

KOOTENAI COUNTY, IDAHO

# ADOPTED BUDGET FISCAL YEAR 2022



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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 01, 2020**

*Christopher P. Morill*

Executive Director



# ORGANIZATIONAL OVERVIEW

# MESSAGE FROM THE CLERK

January 2022

## **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, 2021 and ending September 30, 2022, referred to as the Fiscal Year 2022 Budget. In accordance with Idaho State Statute, the budget is balanced. This budget is as collaboration with the Auditor, management and staff of Kootenai County.

### THE PROCESS

The Board of County Commissioners and the Auditor held the first planning session in January 2021 to discuss the goals for the upcoming 2022 budget. Identified goals included more space for justice services, administration functions and funding a matrix step pay plan for employees.

In March, Auditor's staff provided the necessary forms to each County Department to develop and prepare their individual budgets. All requests were reviewed and compiled by the Auditor.

The consolidated budget was presented to the Board in Early May. Board deliberations continued until the final budget was adopted on August 25, 2021.

### BUDGET HIGHLIGHTS

The total 2022 adopted budget was \$108,922,877, a 10% increase from the 2021 budget. Contributing factors to this increase included, the implementation of the new pay plan and the cost of living increase for employees. The growth of our county requires the expansion and improvement of facilities to better serve the citizens.

### PROPERTY TAX IMPLICATIONS

The levy rate decreased this year, reducing tax bills from \$227 per \$100,000 of property value to \$199 per \$100,000 of value. This reduction in the rate was caused by the increasing property valuation in Kootenai County. The value of all assessed property in Kootenai County as of date of adoption was \$26,644,589,362. Net market value used for certifying Kootenai County's levy

was \$26,653,011,244. The change reflects final values received after the budget adoption deadline.

#### 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:

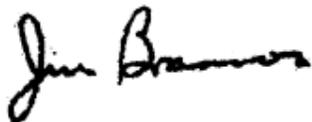
- 📌 Publication in the local newspaper
- 📌 A public hearing
- 📌 Budget amendment via resolution approved by the County Commissioners.

#### BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kootenai County for the FY 2021 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. I believe the FY 2022 budget also conforms to those requirements, so this year's budget will again be submitted to GFOA.

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.



Kootenai County received a little over \$4 million to offset expenses incurred in FY 2020 and FY 2021 from the Federal CARES stimulus package. About \$2 million of these funds reimbursed the County for large amounts of overtime required by law enforcement. The County has set aside these funds for future needs.

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, into 2021. Driving the County's construction activity is the exceptionally strong population growth of 25.80% since 2010.

Idaho's unemployment rate is decreasing as the economy rebounds. Increased consumer spending and additional commerce from neighboring states still in shutdown are contributing to our recovery. These are encouraging indicators heading into fiscal year 2022. While there is still uncertainty, Kootenai County will enter fiscal year 2022 on a better financial footing than was originally anticipated.

# KOOTENAI BUDGET HIGHLIGHTS

The \$108.9 million balanced budget for fiscal year 2022 consists of separate budgets for personnel expenses, operating expenses and capital improvements. The personnel budget of \$74.5 million represents labor costs and benefits. The operating budget of approximately \$29.1 million includes daily operating costs such as supplies, utilities and maintenance. The capital budget of approximately \$5.3 million funds infrastructure, facilities, vehicles, and equipment.



## OPERATING EXPENSE

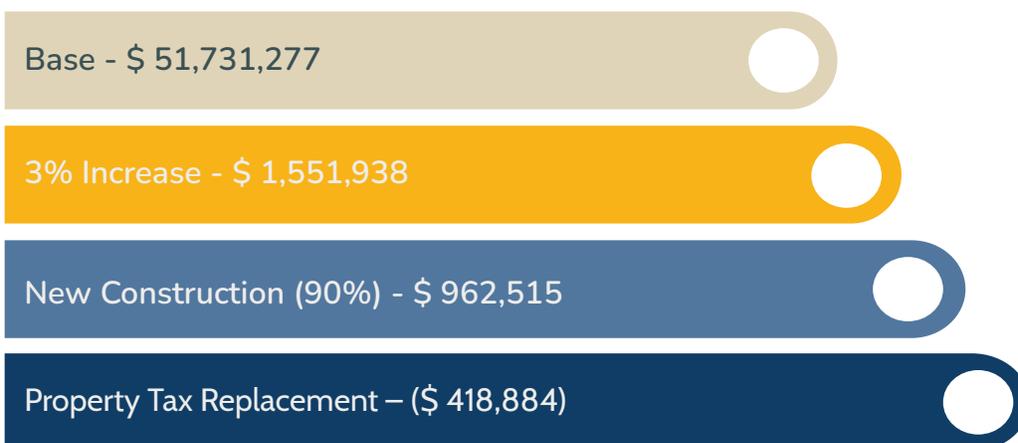
As part of the fiscal year 2022 budget process, all departments were asked to provide detailed, documented, justification for operating expenses, creating a zero-based budget review. Total operating expenditures increased by \$2.4 million driven by inflation, key commodity price increases (fuel, ammunition, building materials) as well as higher demand for services.

New programs were limited to new employee onboarding costs for critical positions.



## 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 2022, total planned capital expenditures are \$5.3 million. General government accounted for \$2.9 million and Solid Waste is \$2.4 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 2022 saw a 8.5% increase in capital spending. The desire to preserve rainy day funds in times of uncertainty, drove funding sources, keeping reserves at healthy levels.

The Board's deliberative approach to long term investments centered around technology and critical infrastructure upgrades for HVAC systems and deferred building maintenance.

The County will continue to weigh competing capital priorities through more robust long-term planning for fiscal 2023. The primary goal will be to present a global view that will help put individual requests into context for decision-makers.



# COUNTY QUICK FACTS

## Fiscal Year 2022 Budget



**TOTAL BUDGET:**  
\$109 Million

**OPERATING BUDGET:**  
\$ 29 Million



**FULL TIME EMPLOYEES**  
922

**COUNTY PROPERTY TAX LEVY**  
\$54 MILLION

**LEVY RATE**  
.002020179



**ASSESSED TAXABLE PROPERTY VALUATION**  
\$26,644,589,362

## Kootenai County Demographics

Covering 1,237.2 square miles, Kootenai County Idaho is the 24<sup>th</sup> largest county in Idaho by area

### HOUSING

**HOUSING UNITS OCCUPIED**  
71,096

**HOME OWNERSHIP**  
71.11%

### OWNERS VS RENTERS



### HOUSING VALUES

**Median Home Cost**  
\$482,600

**Median Rent**  
\$993 (2019)

### Population

2021 = 174,673

2020 = 165,697

2019 = 161,209

2018 = 157,320

### INCOME AND SPENDING

Households in Kootenai County earn a median yearly income of \$61,995. 38.49% of the households earn more than the national average each year. Household expenditures average \$57,086 per year. The majority of earnings get spent on Shelter, Transportation, Food and Beverages, Health Care, and Utilities

**\$61,995**  
Median Household Income



**\$57,086**  
Median Household Expenditure



# COUNTY PROFILE

## KOOTENAI COUNTY HISTORY



*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 174,673 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.

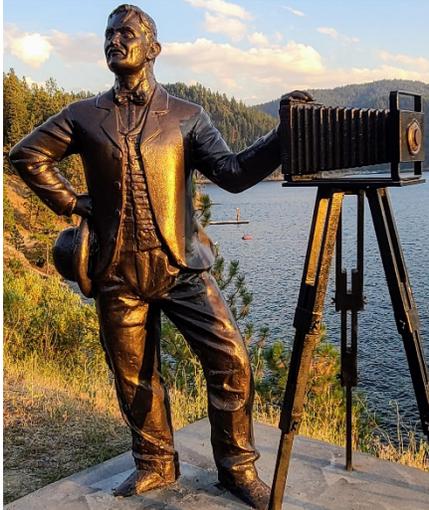
The largest city and county seat is beautiful Coeur d'Alene, which is on the majestic shores of the 25-mile long Lake Coeur d'Alene. The city offers 39 miles of pedestrian and bicycle paths,



*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



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

in Idaho's Panhandle. A portion of the trail runs through 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.



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

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 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. 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 2,000 each year, and recently it's been more. From 2010 to 2021, the County population grew 25.80 percent to approximately 174,673. Most states are currently experiencing population growth, the greatest of which can be seen in Idaho at 6.26%. 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. Kootenai County projects the population to double by 2055. Cities such as Post Falls are projected to reach 100,000 people by 2040 which is more than triple the current population according to a study done by the Kootenai County Metropolitan Planning Organization.

This growth has come at a price. The rapid growth has led to a growing list of unfunded transportation issues. The Governor announced a new \$1.5 billion bill that addresses the state's unprecedented growth. With more than 60,000 people traveling on I-90 between Washington and Idaho every day, the interstate has reached its capacity. The 15 miles between Washington and Coeur d'Alene are the most heavily traveled in the County and the roadway needs to be redone by adding additional lanes and widening six (6) bridges.

## EDUCATION

Kootenai County has 4 school districts with a total of 48 public schools with approximately 24,294 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%.

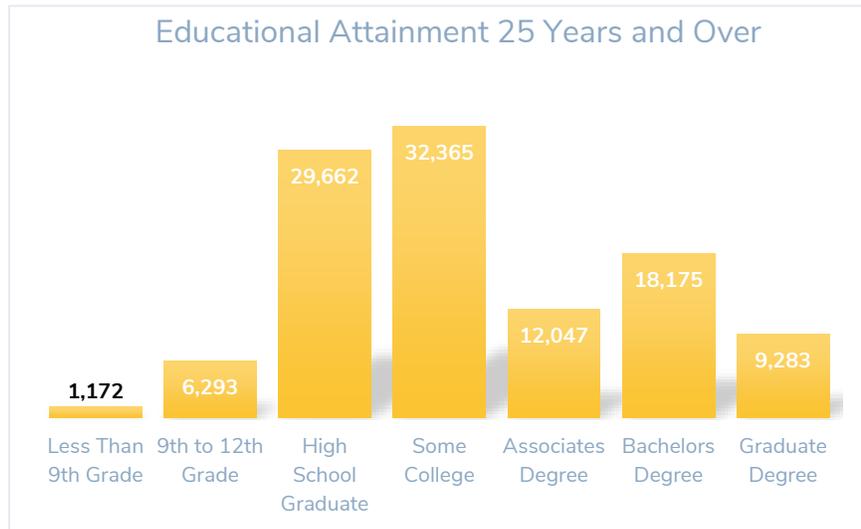
Public school funding is primarily a state responsibility. North Idaho College (NIC) meets the diverse educational needs of residents of Idaho's five northern counties with a relentless focus on the student experience. As a

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.

## 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.

**Top Employers**  
ID Department of Commerce



**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.

## Business and Jobs

Kootenai County has a total of 6,992 businesses. In 2021, the leading industries in Kootenai County were Health Care and Social Services, Retail, Accommodation and Food Services, and Construction.



### Labor Force



The work distribution of total employees in Kootenai County is:



**37%**  
White Collar



**62%**  
Blue Collar

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.

Last Updated: December 2021

## Kootenai County Economic Overview

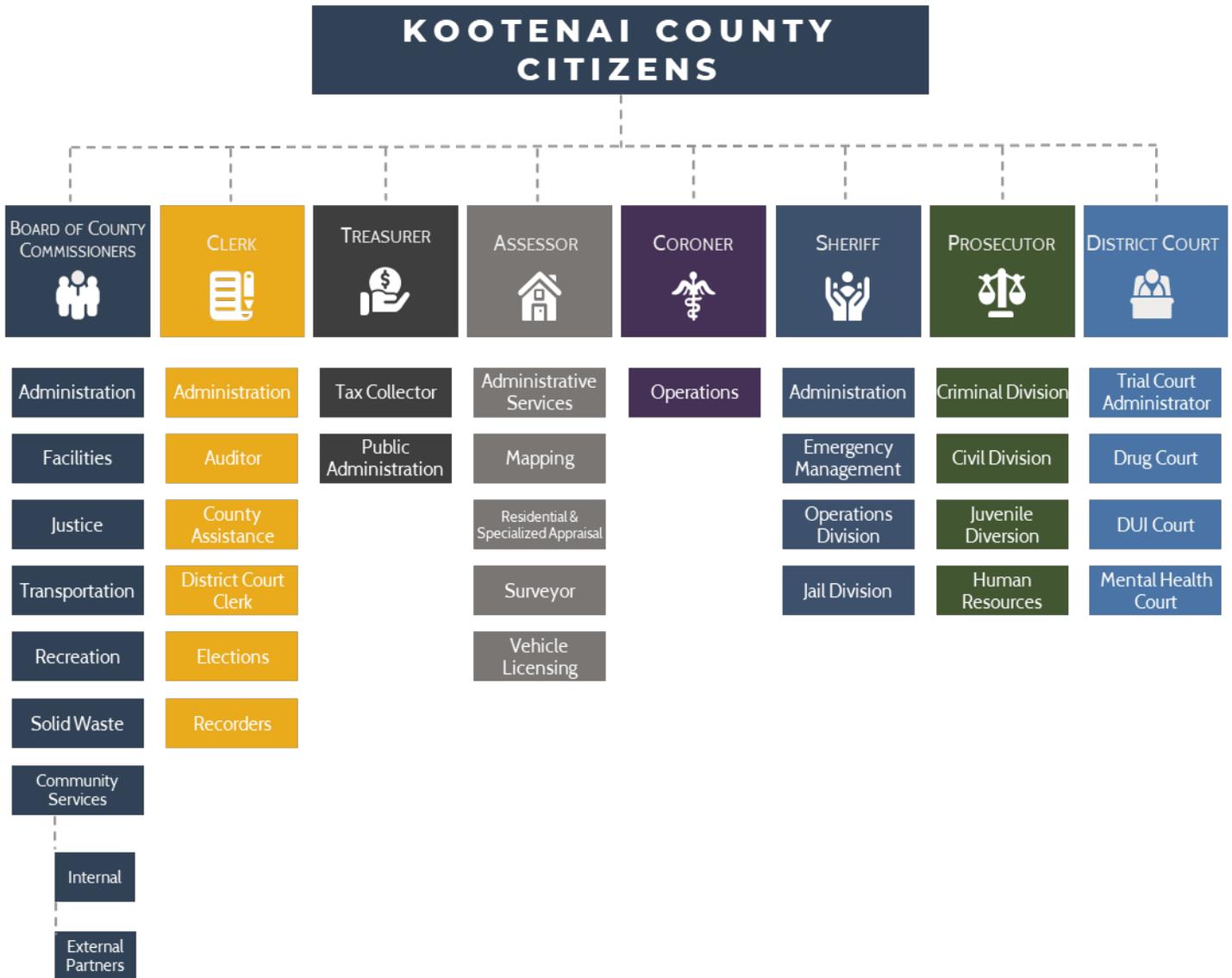
Civilian Labor Force (Nov 2021)	83,649
Unemployment Rate (Nov 2021)	2.5%
Population (2020)	170,628
Median Household Income (2019)	\$57,242
Per Capita Personal Income (2020)	\$48,953
Poverty Rate (2019)	11.7%



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 2021-2022.



# 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 and District Court Clerks
- 📍 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.

## Summary of Projected Fund Balance

Fund Description	2020 Audited Total	2021 Adopted Fund Balance Appropriation	2021 Anticipated Ending Fund Balance	2021 Audited Fund Balance	2022 Budget Revenue	2022 Expenditure	2022 Adopted Fund Balance Appropriation	2022 Projected Ending Fund Balance
GENERAL FUND	19,822,112	958,801	18,863,311	18,591,167	25,793,858	26,718,027	924,169	19,515,336
REPLACEMENT RESERVE	13,016,063	140,000	12,876,063	14,323,902	(205,600)	306,525	512,125	14,836,027
PAYROLL PAYABLE	-	-	-	-	-	-	-	-
LIABILITY INSURANCE	226,487	-	-	237,786	879,669	879,669	-	237,786
HEALTH INSURANCE	2,101,753	-	-	2,294,606	11,585,171	11,585,171	-	2,294,606
JUSTICE FUND	10,357,962	116,498	10,241,464	14,175,803	48,121,836	48,198,371	76,535	14,252,338
JAIL COMMISSARY	231,363	-	-	291,313	67,301	67,301	-	291,313
SHERIFF DONATION	-	-	-	4,200	32,268	32,268	-	4,200
DRUG SEIZURE - KCSO PATROL	201,596	-	201,596	178,441	-	-	-	178,441
CENTENNIAL TRAIL	150,115	(23,500)	173,615	178,979	30,000	6,500	(23,500)	155,479
TOURISM PROMOTION	1,338	-	-	1,451	1,500	1,500	-	1,451
PUBLIC TRANSPORT	-	-	-	246,992	348,786	348,786	-	246,992
ARPA RECOVERY FUND	-	-	-	16,080,487	129,288	129,288	-	16,080,487
AIRPORT	964,046	48,000	916,046	1,037,447	1,260,000	1,218,845	(41,155)	996,292
AIRPORT SEWER	178,977	9,765	169,212	215,835	339,000	288,997	(50,003)	165,832
COUNTY FAIR	2,844	-	2,844	19,095	120,000	120,000	-	19,095
NOXIOUS WEED CONTROL	44,019	-	-	75,011	347,687	347,687	-	75,011
HEALTH DISTRICT	180,931	-	-	193,585	1,266,408	1,266,408	-	193,585
HISTORICAL SOCIETY	6,157	-	-	8,419	21,900	21,900	-	8,419
PARKS	263,464	(27,396)	290,860	397,800	635,127	543,020	(92,107)	305,693
SNOWMOBILE	114,963	37,501	77,462	57,562	100,481	114,149	13,668	71,230
COUNTY VESSEL	490,878	(2,920)	493,798	497,466	695,965	635,265	(60,700)	436,766
PUBLIC ACCESS	11,489	(6,970)	18,459	19,847	7,500	-	(7,500)	12,347
INDIGENT	3,534,878	619,846	2,915,032	3,787,872	(135,937)	531,896	667,833	4,455,705
DISTRICT COURT	981,629	-	981,629	1,778,138	7,467,105	7,467,105	-	1,778,138
COURT INTERLOCK	128,427	300	128,127	141,596	15,300	15,300	-	141,596
REVALUATION	810,656	60,000	750,656	1,040,281	3,024,020	3,074,020	50,000	1,090,281
EMERGENCY MEDICAL SERVICES	40,226	-	-	45,677	3,283,421	3,283,421	-	45,677
AQUIFER PROTECTION DISTRICT	883,128	482,924	400,204	1,044,811	482,918	525,628	42,710	1,087,521
CONSTRUCTION	-	-	-	-	-	-	-	-
SOLID WASTE	55,947,488	1,728,553	54,218,935	59,460,778	13,403,236	16,064,422	2,661,186	62,121,964
<b>Total</b>	<b>110,692,989</b>	<b>4,141,402</b>	<b>103,719,313</b>	<b>136,426,347</b>	<b>119,118,208</b>	<b>123,791,469</b>	<b>4,673,261</b>	<b>141,099,608</b>
<b>Net Balance w/o Enterprise Fund</b>	<b>54,745,501</b>	<b>2,412,849</b>	<b>49,500,378</b>	<b>76,965,569</b>	<b>105,714,972</b>	<b>107,727,047</b>	<b>2,012,075</b>	<b>78,977,644</b>



# BUDGET SUMMARY

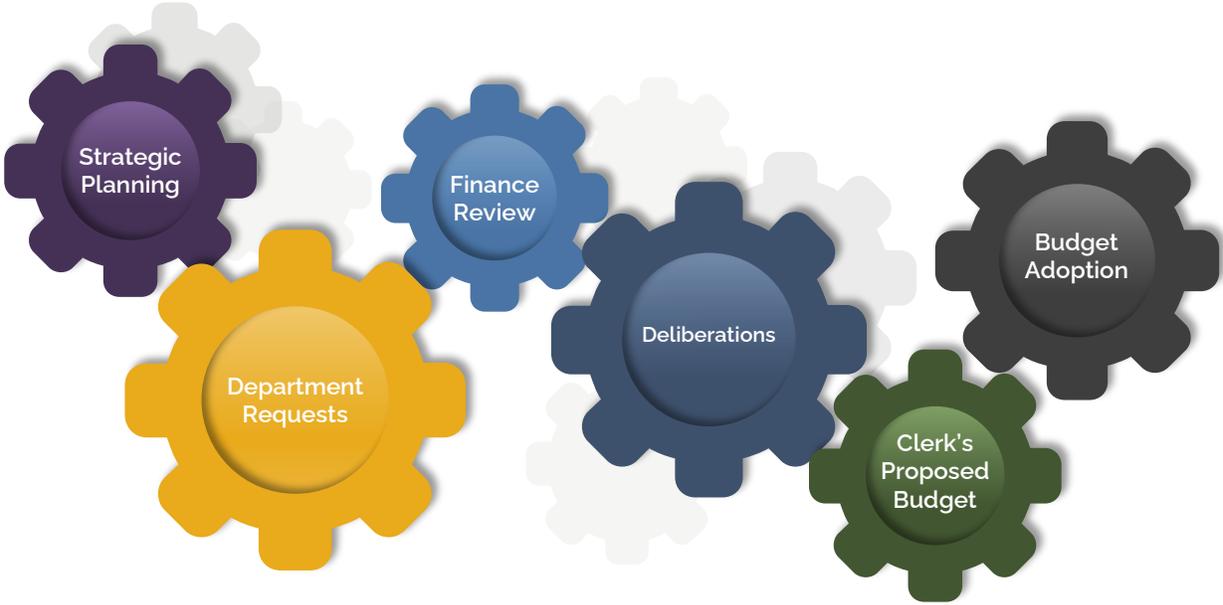
# BUDGET PROCESS

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

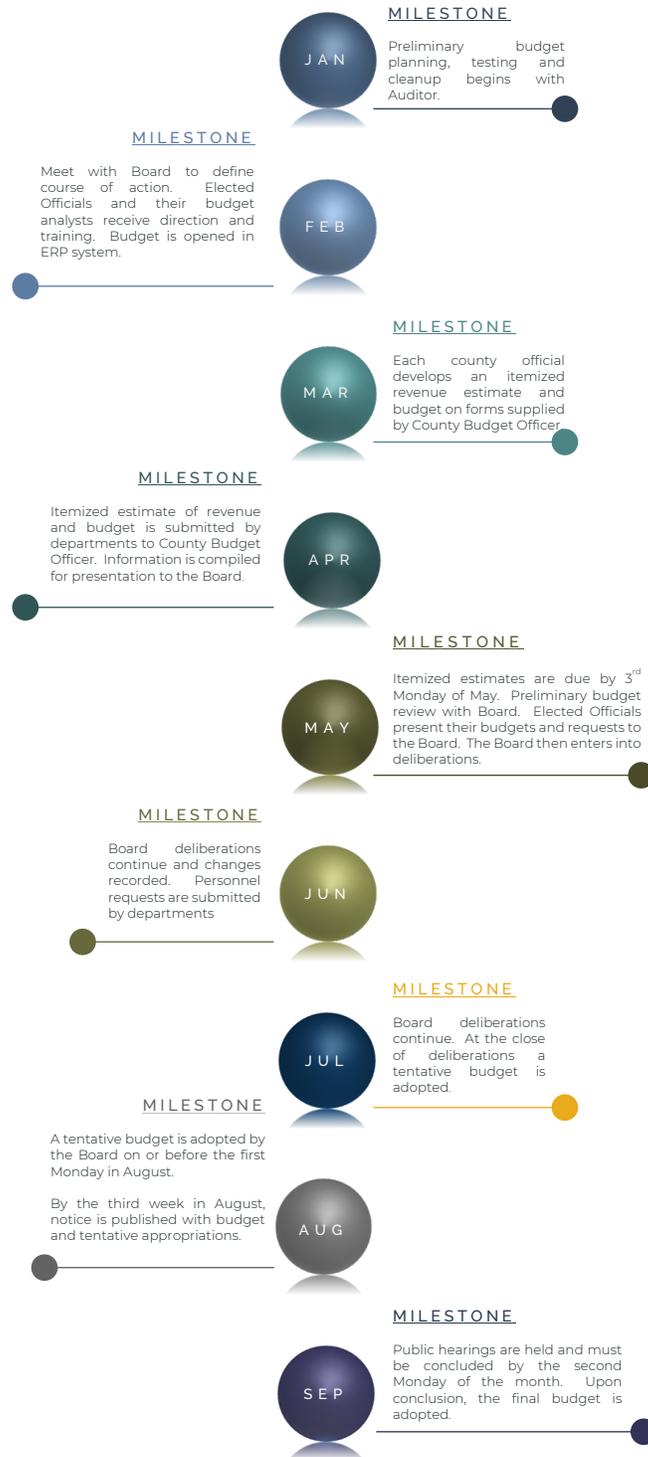


amounts may not be transferred between personnel services and other charges and services (including capital outlay); also amounts may not be transferred between departments or funds.

