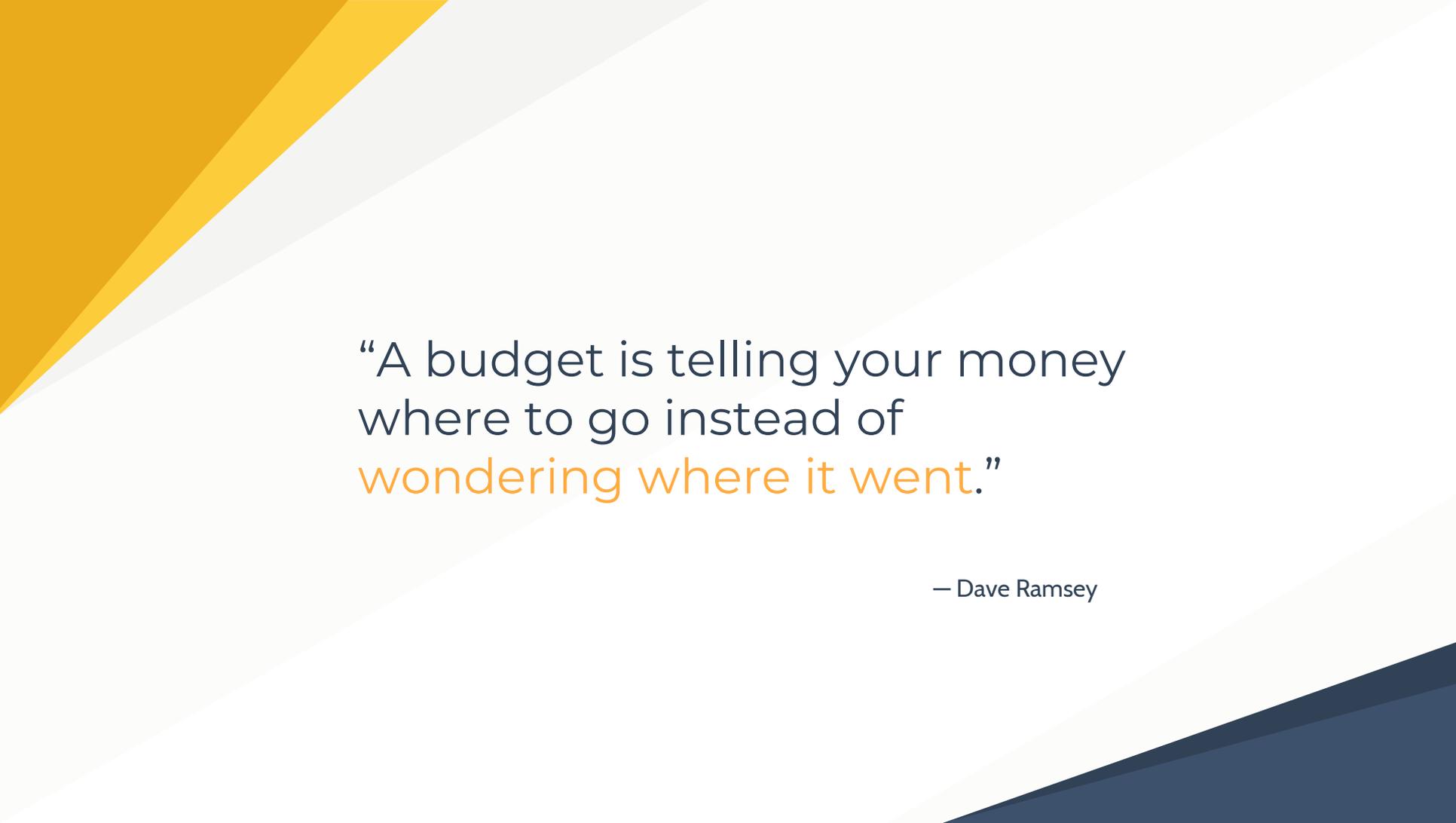


Fiscal Year 2021
Proposed Budget
Public Hearing





“A budget is telling your money
where to go instead of
wondering where it went.”

— Dave Ramsey

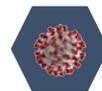
Executive Summary

Overview of FY 2021 Budget





▶ Key influences on this year's budget



Covid-19



Operating Expense



Personnel Expense

\$ 98,989,569

Total FY 2021 Budget

\$ 51,314,811

FY 2021 Property Tax Portion

► How does that **compare** to the last 2 years?



