4. Borrowing for Operating Expenditures - The County will not use debt or bond financing to fund current expenditures.
5. Performance evaluation - Where appropriate, performance measurement and productivity indicators shall be monitored by Department Heads and their respective Elected Officials.
6. Accounts Payable Procedure –Payables will be processed in the following manner:
  - a. Departments shall enter and approve vendor invoices for payment on a weekly basis.
  - b. The Auditor’s department shall review disbursements for the purpose of determining adherence to the approved accounting procedures.
  - c. The Board of County Commissioners (BOCC) shall review proposed expenditures in the form of a “Commissioners’ payables report” presented each week prior to the release of payables disbursements.
  - d. All emergency disbursement requests shall require approval of the BOCC.

#### CAPITAL

The objective of the capital policies is to ensure that Kootenai County maintains its public infrastructure and equipment in the most cost efficient manner.

1. Operational Impacts- Operating expenditures will be included when considering the approval of capital outlays.
2. Asset Tracking- All single items purchased by the County which have a cost of \$1,000-\$5,000 and a useful life of more than one year will be considered Controlled Assets and will be added to the asset inventory only if there is a specific management request. Fixed assets with a value of \$5,000 and over will be classified as Capital and depreciated over the expected useful life of the item.
3. Repair and Replacement – The County strives to maintain its physical assets at a level adequate to protect the County’s capital investments and minimize future maintenance and replacement costs. The operating budget will provide for the adequate maintenance and repair of capital items from current revenues where possible.
4. Surplus Property - Surplus and seized property will be disposed of in the most cost effective manner. BOCC approval shall be required for disposal of all Capital Assets, and Controlled Assets with a current value in excess of \$250.

#### DEBT

The County is guided by Idaho State Statute with regard to debt and the limits thereof (2% of assessed market value). Currently the County is debt free with the goal of maintaining such status for Fiscal Year 2019-2020.



# Chart of Accounts

CHART OF ACCOUNTS DIAGRAM (EXAMPLE: 10.2.201.0.XXX)				
10	2	201	0	XXX
• FUND NUMBER	• ELECTED OFFICIAL	• DIVISION NUMBER	• ACTIVITY LEVEL	• PROGRAM LEVEL

**Fund Number**

*Describes the primary taxing/funding source. Assets and liabilities only exist at the fund number level.*

10 - General	32 - Noxious Weed Control
11 - Replacement Reserve	33 - Health District
12 - Payroll	34 - Historical Society
13 - Liability Insurance	35 - Parks
14 - Health Insurance	36 - Snowmobile
15 - Justice	37 - Vessel
154 - Jail Commissary	38 - Public Access
155 - Sheriff Donation	40 - Indigent
158 - Sheriff Drug Seizure	45 - District Court
18 - Centennial Trail	455 - Court Interlock Device
19 - Tourism Promotion	46 - Revaluation
20 - Public Transportation	47 - Emergency Medical Services
30 - Airport	49 - Aquifer Protection District
301 - Airport Sewer	50 - Construction
31 - County Fair	60 - Solid Waste

**Elected Official**

1 - Board of County Commissioners	5 - Coroner
2 - Clerk	6 - Sheriff
3 - Treasurer	7 - Prosecuting Attorney
4 - Assessor	8 - District Court

**Division Number**

*The specific departmental operations and the related budget information approved for the purpose.*

**Activity Level**

*Activity Level describes the nature of the operation as it relates to the organization as a whole.*

0 - Indirect Costs (Administrative)	3 - Operations
1 - Administration	4 - Grants
2 - Department Administration	5 - Projects

**Program Level**

*A sub-activity of a division that provides accounting of specified costs of the division.*



# *Chapter 3* BUDGET

## SUMMARY



## Budget Process

The County budgets its revenues and expenditures, as required by Idaho Code Section 31, Chapter 16. Following these guidelines, the County adopts annual appropriated budgets for General, Special Revenue and Enterprise Funds. All appropriated budgets are adopted on a non-GAAP cash basis. The following is a summary of the budgetary process for the County:

Prior to the third Monday in May, each elected official or department head submits to the Auditor's Office a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures by department categorized by personnel services and other charges and services (including capital outlay) and the means of financing them. The Auditor's office assures the budgets are balanced. Budget hearings give the County departments an opportunity to present their proposed budgets to the County Commissioners and the public at large.

On or before the first Monday in August, the proposed budget is submitted to the County Commissioners for review and tentative approval. When the tentative budget has been approved it must be published in the newspaper. A public budget hearing is conducted by the County on or before the Tuesday after Labor Day to obtain taxpayer comments, and upon conclusion of the hearing, the County Commissioners legally adopt the final budget by a resolution in the official minutes of the board.

In no event shall the final budget be greater than the amount of the advertised tentative budget. Per Idaho Code Section 31-1605, the actual expenditures for the ensuing fiscal year shall not exceed the appropriations legally adopted by the Commissioners. The County's policy is that amounts may not be transferred between personnel services and other charges and services (including capital outlay); also amounts may not be transferred between departments or funds.

Kootenai County may increase the total appropriations budget during the current year as grants are subsequently awarded by federal or state agencies, for donations, for carrying forward incomplete capital project balances and for receipt of unscheduled and/or unanticipated revenue, provided that there is no increase in anticipated property taxes. The appropriations budget may only be increased by the amount of actual revenues received or carried forward in the case of major capital construction projects. Such budget revisions must be advertised, discussed in a public hearing, and adopted by a resolution from the Board of County Commissioners.

The County employs budgetary integration as a management control device during the year for all funds. All appropriations, other than those for capital improvements not yet completed, lapse at the end of the fiscal year and become null and void. Lawful claims presented thereafter against any subsequent appropriation will be paid for in the ensuing budget. Encumbrance accounting, the recording of purchase orders, contracts and other commitments for the expenditure of monies to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all funds. All encumbrances are canceled when appropriations lapse.



# KOOTENAI COUNTY BUDGET CALENDAR





## DEPARTMENTS BY ELECTED OFFICIAL (*WITH FUNDS*)

Elected Official	COA	Fund Description	Service Type	
Assessor	ADMINISTRATIVE SERVICES	General	Mandated	
	APPRAISAL (Residential & Specialized)	Revaluation	Mandated	
	MAPPING	Revaluation	Mandated	
	SURVEYOR	General	Mandated	
	VEHICLE LICENSING	General	Mandated	
Commissioners	ADMIN	General	Mandated	
	FACILITIES	General	Mandated	
	RISK MANAGEMENT	Liability Insurance	Mandated	
	HEALTH INSURANCE	Health Insurance		
	INFORMATION SYSTEMS	General	Mandated	
	REPROGRAPHICS	General		
	RESOURCE MANAGEMENT OFFICE	General		
	NOXIOUS WEED CONTROL	Noxious Weed Control	Mandated	
	PARKS	Parks		
	WATERWAYS	Vessel		
	SNOW GROOMERS	Snowmobile	Mandated	
	SOLID WASTE	Solid Waste	Mandated	
	VETERANS	General		
	EXTERNAL COMMUNITY SERVICES	Centennial Trail		
		Tourism Promotion		
		Airport Sewer Fund		
		County Fair		Mandated
		Health District		Mandated
		Historical Society		
		EMS		
		Aquifer Protection District		
	COMMUNITY SERVICE	Public Transport		
		Airport		
	ADULT MISDEMEANOR	Justice	Mandated	
	JUVENILE DETENTION	Justice	Mandated	
	JUVENILE PROBATION	Justice	Mandated	
PUBLIC DEFENDER	Justice	Mandated		
Clerk	ADMIN	General	Mandated	
	AUDITOR	General	Mandated	
	COUNTY ASSIST INVOLUNTARY POLICE HOLDS	General	Mandated	
	COUNTY ASSIST INDIGENT	Indigent	Mandated	
	DISTRICT COURT CLERKS	District Court	Mandated	
	ELECTIONS	General	Mandated	
	RECORDER	General	Mandated	
Coroner	CORONER	General	Mandated	
District Court	DRUG COURT	District Court		
	DUI COURT	District Court		
	MENTAL HEALTH COURT	District Court		
	TRIAL COURT ADMINISTRATOR	District Court	Mandated	
	INTERLOCK DEVICE	Court Interlock		



FISCAL YEAR 2020 BUDGET

Elected Official	COA	Fund Description	Service Type
Prosecutor	CIVIL DIVISION	General	Mandated
	CRIMINAL DIVISION	Justice	Mandated
	HUMAN RESOURCES	General	
	JUVENILE DIVISION	General	
Sheriff	ADMINISTRATION	General	Mandated
	JAIL BUREAU	Justice	Mandated
	JAIL SERVICES	Jail Commissary	Mandated
	OPS DECTECTIVE	Justice	Mandated
	ANIMAL CONTROL	Justice	
	PATROL	Justice	Mandated
	SWAT	Justice	
	SEARCH & RESCUE	Justice	
	RECREATIONAL SAFETY	Snowmobile	
	OPS PATROL	CO Vessel	
	AUTO SHOP	General	
	E911 / 911	General	Mandated
	CIVIL DIVISION	Justice	Mandated
	DRIVERS LICENSING	Justice	Mandated
RECORDS DIVISION	Justice	Mandated	
Treasurer	TREASURER	General	Mandated



**CONSOLIDATED SUMMARY**  
**BUDGETED REVENUES AND EXPENDITURES**  
FISCAL YEAR 2020 ADOPTED BUDGET  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

Revenues:	Governmental Funds	Business Funds	Grand Total
Charges for Services	10,125,939	13,369,274	23,495,213
Fines and Forfeitures	1,258,071	-	1,258,071
Intergovernmental	13,976,311	-	13,976,311
Investment Gain/(Loss)	1,260,000	-	1,260,000
Licenses and Permits	1,528,203	-	1,528,203
Miscellaneous <sup>b</sup>	1,114,013	88,400	1,202,413
Taxes <sup>a</sup>	49,926,627	-	49,926,627
<b>Total Revenues</b>	<b>79,189,164</b>	<b>13,457,674</b>	<b>92,646,838</b>
<b>Expenses:</b>			
Culture and recreation	1,053,353		1,053,353
General Government	37,617,422		37,617,422
Health and Welfare	2,955,881		2,955,881
Public safety	43,694,418		43,694,418
Public works	1,318,828		1,318,828
Sanitation	382,140		382,140
Solid Waste		14,576,087	14,576,087
<b>Total Expenses</b>	<b>87,022,042</b>	<b>14,576,087</b>	<b>101,598,129</b>
Excess Revenues o/(u) Expenditures	(7,832,878.00)	(1,118,413.00)	(8,951,291.00)
<b>Other Funding Sources:</b>			
Interfund Transfers-In	929,317	-	929,317
Interfund Transfers-Out	(128,358)	(800,959)	(929,317)
Fund Balance Appropriation	7,031,919	1,919,372	8,951,291
<b>Total Other Funding Sources</b>	<b>7,832,878</b>	<b>1,118,413</b>	<b>8,951,291</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>

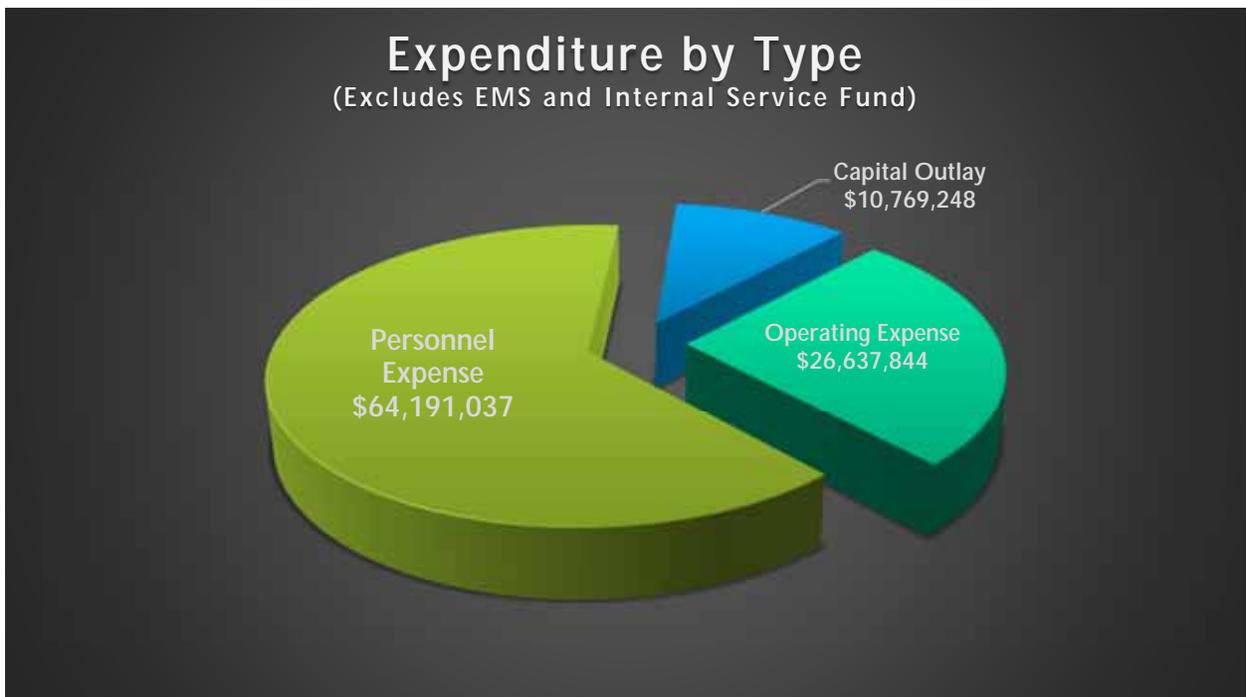
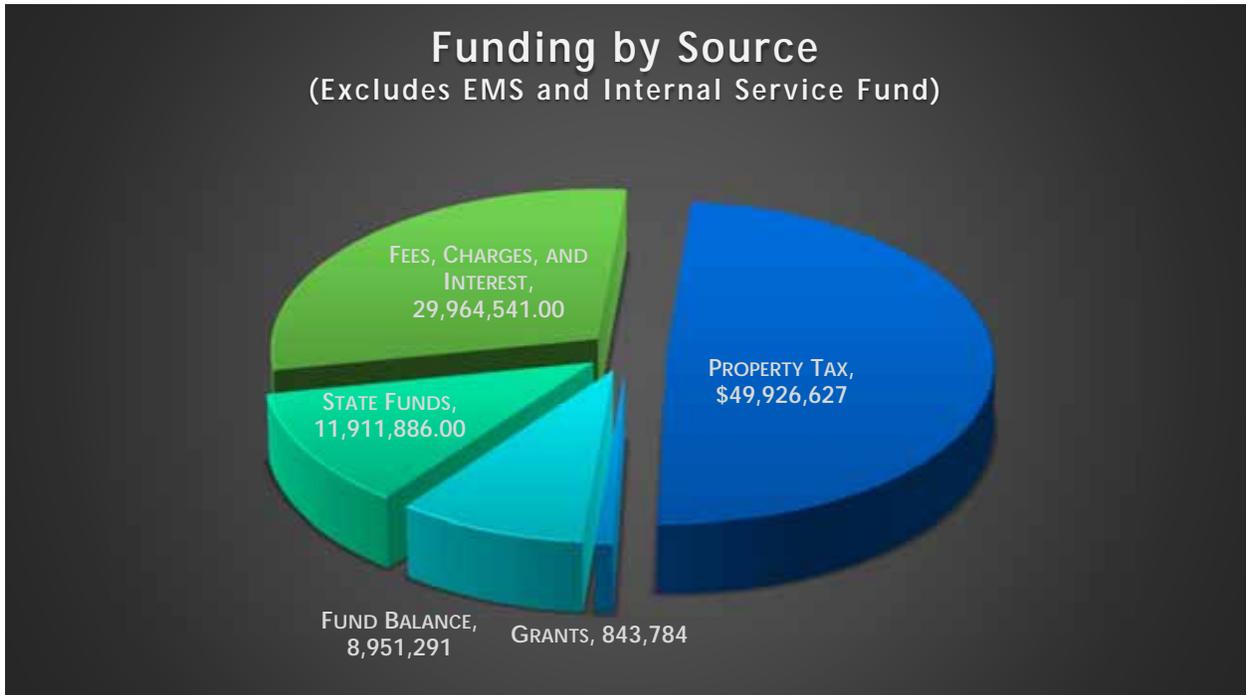
a. Taxes=FY2020 Levy Amount

b. Miscellaneous Revenue includes Aquifer Protection District Special Assessment taxes, Property Tax Late Charge & Interest, and Warrant Costs.



# TOTAL ADOPTED BUDGET

FISCAL YEAR 2020 ADOPTED BUDGET - \$101,598,129





## BUDGET SUMMARY BY ELECTED OFFICIAL

FISCAL YEAR 2020 TOTAL ADOPTED BUDGET - \$101,598,129  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

## Revenue Summary by Elected Official



Elected Official	Actual FY 2016	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020	FY2019-FY2020 \$ Change	FY2019-FY2020 %Change
Commissioners	69,246,020	72,725,082	78,288,971	77,790,801	84,556,312	6,765,511	8.00%
Clerk	3,590,411	2,506,135	3,301,848	2,658,489	2,781,601	123,112	4.43%
Treasurer	121,184	82,408	99,952	1,616,000	1,566,000	(50,000)	-3.19%
Assessor	3,615,273	3,724,463	3,911,067	3,763,135	4,086,622	323,487	7.92%
Coroner	16	-	2,206	-	-	-	0.00%
Sheriff	4,270,452	4,436,435	5,220,460	5,304,396	5,392,636	88,240	1.64%
Prosecutor	226,656	246,400	239,733	229,381	240,481	11,100	4.62%
District Court	2,674,210	2,731,006	2,620,347	2,740,894	2,974,477	233,583	7.85%
<b>Total Revenue</b>	<b>83,744,222</b>	<b>86,451,929</b>	<b>93,684,584</b>	<b>94,103,096</b>	<b>101,598,129</b>	<b>7,495,033</b>	<b>7.38%</b>

## Expenditure Summary by Elected Official



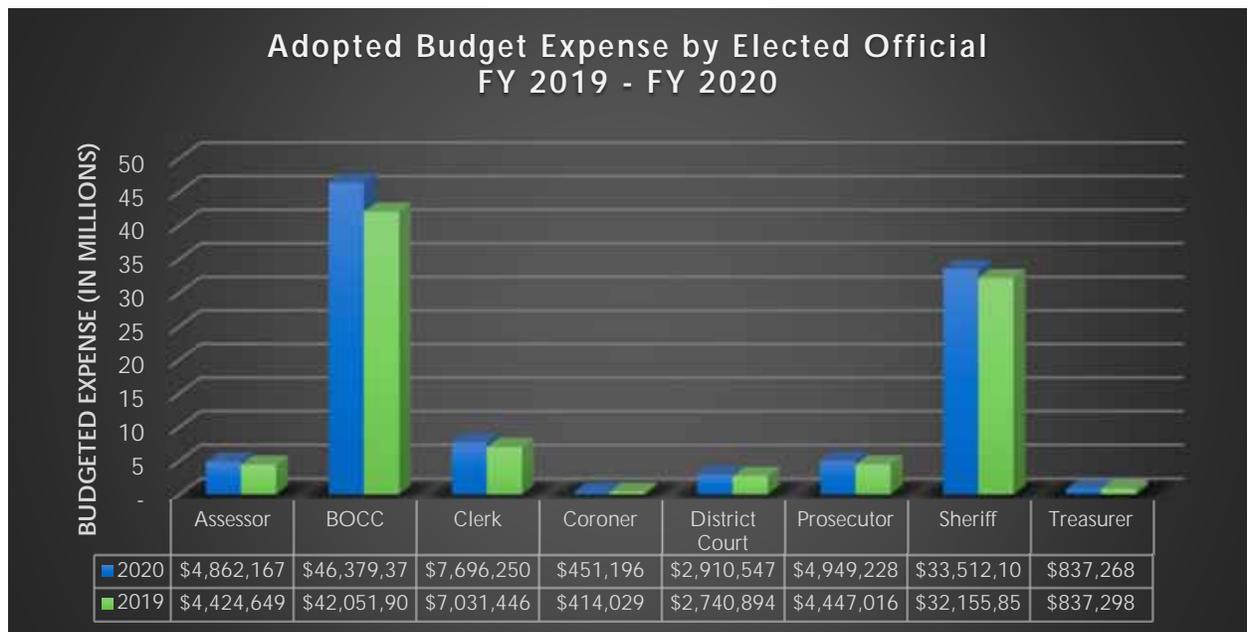
Elected Official	Actual FY 2016	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020	FY2019-FY2020 \$ Change	FY2019-FY2020 %Change
Commissioners	30,539,348	34,919,860	46,197,439	41,556,473	45,583,267	4,026,794	8.83%
Clerk	6,259,905	6,075,474	6,461,634	7,031,446	7,696,250	664,804	8.64%
Treasurer	642,035	644,136	715,446	837,298	837,268	(30)	0.00%
Assessor	3,888,532	4,081,194	4,412,669	4,424,649	4,862,167	437,518	9.00%
Coroner	315,089	355,646	353,758	414,029	451,196	37,167	8.24%
Sheriff	26,661,742	29,706,783	30,866,427	32,139,541	33,464,422	1,324,881	3.96%
Prosecutor	3,516,396	4,040,807	4,582,591	4,447,016	4,949,228	502,212	10.15%
District Court	2,359,913	2,541,953	2,610,088	2,740,894	2,910,547	169,653	5.83%
<b>Total Expense</b>	<b>74,182,960</b>	<b>82,365,853</b>	<b>96,200,052</b>	<b>93,591,346</b>	<b>100,754,345</b>	<b>7,162,999</b>	<b>7.11%</b>



## BUDGET BY ELECTED OFFICIAL

FISCAL YEAR 2020 TOTAL ADOPTED BUDGET - \$101,598,129  
 (EXCLUDES EMS AND INTERNAL SERVICE FUND)

*The county is experiencing record growth further increasing demand for all services. Justice services continue to be the key driver for budget increases. The Sheriff, District Court, and Coroner all have double-digit percentage increases for fiscal 2020.*





## PROPERTY TAX, VALUATION AND BUDGET TRENDS

FISCAL YEARS 2016-2020

Property Tax Levy Calculation History	FY 2016	FY 2017	FY 2018	FY 2019	Adopted FY 2020
County Budget (EMS & Internal Service Excluded)	\$80,887,409	\$96,360,347	\$88,002,123	\$94,103,096	\$101,598,129
Property Tax Levy	\$41,594,122	\$43,843,913	\$45,435,436	\$45,435,436	\$49,926,627
Property Tax % of Budget	51.42%	45.50%	51.63%	50.26%	49.1%
Estimated Net Market Value	\$13,087,893,022	\$14,005,552,245	\$15,254,349,872	\$17,238,762,821	\$20,047,750,390
Levy Rate	0.003178061	0.003130467	0.002978523	0.002743775	0.002490386
% of Market Value	0.32%	0.31%	0.30%	0.27%	0.25%
<b>Forgone Available</b>	<b>\$7,875,069</b>	<b>\$9,105,938</b>	<b>\$9,105,938</b>	<b>\$9,105,938</b>	<b>\$9,105,938</b>
From Tax Year	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.

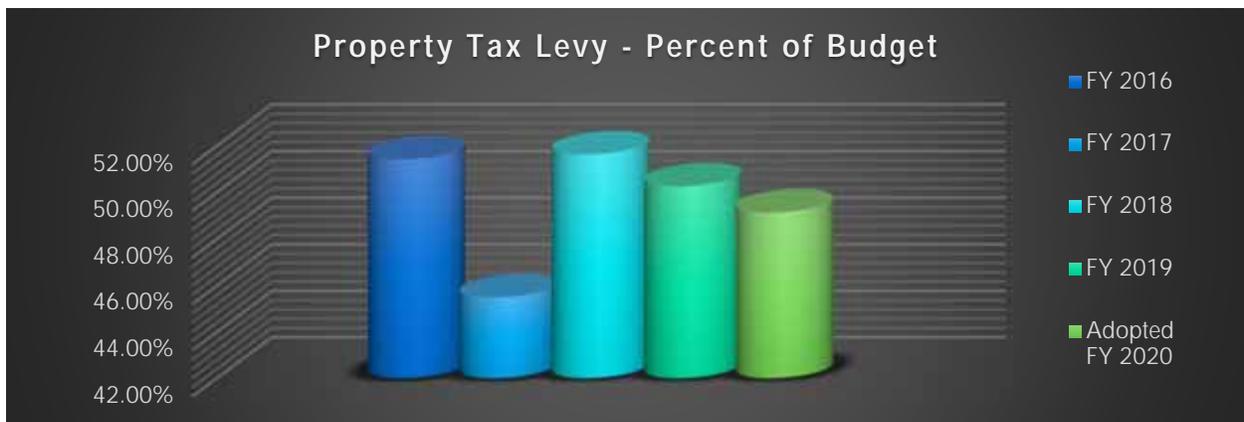
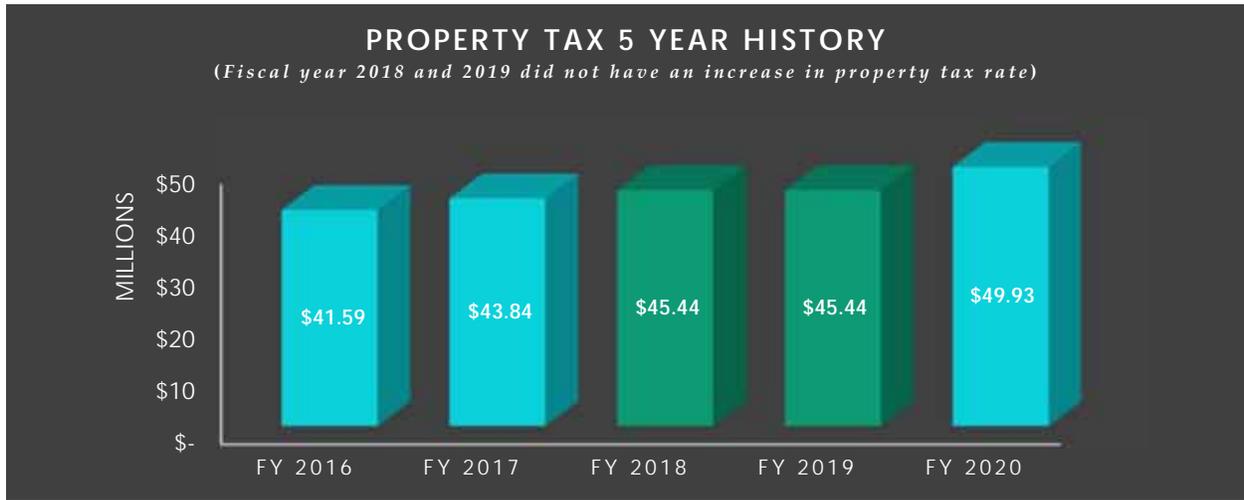
## MAXIMUM STATUTORY LEVY RATE COMPARISON

Fund	Maximum Allowed Rate	FY20 Proposed	Percentage of Maximum Allowed
Current Expense	.002000000	0.000571174	28.56%
Justice Fund	.002000000	0.001575507	78.78%
Indigent Fund	.001000000	0.000000000	0.00%
Noxious Weed	.000600000	0.000016807	2.80%
Revaluation	.000400000	0.000126376	31.59%
Airport	.000400000	0.000016118	4.03%
District Court	.000400000	0.000089255	22.31%
Health District	.000400000	0.000037866	9.47%
Historical Society	.000120000	0.000001291	1.08%
County Fair	.000100000	0.000003990	3.99%
Parks and Recreation	.000100000	0.000017053	17.05%
Liability Insurance	N/A	0.000034948	N/A
<b>Total County Levy</b>	<b>.007520000</b>	<b>0.002490386</b>	<b>33.12%</b>

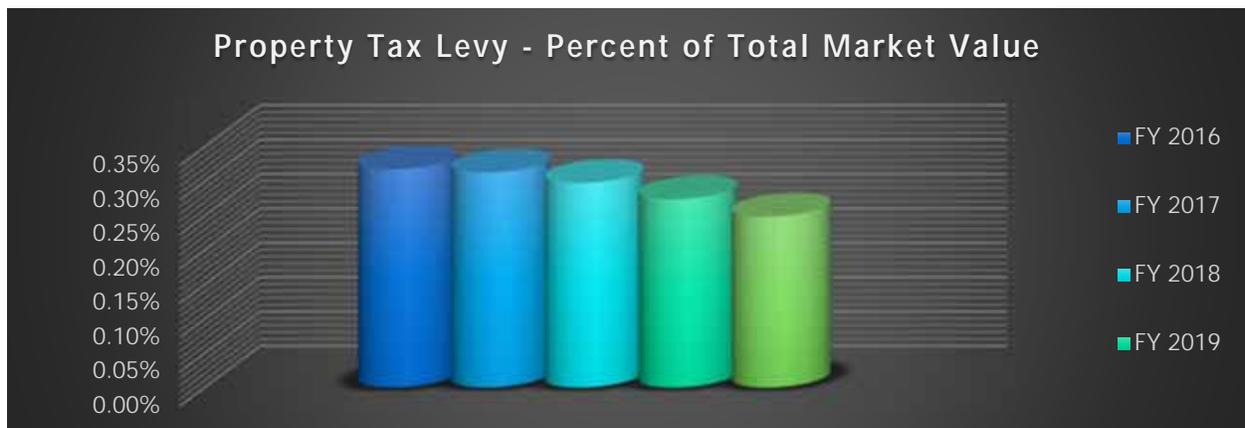


# PROPERTY TAX

FISCAL YEARS 2016-2020



*Note: Fiscal Year 2017 used a larger proportion of fund balance for Jail expansion.*



*Note: The levy is decreasing proportionately to increasing property values.*



# *Chapter 4* FUND

## NARRATIVES



## Fund Narratives

### FUND 10 – General Fund (Current Expense) (LEVY FUND)

#### *63-805. ANNUAL LEVIES.*

*(1) The county commissioners of each county in this state may levy annually upon all taxable property of said county, a property tax for general county purposes, to be collected and paid into the county treasury and apportioned to the county current expense fund which levy shall not exceed ... If a county establishes the justice fund, as provided in section 31-4602, Idaho Code, the maximum current expense levy shall be reduced to twenty hundredths percent (.20%) of market value for assessment purposes, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater.*

Departments that are currently included in the General Fund:

- BOCC – General Accounts (used to track tax and general support, contingency funds); BOCC Administration, Grants Mgt. Office, Buildings & Grounds, Reprographics, Veterans' Services, Community Development, Information Services, Human Resources, and Office of Emergency Management.
- Clerk – Auditor, Recorder, District Court Clerks, County Assistance, and Elections
- Treasurer
- Assessor – Elected Official Administration, DMV, Surveyor
- Coroner
- Sheriff – Auto Shop, 9-1-1 Operations, and 9-1-1 Enhanced
- Prosecuting Attorney – Civil Division, and Juvenile Diversion

The General Fund represents the most flexible source available as it can be used for a variety of county purposes. Other funds are topical in nature meaning that the funding captured in those funds is intended to be used for the purpose for which they were levied. Accordingly, it is important to manage county fund balances to maximize the funds available under the current expense authority of the county to provide the most versatility in our financial management capacity.

Non-property tax major sources of revenue in the general fund include: State Revenue Sharing, State Liquor Apportionment, Payments in Lieu of Taxes, Interest Income, State Agricultural Replacement Funds, Building & Planning fees, Recording fees, DMV revenues, and Administrative Services revenue.

Major restricted sources include: 9-1-1 line fee revenue, Contracted Services revenue, Client Reimbursements, and Tax Deeds & Title Search fees.

### FUND 11 – Acquisition & Capital Purchases/Replacement Reserve Fund

#### *31-3201. CLERK OF DISTRICT COURT - FEES.*

*(3) In addition to all other fines, forfeitures and costs levied by the court, and shall collect ten dollars (\$10.00) as an administrative surcharge fee on each civil case, including each appeal, to be paid over to the county treasurer for the support of the county court facilities fund, or to the district court fund if no county court facilities fund has been established.*



## COURT FACILITIES FUND:

The restricted portion of this fund balance is attributable to court facilities fees that are collected by District Court for the specific purpose of improving court facilities. Historically, the funds have been used to provide privacy fencing for the court hold facility, and most recently to make some of the improvements at the Juvenile Justice Center (JJC). District Court funds continue to be used to keep court facilities in good working order. For FY20, \$19,000 has been committed to remodel and reconfigure the customer service area at the Justice Building.

## ACQUISITION AND CAPITAL PURCHASES:

This balance represents a designation approved by the BOCC to utilize for land and building purchases and improvements. Prior uses include the purchase of the county elections facility and its subsequent remodel, and the parks land purchase near Carlin Bay. As a committed balance it is subject to change and modification at the direction of the Board via resolution. Only after a committed purpose is approved is the necessary entry to record the activity posted into the accounting system. The FY20 capital construction budget is \$5,106,000 and consists of \$5 million for a new administration building. The remaining monies have been set aside for Juvenile Detention Center and Jail facility improvements.

## REPLACEMENT RESERVE:

This reserved balance represents what has been an ongoing commitment by the BOCC to provide funding for significant facility repairs before the need arises. The plan is to cover major system components and structures such as – roofs, HVAC units, parking lot sealing and repaving, and building exteriors. It could also be extended to cover windows, carpeting, and periodic painting. The desired result is to have a fiscally prudent major maintenance plan that helps avoid system failures, reduces peak budget demand associated with significant maintenance items, and reduces the long term cost of ownership by providing the ability to care for the county structures as needed avoiding unnecessary delays.

Ideally, an engineering study would be utilized to help establish an appropriate annual funding rate to cover the repairs for the county facilities. Such a study would evaluate the current structures and provide estimated replacement costs, and estimated useful life for major building components. The FY20 adopted budget for facility maintenance and repairs is \$159,295.

## FUND 12 – Payroll Payables Fund

The payroll payables fund is used to capture all of the payroll related liabilities of the county. Dollars flow into this fund each payroll cycle for the various taxes and liabilities that are related to payroll. This fund provides a centralized approach to managing these obligations and improves the overall efficiency and management of the payroll function. The taxes and deductions include payroll taxes and voluntary deductions.

## FUND 13 – Liability Insurance (LEVY FUND)

*6-927. TAX LEVY TO PAY COMPREHENSIVE LIABILITY PLAN.*

*Notwithstanding any provisions of law to the contrary, all political subdivisions shall have authority to levy an annual property tax in the amount necessary to provide for a comprehensive liability plan whether by the purchase of insurance or otherwise as herein authorized; provided, that the revenues derived there from may not be used for any other purpose.*



*This fund is used to capture the premium expense from the Idaho Counties Risk Management Program (ICRMP), and a self-insurance pool that is overseen by the county risk management function. Kootenai County may be liable for certain claims or damage of property that may arise in the ordinary course of operations. The self-insurance pool has been used to cover smaller claims and related repairs in lieu of filing claims against the county policy in an effort to manage the claims activity under the policy. Excess activity can adversely impact our experience rating and increase the resulting future premiums.*

#### FUND 14 – Health Insurance

Kootenai County's self-insurance fund is used to account for the health insurance activities and costs provided to the county's primary government departments or agencies on a cost reimbursement basis.

Internal Service Funds are a system used by governments and nonprofit organizations. Because there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements. Financial reporting is directed at the public rather than investors. The accounting equation is Assets = Restrictions on Assets. Funds are established to ensure accountability and expenditure for designated purposes. Revenues must be raised and expended in accordance with special regulations and restrictions.

Given that this fund runs on a reimbursement basis it is important that any balances accumulated be used for this purpose. Historically, fund balance has been appropriated to help offset increased plan costs.

Additionally, balances in this fund provide coverage for claims between 'expected claims' (the funding position used in setting the annual budget) and the aggregate limit under the umbrella stop loss policy.

#### FUND 15 – Justice Fund (LEVY FUND)

##### *63-805. ANNUAL LEVIES.*

*(2) The county commissioners of each county in this state may levy upon all taxable property of said county, a property tax for the purposes set forth in the statutes authorizing a county justice fund, to be collected and paid into the county treasury and apportioned to the county justice fund, if one has been established. Said levy shall not exceed twenty hundredths percent (.20%) of market value for assessment purposes of such property, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater.*

*The county commissioners shall have the right to make a "general reserve appropriation," said appropriation not to exceed five percent (5%) of the county justice fund budget as finally adopted. The total levy, however, for the county justice fund, including the "general reserve appropriation," shall be within the limitations imposed by chapter 8, title 63, Idaho Code, or by any statutes of the state of Idaho in force and effect.*



Departments that are currently included in the Justice Fund:

- BOCC – General Accounts (used to track tax and general support, contingency funds, and conflict attorneys); Public Defender; Juvenile Detention Center; Adult Misdemeanor Probation; and Juvenile Probation.
- Sheriff – Elected Official Administration; Civil; Animal Control; Patrol; Detectives; Drivers Licensing; Records; Special Response; Search & Rescue; Maintenance; and the Jail.
- Prosecuting Attorney – Administration and Operations

Eligible departments currently captured in the General Fund – Sheriff Auto Shop; Juvenile Diversion; and the Prosecutor’s Civil Division.

For fiscal year 2020 the levy rate is at 78.8% of the maximum. This is a slight decrease over last year, made possible by record growth in property value.

#### FUND 18 - Centennial Trail

The 1989 Joint Powers Agreement entered into by the City of Coeur d’Alene, City of Post Falls and Kootenai County memorializes an understanding for the ongoing shared maintenance of the Centennial Trail. Additionally, it states that each agency will contribute the sum of \$5,000 annually towards the maintenance of the trail. The funds are collected by the County and deposited into the dedicated account each year. In 2019, the Joint Powers Board decided to increase the contributions made by each agency to \$10,000 in an effort to increase the fund balance to cover increasing repair and maintenance costs due to the age of the trail.

#### FUND 19 - Tourism Promotion Fund

Revenues generated from this source have been declining dramatically over the past five years with year over year decreases ranging from 7.6% to 54%. This year only \$1,000 is budgeted. At one point this source was providing over \$12,000 per year in support for visitor promotion.

Current distribution to the Post Falls Chamber of Commerce is guided under Board resolution 2001-57 Disbursement of Greyhound Park Funds. This rescinded the prior guidance established under Resolution No. 99-70 which split the funds equally between the Post Falls and Coeur d’Alene Chambers of Commerce.

#### FUND 20 – Public Transportation Fund

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The Public Transportation Fund is used for the sole purpose of tracking the FTA grant and related activities overseen by the County. When the Kootenai Metropolitan Planning Organization was formed the cities in the urban area of the county agreed that the County should manage the grant as a neutral party without jurisdictional interests. The Board agreed to accept the responsibility for the system and selected Panhandle Area Council, Inc. to provide both grant administration and the planning services required for the grant operations in the initial stages of the fund. The County currently manages all aspects of the FTA grant in-house through the Resource Management Office (RMO).



As a grant activity the Public Transportation Fund does not accumulate a fund balance. Any balance due from Federal Transit Administration at year end is recorded as a receivable, or conversely if funds are received in advance they are noted as deferred revenue and rolled into the next fiscal year.

#### FUND 30 – Airport Fund (LEVY FUND)

##### *21-404. Tax levy authorized.*

*Any county or municipality may levy on all of the taxable property of said county or said municipality, for the purpose of building and maintaining an airport either within or without the boundaries of such county or municipality, a tax not to exceed four hundredths percent (.04%) of market value for assessment purposes, on all taxable property within such county or such municipality, provided, however, that this section does not constitute a limitation upon the powers of cities as provided in section 50-321, Idaho Code.*

The Airport Fund captures the various cost centers covering department administration, and operations consisting of field maintenance, grounds maintenance, equipment maintenance, infrastructure improvements (not eligible for Airport Improvement Project (AIP) funding through the FAA), and pre-grant formulation costs. All revenues are captured under the department administration cost center (30.1.101.2). The airport also receives rental revenues for hangar space, reducing reliance on the tax levy. For fiscal year 2020, rents and leases revenue accounts for 55% of Airport funding.

#### THE AIRPORT SEWER FUND

The Airport Sewer Fund was established per direction of the BOCC to assure the long term financial health of the airport sewer operations. A significant portion of these costs are reflected through the obligations to Hayden Area Regional Sewer Board (HARSB) approved by the BOCC under Resolution 2014-36. The fees charged for sewer services provided to airport tenants are the primary revenue source for these activities. These revenues pay for the annual recurring sewer operations and the funds necessary to meet the longer term obligations noted above. Amounts paid for new sewer connections (ERUs – Equivalent Residential Units) will be deposited into this fund as they are sold by the airport to either new or existing clients.

#### FUND 31 - County Fair Fund (LEVY FUND)

##### *31-822. Maintenance of fair grounds -- Transfer of property to fair district.*

*To contract to purchase a site, grounds or parks on which to hold public fairs or exhibitions, to care for and maintain the same, regulate the use thereof and, in their discretion, to let, demise or lease the same to the state of Idaho or the department of agriculture for such public fair or exhibition purposes upon such terms and conditions and for such consideration as in their judgment shall best promote the holding of such public fairs or exhibitions. To make a special levy of one hundredths per cent (.01%) of market value for assessment purposes of taxable property within the county for the purpose of purchasing a site, grounds or park on which to hold public fairs or exhibitions and to erect upon said site, grounds or park suitable buildings and provide for the maintenance of said buildings. The funds raised by this levy may be allowed to accumulate until enough funds are available to make the desired purchase. On no account shall the funds raised by this levy and for the purpose of purchasing a site for county fairs or exhibitions, or for building upon and improving the same, be used for any other purpose. The board of county commissioners of any county, owning any grounds or parks with or without buildings and improvements thereon, held and maintained for public fairs or exhibitions may, upon such county becoming a member of or a part of a fair district, in their discretion and*



*upon such terms and conditions as to them may be deemed advisable, offer to sell, and sell and transfer and convey by proper conveyance, to such fair district, the grounds or parks owned by such county and used for public fairs or exhibitions, provided, nevertheless, that any conveyance so made shall expressly provide that the grounds or parks shall be used for district fair purposes, and that upon failure of the district to use the said grounds or parks for a district fair for two (2) successive years, the said property so conveyed, shall revert back to the county making the conveyance.*

There will continue to be residual property tax collections going forward to fund Fair infrastructure compliance projects under the direction of the County's Buildings and Grounds Department.

#### FUND 32 - Noxious Weeds Fund (LEVY FUND)

##### *22-2406 County powers.*

*(e) Purchase or provide for equipment and materials for the control of noxious weeds, independently or in combination with other control authorities, and use such equipment or materials upon any lands within the state; and*

*(f) Levy annually upon all taxable property of said county a tax for the control of noxious weeds to be collected and apportioned to the county noxious weed fund, which levy shall not exceed six hundredths percent (.06%) of the market value for assessment purposes of said property in said county; and*

*(g) Utilize any other methods or local options that may be available for the purpose of funding a coordinated noxious weed control program on the county level; and*

*(h) Use the noxious weed fund, which may be a revolving fund, only for noxious weed purposes. In addition to any appropriated funds designated for the control of noxious weeds, the county control authority shall have the power to receive and disburse funds from any source as a continuing appropriation at any time for the purpose of controlling noxious weeds.*

#### FUND 33 – Health District Fund (LEVY FUND)

##### *31-862. Authorizing special tax to be used solely and exclusively for preventive health services.*

*The board of county commissioners is hereby authorized to levy a special tax not to exceed four hundredths per cent (.04%) of market value for assessment purposes of all taxable property in the county, above the statutory limitation, to be expended solely and exclusively for preventive health services by county or district boards of health.*

This fund is used to generate the funds necessary to provide for the county's commitment to the Panhandle Health District. The District is governed by a board consisting of Commissioners representatives from each of the five northern counties. The funding for the district is driven by state formula which mandates the allocation of the costs to each of the counties. The District budget is approved by the governing board setting the participation rates for each of the counties.



## FUND 34 – Historical Society (LEVY FUND)

### *31-864. Historical societies and museums -- Support by county.*

(1) The board of county commissioners of any county may expend annually such amounts as necessary for the support of county or local historical societies which are incorporated as Idaho nonprofit corporations and which operate primarily within the county, or for the support of museums or of historical restoration projects within the county undertaken or operated by Idaho nonprofit organizations, or for the marking and development of historic sites by Idaho nonprofit corporations. For the purposes of this section, the board of county commissioners of any county is authorized and empowered to levy not more than twelve one-thousandths percent (.012%) on each dollar of market value for assessment purposes of taxable property within the county.

(2) Before money is granted under this section, the directors of such nonprofit corporations shall present to the county commissioners a proposed budget which shall indicate anticipated revenues and expenditures of the nonprofit corporation (including the sums requested from the county), and shall indicate the purposes of the proposed expenditures. The board of county commissioners may require an audit of the accounts and financial records of any such nonprofit corporations receiving county funds.

## FUND 35 – Parks (LEVY FUND)

### *63-805. Annual levies.*

(4)(a) The county commissioners of each county in this state may levy annually upon all taxable property of its county, a property tax for the acquisition, maintenance and operation of public parks or public recreational facilities, to be collected and paid into the county treasury and apportioned to a fund to be designated as the "parks and recreation fund," which is hereby created, and such county commissioners may appropriate otherwise unappropriated funds for such purposes. No levy made under this subsection shall exceed one-hundredth percent (.01%) of the market value for assessment purposes on all taxable property within the district.