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	
Assessor	Administrative Services	General	Mandated	
	Appraisal (Residential & Specialized)	Revaluation	Mandated	
	Mapping	Revaluation	Mandated	
	Surveyor	General	Mandated	
	Vehicle Licensing	General	Mandated	
BOCC	Admin	General	Mandated	
	Facilities	General	Mandated	
	Risk Management	Liability Insurance	Mandated	
	Health Insurance	Health Insurance		
	Information Systems	General	Mandated	
	Reprographics	General		
	Resource Management Office	General		
	Noxious Weed Control	Noxious Weed Control	Mandated	
	Parks	Parks		
	Waterways	Vessel		
	Snow Groomers	Snowmobile		
	Solid Waste	Solid Waste	Mandated	
	Veterans	General		
	External Community Services	Centennial Trail		
		Tourism Promotion		
		Airport Sewer Fund		
		County Fair		Mandated
		Health District		Mandated
		Historical Society		
		EMS		Mandated
		Aquifer Protection District		
		Public Transport		
Airport				
Adult Misdemeanor	Justice	Mandated		
Juvenile Detention	Justice	Mandated		
Juvenile Probation	Justice	Mandated		
Public Defender	Justice	Mandated		
Clerk	Admin	General	Mandated	
	Auditor	General	Mandated	
	County Assist Involuntary Police Holds	General	Mandated	
	County Assist Indigent	Indigent	Mandated	
	District Court Clerks	District Court	Mandated	
	Elections	General	Mandated	
	Recorder	General	Mandated	
Coroner	Coroner	General	Mandated	
District Court	Drug Court	District Court		

Elected Official	Department	Fund Description	Service Type
	DUI Court Mental Health Court Trial Court Administrator Interlock Device	District Court District Court District Court Court Interlock	Mandated
Prosecutor	Civil Division Criminal Division Human Resources Juvenile Division	General Justice General General	Mandated Mandated
Sheriff	Administration Jail Bureau Jail Services Ops Detective Animal Control Patrol SWAT Search & Rescue Recreational Safety Marine Patrol Auto Shop E911 / 911 Civil Division Drivers Licensing Records Division	General Justice Jail Commissary Justice Justice Justice Justice Justice Snowmobile CO Vessel General General Justice Justice Justice	Mandated Mandated Mandated Mandated Mandated Mandated Mandated Mandated Mandated Mandated Mandated Mandated Mandated Mandated Mandated
Treasurer	Treasurer	General	Mandated

# Consolidated Summary

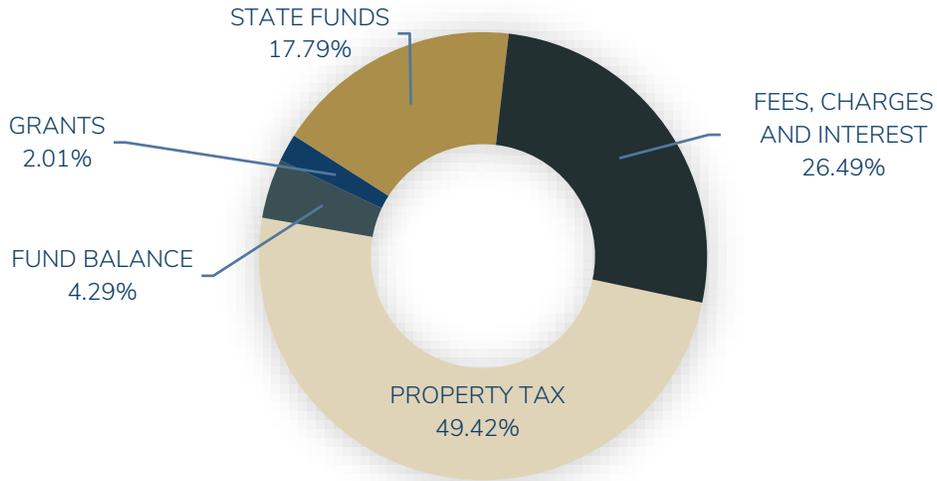
## BUDGETED REVENUES AND EXPENDITURES FISCAL YEAR 2022 TOTAL ADOPTED BUDGET - \$108,922,877 (EXCLUDES EMS AND INTERNAL SERVICE FUND)

	Governmental Funds	Business Funds	Grand Total
<b>REVENUES</b>			
CHARGES FOR SERVICES	9,868,432	14,253,152	24,121,584
FINES AND FORFEITURES	998,333	-	998,333
INTERGOVERNMENTAL	19,380,687	-	19,380,687
INVESTMENT GAIN/(LOSS)	2,400,000	-	2,400,000
LICENSES AND PERMITS	1,517,262	-	1,517,262
MISCELLANEOUS	1,008,536	124,000	1,132,536
TAXES <sup>a</sup>	54,699,214	-	54,699,214
<b>TOTAL REVENUES</b>	<b>89,872,464</b>	<b>14,377,152</b>	<b>104,249,616</b>
<b>EXPENSES</b>			
CULTURE AND RECREATION	1,173,114	-	1,173,114
GENERAL GOVERNMENT	38,555,240	-	38,555,240
HEALTH AND WELFARE	2,598,932	-	2,598,932
PUBLIC SAFETY	48,675,640	-	48,675,640
PUBLIC WORKS	1,507,842	-	1,507,842
SANITATION	347,687	-	347,687
SOLID WASTE	-	16,064,422	16,064,422
<b>TOTAL EXPENSES</b>	<b>92,858,455</b>	<b>16,064,422</b>	<b>108,922,877</b>
Excess Revenues o/(u) Expenditures	(2,985,991)	(1,687,270)	(4,673,261)
<b>OTHER FUNDING SOURCES</b>			
FUND BALANCE APPROPRIATIONS	2,012,075	2,661,186	4,673,261
INTERFUND TRANSFERS IN	1,855,303	-	1,855,303
INTERFUND TRANSFERS OUT	(881,387)	(973,916)	(1,855,303)
<b>TOTAL OTHER FUNDING</b>	<b>2,985,991</b>	<b>1,687,270</b>	<b>4,673,261</b>
<b>NET REVENUE / EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

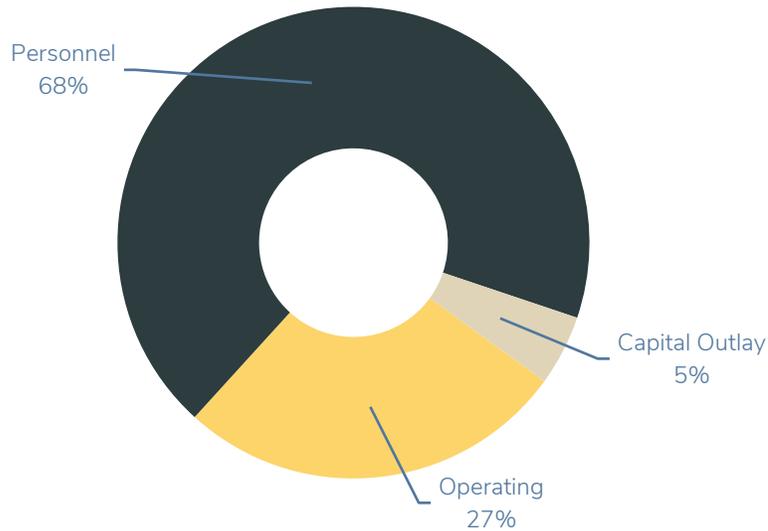
# Total Adopted Budget

FISCAL YEAR 2022 ADOPTED BUDGET - \$108,922,877



## 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 2022 TOTAL ADOPTED BUDGET - \$108,922,877  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

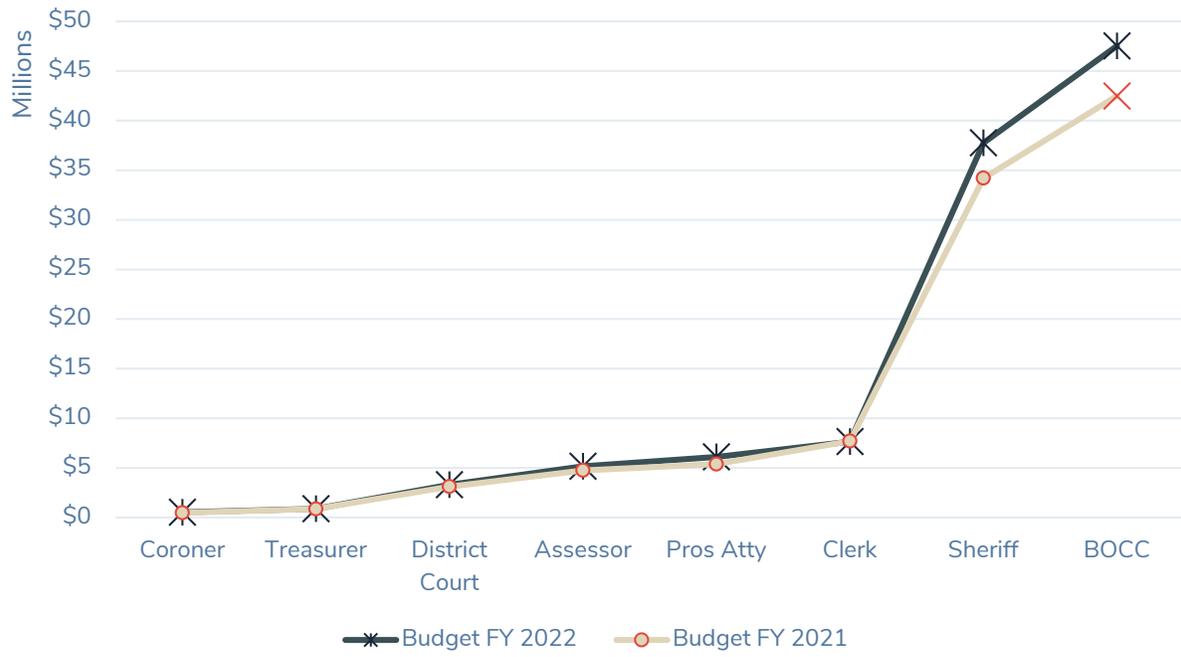
Elected Official	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Budget FY 2022	FY 2021 - FY 2022 \$ Change	FY 2021 - FY 2022 % Change
BOCC	46,197,439	34,071,512	36,825,306	42,486,724	47,535,634	5,048,910	11.88%
CLERK	6,461,634	6,427,375	6,860,381	7,692,506	7,647,457	(45,049)	-0.59%
TREASURER	715,446	734,044	703,490	857,260	881,852	24,592	2.87%
ASSESSOR	4,412,669	4,445,334	4,570,575	4,747,282	5,164,145	416,863	8.78%
CORONER	353,758	368,438	438,720	474,915	528,159	53,244	11.21%
SHERIFF	30,866,427	32,238,307	36,598,868	34,203,173	37,757,863	3,554,690	10.39%
PROSECUTOR	4,582,591	4,836,508	5,175,771	5,379,683	6,104,701	725,018	13.48%
DISTRICT COURT	2,610,088	2,880,168	2,804,319	3,107,851	3,303,066	195,215	6.28%
<b>Total</b>	<b>96,200,052</b>	<b>86,001,686</b>	<b>93,977,430</b>	<b>98,949,394</b>	<b>108,922,877</b>	<b>9,973,483</b>	<b>10.08%</b>

## Budget by Elected Official

FISCAL YEAR 2022 TOTAL ADOPTED BUDGET - \$108,922,877  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

Elected Official	Fiscal Year 2022 Budget	Percent of Total Budget
CORONER	\$ 528,159	0.48%
TREASURER	\$ 881,852	0.81%
DISTRICT COURT	\$ 3,303,066	3.03%
ASSESSOR	\$ 5,164,145	4.74%
PROSECUTOR	\$ 6,104,701	5.60%
CLERK	\$ 7,647,457	7.02%
SHERIFF	\$ 37,757,863	34.66%
BOCC	\$ 47,535,634	43.64%
<b>Total</b>	<b>108,922,877</b>	<b>100.00%</b>

The County is experiencing record growth further increasing demand for all services. Justice services continue to be the key driver for budget increases. The majority of the increases were within departments that provide justice services such as Sheriff, District Court, Prosecutor and Public Defender.



This graph demonstrates overall budget change 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

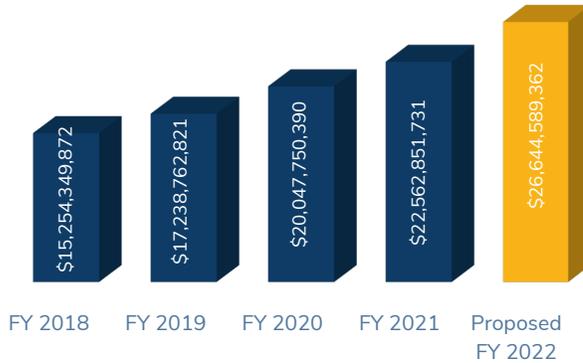
The 3% cap allows taxing districts to increase their budgets by no more than 3% per year, plus an additional consideration for growth. Property taxes fund several local government entities called “taxing districts.” Taxing districts vary based on where you live, so one homeowner’s bill will look a bit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

Like the County, taxing districts are legally allowed to increase taxes by up to 3% each year plus consideration for new construction and annexation. Many districts take the full amount allowed. If they seek property taxes beyond these items, districts must get voter approval for a bond or special levy or allocate from previous foregone taxes, with limitations.

New construction value is additional component in the support needed from County services and infrastructure for the growth. FY 2022, new construction was estimated at \$534.8 million, and the 90% allowable portion equated to \$481.3 million. This will result in \$962,000 additional tax revenue. For fiscal year 2022, the table below breaks down the levy rate by fund. The Justice Fund levies the most at 65.29% of the maximum allowed rate.

Fund	Maximum Allowed Rate	FY 2022 Proposed	Percentage of Maximum Allowed
AIRPORT	0.000400000	0.000004917	1.23%
COUNTY FAIR	0.000100000	0.000004504	4.50%
CURRENT EXPENSE	0.002000000	0.000274952	13.75%
DISTRICT COURT	0.000400000	0.000228934	57.23%
HEALTH DISTRICT	0.000400000	0.000029423	7.36%
HISTORICAL SOCIETY	0.000120000	0.000000822	0.68%
INDIGENT	0.001000000	0.000000000	0.00%
JUSTICE FUND	0.002000000	0.001305852	65.29%
LIABILITY INSURANCE	N/A	0.000028884	N/A
NOXIOUS WEEDS	0.000600000	0.000013042	2.17%
PARKS AND RECREATION	0.000100000	0.000015355	15.35%
REVALUATION	0.000400000	0.000113495	28.37%
<b>TOTAL COUNTY LEVY</b>	<b>0.007520000</b>	<b>0.002020179</b>	<b>26.86%</b>

## 5 Year History Market Value

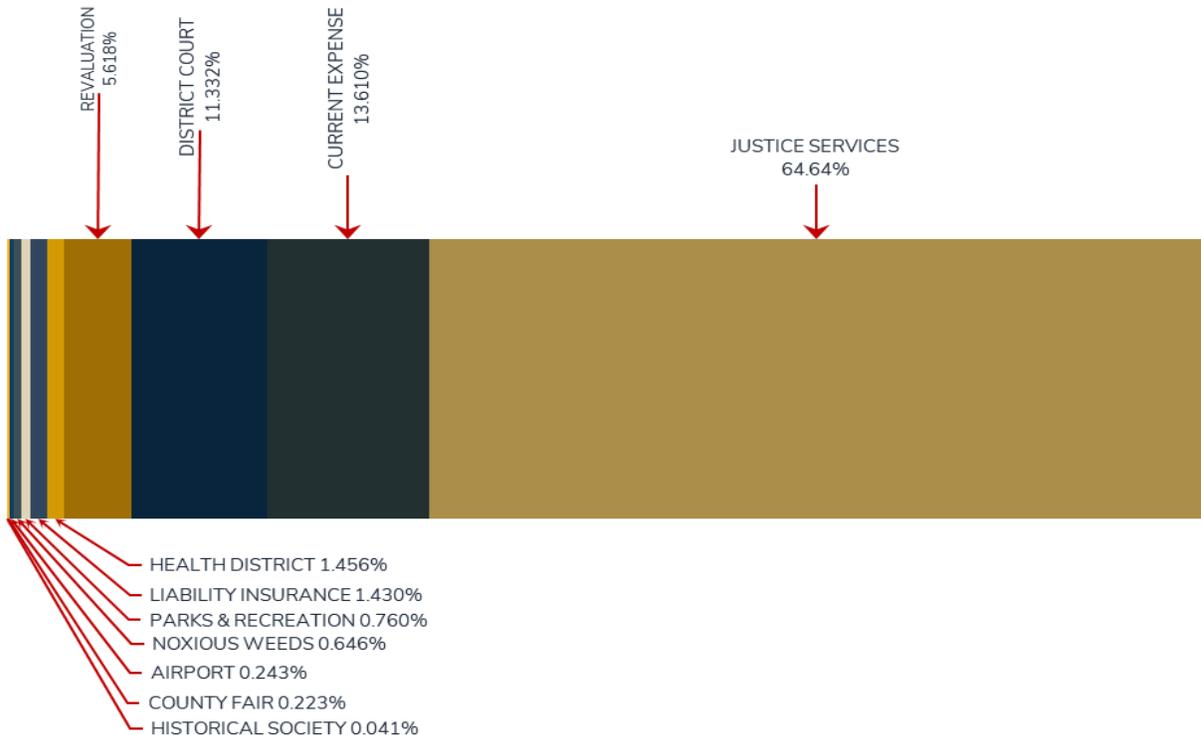


The three largest taxing districts in Kootenai County are Schools, Cities, and Urban Renewal Districts. Kootenai County portion averages 25% overall.

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 2022, 64.64 cents will fund 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.



# Property Tax, Valuation and Budget Trends

FISCAL YEARS 2018-2022

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 with certain limitations. Idaho’s forgone property tax law encourages local governments to budget conservatively. New legislation in 2021 limited the amount of forgone that can be used in the budget year. Property taxes are an extremely important revenue source for the County. 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 used to pay for services such as police, fire, and emergency medical services. Tax-related funds make up 49.42% of the fiscal year 2022 total budget. The amount of property tax revenue is based on the size of the tax digest and the millage rate.

	FY 2018	FY 2019	FY 2020	FY 2021	Proposed FY 2022
COUNTY BUDGET**	88,002,123	94,125,596	101,598,129	98,989,569	108,922,877
PROPERTY TAX LEVY (A)	45,435,436	47,299,287	49,926,627	51,314,811	53,826,846
PROPERTY TAX % OF BUDGET	51.63%	50.25%	49.14%	51.84%	49.42%
NET MARKET VALUE	15,254,349,872	17,238,762,821	20,047,750,390	22,894,393,361	26,644,589,362
LEVY RATE	0.002978524	0.002743776	0.002490386	0.002221344	0.002020179
% OF MARKET VALUE	0.30%	0.27%	0.25%	0.22%	0.20%
FORGONE AVAILABLE	9,105,938	9,105,938	9,105,938	10,603,738	10,603,738

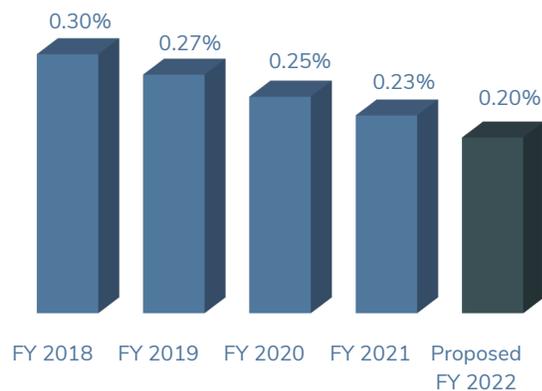
*\*\*Excludes EMS and Internal Service Fund*

(A) Note that an error was found in the levy calculation after adoption. The amended property tax levy for 2022 is \$52,989,078, a reduction of \$837,768, which was placed into forgone by resolution on 11/30/2021

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 County. 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).

