



Fiscal Year 2013 Budget

**Public Budget Hearing
August 29, 2012
6:00pm**

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Kootenai County Auditor

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August 29, 2012

To All Kootenai County Citizens:

I present you with the attached budget packet. The intention is to shed light on key portions of the proposed Fiscal Year (FY) 2013 Kootenai County Budget, which will be considered by the Board of County Commissioners this evening. The entire budget will be available on the County's website at www.kcgov.us/departments/auditor/downloads.asp.

First, I'd like to share an important fact that many citizens do not realize: *Kootenai County is required by the State of Idaho to deliver many services for which the State provides only partial or no funding.* These required services include:

Public Safety services:

- Patrols
- Drug enforcement programs
- Jail & Juvenile Detention
- Involuntary police holds
- Adult & Juvenile Probation
- Criminal prosecution
- Court operations
- Issuing drivers' licenses
- Preparing for disasters

Indigent services:

- Doctors, dentists, hospital, drugs (these will total about \$3 million in FY 2012) including the administration of the program
- Burials or Cremations
- Rent & utilities

Other legally-required services:

- Assess & value all properties
- Collect & disburse taxes for 44 other taxing districts
- Conduct elections for all taxing districts
- Record documents & issue marriage licenses
- Register vehicles
- Dispose of solid waste

Now, in this packet are several interesting tables, charts & graphs; the Table of Contents points you to them. These, plus the presentation by Kootenai County's Finance Director David McDowell, should give you a thorough grounding in our budget. If you have questions we do not answer this

evening, feel free to contact me as noted above, or Mr. McDowell at 446-1665 or via email at dmcdowell@kcgov.us.

Finally, I have several people to thank. Without them, I could not have done my legally-required duty to prepare the County's budget. I'd like to thank all the other Elected Officials and their deputies: Assessor Mike McDowell & Chief Deputy Assessor Rich Houser; Coroner Deb Wilkey; Prosecutor Barry McHugh; Sheriff Rocky Watson & Undersheriff Travis Chaney; Treasurer Tom Malzahn & Chief Deputy Treasurer Laurie Thomas; and my Chief Deputy Clerk Pat Raffee. Together we spent many months discussing, comparing, and negotiating. We presented our consensus opinions in the proposed budget to the Commissioners again this year. (This is our second year of including all of the Elected Officials on the collaborated budget recommendation.) The overall quality of our discussions and deliberations were improved over the previous year, and we look forward to continuing this trend next year. Many Auditor staff members took part in the budget process, yet the yeoman's work fell on Dave McDowell, Finance Director, and Randi Bain, Staff Accountant; I appreciate their efforts.

Please let me know how we can do even better next year.

Clifford T. Hayes
Clerk

Kootenai County
Executive Summary
Fiscal Year 2013 Proposed Budget

The County's total proposed FY 2013 budget is \$79,184,624.

Property Tax Portion

The property tax portion of the proposed budget is \$39,008,833. This amount was arrived at by taking Fiscal Year 2012's taxing authority amount (\$38,522,997) and adding new growth (\$485,836). You can see these step-by-step calculations elsewhere in this packet.

Kootenai County is increasing its Foregone Amount by \$1,155,690.

Major Expenditure Changes

The Sheriff's division The Detectives division receives two new positions this year to help address the increasing workloads for background investigations and evidence handling. Another large increase in the health services contract at the jail makes the Sheriff's operation one of the highest growth areas in the county budget again this year.

The County Assistance department There has been a 31% increase (\$102,000) in the costs for Involuntary Police Holds in Kootenai County. The regular welfare budget has leveled out.

Other Noteworthy Items

Health insurance

The Board of County Commissioners has decided that the County will absorb the increased health insurance costs (\$363,541) for employees in the FY 2013 proposed budget. All employees will pay the same deductible amounts, and the same employee contributions towards their health insurance as they paid in FY 2012.

Employee raises

A wage increase pool is being made available to Elected Officials, to be awarded based on merit.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Kootenai County Board of Commissioners will hold a public hearing per Idaho Code #31-1604 on Wednesday, August 29, 2012, at 6:00pm, in Meeting Room 1A/B, County Administration Building, 451 Government Way, Coeur d'Alene, Idaho. The purpose of the hearing is to consider and fix the final budget for each office, department, and agency. Any taxpayer may appear and be heard upon any part of said tentative budget, published below, at this time.