(b) Any funds unexpended from the "parks and recreation fund," or any funds unexpended from the current year's certified parks and recreation budget may be retained in, or deposited to, the "parks and recreation fund" for the purpose of future land acquisition, park expansion or improvement, or the acquisition of operating equipment. The maximum accumulation of funds allowable shall not exceed twice the amount of money provided by the levy authorized in paragraph (a) of this subsection.

The parks fund is a sole purpose fund to pay for the park operations portion of the Parks & Waterways department.

## FUND 36 – Snowmobile Fund

### *67-7106. Distribution of moneys collected -- County Snowmobile Fund*

(1) Each vendor shall not later than the fifteenth day of each month remit all moneys collected under the provisions of sections 67-7103 and 67-7104, Idaho Code, to the state treasurer for credit to the state snowmobile fund, established in the dedicated fund, to be administered by the director, except that one dollar (\$1.00) from each snowmobile certificate



of number fee, one dollar (\$1.00) from each rental certificate of number fee, and one dollar(\$1.00) from each nonresident snowmobile user certificate issued by the vendor shall be credited by the state treasurer to the state snowmobile search and rescue fund created in section 67-2913A, Idaho Code.

(2) Each county with a bona fide snowmobile program shall be entitled to receive from the department eighty-five percent (85%) of the moneys generated for that county during that certificate of number period. Counties with a bona fide snowmobile program may use up to fifteen percent (15%) of their county snowmobile moneys upon recommendation by their county snowmobile advisory committee for snowmobile law enforcement purposes.

(3) Up to fifteen percent (15%) of the revenue generated from snowmobile certificates of number each year may be used by the department to defray administrative costs. Any moneys unused at the end of the fiscal year shall be returned to the state treasurer for deposit in the state snowmobile fund.

(4) Vendors shall be entitled to charge an additional one dollar and fifty cents (\$1.50) handling fee per certificate of number for the distribution of certificates of number. Handling fees collected by the department shall be deposited to the state snowmobile fund.

(5) For those certificates of number not designated to a bona fide county snowmobile program, the moneys generated shall be deposited to the state snowmobile fund, and such fund shall be available to the department for snowmobile-related expenses.

The Snowmobile Fund is a sole purpose fund to pay for snowmobile recreation activities. A separate activity code has been established to capture the fees distributed from the State per IC 67-7106. The County also charges a County Groomer Fee for the support of snowmobile operations and the law enforcement related to those activities. Net annual activity for the Sheriff's Recreation Safety activities under this fund are captured in a separate fund balance approved by the BOCC to be directed by the Sheriff for benefit of the snowmobile law enforcement activities.

#### FUND 37 - County Vessel Fund

##### *Idaho Administrative Code Title IDAPA 26.01.30 - 400 (01)*

*The Idaho Park and Recreation Board is authorized under Section 67-7002, Idaho Code to promulgate rules to effectuate the purposes of and aid in the administration of the Idaho Safe Boating Act, Title 67, Chapter 70, Idaho Code.*

**Boating Improvement Program.** *Only those counties in the state with a boating improvement program, as recognized by the Department, are eligible to receive moneys from the state vessel account. "A 'boating improvement program' means that one or more recognized boating facilities are being developed and/or maintained within the county's jurisdiction and/or that the county has or is actively developing a recognized boating law enforcement program" (Section 67-7013(6), Idaho Code).*

The vessel fund is funded with state vessel registration fees that are collected at various outlets including the county Department of Motor Vehicles. These funds are restricted and may only be used for maintenance and improvements at county boating facilities and for marine law enforcement activities per IDAPA. The current fund balance has been committed to the operation of the waterways operations in the current fiscal year.



The departments that are currently included in the County Vessel Fund are:

- Commissioners – Waterways, Boater Safety grants
- Sheriff – Marine Deputies, Boater Safety grants

The vessel fund has been running a surplus for the last few years. This was the result of a joint effort between the Parks & Waterways, Sheriff Marine Division, and the Auditors' Office to work with the Idaho Department of Parks and Recreation (IDPR) to improve accountability for revenues, and assure that the funds are passed through the counties on a regular basis.

Revenue is divided at the state level according to elections made by the person registering their vessel where they can select a primary and a secondary preference. If no preference is selected the fees go into a separate pool that is allocated to all counties with vessel programs.

#### FUND 38 – Public Access

The Public Access fund is based on a 1990 agreement between Hagadone Corporation and the Idaho State Board of Lands Commission concerning the construction of the floating golf green located on Lake Coeur d'Alene. Hagadone Corporation agreed to make annual payments for revenues generated from floating green to the County to be placed in a dedicated account to be used to provide public access on Lake Coeur d'Alene.

The funds received are restricted to projects that will benefit public access on Lake Coeur d'Alene. Historically, this has been used to purchase lands on the lake for public access. Some of the purchases include the Pointner property in Cougar Bay, and Carlin Bay frontage.

#### FUND 40 – Indigent Fund (LEVY FUND)

##### *31-863. Levy for charities fund.*

*For the purpose of nonmedical indigent assistance pursuant to chapter 34, title 31, Idaho Code, and for the purpose of providing financial assistance on behalf of the medically indigent, pursuant to chapter 35, title 31, Idaho Code, said boards are authorized to levy an ad valorem tax not to exceed ten hundredths of one percent (.10%) of the market value for assessment purposes of all taxable property in the county.*

This fund is used to capture the cost of state mandated support of medical and other needs for financially disadvantaged citizens that qualify for the program. In fiscal year 2020, this fund will be largely affected by HB290, expanding statewide Medicaid funding.

#### FUND 45 – District Court Fund (LEVY FUND)

##### *31-867. Special levy for courts -- District court fund.*

*(1) The board of county commissioners of each county in this state may levy annually upon all taxable property of its county, a special tax not to exceed four hundredths per cent (.04%) of market value for assessment purposes for the purpose of providing for the functions of the district court and the magistrate division of the district court within the county. All revenues collected from such special tax shall be paid into the "district court fund," which is hereby*



*created, and the board may appropriate otherwise unappropriated moneys into the district court fund. Moneys in the district court fund may be expended for all court expenditures other than courthouse construction and remodeling.*

*(2) Balances in the district court fund may be accumulated from year to year sufficient to operate the court functions on a cash basis, but such balances shall not exceed sixty per cent (60%) of the total budget for court functions for the current year.*

*(3) There is hereby created the county court facilities fund which may be established in each county by resolution adopted at a public meeting of the board of county commissioners. Moneys in the county court facilities fund shall be expended for planning, remodeling and construction of court facilities. The county court facilities fund shall be separate and distinct from the county current expense fund and county expenditures from the county court facilities fund shall be solely dedicated to the purposes set forth in this section. At the discretion of the board of county commissioners, funds deposited in the county court facilities fund may be accumulated from year to year or expended on a regular basis.*

The departments that are currently included in the District Court Fund include:

- District Court Operations
- Drug Court
- DUI Court
- Mental Health Court

The district court fund is used to capture some of the costs of providing the supporting operations for the state's district court including all supporting personnel and related operating costs. The budget for the District Court Clerks is captured in the current expense fund. During fiscal year 2020 District Court Clerks cost will be transferred to this fund. This will consolidate the District Court activities thus providing a better accounting of operational costs for District Court.

#### FUND 46 – Revaluation Fund (LEVY FUND)

##### *63-314. County valuation program to be carried on by assessor.*

*(3) The county commissioners of each county shall furnish the assessor with such additional funds and personnel as may be required to carry out the program hereby provided, and for this purpose may levy annually a property tax of not to exceed four-hundredths percent (.04%) of the market value for assessment purposes on all taxable property in the county to be collected and paid into the county treasury and appropriated to the property valuation fund which is hereby created.*

The departments that are currently included in the Revaluation Fund include:

- Mapping Division
- Appraisal Divisions for Residential and Commercial

The revaluation fund is used to capture the costs in completing the state requirements for re-assessing the values within the county every five years. Primary activities include the two appraisal departments for commercial and residential activities. Additionally, the costs related to maintaining the mapping activities to keep track of the parcels, and tax area groupings to accomplish this task are also included in this fund.



FUND 47 – Emergency Medical Services Ambulance District (LEVY FUND)

*31-3908. Ambulance district authorized.*

(2) *When the board of county commissioners has ordered the creation of an ambulance service district, pursuant to the provisions of this section, such district is hereby recognized as a legal taxing district, and providing ambulance service is a governmental function.*

(3) *The board of county commissioners shall be the governing board of an ambulance service district created pursuant to this section, and shall exercise the duties and responsibilities provided in chapter 39, title 31, Idaho Code.*

(4) *In any county where an ambulance service district is created as provided herein, the board of county commissioners is authorized to levy a special tax, not to exceed four-hundredths percent (.04%) of market value for assessment purposes, except as authorized by paragraph (a) of this subsection, upon all taxable property within the district for the purposes of the district, but the levy otherwise authorized in section 31-3901, Idaho Code, shall not be made on taxable property within the district.*

The EMS fund established by the county serves as the Ambulance Service District taxing authority authorized under State Statutes. The prime contractor is Kootenai County Emergency Management Services System (KCEMSS). KCEMSS is directed by a joint powers board consisting of one County Commissioner, a City of Coeur d'Alene representative, and commission members from Kootenai Fire & Rescue, Northern Lakes Fire District, and one at large commissioner from the rural fire districts.

KCEMSS contracts with the fire districts to provide ambulance services within the county.

FUND 49 – Aquifer Protection District

*39-503. Aquifer protection district authorized.*

(1) *In counties where a state designated sensitive resource aquifer has been declared as prescribed by rules of the department of environmental quality, and such designation was made prior to the enactment of this act, the board of county commissioners of any such county may, upon petition, hold an election for establishment of, or participation in, an aquifer protection district as authorized by this chapter.*

(2) *A multicounty aquifer protection district may be established by a joint powers agreement as authorized by chapter 23, title 67, Idaho Code, provided all participating counties have held elections and voted in favor of establishment of, or participation in, an aquifer protection district. Every reference to a county in this chapter may be applicable to the multiple counties that participate in a multicounty aquifer protection district.*

(3) *An aquifer protection district is a political subdivision of the state of Idaho subordinate to the county or counties in which it is formed. The governing board of an aquifer protection district is authorized to provide coordination and funding for aquifer protection activities carried out by county government, other political subdivisions, state agencies, and private individuals or interests. The boundaries of an aquifer protection district shall conform as nearly as practicable to boundaries of the subject aquifer, the aquifer's recharge areas, and areas that may be dependent upon the aquifer as a source of water.*



This fund was established to capture the funding and the costs for protecting the Rathdrum Aquifer which started in fiscal year 2008. Most of the activity to this point has been contractual services provided by Panhandle Health District in performing inspections and educational services.

#### FUND 50 - Construction Fund

The construction fund was established to capture significant capital projects for the county. The primary users of this fund are governmental and enterprise-type operations that routinely have significant amounts of construction activity from one year to the next. The primary departments include the Airport and Parks and Waterways.

All of the Federal Aviation Administration (FAA) Airport Improvement Projects (AIP) are run through this fund with each individual grant set up as a separate organization set.

All Waterways Improvement Funds (WIF) are accounted for in this fund as well, again a separate organization set is used for each project.

#### FUND 60 - Solid Waste

##### *31-4404. Funding of operations*

*For the purpose of providing funds to acquire sites, facilities, operate and/or maintain solid waste disposal systems, a board of county commissioners may in addition to the authority granted in sections 31-4402 and 31-4403, Idaho Code:*

*(1) Levy a tax of not to exceed four hundredths percent (.04%) of the market value for assessment purposes on all taxable property within the county, provided that property located within the corporate limits of any city that is operating and maintaining a solid waste disposal site shall not be levied against for the purposes of the county solid waste disposal system; or,*

*(2) Collect fees from the users of the solid waste disposal facilities; or,*

*(3) Finance the solid waste disposal facilities from current revenues; or,*

*(4) Receive and expend moneys from any other source;*

*(5) Establish solid waste collection systems where necessary or desirable and provide a method for collection of service fees, among which shall be certification of a special assessment on the property served;*

*(6) Use any combination of subsections (1), (2), (3), (4), and (5) of this section.*

The Solid Waste Department has an active capital plan that is used to determine when significant expenditures are likely to occur in the future. This information is used for budgeting and fee setting purposes so that sufficient funding is available when the expenditures are required. The needs for the landfill, transfer sites, and equipment are the primary capital considerations that funneled into the plan.

The fundamental goal has been to accumulate enough funding to avoid paying financing costs for any of the major projects or purchases. Typically, on a larger project this can save 25-40% on the overall cost of the project.

The Solid Waste Fund is an enterprise fund which is used to capture activities that are intended to run like a business without direct tax support. This means that the revenues generated are used to pay for



the operations and any excess remains with the fund as retained earnings. It is these retained earnings that are used to accomplish the goals established in the capital plan.



# Summary of Projected Fund Balance



## Fiscal Year 2020 Projected Fund Balance (in thousands)

Fund Title	FY 2018	FY 2019			FY 2020 Adopted Budget			Projected FY 2020
	Audited Total	Adopted Fund Balance Appropriation	Projected Ending Fund Balance	Actual Ending Fund Balance	Revenue	Expenditure	Fund Balance Appropriations	Ending Fund Balance
General	15,879.9	1,970.5	13,909.4	23,365.0	27,376.7	28,191.5	814.8	22,550.2
Replacement Reserve/Acquisition	12,031.4	855.5	11,175.9	700.9	124.2	5,325.3	5,201.1	(4,500.2)
Unemployment Insurance	-	-	-	-	-	-	-	-
Liability Insurance	199.3	-	199.3	807.1	810.7	810.7	-	807.1
Health Insurance	1,451.2	692.6	758.5	10,271.1	10,778.3	10,778.3	-	10,271.1
Justice	5,666.4	(81.0)	5,747.4	40,270.4	41,167.7	41,054.1	(113.6)	40,383.9
Jail Commissary	165.8	-	165.8	58.9	67.3	67.3	-	58.9
Sheriff Donation	-	-	-	81.7	31.3	31.3	-	81.7
Drug Seizure - KCSD Patrol	159.9	-	159.9	25.4	-	-	-	25.4
Centennial Trail	100.2	(15.5)	115.7	0.9	30.0	6.5	(23.5)	24.4
Tourism Promotion	1.0	-	1.0	1.8	1.0	1.0	-	1.8
Public Transportation	-	-	-	3,627.2	319.1	319.1	-	3,627.2
Airport	876.2	-	876.2	1,195.6	1,115.1	1,265.1	150.0	1,045.6
Airport Sewer	96.2	-	96.2	49.7	45.0	53.7	8.7	41.0
County Fair	39.9	-	39.9	186.2	80.0	80.0	-	186.2
Noxious Weeds	46.7	-	46.7	304.7	337.1	382.1	45.0	259.7
Health District	158.3	-	158.3	800.5	804.1	804.1	-	800.5
Historical Society	0.8	-	0.8	30.8	25.9	25.9	-	30.8
Parks & Recreation	213.3	(42.6)	255.9	400.6	444.9	479.5	34.6	366.0
Snowmobile	185.3	(20.5)	205.7	67.1	80.1	89.7	9.6	57.4
County Vessel	207.9	(278.6)	486.5	576.9	739.9	526.9	(213.0)	789.9
Public Access Contribution	21.0	(6.5)	27.5	-	7.0	-	(7.0)	7.0
Indigent	3,882.0	724.0	3,158.0	703.5	415.0	1,155.6	740.6	(37.1)
District Court	305.6	-	305.6	2,818.8	2,959.5	2,959.5	-	2,818.8
Court Interlock	112.7	-	112.7	7.9	15.0	15.0	-	7.9
Revaluation	611.3	-	611.3	2,576.4	2,533.6	2,823.3	289.7	2,286.7
Emergency Medical Services	40.3	-	40.3	2,849.3	2,941.0	2,941.0	-	2,849.3
Aquifer Protection District	620.2	100.9	519.2	403.5	460.0	554.9	94.8	308.6
Waste Disposal	53,202.4	3,732.4	49,470.0	9,923.3	12,656.7	14,576.1	1,919.4	8,003.9
<b>Total</b>	<b>96,275.2</b>	<b>7,631.3</b>	<b>88,643.9</b>	<b>102,105.3</b>	<b>106,366.1</b>	<b>115,317.4</b>	<b>8,951.3</b>	<b>93,154.0</b>
<i>Net Balance w/o Enterprise Fund</i>	<i>43,072.9</i>	<i>3,898.9</i>	<i>39,174.0</i>	<i>92,182.0</i>	<i>93,709.4</i>	<i>100,741.3</i>	<i>7,031.9</i>	<i>85,150.0</i>



# *Chapter 5*

## REVENUE SUMMARY



## BUDGETED REVENUE SUMMARY

Elected Official / Department	ACTUAL FY2016	ACTUAL FY2017	ACTUAL FY2018	ADOPTED Budget FY2019	ADOPTED Budget FY2020	FY2019 - FY2020 \$ Change	FY2019 - FY2020 % Change
<b>ASSESSOR</b>							
ADMIN SERVICES	195	6,660	8,204	-	-	-	0.0%
APPRAISAL	2,432,401	2,451,013	2,587,082	2,565,685	2,823,270	257,585	10.0%
MAPPING	6,079	-	4,984	-	-	-	0.0%
SURVEYOR	41,890	60,560	68,015	48,450	71,152	22,702	46.9%
VEHICLE LICENSING	1,134,709	1,206,230	1,242,782	1,149,000	1,192,200	43,200	3.8%
<b>ASSESSOR Total</b>	<b>3,615,273</b>	<b>3,724,463</b>	<b>3,911,067</b>	<b>3,763,135</b>	<b>4,086,622</b>	<b>323,487</b>	<b>8.6%</b>
<b>BOCC</b>							
ACQUISITION & CAPITAL PURCHASE/RPLMT RESERVE	-	-	(14,871)	-	-	-	0.0%
ADMIN	15,748,240	16,507,179	16,925,207	16,760,082	18,189,225	1,429,143	8.5%
ADULT MISDEMEANOR PROBATION	232,595	184,628	169,112	271,400	255,050	(16,350)	-6.0%
AIRPORT	1,042,748	1,012,960	2,811,870	1,055,729	1,265,137	209,408	19.8%
COMMUNITY DEVELOPMENT	1,676,239	1,942,628	1,815,118	1,712,750	2,209,727	496,977	29.0%
EXTERNAL SERVICES	1,485,805	1,534,097	1,584,050	1,536,239	1,526,061	(10,178)	-0.7%
FACILITIES	-	24,113	70,670	855,500	5,325,295	4,469,795	522.5%
HUMAN RESOURCES <sup>1</sup>	-	-	185	-	-	-	0.0%
INFORMATION TECHNOLOGY	98,782	107,477	73,163	509,305	440,319	(68,986)	-13.5%
JUSTICE - ADMIN	31,067,620	33,106,861	34,552,677	35,863,413	37,040,588	1,177,175	3.3%
JUVENILE DETENTION	268,432	172,187	186,843	222,464	223,979	1,515	0.7%
JUVENILE PROBATION	804,620	695,676	330,249	532,932	572,496	39,564	7.4%
LIABILITY INSURANCE	788,055	840,532	484,151	795,890	810,701	14,811	1.9%
OEM <sup>2</sup>	103,454	103,180	94,296	-	-	-	0.0%
PUBLIC DEFENDER	199,133	206,821	784,564	60,000	60,000	-	0.0%
RECREATION	1,126,122	1,156,150	992,768	1,031,414	1,219,543	188,129	18.2%
REPROGRAPHICS	35,626	35,319	31,060	36,000	36,000	-	0.0%
RESOURCE MANAGEMENT	13,079	4,572	(29,813)	10,000	10,000	-	0.0%
SOLID WASTE	11,859,544	12,311,729	13,218,650	16,036,250	14,576,087	(1,460,163)	-9.1%
VETERAN SERVICES	6,500	6,000	5,000	6,000	-	(6,000)	-100.0%
<b>BOCC Total</b>	<b>66,556,593</b>	<b>69,952,109</b>	<b>74,084,948</b>	<b>77,295,368</b>	<b>83,760,208</b>	<b>6,464,840</b>	<b>8.4%</b>
<b>CLERK</b>							
AUDITOR	2,155	1,414	1,623	-	-	-	0.0%
COUNTY ASSISTANCE	2,093,162	1,065,502	1,725,347	1,218,994	1,235,566	16,572	1.4%
DISTRICT COURT CLERKS	(20)	(15,942)	(728)	-	19,000	19,000	100.0%
ELECTIONS	368,742	262,307	271,363	265,100	350,100	85,000	32.1%
RECORDER	1,126,371	1,192,854	1,304,243	1,174,395	1,176,935	2,540	0.2%
<b>CLERK Total</b>	<b>3,590,411</b>	<b>2,506,135</b>	<b>3,301,848</b>	<b>2,658,489</b>	<b>2,781,601</b>	<b>123,112</b>	<b>4.6%</b>

<sup>1</sup> FY2018 – Human Resources moved from BOCC to Prosecutor

<sup>2</sup> FY2018 – Office of Emergency Management (OEM) moved under Sheriff Operations



FISCAL YEAR 2020 BUDGET

Elected Official / Department	ACTUAL FY2016	ACTUAL FY2017	ACTUAL FY2018	ADOPTED Budget FY2019	ADOPTED Budget FY2020	FY2019 - FY2020 \$ Change	FY2019 - FY2020 % Change
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**CORONER**

CORONER	16	-	2,206	-	-	-	0.0%
<b>CORONER Total</b>	<b>16</b>	<b>-</b>	<b>2,206</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**DISTRICT COURT**

ACQUISITION & CAPITAL PURCHASE/RPLMT RESERVE	62,690	64,581	75,127	-	-	-	0.0%
DRUG COURT	25,162	61,042	31,549	29,720	29,710	(10)	0.0%
DUI COURT	29,468	54,161	31,685	33,272	32,093	(1,179)	-3.5%
INTERLOCK FUND	14,355	14,090	311	15,000	15,000	-	0.0%
MENTAL HLTH COURT	87,476	101,314	99,962	97,510	101,633	4,123	4.2%
OPERATIONS	2,455,059	2,435,817	2,381,714	2,565,392	2,796,041	230,649	9.0%
<b>DISTRICT COURT Total</b>	<b>2,674,210</b>	<b>2,731,006</b>	<b>2,620,347</b>	<b>2,740,894</b>	<b>2,974,477</b>	<b>233,583</b>	<b>8.5%</b>

**PROSECUTOR**

CIVIL	-	-	-	-	-	-	0.0%
CRIMINAL	206,838	230,765	228,618	222,081	228,081	6,000	2.7%
JUVENILE	8,873	5,303	5,314	7,300	12,400	5,100	69.9%
<b>PROSECUTOR Total</b>	<b>215,711</b>	<b>236,068</b>	<b>233,932</b>	<b>229,381</b>	<b>240,481</b>	<b>11,100</b>	<b>4.8%</b>

**SHERIFF**

ADMINISTRATION	9,610	3,208	68,911	92,100	99,882	7,782	8.4%
JAIL CUSTODY	935,954	871,890	937,408	984,108	1,030,069	45,961	4.7%
OPERATIONS DETECTIVE	-	71	100	-	-	-	0.0%
OPERATIONS PATROL	628,218	809,574	761,894	530,121	597,584	67,463	12.7%
OPERATIONS SUPPORT	2,337,447	2,579,943	2,899,841	3,681,750	3,617,421	(64,329)	-1.7%
<b>SHERIFF Total</b>	<b>3,911,229</b>	<b>4,264,686</b>	<b>4,668,153</b>	<b>5,288,079</b>	<b>5,344,956</b>	<b>56,877</b>	<b>1.1%</b>

**TREASURER**

TREASURER	121,184	82,408	99,952	1,616,000	1,566,000	(50,000)	-3.1%
<b>TREASURER Total</b>	<b>121,184</b>	<b>82,408</b>	<b>99,952</b>	<b>1,616,000</b>	<b>1,566,000</b>	<b>(50,000)</b>	<b>-3.1%</b>

<b>SUBTOTAL This Schedule</b>	<b>80,684,628</b>	<b>83,496,875</b>	<b>88,922,454</b>	<b>93,591,346</b>	<b>100,754,345</b>	<b>7,162,999</b>	<b>7.7%</b>
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**Reconciliation To Published Budget**

GRANT Fund	3,059,583	2,955,054	4,762,131	511,750	843,784	332,034	64.9%
<b>COUNTY TOTALS</b>	<b>83,744,211</b>	<b>86,451,929</b>	<b>93,684,585</b>	<b>94,103,096</b>	<b>101,598,129</b>	<b>7,495,033</b>	<b>8.0%</b>

**Other Budgetary Elements**

Health Insurance	8,592,940	8,622,387	9,034,051	9,962,963	10,778,290	815,327	8.2%
Emergency Medical Services	2,434,391	2,563,367	2,705,565	2,797,235	2,940,953	143,718	5.1%



REVENUE PROJECTION FACTORS

Revenue Type Applicable Funds	Fiscal Year 2020 Revenue Projection Factors
<p>Taxes</p> <p>General Fund</p> <p>Liability Insurance Fund</p> <p>Justice Fund</p> <p>Airport Fund</p> <p>County Fair Fund</p> <p>Noxious Weed Control Fund</p> <p>Health District Fund</p> <p>Historical Society Fund</p> <p>Parks Fund</p> <p>Indigent Fund</p> <p>District Court Fund</p> <p>Revaluation Fund</p> <p>Emergency Medical Services Fund</p> <p>Aquifer Protection District</p>	<p>Levy is based on the amount needed to support the activities of this fund, within an overall property tax target established by the Board of County Commissioners. Calculated on an estimated Net Taxable Value of \$20,047,750,390.</p> <p><i>Note that any fund which has budgeted expenses which exceed budgeted revenues must be funded by property tax or fund balance. Many departments do not have revenue sources, and depend solely on property tax to fund necessary operations and mandated services.</i></p> <p>Not County Levy</p> <p>Special Assessment – Not County Levy</p>
<p>Licenses and Permits</p> <p>General Fund</p> <p>Justice Fund</p> <p>Snowmobile Fund</p> <p>Emergency Medical Services Fund</p>	<p>Based on departmental estimates, reviewed in light of three-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.</p>
<p>Intergovernmental</p> <p>General Fund</p> <p>Justice Fund</p> <p>Tourism Promotion Fund</p> <p>Public Transportation Fund</p> <p>Noxious Weed Control Fund</p> <p>County Vessel Fund</p> <p>Public Access Fund</p> <p>District Court Fund</p> <p>Emergency Medical Services Fund</p>	<p>Standard: Based on anticipated receipts from the State and reviewed in light of three-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.</p> <p>State Lottery Revenue: Based on estimates received from the State and prior year actual data. Due to the unpredictable nature of these revenues only firm commitments are considered when setting the budget.</p> <p>Grant: Based on grant funded personnel.</p>
<p>Interest</p> <p>General Fund</p>	<p>Based on the current market value return on investments and available cash balances.</p>
<p>Fines and Forfeitures</p> <p>General Fund</p> <p>Justice Fund</p> <p>District Court Fund</p> <p>Court Interlock Fund</p>	<p>Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.</p>
<p>Charges for Services</p> <p>General Fund</p> <p>Health Insurance Fund</p>	



Revenue Type Applicable Funds	Fiscal Year 2020 Revenue Projection Factors
Justice Fund Centennial Trail Fund Public Transportation Fund Airport Fund Parks Fund District Court Fund	<p>Standard: Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.</p> <p>Health Insurance: Based on estimates provided by the County's Insurance Consultant and adjusted to the Carrier's rates during the process which are used to calculate an internal service rate for self-insurance.</p> <p>Cooperative Agreements: Based on cooperative agreements between the County and other Organizations</p>
<b>Miscellaneous</b> General Fund Justice Fund Airport Fund Parks Fund Snowmobile Fund County Vessel Fund Indigent Fund Aquifer Protection District Solid Waste Fund	<p>Standard: Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.</p> <p>Donations/Refunds: Due to the unpredictable nature of these revenues, only firm commitments are considered when setting the budget.</p> <p>Pass thru Disbursements: 9-1-1 fees distributed to other agencies (Cities of Rathdrum and Post Falls and the State of Idaho Military Division). Based on contractual formulas, departmental estimates, five-year trend data and a review of current year-to-date collections.</p>
<b>Transfers</b> General Fund Liability Insurance Fund Centennial Trail Fund District Court Fund Health District Fund Aquifer Protection District Solid Waste Fund	<p>Based on amounts approved by the Board of County Commissioners for Indirect Administrative costs provided to the Aquifer Protection District and Solid Waste Enterprise Fund. Also included are the commitments made by the Board of County Commissioners to the Centennial Trail.</p>
<b>Fund Balance Appropriation</b> General Fund Replacement Reserve/Acquisition Fund Justice Fund Centennial Trail Fund Indigent Fund Solid Waste Fund	<p>The amounts appropriated by the Board of County Commissioners to balance funds with respect to expected revenues and approved expenditures.</p>



## BUDGET REVENUES BY FUND

FISCAL YEAR 2020

FUND	Property Taxes	Other Revenue	Interfund Transfers-In	Interfund Transfers-Out	Fund Balance Appropriations	Total by Fund
10 General Fund	11,244,259	15,378,173	764,251	(10,000)	814,797	28,191,480
11 Replacement Reserve/Acquisition Fund	206,495	-	-	(82,308)	5,201,108	5,325,295
13 Liability Insurance Fund	700,631	-	110,070	-	-	810,701
15 Justice Fund	31,585,373	9,680,918	-	-	(113,564)	41,152,727
18 Centennial Trail Fund	-	20,000	10,000	-	(23,500)	6,500
19 Tourism Promotion Fund	-	1,000	-	-	-	1,000
20 Public Transportation Fund	-	319,122	-	-	-	319,122
30 Airport Fund	323,137	837,000	-	-	158,691	1,318,828
31 County Fair Fund	80,000	-	-	-	-	80,000
32 Noxious Weed Fund	336,940	200	-	-	45,000	382,140
33 Health District Fund	759,130	-	44,996	-	-	804,126
34 Historical Society Fund	25,885	-	-	-	-	25,885
35 Parks Fund	341,867	103,000	-	-	34,646	479,513
36 Snowmobile Fund	-	80,050	-	-	9,607	89,657
37 County Vessel Fund	-	739,920	-	-	(213,024)	526,896
38 Public Access Fund	-	6,970	-	-	(6,970)	-
40 Indigent Fund	-	415,000	-	-	740,566	1,155,566
45 District Court Fund	1,789,353	1,170,124	-	-	-	2,959,477
455 Court Interlock Fund	-	15,000	-	-	-	15,000
46 Revaluation Fund	2,533,557	-	-	-	289,713	2,823,270
49 Aquifer Protection District Fund	-	496,060	-	(36,050)	94,849	554,859
60 Solid Waste Fund	-	13,457,674	-	(800,959)	1,919,372	14,576,087
<b>Kootenai County Totals</b>	<b>49,926,627</b>	<b>42,720,211</b>	<b>929,317</b>	<b>(929,317)</b>	<b>8,951,291</b>	<b>101,598,129</b>

### Other Budgetary Elements

14 Internal Service Funds - Health Insurance	-	10,778,290	-	-	-	10,778,290
47 Emergency Medical Services	2,775,989	164,964	-	-	-	2,940,953

**Note:**

Fund 15 Justice Fund includes Funds 15, 154, 155, and 158

Fund 30 Airport Fund includes Funds 30 and 301

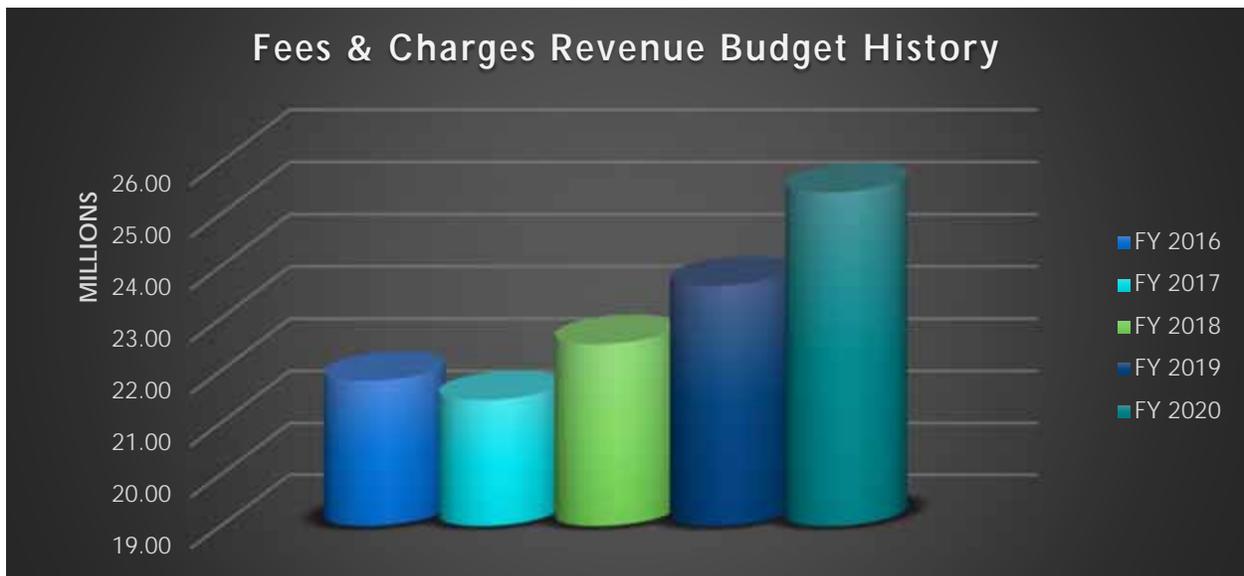


### SIGNIFICANT REVENUE SOURCES

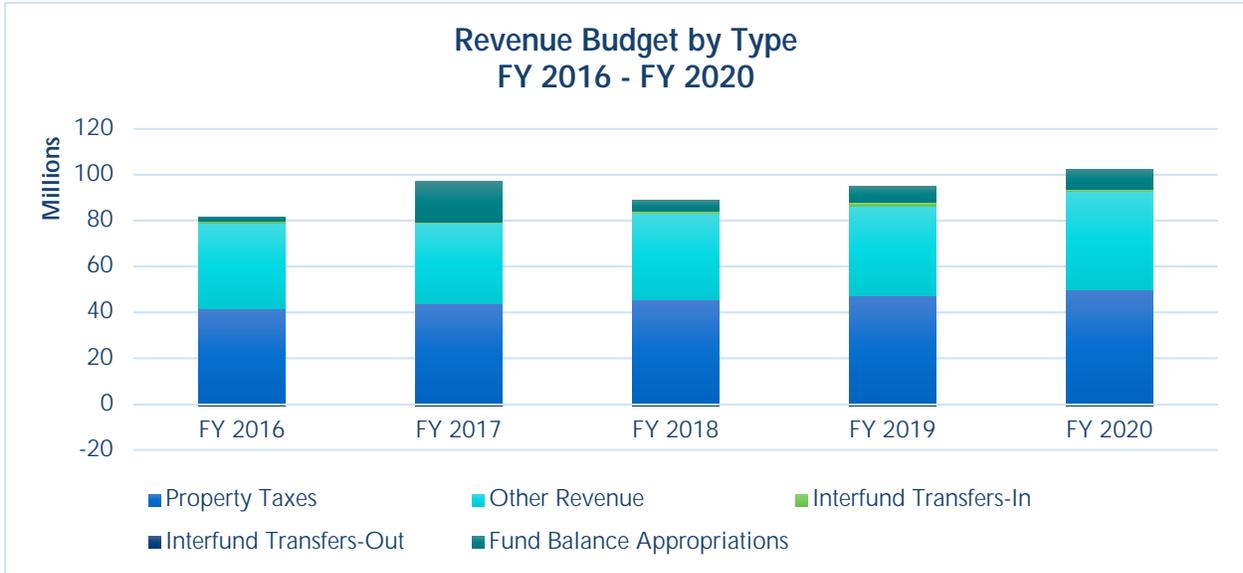
FISCAL YEARS 2016 – 2020  
(EXCLUDES EMS AND INTERNAL SERVICES)



*Property tax revenue is the primary source of funding for the County operations. Although property tax collections has increased over time, the explosive growth of the area has kept overall tax rates low. Because of this, the tax burden has been spread over a larger tax base.*

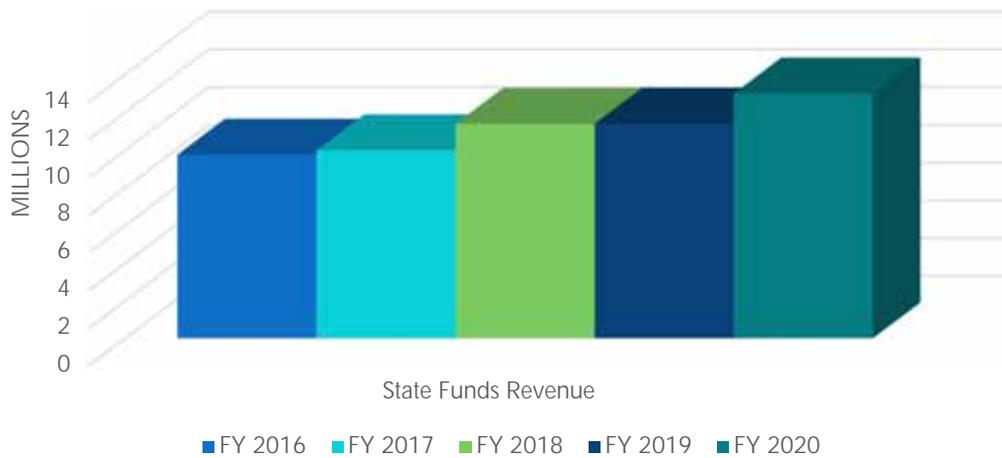


*The second largest source of revenue for the county are fees for services. Other items in this category include fines and interest primarily from Justice Services. In FY 2020 the County is funding an in-house payment plan service, saving customer agency fees and improving overall debt recovery.*



*The above chart reflects the impact of all types of revenue on the overall budget. Property taxes contribute a large portion of revenue.*

### State Funds Revenue Budget History



*The third largest revenue source comes from the **State of Idaho** through the sales tax and taxes on tobacco and liquor.*

*In FY 2020, Idaho will need to fund the Medicaid Expansion which will likely have a negative impact on local revenue.*



# *Chapter 6*

## BUDGETED EXPENSES



## BUDGETED EXPENSE SUMMARY

FISCAL YEAR 2020

Elected Official / Department	ACTUAL FY2016	ACTUAL FY2017	ACTUAL FY2018	ADOPTED Budget FY2019	ADOPTED Budget FY2020	FY2019 - FY2020 \$ Change	FY2019 - FY2020 % Change
<b>ASSESSOR</b>							
ADMIN SERVICES	659,376	699,644	715,280	700,208	646,481	(53,727)	-7.67%
APPRAISAL	1,729,435	1,758,586	1,893,496	1,989,770	2,259,854	270,084	13.57%
MAPPING	548,698	552,006	705,857	575,915	563,416	(12,499)	-2.17%
SURVEYOR	92,605	92,848	95,421	97,172	183,817	86,645	89.17%
VEHICLE LICENSING	858,419	978,110	1,002,614	1,061,584	1,208,599	147,015	13.85%
<b>ASSESSOR Total</b>	<b>3,888,532</b>	<b>4,081,194</b>	<b>4,412,669</b>	<b>4,424,649</b>	<b>4,862,167</b>	<b>437,518</b>	<b>9.89%</b>
<b>BOCC</b>							
ADMIN	1,628,178	1,574,628	1,660,113	3,946,029	4,558,364	612,335	15.52%
ADULT MISDEMEANOR PROBATION	603,248	576,541	639,525	739,810	880,574	140,764	19.03%
AIRPORT	968,560	994,705	2,443,296	1,055,729	1,265,137	209,408	19.84%
COMMUNITY DEVELOPMENT	1,585,701	1,745,922	1,930,245	2,006,067	2,174,118	168,051	8.38%
EXTERNAL SERVICES	1,365,669	1,290,580	1,507,578	1,536,239	1,526,061	(10,178)	-0.66%
FACILITIES	1,674,224	4,723,588	13,709,126	2,176,674	6,652,982	4,476,308	205.65%
HUMAN RESOURCES	318,213	306,858	-	-	-	-	-
INFORMATION TECHNOLOGY	2,550,268	3,132,493	3,131,256	3,079,327	3,224,904	145,577	4.73%
JUSTICE - ADMIN	840,966	778,109	826,202	1,735,954	1,076,424	(659,530)	-37.99%
JUVENILE DETENTION	2,270,605	2,290,440	2,356,450	2,563,132	2,615,988	52,856	2.06%
JUVENILE PROBATION	1,028,061	1,155,980	1,233,011	1,169,188	1,240,277	71,089	6.08%
LIABILITY INSURANCE	750,063	793,903	786,159	795,890	810,701	14,811	1.86%
OEM <sup>1</sup>	204,015	243,162	-	-	-	-	-
PUBLIC DEFENDER	3,026,136	3,339,147	3,559,655	3,076,053	3,137,441	61,388	2.00%
RECREATION	1,063,802	1,087,177	1,135,276	1,031,414	1,219,543	188,129	18.24%
REPROGRAPHICS	256,728	276,897	279,608	281,880	274,504	(7,376)	-2.62%
RESOURCE MANAGEMENT	173,391	170,596	185,375	216,395	232,787	16,392	7.58%
SOLID WASTE	10,133,767	10,336,069	10,706,037	16,036,250	14,576,087	(1,460,163)	-9.11%
VETERAN SERVICES	97,754	103,066	108,529	110,442	117,375	6,933	6.28%
<b>BOCC Total</b>	<b>30,539,348</b>	<b>34,919,860</b>	<b>46,197,439</b>	<b>41,556,473</b>	<b>45,583,267</b>	<b>4,026,794</b>	<b>9.69%</b>
<b>CLERK</b>							
ADMINISTRATION	-	-	4,222	6,635	5,487	(1,148)	-17.30%
AUDITOR	1,024,535	1,079,446	1,165,005	1,227,952	1,307,312	79,360	6.46%
COUNTY ASSISTANCE	1,601,458	1,241,614	1,407,566	1,739,260	1,596,896	(142,364)	-8.19%
DISTRICT COURT CLERKS	2,629,028	2,792,084	2,962,712	2,998,727	3,444,041	445,314	14.85%
ELECTIONS	647,447	605,904	547,892	623,389	953,532	330,143	52.96%
RECORDER	357,436	356,426	374,236	435,483	388,982	(46,501)	-10.68%
<b>CLERK Total</b>	<b>6,259,905</b>	<b>6,075,474</b>	<b>6,461,634</b>	<b>7,031,446</b>	<b>7,696,250</b>	<b>664,804</b>	<b>9.45%</b>

<sup>1</sup> FY2018 – Office of Emergency Management (OEM) moved under Sheriff Operations



FISCAL YEAR 2020 BUDGET

Elected Official / Department	ACTUAL FY2016	ACTUAL FY2017	ACTUAL FY2018	ADOPTED Budget FY2019	ADOPTED Budget FY2020	FY2019 - FY2020 \$ Change	FY2019 - FY2020 % Change
<b>CORONER</b>							
CORONER	315,089	355,646	353,758	414,029	451,196	37,167	8.98%
<b>CORONER Total</b>	<b>315,089</b>	<b>355,646</b>	<b>353,758</b>	<b>414,029</b>	<b>451,196</b>	<b>37,167</b>	<b>8.98%</b>
<b>DISTRICT COURT<sup>1</sup></b>							
DRUG COURT	24,870	32,013	34,927	29,720	29,710	(10)	-0.03%
DUI COURT	29,468	36,948	39,500	33,272	32,093	(1,179)	-3.54%
INTERLOCK FUND	3,123	5,004	11,360	15,000	15,000	-	0.00%
MENTAL HLTH COURT	87,476	109,475	106,378	97,510	101,633	4,123	4.23%
OPERATIONS	2,214,976	2,358,513	2,417,924	2,565,392	2,732,111	166,719	6.50%
<b>DISTRICT COURT Total</b>	<b>2,359,913</b>	<b>2,541,953</b>	<b>2,610,088</b>	<b>2,740,894</b>	<b>2,910,547</b>	<b>169,653</b>	<b>6.19%</b>
<b>PROSECUTOR</b>							
CIVIL	612,274	639,746	699,137	710,247	768,924	58,677	8.26%
CRIMINAL	2,645,272	3,089,023	3,159,463	3,033,187	3,392,788	359,601	11.86%
HUMAN RESOURCES <sup>2</sup>		67,665	423,631	396,148	460,114	63,966	16.15%
JUVENILE	258,849	244,373	300,359	307,434	327,402	19,968	6.50%
<b>PROSECUTOR Total</b>	<b>3,516,396</b>	<b>4,040,807</b>	<b>4,582,591</b>	<b>4,447,016</b>	<b>4,949,228</b>	<b>502,212</b>	<b>11.29%</b>
<b>SHERIFF</b>							
ADMINISTRATION	950,902	988,333	1,267,985	1,549,718	1,373,596	(176,122)	-11.36%
JAIL CUSTODY	11,195,181	13,068,511	13,808,801	12,955,078	13,871,124	916,046	7.07%
OPERATIONS DETECTIVE	1,706,331	1,944,743	2,025,378	1,934,784	2,021,960	87,176	4.51%
OPERATIONS PATROL	7,734,476	8,155,122	8,001,259	8,483,910	8,798,751	314,841	3.71%
OPERATIONS SUPPORT	5,074,852	5,550,073	5,763,005	7,216,051	7,398,991	182,940	2.54%
<b>SHERIFF Total</b>	<b>26,661,742</b>	<b>29,706,783</b>	<b>30,866,427</b>	<b>32,139,541</b>	<b>33,464,422</b>	<b>1,324,881</b>	<b>4.12%</b>
<b>TREASURER</b>							
TREASURER	642,035	644,136	715,446	837,298	837,268	(30)	0.00%
<b>TREASURER Total</b>	<b>642,035</b>	<b>644,136</b>	<b>715,446</b>	<b>837,298</b>	<b>837,268</b>	<b>(30)</b>	<b>0.00%</b>
<b>SUBTOTAL THIS SCHEDULE</b>	<b>74,182,959</b>	<b>82,365,854</b>	<b>96,200,051</b>	<b>93,591,346</b>	<b>100,754,345</b>	<b>7,162,999</b>	<b>7.65%</b>
Reconciliation to Published Budget:							
Grant Fund	3,059,583	2,955,054	4,762,131	511,750	843,784	332,034	64.88%
<b>COUNTY TOTAL</b>	<b>77,242,542</b>	<b>85,320,908</b>	<b>100,962,182</b>	<b>94,103,096</b>	<b>101,598,129</b>	<b>7,495,033</b>	<b>7.96%</b>
Other Budgetary Elements:							
Health Insurance	9,359,200	8,030,912	10,264,302	9,962,963	10,778,290	815,327	8.18%
Emergency Medical Services	2,432,232	2,558,620	2,704,608	2,797,235	2,940,953	143,718	5.14%

<sup>1</sup> FY2017 District Court removed from Commissioners elected group to reconcile with budget by Elected Official data

<sup>2</sup> FY2018 – Human Resources moved from BOCC to Prosecutor



## PERSONNEL AND COMPENSATION

### ATTRACTING AND RETAINING QUALITY EMPLOYEES

In Fiscal 2020, employee compensation was a key focus area for Kootenai County. The elected groups came together at the outset of the budget cycle and agreed upon parameters for a comprehensive wage study.