Property Tax - % of Market Value





# REVENUE OVERVIEW

# Budgeted Revenue Summary

FISCAL YEAR 2022 TOTAL ADOPTED BUDGET - \$108,922,877  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

DEPARTMENT	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Chg 21-22	% Chg 21-22
<b>ASSESSOR</b>							
ADMIN SERVICES	8,204	510	237	-	-	-	0.00%
APPRAISAL	2,587,082	2,718,337	2,659,409	2,786,836	3,074,020	287,184	10.31%
MAPPING	4,984	7,152	7,255	-	-	-	0.00%
SURVEYOR	68,015	78,345	89,375	66,528	71,436	4,908	7.38%
VEHICLE LICENSING	1,242,782	1,225,116	1,099,296	1,110,800	1,202,826	92,026	8.28%
<b>ASSESSOR TOTAL</b>	<b>3,911,067</b>	<b>4,029,460</b>	<b>3,855,572</b>	<b>3,964,164</b>	<b>4,348,282</b>	<b>384,118</b>	<b>9.69%</b>
<b>BOCC</b>							
ADMIN	16,925,207	20,250,582	17,229,045	15,062,787	16,591,070	1,528,283	10.15%
ADULT MISDEMEANOR	169,112	244,834	240,439	215,050	215,050	-	0.00%
AIRPORT	2,935,984	1,271,296	1,403,185	1,210,979	1,507,842	296,863	24.51%
CAPITAL REPLMT RESERVE	(14,871)	-	18,062	-	-	-	0.00%
COMMUNITY DEVELOPMENT	1,815,118	1,712,116	2,387,903	2,209,727	2,792,628	582,901	26.38%
EXTERNAL SERVICES	1,459,936	1,416,825	1,420,457	1,521,633	1,941,936	420,303	27.62%
FACILITIES	70,670	13,114	(84,014)	592,781	306,525	(286,256)	-48.29%
HUMAN RESOURCES	185	-	-	-	-	-	0.00%
INFORMATION TECHNOLOGY	73,163	91,368	168,546	87,912	293,178	205,266	233.49%
JUSTICE - ADMIN	34,552,677	37,872,267	39,973,369	39,208,818	42,804,420	3,595,602	9.17%
JUVENILE DETENTION	186,843	207,092	180,748	206,585	210,197	3,612	1.75%
JUVENILE PROBATION	330,249	505,529	511,143	582,118	595,286	13,168	2.26%
OEM	94,296	3,486	(97,782)	-	-	-	0.00%
PUBLIC DEFENDER	784,564	115,766	79,451	60,000	60,000	-	0.00%
RECREATION	992,768	1,299,615	1,203,546	1,262,693	1,370,901	108,208	8.57%
REPROGRAPHICS	31,060	38,695	28,165	35,000	58,627	23,627	67.51%
RESOURCE MANAGEMENT	(29,813)	(364,455)	12,911	25,000	25,000	-	0.00%
RISK MANAGEMENT	484,151	804,646	841,500	843,874	879,669	35,795	4.24%
SOLID WASTE	13,218,650	13,775,850	13,948,924	14,355,325	16,064,422	1,709,097	11.91%
VETERAN SERVICES	5,000	4,500	-	-	-	-	0.00%
<b>BOCC TOTAL</b>	<b>74,084,949</b>	<b>79,263,126</b>	<b>79,465,598</b>	<b>77,480,282</b>	<b>85,716,751</b>	<b>8,236,469</b>	<b>10.63%</b>
<b>CLERK</b>							
AUDITOR	1,623	-	-	-	132,564	132,564	100.00%
COUNTY ASSISTANCE	1,725,347	615,752	575,031	1,034,846	546,896	(487,950)	-47.15%
DISTRICT COURT CLERKS	(728)	8,940	3,494,062	18,000	11,500	(6,500)	-36.11%
ELECTIONS	271,363	283,529	314,686	300,100	304,075	3,975	1.32%
RECORDER	1,304,243	1,353,357	1,648,360	1,176,935	1,308,500	131,565	11.18%
<b>CLERK TOTAL</b>	<b>3,301,848</b>	<b>2,261,578</b>	<b>6,032,139</b>	<b>2,529,881</b>	<b>2,303,535</b>	<b>(226,346)</b>	<b>8.95%</b>
<b>CORONER</b>							
CORONER	2,206	(13,189)	-	-	-	-	0.00%
<b>CORONER TOTAL</b>	<b>2,206</b>	<b>(13,189)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>DISTRICT COURT</b>							
CAPITAL REPLMT RESERVE	75,127	174,022	153,447	-	-	-	0.00%
DRUG COURT	31,549	24,250	22,738	30,304	45,050	14,746	48.66%
DUI COURT	31,685	23,458	20,325	32,735	35,587	2,852	8.71%
INTERLOCK FUND	311	15,939	16,685	15,300	15,300	-	0.00%

DEPARTMENT	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Chg 21-22	% Chg 21-22
MENTAL HLTH COURT	99,962	124,810	126,531	106,374	115,713	9,339	8.78%
OPERATIONS	2,381,714	2,835,396	3,025,453	6,556,458	7,259,255	702,797	10.72%
<b>DISTRICT COURT TOTAL</b>	<b>2,620,348</b>	<b>3,197,875</b>	<b>3,365,179</b>	<b>6,741,171</b>	<b>7,470,905</b>	<b>729,734</b>	<b>10.83%</b>
<b>PROSECUTOR</b>							
CIVIL	-	200	345	-	70,080	70,080	100.00%
CRIMINAL	228,618	228,359	194,614	228,081	228,081	-	0.00%
HUMAN RESOURCES	-	-	-	-	64,822	64,822	100.00%
JUVENILE DIVERSION	5,314	6,179	4,855	12,400	6,950	(5,450)	-43.95%
<b>PROSECUTOR TOTAL</b>	<b>233,932</b>	<b>234,738</b>	<b>199,814</b>	<b>240,481</b>	<b>369,933</b>	<b>129,452</b>	<b>53.83%</b>
<b>SHERIFF</b>							
ADMINISTRATION	68,911	118,302	115,936	99,882	188,670	88,788	88.89%
JAIL CUSTODY	937,408	1,245,352	1,432,785	885,355	889,533	4,178	0.47%
OPERATIONS DETECTIVE	100	42	10,796	-	-	-	0.00%
OPERATIONS PATROL	761,894	1,135,667	2,370,926	894,245	951,697	57,452	6.42%
OPERATIONS SUPPORT	2,899,841	2,646,080	2,615,114	2,694,948	3,040,363	345,415	12.82%
<b>SHERIFF TOTAL</b>	<b>4,668,154</b>	<b>5,145,443</b>	<b>6,545,557</b>	<b>4,574,430</b>	<b>5,070,263</b>	<b>495,833</b>	<b>10.84%</b>
<b>TREASURER</b>							
TREASURER	99,952	85,896	77,652	1,566,000	1,458,622	(107,378)	-6.86%
<b>TREASURER TOTAL</b>	<b>99,952</b>	<b>85,896</b>	<b>77,652</b>	<b>1,566,000</b>	<b>1,458,622</b>	<b>(107,378)</b>	<b>-6.86%</b>
<b>GRANT FUND</b>	<b>4,762,132</b>	<b>5,600,591</b>	<b>7,960,392</b>	<b>1,852,985</b>	<b>2,184,586</b>	<b>331,601</b>	<b>17.90%</b>
<b>COUNTY TOTAL</b>	<b>93,684,588</b>	<b>99,805,518</b>	<b>107,501,903</b>	<b>98,949,394</b>	<b>108,922,877</b>	<b>9,973,483</b>	<b>10.08%</b>
<b>OTHER BUDGETARY ELEMENTS</b>							
HEALTH INSURANCE	9,034,051	9,950,974	11,415,655	11,271,087	11,585,171	314,084	2.79%
EMERGENCY MEDICAL SVCS	2,705,565	2,848,030	3,022,049	3,123,869	3,283,421	159,552	5.11%

# REVENUE PROJECTION FACTORS

Revenue Type / Applicable Funds	Fiscal Year 2022 Revenue Projection Factors
<b>TAXES</b> GENERAL FUND LIABILITY INSURANCE FUND JUSTICE FUND AIRPORT FUND COUNTY FAIR FUND NOXIOUS WEED CONTROL FUND HEALTH DISTRICT FUND HISTORICAL SOCIETY FUND PARKS FUND INDIGENT FUND DISTRICT COURT FUND REVALUATION FUND EMERGENCY MEDICAL SERVICES FUND AQUIFER PROTECTION DISTRICT	<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 \$26,644,589,362.</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>
<b>LICENSES AND PERMITS</b> GENERAL FUND JUSTICE FUND SNOWMOBILE FUND EMERGENCY MEDICAL SERVICES FUND	<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>
<b>INTERGOVERNMENTAL</b> GENERAL FUND JUSTICE FUND TOURISM PROMOTION FUND PUBLIC TRANSPORTATION FUND NOXIOUS WEED CONTROL FUND COUNTY VESSEL FUND PUBLIC ACCESS FUND DISTRICT COURT FUND EMERGENCY MEDICAL SERVICES FUND	<p>Standard: Based on anticipated receipts from the State and reviewed in light of three-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.</p> <p>State Lottery Revenue: Based on estimates received from the State and prior year actual data. Due to the unpredictable nature of these revenues only firm commitments are considered when setting the budget.</p> <p>Grant: Based on grant funded personnel.</p>
<b>INTEREST</b> GENERAL FUND	<p>Based on the current market value return on investments and available cash balances.</p>
<b>FINES AND FORFEITURES</b> GENERAL FUND JUSTICE FUND DISTRICT COURT FUND COURT INTERLOCK FUND	<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 2022 Revenue Projection Factors

**CHARGES FOR SERVICES**

GENERAL FUND  
HEALTH INSURANCE FUND  
JUSTICE FUND  
CENTENNIAL TRAIL FUND  
PUBLIC TRANSPORTATION FUND  
AIRPORT FUND  
PARKS FUND  
DISTRICT COURT FUND

Standard: Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.  
Health Insurance: Based on estimates provided by the County's Insurance Consultant and adjusted to the Carrier's rates during the process which are used to calculate an internal service rate for self-insurance.  
Cooperative Agreements: Based on cooperative agreements between the County and other Organizations

**MISCELLANEOUS**

GENERAL FUND  
JUSTICE FUND  
AIRPORT FUND  
PARKS FUND  
SNOWMOBILE FUND  
COUNTY VESSEL FUND  
INDIGENT FUND  
AQUIFER PROTECTION DISTRICT  
SOLID WASTE FUND

Standard: Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.  
Donations/Refunds: Due to the unpredictable nature of these revenues, only firm commitments are considered when setting the budget.  
Pass thru Disbursements: 9-1-1 fees distributed to other agencies (Cities of Rathdrum and Post Falls and the State of Idaho Military Division). Based on contractual formulas, departmental estimates, five-year trend data and a review of current year-to-date collections.

**TRANSFERS**

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.

**FUND BALANCE APPROPRIATION**

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 2022 TOTAL ADOPTED BUDGET - \$108,922,877  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

FUND	PROPERTY TAXES	OTHER REVENUE	INTERFUND TRANSFERS IN	INTERFUND TRANSFERS OUT	FUND BALANCE APPROPRIATION	TOTAL BY FUND
10 GENERAL FUND	7,325,992	17,940,323	681,943	(154,400)	924,169	26,718,027
11 REPLACEMENT RESERVE	-	-	49,400	(255,000)	512,125	306,525
13 LIABILITY INSURANCE	769,599	-	110,070	-	-	879,669
15 JUSTICE FUND	34,793,891	13,254,557	172,957	-	76,535	48,297,940
18 CENTENNIAL TRAIL	-	20,000	10,000	-	(23,500)	6,500
19 TOURISM PROMOTION	-	1,500	-	-	-	1,500
20 PUBLIC TRANSPORT	-	348,786	-	-	-	348,786
21 ARPA RECOVERY FUND	-	129,288	-	-	-	129,288
30 AIRPORT	131,000	1,213,000	255,000	-	(91,158)	1,507,842
31 COUNTY FAIR	120,000	-	-	-	-	120,000
32 NOXIOUS WEED CONTROL	347,487	200	-	-	-	347,687
33 HEALTH DISTRICT	783,975	1,500	480,933	-	-	1,266,408
34 HISTORICAL SOCIETY	21,900	-	-	-	-	21,900
35 PARKS	409,127	156,000	70,000	-	(92,107)	543,020
36 SNOWMOBILE	-	75,481	25,000	-	13,668	114,149
37 COUNTY VESSEL	-	695,965	-	-	(60,700)	635,265
38 PUBLIC ACCESS	-	7,500	-	-	(7,500)	-
40 INDIGENT	-	300,000	-	(435,937)	667,833	531,896
45 DISTRICT COURT	6,099,855	1,367,250	-	-	-	7,467,105
455 COURT INTERLOCK	-	15,300	-	-	-	15,300
46 REVALUATION	3,024,020	-	-	-	50,000	3,074,020
49 AQUIFER PROTECTION DISTRICT	-	518,968	-	(36,050)	42,710	525,628
60 SOLID WASTE	-	14,377,152	-	(973,916)	2,661,186	16,064,422
<b>TOTAL</b>	<b>53,826,846</b>	<b>50,422,770</b>	<b>1,855,303</b>	<b>(1,855,303)</b>	<b>4,673,261</b>	<b>108,922,877</b>

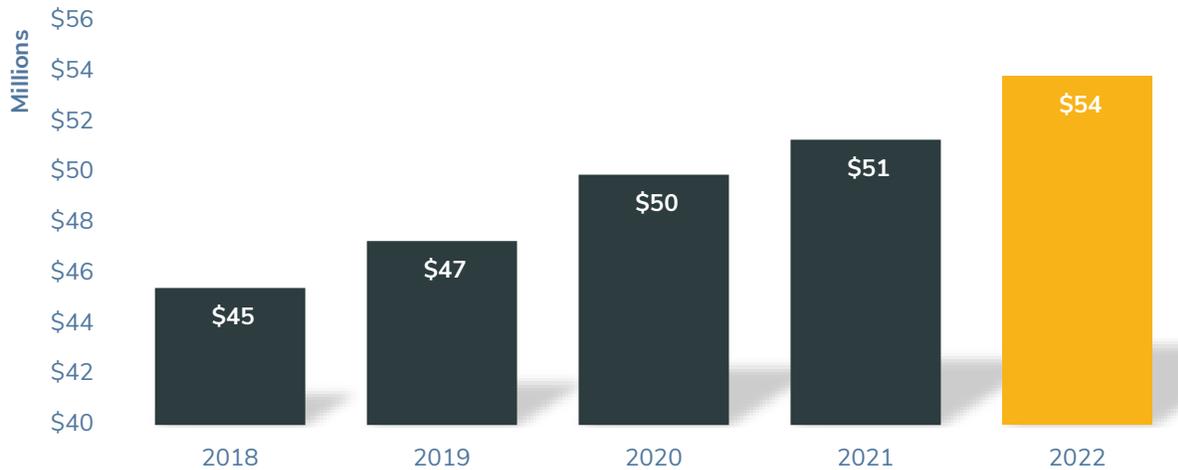
## OTHER BUDGETARY ELEMENTS

14 HEALTH INSURANCE		11,585,171				11,585,171
47 EMERGENCY MEDICAL SVCS	3,105,437	177,984				3,283,421

# Significant Revenues by Fund

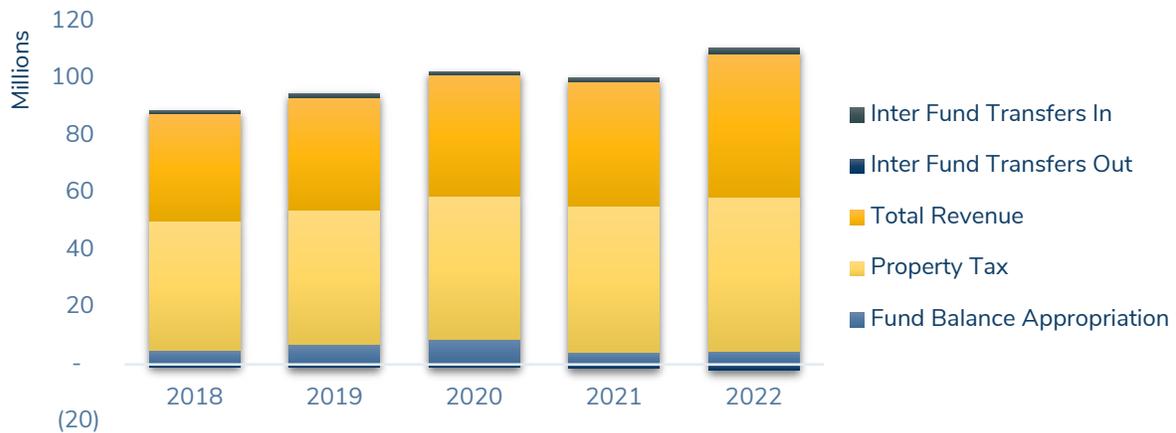
FISCAL YEARS 2018-2022  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

## Property Tax Revenue

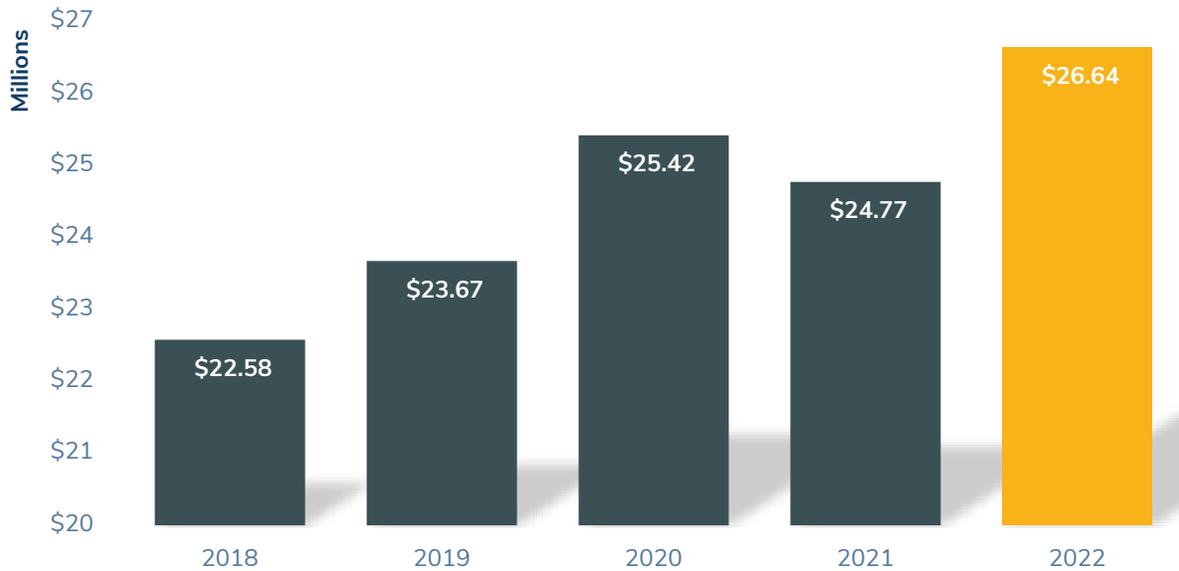


Property tax revenue is the primary source of funding for the County operations. Although property tax collections has increased over time, the explosive growth of the area has kept overall tax rates low. Due to this, the tax burden has been spread over a larger tax base.

## Revenue Budget by Type



## Fee for Services Fiscal Year 2018 - 2022



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 2022 revenue increased due to impact of the COVID-19 pandemic on the budget.

## State Revenue Funds Fiscal Year 2018-2022



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. State revenue is projected to increase due to unprecedented sales of liquor and tobacco.



# 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 Development as well as County Administration including the Board of Commissioners, Human Resources, and Finance.

**PUBLIC SAFETY** Works 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.

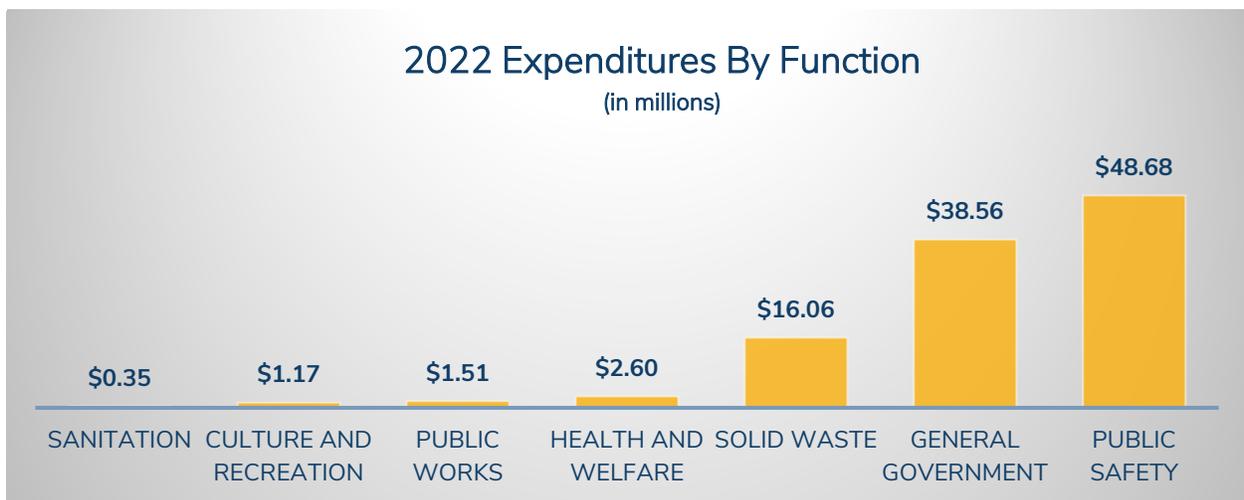
**CULTURE AND RECREATION** Includes the County Parks and Waterways as well as outside organizations such as Kootenai County Historical Society, Kootenai County Fair, and Centennial Trail support.