	PREVIOUS TWO YEARS EXPENDITURES		APPROVED BUDGET - FY 11-12				PROPOSED BUDGET - FY 12-13			
	FY 09-10 TOTAL EXPENDED	FY 10-11 TOTAL EXPENDED	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 11-12 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 12-13 BUDGET
CURRENT EXPENSE										
GENERAL GOVT SERVICES:										
(COMMISSIONER DEPARTMENTS/	\$6,740,110	\$6,451,595	\$4,558,151	\$2,379,079	\$1,005,118	7,942,348	\$4,613,802	\$2,855,093	\$69,706	\$7,538,601
AUDITOR/RECORDER/ELECTIONS/ DISTRICT COURT CLERKS	4,079,133	4,308,217	3,674,102	780,141	7,000	4,461,243	3,742,503	887,945	300,000	4,930,448
TREASURER	555,671	601,295	381,926	265,160	0	647,086	409,205	268,906	0	678,111
ASSESSOR	1,565,776	1,473,247	1,379,040	115,987	6,500	1,501,527	1,372,286	125,531	19,500	1,517,317
CORONER	349,038	361,926	128,978	170,796	0	299,774	129,218	181,920	0	311,138
SHERIFF	217,409	208,052	201,175	19,804	0	220,979	206,063	18,955	0	225,018
PROSECUTING ATTORNEY	747,275	779,548	827,100	38,938	0	866,038	795,528	38,938	0	834,466
REPLACEMENT RESERVE	588,553	1,050,880	0	0	464,760	464,760	0	0	100,000	100,000
GENERAL RESERVE	0	0	0	350,000	0	350,000	0	250,000	0	250,000
TOTAL CURRENT EXPENSE	\$14,842,965	\$15,234,759	\$11,150,472	\$4,119,905	\$1,483,378	\$16,753,755	\$11,268,605	\$4,627,288	\$489,206	\$16,385,099
JUSTICE FUND										
JUSTICE SERVICES	\$3,251,771	\$4,321,657	\$2,965,524	\$340,234	\$0	3,305,758	\$3,005,460	\$316,435	0	\$3,321,895
SHERIFF	18,735,182	19,836,072	15,829,813	3,996,334	1,199,450	21,025,597	16,284,217	4,044,700	580,582	20,909,499
PROSECUTING ATTORNEY	2,449,136	1,968,903	1,897,947	114,936	15,000	2,027,883	1,958,080	128,814	0	2,086,894
PUBLIC DEFENDER	1,874,659	1,973,164	2,041,537	153,850	0	2,195,387	2,031,792	163,593	0	2,195,385
JUSTICE GENERAL ACCOUNTS	273,882	735,257	0	255,000	0	255,000	0	275,000	0	275,000
JUSTICE GENERAL RESERVE	0	0	0	350,000	0	350,000	0	250,000	0	250,000
TOTAL JUSTICE FUND	\$26,584,630	\$28,835,053	\$22,734,821	\$5,210,354	\$1,214,450	\$29,159,625	\$23,279,549	\$5,178,542	\$580,582	\$29,038,673
INDIGENT FUND										
INDIGENT FUND	\$3,496,196	\$2,730,405	\$333,188	\$2,830,129	\$0	\$3,163,317	\$305,450	\$2,778,179	\$0	\$3,083,629
REVALUATION	2,090,606	2,064,780	2,079,555	105,436	30,000	\$2,214,991	2,072,782	121,722	0	2,194,504
DISTRICT COURT	1,918,408	1,952,764	1,522,772	454,942	61,764	\$2,039,478	1,606,334	440,368	13,500	2,060,202
AQUIFER PROTECTION DISTRICT	441,407	306,858	0	493,670	0	\$493,670	0	493,670	0	493,670
COUNTY VESSEL	657,174	675,035	286,274	148,744	196,130	\$631,148	286,871	162,557	0	449,428
AIRPORT	761,248	761,193	463,227	233,594	50,000	\$746,821	477,667	268,636	0	746,303
911 FUND	3,175,674	3,116,507	1,944,055	913,958	467,567	\$3,325,580	1,997,033	915,909	280,400	3,193,342
WASTE DISPOSAL	9,800,446	10,007,707	3,127,627	4,444,393	1,497,000	\$9,069,020	3,082,498	4,665,957	2,074,002	9,822,457
COUNTY FAIR	100,000	100,000	0	75,000	0	\$75,000	0	75,000	0	75,000
PARKS AND RECREATION	263,203	301,157	157,196	85,285	30,500	\$272,981	164,919	87,526	29,000	281,445
STATE SNOWMOBILE	59,650	69,855	39,887	37,050	0	\$76,937	33,449	35,551	0	69,000
HEALTH DISTRICT	684,293	669,065	0	666,606	0	\$666,606	0	690,121	0	690,121
HISTORICAL SOCIETY	15,000	15,005	0	10,322	0	\$10,322	0	12,500	0	12,500
NOXIOUS WEED	463,075	226,506	144,368	129,756	0	\$274,124	151,923	128,315	0	280,238
LIABILITY INSURANCE	616,017	693,036	44,343	682,621	0	\$726,964	47,144	681,526	0	728,670
TOURISM PROMOTION	3,244	2,283	0	3,500	0	\$3,500	0	3,500	0	3,500
COURT INTERLOCK DEVICE	8,019	7,475	0	14,000	0	\$14,000	0	14,000	0	14,000
COUNTY SNOWMOBILE	1,950	22,264	6,795	15,485	0	\$22,280	6,795	14,770	0	21,565
CENTENNIAL TRAIL	903	0	0	15,000	7,500	\$22,500	0	15,000	7,500	22,500
PUBLIC ACCESS CONTRIBUTION	0	0	0	6,400	0	\$6,400	0	6,000	0	6,000
SOLID WASTE CONSTRUCTION	421,880	285,658	0	0	1,495,000	\$1,495,000	0	0	6,924,891	6,924,891
GRANT FUND	1,214,691	4,530,454	683,606	1,558,082	621,453	\$2,863,141	1,030,978	1,523,251	33,658	2,587,887
TOTAL OTHER COUNTY FUNDS	\$26,193,084	\$28,538,007	\$10,832,892	\$12,923,973	\$4,456,914	\$28,213,779	\$11,263,842	\$13,134,058	\$9,362,951	\$33,760,851
GRAND TOTAL COUNTY	\$67,620,679	\$72,607,819	\$44,718,185	\$22,254,232	\$7,154,742	\$74,127,159	\$45,811,997	\$22,939,888	\$10,432,739	\$79,184,624
INTERNAL SERVICE FUNDS										
(incl - HEALTH INSURANCE)	\$5,557,281	\$6,353,560	\$9,153	\$6,414,519	\$0	\$6,423,672	\$8,280	\$6,778,933	\$0	\$6,787,213
KOOTENAI AMBULANCE DISTRICT	\$0	\$2,355,888	\$0	\$2,046,295	\$0	\$2,046,295	\$0	\$2,092,360	\$0	\$2,092,360
REVENUE SUMMARY: COUNTY			REVENUE SUMMARY: AMBULANCE DISTRICT			REVENUE SUMMARY: INTERNAL SERVICE FUND				
PROPERTY TAX	\$39,008,833		PROPERTY TAX	\$2,010,360		INTERNAL SERVICE CHARGES	\$6,787,213			
ESTIMATED FUND BALANCES	9,041,184		OTHER REVENUES	82,000						
OTHER REVENUE	28,546,720		GRANTS	0						
GRANTS	2,587,887		PROJECTED REVENUES	\$2,092,360						
PROJECTED REVENUES	\$79,184,624									

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

Kootenai County, Idaho
Reconciliation of Published Budget Documents
 Fiscal Year 2013 Proposed Budget

	Personnel	Operating	Capital	Total
<i>Original Published Budget Totals</i>	<i>45,684,917</i>	<i>23,407,086</i>	<i>9,965,541</i>	<i>79,057,544</i>
Solid Waste New Program- Rural Site Expansion		(615,755)	615,755	-
Computers moved to PC Control		146,062	(146,062)	-
IS Sheriff Crystal Report server moved to Non Capital		2,495	(2,495)	-
Additional Wage Adjustment Pool due to lower Health Insurance increase	211,294			211,294
Recalculation of payroll numbers to final amounts	(6,853)			(6,853)
Court Assistance Officer (filled position)	(77,361)			(77,361)
Total of Adjustments	45,811,997	22,939,888	10,432,739	79,184,624
<i>Final Published Budget Totals</i>	<i>45,811,997</i>	<i>22,939,888</i>	<i>10,432,739</i>	<i>79,184,624</i>
Balance to Reconcile	-	-	-	-

Kootenai County, Idaho
Departments by Fund
Fiscal Year 2013 Proposed Budget

- **General**
 - Board of County Commissioners
 - Assessor Administration
 - *Surveyor*
 - Auditor
 - Building and Grounds
 - Community Development
 - Coroner
 - County Assistance- Involuntary Police Holds
 - District Court Clerks
 - Elections
 - Grant Writer
 - Human Resources
 - Information Systems
 - Juvenile Diversion
 - Office of Emergency Management
 - Prosecuting Attorney Civil Division
 - Recorder
 - Reprographics
 - Treasurer
 - Vehicle Licensing
 - Vehicle Maintenance
 - Veteran Services
 - 911 Services
- **Replacement Reserve**
- **Payroll**
- **Liability Insurance**
 - Risk Management
- **Health Insurance**
- **Justice**
 - Adult Misdemeanor Probation
 - Juvenile Detention
 - Juvenile Probation
 - Public Defender
 - Prosecuting Attorney Criminal Division
 - Sheriff Administration
 - Animal Control
 - Sheriff Civil
 - Detectives
 - Drivers' Licensing
 - Jail
 - Jail Overcrowding
 - Inmate Extradition
 - Court Ordered Transport
 - Sheriff Maintenance
 - Patrol
- **Justice (continued)**
 - Sheriff Records
 - Special Response Unit
 - Search and Rescue
- **Centennial Trail**
- **Tourism Promotion**
- **Public Transportation**
- **Airport**
- **County Fair**
- **Noxious Weed Control**
- **Health District**
- **Historical Society**
- **Parks**
- **Snowmobile**
 - Snow Groomers County Management
 - Snow Groomers State Management
 - Snowmobile- Recreation Safety
- **Vessel**
 - Marine Deputies- Recreation Safety
 - Waterways
- **Public Access Contribution**
- **Indigent**
 - County Assistance
- **District Court**
 - Court Security
 - Law Clerks
 - Specialty Courts
 - *Drug Court*
 - *DUI Court*
 - *Mental Health Court*
- **Revaluation**
 - Appraisal
 - Mapping
- **Ambulance District**
- **Aquifer Protection District**
- **Construction**
- **Solid Waste**
 - Fighting Creek Landfill
 - Prairie Transfer Station
 - Ramsey Transfer Station
 - Recycling
 - Rural Systems
- **Court Interlock**