The study was performed by the HR department, using BDPA Inc. classification and compensation data from the agencies chosen for the study. The County compared wages, salaries and benefits with similar local agencies to determine a true market value for each job description.

The study revealed that in many cases, Kootenai County wages are far below the local market, making hiring and retention of quality employees difficult. The Board agreed that the problem should be remedied in the upcoming budget, with implementation on 1/1/2020. The delayed approach provided extra time to analyze outlier data, as well as save 25% of the cost of going live in year one. The total cost for Fiscal 2020 implementation is \$1.7M. To maintain market rates into future years, an indexed cost of living adjustment as well as merit is being discussed among HR, Finance and the Board.

In addition to wage adjustments, the County's costs for benefits grew significantly. After plan changes and passing on a larger portion of expenses to employees, health insurance increased \$542,000, pushing total cost of these benefits annually over the \$10M mark. When compared to the total budget, this makes up approximately 10% of total county expenses. The Idaho pension plan (PERSI) required contributions to be adjusted in 2020 as well, adding another \$239,000 to the employer's portion.

The ongoing nature of personnel costs requires careful review of needs and balancing those needs with competing priorities. Of the 29 new position requests this year, seven were approved. Below are examples of questions asked during Commissioners' deliberations:

- Does the proposed position support the goals and future plans of the County?
- Can the work be accomplished in another way?
- Does the proposed position improve customer service?
- Will the investment in this proposed position allow the department to increase revenues or decrease expenditures beyond the cost of the position?
- Is there non-property tax revenue available for the position, such as grants?
- Can the position costs be offset by eliminating or reducing a lower-priority function?
- Has the department's processes been reviewed for efficiency? Will this new position contribute to re-engineered efficiencies?
- What will be the effect if the proposed position is not created?

To assist departments going forward, budget request forms will be structured to make it easier to answer these questions and prepare clear analysis for return on investment of personnel dollars.



BUDGETED PERSONNEL CHANGES

FISCAL YEAR 2020 ADOPTED BUDGET  
EXPRESSED IN FULL TIME EQUIVALENTS (FTEs)

Department by Elected Official	2017 Adopted Budget	2017 Adopted Budget	2018 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2020 Adopted Budget
<b>ASSESSOR</b>								
Administration Services	9.00	572,042	9.00	591,106	9.00	602,150	8.00	549,287
Appraisal	26.00	1,697,872	25.00	1,693,129	27.00	1,900,733	27.00	1,965,592
Mapping	8.00	503,795	8.00	528,698	8.00	546,625	8.00	544,339
Surveyor	1.00	85,404	1.00	88,806	1.00	91,661	1.00	95,161
Vehicle Licensing <sup>1</sup>	19.00	932,533	19.00	925,631	20.00	1,016,897	22.00	1,155,927
<b>ASSESSOR Total</b>	<b>63.00</b>	<b>3,791,646</b>	<b>62.00</b>	<b>3,827,370</b>	<b>65.00</b>	<b>4,158,066</b>	<b>66.00</b>	<b>4,310,306</b>
<b>BOCC</b>								
Administration <sup>2</sup>	7.00	467,728	8.00	529,158	8.48	600,346	8.00	620,970
Adult Misdemeanor Probation <sup>3</sup>	9.00	549,885	8.00	541,951	9.28	643,370	11.50	794,634
Adult Misdemeanor Probation – Grant	0.68	41,740	0.68	37,560	0.72	38,946	-	-
Airport	7.63	520,809	8.62	610,993	9.62	669,496	9.62	707,115
Community Development	27.00	1,599,959	29.00	1,792,481	29.00	1,831,208	30.00	1,975,351
Facilities	7.40	392,786	7.40	417,226	13.40	770,369	13.40	767,060
Human Resources <sup>4</sup>	5.00	296,120	-	-	-	-	-	-
Information Technology <sup>5</sup>	16.00	1,116,109	17.00	1,234,179	18.00	1,290,202	19.50	1,468,849
Justice – Admin	1.00	43,006	12.00	526,199	8.00	480,944	-	-
Juvenile Detention	35.00	2,174,568	34.00	2,187,960	36.00	2,367,828	35.00	2,444,031
Juvenile Probation	16.80	1,011,022	16.70	1,037,262	16.70	1,087,694	16.70	1,159,614
OEM <sup>6</sup>	4.00	211,559	4.00	213,486	-	-	-	-
Public Defender	37.85	2,528,757	37.65	2,579,860	37.60	2,757,564	37.60	2,851,142
Public Defender – Grant <sup>7</sup>	-	-	2.69	151,398	3.69	246,544	6.69	441,210
Public Transportation – Grant <sup>8</sup>	1.50	84,845	1.63	100,570	2.63	175,303	4.00	191,068
Recreation <sup>9</sup>	10.60	570,198	10.60	593,504	10.60	616,314	11.00	679,703
Reprographics	3.00	171,371	3.00	179,740	3.00	193,324	3.00	195,893
Resource Management	2.50	157,147	2.37	165,825	2.37	193,666	3.00	259,781
Solid Waste	60.00	3,202,556	60.00	3,355,575	62.00	3,592,679	62.00	3,830,501
Veteran Services	2.00	86,872	2.00	92,029	2.00	98,765	2.00	105,198
<b>BOCC Total</b>	<b>253.96</b>	<b>15,227,037</b>	<b>265.33</b>	<b>16,346,956</b>	<b>273.08</b>	<b>17,654,562</b>	<b>273.00</b>	<b>18,573,279</b>
<b>CLERK</b>								
Auditor	18.00	1,072,896	18.00	1,111,259	18.00	1,178,715	18.00	1,259,201
County Assistance	6.00	282,502	6.00	301,611	6.00	318,399	5.60	334,818

<sup>1</sup> Position added  
<sup>2</sup> Position matrix reclass  
<sup>3</sup> Position added  
<sup>4</sup> Department moved under Prosecutor  
<sup>5</sup> Position added  
<sup>6</sup> Department moved under Sheriff  
<sup>7</sup> Grant funded positions  
<sup>8</sup> Position added – grant funded  
<sup>9</sup> Seasonal position added



FISCAL YEAR 2020 BUDGET

Department by Elected Official	2017 Adopted Budget	2017 Adopted Budget	2018 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2020 Adopted Budget
District Court Clerks <sup>1</sup>	54.49	2,611,724	54.48	2,743,069	54.48	2,831,123	58.48	3,184,435
Elections <sup>2</sup>	5.00	244,696	5.00	253,006	5.00	254,189	5.00	257,218
Recorder	7.00	309,729	8.00	378,832	8.00	395,223	7.00	368,566
<b>CLERK Total</b>	<b>90.49</b>	<b>4,521,547</b>	<b>91.48</b>	<b>4,787,777</b>	<b>91.48</b>	<b>4,977,649</b>	<b>94.08</b>	<b>5,404,238</b>

**CORONER**

Coroner	2.50	163,680	2.50	169,342	2.50	178,558	3.11	214,492
<b>CORONER Total</b>	<b>2.50</b>	<b>163,680</b>	<b>2.50</b>	<b>169,342</b>	<b>2.50</b>	<b>178,558</b>	<b>3.11</b>	<b>214,492</b>

**DISTRICT COURT**

Mental Health Court	1.00	63,144	1.00	66,102	1.00	68,284	1.00	71,152
Operations	32.00	1,704,595	33.00	1,820,936	33.00	1,881,774	33.00	1,955,552
<b>DISTRICT COURT Total</b>	<b>33.00</b>	<b>1,767,739</b>	<b>34.00</b>	<b>1,887,038</b>	<b>34.00</b>	<b>1,950,058</b>	<b>34.00</b>	<b>2,026,704</b>

**PROSECUTOR**

Civil	7.00	583,464	7.00	648,793	7.00	681,161	7.00	735,489
Criminal	34.20	2,407,366	38.00	2,779,952	38.00	2,889,001	41.00	3,265,158
Human Resources <sup>3</sup>			5.00	316,832	5.00	343,798	5.00	366,425
Juvenile	4.00	248,557	4.62	288,880	4.62	298,645	4.62	318,914
<b>PROSECUTOR Total</b>	<b>45.20</b>	<b>3,239,387</b>	<b>54.62</b>	<b>4,034,457</b>	<b>54.62</b>	<b>4,212,605</b>	<b>57.62</b>	<b>4,685,986</b>

**SHERIFF**

Administration	8.50	714,192	9.50	777,126	13.50	1,036,826	13.50	1,062,686
Jail Custody <sup>4</sup>	119.50	7,902,889	115.25	7,916,238	125.50	8,653,441	134.50	9,551,247
Operations Patrol	77.50	6,121,448	19.98	1,791,732	19.77	1,825,530	19.77	1,881,720
Operations Support <sup>5</sup>	66.25	3,702,522	73.85	6,110,884	79.85	6,601,785	80.00	6,766,918
Operations Detective	19.50	1,692,880	69.00	4,032,415	73.00	4,363,401	74.00	4,629,168
Operations Patrol - Grant	3.50	265,071	-	-	-	-	-	-
<b>SHERIFF Total</b>	<b>294.75</b>	<b>20,399,002</b>	<b>287.58</b>	<b>20,628,395</b>	<b>311.62</b>	<b>22,480,983</b>	<b>321.77</b>	<b>23,891,739</b>

**TREASURER**

Treasurer	8.00	491,844	8.00	510,166	8.00	530,694	8.00	556,244
<b>TREASURER Total</b>	<b>8.00</b>	<b>491,844</b>	<b>8.00</b>	<b>510,166</b>	<b>8.00</b>	<b>530,694</b>	<b>8.00</b>	<b>556,244</b>

<b>Grand Total</b>	<b>790.90</b>	<b>49,601,882</b>	<b>805.51</b>	<b>52,191,501</b>	<b>840.30</b>	<b>56,143,175</b>	<b>857.58</b>	<b>59,662,988</b>
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Note: The Fiscal Year 2020 Budget includes a total of 857.58 authorized full-time equivalents (FTEs) in all funds. An FTE simply converts the hours worked by a position into a percentage of a full year's number of hours (2,080/year). Some FTEs may be filled with more than one person (multiple positions) and the work that is accomplished may equal more than 2,080 hours.

The associated expense only includes actual position expenses. Expenses such as Overtime, Temp/Seasonal wages, Holiday buy back are not included. Those expenses are reflected in the total personnel expense.

<sup>1</sup> Positions added - new Compliance/Collections department

<sup>2</sup> Additional temporary staff for Presidential election

<sup>3</sup> Department moved from BOCC to Prosecutor

<sup>4</sup> New position added

<sup>5</sup> Position matrix reclass



NEW POSITIONS / OTHER PERSONNEL CHANGES

FISCAL YEAR 2020 ADOPTED BUDGET

Elected Official	Department	New Position	FY20 Adopted FTE	FY20 Adopted Budget
ASSESSOR	Vehicle Licensing	Title Clerk III	1	50,702
BOCC	Information Technology	Applications Systems Manager	0.5	23,375
BOCC	Adult Misdemeanor Probation	Probation Officer	0.5	38,792
BOCC	Public Transportation	Public Trans Program Manager <sup>1</sup>	1	81,159
CLERK	District Court Clerks	Lead Court Services Clerk	1	62,773
CLERK	District Court Clerks	Court Services Float Clerk	1	59,012
CLERK	District Court Clerks	Court Services Compliance Clerk <sup>2</sup>	1	53,014
SHERIFF	Jail Custody	Warrant Tech/Extra Coordinator	1	50,702
<b>Seasonal/Temporary Staff Positions</b>				
BOCC	Recreation	Seasonal Weed Specialist	1	16,057
CLERK	Elections	Temp/Seasonal Staff <sup>3</sup>	1	5,410
CLERK	District Court Clerks	Temp/Seasonal Staff Scanners <sup>4</sup>	4	147,490
<b>Other Compensation Changes</b>				
ASSESSOR	Vehicle Licensing	Overtime Increase		3,014
ASSESSOR	Appraisal	Overtime Increase		3,051
BOCC	Admin	Front Desk Coordinator <sup>5</sup>		4,275
BOCC	Facilities	Overtime Increase		2,411
BOCC	Public Defender	Sr Criminal Investigator <sup>6</sup>		1,041
BOCC	Recreation	Overtime Increase		6,175
BOCC	Recreation	Increase in Seasonal amount		7,392
BOCC	Recreation	Increase in Seasonal amount		1,399
BOCC	Recreation	Overtime Increase		6,175
BOCC	Recreation	Service Awards		864
CORONER	Coroner	On Call Compensation		15,673
PROSECUTOR	Human Resources	Service Awards/Referral Bonuses		543
SHERIFF	Operations Support	Overtime Increase		300
SHERIFF	Operations Detective	On Call Compensation		10,818
SHERIFF	Operations Support	Assistant Supervisor <sup>7</sup>		6,850
SHERIFF	Operations Support	Assistant Supervisor <sup>8</sup>		6,919
SHERIFF	Jail Custody	Holiday Buy Back		36,220
SHERIFF	Jail Custody	Overtime Increase		154,788

<sup>1</sup> Position is funded through a grant

<sup>2</sup> Staffing for new Compliance/Collections department

<sup>3</sup> Additional staffing for Presidential Election

<sup>4</sup> District Court case file scanning required by the Idaho Supreme Court - anticipate project to last 7 years

<sup>5</sup> Pay matrix change

<sup>6</sup> Portion funded through a grant

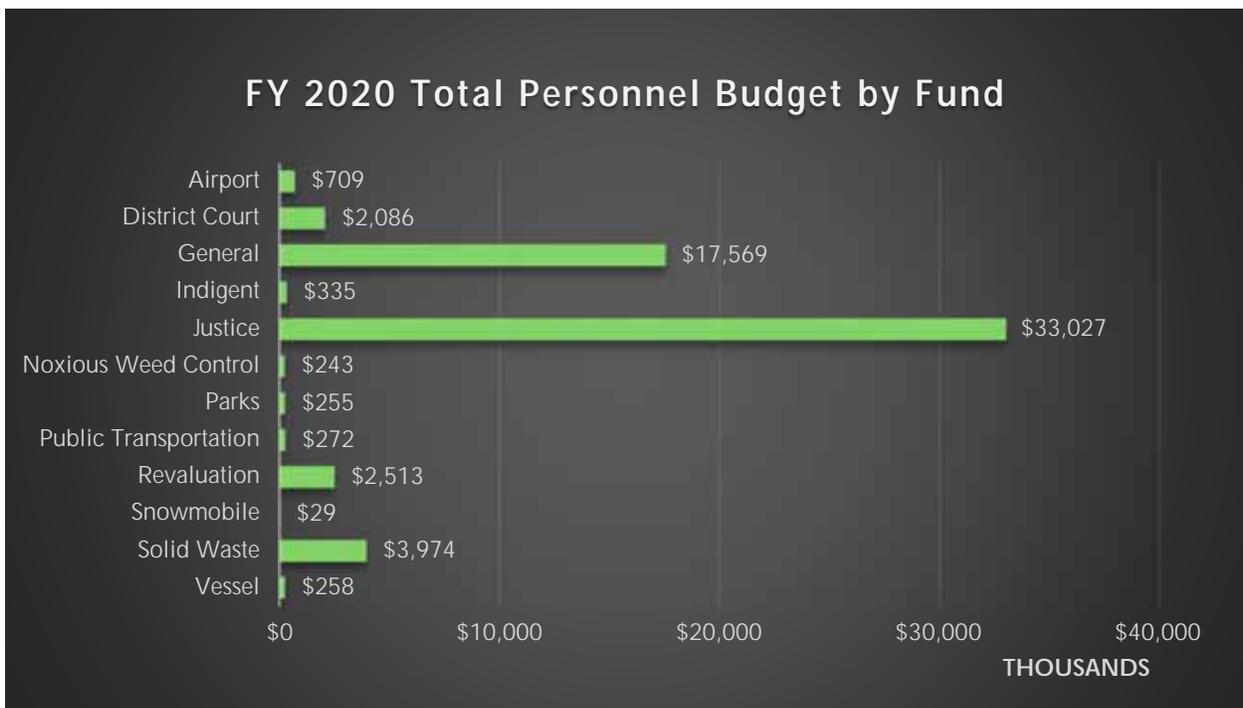
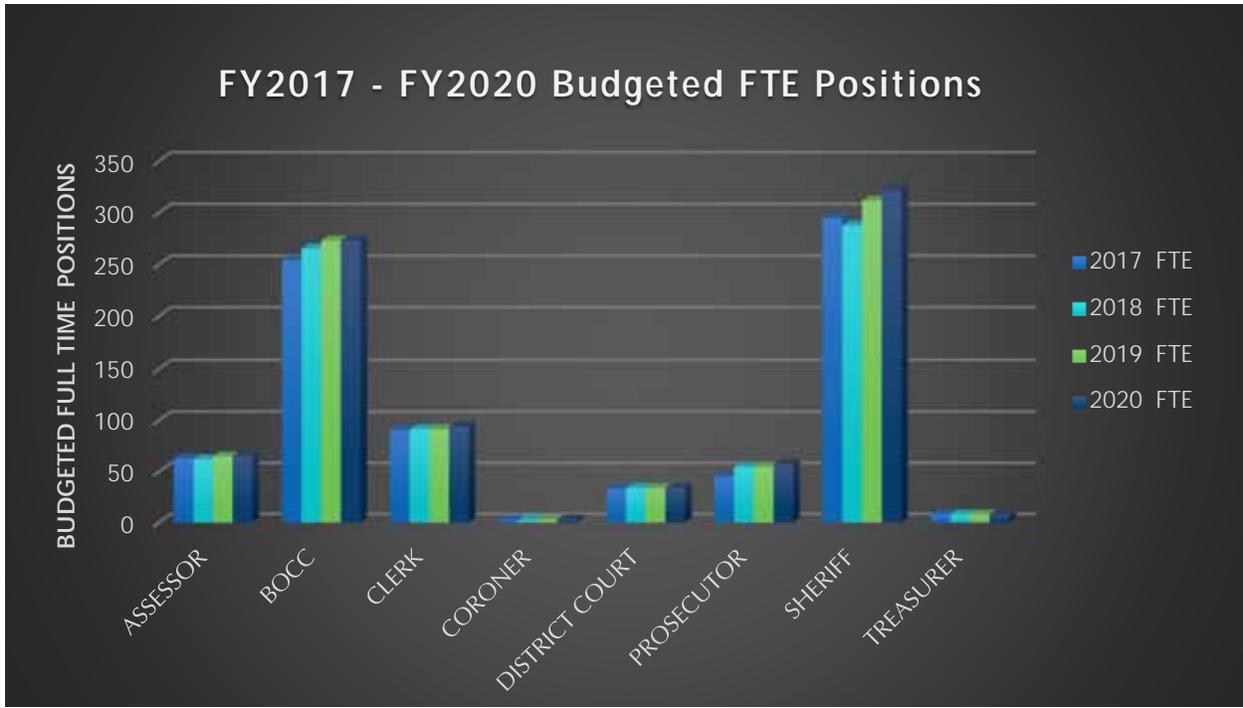
<sup>7</sup> Pay plan change

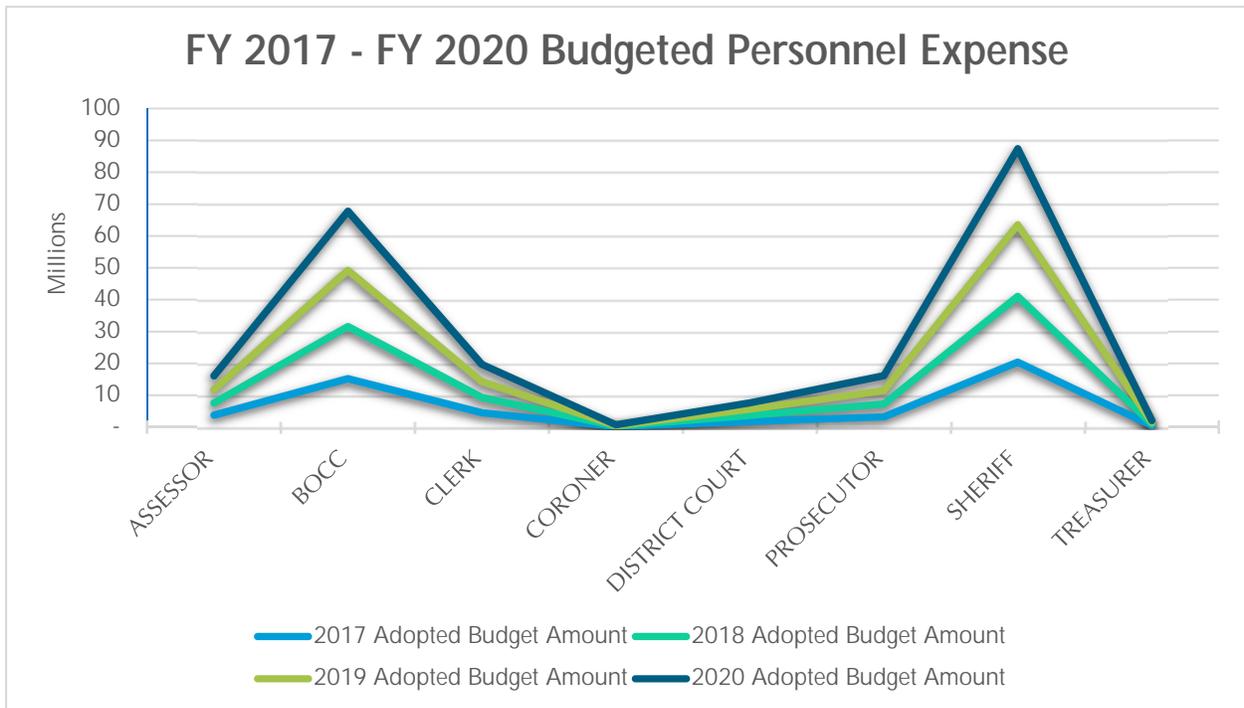
<sup>8</sup> Pay plan change



PERSONNEL EXPENSE SUMMARY

FISCAL YEAR 2020 ADOPTED BUDGET





## EMPLOYEE BENEFITS

Employee benefit costs also influence personnel expenditures. The two most significant benefit costs – retirement and health benefits – continue to be driven by factors that are beyond the County’s exclusive control.

### IDAHO PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO (PERSI)

In FY 2020, PERSI had a slight increase in employer contributions for both General Members and Police Officer / Fire. No additional increases are anticipated for the next several years. The table below shows historical employer contribution rates to the retirement systems.

Period	General Member (Class 1)	Police Officer / Fire (Class 2)
07/01/2019 to present	11.94%	12.28%
07/01/2013 to 06/30/2019	11.32%	11.66%
07/01/2004 to 06/30/2013	10.39%	10.73%
07/01/2003 to 06/30/2004	9.77%	10.11%
11/01/1997 to 06/30/2003	9.77%	10.01%

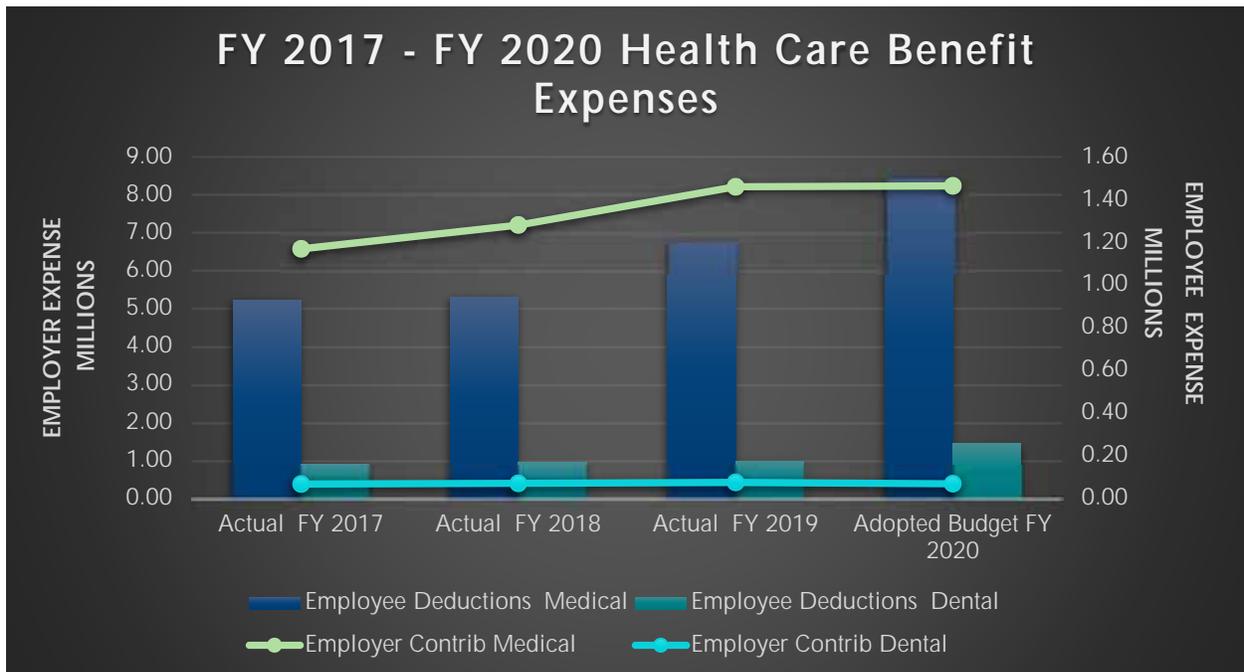
**Table a: Rates from PERSI Online Guide, Member and Employer Contribution Rates for General and PERSI Police/Fire Members**



### HEALTH CARE EXPENSES

Medical claims are the largest driver for health care expenses for the County. In the past two (2) years, expenses have exceeded budget. Reserves had to be used to cover the excess.

As part of an overall cost management strategy in FY 2020, employees were asked to cover a greater portion of benefit costs.





# *Chapter 7* CAPITAL IMPROVEMENT PLAN



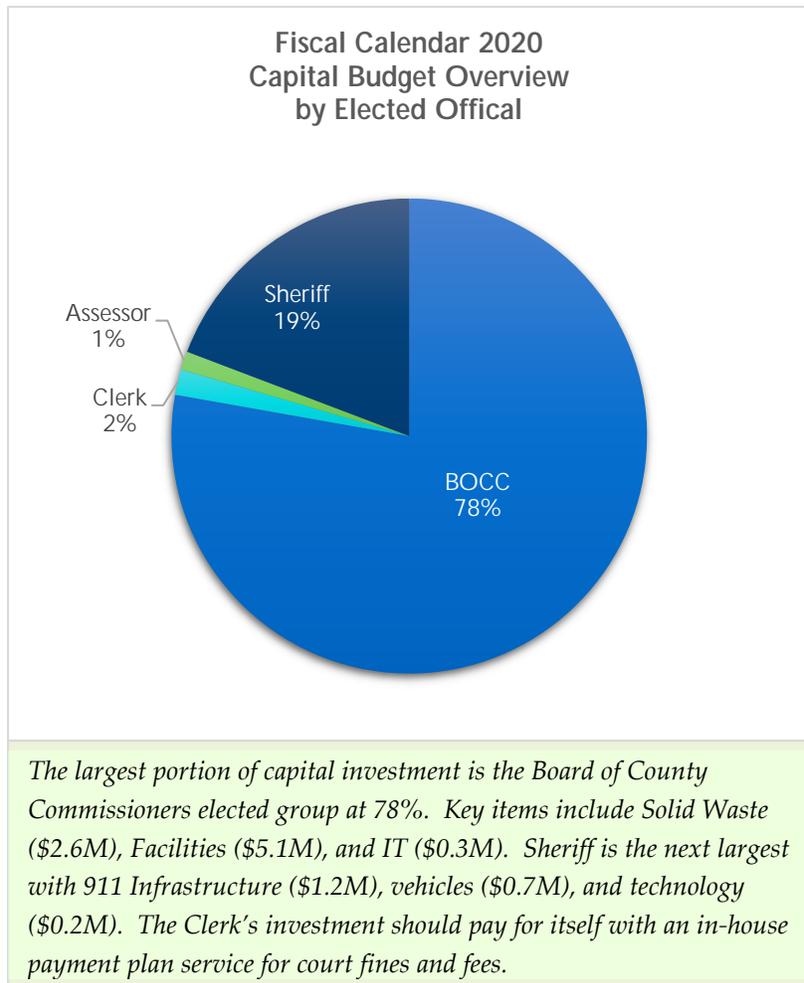
## CAPITAL IMPROVEMENT PLAN

This fiscal year, capital investments made up just over 10% of the total budget at \$10.8M. Key drivers besides building improvements are landfill operations, software, and vehicles.

Several of the County's departments have long term capital plans, the largest of which is the Solid Waste operation. IT and Facilities have done a good job of evaluating, repairing and replacing assets through their useful lives to minimize unbudgeted expenditures through their individual plans. The E911 operation has ongoing requirements for software, phone systems and connectivity which are planned and budgeted using restricted funds.

This year, a new fleet management committee took a deeper dive into vehicle use and replacement to optimize current assets and determine where new vehicles were needed. In the past, vehicle replacement has been inconsistent, with a growing number of units beyond recommended service life. When repairs become costlier than the value of the vehicle or when safety becomes a concern, a new approach is necessary. The Sheriff's office will "catch up" on replacement vehicles in 2020 by doing a short-term lease. Used vehicles will then be passed down throughout the County. Sheriff departments will be considered first before units are modified for non-law enforcement use. Direct purchases in the 2020 budget filled gaps in civilian departments, with subsequent movement of replaced vehicles to areas with lower mileage demands.

Population growth continues to surge in the area, placing more pressure on services. Our current operational space has reached its limits, especially in the area of justice services. The Board responded this budget year with \$5M of reserves budgeted for a new administrative building to last the next 15-20 years. Preliminary architectural estimates put costs at six to seven times this figure to build the new building as well as remodel existing structures. While the Board determines details of how best to proceed, various financing options are being discussed. A comprehensive countywide capital plan will be part of these long-term decisions.





## FY2020 CAPITAL PROJECTS

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
ASSESSOR						
SURVEYOR	Account 9010 - Vehicles Boats and Accessories	1/2 Ton 4wd Ext Cab Short Bed Truck with Canopy - The requested vehicle will replace B-12 which is due to be cycled out of the Assessor's fleet currently being used by the County Surveyor. The additional space will allow for the transportation of instruments, files, notebooks, first aid, and personal items like clothing, lunch and office supplies. The back of the truck will be enclosed with a locking canopy. Inside the bed will be a custom built tool box for the various types of tools and equipment required by the job.	1	\$29,737	\$29,737	General
SURVEYOR	Account 9020 - Other Equipment	Survey Grade GPS System- The equipment will replace existing GPS system which was purchased in 2006. The old equipment will be retained for use as a backup system. The survey grade GPS system will be used for the majority of data collection done by the County Surveyor. It will be used for obtaining positions on section and quarter section corners throughout the county. It will also be used to collect more accurate data for the preparation of boundary surveys, plats and topographic surveys for various departments within the County. Overall effectiveness and productivity will be accomplished by improved satellite coverage and reception, and accuracy. The equipment will function outside cell phone coverage and have better reception near buildings, in valleys and in heavier tree canopy. It is compatible with the current data collector and software.	1	\$31,520	\$31,520	General
SURVEYOR	Account 9020 - Other Equipment	Robotic Total Station System- The equipment will replace robotic total station system which was purchased in 2001. The robotic total station is used for locating and obtaining coordinates on government corners, restoring corners and their accessories, performing topographic surveys, boundary surveys and plats. The equipment comes with a 3 year warranty on the total station and a 5 year warranty on the motors. It also comes with free theft protection. It has	1	\$22,721	\$22,721	General



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		internal tracking in the event it is stolen.				
APPRAISAL	Account 9010 - Vehicles Boats and Accessories	Pre-Owned Vehicles - The vehicles are used for the maintenance of building permits in the fall and winter as well as the revaluation work which is done on a daily basis. The vehicles would replace (2) older existing vehicles with higher mileage. The existing vehicles would be used as trade ins. The replacements will have better safety features and generally lower repair costs. Currently employees must share and coordinate vehicle use, the office cannot productively function when vehicles are down and out of service.	2	\$25,276	\$50,552	Revaluation
ASSESSOR Total					\$134,530	
BOCC						
INFORMATION TECHNOLOGY	Account 9005 - Computer Equipment	Ricoh Copier/Printer/Scanner - Replaces 13 year old copier for KCSO Administration. This unit is a high use MFP used by multiple divisions within KCSO.	1	\$7,984	\$7,984	General
INFORMATION TECHNOLOGY	Account 9006 - Software	Bomgar Remote Support Solution - Replaces Teamviewer which is not CJIS compliant. Last FBI audit recommended the County to address the obsolete software. Provides Remote IT support for 911 and Law Enforcement Systems.	1	\$24,494	\$24,494	General
INFORMATION TECHNOLOGY	Account 9006 - Software	Dual Shield Advanced Authentication by Deepnet - Renewing current license will not meet CRIMINAL JUSTICE INFORMATION SERVICES (CJIS) mandate. CJIS policy mandates advanced authentication and this product is an efficient and cost effective solution relative to other reviewed solutions; it enables IT to continue to access this data and limits liability when accessing said data.	1	\$20,085	\$20,085	General
INFORMATION TECHNOLOGY	Account 9025 - Improvements Other Than Bldgs	Access Control/Security System for Compton Building - Most of the doors on the KCSO campus are on an Access Control System. Adding this building would improve accessibility and security for the multi-purpose areas of the Compton Building.	1	\$10,745	\$10,745	General
INFORMATION TECHNOLOGY	Account 9005 - Computer Equipment	VMWare Servers - Replacing older servers removes the liability of failure. Average replacement cycle is 4 years. The current one have been in use 8-9	4	\$51,000	\$204,000	General



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		years. The current servers are no longer supported by the VMWare Hypervisor, which means critical updates to the software cannot be applied until the physical hardware is replaced.				
INFORMATION TECHNOLOGY	Account 9005 - Computer Equipment	SAN Storage system expansion - This increases the overall data storage capacity of the County. Most data is increasing at anticipated rates. However, digital evidence data is increasing exponentially. The space increase is due to this unpredictable volume.	1	\$63,000	\$63,000	General
INFORMATION TECHNOLOGY	Account 9005 - Computer Equipment	Fiber Optic Network - Jail - Most facilities on the SO campus are not connected with current and appropriate fiber types to support the nature to the network needs. Others have no fiber connectivity at all. This project will fix those issues as well as make the fiber plant easily maintainable and expandable for future needs.	1	\$32,000	\$32,000	General
FACILITIES	Account 9901 - Design and Bid Preparation	New County Facility Design - The design phase will determine how much space we will have and how that space will be built and utilized.	1	\$500,000	\$500,000	Acquisition & Capital Purchases /Rplmt Reserve
FACILITIES	Account 9930 - Construction	New County Facility - provide a much needed building for the County. The design phase will determine how much space we will have and how that space will be built and utilized.	1	\$4,500,000	\$4,500,000	Acquisition & Capital Purchases /Rplmt Reserve
FACILITIES	Account 9011 - Equipment and Machinery	Recable PLC Jail - Will replace existing cabling. All existing equipment and cabling will be retired and disposed of. The recabling will improve officer safety.	1	\$14,500	\$14,500	Acquisition & Capital Purchases /Rplmt Reserve
FACILITIES	Account 9011 - Equipment and Machinery	HVAC JDC Front Offices - Replace existing front office unit. The old unit will be retired. The HVAC unit will be much more economical resulting in utility savings.	1	\$23,500	\$23,500	Acquisition & Capital Purchases /Rplmt Reserve
FACILITIES	Account 9011 - Equipment and Machinery	HVAC JDC "A" Wing - Replace an existing unit which will be retired. The HVAC unit will be much more economical resulting in utility savings.	1	\$11,000	\$11,000	Acquisition & Capital Purchases /Rplmt Reserve
FACILITIES	Account 9011 - Equipment and Machinery	Replace Jail Sliders - Two sliders of the existing sliders at the Jail will be replaced. All existing equipment will be retired. The sliders will improve officer safety.	2	\$28,500	\$57,000	Acquisition & Capital Purchases /Rplmt Reserve



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
AIRPORT	Account 9010 - Vehicles Boats and Accessories	1/2 Ton Pickup Truck - New vehicle will allow for airport to continue operations in the event one of the other vehicle is non-operational.	1	\$30,000	\$30,000	Airport
AIRPORT	Account 9011 - Equipment and Machinery	Paint Vehicle - AL50 - This equipment is to meet the Federal Aviation Administration requirement for maintaining the airport in a safe and operable condition. This will reduce the Airport's runway closures from weeks to days as well as ensuring the airport markings meeting FAA requirements for markings. The vehicle can be utilized by other departments as well.	1	\$120,000	\$120,000	Airport
RECREATION - NOXIOUS WEEDS CONTROL	Account 9025 - Improvements Other Than Bldgs	Irrigation Renovation - The current system is damaged and does not adequately irrigate the landscape. Water is wasted due to leaks in the system. Numerous, costly repairs have been done and used excessive hours of staff time finding landscape companies to complete repairs.	.5	\$9,300	\$4,650	Control
RECREATION	Account 9930 - Construction	Office Remodel - The Parks, Waterways and Noxious Weed Control office building is in need of an ADA restroom, decontamination shower, and dedicated breakroom for maintenance staff. NW staff and park maintenance staff are routinely exposed too biohazardous materials and toxic chemical materials during the course of their duties. Field staff will no longer need to utilize the public restroom in the office, which is insufficient to accommodate the public and staff. The breakroom will allow the field staff to eat lunch and have meetings in a clean, safe environment. Funding will be with existing fund balance.	.5	\$90,000	\$45,000	Control
RECREATION - PARKS	Account 9010 - Vehicles Boats and Accessories	F150 4X4 Super Cab Pickup - This vehicle would replace the 2013 F150 4WD pickup that is used to perform daily routine maintenance and facility clean up throughout the County. The existing pickup has over 142,000 miles and is driven approximately 35,000 annually. A truck will then be transferred to the Buildings and Grounds department.	1	\$34,961	\$34,961	Parks
RECREATION - PARKS	Account 9025 - Improvements Other Than Bldgs	Irrigation Renovation - The current system is damaged and does not adequately irrigate the landscape. Water is wasted due to leaks in the system. Numerous, costly repairs have been done and used excessive hours of	.5	\$9,300	\$4,650	Parks



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		staff time finding landscape companies to complete repairs.				
RECREATION - PARKS	Account 9930 - Construction	Office Remodel - The Parks, Waterways and Noxious Weed Control office building is in need of an ADA restroom, decontamination shower, and dedicated breakroom for maintenance staff. NW staff and park maintenance staff are routinely exposed too biohazardous materials and toxic chemical materials during the course of their duties. Field staff will no longer need to utilize the public restroom in the office, which is insufficient to accommodate the public and staff. The breakroom will allow the field staff to eat lunch and have meetings in a clean, safe environment. Funding will be with existing fund balance.	.5	\$90,000	\$45,000	Parks
CORONER	Account 9930 - Construction	Office Construction at Work Release Center - Modernization of the Coroner's office to better serve Kootenai County citizens with in county use of taxpayer funds. Remodeling existing County facilities saves taxpayer funding in the long run. Remodeling and repurposing the area provides a modern highly functional safe facility for county employees and law enforcement.	1	\$60,000	\$60,000	General
SOLID WASTE - LANDFILL	Account 9930 - Construction	Ongoing Closure Activity - Continuation of the funding for closure activity for landfills. These funds are utilized to complete projects related to interim closure or final closure for landfills (Fighting Creek, Ramsey and Granite) as these projects are determined. Federal regulations require that landfills meet specific requirements regarding methane gas collection, leachate management, and post-closure monitoring of the same. The Ramsey site has been closed since 1995, however, the gas system is still active and requires adjustments as the gas diminishes. The Fighting Creek landfill original footprint is at interim closure and has been covered.	1	\$100,000	\$100,000	Solid Waste
SOLID WASTE - LANDFILL	Account 9930 - Construction	Continue Facilities Maint/Impr - Continuation of the facilities improvement construction budget. This funding will be used in 2020 to make improvements to the landfill facilities. The proposed projects list for 2020 are as follows:  1. Engineering of shop building	1	\$50,000	\$50,000	Solid Waste



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		expansion for equipment storage and site preparation; and 2. Various building repairs/replacements (doors, windows, roof, floors and HVAC systems)				
SOLID WASTE - LANDFILL	Account 9930 - Construction	Ongoing Expansion Activity - Continuation of the landfill expansion construction funding. These funds will be directed toward the engineering, design, public hearing and other related costs of the modification of the Conditional Use Permit to expand the permitted areas of the landfill to include all properties currently owned by the department. It is imperative that the department continue to complete advanced planning, design and financial preparations to secure permits for landfill prior to the need for these areas.	1	\$200,000	\$200,000	Solid Waste
SOLID WASTE - LANDFILL OPS	Account 9010 - Vehicles Boats and Accessories	Replacement ATV - ATV with tracks to be utilized to access areas on the landfill where standard vehicles cannot reach. There is over 500 acres of land at the landfill. Staff must regularly test water samples and obtain gas readings throughout the landfill property during the year. Efficient operations and productivity is gained by utilizing these ATV units on the landfill property while completing tasks that are required by regulations. By adding the tracked component, this makes these units available for use year-round throughout the landfill property.	1	\$9,500	\$9,500	Solid Waste
SOLID WASTE - LANDFILL OPS	Account 9010 - Vehicles Boats and Accessories	Equipment Hauling Trailer - This request is for an equipment transport trailer to be utilized to haul equipment to facilities and sites instead of trailer rental or equipment transport services resulting in improved efficiency and productivity. Currently the department rents an equipment transport trailer or utilizes a service to transport equipment between solid waste locations.	1	\$6,600	\$6,600	Solid Waste
SOLID WASTE - LANDFILL OPS	Account 9011 - Equipment and Machinery	Replacement Landfill Compactor - Current inventory replacement. The old machine will either be retained for rebuilding and returned to service, traded in toward the purchase of a new landfill compactor, or sold. This equipment is vital to the operations of the landfill. The goal of these machines is to consistently achieve at least 1,300 pounds of waste compaction per cubic yard. These machines provides for less use of landfill airspace, and are necessary to properly manage landfill gas. Without proper compaction, there is an increased risk of landfill fires, lack	1	\$875,000	\$875,000	Solid Waste



