

Fiscal Year 2022

Kootenai County Budget Public Hearing





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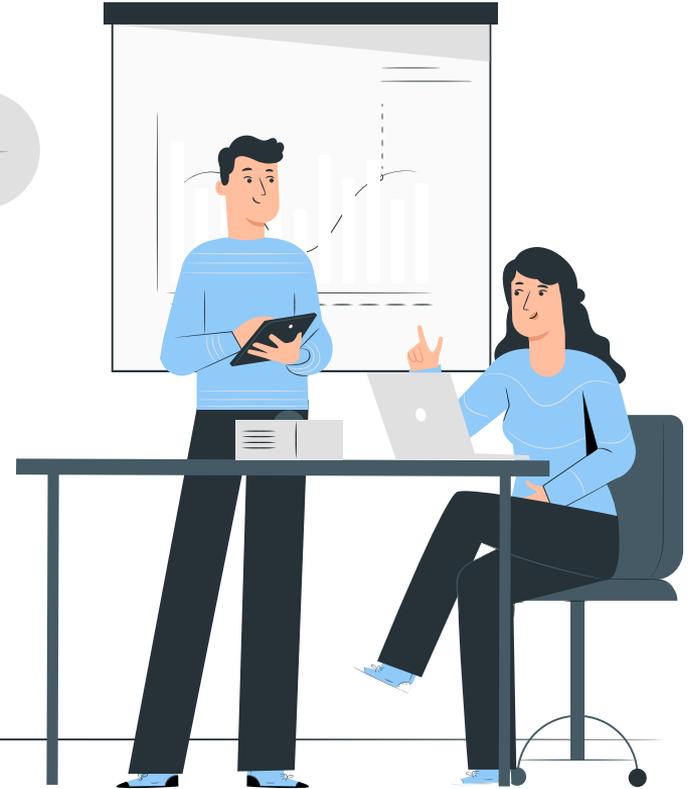
Overview of
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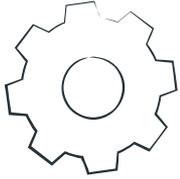
04 2022 Budget

Review of
Proposed FY 2022
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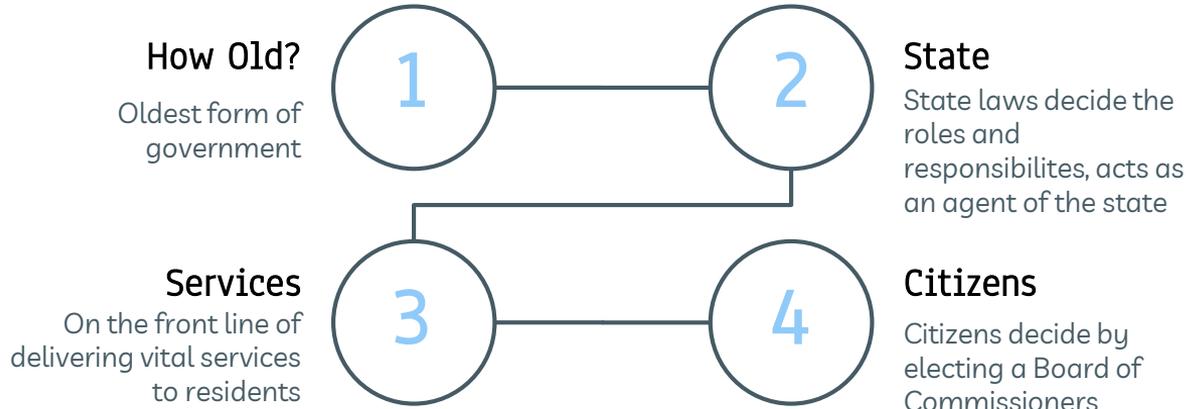
01

County Government





County Government



Why do we have County Government? The key purpose of county government is to perform essential administrative functions. They help enhance lives of citizens by providing much needed services.

Types of County Services



State Mandated

Some services must be provided regardless of funding. [Property tax](#), sales tax, state revenue sharing as well as, fees and grant funds pay for these services and programs.

Mandated services require staffing and drives the bulk of costs.



Community Health



Justice & Public Safety



Human Services



County Management



Types of County Services



Non Mandated

Some services are non mandated and are funded through fees and grants. As population grows, demand for services increase.

In many cases additional staffing is required to meet demand.



