



REPORT  
FY 2021  
ADOPTED  
BUDGET

*Kootenai County, Idaho*

KOOTENAI COUNTY, IDAHO

# ADOPTED BUDGET FISCAL YEAR 2021

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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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Kootenai County**

**Idaho**

For the Fiscal Year Beginning

**October 1, 2019**

A handwritten signature in black ink that reads "Christopher P. Morill". The signature is written in a cursive style.

Executive Director

# ORGANIZATIONAL OVERVIEW



# MESSAGE FROM THE CLERK

December 1, 2020

## **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, 2020 and ending September 30, 2021, referred to as the Fiscal Year 2021 budget. In accordance with Idaho State Statute, the budget is balanced. This budget is a 9-month collaboration with the Auditor, management and staff of Kootenai County.

Through this budget, it is believed the citizens of Kootenai County will continue to receive quality services in spite of the hardships presented by COVID-19.

### THE PROCESS

The Board of County Commissioners and the Auditor held a planning session in January to discuss the goals for the upcoming 2021 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

FY 2021 dealt with multiple challenges. The main priority of the Board was to ensure no increase to County taxes. This was accomplished by only taking the allowable rate for new growth. The allowable property tax of 3% and forgone tax was rejected by the Board. This continues Kootenai County's tradition of conservative budgeting. The total 2021 budget was a 2.5% decrease from the 2020 budget.

The continued uncertainty regarding the impact of COVID-19 and the unpredictable economic outlook led the Board to tighten some aspects of the budget. The hope is to create additional flexibility to respond to these challenges in 2021. Additionally, change in leadership in some departments had some impact on the process.

The employees are the backbone of the County and ensure the citizens receive quality services. With this in mind, the Board focused on completing the wage study that was started in FY 2020 as well as providing a cost-of-living adjustment. The budget supports the Professional Service mission by continuing efforts to recruit and retain a quality workforce.

Another Board priority was the new facility proposed in FY 2020. As the County's population grows, the service need steadily increases. Currently, workforce space is limited especially in the Justice Services departments. The construction of a new facility was proposed in FY 2020. 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. Architects have been retained for 2021 and space planning is underway.

#### PROPERTY TAX IMPLICATIONS

The levy rate decreased this year, reducing tax bills from \$25 per \$100,000 of property value to \$23 per \$100,000 of value. Our booming housing market has steadily added new value as well and helped enhance existing values. Tax revenues have generally increased, however, when taken as a whole, the tax burden is spread over a much larger tax base.

#### 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:

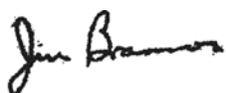
- Publication in the local newspaper
- A public hearing
- Budget amendment via resolution approved by the County Commissioners

#### 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 2020 budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. We believe our FY 2021 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,



Jim Brannon, Kootenai County Clerk

# COVID-19 STATEMENT

## ECONOMIC IMPACT OF COVID-19 IN KOOTENAI COUNTY



On March 11, 2020, COVID-19 was declared a pandemic by the World Health Organization. Not long after, Governor Little issued a statewide stay-at-home order. He also signed an extreme emergency declaration. Unlike other cities and states, Kootenai County was fortunate to remain open with modifications to operations as well as maintain the current workforce.

The stay-at-home order ended April 30, 2020 and Idaho moved through opening stages at two-week intervals. As

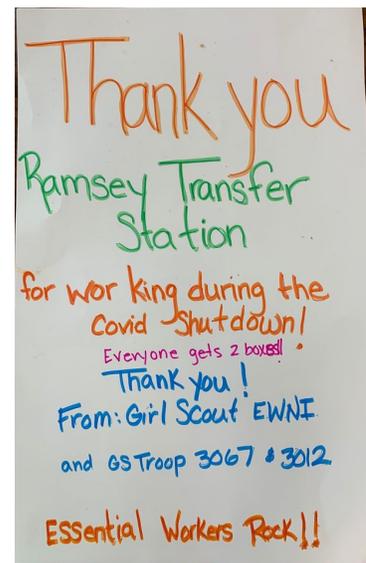
restrictions eased, people began returning to work. Idaho's improving unemployment rate, increased mobility, and increased consumer spending are all positive signs heading into fiscal year 2021 for the state as well as the County.

Kootenai County received a little over \$4 million to offset expenses incurred in FY 2020 and FY 2021 from the Federal CARES stimulus package. A task force was created to provide oversight and aid in the allocation of the funds.

Idaho has recovered faster than most other states from the sudden, enormous economic losses caused by the coronavirus shutdowns in March and April. Idaho's long-term population and economic growth gives it strong upward economic momentum. In addition, the shutdowns in the state at that time did not as severely restrict economic activity as it did in many other states.

The revenue generated by local sales, interest on investments, and property taxes are vital to sustain the work we do in Kootenai County. It is through these streams of revenue as well as other fees and charges that enables the County to provide services to our community. Construction vitality has help Idaho and Kootenai County weather the economic storm of 2020. Driving the County's construction activity is the exceptionally strong population growth of 19.7% since 2010.

Despite Idaho's relative success, it's not back to normal, and 26,400 more Idahoans were unemployed in October than in February, according to seasonally adjusted labor force statistics from the Idaho Department of Labor. In the uncertain atmosphere caused by COVID-19 and a global economic slowdown, it's likely that restoring all the jobs lost during the pandemic will take several months. Idaho's unemployment rate is decreasing as the economy rebounds. Increased consumer



spending and additional commerce from neighboring states in shutdown are contributing to our recovery. These are encouraging indicators heading into fiscal year 2021. While there is still uncertainty, Kootenai County will enter fiscal year 2021 on a better financial footing than was originally anticipated.



*North Idaho Fairgrounds – Field Hospital Setup*

# KOOTENAI BUDGET HIGHLIGHTS

The \$98.9 million balanced budget for fiscal year 2021 consists of separate budgets for personnel expenses, operating expenses and capital improvements. The personnel budget of \$67.4 million represents labor costs and benefits. The operating budget of approximately \$26.7 million includes daily operating costs such as supplies, utilities and maintenance. The capital budget of approximately \$4.9 million funds infrastructure, facilities, vehicles, and equipment.



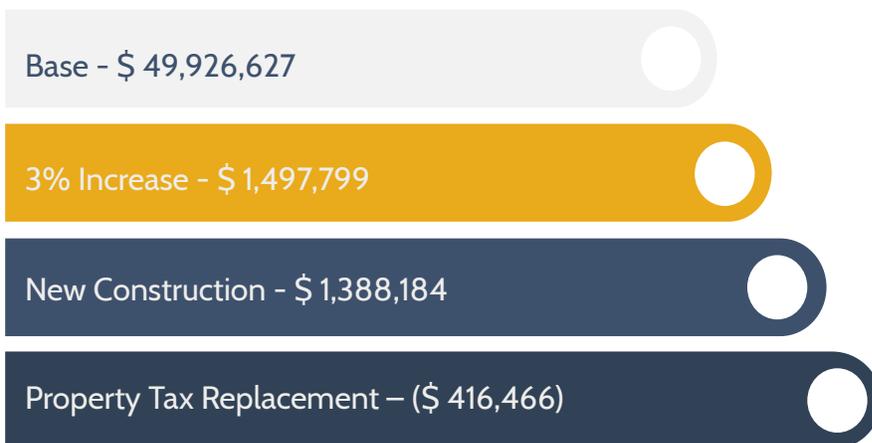
## OPERATING EXPENSE

As part of the fiscal year 2021 budget process, all departments were held at a maximum increase of 2% over the prior year budget. Instead of taking the increase, many departments actually reduced their operating expense budget. Total operating expenditures were reduced by \$2.4 million. Additionally, a new dive team department was added to help fund operations previously covered by donations only. Historically, funding has been capital requests, community donations, vessel account, or funds pulled from the Sheriff Patrol Division budget.



## PROPERTY TAX

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”.



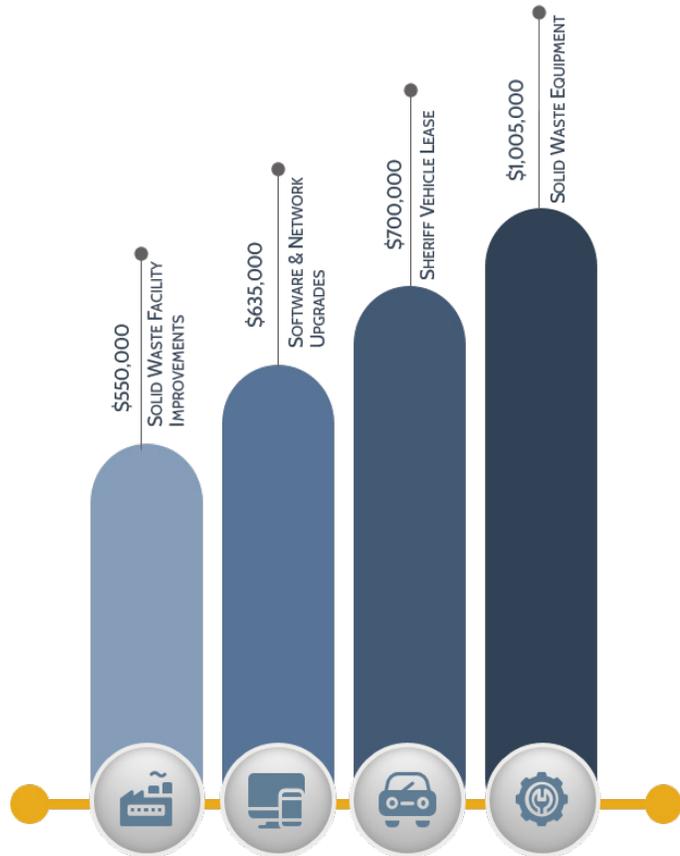


## MAJOR CAPITAL EXPENDITURES

For fiscal year 2021, total planned capital expenditures are \$4.9 million. General government accounted for \$2.7 million and Solid Waste is \$2.1 million. Major capital requests consist of software and network upgrades, vehicle lease continuation, and Solid Waste facility and equipment requests.

Compared to the prior year, fiscal year 2021 saw a 55% decrease in capital spending. The desire to keep property taxes low as well as preservation of limited reserves to weather the pandemic illustrates the Board's conservative approach. While capital costs cannot be deferred indefinitely, the move towards austerity puts the County in a stronger cash position for the time being.

The County will continue to weigh competing capital priorities through more robust long-term planning in fiscal 2022. The primary goal will be to present a global view that will help put individual requests into context for decision-makers.



# MISSION/VISION/VALUES

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.



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



The 2021 budget reflects the mission and values with investments in IT infrastructure to increase efficiencies in service delivery. New law enforcement vehicles ensure safe, reliable response times. Careful planning and investment in our solid waste system ensures we meet demand as our population grows.

# COUNTY QUICK FACTS

## Fiscal Year 2021 Budget

<p><b>TOTAL BUDGET</b>     <b>\$99 MILLION</b></p> 	<p><b>PROPERTY TAX</b></p> <p>County Property Tax Levy <b>\$ 51 MILLION</b></p> <p>Levy Rate <b>.002274305</b></p>	
<p><b>OPERATING BUDGET</b>     <b>\$27 MILLION</b></p> 		

**FULL TIME EMPLOYEES**



**831**

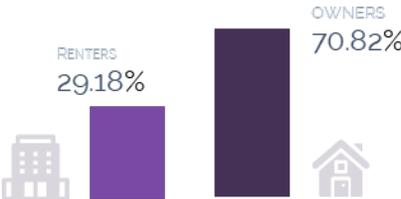
**ASSESSED TAXABLE PROPERTY VALUATION**



**\$22,5625,851,731**

## Kootenai County Demographics

Covering 1,237.2 square miles, Kootenai County, Idaho is the 24th-largest county in Idaho by area.

<p><b>HOUSING</b></p> <p>Housing Units <b>70,892</b></p> <p>Home Ownership <b>70.4%</b></p>	<p><b>OWNER VS RENTERS</b></p> 	<p><b>HOUSING VALUES</b></p> <p>Median Housing Value <b>\$260,300</b></p> <p>Median Rent <b>\$ 993</b></p>
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**POPULATION**

2020		= 170,185*
2019		= 165,697
2018		= 161,209
2017		= 157,320

\*ESTIMATE

**INCOME AND SPENDING**

Households in Kootenai County earn a median yearly income of \$58,896. 36.29% of the households earn more than the national average each year. Household expenditures average \$55,570 per year. The majority of earnings get spent on Shelter, Transportation, Food and Beverages, Health Care, and Utilities.

<p><b>\$58,896</b></p> <p>Median Household Income</p> 	<p><b>\$55,570</b></p> <p>Median Household Expenditure</p> 
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# COUNTY PROFILE

## KOOTENAI COUNTY HISTORY

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*Cataldo Mission*

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 Seneaqueen 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 169,000 residents, Kootenai County is surrounded by scenic mountains and more than 20 pristine lakes - an outdoor enthusiast's paradise. Diverse outdoor activities can be found all season long. Activities include water sports, hiking, cycling, camping, horseback riding, biking, fishing, hunting, golfing, skiing and snowmobiling. Several world class golf courses are located in Kootenai County. Unique destinations include the Cataldo Mission, Idaho's oldest building and Farragut State Park, once the largest World War II Naval Base.

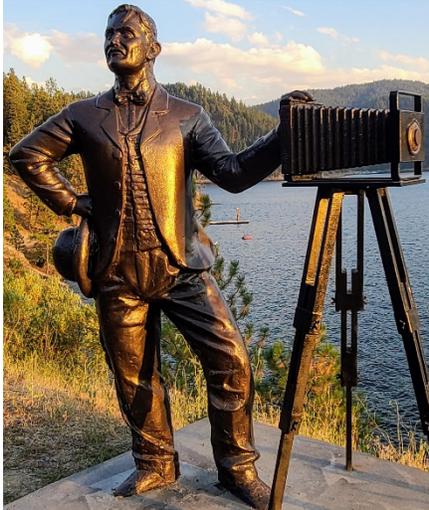
The largest city and county seat is beautiful Coeur d'Alene, which is on the majestic shores of the 25-mile long Lake Coeur d'Alene. The city offers 39 miles of pedestrian and bicycle paths,



*Coeur d'Alene River near the Trail of the Coeur d'Alenes Cataldo trailhead*

including Tubbs Hill in the heart of downtown Coeur d'Alene, the Centennial Trail, and Trail of the Coeur d'Alenes. The Centennial Trail and the Trail of the Coeur d'Alenes are both part of the Rails to Trails Conservancy (RTC). RTC mission is to create a nationwide network of trails from former rail lines.

The Trail of the Coeur d'Alenes covers 73 paved miles through scenic mountains and valleys in Idaho's Panhandle. A portion of the trail runs through



*Leopold, 19<sup>th</sup> century photographer, sculpture by Coeur d'Alene artist David Clemons. – Centennial Trail*

Kootenai County with one of the trailheads located at the Cataldo Mission State Park where it follows the Coeur d'Alene River. The area has a rich mining, railroading and Native American history, too, and there are plenty of places to stop to enjoy the scenery and visit local attractions. So take a few days and plan an outdoor adventure here, exploring the trail in segments.

The North Idaho Centennial Trail is a non-motorized, multi-use trail that meanders 24 miles between scenic Higgins Point State Park on Lake Coeur d'Alene (6 miles east of the city) and the Idaho–Washington border, where it joins the Liberty Lake Stateline Trail. Operation and maintenance of the Idaho Centennial Trail is a cooperative effort of the City of Coeur d'Alene, the City of Post Falls, Kootenai County, Idaho Department of Parks and Recreation, and the North Idaho Centennial Trail Foundation.

Nearby population centers include the cities of Spokane, Spokane Valley, and Liberty Lake Washington, located thirty miles to the west. These cities have a combined population of approximately 334,000. Missoula, Montana, located 150 miles to the east, has a population of 77,000 and 201 miles to the north Kalispell Montana has a population of 25,000.

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 veteran services, cultural and historical



*North Idaho Centennial Trail Bridge located at the Idaho/Washington state line*

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 thirteen (13) 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.

## COUNTY PROFILE

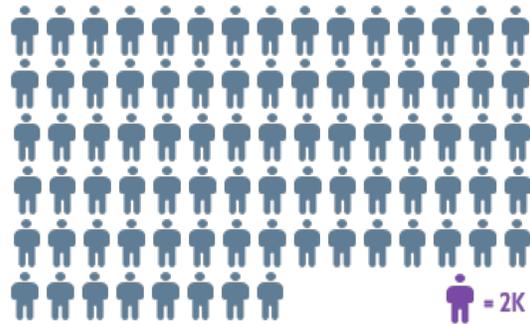
### POPULATION

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. From 2010 to 2020, the County population grew 22.57 percent, while Idaho's population grew 14 percent and the U.S. population grew 6.3 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 the economy. In 2021, the population is expected to grow 2.43% to a population of 169,545. With the median age of 40.2 years, the County is facing the

### POPULATION

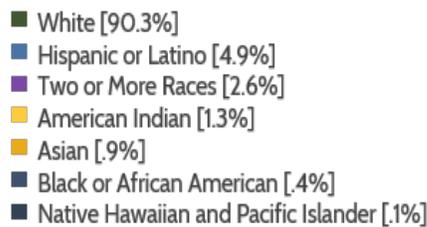
U.S. Census Bureau

# 165,697



### POPULATION DIVERSITY

U.S. Census 2019 Estimates



### GENDER RATIO

U.S. Census 2019 Estimates



\*Percentages add to over 100% due to some individuals may identify in different races and then reported in multiple categories where applicable.

### EDUCATIONAL ATTAINMENT

U.S. Census 2019 Estimates



challenges that arise from an aging population. Approximately 23% of the adult population are over 65 years.

## EDUCATION

Kootenai County has 4 school districts with a total of 48 public schools with approximately 22,708 students. In addition to the public schools, there are 4 charter schools and 21 private schools. Coeur d'Alene School District is one of the County's largest employer. Kootenai County has one of the highest concentrations of top ranked public schools in Idaho. The average enrollment rate since 2009-2010 school year has been approximately 1.04%.

Public school funding is primarily a state responsibility.

North Idaho College (NIC) meets the diverse educational needs of residents of Idaho's five northern counties with a relentless focus on the student experience. As a comprehensive community college, NIC provides accessible, affordable, quality learning experiences, while offering the communities it serves opportunities for cultural enrichment, and civic and economic engagement. NIC offers a broad spectrum of career paths for students with more than 80 academic degrees, and career and technical education certification programs.

The main campus is located along the shores of Coeur d'Alene Lake in Coeur d'Alene, Idaho. Beyond Coeur d'Alene, NIC meets the diverse educational needs of residents of Idaho's five northern counties with the NIC Sandpoint center in Sandpoint, Idaho, online services and courses, and comprehensive outreach services. The college's regional facilities include the NIC Parker Technical Education Center in Rathdrum and the Workforce Training Center in Post Falls. The college plays a vital role in the region's economic development by preparing competent trained employees for area businesses, industries, and governmental agencies.

## Top Employers

ID Department of Commerce



## 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.



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.

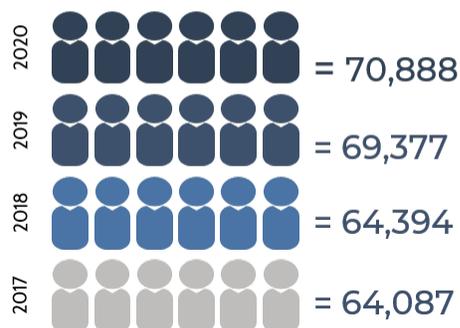
## Business and Jobs

Kootenai County has a total of 7,622 businesses. In 2019, the leading industries in Kootenai County were Health Care and Social Services, Retail, Accommodation and Food Services, and Education.

What are the top industries by jobs?



## Total Employees



The work distribution of total employees in Kootenai County is:



**37%**  
Blue Collar



**62%**  
White Collar

## 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 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.

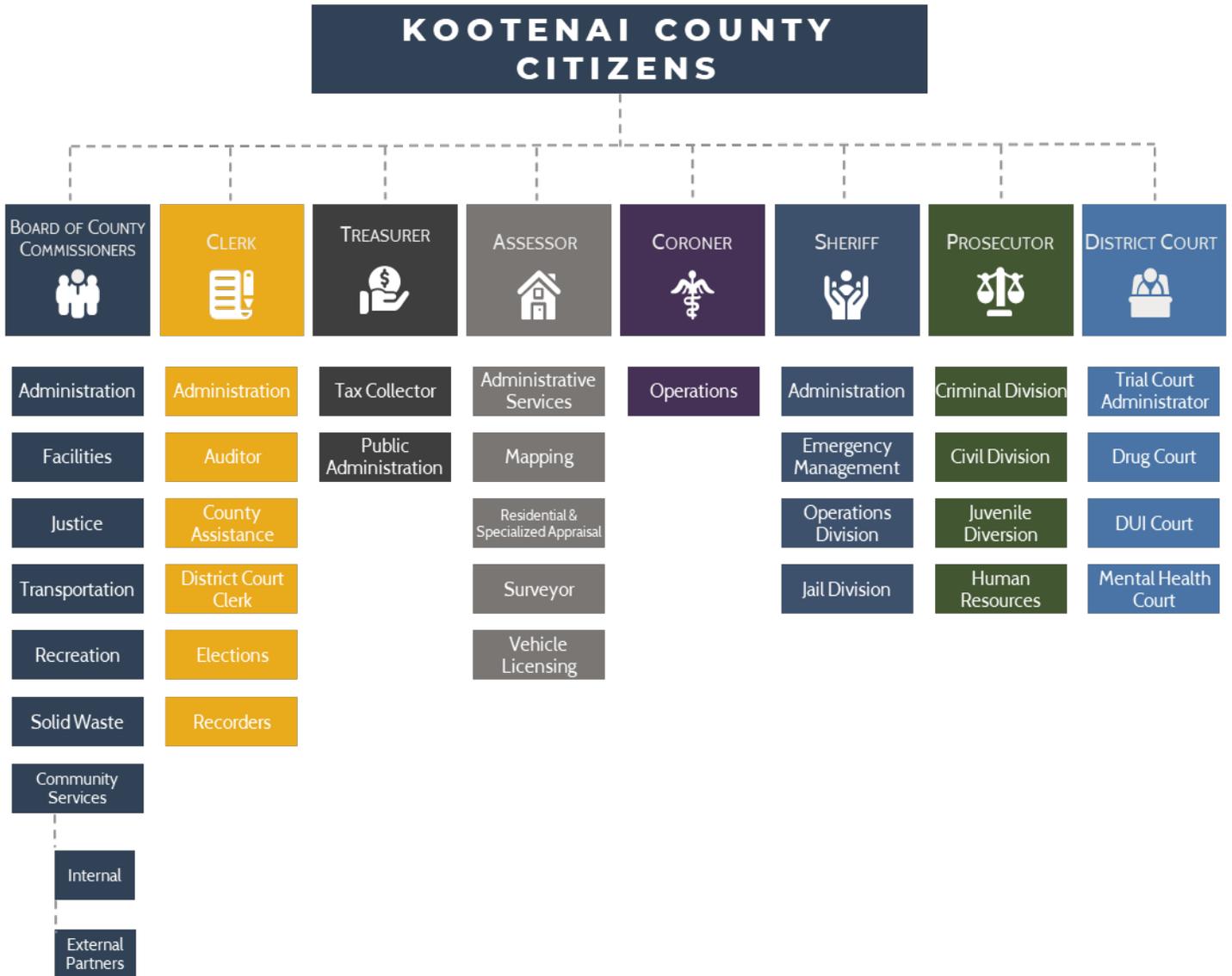
The medical industry continues to grow in Kootenai County and is projected to remain strong and expanding at a faster rate than any other industry in the region. Hospitals make



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 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 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.

# Organizational Chart



# 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.

**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.

**Annual Audit** - An annual audit is performed by a firm selected by the Board of County Commissioners (the Board or BOCC). The firm will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement, if required.

**Disclosure** - Full disclosure will be provided in all financial statements.

**Monitoring** - Financial systems will be maintained to monitor expenditures and revenues on an as needed basis, with a thorough analysis quarterly.

**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.

**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 Board 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.

**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.

**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)

**Budgetary Controls** - The County will maintain a budgetary control system to ensure adherence to the adopted budget and associated appropriations.

- Elected Officials or their designees shall have primary responsibility for ensuring compliance with their approved departmental budget.
- 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.
- The Auditor's department shall review disbursements for the purpose of determining adherence to the approved accounting procedures.
- The Board shall review proposed expenditures in the form of a "Commissioners' payables report" presented each week prior to the release of the disbursements.

- 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.

**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.

**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.

**Revenue Structure** - The County will maintain a diversified and stable revenue system to shelter programs from short-term fluctuations in any single revenue source.

**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.

**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:

- 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.
- 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.

- Internal service fees - When interdepartmental charges are used to finance internal functions, charges shall reflect full costs; indirect expenses shall be included where practical.
- Licenses and Permits - The County will establish license fees at levels which reflect full administrative costs, to the extent legally allowable.
- 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.

**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.

**Intergovernmental** - The County will seek all possible Federal, State and County reimbursement for County programs and/or services.

**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.

**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.

**Service Levels** - The County will attempt to maintain essential service levels.

**New Programs** - Requests for new ongoing programs must substantiate the need for the new program.

**Borrowing for Operating Expenditures** - The County will not use debt or bond financing to fund current expenditures.

**Performance Evaluation** - Where appropriate, performance measurement and productivity indicators shall be monitored by Department Heads and their respective Elected Officials.

**Accounts Payable Procedure** –Payables will be processed in the following manner:

- Departments shall enter and approve vendor invoices for payment on a weekly basis.
- The Auditor's department shall review disbursements for the purpose of determining adherence to the approved accounting procedures.

- The Board of County Commissioners (the Board or BOCC) shall review proposed expenditures in the form of a “Commissioners’ payables report” presented each week prior to the release of payables disbursements.
- All emergency disbursement requests shall require approval of the Board.



## 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.

**Operational Impacts-** Operating expenditures will be included when considering the approval of capital outlays.

**Asset Tracking-** All single items purchased by the County which have a cost of \$1,000-\$9,999 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 \$10,000 and over will be classified as Capital and depreciated over the expected useful life of the item.

**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.

**Surplus Property** - Surplus and seized property will be disposed of in the most cost effective manner. Board 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 2020-2021.

# FUND OVERVIEW



## 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); Board 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.

**ACQUISITION AND CAPITAL PURCHASES:**

This balance represents a designation approved by the Board 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.

**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.

## 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.

## 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.

### **THE AIRPORT SEWER FUND**

The Airport Sewer Fund was established per direction of the Board 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 Board 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 Board 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.

## 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.

## 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.



# BUDGET SUMMARY



# BUDGET PROCESS

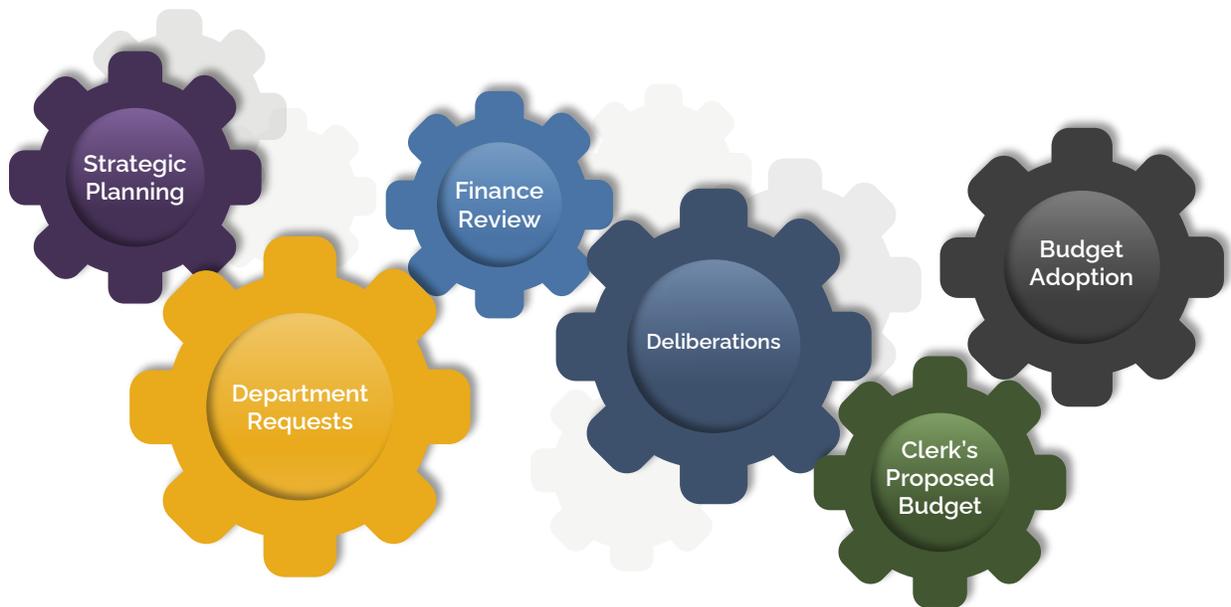
The County budgets its revenues and expenditures, as required by Idaho Code Section 31, Chapter 16. Following these guidelines, the County adopts annual appropriated budgets for General, Special Revenue and Enterprise Funds. All appropriated budgets are adopted on a non-GAAP cash basis. The following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

Elected Official	Department	Fund Description	Service Type
<b>Assessor</b>	Administrative Services	<b>General</b>	Mandated
	Appraisal (Residential & Specialized)	<b>Revaluation</b>	Mandated
	Mapping	<b>Revaluation</b>	Mandated
	Surveyor	<b>General</b>	Mandated
	Vehicle Licensing	<b>General</b>	Mandated
<b>BOCC</b>	Admin	<b>General</b>	Mandated
	Facilities	<b>General</b>	Mandated
	Risk Management	<b>Liability Insurance</b>	Mandated
	Health Insurance	<b>Health Insurance</b>	
	Information Systems	<b>General</b>	Mandated
	Reprographics	<b>General</b>	
	Resource Management Office	<b>General</b>	
	Noxious Weed Control	<b>Noxious Weed Control</b>	Mandated
	Parks	<b>Parks</b>	
	Waterways	<b>Vessel</b>	
	Snow Groomers	<b>Snowmobile</b>	
	Solid Waste	<b>Solid Waste</b>	Mandated
	Veterans	<b>General</b>	
	External Community Services	<b>Centennial Trail</b>	
		<b>Tourism Promotion</b>	
		<b>Airport Sewer Fund</b>	
		<b>County Fair</b>	Mandated
		<b>Health District</b>	Mandated
		<b>Historical Society</b>	
		<b>EMS</b>	Mandated
	<b>Aquifer Protection District</b>		
	<b>Public Transport</b>		
	<b>Airport</b>		
	<b>Justice</b>	Mandated	
<b>Clerk</b>	Admin	<b>General</b>	Mandated
	Auditor	<b>General</b>	Mandated
	County Assist Involuntary Police Holds	<b>General</b>	Mandated
	County Assist Indigent	<b>Indigent</b>	Mandated
	District Court Clerks	<b>District Court</b>	Mandated
	Elections	<b>General</b>	Mandated
	Recorder	<b>General</b>	Mandated
<b>Coroner</b>	Coroner	<b>General</b>	Mandated
<b>District Court</b>	Drug Court	<b>District Court</b>	
	DUI Court	<b>District Court</b>	
	Mental Health Court	<b>District Court</b>	
	Trial Court Administrator	<b>District Court</b>	Mandated
	Interlock Device	<b>Court Interlock</b>	
<b>Prosecutor</b>	Civil Division	<b>General</b>	Mandated

Elected Official	Department	Fund Description	Service Type
	Criminal Division	<b>Justice</b>	Mandated
	Human Resources	<b>General</b>	
	Juvenile Division	<b>General</b>	
<b>Sheriff</b>	Administration	<b>General</b>	Mandated
	Jail Bureau	<b>Justice</b>	Mandated
	Jail Services	<b>Jail Commissary</b>	Mandated
	Ops Detective	<b>Justice</b>	Mandated
	Animal Control	<b>Justice</b>	
	Patrol	<b>Justice</b>	Mandated
	SWAT	<b>Justice</b>	
	Search & Rescue	<b>Justice</b>	
	Recreational Safety	<b>Snowmobile</b>	
	Marine Patrol	<b>CO Vessel</b>	
	Auto Shop	<b>General</b>	
	Eg11 / 911	<b>General</b>	Mandated
	Civil Division	<b>Justice</b>	Mandated
	Drivers Licensing	<b>Justice</b>	Mandated
	Records Division	<b>Justice</b>	Mandated
<b>Treasurer</b>	Treasurer	<b>General</b>	Mandated

# Consolidated Summary

## BUDGETED REVENUES AND EXPENDITURES

FISCAL YEAR 2021 ADOPTED BUDGET  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

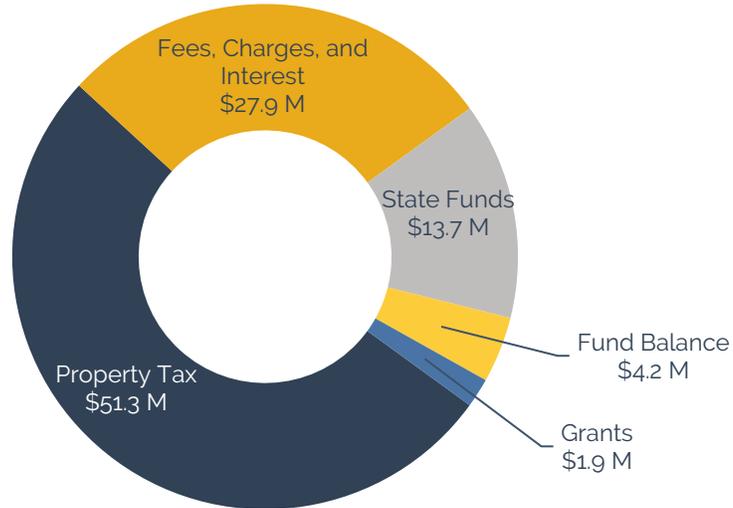
	Governmental Funds	Business Funds	Grand Total
<b>REVENUES</b>			
Charges for Services	9,535,743	13,313,084	22,848,827
Fines and Forfeitures	964,235	-	964,235
Intergovernmental	14,538,235	-	14,538,235
Investment Gain/(Loss)	2,300,000	-	2,300,000
Licenses and Permits	1,640,942	-	1,640,942
Miscellaneous (a)	1,086,295	114,647	1,200,942
Taxes (b)	51,314,811	-	51,314,811
<b>Total Revenues</b>	<b>81,380,261</b>	<b>13,427,731</b>	<b>94,807,992</b>
<b>EXPENSES</b>			
Culture and recreation	1,055,678		1,055,678
General Government	34,284,975		34,284,975
Health and Welfare	2,843,636		2,843,636
Public safety	44,841,886		44,841,886
Public works	1,210,979		1,210,979
Sanitation	356,915		356,915
Solid Waste		14,355,325	14,355,325
<b>Total Expenses</b>	<b>84,594,069</b>	<b>14,355,325</b>	<b>98,949,394</b>
<b>Excess Revenues o/(u) Expenditures</b>	<b>(3,213,808)</b>	<b>(927,594)</b>	<b>(4,141,402)</b>
<b>OTHER FUNDING SOURCES</b>			
Inter-fund Transfers-In	1,339,790	-	1,339,790
Inter-fund Transfers-Out	(538,831)	(800,959)	(1,339,790)
Fund Balance Appropriation	2,412,849	1,728,553	4,141,402
<b>Total Other Funding Sources</b>	<b>3,213,808</b>	<b>927,594</b>	<b>4,141,402</b>
<b>Net Revenue and Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) Includes Aquifer Protection District Special Assessment taxes, Property Tax Late Charge & Interest, and Warrant costs.

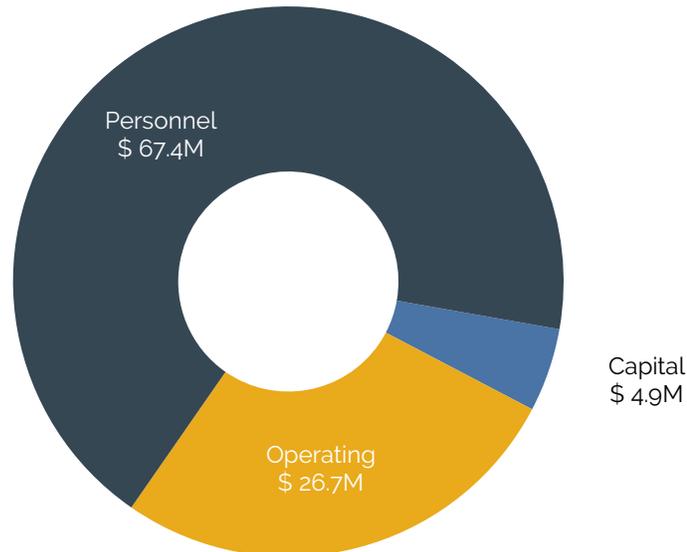
(b) FY 2021 Levy Amount

# Total Adopted Budget

FISCAL YEAR 2021 ADOPTED BUDGET - **\$98,949,394**



**FUNDING BY SOURCE**  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)



**EXPENDITURE BY TYPE**  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

## Budget Summary by Elected Official

FISCAL YEAR 2021 TOTAL ADOPTED BUDGET - **\$98,949,394**  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

Elected Official	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021	FY 2020 - FY2021 \$ Change	FY 2020 - FY2021 % Change
BOCC	69,952,109	74,084,948	79,263,124	84,556,312	79,277,887	(5,278,425)	-6.242%
Clerk	2,506,135	3,301,848	2,261,578	2,781,601	2,529,881	(251,720)	-9.049%
Treasurer	82,408	99,952	85,896	1,566,000	1,566,000	-	0.000%
Assessor	3,724,463	3,911,067	4,029,459	4,086,622	3,964,164	(122,458)	-2.997%
Coroner	-	2,206	(13,189)	-	-	-	0.000%
Sheriff	4,264,686	4,668,153	5,145,443	5,392,636	4,629,810	(762,826)	-14.146%
Prosecutor	236,068	233,932	234,738	240,481	240,481	-	0.000%
District Court	2,731,006	2,620,347	3,197,875	2,974,477	6,741,171	3,766,694	126.634%
<b>Total Revenue</b>	<b>83,496,875</b>	<b>88,922,454</b>	<b>94,204,923</b>	<b>101,598,129</b>	<b>98,949,394</b>	<b>(2,648,735)</b>	<b>-2.607%</b>

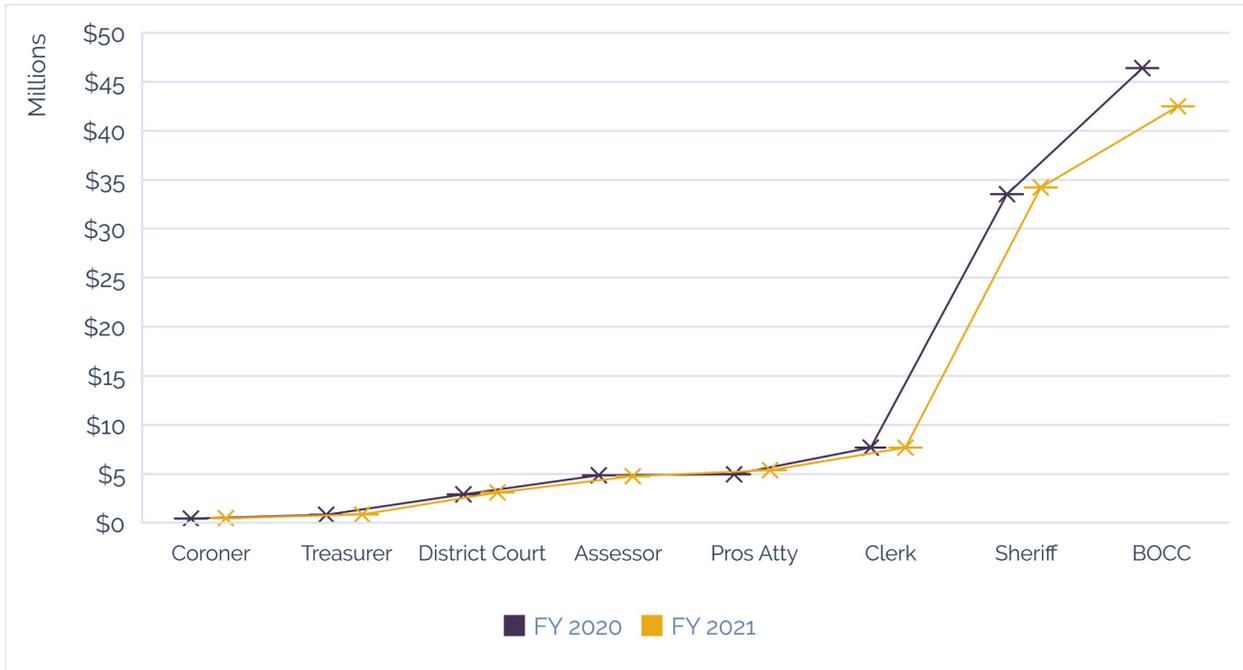
## Budget by Elected Official

FISCAL YEAR 2021 TOTAL ADOPTED BUDGET - **\$98,949,394**  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

	FISCAL YEAR 2021 BUDGET	PERCENTAGE OF TOTAL BUDGET
Coroner	\$474,915	0.48%
Treasurer	\$857,260	0.87%
District Court	\$3,107,851	3.14%
Assessor	\$4,747,282	4.80%
Prosecutor	\$5,379,683	5.44%
Clerk	\$7,692,506	7.77%
Sheriff	\$34,203,173	34.57%
BOCC	\$42,486,724	42.94%
<b>TOTAL BUDGET</b>	<b>\$98,949,394</b>	<b>100%</b>

The County is experiencing record growth further increasing demand for all services. Justice services continue to be the key driver for budget increases. At the outset of the budget planning, all departments were given 2% over last year's budget. Departments worked hard to reduce their budgets. The overall fiscal year 2021 budget was reduced by 2.6%.