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		of landfill stabilization or major landfill settlement issues.				
		This is a scheduled replacement of equipment as part of the Department's Equipment Replacement Plan. The current machine has over 10,500 hours at this time. Normal life on a machine like this is around 10,000 hours. This piece of equipment is critical to landfill operations.				
SOLID WASTE - LANDFILL OPS	Account 9011 - Equipment and Machinery	Replacement Tracked Skid Steer - This acquisition would replace a 1999 New Holland Backhoe. The backhoe will be reutilized at other solid waste facilities. The equipment will be used to clean leachate and fresh water ponds, place erosion control blankets, load sand into the sander/spreader, and placement of plastic sheeting around the landfill. The equipment is substantially smaller, has better maneuverability, has less ground pressure impact, and has a better configuration than current equipment, thereby increasing operational effectiveness. It is capable of operating in areas that already have erosion control matting or closure turf installed or areas that are inaccessible with other equipment. It will be capable of carrying erosion control blankets and rolls of plastic sheeting. Anticipated savings would likely result from not having to hire outside services to clean leachate ponds.	1	\$58,000	\$58,000	Solid Waste
SOLID WASTE - LANDFILL OPS	Account 9011 - Equipment and Machinery	Replacement Generator - This request is to replace one of three generators that were purchased in 2010. The old generators have over 10,000 hours on them and are showing signs of the need for replacement. The old asset will be retained and used for replacement parts for the other three until all have been replaced, then will be disposed. The use of generators at the landfill is vital to maintain operations. Productivity and efficiency are greatly reduced when there is no power source located where a project is taking place. A replacement plan for aging equipment reduces loss of effectiveness of equipment and maintain operations. The plan to replace these generators over time will allow operations to set a priority for replacement of the most worn generator prior to failure.	1	\$18,650	\$18,650	Solid Waste
SOLID WASTE - LANDFILL OPS	Account 9011 - Equipment and Machinery	Extrusion Welder for landfill liner repairs - The equipment provides landfill staff with a quick and effective means to	1	\$8,000	\$8,000	Solid Waste



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		make repairs to landfill liner and other plastic sheeting onsite. This would greatly reduce the need to contract out to have small repairs done on an emergency basis.				
SOLID WASTE - PRAIRIE TRANSFER STN	Account 9011 - Equipment and Machinery	Scissor Lift - This lift would be used primarily in the maintenance shop for working on trailers. The lift could also be used in other areas around the facility for building maintenance. This lift would provide the mechanics a safer and more efficient way of making repairs to trailers, other equipment, and building maintenance. Currently scaffolding is utilized to do repairs on trailers. With the scaffolding, the mechanics have to climb up and down many times and cannot always take the tools they require with them. With the lift, the welder and any other tools could be on the lift.	1	\$20,000	\$20,000	Solid Waste
SOLID WASTE - PRAIRIE TRANSFER STN	Account 9930 - Construction	Facilities Improvements promoting safer working environment - Continuation of the facilities improvement construction budget. This funding will be used in 2020 to make improvements to the facilities at the Prairie Transfer Station. The proposed project list for 2020 include the following:  1. Reconfiguration of air hoses inside the transfer station building; 2. Cover compressor room and dust mitigation for rooms behind the push wall inside the transfer station building; 3. Engineering of transfer station operations stairs to modify and cover; and 4. Various other facility repairs/replacements (doors, windows, roof, floors, electrical upgrades or HVAC systems).  These improvements provide a safer environment or work area for our employees and customers.	1	\$75,000	\$75,000	Solid Waste
SOLID WASTE - RAMSEY TRANSFER STN	Account 9010 - Vehicles Boats and Accessories	Transport Trailer - Trailer will be dedicated to the transportation of used petroleum products to other sites for recycling and/or reuse. This configuration better utilizes equipment and staff for transport. The new configuration allows for any licensed driver to transport the petroleum products at any time. It also allows for the roll-off flatbed to be utilized as intended for the operations of the transfer station.	1	\$15,000	\$15,000	Solid Waste



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
SOLID WASTE - RAMSEY TRANSFER STN	Account 9011 - Equipment and Machinery	Live-Bottom Trailers w/Tarping System - These trailers will replace two aging trailers that have surpassed their life expectancy. The trailers provide valuable storage space and allow the County to keep the landfill closed on Sundays. In order to maintain smooth operations of a heavily used transfer station, empty transfer trailers are essential.  When empty trailers are not available, staff must stop loading waste and shift operations to holding waste on site. Having a reliable fleet of trailers that are operational and ready for loading is imperative.	2	\$93,000	\$186,000	Solid Waste
SOLID WASTE - RAMSEY TRANSFER STN	Account 9011 - Equipment and Machinery	Lift System Crossbeam Component - This request provides for a crossbeam accessory component to the lift system. This component allows for equipment/vehicles to be raised by the frame allowing maintenance on the wheels, axles and undercarriage. It allows for the safe, effective and efficient maintenance of equipment particularly on the wheels, axles, and undercarriage while lifted.	1	\$5,200	\$5,200	Solid Waste
SOLID WASTE - RAMSEY TRANSFER STN	Account 9020 - Other Equipment	Electronic Reader Board - An electronic reader board at the Ramsey site. The staff currently utilize a manual reader board to communicate global information to customers entering the facility. An electronic reader board will allow the County to immediately communicate with customers regarding changes in operations or other information they need to know about KCSW facilities.	1	\$7,500	\$7,500	Solid Waste
SOLID WASTE - RAMSEY TRANSFER STN	Account 9025 - Improvements Other Than Bldgs	Facilities Improvements –This is a continuation of the facilities improvement construction budget. Funding will be used in FY20 to make improvements to the facilities at the Ramsey Transfer Station. The proposed projects list for 2020 are as follows:  1. Continuation of the maintenance shop floor improvements;  2. Fill and asphalt repair projects;  3. Scale pit heaters;  4. Electrical infrastructure and other needs for the display of an electronic reader board;  5. Engineering and design exploration for expansion of facility;	1	\$150,000	\$150,000	Solid Waste



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		<p>6. Various building repairs/replacements (doors, windows, roof, flooring and HVAC systems).</p> <p>By continuing to address facility improvement (maintenance, repair and replacement) issues as they arise, the transfer station remains operational and will continue to meet the needs of the community for waste disposal services.</p>				
SOLID WASTE - RAMSEY TRANSFER STN	Account 9930 - Construction	<p>Household Haz Waste Remodel Finalization - continuation of the funding for the remodel/construction of the household hazardous waste (HHW) facility at the Ramsey Transfer Station. The construction began in 2019 and will be completed in the FY2020 budget year. This request is the funding of the contractual obligation the County has for the finalization of this project. Over the past three years the department has been working with engineers to design an effective and efficient HHW facility at the transfer station. The design and construction were completed in 2019 and this request completes the contractual obligation for the project.</p>	1	\$700,000	\$700,000	Solid Waste
SOLID WASTE - RURAL SYSTEMS	Account 9930 - Construction	<p>Facilities Improvements - This funding request is a continuation of the facilities improvement construction budget. This funding will be used in 2020 to make improvements to existing rural residential collection sites and/or construct new ones. The proposed project list for 2020 includes: ground clearing, improvements to layout, asphalt, landscaping and fencing to rural collection sites. These improvements provide safer environments and work areas for our employees and customers.</p>	1	\$80,000	\$80,000	Solid Waste
<b>BOCC Total</b>					<b>\$8,377,019</b>	
<b>CLERK</b>						
ELECTIONS	Account 9089 - Capital Expenditures - Purchases	<p>ES&amp;S ExpressVote - The 10 ExpressVote Ballot Marking Devices will replace current inventory of 10 AutoMarks. AutoMarks are mandated at each polling place in even-year elections to make voting accessible to all voters, such as those with visual or other disabilities. The Elections Department plans to use several ExpressVotes to</p>	10	\$4,074	\$40,744	General



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		expedite Early Voting and at selected precincts on Election Day.				
ELECTIONS	Account 9089 - Capital Expenditures - Purchases	ES&S DS850 High Speed Digital Image Scanner - Due to Kootenai County's steadily growing population and anticipated 90% turnout for the November 2020 presidential election an additional scanner will improve reporting times. The additional DS850 will increase the Elections Department's ballot tabulation speed by 33%, while maintaining or improving the department's accuracy. Anticipate savings in personnel costs due to improved efficiencies.	1	\$119,880	\$119,880	General
ELECTIONS	Account 9025 - Improvements Other Than Bldgs	Elections Office Remodel - Enclose space with within the Elections Department building that is currently open, in order to utilize it for our ES&S DS850 ballot optical scanners. The room currently used for these machines will be too small if the board authorizes acquisition of a third machine.	1	\$7,500	\$7,500	General
DISTRICT COURT CLERKS	Account 9930 - Construction	Desk space and security door - Renovate and relocate the front counters further out in to the hallways will replace the current built in stand up only counters. The new counters will be lower and include desk space so staff handling the public will have a more efficient configuration. It will eliminate the need for the clerks to move between the front counter and their stations to process a payment. The addition of a door adds security to staff from the public.	1	\$19,000	\$19,000	General
<b>CLERK Total</b>					<b>\$187,124</b>	
<b>SHERIFF</b>						
OPERATIONS SUPPORT - 911 OPS	Account 9002 - Building	Replace 911 Roof - Materials and labor associated with replacing the roof on the 911 building on Julia Street. It was determined by Building and Grounds that it was in need of replacing. The current roof of the 911 building is 28 years old and has cracking and damage. The proposed replacement has a 30 to 50 year lifespan.	1	\$12,800	\$12,800	General
OPERATIONS SUPPORT - 911 OPS	Account 9003 - Furniture and Office Equipment	911 Remodel/Reconfig - This is a request for additional inventory with the cost of moving existing furniture included. This is linked to the E911 Budget as part	1	\$31,340	\$31,340	General



FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		of the Computer refresh project and room reconfiguration as there are split funds from each section. The requested costs would cover 50% of the Computer work. Reconfiguring the 911 room will allow for the addition of 3 positions and a more efficient work environment. The proposed use of the requested item is to expand the console seating and operational capacity of the 9-1-1 Dispatch Center.				
OPERATIONS SUPPORT - E911	Account 9003 - Furniture and Office Equipment	911 Remodel/Reconfig - Expand the console seating and operational capacity of the 911 Dispatch Center. The E911 fund budget will be used to fund 50% of the console furniture, 100% of electrical wiring, and 100% of radio, phone, and CAD PC system wiring. 100% of wall remodel cost. 50% of console furniture cost is budgeted in 911 OPS budget. This project request is linked to the 911 OPS Remodel.	1	\$41,000	\$41,000	General
OPERATIONS SUPPORT - E911	Account 9005 - Computer Equipment	Radio Console Position Addition - New MCC7500 radio console positions to the new console positions requested in the capital project request 911 Remodel.	3	\$103,000	\$309,000	General
OPERATIONS SUPPORT - E911	Account 9005 - Computer Equipment	911 Phone System Replacement - The current 911 phone system is at seven plus operating years. Comprised mostly of information technology (IT) equipment with typical industry refresh periods needed. Due to intensive usage there has been a rise in issues and service calls for repairs. Dispatchers will be able to handle administration calls more efficiently and transfer to other locations better. Inbound 911 calls will be more effectively handled using better mapping, call handling, and third party integration such as text to 911 and RapidSOS. Annual support and maintenance costs are increasing by supporting vendors for existing system.	1	\$650,000	\$650,000	General
OPERATIONS SUPPORT - E911	Account 9005 - Computer Equipment	AXP7500 Console Addition - A number of Fire and EMS agencies which KCSO Central Dispatch dispatches still use legacy VHF two-tone systems for station call alerting, personnel alerting, and volunteer alerting. The transport layer which connects Central Dispatch to these system is end of life and beginning to show signs of failure. Limitations have	1	\$17,500	\$17,500	General



Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		kept two-tone paging from being a viable alerting option. The addition of APX7500 Console to the Motorola MCC7500 radio console system will add the capability to send two-tone pages over the 700MHz trunking system. The addition leverages already existing infrastructure and will provide migration path when the legacy VHF two-tone systems fail. Individual agencies will be required to purchase the end user equipment to receive the two-tone pages (radios, pagers, etc.).				
OPERATIONS SUPPORT	Account 9005 - Computer Equipment	<p>Computer Aided Dispatch system replacement - Due to the high operating hours and critical use of 9-1-1 CAD PCs the CAD PCs should be replaced every two years. The last computer refresh was completed in FY17. IT and KCSO 9-1-1 attempted to stretch the useful life of the FY17 purchased computers to three years. This resulted in a number of PC issues in early FY19. County IT has also indicated that the LAN switches servicing the CAD PCs have reached end of life and should be replaced to avoid failure while being in operational use in a critical environment.</p> <p>The project is for 16 total computer refresh systems, and does include the purchase of 5 additional CAD PCs (3 new positions created by the remodel request and two spare PCs) and the monitors for 3 new positions.</p>	1	\$174,480	\$174,480	General
OPERATIONS PATROL	Account 9005 - Computer Equipment	<p>Motorola Portable Radio upgrade/transfer - The equipment replaces 20 radios in Patrol. The current radios will be transferred to the Jail Bureau for new positions or to replace radios that have reached their service life. The current radios are no longer made or serviced by Motorola. The new radios will be dual band so they will have inter-operable communications with other agencies eliminating the need for two radios. The old radios will be saved used as replacements or parts if there is a failure for the ones used in the Custody Division.</p>	12	\$6,580	\$78,960	Justice
OPERATIONS PATROL	Account 9010 - Vehicles Boats and Accessories	<p>2020 Police Interceptor AWD - The requested vehicles replace Ford Explorers that have over 70,000 miles. Currently there are 11 patrol vehicles listed in the fleet that are over 100,000 miles and 8 more that are approaching</p>	1	\$700,000	\$700,000	Justice



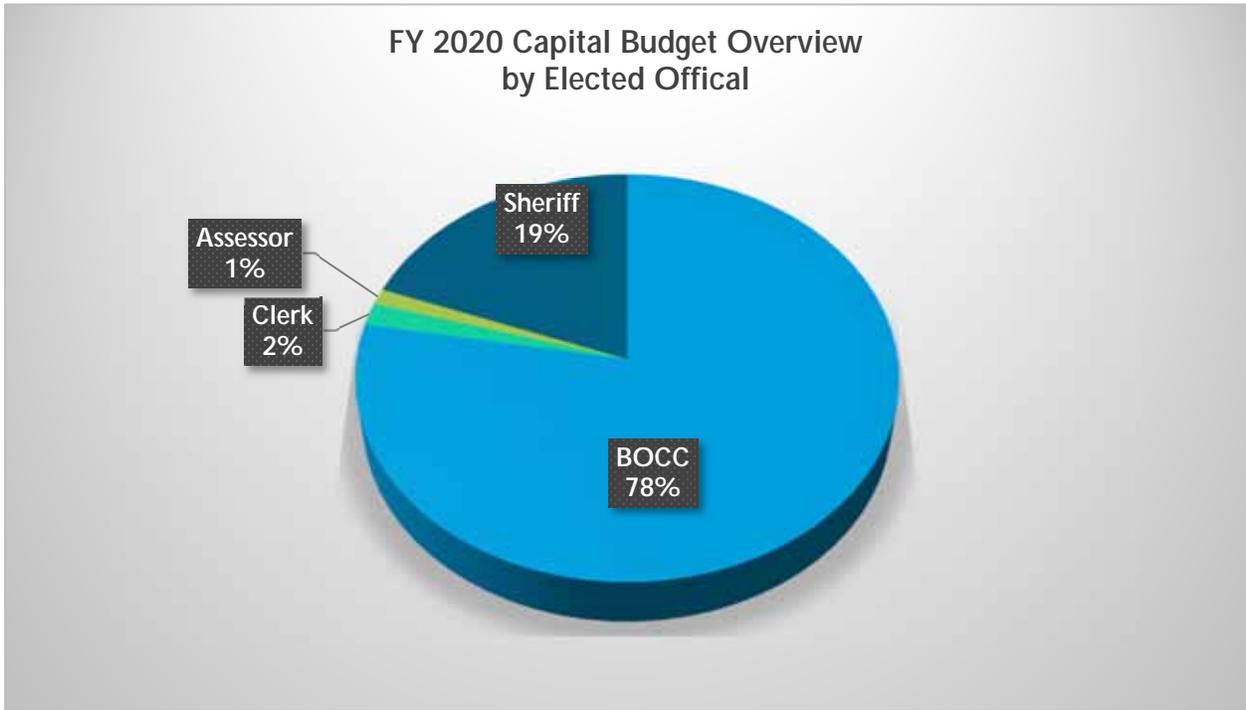
FISCAL YEAR 2020 BUDGET

Department	Capital Expense Type	Description	QTY	Unit Cost	Current Direction	Funding Source
		over 90,000 miles. It is projected that by the end of fiscal year 2019, 22 vehicles will be over 100,000 miles. The patrol vehicles that have the least amount of miles will be transferred to other areas of the Department or County and the ones that are no longer serviceable will be auctioned off.				
OPERATIONS PATROL - REC SAFETY	Account 9005 - Computer Equipment	Panasonic Toughbook Tablets - The Toughbook Tablets would be used by the Marine Deputies during their normal course of duty. They would use them to monitor calls for service, write reports and eventually complete safety inspections. The tablet is a smaller platform that works better with the limited space on the patrol boats. Tablets available on the boat will allow Deputies to remain on the water to manage paperwork instead of returning to the Sheriff's Office to write reports, complete daily logs and other clerical duties.	4	\$6,774	\$27,096	Vessel
OPERATIONS PATROL - REC SAFETY	Account 9010 - Vehicles Boats and Accessories	Personal Watercraft - Replacement of current Personal Watercraft that was damaged. ICRIMP (insurance) claim covered \$6500 of the loss during the FY2018 Boating season. Funds were returned to the Vessel account. Funds would be applied to purchase of new vehicle.	1	\$12,799	\$12,799	Vessel
OPERATIONS PATROL - REC SAFETY	Account 9011 - Equipment and Machinery	Stationary Air Supply - Compressed air for underwater operations - The Stationary Air Supply Cascade System is a re-filling station for compressed air which is used by the Dive Rescue Team for underwater operations. Currently the Dive Team relies on the Kootenai Fire Department to fill air tanks or use a private vendor to fill tanks when Kootenai Fire Department is unavailable. This is done at a cost to the County. The system would be housed at the Marine Building and would be available 24/7.	1	\$5,600	\$5,600	Vessel
OPERATIONS PATROL - REC SAFETY	Account 9930 - Construction	Boathouse plans - architectural plans for a new boat house and will be paid for with the restricted fund balance in the Vessel fund.	1	\$10,000	\$10,000	Vessel
<b>SHERIFF Total</b>					<b>\$2,070,575</b>	
<b>Total Capital Expenditures</b>					<b>\$10,707,507</b>	



# BUDGETED CAPITAL EXPENSE

FISCAL YEAR 2020





# *Chapter 8*

## DEPARTMENT NARRATIVES



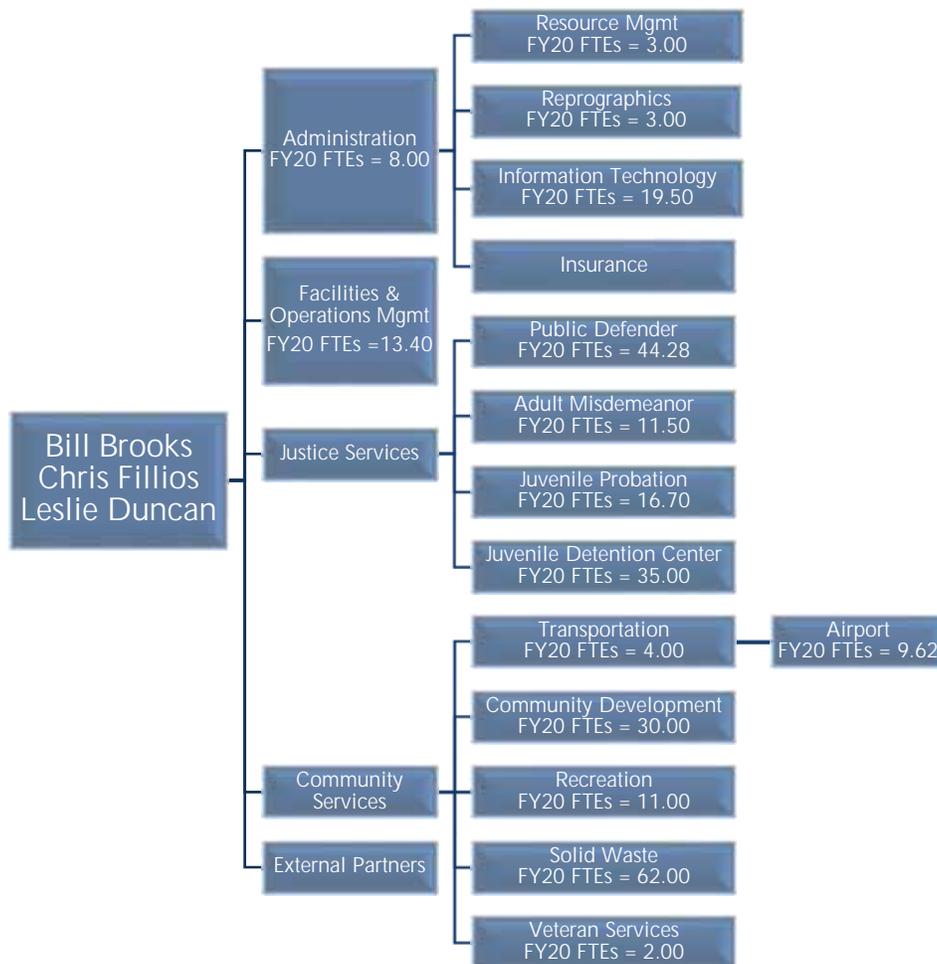
# BOARD OF COUNTY COMMISSIONERS (BOCC)

## Description

The Board of County Commissioners (also referred to as the BOCC or Board) is the governing body of Kootenai County. Consisting of three elected officials, the Board serves as the taxing authority, the contracting body and the chief administrators of public funds. Among other duties, the Board enacts laws, ensures compliance of laws, and secures professional services for the county. The members are:

- Bill Brooks – District 1
- Chris Fillios – District 2
- Leslie Duncan – District 3

Additionally, the Board oversees the daily operations of 16 departments that are directly under their authority. The BOCC has statutory authority for development and implementation of policies of County government in general, including personnel, financial, and facility needs, in compliance with existing state and federal guidelines. The Board staff provide administrative and clerical support to other departments on a Countywide basis.





## BOCC – Administration

### DESCRIPTION

The BOCC oversees daily operations of 16 departments that are directly under their authority. The BOCC has statutory authority for development and implementation of policies of County government in general, including personnel, financial, and facilities needs, in compliance with existing state & federal guidelines. The Board staff provide administrative & clerical support to other departments on a County-wide basis.

### FY2020 CHALLENGES

» None Identified

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> <li>• Community Support Services</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Property Taxes</li> <li>• Shared Revenues</li> <li>• Other fees for services</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 8.00</p>
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### PERFORMANCE MEASURES

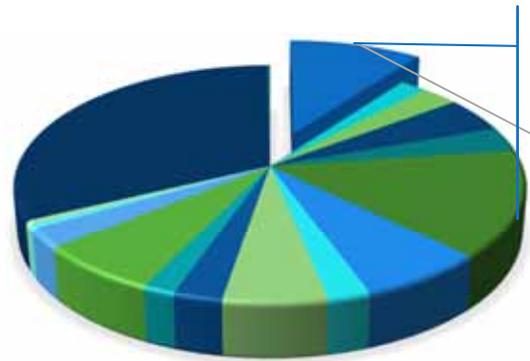
The Commissioners and their staff work continuously to gather data on those programs for which the County provides financial support. That information is analyzed to ensure that funding reaches as many citizens as possible. Funding increases and decreases are based on the percentage of program growth, number of pending projects, return on investment calculations, and other factors.

### DEPARTMENT GOALS/OBJECTIVES

- » Provide continuous maintenance of BOCC records and official actions.
- » Develop methods for accurate, efficient retrieval of BOCC records, ensure efficient processes for information sharing and project coordination throughout the organization.
- » Provide efficient, customer-friendly services to internal and external customers.
- » Work with County Elected Officials and Department Heads to continually review and update the comprehensive strategic plan, addressing critical areas such as personnel, facilities, communications, training, service, programs, and policies.
- » Maintain participation in statewide activities associated with County government and pending/potential legislative issues.
- » Continued oversight of policies and procedures.
- » Develop enhanced processes for community outreach, improve communication with internal and external clients, and increase efficiencies in all service areas.
- » Review, analyze information to ensure funding reaches as many citizens as possible.



BOCC EXPENDITURE BUDGET



ADMINISTRATION  
**\$4,558,364**  
 10.00% of BOCC Budget

Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	-	-1	-	-	0%
Interdepartmental Services	1,535	1,335	1,404	1,800	2,350	30.56%
Maintenance and Repairs	1,352	1,272	5,269	1,300	5,800	346.15%
Materials and Supplies	2,676	2,345	2,450	2,900	2,770	-4.48%
Non-Capital Purchases	-	-	2,375	-	-	0%
Other Services and Expenses	714,493	601,987	688,345	934,522	911,942	-2.42%
Personnel Expenses	512,442	533,554	571,856	2,605,588	3,188,309	22.36%
Professional Services	71,660	91,352	68,994	64,000	117,950	84.30%
Travel and Professional Development	45,003	60,040	44,719	51,940	44,544	-14.24%
Utilities	279,017	282,744	274,701	283,979	284,699	0.25%
<b>Total Expenditures</b>	<b>1,628,178</b>	<b>1,574,628</b>	<b>1,660,113</b>	<b>3,946,029</b>	<b>4,558,364</b>	<b>15.52%</b>

Funding Sources

Charges for Services	5,533	9,672	2,185	4,800	4,800	0%
Fines and Forfeitures	40	120	241	-	-	0%
Fund Balance Appropriation	-	-	-	467,060	-98,415	-121.07%
Intergovernmental	5,306,860	5,525,473	5,859,778	5,293,440	5,962,138	12.63%
Investment Gain/(Loss)	1,067,701	459,840	282,464	60,000	60,000	0%
Licenses and Permits	725	500	525	500	500	0%
Miscellaneous	139,427	143,178	189,342	130,000	130,000	0%
Taxes	9,450,939	11,374,657	11,516,991	9,589,511	11,458,259	19.49%
Transfers	-222,984	-1,006,261	-926,319	1,214,771	671,943	-44.69%
<b>Total Revenue</b>	<b>15,748,240</b>	<b>16,507,179</b>	<b>16,925,207</b>	<b>16,760,082</b>	<b>18,189,225</b>	<b>8.53%</b>



# BOCC – Administration | Information Technology

## DESCRIPTION

Information Technology (I.T.) provides technology-related services to the various departments within the County's organizational umbrella. The main function of the I.T. Department's Cost Centers is to provide County employees with the information, training, tools and support necessary to be productive, responsive and creative in meeting the needs of the public.



## FY2020 CHALLENGES

- » Update and automate systems
- » Maintain funding for long-term maintenance

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 19.50</p> <p>Added .50 FTE Applications Systems Manager</p>
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## PERFORMANCE MEASURES

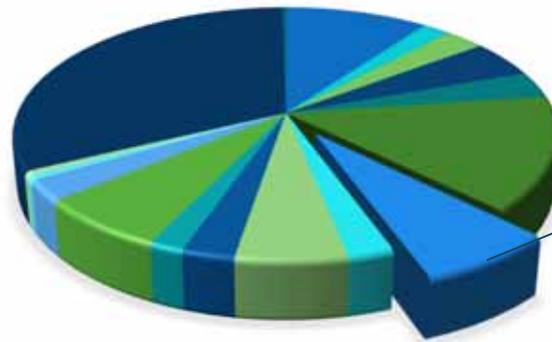
- » Successful State CJIS and BCI audit results

## DEPARTMENT GOALS/OBJECTIVES

- » System Management services for the development and enhancement of County software.
- » Technical liaison between County and third-party hardware and software vendors.
- » Purchase, installation, support and maintenance of County technological assets.
- » Management of communication infrastructure. (Telephone, Internet, Network)
- » Consultation and training of employees in the effective use of technology.
- » Provide 24 hour support to law enforcement and emergency management personnel.
- » Produce and provide various GIS related mapping products to county agencies as requested in a timely manner.
- » Provide coordination and training for county and non-county agencies utilizing county GIS information.
- » Continue with 'paper-less' initiative to improve departmental efficiencies.
- » Improve response times.



BOCC EXPENDITURE BUDGET



INFORMATION TECHNOLOGY  
**\$3,224,904**  
 7.07% of BOCC Budget

Expenditure and Revenue Summary



Expenditures by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	283,357	642,284	475,080	451,415	362,308	-19.74%
Construction in Progress	72,780	56,305	92,480	-	-	0%
Interdepartmental Services	1,272	1,265	263	525	525	0%
Maintenance and Repairs	668,412	839,059	773,980	808,940	908,046	12.25%
Materials and Supplies	43,222	54,939	24,171	45,187	52,345	15.84%
Non-Capital Purchases	175,663	192,216	295,045	273,643	217,035	-20.69%
Other Services and Expenses	(1,776)	377	444	1,473	7,470	407.13%
Personnel Expenses	1,120,939	1,169,055	1,267,026	1,294,379	1,473,026	13.80%
Professional Services	2,500	10,085	28,997	29,292	20,657	-29.48%
Travel and Professional Development	20,625	19,517	26,566	38,893	34,512	-11.26%
Utilities	163,273	147,391	147,203	135,580	148,980	9.88%
<b>Total Expenditures</b>	<b>2,550,268</b>	<b>3,132,493</b>	<b>3,131,256</b>	<b>3,079,327</b>	<b>3,224,904</b>	<b>4.73%</b>

Funding Sources

Charges for Services	46,035	51,498	15,200	16,700	318,800	1808.98%
Fund Balance Appropriation	-	-	-	411,415	-	-100%
Miscellaneous	52,747	55,979	57,963	81,190	58,211	-28.30%
Transfers	-	-	-	-	63,308	0%
<b>Total Revenue</b>	<b>98,782</b>	<b>107,477</b>	<b>73,163</b>	<b>509,305</b>	<b>440,319</b>	<b>-13.55%</b>



# BOCC – Administration | Insurance

## DESCRIPTION

The liability insurance cost center provides funding for Kootenai County's Idaho Counties Risk Management Program (ICRMP) liability insurance premium, deductibles to be paid to ICRMP for vehicle and other equipment damage, Public Risk Management Association (PRIMA) membership, and Risk Management luncheons and related leadership training. The ICRMP liability insurance premium covers: Auto, Errors & Omissions, General Liability, Buildings & Contents and Police Liability. Many laws (federal, state and local) apply to general liability insurance, which include: omissions & errors insurance, tort claims and overall risk management.

The risk management program is established to protect the safety and welfare of Kootenai County staff and the public while considering the overall cost to taxpayers. Therefore, the mission is to provide a safe and healthy environment for employees and the community, which supports employment law compliance, and to create and maintain programs that support and engage a productive work environment. The risk management liaison partners with County leaders to provide best practices in all areas of risk management by streamlining claims coordination for maximum efficiency, conducting trend analysis and corrective action plans as well as providing training opportunities for employees.

## FY2020 CHALLENGES

- » Update Job Descriptions
- » Begin Policy Review

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Wage Study completion</li> <li>• Biennial EEO-4 Survey (Equal Opportunity Survey)</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
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## PERFORMANCE MEASURES

METRIC	2016 ANNUAL	2017 ANNUAL	2018 ANNUAL	2019 ESTIMATED ANNUAL	2020 PROJECTED
ICRMP CLAIMS	26	43	45	32	37
ICRMP DISCOUNT PROGRAM PARTICIPANTS	96%	92%	91%	92%	92%
WORKER'S COMPENSATION CLAIMS	70	58	66	61	63
E-MOD RATE	0.88	0.76	0.78	0.86	0.82

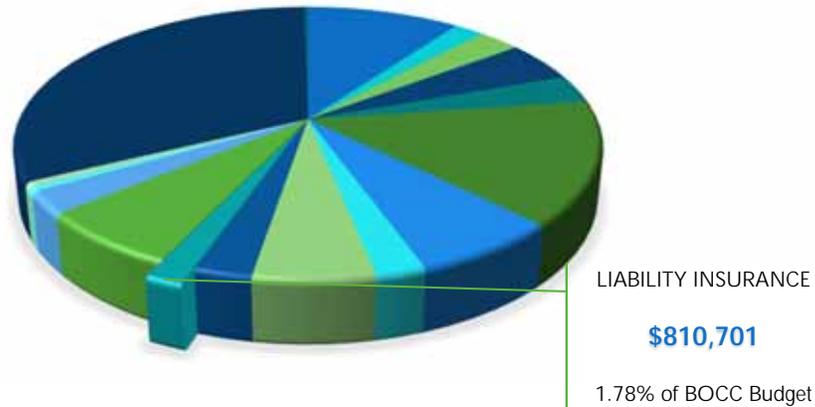
*Note: Values are based on calendar year.*

## DEPARTMENT GOALS/OBJECTIVES

- » Identify trends in in accidents and injuries to improve targeted safety training.
- » Improve training programs for employees.
- » Timely completion of claims.



BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Maintenance and Repairs	18,430	25,845	36,389	30,000	30,000	0%
Materials and Supplies	-	-	25	-	-	0%
Other Services and Expenses	730,868	764,697	746,519	762,607	777,418	1.94%
Travel and Professional Development	765	3,361	3,225	3,283	3,283	0%
<b>Total Expenditures</b>	<b>750,063</b>	<b>793,903</b>	<b>786,159</b>	<b>795,890</b>	<b>810,701</b>	<b>1.86%</b>

Funding Sources						
	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Intergovernmental	-	-	1	-	-	0%
Miscellaneous	27,137	42,616	29,700	-	-	0%
Taxes	687,757	724,755	381,289	685,820	700,631	2.16%
Transfers	73,161	73,161	73,161	110,070	110,070	0%
<b>Total Revenue</b>	<b>788,055</b>	<b>840,532</b>	<b>484,151</b>	<b>795,890</b>	<b>810,701</b>	<b>1.86%</b>



## BOCC – Administration | Reprographics

### DESCRIPTION

The Reprographics Department is responsible for providing printing and bindery services for all Kootenai County departments and tax supported entities within Kootenai County. The department also provides shipping and mailing services for all Kootenai County departments.

### FY2020 CHALLENGES

- » Develop centralized purchasing plan

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> <li>• Anticipate increased paper costs</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Project Revenue</li> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 3.00</p> <p>No new staff added</p>
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### PERFORMANCE MEASURES

- » None

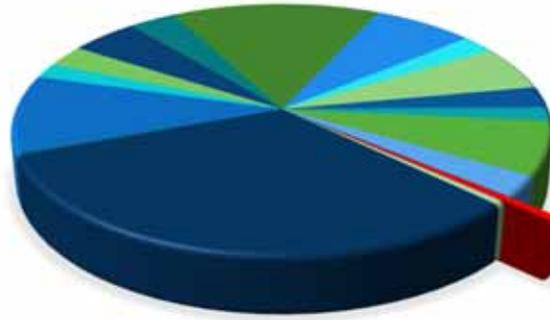
### DEPARTMENT GOALS/OBJECTIVES

- » Manage supply purchasing to ensure best pricing is obtained.
- » Provide printing in the most cost effective manner, professional quality and customer service.
- » Provide consistent accountability, service and transparency within the county financial system.
- » Use of Reprographics digital printers for cost savings to all Kootenai County departments.
- » Educate departments of the ease of using Reprographic printers and the cost savings this will create for them.
- » Increase the knowledge of departments on the various shipping services offered.
- » Improve customer service based on feedback from the departments.
- » Processing of postal mail and parcels for timely delivery, cost savings and quality service.
- » Work with Resource Management Office to develop centralized purchasing plan.





### BOCC EXPENDITURE BUDGET



REPROGRAPHICS

**\$274,504**

0.60% of BOCC Budget

### Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	13,371	-	-	-	0%
Interdepartmental Services	66	-	-	-	-	0%
Maintenance and Repairs	4,544	2,824	559	4,050	5,050	24.69%
Materials and Supplies	26,254	25,850	26,233	27,750	30,461	9.77%
Non-Capital Purchases	-	539	-	-	600	0%
Other Services and Expenses	53,726	54,839	59,102	56,756	42,500	-25.12%
Personnel Expenses	172,138	179,474	193,679	193,324	195,893	1.33%
Travel and Professional Development	-	-	34	-	-	0%
<b>Total Expenditures</b>	<b>256,728</b>	<b>276,897</b>	<b>279,608</b>	<b>281,880</b>	<b>274,504</b>	<b>-2.62%</b>

### Funding Sources

Miscellaneous	35,626	35,319	31,060	36,000	36,000	0%
<b>Total Revenue</b>	<b>35,626</b>	<b>35,319</b>	<b>31,060</b>	<b>36,000</b>	<b>36,000</b>	<b>0%</b>



## BOCC – Administration | Resource Management

### DESCRIPTION

The Resource Management department provides grant management/compliance services and administrative/operational support to County Departments and the BOCC. In addition, the department oversees, manages, and operates Kootenai County Public Transportation Services (Citylink North). The department serves as a resource to the BOCC in the areas of finance, planning, procurement, and operations and as the County's DBE, Title VI, and ADA Compliance Officer.

### FY2020 CHALLENGES

- » None Identified

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenue</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 3.00</p> <p>No new staff added</p>
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### PERFORMANCE MEASURES

Grant Management and Compliance:

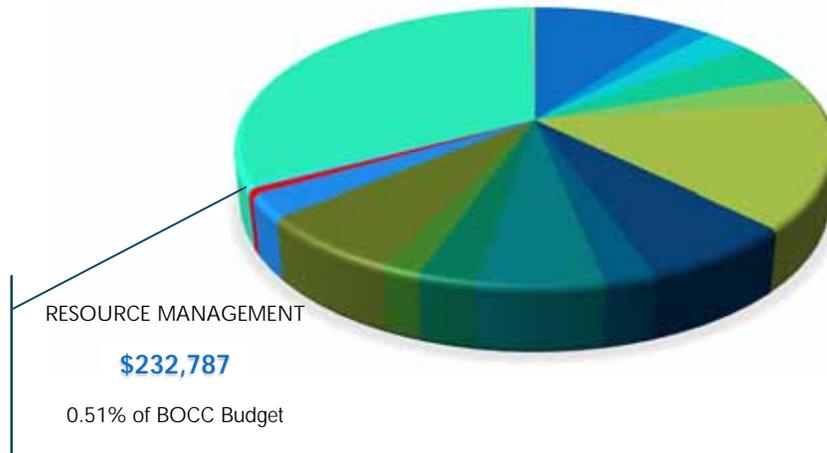
- » Uniform requirements for managing grants, reduce administrative burden, reducing risk of waste, fraud and abuse.
- » Monitoring and reporting

### DEPARTMENT GOALS/OBJECTIVES

- » Ensure compliance with statutes, regulations, and grant terms and conditions.
- » Compliance with required financial and program requirements.
- » Adhere to financial management procedures.
- » Establish principles for determining allowable cost.
- » Work with Reprographics to develop centralized purchasing plan.



**BOCC EXPENDITURE BUDGET**



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	69	2	339	250	200	-20%
Maintenance and Repairs	382	283	363	1,000	500	-50%
Materials and Supplies	1,550	404	2,738	1,322	3,750	183.66%
Non-Capital Purchases	-	-	5,132	-	-	0%
Other Services and Expenses	402	235	57	950	1,150	21.05%
Professional Services	2,500	-	-	2,100	-	-100%
Travel and Professional Development	11,569	12,771	9,548	16,866	14,060	-16.64%
Personnel Expenses	156,919	156,902	167,199	193,907	213,127	9.91%
<b>Total Expenditures</b>	<b>173,391</b>	<b>170,596</b>	<b>185,375</b>	<b>216,395</b>	<b>232,787</b>	<b>7.58%</b>

**Funding Sources**

Miscellaneous	13,079	4,572	-29,813	10,000	10,000	0%
<b>Total Revenue</b>	<b>13,079</b>	<b>4,572</b>	<b>-29,813</b>	<b>10,000</b>	<b>10,000</b>	<b>0%</b>



## BOCC – Facilities

### DESCRIPTION

The Facilities & Operations Management Department manages the daily operations and maintenance for multiple facilities. The department oversees all property leases, site certifications, facility compliance issues as well as capital building projects. In addition, the department assists with various projects for individual County departments. The department is responsible for future planning and identifying equipment or property that has out lived its life expectancy. This ensures the County's buildings and properties are a safe and comfortable place to do business, as well as avoiding costly breakdowns.

### FY2020 CHALLENGES

- » Begin design phase of new Administration facility
- » Replace HVAC Units

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Facility design and planning phase</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Fund balance</li> <li>• Shared Revenues</li> <li>• Property Taxes</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 13.40</p>
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### PERFORMANCE MEASURES

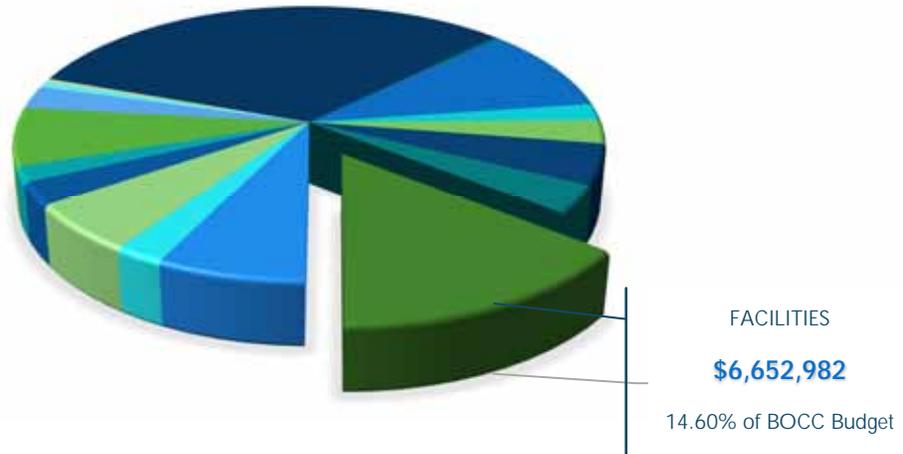
- » Routine audit of fire/security monitoring systems

### DEPARTMENT GOALS/OBJECTIVES

- » Identify equipment and property in need of repair/replacement and budget accordingly.
- » Provide safe, clean, accessible and operational facilities for public and County personnel.
- » Timely response to work order requests.
- » Maintain current safety/security standards, building code standards, and energy efficient technology.
- » Closely monitor State and Federal building standards or codes.
- » Manage the custodial contractor to ensure facilities meet cleanliness standards.
- » Closely monitor facility employee access



BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	521,193	607,127	510,563	90,000	106,000	17.78%
Construction in Progress	1,087,758	3,349,082	12,395,431	635,000	5,060,000	696.85%
Interdepartmental Services	11,813	-	-	150	150	0%
Maintenance and Repairs	344,624	364,094	351,370	374,907	403,702	7.68%
Materials and Supplies	94,265	95,693	110,739	106,978	106,652	-0.30%
Non-Capital Purchases	9,262	8,148	51,599	-	-	0%
Other Services and Expenses	186,753	160,156	186,790	175,150	180,150	2.85%
Personnel Expenses	393,747	415,225	708,376	788,589	791,628	0.39%
Professional Services	8,750	(154)	-	500	500	0%
Travel and Professional Development	728	267	481	3,400	2,200	-35.29%
Utilities	1,684	2,337	2,698	2,000	2,000	0%
<b>Total Expenditures</b>	<b>2,660,577</b>	<b>5,001,975</b>	<b>14,318,047</b>	<b>2,176,674</b>	<b>6,652,982</b>	<b>205.65%</b>

Funding Sources

Fund Balance Appropriation	-	-	-	855,500	5,201,108	507.96%
Miscellaneous	-	24,113	839	-	-	0%
Taxes	-	-	-	-	206,495	0%
Transfers	-	-	54,960	-	(82,308)	0%
<b>Total Revenue</b>	<b>0</b>	<b>24,113</b>	<b>55,799</b>	<b>855,500</b>	<b>5,325,295</b>	<b>522.48%</b>



# BOCC – Justice | Administration

## DESCRIPTION

While the Board of County Commissioners provides general oversight of the Public Defender’s Office, this cost center specifically includes costs related to capital cases, Public Defender Conflict Attorneys, and the Public Defender Conflict Administrator. The Justice Administrative department is responsible for daily operations and budgeting for the Public Defender.

## FY2020 CHALLENGES

- » Increase in caseload

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Indigent Grant Fund approved</li> <li>• Conflict attorney trends remaining steady</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Justice Funds</li> <li>• Grant Funds</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 0.00</p>
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## PERFORMANCE MEASURES

- » Track conflict attorney caseload data

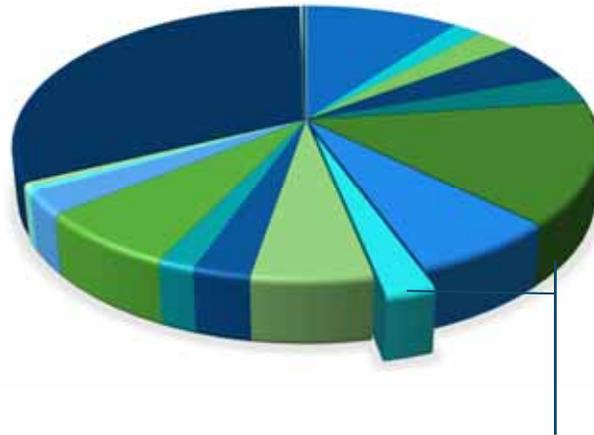
## DEPARTMENT GOALS/OBJECTIVES

- » Evaluate conflict attorney workload through monthly reporting procedures.
- » Manage equitable caseload distribution and quality control through third-party consultant (Public Defender Conflict Administrator).
- » Continued professional training.