FY 2019

Budget: \$ 94,125,596

Property Tax: \$ 47,299,287



FY 2020

Budget: \$ 101,598,129

Property Tax: \$ 49,926,627

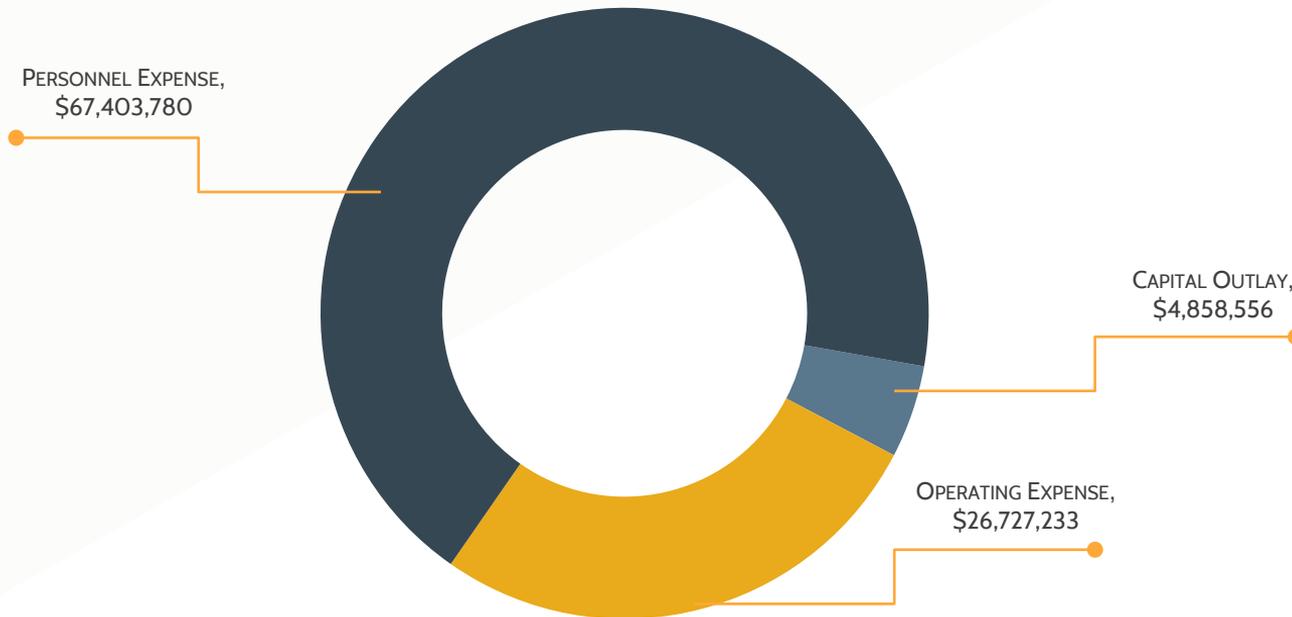


FY 2021

Budget: \$ 98,989,569

Property Tax: \$ 51,314,811

► Expenditures by Type



Personnel Expenses

Total Personnel Expenditures: \$ 2,759,277 **Increase**

- ▶ Cost of Living Adjustment
- ▶ Medical Expenses are expected to be below 4%
- ▶ Recent change to class codes, workers compensation insurance will increase slightly
- ▶ Froze unfilled positions for the year
- ▶ Added 5.5 new Justice Services positions, 1 new Parks position and 1 new Solid Waste position

Operating Expenses

Total Operating Expenditures: \$ 2,402,660 **Decrease**

- ▶ All departments held at a maximum increase of 2% over 2020 budget
- ▶ New Dive Team Department
- ▶ Onboarding expenses for new hires