Preliminary Budget Summary by Fund

Fiscal Year 2013 Budget Process

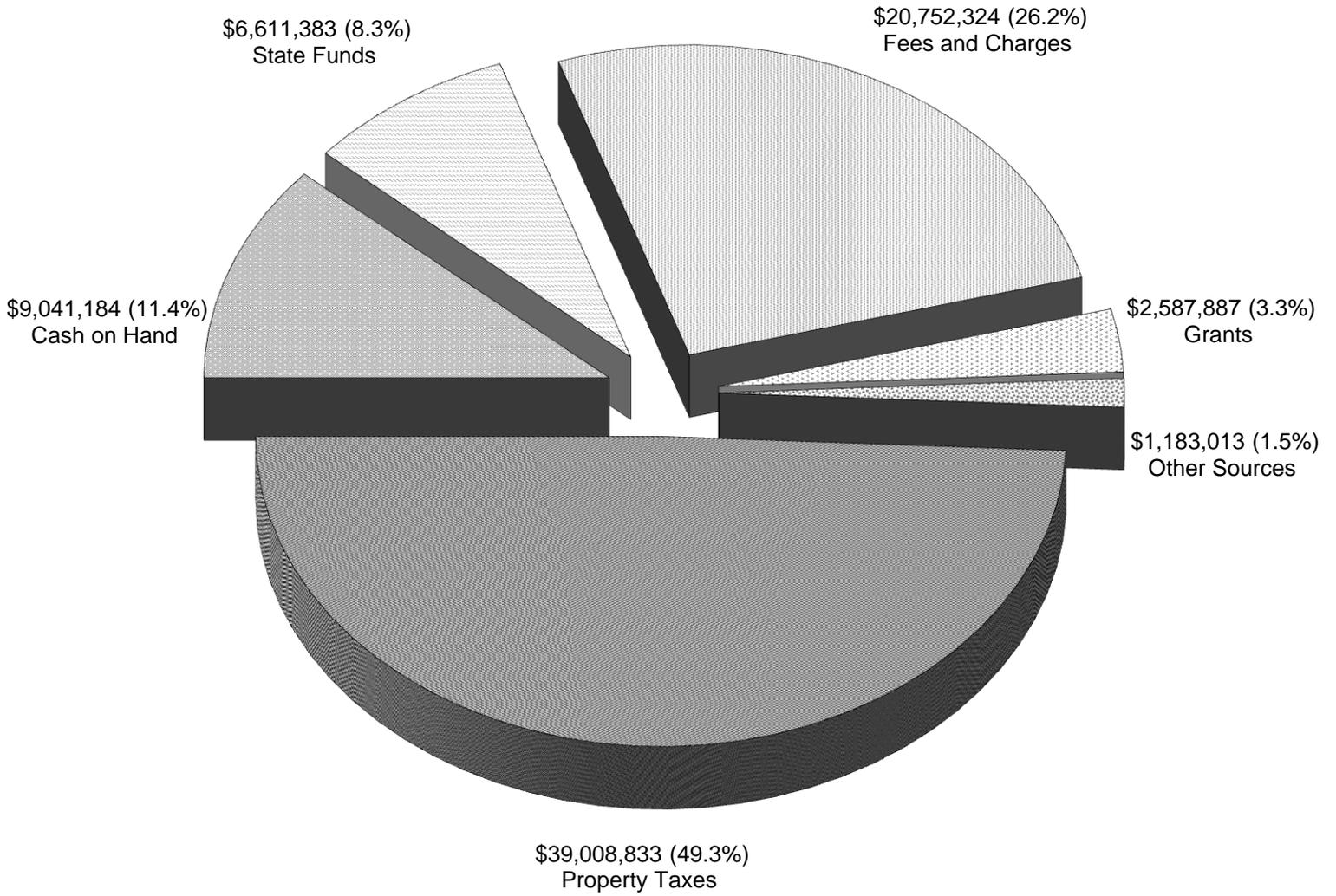
ESTIMATED MARKET VALUE:
\$11,218,879,689

<u>FUND</u>	<u>PRELIMINARY BUDGET</u>	<u>FUND BALANCE</u>	<u>Inter-Fund TRANSFERS</u>	<u>STATE FUNDS & OTHER REVENUE</u>	<u>BALANCE TO BE LEVIED</u>	<u>RESULTING LEVY RATE</u>	<u>2011-2012 LEVY</u>	<u>% CHANGE</u>
COUNTY LEVY								
CURRENT EXPENSE	16,385,099	530,000	(1,197,556)	7,310,374	9,742,281	0.000868383	0.000760916	14.1%
JUSTICE FUND	29,038,673	1,254,883		5,620,293	22,163,497	0.001975554	0.001825805	8.2%
REVALUATION	2,194,504			0	2,194,504	0.000195608	0.000166159	17.7%
AIRPORT	746,303			422,744	323,559	0.000028841	0.000034862	-17.3%
COUNTY FAIR	75,000			0	75,000	0.000006685	0.000003628	84.3%
PARKS AND RECREATION	281,445			59,810	221,635	0.000019756	0.000012580	57.0%
HISTORICAL SOCIETY	12,500			0	12,500	0.000001114	0.000000000	NA
INDIGENT	3,083,629			380,000	2,703,629	0.000240989	0.000235281	2.4%
DISTRICT COURT	2,060,202	350,000		1,237,003	473,199	0.000042179	0.000043000	-1.9%
HEALTH DISTRICT	690,121			0	690,121	0.000061514	0.000049102	25.3%
NOXIOUS WEED	280,238			0	280,238	0.000024979	0.000017365	43.8%
LIABILITY INSURANCE	728,670	600,000		0	128,670	0.000011469	0.0000046331	-75.2%
TOTAL COUNTY LEVY	55,576,384	2,734,883	(1,197,556)	15,030,224	39,008,833	0.003477071	0.003195029	8.8%

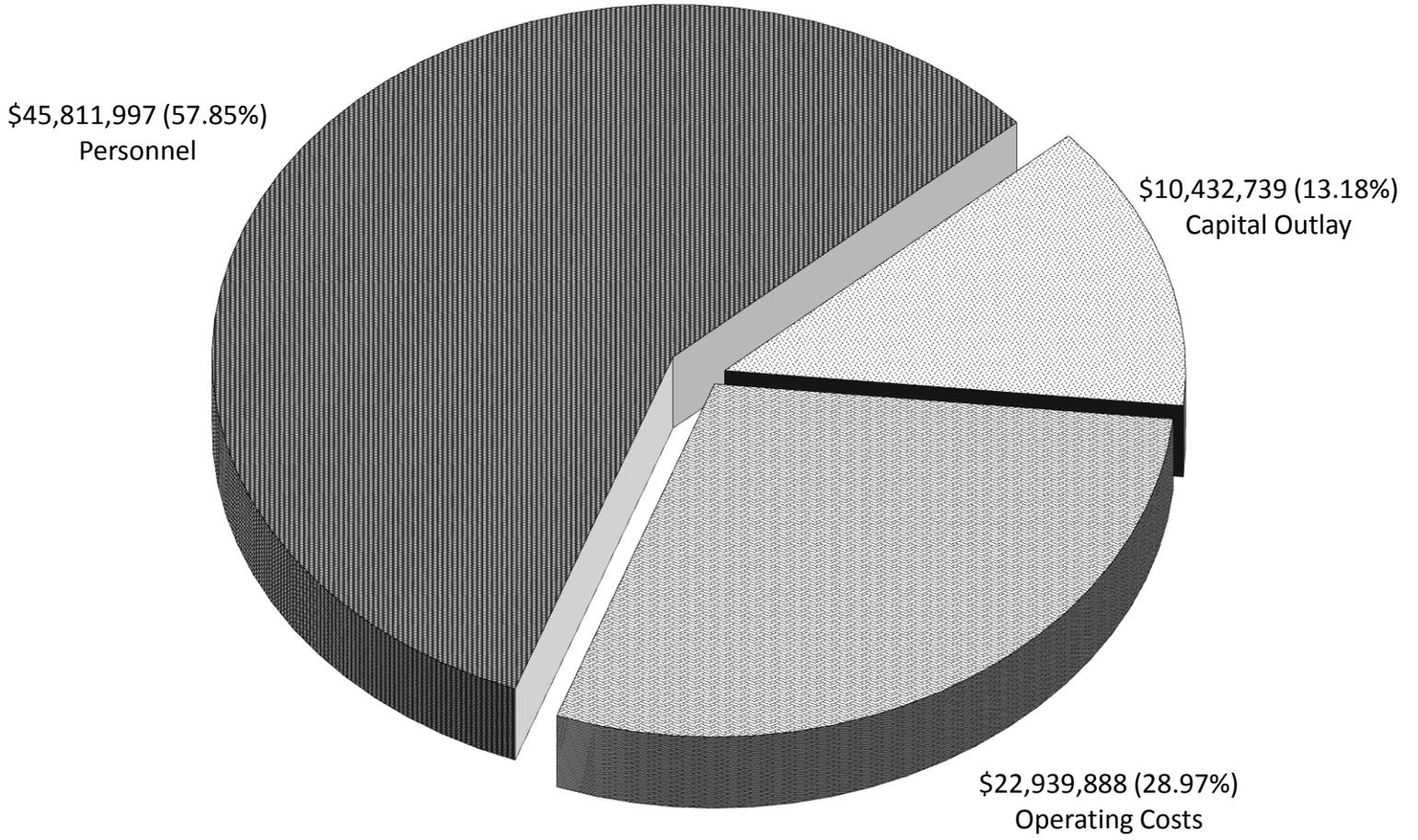
<u>NON-LEVY FUNDS:</u>						Levy Request FY 11-12 (*)	Levy Certified: FY 12-13 (*)
COUNTY VESSEL	449,428			449,428	0	38,522,997	39,008,833
SALES TAX					0		
911	3,193,342	(233,485)	1,886,234	1,540,593	0		
WASTE DISPOSAL	9,822,457	6,408,638	(7,595,019)	11,008,838	0	County	485,836
SOLID WASTE CONSTRUCTION	6,924,891		6,924,891		0	EMS	38,137
STATE SNOWMOBILE	69,000			69,000	0	COUNTY LEVY	
TOURISM PROMOTION	3,500			3,500	0	Allowable Tax Dollars:	
COURT INTERLOCK DEVICE	14,000			14,000	0	Levy Certified: FY 11-12	38,522,997
COUNTY SNOWMOBILE	21,565			21,565	0	3% Increase	1,155,690
PUBLIC ACCESS CONT.	6,000			6,000	0	New Development	485,836
CENTENNIAL TRAIL	22,500		7,500	15,000	0	Foregone	4,605,525
GRANTS ADMINISTRATION	2,587,887			2,587,887	0	COUNTY TAX DOLLARS AVAILABLE	44,770,048
AQUIFER PROTECTION	493,670	131,148	(26,050)	388,572	0	Under Available Tax Limit	5,761,215
TOTAL NON-LEVY FUNDS	23,608,240	6,306,301	1,197,556	16,104,383	0		