BOCC EXPENDITURE BUDGET



JUSTICE - ADMIN

**\$1,076,424**

2.36% of BOCC Budget



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	755,082	736,109	787,401	660,000	660,000	0%
Other Services and Expenses	-	-	-	500,000	300,000	-40%
Personnel Expenses	-	-	-	480,944	-	-100%
Professional Services	31,500	42,000	36,100	42,000	42,000	0%
Travel and Professional Development	54,384	-	2,701	53,010	74,424	40.40%
<b>Total Expenditures</b>	<b>840,966</b>	<b>778,109</b>	<b>826,202</b>	<b>1,735,954</b>	<b>1,076,424</b>	<b>-37.99%</b>

Funding Sources

Fines and Forfeitures	9,295	10,544	8,907	10,600	10,600	0%
Intergovernmental	4,598,057	4,940,776	5,437,774	4,600,000	5,444,615	18.36%
Miscellaneous	78,386	12,733	105	-	-	0%
Taxes	25,516,719	26,801,604	27,785,313	31,292,813	31,585,373	0.93%
Transfers	865,163	1,341,203	1,320,578	(40,000)	-	-100%
<b>Total Revenue</b>	<b>31,067,620</b>	<b>33,106,861</b>	<b>34,552,677</b>	<b>35,863,413</b>	<b>37,040,588</b>	<b>3.28%</b>



## BOCC – Justice | Public Defender

### DESCRIPTION

The Public Defender provides legal representation as court-appointed attorneys for indigent clients in criminal cases, including felony, misdemeanor and selected civil cases, as well as for juveniles in criminal cases, and for children and their families in Child Protective hearings. Public defense standards at the state level are funded through annual grant awards.

### FY2020 CHALLENGES

- » Office space for state required personnel at leased facility.

FY 2020 HIGHLIGHTS	REVENUE	STAFFING
<ul style="list-style-type: none"> <li>• Maintained at existing levels</li> <li>• Professional certification</li> </ul>	<ul style="list-style-type: none"> <li>• Property Taxes</li> <li>• Shared Revenues</li> <li>• Reimbursement</li> </ul>	FY 2020 FTEs = 44.28

### PERFORMANCE MEASURES

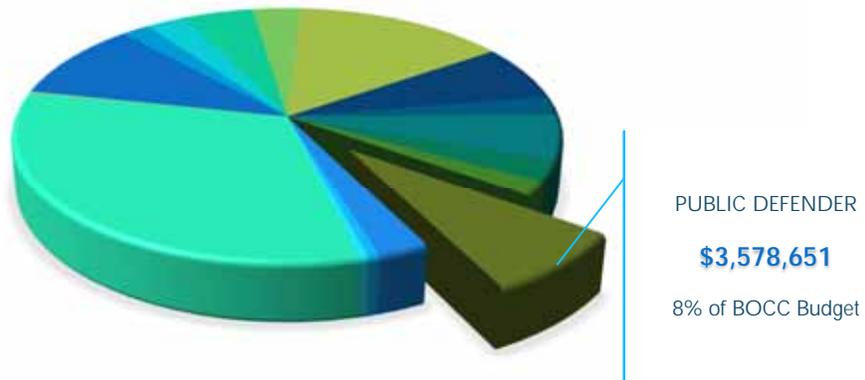
- » CLE hours received by each attorney

### DEPARTMENT GOALS/OBJECTIVES

- » Provide responsive, prompt, compassionate and quality service to our clients.
- » Ensure cost effective use of public resources.
- » Reduce reporting timelines to deliver current, relevant financial information.
- » Continue training and maintain professional certifications
- » Continue to perfect written office procedures and guidelines and follow them for consistency and efficiency.
- » Provide support necessary to perform essential services to attorneys, clients, other county offices, employees and the general public.
- » Take action to ensure a positive work/life balance to minimize turnover



BOCC BUDGET EXPENDITURE



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures		-	218	-	-	0%
Construction in Progress		6,697	-	-	-	0%
Interdepartmental Services	1,911	101,695	45,159	2,700	2,000	-25.93%
Maintenance and Repairs	6,378	11,304	12,696	8,500	8,500	0%
Materials and Supplies	14,877	16,837	15,748	20,779	14,474	-30.34%
Non-Capital Purchases	6,121	5,726	11,166	-	-	0%
Other Services and Expenses	146,729	105,095	116,781	108,180	106,180	-1.85%
Personnel Expenses	2,387,265	2,597,944	2,937,890	3,022,597	3,311,882	9.57%
Professional Services	415,600	644,456	835,843	89,175	84,975	-4.71%
Travel and Professional Development	42,601	47,065	43,496	66,666	49,140	-26.29%
Utilities	4,655	5,074	1,855	4,000	1,500	-62.50%
<b>Total Expenditures</b>	<b>3,026,136</b>	<b>3,535,196</b>	<b>4,020,634</b>	<b>3,322,597</b>	<b>3,578,651</b>	<b>7.71%</b>

Funding Sources

Fines and Forfeitures	199,133	206,821	784,564	60,000	60,000	0%
Intergovernmental	-	202,745	461,197	246,544	441,210	78.96%
<b>Total Revenue</b>	<b>199,133</b>	<b>409,566</b>	<b>1,245,761</b>	<b>306,544</b>	<b>501,210</b>	<b>63.50%</b>

*Note: Total expenditures includes \$441,210 in grant funding*



# BOCC – Justice | Juvenile Detention

## DESCRIPTION

The District I Juvenile Detention Center (JDC) provides secure confinement for juveniles primarily from four northern counties of Idaho. Approximately one half of the residents are pre-adjudicated and the other half of the population is post-adjudicated. A number of services and programs are provided to residents housed at the facility.

## FY2020 CHALLENGES

- » Continuing pattern of increased pre-adjudicated population (63%)
- » Acute and sustained increase to juvenile population
- » Increase in violent crimes

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Property Taxes</li> <li>• Shared Revenues</li> <li>• Departmental Revenue             <ul style="list-style-type: none"> <li>○ Shared Contracts</li> <li>○ State Food Cost</li> </ul> </li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 35.00</p> <p>Reduced 1 FTE</p>
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## PERFORMANCE MEASURES

- » Resident exit questionnaires to determine which programs have most impact.
- » Daily monitoring for adjustments to meet staffing requirements. Compliance is measured through annual state compliance inspections and federal audits.
- » Monthly evaluations for continual compliance with state, as well as federal PREA (Prison Rape Elimination Act) standards.

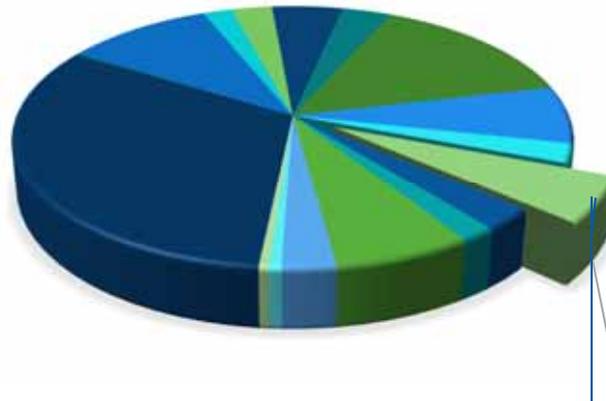
## DEPARTMENT GOALS/OBJECTIVES

- » Provide a secure, safe environment wherein juveniles are held accountable for their behavior and the community is protected.
- » Continue to refine and expand the services required to address the mental health needs of juveniles in our charge
- » Impart juveniles with the skills to achieve success in their personal lives, which in turn, benefit the community.
- » Continue to re-evaluate program delivery to residents and adjust to meet their needs.
- » Ensure all detention staff meet training requirements, as defined by state, federal and facility standards.
- » Collaborate with regional and state agencies to provide training to augment cost.





BOCC EXPENDITURE BUDGET



JUVENILE DETENTION  
**\$2,615,988**  
 5.74% of BOCC Budget



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	61	95	58	150	150	0%
Maintenance and Repairs	6,980	7,097	7,138	7,075	9,375	32.51%
Materials and Supplies	31,220	32,811	28,817	31,525	31,913	1.23%
Non-Capital Purchases	286	1,950	2,230	6,140	5,023	-18.19%
Other Services and Expenses	50,407	51,932	73,173	42,149	24,956	-40.79%
Personnel Expenses	2,119,307	2,192,084	2,259,322	2,382,366	2,458,577	3.20%
Professional Services	13,471	1,598	4,001	9,250	6,200	-32.97%
Travel and Professional Development	8,371	11,081	6,575	23,413	18,934	-19.13%
Utilities	55,761	55,433	56,144	61,064	60,860	-0.33%
Charges for Services	151,530	102,780	135,870	132,351	130,545	-1.36%
<b>Total Expenditures</b>	<b>2,285,864</b>	<b>2,354,082</b>	<b>2,437,458</b>	<b>2,563,132</b>	<b>2,615,988</b>	<b>2.06%</b>
<b>Funding Sources</b>						
Fines and Forfeitures	240	-	-	-	-	0%
Intergovernmental	120,670	86,975	69,187	89,713	93,034	3.70%
Miscellaneous	(4,008)	(17,568)	(18,214)	400	400	0%
<b>Total Revenue</b>	<b>268,432</b>	<b>172,187</b>	<b>186,843</b>	<b>222,464</b>	<b>223,979</b>	<b>0.68%</b>
<b>Grant Funding Sources</b>						
Intergovernmental	10,551	45,579	62,144	-	-	0%
Miscellaneous	4,707	18,063	18,864	-	-	0%
<b>Total Grant Revenue</b>	<b>15,258</b>	<b>63,642</b>	<b>81,008</b>			<b>0%</b>



# BOCC – Justice | Adult Misdemeanor Probation

## DESCRIPTION



Effective July 2008, Idaho Code 31-878 makes it a duty to provide Adult Misdemeanor Probation (AMP) services for the county. AMP Department provides supervision to numerous serious and high risk misdemeanor offenders in an effort to reduce incarceration and recidivism. The AMP Department is required to proactively supervise those offenders to ensure public safety and court ordered compliance, while assisting the probationers with accountability and by directing and assisting in personal and community adjustment. Additionally, the AMP department manages the K9 program. The K9 program provides a great reduction in time spent in the field on narcotic and explosive searches. The K9 program has opened up many doors that were previously hostile towards probation.

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County
- » Operate department with reduced budget
- » POST Academy Certification for all probation officers
- » Increased donations to K9 program

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• 1 Full Time Probation Officer</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> <li>• Court Fines</li> <li>• Device Funds</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 11.50</p>
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## PERFORMANCE MEASURES

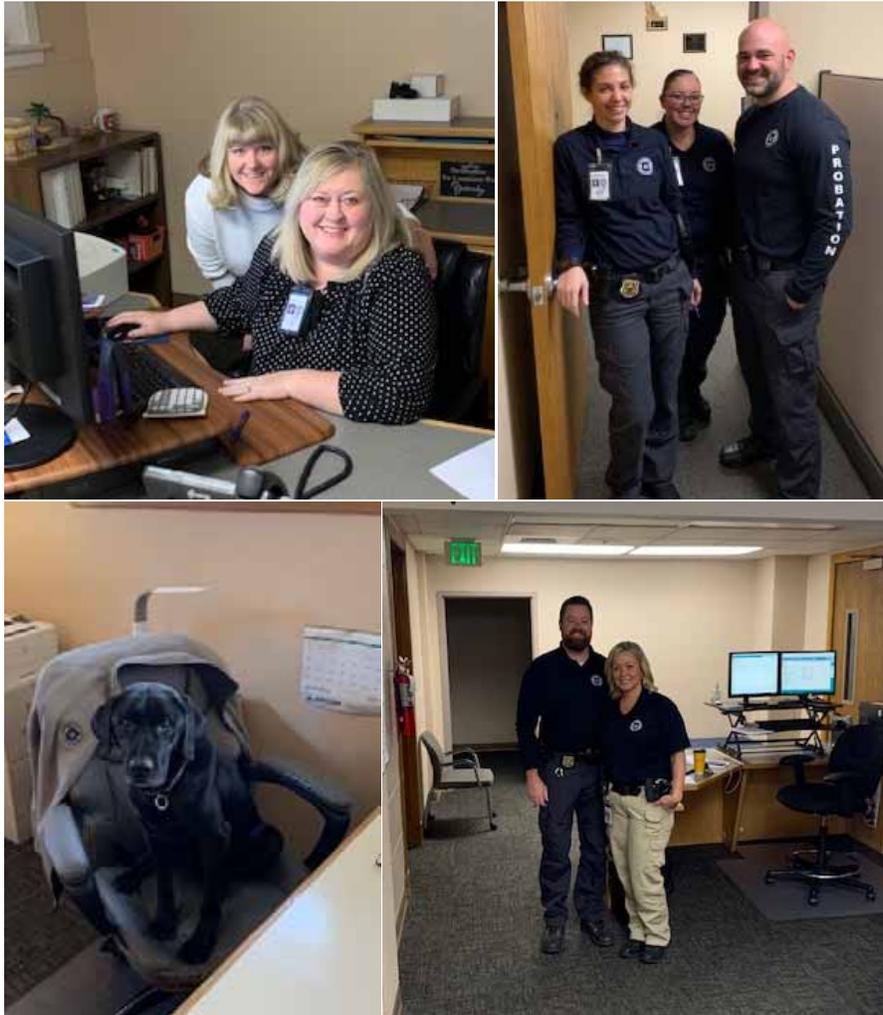
- » Monthly and Bi-Annual stats that measure case assignments and violations.

## DEPARTMENT GOALS/OBJECTIVES

- » Pro-actively supervise offenders to lower recidivism rates.
- » Continue to increase pro-active supervision of high risk/felony dual probationers to ensure public safety.
- » Continue to increase in field contacts (home visits) to ensure compliance with probation terms. This includes utilizing narcotic and explosive detection K9s.
- » Ensure all probationers receive professional supervision consistent with their risk level.
- » Expand on the Domestic Violence Court with K9 searches for guns that offenders are not allowed to have in their possession.
- » Continue to work with treatment providers to give the best avenues to recovery.
- » Continue to work with the Courts on the possibility of a Veterans Court.
- » Coordinate with the Clerks to collect all fees owed to the county for Supervision.
- » Continue formal training in the program to keep the officers, K9s and handler’s skills honed.

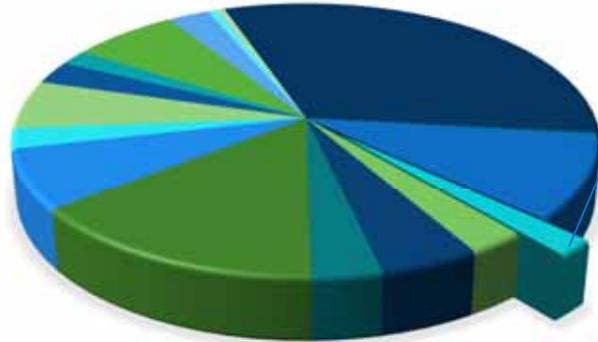


- ▶ Continue to improve and promote our K9s with other agencies and offer assistance when applicable.
- ▶ Increase the amount of time spent in the field with the K9s to ensure offender compliance and public safety.





### BOCC EXPENDITURE BUDGET



ADULT MISDEMEANOR  
PROBATION

**\$880,574**

1.93% of BOCC Budget



### Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	6,500	-	-	-	-	0%
Interdepartmental Services	142	160	529	250	1,250	400%
Maintenance and Repairs	1,030	1,764	2,090	4,016	4,166	3.74%
Materials and Supplies	21,524	14,260	20,351	22,539	20,876	-7.38%
Non-Capital Purchases	4,961	3,823	5,159	1,790	1,790	0%
Other Services and Expenses	43,949	19,707	20,586	31,000	33,087	6.73%
Personnel Expenses	531,751	546,977	603,010	688,374	800,696	16.32%
Professional Services	1,841	5,293	4,498	3,772	3,772	0%
Travel and Professional Development	16,479	8,334	9,012	21,515	9,437	-56.14%
Utilities	5,425	4,558	4,740	5,500	5,500	0%
<b>Total Expenditures</b>	<b>633,602</b>	<b>604,876</b>	<b>669,975</b>	<b>778,756</b>	<b>880,574</b>	<b>13.07%</b>

#### Funding Sources

Charges for Services	-	-	-	3,000	-	-100%
Fines and Forfeitures	231,560	184,578	156,087	268,350	255,000	-4.97%
Miscellaneous	1,035	50	25	50	50	0%
Transfers	-	-	13,000	-	-	0%
<b>Total Revenue</b>	<b>232,595</b>	<b>184,628</b>	<b>169,112</b>	<b>271,400</b>	<b>255,050</b>	<b>0%</b>

#### Grant Funding Sources

Intergovernmental	30,354	28,336	30,450	38,946	-	-100%
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## BOCC – Justice | Juvenile Probation

### DESCRIPTION

The Juvenile Probation department provides court ordered supervision and related support services to adjudicated youth and their families/guardians. Services provided by Juvenile Probation include, but are not limited to: preparation of Court ordered Social Investigative Reports, Court ordered offender supervision, Electronic Home Monitoring, Work in Lieu of Detention (W.I.L.D.) Program, Arise Anger Management Program, Parenting with Love and Limits Classes, Adolescent Outpatient Drug/Alcohol Counseling. The overall goal of the Juvenile Probation Department is to assist young people in avoiding delinquent behavior and to grow into mature adults and to do so without endangering the community.

### FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County
- » Reduce juvenile crime in Kootenai County
- » Decreased State and Federal funding

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> <li>• Continued research and development of “best practice” adolescent programming</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• State Revenue             <ul style="list-style-type: none"> <li>○ Lottery</li> <li>○ Tobacco Tax</li> <li>○ Juvenile Corrections Act</li> </ul> </li> <li>• Shared Revenues</li> <li>• Property Tax</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 16.70</p>
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### PERFORMANCE MEASURES

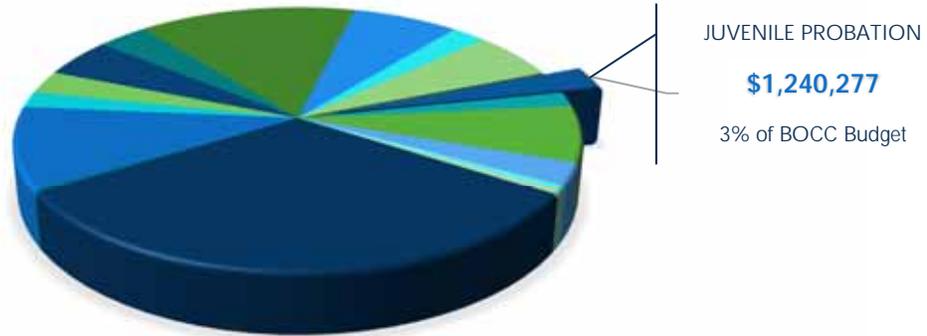
- » Restitution program collected over \$12,000 in court ordered restitution
- » Average of 275 youth a month on supervised probation
- » 90% of juveniles complete probation successfully
- » 29% recidivism rate within 24 months
- » Over 2000 hours of community service provided
- » Substance Abuse Treatment provided to 104 youth accessing state funding

### DEPARTMENT GOALS/OBJECTIVES

- » Be responsive to the needs of and advocate for the victims of juvenile crime in our county.
- » Enhance the department’s staff development opportunities to ensure the citizens of Kootenai County receive professional, fair, and dedicated Juvenile Probation supervision services.
- » Identifying and utilize proven adolescent “at risk” programming that is research based and best practice, thus providing the appropriate supervision and rehabilitative services.
- » Providing community safety, offender accountability and competency development under the state’s Balanced Approach philosophy



BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	41,118	70,186	-	-	0%
Interdepartmental Services	256	170	123	175	175	0%
Maintenance and Repairs	8,043	7,247	8,443	7,753	7,953	2.58%
Materials and Supplies	6,323.19	12,969	10,584	15,966	16,682	4.48%
Non-Capital Purchases	-	360	10,342	-	-	0%
Other Services and Expenses	7,981	7,504	8,030	10,268	8,845	-13.86%
Personnel Expenses	974,154	1,045,358	1,075,260	1,090,122	1,162,042	6.60%
Professional Services	24,120	33,416	37,909	35,616	36,630	2.85%
Travel and Professional Development	5,819	6,486	10,763	7,838	6,550	-16.43%
Utilities	1,365	1,351	1,373	1,450	1,400	-3.45%
<b>Total Expenditures</b>	<b>1,028,061</b>	<b>1,155,980</b>	<b>1,233,011</b>	<b>1,169,188</b>	<b>1,240,277</b>	<b>6.08%</b>

Funding Sources

Charges for Services	320	416	248	360	360	0%
Fines and Forfeitures	779	(145)	1,500	-	-	0%
Fund Balance Appropriation	-	-	-	(80,965)	(113,564)	40.26%
Intergovernmental	845,100	729,128	439,570	648,177	721,472	11.31%
Miscellaneous	(1,238)	3,765	6,970	-	-	0%
Transfers	-	-	(74,831)	-	-	0%
<b>Total Revenue</b>	<b>844,962</b>	<b>733,165</b>	<b>373,457</b>	<b>567,572</b>	<b>608,268</b>	<b>7.17%</b>

Grant Funding Sources

Intergovernmental	11,139	-	-	-	-	0%
Miscellaneous	1,238	-	-	-	-	0%
<b>Total Grant Revenue</b>	<b>12,377</b>					



# BOCC – Internal Community Services | Veterans Services



### DESCRIPTION

The Veteran’s Services Department is federally mandated to assist the nation’s veterans in obtaining the wide-range of VA Benefits. Each county will provide this service on an on-going basis. The Veteran Service Officer is an advocate for veterans and their family members. The Officer provides professional technical assistance in obtaining a wide range of entitled VA benefits and stands as the counties number one resource for all veteran issues. Kootenai County has the second largest veteran population in the

*Image 1: Kootenai County Sheriff's Office at the Veteran's StandDown! Veteran Stand Down program provides supplies and services to homeless Veterans.*

State of Idaho. Over 6000 veterans utilize the services of this office on an annual basis. According to the VA statistical data pertaining to Kootenai County, expenditures paid to Kootenai County Veterans in 2017-2018 captured \$119,828,000.

### FY2020 CHALLENGES

- » Reorganize current structure for better service

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Rent</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 2.00</p> <p>No new staff added</p>
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### PERFORMANCE MEASURES

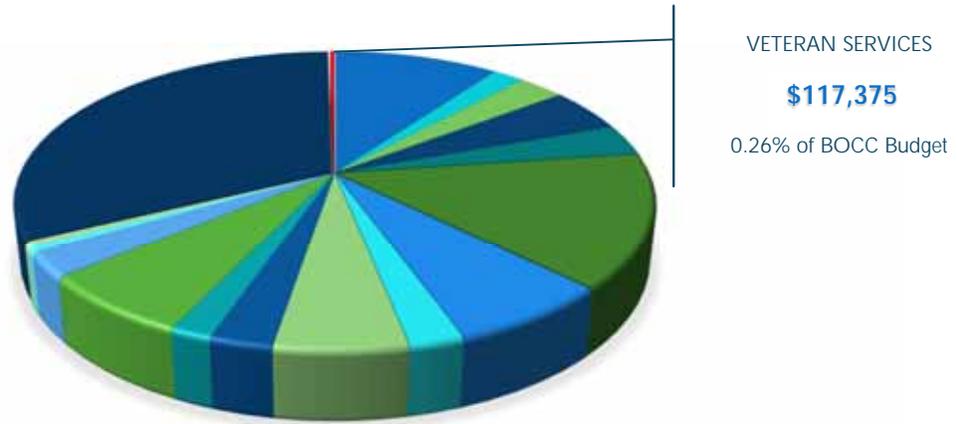
- » Increase in annual expenditures paid to County veterans.
- » Quality check of 75% or more claims by Idaho Division of Veteran Services.

### DEPARTMENT GOALS/OBJECTIVES

- » Continued improvement of claims processing.
- » Maintain departmental certification.
- » Utilize VA Work Study programs to supplement office staff.
- » Provide outreach opportunities throughout Kootenai County to better facilitate getting the VSO message to the county’s Veterans and citizen population.



BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	28	102	28	58	75	29.31%
Maintenance and Repairs	943	1,014	1,769	1,021	1,098	7.54%
Materials and Supplies	768	1,048	1,576	1,153	1,330	15.35%
Other Services and Expenses	1,069	4,139	1,168	1,129	1,143	1.24%
Personnel Expenses	87,355	91,833	97,044	98,865	105,298	6.51%
Professional Services	222	439	495	360	495	37.50%
Travel and Professional Development	3,404	318	1,645	3,607	3,606	-0.03%
Utilities	3,966	4,174	4,805	4,249	4,330	1.91%
<b>Total Expenditures</b>	<b>97,754</b>	<b>103,066</b>	<b>108,529</b>	<b>110,442</b>	<b>117,375</b>	<b>6.28%</b>

Funding Sources

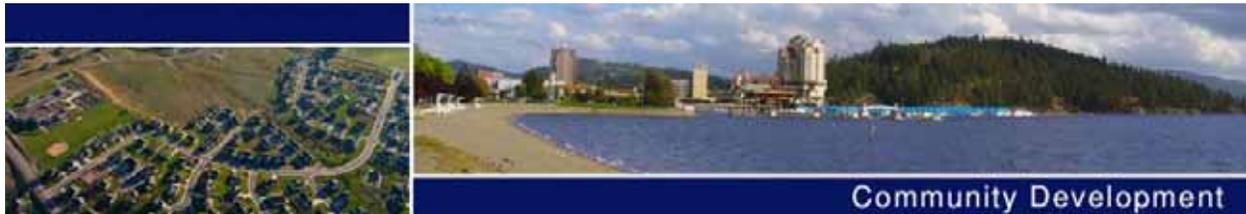
Charges for Services	6,500	6,000	5,000	6,000	-	-100%
<b>Total Revenue</b>	<b>6,500</b>	<b>6,000</b>	<b>5,000</b>	<b>6,000</b>	<b>-</b>	<b>-100%</b>



# BOCC – Internal Community Services | Community Development

## DESCRIPTION

The Community Development Department provides services essential for property protection and the promotion of the health, safety, and welfare of the public in the built environment. The department is responsible for enforcing compliance with matters such as abandoned vehicles, zoning regulations, site disturbance, and building codes. Additionally, the department maintains the comprehensive plan, provides for the administration and enforcement of land use ordinances, application processing, public information, and community development programs. Plans and programs that the Department administers include the Comprehensive Plan, road naming and addressing, zoning regulations, the site disturbance regulations, Areas of City Impact (ACIs) Agreements, and the FEMA Flood Insurance Program.



## FY2020 CHALLENGES

- » Complete the Hauser ACI amendments; Update the data and future land use maps of the Comprehensive Plan.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 30.00</p>
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## PERFORMANCE MEASURES

- » Monthly reports to track performance objectives

## DEPARTMENT GOALS/OBJECTIVES

- » Complete initial plan review for small building project permits at the counter, or no later than within two working days
- » Complete initial plan review for single family home permits within seven working days
- » Complete initial plan review for commercial permits within ten working days
- » Provide 100% accuracy of processed building and mechanical permits.
- » Resolve a majority of code enforcement cases without the need for legal counsel.
- » Continue to work toward the Department goal of mostly electronic submittal and permitting.
- » Increase credibility by expanding the certifications the Building Staff achieves and maintains.



FISCAL YEAR 2020 BUDGET

- ▶ Complete a new Area of City Impact (ACI) agreement and rezoning for the Hauser area, and update the Comprehensive Plan.
- ▶ Focus on customer service by improving interpersonal skills, and with better explanations and response times.
- ▶ Provide education and awareness training regarding site disturbance and codes



BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	26,485	22,635	31,749	-	-	0%
Interdepartmental Services	2,222	1,005	815	1,500	1,500	0%
Maintenance and Repairs	6,688	4,145	2,473	4,700	4,700	0%
Materials and Supplies	26,776	26,879	25,853	28,455	26,567	-6.64%
Non-Capital Purchases	2,993	5,874	4,557	-	-	0%
Other Services and Expenses	8,049	9,981	9,614	8,233	8,133	-1.21%
Personnel Expenses	1,464,318	1,619,142	1,804,529	1,840,342	2,058,278	11.84%
Professional Services	22,784	29,397	22,238	85,522	45,200	-47.15%
Travel and Professional Development	19,493	17,883	19,140	31,115	23,340	-24.99%
Utilities	5,893	8,980	9,279	6,200	6,400	3.23%
<b>Total Expenditure</b>	<b>1,585,701</b>	<b>1,745,922</b>	<b>1,930,245</b>	<b>2,006,067</b>	<b>2,174,118</b>	<b>8.38%</b>

Funding Sources

Charges for Services	1,672,479	1,950,554	1,812,800	1,712,750	2,209,727	29.02%
Miscellaneous	3,760	(7,926)	2,319	-	-	0%
<b>Total Revenue</b>	<b>1,676,239</b>	<b>1,942,628</b>	<b>1,815,118</b>	<b>1,712,750</b>	<b>2,209,727</b>	<b>29.02%</b>



## BOCC – Community Services | External Partners

### DESCRIPTION

The Board of County Commissioners allocate funds annually to several external partners/efforts. The agencies supported are: Centennial Trail Joint Powers Board, Tourism Support, Airport Sewer Fund, County Fair, Panhandle Health District, Historical Society, Emergency Services, and Aquifer Protection District. These funds are used to promote and develop a number of social and community programs.

### FY2020 CHALLENGES

- » Maintaining high-quality service delivery with increased population growth and limited funding
- » Meeting the demand for services for the County’s most vulnerable individuals

FY 2020 HIGHLIGHTS	REVENUE	STAFFING
<ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<ul style="list-style-type: none"> <li>• Shared Revenues</li> </ul>	FY 2020 FTEs = N/A

### PERFORMANCE MEASURES

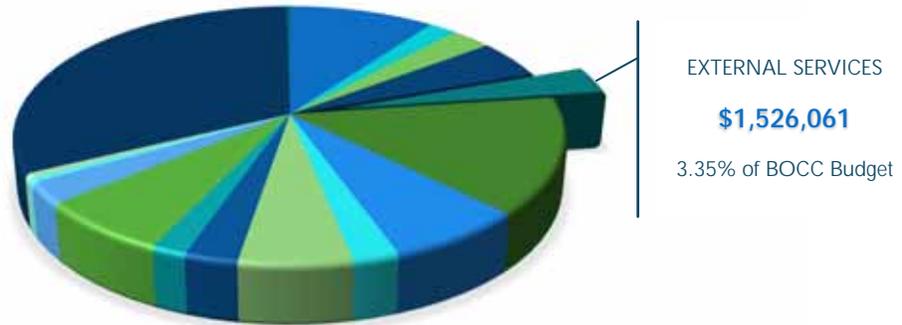
- » Maintained by various agencies

### DEPARTMENT GOALS/OBJECTIVES

- » The primary goal is to assist our external partners in the fulfillment of state-mandated services.
- » The secondary goal is to support our external partners in their missions for the benefit of the citizens of Kootenai County.
- » Continue community outreach programs with the highest demand and greatest value per dollar.
- » Develop and promote educational programs for local schools.



BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Construction in Progress	-	-	-	30,000	-	-100%
Interdepartmental Services	11	-	-	125	-	-100%
Maintenance and Repairs	4,225	52,999	126,322	16,500	14,500	-12.12%
Materials and Supplies	3,989	13,044	16,582	36,700	1,100	-97%
Other Services and Expenses	1,316,549	1,175,294	1,319,981	1,398,339	1,432,085	2.41%
Professional Services	399	-	-	6,400	21,650	238.28%
Travel and Professional Development	4,500	4,500	105	5,175	11,035	113.24%
Utilities	35,995	44,743	44,588	43,000	45,691	6.26%
<b>Total Expenditures</b>	<b>1,365,669</b>	<b>1,290,580</b>	<b>1,507,578</b>	<b>1,536,239</b>	<b>1,526,061</b>	<b>-0.66%</b>

Funding Sources

Charges for Services	66,124	64,993	60,872	65,000	65,000	0%
Fund Balance Appropriation	-	-	-	85,436	80,040	-6.32%
Intergovernmental	102,920	110,428	121,913	98,411	102,316	3.97%
Licenses and Permits	40,870	42,779	44,423	42,000	42,000	0%
Miscellaneous	101,406	109,832	144,662	100,000	100,000	0%
Taxes	3,656,827	3,751,986	3,900,300	3,893,681	4,058,712	4.24%
Transfers	(47,951)	17,446	17,446	48,946	18,946	-61.29%
<b>Total Revenue</b>	<b>3,920,195</b>	<b>4,097,464</b>	<b>4,289,615</b>	<b>4,333,474</b>	<b>4,467,014</b>	<b>3.08%</b>

Grant Funding Sources

Intergovernmental	3,389	2,822	764,539	-	-	0%
Miscellaneous	-	12,168	65,686	-	-	0%
<b>Total Grant Revenue</b>	<b>3,389</b>	<b>14,990</b>	<b>830,225</b>			



# BOCC – Community Services | Airport

## DESCRIPTION

The Coeur d'Alene Airport is a transportation facility owned and operated by Kootenai County. The Airport provides a safe, efficient, and environmentally acceptable facility. In addition, the Airport provides a business center for community industry. The Airport maintains a Federal Operating Certificate under FAR Part 139 for the operation of large aircraft (over 30 seats).

## FY2020 CHALLENGES

- » Develop an air transportation facility to meet the needs of the aviation industry and the future economic development of Kootenai County.
- » To generate both employment and income revenues to support economic development within Kootenai County.
- » Design and construction of decoupling of Runways 6-24 and 2-20

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 9.62</p>
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## PERFORMANCE MEASURES

- » Maintain safety level of zero accidents.

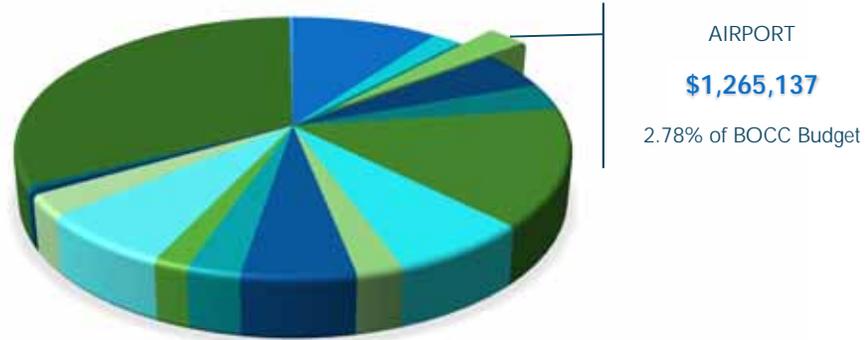
## DEPARTMENT GOALS/OBJECTIVES

- » Continue to develop the north side with assistance from various entities
- » Improve/Increase awareness of the Airport utilizing advertising methods including a larger presence on social media.
- » Use the Airport Sustainability Plan as a guide to self-sufficiency.
- » Increase revenues by continuing to lease lots for hangar development.
- » Ensure runway surface is open 100% of the time regardless of the season.
- » Maintain excellent ratings on scheduled airport safety inspections by providing daily runway/taxiway/field inspections.
- » Develop and facilitate property acquisition for required safety areas and development.





BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	143,756	3,300	872,830	-	150,000	0%
Construction in Progress	-	4,552	-	-	-	0%
Interdepartmental Services	226	432	197	805	805	0%
Maintenance and Repairs	46,932	49,564	406,277	64,324	98,324	52.86%
Materials and Supplies	104,082	127,911	174,180	149,188	120,384	-19.31%
Non-Capital Purchases	385	936	26,270	1,254	6,254	398.72%
Other Services and Expenses	26,183	25,104	57,710	40,112	57,474	43.28%
Personnel Expenses	546,426	649,361	670,748	671,880	709,499	5.60%
Professional Services	31,734	54,626	153,088	45,640	45,640	0%
Travel and Professional Development	7,015	14,158	16,506	23,846	16,817	-29.48%
Utilities	61,821	64,761	65,489	58,680	59,940	2.15%
<b>Total Expenditures</b>	<b>968,560</b>	<b>994,705</b>	<b>2,443,296</b>	<b>1,055,729</b>	<b>1,265,137</b>	<b>19.84%</b>

Funding Sources

Charges for Services	671,992	690,544	1,578,777	787,000	787,000	0%
Fund Balance Appropriation	-	-	-	-	150,000	0%
Intergovernmental	554,416	32,059	777,930	-	-	0%
Miscellaneous	(40,247)	9,366	(973)	5,000	5,000	0%
Taxes	296,415	248,938	397,560	263,729	323,137	22.53%
Transfers	(439,829)	32,054	58,576	-	-	0%
<b>Total Revenue</b>	<b>1,042,748</b>	<b>1,012,960</b>	<b>2,811,870</b>	<b>1,055,729</b>	<b>1,265,137</b>	<b>19.84%</b>



# BOCC – Community Services | Public Transportation Citylink



### DESCRIPTION

Kootenai County’s Public Transportation System (Citylink North) provides transportation services for everyone. Public transportation services include, without limitation, fixed transit routes; scheduled or unscheduled transit service; paratransit services for the elderly, disabled or other persons dependent on public

transportation; shuttle and commuter services between cities, counties, health care facilities, employment centers, educational institutions and park-and-ride locations; subscription van and carpooling services; and transportation services unique to social service programs. The role of public transport is to provide people with mobility and access to employment, education, health services, and recreational facilities, as well as community facilities. A new transit center was built, and opened September 2019. The Public Transportation System is a fully grant funded operation.



### FY2020 CHALLENGES

» None provided

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Riverstone Transit Center begins operations</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Grant Funds</li> <li>• Shared Revenue</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 4.00</p>
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### PERFORMANCE MEASURES

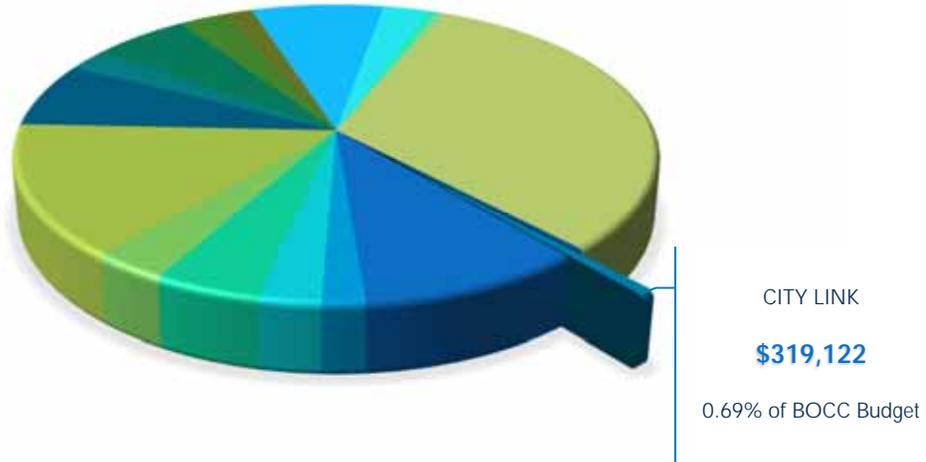
- ▶ On time performance % tracked and utilized for performance improvement and future planning
- ▶ Average trip time tracked and utilized for performance improvement and future planning
- ▶ Cost per Revenue Mile tracked and utilized for performance efficiencies and future planning
- ▶ Cost per Revenue Hour tracked and utilized for performance efficiencies and future planning
- ▶ Percentage of revenue vehicles met or exceeded Useful Life Benchmark by vehicle type
- ▶ The percentage of facilities (by group) that are rated less than 3.0 on the Transit Economic Requirements Model (TERM) Scale.

### DEPARTMENT GOALS/OBJECTIVES

- ▶ Use Performance Measure data to increase efficiencies and provide transportation in the most cost effective manner.
- ▶ Improve connectivity across multiple modes including vehicle, transit, bicycle, and pedestrian.
- ▶ Promote mobility options for older adults and individuals with disabilities.
- ▶ Leverage IT to create a common digital platform that integrates end-to-end planning.
- ▶ Improve the safety of all users on the system for all modes of travel.
- ▶ Improve access to jobs for both residents and employers in Kootenai County.
- ▶ Improve transportation options for college students.



BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures		506,670	77,082	-	-	0%
Construction in Progress	4,623	-	297,996	-	-	0%
Interdepartmental Services	563	967	1,765	-	-	0%
Maintenance and Repairs	5,252	28,671	32,297	-	-	0%
Materials and Supplies	145,601	149,022	196,818	-	-	0%
Other Services and Expenses	516,457	464,520	476,159	-	-	0%
Personnel Expenses	65,139	98,301	115,828	175,303	319,122	82.04%
Professional Services	584,149	609,344	525,816	-	-	0%
Travel and Professional Development	768	6,320	1,724	-	-	0%
Utilities	8,001	10,889	7,455	-	-	0%
<b>Total Expenditure</b>	<b>1,330,553</b>	<b>1,874,704</b>	<b>1,732,939</b>	<b>175,303</b>	<b>319,122</b>	<b>82.04%</b>

Grant Funding Sources

Charges for Services	939,860	568,128	1,040,602	-	63,342	0%
Intergovernmental	389,838	1,210,318	581,096	175,303	255,780	45.91%
Miscellaneous	267	94,345	110,618	-	-	0%
Transfers	589	1,914	623	-	-	0%
<b>Total Grant Revenue</b>	<b>1,330,553</b>	<b>1,874,704</b>	<b>1,732,939</b>	<b>175,303</b>	<b>319,122</b>	<b>82.04%</b>

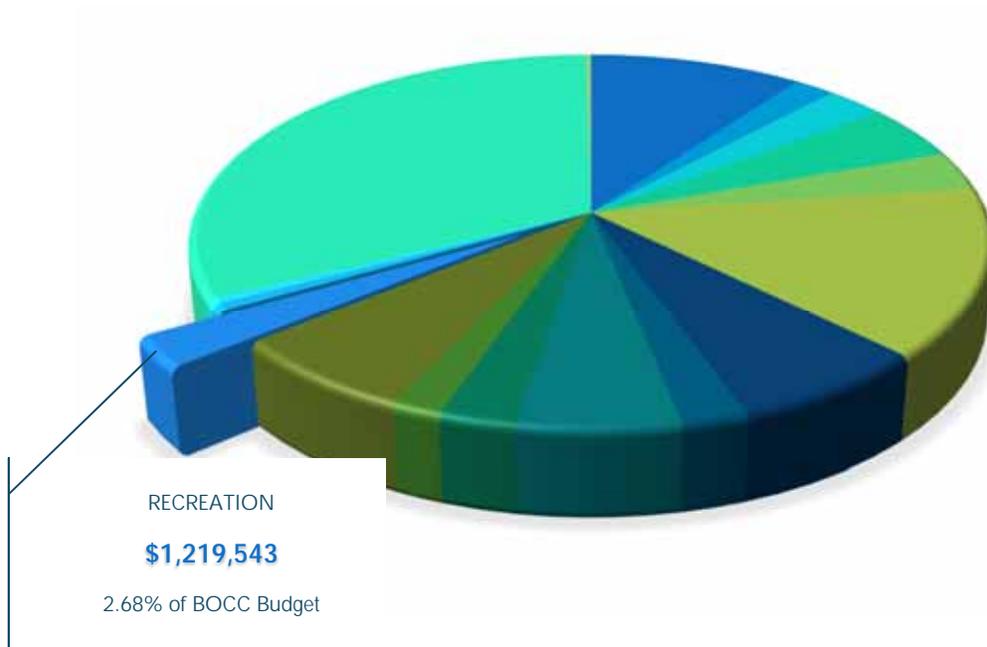


## BOCC – Community Services | Recreation

### *Community Services – Recreation Department*

*The Recreation department is comprised of 4 components: Noxious Weed Control Program, Parks, Waterways, and Snow Groomers. The Recreation department works to enrich the quality of life for Kootenai County's diverse community through citizen-driven recreational experiences, offered in an environmentally and fiscally responsible manner.*

### BOCC EXPENDITURE BUDGET





## Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	70,528	0	133,607	31,000	44,261	42.78%
Construction in Progress	0	0	0	0	90,000	
Interdepartmental Services	2,735	3,139	3,631	2,600	3,550	36.54%
Maintenance and Repairs	121,619	157,015	69,433	70,444	70,645	0.29%
Materials and Supplies	113,509	119,831	106,335	95,783	102,680	7.20%
Non-Capital Purchases	15,493	15,661	11,015	13,524	14,623	8.13%
Other Services and Expenses	74,576	72,205	80,921	77,927	48,741	-37.45%
Personnel Expenses	602,134	630,598	639,116	635,653	740,028	16.42%
Professional Services	70,010	106,642	120,373	64,780	64,080	-1.08%
Travel and Professional Development	4,461	7,084	8,624	12,619	12,851	1.84%
Utilities	27,557	27,290	25,851	27,084	28,084	3.69%
<b>Total Expenditures</b>	<b>1,102,622</b>	<b>1,139,465</b>	<b>1,198,906</b>	<b>1,031,414</b>	<b>1,219,543</b>	<b>18.24%</b>
Funding Sources	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Charges for Services	90,191	98,310	103,982	93,200	103,200	10.73%
Fund Balance Appropriation	0	0	0	(92,873)	60,516	-165.16%
Intergovernmental	303,946	310,327	283,222	306,500	306,970	0.15%
Investment Gain/(Loss)	385	697	775	0	0	
Licenses and Permits	69,362	65,668	69,930	62,007	70,050	12.97%
Miscellaneous	(6,634)	73,435	(93,625)	0	0	
Taxes	572,609	580,241	604,532	662,580	678,807	2.45%
Transfers	96,263	27,473	23,951	0	0	
<b>Total Revenue</b>	<b>1,126,122</b>	<b>1,156,150</b>	<b>992,768</b>	<b>1,031,414</b>	<b>1,219,543</b>	<b>18.24%</b>

### Grant Funding Source

Grant Funds	38,820	52,288	63,630	0	0	
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## NOXIOUS WEED CONTROL PROGRAM



### DESCRIPTION

The Idaho State Department of Agriculture (ISDA) coordinates a statewide invasive species management and control program, acting to protect the integrity of the state’s natural resources from the biological degradation caused by invasive plants. By achieving this goal, the economic, recreational and aesthetic uses of water bodies are protected, water quality is maintained, and natural aquatic systems are not impaired. Idaho code allows the state to work with counties in the control and eradication efforts. Idaho Code Title 22, Chapter 24 Noxious Weeds requires the county to establish and maintain a program for control of noxious weeds. Kootenai County works to meet the state requirements through the Noxious Weed Control Program. This is accomplished by coordinating with landowners/land managers to control noxious weeds on public land, map infestations, and educate the public using multiple communication tools.