Veterans Service



Public Transportation



Airport



Parks & Waterways





02

Property Tax

Idaho's Property Tax System

Idaho State Property Tax System



Idaho has a levy based system.

Two features are especially important, both of which are established in state law.

- § The 3% annual budget cap imposed on taxing districts.
- § The 100% market value standard Assessors are required to meet.

Taxable Value

The value of your property is assessed each year by the Kootenai County Assessor's Office.

If you own your home, and live in it as your primary residence, you might be eligible for a **homeowners exemption** which exempts you from paying taxes on 50% of the value of your home up to \$125,000.

For tax purposes, what really matters is your **taxable value**.



ASSESSED VALUE - **EXEMPTIONS** = **TAXABLE VALUE**

Example: \$280,000 - \$125,000 = \$155,000

Typical Tax Bill



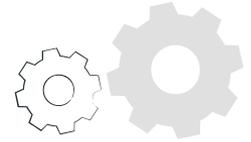
Assessment Information							
Authority	Exempt	Taxable	Rate	Gross	Credits	Savings	Net Tax
1-KOOTENAI CO							
COUNTY FAIR	100,000	128,000	0.000003535	0.45	0.00	0.35	0.45
HISTORICAL SOCIETY	100,000	128,000	0.000000968	0.12	0.00	0.10	0.12
JUSTICE FUND	100,000	128,000	0.001481658	189.65	0.00	148.17	189.65
REVALUATION	100,000	128,000	0.000120506	15.42	0.00	12.05	15.42
LIABILITY INSURANCE	100,000	128,000	0.000032429	4.15	0.00	3.24	4.15
AIRPORT	100,000	128,000	0.000007124	0.91	0.00	0.71	0.91
DISTRICT COURT	100,000	128,000	0.00025746	32.95	0.00	25.75	32.95
PARKS & REC	100,000	128,000	0.000017128	2.19	0.00	1.71	2.19
HEALTH UNIT	100,000	128,000	0.000034464	4.41	0.00	3.45	4.41
NOXIOUS WEEDS	100,000	128,000	0.000015764	2.02	0.00	1.58	2.02
CURRENT EXPENSE	100,000	128,000	0.000296693	37.98	0.00	29.67	37.98
INDIGENT	100,000	128,000	0	0.00	0.00	0.00	0.00
210-CITY POST FALLS							
CITY OF POST FALLS	100,000	128,000	0.003908702	500.31	0.00	390.87	500.31
255-KC FIRE & RESCUE							
KOOTENAI CO FIRE & RESCUE	100,000	128,000	0.001591843	203.76	0.00	159.18	203.76
271-COMM LIBRARY NET J							
KOOTENAI CONSOLIDATED LIBRARY	100,000	128,000	0.000274733	35.17	0.00	27.47	35.17
351-N ID COLLEGE							
NORTH IDAHO COLLEGE	100,000	128,000	0.000746593	95.56	0.00	74.66	95.56
354-KOOTENAI-EMS							
KOOTENAI CO EMS 47173	100,000	128,000	0.000129823	16.62	0.00	12.98	16.62
457-SOLID WASTE-S/A							
SOLID WASTE FEES	0	1	88	88.00	0.00	0.00	88.00
232-SCHOOL DIST #273-BOND							
SCHOOL DIST #273-POST FALLS	100,000	128,000	0.00065726	84.13	0.00	65.73	84.13
232-SCHOOL DIST#273-OTHER							
SCHOOL DIST #273-POST FALLS	100,000	128,000	0.000016101	2.06	0.00	1.61	2.06
232-SCHOOL DIST #273-SUPP							
SCHOOL DIST #273-POST FALLS SUPP	100,000	128,000	0.001021772	130.79	0.00	102.18	130.79
225-PF HIGHWAY #1-POST FALLS							
HD#1-DIST-M&O	100,000	128,000	0.0000475475	6.09	0.00	4.75	6.09
HD#1-POST FALLS-M&O	100,000	128,000	0.0000475475	6.09	0.00	4.75	6.09
HD#1-DIST-SPECIAL BRIDGE	100,000	128,000	0.00030246	38.71	0.00	30.25	38.71
HD#1-DIST-TORT	100,000	128,000	0.000005932	0.76	0.00	0.59	0.76
490-S/A-Aquifer Prot District							
Aquifer Protection District	0	6	1	5.74	0.00	0.00	5.74
Total Net Tax							1,504.04

For this taxpayer, the County's portion is 19.30% of the total tax bill. The largest portion is allocated to the City of Post Falls.