The majority of the increases were within departments that provide justice services such as Sheriff, District Court, Prosecutor and Public Defender. All other departments remained flat or decreased.



*This graph demonstrates overall budget reductions by elected group.*

# PROPERTY TAXES

Idaho's property tax system is a principal source of funding for local governments. Because it is a levy based system, taxes are related only indirectly to value, and the Assessor's role in the property tax process is limited. Two features are especially important, both of which are established in state law.

- ▶ 3% Annual budget cap imposed on taxing districts
- ▶ 100% market value standard Assessors are required to meet

The 3% cap allows taxing districts to increase their budgets by no more than 3% per year, plus an additional consideration for growth. Property taxes fund several local government entities called "taxing districts." Taxing districts vary based on where you live, so one homeowner's bill will look a bit different from a homeowner living in another city. For example, some areas in Kootenai County pay taxes to a watershed district.

Taxing districts are legally allowed to increase taxes by up to 3% each year plus growth for new construction and annexation. Many districts take the 3% allowable amount. If they seek property taxes above that amount, districts must get voter approval for a bond or special levy or allocate from previous foregone taxes.

In addition, to the already existing property value for the County, new construction is added to factor in the support that will be needed from County services and infrastructure for the growth. FY 2021, new construction was estimated at \$557 million. This will result in \$1.4 million additional tax revenue.

For fiscal year 2021, the table below breaks down the levy rate by fund. The Justice Fund levies the most at 74.3% of the maximum allowed rate.

Fund	Maximum Allowed Rate	FY21 Proposed	Percentage of Maximum Allowed
Current Expense	.002000000	0.000297554	14.9%
Justice Fund	.002000000	0.001485955	74.3%
Indigent Fund	.001000000	0.000000000	0.0%
Noxious Weed	.000600000	0.000015810	2.6%
Revaluation	.000400000	0.000120855	30.2%
Airport	.000400000	0.000007145	1.8%
District Court	.000400000	0.000258206	64.6%
Health District	.000400000	0.000034564	8.6%
Historical Society	.000120000	0.000000971	0.8%
County Fair	.000100000	0.000003546	3.5%
Parks and Recreation	.000100000	0.000017178	17.2%
Liability Insurance	N/A	0.000032523	n/a
<b>Total County Levy</b>	<b>.007520000</b>	<b>0.002274305</b>	<b>30.2%</b>

The three largest taxing districts in Kootenai County are School Districts, Cities, and Urban Renewal Districts. Kootenai County portion averages 24.6% overall.

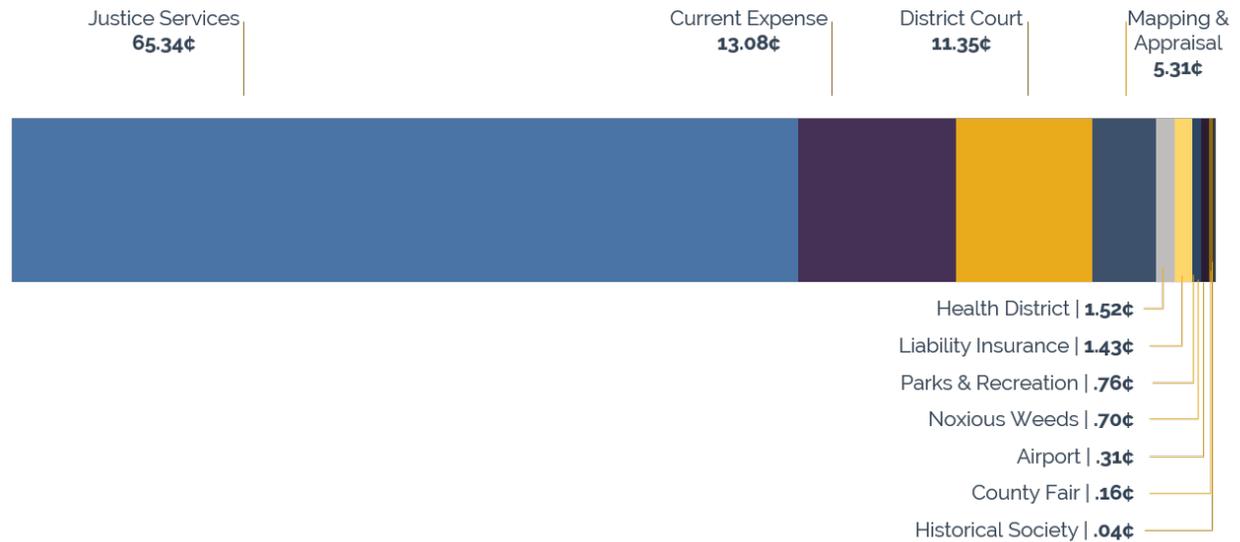
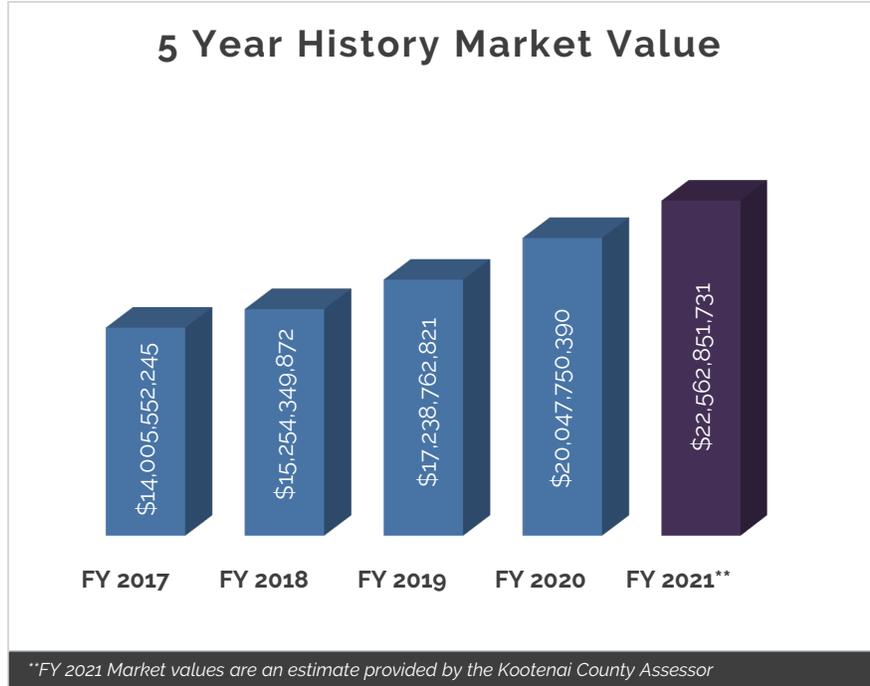
Kootenai County is one of the fastest growing counties in Idaho. As a result, the market values have been steadily rising over the past 5 years.

Property taxes fund vital community services like public safety, court services, public defender, parks and recreation. Kootenai County take the role of the stewards of the taxpayer very seriously.

For every tax dollar spent in fiscal year 2021, 65.34 cents funded Justice

Services which includes Public Safety, Public Defender, Juvenile Detention and Adult Misdemeanor. Some services, such as Solid Waste, are not funded by property tax.

The below graph depicts how every dollar is allocated.



# Property Tax, Valuation and Budget Trends

FISCAL YEARS 2016-2021

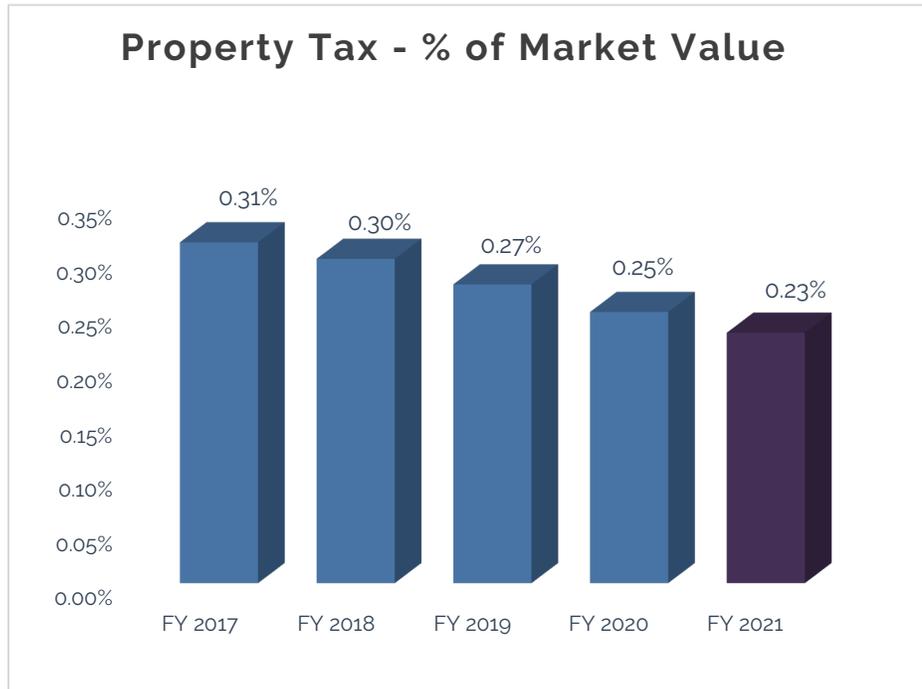
	FY 2017	FY 2018	FY 2019	FY 2020	Proposed 2021
<b>County Budget**</b>	\$96,343,347	\$88,002,123	\$94,125,596	\$101,598,129	\$98,949,394
<b>Property Tax Levy</b>	\$43,843,913	\$45,435,436	\$47,299,287	\$49,926,627	\$51,314,811
<b>Tax % of Budget</b>	45.51%	51.63%	50.25%	49.14%	51.86%
<b>Net Market Value</b>	\$14,005,552,245	\$15,254,349,872	\$17,238,762,821	\$20,047,750,390	\$22,562,851,731
<b>Levy Rate</b>	0.003128520	0.002978524	0.002743776	0.002490386	0.002279133
<b>% of Market Value</b>	0.31%	0.30%	0.27%	0.25%	0.23%

\*\* Excludes EMS and Internal Service Fund

<b>Forgone Available From Tax Year</b>	<b>\$9,105,938</b> 2015	<b>\$9,105,938</b> 2016	<b>\$9,105,938</b> 2017	<b>\$9,105,938</b> 2018	<b>\$10,603,738</b> 2019
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Idaho law allows local governments to increase base property taxes by up to 3% a year. If a taxing district does not budget the full 3%, the amount forgone can be levied in future years. Idaho's forgone property tax law encourages local governments to budget conservatively. Counties have been conservative in budgeting property taxes. Forgone is available to be levied in subsequent tax years unless disclaimed by the Board of County Commissioners.

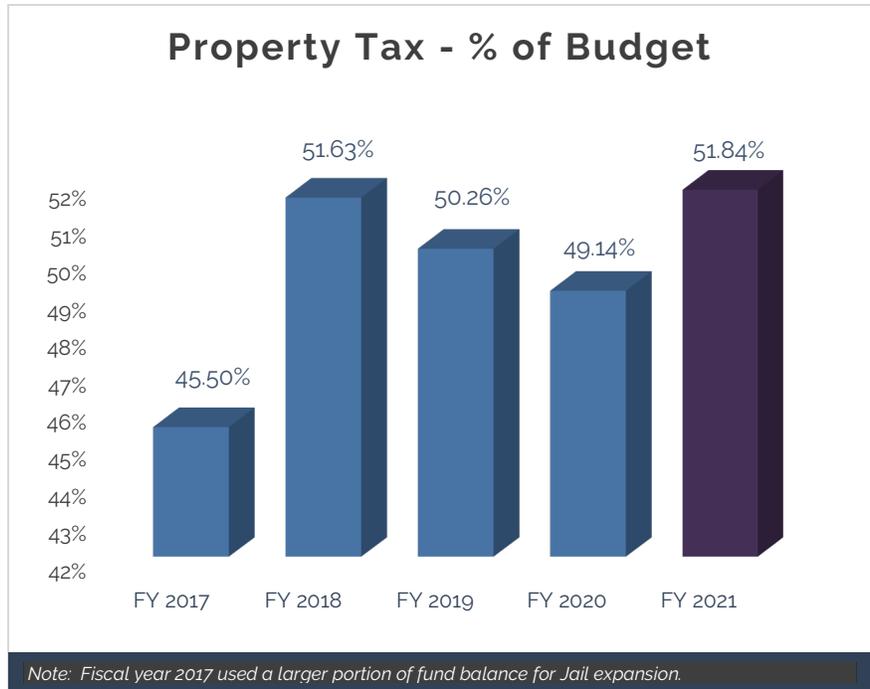
Property taxes are an extremely important revenue source for the County. More than one-third (35.7 percent) of the total revenue for all operating funds and nearly three-quarters (74.8 percent) of the revenues for the tax-related funds are derived from property taxes. Property taxes provide most of the funding in the General Fund for County operations and in the Recreation Fund for



park operations and maintenance. Property tax revenues are also used to pay for services such as police, fire, and emergency medical services. Tax-related funds make up 47.7 percent of the fiscal year 2021 operating budget. The amount of property tax revenue is based on the size of the tax digest and the millage rate.

Prior to 2008, Kootenai County experienced the benefits of a growing tax digest, which is the total value of all taxable property as determined by the Tax Assessor. County government was able to roll back the millage rate several times between 2003 and 2008, providing property tax relief while still having increasing revenues to meet community needs. But in 2008, the growth began to decline and between 2008 and 2013, the County experienced more than a 20 percent

drop in the digest. This loss in value was the result of housing and economic conditions (namely, increased foreclosures, decreased construction, and the freeze in assessments). After five years of decline, the year-over-year change from 2013 to 2014 was positive, and this positive trend has continued. Due to improving home values and increasing construction activity, the tax digest has grown nearly 20 percent from 2016 to 2019.



# REVENUE OVERVIEW



# Budgeted Revenue Summary

FISCAL YEAR 2021

Elected Officials / Department	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Adopted 2021	\$ Chg 20-21	% Chg 20-21
<b>Assessor</b>							
Admin Services	6,660	8,204	510	-	-	-	-
Appraisal	2,451,013	2,587,082	2,718,337	2,823,270	2,786,836	(36,434)	-1.29%
Mapping	-	4,984	7,152	-	-	-	0.00%
Surveyor	60,560	68,015	78,345	71,152	66,528	(4,624)	-6.50%
Vehicle Licensing	1,206,230	1,242,782	1,225,116	1,192,200	1,110,800	(81,400)	-6.83%
<b>Assessor Total</b>	<b>3,724,463</b>	<b>3,911,067</b>	<b>4,029,459</b>	<b>4,086,622</b>	<b>3,964,164</b>	<b>(122,458)</b>	<b>-3.00%</b>
<b>BOCC</b>							
Admin	16,507,179	16,925,207	20,250,582	18,189,225	15,062,787	(3,126,438)	-17.19%
Adult Misdemeanor Prob	184,628	169,112	244,834	255,050	215,050	(40,000)	-15.68%
Airport	1,064,953	2,935,984	1,271,296	1,318,828	1,210,979	(107,849)	-8.18%
Capital Replmt Reserve	-	(14,871)	-	-	-	-	-
Community Development	1,942,628	1,815,118	1,712,116	2,209,727	2,209,727	-	0.00%
External Services	1,482,104	1,459,936	1,416,825	1,472,370	1,521,633	49,263	3.35%
Facilities	24,113	70,670	13,114	5,325,295	592,781	(4,732,514)	-88.87%
Human Resources	-	185	-	-	-	-	-
Information Technology	107,477	73,163	91,368	440,319	87,912	(352,407)	-80.03%
Justice - Admin	33,106,861	34,552,677	37,872,267	37,040,588	39,208,818	2,168,230	5.85%
Juvenile Detention	172,187	186,843	207,092	223,979	206,585	(17,394)	-7.77%
Juvenile Probation	695,676	330,249	505,529	572,496	582,118	9,622	1.68%
Liability Insurance	840,532	484,151	804,646	810,701	843,874	33,173	4.09%
OEM	103,180	94,296	3,486	-	-	-	-
Public Defender	206,821	784,564	115,766	60,000	60,000	-	0.00%
Recreation	1,156,150	992,768	1,299,615	1,219,543	1,262,693	43,150	3.54%
Reprographics	35,319	31,060	38,695	36,000	35,000	(1,000)	-2.78%
Resource Management	4,572	(29,813)	(364,455)	10,000	25,000	15,000	150.00%
Solid Waste	12,311,729	13,218,650	13,775,850	14,576,087	14,355,325	(220,762)	-1.51%
Veteran Services	6,000	5,000	4,500	-	-	-	-
<b>BOCC Total</b>	<b>69,952,109</b>	<b>74,084,948</b>	<b>79,263,124</b>	<b>83,760,208</b>	<b>77,480,282</b>	<b>(6,279,926)</b>	<b>-7.50%</b>
<b>Clerk</b>							
Auditor	1,414	1,623	-	-	-	-	-
County Assistance	1,065,502	1,725,347	615,752	1,235,566	1,034,846	(200,720)	-16.25%
District Court Clerks	(15,942)	(728)	8,940	19,000	18,000	(1,000)	-5.26%
Elections	262,307	271,363	283,529	350,100	300,100	(50,000)	-14.28%
Recorder	1,192,854	1,304,243	1,353,357	1,176,935	1,176,935	-	0.00%
<b>Clerk Total</b>	<b>2,506,135</b>	<b>3,301,848</b>	<b>2,261,578</b>	<b>2,781,601</b>	<b>2,529,881</b>	<b>(251,720)</b>	<b>-9.05%</b>
<b>Coroner</b>							
Coroner	-	2,206	(13,189)	-	-	-	-
<b>Coroner Total</b>	<b>-</b>	<b>2,206</b>	<b>(13,189)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Court</b>							

Elected Officials / Department	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Adopted 2021	\$ Chg 20-21	% Chg 20-21
Capital Replmt Reserve	64,581	75,127	174,022	-	-	-	-
Drug Court	61,042	31,549	24,250	29,710	30,304	594	2.00%
DUI Court	54,161	31,685	23,458	32,093	32,735	642	2.00%
Interlock Fund	14,090	311	15,939	15,000	15,300	300	2.00%
Mental Hlth Court	101,314	99,962	124,810	101,633	106,374	4,741	4.66%
Operations	2,435,817	2,381,714	2,835,396	2,796,041	6,556,458	3,760,417	134.49%
<b>District Court Total</b>	<b>2,731,006</b>	<b>2,620,347</b>	<b>3,197,875</b>	<b>2,974,477</b>	<b>6,741,171</b>	<b>3,766,694</b>	<b>126.63%</b>

#### Prosecutor

Civil	-	-	200	-	-	-	-
Criminal	230,765	228,618	228,359	228,081	228,081	-	0.00%
Human Resources			-	-	-	-	-
Juvenile Diversion	5,303	5,314	6,179	12,400	12,400	-	0.00%
<b>Prosecutor Total</b>	<b>236,068</b>	<b>233,932</b>	<b>234,738</b>	<b>240,481</b>	<b>240,481</b>	<b>-</b>	<b>0.00%</b>

#### Sheriff

Administration	3,208	68,911	118,302	99,882	99,882	-	0.00%
Jail Custody	871,890	937,408	1,245,352	1,030,069	885,355	(144,714)	-14.05%
Operations Detective	71	100	42	-	-	-	-
Operations Patrol	809,574	761,894	1,135,667	597,584	894,245	296,661	49.64%
Operations Support	2,579,943	2,899,841	2,646,080	3,617,421	2,694,948	(922,473)	-25.50%
<b>Sheriff Total</b>	<b>4,264,686</b>	<b>4,668,153</b>	<b>5,145,443</b>	<b>5,344,956</b>	<b>4,574,430</b>	<b>(770,526)</b>	<b>-14.42%</b>

#### Treasurer

Treasurer	82,408	99,952	85,896	1,566,000	1,566,000	-	0.00%
<b>Treasurer Total</b>	<b>82,408</b>	<b>99,952</b>	<b>85,896</b>	<b>1,566,000</b>	<b>1,566,000</b>	<b>-</b>	<b>0.00%</b>

Grant Fund	2,955,054	4,762,131	5,600,592	843,784	1,852,985	1,009,201	119.60%
<b>County Totals</b>	<b>86,451,929</b>	<b>93,684,585</b>	<b>99,805,515</b>	<b>101,598,129</b>	<b>98,949,394</b>	<b>(2,648,735)</b>	<b>-2.61%</b>

#### Other Budgetary Elements

Health Insurance	8,622,387	9,034,051	9,950,974	10,778,290	11,271,087	492,797	4.57%
Emergency Medical Services	2,563,367	2,705,565	2,848,030	2,940,953	3,123,869	182,916	6.22%

# REVENUE PROJECTION FACTORS

Revenue Type / Applicable Funds	Fiscal Year 2020 Revenue Projection Factors
<p><b>Taxes</b></p> <ul style="list-style-type: none"> <li>General Fund</li> <li>Liability Insurance Fund</li> <li>Justice Fund</li> <li>Airport Fund</li> <li>County Fair Fund</li> <li>Noxious Weed Control Fund</li> <li>Health District Fund</li> <li>Historical Society Fund</li> <li>Parks Fund</li> <li>Indigent Fund</li> <li>District Court Fund</li> <li>Revaluation Fund</li> <li>Emergency Medical Services Fund</li> <li>Aquifer Protection District</li> </ul>	<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 Special Assessment – Not County Levy</p>
<p><b>Licenses and Permits</b></p> <ul style="list-style-type: none"> <li>General Fund</li> <li>Justice Fund</li> <li>Snowmobile Fund</li> <li>Emergency Medical Services Fund</li> </ul>	<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><b>Intergovernmental</b></p> <ul style="list-style-type: none"> <li>General Fund</li> <li>Justice Fund</li> <li>Tourism Promotion Fund</li> <li>Public Transportation Fund</li> <li>Noxious Weed Control Fund</li> <li>County Vessel Fund</li> <li>Public Access Fund</li> <li>District Court Fund</li> <li>Emergency Medical Services Fund</li> </ul>	<p><b>Standard:</b> 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><b>State Lottery Revenue:</b> 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><b>Grant:</b> Based on grant funded personnel.</p>
<p><b>Interest</b></p> <ul style="list-style-type: none"> <li>General Fund</li> </ul>	<p>Based on the current market value return on investments and available cash balances.</p>
<p><b>Fines and Forfeitures</b></p> <ul style="list-style-type: none"> <li>General Fund</li> <li>Justice Fund</li> <li>District Court Fund</li> <li>Court Interlock Fund</li> </ul>	<p>Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.</p>

Revenue Type / Applicable Funds	Fiscal Year 2020 Revenue Projection Factors
<b>Charges for Services</b> General Fund Health Insurance Fund Justice Fund Centennial Trail Fund Public Transportation Fund Airport Fund Parks Fund District Court Fund	<b>Standard:</b> Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections. <b>Health Insurance:</b> 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. <b>Cooperative Agreements:</b> Based on cooperative agreements between the County and other Organizations
<b>Miscellaneous</b> General Fund Justice Fund Airport Fund Parks Fund Snowmobile Fund County Vessel Fund Indigent Fund Aquifer Protection District Solid Waste Fund	<b>Standard:</b> Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections. <b>Donations/Refunds:</b> Due to the unpredictable nature of these revenues, only firm commitments are considered when setting the budget. <b>Pass thru Disbursements:</b> 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.
<b>Transfers</b> General Fund Liability Insurance Fund Centennial Trail Fund District Court Fund Health District Fund Aquifer Protection District Solid Waste Fund	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.
<b>Fund Balance Appropriation</b> General Fund Replacement Reserve/Acquisition Fund Justice Fund Centennial Trail Fund Indigent Fund Solid Waste Fund	The amounts appropriated by the Board of County Commissioners to balance funds with respect to expected revenues and approved expenditures.

# Budget Revenues By Fund

FISCAL YEAR 2021

Fund	Property Taxes	Other Revenue	Interfund Transfers-In	Interfund Transfers-Out	Fund Balance Appropriations	Total by Fund
10 General Fund	6,713,659	15,712,645	681,943	(502,781)	958,801	23,564,267
11 Replacement Reserve/Acquisition Fund	-	-	452,781	-	140,000	592,781
13 Liability Insurance Fund	733,804	-	110,070	-	-	843,874
15 Justice Fund	33,527,378	10,645,036	-	-	116,498	44,288,912
18 Centennial Trail Fund	-	20,000	10,000	-	(23,500)	6,500
19 Tourism Promotion Fund	-	1,500	-	-	-	1,500
20 Public Transportation Fund	-	334,166	-	-	-	334,166
30 Airport Fund	161,214	992,000	-	-	57,765	1,210,979
31 County Fair Fund	80,000	-	40,000	-	-	120,000
32 Noxious Weed Fund	356,715	200	-	-	-	356,915
33 Health District Fund	779,863	-	44,996	-	-	824,859
34 Historical Society Fund	21,900	-	-	-	-	21,900
35 Parks Fund	387,574	104,500	-	-	(27,396)	464,678
36 Snowmobile Fund	-	80,050	-	-	37,501	117,551
37 County Vessel Fund	-	785,380	-	-	(2,920)	782,460
38 Public Access Fund	-	6,970	-	-	(6,970)	-
40 Indigent Fund	-	350,000	-	-	619,846	969,846
45 District Court Fund	5,825,868	918,003	-	-	-	6,743,871
455 Court Interlock Fund	-	15,000	-	-	300	15,300
46 Revaluation Fund	2,726,836	-	-	-	60,000	2,786,836
49 Aquifer Protection District Fund	-	100,000	-	(36,050)	482,924	546,874
60 Solid Waste Fund	-	13,427,731	-	(800,959)	1,728,553	14,355,325
<b>Kootenai County Totals</b>	<b>51,314,811</b>	<b>43,493,181</b>	<b>1,339,790</b>	<b>(1,339,790)</b>	<b>4,141,402</b>	<b>98,949,394</b>

## Other Budgetary Elements

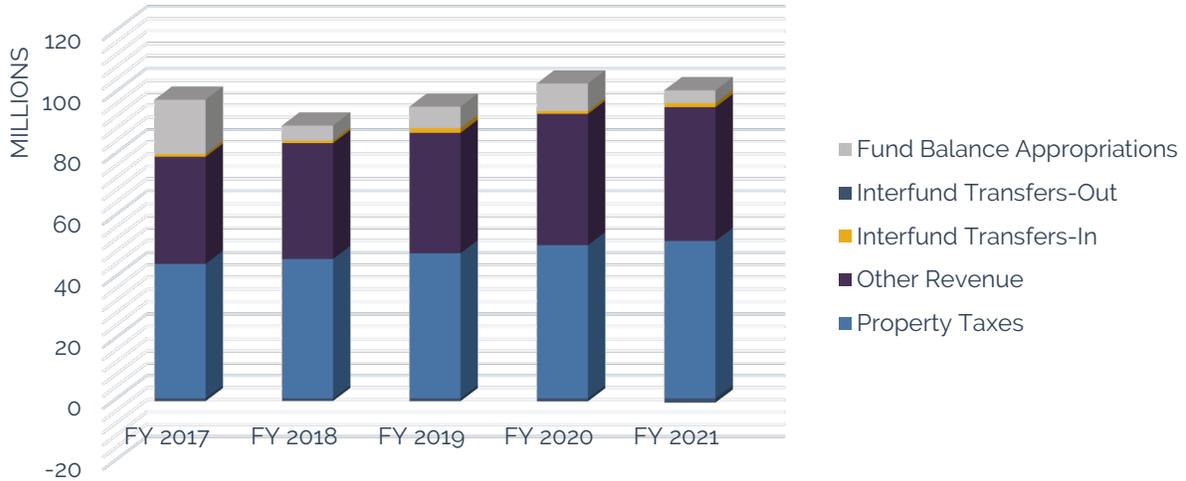
14 Health Insurance	-	11,271,087	-	-	-	11,271,087
47 Emergency Medical Services	2,937,666	186,203	-	-	-	3,123,869

# Significant Revenues by Fund

FISCAL YEARS 2017- 2021  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

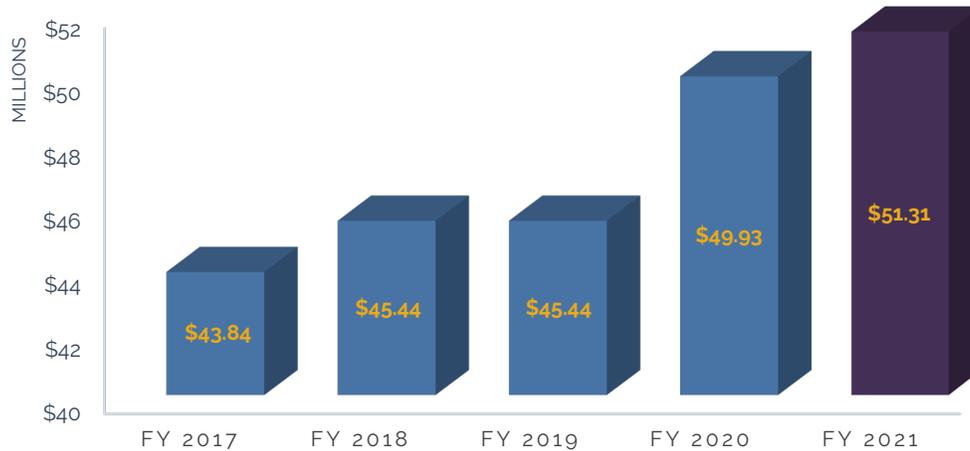
## Revenue Budget by Type

Fiscal Year 2017 - 2021



## Property Tax Revenue

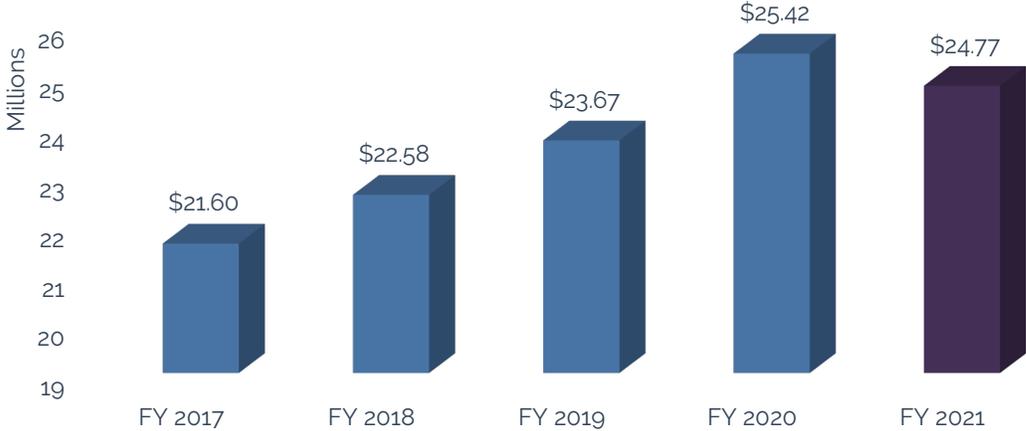
Fiscal Year 2017 - 2021



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. Due to this, the tax burden has been spread over a larger tax base.

# Fee For Services

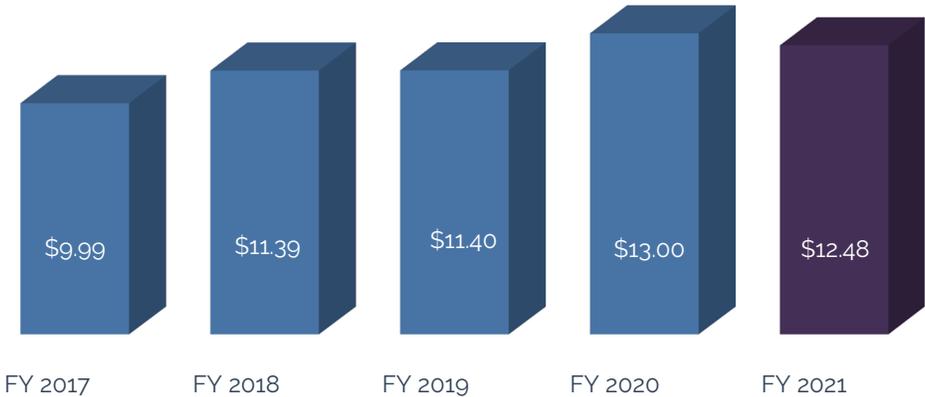
Fiscal Year 2017 - 2021



The second largest revenue source for the County is fees for services. Revenue included in this category includes licenses, permits and Justice services fines and interest. Fiscal year 2021 revenue was slightly reduced due to impact of the COVID-19 pandemic on the budget.

# State Revenue Funds

Fiscal Year 2017 - 2021



The third largest revenue source comes from the State of Idaho through sales tax and taxes on tobacco and liquor. It was anticipated in FY 2020 that Medicaid Expansion would have a negative impact on local revenue but this was delayed. The State of Idaho is projected to push Medicaid Expansion to the counties in FY 2021.

# EXPENDITURE OVERVIEW



# BUDGET FUNCTIONS

The budget uses Functions to break down expenditures. Functions are categories within funds that are descriptive of the departments and services budgeted within them. The charts reflect the amount of the total budget and General Fund budget dedicated to each function.

**GENERAL GOVERNMENT** Provides administrative support for County government. Includes direct public services such as Elections, Department of Motor Vehicles, Court Services and Community Developments as well as County Administration including the Board of Commissioners, Human Resources, and Finance.

**PUBLIC SAFETY** Work to provide a safe, secure community and provide emergency medical transportation. Includes the Sheriff's Office, Emergency Services, E-911 Communications Center, and other Public Safety activities.

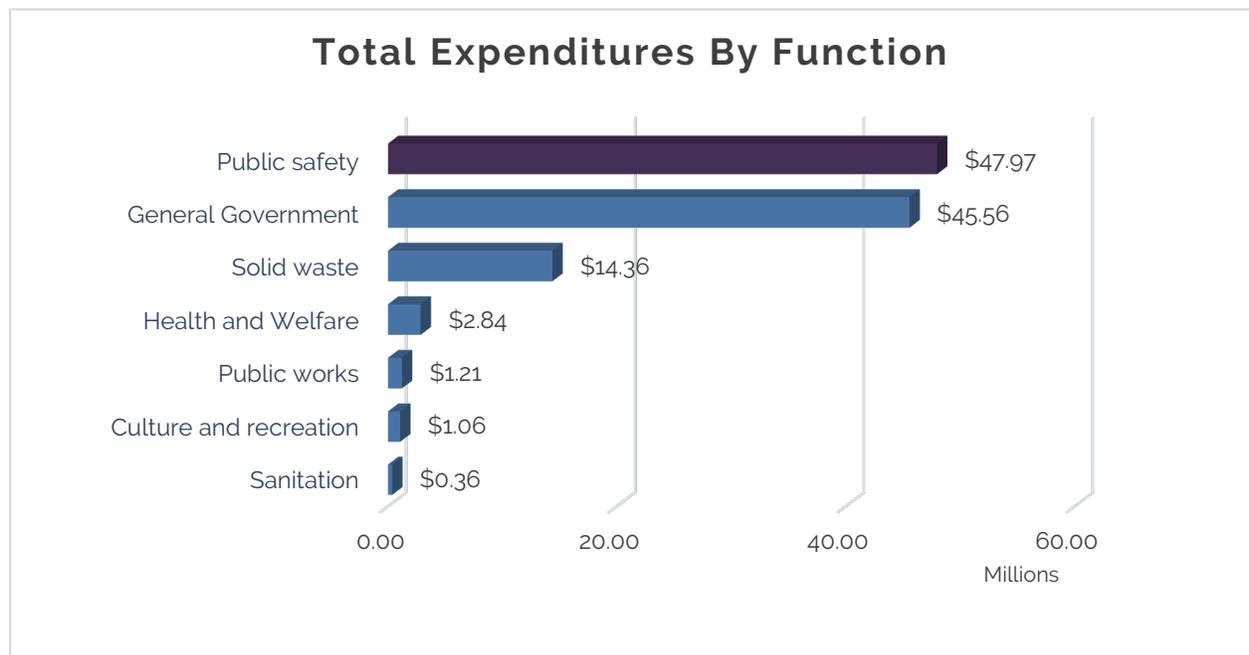
**CULTURE AND RECREATION** Includes the County Parks and Waterways as well as outside organizations such as Kootenai County Historical Society, Kootenai County Fair, and Centennial Trail support.

**HEALTH AND WELFARE** Includes support for Aquifer Protection District, Panhandle Health District, and Indigent Services.

**PUBLIC WORKS** Provides Airport operations and support.

**SANITATION** Provides aquatic weed control throughout the County.

**SOLID WASTE** Supports the operation, maintenance, and capital improvement of the landfill system. Revenues are received from user fees and tax levy funds. The needs for the landfill, transfer sites, and equipment are the primary capital considerations that funneled into the plan.