### FY2020 CHALLENGES

- » Inspect as many lands within county during limited season
- » Maintain current service levels

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> <li>• Grants</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 2.00</p>
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PERFORMANCE MEASURES

Key Measures	FY16	FY17	FY18	FY 19	Projected 2020
Equipment loans to the public	129	99	106	88	100
Land inspection/ land owner requests	86	60	23	38	45
Inspect all County owned properties	No data	No data	No data	172	172
<b>Acres Treated</b>					
Leafy Spurge properties treated	613	489	470	352	N/A <i>Note</i>
County owned properties treated (contractor)	300	248	384	433	430
<b>Acres Mapped</b>					
Private lands	N/A	N/A	N/A	446.4	600
County properties	N/A	N/A	N/A	1,817	1,817
Leafy Spurge properties	N/A	N/A	N/A	374	N/A <i>Note</i>

*Note: Change in program - Idaho code 22-2407 requires land owners to be responsible for controlling noxious weeds. Idaho code 22-2405 requires County to inspect, map infestations, educate public, and perform enforcement within the County.*

DEPARTMENT GOALS/OBJECTIVES

- ▶ Eradicate new invading weed species, occasional single plant or small infestation. The top priority list includes Scotch thistle, Common bugloss, puncture vine and yellow star thistle.
- ▶ Continue cooperation with the Inland Empire Cooperative Weed Management Area (IECWMA).
- ▶ Provide leadership in developing state-wide and regional strategies for noxious weed control.
- ▶ Increase educational and motivational opportunities for land owners and land managers.



## PARKS & WATERWAYS DEPARTMENT



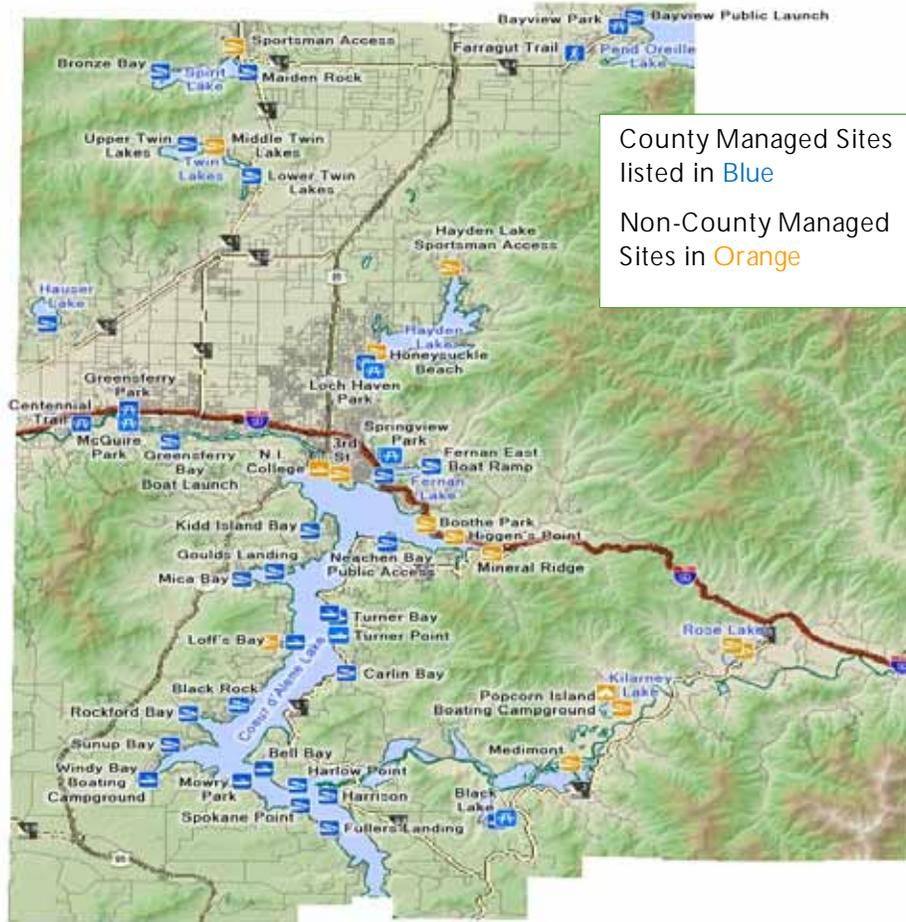
### DESCRIPTION

The Parks Department is responsible for the ongoing management and maintenance of County park properties, marine facilities, recreational trails, RV dump station, undeveloped rural properties, and three cemeteries. Some of these properties were acquired through private citizen donation and Memorandums of Understanding (MOU's) with other public agencies and must be maintained according to those agreements. There are also requirements to maintain

properties and related infrastructure developed with state and federal grants. Notably, the County also collects a parks levy to provide the public with parks and other recreational properties. The mission of the Parks Department is to provide the recreational users of county waterways sites safe, clean, and suitable facilities, which best meet their needs in the most cost effective way possible.

The Kootenai County Waterways Department is recognized as a "boating improvement program" by the State of Idaho in accordance with Idaho State Boating Act. The Idaho State Boating Act allows counties that have developed "boating improvement programs" to receive funds from the state vessel account. These funds are to be used by the counties for the protection and promotion of safety, waterways improvements, creation and improvement of parking are as for boating purposes, making and improving boat ramps and mooring, marking of waterways, search and rescue, and all things incident to such purposes including the purchase of real and personal property. Kootenai County has been designated as the responsible agency to provide and maintain Private Aids to Navigation (PATONs) pursuant to Title 33, Code of Federal Regulations (CFR) Subchapter C, Parts 62 and 66 by the U.S. Coast Guard. Within Kootenai County, the Spokane River above the Post Falls hydroelectric dam, the Coeur d'Alene River, and Lake Coeur d'Alene are designated as navigable by the U.S. Coast Guard. PATONs assist all boaters in finding safe passage on these waterways.





The Parks and Waterways Department manages and maintains:

- 10 Parks totaling over 162 acres
- 3 Cemeteries
- 8.6 miles of Recreational Trails
- 21 boat launches
- 5 marine vessel pump-outs
- 52,000 square feet of dock at 25 different locations
- 1 RV dump station
- 14 public restrooms, of which 2 are floating restroom buildings
- 19 PATONS (navigational lights and markers)
- 21 regulatory buoys
- 9 public mooring buoys
- Hayden Spillway



### FY2020 CHALLENGES

- » Find diverse funding sources to enhance recreation facilities.
- » Provide enhanced recreational opportunities by developing or improving amenities at existing marine properties.

<p>FY 2020 HIGHLIGHTS</p> <ul style="list-style-type: none"><li>• Maintain existing levels</li></ul>	<p>REVENUE</p> <ul style="list-style-type: none"><li>• Shared Revenues</li></ul>	<p>STAFFING</p> <p>FY 2020 FTEs = 8.00</p>
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### PERFORMANCE MEASURES

- » None provided.

### DEPARTMENT GOALS/OBJECTIVES

- » Develop and improve facilities to meet the increased demands placed on county recreational sites.
- » Develop additional land based recreational opportunities by developing or improving amenities at existing park properties.
- » Provide the recreational users of our waterways sites safe, clean, and suitable facilities, which best meet their needs in the most cost effective way possible.
- » Provide fun, safe, clean, and suitable facilities for the public to use.



## SNOW GROOMERS



### DESCRIPTION

The Snow groomers are responsible for the grooming & maintenance of 500+ miles of snowmobile trails, plowing roads & parking areas for snowmobiler user access, maintenance of 3 warming huts in the Fernan Ranger District, and bringing revenue to local businesses by providing a safe and complete snowmobile system. Snow grooming programs are provided for under Idaho Code 67-7106.

### FY2020 CHALLENGES

- » Maintain current service levels.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• State Revenue</li> <li>• User Fees</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 1.00</p>
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### PERFORMANCE MEASURES

- » None provided.

### DEPARTMENT GOALS/OBJECTIVES

- » Working with the Forest Service and State Parks and Recreation offices to maintain the existing trail system and minimize trail closures.
- » Continue working with adjoining county programs to promote the Snow groomer program.
- » Coordinate efforts with neighboring counties to ensure safe and effective system.
- » Work throughout the season to remove trees from trails, as needed, and monitor placement of barriers to keep automobiles off the trail system.



# BOCC – Community Services | Solid Waste Administration & Operations

## DESCRIPTION

Kootenai County operates a solid waste disposal system under the provisions of Idaho Code §31-4401. Idaho Code does not specifically direct the County to establish a particular method of waste disposal, rather it leaves it to the County to decide what best meets their needs.



The Department is an affordable asset to Kootenai County providing financial stability to the County’s financial future. This enterprise-funded program is currently debt-free, managing assets appropriately, and maintaining fiscal responsibility for operations, development, equipment, expansion, and future landfill closure and post closure costs.

Kootenai County has selected a solid waste system that is flexible, affordable, and capable of meeting a variety of needs. The County owns and operates a landfill and two transfer stations. In addition, the County provides 12 rural residential collection sites where a private hauler is contracted to collect the waste and bring it to the county-owned transfer stations.

Transfer stations provide the County with the ability to divert waste from the landfill through separation and recycling. All facilities are required to properly, efficiently and safely handle all elements of the waste stream (e.g. general waste, household hazardous waste, wood waste, recyclable materials, etc.). Idaho DEQ, Panhandle Health District and EPA have regulator authority over the operations of the Department.



The Department provides two (2) full-service transfer stations in Kootenai County. These facilities offers assistance to the public in disposing of solid waste, and education of waste separation and recycling of materials. In addition, these facilities provide year-round Household Hazardous Waste (HHW) collection/disposal services. Hazardous materials are removed from the waste stream and appropriately stored and shipped for proper disposal.



Kootenai County provides waste collection sites throughout the area to the rural residential customers. The collection sites have been in place since early 1970. The rural residential collection sites cover approximately 150 miles of highway. Routes are strategically placed throughout the County. Kootenai County currently has 12 rural residential collection sites. In the past, the Department has closed sites and/or consolidated sites to create better



facilities that provide customers with more services and/or options for waste disposal.

The Department owns and operates a fully permitted municipal solid waste landfill which provides a safe cost-efficient site for the disposal of refuse in Kootenai County. The landfill is regulated by both State and Federal agencies. The landfill is the cornerstone of the solid waste system in Kootenai County. The Department is always researching alternative methods to maximize disposal space, and alternative waste handling methods.



FY2020 CHALLENGES

- » Increased demand

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Reduced customer fees</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 62.00</p>
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PERFORMANCE MEASURES

- » Maintain an active Safety program – five (5) or less time loss injuries will be the standard for success. [we can provide 5 years statistics]
- » Effectively and efficiently manage increased customer demands – processing >700K customers will be the standard for success.
- » Maintain landfill waste growth at <5% average over five (5) years as reported in the annual DEQ report.
- » Maintain a 15-year financial strategy, updated annually.

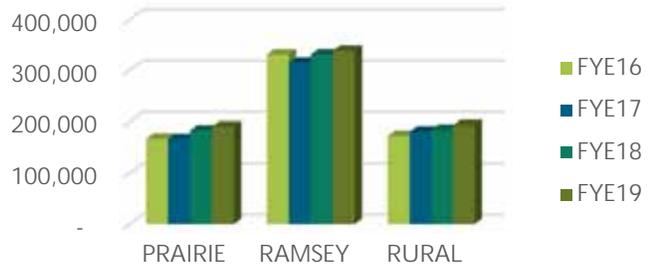
Metric	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Adopted FY 2020
Reduce Injury Incidents	5	4	2	1	1



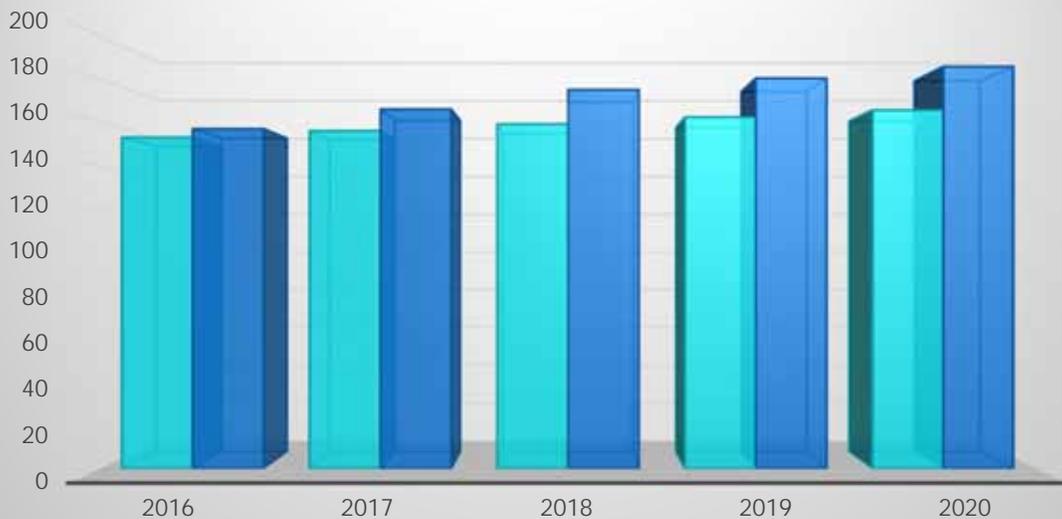
DEPARTMENT GOALS/OBJECTIVES

- » Protect the public health and well-being for all citizens affected directly or indirectly, now and in the future.
- » Provide environmentally sound facilities and operations before, during and after disposal of solid waste.
- » Provide effective and efficient means of solid waste disposal to the citizens of Kootenai County.
- » Insure the equality of solid waste disposal costs among all citizens.
- » Continue with a safe work environment for employees with no time loss injuries.
- » Handle increasing customer counts and waste tonnage with minimal disruption.
- » Improve employee efficiency and competence while applying improved knowledge and experience to services provided.
- » Continue with a judicious expenditure of funds to meet operational and capital equipment needs.
- » Process over 200,000 tons of materials at the transfer stations per year.
- » Meet or exceed mandates and testing requirements from regulatory agencies.
- » Continue operations of the transfer stations, rural residential collection sites, and landfill without environmental damage.

Customers Served by Location



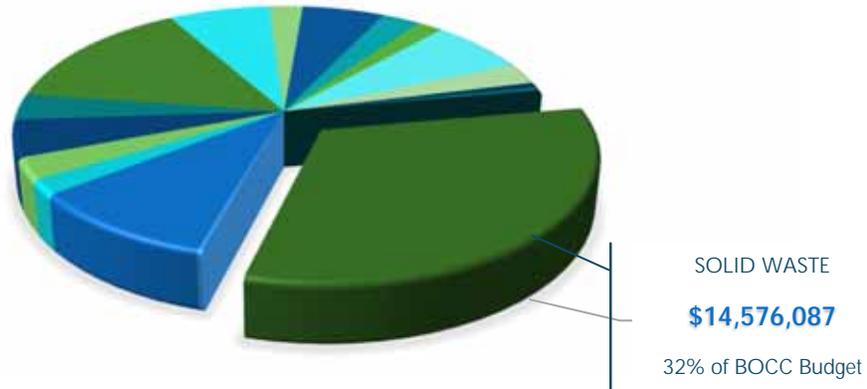
Population and Landfill Tons



	2016	2017	2018	2019	2020
Population (K)	153	156	159	162	166
Tons (K)	157	166	175	180	186



BOCC EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	(287,218)	(2,005,207)	(2,458,736)	1,564,650	1,359,450	-13.11%
Construction in Progress	287,218	2,005,207	2,458,736	2,717,000	1,205,000	-55.65%
Interdepartmental Services	921	1,124	3,391	6,000	5,250	-12.50%
Landfill Closure and Post-Closure	431,000	450,000	482,000	472,500	506,100	7.11%
Maintenance and Repairs	392,826	402,539	400,859	564,920	525,900	-6.91%
Materials and Supplies	564,132	655,910	839,637	940,810	918,440	-2.38%
Non-Capital Purchases	30,561	25,301	51,606	64,410	44,110	-31.52%
Other Services and Expenses	2,938,777	3,009,347	3,034,518	3,079,212	3,076,692	-0.08%
Personnel Expenses	3,333,644	3,409,662	3,573,589	3,880,790	4,096,988	5.57%
Professional Services	2,286,433	2,209,872	2,120,067	2,534,890	2,625,926	3.59%
Travel and Professional Development	36,290	22,076	42,335	49,868	46,131	-7.49%
Utilities	119,184	150,238	158,035	161,200	166,100	3.04%
<b>Total Expenditures</b>	<b>10,133,767</b>	<b>10,336,069</b>	<b>10,706,037</b>	<b>16,036,250</b>	<b>14,576,087</b>	<b>-9.11%</b>

Funding Sources

Charges for Services	12,407,365	12,873,708	13,597,666	12,865,000	13,369,274	3.92%
Fines and Forfeitures	-	(220)	-	-	-	0%
Fund Balance Appropriation	-	-	-	3,732,390	1,919,372	-48.58%
Intergovernmental	-	73,262	113,083	-	-	0%
Miscellaneous	184,056	65,897	232,513	120,000	88,400	-26.33%
Taxes	26,856	33,524	32,362	-	-	0%
Transfers	(758,733)	(734,443)	(756,974)	(681,140)	(800,959)	17.59%
<b>Total Revenue</b>	<b>11,859,544</b>	<b>12,311,729</b>	<b>13,218,650</b>	<b>16,036,250</b>	<b>14,576,087</b>	<b>-9.11%</b>



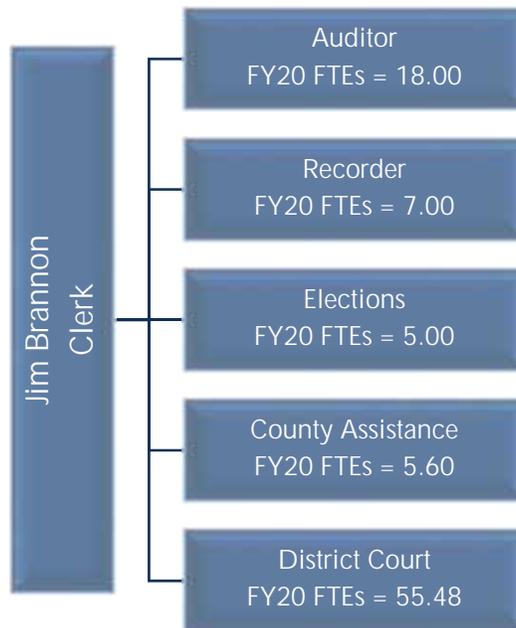
# CLERK

## DESCRIPTION

The County Clerk has one of the most diverse jobs of all county elected officials. In fact, constitutional and statutory laws have given this one elective county officer five distinct titles:

- Auditor
- Chief Elections Officer of the County (County Resource Manual, Idaho Association of Counties)
- Clerk of the Board of County Commissioners
- Clerk of the District Court
- Recorder

In Kootenai County, there are over 90 deputy clerks who work in the various departments under the Clerk as well as in the Board of County Commissioners' Office. In the role of Auditor, the Clerk's office is responsible to prepare the annual county budget for the Board of County Commissioners.





# CLERK - Auditor

## DESCRIPTION

The Auditor's Department is responsible for the budget, accounting, payroll and countywide financial reporting. The Auditor's department maintains accounts for the financial transactions of all departments and of those agencies or special districts whose funds are kept in the County Treasury and provides the reports necessary to manage County operations. The department furnishes customer-focused financial decision-making support to the Elected Officials and advances the goals and visions of the Board of County Commissioners. The department is the leading financial management resource of the County and its long-term objective is to continue to broaden its role of controller into a provider of value-added financial services.



## FY2020 CHALLENGES

- » Reorganize current structure for better service.
- » Fill current vacant position for payroll department.
- » Conduct customer service survey for internal customers.

<p><b>FY 2020 HIGHLIGHTS</b></p> <p>Maintained at existing levels</p>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 18.00</p>
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## PERFORMANCE MEASURES

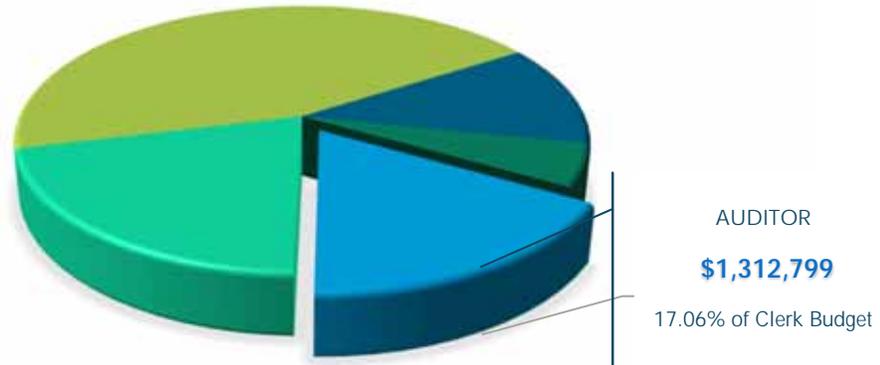
- » Public Records requests fulfilled to in 3 days or less.

## DEPARTMENT GOALS/OBJECTIVES

- » Timely, accurate financial information and transactions to County Management and public.
- » Provide consistent accountability, service and transparency within the county financial system.
- » Leverage all available technologies.
- » Maintain the current five (5) business day turnaround time lines for accounting transactions.
- » Reconcile key information on a regular basis to provide reasonable assurance that the information within the financial system is accurate and meaningful to the end users.
- » Continue to train and empower county management as users of our financial system to support decision-making and citizen transparency.
- » Reduce reporting timelines to deliver current, relevant financial information.
- » Maintain processes that produce error free results.



CLERK EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	-	-	-	-	0%
Interdepartmental Services	1,079	857	903	1,800	1,800	0%
Maintenance and Repairs	3,843	2,863	2,558	2,551	2,551	0%
Materials and Supplies	4,710	5,900	4,404	6,940	6,793	-2.12%
Non-Capital Purchases	11,090	3,935	2,244	309	2,810	809.39%
Other Services and Expenses	3,106	2,311	2,578	3,036	3,182	4.81%
Personnel Expenses	983,898	1,043,399	1,131,558	1,180,506	1,260,992	6.82%
Professional Services	4,555	456	3,369	3,700	3,700	0%
Travel and Professional Development	11,833	19,306	21,334	35,325	30,971	-12.33%
Utilities	420	420	280	420	-	-100%
<b>Total Expenditures</b>	<b>1,024,535</b>	<b>1,079,446</b>	<b>1,169,227</b>	<b>1,234,587</b>	<b>1,312,799</b>	<b>6.34%</b>
Miscellaneous	2,155	1,414	1,623	-	-	0%
<b>Total Revenue</b>	<b>2,155</b>	<b>1,414</b>	<b>1,623</b>	<b>-</b>	<b>-</b>	<b>0%</b>



# CLERK - Recorder

## DESCRIPTION

The purpose of the Recorder's Office is to promptly record, preserve, and provide access to public records in an accurate, efficient, and professional manner. The department is also responsible for the stewardship of historical records dating from 1890. The Recorder's Office provides for the public an accurate, permanent record of real property, both historic and current, according to Idaho Code. The Recorder also issues marriage licenses, alcoholic beverage licenses pursuant to Idaho Code. Additionally, the Recorder processes passport applications according to directives from the U.S. Department of State. The Recorder uses no property tax funds. Operations are completely funded by user fees. Any remaining funds, are contributed to the General Fund.



## FY2020 CHALLENGES

- » Maintained at existing levels.
- » Increased demand associated with the significant growth of the County.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Licensing Fees</li> <li>• Recording Fees</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 7.00</p>
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## PERFORMANCE MEASURES

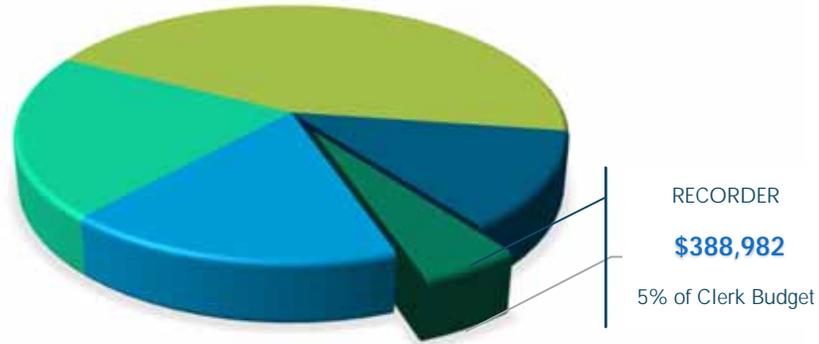
- » Monitor recording code changes.
- » Monitor response times to eRecording requests.
- » Annual training to all Recorder staff concerning new processes within Aumentum Recorder.
- » Provide annual passport recertification training through U.S. Department of State for all employees.
- » Track revenue and expenses through County financial software monthly.
- » Monthly review of the budget performance reports, which allows for proper assessment of progress throughout each fiscal year.

## DEPARTMENT GOALS/OBJECTIVES

- » Provide exceptional customer service in carrying out all mandated functions accurately and efficiently.
- » Continue efforts to transfer all records from 1896 through 1997 to electronic format.
- » Accurately record and index over 50,000 documents per year.
- » Track revenue and expenses, review monthly budget performance reports to evaluate progress throughout the year.



CLERK EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	28,750	606	863	-	-	0%
Interdepartmental Services	1,980	1,719	2,279	1,075	1,125	4.65%
Maintenance and Repairs	292	579	647	600	600	0%
Materials and Supplies	2,739	2,288	4,270	5,015	5,150	2.69%
Non-Capital Purchases	1,620	-	-	-	-	0%
Other Services and Expenses	2,311	-	430	18,600	1,100	-94.09%
Personnel Expenses	312,129	345,513	358,598	396,418	369,761	-6.72%
Professional Services	393	417	571	5,250	2,721	-48.17%
Travel and Professional Development	7,113	5,303	6,578	8,525	8,525	0%
Utilities	109	-	-	-	-	0%
<b>Total Expenditures</b>	<b>357,436</b>	<b>356,426</b>	<b>374,236</b>	<b>435,483</b>	<b>388,982</b>	<b>-10.68%</b>

Funding Sources

Charges for Services	997,745	1,063,908	1,171,162	1,049,335	1,049,335	0%
Fines and Forfeitures	-	(40)	(20)	-	-	0%
Licenses and Permits	129,284	128,977	133,451	125,060	127,600	2.03%
Miscellaneous	(658)	9	(349)	-	-	0%
<b>Total Revenue</b>	<b>1,126,371</b>	<b>1,192,854</b>	<b>1,304,243</b>	<b>1,174,395</b>	<b>1,176,935</b>	<b>0.22%</b>



## CLERK - Elections



### DESCRIPTION

The Elections department maintains the voter registration system and conducts voter education. Additionally, the Elections department utilizes public information opportunities such as voting equipment demonstrations and precinct specific sample ballots on the web to inform voters of their ballot prior to arriving at the polls. The Elections department website continues to serve as an extension of the office's customer service philosophy by allowing citizens access to voter information, such as precinct location, voter registration information, campaign finance reports and precinct specific sample ballots. The administration of the election process, from the registration of candidates and political committees to insure compliance to State Campaign Finance law to the selection of precincts including the outfitting, training and staffing of the voting locations for all elections and the tabulation of results make up the last of the major responsibilities of the Elections department.

### FY2020 CHALLENGES

- » Presidential election.
- » Reorganize current structure for better service.

<p>FY 2020 HIGHLIGHTS</p> <ul style="list-style-type: none"> <li>• New scanner and remodel</li> </ul>	<p>REVENUE</p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> <li>• Election Fees</li> </ul>	<p>STAFFING</p> <p>FY 2020 FTEs = 5.00</p>
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### PERFORMANCE MEASURES

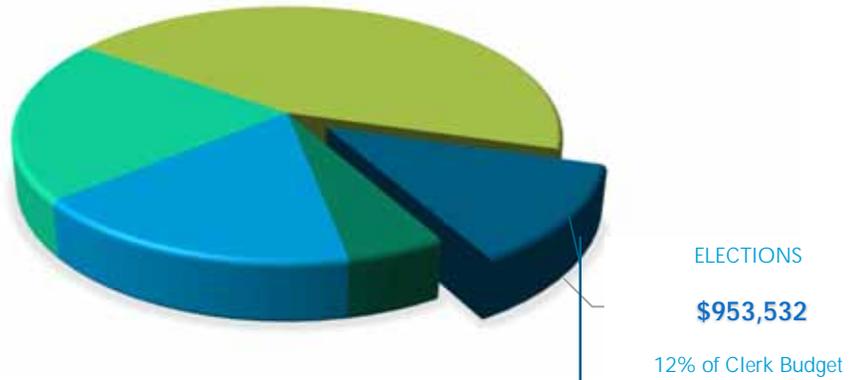
- » Updated measures in development.

### DEPARTMENT GOALS/OBJECTIVES

- » Ensure elections are held in accordance with Federal, State and County guidelines.
- » Effectively manage poll workers.
- » Clearly define roles to provide appropriate training.
- » Post-election debrief meetings to review areas for improvement.
- » Plan resources for upcoming elections to minimize waste while meeting the demands.
- » Report election results timely.



CLERK EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	-	-	-	168,124	0%
Construction in Progress	-	-	-	-	-	0%
Interdepartmental Services	2,750	1,541	1,766	2,500	3,000	20%
Interest Expense	-	-	-	-	-	0%
Maintenance and Repairs	30,114	33,406	35,144	34,100	56,670	66.19%
Materials and Supplies	193,726	104,889	126,008	134,200	214,250	59.65%
Non-Capital Purchases	3,406	694	10,035	1,400	3,605	157.50%
Other Services and Expenses	5,712	6,905	5,622	8,750	8,850	1.14%
Personnel Expenses	267,074	298,022	268,401	278,539	329,725	18.38%
Principle Retirement	-	-	-	-	-	0%
Professional Services	143,187	158,846	99,370	158,800	165,200	4.03%
Travel and Professional Development	1,052	1,179	1,126	4,650	3,658	-21.33%
Utilities	427	420	420	450	450	0%
<b>Total Expenditures</b>	<b>647,447</b>	<b>605,904</b>	<b>547,892</b>	<b>623,389</b>	<b>953,532</b>	<b>52.96%</b>

Funding Sources

Charges for Services	368,624	262,259	271,289	265,000	350,000	32.08%
Miscellaneous	118	48	74	100	100	0%
<b>Total Revenue</b>	<b>368,742</b>	<b>262,307</b>	<b>271,363</b>	<b>265,100</b>	<b>350,100</b>	<b>32.06%</b>



## CLERK – County Assistance

### DESCRIPTION

The County Assistance Department provides medical and non-medical assistance to indigent Kootenai County residents when no other resources are available, pursuant to Idaho Code Title 31-3401 and 31-3503. County Assistance also provides reimbursement of hospital, medical and physician charges provided to persons detained by peace officers as required by Idaho Code.

### FY2020 CHALLENGES

- » Maintained at existing levels.
- » Increase in demand as county continues to grow.
- » Uncertainty associated with the Medicaid expansion and financial impact to County.
- » Transition to shared management model.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Bonuses for new recruits</li> <li>• Replacement work chairs</li> <li>• Event Awning – Recruiting signage</li> <li>• Cell Phones</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 5.60</p>
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### PERFORMANCE MEASURES

Metric	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget
Police Hold Repayment by Clients	117,567	66,277	104,110	63,668	See note
Medical Repayment by Clients	1,030,548	710,787	899,377	646,407	See note

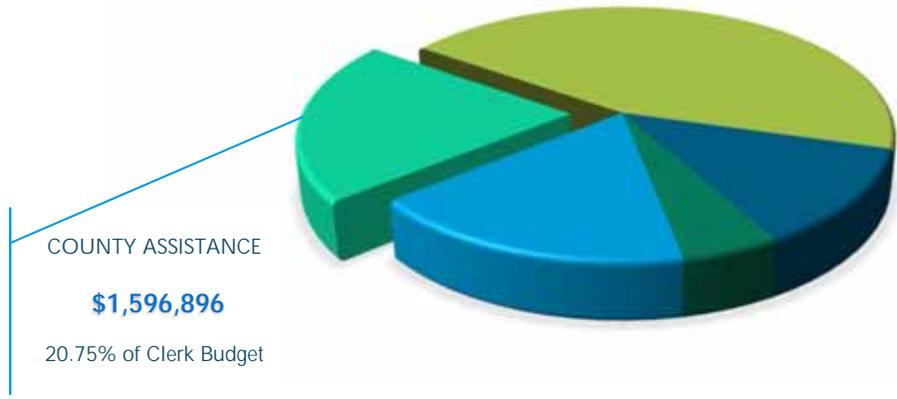
*Note: Medicaid Expansion will impact the role the county performs for the indigent population. Per the state of Idaho, 3,734 eligible individuals in Kootenai County have enrolled as of Dec. 3, 2019.*

### DEPARTMENT GOALS/OBJECTIVES

- » Maintain the level of service necessary to assist indigent residents of Kootenai County.
- » Effectively manage impact of Medicaid expansion on county.
- » Monitor legislation to determine if parameters change to the Medicaid program.



CLERK EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	5,337	478	433	1,400	1,400	0%
Maintenance and Repairs	7,238	866	657	2,006	2,159	7.63%
Materials and Supplies	3,840	3,237	2,589	5,539	5,539	0%
Non-Capital Purchases	14,529	3,774	-	-	-	0%
Other Services and Expenses	1,075,716	760,098	916,230	1,132,386	1,008,450	-10.94%
Personnel Expenses	289,676	264,429	299,006	318,399	334,818	5.16%
Professional Services	200,572	206,881	186,230	272,830	237,830	-12.83%
Travel and Professional Development	3,596	1,472	2,421	5,250	5,250	0%
Utilities	953	378	-	1,450	1,450	0%
<b>Total Expenditures</b>	<b>1,601,458</b>	<b>1,241,614</b>	<b>1,407,566</b>	<b>1,739,260</b>	<b>1,596,896</b>	<b>-8.19%</b>

Funding Sources

Fines and Forfeitures			(20)	-	-	0%
Fund Balance Appropriation	-	-	-	723,994	740,566	2.29%
Intergovernmental	-	-	3	-	-	0%
Miscellaneous	814,019	659,912	719,641	495,000	495,000	0%
Taxes	1,264,542	386,831	991,195	-	-	0%
Transfers	14,601	18,759	14,528	-	-	0%
<b>Total Revenue</b>	<b>2,093,162</b>	<b>1,065,502</b>	<b>1,725,347</b>	<b>1,218,994</b>	<b>1,235,566</b>	<b>1.36%</b>



## CLERK – District Court



### DESCRIPTION

The District Court Office is responsible processing and preservation of court records, collections of fines and fees, in-court support for Kootenai County's judges, visiting judges and Plan B judges. In addition the Court Assistance Office helps pro se defendants navigate the court system.

### FY2020 CHALLENGES

- » Continue to face challenges with the new state mandated court management system.
- » Convert all cases to electronic format to attach to case management system.
- » Manage increased workload with existing staff.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Create a community service &amp; compliance division</li> <li>• Add 2 float clerks</li> <li>• Add 1 clerk to support new compliance division</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Departmental Revenues</li> <li>• Payment Plan setup fees</li> <li>• Magistrate Court Fees</li> <li>• Shared Liquor Sales</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 58.48</p>
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### PERFORMANCE MEASURES

Key Measures	2015	2016	2017	2018	Projected 2019
<b>Case Types</b>					
Civil	5,066	5,399	5,713	6,014	5,957
Criminal	7,692	7,942	8,687	8,195	7,126
Infraction	13,866	16,133	14,971	12,932	14,715
Juvenile	560	502	585	527	501
Family Law	2,185	2,285	2,155	2,125	2,104
Probate	1,552	1,611	1,620	1,771	1,670
<b>Total</b>	<b>30,921</b>	<b>33,872</b>	<b>33,731</b>	<b>31,564</b>	<b>32,073</b>

Key Measure	2015	2016	2017	2018	Projected YTD 2019
Events Entered	714,267	754,347	779,062	750,301	800,000

*Note: Values are based on calendar year. Numbers do not reflect the complexity of cases, cases submitted but not filed nor probation violations filed.*



#### DEPARTMENT GOALS/OBJECTIVES

- ▶ Provide and process information in an efficient, non-biased manner.
- ▶ Cross train staff for departmental efficiencies and succession planning.
- ▶ Develop training targeting customer service, professionalism, and personal growth.
- ▶ Coordinate with Auditor's department to improve financial processes.





CLERK EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	14,640	-	-	-	-	0%
Construction in Progress					19,000	0%
Interdepartmental Services	1,938	3,044	-	500	500	0%
Materials and Supplies	1,011	-	311	-	-	0%
Non-Capital Purchases	-	-	-	-	8,551	0%
Other Services and Expenses	2,749	2,840	2,939	2,800	66,730	2283.21%
Personnel Expenses	2,606,640	2,771,044	2,952,388	2,984,461	3,338,545	11.86%
Professional Services	325	-	-	2,500	2,500	0%
Total Expenditures						
Travel and Professional Development	1,725	15,157	7,074	8,466	8,215	-2.96%
Utilities	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,629,028</b>	<b>2,792,084</b>	<b>2,962,712</b>	<b>2,998,727</b>	<b>3,444,041</b>	<b>14.85%</b>

Funding Sources

Intergovernmental	-	(17,872)	-	-	-	0%
Miscellaneous	(20)	1,930	(728)	-	-	0%
Total Revenue						
Transfers					19,000	0%
<b>Total Revenue</b>	<b>(20)</b>	<b>(15,942)</b>	<b>(728)</b>	<b>-</b>	<b>19,000</b>	<b>0%</b>



# TREASURER

## DESCRIPTION

The Treasurer’s Office handles all treasury functions for the County. As a custodian of funds, the Treasurer serves as the depository or bank for all county agencies, manages the county’s cash accounts at area banks and serves as the county’s investing authority. As Tax Collector, the Treasurer’s office calculates, bills and collects the taxes on real, personal and operating property, including solid waste fees and special assessments levied by taxing districts. In addition, the office issues Warrants of Distrain on personal property with delinquent taxes and coordinate with the Sheriff’s Office for collection. As mandated by Idaho Code, the office processes and files Tax Deeds on real property with delinquent taxes. As Public Administrator, the treasurer may be appointed as personal representative for intestate estates. The main functions of the Treasurer’s office are guided under Idaho Code, Title 31 and Title 63.

Steve Matheson  
Treasurer  
Total Dept FTEs = 8.00

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.

<p>FY 2020 HIGHLIGHTS</p> <ul style="list-style-type: none"> <li>• Maintained at existing levels</li> </ul>	<p>REVENUE</p> <ul style="list-style-type: none"> <li>• Tax Late Charges and Interest</li> <li>• Deed/Title Search Fees</li> </ul>	<p>STAFFING</p> <p>FY 2020 FTEs = 8.00</p>
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## PERFORMANCE MEASURES

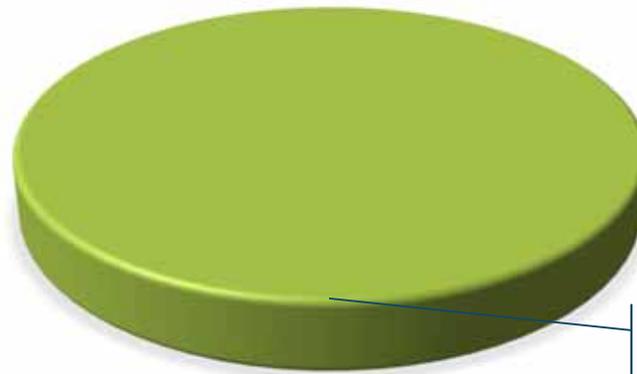
- » None available.

## DEPARTMENT GOALS/OBJECTIVES

- » Provide quality customer service.
- » Bill and collect assessed taxes in a timely, efficient manner.
- » Fairly and lawfully administer all estates when appointed by the Court.



TREASURER EXPENDITURE BUDGET



ADOPTED Budget FY2020

**\$837,268**

100.00% of Treasurer Budget



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	-	7,496	20,000	-	-100%
Interdepartmental Services	596	440	2,914	7,200	700	-90.28%
Maintenance and Repairs	1,159	1,116	1,538	1,000	1,000	0%
Materials and Supplies	4,294	4,051	5,835	4,915	4,915	0%
Non-Capital Purchases	1,177	-	-	1,500	1,500	0%
Other Services and Expenses	123,774	105,526	80,560	142,100	142,500	0.28%
Personnel Expenses	440,901	477,340	531,396	543,543	570,067	4.88%
Professional Services	63,490	48,675	79,863	105,190	105,190	0%
Travel and Professional Development	6,217	6,567	5,423	11,430	10,976	-3.97%
Utilities	427	420	420	420	420	0%
<b>Total Expenditures</b>	<b>642,035</b>	<b>644,136</b>	<b>715,446</b>	<b>837,298</b>	<b>837,268</b>	<b>0%</b>

Funding Sources

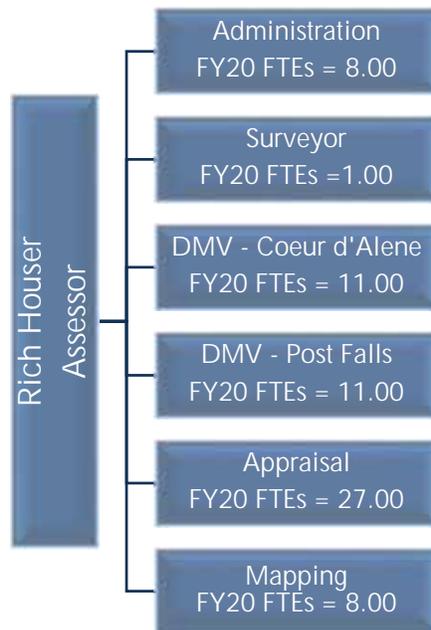
Charges for Services	115,453	76,268	94,194	110,100	110,100	0%
Fines and Forfeitures	1,760	3,393	2,639	2,400	2,400	0%
Investment Gain/(Loss)	-	-	-	1,200,000	1,200,000	0%
Miscellaneous	-	-	399	-	-	0%
Taxes	3,972	2,748	2,719	303,500	253,500	-16.47%
<b>Total Revenue</b>	<b>121,184</b>	<b>82,408</b>	<b>99,952</b>	<b>1,616,000</b>	<b>1,566,000</b>	<b>-3.09%</b>



# ASSESSOR

## DESCRIPTION

The county assessor is primarily responsible for determining equitable values on both real and personal property for tax purposes (63-207). The assessor acts as the agent of the Department of Idaho Transportation in titling vehicles, and in handling vehicle registrations (49-205 and 67-7008), as well as an agent for the State Department of Parks and Recreation. The law also provides that if the Governor thinks it is necessary to call up a militia, he may order the assessor to carry out a registration of all county residents liable for such service (46-104).





# ASSESSOR – Administrative Services Division

## DESCRIPTION

The Administrative Services Division provides overall office management, budget & personnel, as well as strategic planning. The Administrative Services Division serves the public in a professional, courteous, and cost effective manner in the area of assessment related inquiries. Locating parcels on maps, making copies, taking and processing exemption applications, researching parcels, processing address changes, and researching trusts, are also under the supervision of the Administrative Service Division. Master property file management in a “paperless” environment, is also a key function.