Taxing District	Amount
Kootenai County	\$ 290.25
City of Post Falls	\$ 500.31
Post Falls Highway District	\$ 51.65
School District #273	\$ 216.98
KC Fire & Rescue	\$ 203.76
Kootenai EMS	\$ 16.62
Library	\$ 35.17
North Idaho College	\$ 95.56
Solid Waste	\$ 88.00
Aquifer	\$ 5.74
Total Bill	\$ 1,504.04



Taxing Districts

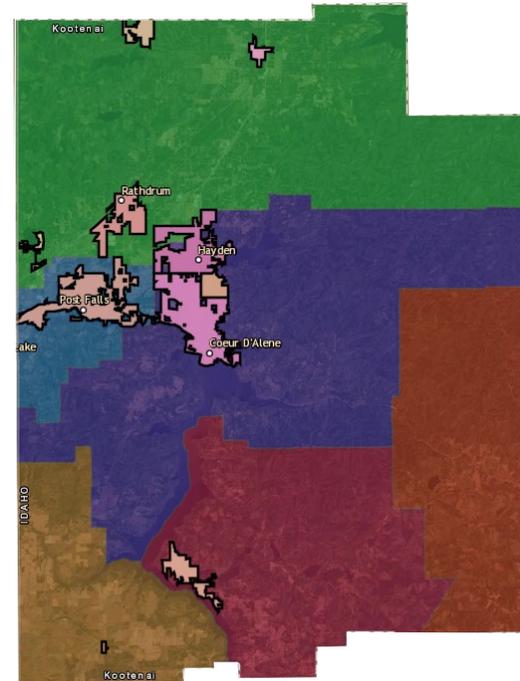


Your property taxes fund several local government entities called “taxing districts.” Taxing districts vary based on where you live, so your bill will look a bit different from a homeowner living in another city.

Taxing districts are [legally allowed to increase taxes by up to 3% each year](#) plus growth for new construction and annexation (90% allowed per latest HB 389 legislation). [Many districts take the 3% allowable amount.](#)

To tax above that amount, districts must get voter approval for a bond or special levy or allocate from previous foregone taxes. Only 1% is allowed under the new HB 389 legislation.

The three largest taxing districts in Kootenai County are School Districts, Cities, and Urban Renewal Districts. [Kootenai County averages 24.6% overall.](#)



The above image is an example of how districts can overlap. This gives the boundaries for the cities and the School Districts within Kootenai County.



Urban Renewal Districts

The Law: Title 50, Chapter 20 Idaho Code



Urban Renewal is a program designed to more easily remedy areas of the community described as a '*serious and growing menace, injurious to the public health, safety, morals and welfare of the residents...*'



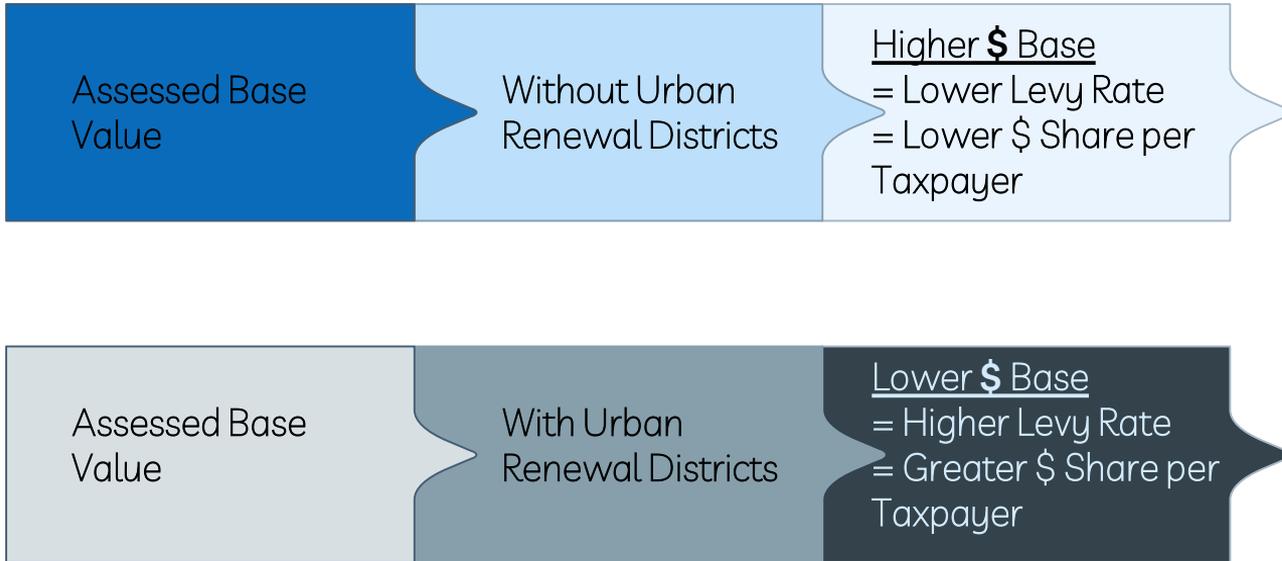
Urban Renewal receives **property tax** dollars as one type of income