Major Capital Expenditures

Total FY 2021 Capital Expenditures: \$ 4,858,556

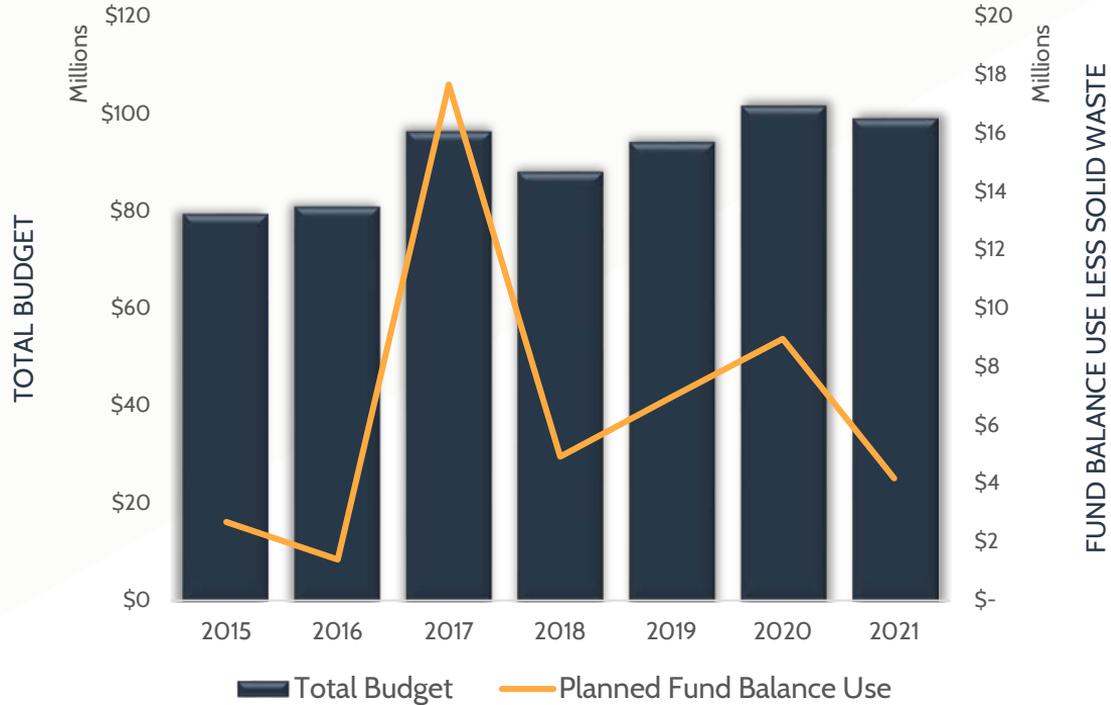
General Government: \$ 2,743,556

Solid Waste: \$ 2,115,000

- ▶ Software and Network Upgrades - \$ 635,000
- ▶ Sheriff Vehicle Lease continuation - \$ 700,000
- ▶ Solid Waste Facility Improvements - \$ 550,000
- ▶ Solid Waste Heavy Equipment - \$ 813,000
- ▶ Solid Waste Transfer Trailers - \$ 192,000