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Increase in mailing costs and supply costs</li> <li>• Continuing education</li> <li>• Maintain appraisal certification</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Subdivision fees</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 8.00</p>
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## PERFORMANCE MEASURES

- » Monitor and track the number of complaints, and customer counts on a daily basis.
- » Public information requests processed within 2 working days.
- » Tracking time spent on customers (phone & walk-ins) on a daily basis.
- » Number of changes provided by the State regarding “Circuit Breaker” Property Tax Reduction and 100% Service Connect Veteran's Property Tax Benefit applications.

## DEPARTMENT GOALS/OBJECTIVES

- » Maintain appraisal certification which requires a minimum of 32 hours of continuing education every 2 years.
- » Maintain a fair and equitable tax-base.
- » Provide vehicle license services, in the most cost effective way possible.
- » Provide services in a professional, courteous, and friendly atmosphere and in a timely and efficient manner to the public.



ASSESSOR EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	23,018	-	-	-	0%
Interdepartmental Services	472	10,233	542	686	686	0%
Maintenance and Repairs	275	275	234	300	300	0%
Materials and Supplies	8,041	6,250	5,684	6,180	6,316	2.20%
Non-Capital Purchases	920	-	78	3,000	-	-100%
Other Services and Expenses	52,597	51,831	57,995	57,069	61,203	7.24%
Personnel Expenses	581,433	590,963	632,989	610,733	559,920	-8.32%
Travel and Professional Development	14,575	15,855	16,702	21,084	16,900	-19.84%
Utilities	1,062	1,219	1,057	1,156	1,156	0%
<b>Total Expenditures</b>	<b>659,376</b>	<b>699,644</b>	<b>715,280</b>	<b>700,208</b>	<b>646,481</b>	<b>-7.67%</b>

Funding Sources

Charges for Services	195	6,660	8,195	-	-	0%
Licenses and Permits			9	-	-	0%
<b>Total Revenue</b>	<b>195</b>	<b>6,660</b>	<b>8,204</b>	<b>-</b>	<b>-</b>	<b>0%</b>



# ASSESSOR – Mapping Division

## DESCRIPTION

The Mapping Division is responsible for identifying and mapping all real property in Kootenai County, identifying ownership for assessment purposes. The Mapping division also provides GIS products, data support and assistance to County departments, outside agencies and the public.



## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Overall reduction in Operating Expense budget</li> <li>• Anticipate increased overtime</li> <li>• Maintained at existing levels</li> </ul>	<p><b>REVENUE</b></p>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 8.00</p>
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## PERFORMANCE MEASURES

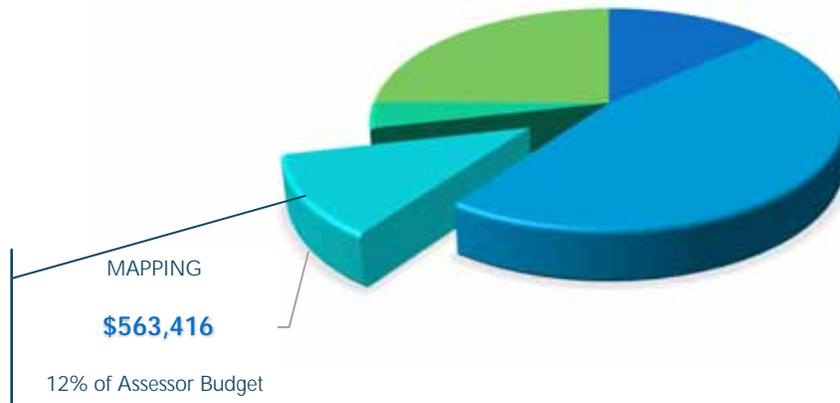
- » Monitoring of production performed as a function of data entry reporting, map check-out/check-in/plot file creation (map file conversion database and GIS data set), turn-around time on processing of preliminary and recorded plats (plat review and posting database), and documentation of GIS data sets through creation of “searchable metadata”, as reported in departmental monthly reports.
- » On-going documentation and revision of associated procedure manuals.
- » Develop project timelines, progress reporting in monthly reports. Monitor production.

## DEPARTMENT GOALS/OBJECTIVES

- » Accurately and efficiently identify and map real property, identify ownership and parcel boundaries for assessment purposes, and prepare pertinent documentation for completing assessment and valuation.
- » Provide prompt, high quality cost effective service to internal and external clients requesting map, ownership and other property information.
- » Develop and organize GIS data sets for use by County departments, outside agencies and the public.
- » On-going documentation and revision of associated procedure manuals.



ASSESSOR EXPENDITURE BUDGET



Expenditure and Revenue Summary



Classification	Actual FY2016	Actual FY2017	Actual FY2018	ADOPTED FY2019	ADOPTED FY2020	% Change Budget FY19/Budget FY20
Interdepartmental Services	224	-	15	25	25	0%
Maintenance and Repairs	9,793	9,630	9,708	9,814	2,614	-73.36%
Materials and Supplies	2,551	3,301	4,326	4,765	4,017	-15.70%
Non-Capital Purchases	597	292	515	-	-	0%
Personnel Expenses	526,366	528,252	545,015	548,416	546,130	-0.42%
Professional Services	-	-	136,700	-	-	0%
Travel and Professional Development	9,168	10,531	9,578	12,895	10,630	-17.56%
<b>Total Expenditures</b>	<b>548,698</b>	<b>552,006</b>	<b>705,857</b>	<b>575,915</b>	<b>563,416</b>	<b>-2.17%</b>

Funding Sources

Transfers	6,079	-	4,984	-	-	0%
<b>Total Revenue</b>	<b>6,079</b>	<b>-</b>	<b>4,984</b>	<b>-</b>	<b>-</b>	<b>0%</b>



# ASSESSOR – Residential & Specialized Appraisal

## DESCRIPTION

The Appraisal Division is responsible for the valuation of all real and personal property within the county. Idaho Code 63-205 et.seq. sets the real property assessment requirements. Mobile homes, personal property, agricultural and grazing lands, have specific laws and regulations that must be followed for assessment. Idaho Code 63-314 further requires that 20% of the county must be physically re-appraised each year, and finances this process with a special fund (Revaluation Fund) within the county current expense budget.

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » Manage increased workload with existing staff.
- » Timely completion of all parcels in the 5 year cycle.
- » Train incoming employees.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• 2 new vehicles</li> <li>• Mobile Assessor</li> <li>• Increase witness fees</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Property Taxes</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 27.00</p>
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## PERFORMANCE MEASURES

- » Definitive annual production goals are measured and evaluated in the context of individual performance plans.
- » Statistical measures of uniformity are employed to ensure the confidence and reliability of assessment equity and long-term integrity. Appraisal measures currently in practice will monitor production goals.
- » Outside auditing functions (ISTC) will continue to measure assessment uniformity on a statewide basis.

## DEPARTMENT GOALS/OBJECTIVES

- » Maintain an equitable base for ad valorem tax funding, by valuing all property consistently in relation to fair market value.
- » Ensure appraiser competency in residential and specialized appraisals.





ASSESSOR EXPENDITURE BUDGET



APPRAISAL  
**\$2,259,854**  
 46.48% of Assessor Budget

Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	-	74,500	7,200	50,552	602.11%
Interdepartmental Services	542	461	669	810	760	-6.17%
Maintenance and Repairs	2,805	3,656	4,130	4,750	4,750	0%
Materials and Supplies	17,841	21,406	22,215	28,963	23,919	-17.42%
Non-Capital Purchases	-	-	395	-	2,550	0%
Other Services and Expenses	973	1,606	783	5,718	182,713	3095.40%
Personnel Expenses	1,687,546	1,709,924	1,767,930	1,904,928	1,970,195	3.43%
Travel and Professional Development	19,608	21,406	22,768	37,101	24,295	-34.52%
Utilities	119	127	106	300	120	-60.00%
<b>Total Expenditures</b>	<b>1,729,435</b>	<b>1,758,586</b>	<b>1,893,496</b>	<b>1,989,770</b>	<b>2,259,854</b>	<b>13.57%</b>

Funding Sources

Fund Balance Appropriation	-	-	-	-	289,713	0%
Intergovernmental	-	-	6	-	-	0%
Taxes	2,348,386	2,344,073	2,467,722	2,565,685	2,533,557	-1.25%
Transfers	84,015	106,940	119,354	-	-	0%
<b>Total Revenue</b>	<b>2,432,401</b>	<b>2,451,013</b>	<b>2,587,082</b>	<b>2,565,685</b>	<b>2,823,270</b>	<b>10.04%</b>



# ASSESSOR – Surveyor Division

## DESCRIPTION

The Surveyor Division is responsible for the reviewing all subdivisions within the county to ensure compliance with Idaho code. With the aid of survey grade GPS system and conventional survey methods, the Surveyor Division is able to produce accurate base maps for all departments and products distributed to the public. The Surveyor Division provides boundary analysis, determines County owned and maintained properties, provides design grade base mapping for County funded developments and projects. Additionally The Surveyor Division aids in the development of policies related to the survey aspect of subdivisions within the County.



## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » Manage increased workload with existing staff.
- » Timely completion of all parcels in the 5 year cycle.
- » Train incoming employees.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• 2 new vehicles</li> <li>• Mobile Assessor</li> <li>• Increase witness fees</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Subdivision Taxes</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 1.00</p>
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## PERFORMANCE MEASURES

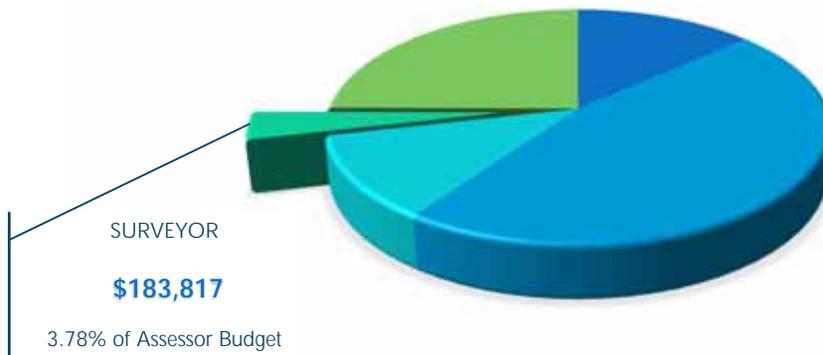
- » Definitive annual production goals are measured and evaluated in the context of individual performance plans.
- » Statistical measures of uniformity are employed to ensure the confidence and reliability of assessment equity and long-term integrity. Appraisal measures currently in practice will monitor production goals.
- » Outside auditing functions (ISTC) will continue to measure assessment uniformity on a statewide basis.

## DEPARTMENT GOALS/OBJECTIVES

- » Maintain an equitable base for ad valorem tax funding, by valuing all property consistently in relation to fair market value.
- » Ensure appraiser competency in residential and specialized appraisals.



ASSESSOR EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	-	-	-	83,978	0%
Interdepartmental Services	23	-	-	-	-	0%
Maintenance and Repairs	619	672	730	1,004	1,328	32.27%
Materials and Supplies	1,494	1,492	1,538	1,887	1,503	-20.35%
Non-Capital Purchases	3,097	-	-	-	-	0%
Other Services and Expenses	69	-	-	-	-	0%
Personnel Expenses	85,838	88,589	91,431	91,661	95,161	3.82%
Travel and Professional Development	659	1,339	965	1,680	907	-46.01%
Utilities	805	755	757	940	940	0%
<b>Total Expenditures</b>	<b>92,605</b>	<b>92,848</b>	<b>95,421</b>	<b>97,172</b>	<b>183,817</b>	<b>89.17%</b>
<b>Funding Sources</b>						
Charges for Services	41,890	60,560	68,015	48,450	71,152	46.86%
<b>Total Revenue</b>	<b>41,890</b>	<b>60,560</b>	<b>68,015</b>	<b>48,450</b>	<b>71,152</b>	<b>46.86%</b>



# ASSESSOR – Vehicle Licensing

## DESCRIPTION



The Vehicle Licensing Division is responsible for titling and registration of vehicles, vessels, ATVs, recreational vehicles and snowmobiles, including commercial vehicles up to 54,000 GVW in Kootenai County. The Division, acting as agent for Idaho Transportation Department (ITD), Motor Vehicle Department, State Tax Commission, and State Department of Parks and Recreation, performs a wide variety of licensing services for the people of our County, including the County Groomer Program and the County Annual Boat Launch Pass. Title 49 of Idaho Code sets forth the majority of the guidelines.

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » Manage increased workload with existing staff.
- » Steady increase in online two (2) year renewals.
- » Additional responsibilities assigned by Idaho Transportation Department (ITD).

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Increase in overtime</li> <li>• Shredding service</li> <li>• Security camera for PF parking lot</li> </ul>	<p><b>REVENUE</b></p> <p>Departmental Revenue</p> <ul style="list-style-type: none"> <li>• Administrative Fees</li> <li>• Title Fees</li> <li>• Postage Reimbursement</li> <li>• Transfer Fees</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs:</p> <ul style="list-style-type: none"> <li>• DMV Coeur d’Alene = 11.00</li> <li>• DMV Post Falls = 11.00             <ul style="list-style-type: none"> <li>• Add 1 Title Clerk</li> </ul> </li> </ul>
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## PERFORMANCE MEASURES

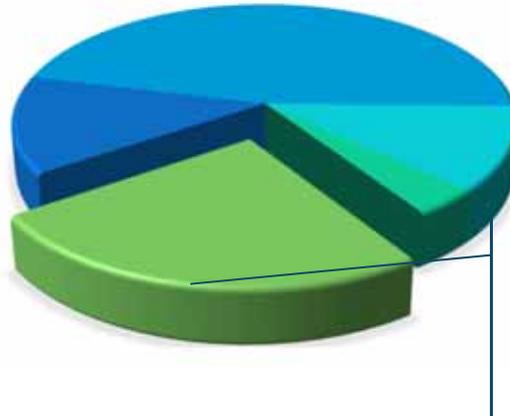
- » Title accuracy tracked by the ITD performing below a 1% error rate.
- » Track dates on renewals to ensure a 3 day turnaround.
- » Fiduciary responsibility managed through daily and yearly audits.

## DEPARTMENT GOALS/OBJECTIVES

- » Provide professional quality, courteous, knowledgeable, cost effective service to the people of Kootenai County and out of state visitors for all motor vehicle needs.
- » Accurately and promptly process the required documentation.
- » Maintain 3-day turn-around for monthly mail-in registration renewals.
- » Process 66,601 (actual count) titles with less than 1% error rate, per year (includes counter, lien changes and dealer).
- » Provide an online renewal service and drop boxes for our customers.
- » Provide the QLess System for our customers to “get in line” or make an appointment on their smart phones.



ASSESSOR EXPENDITURE BUDGET



VEHICLE LICENSING  
**\$1,208,599**  
 24.86% of Assessor Budget



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	4,175	1,200	1,359	4,388	1,022	-76.71%
Maintenance and Repairs	510	305	12,890	13,148	15,673	19.20%
Materials and Supplies	5,990	5,135	4,062	5,641	5,645	0.07%
Non-Capital Purchases	-	-	11,795	1,212	2,656	119.14%
Other Services and Expenses	423	98	100	1,090	4,972	356.15%
Personnel Expenses	835,622	958,152	957,175	1,018,742	1,160,786	13.94%
Professional Services	5,905	6,851	6,413	6,747	7,766	15.10%
Travel and Professional Development	2,731	1,772	2,075	3,598	2,279	-36.66%
Utilities	3,062	4,596	6,745	7,018	7,800	11.14%
<b>Total Expenditures</b>	<b>858,419</b>	<b>978,110</b>	<b>1,002,614</b>	<b>1,061,584</b>	<b>1,208,599</b>	<b>13.85%</b>

Funding Sources

Charges for Services	202,828	251,057	275,246	210,000	228,000	8.57%
Fines and Forfeitures	1,200	800	1,110	600	800	33.33%
Licenses and Permits	966,674	996,989	999,358	938,400	963,400	2.66%
Miscellaneous	(43,850)	(45,299)	(34,548)	-	-	0%
Taxes	7,856	2,683	1,616	-	-	0%
<b>Total Revenue</b>	<b>1,134,709</b>	<b>1,206,230</b>	<b>1,242,782</b>	<b>1,149,000</b>	<b>1,192,200</b>	<b>3.76%</b>



# CORONER

## DESCRIPTION

The mission of the Coroner’s Office is to provide an investigation of the facts and circumstances concerning sudden, violent, traumatic, or unexpected deaths occurring in Kootenai County, a determination of the manner and cause of a decedent’s death, an identification of the decedent, and a notification of the legal next of kin, for family members, law enforcement, and the medical community so that they may have access to information that they require. Professional medical judgment is also provided to the public in the event that the cause of death or a mass fatality could threaten the general health of the public. The Coroner, Chief Deputy and Deputy are certified by the American Board of Medicolegal Death investigators.

Warren Keene  
Coroner  
FY 2020 FTEs = 3.11

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.

FY 2020 HIGHLIGHTS	REVENUE	STAFFING
<ul style="list-style-type: none"> <li>• Office construction at WRC</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>	<ul style="list-style-type: none"> <li>• FY 2020 FTEs = 3.11</li> </ul>

## PERFORMANCE MEASURES

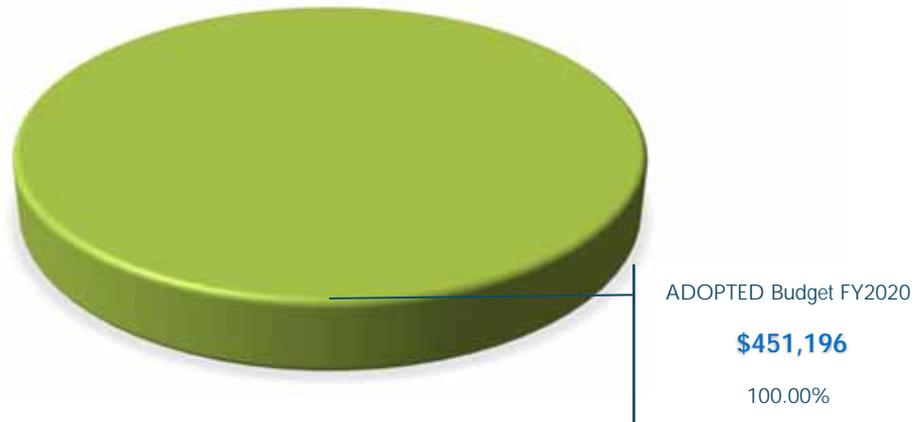
- » None provided.

## DEPARTMENT GOALS/OBJECTIVES

- » Obtain American Board of Medicolegal Death certification for remaining Deputy.
- » Maintain analyst competency and training at a high level.
- » Establish and use analytical methods that are scientifically accepted, reproducible and appropriate for their intended purpose.
- » Efficiently operate the Driver’s License facilities while maintaining a high level of service for the increased usage.
- » Establish administrative procedures to ensure the custody and integrity of specimens and the timely reporting of results.



CORONER EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	29,902	-	-	-	0%
Construction in Progress				25,000	-	-100%
Interdepartmental Services	67	85	26	150	150	0%
Maintenance and Repairs	227	200	178	675	4,804	611.70%
Materials and Supplies	7,427	7,808	4,100	4,668	4,372	-6.34%
Non-Capital Purchases	22,000	14,350	580	-	-	0%
Other Services and Expenses	123	200	1,430	3,629	100	-97.24%
Personnel Expenses	162,419	168,703	174,752	178,558	230,165	28.90%
Professional Services	114,121	126,075	164,779	191,000	203,370	6.48%
Travel and Professional Development	7,178	6,963	6,631	8,629	6,515	-24.50%
Utilities	1,526	1,361	1,282	1,720	1,720	0%
<b>Total Expenditures</b>	<b>315,089</b>	<b>355,646</b>	<b>353,758</b>	<b>414,029</b>	<b>451,196</b>	<b>8.98%</b>

Funding Sources

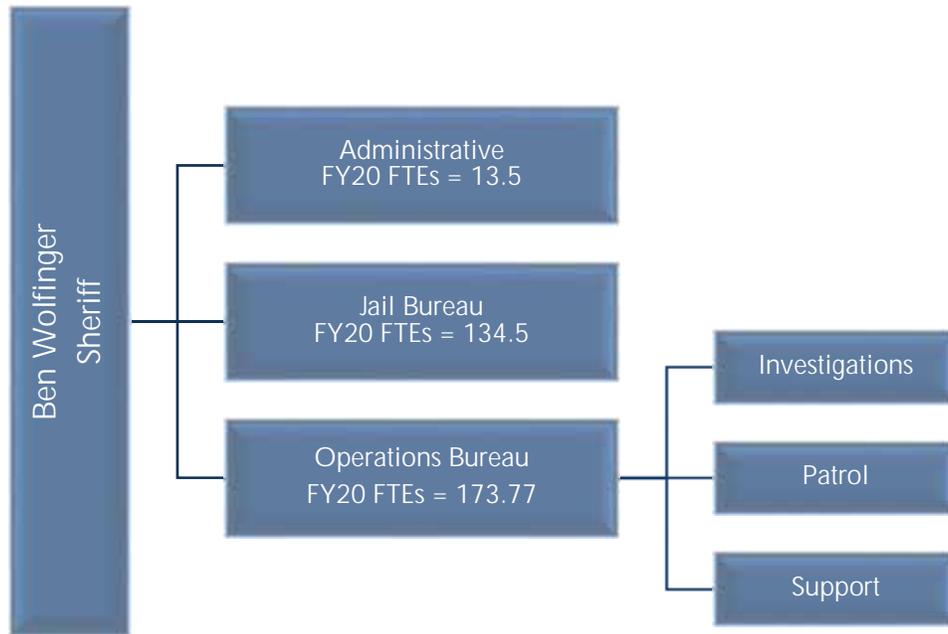
Charges for Services	16	-	-	-	-	0%
Miscellaneous	-	-	2,206	-	-	0%
<b>Total Revenue</b>	<b>16</b>	<b>-</b>	<b>2,206</b>	<b>-</b>	<b>-</b>	<b>0%</b>



# SHERIFF

## DESCRIPTION

Headed by Elected Sheriff Ben Wolfinger, the Sheriff's Office is Kootenai County's largest law enforcement organization, which works every day to ensure Kootenai County is a safe place to live, work and play. The Sheriff's Office is allocated into three divisions. Each division will be presented individually on the following pages.





# SHERIFF – Administration

## DESCRIPTION

The Administration oversees the daily administrative operations of the Sheriff’s organization. In addition to the daily administrative operations, is Emergency Management. Emergency Management is the managerial function charged with creating the framework for communities to work together to reduce vulnerability to hazards and to cope with disasters.

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » Recruit new personnel.
- » A steady increase in the scope and demand of our countywide preparedness efforts.
- » Explore and expand partnerships and explore new areas for preparedness consideration.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Bonuses for new recruits</li> <li>• Replacement work chairs</li> <li>• Event Awning – Recruiting signage</li> <li>• Cell Phones</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Property Taxes</li> <li>• Shared Revenues</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 9.50</p>
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## PERFORMANCE MEASURES

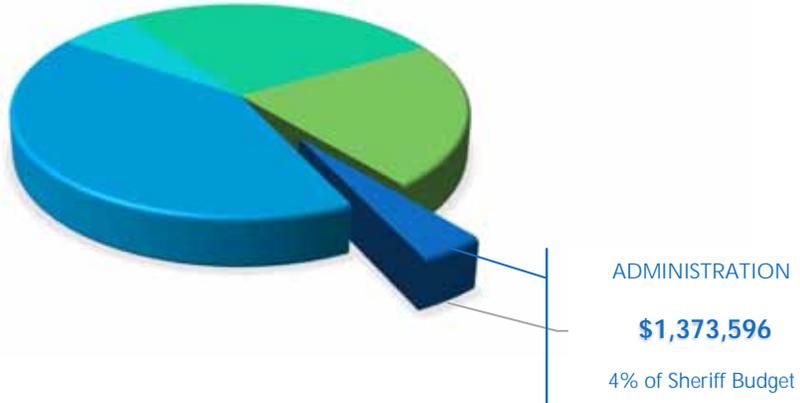
- » None provided.

## DEPARTMENT GOALS/OBJECTIVES

- » Ensure the health and personal welfare of its employees through routine monitoring.
- » Ensure compliance with mandates of Idaho law.
- » Ensure all services are provided in a cost effective and prudent manner.
- » Utilize all available technologies.
- » Direct and integrate activities and programs necessary to build, sustain and improve the county’s preparedness from threatened or actual natural disasters, acts of terrorism, or other human-caused disasters.
- » Develop/implement a 3-year countywide training and exercise plan.
- » Direct annual reviews and collaboratively update county plans as needed to define leadership roles and responsibilities.
- » Promote Disaster Preparedness with first responders, private industry, general public.



SHERIFF EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures			68,373	-	-	0%
Interdepartmental Services	1,147	1,765	1,431	2,218	2,273	2.48%
Maintenance and Repairs	8,319	4,661	5,723	8,404	8,623	2.61%
Materials and Supplies	28,267	28,843	35,135	30,682	35,917	17.06%
Non-Capital Purchases	3,490	1,841	124,029	2,354	2,494	5.95%
Other Services and Expenses	26,670	47,494	76,569	52,305	56,300	7.64%
Personnel Expenses	752,119	750,388	1,015,344	1,273,435	1,066,984	-16.21%
Professional Services	83,763	96,444	121,693	87,639	87,789	0.17%
Travel and Professional Development	12,515	16,694	36,144	29,473	27,774	-5.76%
Utilities	34,612	40,204	37,337	63,208	85,442	35.18%
<b>Total Expenditures</b>	<b>950,902</b>	<b>988,333</b>	<b>1,521,779</b>	<b>1,549,718</b>	<b>1,373,596</b>	<b>-11.36%</b>
<b>Funding Sources</b>						
Charges for Services	570	2,843	-	2,100	2,100	0%
Fines and Forfeitures	8,999	295	150	-	-	0%
Intergovernmental			16,752	90,000	97,782	8.65%
Miscellaneous	41	70	200	-	-	0%
<b>Total Revenue</b>	<b>9,610</b>	<b>3,208</b>	<b>17,102</b>	<b>92,100</b>	<b>99,882</b>	<b>8.45%</b>



# SHERIFF – Jail Bureau

## DESCRIPTION

The Jail Bureau manages the Kootenai County Public Safety Building. The function of the bureau is for the detention of specific people under specific circumstances. The Jail Bureau provides the transportation of defendant inmates to and from legal procedures at various court facilities; transportation of committed mentally ill patients to and from state hospital facilities within Idaho, as ordered by the Court; the extradition of fugitive inmates back to Kootenai County from within the United States, and other inmate transportation as deemed necessary and /or ordered by the Courts.

## FY2020 CHALLENGES

- » Rapid growth of county is increasing the need for additional trained staff.
- » Increased workload.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Additional Overtime</li> <li>• Additional Holiday Buy Back</li> <li>• Add Warrants Clerk position</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Bond fees</li> <li>• Labor Program fees</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 133.50</p>
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## PERFORMANCE MEASURES

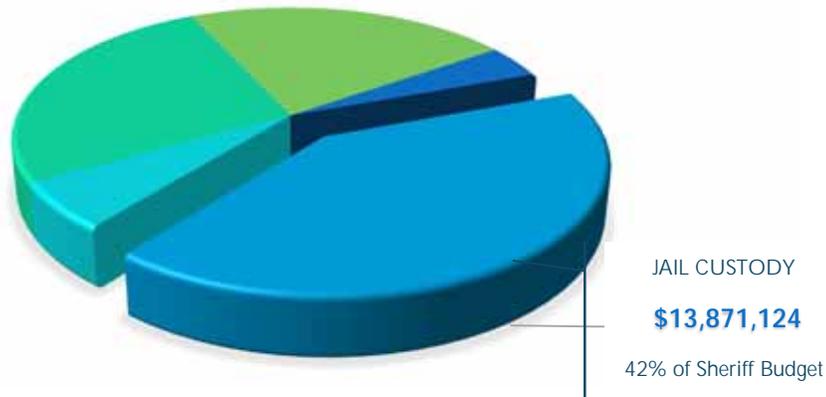
- » Quarterly jail security, prisoner treatment and condition inspections by Board of County Commissioners.
- » Panhandle Health conducts annual inspection of kitchen to ensure compliance with health code regulations.
- » Annual inspection by Idaho Sheriff’s Association to ensure facility and its operation is in compliance with Idaho Jail Standards.
- » The Jail’s quantifiable success will be measured by earning the Idaho Sheriff’s Certificate of Compliance.

## DEPARTMENT GOALS/OBJECTIVES

- » Provide a safe, humane, professional environment for inmates and department personnel.
- » Comply with Idaho Sheriff’s Association Jail Standards.
- » Comply with state and federal laws and standards.



SHERIFF EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	8,059	99,836	11,372	31,700	-	-100%
Interdepartmental Services	3,891	4,907	4,476	5,946	4,446	-25.23%
Maintenance and Repairs	17,308	21,108	20,752	22,756	21,304	-6.38%
Materials and Supplies	244,428	198,398	234,574	256,778	256,283	-0.19%
Non-Capital Purchases	34,994	39,670	95,999	89,619	60,720	-32.25%
Other Services and Expenses	1,077,825	2,007,766	2,349,713	1,081,991	970,540	-10.30%
Personnel Expenses	8,401,946	8,687,328	9,089,404	9,116,786	10,170,686	11.56%
Professional Services	1,093,924	1,675,750	1,675,125	1,936,078	1,975,578	2.04%
Travel and Professional Development	60,246	63,285	61,182	70,329	67,749	-3.67%
Utilities	252,559	270,462	266,205	343,095	343,818	0.21%
<b>Total Expenditures</b>	<b>11,195,181</b>	<b>13,068,511</b>	<b>13,808,801</b>	<b>12,955,078</b>	<b>13,871,124</b>	<b>7.07%</b>

Funding Sources

Charges for Services	861,352	792,230	816,754	876,520	921,608	5.14%
Fines and Forfeitures	13,057	13,275	10,293	10,000	10,000	0%
Intergovernmental	14,000	16,600	13,600	15,200	17,500	15.13%
Miscellaneous	47,544	49,786	96,761	82,388	80,961	-1.73%
<b>Total Revenue</b>	<b>935,954</b>	<b>871,890</b>	<b>937,408</b>	<b>984,108</b>	<b>1,030,069</b>	<b>4.67%</b>



# SHERIFF – Operations Bureau

## DESCRIPTION

The Operations bureau is charged with policing over 1300 square miles, 18 lakes and 54 miles of river frontage. The Operations bureau consists of the Patrol, Investigations and Support divisions.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Additional training for new personnel</li> <li>• New hire for vacant position</li> <li>• On call pay</li> <li>• Additional patrol vehicles</li> <li>• Radio Equipment</li> <li>• SoftCode Software</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Customer fees</li> <li>• Hayden Police Agreement</li> <li>• OHV State Fees</li> <li>• K9 Donations</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 102.77</p> <ul style="list-style-type: none"> <li>• 2 FTE positions for Driver's Licensing Department</li> </ul>
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## PATROL DIVISION

The Patrol division is charged with statutory responsibilities as outlined in Title 31, Chapter 22 and others, Idaho Code. Patrol deputies are the most visible component of the Kootenai County Sheriff's Office. They provide first-line police response and other services to the unincorporated areas of Kootenai County as well as nine (9) cities that don't have their own police agency. In addition to regular police officer duties, they are also responsible for patrolling remote back country areas and conducting search and rescue missions. Various components comprise the Patrol Division including the Recreation Safety Section (Marine & Backcountry) K-9 Unit, SWAT team, Dive Rescue Team, Firearms Training Unit, Crowd Control Team, Community Service Officers, Field Training and Evaluation Program, Traffic Unit, District Deputies and the Hayden Deputy Program.



Image 2: K9 Patrol Teams

## FY2020 CHALLENGES

- » Rapid growth of county is increasing the need for additional trained staff.
- » Retention of patrol officers.
- » Address fleet vehicle and usage numbers as it pertains to the business model of squads being located remotely throughout the county.
- » Human Trafficking
- » Increased use of marijuana associated with legalization in Washington State.



Image 3: Kootenai County Sheriff Recreation



### PERFORMANCE MEASURES

- » None provided.

### DEPARTMENT GOALS/OBJECTIVES

- » Successfully fulfill the mandates of the Idaho Law while providing the highest quality professional law enforcement services.
- » High level of safety service to crime victims committed within the Sheriff's jurisdiction.
- » Track compliance of sex offenders.
- » Work to have a greater portion of Recreational Safety department be self-funded to minimize impact on taxpayers.
- » Recreational safety education.
- » Improve overall performance of all departments.
- » Succession planning.



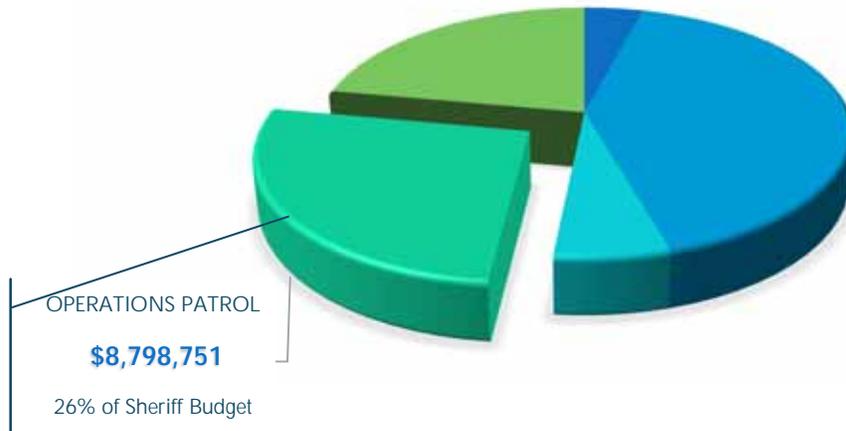
*Image 4: Diversity training facilitated by Dr. Raymond F. Reyes from Gonzaga University. Training will aid staff with skills for the future as the community continues to grow.*



*Image 5: Kootenai County Dive Rescue Team receives donation from the sister of Gary Scott "Scotty" Shawver in commemoration of his drowning on August 2, 2014.*



SHERIFF EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	443,506	786,767	238,767	705,425	824,455	16.87%
Construction in Progress	-	-	-	-	10,000	0%
Interdepartmental Services	1,816	1,256	1,981	1,713	1,713	0%
Maintenance and Repairs	100,582	80,490	71,645	58,635	78,079	33.16%
Materials and Supplies	443,323	433,143	558,928	481,425	506,182	5.14%
Non-Capital Purchases	197,390	76,406	95,134	138,666	101,873	-26.53%
Other Services and Expenses	47,476	51,851	40,064	4,665	29,494	532.24%
Personnel Expenses	6,415,810	6,628,268	6,921,959	6,935,751	7,109,814	2.51%
Professional Services	54,370	57,221	56,621	53,169	54,211	1.96%
Travel and Professional Development	60,266	60,024	62,467	77,131	54,400	-29.47%
Utilities	56,316	62,157	56,417	27,330	28,530	4.39%
<b>Total Expenditures</b>	<b>7,820,857</b>	<b>8,237,582</b>	<b>8,103,984</b>	<b>8,483,910</b>	<b>8,798,751</b>	<b>3.71%</b>

Funding Sources

Charges for Services	298,906	410,385	385,592	314,016	314,016	0%
Fines and Forfeitures	19,174	15,519	6,453	2,800	2,800	0%
Fund Balance Appropriation	-	-	-	(255,353)	(191,257)	-25.10%
Intergovernmental	381,160	380,262	386,312	408,570	439,920	7.67%
Investment Gain/(Loss)	2,416	2,876	2,989	-	-	0%
Licenses and Permits	18,286	18,120	17,295	15,700	13,700	-12.74%
Miscellaneous	28,885	87,643	116,632	60,705	66,085	8.86%
Transfers	4,200	9,570	-	-	-	0%
<b>Total Revenue</b>	<b>753,026</b>	<b>924,375</b>	<b>915,273</b>	<b>546,438</b>	<b>645,264</b>	<b>18.09%</b>



### INVESTIGATIONS DIVISION

The Investigations Division is charged with the investigation of crimes against people and property that occur within Kootenai County's jurisdiction, and other jurisdictions as directed by mutual aid agreements, and to present those identified as violators of State and local laws to the judicial system. Additionally, the Professional Standards Section is responsible for maintaining the high standards of the Sheriff's employees by investigating complaints, providing training, and completing backgrounds for prospective employees.

#### FY2020 CHALLENGES

- ▶ Cases assigned to investigators are assigned more selectively on solvability factors due to a continued increase in caseloads.
- ▶ Detectives have been utilized to fill open patrol grids due to staffing shortages.
- ▶ Many crimes are primarily dealing with computers or have a computer forensics component, thus creating a greater need for training, equipment, and software in this particular area.



#### PERFORMANCE MEASURES –

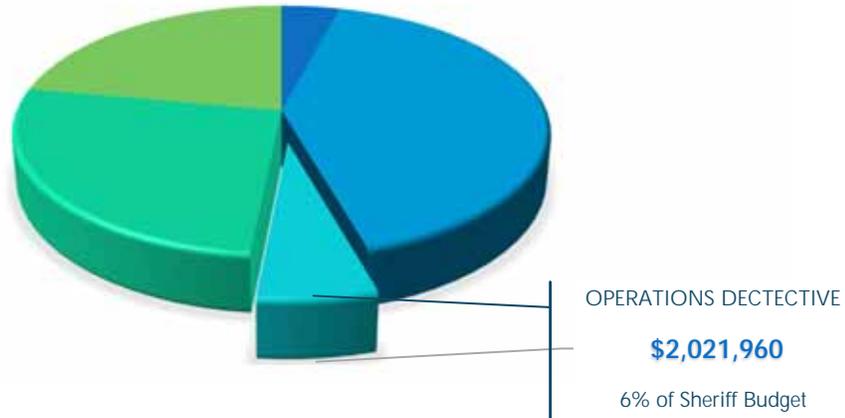
- ▶ None provided

#### DEPARTMENT GOALS/OBJECTIVES

- ▶ Successfully fulfill the mandates of the Idaho Law while providing the highest quality professional law enforcement services.
- ▶ High level of safety service to crime victims committed within the Sheriff's jurisdiction.
- ▶ Track compliance of sex offenders.
- ▶ Work to have a greater portion of Recreational Safety department be self-funded to minimize impact on taxpayers.



SHERIFF EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	1,085	991	450	825	825	0%
Maintenance and Repairs	3,207	12,490	4,618	8,300	16,100	93.98%
Materials and Supplies	28,542	42,006	42,488	36,507	44,667	22.35%
Non-Capital Purchases	395	1,366	16,934	5,758	5,445	-5.44%
Other Services and Expenses	1,116	15,192	10,485	6,782	9,582	41.29%
Personnel Expenses	1,644,184	1,834,039	1,913,576	1,844,327	1,911,766	3.66%
Professional Services	3,115	13,485	5,120	2,772	6,972	151.52%
Travel and Professional Development	20,163	20,775	33,096	21,101	17,733	-15.96%
Utilities	4,524	4,399	4,235	8,412	8,870	5.44%
<b>Total Expenditures</b>	<b>1,706,331</b>	<b>1,944,743</b>	<b>2,031,003</b>	<b>1,934,784</b>	<b>2,021,960</b>	<b>4.51%</b>

Funding Sources

Miscellaneous	-	71	100	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>71</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>0%</b>



## SUPPORT DIVISION

The Support Division consists of Civil, Driver's License, Records and 911 departments. The Civil department serves process and notices as required by Idaho Code 31-2202(8).



The Records department is the central repository for the receipt, storage, release, and disposition of found property, recovered stolen property and evidence, records, law enforcement records and emergency medical service records. In addition, the Records department provides local criminal background checks and copies of accident and incident reports generated by the Sheriff's Office.

The Driver's License department consists of two locations: Coeur d'Alene and Post Falls. The Driver's License department is a mandated county service and works with the Idaho Transportation Department to administer examinations for and sell drivers' licenses and identification cards.

The Sheriff's office 911 is primarily responsible for public safety answering emergency and non-emergency calls for service throughout Kootenai County and surrounding counties. Resolution no. 91-45 required the center to act as the primary provider of public safety for 14 public safety agencies which includes law enforcement, fire and emergency medical services. The Kootenai County 911 center serves as the backup for the Post Falls Police department's dispatch center in case of emergency.





#### FY2020 CHALLENGES

- ▶ Cases assigned to investigators are assigned more selectively on solvability factors due to a continued increase in caseloads.
- ▶ Rapid growth of county is increasing the need for additional trained staff.
- ▶ Increase in indigent population.

#### PERFORMANCE MEASURES

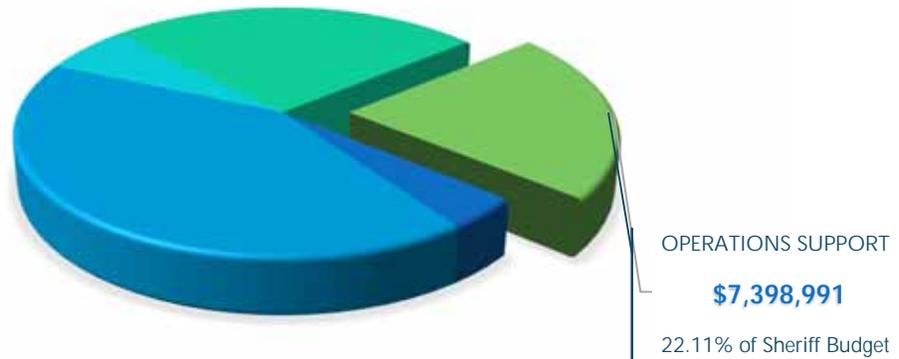
- ▶ None provided.

#### DEPARTMENT GOALS/OBJECTIVES

- ▶ Serve all processes and ensure monies are collected and distributed accurately in a timely and efficient manner.
- ▶ Ensure compliance with requirements of Public Records Law.
- ▶ Function in a manner which increases efficiency while limiting liability.
- ▶ Efficiently operate the Driver's License facilities while maintaining a high level of service for the increased usage.
- ▶ Provide effective, efficient, reliable emergency communications for the citizens and public safety providers of Kootenai County.
- ▶ Tracking the compliance of registered sex-offenders and investigate non-compliance.
- ▶ Investigating non-compliance.
- ▶ Managing all property booked into Sheriff's property and evidence system.



SHERIFF EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	431,832	524,578	528,554	1,465,861	1,236,120	-15.67%
Construction in Progress	-	13,694	5,000	-	-	0%
Interdepartmental Services	626	886	736	900	940	4.44%
Maintenance and Repairs	301,278	430,561	446,868	424,406	442,658	4.30%
Materials and Supplies	56,507	55,132	55,478	58,530	62,525	6.83%
Non-Capital Purchases	4,440	52,472	36,360	23,667	8,167	-65.49%
Other Services and Expenses	67,983	81,708	83,297	68,530	220,057	221.11%
Personnel Expenses	3,614,502	3,948,853	4,250,486	4,481,189	4,761,868	6.26%
Professional Services	4,506	9,472	23,650	64,852	96,440	48.71%
Travel and Professional Development	36,178	37,436	46,718	53,523	49,765	-7.02%
Utilities	557,000	408,976	386,092	574,593	520,451	-9.42%
<b>Total Expenditures</b>	<b>5,074,852</b>	<b>5,563,767</b>	<b>5,863,239</b>	<b>7,216,051</b>	<b>7,398,991</b>	<b>2.54%</b>

Funding Sources

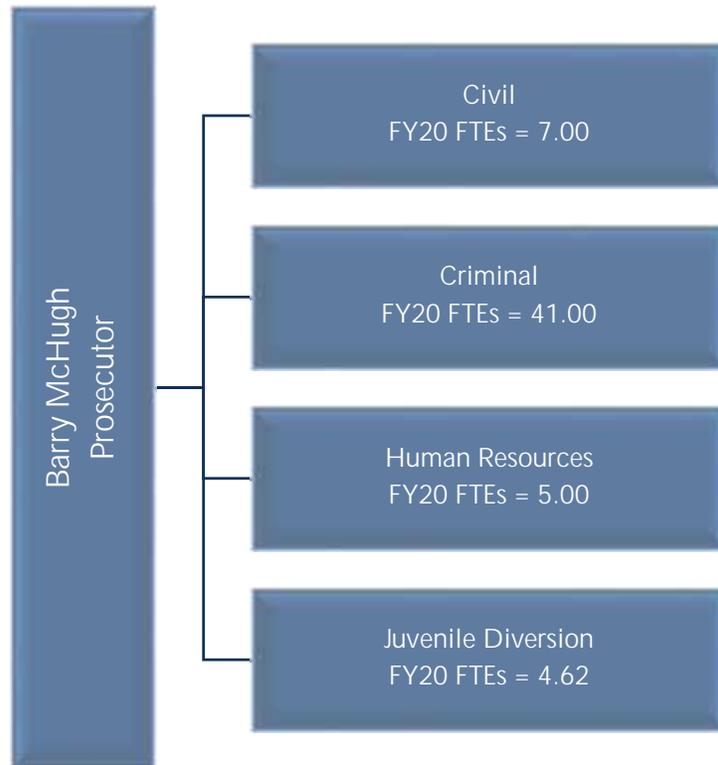
Charges for Services	1,881,470	2,214,624	2,254,510	2,217,604	2,335,837	5.33%
Fines and Forfeitures	200	240	140	-	-	0%
Fund Balance Appropriation	-	-	-	1,092,038	913,212	-16.38%
Intergovernmental	71,395	-	-	-	-	0%
Investment Gain/(Loss)	15,888	23,332	47,700	-	-	0%
Licenses and Permits	347,413	318,196	314,581	372,108	352,953	-5.15%
Miscellaneous	21,081	23,550	277,910	-	15,419	0%
Transfers	-	-	5,000	-	-	0%
<b>Total Revenue</b>	<b>2,337,447</b>	<b>2,579,943</b>	<b>2,899,841</b>	<b>3,681,750</b>	<b>3,617,421</b>	<b>-1.75%</b>



# PROSECUTOR

## DESCRIPTION

The Prosecutor's Office is comprised of several divisions: Criminal, Civil and Juvenile Diversion. The Criminal division is responsible for handling all felonies within Kootenai County as well as a variety of other cases. The Criminal division provides support to crime victims through the Victim Services program. The Civil division serves as the legal advisor for all County offices, and as a legal advisor and prosecutor for all law enforcement agencies in Kootenai County. Juvenile Diversion program strives to provide a positive alternative to the formal juvenile judicial proceeding for the first time offenders. Additionally, the Prosecutor oversees the County's Human Resources department.