**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 2022 TOTAL ADOPTED BUDGET - \$108,922,877  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

DEPT	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Chg 2021 - 2022	2021-2022 % Chg
ADMIN SERVICES	715,280	694,531	649,081	675,165	700,629	25,464	3.77%
APPRAISAL	1,893,496	1,998,131	2,041,687	2,208,291	2,422,076	213,785	9.68%
MAPPING	705,857	578,238	574,743	578,545	651,944	73,399	12.69%
SURVEYOR	95,421	98,060	186,382	101,801	104,836	3,035	2.98%
VEHICLE LICENSING	1,002,614	1,076,374	1,118,681	1,183,480	1,284,660	101,180	8.55%
<b>ASSESSOR TOTAL</b>	<b>4,412,668</b>	<b>4,445,334</b>	<b>4,570,574</b>	<b>4,747,282</b>	<b>5,164,145</b>	<b>416,863</b>	<b>8.78%</b>
ADMIN	1,660,113	1,703,847	1,821,318	3,607,383	5,386,311	1,778,928	49.31%
ADMIN GRANT	-	-	1,102	-	-	-	0.00%
ADULT MISDEMEANOR PROBATION	639,525	747,600	862,651	931,879	1,000,298	68,419	7.34%
ADULT MISDEMEANOR PROBATION GRANT	30,450	43,724	42,011	-	-	-	0.00%
AIRPORT	2,499,988	1,245,289	1,258,576	1,210,979	1,507,842	296,863	24.51%
AIRPORT GRANT	481,768	121,933	734,390	-	-	-	0.00%
ARPA GRANT	-	-	-	-	129,288	129,288	100.00%
CAPITAL REPLMT RESERVE	10,968,812	496,757	1,158,439	75,300	-	(75,300)	-
CARES BROADBAND GRANT	-	-	1,224,484	-	-	-	0.00%
CARES GRANT	-	-	69,000	-	-	-	0.00%
COMMUNITY DEVELOPMENT	1,930,245	2,019,060	2,220,277	2,386,177	2,928,446	542,269	22.73%
EXTERNAL SERVICES	1,450,886	1,344,934	1,188,230	1,521,633	1,941,936	420,303	27.62%
EXTERNAL SERVICES GRANT	830,225	78,804	511,266	-	-	-	0.00%
FACILITIES	2,740,315	1,587,500	1,834,040	1,939,630	1,225,538	(714,092)	-36.82%
FACILITIES GRANT	5,413	-	-	-	-	-	0.00%
HUMAN RESOURCES	-	-	-	-	-	-	0.00%
INFORMATION TECHNOLOGY	3,131,256	3,014,415	2,830,589	3,579,182	3,398,883	(180,299)	-5.04%
JUSTICE - ADMIN	826,202	860,409	838,644	1,104,678	1,523,378	418,700	37.90%
JUVENILE DETENTION	2,356,450	2,486,557	2,554,876	2,690,194	2,713,254	23,060	0.86%
JUVENILE DETENTION GRANT	81,008	71,812	68,281	-	-	-	0.00%
JUVENILE PROBATION	1,233,011	1,188,300	1,231,822	1,263,895	1,302,647	38,752	3.07%
JUVENILE PROBATION GRANT	43,208	43,171	45,889	35,772	35,772	-	0.00%
OEM GRANT	51,695	-	-	-	-	-	0.00%
PUBLIC DEFENDER	3,559,655	3,090,659	3,058,573	3,267,923	3,483,942	216,019	6.61%
PUBLIC DEFENDER GRANT	461,197	472,057	1,151,729	1,427,667	1,614,775	187,108	13.11%
PUBLIC TRANSPORTATION GRANT	1,732,939	3,993,589	2,183,304	334,166	348,786	14,620	4.38%
RECREATION	1,135,276	1,027,852	1,384,243	1,262,693	1,370,901	108,208	8.57%
RECREATION GRANT	486,120	53,135	1,034,025	-	-	-	0.00%
REPROGRAPHICS	279,608	284,014	267,763	276,066	282,993	6,927	2.51%
RESOURCE MANAGEMENT	185,375	213,695	230,934	239,353	253,529	14,176	5.92%
RISK MANAGEMENT	786,159	807,100	811,850	843,874	879,669	35,795	4.24%
SOLID WASTE	10,706,037	11,831,306	13,148,340	14,355,325	16,064,422	1,709,097	11.91%
VETERAN SERVICES	108,529	122,216	124,140	132,955	143,024	10,069	7.57%
<b>BOCC TOTAL</b>	<b>50,401,465</b>	<b>38,949,735</b>	<b>43,890,786</b>	<b>42,486,724</b>	<b>47,535,634</b>	<b>5,048,910</b>	<b>11.88%</b>
ADMINISTRATION	4,222	2,944	4,492	5,597	6,420	823	14.70%

DEPT	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Chg 2021 - 2022	2021-2022 % Chg
AUDITOR	1,165,005	1,218,952	1,381,600	1,391,544	1,493,254	101,710	7.31%
COUNTY ASSISTANCE	1,407,566	1,098,948	959,907	1,471,903	806,896	(665,007)	-45.18%
DISTRICT COURT CLERKS	2,962,712	3,085,337	3,389,916	3,651,320	4,179,339	528,019	14.46%
ELECTIONS	547,892	634,503	765,163	776,889	785,144	8,255	1.06%
ELECTIONS GRANT	-	-	320,173	-	-	-	0.00%
RECORDER	374,236	386,691	359,304	395,253	376,404	(18,849)	-4.77%
<b>CLERK TOTAL</b>	<b>6,461,633</b>	<b>6,427,375</b>	<b>7,180,555</b>	<b>7,692,506</b>	<b>7,647,457</b>	<b>(45,049)</b>	<b>-5.85%</b>
CORONER	353,758	368,438	438,720	474,915	528,159	53,244	11.21%
CORONER GRANT	-	4,165	-	-	-	-	0.00%
<b>CORONER TOTAL</b>	<b>353,758</b>	<b>372,603</b>	<b>438,720</b>	<b>474,915</b>	<b>528,159</b>	<b>53,244</b>	<b>11.21%</b>
CAPITAL REPLMT RESERVE	-	53,386	-	-	-	-	-
DRUG COURT	34,927	28,206	22,738	30,304	45,050	14,746	48.66%
DUI COURT	39,500	23,458	20,325	32,735	35,587	2,852	8.71%
INTERLOCK FUND	11,360	7,937	8,973	15,300	15,300	-	0.00%
MENTAL HLTH COURT	106,378	124,810	98,773	106,374	115,713	9,339	8.78%
OPERATIONS	2,417,924	2,642,371	2,653,509	2,923,138	3,091,416	168,278	5.76%
<b>DISTRICT COURT TOTAL</b>	<b>2,610,089</b>	<b>2,880,168</b>	<b>2,804,318</b>	<b>3,107,851</b>	<b>3,303,066</b>	<b>195,215</b>	<b>6.28%</b>
CIVIL	699,137	762,268	810,385	846,962	875,794	28,832	3.40%
CRIMINAL	3,159,463	3,287,973	3,618,330	3,736,325	4,410,513	674,188	18.04%
CRIMINAL GRANT	2,397	-	2,127	-	-	-	0.00%
HUMAN RESOURCES	423,631	463,053	429,659	463,419	484,966	21,547	4.65%
JUVENILE DIVERSION	300,359	323,214	317,398	332,977	333,428	451	0.14%
JUVENILE DIVERSION GRANT	3,404	5,616	5,130	-	-	-	0.00%
<b>PROSECUTOR TOTAL</b>	<b>4,588,391</b>	<b>4,842,124</b>	<b>5,183,029</b>	<b>5,379,683</b>	<b>6,104,701</b>	<b>725,018</b>	<b>13.47%</b>
ADMINISTRATION	1,267,985	1,315,292	1,974,429	2,567,841	2,007,053	(560,788)	-21.84%
ADMINISTRATION GRANT	253,794	363,841	295,212	-	-	-	0.00%
JAIL CUSTODY	13,808,801	13,696,974	14,204,959	13,956,174	15,419,519	1,463,345	10.49%
JAIL CUSTODY GRANT	-	19,582	-	-	-	-	0.00%
MAINTENANCE	-	-	-	-	714,341	714,341	100.00%
OPERATIONS DETECTIVE	2,025,378	2,072,656	2,018,802	1,862,682	2,227,613	364,931	19.59%
OPERATIONS DETECTIVE GRANT	5,625	-	-	-	-	-	0.00%
OPERATIONS PATROL	8,001,259	8,745,496	10,644,960	9,440,392	9,998,058	557,666	5.91%
OPERATIONS PATROL GRANT	192,654	292,700	200,910	55,380	55,965	585	1.06%
OPERATIONS SUPPORT	5,763,005	6,407,889	7,755,719	6,320,704	7,335,314	1,014,610	16.05%
OPERATIONS SUPPORT GRANT	100,235	36,462	71,359	-	-	-	0.00%
<b>SHERIFF TOTAL</b>	<b>31,418,736</b>	<b>32,950,892</b>	<b>37,166,350</b>	<b>34,203,173</b>	<b>37,757,863</b>	<b>3,554,690</b>	<b>10.39%</b>
TREASURER	715,446	734,044	703,490	857,260	881,852	24,592	2.87%
<b>TREASURER TOTAL</b>	<b>715,446</b>	<b>734,044</b>	<b>703,490</b>	<b>857,260</b>	<b>881,852</b>	<b>24,592</b>	<b>2.87%</b>
<b>GRAND TOTAL</b>	<b>100,962,186</b>	<b>91,602,275</b>	<b>101,937,822</b>	<b>98,949,394</b>	<b>108,922,877</b>	<b>9,973,483</b>	<b>10.08%</b>
<b>OTHER BUDGETARY ELEMENTS</b>							
EMERGENCY MEDICAL SERVICES	2,704,608	2,849,330	3,020,867	3,123,869	3,283,421	159,552	5.11%
HEALTH INSURANCE	9,430,864	10,271,683	10,444,372	11,271,087	11,585,171	314,084	2.79%

# Budget Expense Summary by Fund

FISCAL YEAR 2022 TOTAL ADOPTED BUDGET - \$108,922,877  
(EXCLUDES EMS AND INTERNAL SERVICE FUND)

FUND	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<b>CAPITAL OUTLAY</b>					
10 GENERAL	1,243,054	1,193,611	2,337,295	918,748	1,270,788
11 RPLMT RESERVE	12,262,765	703,404	921,105	430,300	257,125
15 JUSTICE	237,594	902,685	1,855,138	962,320	850,866
20 PUB TRANS	375,078	2,326,898	460,983	-	-
21 ARPA	-	-	-	-	-
30 AIRPORT	872,830	47,038	158,581	48,000	234,232
31 COUNTY FAIR	781,495	63,096	472,433	40,000	120,000
32 NOXIOUS WEEDS	20,265	-	49,215	20,000	-
35 PARKS	52,826	24,655	91,426	31,311	70,000
36 SNOW	37,691	-	6,433	5,000	25,000
37 VESSEL	137,190	77,295	172,777	227,877	40,000
45 DISTRICT COURT	-	12,428	-	-	-
46 REVALUATION	74,500	7,200	98,535	60,000	50,000
50 CONSTRUCTION	903,770	171,318	1,299,288	-	-
60 SOLID WASTE	-	-	-	2,115,000	2,356,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>16,999,058</b>	<b>5,529,628</b>	<b>7,923,209</b>	<b>4,858,556</b>	<b>5,274,011</b>
<b>OPERATING EXPENSE</b>					
10 GENERAL	5,521,423	5,599,203	5,692,869	6,362,547	6,129,838
11 RPLMT RESERVE	139,268	62,236	642,271	162,481	49,400
13 LIABILITY INS	786,159	807,100	811,850	843,874	879,669
15 JUSTICE	8,700,115	6,947,499	7,257,259	7,080,577	8,567,604
18 CENTENNIAL	51,245	945	7,177	6,500	6,500
19 TOURISM	1,125	1,817	791	1,500	1,500
20 PUB TRANS	1,242,033	1,505,812	1,491,120	-	-
21 ARPA	-	-	-	-	-
30 AIRPORT	956,410	493,781	463,895	458,309	545,665
31 COUNTY FAIR	207,073	123,058	92,833	80,000	-
32 NOXIOUS WEEDS	184,036	111,471	89,433	91,567	91,567
33 HEALTH DISTRICT	797,753	800,545	804,126	824,859	1,266,408
34 HISTORICAL SOC	37,730	30,792	47,000	21,900	21,900
35 PARKS	137,948	135,958	167,400	136,000	153,682
36 SNOW	39,274	36,695	164,930	67,808	80,306
37 VESSEL	228,714	255,947	253,968	206,594	225,107
38 PUB ACCESS	-	-	-	-	-
40 INDIGENT	705,977	402,629	388,058	728,853	283,339
45 DISTRICT COURT	709,332	813,344	709,353	921,238	943,825
455 INTERLOCK	11,360	7,937	8,973	15,300	15,300
46 REVALUATION	211,908	86,793	83,309	159,718	169,583
49 APD	404,689	403,485	275,137	546,874	525,628
50 CONSTRUCTION	5,901	568	1,693,611	-	-
60 SOLID WASTE	7,132,448	7,870,628	8,676,975	7,970,559	9,177,880

FUND	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
OPERATING EXPENSE	28,211,921	26,498,243	29,822,338	26,687,058	29,134,701
<b>PERSONNEL</b>					
10 GENERAL	15,727,176	16,625,048	14,440,570	16,282,972	19,317,401
11 RPLMT RESERVE	-	-	11,725	-	-
15 JUSTICE	30,441,765	32,639,652	35,292,265	36,246,015	38,879,470
20 PUB TRANS	115,828	160,879	231,201	334,166	348,786
21 ARPA	-	-	-	-	129,288
30 AIRPORT	670,748	704,470	636,100	704,670	727,945
32 NOXIOUS WEEDS	163,576	193,244	238,662	245,348	256,120
35 PARKS	210,691	240,021	263,438	297,367	319,338
36 SNOW	27,504	30,357	25,886	44,743	8,843
37 VESSEL	318,979	243,763	369,005	347,989	370,158
40 INDIGENT	299,006	300,846	232,565	240,993	248,557
45 DISTRICT COURT	1,889,396	1,993,073	5,475,909	5,822,633	6,523,280
46 REVALUATION	2,312,945	2,482,375	2,434,586	2,567,118	2,854,437
50 CONSTRUCTION	-	-	69,000	-	-
60 SOLID WASTE	3,573,589	3,960,678	4,471,366	4,269,766	4,530,542
PERSONNEL TOTAL	55,751,203	59,574,406	64,192,278	67,403,780	74,514,165
GRAND TOTAL	100,962,182	91,602,277	101,937,825	98,949,394	108,922,877

# PERSONNEL AND COMPENSATION

## ATTRACTING AND RETAINING QUALITY EMPLOYEES

For Fiscal 2022, employee compensation was a key focus area for Kootenai County with the philosophy of retaining and attracting talented employees. The Board of County Commissioners implemented pay matrices for general employees, attorneys and chief deputies, which were structured similarly to the established Sworn Officer Matrix. To remain competitive in the market, the salary ranges were increased by 2.1% to account for cost of living, and the BOCC allocated funding to address compression among supervisory/management positions.

The total cost for Fiscal 2022 wage adjustments was \$2.8M which included COLA, increases (\$2.4M) and adjustment pools (\$950k)

In addition to wage adjustments, the County's costs for benefits grew moderately. The plans did not change from 2021. The medical benefits increased \$288,582. When compared to the total budget, this makes up approximately 10.6% of total county expenses. The Idaho pension plan (PERSI) had no changes for 2022.

The ongoing nature of personnel costs requires careful review of needs and balancing those needs with competing priorities. Of the 28.5 new position requests this year, 12.5 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.

## New Positions / Other Personnel Changes

Department	Title/Description	#FTE	Total
DISTRICT COURT CLERKS	Civil Clerk II	1	55,827
DISTRICT COURT CLERKS	Judicial Assistant	1	65,984
ASSESSOR APPRAISAL	Appraiser I	1	59,742
ASSESSOR APPRAISAL	Appraiser II	1	63,501
ASSESSOR COMMERCIAL	Appraiser II	1	79,612
ASSESSOR LAND RECORDERS	Cadastral Tech I	1	56,109
KCSO - 911 OPS	ECO Level 3 (THAW)	1	63,694
KCSO - 911 OPS	ECO Level 3 (THAW)	1	63,694
KCSO - 911 OPS	ECO Level 2 (THAW)	1	63,694
KCSO - JAIL OPS	Booking Clerk (THAW)	1	55,827
FACILITIES	Temp/Seasonal (Summer-3 months)	0.25	8,029
JAIL MAINTENANCE	Temp/Seasonal (Summer-3 months)	0.25	8,029
PROSECUTOR	Legal Assistant	1	65,984
PROSECUTOR	Deputy Prosecutor	1	113,710
<b>Total New Positions</b>		<b>12.5</b>	<b>823,434</b>

### Other Position Changes

Department	Title/Description	Change	Total
AUDITOR	Fixed Asset Accountant/Internal Audit	Rate Increase	7,707
AUDITOR	Sr. Accountant to Internal Audit Manager	Promotion	14,155
DISTRICT COURT CLERKS	Criminal Clerk II to III	Promotion	1,848
DISTRICT COURT CLERKS	Judicial Assistant Increase to 95% MKT	Rate Increase	5,012
DISTRICT COURT JUDGES	PT to FT Secretary TC Services	Conversion	33,937
KCSO-DETECTIVES	On-Call Pay	Other	10,525
PROSECUTOR	Convert existing position PT to FT AT2	Conversion	56,408
PROSECUTOR	Convert existing position to FT AT2	Conversion	74,125
PROSECUTOR	On-Call Pay	Other	18,795
PARKS	Operations Manager	Increase	8,499
KCSO - 911 OPS	Hiring Bonuses	Other	12,572
VETERANS SERVICES	VSO Director	Increase	5,000
HAYDEN DEPUTIES	Additional OT and Personnel Costs/Hayden	Other	54,054
SHERIFF	CRO Deputies	Other	192,137
<b>Other Position Changes Total</b>			<b>494,774</b>

<b>Total Personnel Changes</b>			<b>1,318,207</b>
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# Budgeted Personnel Changes

FISCAL YEAR 2022 TOTAL ADOPTED BUDGET  
EXPRESSED IN FULL TIME EQUIVALENTS (FTE)

DEPARTMENT	2019	2020	2021	2022	% Change
ADMIN SERVICES	9.00	8.00	8.00	8.00	0.00%
APPRAISAL	27.00	27.00	27.00	27.00	0.00%
MAPPING	8.00	8.00	8.00	8.00	0.00%
SURVEYOR	1.00	1.00	1.00	1.00	0.00%
VEHICLE LICENSING	20.00	22.00	22.00	24.00	9.09%
<b>ASSESSOR TOTAL</b>	<b>65.00</b>	<b>66.00</b>	<b>66.00</b>	<b>68.00</b>	<b>3.03%</b>
ADMIN	8.48	8.00	8.00	8.00	0.00%
ADULT MISDEMEANOR PROBATION	9.28	11.50	12.00	12.00	0.00%
ADULT MISDEMEANOR PROBATION - GRANT FUNDED	0.72	-	-	-	0.00%
AIRPORT	9.62	9.62	9.62	10.00	3.95%
ARPA - GRANT FUNDED	-	-	-	2.00	100.00%
COMMUNITY DEVELOPMENT	29.00	30.00	32.00	35.96	12.38%
FACILITIES	13.40	13.40	13.40	7.40	-44.78%
INFORMATION TECHNOLOGY	18.00	19.50	16.40	18.00	9.76%
JUSTICE - ADMIN	8.00	-	-	-	0.00%
JUVENILE DETENTION	36.00	35.00	35.00	35.00	0.00%
JUVENILE PROBATION	16.70	16.70	16.60	16.60	0.00%
PUBLIC DEFENDER	37.60	37.60	37.55	38.80	3.33%
PUBLIC DEFENDER - GRANT FUNDED	3.69	6.69	19.73	23.00	16.57%
PUBLIC TRANSPORTATION - GRANT FUNDED	2.63	4.00	5.00	5.00	0.00%
RECREATION	10.60	11.00	11.46	21.46	87.26%
REPROGRAPHICS	3.00	3.00	3.00	3.00	0.00%
RESOURCE MANAGEMENT	2.37	3.00	3.00	3.00	0.00%
SOLID WASTE	62.00	62.00	62.00	65.00	4.84%
VETERAN SERVICES	2.00	2.00	2.00	2.00	0.00%
<b>BOCC TOTAL</b>	<b>273.09</b>	<b>273.01</b>	<b>286.76</b>	<b>306.22</b>	<b>6.79%</b>
AUDITOR	18.00	18.00	18.00	18.00	0.00%
COUNTY ASSISTANCE	6.00	5.60	4.45	4.00	-10.11%
DISTRICT COURT CLERKS	54.48	58.48	63.48	70.24	10.65%
ELECTIONS	5.00	5.00	5.55	6.00	8.11%
RECORDER	8.00	7.00	7.00	7.00	0.00%
<b>CLERK TOTAL</b>	<b>91.48</b>	<b>94.08</b>	<b>98.48</b>	<b>105.24</b>	<b>6.86%</b>
CORONER	2.50	3.11	3.11	3.48	11.90%
<b>CORONER TOTAL</b>	<b>2.50</b>	<b>3.11</b>	<b>3.11</b>	<b>3.48</b>	<b>11.90%</b>
MENTAL HLTH COURT	1.00	1.00	1.00	1.00	0.00%
OPERATIONS	33.00	33.00	34.50	35.48	2.84%
<b>DISTRICT COURT TOTAL</b>	<b>34.00</b>	<b>34.00</b>	<b>35.50</b>	<b>36.48</b>	<b>2.76%</b>
CIVIL	7.00	7.00	7.00	7.00	0.00%
CRIMINAL	38.00	41.00	43.48	45.46	4.55%
HUMAN RESOURCES	5.00	5.00	5.00	5.00	0.00%

DEPARTMENT	2019	2020	2021	2022	% Change
JUVENILE DIVERSION	4.62	4.62	4.62	4.62	0.00%
PROSECUTOR TOTAL	54.62	57.62	60.10	62.08	3.29%
ADMINISTRATION	13.50	13.50	20.50	18.00	-12.20%
JAIL CUSTODY	125.50	134.50	129.50	134.00	3.47%
MAINTENANCE	-	-	-	6.00	100.00%
OPERATIONS DETECTIVE	19.77	19.77	15.77	19.77	25.36%
OPERATIONS PATROL	79.85	80.00	79.00	79.00	0.00%
OPERATIONS PATROL - GRANT FUNDED	-	-	-	-	0.00%
OPERATIONS SUPPORT	73.00	74.00	71.60	76.00	6.15%
SHERIFF TOTAL	311.62	321.77	316.37	332.77	5.18%
TREASURER	8.00	8.00	8.15	8.15	0.00%
TREASURER TOTAL	8.00	8.00	8.15	8.15	0.00%
GRAND TOTAL	840.31	857.59	874.47	922.42	5.48%

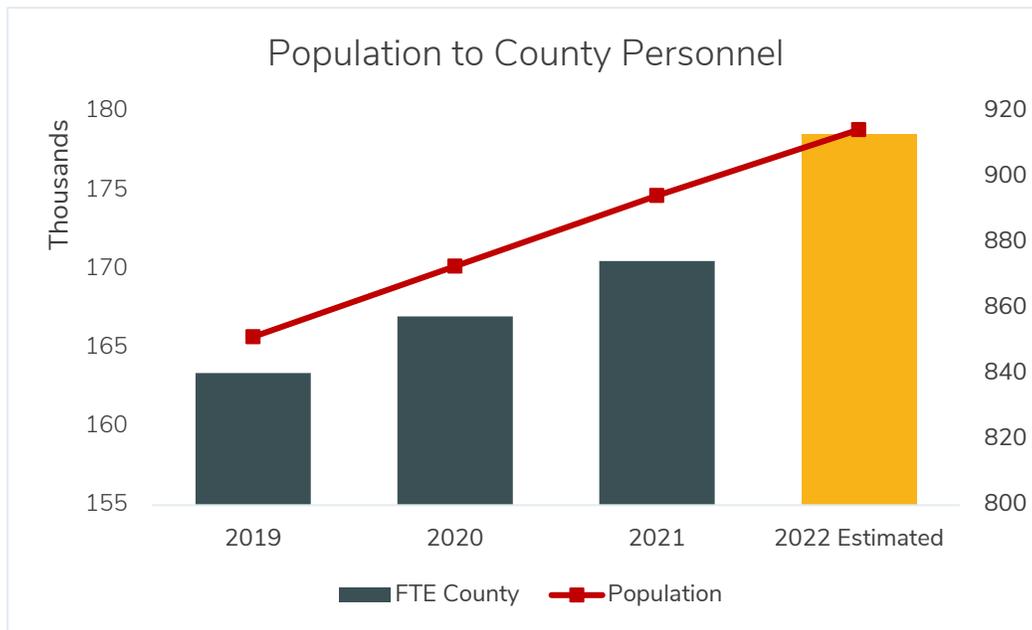
# Budgeted Personnel Wages

## FISCAL YEAR 2022 TOTAL ADOPTED BUDGET

DEPARTMENT	2018 Budget Wages	2019 Budget Wages	2020 Budget Wages	2022 Budget Wages
ADMINISTRATION	1,160,206	1,062,622	599,670	544,374
ADULT MISDEMEANOR PROBATION	409,246	451,855	522,295	578,515
AIRPORT	396,500	480,541	501,759	506,310
COMMUNITY DEVELOPMENT	1,253,072	1,266,763	1,436,244	1,611,160
FACILITIES	282,711	530,231	510,469	591,102
INFORMATION TECHNOLOGY	888,007	926,655	1,032,767	1,041,555
JUSTICE - ADMIN	360,386	329,020		
JUVENILE DETENTION	1,525,229	1,571,478	1,682,835	1,703,326
JUVENILE PROBATION	742,936	780,526	825,501	843,109
OEM	152,290			
PUBLIC DEFENDER	1,964,289	2,150,585	2,346,149	3,172,400
PUBLIC TRANSPORTATION	69,976	131,383	171,395	231,678
RECREATION	449,899	454,786	479,104	511,221
REPROGRAPHICS	122,729	132,762	131,869	134,508
RESOURCE MANAGEMENT	117,945	140,375	153,713	158,969
SOLID WASTE	2,366,854	2,439,625	2,647,355	2,716,645
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>
AUDITOR	752,630	838,750	880,086	945,423
COUNTY ASSISTANCE	200,616	211,265	229,400	157,394
DISTRICT COURT CLERKS	1,873,187	1,918,866	2,011,566	2,258,617
ELECTIONS	226,635	186,378	225,533	210,211
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	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>
ADMIN SERVICES	421,617	427,273	393,553	405,055
APPRAISAL	1,208,071	1,298,367	1,370,128	1,385,998
MAPPING	372,284	383,725	383,716	390,233
SURVEYOR	65,063	66,993	68,667	70,040
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	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>
ADMINISTRATION	567,455	754,330	768,726	606,654
JAIL CUSTODY	5,718,247	6,242,911	6,730,111	6,636,617
OPERATIONS DETECTIVE	1,320,576	1,343,731	1,369,335	1,234,791
OPERATIONS PATROL	4,444,427	4,730,541	4,887,321	5,884,856
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>
CIVIL	481,155	505,556	542,886	580,194
CRIMINAL	2,027,401	2,115,238	2,350,585	2,541,356
HUMAN RESOURCES	229,265	250,013	264,625	274,052
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>
MENTAL HEALTH COURT	46,556	47,955	49,343	52,608
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>

## Personnel Requirements

The 2022 operating budget of \$108.9 million is \$2.64 million, or 2.6 percent, lower than the 2021 operating budget. Wages comprise 68% of the budget. Personnel costs have increased 10.1% year over year 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 2.3%. 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

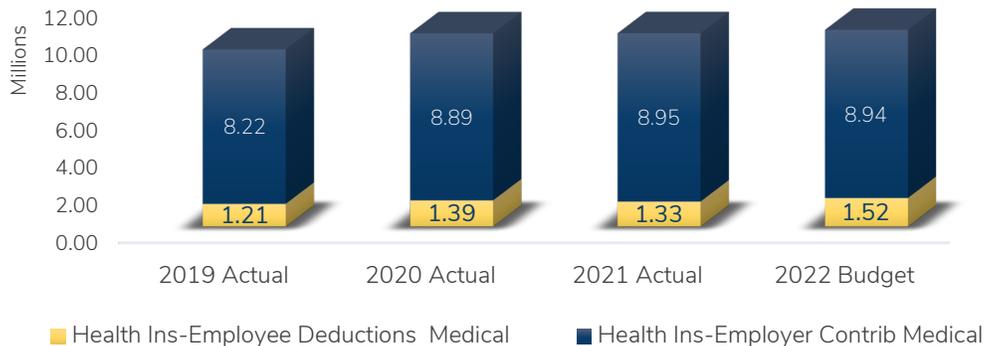
In FY 2022, PERSI rate remained unchanged. In FY 2020, PERSI had a slight increase in employer contributions for both General Members and Police Officer / Fire. No additional increases are anticipated for the next several years. The table below shows historical employer contribution rates to the retirement systems.