<u>INTERNAL SERVICE FUNDS:</u>						EMS - AMBULANCE DISTRICT	Levy Certified: FY 11-12	3% Increase	New Development	Foregone	COUNTY TAX DOLLARS AVAILABLE	Under Available Tax Limit
TOTAL COUNTY BUDGET	79,184,624	9,041,184	0	31,134,607	39,008,833						2,114,685	104,325
KOOTENAI AMBULANCE DISTRICT	2,092,360	0		82,000	2,010,360	Allowable Tax Dollars:	1,972,223	59,167	24,873	58,422		
TOTAL ALL BUDGETS	81,276,984	9,041,184	0	31,216,607	41,019,193	Levy Certified: FY 11-12						
INTERNAL SERVICE FUNDS:	6,787,213	0		6,787,213	0	COUNTY TAX DOLLARS AVAILABLE					2,114,685	104,325
(incl - HEALTH INSURANCE)						Under Available Tax Limit						

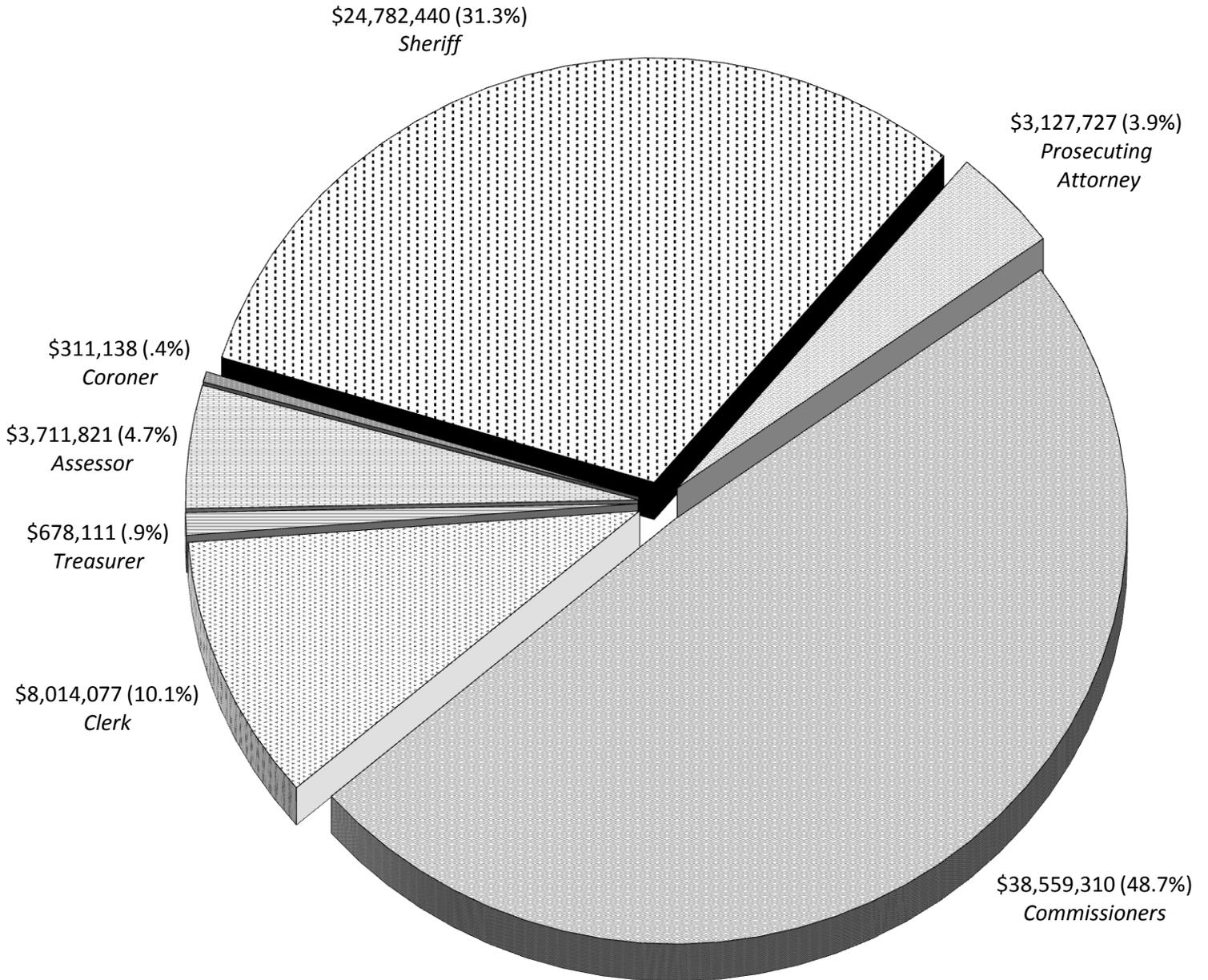
Kootenai County, Idaho
Funding by Source
Total Budget \$79,184,624
(excludes EMS & Internal Service Fund)



Kootenai County, Idaho
Expenditure by Type
Total Budget of \$79,184,624
(excludes EMS & Internal Service Fund)



Kootenai County, Idaho
Budget by Elected Official
Total Budget of \$79,184,624
(excludes EMS and Internal Service Fund)



Kootenai County, Idaho
Departments by Elected Officials
Fiscal Year 2013 Proposed Budget