Urban Renewal causes levy rates to increase at a faster rate or in some cases not decrease as much as it would have otherwise. This means each tax payer is responsible for providing a larger percentage of the taxing district's budget. This affects **all properties whether or not they are in an urban renewal district**



Urban Renewal Districts

Taxpayer Effect - Other Districts



Typical Tax Bill With URDs



Assessment Information							
Authority	Exempt	Taxable	Rate	Gross	Credits	Savings	Net Tax
06 CDA URD							
06 CDA URD	0	0	0	701.25	0.00	0.00	701.25
1-KOOTENAI CO							
COUNTY FAIR	100,000	60,875	0.000003535	0.22	0.00	0.35	0.22
HISTORICAL SOCIETY	100,000	60,875	0.000000968	0.06	0.00	0.10	0.06
PARKS & REC	100,000	60,875	0.000017128	1.04	0.00	1.71	1.04
NOXIOUS WEEDS	100,000	60,875	0.000015764	0.96	0.00	1.58	0.96
LIABILITY INSURANCE	100,000	60,875	0.000032429	1.97	0.00	3.24	1.97
CURRENT EXPENSE	100,000	60,875	0.000296693	18.06	0.00	29.67	18.06
INDIGENT	100,000	60,875	0	0.00	0.00	0.00	0.00
JUSTICE FUND	100,000	60,875	0.001481658	90.20	0.00	148.17	90.20
REVALUATION	100,000	60,875	0.000120506	7.34	0.00	12.05	7.34
HEALTH UNIT	100,000	60,875	0.000034464	2.10	0.00	3.45	2.10
AIRPORT	100,000	60,875	0.000007124	0.43	0.00	0.71	0.43
DISTRICT COURT	100,000	60,875	0.00025746	15.67	0.00	25.75	15.67
202-CITY CDA							
CITY OF COEUR D' ALENE	100,000	60,875	0.002977026	181.23	0.00	297.70	181.23
351-N ID COLLEGE							
NORTH IDAHO COLLEGE	100,000	60,875	0.000746593	45.45	0.00	74.66	45.45
354-KOOTENAI-EMS							
KOOTENAI CO EMS 47173	100,000	60,875	0.000129823	7.90	0.00	12.98	7.90
457-SOLID WASTE-S/A							
SOLID WASTE FEES	0	1	88	88.00	0.00	0.00	88.00
230-SCHOOL DIST #271-BOND							
SCHOOL DIST #271-CDA	100,000	158,588	0.000322466	51.14	0.00	32.25	51.14
230-SCHOOL DIST #271-SUPP							
SCHOOL DIST #271-CDA SUPP	100,000	158,588	0.001455431	230.81	0.00	145.54	230.81
230-SCHOOL DIST #271-OTHER							
SCHOOL DIST #271-CDA	100,000	60,875	0.00001261	0.77	0.00	1.26	0.77
229-WORLEY HIGHWAY #4-CDA							
HD#4-DIST-SPECIAL BRIDGE	100,000	60,875	0.000470579	28.65	0.00	47.06	28.65
HD#4-CDA-M&O	100,000	60,875	0.000279863	17.04	0.00	27.99	17.04
HD#4-DIST-M&O	100,000	60,875	0.000279863	17.04	0.00	27.99	17.04
HD#4-WORLEY-TORT	100,000	60,875	0.000012434	0.76	0.00	1.24	0.76
490-S/A-Aquifer Prot District							
Aquifer Protection District	0	6	1	5.74	0.00	0.00	5.74
202B-BOND CDA PS							
CITY OF COEUR D' ALENE	100,000	158,588	0.000129876	20.60	0.00	12.99	20.60
Total Net Tax							1,534.43

For this taxpayer, the County's portion is 9% of the total tax bill. The largest portion is allocated to the City of Post Falls.