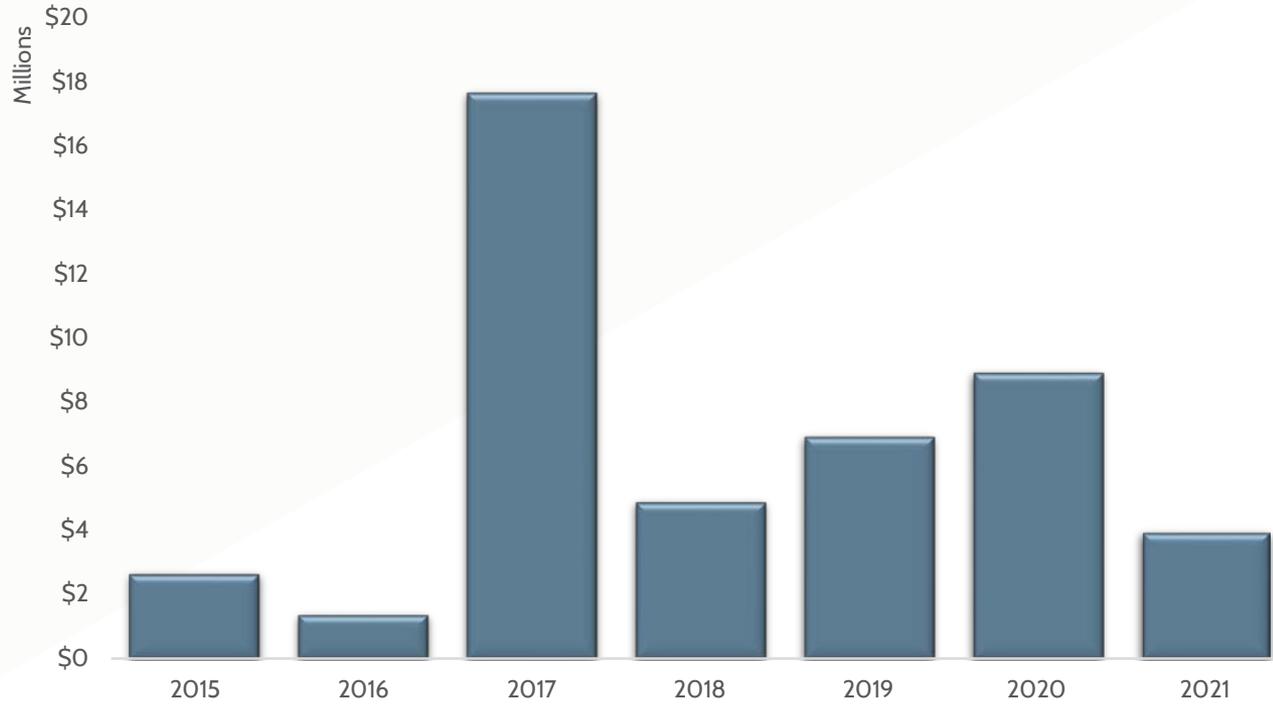
Fund Balance Use

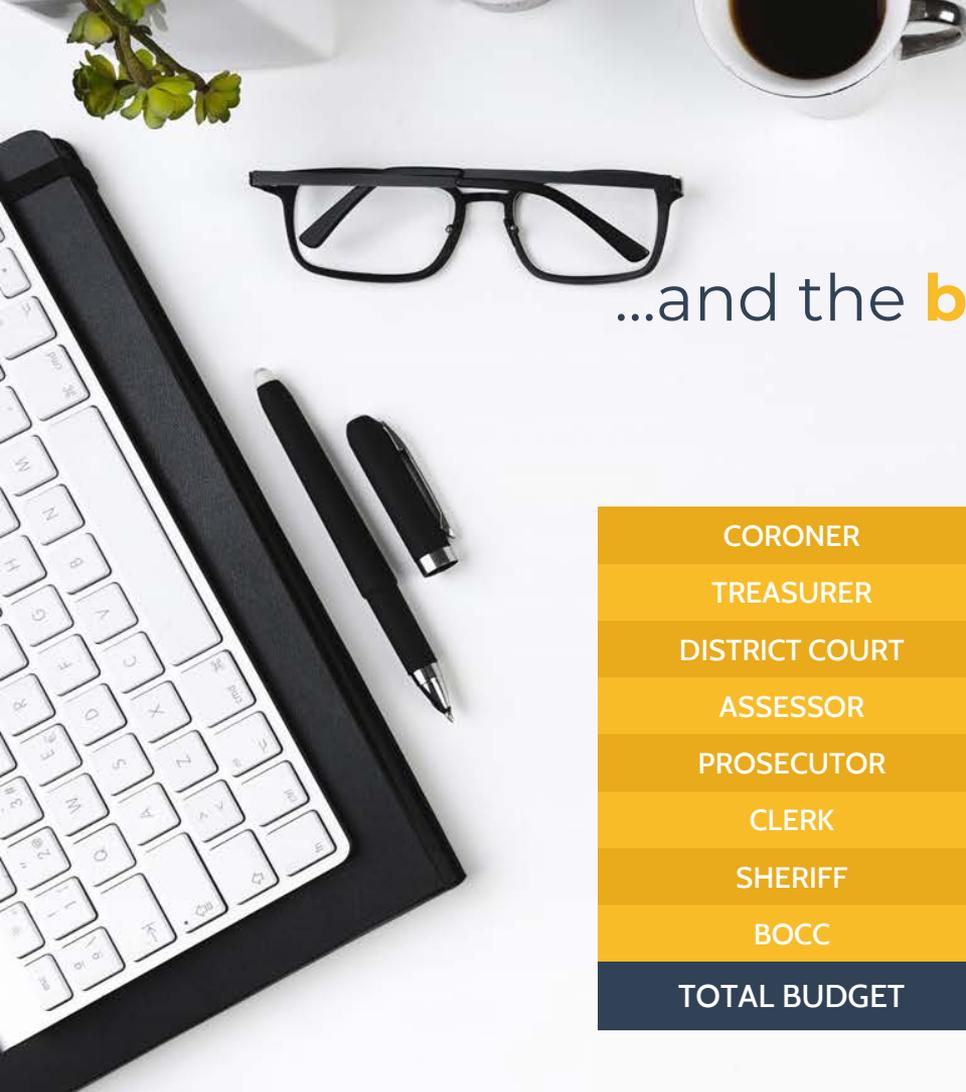
▶ Using Reserves for Long-Term Planning



Fund Balance Use

Actual Dollars Spent





...and the **budget** by Elected Official

	FISCAL YEAR 2021 BUDGET	PERCENTAGE OF TOTAL BUDGET
CORONER	\$474,915	.48%
TREASURER	\$857,260	.87%
DISTRICT COURT	\$3,107,851	3.14%
ASSESSOR	\$4,747,282	4.80%
PROSECUTOR	\$5,379,683	5.43%
CLERK	\$7,692,506	7.77%
SHERIFF	\$34,203,173	34.55%
BOCC	\$42,526,899	42.96%
TOTAL BUDGET	\$98,989,569	100%

Thanks!

Does anyone have any questions?

jbrannon@kcgov.us

ddarrow@kcgov.us

+208 446 1665

www.kcgov.us

The background features a vibrant yellow-to-blue gradient with a white triangular corner in the top-left. The word "Bonus!" is centered in a dark blue font.

Bonus!

Taxpayer Perspective

Costs that affect you



▶ What's on my **property tax** bill?

Taxing Districts

Taxing districts vary based on where you live, so your bill might look a bit different.

Taxing districts are legally allowed to **increase taxes by up to 3% each year** plus growth for new construction and annexation.

Taxable Value