### HEALTH CARE EXPENSES

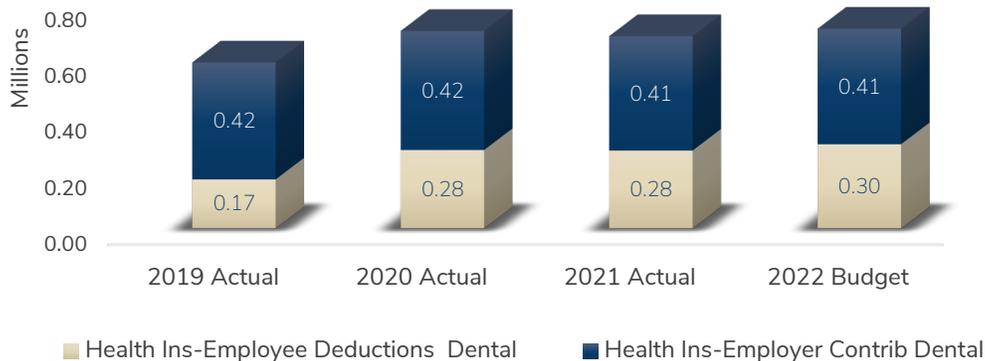
Medical claims are the largest driver for health care expenses for the County. In 2021, expenses were just over budget. Reserves had to be used to cover the excess of approximately \$70k. Medical claim actuals were up 8.5% over the prior year. For FY 2022, we are anticipating a 2.2% increase based on our plan administrators projections.

As part of an overall cost management strategy in FY 2020, employees were asked to cover a greater portion of benefit costs. For FY 2022, the Board decided to keep employee contributions the same to preserve the impact of wage increases. By doing so, it did not erode the wage increases.

#### MEDICAL EMPLOYEE/EMPLOYER CONTRIBUTION HISTORY



#### DENTAL EMPLOYEE/EMPLOYER CONTRIBUTION HISTORY



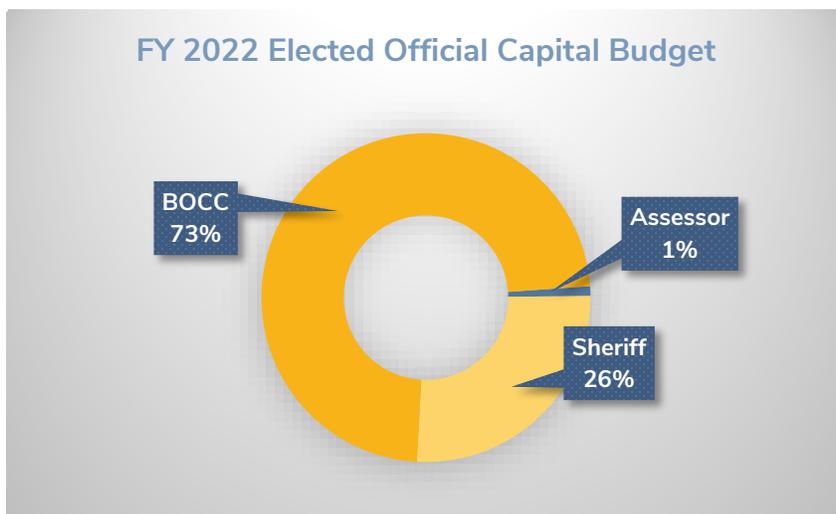


# CAPITAL IMPROVEMENT PLAN

# CAPITAL IMPROVEMENT PLAN

This fiscal year, capital investments made up just 4.8% of the total budget at \$5.3M. 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.



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

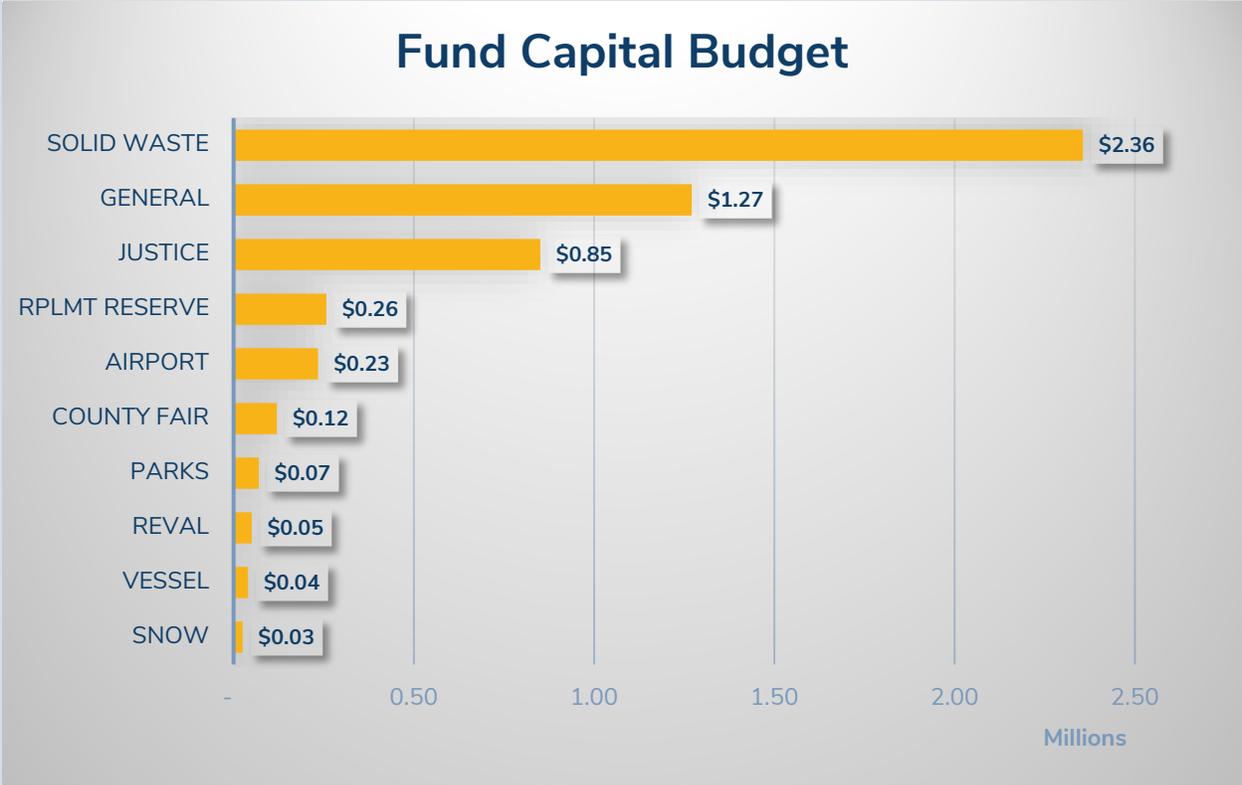
as remodel and retrofit existing structures. While the Board determines details of how best to proceed, various financing options are being discussed. A comprehensive countywide capital plan will be part of these long-term decisions. At this time, a facilities master plan is underway.

For the County as a whole, the largest capital investments for FY 2022 are for equipment and machinery (\$1.9M). Construction and improvements (\$1.1M), computer equipment (\$1M), and vehicles (\$800k) which includes the patrol fleet, makes up the majority of capital requests. Solid Waste capital investments total \$2.35M and includes \$1.5M for machinery and equipment for the transfer stations and landfill. \$750k was set aside for construction and improvements for the three (3) facilities and landfill expansion.



# Capital Fund Expenditures Overview

FISCAL YEAR 2022



# FY 2022 CAPITAL PROJECTS

DEPT	Description	Units	Total Amount
<b>ASSESSOR</b>			
APPRAISAL	Aumentum Tax And Assessment Process Fixes	1.00	50,000
<b>BOCC</b>			
ADULT MISDEMEANOR	New K9 Vehicle 2022 Dodge Durango	1.00	35,000
ADULT MISDEMEANOR	Outfitting New K9 Vehicle (Durango)	1.00	13,800
AIRPORT	T-O Engineers-Assessment/Inventory Of The Sewer Lines	1.00	55,000
AIRPORT	HARSB Phase Two Upgrade To Treatment Plant	1.00	179,232
COMMUNITY DEVELOPMENT	SE Escape AWD Vehicles	2.00	49,560
EXTERNAL SERVICES	Paving Project	1.00	120,000
FACILITIES	JDC HVAC Unit Replaced - Training	1.00	8,000
FACILITIES	Jail HVAC RTU's	1.00	65,000
FACILITIES	JDC HVAC Unit Replaced - Dining	1.00	8,000
FACILITIES	JDC HVAC Unit Replaced - Booking	1.00	8,000
FACILITIES	Jail Heat Pumps	1.00	65,000
FACILITIES	Riding Lawn Mower	1.00	10,122
FACILITIES	JDC HVAC Unit Replaced - A Wing	1.00	14,800
FACILITIES	Jail Generator Replacement	1.00	88,325
INFORMATION TECHNOLOGY	GIS Hardware (It Fund Balance)	1.00	35,000
INFORMATION TECHNOLOGY	SO VMWare Servers (IT Fund Balance)	1.00	100,000
INFORMATION TECHNOLOGY	Network Perimeter Security (IT Fund Balance)	1.00	200,000
INFORMATION TECHNOLOGY	Digital Faxing System (IT Fund Balance)	1.00	46,000
INFORMATION TECHNOLOGY	GIS 4100s Canon Plotter (IT Fund Balance)	1.00	10,000
INFORMATION TECHNOLOGY	So Evidence Management System (IT Fund Balance)	1.00	30,000
INFORMATION TECHNOLOGY	OnBase Document Management Project: Year 2	1.00	123,156
INFORMATION TECHNOLOGY	OnBase: Collaboration Workflow Module	1.00	12,500
INFORMATION TECHNOLOGY	OnBase: Public Records Request Workflow Module	1.00	32,450
INFORMATION TECHNOLOGY	Website Platform Enhancement (IT Fund Balance)	1.00	50,000
RECREATION	CXT Vault Restroom	1.00	40,000
RECREATION	Snowmobiles	2.00	25,000
RECREATION	Roof Replacement For Office And Shop	1.00	70,000
SOLID WASTE	Rural Systems Truck W/Tommy Lift & V-Plow	1.00	66,000
SOLID WASTE	All Weather UTV W/Accessories	1.00	26,000
SOLID WASTE	Excavator	1.00	425,000
SOLID WASTE	Articulated Truck	1.00	400,000
SOLID WASTE	All Weather UTV W/Accessories	1.00	26,000
SOLID WASTE	Transfer Trailers 40' (2)	2.00	192,000
SOLID WASTE	Transfer Trailers 48' (2)	2.00	226,000
SOLID WASTE	Knuckleboom Crane	1.00	225,000
SOLID WASTE	Video Surveillance	1.00	20,000
SOLID WASTE	Ramsey Facility Improvements	1.00	350,000
SOLID WASTE	Landfill Facilities Improvement	1.00	50,000
SOLID WASTE	Prairie Facilities Improvement	1.00	150,000
SOLID WASTE	Landfill Expansion	1.00	200,000
<b>SHERIFF</b>			
JAIL CUSTODY	Dynamic Imaging - Corretrak - Inmate Tracking System	1.00	18,660
JAIL CUSTODY	Freezer - Outside Jail Yard - End Of Life Replacement	2.00	36,406
MAINTENANCE	PCB - Mini Split (HVAC) For Back Offices	1.00	12,000
MAINTENANCE	Skid Steer Used	1.00	35,000
OPERATIONS PATROL	Final Year - Vehicle Lease	1.00	700,000
OPERATIONS SUPPORT	Edge Availability - Computer Equipment	1.00	500,000
OPERATIONS SUPPORT	Console Replacement - Computer Equipment	1.00	72,000
			<b>5,274,011</b>



DEPARTMENT  
INFORMATION

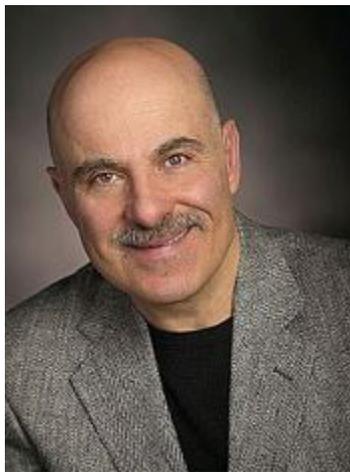
# BOARD OF COUNTY COMMISSIONERS

## 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

	<b>Department</b>	<b>FTE</b>
	ADMINISTRATION	8.00
	ADULT MISDEMEANOR PROBATION	12.00
	AIRPORT	10.00
	COMMUNITY DEVELOPMENT	35.96
	FACILITIES	7.40
	INFORMATION TECHNOLOGY	18.00
	JUVENILE DETENTION	35.00
	JUVENILE PROBATION	16.60
	PUBLIC DEFENDER	38.80
	PUBLIC DEFENDER - GRANT FUNDED	23.00
	PUBLIC TRANSPORTATION - GRANT FUNDED	5.00
	RECREATION	21.46
	REPROGRAPHICS	3.00
	RESOURCE MANAGEMENT	3.00
	ARPA - GRANT FUNDED	2.00
	SOLID WASTE	65.00
	VETERAN SERVICES	2.00

**Total: 306.22 FTE**

## DESCRIPTION

Pursuant to Idaho Code, the Board of County Commissioners (BOCC) serves as the governing body of Kootenai County, with final budget authority for all County departments.

The BOCC is also responsible for development and implementation of County policies and procedures, including personnel, financial, and facility needs.



Additionally, they directly oversee daily operations of 14 County departments.

The BOCC staff provides administrative and clerical support to the BOCC and other departments on a county-wide basis.

## CHALLENGES & ACCOMPLISHMENTS

The BOCC Admin Department had a modest FY 2022 budget increase of 1.060% while the primarily due to expiration of the Project Manager contract, which will not be renewed in FY 2022. The BOCC office continues to be the hub of all activity at Kootenai County. The BOCC and BOCC staff work diligently to answer all constituent and employee questions and concerns promptly. The Staff also works continuously to provide current information via website and social media to help facilitate answers.

- 📌 The Board reviewed, streamlined, and approved the FY 2022 budget.
- 📌 Conducted 357 Board meetings, even in the midst of the COVID pandemic, to ensure County business continued as necessary.
- 📌 Attended 266 off site and virtual meetings with various agencies and 45 individual meetings with department heads
- 📌 Provided administrative support and specific financial information necessary to assist the Board with key decisions.

## PERFORMANCE MEASURES

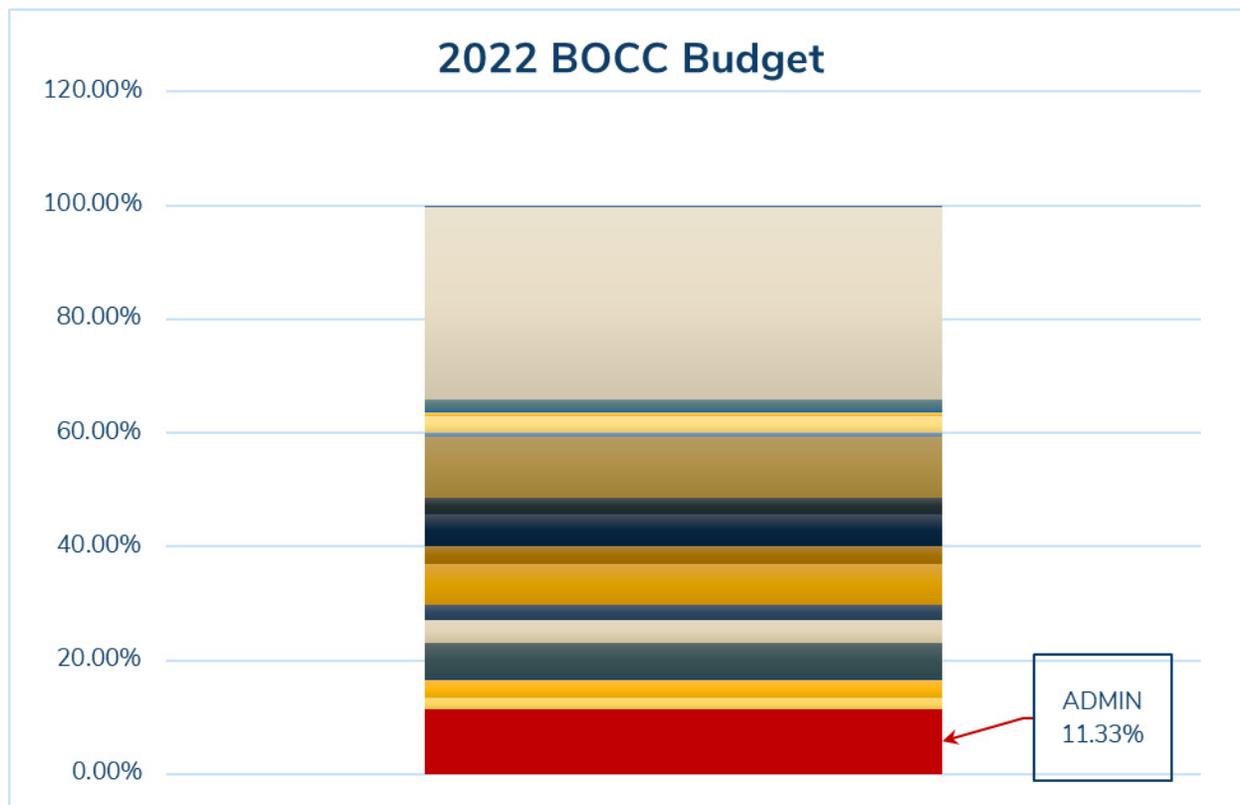
The Commissioners and their staff work continuously to gather data on those programs for which the County provides financial support. That information is analyzed to ensure that funding reaches as many citizens as possible. Funding increases and decreases are based on the percentage of program growth,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



	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	% BUDGET CHG
INTERDEPARTMENTAL SERVICES	1,405	485	1,076	1,650	450	-72.73%
MAINTENANCE AND REPAIRS	5,270	2,346	1,868	2,900	2,900	0.00%
MATERIALS AND SUPPLIES	2,451	2,265	1,352	11,015	7,230	-34.36%
NON-CAPITAL PURCHASES	2,376	395	-	-	6,738	100.00%
OTHER SERVICES AND EXPENSES	688,346	685,920	770,410	889,366	945,737	6.34%
PERSONNEL EXPENSES	571,856	627,399	647,734	2,254,775	4,019,364	78.26%
PROFESSIONAL SERVICES	68,994	102,627	120,585	129,795	80,500	-37.98%
TRAVEL AND PROFESSIONAL	44,719	44,025	40,553	45,877	52,251	13.89%
UTILITIES	274,701	238,388	238,847	272,005	271,141	-0.32%
<b>EXPENSE TOTAL</b>	<b>1,660,118</b>	<b>1,703,850</b>	<b>1,822,425</b>	<b>3,607,383</b>	<b>5,386,311</b>	<b>49.31%</b>
CHARGES FOR SERVICES	2,185	1,687	2,368	1,100	1,300	18.18%
FINES AND FORFEITURES	241	-	16,881	-	-	0.00%
FUND BALANCE APPROPRIATION	-	-	-	1,118,251	517,406	-53.73%
INTERGOVERNMENTAL	5,859,778	6,207,551	6,574,191	5,555,440	7,351,647	32.33%
INVESTMENT GAIN/(LOSS)	282,464	3,997,533	2,882,678	1,100,000	1,100,000	0.00%
LICENSES AND PERMITS	525	825	675	675	675	0.00%
MISCELLANEOUS	189,343	165,609	124,634	115,000	115,000	0.00%
TAXES	11,516,992	9,847,346	12,119,884	6,993,159	7,623,392	9.01%
TRANSFERS	(926,319)	30,032	(4,491,162)	179,162	(118,350)	-166.06%
<b>REVENUE TOTAL</b>	<b>16,925,209</b>	<b>20,250,583</b>	<b>17,230,149</b>	<b>15,062,787</b>	<b>16,591,070</b>	<b>10.14%</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. IT services include:



- System Management services for the development and enhancement of County software.
- Technical liaison between County and third-party hardware and software vendors.
- Purchase, installation, support and maintenance of County technological assets.
- Management of communication infrastructure. (Telephone, Internet, Network)
- Consultation and training of employees in the effective use of technology.