# Budgeted Expense Summary

FISCAL YEAR 2021

Elected Officials / Department	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Budget 2021	\$ Chg 20 -21	% Chg 20-21
<b>Assessor</b>							
Admin Services	699,644	715,280	694,531	646,481	675,165	28,684	4.4%
Appraisal	1,758,586	1,893,496	1,998,131	2,259,854	2,208,291	(51,563)	-2.3%
Mapping	552,006	705,857	578,238	563,416	578,545	15,129	2.7%
Surveyor	92,848	95,421	98,060	183,817	101,801	(82,016)	-44.6%
Vehicle Licensing	978,110	1,002,614	1,076,374	1,208,599	1,183,480	(25,119)	-2.1%
<b>Assessor Total</b>	<b>4,081,194</b>	<b>4,412,669</b>	<b>4,445,334</b>	<b>4,862,167</b>	<b>4,747,282</b>	<b>(114,885)</b>	<b>-2.4%</b>
<b>BOCC</b>							
Administration	1,574,628	1,660,113	1,703,847	4,558,364	3,607,383	(950,981)	-20.9%
Adult Misdemeanor							
Probation	576,541	639,525	747,600	880,574	931,879	51,305	5.8%
Airport	994,705	2,443,296	1,195,558	1,265,137	1,156,214	(108,923)	-8.6%
Capital Replmt Res	3,730,926	12,402,033	712,254	5,325,295	592,781	(4,732,514)	-88.9%
Comm Dev	1,745,922	1,930,245	2,019,060	2,174,118	2,386,177	212,059	9.8%
External Services	1,290,580	1,507,578	1,394,666	1,526,061	1,576,398	50,337	3.3%
Facilities	992,661	1,307,093	1,372,004	1,327,687	1,422,149	94,462	7.1%
Human Resources	306,858	-	-	-	-	-	0.0%
Information Tech	3,132,493	3,131,256	3,014,415	3,224,904	3,579,182	354,278	11.0%
Justice - Admin	778,109	826,202	860,409	1,076,424	1,104,678	28,254	2.6%
Juvenile Detention	2,290,440	2,356,450	2,486,557	2,615,988	2,690,194	74,206	2.8%
Juvenile Probation	1,155,980	1,233,011	1,188,300	1,240,277	1,263,895	23,618	1.9%
Liability Insurance	793,903	786,159	807,100	810,701	843,874	33,173	4.1%
OEM	243,162	-	-	-	-	-	0.0%
Public Defender	3,339,147	3,559,655	3,090,659	3,137,441	3,267,923	130,482	4.2%
Recreation	1,087,177	1,135,276	1,027,852	1,219,543	1,262,693	43,150	3.5%
Reprographics	276,897	279,608	284,014	274,504	276,066	1,562	0.6%
Resource Mgmt	170,596	185,375	213,695	232,787	239,353	6,566	2.8%
Solid Waste	10,336,069	10,706,037	11,831,306	14,576,087	14,355,325	(220,762)	-1.5%
Veteran Services	103,066	108,529	122,216	117,375	132,955	15,580	13.3%
<b>BOCC Total</b>	<b>34,919,860</b>	<b>46,197,439</b>	<b>34,071,512</b>	<b>45,583,267</b>	<b>40,689,119</b>	<b>(4,894,148)</b>	<b>-10.7%</b>
<b>Clerk</b>							
Administration		4,222	2,944	5,487	5,597	110	2.0%
Auditor	1,079,446	1,165,005	1,218,952	1,307,312	1,391,544	84,232	6.4%
County Assistance	1,241,614	1,407,566	1,098,948	1,596,896	1,471,903	(124,993)	-7.8%
District Court Clerks	2,792,084	2,962,712	3,085,337	3,444,041	3,651,320	207,279	6.0%
Elections	605,904	547,892	634,503	953,532	776,889	(176,643)	-18.5%
Recorder	356,426	374,236	386,691	388,982	395,253	6,271	1.6%
<b>Clerk Total</b>	<b>6,075,474</b>	<b>6,461,634</b>	<b>6,427,375</b>	<b>7,696,250</b>	<b>7,692,506</b>	<b>(3,744)</b>	<b>0.0%</b>
<b>Coroner</b>							
Coroner	355,646	353,758	368,438	451,196	474,915	23,719	5.3%
<b>Coroner Total</b>	<b>355,646</b>	<b>353,758</b>	<b>368,438</b>	<b>451,196</b>	<b>474,915</b>	<b>23,719</b>	<b>5.3%</b>
<b>District Court</b>							
Capital Replmt Res	-	-	53,386			-	0.0%
Drug Court	32,013	34,927	28,206	29,710	30,304	594	2.0%
Dui Court	36,948	39,500	23,458	32,093	32,735	642	2.0%

Elected Officials / Department	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Budget 2021	\$ Chg 20 -21	% Chg 20-21
Interlock Fund	5,004	11,360	7,937	15,000	15,300	300	2.0%
Mental Hlth Court	109,475	106,378	124,810	101,633	106,374	4,741	4.7%
Operations	2,358,513	2,417,924	2,642,371	2,732,111	2,923,138	191,027	7.0%
<b>District Court Total</b>	<b>2,541,953</b>	<b>2,610,088</b>	<b>2,880,168</b>	<b>2,910,547</b>	<b>3,107,851</b>	<b>197,304</b>	<b>6.8%</b>
<b>Prosecutor</b>							
Civil	639,746	699,137	762,268	768,924	846,962	78,038	10.1%
Criminal	3,089,023	3,159,463	3,287,973	3,392,788	3,736,325	343,537	10.1%
Human Resources	67,665	423,631	463,053	460,114	463,419	3,305	0.7%
Juvenile	244,373	300,359	323,214	327,402	332,977	5,575	1.7%
<b>Prosecutor Total</b>	<b>4,040,807</b>	<b>4,582,591</b>	<b>4,836,508</b>	<b>4,949,228</b>	<b>5,379,683</b>	<b>430,455</b>	<b>8.7%</b>
<b>Sheriff</b>							
Administration	988,333	1,267,985	1,315,292	1,373,596	1,643,970	270,374	19.7%
Jail Custody	13,068,511	13,808,801	13,696,974	13,871,124	13,956,174	85,050	0.6%
Operations Detective	1,944,743	2,025,378	2,072,656	2,021,960	1,862,682	(159,278)	-7.9%
Operations Patrol	8,155,122	8,001,259	8,745,496	8,798,751	10,364,263	1,565,512	17.8%
Operations Support	5,550,073	5,763,005	6,407,889	7,398,991	6,320,704	(1,078,287)	-14.6%
<b>Sheriff Total</b>	<b>29,706,783</b>	<b>30,866,427</b>	<b>32,238,307</b>	<b>33,464,422</b>	<b>34,147,793</b>	<b>683,371</b>	<b>2.0%</b>
<b>Treasurer</b>							
Treasurer	644,136	715,446	734,044	837,268	857,260	19,992	2.4%
<b>Treasurer Total</b>	<b>644,136</b>	<b>715,446</b>	<b>734,044</b>	<b>837,268</b>	<b>857,260</b>	<b>19,992</b>	<b>2.4%</b>
Grant Fund	2,955,054	4,762,131	5,600,592	843,784	1,852,985	1,009,201	119.6%
<b>County Totals</b>	<b>85,320,908</b>	<b>100,962,182</b>	<b>91,602,277</b>	<b>101,598,129</b>	<b>98,949,394</b>	<b>(2,648,735)</b>	<b>-2.6%</b>
<b>Other Budgetary Elements</b>							
Health Insurance	8,030,912	9,430,864	10,271,683	10,778,290	11,271,087	492,797	4.6%
Emergency Medical Services	2,558,620	2,704,608	2,849,330	2,940,953	3,123,869	182,916	6.2%

# Budget Expense Summary by Fund

FISCAL YEAR 2021 TOTAL ADOPTED BUDGET - **\$98,949,394**

(EXCLUDES EMS AND INTERNAL SERVICE FUND)

Expense By Fund	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
<b>General Fund</b>					
Capital	1,419,676	1,243,054	1,193,611	1,869,530	918,748
Operating	5,269,819	5,521,423	5,599,203	6,232,771	6,362,547
Personnel	14,686,016	15,727,176	16,625,048	20,089,179	16,282,972
<b>General Fund Total</b>	<b>21,375,512</b>	<b>22,491,653</b>	<b>23,417,862</b>	<b>28,191,480</b>	<b>23,564,267</b>
<b>Replacement Reserve Fund</b>					
Capital	3,617,160	12,262,765	703,404	5,166,000	430,300
Operating	113,766	139,268	62,236	159,295	162,481
Personnel	-	-	-	-	-
<b>Replmt Reserve Fund Total</b>	<b>3,730,926</b>	<b>12,402,033</b>	<b>765,640</b>	<b>5,325,295</b>	<b>592,781</b>
<b>Liability Insurance Fund</b>					
Capital	-	-	-	-	-
Operating	793,903	786,159	807,100	810,701	843,874
Personnel	-	-	-	-	-
<b>Liability Insurance Fund Total</b>	<b>793,903</b>	<b>786,159</b>	<b>807,100</b>	<b>810,701</b>	<b>843,874</b>
<b>Justice Fund</b>					
Capital	890,787	229,834	868,481	778,960	962,320
Operating	7,976,754	8,523,345	6,815,645	6,992,325	6,994,724
Personnel	28,354,042	30,441,765	32,639,652	33,282,811	36,246,015
<b>Justice Fund Total</b>	<b>37,221,584</b>	<b>39,194,945</b>	<b>40,323,778</b>	<b>41,054,096</b>	<b>44,203,059</b>
<b>Jail Commissary Fund</b>					
Operating	57,069	56,518	58,947	67,301	53,995
<b>Jail Commissary Fund Total</b>	<b>57,069</b>	<b>56,518</b>	<b>58,947</b>	<b>67,301</b>	<b>53,995</b>
<b>Sheriff Donation Fund</b>					
Capital	10,000	-	24,000	-	-
Operating	46,631	62,519	57,713	31,330	31,858
<b>Sheriff Donation Fund Total</b>	<b>56,631</b>	<b>62,519</b>	<b>81,713</b>	<b>31,330</b>	<b>31,858</b>
<b>Drug Seizure (KCSO) Fund</b>					
Capital	46,634	7,760	10,204	-	-
Operating	52,183	57,732	15,194	-	-
<b>Drug Seizure Fund Total</b>	<b>98,817</b>	<b>65,492</b>	<b>25,398</b>	<b>-</b>	<b>-</b>
<b>Centennial Trail Fund</b>					
Capital	-	-	-	-	-
Operating	-	51,245	945	6,500	6,500
<b>Centennial Trail Fund Total</b>	<b>-</b>	<b>51,245</b>	<b>945</b>	<b>6,500</b>	<b>6,500</b>
<b>Tourism Promo</b>					
Operating	1,125	1,125	1,817	1,000	1,500
<b>Tourism Promo Total</b>	<b>1,125</b>	<b>1,125</b>	<b>1,817</b>	<b>1,000</b>	<b>1,500</b>

Expense By Fund	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
<b>Public Transport</b>					
Capital	506,670	375,078	2,326,898	-	-
Operating	1,269,733	1,242,033	1,505,812	-	-
Personnel	98,301	115,828	160,879	319,122	334,166
<b>Public Transport Total</b>	<b>1,874,704</b>	<b>1,732,939</b>	<b>3,993,589</b>	<b>319,122</b>	<b>334,166</b>
<b>Airport</b>					
Capital	7,852	872,830	47,038	150,000	48,000
Operating	337,492	899,718	444,049	405,638	403,544
Personnel	649,361	670,748	704,470	709,499	704,670
<b>Airport Total</b>	<b>994,705</b>	<b>2,443,296</b>	<b>1,195,558</b>	<b>1,265,137</b>	<b>1,156,214</b>
<b>Airport Sewer Fund</b>					
Capital	-	-	-	-	-
Operating	48,634	56,692	49,732	53,691	54,765
<b>Airport Sewer Fund Total</b>	<b>48,634</b>	<b>56,692</b>	<b>49,732</b>	<b>53,691</b>	<b>54,765</b>
<b>County Fair Fund</b>					
Capital	14,990	781,495	63,096	-	40,000
Operating	45,708	207,073	123,058	80,000	80,000
<b>County Fair Total</b>	<b>60,698</b>	<b>988,568</b>	<b>186,154</b>	<b>80,000</b>	<b>120,000</b>
<b>Noxious Weed Control Fund</b>					
Capital	-	20,265	-	49,650	20,000
Operating	181,749	184,036	111,471	89,779	91,567
Personnel	168,820	163,576	193,244	242,711	245,348
<b>Noxious Weed Control Fund Total</b>	<b>350,568</b>	<b>367,877</b>	<b>304,715</b>	<b>382,140</b>	<b>356,915</b>
<b>Panhandle Health District Fund</b>					
Operating	779,852	797,753	800,545	804,126	824,859
<b>Panhandle Health District Fund Total</b>	<b>779,852</b>	<b>797,753</b>	<b>800,545</b>	<b>804,126</b>	<b>824,859</b>
<b>Historical Society Fund</b>					
Capital	-	-	-	-	-
Operating	15,000	37,730	30,792	25,885	21,900
<b>Historical Society Fund Total</b>	<b>15,000</b>	<b>37,730</b>	<b>30,792</b>	<b>25,885</b>	<b>21,900</b>
<b>Parks Fund</b>					
Capital	-	52,826	24,655	84,611	31,311
Operating	236,177	137,948	135,958	133,334	136,000
Personnel	204,964	210,691	240,021	261,568	297,367
<b>Parks Fund Total</b>	<b>441,141</b>	<b>401,465</b>	<b>400,633</b>	<b>479,513</b>	<b>464,678</b>
<b>Snowmobile Fund</b>					
Capital	6,954	37,691	-	-	5,000
Operating	30,252	39,274	36,695	52,255	67,808
Personnel	26,459	27,504	30,357	37,402	44,743
<b>Snowmobile Fund Total</b>	<b>63,665</b>	<b>104,468</b>	<b>67,052</b>	<b>89,657</b>	<b>117,551</b>
<b>CO Vessel Fund</b>					
Capital	39,276	137,190	77,295	55,495	227,877
Operating	180,033	228,714	255,947	205,825	206,594

Expense By Fund	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
Personnel	413,689	318,979	243,763	265,576	347,989
<b>CO Vessel Fund Total</b>	<b>632,998</b>	<b>684,883</b>	<b>577,005</b>	<b>526,896</b>	<b>782,460</b>
<b>Public Access Fund</b>					
Capital	-	-	-	-	-
Operating	-	-	-	-	-
<b>Public Access Fund Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Indigent Fund</b>					
Capital	-	-	-	-	-
Operating	591,685	705,977	402,629	820,748	728,853
Personnel	264,429	299,006	300,846	334,818	240,993
<b>Indigent Fund Total</b>	<b>856,114</b>	<b>1,004,984</b>	<b>703,475</b>	<b>1,155,566</b>	<b>969,846</b>
<b>District Court Fund</b>					
Capital	26,733	-	12,428	-	-
Operating	686,488	709,332	813,344	924,439	921,238
Personnel	1,823,729	1,889,396	1,993,073	2,035,038	5,822,633
<b>District Court Fund Total</b>	<b>2,536,950</b>	<b>2,598,728</b>	<b>2,818,845</b>	<b>2,959,477</b>	<b>6,743,871</b>
<b>Court Interlock Fund</b>					
Operating	5,004	11,360	7,937	15,000	15,300
<b>Court Interlock Fund Total</b>	<b>5,004</b>	<b>11,360</b>	<b>7,937</b>	<b>15,000</b>	<b>15,300</b>
<b>Revaluation Fund</b>					
Capital	-	74,500	7,200	50,552	60,000
Operating	72,416	211,908	86,793	256,393	159,718
Personnel	2,238,176	2,312,945	2,482,375	2,516,325	2,567,118
<b>Revaluation Fund Total</b>	<b>2,310,592</b>	<b>2,599,353</b>	<b>2,576,369</b>	<b>2,823,270</b>	<b>2,786,836</b>
<b>Aquifer Protection District Fund</b>					
Capital	-	-	-	-	-
Operating	400,261	404,689	403,485	554,859	546,874
<b>Aquifer Protection District Fund Total</b>	<b>400,261</b>	<b>404,689</b>	<b>403,485</b>	<b>554,859</b>	<b>546,874</b>
<b>Construction Fund</b>					
Capital	272,016	903,770	171,318	-	-
Operating	6,371	5,901	568	-	-
Personnel	-	-	-	-	-
<b>Construction Fund Total</b>	<b>278,387</b>	<b>909,671</b>	<b>171,886</b>	<b>-</b>	<b>-</b>
<b>Solid Waste Fund</b>					
Capital	-	-	-	2,564,450	2,115,000
Operating	6,926,406	7,132,448	7,870,628	7,914,649	7,970,559
Personnel	3,409,662	3,573,589	3,960,678	4,096,988	4,269,766
<b>Solid Waste Total</b>	<b>10,336,069</b>	<b>10,706,037</b>	<b>11,831,306</b>	<b>14,576,087</b>	<b>14,355,325</b>
<b>Grand Total</b>	<b>85,320,908</b>	<b>100,962,182</b>	<b>91,602,277</b>	<b>101,598,129</b>	<b>98,949,394</b>

# 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. In addition to finalizing the wage study outliers, the Board decided to give a 2% increase to non-sworn employees and 1.8% to sworn employees as well as move them through the pay matrix in fiscal year 2021. The wage study step increases were put on hold for 2021 but to maintain market rates into future years, an indexed cost of living adjustment was applied. The total cost for Fiscal 2021 wage adjustments was \$1.4M.

In addition to wage adjustments, the County's costs for benefits grew moderately. The plans did not change from 2020. The medical benefits increased \$455k. When compared to the total budget, this makes up approximately 10% of total County expenses. The Idaho pension plan (PERSI) had no changes in 2021.

The ongoing nature of personnel costs requires careful review of needs and balancing those needs with competing priorities. Of the 19.5 new position requests this year, 7.5 were approved. Below are examples of questions asked during Board 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 2021 ADOPTED BUDGET  
EXPRESSED IN FULL TIME EQUIVALENTS (FTEs)

Elected Official	Department	2018 Adopted Budget FTE	2019 Adopted Budget FTE	2020 Adopted Budget FTE	2021 Adopted Budget FTE	% Change
<b>ASSESSOR</b>	ADMIN SERVICES	9.00	9.00	8.00	8.00	0%
	APPRAISAL	25.00	27.00	27.00	27.00	0%
	MAPPING	8.00	8.00	8.00	8.00	0%
	SURVEYOR	1.00	1.00	1.00	1.00	0%
	VEHICLE LICENSING	19.00	20.00	22.00	22.00	0%
<b>ASSESSOR Total</b>		<b>62.00</b>	<b>65.00</b>	<b>66.00</b>	<b>66.00</b>	<b>0%</b>
<b>BOCC</b>	ADMIN	8.00	8.48	8.00	8.00	0%
	ADULT MISDEMEANOR PROBATION	8.00	9.28	11.50	12.00	4%
	ADULT MISDEMEANOR PROBATION - Grant	0.68	0.72			0%
	AIRPORT	8.62	9.62	9.62	9.62	0%
	COMMUNITY DEVELOPMENT FACILITIES	29.00	29.00	30.00	32.00	7%
	INFORMATION TECHNOLOGY	7.40	13.40	13.40	13.40	0%
	JUSTICE - ADMIN	17.00	18.00	19.50	16.40	-16%
	JUVENILE DETENTION	12.00	8.00			0%
	JUVENILE PROBATION	34.00	36.00	35.00	35.00	0%
	JUVENILE PROBATION	16.70	16.70	16.70	16.60	-1%
	OEM	4.00				0%
	PUBLIC DEFENDER	37.65	37.60	37.60	37.55	0%
	PUBLIC DEFENDER - Grant	2.69	3.69	6.69	19.73	195%
	PUBLIC TRANSPORTATION			1.00		-100%
	PUBLIC TRANSPORTATION - Grant	1.63	2.63	3.00	4.63	54%
	RECREATION	10.60	10.60	11.00	11.46	4%
	REPROGRAPHICS	3.00	3.00	3.00	3.00	0%
	RESOURCE MANAGEMENT	2.37	2.37	3.00	2.37	-21%
SOLID WASTE	60.00	62.00	62.00	63.00	2%	
VETERAN SERVICES	2.00	2.00	2.00	2.00	0%	
<b>BOCC Total</b>		<b>265.33</b>	<b>273.08</b>	<b>273.00</b>	<b>286.76</b>	<b>5%</b>
<b>CLERK</b>	AUDITOR	18.00	18.00	18.00	18.00	0%
	COUNTY ASSISTANCE	6.00	6.00	5.60	4.45	-21%
	DISTRICT COURT CLERKS	54.48	54.48	58.48	63.48	9%
	ELECTIONS	5.00	5.00	5.00	5.55	11%
	RECORDER	8.00	8.00	7.00	7.00	0%
<b>CLERK Total</b>		<b>91.48</b>	<b>91.48</b>	<b>94.08</b>	<b>98.48</b>	<b>5%</b>
<b>CORONER</b>	CORONER	2.50	2.50	3.11	3.11	0%
	<b>CORONER Total</b>	<b>2.50</b>	<b>2.50</b>	<b>3.11</b>	<b>3.11</b>	<b>0%</b>
<b>DISTRICT COURT</b>	MENTAL HLTH COURT OPERATIONS	1.00	1.00	1.00	1.00	0%
	<b>DISTRICT COURT Total</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>34.50</b>	<b>5%</b>
<b>PROSECUTOR</b>	CIVIL	34.00	34.00	34.00	35.50	4%
	CRIMINAL	7.00	7.00	7.00	7.00	0%
	HUMAN RESOURCES	38.00	38.00	41.00	43.48	6%
		5.00	5.00	5.00	5.00	0%

Elected Official	Department	2018 Adopted Budget FTE	2019 Adopted Budget FTE	2020 Adopted Budget FTE	2021 Adopted Budget FTE	% Change
	JUVENILE	4.62	4.62	4.62	4.62	0%
	<b>PROSECUTOR Total</b>	<b>54.62</b>	<b>54.62</b>	<b>57.62</b>	<b>60.10</b>	<b>4%</b>
<b>SHERIFF</b>	ADMINISTRATION	9.50	13.50	13.50	20.50	52%
	JAIL CUSTODY	115.25	125.50	134.50	129.50	-4%
	OPERATIONS PATROL	19.98	19.77	19.77	79.00	300%
	OPERATIONS SUPPORT	73.85	79.85	80.00	71.60	-11%
	OPERATIONS DETECTIVE	69.00	73.00	74.00	15.77	-79%
	<b>SHERIFF Total</b>	<b>287.58</b>	<b>311.62</b>	<b>321.77</b>	<b>316.37</b>	<b>-2%</b>
<b>TREASURER</b>	TREASURER	8.00	8.00	8.00	8.15	2%
	<b>TREASURER Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.15</b>	<b>2%</b>
	<b>Grand Total</b>	<b>805.51</b>	<b>840.30</b>	<b>857.58</b>	<b>874.47</b>	<b>2%</b>

# Budgeted Personnel Wages

FISCAL YEAR 2021 ADOPTED BUDGET

Elected Official	Department	2018 Budget Wages	2019 Budget Wages	2020 Budget Wages	2021 Budget Wages
BOCC	Administration	1,160,206	1,062,622	599,670	544,374
BOCC	Adult Misdemeanor Probation	409,246	451,855	522,295	578,515
BOCC	Airport	396,500	480,541	501,759	506,310
BOCC	Community Development	1,253,072	1,266,763	1,436,244	1,611,160
BOCC	Facilities	282,711	530,231	510,469	591,102
BOCC	Information Technology	888,007	926,655	1,032,767	1,041,555
BOCC	Justice - Admin	360,386	329,020		
BOCC	Juvenile Detention	1,525,229	1,571,478	1,682,835	1,703,326
BOCC	Juvenile Probation	742,936	780,526	825,501	843,109
BOCC	OEM	152,290			
BOCC	Public Defender	1,964,289	2,150,585	2,346,149	3,172,400
BOCC	Public Transportation	69,976	131,383	171,395	231,678
BOCC	Recreation	449,899	454,786	479,104	511,221
BOCC	Reprographics	122,729	132,762	131,869	134,508
BOCC	Resource Management	117,945	140,375	153,713	158,969
BOCC	Solid Waste	2,366,854	2,439,625	2,647,355	2,716,645
BOCC	Veteran Services	67,730	72,977	77,203	80,069
<b>BOCC Total</b>		<b>12,330,005</b>	<b>12,922,184</b>	<b>13,118,328</b>	<b>14,424,941</b>
Clerk	Auditor	752,630	838,750	880,086	945,423
Clerk	County Assistance	200,616	211,265	229,400	157,394
Clerk	District Court Clerks	1,873,187	1,918,866	2,011,566	2,258,617
Clerk	Elections	226,635	186,378	225,533	210,211
Clerk	Recorder	247,294	257,825	237,709	243,634
<b>Clerk Total</b>		<b>3,300,362</b>	<b>3,413,084</b>	<b>3,584,294</b>	<b>3,815,279</b>
Treasurer	Treasurer	368,938	382,591	395,857	406,619
<b>Treasurer Total</b>		<b>368,938</b>	<b>382,591</b>	<b>395,857</b>	<b>406,619</b>
Assessor	Admin Services	421,617	427,273	393,553	405,055
Assessor	Appraisal	1,208,071	1,298,367	1,370,128	1,385,998
Assessor	Mapping	372,284	383,725	383,716	390,233
Assessor	Surveyor	65,063	66,993	68,667	70,040
Assessor	Vehicle Licensing	626,275	644,599	722,967	745,221
<b>Assessor Total</b>		<b>2,693,310</b>	<b>2,820,957</b>	<b>2,939,031</b>	<b>2,996,547</b>
Coroner	Coroner	125,924	132,724	160,704	167,896
<b>Coroner Total</b>		<b>125,924</b>	<b>132,724</b>	<b>160,704</b>	<b>167,896</b>
Sheriff	Administration	567,455	754,330	768,726	606,654
Sheriff	Jail Custody	5,718,247	6,242,911	6,730,111	6,636,617
Sheriff	Operations Detective	1,320,576	1,343,731	1,369,335	1,234,791
Sheriff	Operations Patrol	4,444,427	4,730,541	4,887,321	5,884,856
Sheriff	Operations Support	2,797,651	3,035,685	3,190,619	3,309,416
<b>Sheriff Total</b>		<b>14,848,356</b>	<b>16,107,198</b>	<b>16,946,112</b>	<b>17,672,334</b>
Prosecutor	Civil	481,155	505,556	542,886	580,194
Prosecutor	Criminal	2,027,401	2,115,238	2,350,585	2,541,356
Prosecutor	Human Resources	229,265	250,013	264,625	274,052
Prosecutor	Juvenile	206,500	212,903	225,600	229,424
<b>Prosecutor Total</b>		<b>2,944,321</b>	<b>3,083,710</b>	<b>3,383,696</b>	<b>3,625,026</b>
District Court	Mental Health Court	46,556	47,955	49,343	52,608
District Court	Operations	1,210,571	1,285,440	1,325,522	1,426,508
<b>District Court Total</b>		<b>1,257,127</b>	<b>1,333,395</b>	<b>1,374,865</b>	<b>1,479,116</b>
<b>Grand Total</b>		<b>37,868,343</b>	<b>40,195,843</b>	<b>41,902,887</b>	<b>44,587,758</b>

# New Positions / Other Personnel Changes

FISCAL YEAR 2021 ADOPTED BUDGET

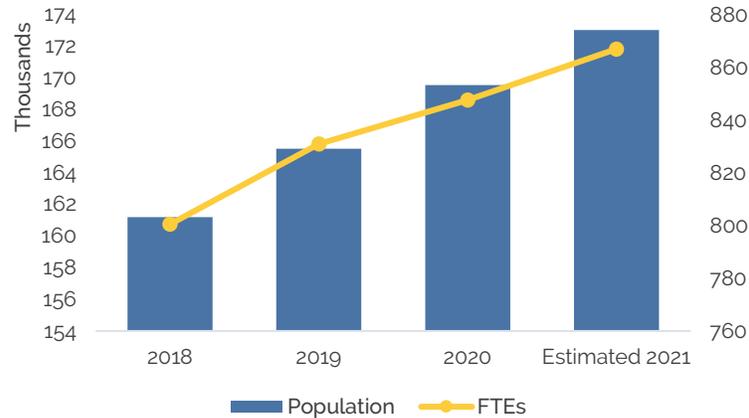
Elected Official	Department	New Position	FY 2021 FTE	FY 2021 Adopted Budget
Prosecutor	Criminal	Deputy Prosecutor	1	48,179
BOCC	Parks/SG	Maintenance Operator	1	61,400
Clerk	District Court Clerks	Helpdesk Coordinator	1	32,111
Clerk	District Court Clerks	Judicial Assistant	3	164,476
District Court	Trial Court Services	Administrative Assistant	0.5	37,301
BOCC	Solid Waste	Equipment Operators	1	66,356
<b>Total New Personnel</b>				<b>409,823</b>

Other Compensation Changes				
Assessor	Residential Appraisal	Grade Change – Multiple Positions		8,629
Assessor	Land Records	Grade Change		5,509
BOCC	Parks	Overtime		6,204
BOCC	Waterways	Overtime		6,204
BOCC	Recreation	Wage adjustment - Reorg		4,110
BOCC	Solid Waste	Bonus		3,469
BOCC	Solid Waste	Mechanics Grade Change		16,902
BOCC	Solid Waste	Overtime		2,755
BOCC	Solid Waste	Overtime		1,578
Clerk	District Court	Bonus		5,055
Clerk	District Court	Overtime		30,140
Clerk	District Court	Grade Change		16,034
Coroner	Coroner	Convert PT position to FT		20,551
Coroner	Coroner	Wage adjustment for long term employee		2,364
Prosecutor	Human Resources	Awards		2,800
Prosecutor	Prosecutor	On Call Pay		18,801
Sheriff	E 911	Overtime		2,273
Sheriff	Animal Ctrl	Conversion to Lead AC Officer		2,527
Sheriff	Detectives	Overtime		45,315
Sheriff	Driver's License	Overtime		2,902
Sheriff	Records	Overtime		9,165
Sheriff	Records	Training Officer Pay		2,507
Sheriff	Jail	Overtime		312,755
<b>Total Other Compensation</b>				<b>528,549</b>

<b>Total Compensation Changes</b>				<b>938,372</b>
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## Personnel Requirements

The 2021 operating budget of \$98.9 million is \$2.64 million, or 2.6 percent, lower than the 2020 operating budget. Wages comprise 45% of the budget. Personnel costs have increased on average 5.6% as the County adds necessary personnel to meet increased service demands. In the past 10 years, Kootenai County has seen a population growth rate average of 2.2%. Overall, the County has kept up with demand. The following graph shows the population growth in comparison to the County personnel growth.



## 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)

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%

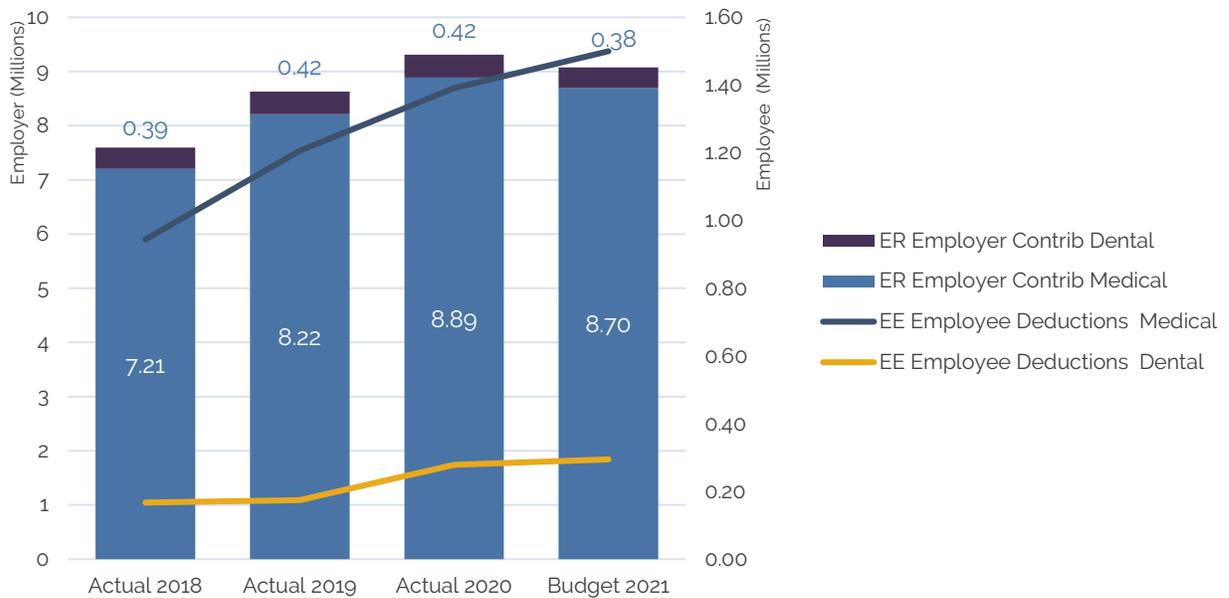
Table a: Rates from PERSI Online Guide, Member and Employer Contribution Rates for General and PERSI Police/Fire Members

In FY 2021, PERSI rate remained unchanged. 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.

## 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. FY 2020 medical claim actuals were approximately 2.5% less than the prior year. For FY 2021, anticipating an 8% increase as a result of COVID related claims.

As part of an overall cost management strategy in FY 2020, employees were asked to cover a greater portion of benefit costs. For FY 2021, the Board decided to keep employee contributions the same to preserve the impact of wage increases. By doing so, it didn't erode the wage increases.



# CAPITAL IMPROVEMENT PLAN



# CAPITAL IMPROVEMENT PLAN

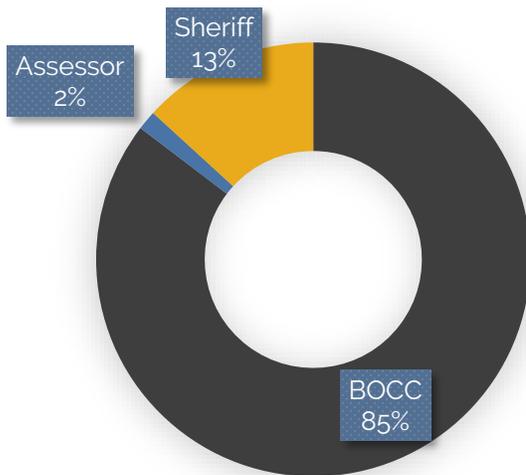
This fiscal year, capital investments made up just 4.9% of the total budget at \$4.8M. Key drivers besides building improvements are landfill operations, software, and vehicles.

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.

The FY 2021 budget benefitted from the work done by fleet management in prior years. In FY 2020, a 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 lease setup in FY 2020 for the Sheriff's department was a significant continued expense in FY 2021. 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.

2021 Capital Budget  
By Elected Official

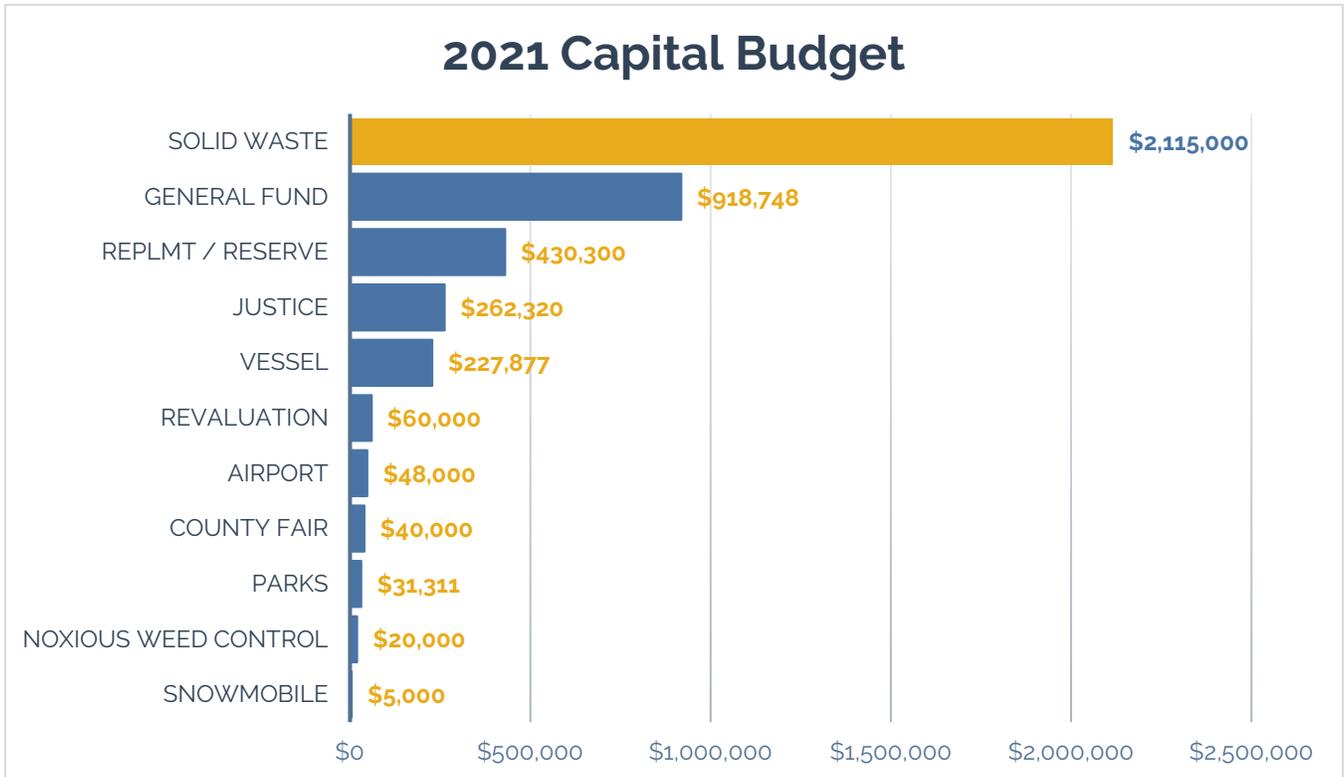


*A significant portion of capital expenditure (85%) falls under the Board of County Commissioners which includes Solid Waste (\$2.1m) and IT (\$752k).*

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 new attorney center building continues to be a focus of the budget. Preliminary architectural estimates put costs at \$25 - \$32 million to build the new building as well as remodel and retrofit 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. At this time, there is no comprehensive long term or capital strategy. For FY 2022, a cross functional team has been building the framework for a five (5) year capital outlook to present to the Board. This will be done early in the FY 2022 budget process.