- **Board of County Commissioners**

- Administration and Information Center
- Adult Misdemeanor Probation
- Airport
- Auxiliary
 - *County Fair*
- Building and Grounds
- Community Development
- Grant Writer
- Human Resources
- Information Systems
- Juvenile Detention
- Juvenile Probation
- Office of Emergency Management
- Parks/ Waterways/ Noxious Weeds
- Public Defender
- Reographics
- Risk Management
- Snow Groomers
- Solid Waste
 - *Ramsey Transfer Station*
 - *Prairie Transfer Station*
 - *Fighting Creek*
 - *Recycling*
 - *Rural Systems*
- Special Districts
 - *Ambulance District*
 - *Aquifer Protection District*
- Veteran Services

- **Clerk**

- Auditor
- County Assistance
- District Court Clerks
- Elections
- Recorder

- **Treasurer**

- **Assessor**

- Administration
 - *Surveyor*
- Mapping
- Residential Appraisal
- Specialized Appraisal
- Vehicle Licensing

- **Coroner**

- **Sheriff**

- Administration
- Jail Bureau
 - *Custody Division*
 - *Jail Services Division*
 - Maintenance
- Operations Bureau
 - *Patrol Division*
 - Recreation Safety
 - Animal Control
 - Community Services
 - *Detectives Division*
- Support Services Bureau
 - *Civil Division*
 - *Records Division*
 - *Drivers' Licensing Division*
 - *Vehicle Maintenance*
 - *911 Services*

- **Prosecuting Attorney**

- Civil Division
- Criminal Division
- Juvenile Diversion

- **District Court Judges**

- Court Security
- Law Clerks
- Specialty Courts
 - *Drug Court*
 - *DUI Court*
 - *Mental Health Court*

Kootenai County, Idaho
Personnel Changes/New Positions
 Fiscal Year 2013 Proposed Budget

<u>Org Key</u>	<u>Pos #</u>	<u>Department</u>	<u>Rqst Qty</u>	<u>Appvd Qty</u>	<u>Position</u>	<u>Salary</u>	<u>Load</u>	<u>Cost</u>	<u>Status</u>
Regular Full and Part-time Positions in Full Time Equivalants (FTEs)									
10.1.018.0		Veteran Services	1	-	Receptionist	-	-	-	Cut 7/10/12
10.1.040.0	048-002	IS- Admin		1	Programmer Analyst	36,600	12,380	48,980	
10.1.040.0.41		IS- Sheriff	1	-	Help Desk Technician	-	-	-	Cut 7/18/12
10.2.201.0		Auditor	1	-	Accountant- Cash Operations	-	-	-	Cut 7/18/12
10.5.001.0		Coroner	1	-	Deputy Coroner	-	-	-	Cut 7/18/12
15.1.060.3		Public Defender	2	-	Deputy Public Defender	-	-	-	Cut 7/10/12
15.1.060.3		Public Defender	1	-	Secretary	-	-	-	Cut 7/10/12
15.1.060.3		Public Defender	2	-	Legal Assistant	-	-	-	Cut 7/10/12
15.1.132.3		AMP	1	-	Director	-	-	-	Revised below
15.6.001.2		Sheriff- Admin	1	-	Attorney	-	-	-	Cut 7/18/12
15.6.605.3		Sheriff - Patrol	2	-	Patrol Deputies	-	-	-	Withdrawn 7/18/12
15.6.620.3		Sheriff - Detective	1	-	Detective- General Crimes	-	-	-	Withdrawn 7/19/12
15.6.620.3	325-002	Sheriff - Detective	1	1	Background Investigator	45,011	17,176	62,187	
15.6.620.3	189-002	Sheriff - Detective	1 1/2	1	Evidence Technician	29,685	13,233	42,918	Reduced 7/18/12
15.6.625.3		Drivers License	2	-	Examiner	-	-	-	Withdrawn 7/18/12
15.6.660.3		Sheriff - Jail	1	-	Sergeant	-	-	-	Cut 7/18/12
15.6.660.3		Sheriff - Jail	1	-	Senior Maintenance Operator	-	-	-	Cut 7/18/12
15.6.660.3		Sheriff - Jail	1	-	Maintenance Assistant	-	-	-	Cut 7/18/12
15.6.660.3		Sheriff - Jail	1	-	Detention Deputy	-	-	-	Cut 7/18/12
45.8.001.3	179-001	District Court	1	1	Court Assistance Officer	55,000	10,296	65,296	\$60K St. Funded
45.8.001.3		District Court	1	-	Security Screener	-	-	-	Revised below
Total Regular Positions			24 1/2	4		166,296	53,085	219,381	
				16%					
Other Payroll Changes:									
10.1.005.0	700-005	Grant Writer	955	955	Overtime Increase	955	179	1,134	
15.1.132.3	051-001	AMP	15,404	15,404	Probation Officer to Director	15,404	2,978	18,382	Revised 7/10/12
15.1.132.3	700-132	AMP	2,000	2,000	Overtime Increase	2,000	418	2,418	
15.6.001.2		Sheriff- Admin	6,500	-	Overtime Increase	-	-	-	Cut 7/18/12
15.6.603.3	750-603	Sheriff- Civil	6,510	6,510	Tech I- Tech II Promotions (2)	6,510	1,361	7,871	
15.6.603.3		Sheriff- Civil	312	-	Technician II wage increase	-	-	-	Cut 7/18/12
15.6.605.3		Sheriff- Patrol	18,200	-	Seasonal PT Deputies (2)	-	-	-	Cut 7/18/12
15.6.660.3		Sheriff- Jail	7,280	-	Shift Differential- Jail Cooks	-	-	-	Cut 7/18/12
15.6.660.3	700-660	Sheriff- Jail	109,111	30,000	Overtime Increase	30,000	4,410	34,410	
15.6.660.3		Sheriff- Jail	11,700	-	Seasonal/ Temp	-	-	-	Cut 7/18/12
15.6.660.3		Sheriff- Jail	16,000	-	Holiday Buyback	-	-	-	Cut 7/18/12
30.1.101.2		Airport	15,600	-	Seasonal/ Temps	-	-	-	
45.8.001.3	430-011	District Court	32	32	(2) PT positions to (1) FT Security Screener	32	9,928	9,960	Revised 7/23/12
Total Other Payroll Changes			209,604	54,901		54,901	19,274	74,175	
				26%					
Total Property Tax Based Personnel								293,556	
Total Initial Requests								1,642,193	
Change								-82%	(1,348,637)
Grant Funded in FTEs									
15.7.001.4.701	600-001	Prosecuting Atty	1	1	Deputy Prosecutor	70,000	23,910	93,910	Grant Funded
15.7.001.4.701	600-002	Prosecuting Atty	1	1	Investigator	65,000	22,810	87,810	Grant Funded
Total Other Grant Funded			2	2		135,000	46,720	181,720	

Kootenai County, Idaho
Budgeted Personnel Changes
Expressed in Full Time Equivalent (FTEs)
Fiscal Year 2013 Proposed Budget