## PROSECUTOR – Civil Division



### DESCRIPTION

The Civil division serves as the legal advisor for all County offices, and as a legal advisor and prosecutor for all law enforcement agencies in Kootenai County. The goal of the division is to provide up-to-date, accurate and consistent legal advice to the County. The Civil Division also represents the County in pursuing enforcement actions and argue in support of actions of the County in certain appeals.

### FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing level</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Shared Revenue</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 7.00</p>
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### PERFORMANCE MEASURES

- » Feedback procedures to monitor the efficiency and effectiveness of staff response to elected officials and the respective department managers.
- » Measure civil claims made and paid.

### DEPARTMENT GOALS/OBJECTIVES

- » Develop better protocols for provide legal advice.
- » Improve working relationships between staff attorneys and elected officials and the respective department managers.
- » Minimize the County’s exposure to civil liability.
- » Provide effective evaluation and litigation of civil asset forfeiture cases.
- » Decrease response time on legal issues presented for analysis.
- » Decrease in-house legal expenses by facilitating the involvement of outside counsel to handle litigation.



PROSECUTOR EXPENDITURE BUDGET



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	29	15	29	-	-	0%
Maintenance and Repairs	967	750	803	710	710	0%
Materials and Supplies	1,686	1,103	994	1,280	1,280	0%
Non-Capital Purchases	-	176	182	-	-	0%
Other Services and Expenses	63	71	67	180	180	0%
Personnel Expenses	583,854	615,061	671,556	681,161	735,489	7.98%
Professional Services	15,059	15,781	17,266	17,207	21,556	25.27%
Travel and Professional Development	8,347	4,895	5,923	7,389	7,389	0%
Utilities	2,268	1,895	2,318	2,320	2,320	0%
<b>Total Expenditures</b>	<b>612,274</b>	<b>639,746</b>	<b>699,137</b>	<b>710,247</b>	<b>768,924</b>	<b>8.26%</b>



## PROSECUTOR – Criminal Division



### DESCRIPTION

The Criminal division is responsible for handling all felonies, juvenile cases, mental commitments and child protection cases within Kootenai County, as well as a misdemeanors outside of the cities of Coeur d'Alene, Post Falls and Rathdrum. The mission of the Criminal division is to protect the citizens of Kootenai County by holding criminals accountable, and protect

the rights of all citizens. The Criminal division provides support to crime victims through the Victim Services program as well as a strong voice for survivors of crime.

### FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » 22.4% increase in past two years in felony filings.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Additional Software Licenses</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Property Taxes</li> <li>• City Contract Revenue</li> <li>• Departmental Revenue</li> <li>• Attorney Fees Reimbursement</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 41.00</p>
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### PERFORMANCE MEASURES

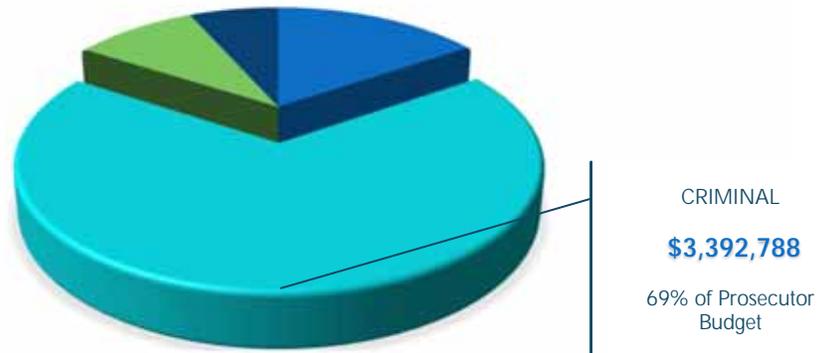
- » Track and monitor client agreements on a year-to-year basis.
- » Monitor recidivism rates of clients.
- » Measure hours of community service performed by clients.
- » Measure restitution collected and paid to victims.

### DEPARTMENT GOALS/OBJECTIVES

- » Maintain a balance of accountability, rehabilitation, and community protection.
- » Provide a prompt and effective alternative to the traditional juvenile court system, reducing recidivism, providing fair, efficient and cost effective services.
- » Provide services in a professional, courteous, and friendly atmosphere and in a timely and efficient manner to the public.
- » Maintain procedures and techniques to hold referred juveniles accountable for their offenses while employing current best practice methods.
- » Seek and/or develop new skill-based programs for referred juveniles.
- » Oversee collection and distribution of restitution in cases requiring monetary compensation to victims while maintaining current, transparent and accurate records.
- » Enhance and pursue staff development in order to ensure Diversion staff members are well qualified and current with certifications and continuing education requirements.
- » Continue to research, analyze, and develop procedures to reduce costs and enhance productivity.



PROSECUTOR EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	-	24,665	-	-	0%
Interdepartmental Services	1,401	1,689	1,275	5,800	1,000	-82.76%
Maintenance and Repairs	3,245	4,670	3,049	4,925	4,925	0%
Materials and Supplies	7,503	7,479	6,673	9,545	9,245	-3.14%
Non-Capital Purchases	1,972	18,950	-	-	4,900	0%
Other Services and Expenses	96,657	332,149	165,401	13,608	14,018	3.01%
Personnel Expenses	2,417,941	2,628,314	2,868,374	2,909,489	3,266,949	12.29%
Professional Services	69,447	49,733	42,722	44,813	46,854	4.55%
Travel and Professional Development	42,522	41,257	43,558	40,794	40,794	0%
Utilities	4,587	4,784	3,744	4,213	4,103	-2.61%
<b>Total Expenditures</b>	<b>2,645,272</b>	<b>3,089,023</b>	<b>3,159,463</b>	<b>3,033,187</b>	<b>3,392,788</b>	<b>11.86%</b>

Funding Sources

Charges for Services	68,315	69,160	63,720	68,000	68,000	0%
Fines and Forfeitures	47,316	52,111	44,332	47,500	47,500	0%
Miscellaneous	91,207	109,494	120,566	106,581	112,581	5.63%
<b>Total Revenue</b>	<b>206,838</b>	<b>230,765</b>	<b>228,618</b>	<b>222,081</b>	<b>228,081</b>	<b>2.70%</b>

Grant Funding Sources

Intergovernmental			2,397	-	-	0%
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# PROSECUTOR – Juvenile Diversion Division

## DESCRIPTION

The function of the Juvenile Diversion Program is to provide a positive alternative to the formal juvenile judicial proceedings for first time juvenile offenders and those referred to the Program from the Court (ages 6 to 18). Juveniles are held accountable for their criminal activity in a cost-effective, timely and efficient manner. Young offenders will participate in structured activities and group interactions which are intended to improve their understanding and perception of the legal system and law enforcement, increase their self-esteem, teach them better methods of communication, and improve their decision making skills. Diversion addresses aspects of community safety, offender competency, development and accountability along with victim mediation and monetary compensation. Diversion provides the Court additional time to contend with the more serious and chronic juvenile offenders.

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » Restitution collection and reimbursement.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Minimal increase to operating expenses</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Property taxes</li> <li>• Shared Revenues</li> <li>• Departmental Revenue</li> <li>• Diversion Fees</li> <li>• Grants</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 4.62</p>
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## PERFORMANCE MEASURES

- » Track and monitor client agreements on a year-to-year basis.
- » Monitor recidivism rates of clients.
- » Measure hours of community service performed by clients.
- » Measure restitution collected and paid to victims.

## DEPARTMENT GOALS/OBJECTIVES

- » Maintain a balance of accountability, rehabilitation, and community protection.
- » Provide a prompt and effective alternative to the traditional juvenile court system, reducing recidivism, providing fair, efficient and cost effective services.
- » Provide services in a professional, courteous, and friendly atmosphere and in a timely and efficient manner to the public.
- » Maintain procedures and techniques to hold referred juveniles accountable for their offenses while employing current best practice methods.
- » Seek and/or develop new skill-based programs for referred juveniles.

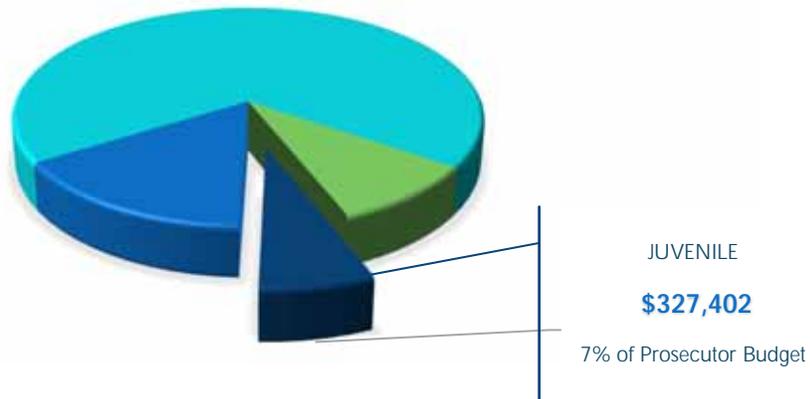




- ▶ Oversee collection and distribution of restitution in cases requiring monetary compensation to victims while maintaining current, transparent and accurate records.
- ▶ Enhance and pursue staff development in order to ensure Diversion staff members are well qualified and current with certifications and continuing education requirements.
- ▶ Continue to research, analyze, and develop procedures to reduce costs and enhance productivity.



PROSECUTOR EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	152	42	70	200	200	0%
Maintenance and Repairs	477	331	337	600	600	0%
Materials and Supplies	6,357	7,875	7,638	4,026	3,725	-7.48%
Non-Capital Purchases	-	1,189	-	-	-	0%
Other Services and Expenses	345	79	30	470	470	0%
Personnel Expenses	250,421	239,782	295,661	298,645	318,914	6.79%
Travel and Professional Development	11,615	4,322	1,585	2,233	2,233	0%
Utilities	427	1,085	840	1,260	1,260	0%
<b>Total Expenditures</b>	<b>269,793</b>	<b>254,704</b>	<b>306,160</b>	<b>307,434</b>	<b>327,402</b>	<b>6.50%</b>

Funding Sources

Charges for Services	4,902	3,664	3,496	5,300	10,400	96.23%
Miscellaneous	3,971	1,639	1,818	2,000	2,000	0%
<b>Total Revenue</b>	<b>8,873</b>	<b>5,303</b>	<b>5,314</b>	<b>7,300</b>	<b>12,400</b>	<b>69.86%</b>

Grant Funding Sources

Intergovernmental	10,944	10,331	3,404	-	-	0%
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## PROSECUTOR – Human Resources Division

### DESCRIPTION

The Human Resources Division provides quality Human Resources (HR) services to support the overall mission of Kootenai County. HR provides recruiting, hiring, employee relations, compensation, benefits, and training services. Multiple federal and state laws guide the HR departments operations. HR works to ensure they are meeting those requirements.

### FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » Recruitment and retention of workforce.
- » Competitive salaries and benefits.
- » Update Job Descriptions.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Increase in Sheriff recruiting program</li> <li>• Minimal increase in operating expense</li> <li>• Continuing education</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Property taxes</li> <li>• Shared Revenues</li> </ul>	<p><b>Staffing</b></p> <p>FY 2020 FTEs = 5</p>
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### PERFORMANCE MEASURES

METRIC	2016 ANNUAL	2017 ANNUAL	2018 ANNUAL	2019 ESTIMATED ANNUAL	2020 PROJECTED
<b>BENEFITS</b>					
EMPLOYEES ON HEALTH INSURANCE NON-NICOTINE PARTICIPANTS	695 619 (89%)	705 627 (89%)	730 681 (92%)	736 655 (89%)	736 655 (89%)
<b>RECRUITMENT</b>					
NUMBER OF APPLICANTS	3,735	5,254	5,032	4,519	4,655
HIRES (EXTERNAL)	145	114	147	161	169
PROMOTIONS (INTERNAL)	41	82	78	78	78
AVERAGE DAYS-TO-HIRE (EXCLUDES KCSO)	46	57	59	54	54
<b>TURNOVER</b>					
TURNOVER(W/OUT SEASONAL OR TEMPS)	12.20%	11.60%	14.80%	11.70%	13%
<b>PROFESSIONAL DEVELOPMENT</b>					
NUMBER OF PARTICIPANTS	244	290	409	488	488

*Note: Values based on calendar year*



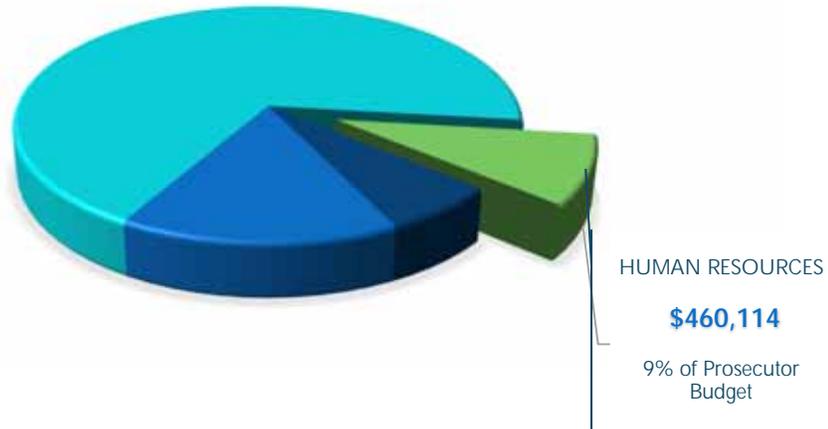
DEPARTMENT GOALS/OBJECTIVES

- Recruit the most qualified candidates for County jobs.
- Administer a competitive benefits package while containing costs.
- Develop compensation philosophy based on FY19 market study implementation.
- Provide leaders with resources to enhance their relationships with employees.
- Oversee employment law compliance.
- Create and maintain programs that support engaged, productive work environments.
- Provide leadership training.
- Evaluate processes that can be streamlined to improve efficiencies.
- Update job descriptions.
- Promote Kootenai County as an employer of choice.





PROSECUTOR EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals <sup>1</sup>	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Interdepartmental Services	-	574	700	700	700	0%
Maintenance and Repairs	92	1,174	1,100	1,100	1,100	0%
Materials and Supplies	403	1,210	1,828	1,828	1,828	0%
Non-Capital Purchases	-	-	-	-	598	0%
Other Services and Expenses	7,922	57,311	21,800	63,180	189.82%	
Personnel Expenses	57,031	350,408	352,021	375,191	6.58%	
Professional Services	1,940	10,619	13,593	13,926	2.45%	
Travel and Professional Development	125	1,775	4,406	2,891	-34.38%	
Utilities	153	561	700	700	0%	
<b>Total Expenditures</b>	-	<b>67,665</b>	<b>423,631</b>	<b>396,148</b>	<b>460,114</b>	<b>16.15%</b>

<sup>1</sup> Human Resources was under BOCC. The department moved to Prosecutor in FY2017.

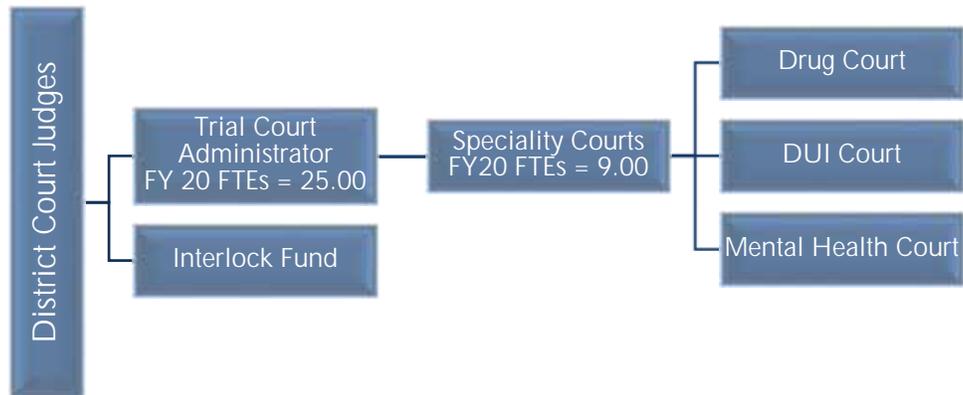


# DISTRICT COURT

## DESCRIPTION

Idaho State has a unified court system which means that all state courts are administered and supervised by the Idaho Supreme Court. However, the courts are unique in that they are funded in part by the state of Idaho and by cities and counties. An administrative district judge, chosen by the other district judges in the district, performs a number of administrative duties in addition to handling a judicial case load. The administrative district judge, assisted by a trial court administrator, manages court operations in the district, assigns judges to cases, and coordinates activities of the clerks of the district courts. Final recommendations for local court budgets and facilities are made by the administrative judge, as well as personnel decisions for the district. The administrative judge also jointly supervises the deputy clerks of the district courts. The administrative judge additionally serves as chair of the district magistrate’s commission, a representative body of county commissioners, mayors, citizens, and private attorneys which, among other things, appoints magistrate judges to their initial terms of office.

Kootenai County falls into the First Judicial District. This district consists of Benewah, Bonner, Boundary, and Shoshone counties.





# DISTRICT COURT – Trial Court Administrator (Operations)

## DESCRIPTION

The Trial Court Administrator (TCA) is responsible for the overall management of District Court operations of the First Judicial District Court. The First District of Idaho includes Kootenai, Benewah, Bonner, Boundary and Shoshone Counties. In Kootenai County, the Trial Court Administrator oversees the Drug Court, DUI Court, Mental Health, Domestic Violence Court, Court Assistance Services, Guardian and Conservatorship Services, and Family Court Services. While the district and magistrate judges are state employees, the problem solving court staff, court services staff, family court services staff and the Assistant to the Trial Court Administrator are Kootenai County employees.



## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » Anticipated increase in court ordered mental health evaluations.
- » Anticipated increase in interpreter services.
- » Lack of secured office space for judges and staff members.
- » Potentially add two additional judges.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at existing level</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Property Taxes</li> <li>• Departmental Revenue</li> <li>• Court Filing Fees</li> <li>• Court Costs</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 25.00</p>
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## PERFORMANCE MEASURES

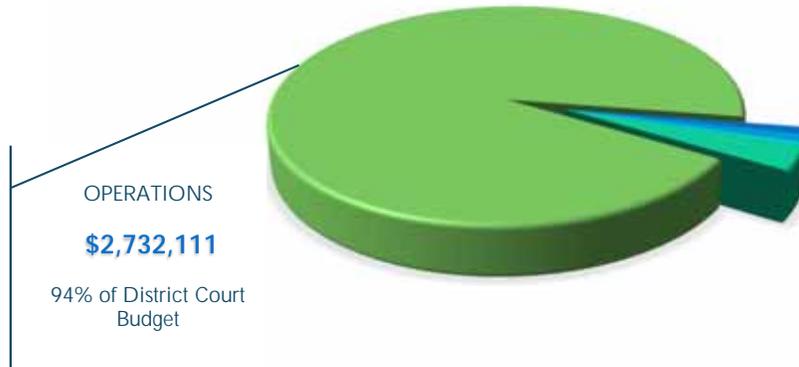
- » None provided.

## DEPARTMENT GOALS/OBJECTIVES

- » Provide full support to the judges.
- » Administer and supervise a unified and integrated judicial system in conjunction with the Idaho Supreme Court.
- » Meet regularly with the Administrative District Judge to ensure the judges have the necessary tools to function effectively.
- » Attend training sponsored by Idaho Supreme Court.
- » Strengthen and expand Court Assistance Office service options for legal representation for persons of limited means, language access services, and disability assistance by 10%.
- » Increase case resolution by 10%, in a timely manner, while guaranteeing the rights of the parties.
- » Host an Odyssey case management training for District Court staff members.



DISTRICT COURT EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Capital Expenditures	-	26,733	-	15,725	-	-100%
Interdepartmental Services	11,206	11,947	9,596	11,000	11,000	0%
Maintenance and Repairs	9,781	11,100	21,577	11,000	17,803	61.85%
Materials and Supplies	99,282	79,099	61,024	110,021	109,181	-0.76%
Non-Capital Purchases	7,398	26,011	8,814	20,610	18,192	-11.73%
Other Services and Expenses	129,525	175,747	187,006	197,790	172,790	-12.64%
Personnel Expenses	1,732,543	1,755,466	1,818,407	1,889,332	1,963,886	3.95%
Professional Services	213,529	253,728	284,208	267,141	398,112	49.03%
Travel and Professional Development	8,937	15,833	25,599	38,883	37,257	-4.18%
Utilities	2,774	2,850	1,692	3,890	3,890	0%
<b>Total Expenditures</b>	<b>2,214,976</b>	<b>2,358,513</b>	<b>2,417,924</b>	<b>2,565,392</b>	<b>2,732,111</b>	<b>6.50%</b>

Funding Sources

Charges for Services	103,202	99,902	82,324	96,000	92,717	-3.42%
Fines and Forfeitures	770,238	762,171	703,666	761,792	853,971	12.10%
Intergovernmental	60,000	60,000	60,004	60,000	60,000	0%
Licenses and Permits	275	250	300	-	-	0%
Miscellaneous	360	(5,190)	2,690	-	-	0%
Taxes	1,445,558	1,406,501	1,467,767	1,607,600	1,789,353	11.31%
Transfers	75,426	112,184	64,963	40,000	-	-100%
<b>Total Revenue</b>	<b>2,455,059</b>	<b>2,435,817</b>	<b>2,381,714</b>	<b>2,565,392</b>	<b>2,796,041</b>	<b>8.99%</b>



## DISTRICT COURT – Specialty Court

### DESCRIPTION

The Specialty Courts are specialized courts that aim to address the underlying problems that cause criminal behavior. Specialty Court consists of Drug Court, DUI court, and Mental Health Court. The specialized court sessions offer an intensive probation program for people with substance use and/or mental health disorders.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at current level</li> <li>• Remote System to conduct first appearances with Kootenai County Jail</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Departmental Revenue</li> <li>• Problem Solving Court Fees             <ul style="list-style-type: none"> <li>○ State Revenue</li> <li>○ Drug Court Fees</li> </ul> </li> </ul>	<p><b>Staffing</b></p> <p>FY20 FTEs = 9.00</p>
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### DRUG COURT

#### DESCRIPTION

Drug Courts represent a very non-traditional approach to criminal offenders who are addicted to drugs. Rather than focusing only on the crimes they commit and the punishments they receive, Drug Court attempts to solve some of their underlying problems. The department provides comprehensive supervision, treatment, testing and counseling services to program participants.

#### FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.
- » Legalization of marijuana in neighboring states has increased number of drug related charges.
- » Ongoing issues with state mandated software conversion.

#### PERFORMANCE MEASURES

Key Measure	
Reduce jail overcrowding	The drug court program consists primarily of probation violators and costs \$4,350 per year in treatment costs plus \$600 per year in drug testing for a total of \$4,950. At \$55.50 per day, a year of prison incarceration costs \$20,257.50. This is a significant savings to taxpayers - \$15307 savings per client = 27 graduates in 2018 at \$413,289 savings; 23 graduates in 2017 at \$352,061 savings



Key Measure	
Reduce alcohol and drug abuse and dependency	As participants proceed through the program, a trend of decreasing frequency of failed tests should occur. Research has shown that increasing amounts of time between relapses is associated with continued reductions in use.
Hold offenders accountable	Offenders are seen twice per month in drug court. If there are violations that need to be dealt with, sanctions are able to be imposed quickly. If offenders violate on regular probation, it can be up to three (3) months before they go before the Court.
Reduce recidivism	Graduates were statistically less likely to be arrested for a felony in comparison to the other groups. Finally, graduates were less likely to be arrested multiple times during the follow-up period. All drug courts statewide are required to submit monthly utilization reports to the Supreme Court. To date the recidivism rate of clients rearrested during the course of their participation is only 5%.

DEPARTMENT GOALS/OBJECTIVES

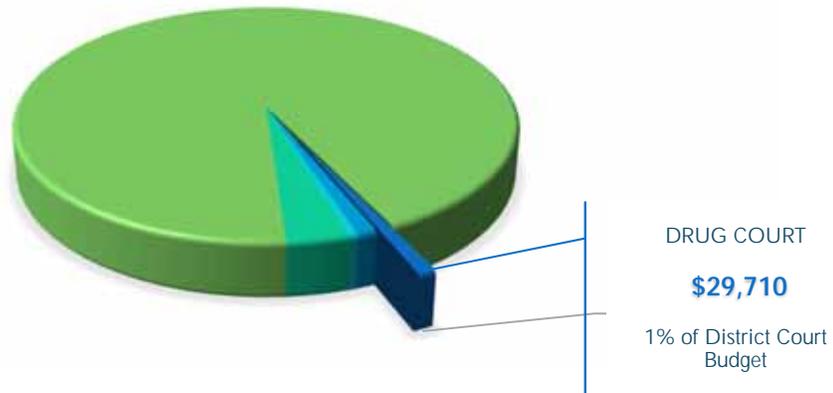
The Idaho Legislature established the following goals for drug courts:

- Reduce the overcrowding of jails and prisons.
- Reduce alcohol and drug abuse and dependency among criminal offenders.
- Hold offenders accountable.
- Reduce recidivism.
- Promote effective interaction and use of resources among the courts, justice system personnel and community agencies.





DISTRICT COURT EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Materials and Supplies	641	735	3,756	350	350	0.00%
Other Services and Expenses	3,674	3,759	11,083	3,550	3,550	0.00%
Professional Services	15,734	22,859	19,867	18,600	18,600	0.00%
Travel and Professional Development	4,822	4,661	221	7,220	7,210	-0.14%
<b>Total Expenditures</b>	<b>24,870</b>	<b>32,013</b>	<b>34,927</b>	<b>29,720</b>	<b>29,710</b>	<b>-0.03%</b>

Funding Sources

Charges for Services	7,356	44,542	8,449	12,120	7,500	-38.12%
Fines and Forfeitures	292	-	-	-	-	0.00%
Intergovernmental	17,514	16,500	23,100	17,600	19,736	12.14%
Miscellaneous	-	-	-	-	2,474	0.00%
<b>Total Revenue</b>	<b>25,162</b>	<b>61,042</b>	<b>31,549</b>	<b>29,720</b>	<b>29,710</b>	<b>-0.03%</b>



## DUI COURT

### DESCRIPTION

DUI (Driving Under Influence) Courts represent a very non-traditional approach to criminal offenders who are addicted to alcohol. Rather than focusing only on the crimes they commit and punishment, DUI Court also attempts to solve some of their underlying problems. The program is designed to promote self-sufficiency and to return the offenders to the community as a productive and responsible citizen.

### FY2020 CHALLENGES

- ▶ Increased demand associated with the significant growth of the County.
- ▶ Ongoing issues with state mandated software conversion.
- ▶ Reduced revenue tied to state changes.

### PERFORMANCE MEASURES

- ▶ None available.

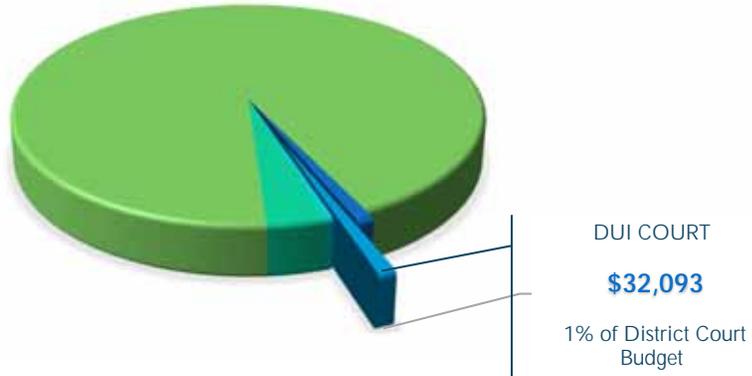
### DEPARTMENT GOALS/OBJECTIVES

- ▶ Reduce participant contacts with the criminal justice system.
- ▶ Reduce costs associated with criminal case processing and re-arrest.
- ▶ Reduce jail overcrowding.
- ▶ Introduce participants to an ongoing process of recovery designed to achieve total abstinence from alcohol/illegal drugs.
- ▶ Promote self-sufficiency and empower substance abusers to become productive and responsible members of the community.





DISTRICT COURT EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Maintenance and Repairs	-	-	8	-	-	0.00%
Materials and Supplies	998	486	30	925	925	0.00%
Other Services and Expenses	2,915	1,819	4,546	2,100	2,100	0.00%
Personnel Expenses	1,764	2,211	2,220	-	-	0.00%
Professional Services	16,663	23,302	23,076	22,615	22,615	0.00%
Travel and Professional Development	7,127	9,132	9,619	7,632	6,453	-15.45%
<b>Total Expenditures</b>	<b>29,468</b>	<b>36,948</b>	<b>39,500</b>	<b>33,272</b>	<b>32,093</b>	<b>-3.54%</b>

Funding Sources

Charges for Services	12,724	29,161	11,210	14,040	14,040	0.00%
Intergovernmental	16,744	25,000	20,475	19,500	18,321	-6.05%
Miscellaneous	-	-	-	(268)	(268)	0.00%
<b>Total Revenue</b>	<b>29,468</b>	<b>54,161</b>	<b>31,685</b>	<b>33,272</b>	<b>32,093</b>	<b>-3.54%</b>



## MENTAL HEALTH COURT

### DESCRIPTION

Mental Health Courts (MHC) is an innovative alternative to incarceration, with an emphasis on accountability, treatment and intensive monitoring for individuals charged with felonies, and some misdemeanors. The MHC is voluntary post-conviction program for offenders who are mentally ill and have not been successful in their compliance with previous treatment. The MHC provides community protection with a cost-effective, integrated continuum of care through the development and utilization of community resources. The MHC holds defendants accountable and assists offenders to achieve long-term stability, become law-abiding citizens, and become successful family/community members. MHC has been serving Kootenai County for 15 years.

### FY2020 CHALLENGES

- ▶ Increased demand associated with the significant growth of the County.
- ▶ Anticipated increase in court ordered mental health evaluations.

### PERFORMANCE MEASURES

- ▶ None available

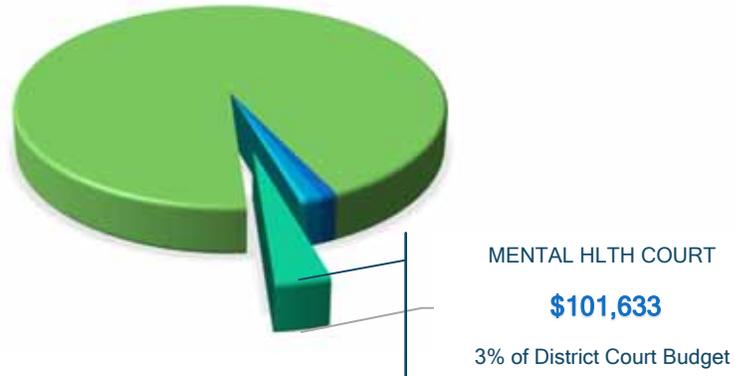
### DEPARTMENT GOALS/OBJECTIVES

- ▶ Conduct regular sessions with participants to discuss progress
- ▶ Assist participants in achieving long term stability with mental illness and substance abuse.





DISTRICT COURT EXPENDITURE BUDGET



Expenditure and Revenue Summary

Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Materials and Supplies	110	69	177	200	200	0.00%
Other Services and Expenses	2,312	2,077	2,155	2,500	2,500	0.00%
Personnel Expenses	65,133	66,053	68,769	68,284	71,152	4.20%
Professional Services	19,922	41,277	35,277	21,010	21,010	0.00%
Travel and Professional Development	-	-	-	5,516	6,771	22.75%
<b>Total Expenditures</b>	<b>87,476</b>	<b>109,475</b>	<b>106,378</b>	<b>97,510</b>	<b>101,633</b>	<b>4.23%</b>
<b>Funding Sources</b>						
Charges for Services	2,803	7,572	5,220	4,800	4,800	0.00%
Intergovernmental	84,673	93,742	94,742	92,710	96,833	4.45%
<b>Total Revenue</b>	<b>87,476</b>	<b>101,314</b>	<b>99,962</b>	<b>97,510</b>	<b>101,633</b>	<b>4.23%</b>



# DISTRICT COURT – Interlock Device Fund

## DESCRIPTION

A fund used to assist indigent defendants with procuring ignition interlock devices for their vehicles or electronic monitoring devices. The monies may also be used for alcohol or drug abuse related probation, treatment, or prevention programs for adults or juveniles. The purpose of this program is to connect indigent defendants with substance abuse prevention resources.

## FY2020 CHALLENGES

- » Increased demand associated with the significant growth of the County.

<p><b>FY 2020 HIGHLIGHTS</b></p> <ul style="list-style-type: none"> <li>• Maintained at current levels</li> </ul>	<p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>• Departmental Revenue</li> <li>• Device Fund Fees</li> <li>• Restitution</li> </ul>	<p><b>STAFFING</b></p> <p>FY 2020 FTEs = 0.00</p>
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## PERFORMANCE MEASURES

- » None available.

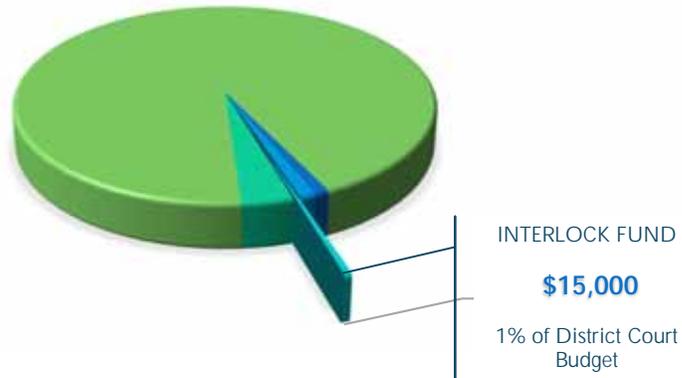
## DEPARTMENT GOALS/OBJECTIVES

- » Provide indigent defendants with substance abuse and interlock resources.





DISTRICT COURT EXPENDITURE BUDGET



Expenditure and Revenue Summary



Expenditure by Classification	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Other Services and Expenses	-	-	50	4,000	4,000	0%
Professional Services	3,123	5,004	11,310	11,000	11,000	0%
<b>Total Expenditures</b>	<b>3,123</b>	<b>5,004</b>	<b>11,360</b>	<b>15,000</b>	<b>15,000</b>	<b>0%</b>

Funding Sources	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/Budget FY20
Fines and Forfeitures	14,355	14,090	13,311	15,000	15,000	0%
Transfers	-	-	(13,000)	-	-	0%
<b>Total Revenue</b>	<b>14,355</b>	<b>14,090</b>	<b>311</b>	<b>15,000</b>	<b>15,000</b>	<b>0%</b>



# GLOSSARY

## Terminology

125 Plan	A cafeteria plan is a type of employee benefit plan offered in the United States pursuant to Section 125 of the Internal Revenue Code. Its name comes from the earliest such plans that allowed employees to choose between different types of benefits, similar to a cafeteria.
A Budget	Synonym for Personnel Budget, see definition.
Accrual Basis	Basis of accounting that records revenues in the period in which they are earned and become measureable; expenses are recorded in the period incurred, if measurable.
Actual	When used on schedules in this document, total amount spent as recorded and audited.
ADA (Americans with Disabilities Act)	Federal act which requires that all County facilities be constructed and remodeled to accommodate persons with disabilities.
Ad Valorem Tax	A tax computed from assessed valuation of land and improvements.
Adoption	Formal action by the Board of County Commissioners which permits the County to incur obligations and to make expenditures of resources.
Appropriation	An authorization made by the Board of County Commissioners to incur obligations and to make expenditures of resources.
Assess	To value property for the purpose of taxation. The County assesses property every year; that assessment must be used by the County.
Assessed Valuation	Value that is established for real or personal property by the County Assessor and the State for use as a basis for levying property taxes
Balanced Budget	An annual budget in which revenue anticipated is equal to budgeted expenditures.
BOCC (Board of County Commissioners)	Governing body of the County made up of one elected resident from each of the 3 zones within the County. While each Commissioner must reside in the specific zone for with they represent, they are voted on by all County residents.
"B" Budget	Synonym for Operating Budget, see definition.



Budget	A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal service levels approved by the Board of County Commissioners.
Budget Adjustments	A procedure utilized by the Board of County Commissioners and Auditor Staff to revise a line item budget appropriation without changing the program total.
Budget Amendment	A formal procedure for increasing budget appropriations. This procedure, which is established by State statute, requires publication and public hearing before approval by the Board of County Commissioners.
Budget Basis	Modified accrual basis. Expenditures are recognized when commitment is made; revenue is recognized when received.
Budget Calendar	The schedule of key dates or milestones which the County departments follow in preparation, adoption, and administration of the budget.
Budget Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Budget Document	The instrument used by the County Clerk, as the County Budget Officer to present a comprehensive financial program to the Board of County Commissioners and the public.
C Budget	Synonym for Capital Budget, see definition of Capital Outlay and Debt Service.
CAFR (Comprehensive Annual Financial Report)	A set of government financial statements comprising the financial report of the County that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
Capital Outlay/Capital Project	An expenditure which results in the acquisition of, or addition to, fixed assets and meets these criteria
Cash Management	Management of cash necessary to pay for government services with investment of temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.
CIP (Construction in Progress)	Capitalized costs related to a tangible asset that is not yet substantially ready to be placed into service.



FISCAL YEAR 2020 BUDGET

CPI (Consumer Price Index)	Prepared by the U.S. Department of Labor, it is the federal government's broadcast gauge of costs for goods and services and has far reaching implications for all sectors of the economy.
Contingency Reserve	The County follows a concept of budgeting for contingencies and does so at the fund level, under both the General Fund and the Justice Fund. These funds cover revenue shortfall and unplanned expenditures.
Debt Limit	Maximum debt permitted by state statute.
Debt Service	The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
Deficit	Amount by which expenditure exceeds revenue.
Department	A major administrative division of the County which includes overall management responsibility for program services or a group of related operations within a functional area.
Depreciation	An allowance made for the consumption of the value of an asset due to the passage of time, wear, or market conditions.
Disbursement	Payment for goods and services in cash or by check.
Elected Officials	Board of County Commissioners, Clerk, Treasurer, Assessor, Coroner, Sheriff and Prosecuting Attorney
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
Enterprise Fund	Funds a governmental operation which receives revenue through service on a business basis.
Expenditure	This term refers to the outflow of funds paid or to be paid for an asset obtained, or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. <i>(Note: An encumbrance is not an expenditure, it reserves funds to be expended.)</i>



FEMA (Federal Emergency Management Association)	Agency of the federal government responsible for responding to and assisting local governments to deal with catastrophic events.
Fixed Asset	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment
Forgone	The incremental value of tax revenue available to but not levied by the County in prior years. Forgone is available to be levied in subsequent tax years.
Full Time Equivalent Position (FTE)	A format of counting positions where a position scheduled for a 40- hour work week (2080 hours annually) is equivalent to one FTE. A part-time position converted to the decimal equivalent of a full- time position based on 2080 hours per year. For example, a part-time position working 20 hours per week would be equivalent to .5 of a full-time position.
Fund	An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are
Fund Balance	Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. Designated Fund Balance is appropriated for encumbrances and/or use in the future. Undesignated Fund Balance is the amount which has no claims against it and is available for use.
FY (Fiscal Year)	Kootenai County operates on a fiscal year of October 1st through September 30th.
General Fund	The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund finances most of the basic operating services.
G.A.A.P. (Generally Accepted Accounting Principles)	Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).
GASB (Government Accounting Standards Board)	The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.
Governmental Funds	Funds that are used to account for most typical government functions. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in a proprietary fund),



	are accounted for through these funds. The County's governmental funds include the General Fund, Special Revenue Funds, and Capital Projects Funds.
Grant	A contribution by government or other organization to support a particular function.
ICRMP (Idaho Counties Risk Management Program)	ICRMP was formed in 1985 by several Idaho Counties at a time when private insurance markets were no longer available to local governments. The member-owned local government risk pool is now the primary source of property and casualty loss protection for Idaho local governments including counties, cities, and special purpose districts.
Infrastructure	County owned buildings, parks and park structures, airport runways and other non-moveable property.
Intergovernmental Revenue	Revenue received from another government for a specified purpose. In Kootenai County, these are funds from federal, state or other governmental agencies.
Internal Service Fund	Fund type used to report activity that provides goods or services to other funds, departments or agencies of the primary government on a cost-reimbursement basis.
Levy	(verb) To impose taxes, special assessments, or service charges for the support of County activities.  (noun) Total amount of taxes, special assessments or service charges imposed by a government
Line Item Budget	A budget that lists each expending category (salary, supplies, services, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
Major Funds	Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.
Modified Accrual Basis	Basis of accounting that recognizes revenues in the period in which they become available and measurable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Revenues are considered measurable when they are reasonably estimable. Expenditures are generally recognized when the liability is incurred, if measurable.



FISCAL YEAR 2020 BUDGET

N/A	This is an abbreviation for "information not available" and "information not applicable."
New Growth	The portion of estimated market value increase attributed to new construction or development, may also refer to revenue dollars generated by new construction and development.
Objective	Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.
Operating Budget	The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, travel and fuel.
Performance Indicators	Specific quantitative and qualitative measures of work performed as an objective of a program.
Personnel Budget	The portion of the budget that pertains to personnel. The personnel budget contains appropriations for such expenditures as wages, benefits and employer tax obligations.
Program	A group of related activities performed by an organizational unit for the purpose of accomplishing a service for which the County is responsible.
Property Tax	Property taxes levied on both real and personal property according to the property's valuation and the tax rate.
Proprietary Fund	Fund used to account for the County's ongoing organizations and activities that are similar to businesses found in the private sector. This fund is considered self-supporting in that the services rendered by it are generally financed through user charges.
Reappraisal	The County Assessor reviews values of property in the County every year, changing those that have increased or decreased in value.
Revenue	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
Reserve	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.



FISCAL YEAR 2020 BUDGET

Risk Management	An organized attempt to protect the County's assets against accidental loss, this department acts as liaison between the County and the County's liability insurance carrier ICRMP.
Special Revenue Funds	Are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
Surplus	Amount of revenue which exceeds expenditure.
Tax Rate	A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Three (3) Year Trend	The County has developed and uses a three-year trend analysis of actual revenue sources and expenditures over the prior three-year period to make reasonable projections for the coming fiscal year.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.



Acronyms

Acronym	Description
AIP	Airport Improvement Program
AMP	Adult Misdemeanor Probation
B&G	Buildings and Grounds
BOCC	Board of County Commissioners
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CDA	The City of Coeur d'Alene
COPS (Grants)	Community Oriented Policing Services
DEQ	Department of Environmental Quality
DMV	Department of Motor Vehicles or Vehicle Licensing
ECO	Emergency Communications Officer
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FCL	Fighting Creek Landfill
FT	Full Time
FTA	Federal Transit Administration
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HR	Human Resources
IC	Idaho Code
IDAPA	Idaho Administrative Procedures Act
IS	Information Systems
ITD	Idaho Transportation Department
JDC	Juvenile Detention Center
JJC	Juvenile Justice Center
JPRO	Juvenile Probation
KCEMSS	Kootenai County Emergency Medical Services System
KCSD	Kootenai County Sheriff's Department
KMC-IPH	Kootenai Medical Center- Involuntary Police Holds
KMPO	Kootenai Metropolitan Planning Organization
MIS	Managerial Information System
MOSCAD	Motorola Supervisory Control and Data Acquisition
OEM	Office of Emergency Management
PAC	Panhandle Area Council
PAO	Prosecuting Attorney's Office



Acronyms (cont.)

PERSI	Public Employee Retirement System of Idaho
PF	The City of Post Falls
POST	Peace Officer Standards and Training's
PT	Part Time
PTS	Prairie Transfer Station
RTS	Ramsey Transfer Station
SAR	Search and Rescue
SD	Sheriff's Department
SRU	Special Response Unit or SWAT
SW	Solid Waste



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