# Capital Fund Expenditures Overview

FISCAL YEAR 2021



# FY 2021 CAPITAL PROJECTS

Elected / Department	Project Name	Account	Request Description	Amount	Funding
Assessor					
Appraisal	Vehicle Purchase	9010 - Vehicles Boats & Accessories	Two new vehicles, Ford Escapes, 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 Appraisal Division is responsible for the valuation of all real and personal property within the County. Idaho Code 63-314 requires that 20% of the County must be physically re-appraised each year. Without efficient and functional vehicles, staff would be unable to meet the statutory requirements. The 2006 Jeep Liberty has 75,841 miles and the 2008 Pontiac Grand Prix has 71,072 miles. Both vehicles are unreliable and not suited to area conditions.	60,000	Restricted Funds
BOCC					
Airport	Part 139/Leasing Software	9006 - Software	Currently the airport has no centralized database or digital method for completing FAA required inspections, work order tracking or a centralized leasing database for quick access to all tenant related information. The current method uses paper or a pdf to complete both the inspections and work order system, which creates inefficiencies, and increase labor. This system would allow for better tracking of issues, reduced labor costs, better connectivity to our tenants.	15,000	Restricted Funds
Airport	Pickup Truck	9010 - Vehicles Boats & Accessories	Replace one of the airports early 2000's pick-ups that is in poor condition and cost to maintain it are exceeding its value. The Airport requires pick-ups due to terrain and the need to haul larger items. Currently, there are no pick-ups in the county fleet.	33,000	Restricted Funds
Community Development	AWD Vehicles	9010 - Vehicles Boats & Accessories	Two vehicles were requested in FY21, due to increased repairs and mechanical issues with existing. Due to the replacement of the 2 Nissan vehicles with Crown Victorias, the department still needs reliable vehicles that can go out into the field to perform work. Requesting two new Ford Escapes to use for the maintenance of building permits in the fall and winter as well as the work done on a daily basis. One vehicle was approved for FY21.	30,000	
External Services	Fairgrounds		Continued support for Fairgrounds to aid in the development of a Master Plan.	40,000	
Facilities	Heat Pumps	9011 - Equipment & Machinery	Replace heat pumps in North and South housing, medical and multipurpose rooms. The current system is 34 years old, can no longer keep up, and is inefficient. This part of the jail has a water loop system that includes individual heat pumps throughout the facility. Replacement would ensure substantial savings in utility costs and water usage.	65,000	Assigned Fund

Elected / Department	Project Name	Account	Request Description	Amount	Funding
			The cost to keep servicing the units outweighs the long-term costs of replacing them.		
Facilities	ROOF TOP HVAC UNITS	9011 - Equipment & Machinery	Replacing these units will ensure safe and functional operation of the heating system as well as saving money on energy costs. This has been an ongoing project. These units supply heating and cooling to multiple housing units, jail classification and booking. It also includes the mechanical rooms that house a large portion of the IT. equipment (servers, routers, PLC's, camera equipment) that must be kept at a specific temperature. When these units go down, it can leave all divisions without heating or cooling longer than planned replacement.	65,000	Assigned Fund
Facilities	Pole Building	9930 - Construction	Vehicle Processing Building	75,300	Assigned Fund
Facilities	JAIL SLIDERS	9002 - Building	Three jail sliders need replaced (sliding cell doors) are from 1987 and have long outlived their life span. Parts are no longer available and there is no way to extend their life any further. This is a safety issue for not only staff but other inmates as well.	85,000	Assigned Fund
Facilities	JJC Chiller Replacement	9011 - Equipment & Machinery	This unit is 50 years old. Parts are hard to find. Unit requires servicing on a daily basis. The unit has exceeded its useful life. Replacing this unit will save a significant amount of money in utilities costs as well as service calls. The new unit needs little to no maintenance.	140,000	Restricted Funds
Information Technology	Admin Network Core Switch	9005 - Computer Equipment	This is the central core of the County network. It controls all internal and external routing. The entire network relies on this system to function. Examples are Internet, Email, Data Access, Software Systems Access, and Partner Agency Access. The service life was 5 years but replacement was deferred to 8+ years.	95,000	Assigned Fund
Information Technology	OnBase PaperClip Replmt	9006 - Software	The countywide imaging system is used by multiple departments for managing documents digitally. The current system is obsolete and no longer supported by the vendor. OnBase will provide global digital documentation as well as provide added functionality for document workflow, small Access database replacements, image OCR functionality, and much more. The software is widely adopted by state agencies in Idaho.	122,963	Tax Levy
Information Technology	Email Firewall	9005 - Computer Equipment	This is a dedicated firewall that handles all the email between the inside network and the Internet. Replacement is critical due to system age and the need for updated, increased security with next-gen features via Palo Alto integration. The service life of the old system was 5 years but was extended beyond 10+ years.	125,000	Assigned Fund
Information Technology	SO-911 SAN	9005 - Computer Equipment	This is the primary data storage system for the Sheriff department. System capacity will increase as well as functionality for shared storage systems. Current storage needs are being met with multiple, separate systems. Many are over 5 years old and not even the proper type of technology. Many were put in place as a stopgap	150,000	Assigned Fund

Elected / Department	Project Name	Account	Request Description	Amount	Funding
			measure due to unpredictable storage growth. This system should also provide 5 years of stable data growth.		
Information Technology	ComDev Software Replace	9006 - Software	The new software will replace the existing Community Development software. The current version of TRAKIT has been in use since 2006. It is no longer being updated by the vendor and is in support only mode as well as incompatible with Windows 10. The new software is a hosted, web-based version. The expected savings will be in the form of staff productivity from improved software functionality. There are also opportunities to enhance service and decrease staff time with better automation features.	260,000	Assigned Fund
Jail Custody	Jail Classification Software	9006 - Software	The Jail Classification Software has reached end of life and is no longer supported. The mandatory (Jail Standards) system has managed all inmate classification information since 1993 and is relied upon hourly at the jail. We received notice indicating the old software is now unsupported which has brought urgency to this request. A Jail Classification system is mandatory to maintain compliance with Idaho Jail Standards and provides an objective method for proper inmate placement in the jail. This system provides protections for staff and inmates by utilizing past criminal behavior and charges to assign a risk profile for the inmate. This allows for proper housing considerations within the jail. The expectation is that the software will also reduce overall labor costs.	34,559	Assigned Fund
Jail Custody	Jail Recording Upgrade	9020 - Other Equipment	The Jail Camera System installed ten years ago, has reached end of life and requires upgrade of software and hardware for all data/video storage to be compatible with all other Windows10 compatible systems and storage. This upgrade will provide continuity of video storage of jail incidents and activities. This system has been utilized regularly over the past ten years and has improved investigation efficiency for the prosecution of crime in the jail as well as protecting staff in response to tort claim allegations. Countless hours of research and documentation have been saved with this system and has mitigated risk for staff who are properly performing their duties. Prosecutors and Jail Administration rely heavily on the system.	100,000	Assigned Fund
Juvenile Detention	Radio Replacement Project	9020 - Other Equipment	Systematic radio failures during the past 10 months due to age and programming antiquation, has initiated a need to replace our inventory of 28 radios. The replacement of the radios was to be a multi-phase approach. Half the inventory purchased in FY 2021 and the other half in FY 2022. This approach changed when we were required to respond to the impact of COVID. Grant funding became available and we were able to purchase the inventory needed.	51,564	Assigned Fund
Operations Detectives	GPS Mapping	9020 - Other Equipment	The GPS mapping tool is used to document and map crime scenes. It is necessary to be as accurate as possible. The tool will enhance investigations and the adjudication process. The current GPS mapping tool is non-repairable and due to its age, it's also not able to be updated.	10,397	

Elected / Department	Project Name	Account	Request Description	Amount	Funding
Operations Patrol	Portable Radios	9005 - Computer Equipment	This request was cut from 20 new portable radios to 10 for Patrol Deputies to be utilized in the field. The radios will replace 10 older radios that are no longer serviceable. When our old portable radios fail, the Patrol Deputies will not be able to communicate with Dispatch or other Deputies. These radios include a GPS locator which, and will allow Dispatch to know the location of the radio in the event an office goes down. Radios with GPS locator will improve officer safety.	65,800	
Operations Patrol	Year #2 of Lease	9060 - Capital Lease - Vehicle	Leased Patrol Vehicles - Year #2	700,000	Committed Funds
Recreation	UTV Purchase	9010 - Vehicles Boats & Accessories	A UTV shared with the Snow groomer, Parks & Waterways and Noxious Weed Control departments that will fill multiple functions. Noxious Weed Control will use the UTV for land inspections and when necessary, enforcement spraying activities. Parks & Waterways will utilize the UTV for herbicide treatments on the Centennial Trail and the new Hwy 95 Trail. The Snow groomer department will use the UTV to transport materials and personnel for maintenance and repair activities in the backcountry where standard vehicles are unable to operate.	30,000	Restricted Funds
Recreation	PORTABLE ALUM. WELDER	9011 - Equipment & Machinery	Parks and Waterways requested a portable aluminum/steel welder to repair gangways and docks in the field. It is inefficient, and in some cases impossible to remove entire docks or gangways for minor to moderate repairs. Therefore, the ability to repair infrastructure in the field reduces interruptions to public access and significantly decreases costs for repairs.	9,000	Restricted Funds
Recreation	3/4 TON PICKUP	9010 - Vehicles Boats & Accessories	Parks & Waterways replaced a 2006 3/4 ton crew cab short box pickup with a 3/4 Ton Super Cab 4wd long box pickup. The cost is split between the Boat Launch User Fee Account and the Vessel Account. Due to the age, mileage, and towing activities, Parks & Waterways will need to replace its primary landscape tow vehicle at the end of operating season. The vehicle is used to tow equipment and materials to the many recreational facilities managed by the department. Many of these facilities are at the far reaches of the County and staff must have a dependable and safe vehicle, particularly when towing and transporting heavy equipment and materials on public roadways.	34,622	Restricted Funds
Solid Waste	Water Cannon	9020 - Other Equipment	This is a request for a water cannon attachment for the water truck at the landfill. The purpose for this attachment is for firefighting in the event of a landfill fire. In addition, this attachment could be used to add flocculent to the surface water ponds. Adding the attachment of the water cannon gives staff the ability to aid in the quick response to an emergency. The second use for the water cannon is to add components to the surface water ponds when needed. This is a more efficient and effective means of delivering the materials to meet the guidelines and criteria required for operations of a landfill and surface water retention ponds.	7,500	Restricted Funds

Elected / Department	Project Name	Account	Request Description	Amount	Funding
Solid Waste	Scissor Lift	9011 - Equipment & Machinery	This is a request for a used scissor-lift to be used at the Prairie Transfer Station. This lift would be used primarily in the shop for repairs, but also in other areas of the facility for building maintenance and repairs. This lift would provide the mechanic with a safer and more efficient way of complete repairs and maintenance. With the lift, more than one employee can work on the platform, or the mechanic and all tools and materials can be lifted up in a safe and efficient manner.	20,000	Restricted Funds
Solid Waste	Generator	9011 - Equipment & Machinery	This is a request for a large generator (20 KW) to replace old generators that have greater than 10,000 service hours. The old asset will be retained and used for replacement parts for the other two until all have been replaced. Generators are used throughout the landfill property where power is unavailable. The use of generators is vital to maintain landfill operations. Productivity and efficiency are greatly reduced when there is no power source located at the project location. By establishing a replacement plan for aging equipment, we prevent loss of effectiveness of equipment and maintain operations. The plan to replace these generators over time will allow us to set a priority for replacement of the most worn generator prior to failure.	20,000	Restricted Funds
Solid Waste	Toxic Vapor Analyzer	9020 - Other Equipment	This is a request for a replacement of a toxic vapor analyzer. This is a required piece of equipment used to analyze vapors within the landfill property to maintain certification of landfill operations. The current unit was purchased in 2011 and has reached its service life expectancy as many of the internal components are no longer available and service is no longer supported. This is a vital piece of equipment required under the Tier 1, Title V permit for air quality monitoring. The requested new machine will have improved technology and functions that will assist staff in efficiencies and effectiveness of monitoring landfill surface emissions as required under permits.	20,000	Restricted Funds
Solid Waste	Electronic Reader Board	9020 - Other Equipment	This request is an extension of funding for an electronic reader board at the Ramsey site. The intent of this board is to communicate with customers before they enter the facility grounds. In the FY 2020 budget, \$7,500 was requested for an electronic reader board. After research and consultation, this was not enough funding to complete the project and provide an adequate sign. This request is for an additional \$22,500 to complete the purchase, infrastructure upgrade, and installation of an electronic reader board.	22,500	Restricted Funds
Solid Waste	Video Surveillance	9020 - Other Equipment	This request is for additional funding to extend and expand the current video surveillance system. The system currently in use at the transfer stations and some rural sites will be expanded to the landfill and other areas. In 2018 the Department created an expandable video surveillance system at both the transfer stations. The system has expanded to cover almost all operations areas of both transfer station and to include several rural	30,000	Restricted Funds

Elected / Department	Project Name	Account	Request Description	Amount	Funding
			sites. This request is to replenish the funding for this capital asset to include the landfill. This will replace the stand-alone system utilized at that location. These surveillance systems aid in the effectiveness of staff and the efficiency of operations.		
Solid Waste	Rural Improvements	9930 - Construction	This funding request is a continuation of the facilities improvement construction budget. This funding will be used in FY 2021 to make improvements to existing rural residential collection sites and/or construct new ones. This is an ongoing funding request for needed improvements to rural locations such as ground clearing, improvements to layout or design, asphalt, landscaping, fencing, or lighting to rural collections sites. These improvements provide safer environments and disposal areas for customers and employees.	40,000	Restricted Funds
Solid Waste	Prairie Facility Improvements	9930 - Construction	This funding request is a continuation of the facilities improvement construction budget. This funding will be used in FY 2021 to make improvements to the facilities at the Prairie Transfer Station. The potential projects list include: 1.) Asphalt paving 2.) Perimeter infrastructure 3.) Scale Heaters 4.) Various building repairs/replacements (doors, windows, roof, flooring, HVAC system etc). These funds are used to maintain, repair and/or replace items that need to be addressed during the fiscal year.	100,000	Restricted Funds
Solid Waste	Ramsey Facility Improvements	9025 - Improvements, Not Bldgs	This funding request is a continuation of the facilities improvement construction budget. This funding will be used in FY 2021 to make improvements to the facilities at the Ramsey Transfer Station. The potential projects list include: 1.) Pit asphalt overlay 2.) Stair replacement 3.) Scale Heaters 4.) Various building repairs/replacements (doors, windows, roof, flooring, HVAC system etc). These funds are used to maintain, repair and/or replace items that need to be addressed during the fiscal year.	150,000	Restricted Funds
Solid Waste	Transfer Trailers (2)	9011 - Equipment & Machinery	This is a request for two transfer trailers. These trailers will replace two trailers that have surpassed their operations life expectancy. Transfer trailers are critical to the operations of transfer stations. They are used to transport waste from the transfer stations to the landfill. When a facility runs out of transfer trailers, the operations must shift from transport of waste to storage of waste on site. The trailers to be replaced will be declared as surplus and sold as used equipment or scrap metal.	192,000	Restricted Funds
Solid Waste	Loader - Waste Handler	9011 - Equipment & Machinery	This request is pursuant to the Department's Equipment Replacement Plan for FY 2021. The request is to replace a 2008 loader - waste handler from the Prairie facility. Loaders are essential equipment to the operation of transfer stations. This equipment is used daily to move waste and recyclable materials. In addition, these loaders are used in the winter months to plow and move snow on-site to aid in smooth operations. The department diligently maintains equipment and plans for replacement as the equipment ages out of functional life. This request is to replace the oldest waste handler loader	288,000	Restricted Funds

Elected / Department	Project Name	Account	Request Description	Amount	Funding
			at the Prairie site. This will provide better efficiency and effectiveness for processing 40% of the County's waste stream.		
Solid Waste	Landfill Facility Improvement	9930 - Construction	This funding request is a continuation of the facilities improvement construction budget. This funding will be used in FY 2021 to make improvements to the landfill facilities. The proposed project for these funds is the construction of a storage building separate from the shop in which they will store supplies such as cover material, barrels, plastic sheeting, small equipment, and generators, etc. This allows for more space inside the shop for heavy equipment repair and storage. The proposed construction is for a separate building with a concrete pad and electric.	300,000	Restricted Funds
Solid Waste	Ramsey Z-Walls Construction	9930 - Construction	This funding request is a continuation of the facilities improvement construction budget. This funding will be used in FY 2021 to make improvements to add additional z-wall bays for improved waste and recycling processing at the Ramsey Transfer Station. Z-wall expansion would be to add additional bays to the current configuration for safe and efficient waste and recycling processing.	400,000	Restricted Funds
Solid Waste	D8R Dozer Rebuild	9011 - Equipment & Machinery	This is a request for a certified rebuild of a D8R Dozer. This is a vital piece of equipment used daily for landfill operations. The current machine has over 14,000 hours of operations. The certified rebuild would utilize the machine replacing all major components. The current machine is a 1999 model and qualifies for a rebuild. This type of overhaul will extend the life of the equipment and is half the cost of the purchase of a new machine.	525,000	Restricted Funds
Veterans Services	Waiting Room Furniture	9003 - Furniture & Office Equipment	This request includes the purchase of 10 ADA compliant chairs and one corner table for the reception area of the Veterans Services Office. The current furniture in the VSO waiting area is a safety hazard to clients and county employees making it inadequate for daily operations. The majority of the VSO clientele are 65-years and older with physical limitations.	8,000	Assigned Fund
Sheriff					
Operations Patrol	Portable Radios	9005 - Computer Equipment	This request is to purchase 2 new portable radio to be issued to Marine Deputies. The radios will replace 2 older radios that are no longer serviceable. These Portable radios are imperative to communicate with Marine Deputies in the field and are necessary for Officer Safety issues.	13,160	Restricted Funds
Operations Patrol	Marine Tow Vehicle	9010 - Vehicles Boats & Accessories	This request is for grant match funding to purchase a new tow vehicle that is capable of towing the Sonar Boat and the Safe Boat. This tow vehicle will provide the Recreation Safety Section the ability to tow all of our equipment to include the Sonar Boat and the SAFE boat. Our current vehicles cannot adequately transport these large vessels for any distance.	22,406	Restricted Funds
Operations Patrol	Marine Pole Building	9930 - Construction	This request is to build a pole building that would provide storage for patrol boats during the winter months and	175,000	Restricted Funds

Elected / Department	Project Name	Account	Request Description	Amount	Funding
			other equipment during the summer. The building will be 40' by 60' with 4 roll-up doors. The building will be insulated and have power and gas to run heaters. The current storage facility is being transitioned to the Detectives.		
Operations Support	KVL5000	9005 - Computer Equipment	Purchase a new Key Variable Loader (KVL) for communications encryption key storage and loading. The current KVL has started to lose functionality. All primary channels for law enforcement agencies in the County are now encrypted. Proper and effective communications and support requires the ability to manage and load encryption keys into radio as needed for new radios or in the event of failure replacement.	5,785	Restricted Funds
Operations Support	SO to Canfield Microwave	9005 - Computer Equipment	Upgrade the current network microwave link between the SO and Canfield towers. The 911 Comms section is incrementally building out a microwave backbone network to support critical services to and from the 911 Center. This microwave backbone will lessen the impacts associated with loss of connectivity to the 911 Center such as the major fiber cut event at the county in 2019. Critical alerting and LMR services currently operate over the existing link. These services include the alphanumeric paging, two tone paging, and LMR voice traffic. The existing link does not have the bandwidth capabilities to provide secondary network coverage for critical network services that the 911 center uses.	50,000	Restricted Funds
Operations Support	Consolette Replacement	9005 - Computer Equipment	The Kootenai County Sheriff's Office utilizes 25 radio consolettes at the 911 Dispatch center and 4 radio consolettes at Post Falls Police Department as a backup location. The consolettes are used to record the critical and primary radio channels used by Kootenai County public safety agencies. These recordings are used for a number of purposes such as instant play back for dispatchers, quality control, legal requests, and records requests. Additionally, the consolettes are used as the backup communications path for dispatchers to talk to field units during site trunking events. Without these consolettes dispatch would be unable to communicate to the agencies it serves during site trunking. 18 of the consolettes are Motorola XTL5000 series radios which were end of life in 2012 and end of support in 2018. Manufacture repair for the radios in no longer available. Request is to replace 9 of the 18 EOL/EOS consolettes.	72,000	Restricted Funds



# DEPARTMENT INFORMATION



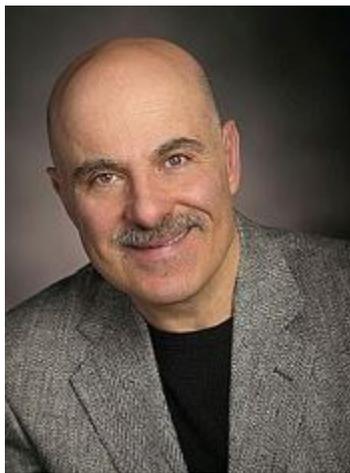
# BOARD OF COUNTY COMMISSIONERS

## **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. The Board has final budget authority for the County as well as responsible for development and implementation of County policies and procedures, including personnel, financial, and facility needs. The elected 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 Board 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.





BOARD OF COUNTY  
COMMISSIONERS  
284.76 FTE



ADMINISTRATION  
8 FTE



ADULT  
MISDEMEANOR  
PROBATION  
12 FTE



AIRPORT  
9.62 FTE



COMMUNITY  
DEVELOPMENT  
32 FTE



FACILITIES  
13.40 FTE



INFORMATION  
TECHNOLOGY  
16.40 FTE



JUVENILE  
DETENTION  
35 FTE



JUVENILE  
PROBATION  
16.60 FTE



PUBLIC DEFENDER  
57.28 FTE



PUBLIC  
TRANSPORTATION  
4.63 FTE



RECREATION  
10.46 FTE



REPROGRAPHICS  
3 FTE



RESOURCE  
MANAGEMENT  
3 FTE



SOLID WASTE  
62 FTE



VETERAN SERVICES  
2 FTE

## BOARD ADMINISTRATION

### DESCRIPTION

The Board oversees daily operations of 14 departments that are directly under their authority. The Board staff provide administrative & clerical support to other departments on a County-wide basis.



### CHALLENGES & ACCOMPLISHMENTS

- ▶ The Board administrative office continues to be the hub of all activity at Kootenai County.
- ▶ The Board and Staff work diligently to answer all constituent and employee questions and concerns promptly.
- ▶ The Staff works continuously to provide current information via website and social media to help facilitate answers.
- ▶ The Board reviewed, streamlined, and approved the FY21 budget.
- ▶ Conducted 369 Board meetings, even in the midst of the COVID pandemic, to ensure County business continued as necessary.
- ▶ Provided administrative support and specific financial information necessary to assist the Board with key decisions.

### 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.

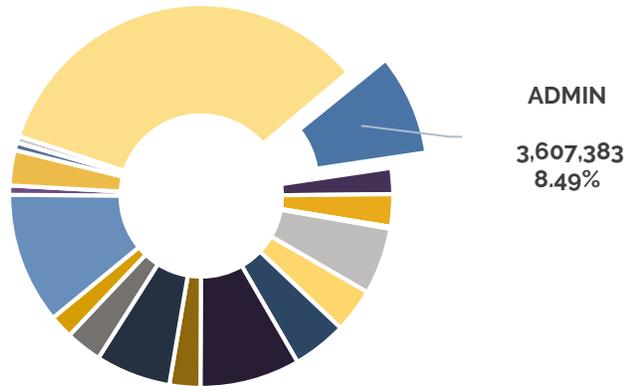
### DEPARTMENT GOALS/OBJECTIVES

- ▶ Maintain cooperative efforts with other public & private entities to provide effective, cost-efficient leadership to the citizens of Kootenai County.
- ▶ Work continuously with the other Elected Officials to review and discuss long-term planning issues.
- ▶ Continue organizational oversight to support
- ▶ Protection of County resources
- ▶ Continual economic development, and
- ▶ Maintenance of quality of life, consistent with Idaho Code

### ADMINISTRATIVE GOALS/OBJECTIVES

- ▶ Provide prompt, efficient, friendly service to internal and external customers.
- ▶ Ensure efficient processes for information sharing and project coordination throughout the organization.
- ▶ Provide continuous maintenance of BOCC records and official actions and develop methods for accurate retrieval of BOCC records.

# BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	(1)	-	-	-	0.00%
Interdepartmental Services	1,335	1,404	485	2,350	1,650	-29.79%
Maintenance and Repairs	1,272	5,269	2,346	5,800	2,900	-50.00%
Materials and Supplies	2,345	2,450	2,265	2,770	11,015	297.65%
Non-Capital Purchases	-	2,375	395	-	-	0.00%
Other Services and Expenses	601,987	688,345	685,919	911,942	889,366	-2.48%
Personnel Expenses (a)	533,554	571,856	627,399	3,188,309	2,254,775	-29.28%
Professional Services	91,352	68,994	102,626	117,950	129,795	10.04%
Travel and Professional Development	60,040	44,719	44,025	44,544	45,877	2.99%
Utilities	282,744	274,701	238,388	284,699	272,005	-4.46%
<b>Expense Category Total</b>	<b>1,574,628</b>	<b>1,660,113</b>	<b>1,703,847</b>	<b>4,558,364</b>	<b>3,607,383</b>	<b>-20.86%</b>
Charges for Services	9,672	2,185	1,687	4,800	1,100	-77.08%
Fines and Forfeitures	120	241	-	-	-	0.00%
Fund Balance Appropriation	-	-	-	(98,415)	1,118,251	-1236.26%
Intergovernmental	5,525,473	5,859,778	6,207,551	5,962,138	5,555,440	-6.82%
Investment Gain/(Loss)	459,840	282,464	3,997,533	60,000	1,100,000	1733.33%
Licenses and Permits	500	525	825	500	675	35.00%
Miscellaneous	143,178	189,342	165,608	130,000	115,000	-11.54%
Taxes	11,374,657	11,516,991	9,847,346	11,458,259	6,993,159	-38.97%
Transfers	(1,006,261)	(926,319)	30,032	671,943	179,162	-73.34%
<b>Revenue Category Total</b>	<b>16,507,179</b>	<b>16,925,207</b>	<b>20,250,582</b>	<b>18,189,225</b>	<b>15,062,787</b>	<b>-17.19%</b>

(a) Personnel expense includes changes for all departments including benefits, COLA, and new requests



## DESCRIPTION

Information Technology (IT) provides technology-related services to the various departments within the County's organizational umbrella. The main function of the IT 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.



## CHALLENGES & ACCOMPLISHMENTS

### *Main Departmental Computer Systems*

Financial/HR System (New World), Tax and Assessment System (Harris), Public Safety System (Spillman), Community Development (iMS), Legal Case Mtg (JustWare)

- ▶ Dedicate enough staff and resources so that system implementation milestones are met.
- ▶ Work with departments to insure adequate user training is provided to all staff using the system.
- ▶ Hold quarterly user group meetings to aid in training

### *MAIN HARDWARE SYSTEMS*

As long as the IT Capital Plan continues to be funded on an annual basis, we will be well-positioned to take advantage of technological advances and continue to provide a stable and secure computing platform.

### *Internet*

- ▶ Increase information made available to the public through the County's web site.
- ▶ Increase usability through departmental and customer feedback.
- ▶ Enhance the County Intranet site, (KCPLACE) where County employees can download personnel forms, manage benefits, view important announcements. Replace Intranet in FY 2022 with enhanced system from CivicPlus. New system will allow County departments to make modifications to their own sites, similar to how the main County website now allows this functionality.

### *GIS Plan*

- ▶ Learn Visual C, Java and Python programming languages to support the County's transition into the ArcGIS Enterprise and ArcGIS Pro desktop environments.
- ▶ Begin converting the County GIS users from ArcGIS 10x to ArcGIS Pro software. This process will require upgrading server software and developing automated routines to support seamless data follow.
- ▶ Continue maintaining and developing countywide spatial databases.

### *Public Safety*

- ▶ Expand and upgrade existing network and storage infrastructure to accommodate increased network traffic from the processor-intensive Spillman Public Safety system.
- ▶ Maintain recently installed wireless network infrastructure to support less-paper initiative for public, private entities and in the Courtrooms to allow easy access to case information and materials.

### *Imaging and Document Management Solutions*

Start implementation of On-Base Document Management System. (4-year project) On-Base allows the automation of many manual tasks through built-in workflow processes and forms creation. (ex. BOCC agenda process, Budget workflow, etc.) Additional customization is possible through staff programming.

### *Investment in Hardware and Software*

- ▶ Use statistics from Track-It (inventory software program) to determine where additional equipment, training and resources are needed most. The hardware and software specifications for the County's approximately 1,000 networked computers will be maintained via Track-It.
- ▶ Continue to enhance technologies such as Virtual Servers and Storage Area Networks (SANS) for more reliable and easy to manage data storage and wireless technology to allow for mobile computing.
- ▶ Complete implementation of solid-state based storage management system.
- ▶ Adhere to County-developed purchasing standards specified in the County Information Technology 5-Year Plan.

### *CUSTOMER SERVICE*

- ▶ Provide training and day-to-day emphasis on the County's Mission and Vision Statement and Values and Operating Principles.
- ▶ Create customer service survey to determine where our customers' needs are being met and where improvement is needed.

## **PERFORMANCE MEASURES**

None provided

## **DEPARTMENT GOALS/OBJECTIVES**

### **Goals:**

The mission of the IT Department is to provide cost-effective computing solutions that enable each County department to operate efficiently and effectively. We achieve this by providing:

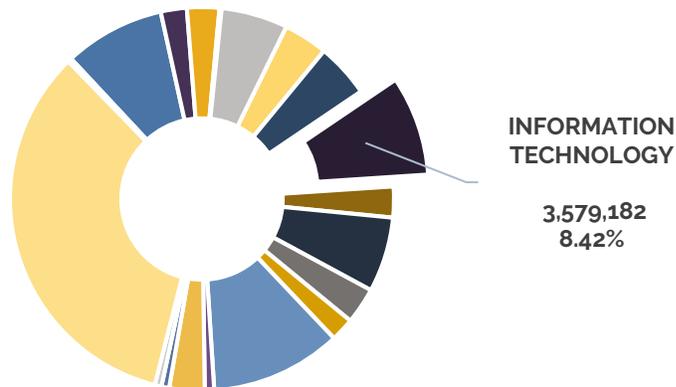
- ▶ Citizens with rapid access to accurate and responsive information about Kootenai County, its services and its activities.
- ▶ Employees with information, training, tools and support necessary to be productive, responsive and creative in meeting the needs of the public.

- ▶ Management with information, training, tools and support necessary to effectively plan and conduct County operations, encourage innovation and meet the changing demands of its citizenry.
- ▶ Departments with the information necessary to make informed hardware and software purchases based upon County standards.
- ▶ Provide a healthy and productive working environment for IT employees in which innovation and creativity are rewarded, incentives are attainable and the results are measurable.

**Objectives:**

- ▶ Work with Auditor's Office to train users on efficient use of Logos Financial/HR computer system through one-on-one training as well as through countywide user group meetings.
- ▶ Enhance Internet functionality: Continue to find ways to help citizens conduct County business at their convenience via the County web site and other cloud-based options. This includes providing easy access to on-line payments, forms, applications and important information. Continue to enhance Intranet site to improve communication among employees throughout the County. Redesign County Intranet site, KCPlace in FY2022.
- ▶ GIS Plan: Refine County's GIS plan so that we are in a position to take advantage of geographical data provided by the re-addressing project and other data resources.
- ▶ Communication Infrastructure: Complete migration to Verizon for the County's telephone, Internet and network infrastructure in FY 2021 to meet the changing connectivity needs of Kootenai County. County Internet speed will go from 110mb to 1GB when migration is completed. (10 times faster)
- ▶ Document Management Solutions: Implement new On-Base system via 4-year project beginning FY 2021. Provide "less paper" solutions to help manage the County's storage issues and provide quick and reliable access to scanned documents.
- ▶ Personal Computer – Hardware and Software: Use statistics derived from the countywide hardware and software inventory to determine where new and updated PC's can best be used. Continue implementation of virtual servers and desktops to save money, time and space in the County Computer Room.
- ▶ Customer Service: Focus on customer-oriented service, training and support in helping meet the informational needs of our employees and citizens.

## BOCC 2021 Expense Budget



### EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	642,284	475,080	331,222	362,308	752,963	107.82%
Construction in Progress	56,305	92,480	72,113	-	-	0.00%
Interdepartmental Services	1,265	263	422	525	536	2.10%
Maintenance and Repairs	839,059	773,980	777,158	908,046	901,933	-0.67%
Materials and Supplies	54,939	24,171	49,831	52,345	52,657	0.60%
Non-Capital Purchases	192,216	295,045	243,123	217,035	205,183	-5.46%
Other Services and Expenses	377	444	344	7,470	1,326	-82.25%
Personnel Expenses	1,169,055	1,267,026	1,355,977	1,473,026	1,450,388	-1.54%
Professional Services	10,085	28,997	3,140	20,657	24,864	20.37%
Travel and Professional Development	19,517	26,566	33,175	34,512	34,872	1.04%
Utilities	147,391	147,203	147,911	148,980	154,460	3.68%
<b>Expense Category Total</b>	<b>3,132,493</b>	<b>3,131,256</b>	<b>3,014,415</b>	<b>3,224,904</b>	<b>3,579,182</b>	<b>10.99%</b>
Charges for Services	51,498	15,200	18,387	318,800	19,800	-93.79%
Miscellaneous	55,979	57,963	72,981	58,211	68,112	17.01%
Transfers	-	-	-	63,308	-	-100.00%
<b>Revenue Category Total</b>	<b>107,477</b>	<b>73,163</b>	<b>91,368</b>	<b>440,319</b>	<b>87,912</b>	<b>-80.03%</b>

# BOARD 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.

## CHALLENGES & ACCOMPLISHMENTS

With the pandemic, in-person trainings and safety committee meeting were not conducted. The opportunity of Zoom meetings was being evaluated for future training meetings. Prior to the pandemic, HR provided in-person countywide training on the personnel policies, which was completed for the ICRMP discount program.

## PERFORMANCE MEASURES

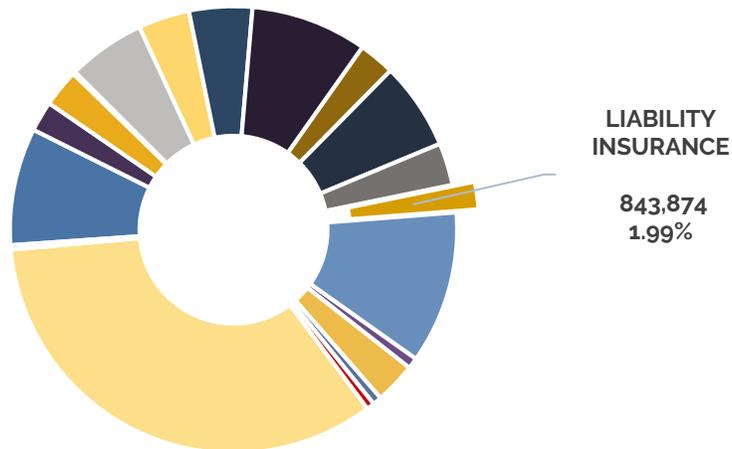
	2017 ANNUAL	2018 ANNUAL	2019 ANNUAL	2020 PROJECTED	2021 ESTIMATED
ICRMP Claims	43	45	40	37	40
ICRMP Discount Program Participants	92%	91%	92%	92%	92%
Worker's Compensation Claims	58	66	68	75	70
Unemployment Claims	36	19	20	20	20
FMLA Claims	176	192	207	225	225
E-Mod Rate	0.76	0.78	0.86	0.82	0.82

*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.
- ▶ Complete the biennial Equal Employment Opportunity Plan (EEOP) and the Equal Employment Opportunity Survey (EEO-4)
- ▶ Update/revise the personnel policy manual

## BOCC 2021 Expense Budget



### EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Maintenance and Repairs	25,845	36,389	38,620	30,000	40,000	33.33%
Materials and Supplies	-	25	4,139	-	-	0.00%
Other Services and Expenses	764,697	746,519	761,204	777,418	800,524	2.97%
Professional Services	-	-	672	-	-	0.00%
Travel and Professional Development	3,361	3,225	2,465	3,283	3,350	2.04%
<b>Expense Category Total</b>	<b>793,903</b>	<b>786,159</b>	<b>807,100</b>	<b>810,701</b>	<b>843,874</b>	<b>4.09%</b>
Intergovernmental	-	1	-	-	-	0.00%
Miscellaneous	42,616	29,700	4,060	-	-	0.00%
Taxes	724,755	381,289	690,516	700,631	733,804	4.73%
Transfers	73,161	73,161	110,070	110,070	110,070	0.00%
<b>Revenue Category Total</b>	<b>840,532</b>	<b>484,151</b>	<b>804,646</b>	<b>810,701</b>	<b>843,874</b>	<b>4.09%</b>

# BOARD 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.

## CHALLENGES & ACCOMPLISHMENTS

- ▶ Increased delivery locations without adding additional personnel
- ▶ Continuity of services during pandemic with professionalism and consistent product quality

## PERFORMANCE MEASURES

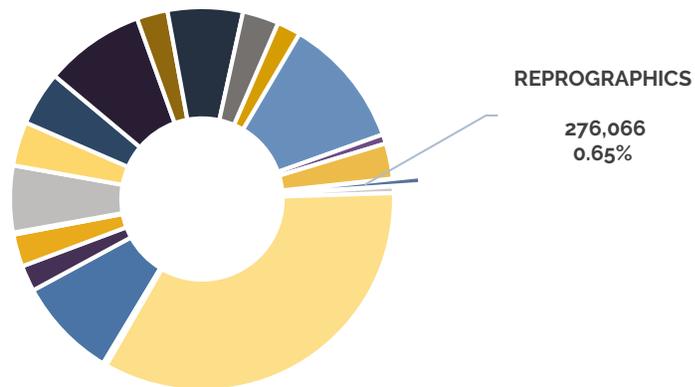
None provided

## 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	13,371	-	-	-	-	0.00%
Maintenance and Repairs	2,824	559	963	5,050	5,050	0.00%
Materials and Supplies	25,850	26,233	27,659	30,461	28,600	-6.11%
Non-Capital Purchases	539	-	617	600	350	-41.67%
Other Services and Expenses	54,839	59,102	42,665	42,500	42,500	0.00%
Personnel Expenses	179,474	193,679	212,111	195,893	199,566	1.88%
Travel and Professional Development	-	34	-	-	-	0.00%
<b>Expense Category Total</b>	<b>276,897</b>	<b>279,608</b>	<b>284,014</b>	<b>274,504</b>	<b>276,066</b>	<b>0.57%</b>
Miscellaneous	35,319	31,060		36,000	35,000	-2.78%
<b>Revenue Category Total</b>	<b>35,319</b>	<b>31,060</b>	<b>38,695</b>	<b>36,000</b>	<b>35,000</b>	<b>-2.78%</b>



## DESCRIPTION

The Resource Management Office (RMO) provides administrative and operational support Countywide for grants identification, application, and operational procedures to ensure compliance with federal, state, local, and regulatory requirements. The department also works with the Board and Department Heads to build out 5-year financial and operational plans to help maintain or improve level of service provided to citizens with smaller budgets and workforces. Additionally, RMO supports the organization countywide by identifying and implementing cost-saving procurement procedures specific to the purchase of goods and services. The RMO also oversees the Public Transportation department in the provision of public transportation for all citizens of Kootenai County. The department operates using a shared services model. Operating expenses are minimal and offset by Public Transportation funding, as equipment and facility are shared. Administrative salaries serve as in-kind match for Federal Awards.

## CHALLENGES & ACCOMPLISHMENTS

- ▶ Challenges primarily focused on additional costs and operational challenges as a result of COVID-19. Many departments incurred unexpected costs and for some departments, reduced delivery of direct services.
- ▶ Established COVID Task Force to manage the funding and regulatory requirements of the County CARES Act allocation. Utilizing the shared services model, this group collaborated with all departments to ensure sufficient PPE, Safety Equipment and Supplies were provided in response to the pandemic.
- ▶ Facilitated pre-approval for several larger projects. To date, over \$1.8M in funding has been utilized to respond to COVID-19. Several of these projects include equipment and facility improvements which will benefit the County for many years to come.
- ▶ Collaborate COVID-19 grant management with RMO, Auditor's Office, and OEM departments through the end of 2020.
- ▶ Training for FY20 was restricted due to COVID-19, which resulted in 60% of operating expenses budget being returned to the General Fund.

## PERFORMANCE MEASURES

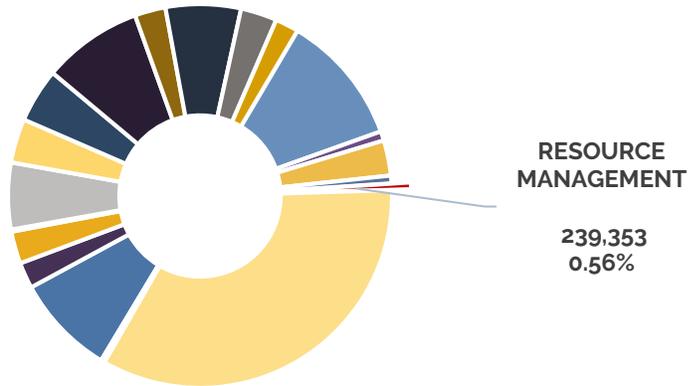
- ▶ Uniform requirements for managing grants, reduce administrative burden, reducing risk of waste, fraud and abuse.
- ▶ Monitoring and reporting

## DEPARTMENT GOALS/OBJECTIVES

- ▶ Support the Board of County Commissioners and departments Countywide by identifying funding, cost saving measures, and financial planning that provides citizens with accessible and responsive services from Kootenai County in a transparent and equitable manner.
- ▶ Provide clear and consistent guidance Countywide in application for, and use of, grant monies and adherence to regulatory compliance.

- ▶ Provide strategic planning Countywide to mitigate economic turbulence and ensure continuity of long-term objectives.
- ▶ Provide County-wide assistance to build out five-year financial and operational plans and budgetary change procedures.
- ▶ Maximize value received by Kootenai County in all procurement processes using fair, open, ethical, and transparent competition.
- ▶ Support the Board and the departments that report to the Board in the implementation of a customer-centric approach to service design and delivery resulting in increased citizen satisfaction and reduced costs.
- ▶ Provide public transportation that is efficient and feasible to improve the economic and quality of life factors for citizens through access to employment, education, health care, and recreation.

## BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	2	339	52	200	110	-45.00%
Maintenance and Repairs	283	363	429	500	500	0.00%
Materials and Supplies	404	2,738	1,579	3,750	1,850	-50.67%
Non-Capital Purchases	-	5,132	-	-	-	0.00%
Other Services and Expenses	235	57	367	1,150	1,500	30.43%
Personnel Expenses	156,902	167,199	204,393	213,127	219,693	3.08%
Travel and Professional Development	12,771	9,548	6,554	14,060	12,300	-12.52%
Utilities	-	-	323	-	3,400	100.00%
<b>Expense Category Total</b>	<b>170,596</b>	<b>185,375</b>	<b>213,695</b>	<b>232,787</b>	<b>239,353</b>	<b>2.82%</b>
Miscellaneous	4,572	(29,813)	(365,349)	10,000	25,000	150.00%
Transfers	-	-	894	-	-	0.00%
<b>Revenue Category Total</b>	<b>4,572</b>	<b>(29,813)</b>	<b>(364,455)</b>	<b>10,000</b>	<b>25,000</b>	<b>150.00%</b>

### 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 outlived 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.

### CHALLENGES & ACCOMPLISHMENTS

COVID-19 brought needs for safety measures in all facilities. Work spaces were rearranged and dividers and guards built to ensure the safety of County employees and the public. Due to the high demand, other projects had to be delayed, creating a backlog.

In spite of the additional workload from COVID-19, the department was able to complete several key urgent projects.

- ▶ Replace remainder of outdated heating and cooling systems at Juvenile Detention and the Jail
- ▶ Begin preparation for replacement of heating and cooling systems at downtown buildings.
- ▶ Replace remainder of Jail sliding doors.