Taxing District	Amount
Kootenai County	\$ 138.05
City of CDA	\$ 181.23
City of CDA Bond	\$ 20.60
City of CDA URD	\$ 701.25
Worley Highway District	\$ 63.49
School District #271	\$ 282.72
Kootenai EMS	\$ 7.90
North Idaho College	\$ 45.45
Solid Waste	\$ 88.00
Aquifer	\$ 5.74
Kootenai County	\$ 138.05
Total Bill	\$ 1,534.43



Current Urban Renewal Districts



District	FORMED	TERM (in Years)	EXPIRATION
PF CENTER POINT	2002	24	2026
CDA ATLAS RAA	2018	20	2038
PF EAST (TULLAMORE)	2001	24	2025
PF EXPO	2002	24	2026
HARRISON	2010	20	2030
HAYDEN	2006	24	2030
LAKE DISTRICT (CD'A)	1997	24	2021
PF TECHNOLOGY RAA	2018	20	2038
WEST RATHDRUM	2019	20	2039
CDA RIVER	2003	24	2027
SPIRIT LAKE	2005	20	2025
WEST SELTICE II	2006	24	2030
CDA HEALTH CORRIDOR	2019	20	2039
RATHDRUM SILVERADO	2021	20	2040

Every County tax payer is impacted by URDs. It does not matter if you are within the city or not.

This means even if you live in Spirit Lake your property tax is impacted by the CDA Health Corridor URD.



03

Levy Rates

Overview of FY 2022 Budget

Kootenai County Portion

The County portion of the tax bill averaged 25.1% in 2020. The remaining was allocated to Cities, Schools, Urban Renewal Districts to name a few. The tax bill you receive from the Treasurer will have the detail of the jurisdictions and rates. The table below shows the **COUNTY** portion by city.

County Tax by City	2017	2018	2019	2020	Change
Athol	20.6%	20.4%	21.0%	21.9%	
Coeur d'Alene	22.6%	22.6%	22.8%	25.0%	
Dalton Gardens	30.1%	29.4%	29.8%	29.4%	
Fernan	28.3%	26.2%	26.8%	26.4%	
Harrison	25.3%	24.9%	24.8%	24.0%	
Hauser Lake	26.0%	26.4%	27.3%	28.8%	
Hayden	29.5%	29.1%	29.6%	29.3%	
Hayden Lake	31.3%	30.9%	31.2%	30.8%	
Huetter	20.9%	20.6%	20.5%	20.1%	
Post Falls	20.3%	20.4%	20.4%	20.6%	
Rathdrum	18.1%	18.0%	18.7%	20.9%	
Spirit Lake	17.6%	17.9%	18.9%	19.4%	
State Line	31.6%	31.8%	31.2%	31.8%	
Worley	22.9%	23.1%	22.9%	23.1%	



04

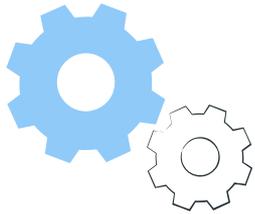
Fiscal Year 2022

County Budget Overview

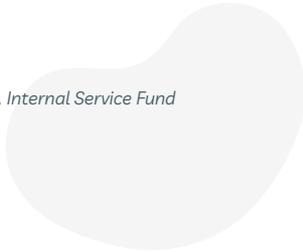


\$108,922,877

Total Fiscal Year 2022 Budget*



**Does not include KCEMSS, Internal Service Fund*





\$ 53,826,846

Balance to be levied

\$ 50,422,770

State Funds & Other Fees

\$ 4,673,261*

Fund balance use

** includes Solid Waste*



How Does FY 2022 Compare?