### 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 Management (JustWare)

- Dedicate enough staff and resources so that system implementation milestones are met.
- Work with departments to ensure 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, IT 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, and 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 flow.
- 📍 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*

Implementation of On-Base Document Management System is entering the second year of a 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:

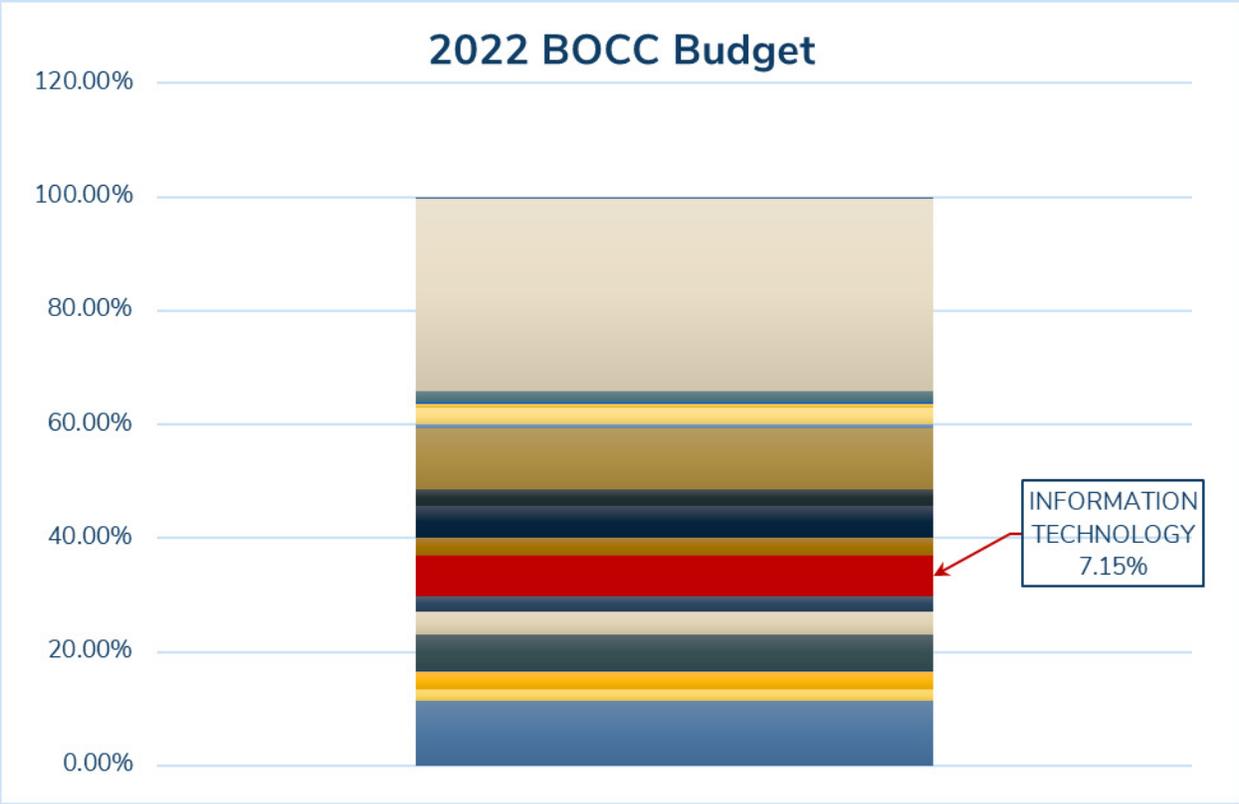
- 📌 The mission of the IT Department is to provide cost-effective computing solutions that enable each County department to operate efficiently and effectively. This is achieved by providing:
  - 📌 Citizens with rapid access to accurate and responsive information about Kootenai County, its services and 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 FY 2022.
- 📌 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. Stay abreast of communication infrastructure opportunities to insure reliable and cost-effective solutions. County Internet speed increased from 100mb to 1GB in FY2021. (10 times faster)
- 📌 Document Management Solutions. Implement new On-Base system to replace PaperClip via 4-year project beginning in FY2021. Implement first On-Base workflow application in FY2022, which is BOCC Meeting Agenda Management. Begin implementation of On-

Base Public Records and Collaboration modules in FY2022 this will probably take until FY2023 to complete implementation of these two modules.

- 📌 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. 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.



	2018	2019	2020	2021	2022	% BUDGET
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHG
CAPITAL EXPENDITURES	475,081	331,223	258,291	752,963	639,106	-15.12%
CONSTRUCTION IN PROGRESS	92,481	72,113	8,670	-	-	0.00%
INTERDEPARTMENTAL SERVICES	263	422	278	536	526	-1.87%
MAINTENANCE AND REPAIRS	773,981	777,159	756,070	901,933	815,675	-9.56%
MATERIALS AND SUPPLIES	24,172	49,831	47,171	52,657	9,420	-82.11%
NON-CAPITAL PURCHASES	295,046	243,123	176,601	205,183	267,187	30.22%
OTHER SERVICES AND EXPENSES	444	345	382	1,326	1,326	0.00%
PERSONNEL EXPENSES	1,267,026	1,355,977	1,428,227	1,450,388	1,419,369	-2.14%
PROFESSIONAL SERVICES	28,998	3,140	5,567	24,864	57,800	132.46%
TRAVEL AND PROFESSIONAL DEVELOPMENT	26,567	33,175	1,640	34,872	29,074	-16.63%
UTILITIES	147,203	147,911	147,699	154,460	159,400	3.20%
<b>EXPENSE TOTAL</b>	<b>3,131,262</b>	<b>3,014,419</b>	<b>2,830,596</b>	<b>3,579,182</b>	<b>3,398,883</b>	<b>-5.03%</b>
CHARGES FOR SERVICES	15,200	18,387	26,702	19,800	19,800	0.00%
INTERGOVERNMENTAL	-	-	19,790	-	-	0.00%
MISCELLANEOUS	57,963	72,981	58,747	68,112	-	-100.00%
TRANSFERS	-	-	63,308	-	273,378	100.00%
<b>REVENUE TOTAL</b>	<b>73,163</b>	<b>91,368</b>	<b>168,547</b>	<b>87,912</b>	<b>293,178</b>	<b>2.33%</b>

## 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. Prior to the pandemic, HR provided in-person countywide training on the personnel policies, which was completed for the ICRMP discount program.

## PERFORMANCE MEASURES

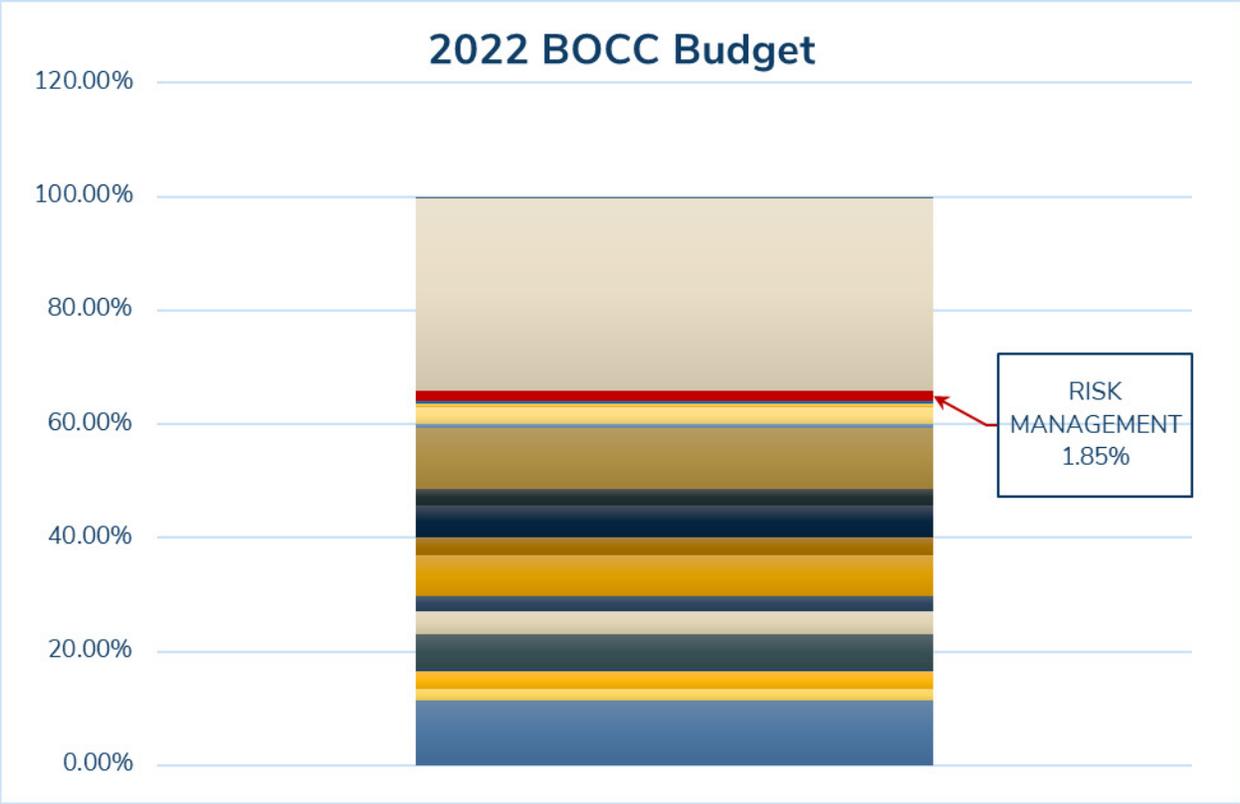
	2018 ANNUAL	2019 ANNUAL	2020 ANNUAL	2021 ESTIMATED	2022 PROJECTED
ICRMP Claims	45	40	38	40	37
ICRMP Discount Program Participants	91%	92%	90%	95%	94%
Worker's Compensation Claims	66	68	64	64	62
Unemployment Claims	19	20	67	46	38
FMLA Claims	192	207	407	185	203
E-Mod Rate	0.78	0.86	0.82	0.85	.84

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 (EEO-4) and the Equal Employment Opportunity Survey (EEO-4)
- Update/revise the personnel policy manual



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
MAINTENANCE AND REPAIRS	36,389	38,621	55,045	40,000	54,996	37.49%
MATERIALS AND SUPPLIES	25	4,139	(289)	-	-	0.00%
OTHER SERVICES AND EXPENSES	746,520	761,205	756,048	800,524	821,322	2.60%
PROFESSIONAL SERVICES	-	672	-	-	-	0.00%
TRAVEL AND PROFESSIONAL DEVELOPMENT	3,226	2,465	1,047	3,350	3,351	0.03%
<b>EXPENSE TOTAL</b>	<b>786,160</b>	<b>807,102</b>	<b>811,851</b>	<b>843,874</b>	<b>879,669</b>	<b>4.24%</b>
INTERGOVERNMENTAL	1	-	-	-	-	0.00%
MISCELLANEOUS	29,700	4,060	19,240	-	-	0.00%
TAXES	381,290	690,516	712,189	733,804	769,599	4.88%
TRANSFERS	73,161	110,070	110,072	110,070	110,070	0.00%
<b>REVENUE TOTAL</b>	<b>484,152</b>	<b>804,646</b>	<b>841,501</b>	<b>843,874</b>	<b>879,669</b>	<b>4.24%</b>

### 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

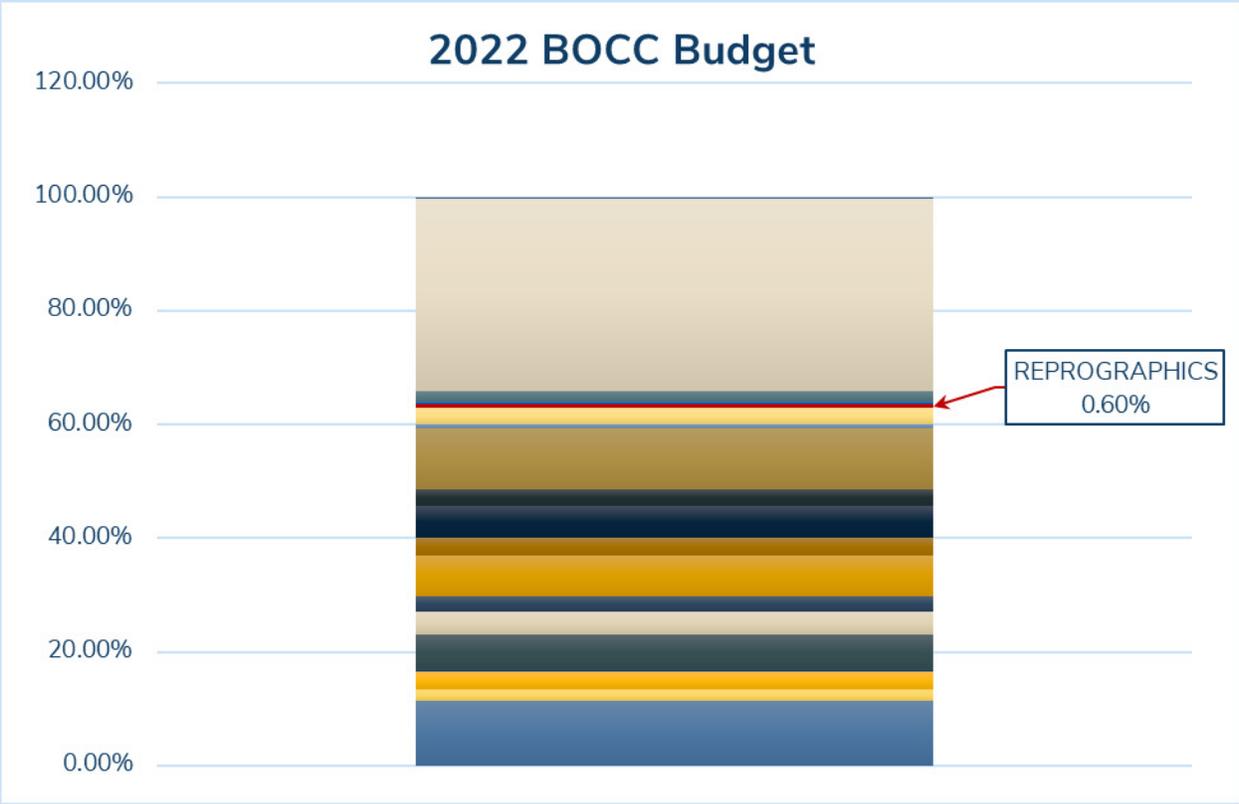
- 📍 Increased delivery locations without adding additional personnel
- 📍 Continuity of services during pandemic with professionalism and consistent product quality

### 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
MAINTENANCE AND REPAIRS	560	963	620	5,050	5,050	0.00%
MATERIALS AND SUPPLIES	26,234	27,659	25,406	28,600	28,500	-0.35%
NON-CAPITAL PURCHASES	-	617	894	350	350	0.00%
OTHER SERVICES AND EXPENSES	59,103	42,665	38,376	42,500	42,600	0.24%
PERSONNEL EXPENSES	193,680	212,112	202,469	199,566	206,493	3.47%
TRAVEL AND PROFESSIONAL DEVELOPMENT	35	-	-	-	-	0.00%
<b>EXPENSE TOTAL</b>	<b>279,612</b>	<b>284,016</b>	<b>267,765</b>	<b>276,066</b>	<b>282,993</b>	<b>2.50%</b>
MISCELLANEOUS	31,060	38,695	28,166	35,000	29,900	-14.57%
TRANSFERS	-	-	-	-	28,727	100.00%
<b>REVENUE TOTAL</b>	<b>31,060</b>	<b>38,695</b>	<b>28,166</b>	<b>35,000</b>	<b>58,627</b>	<b>67.50%</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 and local regulatory requirements. The department also works with the BOCC 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 and manages Public Transportation. The benefits of public transportation touch every segment of our community as individuals and families access employment, education, health care, commerce, and recreation. The availability of a transportation system designed to increase mobility, expand accessibility, and provide transportation options for Kootenai County positively affects quality of life and economic opportunity for residents and visitors. Public transportation impacts the complete cross-section of community members, and often the mobility needs of elderly, young, disabled, and low-income residents are met within Kootenai County Public Transportation's service area. Coverage areas and levels of service require collaboration and coordination to deliver cost-effective, efficient service throughout Kootenai County.

### CHALLENGES & ACCOMPLISHMENTS

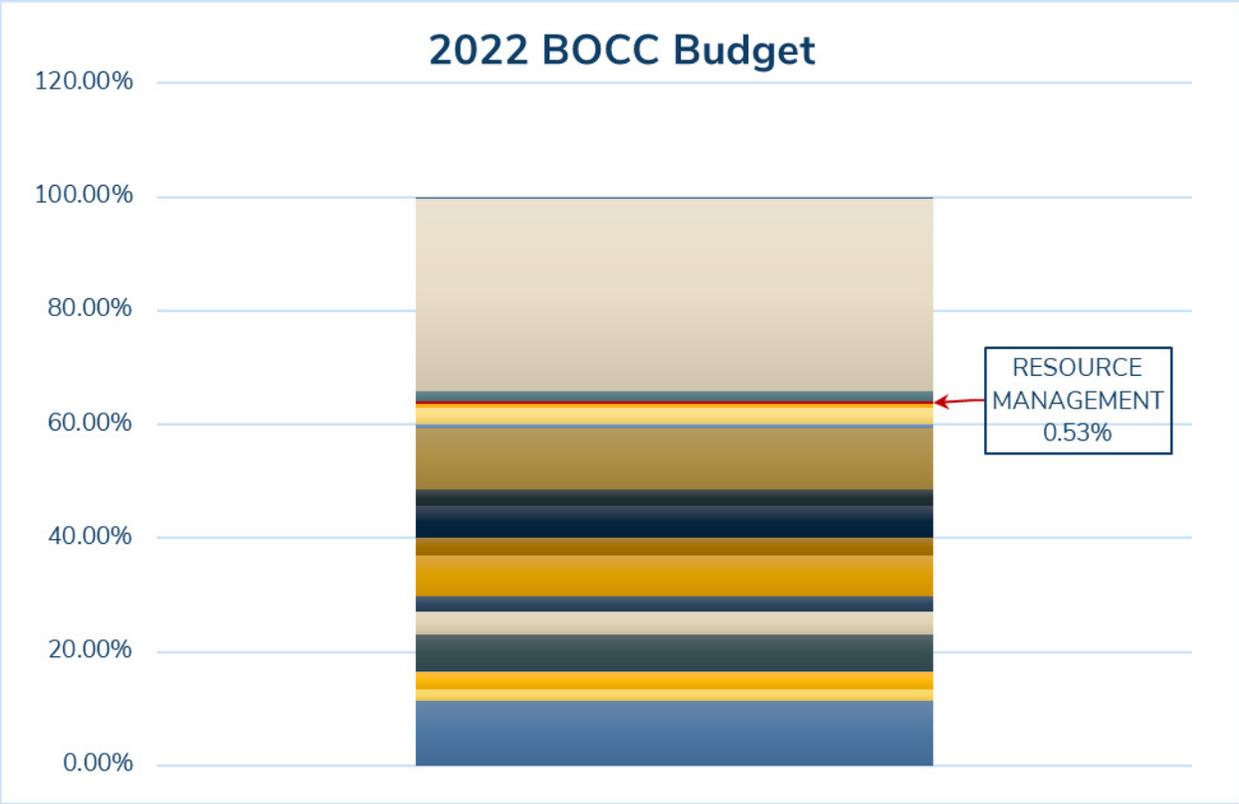
-  Responded to an increase in requests from other departments to identify – and facilitate application for – state and/or federal funding opportunities.
-  Collaborated with Legal to revise and update the Kootenai County Policies and Procedures for Federally Funded Procurements. The new edition complies with the latest changes in state law and federal regulations.
-  Defined roles and responsibilities for Kootenai County's ARPA Task Force to ensure that Kootenai County complies with regulatory requirements defined by the U.S. Treasury regarding COVID-19 economic relief funding allocated to Kootenai County. Utilized the Resource Management Office's grant management process.
-  Created and initiated the evaluation process for all ARPA funding requests.
-  Performed ongoing collaboration with the Clerk and the Treasurer to prioritize over \$90 million in ARPA funding requests.
-  Updated Kootenai County's ADA Transition Plan to reflect the County's most current policies, commitments, and resources.
-  Returned ~\$14,400 of operating expenses budget to the General Fund as a result of mindful purchasing and training/travel being restricted due to COVID-19.

## 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
Interdepartmental Services	339	53	9	110	250	127.27%
Maintenance and Repairs	363	429	511	500	480	-4.00%
Materials and Supplies	2,738	1,579	1,618	1,850	1,988	7.46%
Non-Capital Purchases	5,132	-	-	-	-	0.00%
Other Services and Expenses	57	367	333	1,500	3,560	137.33%
Personnel Expenses	167,200	204,393	224,789	219,693	363,179	74.25%
Professional Services	-	-	2,000	-	-	0.00%
Travel and Professional Development	9,549	6,554	1,483	12,300	13,000	5.69%
Utilities	-	323	196	3,400	360	-89.41%
<b>Expense Total</b>	<b>185,378</b>	<b>213,698</b>	<b>230,939</b>	<b>239,353</b>	<b>382,817</b>	<b>74.25%</b>
Intergovernmental	-	-	-	-	129,288	100.00%
Miscellaneous	(29,812)	(365,349)	12,912	25,000	25,000	0.00%
Transfers	-	894	-	-	-	0.00%
<b>Revenue Total</b>	<b>(29,812)</b>	<b>(364,455)</b>	<b>12,912</b>	<b>25,000</b>	<b>154,288</b>	<b>517.15%</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 continued to bring challenges and shifting demand. Some projects were delayed, creating a backlog. Issues with supply chain slowed completion of several projects.