Org Key	Name	FY11	FY12	Staffing Changes	New Positions	FY13
		Final Budget Totals	Final Budget Totals			Final Budget Totals
County Commissioners						
10.1.001.0	Commissioners	8.00	7.00			7.00
10.1.005.0	Grant Writer	1.00	1.00			1.00
10.1.010.0	Building & Grounds	7.50	5.00			5.00
10.1.018.3	Veterans Services	2.00	2.00			2.00
10.1.020.3	Community Development	13.00	10.00	1.00 ^{1*}		27.00
10.1.025.3	Building Inspection	19.00	16.00			-
10.1.030.0	Print Shop/Mailroom	3.50	3.50	(0.50) ²		3.00
10.1.040.0	Information Services	13.00	13.00		1.00	14.00
10.1.051.0	Human Resources	4.00	4.00	(1.00) ³		3.00
10.1.075.3	University of Idaho Extension Office	2.50	2.50	(2.50) ⁴		-
10.1.114.2	Office of Emergency Management	3.50	3.50			3.50
13.1.053.0.54	Risk Management	-	-	1.00 ³		1.00
15.1.060.3	Public Defender	28.85	32.85			32.85
15.1.128.3	Juvenile Detention Center	41.60	38.60			38.60
15.1.132.3	Adult Misdemeanor Probation	11.00	8.00			8.00
15.1.139.3	Juvenile Probation	8.00	6.00	2.50 ¹¹		8.50
15.1.139.3.140	Juvenile Probation- Tobacco Tax	5.00	4.00	1.00 ¹¹		5.00
15.1.139.3.141	Juvenile Probation- Block Grant	6.00	6.00	(2.00) ¹¹		4.00
15.1.139.3.142	Juvenile Probation- Lottery Fund	1.50	1.50	(1.00) ^{11,12}		0.50
30.1.101.2	Airport Operations	7.60	7.60			7.60
32.1.002.3	Noxious Weed control	2.60	1.60	0.25 ¹³		1.85
35.1.002.3	Parks	3.25	3.25	(0.25) ¹³		3.00
36.1.167.3	Snowmobile - State Management	1.00	1.00			1.00
37.1.155.3	Waterways	3.25	3.25			3.25
60.1.002.2	Solid Waste Admin	3.00	2.00			2.00
60.1.002.3	SW - Operations	58.00	57.00			57.00
Total Commissioners		257.65	240.15	(1.50)	1.00	239.65
Clerk						
10.2.201.0	Auditor	13.00	15.00	1.00 ⁵		16.00
10.2.205.3	Elections	4.00	4.00			4.00
10.2.209.3	Recorder	9.00	9.00	(1.00) ⁶		8.00
10.2.221.3	District Court Clerks	49.50	49.50			49.50
40.2.002.2	County Assistance	7.00	8.00	(1.00) ⁵		7.00
45.8.001.3	District Court	33.00	33.00		1.00	34.00
45.8.001.3.254	Mental Health Drug Court	1.00	1.00			1.00
Total Clerk		116.50	119.50	(1.00)	1.00	119.50

Kootenai County, Idaho
Budgeted Personnel Changes
 Expressed in Full Time Equivalents (FTEs)
 Fiscal Year 2013 Proposed Budget

Org Key	Name	FY11	FY12	Staffing Changes	New Positions	FY13
		Final Budget Totals	Final Budget Totals			Final Budget Totals
Assessor						
10.4.001.2	Assessor	11.00	11.00	(2.00) ⁷		9.00
10.4.001.3.409	County Surveyor	1.00	1.00			1.00
10.4.413.3	Motor Vehicle Licensing	18.00	18.00	(1.00) ⁷		17.00
46.4.421.3	Reval-appraisal	28.00	28.00	(2.00)		26.00
46.4.425.3	Reval-mapping	8.00	8.00			8.00
	Total Assessor	66.00	66.00	(5.00)	-	61.00
Treasurer						
10.3.001.0	Treasurer	7.00	7.00			7.00
	Total Treasurer	7.00	7.00	-	-	7.00
Coroner						
10.5.001.3	Coroner	2.33	2.33	(0.33) ⁸		2.00
	Total Coroner	2.33	2.33	(0.33)	-	2.00
Sheriff						
10.6.049.3	Auto Shop	4.00	4.00			4.00
10.1.120.3	911 Communications	35.00	35.00	(0.50) ⁹		34.50
10.1.124.3	911 Communications Enhanced Systems	2.00	2.00	0.50 ⁹		2.50
15.6.001.2	Sheriff Admin	8.50	10.50	(1.00) ¹⁴		9.50
15.6.604.3	Sheriff Animal Control	3.00	3.00	1.00 ¹⁵		4.00
15.6.603.3	Sheriff Civil	9.40	9.40			9.40
15.6.605.3	Sheriff Patrol	73.00	77.00	(1.00) ¹⁵		76.00
15.6.620.3	Sheriff Detective	8.50	8.50		2.00	10.50
15.6.625.3	Sheriff Driver License	7.00	8.00			8.00
15.6.630.3	Sheriff Records	8.50	8.50	1.00 ¹⁴		9.50
15.6.660.3	Sheriff - Jail	120.40	122.40			122.40
37.6.685.3	Sheriff - Marine Deputy	0.75	0.75			0.75
37.6.685.4.681	SMD - Boater Safety	0.75	0.75			0.75
	Total Sheriff	280.80	289.80	-	2.00	291.80
	Prosecuting Attorney		0			-
10.7.137.3	Juvenile Diversion	5.00	5.00	(0.50) ¹⁰		4.50
10.7.050.0	Civil Division	6.00	7.00			7.00
15.7.001.3	Prosecuting Atty	29.50	29.50		2.00	31.50
	Total Prosecutor	40.50	41.50	(0.50)	2.00	43.00
			0			-
	County Totals	770.78	766.28	(8.33)	6.00	763.95

1. Planning Manager added as part of realignment
2. FT Position reduced to PT
3. Risk Manager moved from Human Resources to Risk Mgmt
4. U of I Extension Office positons transferred to U of Idaho
5. County Assistance position converted to Auditor Clerk
6. Recorders Clerk position eliminated
7. (5) Positions eliminated in Assessor Division restructure
8. PT position eliminated

9. Director split .5 to Operations and .5 to Enhanced Systems
 10. FT Position reduced to PT
 11. Juvenile Probation position restructured
 12. Juvenile Detention PT position added
 13. Reallocated of Parks/Waterways/Noxious Weeds Director
 14. Records Clerk corrected to Records Department
 15. CSO Officer converted to Animal Control Officer
- * Community Development and Building Inspections are consolidated to one department.

Kootenai County, Idaho
Largest Expenditure Changes
Fiscal Year 2013 Proposed Budget

Increases

- 1. \$363,541 Self Insured Health Plan Increase**
 - Change in the employer portion of the health benefits provided to County employees.

- 2. \$260,000 Kootenai County Assistance – Doctors**
 - A change in the methodology in recording Doctors costs for county assistance; there is a corresponding decrease in the Hospital costs.

- 3. \$102,000 Involuntary Police Holds – Doctors & Hospital**
 - The increased costs of providing legally- mandated police hold services.

- 4. \$101,408 Kootenai County Sheriff (Jail Operations) – Contracted Medical Services**
 - Increased renewal costs for inmate medical services.

- 5. \$79,243 District Court – Personnel Budget**
 - A new full-time Court Assistance Officer for District One. \$60,000 for this position is being funded by the State; the balance being shared by the five northern counties.

- 6. \$68,830 Information Systems – Computer Software Maintenance**
 - Additional annual maintenance costs to support major software programs.

- 7. \$111,895 Kootenai County Sheriff (Detectives) – Personnel Budget**
 - Background Investigator and Evidence Technician have been added.

- 8. \$60,000 Kootenai County Assistance – Pathology & Radiology Services**
 - Increased services provided to indigents.

Kootenai County, Idaho
Largest Expenditure Changes
Fiscal Year 2013 Proposed Budget

Decreases

- 1. \$395,000 Kootenai County Assistance – Hospital Costs**
 - A change in the methodology in recording Hospital costs for county assistance; there is a corresponding increase in the Doctors costs.

- 2. \$110,479 Kootenai County Sheriff (Jail Operations) – Non-Capital Equipment**
 - Radio purchases were completed in FY 2012 and will not be repeated in FY 2013.

- 3. \$100,700 Solid Waste – Hauling Contracts**
 - Recycling has been phased out.

- 4. \$100,000 General Accounts Current Expense – Budget Reserve**
 - The budget reserve was reduced based on past years' trends.

- 5. \$100,000 General Accounts Justice Fund – Budget Reserve**
 - The budget reserve was reduced based on past years' trends.

- 6. \$85,000 Solid Waste – Hauling Contracts (Rural Sites)**
 - Some hauling contracts were rebid.

- 7. \$60,000 General Accounts Current Expense – Consultants**
 - The long-term facilities planning project has been completed.

- 8. \$52,752 Buildings and Grounds – Janitorial Contracts**
 - This contract was rebid.

Kootenai County, Idaho
Largest Revenue Changes
Fiscal Year 2013 Proposed Budget

Increases

1. \$193,750 State Revenue Sharing

- This increase is reflected in part in the General Fund \$93,750 and part in the Justice Fund \$100,000.