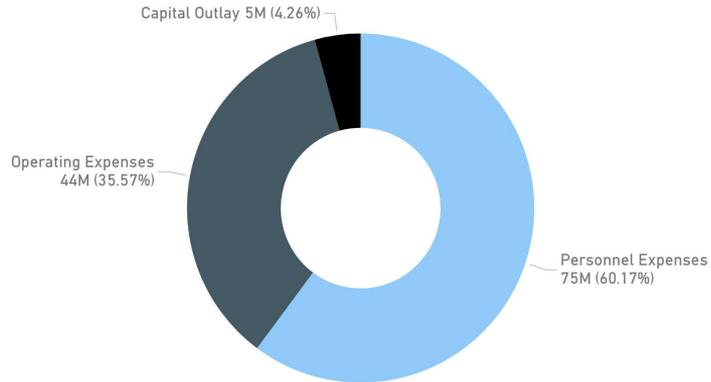
	\$ FY 2019	\$ FY 2020	\$ FY 2021	\$ FY 2022
Budget	\$ 94,125,596	\$ 101,598,129	\$ 98,989,569	\$ 108,922,877
Property Tax	\$ 47,299,287	\$ 49,926,627	\$ 51,314,811	\$ 53,826,846



Expenses by Category



Preliminary Budget by Custom1



- Personnel expense is the largest portion. This is driven by services provided.
- Capital expenses are primarily paid with restricted funds, thus reducing property tax impact.
- Operating expenses reflect the resources needed to provide State mandated services.



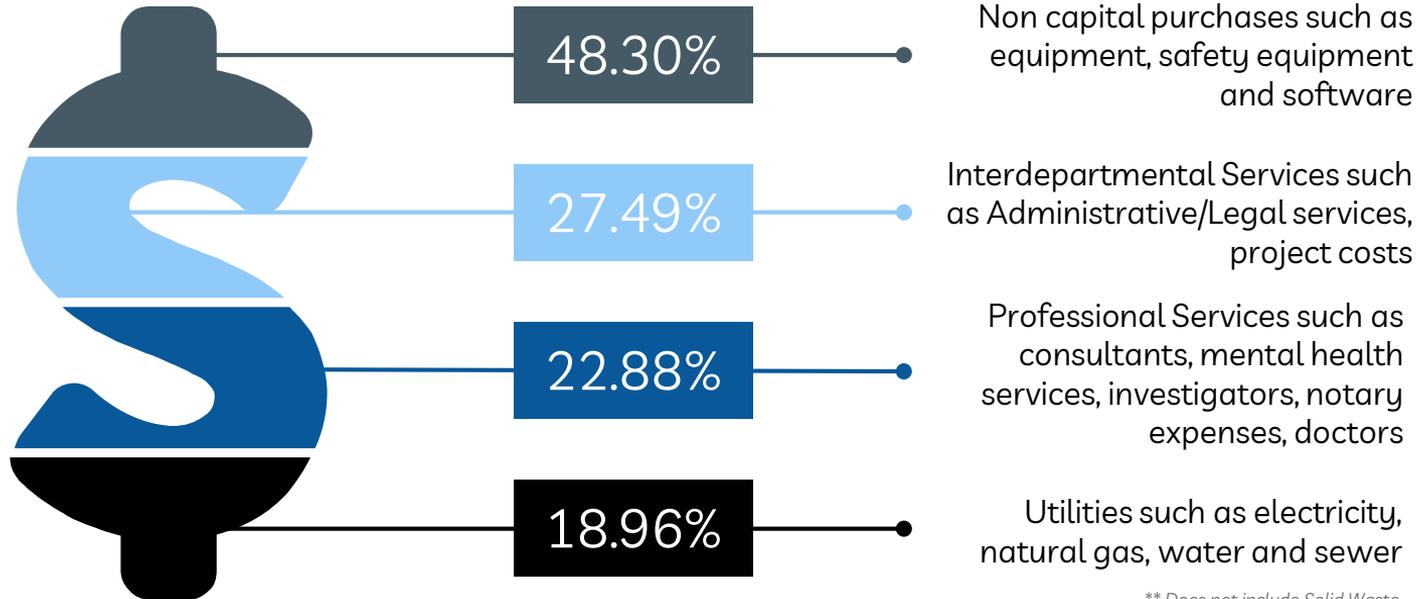
Personnel Expense



- Cost of Living Adjustment plus 1 step through matrix
- Medical Expenses
- 19 Select positions funded at 50%
- Added 14.5 new positions. 9.25 positions were Justice and Public Safety.

Operating Expense

Government Operating Expenses overall increased 4.53%** from fiscal year 2021. The largest increases were in the areas referenced below.