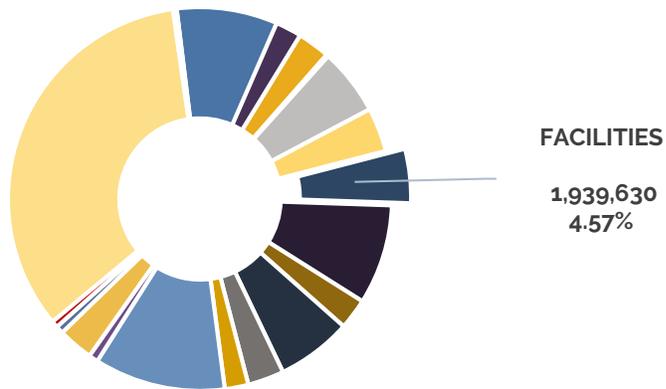
### PERFORMANCE MEASURES

- ▶ 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	607,127	75,633	124,613	106,000	355,000	234.91%
Construction in Progress	124,400	1,302,638	49,903	5,060,000	-	-100.00%
Interdepartmental Services	-	-	-	150	-	-100.00%
Maintenance and Repairs	364,094	351,298	303,472	403,702	426,532	5.66%
Materials and Supplies	92,755	110,739	108,647	106,652	78,568	-26.33%
Non-Capital Purchases	8,148	7,563	19,220	-	4,900	100.00%
Other Services and Expenses	166,776	186,302	180,030	180,150	181,143	0.55%
Personnel Expenses	415,225	708,376	797,605	791,628	885,828	11.90%
Professional Services	-	-	182	500	3,659	631.80%
Travel and Professional Development	267	481	878	2,200	1,500	-31.82%
Utilities	2,337	2,698	2,950	2,000	2,500	25.00%
<b>Expense Category Total</b>	<b>1,781,128</b>	<b>2,745,728</b>	<b>1,587,500</b>	<b>6,652,982</b>	<b>1,939,630</b>	<b>-70.85%</b>
Charges for Services	-	-	(450)	-	-	0.00%
Fund Balance Appropriation	-	-	-	5,201,108	140,000	-97.31%
Intergovernmental	9,858	4,060	-	-	-	0.00%
Miscellaneous	27,399	2,192	-	-	-	0.00%
Taxes	-	-	-	206,495	-	-100.00%
Transfers	-	69,831	13,564	(82,308)	452,781	-650.11%
<b>Revenue Category Total</b>	<b>37,258</b>	<b>76,083</b>	<b>13,114</b>	<b>5,325,295</b>	<b>592,781</b>	<b>-88.87%</b>

### 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.

### CHALLENGES & ACCOMPLISHMENTS

Public Defender Conflict Attorney trends are remaining steady. The FY21 budget has not increased from FY20. Kootenai County has submitted an indigent defense grant application which should help offset a portion of the conflict attorney costs.

### PERFORMANCE MEASURES

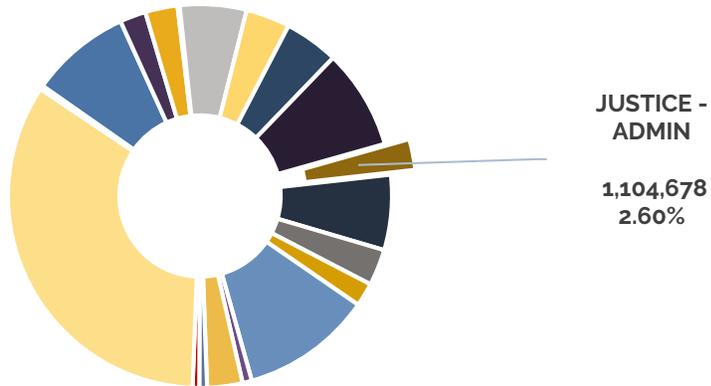
The Board and Board Staff work continuously with the Public Defender's Office and the Public Defender Conflict Administrator to review expenditures, track caseload data, and seek methods for reducing expenditures, when possible. Use of a third-party consultant for oversight enhances quality controls. Monthly reporting procedures are in place to track conflict case assignments.

### 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	736,109	787,401	754,816	660,000	660,000	0.00%
Other Services and Expenses	-	-	-	300,000	300,000	0.00%
Professional Services	42,000	36,100	42,000	42,000	42,000	0.00%
Travel and Professional Development	-	2,701	63,593	74,424	102,678	37.96%
<b>Expenses Total</b>	<b>778,109</b>	<b>826,202</b>	<b>860,409</b>	<b>1,076,424</b>	<b>1,104,678</b>	<b>2.62%</b>
Fines and Forfeitures	10,544	8,907	9,622	10,600	10,000	-5.66%
Fund Balance Appropriation	-	-	-	-	220,440	100.00%
Intergovernmental	4,940,776	5,437,774	5,859,460	5,444,615	5,300,000	-2.66%
Miscellaneous	12,733	105	(3,707)	-	-	0.00%
Taxes	26,801,604	27,785,313	31,560,594	31,585,373	33,678,378	6.63%
Transfers	1,341,203	1,320,578	446,299	-	-	0.00%
<b>Revenue Total</b>	<b>33,106,861</b>	<b>34,552,677</b>	<b>37,872,267</b>	<b>37,040,588</b>	<b>39,208,818</b>	<b>5.85%</b>

### 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. Dedicated attorneys and support staff strive to uphold the constitutional protections the law affords to those accused of crimes. Public defense standards at the state level are funded through annual grant awards.

### CHALLENGES & ACCOMPLISHMENTS

Challenges for FY2020: Rapid growth without additional building space. Pandemic with limitations on ability to work remotely while balancing the safety and needs of employees and the needs of our clients.

Accomplishments in FY2020: Software switch to a system that better serves our needs and reporting requirements.

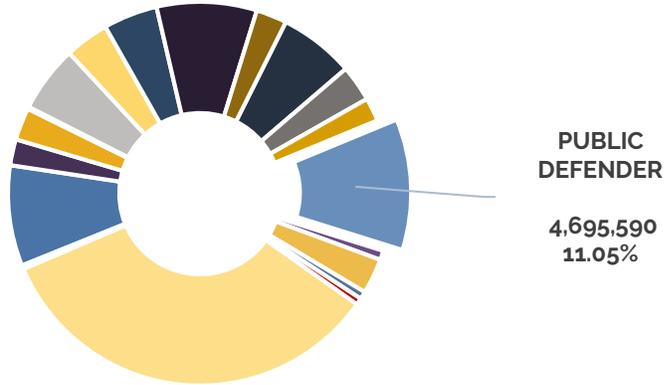
### PERFORMANCE MEASURES

- ▶ CLE hours received by each attorney
- ▶ To communicate our department needs, thereby enhancing decision making so that we may continue to fight for and defend our clients through zealous legal representation.

### DEPARTMENT GOALS/OBJECTIVES

- ▶ Provide compassionate and quality representation within the safeguards of the Sixth Amendment to the U.S. Constitution and Article I, Sect. 13 of the Idaho Constitution while maintaining 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
- ▶ Ensure secured grants are used to their fullest potential and meet specific reporting requirements throughout the year.

## BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	218	34,772	-	-	0.00%
Construction in Progress	6,697	-	-	-	-	0.00%
Interdepartmental Services	101,695	45,159	889	2,000	2,040	2.00%
Maintenance and Repairs	11,304	12,696	7,752	8,500	8,670	2.00%
Materials and Supplies	16,837	15,748	16,961	14,474	14,764	2.00%
Non-Capital Purchases	5,726	11,166	20,093	-	-	0.00%
Other Services and Expenses	105,095	116,781	113,250	106,180	108,303	2.00%
Personnel Expenses	2,597,944	2,937,890	3,170,451	3,311,882	4,423,485	33.56%
Professional Services	644,456	835,843	130,711	84,975	86,675	2.00%
Travel and Professional Development	47,065	43,496	60,980	49,140	50,123	2.00%
Utilities	5,074	1,855	6,856	1,500	1,530	2.00%
<b>Expense Category Total</b>	<b>3,541,893</b>	<b>4,020,852</b>	<b>3,562,716</b>	<b>3,578,651</b>	<b>4,695,590</b>	<b>31.21%</b>
Fines and Forfeitures	206,821	784,564	94,228	60,000	60,000	0.00%
Intergovernmental	202,745	461,197	472,057	441,210	1,427,667	223.58%
Miscellaneous	-	-	21,537	-	-	0.00%
<b>Revenue Category Total</b>	<b>409,566</b>	<b>1,245,761</b>	<b>587,823</b>	<b>501,210</b>	<b>1,487,667</b>	<b>196.82%</b>



**DESCRIPTION**

The District 1 Juvenile Detention Center (JDC) provides secure confinement for juveniles primarily from five northern counties, Coeur d’Alene Indian Tribe, and the Idaho Department of Juvenile Corrections. 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 centered on community protection, accountability and skill competencies. Mental health assessments are conducted on all juveniles, with appropriate services recommended.

State, Federal PREA and USDA standards guide the operational standards of this facility.

**CHALLENGES & ACCOMPLISHMENTS**

Projected resident populations and programming needs, guide our decisions for budget preparation. Utilizing a three-year average, our organization was able to limit our (B) budget request to a 2% increase over FY20. Grant dollars and other standard organizational revenues augment our operational budget. Staffing remains compliant with State recommendations and Federal PREA requirements. No new positions are requested for FY21.

- ▶ PREA Audit –Triennial audit completed, meeting or exceeding all auditable standards.
- ▶ POST Academy – COVID19 created logistical challenges for the 2020 Academy, with substantial adjustments, it was completed on schedule.
- ▶ COVID19 – Comprehensive pandemic procedures were implemented. We continue working with; County, Regional, State and Federal partners to reduce the number of detained youth to mitigate risk.
- ▶ IJOS Database– Made available to the clinician that was cost neutral.
- ▶ NSLP Audit – Triennial audit scheduled for 2021
- ▶ Succession planning – Training and preparation of potential candidates for succession into upper management positions, over the next several years. Exposure to all aspects of positional task requirements, as well as elected officials, judiciary and other juvenile justice partners.

**PERFORMANCE MEASURES**

2019	2020	2021
<b>TRAINING</b>	<b>TRAINING</b>	<b>TRAINING</b>
<ul style="list-style-type: none"> <li>• Facility Training goals met</li> <li>• Facility Training Requirements met</li> </ul>	<ul style="list-style-type: none"> <li>• Facility Training goals not met due to COVID-19 restrictions</li> <li>• Facility Training Requirements met</li> </ul>	<p>Training schedule is under development with the expectation that goals and requirements will be met</p>

2019	2020	2021
<p><b>COMPLIANCE MEASURES</b></p> <ul style="list-style-type: none"> <li>State Compliance audit met or exceeded standards</li> <li>USDA Child nutrition program is compliant. Federal grant received <b>\$48,821.66</b> (School year)</li> <li>PREA compliance met</li> <li>Mental Health assessment standards</li> </ul>	<p><b>COMPLIANCE MEASURES</b></p> <ul style="list-style-type: none"> <li>State Compliance audit met or exceeded standards</li> <li>USDA Child nutrition program is compliant. Federal grant received <b>\$50,390.70</b> (School year)</li> <li>PREA compliance-comprehensive triennial audit received meeting or exceeding all standards</li> <li>Mental Health assessment standards met</li> </ul>	<p><b>COMPLIANCE MEASURES</b></p> <ul style="list-style-type: none"> <li>State Compliance scheduled for FY21</li> <li>USDA Child nutrition program is compliant. Comprehensive 5-year audit scheduled this fiscal year</li> <li>PREA compliance standards maintained</li> </ul>
<p><b>RESIDENT PROGRAMMING</b></p> <ul style="list-style-type: none"> <li>243 programming groups offered</li> <li>Average of 13 residents per group</li> </ul>	<p><b>RESIDENT PROGRAMMING</b></p> <ul style="list-style-type: none"> <li>211 programming groups offered**</li> <li>Average of 11 residents per group</li> </ul> <p><i>**FY20 numbers were down due to community group leaders restricted access because of COVID-19</i></p>	<p><b>RESIDENT PROGRAMMING</b></p> <ul style="list-style-type: none"> <li>In FY21 goal is to enhance staff led life skills and anger management groups</li> <li>Adjust programming package to meet juvenile needs, as COVID-19 restrictions allow</li> </ul>
<p><b>CLINICIAN STATS</b></p> <ul style="list-style-type: none"> <li>Clinician contacts - 1414</li> <li>Services offered - 118</li> <li>Recommended for in-patient - 3</li> <li>Recommended for out-patient - 3</li> </ul>	<p><b>CLINICIAN STATS</b></p> <ul style="list-style-type: none"> <li>Clinician contacts - 828</li> <li>Services offered - 94</li> <li>Recommended for in-patient - 1</li> <li>Recommended for out-patient - 19</li> </ul>	<p><b>CLINICIAN STATS</b></p> <p>Beginning FY21 Clinician is tracking data in a statewide database. This will substantially increase efficiencies.</p>

## 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.
- ▶ Network with community partners to ensure follow-up services are provided for high-risk



## BOCC 2021 Expense Budget



juveniles after release. The success rate for those juveniles referred to services is monitored, and completion of services is tracked on an annual basis.

## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	-	-	-	51,564	100.00%
Interdepartmental Services	95	58	82	150	150	0.00%
Maintenance and Repairs	7,097	7,138	7,248	9,375	9,375	0.00%
Materials and Supplies	32,811	28,817	29,717	31,913	31,145	-2.41%
Non-Capital Purchases	1,950	2,230	6,284	5,023	5,123	1.99%
Other Services and Expenses	51,932	73,173	59,947	24,956	27,300	9.39%
Personnel Expenses	2,192,084	2,259,322	2,379,364	2,458,577	2,478,076	0.79%
Professional Services	1,598	4,001	5,807	6,200	6,500	4.84%
Travel and Professional Development	11,081	6,575	18,069	18,934	18,851	-0.44%
Utilities	55,433	56,144	51,850	60,860	62,110	2.05%
<b>Expense Category Total</b>	<b>2,354,082</b>	<b>2,437,458</b>	<b>2,558,370</b>	<b>2,615,988</b>	<b>2,690,194</b>	<b>2.84%</b>
Charges for Services	102,780	135,870	135,705	130,545	111,278	-14.76%
Fines and Forfeitures	-	-	43	-	-	0.00%
Intergovernmental	132,554	131,331	143,798	93,034	94,907	2.01%
Miscellaneous	495	651	766	400	400	0.00%
Transfers	-	-	(1,407)	-	-	0.00%
<b>Revenue Category Total</b>	<b>235,828</b>	<b>267,851</b>	<b>278,904</b>	<b>223,979</b>	<b>206,585</b>	<b>-7.77%</b>

# BOARD – 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. The 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 which 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.



## CHALLENGES & ACCOMPLISHMENTS

- ▶ Increased demand associated with the significant growth of the County
- ▶ Operate department with reduced budget
- ▶ All probation officers completed POST Academy certification
- ▶ Coronavirus (COVID-19) pandemic challenged AMP in devising alternative ways of providing supervision to numerous serious and high-risk misdemeanor offenders, in the continued efforts to reduce incarceration and recidivism.
- ▶ Increased department by 2 full time officers which reduced caseload management.
- ▶ Adjusting to work from home has increased numbers of phone/video contacts to over 120 a day, when it was previously around 50.

## PERFORMANCE MEASURES

- ▶ Monthly and Bi-Annual stats that measure case assignments and violations.
- ▶ Zero contaminations of COVID-19.
- ▶ Less in custody arrests with the deterrent effects of probationers being visited more often in home or field.

## DEPARTMENT GOALS/OBJECTIVES

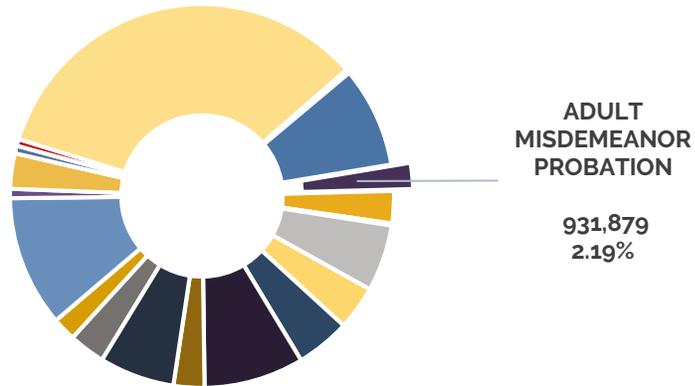
- ▶ Pro-actively supervise offenders to lower recidivism rates.
- ▶ Continue to increase pro-active supervision of high risk/felony dual probationers to ensure public safety.
- ▶ Continue to increase in field contacts (home visits) to ensure compliance with probation terms. This includes utilizing narcotic 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	160	529	1,307	1,250	1,275	2.00%
Maintenance and Repairs	1,764	2,090	2,414	4,166	4,249	1.99%
Materials and Supplies	14,260	20,351	20,666	20,876	21,294	2.00%
Non-Capital Purchases	3,823	5,159	15,113	1,790	1,826	2.01%
Other Services and Expenses	19,707	20,586	18,040	33,087	28,560	-13.68%
Personnel Expenses	546,977	603,010	709,388	800,696	855,592	6.86%
Professional Services	5,293	4,498	2,592	3,772	3,847	1.99%
Travel and Professional Development	8,334	9,012	15,447	9,437	9,626	2.00%
Utilities	4,558	4,740	6,358	5,500	5,610	2.00%
<b>Expense Category Total</b>	<b>604,876</b>	<b>669,975</b>	<b>791,324</b>	<b>880,574</b>	<b>931,879</b>	<b>5.83%</b>
Charges for Services	-	-	3,588	-	-	0.00%
Fines and Forfeitures	184,578	156,087	240,976	255,000	215,000	-15.69%
Intergovernmental	28,336	30,450	43,724	-	-	0.00%
Miscellaneous	50	25	270	50	50	0.00%
Transfers	-	13,000	-	-	-	0.00%
<b>Revenue Category Total</b>	<b>212,964</b>	<b>199,561</b>	<b>288,558</b>	<b>255,050</b>	<b>215,050</b>	<b>-15.68%</b>

## BOARD – 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.

### CHALLENGES & ACCOMPLISHMENTS

Community safety will continue to be this department's major focus, followed by offender accountability, and competency building. Factors influencing the Department's current and future service delivery include, but are not limited to: lowered state and federal funding levels; continued escalation of supervised probation cases, many of which now include active supervision for status offenses (truancy, runaway) and decreased funding levels for many previously available state and federal grants.

The Director of Juvenile Probation is responsible for managing grants, donations and budget, and seeking new funding streams that may be appropriate to department needs. The department received Alternatives to School Suspension funding (collaboration with Post Falls School District) of \$38,460. Funding in the amount of \$165,775 was also received from the State Juvenile Substance Use Disorders Treatment for substance abuse assessment and treatment needs.

The Restitution Program has continued to excel in meeting its objectives. Last year, Juvenile Probation collected a total of \$17,090 in Court ordered restitution. The funds, once collected, are distributed to the specified victims of juvenile crime in our County.

The Juvenile Probation Department currently utilizes over 20 community volunteers for various programs which include the Mentoring Program, My Choice Panels, Girls Circle and Boys Council groups, and Equine Therapy/Horsemanship Program. This volunteer force assists in the continued effort of providing successful programs and professional services to the citizens of Kootenai County in a fiscally prudent manner. The current level of operation could not continue without the assistance of these dedicated volunteers.

The biggest challenge was COVID-19 pandemic, stay at home orders, court-imposed restrictions and continuing to provide community safety and probation supervision. The Juvenile Probation office maintained normal working hours with rotating staff working in the office and working from home to have minimal required office coverage while still keeping staff safe and healthy. Court ordered supervision of clients continued as well as preparing all court reports required with a high standard of excellence. Service continuity was the main focus and there was little to no disruption to services during this time.

## PERFORMANCE MEASURES

The Juvenile Probation Department and Director maintain meticulous data records as the information is utilized for Department of Juvenile Corrections Annual Reporting requirements, grant writing and reporting requirements and overall objective measurement means. This data is collected monthly, quarterly and annually and maintained by the Director. The significant quantifiable data includes:

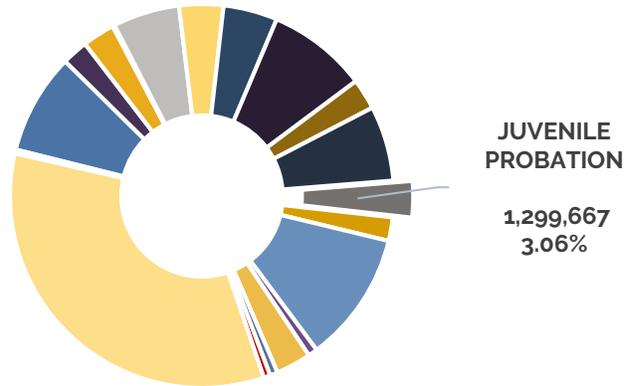
- ▶ Number of cases supervised monthly broken down by Probation Officer.
- ▶ Annual race/ethnicity; gender; age; successful/non-successful discharges; numbers of petitions filed broken down as felony, misdemeanor and status offenses; and recidivism rate.
- ▶ Attendance records of clients for all programs and classes facilitated and/or referred to.
- ▶ Dollar amount of restitution collected; offender attendance numbers at the various victim panels.
- ▶ Work In Lieu of Detention (WILD) numbers of participants; man hours of community service performed; wages saved in dollars; and detention savings in dollars.
- ▶ Chaplain Program and Community Outreach Program numbers of youth served and community contributions.
- ▶ Training records for all Juvenile Probation Department staff.

## DEPARTMENT GOALS/OBJECTIVES

In order to continue to meet the goals of this state's Juvenile Justice theme of the "Balanced Approach" (Community Safety – Accountability – Competency Development), the department anticipates the continuation of a number of already successful programs, dependent on cost and resources available.

- ▶ Reduce juvenile crime in Kootenai County.
- ▶ Be responsive to the needs of and advocate for the victims of juvenile crime in Kootenai County.
- ▶ Enhance the department's staff development opportunities to ensure the citizens of Kootenai County receive professional, fair, and dedicated Juvenile Probation supervision services.
- ▶ Exercise fiscal responsibility by identifying and utilizing proven adolescent "at risk" programming that is research based and best practice, thus providing the appropriate supervision and rehabilitative services at the lowest possible cost to the citizens of Kootenai County.

## BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	41,118	70,186	-	-	-	0.00%
Interdepartmental Services	170	123	185	175	200	14.29%
Maintenance and Repairs	7,247	8,443	7,569	7,953	8,190	2.98%
Materials and Supplies	15,324	12,534	10,716	18,217	17,660	-3.06%
Non-Capital Purchases	360	10,342	-	-	-	0.00%
Other Services and Expenses	7,504	8,030	8,016	8,845	8,655	-2.15%
Personnel Expenses	1,045,358	1,075,260	1,127,139	1,162,042	1,185,671	2.03%
Professional Services	68,549	79,167	70,014	70,867	70,337	-0.75%
Travel and Professional Development	6,486	10,763	6,541	6,550	7,554	15.33%
Utilities	1,351	1,373	1,291	1,400	1,400	0.00%
<b>Expense Category Total</b>	<b>1,193,468</b>	<b>1,276,219</b>	<b>1,231,472</b>	<b>1,276,049</b>	<b>1,299,667</b>	<b>1.85%</b>
Charges for Services	416	248	186	360	360	0.00%
Fines and Forfeitures	(145)	1,500	750	-	-	0.00%
Fund Balance Appropriation	-	-	-	(113,564)	(103,942)	-8.47%
Intergovernmental	729,128	439,570	545,955	721,472	721,472	0.00%
Miscellaneous	3,765	6,970	1,809	-	-	0.00%
Transfers	-	(74,831)	-	-	-	0.00%
<b>Revenue Category Total</b>	<b>733,165</b>	<b>373,457</b>	<b>548,700</b>	<b>608,268</b>	<b>617,890</b>	<b>1.58%</b>

# BOARD – INTERNAL COMMUNITY SERVICES | VETERANS SERVICES



### DESCRIPTION

The Veteran’s Services Office (VSO) is a discretionary department that supports federal Veterans Services to assist the nation’s veterans in obtaining the wide-range of VA Benefits. 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 State of Idaho. Over 6,000 veterans utilize the services of this office on an annual basis.

### CHALLENGES & ACCOMPLISHMENTS

COVID-19 adjustments were the biggest challenge. These adjustments eliminated much of face-to-face contact with clients. Over 90% of the VSO’s daily business functions migrated to telephone, computer and other electronic means. VSO services provided did not diminish during COVID-19. The volume of services appears to have lessened; however, the neediness of clients increased substantially. Performing duties using alternative means during COVID-19 has increased the time it takes to process each claim substantially.

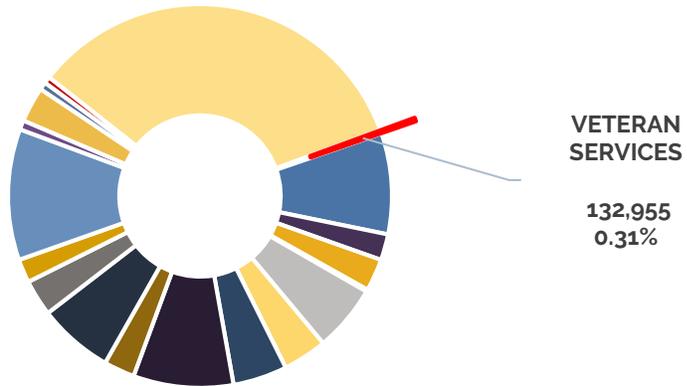
### PERFORMANCE MEASURES

Year	County	Veteran Population*	Total Expenditure	Compensation & Pension	Medical Care	Unique Patients**
2019	KOOTENAI	13,208	\$138,917	\$74,955	\$57,181	5,381
2019	IDAHO	119,696	\$1,176,243	\$574,423	\$515,158	47,051
2018	KOOTENAI	13,332	\$124,671	\$63,870	\$54,619	5,268
2018	IDAHO	120,903	\$1,039,772	\$473,760	\$485,109	46,683
2017	KOOTENAI	13,447	\$119,827	\$63,041	\$50,146	5,049
2017	IDAHO	122,067	\$998,236	\$469,438	\$450,942	44,935
2016	KOOTENAI	13,552	\$106,600	\$60,381	\$39,992	4,935
2016	IDAHO	123,140	\$914,442	\$457,871	\$378,695	44,122

### DEPARTMENT GOALS/OBJECTIVES

- ▶ Maintain a high level of certification and education for the Veteran Services Officer (VSO) through National and State training programs.
- ▶ Leverage technology so that the VSO can serve the veterans in a more timely and efficient manner.
- ▶ Provide outreach opportunities throughout Kootenai County to better facilitate getting the VSO message to the county’s Veterans and citizen population.
- ▶ Remain committed to the VSO creed “to help every Veteran and their family members with integrity, honesty and professional ethics.”
- ▶ Continued partnerships in the community with the VA, State, County, private and public entities to best serve the Veterans and their family members.
- ▶ Partner with Service Organizations the Kootenai County Veterans Council to facilitate services and communicate with veterans in the County.

## BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	-	-	-	8,000	100.00%
Interdepartmental Services	102	28	64	75	80	6.67%
Maintenance and Repairs	1,014	1,769	993	1,098	1,098	0.00%
Materials and Supplies	1,048	1,576	1,151	1,330	1,406	5.71%
Other Services and Expenses	4,139	1,168	1,189	1,143	4,432	287.75%
Personnel Expenses	91,833	97,044	113,826	105,298	109,018	3.53%
Professional Services	439	495	66	495	571	15.35%
Travel and Professional Development	318	1,645	293	3,606	3,641	0.97%
Utilities	4,174	4,805	4,635	4,330	4,709	8.75%
<b>Expense Category Total</b>	<b>103,066</b>	<b>108,529</b>	<b>122,216</b>	<b>117,375</b>	<b>132,955</b>	<b>13.27%</b>
Charges for Services	6,000	5,000	4,500	-	-	0.00%
<b>Revenue Category Total</b>	<b>6,000</b>	<b>5,000</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

# BOARD – 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.

## CHALLENGES & ACCOMPLISHMENTS

The most significant challenge for 2020 was staying current with an annual increase of 20 % in land use applications and a 30% annual increase in building permits. The work load is expected to continue through 2021.

COVID-19 was another difficult and unanticipated challenge. However, the department was able to convert all of its functions (including public hearings) to virtual or online venues, and has found that these new work venues have improved overall efficiency and provided more opportunities for public participation.

## PERFORMANCE MEASURES

Planning Dockets and Building Permits	2019	2020	2021
Minor Subdivision	69	73	25
Minor Replat	4	6	5
Condominium	1	2	2
Special Notice	11	9	9
Cottage Industry	5	6	6
Major Subdivision (prelim. and final)	11	10	10
Conditional Use Permit	12	18	18
Variance	8	13	13
Rezoning	7	11	11
Planned Unit Development	2	0	1
Pre-application meeting	499	599	600
Residential Building Permits	1247	1892	1900
Code Violations	246	410	420

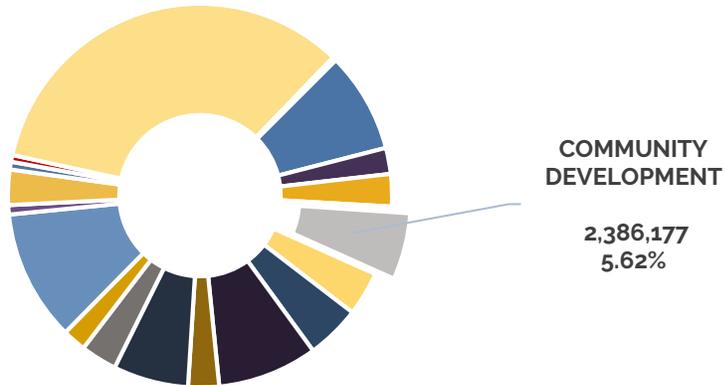
## DEPARTMENT GOALS/OBJECTIVES

- ▶ 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 (7) to fourteen (14) working days.
- ▶ Complete initial plan review for commercial permits within ten (10) 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.
- ▶ 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 to the CDA Realtors Association and the Gem Symposium



## BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	22,635	31,749	-	-	30,000	100.00%
Interdepartmental Services	1,005	815	2,398	1,500	1,530	2.00%
Maintenance and Repairs	4,145	2,473	9,067	4,700	4,794	2.00%
Materials and Supplies	26,879	25,853	26,483	26,567	26,665	0.37%
Non-Capital Purchases	5,874	4,557	6,230	-	-	0.00%
Other Services and Expenses	9,981	9,614	12,205	8,133	8,296	2.00%
Personnel Expenses	1,619,142	1,804,529	1,896,483	2,058,278	2,238,020	8.73%
Professional Services	29,397	22,238	32,333	45,200	46,104	2.00%
Travel and Professional Development	17,883	19,140	24,925	23,340	23,476	0.58%
Utilities	8,980	9,279	8,937	6,400	7,292	13.94%
<b>Expense Category Total</b>	<b>1,745,922</b>	<b>1,930,245</b>	<b>2,019,060</b>	<b>2,174,118</b>	<b>2,386,177</b>	<b>9.75%</b>
Charges for Services	1,950,554	1,812,800	1,731,500	2,209,727	2,209,727	0.00%
Miscellaneous	(7,926)	2,319	(19,383)	-	-	0.00%
<b>Revenue Category Total</b>	<b>1,942,628</b>	<b>1,815,118</b>	<b>1,712,116</b>	<b>2,209,727</b>	<b>2,209,727</b>	<b>0.00%</b>

# BOARD – 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.

## CHALLENGES & ACCOMPLISHMENTS

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

## 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.



Spokane River –  
Aquifer Protection  
District



North Idaho Fair



Centennial Trail

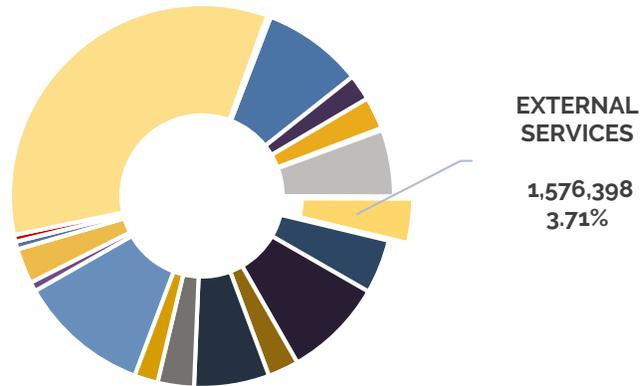


Panhandle Health  
District



Kootenai County  
EMS

## BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	366,303	63,096	-	40,000	100.00%
Construction in Progress	14,990	415,192	-	-	-	0.00%
Interdepartmental Services	-	-	-	-	125	100.00%
Maintenance and Repairs	52,999	126,322	54,819	14,500	14,660	1.10%
Materials and Supplies	13,044	16,582	40,825	1,100	1,300	18.18%
Other Services and Expenses	1,175,294	1,359,087	1,256,821	1,432,085	1,416,333	-1.10%
Professional Services	-	8,977	13,400	21,650	50,325	132.45%
Travel and Professional Development	4,500	752	509	11,035	7,050	-36.11%
Utilities	44,743	44,588	44,000	45,691	46,605	2.00%
<b>Expense Category Total</b>	<b>1,305,570</b>	<b>2,337,803</b>	<b>1,473,470</b>	<b>1,526,061</b>	<b>1,576,398</b>	<b>3.30%</b>
Charges for Services	64,993	60,872	63,236	65,000	65,000	0.00%
Fund Balance Appropriation	-	-	-	80,040	469,189	486.19%
Intergovernmental	3,761	765,667	63,746	1,000	1,500	50.00%
Miscellaneous	122,000	210,348	169,470	100,000	100,000	0.00%
Taxes	1,340,887	1,359,942	1,259,314	1,261,075	881,763	-30.08%
Transfers	17,446	17,446	48,946	18,946	58,946	211.13%
<b>Revenue Category Total</b>	<b>1,549,087</b>	<b>2,414,275</b>	<b>1,604,711</b>	<b>1,526,061</b>	<b>1,576,398</b>	<b>3.30%</b>

## BOARD – COMMUNITY SERVICES | AIRPORT

### DESCRIPTION



The Coeur d'Alene Airport/Pappy Boyington Field 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). The airport hosts the Coeur d'Alene Air Expo which includes vendor aircraft displays and an opportunity to fly in a B-17 or B-25 aircraft. The airport is also the site for the Bird Aviation Museum and Invention Center.

### CHALLENGES & ACCOMPLISHMENTS

- ▶ 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

### PERFORMANCE MEASURES

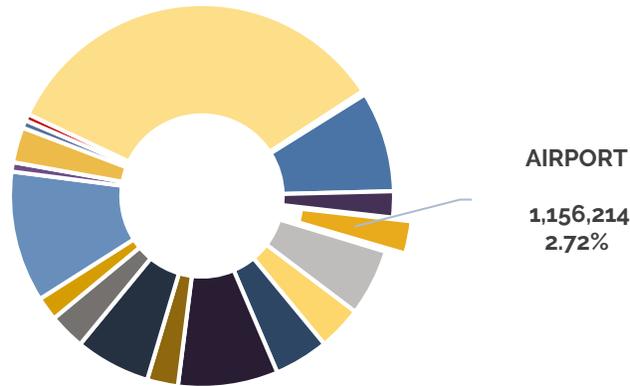
- ▶ Maintain safety level of zero accidents.

### 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	3,300	872,830	29,089	150,000	48,000	-68.00%
Construction in Progress	177,233	481,368	139,314	-	-	0.00%
Interdepartmental Services	432	197	100	805	821	1.99%
Maintenance and Repairs	49,564	406,277	144,318	98,324	98,454	0.13%
Materials and Supplies	127,911	174,180	150,632	120,384	123,782	2.82%
Non-Capital Purchases	936	26,270	6,463	6,254	16,379	161.90%
Other Services and Expenses	18,484	58,110	33,454	57,474	57,623	0.26%
Personnel Expenses	649,361	670,748	704,470	709,499	704,670	-0.68%
Professional Services	54,472	153,088	28,292	45,640	25,500	-44.13%
Travel and Professional Development	14,158	16,506	17,739	16,817	17,153	2.00%
Utilities	64,761	65,489	63,619	59,940	63,832	6.49%
<b>Expense Category Total</b>	<b>1,160,612</b>	<b>2,925,064</b>	<b>1,317,491</b>	<b>1,265,137</b>	<b>1,156,214</b>	<b>-8.61%</b>
Charges for Services	690,544	1,578,777	857,947	787,000	937,000	19.06%
Fund Balance Appropriation	-	-	-	150,000	48,000	-68.00%
Intergovernmental	198,083	1,235,610	113,784	-	-	0.00%
Miscellaneous	9,248	23,115	13,165	5,000	10,000	100.00%
Taxes	248,938	397,560	267,773	323,137	161,214	-50.11%
Transfers	32,054	58,576	31,478	-	-	0.00%
<b>Revenue Category Total</b>	<b>1,178,867</b>	<b>3,293,638</b>	<b>1,284,146</b>	<b>1,265,137</b>	<b>1,156,214</b>	<b>-8.61%</b>

# BOARD – 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.

## CHALLENGES & ACCOMPLISHMENTS

Challenges primarily focused on additional costs for both supplies and man-hours to provide sanitization and safety measures to prevent the spread of COVID-19 in the community. Significant time was spent training both staff and the public on COVID-19 safety, as well as additional time, energy, and supplies ensuring that buses were cleaned and disinfected with a high degree of frequency. These additional costs were absorbed by CARES Act funding provided by FTA.

The Riverstone Transit Center opened in October 2020. This transportation hub was the culmination of years of coordinated planning with community members, jurisdictions, and partners.

The Public Transportation department was awarded a grant through the Federal Transit Authority "Integrated Mobility Innovation Program" that was highly competitive. The grant will allow the County to advance mobility through creative partnerships and emerging technologies. The project will create an open architecture fare payment system for additional modes of transportation and transportation providers, and close gaps in transportation services while determining the most cost effective and efficient transportation options and solutions for riders.

## PERFORMANCE MEASURES

- ▶ **Safety:** Provide a safe transportation system for users and general public.
- ▶ **Security:** Ensure that the transportation system is secure from, ready for, and resilient to threats from all hazards and/or events.
- ▶ **Service Effectiveness:** Manage travel time, frequency, headway, and ridership.
- ▶ **Service Efficiency:** Ensure fixed-route ridership-coverage serves the greatest number of citizens.

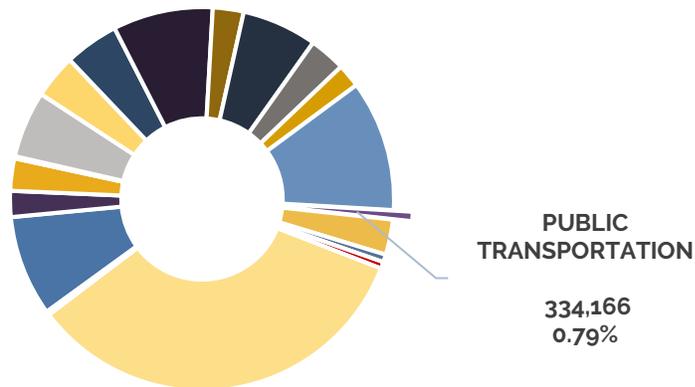
## DEPARTMENT GOALS/OBJECTIVES

- ▶ Collaborate and coordinate to deliver cost-effective, efficient transportation service throughout Kootenai County.

- ▶ Partner with local jurisdictions for input into land use patterns and planning to support Sustain and enhance existing public transportation services.
- ▶ Coordinate with transportation providers to meet the demand for services of disabled, older adults, and low-income individuals.
- ▶ Provide public, private, and shared mobility options with improved safety, convenient payment, and expanded services. Kootenai County Public Transportation’s focus on Mobility on Demand will provide transportation options and innovations in paratransit, fare integration, and first/last miles solutions. Utilizing Kootenai County’s Geographic Information System as a centralized collector for information will allow for creation of a “single touchpoint” application that can connect users to multi-modal transportation options.
- ▶ Solutions such as integrated single payment for complete journeys, linking multiple mobility accounts under a common single transit account, and use of multi-modal planning tools to determine a journey are elements of a Mobility-As-A-Service model. Creating this type of technology ecosystem will provide users with better information while supporting functionally efficient and safe transportation that customers expect.



## BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	506,670	77,082	9,739	-	-	0.00%
Construction in Progress	-	297,996	2,317,159	-	-	0.00%
Interdepartmental Services	967	1,765	1,012	-	-	0.00%
Maintenance and Repairs	28,671	32,297	42,911	-	-	0.00%
Materials and Supplies	149,022	196,818	194,151	-	-	0.00%
Non-Capital Purchases			10,259	-	-	0.00%
Other Services and Expenses	464,520	476,159	511,216	-	-	0.00%
Personnel Expenses	98,301	115,828	160,879	319,122	334,166	4.71%
Professional Services	609,344	525,816	741,241	-	-	0.00%
Travel and Professional Development	6,320	1,724	4,189	-	-	0.00%
Utilities	10,889	7,455	834	-	-	0.00%
<b>Expense Category Total</b>	<b>1,874,704</b>	<b>1,732,939</b>	<b>3,993,589</b>	<b>319,122</b>	<b>334,166</b>	<b>4.71%</b>
Charges for Services	568,128	1,040,602	798,636	63,342	-	-100.00%
Intergovernmental	1,210,318	581,096	2,795,845	255,780	334,166	30.65%
Miscellaneous	94,345	110,618	399,108	-	-	0.00%
Transfers	1,914	623	-	-	-	0.00%
<b>Revenue Category Total</b>	<b>1,874,704</b>	<b>1,732,939</b>	<b>3,993,589</b>	<b>319,122</b>	<b>334,166</b>	<b>4.71%</b>

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.