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

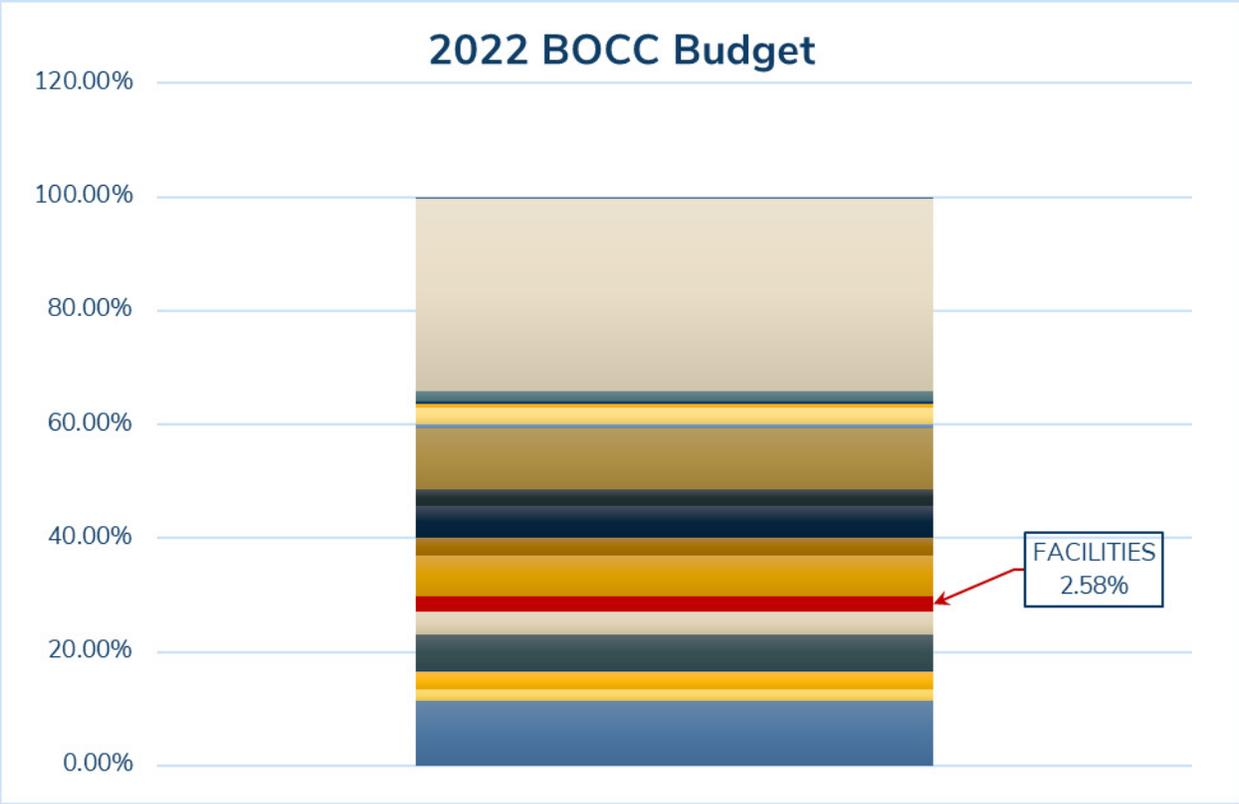
-  Replace remainder of outdated heating and cooling systems at Juvenile Detention and the Jail
-  Begin preparation for replacement of heating and cooling systems at downtown buildings.

## 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



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
Capital Expenditures	75,633	124,614	317,134	355,000	267,247	-24.72%
Construction in Progress	1,302,638	49,904	7,468	-	-	0.00%
Maintenance and Repairs	351,298	303,473	334,298	426,532	169,990	-60.15%
Materials and Supplies	110,739	108,648	96,643	78,568	60,714	-22.72%
Non-Capital Purchases	7,563	19,220	21,876	4,900	8,984	83.35%
Other Services and Expenses	186,302	180,030	195,670	181,143	183,238	1.16%
Personnel Expenses	708,377	797,606	852,965	885,828	528,565	-40.33%
Professional Services	-	182	3,500	3,659	3,500	-4.35%
Travel and Professional Development	482	878	1,015	1,500	-	-
Utilities	2,699	2,950	3,476	2,500	3,300	32.00%
	<b>2,745,731</b>	<b>1,587,505</b>	<b>1,834,045</b>	<b>1,939,630</b>	<b>1,225,538</b>	<b>-36.82%</b>
Charges for Services	-	(450)	-	-	-	0.00%
Fund Balance Appropriation	-	-	-	140,000	512,125	265.80%
Intergovernmental	4,060	-	-	-	-	0.00%
Miscellaneous	2,193	-	151	-	-	0.00%
Transfers	69,831	13,564	(84,165)	452,781	(205,600)	-
	<b>76,084</b>	<b>13,114</b>	<b>(84,014)</b>	<b>592,781</b>	<b>306,525</b>	<b>-48.29%</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 FY22 budget increased slightly 37.90%, but this was due in part to the contingency for mid-year personnel changes. Conflict attorneys continue to gradually increase.

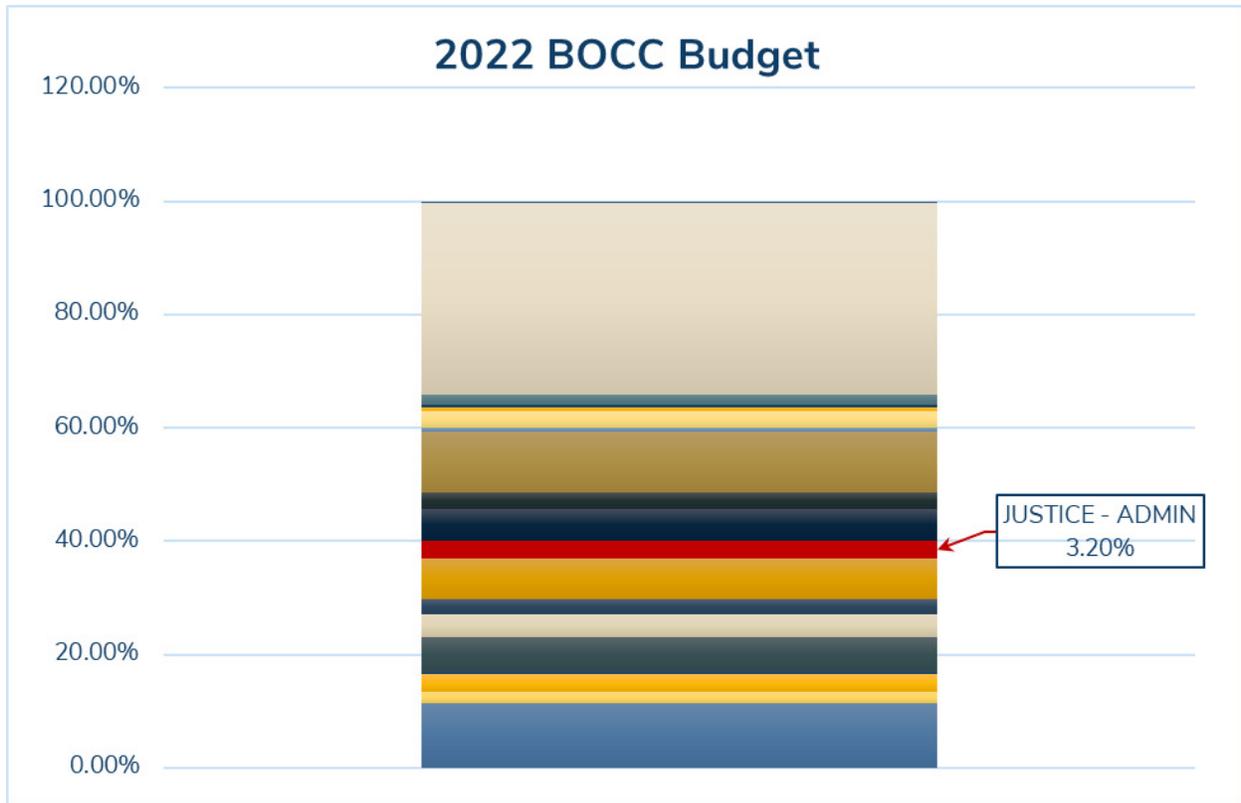
## PERFORMANCE MEASURES

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.





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	787,402	754,817	722,221	660,000	800,000	21.21%
OTHER SERVICES AND EXPENSES	-	-	-	300,000	300,000	0.00%
PERSONNEL EXPENSES	-	-	-	-	300,000	100.00%
PROFESSIONAL SERVICES	36,100	42,000	42,000	42,000	48,000	14.29%
TRAVEL AND PROFESSIONAL DEVELOPMENT	2,701	63,594	74,424	102,678	75,378	-26.59%
<b>EXPENSE TOTAL</b>	<b>826,203</b>	<b>860,411</b>	<b>838,645</b>	<b>1,104,678</b>	<b>1,523,378</b>	<b>37.90%</b>
FINES AND FORFEITURES	8,908	9,622	16,195	10,000	12,000	20.00%
FUND BALANCE APPROPRIATION	-	-	-	220,440	157,206	-28.69%
INTERGOVERNMENTAL	5,437,775	5,859,460	6,332,567	5,300,000	7,690,323	45.10%
INVESTMENT GAIN/(LOSS)	-	-	1,374	-	-	0.00%
MISCELLANEOUS	105	(3,707)	600	-	-	0.00%
TAXES	27,785,313	31,560,595	32,157,914	33,678,378	34,944,891	3.76%
TRANSFERS	1,320,578	446,299	1,464,721	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>34,552,679</b>	<b>37,872,269</b>	<b>39,973,371</b>	<b>39,208,818</b>	<b>42,804,420</b>	<b>9.17%</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 FY2021: Vacant unfilled positions and no qualified applicants to fill them. This has put a strain on those employees left to carry their workload as well as the workload of those vacant positions. Cost of living increases without corresponding wage increases have prevented full staffing as well as has contributed to employees leaving.

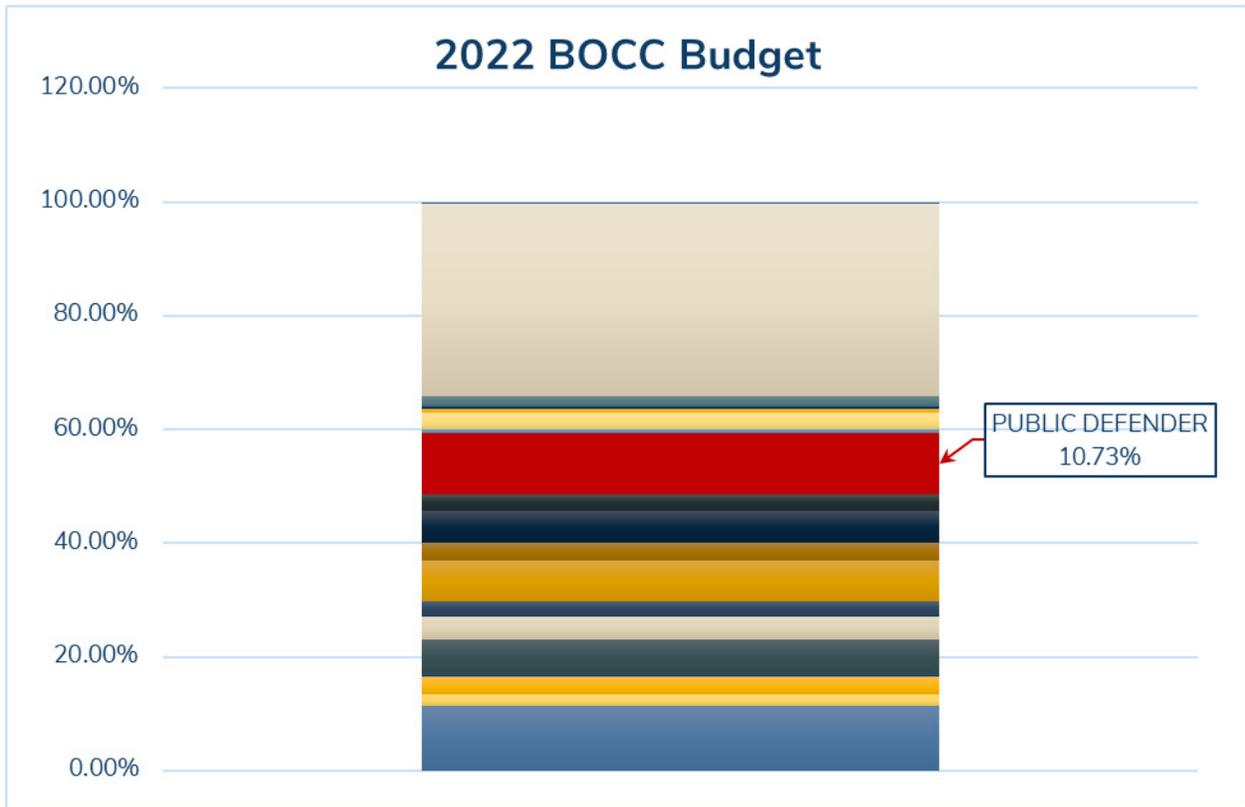
Accomplishments in FY2021: Software switch to a system that better serves our needs and reporting requirements.

## 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.
- 📍 Ensure secured grants are used to their fullest potential and meet specific reporting requirements throughout the year.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	218	34,773	14,910	-	-	0.00%
INTERDEPARTMENTAL SERVICES	45,160	890	1,121	2,040	1,000	-50.98%
MAINTENANCE AND REPAIRS	12,697	7,752	10,290	8,670	1,500	-82.70%
MATERIALS AND SUPPLIES	15,748	16,961	12,226	14,764	15,700	6.34%
NON-CAPITAL PURCHASES	11,166	20,093	17,542	-	15,524	100.00%
OTHER SERVICES AND EXPENSES	116,782	113,251	104,872	108,303	205,016	89.30%
PERSONNEL EXPENSES	2,937,891	3,170,452	3,874,551	4,423,485	4,697,623	6.20%
PROFESSIONAL SERVICES	835,843	130,712	144,666	86,675	120,124	38.59%
TRAVEL AND PROFESSIONAL DEVELOPMENT	43,497	60,980	27,461	50,123	41,030	-18.14%
UTILITIES	1,856	6,857	2,666	1,530	1,200	-21.57%
<b>EXPENSE TOTAL</b>	<b>4,020,858</b>	<b>3,562,721</b>	<b>4,210,305</b>	<b>4,695,590</b>	<b>5,098,717</b>	<b>8.59%</b>
FINES AND FORFEITURES	784,564	94,229	79,391	60,000	60,000	0.00%
INTERGOVERNMENTAL	461,197	472,058	1,151,729	1,427,667	1,614,775	13.11%
MISCELLANEOUS	-	21,538	60	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>1,245,761</b>	<b>587,825</b>	<b>1,231,180</b>	<b>1,487,667</b>	<b>1,674,775</b>	<b>12.58%</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.

The Mental Health Clinician facilitates connections between youth and the community. This may include; completion of applications for chemical dependency, assisting and referring families to outpatient providers, scheduling appointments, facilitating communication between various entities, explaining macro systems. Additionally, the clinician is responsible creating safety plans to ensure the juvenile is able to obtain needed services.

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. COVID-19 continual impact on daily operations, require prompt response to modify normal operational procedures. Most significant enhancements are technological and procedural upgrades to ensure minimal exposure to virus, by conducting court remotely. The upgrade to our video court system were accomplished with grant dollars. Very few transports were required to meet judicial needs however, with the potential for normalization of court functions, increased transports will be a challenge.

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.

- 📌 IJOS Database– Made available to the clinician that was cost neutral.
- 📌 NSLP Audit – Triennial audit scheduled for 2022
- 📌 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

2020	2021	2022
<p><b>TRAINING</b></p> <p>Facility Training goals not met due to COVID-19 restrictions</p> <p>Facility Training Requirements met</p>	<p><b>TRAINING</b></p> <p>Security staff met or exceeded training requirements in 2021</p>	<p><b>TRAINING</b></p> <p>Training schedule is under development with the expectation that goals and requirements will be met</p>
<p><b>COMPLIANCE MEASURES</b></p> <p>State Compliance audit met or exceeded standards</p> <p>USDA Child nutrition program is compliant. Federal grant received <b>\$50,390.70</b>_(School year)</p> <p>PREA compliance-comprehensive triennial audit received meeting or exceeding all standards</p>	<p><b>COMPLIANCE MEASURES</b></p> <p>State Compliance audit met or exceeded standards</p> <p>USDA Child nutrition program is compliant. A comprehensive 5-year audit scheduled this fiscal year</p> <p>PREA compliance met</p>	<p><b>COMPLIANCE MEASURES</b></p> <p>State Compliance audit met or exceeded standards</p> <p>USDA Child nutrition program is compliant. Comprehensive 5-year audit scheduled this fiscal year</p> <p>PREA compliance met</p>
<p><b>RESIDENT PROGRAMMING</b></p> <p>211 programming groups offered**</p> <p>Average of 11 residents per group</p> <p><b>**FY20 numbers were down due to community group leaders restricted access because of COVID-19</b></p>	<p><b>RESIDENT PROGRAMMING</b></p> <p>School and faith based services were the most prevalent programming offered in 2021. Group facilitators from outside agencies were restricted JDC access due to COVID-19 protocols.</p>	<p><b>RESIDENT PROGRAMMING</b></p> <p>While we endeavor to have a robust and diverse programming schedule, we continue to monitor the progress of COVID-19 and adjust the program schedule accordingly. School and faith based programming, continue to operate with minimal restrictions.</p>
<p><b>CLINICIAN STATS</b></p> <p>Clinician contacts - 828</p> <p>Services offered – 94</p> <p>Recommended for in-patient – 1</p> <p>Recommended for out-patient - 19</p>	<p><b>CLINICIAN STATS</b></p> <p>Clinician contacts YTD: 493</p> <p>Recommended Services: 148</p> <p>90.86% of total juveniles assessed</p>	<p><b>CLINICIAN STATS</b></p> <p>The statewide Clinical database implemented in 2021 will continue to be expanded. The collection of datasets will be determined and any modifications will be based on the collaborative efforts and agreement of all participating facilities.</p>

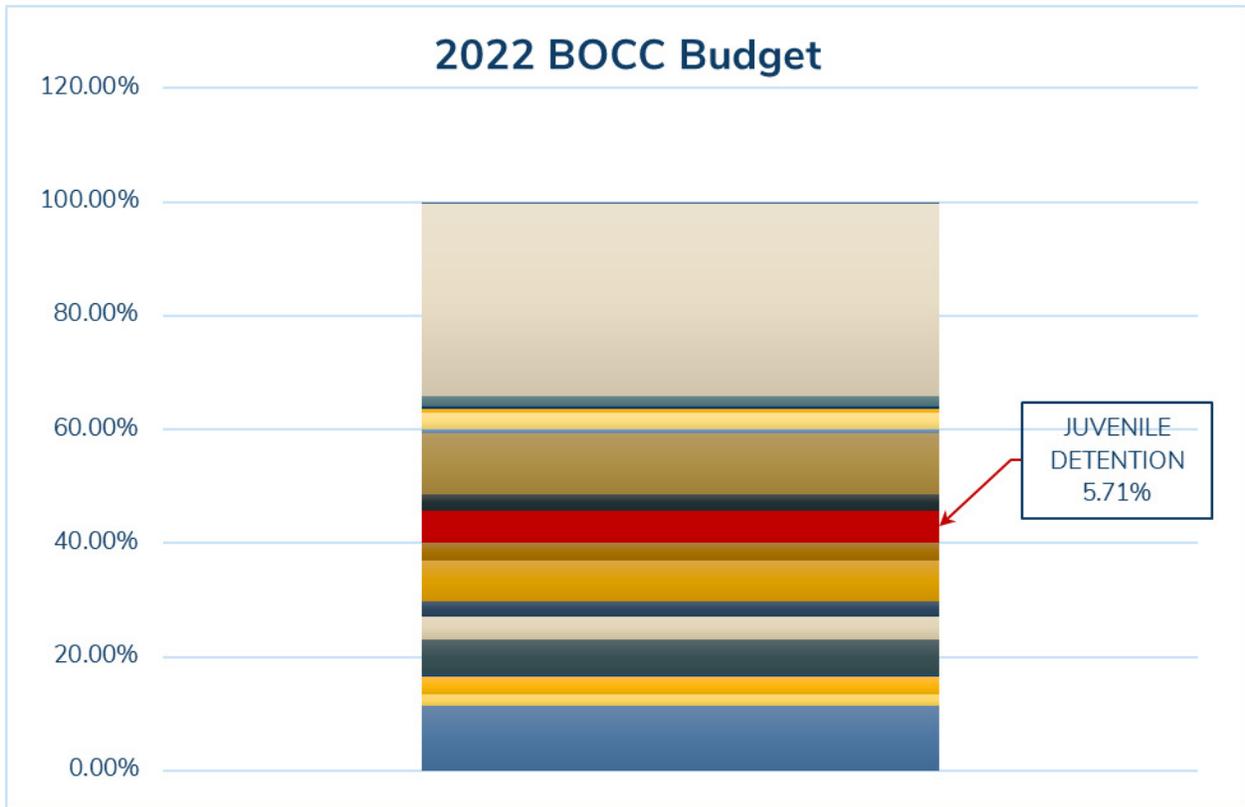
## DEPARTMENT GOALS/OBJECTIVES

The primary goal of our organization is to provide a safe and secure environment for those juveniles who are detained. Additionally, we partner with the Juvenile Probation Department in providing community service through the WILD (Work in Lieu of Detention) program. This

department is aligned with the County's mission to provide professional service with regard to public safety, essential service, and responsible management of public assets.

- Provide staff with quality and cost effective training, meeting or exceeding industry standards and requirements.
- Monthly evaluations are completed to ensure compliance with State, Federal and USDA-National School Lunch program standards.
- Evaluate and adjust facility programming on a monthly basis, targeting needs of the resident population.
- Networking and collaboration with community partners to ensure follow-up services are provided for high risk juveniles after release. Program completion and success rates are tracked and reported annually, for efficacy.





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	-	-	-	51,564	-	-100.00%
INTERDEPARTMENTAL SERVICES	58	83	89	150	100	-33.33%
MAINTENANCE AND REPAIRS	7,138	7,249	8,195	9,375	9,375	0.00%
MATERIALS AND SUPPLIES	28,818	29,718	28,451	31,145	30,845	-0.96%
NON-CAPITAL PURCHASES	2,230	6,285	1,553	5,123	-	-100.00%
OTHER SERVICES AND EXPENSES	73,174	59,947	53,959	27,300	25,600	-6.23%
PERSONNEL EXPENSES	2,259,323	2,379,365	2,462,820	2,478,076	2,551,299	2.95%
PROFESSIONAL SERVICES	4,001	5,808	3,590	6,500	13,900	113.85%
TRAVEL AND PROFESSIONAL DEVELOPMENT	6,576	18,069	11,894	18,851	20,425	8.35%
UTILITIES	56,144	51,851	52,610	62,110	61,710	-0.64%
<b>EXPENSE TOTAL</b>	<b>2,437,462</b>	<b>2,558,375</b>	<b>2,623,161</b>	<b>2,690,194</b>	<b>2,713,254</b>	<b>.86%</b>
CHARGES FOR SERVICES	135,870	135,705	111,750	111,278	111,750	0.42%
FINES AND FORFEITURES	-	43	92	-	-	0.00%
INTERGOVERNMENTAL	131,331	143,798	136,579	94,907	98,047	3.31%
MISCELLANEOUS	651	766	609	400	400	0.00%
TRANSFERS	-	(1,407)	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>267,852</b>	<b>278,905</b>	<b>249,030</b>	<b>206,585</b>	<b>210,197</b>	<b>1.74%</b>

## 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 two K9s that involve high stress deployments and provide high visibility in the deterrence of future criminal actions. The K9 program provides an education to the public with demonstrations and assists the AMP department with quantified reductions of time spent in the field on narcotic and explosive searches. The K9 program has also strengthened relationships with other departments by providing trainings and assistance. The K9 program has opened up many doors that were previously hostile towards probation.