The value of your property is assessed each year by the Kootenai County Assessor's Office. If you own your home, and live in it as your primary residence, you might be eligible for a homeowners exemption which exempts you from paying taxes on 50% of the value of your home up to \$100,000. For tax purposes, **what really matters is your taxable value.**

Levy Rate

A levy rate of .014 (rounded to three decimals) means you owe \$14 of taxes for every \$1,000 of your property's taxable value.

Levy rates for 2020 in Kootenai County were at their **lowest** levels in at least 5 years.

What you owe

Once you know your taxable value and levy rate, it's easy to calculate how much tax you owe:

22,515,062,038

2021 ESTIMATED MARKET VALUE

▶ Property Tax – Levy Rate

Counties levy and collect property tax to provide local services and support for various local taxing districts.

The levy rate is a percentage derived from property values and the allowable budget growth (3%) levy amount.

FY 2021 Levy Amount:	\$ 51,314,811
FY 2021 Net Market Value:	\$ 22,515,062,038
Levy Rate:	.002279133 (or .2279%)



\$ 250,080

TAXABLE VALUE MULTIPLIED (\$350,080 less \$100,000 exemption)

.00248844

BY LEVY RATE (FY 2019)

\$ 622.31

EQUALS WHAT YOU OWE

▶ A Typical Tax Bill



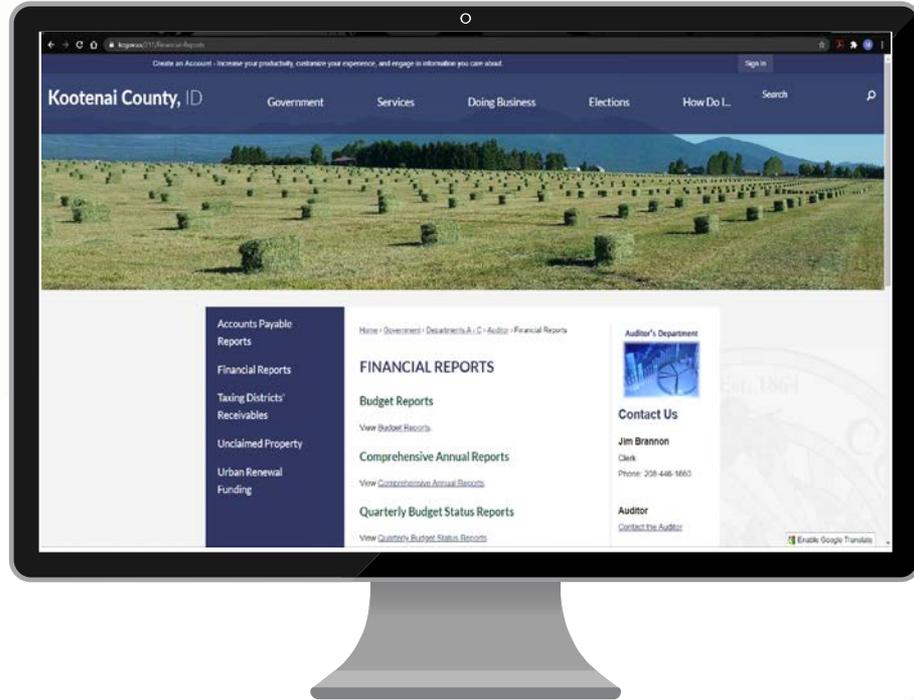
For this taxpayer, Kootenai County's portion is **19.78%** of the total tax bill. The largest portion is allocated to the City of Post Falls.