## NOXIOUS WEED CONTROL PROGRAM

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### 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.

### CHALLENGES & ACCOMPLISHMENTS

The inspection window was reduced this year due to COVID-19. COVID-19 delayed hiring a seasonal weed specialist. This reduced the available time for employee training and field inspections.

In addition, the department was forced to operate remotely part of the season due to COVID-19. In spite of this, a great number of inspections were still accomplished. In conjunction with Nez Perce Biocontrol Center and private landowners biological control agents were released on 29 sites. In an effort to increase field inspections in 2021, inspection maps are being developed for next season to minimize office time and increase time in the field.



## PERFORMANCE MEASURES

Key Measures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 Projection
Equipment loans to the public	99	106	88	82	100
Private properties inspected/mapped	60	23	38	700	750
County owned properties inspected/mapped	No data	No data	172	45	50
<b>Acres Treated</b>					
County owned properties treated (contractor)	248	384	433	416	375
<b>Acres Inspected and Mapped</b>					
Private lands	N/A	N/A	446.4	3,527	4,000
County properties	N/A	N/A	1,817	2,476	2,500

## DEPARTMENT GOALS/OBJECTIVES

The goal of the department is to fulfill Idaho Code 22-2406 by inspecting public and private lands within Kootenai County for the presence of Noxious Weeds, mapping infestations across the County, submitting map data to ISDA, and providing education to the public on the reasons and best methods to treat noxious weeds.

In an effort to improve efficiency, the County is divided geographically by section and inspect every property within that section before moving to the next section. The ultimate objective is to inspect every property in the County. This directly supports the mission statement of Kootenai County in regards to public safety and preservation of natural resources for the common well-being of our citizens. Success is primarily defined by the number of inspections completed and the number of citizens assisted. This year's objectives were exceeded by performing over 740 inspections, which covered 5 sections of the County.

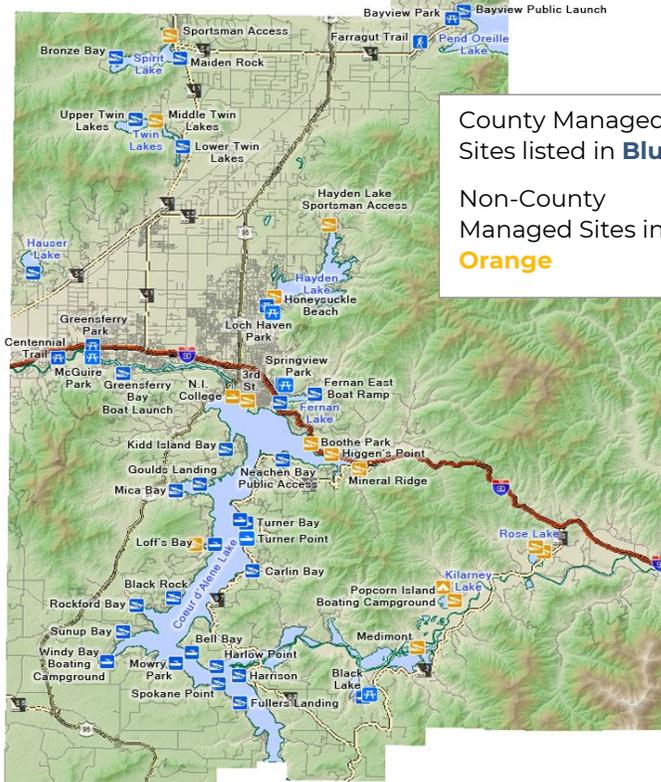
## PARKS & WATERWAYS DEPARTMENT



### 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) 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

### CHALLENGES & ACCOMPLISHMENTS

Outdoor recreation was one of the few activities allowed during the COVID Pandemic. Because Idaho had fewer restrictions than neighboring states, the County facilities were inundated with

visitors from other states. More visitors to County facilities resulted in an 8% increase in user fees collected.

Maintenance staff was drastically reduced requiring remaining staff to work overtime and management staff to go out to the field to maintain the facilities. Staff from other departments were utilized to assist, and had to pay overtime to complete required work.

Salaries increased by 13% due to the addition of an employee shared with the Snow Groomer Department.

- ▶ The Operations Budget increased by the allowed 2%
- ▶ The Capital Budget decreased by 43%

## PERFORMANCE MEASURES

None Provided

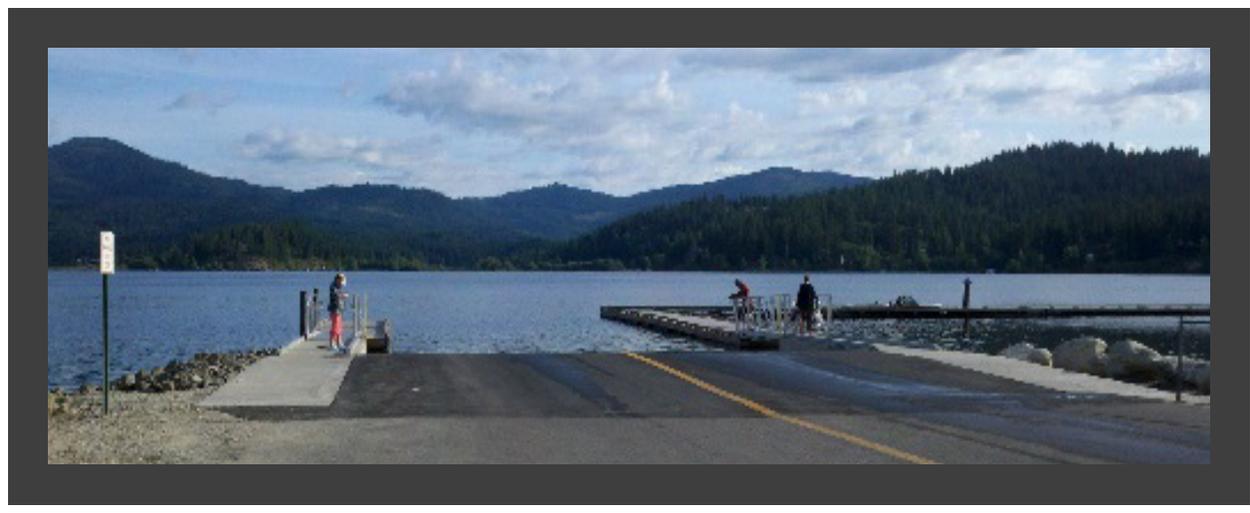
## DEPARTMENT GOALS/OBJECTIVES

The mission of the department is to provide the recreational users of County waterway sites safe, clean, and suitable facilities, which best meet their needs in the most cost effective way possible. This will be accomplished by applying the County's values and operating principles of professionalism, customer service, accountability, communication, and teamwork towards completing goals outlined in the departments 5-Year Strategic Plan.

The County's investment in parks, waterways, and other recreational facilities should be managed to benefit the greatest number of people in the best possible manner. It is the goal of the department to provide fun, safe, clean, and suitable facilities for the public to use.

Recreation in the community also provides jobs, revenue, and has a significant impact on the overall social and economic health of Kootenai County.

The department measures performance by completing items listed in its strategic plan by fiscal year and comparing annual revenue and expenditure trends. The Parks and Waterways Director also routinely inspects facilities to ensure that they are maintained at a level commensurate with the department's high level of service standards. The department also works closely with the Sheriff's Office in an effort to maintain a high level of public safety and compliance at County recreational facilities.



## SNOW GROOMERS

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### 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.

### CHALLENGES & ACCOMPLISHMENTS

The primary challenge was receiving assignment of the program during the operating season with little notice. Other challenges included, but are not limited to: absence of basic tools, equipment and safety gear, significant deferred maintenance of the grooming machines, lack of maintenance records and other program information, fragmented budget structure, absence of grooming route information, accurate asset inventory, absence of vendor contact information and no operator training information.

Another significant challenge was the conversion of operations and administrative functions from a volunteer program to a structured County department.

### PERFORMANCE MEASURES

Performance will be measured by observing the total number and trail miles groomed in comparison with previous years, utilizing similar funding appropriations.

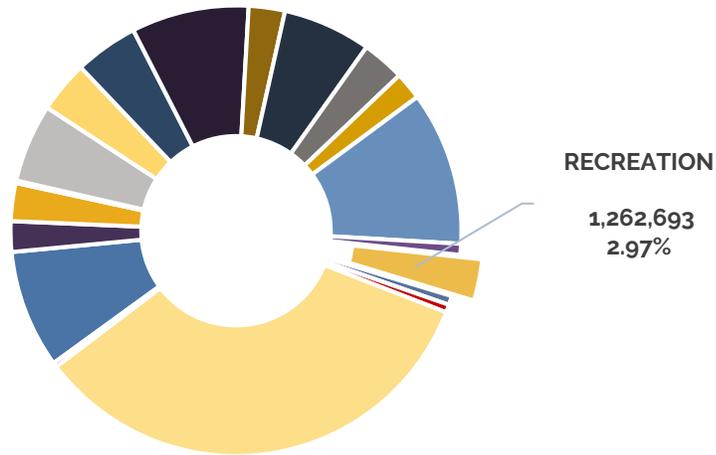
Performance will also be measured by observing the number of mechanical failures, accidents, user fee increases or decreases and other measurable data in comparison with previous years.

### DEPARTMENT GOALS/OBJECTIVES

The Snow groomer department provides recreational users of County managed trail systems maintained and safe snowmobile trails. Kootenai County Snow Groomer Operations serve thousands of motorized outdoor snow enthusiast each winter season. Snowmobiles, tracked UTV's, and snow bikes are the primary customers served. The department is responsible for grooming approximately 300-miles of trails for the public to enjoy.

The department goals and objectives are to provide the best groomed trails in the State of Idaho. The goal will be accomplished by constantly improving the efficiency and safety of the program through training, implementation of new technologies, travel routes, and partnerships with private and public entities. Performance can be measured by observing the total number and miles groomed in comparison with previous years.

## BOCC 2021 Expense Budget



### EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	554,733	32,784	44,261	73,622	66.34%
Construction in Progress	99,336	1,276	49,954	90,000	-	-100.00%
Interdepartmental Services	3,139	3,631	2,299	3,550	3,494	-1.58%
Maintenance and Repairs	157,015	69,433	79,273	70,645	74,226	5.07%
Materials and Supplies	119,831	106,335	102,654	102,680	118,856	15.75%
Non-Capital Purchases	15,661	11,015	18,747	14,623	17,151	17.29%
Other Services and Expenses	72,205	81,008	58,180	48,741	51,842	6.36%
Personnel Expenses	630,598	639,116	647,722	740,028	820,810	10.92%
Professional Services	106,642	120,373	57,720	64,080	60,230	-6.01%
Travel and Professional Development	7,084	8,624	5,519	12,851	13,893	8.11%
Utilities	27,290	25,851	26,135	28,084	28,569	1.73%
<b>Expense Category Total</b>	<b>1,238,801</b>	<b>1,621,396</b>	<b>1,080,987</b>	<b>1,219,543</b>	<b>1,262,693</b>	<b>3.54%</b>
Charges for Services	98,310	103,982	118,691	103,200	104,700	1.45%
Fund Balance Appropriation	-	-	-	60,516	6,684	-88.95%
Intergovernmental	432,297	668,938	465,652	306,970	336,970	9.77%
Investment Gain/(Loss)	697	775	535	-	-	0.00%
Licenses and Permits	65,668	69,930	69,597	70,050	70,050	0.00%
Miscellaneous	103,088	6,779	5,110	-	-	0.00%
Taxes	580,241	604,532	668,523	678,807	744,289	9.65%
Transfers	27,473	23,951	24,642	-	-	0.00%
<b>Revenue Category Total</b>	<b>1,307,774</b>	<b>1,478,887</b>	<b>1,352,750</b>	<b>1,219,543</b>	<b>1,262,693</b>	<b>3.54%</b>

# BOARD – COMMUNITY SERVICES | SOLID WASTE ADMINISTRATION & OPERATIONS

## DESCRIPTION

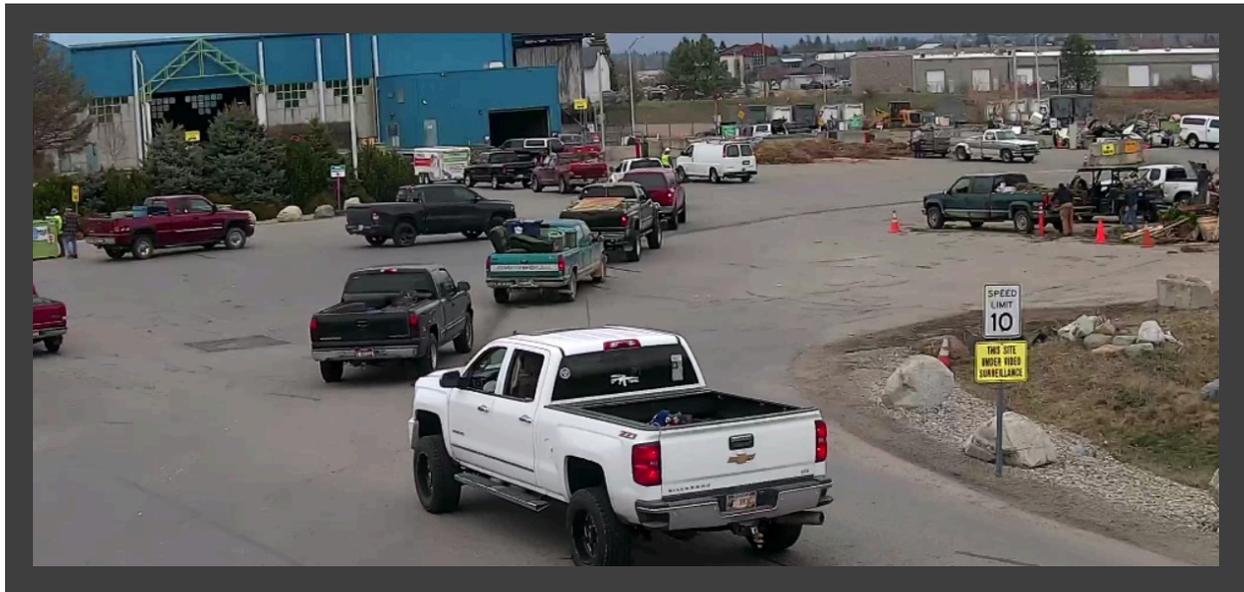
Kootenai County operates a solid waste disposal system under the provisions of Idaho Code §31-4401. Idaho Code does not specifically direct the County to establish a particular method of waste disposal, rather it leaves it to the County to decide what best meets their needs.

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 offer 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.

### CHALLENGES & ACCOMPLISHMENTS

Population growth in Kootenai County is an ever present challenge for solid waste disposal systems. Keeping a close eye on landfill space and appropriately planning landfill expansion constructions in a timely manner requires a keen eye on financial planning. Taking advantage of economies of scale and public/private partnerships helps in keeping costs down.

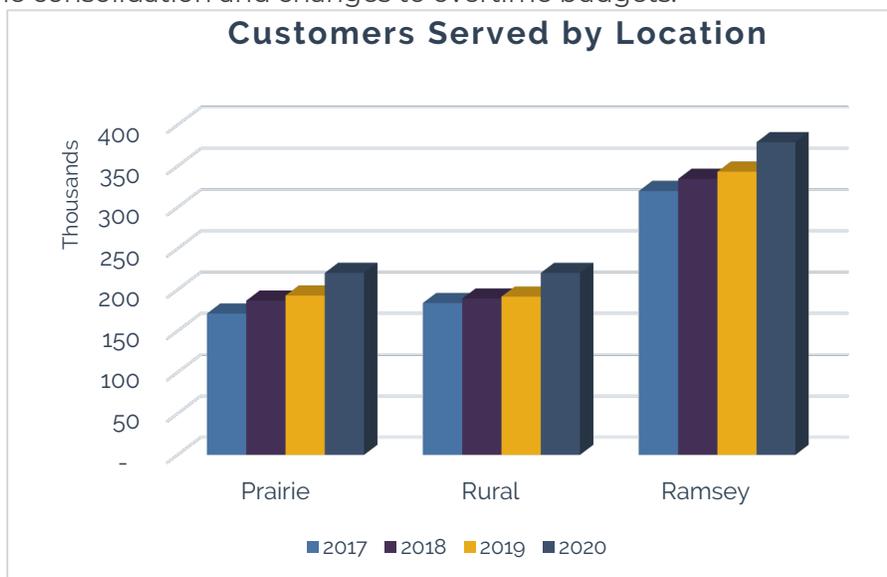
For FY 2021 budget preparation the Department goal was to keep operations budget increases to less than a 2% increase. The operations budget was less than .5% increase. Capital requests were decreased by 17.5% due to the reduction of construction projects from FY20.

An increase to this budget was in the A Budget as there was a request for a new equipment operator position and some consolidation and changes to overtime budgets.

Overall the FY21 budget request was a decrease of over \$300,000 as compared to FY20.

Accomplishments:

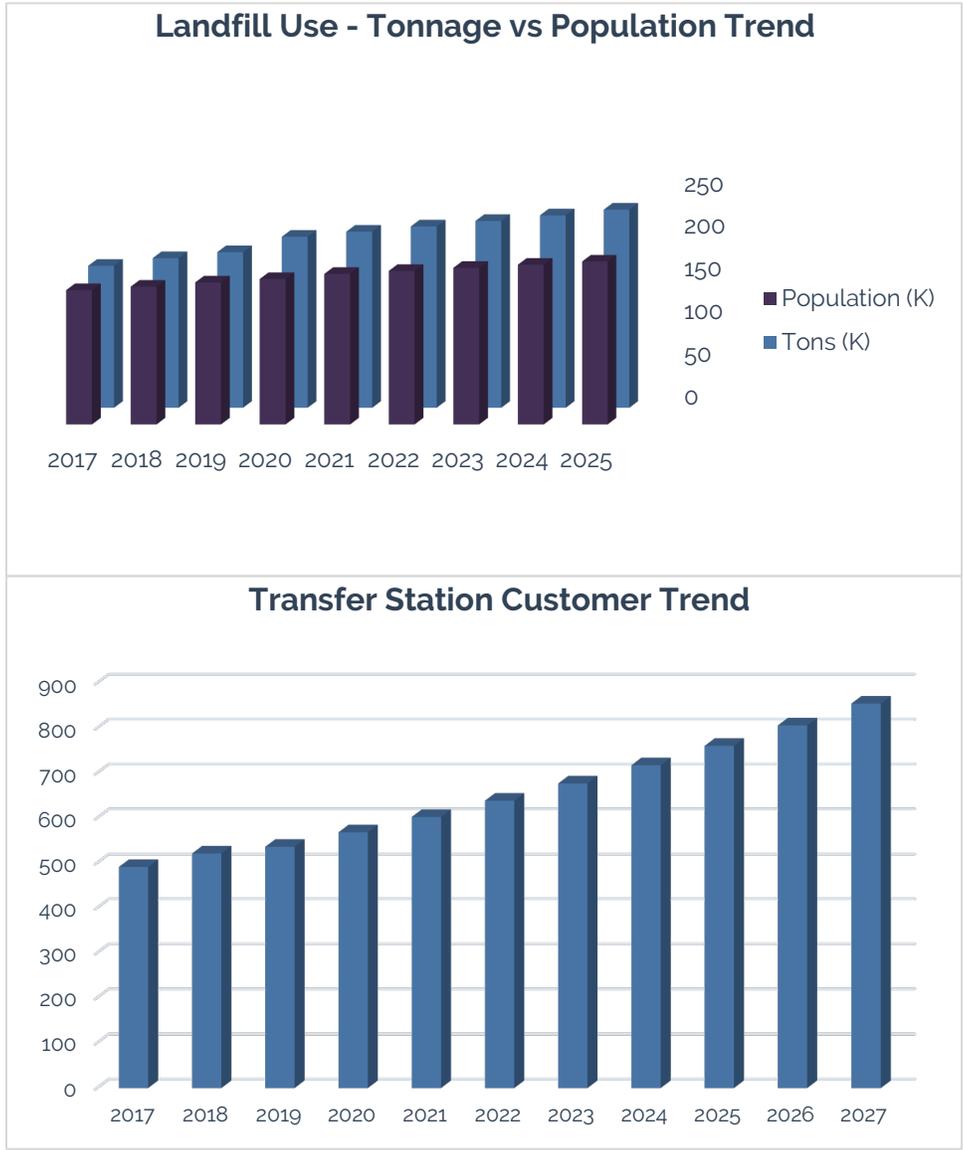
In 2019, the Department managed 219,201 tons and served 727,814 customer site visits (an increase of 2.4% in one year. The landfill managed a total of 182,677 tons, an increase of 4.2%



### PERFORMANCE MEASURES

- ▶ Continually assess and change our safety program to make sure it meets our needs. Zero time loss accidents are easily measured and have a high pay off in terms of insurance premiums and productivity.
- ▶ Customer counts are completed at all staffed rural sites and transfer stations. Five (5) documented complaints per 1,000 served will be the standard for success.

- ▶ As with customer counts, the total tonnages are accounted for in our system. The more weight that is diverted from the landfill the more successful the objective. Keeping overall landfill growth at 5% or less will be the measure of success.
- ▶ Total weight in the landfill helps us measure how long it will last. Care must be taken to compact garbage as tight as possible to maximize the use of available air space. The measure for success will be compaction rates in excess of 1,200 lbs per cubic yard.
- ▶ Any avoidable environmental damage is unacceptable. Staffing of rural residential collection sites, relocating sites out of environmental sensitive areas, completing all required environmental assessments at the landfill and transfer stations help us meet this objective. Measure for success is no substantial damage to the environment.



**DEPARTMENT GOALS/OBJECTIVES**

The Solid Waste Department Mission Statement states that the Department will “Protect the 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 the disposal of solid waste; provide effective and efficient means of solid waste disposal to the citizens of

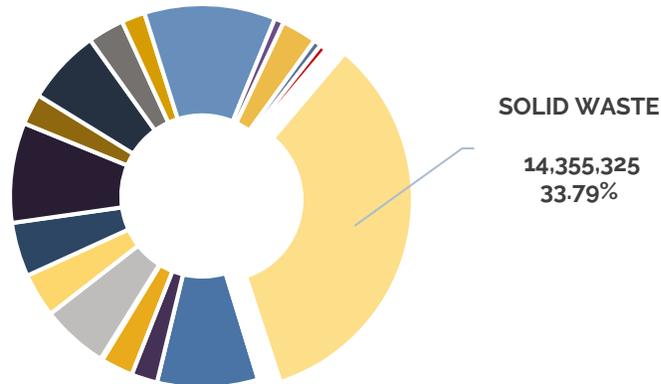
Kootenai County; and insure the quality of solid waste disposal costs among all citizens.”

The following objectives are identified to be accomplished with this budget:

- ▶ Continue with a safe work environment for both our customers and employees with no time loss injuries;
- ▶ Successfully process over 670,000 customer transactions at the transfer stations and staffed rural residential sites.
- ▶ Process over 200,000 tons of materials at the transfer stations.
- ▶ Landfill over 175,000 tons of waste at the Fighting Creek Landfill.
- ▶ Continue operations of the transfer stations, rural residential collection sites, and landfill without environmental damage.
- ▶ Continue to plan for future waste disposal needs in an ever growing County by maintaining a long-term financial strategy plan and equipment replacement plan.



## BOCC 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	(2,005,207)	(2,458,736)	(2,478,883)	1,359,450	1,275,000	-6.21%
Construction in Progress	2,005,207	2,458,736	2,478,883	1,205,000	840,000	-30.29%
Interdepartmental Services	1,124	3,391	1,738	5,250	4,725	-10.00%
Landfill Closure and Post-Closure	450,000	482,000	505,000	506,100	529,100	4.54%
Maintenance and Repairs	402,539	400,859	276,230	525,900	489,120	-6.99%
Materials and Supplies	655,910	839,637	877,576	918,440	929,595	1.21%
Non-Capital Purchases	25,301	51,606	46,555	44,110	32,210	-26.98%
Other Services and Expenses	3,009,347	3,034,518	3,740,780	3,076,692	3,137,205	1.97%
Personnel Expenses	3,409,662	3,573,589	3,960,678	4,096,988	4,269,766	4.22%
Professional Services	2,209,872	2,120,067	2,257,741	2,625,926	2,639,550	0.52%
Travel and Professional Development	22,076	42,335	20,891	46,131	39,704	-13.93%
Utilities	150,238	158,035	144,118	166,100	169,350	1.96%
<b>Expense Category Total</b>	<b>10,336,069</b>	<b>10,706,037</b>	<b>11,831,306</b>	<b>14,576,087</b>	<b>14,355,325</b>	<b>-1.51%</b>
Charges for Services	12,873,708	13,597,666	14,225,583	13,369,274	13,313,084	-0.42%
Fines and Forfeitures	(220)	-	-	-	-	0.00%
Fund Balance Appropriation	-	-	-	1,919,372	1,728,553	-9.94%
Intergovernmental	73,262	113,083	-	-	-	0.00%
Miscellaneous	65,897	232,513	94,840	88,400	114,647	29.69%
Taxes	33,524	32,362	32,878	-	-	0.00%
Transfers	(734,443)	(756,974)	(577,452)	(800,959)	(800,959)	0.00%
<b>Revenue Category Total</b>	<b>12,311,729</b>	<b>13,218,650</b>	<b>13,775,850</b>	<b>14,576,087</b>	<b>14,355,325</b>	<b>-1.51%</b>



**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 100 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  
104.48 FTE



AUDITOR  
18 FTE

DISTRICT COURT  
69.48 FTE



COUNTY  
ASSISTANCE  
4.45 FTE



RECORDER  
7 FTE

ELECTIONS  
5.55 FTE





### DESCRIPTION

The Auditor's Office is the central finance organization for the County. Countywide financial operations include annual budget, payables, receivables, billing, payroll administration, grants accounting, property tax accounting, fixed asset accounting, District Court accounting and trust fund management. Financial transactions and reporting are in accordance with US GAAP and government reporting standards. In addition to preparing the Comprehensive Annual Financial Report, the office provides financial information to internal and external users and promulgates financial policies to ensure strong internal controls are maintained throughout the County

### CHALLENGES & ACCOMPLISHMENTS

The FY21 budget includes a 2% COLA for personnel and a 2% inflation factor added by the Board of County Commissioners for overall cost increases. The department has consistently underspent the budget, returning approximately \$211,000 to the general fund in the last five years. In 2020, the budget was cut deeply with approximately a \$25,000 return to fund balance, indicating that forecasts were much closer to actual, with staffing levels more consistently maintained.

Challenges for 2021 continue to include systems-related issues. To best meet the needs of all County departments, we are seeking to ensure systems effectiveness and integrity in light of ever-changing technologies.

- ▶ Develop a long-term systems and software strategy, in light of ever growing budgetary constraints
- ▶ Continue to expand public awareness regarding property tax and budget process
- ▶ Create a new department for Internal Audit to better address control risk and optimize processes through performance audits

The pandemic created additional challenges for the County. The Auditor's office met that challenge by:

- ▶ Partnering at the outset of the shutdowns with the Resource Management Office, creating a task force to evaluate expenses to determine eligibility and usage of the \$4.4 million of CARES act funding awarded to the County
- ▶ Setting up payroll codes to track labor costs to ensure accurate reporting of all reimbursable time
- ▶ Seeking ongoing consultation with the state's Coronavirus Financial Advisory Committee (CFAC) to verify eligibility of expenditures presented to the task force
- ▶ Setting up a specific project code system to easily track operating expenses determined to be allowable by CFAC and the task force

- ▶ Continuing to meet weekly to respond to department requests and discuss new developments with the law governing the funds

The task force will continue to operate until the end of the CARES act period on December 30, 2020. Members will be available for future audit support.

Accomplishments in FY20 include:

- ▶ Distinguished Budget Presentation Award for the FY2019 Budget from the Government Finance Officers Association of the United States and Canada (GFOA). The award for the FY2019 Budget Presentation marks the 8th consecutive year the County has received this award.
- ▶ Certificate of Achievement for Excellence in Financial Reporting by the GFOA including an unmodified opinion on the annual financial and grant compliance audit, with no audit comment

## PERFORMANCE MEASURES

Performance Measure	2017	2018	2019	2020
Invoices	22,031	22,542	16,314	22,098
Total Value Invoices	\$ 207,772,062	\$ 230,466,343	\$ 229,126,180	\$ 242,492,230
Revenue Transactions <sup>(1)</sup>	11,689	12,142	12,706	12,586
Total Revenue Value <sup>(1)</sup>	\$ 262,503,289	\$ 279,030,307	\$ 292,336,206	\$ 308,123,743
Grants Maintained <sup>(2)</sup>	47	44	57	57
Value Grant Awards Maintained <sup>(2)</sup>	\$ 14,977,365	\$ 15,538,869	\$ 20,157,889	\$ 32,253,087
Capital Assets Maintained	2,013	2,002	1,848	1,889
Value of Capital Assets Maintained	\$ 76,465,007	\$ 87,815,260	\$ 86,766,936	\$ 88,017,444
Payroll Changes Processed (Excluding Annual Raises) <sup>(3)</sup>	671	690	700	627
Actual Payroll <sup>(3)</sup>	\$ 51,857,973	\$ 55,715,750	\$ 59,527,750	\$ 62,941,873
New Budget Requests	139	137	132	164
HR Projections Provided	30	86	108	122
Public Records Requests Fulfilled	90	123	31	13
Journal Entries Processed (Manual JE And Budget)	850	826	845	626
GFOA CAFR Award	yes	yes	yes	pending
GFOA Budget Award	yes	yes	yes	pending

<sup>(1)</sup> Excludes property tax

<sup>(2)</sup> as of 06/30

<sup>(3)</sup> Calendar year values

## DEPARTMENT GOALS/OBJECTIVES

The primary goal of the department is to provide superior decision support to County leadership through timely and accurate financial information. Achievement of this primary goal drives efficient use of taxpayer resources, giving residents the most value for their tax dollar. This primary goal is achieved through:

- ▶ Daily processing of revenues and expenses to keep financial system records up-to-date
- ▶ Provide same day turnaround for ad-hoc reporting requests to department management and Elected Officials, allowing time for questions and revisions
- ▶ Serve as subject matter experts at public meetings to verify funding sources and budget levels and addressing any financial implications in real time
- ▶ Maintain the reputation of being a helpful, top-quality service organization to internal and external stakeholders
- ▶ A secondary department goal is to fulfill all the functions of the Auditor's office as efficiently as possible, meeting or beating deadlines with accurate, high-quality work product.

Achievement is measured by:

- ▶ Monthly, Quarterly and Annual reports completed on time with multi-level review and analytical commentary
- ▶ The Comprehensive Annual Financial Report (CAFR) and Budget Book documents prepared to the standards of the Government Finance Officers Association (GFOA) and attain the yearly awards associated with these quality standards
- ▶ Continue the collaborative efforts of the Auditor and Resource Management Office to ensure that all grants awarded to the County have undergone the rigor of the established processes for regulatory and financial compliance
- ▶ Annual external financial and single (grant programs) audits receive a "clean" unmodified opinion by the external audit firm
- ▶ Overtime budgets are kept to a minimum, demonstrating that tasks are completed in a timely, efficient manner
- ▶ Funding for ongoing training is a priority to keep employees current on new developments, law changes and technology
- ▶ Employees are encouraged to seek higher education and certifications to contribute to their personal and professional growth

## Clerk 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	857	903	1,120	1,800	1,836	2.00%
Maintenance and Repairs	2,863	2,558	2,385	2,551	1,800	-29.44%
Materials and Supplies	5,900	4,404	3,920	6,793	6,659	-1.97%
Non-Capital Purchases	3,935	2,244	1,776	2,810	2,867	2.03%
Other Services and Expenses	2,311	2,529	2,358	3,182	4,318	35.70%
Personnel Expenses	1,043,399	1,131,558	1,182,544	1,260,992	1,344,299	6.61%
Professional Services	456	3,369	2,592	3,700	3,774	2.00%
Travel and Professional Development	19,306	17,160	22,257	25,484	25,991	1.99%
Utilities	420	280	-	-	-	0.00%
<b>Expense Category Total</b>	<b>1,079,446</b>	<b>1,165,005</b>	<b>1,218,952</b>	<b>1,307,312</b>	<b>1,391,544</b>	<b>6.44%</b>
Miscellaneous	1,414	1,623	-	-	-	0.00%
<b>Revenue Category Total</b>	<b>1,414</b>	<b>1,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>



## 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.



## CHALLENGES & ACCOMPLISHMENTS

Due to the COVID-19 pandemic, the Recorder has had to maintain existing levels of operations, while adapting to state ordered restrictions. These restrictions included operating with a limited staff, social distancing as well as taking appointments rather than walk-ins for all services.

The Recorder accurately imported and verified all recorded 1997 documents into Aumentum Recorder system. This was a total of 45,424 documents. The Recorder PA (Public Access) system has been updated to accurately process online payments for copies of Recorded documents.

## PERFORMANCE MEASURES

- ▶ Monitor recording code changes.
- ▶ Monitor response times to eRecording requests.
- ▶ Track revenue and expenses through County financial software monthly.

## DEPARTMENT GOALS/OBJECTIVES

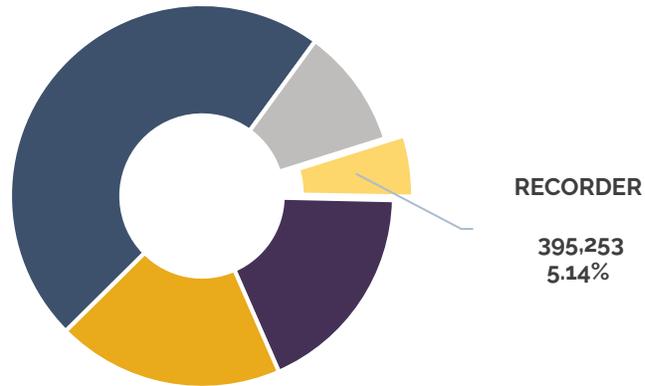
The goal of the Recorder is to provide exceptional customer service in carrying out all mandated functions accurately and efficiently. Part of providing exceptional customer service is to monitor response times to eRecording requests. On average it takes 3 to 5 minutes to process an eRecording. While keeping response times low, this allows the requesting party to complete their transaction quickly. The Recorder accurately records and indexes up to 50,000 documents per year.

As a certified acceptance agency, the Recorder team is required to complete an annual recertification through the U.S. Department of State. The recertification course is completed during normal business hours, while carrying out all normal office duties.

In continued efforts, the Recorder strives to transfer all archived documents dated back from 1896 to 1996 to electronic format.

In addition, the Recorder tracks revenue and expenses, and reviews monthly budget performance reports to evaluate progress throughout the year.

## Clerk 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	606	863	6,880	-	-	0.00%
Interdepartmental Services	1,719	2,279	868	1,125	1,148	2.04%
Maintenance and Repairs	579	647	1,921	600	600	0.00%
Materials and Supplies	2,288	4,270	4,352	5,150	5,206	1.09%
Non-Capital Purchases	-	-	531	-	-	0.00%
Other Services and Expenses	-	430	568	1,100	1,100	0.00%
Personnel Expenses	345,513	358,598	361,724	369,761	377,500	2.09%
Professional Services	417	571	1,432	2,721	2,769	1.76%
Travel and Professional Development	5,303	6,578	8,414	8,525	6,930	-18.71%
<b>Expense Category Total</b>	<b>356,426</b>	<b>374,236</b>	<b>386,691</b>	<b>388,982</b>	<b>395,253</b>	<b>1.61%</b>
Charges for Services	1,063,908	1,171,162	1,218,335	1,049,335	1,049,335	0.00%
Fines and Forfeitures	(40)	(20)	-	-	-	0.00%
Licenses and Permits	128,977	133,451	134,589	127,600	127,600	0.00%
Miscellaneous	9	(349)	433	-	-	0.00%
<b>Revenue Category Total</b>	<b>1,192,854</b>	<b>1,304,243</b>	<b>1,353,357</b>	<b>1,176,935</b>	<b>1,176,935</b>	<b>0.00%</b>

## 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 ensure 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. The Elections office is responsible for the elections of 50 separate and distinct districts as well as maintaining over 100,000 registered voters in the voter registration system and can hold up to four (4) elections in a year. In addition, the office maintains voting records for all special taxing districts, County, state, and federal elections, and operates and maintains voting equipment.

## CHALLENGES & ACCOMPLISHMENTS

With the COVID-19 pandemic, the Elections office starting preparing in early March, and again in July, for a record-breaking absentee mail out for the May and November Elections. The May Primary was an all-absentee mail out election, with the office having successfully mailed out nearly 44,000 absentee ballots by hand. While the November Election had both early and Election Day voting, the office still mailed over 47,000 absentee ballots. Both Elections had record breaking voter participation. After this year, and more people participating in absentee voting, Elections anticipates a continued increase in absentee requests. The Elections office took steps to make sure they could meet the shifting demand in the absentee process in a timely and cost effective way, not only this year but for the future.

The Secretary of State switched to a new voter registration system this year. This system is more advanced and should save the office time processing voter registrations and absentee requests.

With HAVA (Help America Vote Act) and CARES (Coronavirus Aid, Relief, and Economic Security) grant funding available this year, the Elections office was able to purchase vital elections equipment that will help effectively sustain Kootenai County's growth, increasing voter registration and participation. Budgeting each year for the Elections is always challenging; there are rolling variables that affect each Election and the cost to execute it.

The Elections office had an increase in the Operating budget this year due to the November 2020 General Election; however, the office was able to cut FY 2021 Capital budget requests over \$170,000 for needed election equipment because of HAVA grant funding.

## PERFORMANCE MEASURES

During the 2020 General Election, the office set a record of over 9400 ballots cast during the two weeks of Early Voting. This was achieved, even while the office and community were coping with COVID-19, by utilizing new technologies – electronic poll books and print on demand. This allowed staff the ability to check-in and move voters through the lines quickly. The print on demand technology will allow the Elections office to order ballot stock when needed, rather than only pre-printed ballot stock for every election, resulting in cost savings.

## DEPARTMENT GOALS/OBJECTIVES

- ▶ Move to a more technologically driven department to maximize efficiencies and meet the demands of the growing County.
- ▶ Comply with all laws; to conduct accurate and impartial elections; and to maintain the integrity of all associated processes.
- ▶ Effectively manage poll workers and provide in-depth training sessions to incorporate the new advances in technology within the office.
- ▶ Continue learning and training Elections staff on new systems, technology and equipment to help maximize efficiency.



## Clerk 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	-	-	168,124	-	-100.00%
Interdepartmental Services	1,541	1,766	1,491	3,000	3,060	2.00%
Maintenance and Repairs	33,406	35,144	33,107	56,670	57,803	2.00%
Materials and Supplies	104,889	126,008	165,907	214,250	214,000	-0.12%
Non-Capital Purchases	694	10,035	2,133	3,605	3,500	-2.91%
Other Services and Expenses	6,905	5,622	9,599	8,850	11,599	31.06%
Personnel Expenses	298,022	268,401	271,151	329,725	314,509	-4.61%
Professional Services	158,846	99,370	148,383	165,200	168,440	1.96%
Travel and Professional Development	1,179	1,126	2,452	3,658	3,978	8.75%
Utilities	420	420	280	450	-	-100.00%
<b>Expense Category Total</b>	<b>605,904</b>	<b>547,892</b>	<b>634,503</b>	<b>953,532</b>	<b>776,889</b>	<b>-18.53%</b>
Charges for Services	262,259	271,289	283,371	350,000	300,000	-14.29%
Fines and Forfeitures			150	-	-	0.00%
Miscellaneous	48	74	8	100	100	0.00%
<b>Revenue Category Total</b>	<b>262,307</b>	<b>271,363</b>	<b>283,529</b>	<b>350,100</b>	<b>300,100</b>	<b>-14.28%</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.

### CHALLENGES & ACCOMPLISHMENTS

The challenges are the uncertainty associated with Medicaid Expansion and now COVID. We will monitor legislation for any changes that will impact our program. The program continued to meet goals and deadlines with two staff leaving this past year.