2. \$98,723 Solid Waste- Metals Recycling

- Metals recycling prices have been increasing which has resulted in an increase.

3. \$75,000 Jail Operations- Prisoner Housing

- Higher numbers for inmate population results in an increase.

4. \$60,000 District Court- Other State Revenue

- State funding of the new Court Assistance Officer position.

5. \$60,000 State Sales Tax

- Recent economic trends at the State level equal more revenues for local governments.

6. \$60,000 Recorders- Passport Fees

- Previously recorded as part of recording fees.

7. \$51,659 Juvenile Detention Center- Shoshone County Reimbursement

- Proportionate increase for Shoshone County's share of participation. This is also enhanced by the departure of Bonner County from the District.

8. \$50,101 Sheriff Recreation Safety- Boater Registration Fees

- Adjusting Sheriff's revenues to reflect 50% share of Boater Registration Fees.

9. \$35,985 Solid Waste- Waste Disposal Fees

- Increase due to new growth.

Kootenai County, Idaho
Largest Revenue Changes
Fiscal Year 2013 Proposed Budget

Decreases

- 1. \$396,000 9-1-1 Enhanced Systems- Telephone Line Fees**
 - Adjustment to current levels.

- 2. \$99,000 Recorders- Recording Fees**
 - Passport fees previously recorded as part of recording fees are now reported separately as well as a small decrease in activity.

- 3. \$97,920 Solid Waste- Interest**
 - Major project will influence this revenue as available funds are reduced.

- 4. \$92,444 Solid Waste- City of Coeur d'Alene Billing**
 - Reduced to reflect fiscal year 2011 actual revenues.

- 5. \$45,600 Jail Operations- Telephone Commissions**
 - New kiosk system has had a negative impact on telephone activity.

- 6. \$44,000 Jail Operations- Work Release Fees**
 - Judicial system has not been utilizing this form of sentencing as frequently.

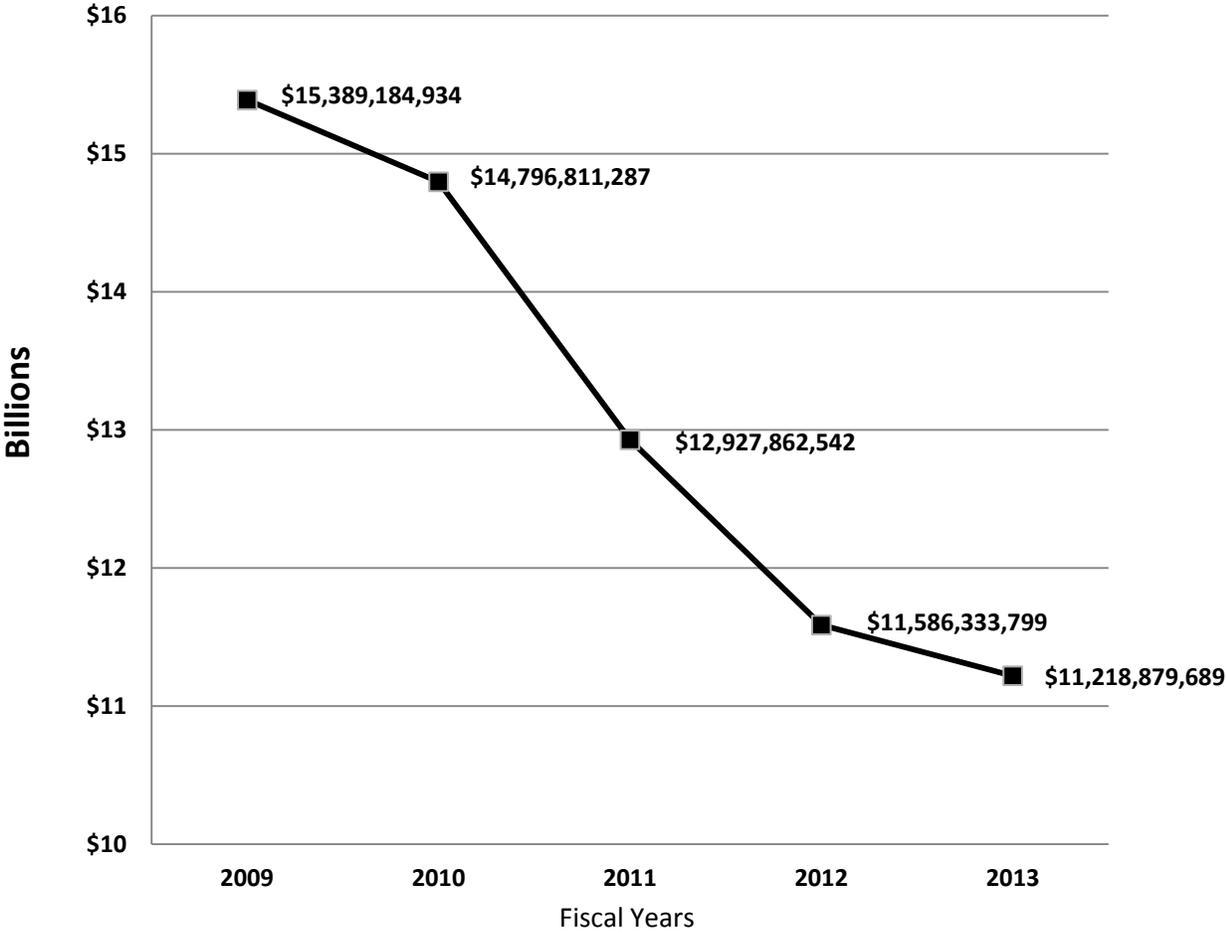
- 7. \$38,151 Solid Waste- Scale House Fees**
 - Reduced to reflect fiscal year 2011 actual revenues.

- 8. \$20,790 Juvenile Probation- Tobacco Tax**
 - Share of anticipated decrease in Tobacco Tax state-wide.

Kootenai County, Idaho
Maximum Statutory Levy Rate- Comparison
 Fiscal Year 2013 Budget Process

<u>FUND</u>	<u>Fund Cap Rate</u>	<u>Current Request</u>	<u>Percent of Cap</u>
CURRENT EXPENSE	0.002000000	0.000868383	43.4%
JUSTICE FUND	0.002000000	0.001975554	98.8%
REVALUATION	0.000400000	0.000195608	48.9%
AIRPORT	0.000400000	0.000028841	7.2%
COUNTY FAIR	0.000100000	0.000006685	6.7%
PARKS AND RECREATION	0.000100000	0.000019756	19.8%
HISTORICAL SOCIETY	0.000120000	0.000001114	0.9%
INDIGENT	0.001000000	0.000240989	24.1%
DISTRICT COURT	0.000400000	0.000042179	10.5%
HEALTH DISTRICT	0.000400000	0.000061514	15.4%
NOXIOUS WEED	0.000600000	0.000024979	4.2%
LIABILITY INSURANCE	N/A	0.000011469	
TOTAL COUNTY LEVY	0.007520000	0.003477071	46.2%