*** Does not include Solid Waste*

Notable Capital Expenses

Capital Expenses increased 5.07%** from FY 2021



Computer Equipment

Technology Upgrade for 911
\$572,000



Non Building Improvements

North Idaho Fair paving project
\$120,000



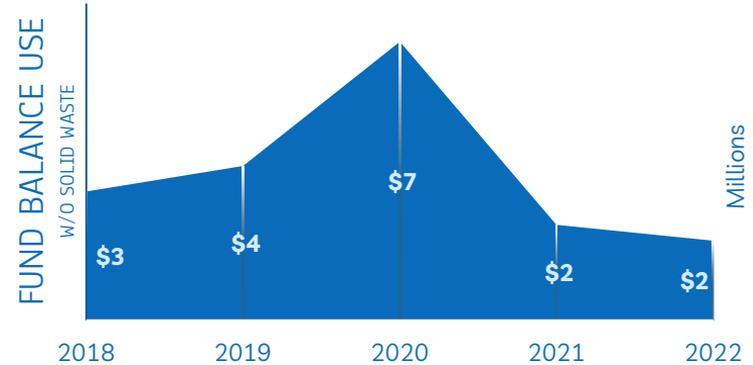
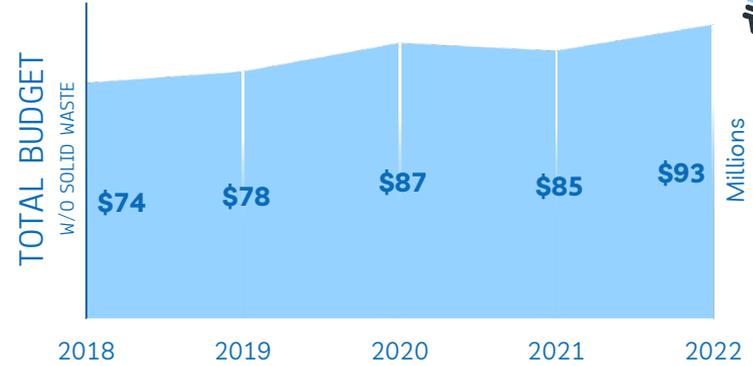
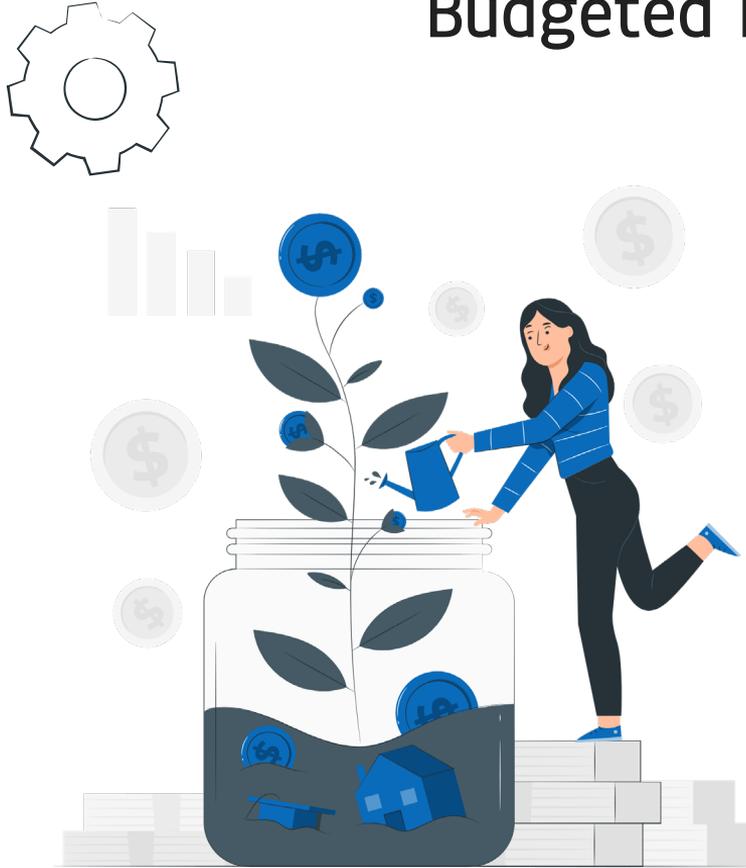
Construction