### PERFORMANCE MEASURES

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	FY 2021 Budget
Police Hold Reimbursements	117,175	130,019	94,910	118,927	80,000
Medical Reimbursements	542,737	589,622	493,877	421,839	415,000

### DEPARTMENT GOALS/OBJECTIVES

The goals of the department are to serve the Kootenai County residents when appropriate and provide other resources for further assistance. The department also strives to receive reimbursement when possible for repayment of the health care costs covered by the County taxpayers. All applications from both the medical/non-medical and police holds are on strict deadlines for decisions, appeals and payment if approved. Our goal is to meet every deadline to assure all Idaho Codes are met by 100%.

## Clerk 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	478	433	367	1,400	1,428	2.00%
Maintenance and Repairs	866	657	824	2,159	2,202	1.99%
Materials and Supplies	3,237	2,589	1,704	5,539	5,650	2.00%
Non-Capital Purchases	3,774	-	4,715	-	-	0.00%
Other Services and Expenses	760,098	916,230	655,237	1,008,450	987,029	-2.12%
Personnel Expenses	264,429	299,006	300,846	334,818	240,993	-28.02%
Professional Services	206,881	186,230	133,435	237,830	227,767	-4.23%
Travel and Professional Development	1,472	2,421	1,821	5,250	5,355	2.00%
Utilities	378	-	-	1,450	1,479	2.00%
<b>Expense Category Total</b>	<b>1,241,614</b>	<b>1,407,566</b>	<b>1,098,948</b>	<b>1,596,896</b>	<b>1,471,903</b>	<b>-7.83%</b>
Fines and Forfeitures	-	(20)	20	-	-	0.00%
Fund Balance Appropriation	-	-	-	740,566	619,846	-16.30%
Intergovernmental	-	3	-	-	-	0.00%
Miscellaneous	659,912	719,641	589,187	495,000	415,000	-16.16%
Taxes	386,831	991,195	13,442	-	-	0.00%
Transfers	18,759	14,528	13,103	-	-	0.00%
<b>Revenue Category Total</b>	<b>1,065,502</b>	<b>1,725,347</b>	<b>615,752</b>	<b>1,235,566</b>	<b>1,034,846</b>	<b>-16.25%</b>

## 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. The court is guided by Idaho Code, Supreme Court Rules and local Administrative Rules.

## CHALLENGES & ACCOMPLISHMENTS

Final budget adjustments include the addition of 4 FT positions and one position converted from PT to FT.

Challenges for 2021 continue to include the maintenance of staffing levels to cover workloads while maintaining customer service. Limited technology adds time and additional complexity. Another significant issue is some positions are so complicated that training can range between six (6) months to a year. Laws and statutes changing on a regular basis add to challenges..

Due to COVID-19, maintaining court operations proved to be demanding. At direction of Idaho Supreme Court, operations were shut down for several months, creating a significant backlog. Court cases required hearings cancelled, reset, postponed, and reset again. Once court resumed, increased safety measures in court buildings added additional stress to daily operations.

Accomplishments include:

- ▶ Adding and training more staff to better serve the public with the increased workload.
- ▶ Quickly managing the changing needs of the court, its staff and the public due to COVID-19

## PERFORMANCE MEASURES

	2016	2017	2018	2019	Projected 2020
<b>Case Types</b>					
Civil	5,399	5,713	6,014	5,794	4,559
Criminal	7,942	8,687	8,195	6,882	6,857
Infraction	16,133	14,971	12,932	14,209	13,790
Juvenile	502	585	527	474	351
Family Law	2,285	2,155	2,125	2,033	2,133
Probate	1,611	1,620	1,771	1,613	1,667
<b>Total</b>	<b>33,872</b>	<b>33,731</b>	<b>31,564</b>	<b>31,005</b>	<b>29,357</b>

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

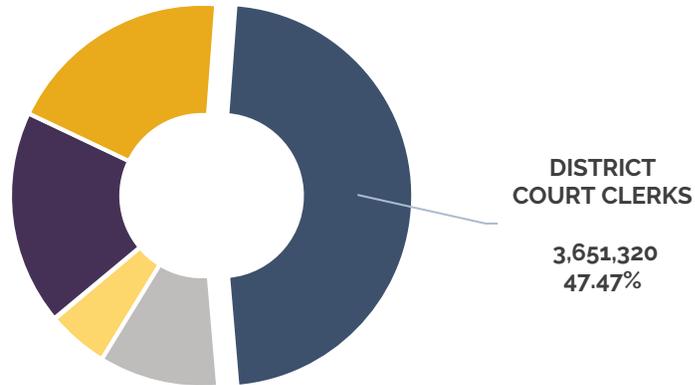
## DEPARTMENT GOALS/OBJECTIVES

- ▶ Provide and process information received in a non-biased, efficient manner which enhances smooth processing of court cases to conclusion. District Courts goals parallel the County’s mission to provide professional service.

- ▶ Process both digital and paper court filings in a streamlined and efficient manner.
- ▶ Process record requests for the public, while meeting regulations of Idaho Code Rule 32.
- ▶ Monitor unsupervised misdemeanor probation and community service.
- ▶ Convert paper case files to digital format. We are hoping to complete this project within the next 4 to 5 years.
- ▶ Offer and process payment plans through the new in-house program to those needing assistance in paying their court fines and fees timely.
- ▶ Clerk in-court proceedings, while preserving an official record of both audio and written case adjudication.



## Clerk 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Construction in Progress				19,000	-	-100.00%
Interdepartmental Services	3,044	-	3,252	500	510	2.00%
Materials and Supplies	-	311	-	-	-	0.00%
Non-Capital Purchases	-	-	-	8,551	8,722	2.00%
Other Services and Expenses	2,840	2,939	955	66,730	8,856	-86.73%
Personnel Expenses	2,771,044	2,952,388	3,073,643	3,338,545	3,622,303	8.50%
Professional Services	-	-	100	2,500	2,550	2.00%
Travel and Professional Development	15,157	7,074	7,387	8,215	8,379	2.00%
<b>Expense Category Total</b>	<b>2,792,084</b>	<b>2,962,712</b>	<b>3,085,337</b>	<b>3,444,041</b>	<b>3,651,320</b>	<b>6.02%</b>
Charges for Services			8,904	-	18,000	100.00%
Intergovernmental	(17,872)	-	-	-	-	0.00%
Miscellaneous	1,930	(728)	36	-	-	0.00%
Transfers				19,000	-	-100.00%
<b>Revenue Category Total</b>	<b>(15,942)</b>	<b>(728)</b>	<b>8,940</b>	<b>19,000</b>	<b>18,000</b>	<b>-5.26%</b>



## 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 Distrainment 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.



TREASURER  
8 FTE

## CHALLENGES & ACCOMPLISHMENTS

- ▶ Increased demand associated with the significant growth of the County.
- ▶ Adjusted business processes to meet statutory obligations during COVID pandemic
- ▶ To minimize contact, eliminated walk-in traffic and moved to appointment only while maintaining a high level of service.

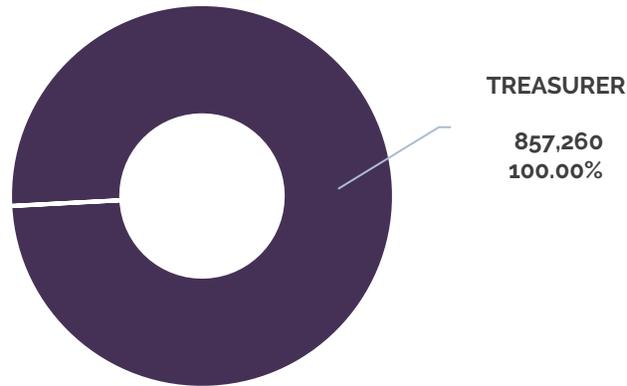
## PERFORMANCE MEASURES

- ▶ None provided

## 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	7,496	11,613	-	-	0.00%
Interdepartmental Services	440	2,914	8,010	700	714	2.00%
Maintenance and Repairs	1,116	1,538	2,967	1,000	1,020	2.00%
Materials and Supplies	4,051	5,835	4,114	4,915	6,013	22.34%
Non-Capital Purchases	-	-	3,400	1,500	1,530	2.00%
Other Services and Expenses	105,526	80,560	85,136	142,500	144,350	1.30%
Personnel Expenses	477,340	531,396	558,952	570,067	584,716	2.57%
Professional Services	48,675	79,863	51,985	105,190	107,294	2.00%
Travel and Professional Development	6,567	5,423	7,447	10,976	11,195	2.00%
Utilities	420	420	420	420	428	1.90%
<b>Expense Category Total</b>	<b>644,136</b>	<b>715,446</b>	<b>734,044</b>	<b>837,268</b>	<b>857,260</b>	<b>100.00%</b>
Charges for Services	76,268	94,194	80,217	110,100	110,100	100.00%
Fines and Forfeitures	3,393	2,639	2,599	2,400	2,400	100.00%
Investment Gain/(Loss)	-	-	-	1,200,000	1,200,000	100.00%
Miscellaneous	-	399	-	-	-	0.00%
Taxes	2,748	2,719	3,081	253,500	253,500	100.00%
<b>Revenue Category Total</b>	<b>82,408</b>	<b>99,952</b>	<b>85,896</b>	<b>1,566,000</b>	<b>1,566,000</b>	<b>100.00%</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  
66 FTE



ADMINISTRATION  
8 FTE

MAPPING  
8 FTE



APPRAISAL  
27 FTE



VEHICLE  
LICENSING  
22 FTE

SURVEYOR  
1 FTE



# 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.

## CHALLENGES & ACCOMPLISHMENTS

The implemented 2% increase over last year’s budget line items made the process easy to maneuver within the various areas to account for increased and decreased expenditures of the 2020 FY with the overall all increase of approximately 2%.

COVID-19 provided challenges in the areas of health, safety and work processes. There have been new office processes set in place to adhere to ODC standards of safety. New plexiglass screens, gloves, masks and cleaning supplies are now part of our future. Additional challenges with reduced staff due to COVID-19 illness and office closures.

## PERFORMANCE MEASURES

- ▶ Monitor and track customer counts, phone calls and emails on a daily basis.
- ▶ Performance Measures can be measured by meeting deadlines.
- ▶ Public information requests processed within 2 working days.
- ▶ Number of changes provided by the State regarding “Circuit Breaker and VA Property tax reductions programs.
- ▶ Both the Personnel and Operating Expense Budgets are balanced monthly with the Auditor’s reported amounts with prompt feedback to management.
- ▶ Number of cancellations processed annually.

## DEPARTMENT GOALS/OBJECTIVES

It is the goal of the Assessor’s Office to maintain a fair and equitable tax-base and to provide vehicle license services in the most cost effective way possible. We aim to provide these services in a professional, courteous, and friendly atmosphere, in a timely and efficient manner to the public. This is accomplished by providing clear and supportive leadership to the divisions under the Assessor’s Charge.

It is the effort of the Administrative Division of the Assessor’s Office to follow the goals of the County’s Mission and Visions Statement in regards to essential service and reasonable management of public assets while maintaining an innovative, cost effective government that community can be proud of.

Success within the Department can be determined by the implementation of exemptions to assist the public with reductions to their property taxes, and providing the one on one customer service that the community deserves.

In this year of COVID-19, the Department had to completely restructure how it accomplished the goals of meeting the needs of our constituents. Work was done online, over the phone, mail and fax. It is with great pride that the Administrative Department completed over 3300 Property Tax Reduction and VA Benefit Tax programs while working short staffed, under great stress, and with restricted office entry. These are the qualities that represent the attitude and heart of the County.

## Assessor 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	23,018	-	-	-	-	0.00%
Interdepartmental Services	10,233	542	1,147	686	700	2.04%
Maintenance and Repairs	275	234	245	300	306	2.00%
Materials and Supplies	6,250	5,684	4,943	6,316	6,442	1.99%
Non-Capital Purchases	-	78	4,982	-	1,632	100.00%
Other Services and Expenses	51,831	57,995	55,036	61,203	60,795	-0.67%
Personnel Expenses	590,963	632,989	613,438	559,920	586,873	4.81%
Travel and Professional Development	15,855	16,702	13,687	16,900	17,238	2.00%
Utilities	1,219	1,057	1,054	1,156	1,179	1.99%
<b>Expense Category Total</b>	<b>699,644</b>	<b>715,280</b>	<b>694,531</b>	<b>646,481</b>	<b>675,165</b>	<b>4.44%</b>
Charges for Services	6,660	8,195	280	-	-	0.00%
Licenses and Permits	-	9	203	-	-	0.00%
Miscellaneous	-	-	27	-	-	0.00%
<b>Revenue Category Total</b>	<b>6,660</b>	<b>8,204</b>	<b>510</b>	<b>-</b>	<b>-</b>	<b>0.00%</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.



## CHALLENGES & ACCOMPLISHMENTS

Increased demand associated with the significant growth of the County. COVID-19 implemented remote work of a third of staff. New procedures and protocols for tracking time and production needed to be implemented causing increased workloads on management and staff.

- ▶ Overall reduction in Operating Expense budget
- ▶ Anticipate increased overtime
- ▶ Maintained at existing levels

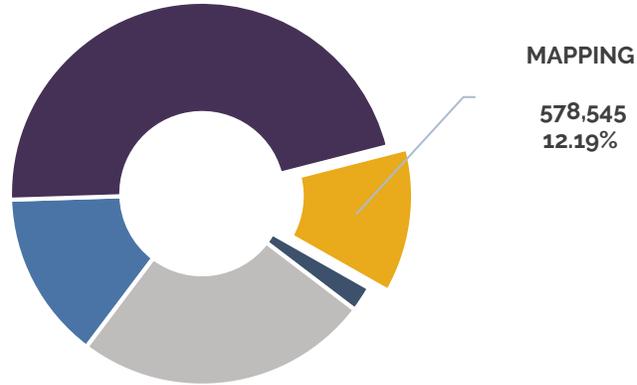
## PERFORMANCE MEASURES

- ▶ 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.
- ▶ Ongoing 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.
- ▶ Ongoing documentation and revision of associated procedure manuals.

## Assessor 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	-	15	8	25	26	4.00%
Maintenance and Repairs	9,630	9,708	12,038	2,614	2,666	1.99%
Materials and Supplies	3,301	4,326	4,020	4,017	4,097	1.99%
Non-Capital Purchases	292	515	424	-	-	0.00%
Personnel Expenses	528,252	545,015	550,548	546,130	560,914	2.71%
Professional Services	-	136,700	-	-	-	0.00%
Travel and Professional Development	10,531	9,578	11,200	10,630	10,842	1.99%
<b>Expense Category Total</b>	<b>552,006</b>	<b>705,857</b>	<b>578,238</b>	<b>563,416</b>	<b>578,545</b>	<b>2.69%</b>
Transfers	-	4,984	7,152	-	-	0.00%
<b>Revenue Category Total</b>	<b>-</b>	<b>4,984</b>	<b>7,152</b>	<b>-</b>	<b>-</b>	<b>0.00%</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.

## CHALLENGES & ACCOMPLISHMENTS

- ▶ 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.

## 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	74,500	7,200	50,552	60,000	18.69%
Interdepartmental Services	461	669	588	760	775	1.97%
Maintenance and Repairs	3,656	4,130	3,072	4,750	36,250	663.16%
Materials and Supplies	21,406	22,215	21,313	23,919	24,398	2.00%
Non-Capital Purchases	-	395	855	2,550	2,601	2.00%
Other Services and Expenses	1,606	783	3,683	182,713	43,080	-76.42%
Personnel Expenses	1,709,924	1,767,930	1,931,827	1,970,195	2,006,204	1.83%
Travel and Professional Development	21,406	22,768	29,550	24,295	24,781	2.00%
Utilities	127	106	43	120	10,202	8401.67%
<b>Expense Category Total</b>	<b>1,758,586</b>	<b>1,893,496</b>	<b>1,998,131</b>	<b>2,259,854</b>	<b>2,208,291</b>	<b>-2.28%</b>
Fund Balance Appropriation	-	-	-	289,713	60,000	-79.29%
Intergovernmental	-	6	-	-	-	0.00%
Taxes	2,344,073	2,467,722	2,590,611	2,533,557	2,726,836	7.63%
Transfers	106,940	119,354	127,726	-	-	0.00%
<b>Revenue Category Total</b>	<b>2,451,013</b>	<b>2,587,082</b>	<b>2,718,337</b>	<b>2,823,270</b>	<b>2,786,836</b>	<b>-1.29%</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.

## CHALLENGES & ACCOMPLISHMENTS

- ▶ 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.

The budget does not reflect any equipment upgrades or increases in supplies. Existing equipment is sufficient to accomplish needed tasks. No significant upgrades or purchases are anticipated for 2021.

## PERFORMANCE MEASURES

- ▶ Performance can be measured by meeting the goal of maintaining an up-to-date subdivision review process that is accurate, conforms to Idaho Code and/or city/county subdivision ordinance, and that meets the requirements of the Assessor's Office for mapping standards. Performance can also be measured by whether or not the review process has been completed within the two-week time frame.
- ▶ Providing the Land Records Division with accurate location of section corners can be measured by the amount of data provided. The focus is currently on locating monuments on the perimeter of the County and internally on an as-needed basis. That success can be measured directly but is dependent upon subdivision activity and other service requests.
- ▶ The degree of success for coordinating projects with other departments and agencies can be measured by providing data which fulfills the need without repeat mobilizations to the site. Performance on these requests can be evaluated as to timeliness and accuracy of the data or service provided.

## DEPARTMENT GOALS/OBJECTIVES

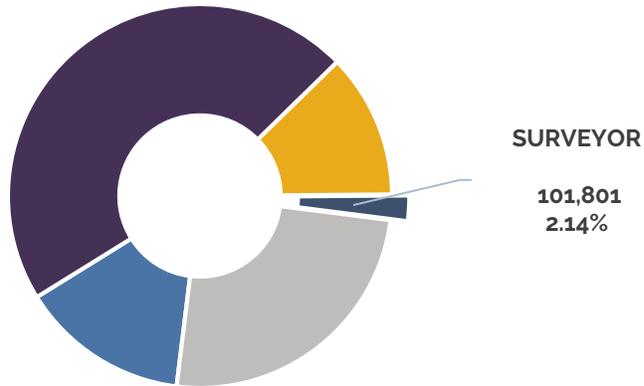
- ▶ Customer Focus – Ensure prompt service to internal and external clients.
- ▶ Accountability – Responsible and cost effective use of resources by eliminating



duplication of efforts, and utilizing personnel to the maximum benefit of the County.

- ▶ Professionalism – Provide fair and equitable interpretation of Idaho Code and County ordinances to protect the health and safety of the public.
- ▶ Teamwork – Develop inter-departmental and inter-agency agreements to reduce duplication of work.
- ▶ Communication – Provide the survey community with input to improve the subdivision process. Develop coordination with other departments that require the services of the County Surveyor.

## Assessor 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	-	-	83,978	-	-100.00%
Maintenance and Repairs	672	730	500	1,328	1,354	1.96%
Materials and Supplies	1,492	1,538	1,431	1,503	1,532	1.93%
Personnel Expenses	88,589	91,431	94,886	95,161	97,030	1.96%
Travel and Professional Development	1,339	965	546	907	926	2.09%
Utilities	755	757	697	940	959	2.02%
<b>Expense Category Total</b>	<b>92,848</b>	<b>95,421</b>	<b>98,060</b>	<b>183,817</b>	<b>101,801</b>	<b>-44.62%</b>
Charges for Services	60,560	68,015	78,345	71,152	66,528	-6.50%
<b>Revenue Category Total</b>	<b>60,560</b>	<b>68,015</b>	<b>78,345</b>	<b>71,152</b>	<b>66,528</b>	<b>-6.50%</b>

## 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 Annual Boat Launch Pass. Title 49 of Idaho Code sets forth the majority of the guidelines.



## CHALLENGES & ACCOMPLISHMENTS

- ▶ 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).

COVID-19 may cause revenue changes due to closure and lack of available staff. An increase in overtime may be a result to maintain the current workload.

## 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 turnaround 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.
- ▶ Optimize QLess System for our customers to “get in line” or make an appointment on their smart phones.

## Assessor 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	1,200	1,359	3,719	1,022	1,042	1.96%
Maintenance and Repairs	305	12,890	13,060	15,673	16,123	2.87%
Materials and Supplies	5,135	4,062	5,654	5,645	5,757	1.98%
Non-Capital Purchases	-	11,795	996	2,656	2,709	2.00%
Other Services and Expenses	98	100	330	4,972	4,935	-0.74%
Personnel Expenses	958,152	957,175	1,037,063	1,160,786	1,134,713	-2.25%
Professional Services	6,851	6,413	7,115	7,766	7,921	2.00%
Travel and Professional Development	1,772	2,075	1,094	2,279	2,324	1.97%
Utilities	4,596	6,745	7,343	7,800	7,956	2.00%
<b>Expense Category Total</b>	<b>978,110</b>	<b>1,002,614</b>	<b>1,076,374</b>	<b>1,208,599</b>	<b>1,183,480</b>	<b>-2.08%</b>
Charges for Services	251,057	275,246	253,139	228,000	150,000	-34.21%
Fines and Forfeitures	800	1,110	1,180	800	800	0.00%
Licenses and Permits	996,989	999,358	1,013,662	963,400	960,000	-0.35%
Miscellaneous	(45,299)	(34,548)	(44,061)	-	-	0.00%
Taxes	2,683	1,616	1,196	-	-	0.00%
<b>Revenue Category Total</b>	<b>1,206,230</b>	<b>1,242,782</b>	<b>1,225,116</b>	<b>1,192,200</b>	<b>1,110,800</b>	<b>-6.83%</b>



### 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.



CORONER  
3.48 FTE

### CHALLENGES & ACCOMPLISHMENTS

For FY 2021, the Coroner's operating budget was held at the allotted 2%. The only significant increase was related to the countywide COLA for all personnel.

The Coroner's Staff maintained an excellent working relationship with all our community partners. After much determination and perseverance, remodeled office space was completed and staffed. This leaves room for future laboratory expansion as needed.

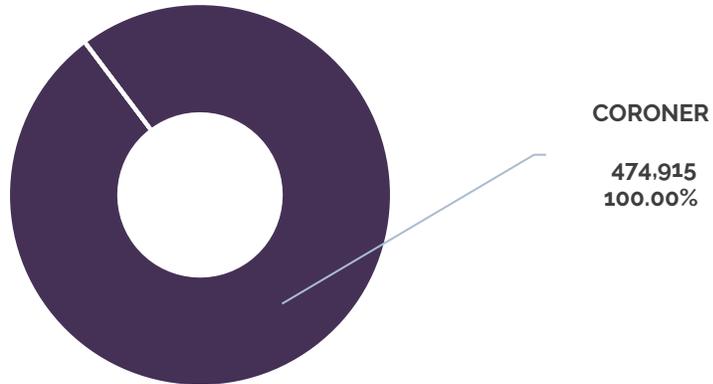
### PERFORMANCE MEASURES

- ▶ None provided.

### DEPARTMENT GOALS/OBJECTIVES

- ▶ 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.
- ▶ Establish administrative procedures to ensure the custody and integrity of specimens and the timely reporting of results.

## Coroner 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	29,902	-	638	-	-	0.00%
Construction in Progress			10,297	-	-	0.00%
Interdepartmental Services	85	26	40	150	153	2.00%
Maintenance and Repairs	200	178	800	4,804	4,901	2.02%
Materials and Supplies	7,808	4,100	24,423	4,372	4,460	2.01%
Non-Capital Purchases	14,350	580	6,490	-	-	0.00%
Other Services and Expenses	200	1,430	1,020	100	102	2.00%
Personnel Expenses	168,703	174,752	211,306	230,165	249,462	8.38%
Professional Services	126,075	164,779	111,163	203,370	207,437	2.00%
Travel and Professional Development	6,963	6,631	5,056	6,515	6,646	2.01%
Utilities	1,361	1,282	1,370	1,720	1,754	1.98%
<b>Expense Category Total</b>	<b>355,646</b>	<b>353,758</b>	<b>372,603</b>	<b>451,196</b>	<b>474,915</b>	<b>5.26%</b>
Intergovernmental			4,165	-	-	0.00%
Miscellaneous	-	2,206	375	-	-	0.00%
Transfers			(13,564)	-	-	0.00%
<b>Revenue Category Total</b>	<b>-</b>	<b>2,206</b>	<b>(9,024)</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>



**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  
316.37 FTE



ADMINISTRATION  
16.50 FTE



JAIL BUREAU  
129.50 FTE



OFFICE OF  
EMERGENCY  
MANAGEMENT  
4 FTE



OPERATIONS  
BUREAU  
166.37 FTE

INVESTIGATIONS 

PATROL 

SUPPORT 

# SHERIFF – ADMINISTRATION

## DESCRIPTION

Sheriff's Administration is a subsection in the Sheriff's Office whose primary function is to manage the various administrative functions associated with running the organization. This section works at the direction of the Sheriff and Undersheriff and is staffed with personnel to address functions such as personnel, billing, acquisitions, and other administrative functions.

## CHALLENGES & ACCOMPLISHMENTS

- ▶ Increased demand associated with the significant growth of the County.
- ▶ Recruit new personnel for open positions
- ▶ Cell phone proposal completion
- ▶ On board new Sheriff

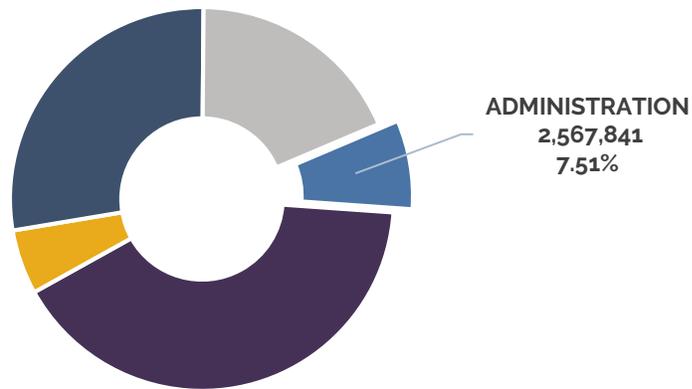
## PERFORMANCE MEASURES

- ▶ 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.

## Sheriff 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures		68,373	25,600	-	-	0.00%
Interdepartmental Services	1,765	1,431	2,534	2,273	2,014	-11.39%
Maintenance and Repairs	4,661	5,723	11,916	8,623	7,624	-11.59%
Materials and Supplies	28,843	35,135	38,023	35,917	45,755	27.39%
Non-Capital Purchases	1,841	124,029	120,299	2,494	15,339	515.04%
Other Services and Expenses	47,494	76,569	151,034	56,300	56,598	0.53%
Personnel Expenses	750,388	1,015,344	1,035,384	1,066,984	2,197,720	105.97%
Professional Services	96,444	121,693	206,072	87,789	88,789	1.14%
Travel and Professional Development	16,694	36,144	16,150	27,774	29,479	6.14%
Utilities	40,204	37,337	72,122	85,442	124,523	45.74%
<b>Expense Category Total</b>	<b>988,333</b>	<b>1,521,779</b>	<b>1,679,134</b>	<b>1,373,596</b>	<b>2,567,841</b>	<b>86.94%</b>
Charges for Services	2,843	-	73	2,100	2,100	0.00%
Fines and Forfeitures	295	150	890	-	-	0.00%
Intergovernmental		319,253	469,991	97,782	97,782	0.00%
Miscellaneous	70	3,302	11,190	-	-	0.00%
<b>Revenue Category Total</b>	<b>3,208</b>	<b>322,705</b>	<b>482,143</b>	<b>99,882</b>	<b>99,882</b>	<b>0.00%</b>



## DESCRIPTION

Emergency Management is the managerial function charged with creating the framework within communities to reduce vulnerability to hazards and cope with disasters. The Office of Emergency Management (OEM) seeks to protect communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters. Emergency Management is a mandated function under Chapter

10, Title 46, Idaho Preparedness Act of 1975, Section 46-1009: Local and Intergovernmental Disaster Agencies and Services. Additionally, OEM works to administer grants in order to comply with State and Federal mandates. These grants include the State Homeland Security Grant Program (SHSP), the Emergency Management Performance Grant (EMPG), and various Wildfire Grants.

## CHALLENGES & ACCOMPLISHMENTS

- ▶ A steady increase in the scope and demand of our countywide preparedness efforts.
- ▶ Explore and expand partnerships and explore new areas for preparedness consideration.
- ▶ Responding to COVID-19 and working to ensure adequate supply needs for departments countywide.
- ▶ Remodel and Relocation of OEM offices and Emergency Operations Center to Army Reserve Training Center
- ▶ COVID – 19 Response

## PERFORMANCE MEASURES

- ▶ Conduct Training and Exercise Workshop with local stakeholders to identify training and exercise needs and utilize that information to develop and implement the County's 3-year Training and Exercise Plans.
- ▶ Perform annual reviews of and update as necessary the KC Comprehensive Emergency Operations Plan, KCOEM Continuity of Operations/Government Plan, Multi-Jurisdictional All Hazard Mitigation Plan, Community Wildfire Protection Plan, Evacuation and Reception Plan, and County Campus Emergency Plans.
- ▶ Conduct a minimum of six disaster preparedness presentations and/or public service announcements focusing on groups identified in above objectives.
- ▶ Develop and conduct EOC quarterly trainings.

## DEPARTMENT GOALS/OBJECTIVES

- ▶ 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, and general public.



## DESCRIPTION

The Jail Bureau's Custody and Services Division are integrated in adherence to Idaho Code 20-601 which provides for the detention of persons committed in order to secure their attendance as witnesses in criminal cases; for the detention of persons charged with a crime and committed for trial; for the confinement of persons committed for contempt, or upon civil process, or by authority of law; for the confinement of persons sentenced to imprisonment therein upon conviction for a crime. Additionally, the Jail 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.

## CHALLENGES & ACCOMPLISHMENTS

- ▶ Rapid growth of County is increasing the need for additional trained staff.
- ▶ Increased workload.
- ▶ Camera System Upgrade
- ▶ Classification System Upgrade
- ▶ Work Release and Labor Program relocation completion

## 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 comply 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	99,836	11,372	52,477	-	134,559	100.00%
Interdepartmental Services	4,907	4,476	4,076	4,446	4,486	0.90%
Maintenance and Repairs	21,108	20,752	27,964	21,304	20,404	-4.22%
Materials and Supplies	198,398	234,574	226,877	256,283	279,677	9.13%
Non-Capital Purchases	39,670	95,999	89,215	60,720	76,476	25.95%
Other Services and Expenses	2,007,766	2,349,713	854,353	970,540	953,050	-1.80%
Personnel Expenses	8,687,328	9,089,404	10,098,383	10,170,686	10,123,739	-0.46%
Professional Services	1,675,750	1,675,125	1,990,807	1,975,578	1,988,530	0.66%
Travel and Professional Development	63,285	61,182	67,966	67,749	72,783	7.43%
Utilities	270,462	266,205	304,437	343,818	302,470	-12.03%
<b>Expense Category Total</b>	<b>13,068,511</b>	<b>13,808,801</b>	<b>13,716,556</b>	<b>13,871,124</b>	<b>13,956,174</b>	<b>0.61%</b>
Charges for Services	792,230	816,754	1,131,303	921,608	793,125	-13.94%
Fines and Forfeitures	13,275	10,293	11,296	10,000	10,150	1.50%
Intergovernmental	16,600	13,600	39,382	17,500	13,320	-23.89%
Miscellaneous	49,786	96,761	82,952	80,961	68,760	-15.07%
<b>Revenue Category Total</b>	<b>871,890</b>	<b>937,408</b>	<b>1,264,934</b>	<b>1,030,069</b>	<b>885,355</b>	<b>-14.05%</b>

# SHERIFF – OPERATIONS BUREAU

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 Division, Investigations & Professional Standards Division, and Support Divisions.

## PATROL DIVISION

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### DESCRIPTION

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.

### CHALLENGES & ACCOMPLISHMENTS

- ▶ 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.

### 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.

## Sheriff 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



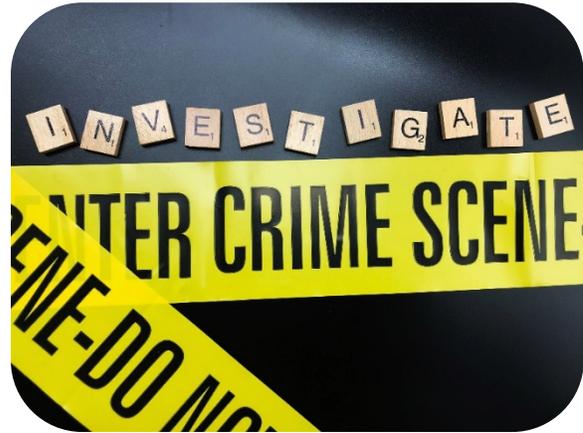
	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	786,767	238,767	884,602	824,455	101,366	-87.71%
Construction in Progress	-	-	-	10,000	175,000	1650.00%
Interdepartmental Services	1,256	1,981	2,680	1,713	1,963	14.59%
Maintenance and Repairs	80,490	71,645	45,349	78,079	77,414	-0.85%
Materials and Supplies	433,143	558,928	538,106	506,182	522,366	3.20%
Non-Capital Purchases	76,406	95,134	271,747	101,873	65,233	-35.97%
Other Services and Expenses	51,851	40,064	42,907	29,494	32,474	10.10%
Personnel Expenses	6,703,864	7,011,888	7,016,367	7,157,494	7,673,955	7.22%
Principle Retirement	-	-	-	-	700,000	100.00%
Professional Services	57,221	56,621	55,213	54,211	55,211	1.84%
Travel and Professional Development	60,024	62,467	158,925	54,400	70,315	29.26%
Utilities	62,157	56,417	22,301	28,530	20,475	-28.23%
<b>Expense Category Total</b>	<b>8,313,178</b>	<b>8,193,913</b>	<b>9,038,196</b>	<b>8,846,431</b>	<b>9,495,772</b>	<b>7.34%</b>
Charges for Services	410,385	385,592	486,921	314,016	354,549	12.91%
Fines and Forfeitures	15,519	6,453	61,259	2,800	2,513	-10.25%
Fund Balance Appropriation	-	-	-	(191,257)	(6,469)	-96.62%
Intergovernmental	423,516	425,586	659,164	439,920	455,380	3.51%
Investment Gain/(Loss)	2,876	2,989	3,854	-	-	0.00%
Licenses and Permits	18,120	17,295	18,275	13,700	14,089	2.84%
Miscellaneous	87,643	116,632	198,895	66,085	129,563	96.06%
Transfers	9,570	-	-	-	-	0.00%
<b>Revenue Category Total</b>	<b>967,630</b>	<b>954,547</b>	<b>1,428,366</b>	<b>645,264</b>	<b>949,625</b>	<b>47.17%</b>

## INVESTIGATIONS & PROFESSIONAL STANDARDS DIVISION

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### DESCRIPTION

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.



### CHALLENGES & ACCOMPLISHMENTS

- ▶ 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.
- ▶ Space continues to be a challenge for Investigations. Storage is limited and some personnel are working in areas designed for other uses.

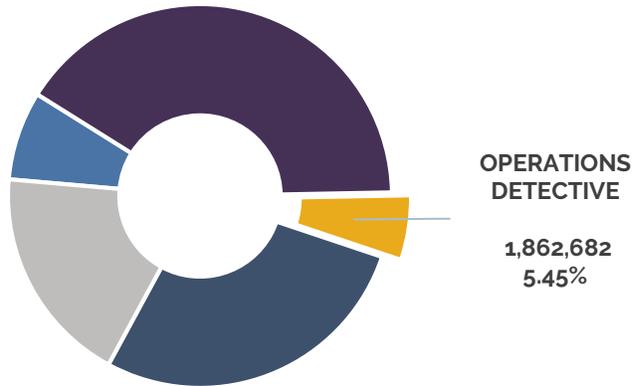
### PERFORMANCE MEASURES

- ▶ Random audits of cases and evidence will be conducted to ensure accountability.

### 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.
- ▶ Evaluate available technology with goal to improve efficiency where possible.
- ▶ Develop a corps of volunteers for community outreach programs and internal work.
- ▶ Add support staff to Training Unit.

## Sheriff 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	-	-	-	10,397	100.00%
Interdepartmental Services	991	450	73	825	825	0.00%
Maintenance and Repairs	12,490	4,618	5,560	16,100	16,100	0.00%
Materials and Supplies	42,006	42,488	39,823	44,667	41,667	-6.72%
Non-Capital Purchases	1,366	16,934	4,902	5,445	5,445	0.00%
Other Services and Expenses	15,192	10,485	8,018	9,582	9,582	0.00%
Personnel Expenses	1,834,039	1,913,576	1,986,978	1,911,766	1,748,932	-8.52%
Professional Services	13,485	5,120	4,114	6,972	6,972	0.00%
Travel and Professional Development	20,775	33,096	21,071	17,733	22,762	28.36%
Utilities	4,399	4,235	2,118	8,870	-	-100.00%
<b>Expense Category Total</b>	<b>1,944,743</b>	<b>2,031,003</b>	<b>2,072,656</b>	<b>2,021,960</b>	<b>1,862,682</b>	<b>-7.88%</b>
Intergovernmental	-	5,625	-	-	-	0.00%
Miscellaneous	71	100	42	-	-	0.00%
<b>Revenue Category Total</b>	<b>71</b>	<b>5,725</b>	<b>42</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

## SUPPORT SERVICES DIVISION

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### DESCRIPTION

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

The Records department complies with Idaho and Federal statutory requirements while performing a variety of complex clerical and administrative tasks. This section is the central repository for law enforcement records generated by the Sheriff's Office. 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.

### CHALLENGES & ACCOMPLISHMENTS

- ▶ 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.

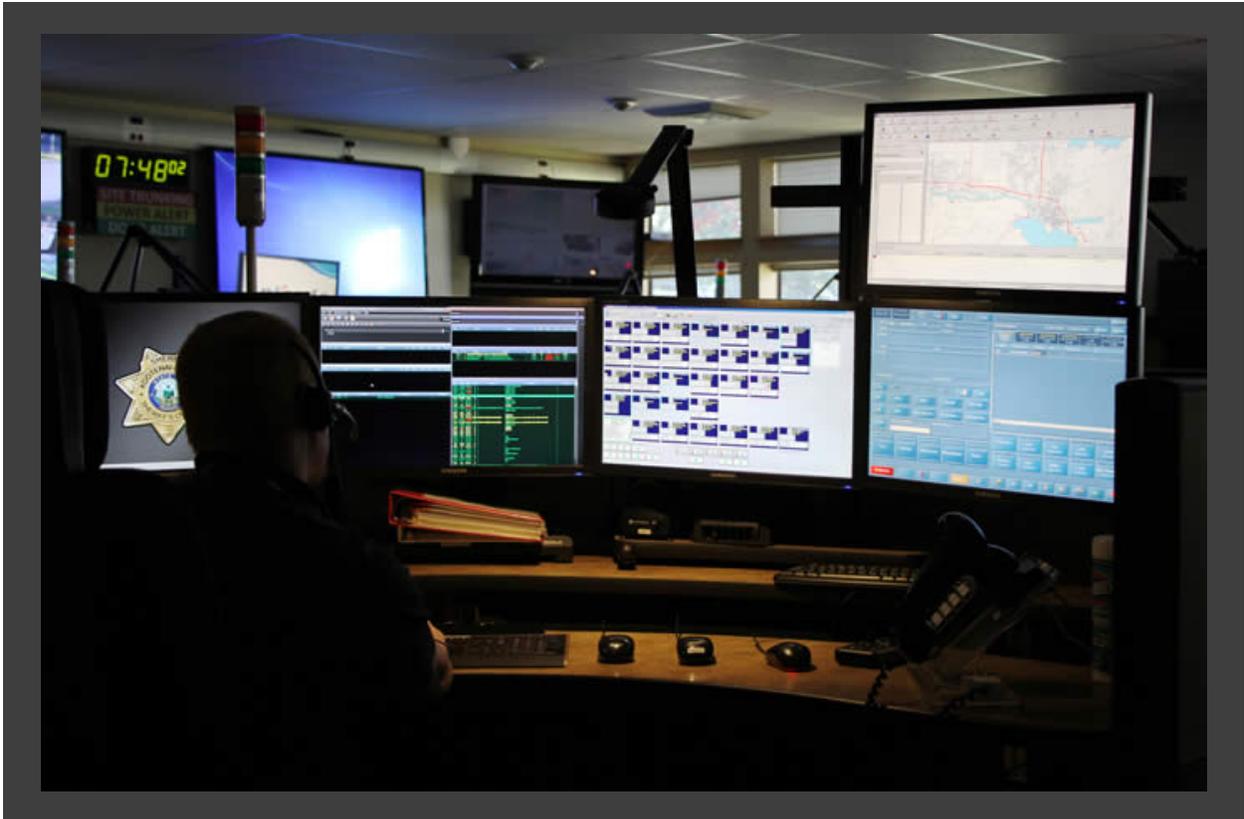
### PERFORMANCE MEASURES

- ▶ None provided.