Taxing District	Amount
Kootenai County	\$ 622.31
City of Post Falls	\$ 1,065.46
Post Falls Highway District	\$ 112.14
School District #273	\$ 518.74
KC Fire & Rescue	\$ 423.92
Kootenai EMS	\$ 34.60
Library	\$ 75.37
NIC	\$ 199.33
Solid Waste	\$ 88.00
Aquifer	\$ 5.74
Total Bill	\$ 3,145.61

Assessment Information						
Authority	Exempt	Taxable	Rate	Gross	Credits	Net Tax
1-KOOTENAI CO						
AIRPORT	100,000	250,080	0.000016106	4.03	0.00	4.03
COUNTY FAIR	100,000	250,080	0.000003987	1.00	0.00	1.00
CURRENT EXPENSE	100,000	250,080	0.00057074	142.73	0.00	142.73
DISTRICT COURT	100,000	250,080	0.000089187	22.30	0.00	22.30
HEALTH UNIT	100,000	250,080	0.000037837	9.46	0.00	9.46
HISTORICAL SOCIETY	100,000	250,080	0.00000129	0.32	0.00	0.32
INDIGENT	100,000	250,080	0	0.00	0.00	0.00
JUSTICE FUND	100,000	250,080	0.00157431	393.70	0.00	393.70
LIABILITY INSURANCE	100,000	250,080	0.000034922	8.73	0.00	8.73
NOXIOUS WEEDS	100,000	250,080	0.000016794	4.20	0.00	4.20
PARKS & REC	100,000	250,080	0.00001704	4.26	0.00	4.26
REVALUATION	100,000	250,080	0.00012628	31.58	0.00	31.58
210-CITY POST FALLS						
CITY OF POST FALLS	100,000	250,080	0.004260466	1,065.46	0.00	1,065.46
225-PF HIGHWAY #1-POST FALLS						
HD#1-DIST-M&O	100,000	250,080	0.000055734	13.94	0.00	13.94
HD#1-DIST-SPECIAL BRIDGE	100,000	250,080	0.000330462	82.64	0.00	82.64
HD#1-DIST-TORT	100,000	250,080	0.000006491	1.62	0.00	1.62
HD#1-POST FALLS-M&O	100,000	250,080	0.000055734	13.94	0.00	13.94
232-SCHOOL DIST #273-BOND						
SCHOOL DIST #273-POST FALLS	100,000	250,080	0.000746148	186.60	0.00	186.60
232-SCHOOL DIST #273-SUPP						
SCHOOL DIST #273-POST FALLS SUPP	100,000	250,080	0.001313232	328.41	0.00	328.41
232-SCHOOL DIST #273-OTHER						
SCHOOL DIST #273-POST FALLS	100,000	250,080	0.000014902	3.73	0.00	3.73
255-KC FIRE & RESCUE						
KOOTENAI CO FIRE & RESCUE	100,000	250,080	0.001695139	423.92	0.00	423.92
271-COMM LIBRARY NET J						
KOOTENAI CONSOLIDATED LIBRARY	100,000	250,080	0.00030138	75.37	0.00	75.37
351-N ID COLLEGE						
NORTH IDAHO COLLEGE	100,000	250,080	0.00079707	199.33	0.00	199.33
354-KOOTENAI-EMS						
KOOTENAI CO EMS 47173	100,000	250,080	0.000138373	34.60	0.00	34.60
457-SOLID WASTE-S/A						
SOLID WASTE FEES	0	1	88	88.00	0.00	88.00
490-S/A-Aquifer Prot District						
Aquifer Protection District	0	0	1	5.74	0.00	5.74
Total Net				3,145.61		

Budget Information

Visit www.kcgov.us for additional budget information. Information can be found on the Clerk's Auditor page.





Thanks!