Upgrade HARSB Treatment Plant – Phase 2
\$200,000

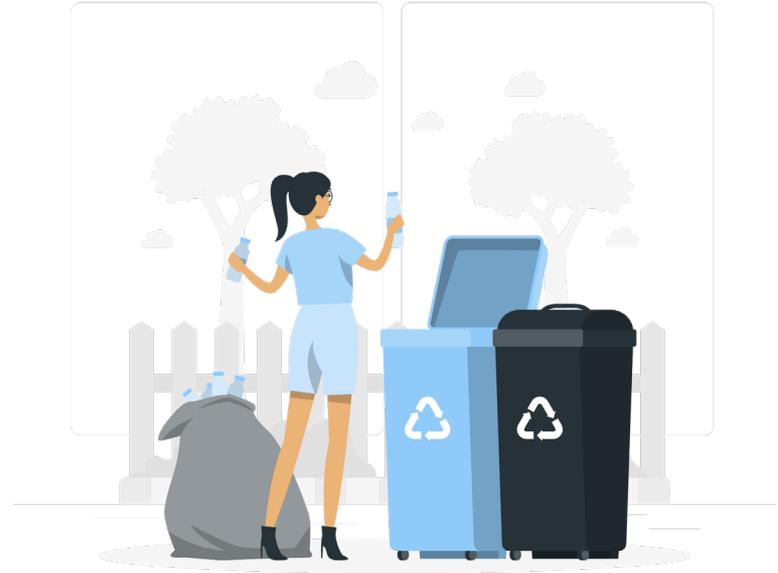
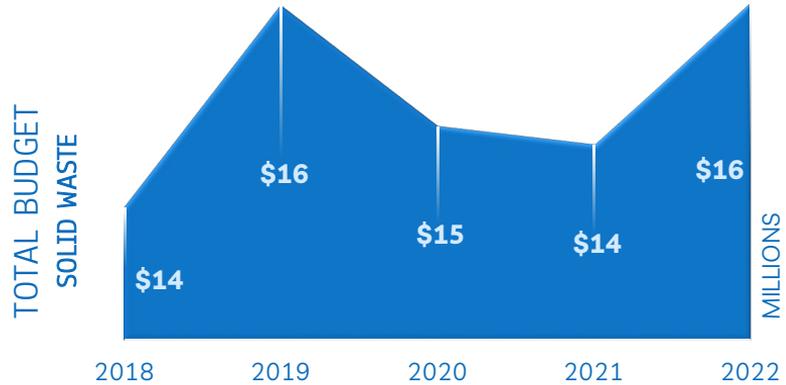
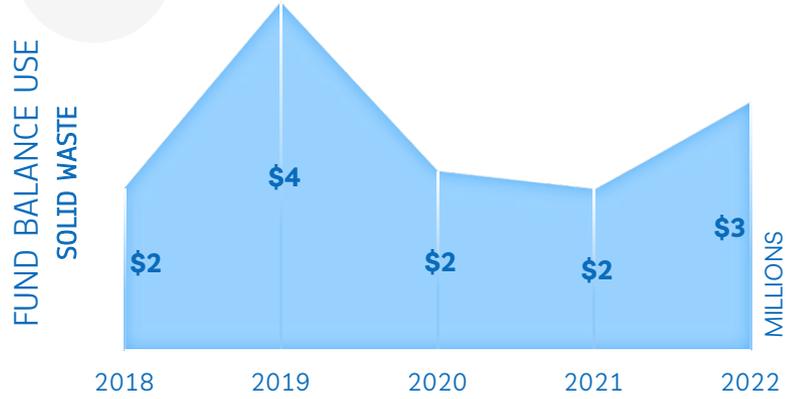
FY 2022 is the final year for the Sheriff's Vehicle Lease

*** Does not include Solid Waste*

Budgeted Fund Balance Use



Solid Waste Budgeted Fund Balance Use



2022 Budget by Elected Official

ELECTED OFFICIAL	FY 2022 BUDGET	PERCENTAGE OF TOTAL BUDGET
CORONER	\$ 528,159	0.485%
TREASURER	\$ 881,852	0.810%
DISTRICT COURT	\$ 3,303,066	3.032%
ASSESSOR	\$ 5,164,145	4.741%
PROSECUTOR	\$ 6,104,701	5.605%
CLERK	\$ 7,647,457	7.021%
SHERIFF	\$ 37,757,863	34.665%
BOCC	\$ 47,535,634	43.642%
TOTAL BUDGET	\$ 108,922,877	100%



Thank You!

Do you have any questions?

ddarrow@kcgov.us

+1 208 446 1665

Kcgov.us