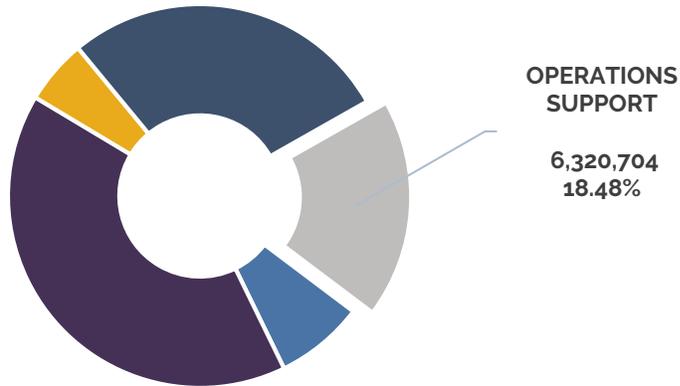
### DEPARTMENT GOALS/OBJECTIVES

- ▶ Serve all processes and ensure monies are collected and distributed accurately in a timely, 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	524,578	528,554	725,448	1,236,120	127,785	-89.66%
Construction in Progress	13,694	5,000	-	-	-	0.00%
Interdepartmental Services	886	736	939	940	940	0.00%
Maintenance and Repairs	430,561	446,868	374,529	442,658	496,571	12.18%
Materials and Supplies	55,132	55,478	52,344	62,525	60,703	-2.91%
Non-Capital Purchases	52,472	36,360	17,608	8,167	15,000	83.67%
Other Services and Expenses	81,708	83,297	80,994	220,057	91,817	-58.28%
Personnel Expenses	3,948,853	4,250,486	4,650,676	4,761,868	4,863,973	2.14%
Professional Services	9,472	23,650	13,650	96,440	98,554	2.19%
Travel and Professional Development	37,436	46,718	41,182	49,765	54,079	8.67%
Utilities	408,976	386,092	486,980	520,451	511,282	-1.76%
<b>Expense Category Total</b>	<b>5,563,767</b>	<b>5,863,239</b>	<b>6,444,351</b>	<b>7,398,991</b>	<b>6,320,704</b>	<b>-14.57%</b>
Charges for Services	2,214,624	2,254,510	2,229,119	2,335,837	2,384,583	2.09%
Fines and Forfeitures	240	140	80	-	-	0.00%
Fund Balance Appropriation	-	-	-	913,212	(159,450)	-117.46%
Intergovernmental	13,694	84,037	36,462	-	-	0.00%
Investment Gain/(Loss)	23,332	47,700	71,430	-	-	0.00%
Licenses and Permits	318,196	314,581	348,490	352,953	468,528	32.75%
Miscellaneous	23,550	294,107	(3,039)	15,419	1,287	-91.65%
Transfers	-	5,000	-	-	-	0.00%
<b>Revenue Category Total</b>	<b>2,593,637</b>	<b>3,000,076</b>	<b>2,682,542</b>	<b>3,617,421</b>	<b>2,694,948</b>	<b>-25.50%</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  
59.10 FTE



CIVIL  
7 FTE

HUMAN  
RESOURCES  
5 FTE



CRIMINAL  
42.48 FTE

JUVENILE  
DIVERSION  
4.62 FTE



## 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.



### CHALLENGES & ACCOMPLISHMENTS

- ▶ The Civil Division's budget remains largely unchanged from last year with the exception of post-conviction experts in a capital case and salary increases from the 2% COLA in FY2021.
- ▶ Increased demand associated with the significant growth of the County.

### 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.
- ▶ Track response time on requests for advice

### DEPARTMENT GOALS/OBJECTIVES

The key goal of the Civil Division is to provide up-to-date, accurate and consistent legal advice to the County. In addition, provide effective representation in litigation, resulting in maximum benefit to the County.

A key objective of the Civil Division is, through its legal advice, to avoid conflicts that result in litigation. Another similar objective is that where litigation is necessary, the Civil Division's advice prior to litigation results in the best results possible for the County. This ongoing process not subject to a specific timeline.

When it is necessary to initiate litigation, it is an objective to efficiently pursue a positive outcome for the County.

A goal for this year will be to track response time on requests for advice.

## Prosecutor 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	15	29	-	-	-	0.00%
Maintenance and Repairs	750	803	544	710	524	-26.20%
Materials and Supplies	1,103	994	776	1,280	940	-26.56%
Non-Capital Purchases	176	182	1,300	-	-	0.00%
Other Services and Expenses	71	67	218	180	30,090	16616.67%
Personnel Expenses	615,061	671,556	730,112	735,489	781,813	6.30%
Professional Services	15,781	17,266	21,317	21,556	24,106	11.83%
Travel and Professional Development	4,895	5,923	5,791	7,389	7,389	0.00%
Utilities	1,895	2,318	2,209	2,320	2,100	-9.48%
<b>Expense Category Total</b>	<b>639,746</b>	<b>699,137</b>	<b>762,268</b>	<b>768,924</b>	<b>846,962</b>	<b>10.15%</b>
Miscellaneous	-	-	200	-	-	0.00%
<b>Revenue Category Total</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>0.00%</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 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. The Criminal Division provides legal advice and guidance to law enforcement agencies.

## CHALLENGES & ACCOMPLISHMENTS

An additional attorney position was approved by the Board, to start on April 1, 2021. This position will be utilized to assist in handling increased case filings, and the increased workload created by new attorney positions in the Public Defender’s Office.

The department is seeing increased case filings and increased activity in those cases because of the number of deputy public defenders working on cases. While one additional deputy prosecuting attorney position was funded in this fiscal year, more will be needed.

Two new Magistrate Judges begin on October 1, 2020, which will increase significantly the number of courtrooms that will be active at any particular time. Additional attorneys will enable us to adequately cover the courts in session.

COVID created a need to adapt to almost all court matters being heard remotely, through the use of Zoom or by telephone. Federal COVID funds allowed the department to purchase two Zoom systems that allowed the ability to litigate contested matters more effectively. Operations were adjusted to accommodate the courts and defense counsel distancing requirements for the purpose of holding jury trials.

## 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.

The lack of jury trials during most of 2020 has resulted in a significant backlog of cases to be resolved. Those cases will cause increased workload in this fiscal year though the case numbers may not reflect that work.

	2017	2018	2019	2020 – 2021 Projected
Felonies	1,649	1,672	1,543	1,869
Misdemeanors	3,982	3,519	2,932	3,008
Juvenile	999	841	818	621

## 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	-	24,665	-	-	-	0.00%
Interdepartmental Services	1,689	1,275	5,148	1,000	1,220	22.00%
Maintenance and Repairs	4,670	3,049	2,176	4,925	2,424	-50.78%
Materials and Supplies	7,479	6,673	9,390	9,245	8,898	-3.75%
Non-Capital Purchases	18,950	-	4,814	4,900	3,658	-25.35%
Other Services and Expenses	332,149	165,401	44,102	14,018	71,294	408.59%
Personnel Expenses	2,628,314	2,870,771	3,124,487	3,266,949	3,552,348	8.74%
Professional Services	49,733	42,722	50,071	46,854	49,933	6.57%
Travel and Professional Development	41,257	43,558	42,436	40,794	42,365	3.85%
Utilities	4,784	3,744	5,349	4,103	4,185	2.00%
<b>Expense Category Total</b>	<b>3,089,023</b>	<b>3,161,859</b>	<b>3,287,973</b>	<b>3,392,788</b>	<b>3,736,325</b>	<b>10.13%</b>
Charges for Services	69,160	63,720	63,755	68,000	68,000	0.00%
Fines and Forfeitures	52,111	44,332	37,129	47,500	47,500	0.00%
Intergovernmental	-	2,397	-	-	-	0.00%
Miscellaneous	109,494	120,566	127,475	112,581	112,581	0.00%
<b>Revenue Category Total</b>	<b>230,765</b>	<b>231,015</b>	<b>228,359</b>	<b>228,081</b>	<b>228,081</b>	<b>0.00%</b>

# 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.

Kootenai County Juvenile Diversion has been operating for thirty-eight years and is considered a “prosecutors' model” diversion program. A team comprised of several community agencies including the prosecutor's office, representatives of local law enforcement agencies, juvenile diversion, and juvenile probation, meet on a weekly basis to review new reports and determine which cases should be referred to the Diversion Program. Some juveniles are also referred from court and are accepted into Diversion if otherwise eligible.

## CHALLENGES & ACCOMPLISHMENTS

- ▶ Current Economic Climate: Many participating families struggle with financial ability to provide appropriate resources for their children. State and Federal funds for juvenile services and programs are limited. Referred juveniles often need services and/or programs that are becoming more difficult to secure, with two of the greatest needs being mental health services and substance abuse treatment and interventions.
- ▶ Covid-19 related expenses: Over the past year concerns and costs related to Covid-19 have greatly impacted our budget. Classes were suspended for several months which created a backlog of juveniles needing to complete various Diversion programs. When classes were reinstated the need for social distancing has required that class sizes be greatly downsized. This has impacted Diversion's ability to deliver program content in a timely fashion to clients and their families as well as the use of staff time and facilities. Additionally, measures to help reduce and contain the spread of the virus necessitated the acquisition of various types of equipment not normally associated with standard Diversion operations; for instance remote instant read thermometers were purchased to allow for class facilitators to take the temperature of every juvenile before each class to screen for any infections. It should be noted, that the efforts of OEM to secure and distribute items such as masks, extra gloves, hand sanitizer, and anti-bacterial spray/wipes was of great assistance in conserving department resources and funds.
- ▶ State and National Trends and Directives: Studies have indicated that less punitive measures can be more effective for juveniles than locking them in secure facilities. State and Federal trends are advocating for more preventative programs and earlier interventions/more timely sanctions. Not only are the outcomes more positive, but it is a cost-effective approach to the problem. Many cases that may have been referred to the Court in the past are now being referred to Diversion. Furthermore, cases referred to Diversion can receive a timely and immediate intervention in most cases, as opposed to those which go to Court.

- ▶ Court Referred Cases: Due to statutory changes in prior years, more cases are being referred from Court. Court ordered cases require up to one year active supervision which increases stress on caseloads. These cases often require wrap-around services and multiple agency meetings.
- ▶ Drug Related Offenses: There continues to be a high number of referred juveniles who are using illicit drugs, chemicals, and other substances (approximately 80% of the juveniles referred to Diversion have tried, experimented with, or are currently using illicit substances). The legalization of marijuana in Washington State and other pro-legalization efforts have made it a greater challenge to address the dangers of marijuana use for juveniles. The percentage of marijuana related cases referred to Diversion have more than doubled in the past eight years. Due to local resources and funding (both State and local) becoming less available, it is becoming increasingly difficult to get services for these juveniles on a prevention level. In order to provide needed service, there is an increased demand upon the drug prevention class taught by Diversion staff.
- ▶ Mental Health Diagnoses: Children with diagnosed mental health issues and who are on prescribed mood altering drugs are being referred to the program at an increasing rate. Many of these cases are referred to the juvenile justice system due to the limited mental health programs available in our area or within the State. These cases are extremely taxing, time consuming, and require multiple interagency interactions.
- ▶ Status Offenders: Approximately a third of the Diversion caseload is comprised of status offenders. Status cases often have underlying family issues and can be extremely time consuming, involving collaborative intervention on the part of numerous agencies and the Diversion case managers. To help address this need, Diversion is currently developing a new service; the Runaway Intervention Program. This service is being designed to utilize existing resources in a more efficient fashion to get involved in runaway cases early on, and in so doing seek to provide effective and timely intervention while reducing the number of federal violations with regard to the federally mandated deinstitutionalization of status offenders.
- ▶ Sexual Related Offenses at an Earlier Age: Some cases referred to Diversion involve sexual related offenses committed by younger juveniles. These cases present unique challenges and, similar to mental health cases, often require additional time, resources, and multiple interagency interactions.
- ▶ Family Dynamics: Many cases referred to Diversion involve children being raised by grandparents, other family and non-family members, and children who are in foster home placement. These cases often involve additional complexities requiring additional community services, referrals, and counseling. These cases require interaction between departments and local agencies trying to obtain services and achieve accountability.
- ▶ Utilization of Community Resources: Whenever possible and appropriate, interns and community volunteers have been sought to help offset the increasing needs of the department.

## PERFORMANCE MEASURES

Diversion will continue to track and monitor client agreements. Diversion statistics have been historically tracked by hand based on the categories and information required for state reporting purposes. Some of the statistics that are tracked include the number of cases staffed on an annual basis, the number of cases that come to Diversion, the numbers of juveniles who either successfully complete or fail the program, and recidivism rates of juveniles for a two-

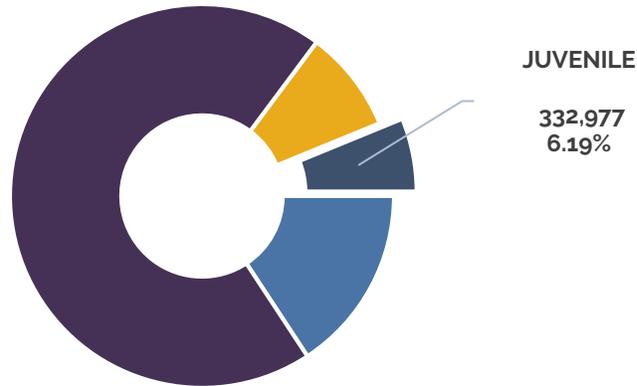
year period following successful completion of the Diversion program. In 2017, Juvenile Diversion staffed 745 cases, and 336 of those juveniles entered the Diversion Program. In 2018, Juvenile Diversion staffed 571 cases, and 255 of those juveniles entered the Diversion Program. In 2019, Juvenile Diversion staffed 624 cases, with 303 of those cases having come into the Diversion Program. Additionally, in 2019 Diversion received another 20 minors as referrals from Court. The Diversion program currently has about a 60% success rate, meaning that approximately 60% of all juveniles who participate in the Diversion program successfully complete Diversion and do not re-offend for a period of 2 years after completion.

## **DEPARTMENT GOALS/OBJECTIVES**

The goals of the program include providing a prompt and effective alternative to the traditional juvenile court system, reducing recidivism, providing fair, efficient and cost effective services, and maintaining a balance of accountability, rehabilitation, and community protection. Diversion staff members work closely with other agencies involved in juvenile justice and mental health to alleviate congestion in the juvenile courts while providing accountable, corrective services. Victims are compensated whenever possible and services and resources are provided to both the juveniles and their families in order to apply evidence-based interventions determined to address the underlying social, developmental, psychological, emotional, and criminogenic factors that are identified as being pertinent to each case, with the hope that such intervention will mitigate any future criminal behavior and assist the juveniles to develop into mature, productive and law-abiding adults.

- ▶ Inform parents/guardians in a timely manner (within a week of receiving referred cases) of the Diversion opportunity to hold the juvenile accountable through the program.
- ▶ 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.
- ▶ Be sensitive and fair to the needs of victims through services, such as victim-offender mediation, apology letters, victim impact panels and processing restitution as applicable.
- ▶ 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.
- ▶ Maintain and enhance working relationships with other County departments, the Courts, local schools and other agencies.
- ▶ Continue to research, analyze, and develop procedures to reduce costs and enhance productivity.

## Prosecutor 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	42	70	133	200	204	2.00%
Maintenance and Repairs	331	337	278	600	612	2.00%
Materials and Supplies	7,875	7,638	8,591	3,725	3,801	2.04%
Non-Capital Purchases	1,189	-	-	-	-	0.00%
Other Services and Expenses	79	30	362	470	479	1.91%
Personnel Expenses	239,782	293,264	316,421	318,914	324,319	1.69%
Travel and Professional Development	4,322	1,585	2,206	2,233	2,277	1.97%
Utilities	1,085	840	840	1,260	1,285	1.98%
<b>Expense Category Total</b>	<b>254,704</b>	<b>303,764</b>	<b>328,830</b>	<b>327,402</b>	<b>332,977</b>	<b>1.70%</b>
Charges for Services	3,664	3,496	3,534	10,400	10,400	0.00%
Intergovernmental	10,331	3,404	5,616	-	-	0.00%
Miscellaneous	1,639	1,818	2,645	2,000	2,000	0.00%
<b>Revenue Category Total</b>	<b>15,634</b>	<b>8,719</b>	<b>11,795</b>	<b>12,400</b>	<b>12,400</b>	<b>0.00%</b>

# 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.

## CHALLENGES & ACCOMPLISHMENTS

With the pandemic, HR transitioned to telecommuting in order to minimize risk factors and exposure to COVID-19. HR continued to provide all HR functions without a disruption in services. HR also continued with the weekly schedule for on-boarding new employees so that departments maintained staffing levels while utilizing safety precautions in compliance with CDC and Panhandle Health District guidelines.

HR accomplishments included:

- ▶ Development of the Families First Coronavirus Response Act (FFCRA) Policy for BOCC approval which went into effect on April 1, 2020.
- ▶ Development and approval of a countywide Telecommute Policy with supporting toolkit to include a checklist and guidelines.
- ▶ Development of COVID-19 employee safety guidelines.

HR's budget has remained at approximately the same level as in past years. The funding covers day-to-day operations of the Human Resources Department, which allows the County to serve 840 plus employees.



## PERFORMANCE MEASURES

	2017 Annual	2018 Annual	2019 Annual	2020 Estimated Annual	2021 Projected
<b>Benefits</b>					
Employees on health insurance	705	730	742	742	745
Non-Nicotine Participants	627 (89%)	681 (92%)	713 (96%)	713 (96%)	716 (96%)
Benefits & Wellness Fair Participants	199	231	223	**	225
<b>Compliance</b>					
ICRMP Claims (calendar)	43	45	40	40	40
ICRMP Discount Program Participants	92%	91%	92%	92%	92%
Worker's Compensation Claims	58	66	68	75	70
Unemployment Claims	36	19	20	20	20
E-mod rate	0.76	0.78	0.86	0.82	0.82
FMLA Claims	176	192	207	225	225
<b>Recruitment</b>					
Number of Applicants	5,254	5,032	4,182	4,655	4,655
Hires (External)	114	147	161	169	169
Promotions (Internal)	82	78	78	78	78
Average Days-to-Hire (Excludes KCSO)	57	59	61.8	54	60
<b>Turnover</b>					
Turnover(w/out seasonal or temps)	11.60%	14.80%	13.40%	13.40%	13.4
<b>Professional Development</b>					
Number of Participants (Supervisory)	included below	included below	114	***	120
Number of Participants (Risk Mgmt)	158	309	252	***	275

\*\*Due to COVID-19, benefit fair not held

\*\*\*Due to COVID-19, professional development was placed on hold

## DEPARTMENT GOALS/OBJECTIVES

- ▶ Develop a compensation proposal for the Board to review that focuses on the ability to recruit and retain qualified individuals while offering competitive salaries.
- ▶ Provide training opportunities for employees and management that align with the County's personnel policies and mission.
- ▶ Update personnel policies ensuring alignment with local, state and federal employment laws.
- ▶ Update job descriptions to accurately reflect knowledge, skills and abilities required for positions.
- ▶ Develop training guides and a workgroup to assist hiring managers with Neogov.
- ▶ Continue to serve as a resource to all Elected Officials and Department Directors on employment law, compensation, benefits and compliance.

## Prosecutor 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Interdepartmental Services	462	574	324	700	700	0.00%
Maintenance and Repairs	1,113	1,174	1,092	1,100	1,122	2.00%
Materials and Supplies	1,373	1,210	4,152	1,828	1,800	-1.53%
Non-Capital Purchases	48	-	40,382	598	3,098	418.06%
Other Services and Expenses	30,589	57,311	35,342	63,180	51,437	-18.59%
Personnel Expenses	325,980	350,408	366,711	375,191	387,611	3.31%
Professional Services	12,110	10,619	10,449	13,926	13,926	0.00%
Travel and Professional Development	2,453	1,775	3,801	2,891	3,011	4.15%
Utilities	395	561	800	700	714	2.00%
<b>Expense Category Total</b>	<b>374,523</b>	<b>423,631</b>	<b>463,053</b>	<b>460,114</b>	<b>463,419</b>	<b>0.72%</b>
Miscellaneous	-	185	-	-	-	0.00%
<b>Revenue Category Total</b>	<b>-</b>	<b>185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

# 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. Kootenai County is the largest county within the First Judicial District.



# 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.

## CHALLENGES & ACCOMPLISHMENTS

The Kootenai County District Court is faced with daily operational challenges. The court facilities are inadequate and do not provide staff members with appropriate office space/parking. While the Bailiffs do an outstanding job providing security for staff members, a new court facility needs to be built.

In addition to building a new court facility, an increase in personnel is also necessary. A full time Deputy Court Administrator, three additional Bailiffs/Jury Commissioners and additional administrative staff are needed to meet the increased demands on the court system.

The current infrastructure does not support the growth that Kootenai County has experienced over the past 15 years.

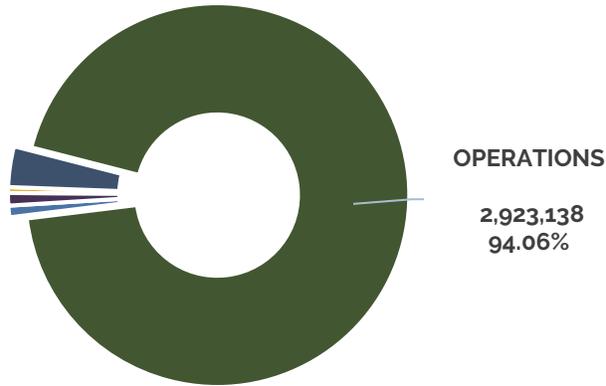
## PERFORMANCE MEASURES

District Court Performance Measures are measured by State and Local evaluators. Reports containing data are accessed by the Trial Court Administrator through the Odyssey Case Management system.

## 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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Capital Expenditures	26,733	-	12,428	-	-	0.00%
Interdepartmental Services	11,947	9,596	11,948	11,000	8,220	-25.27%
Maintenance and Repairs	11,100	21,577	7,617	17,803	18,159	2.00%
Materials and Supplies	79,099	61,024	58,970	109,181	100,166	-8.26%
Non-Capital Purchases	26,011	8,814	28,718	18,192	23,256	27.84%
Other Services and Expenses	175,747	187,006	201,260	172,790	177,246	2.58%
Personnel Expenses	1,755,466	1,818,407	1,921,792	1,963,886	2,125,047	8.21%
Professional Services	253,728	284,208	373,484	398,112	428,074	7.53%
Travel and Professional Development	15,833	25,599	22,257	37,257	38,002	2.00%
Utilities	2,850	1,692	3,897	3,890	4,968	27.71%
<b>Expense Category Total</b>	<b>2,358,513</b>	<b>2,417,924</b>	<b>2,642,371</b>	<b>2,732,111</b>	<b>2,923,138</b>	<b>6.99%</b>
Charges for Services	99,902	82,324	90,073	92,717	69,718	-24.81%
Fines and Forfeitures	762,171	703,666	854,597	853,971	600,872	-29.64%
Intergovernmental	60,000	60,004	151,477	60,000	60,000	0.00%
Licenses and Permits	250	300	425	-	-	0.00%
Miscellaneous	(5,190)	2,690	(345)	-	-	0.00%
Taxes	1,406,501	1,467,767	1,622,097	1,789,353	5,825,868	225.59%
Transfers	112,184	64,963	117,072	-	-	0.00%
<b>Revenue Category Total</b>	<b>2,435,817</b>	<b>2,381,714</b>	<b>2,835,396</b>	<b>2,796,041</b>	<b>6,556,458</b>	<b>134.49%</b>

## DISTRICT COURT – SPECIALTY COURT

The Specialty Courts are specific courts that endeavor to address the underlying causes of 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.

### Drug Court

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#### DESCRIPTION

Drug Courts represent a 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.

#### CHALLENGES & ACCOMPLISHMENTS

COVID-19 influenced our client population as well as the team. We were forced, like many others, to think outside of the box while trying to maintain best practices. Treatment sessions, community supervision and court sessions all were impacted by having to distance and to utilize web-based contacts. We managed to impose some house-arrest sanctions instead of local jail with varied outcomes. There was a definite increase in the number of bench warrants issued for clients facing sanctions who chose to run instead of turning themselves into jail. Returning to in-person court sessions will reduce this. Future staffing meetings will most likely continue via Zoom and this will be both a cost- and time-savings benefit to the team members comprised of multiple agency representatives. Members will not have to drive to meet in person and if detained in a previous meeting or court session, they can join the staffing much more quickly.

Accomplishments:

New parents participating in the program produced three drug-free births.



## **PERFORMANCE MEASURES**

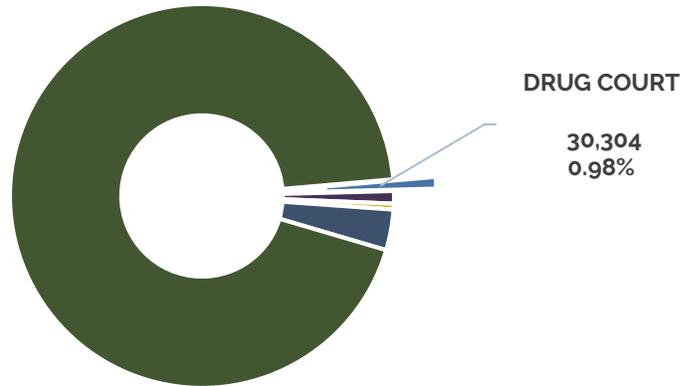
The State Supreme Court evaluates our performance measures with yearly reports to the State Legislature.

## **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 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Materials and Supplies	735	3,756	655	350	357	2.00%
Other Services and Expenses	3,759	11,083	3,748	3,550	3,621	2.00%
Professional Services	22,859	19,867	20,398	18,600	18,972	2.00%
Travel and Professional Development	4,661	221	3,406	7,210	7,354	2.00%
<b>Expense Category Total</b>	<b>32,013</b>	<b>34,927</b>	<b>28,206</b>	<b>29,710</b>	<b>30,304</b>	<b>2.00%</b>
Charges for Services	44,542	8,449	5,850	7,500	7,500	0.00%
Intergovernmental	16,500	23,100	18,400	19,736	19,736	0.00%
Miscellaneous	-	-	-	2,474	3,068	24.01%
<b>Revenue Category Total</b>	<b>61,042</b>	<b>31,549</b>	<b>24,250</b>	<b>29,710</b>	<b>30,304</b>	<b>2.00%</b>

## DUI Court

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### DESCRIPTION

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

### CHALLENGES & ACCOMPLISHMENTS

The team is currently discussing broadening our eligibility criteria to allow Felony DUI offenders into the program. Doing this will provide an opportunity for those offenders that have not been eligible in the past to receive treatment and the skills needed to succeed in recovery.

### PERFORMANCE MEASURES

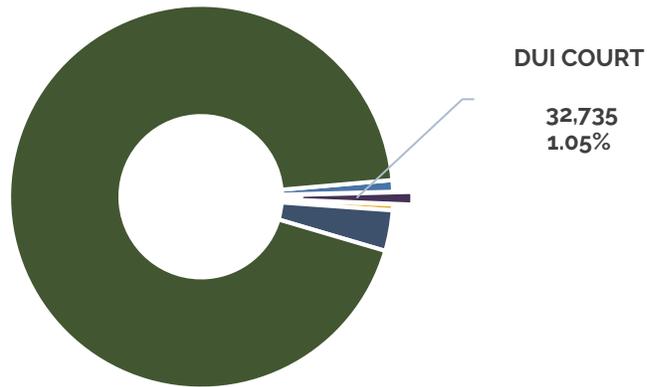
The effectiveness of the program will be measured through outcome evaluations done by the Idaho Supreme Court.

### 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.
- ▶ Monitor program effectiveness through participant feedback and quarterly team meetings.



## District Court 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Maintenance and Repairs	-	8	-	-	-	0.00%
Materials and Supplies	486	30	154	925	944	2.05%
Other Services and Expenses	1,819	4,546	2,903	2,100	2,142	2.00%
Personnel Expenses	2,211	2,220	367	-	-	0.00%
Professional Services	23,302	23,076	15,720	22,615	23,067	2.00%
Travel and Professional Development	9,132	9,619	4,313	6,453	6,582	2.00%
<b>Expense Category Total</b>	<b>36,948</b>	<b>39,500</b>	<b>23,458</b>	<b>32,093</b>	<b>32,735</b>	<b>2.00%</b>
Charges for Services	29,161	11,210	13,167	14,040	14,040	0.00%
Intergovernmental	25,000	20,475	10,291	18,321	18,321	0.00%
Miscellaneous	-	-	-	(268)	374	-239.55%
<b>Revenue Category Total</b>	<b>54,161</b>	<b>31,685</b>	<b>23,458</b>	<b>32,093</b>	<b>32,735</b>	<b>2.00%</b>

# Mental Health Court

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## DESCRIPTION

Mental Health Court (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.



## CHALLENGES & ACCOMPLISHMENTS

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

## PERFORMANCE MEASURES

- ▶ We will be able to measure the recidivism rate and the number of felonies committed by doing a yearly research project. This will consist of pulling NCIC reports for graduates to determine who has been convicted of new crimes, and what types of crimes were committed.
- ▶ When a client is initially screened for the Mental Health Court program, they report the number of times they have at a psychiatric hospital. During their time in Mental Health Court, we track the number of days spent in the hospital. We can then compare the two time periods.
- ▶ These performance measures are in process and will be completed before the end of this fiscal year.

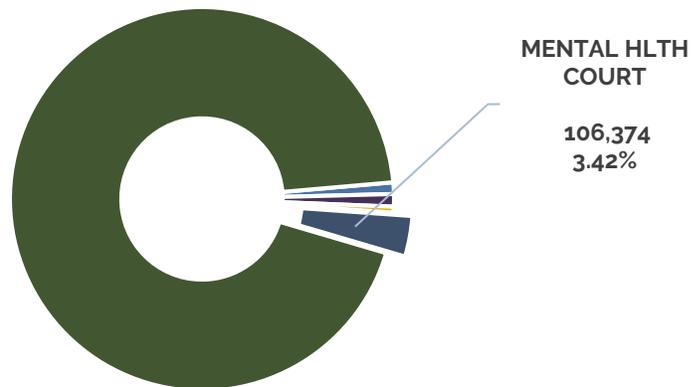
## DEPARTMENT GOALS/OBJECTIVES

- ▶ Decrease Recidivism by those who have graduated from our program.
- ▶ Decrease number of new felonies committed by our graduates.
- ▶ Decrease the number of psychiatric hospital days spent by our clients.

Objectives to meet the above listed goals:

- ▶ Throughout the 4 phase MHC program, clients are provided with different educational classes, as well as weekly individual therapy. Group classes focus on changing criminal thinking, learning new coping skills, learning to live in recovery, and various other everyday life skills.
- ▶ MHC participants meet with the judge on a weekly basis to discuss progress.
- ▶ Upon graduation, clients are transitioned to an aftercare program. They attend a weekly process group with other graduates, as well as a quarterly status hearing with the MHC Judge to discuss progress or setbacks.

## District Court 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Materials and Supplies	69	177	911	200	204	2.00%
Other Services and Expenses	2,077	2,155	2,488	2,500	2,550	2.00%
Personnel Expenses	66,053	68,769	70,913	71,152	75,283	5.81%
Professional Services	41,277	35,277	48,287	21,010	21,430	2.00%
Travel and Professional Development	-	-	2,211	6,771	6,907	2.01%
<b>Expense Category Total</b>	<b>109,475</b>	<b>106,378</b>	<b>124,810</b>	<b>101,633</b>	<b>106,374</b>	<b>4.66%</b>
Charges for Services	7,572	5,220	4,616	4,800	4,800	0.00%
Intergovernmental	93,742	94,742	120,194	96,833	101,574	4.90%
<b>Revenue Category Total</b>	<b>101,314</b>	<b>99,962</b>	<b>124,810</b>	<b>101,633</b>	<b>106,374</b>	<b>4.66%</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.

### CHALLENGES & ACCOMPLISHMENTS

Increased demand associated with the significant growth of the County.

### PERFORMANCE MEASURES

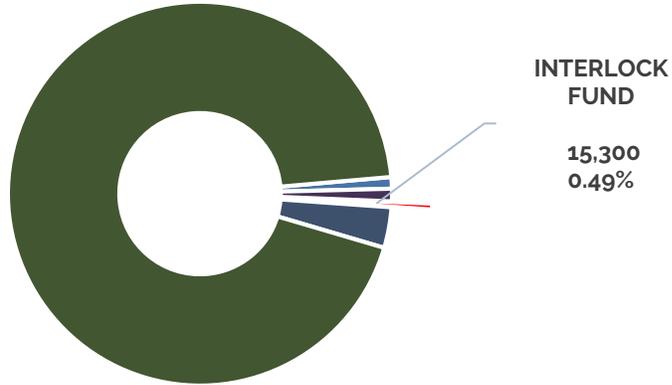
- ▶ None available.

### DEPARTMENT GOALS/OBJECTIVES

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



## District Court 2021 Expense Budget



## EXPENDITURE AND REVENUE SUMMARY



	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	% Chg Budget FY 20/ FY 21
Other Services and Expenses	-	50	-	4,000	4,080	2.00%
Professional Services	5,004	11,310	7,937	11,000	11,220	2.00%
<b>Expense Category Total</b>	<b>5,004</b>	<b>11,360</b>	<b>7,937</b>	<b>15,000</b>	<b>15,300</b>	<b>2.00%</b>
Fines and Forfeitures	14,090	13,311	15,939	15,000	15,000	0.00%
Fund Balance Appropriation	-	-	-	-	300	100.00%
Transfers	-	(13,000)	-	-	-	0.00%
<b>Revenue Category Total</b>	<b>14,090</b>	<b>311</b>	<b>15,939</b>	<b>15,000</b>	<b>15,300</b>	<b>2.00%</b>

# GLOSSARY

## Terminology

<b>125 Plan</b>	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.
<b>A Budget</b>	Synonym for Personnel Budget, see definition.
<b>Accrual Basis</b>	Basis of accounting that records revenues in the period in which they are earned and become measurable; expenses are recorded in the period incurred, if measurable.
<b>Actual</b>	When used on schedules in this document, total amount spent as recorded and audited.
<b>ADA (Americans with Disabilities Act)</b>	Federal act which requires that all County facilities be constructed and remodeled to accommodate persons with disabilities.
<b>Ad Valorem Tax</b>	A tax computed from assessed valuation of land and improvements.
<b>Adoption</b>	Formal action by the Board of County Commissioners which permits the County to incur obligations and to make expenditures of resources.
<b>Appropriation</b>	An authorization made by the Board of County Commissioners to incur obligations and to make expenditures of resources.
<b>Assess</b>	To value property for the purpose of taxation. The County assesses property every year; that assessment must be used by the County.
<b>Assessed Valuation</b>	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
<b>Balanced Budget</b>	An annual budget in which revenue anticipated is equal to budgeted expenditures.
<b>The Board or BOCC (Board of County Commissioners)</b>	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 which they represent, they are elected by all County residents.

<b>“B” Budget</b>	Synonym for Operating Budget, see definition.
<b>Budget</b>	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.
<b>Budget Adjustments</b>	A procedure utilized by the Board of County Commissioners and Auditor Staff to revise a line item budget appropriation without changing the program total.
<b>Budget Amendment</b>	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.
<b>Budget Basis</b>	Modified accrual basis. Expenditures are recognized when commitment is made; revenue is recognized when received.
<b>Budget Calendar</b>	The schedule of key dates or milestones which the County departments follow in preparation, adoption, and administration of the budget.
<b>Budget Control</b>	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.
<b>Budget Document</b>	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.
<b>C Budget</b>	Synonym for Capital Budget, see definition of Capital Outlay and Debt Service.
<b>CAFR (Comprehensive Annual Financial Report)</b>	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).
<b>Capital Outlay/Capital Project</b>	An expenditure which results in the acquisition of, or addition to, fixed assets and meets these criteria
<b>Cash Management</b>	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.
<b>CIP (Construction in Progress)</b>	Capitalized costs related to a tangible asset that is not yet substantially ready to be placed into service.
<b>CPI (Consumer Price Index)</b>	Prepared by the U.S. Department of Labor, it is the federal government's broadcast gauge of costs for goods and services and has for reaching implications for all sectors of the economy.
<b>Contingency Reserve</b>	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.
<b>Debt Limit</b>	Maximum debt permitted by state statute.
<b>Debt Service</b>	The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
<b>Deficit</b>	Amount by which expenditure exceeds revenue.
<b>Department</b>	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.
<b>Depreciation</b>	An allowance made for the consumption of the value of an asset due to the passage of time, wear, or market conditions.
<b>Disbursement</b>	Payment for goods and services in cash or by check.
<b>Elected Officials</b>	Board of County Commissioners, Clerk, Treasurer, Assessor, Coroner, Sheriff and Prosecuting Attorney
<b>Encumbrance</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
<b>Enterprise Fund</b>	Funds a governmental operation which receives revenue through service on a business basis.

<b>Expenditure</b>	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>
<b>FEMA (Federal Emergency Management Association)</b>	Agency of the federal government responsible for responding to and assisting local governments to deal with catastrophic events.
<b>Fixed Asset</b>	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment
<b>Forgone</b>	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 in part or in total.
<b>Full Time Equivalent Position (FTE)</b>	A format of counting positions based on a 40- hour work week (2080 hours annually) is equivalent to one FTE. Part-time positions are 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 a 0.5 FTE or one half of a full-time position.
<b>Fund</b>	An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. The County uses general government funds, restricted government funds, special revenue funds, capital projects funds, enterprise funds, trust funds, and one internal service fund for employees' health insurance.
<b>Fund Balance</b>	Fund balance is the excess of assets over liabilities and is also known as surplus funds. In the private sector, this is referred to as "equity." Fund balances are classified according to appropriation or level of restriction by law.
<b>FY (Fiscal Year)</b>	Kootenai County operates on a fiscal year of October 1st through September 30th.
<b>General Fund</b>	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.
<b>G.A.A.P. (Generally Accepted Accounting Principles)</b>	Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).
<b>GASB (Government Accounting Standards Board)</b>	The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

<b>Goal</b>	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.
<b>Governmental Funds</b>	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 an enterprise fund), are accounted for through these funds. The County's governmental funds include the General Fund, Special Revenue Funds, and Capital Projects Funds.
<b>Grant</b>	A contribution by government or other organization to support a particular function or program..
<b>ICRMP (Idaho Counties Risk Management Program)</b>	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.
<b>Infrastructure</b>	County owned buildings, parks and park structures, airport runways and other non-moveable property.
<b>Intergovernmental Revenue</b>	Revenue received from another government for a specified purpose. In Kootenai County, these are funds from federal, state or other governmental agencies.
<b>Internal Service Fund</b>	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.
<b>Levy</b>	(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
<b>Line-Item Budget</b>	A budget that lists each expending category (salary, supplies, services, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
<b>Long Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Major Funds</b>	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.
<b>Modified Accrual Basis</b>	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.
<b>N/A</b>	This is an abbreviation for “information not available” and “information not applicable.”
<b>New Growth</b>	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. New growth added to tax rolls represents property that is completed and occupied.
<b>Objective</b>	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.
<b>Operating Budget</b>	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.
<b>Performance Indicators</b>	Specific quantitative and qualitative measures of work performed as an objective of a program.
<b>Personnel Budget</b>	The portion of the budget that pertains to employees. The personnel budget contains appropriations for such expenditures as wages, benefits and employer tax obligations.
<b>Program</b>	A group of related activities performed by an organizational unit for the purpose of accomplishing a service for which the County is responsible.
<b>Property Tax</b>	Property taxes levied on both real and personal property according to the assessed value and the tax rate.
<b>Enterprise Fund</b>	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.

<b>Reappraisal/Revaluation</b>	The County Assessor reviews values of property in the County on a five-year cycle, changing those that have increased or decreased in value.
<b>Revenue</b>	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.
<b>Reserve</b>	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.
<b>Risk Management</b>	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.
<b>Special Revenue Funds</b>	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.
<b>Surplus</b>	Amount of revenue which exceeds expenditure.
<b>Tax Rate</b>	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. Also referred to as a mil rate.
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
<b>Three (3) Year Trend</b>	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.
<b>User Fees</b>	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
FTE	Full Time Equivalent
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
IT	Information Technology
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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