Kootenai County, Idaho
Net Taxable Market Value
Fiscal Years 2009 - 2013



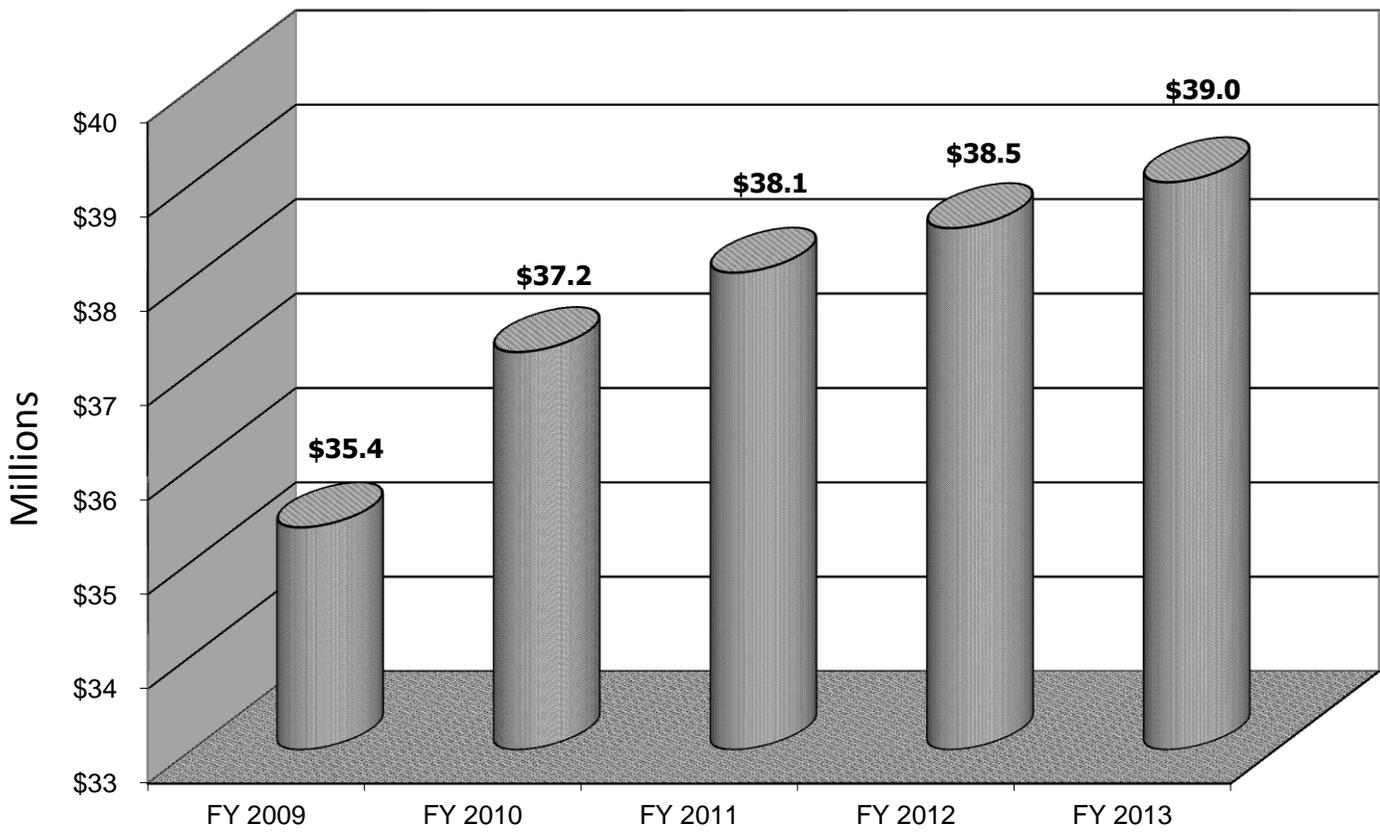
Kootenai County, Idaho
Property Tax History
 Fiscal Years 2009- 2013

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Property Tax Levy	35,353,764	37,210,362	38,051,581	38,522,997	39,008,833
Levy Rate	0.002297312	0.002517364	0.002940391	0.003332913	0.003477070
Net Market Value	15,389,184,934	14,796,811,287	12,927,862,542	11,586,333,799	11,218,879,689
County Budget (Excluding Kootenai EMS)	74,915,204	73,413,898	72,151,802	74,127,159	79,184,624
% of Market Value	0.23%	0.25%	0.29%	0.33%	0.35%
Property Tax %	47.19%	50.69%	52.74%	51.97%	49.26%

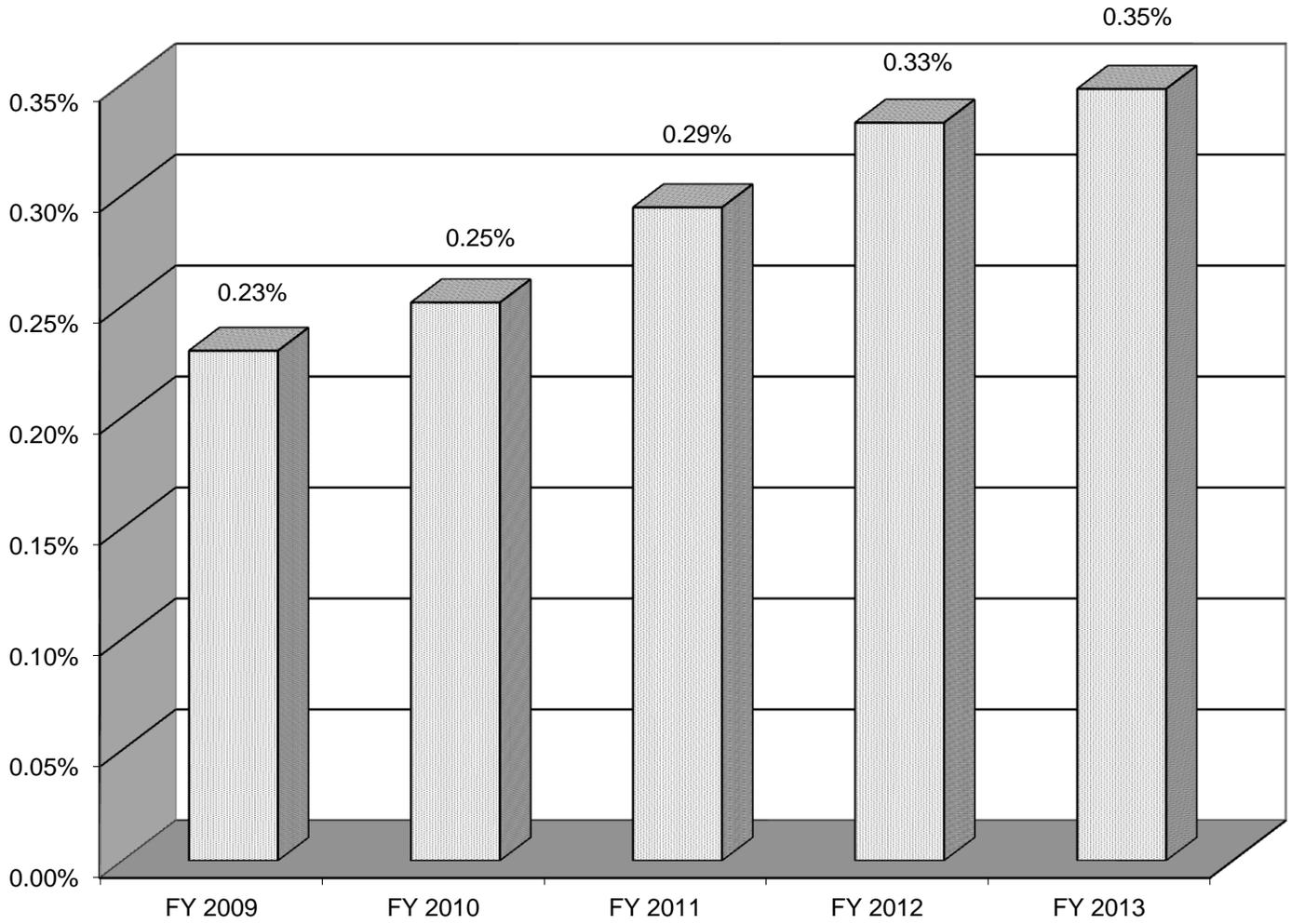
This chart provides trend information on the Kootenai County property tax levy, property valuation and budgets.

Foregone Available	2,568,437 fr tax yr 2007	2,214,781 fr tax yr 2008	2,214,781 fr tax yr 2009	3,370,743 fr tax yr 2010	4,605,525 fr tax yr 2011
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Kootenai County, Idaho
Property Tax Levy History
Fiscal Years 2009- 2013
(Property Taxes Levied)



Kootenai County, Idaho
Property Tax Levy Dollars
Expressed as a Percentage of Market Value
Fiscal Years 2009- 2013



Kootenai County, Idaho
Property Tax
Expressed as a Percentage of Adopted Budget
Fiscal Years 2009- 2013