## CHALLENGES & ACCOMPLISHMENTS

COVID-19 has continued to challenge AMP to become more resourceful in finding alternative solutions to provide effective supervision for numerous serious and high-risk misdemeanor offenders in the efforts of reducing incarceration and recidivism. AMP continues to supervise very high numbers of probationers that are high-risk and/or dual-supervised felons.

The department received high praise from the court Judges and they appreciate the great work and efforts by the department. Local department's continuously provide feedback of the department's professionalism and ability to respond day or night to their requests. This feedback tells management the department is providing quality service to the community.

-  Increased demand associated with the significant population growth
-  With courts being closed from Jury Trials and Jail closures because of COVID19, we had to become more creative by providing field visits to increase accountability of probationers
-  Operate department with reduced budget
-  All Officers have completed POST Academy Certification and remain current on training requirements for certification

- One Officer has attained General Instructor certification, with three additional officers scheduled for completion in October.
- Department currently fully staffed
- Received donations to K9 program



## PERFORMANCE MEASURES

- Monthly and Bi-Annual stats that measure case assignments and violations.
- Increased numbers of phone/video contacts
- Home visits have produced less in custody arrests due to increased accountability by being visited more often

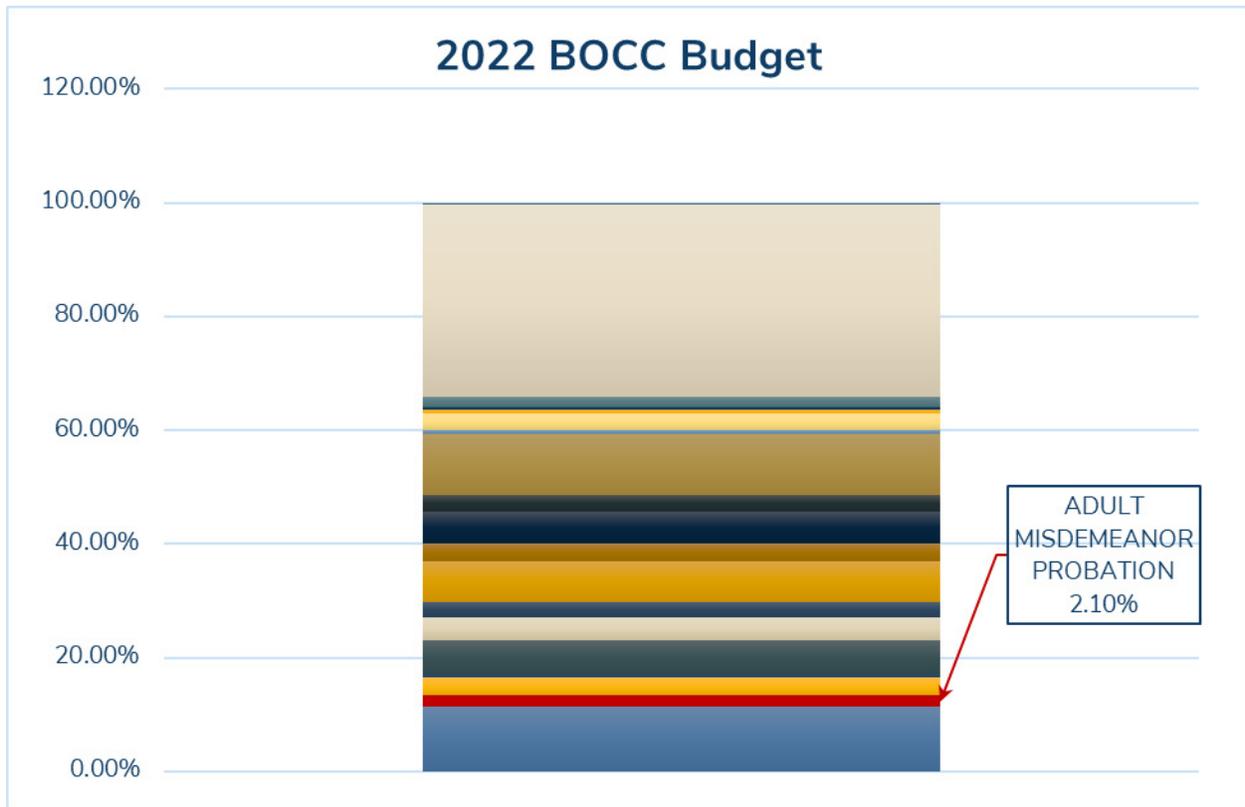
## DEPARTMENT GOALS/OBJECTIVES



- 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 (minimum 72 per month) to ensure compliance with probation terms and deter criminal behaviors
- Continue 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 formal updating an internal Field Training program for new officers
- 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
- Provide safety (proper PPE gear, cleaning supplies and barriers) to all AMP employees and visitors while dealing with the continued pandemic issues of COVID-19
- Monitor safety of all employees and visitors
- Identify new or improved ways to monitor probationers
- Support DUI court during and after work hours
- Provide second officer for Domestic Court Diversion program







	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	-	-	-	-	48,800	100.00%
INTERDEPARTMENTAL SERVICES	529	1,307	133	1,275	1,255	-1.57%
MAINTENANCE AND REPAIRS	2,091	2,414	1,181	4,249	4,938	16.22%
MATERIALS AND SUPPLIES	20,351	20,666	20,188	21,294	19,714	-7.42%
NON-CAPITAL PURCHASES	5,159	15,113	12,243	1,826	1,800	-1.42%
OTHER SERVICES AND EXPENSES	20,586	18,041	17,487	28,560	29,572	3.54%
PERSONNEL EXPENSES	603,010	709,388	838,378	855,592	875,124	2.28%
PROFESSIONAL SERVICES	4,499	2,593	2,687	3,847	3,937	2.34%
TRAVEL AND PROFESSIONAL DEVELOPMENT	9,013	15,447	5,925	9,626	9,482	-1.50%
UTILITIES	4,741	6,359	6,444	5,610	5,676	1.18%
<b>EXPENSE TOTAL</b>	<b>669,979</b>	<b>791,328</b>	<b>904,666</b>	<b>931,879</b>	<b>1,000,298</b>	<b>7.34%</b>
CHARGES FOR SERVICES	-	3,588	-	-	-	0.00%
FINES AND FORFEITURES	156,087	240,976	239,744	215,000	215,000	0.00%
INTERGOVERNMENTAL	30,450	43,725	42,012	-	-	0.00%
MISCELLANEOUS	25	270	695	50	50	0.00%
TRANSFERS	13,000	-	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>199,562</b>	<b>288,559</b>	<b>282,451</b>	<b>215,050</b>	<b>215,050</b>	<b>0.00%</b>

## 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 \$41,148. Funding in the amount of \$208,886 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 \$21,846 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:

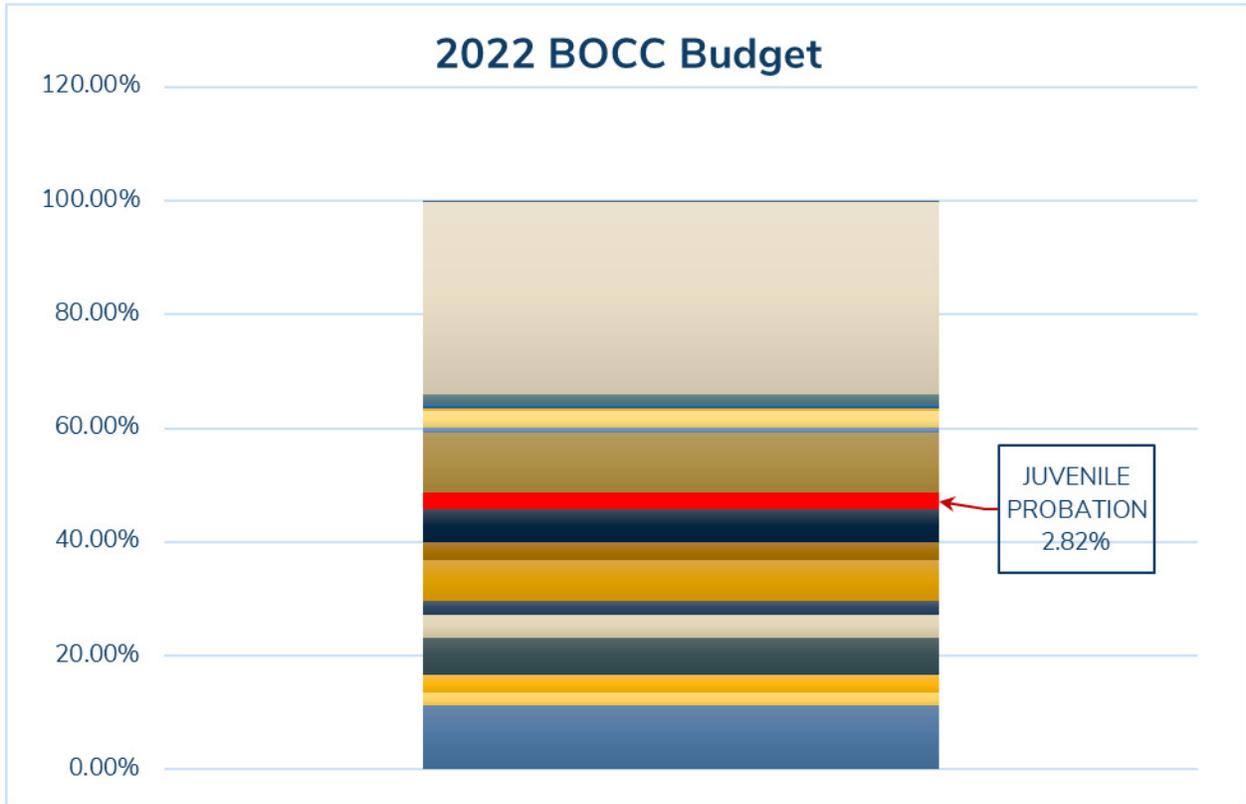
- 📍 Number of cases supervised monthly broken down by Probation Officer.
- 📍 Annual race/ethnicity; gender; age; successful/non-successful discharges; numbers of petitions filed broken down as felony, misdemeanor and status offenses; and recidivism rate.
- 📍 Attendance records of clients for all programs 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	70,186	-	-	-	-	0.00%
INTERDEPARTMENTAL SERVICES	123	186	267	200	217	8.50%
MAINTENANCE AND REPAIRS	8,443	7,570	7,787	8,190	8,285	1.16%
MATERIALS AND SUPPLIES	12,534	10,717	10,241	17,660	15,020	-14.95%
NON-CAPITAL PURCHASES	10,342	-	3,737	-	-	0.00%
OTHER SERVICES AND EXPENSES	8,030	8,017	9,502	8,655	9,383	8.41%
PERSONNEL EXPENSES	1,075,260	1,127,139	1,168,073	1,185,671	1,224,423	3.27%
PROFESSIONAL SERVICES	79,167	70,014	74,420	70,337	72,755	3.44%
TRAVEL AND PROFESSIONAL DEVELOPMENT	10,763	6,541	2,480	7,554	7,026	-6.99%
UTILITIES	1,373	1,292	1,208	1,400	1,310	-6.43%
<b>EXPENSE TOTAL</b>	<b>1,276,221</b>	<b>1,231,476</b>	<b>1,277,715</b>	<b>1,299,667</b>	<b>1,338,419</b>	<b>2.98%</b>
CHARGES FOR SERVICES	248	186	93	360	100	-72.22%
FINES AND FORFEITURES	1,500	750	450	-	3,000	100.00%
FUND BALANCE APPROPRIATION	-	-	-	(103,942)	(80,671)	-22.39%
INTERGOVERNMENTAL	439,570	545,956	556,410	721,472	706,379	-2.09%
MISCELLANEOUS	6,970	1,810	80	-	2,250	100.00%
TRANSFERS	(74,831)	-	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>373,457</b>	<b>548,702</b>	<b>557,033</b>	<b>617,890</b>	<b>631,058</b>	<b>2.13%</b>

### 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 but did not hinder services provided. These adjustments continued to eliminate much of face-to-face contact with clients. A balance was achieved between face-to-face, telephone, computer and other means. Performing duties using alternative means during COVID-19 has increased the time substantially that it takes to process each claim and perform other services.

The Kootenai County VSO's office continues to be a top performing office in the state with a high success rate on claims and has an earned reputation in the community for providing quality services. This office's success was attributed to the high level of customer service and dedication provided by the VSO team, support from the County Board of Commissioners and other county staff, and its close partnership with the Idaho Division of Veterans Services, the Dept. of Veterans Affairs, and other Local, State and Federal stakeholders. Furthermore, this office's success this past year was made possible by Veterans and their families putting their trust and confidence in the VSO team.

The County needs to keep pace with the growth and any changes or enhancements to the VA benefits programs to better serve the public. Specifically, North Idaho in recent years has become a preretirement/retirement destination. Elder care services are being particularly affected by this population growth of which veterans make up large segment in this group.

### PERFORMANCE MEASURES

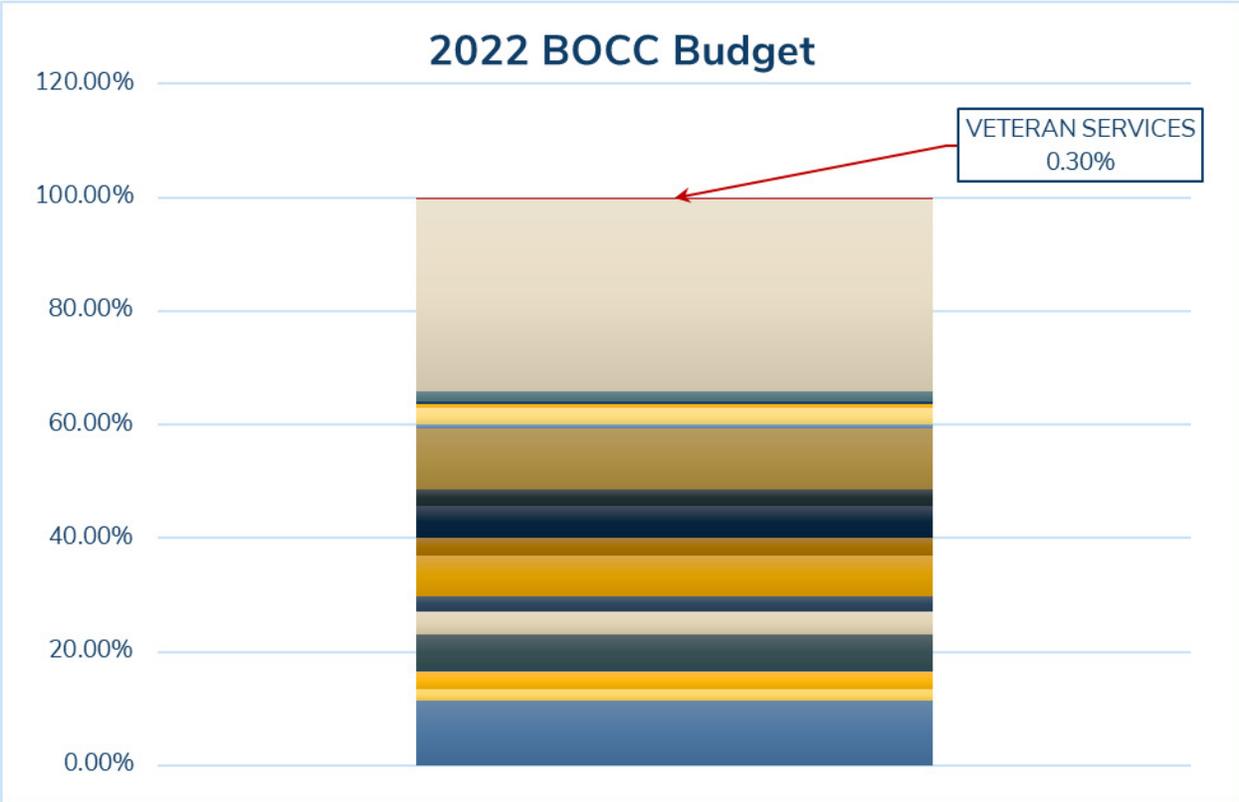
According to the VA statistical data pertaining to Kootenai County, expenditures paid to Kootenai County Veterans in 2019 captured \$124,671,000. The reason for this is better trained VSO staff; and more thorough claims processing providing effective claims to be presenting to the VA Regional Office for adjudication. Maintaining a qualified certified and accredited VSO and a highly qualified Assistant VSO; enhances the quality of service to our nation's heroes and their

families. It is estimated over 16,000 veterans, not including their family members, live, work, recreate, shop, purchase homes and the list goes on. The VSO publishes an annual report normally posted by December of each year on the County VSO's website. Current and past reports can be found at <https://www.kcgov.us/Archive.aspx?AMID=60>

Year	County	Veteran Population*	Total Expenditure	Compensation & Pension	Medical Care	Unique Patients**
2020	KOOTENAI	16,000	\$171,000	\$82,000	\$78,000	6,000
2020	IDAHO	124,302	\$1,330,005	\$642,079	\$606,594	47,431
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

## 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.
- 📌 Coordinate with various elected officials to address veteran needs and/or individual issues as they arise



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	-	-	-	8,000	-	-100.00%
INTERDEPARTMENTAL SERVICES	28	64	153	80	80	0.00%
MAINTENANCE AND REPAIRS	1,770	993	1,032	1,098	1,098	0.00%
MATERIALS AND SUPPLIES	1,577	1,151	786	1,406	1,446	2.84%
NON-CAPITAL PURCHASES	-	-	-	-	505	100.00%
OTHER SERVICES AND EXPENSES	1,168	1,190	621	4,432	1,166	-73.69%
PERSONNEL EXPENSES	97,044	113,827	116,564	109,018	130,291	19.51%
PROFESSIONAL SERVICES	495	66	-	571	66	-88.44%
TRAVEL AND PROFESSIONAL DEVELOPMENT	1,645	293	425	3,641	3,644	0.08%
UTILITIES	4,805	4,635	4,561	4,709	4,728	0.40%
<b>EXPENSE TOTAL</b>	<b>108,53</b>	<b>122,219</b>	<b>124,142</b>	<b>132,955</b>	<b>143,024</b>	<b>7.57%</b>
CHARGES FOR SERVICES	5,000	4,500	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>5,000</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>



**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 2021 was staying current with an annual increase in land use applications in building permits. The work load is expected to continue through 2022.

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.

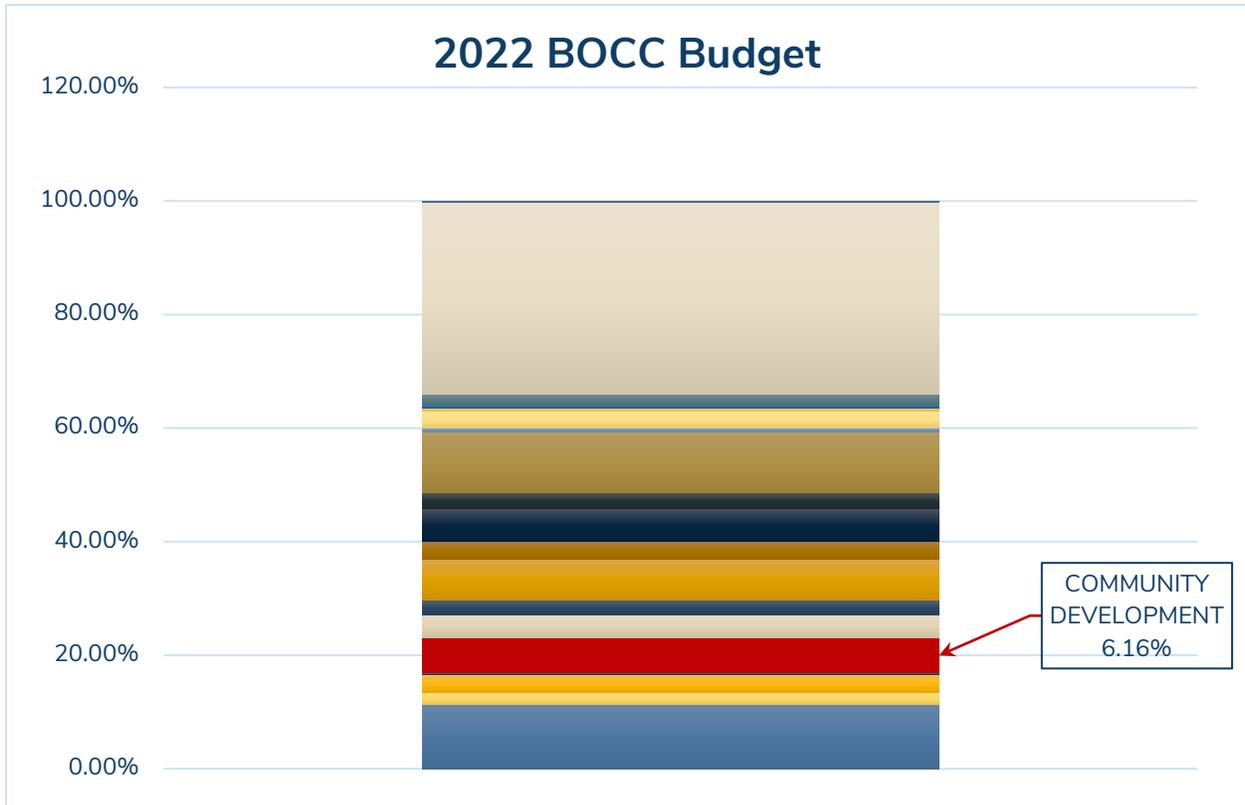
**PERFORMANCE MEASURES**

Planning Dockets and Building Permits	2019	2020	2022
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.
- 📍 Implement a new software program to track all department building permits, code enforcement, and planning dockets.
- 📍 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.
- 📍 Assist Planning Commission with a complete update of the data within 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





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	31,749	-	27,390	30,000	49,560	65.20%
INTERDEPARTMENTAL SERVICES	815	2,398	1,154	1,530	1,400	-8.50%
MAINTENANCE AND REPAIRS	2,473	9,067	1,873	4,794	3,846	-19.77%
MATERIALS AND SUPPLIES	25,853	26,483	25,552	26,665	26,031	-2.38%
NON-CAPITAL PURCHASES	4,557	6,230	4,613	-	5,000	100.00%
OTHER SERVICES AND EXPENSES	9,615	12,206	10,364	8,296	7,933	-4.38%
PERSONNEL EXPENSES	1,804,529	1,896,484	2,110,600	2,238,020	2,753,841	23.05%
PROFESSIONAL SERVICES	22,238	32,333	14,973	46,104	48,940	6.15%
TRAVEL AND PROFESSIONAL DEVELOPMENT	19,140	24,925	12,297	23,476	23,195	-1.20%
UTILITIES	9,279	8,938	11,465	7,292	8,700	19.31%
<b>EXPENSE TOTAL</b>	<b>1,930,248</b>	<b>2,019,064</b>	<b>2,220,281</b>	<b>2,386,177</b>	<b>2,928,446</b>	<b>22.73%</b>
CHARGES FOR SERVICES	1,812,800	1,731,500	2,405,623	2,209,727	2,792,628	26.38%
MISCELLANEOUS	2,319	(19,383)	(17,720)	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>1,815,119</b>	<b>1,712,117</b>	<b>2,387,903</b>	<b>2,209,727</b>	<b>2,792,628</b>	<b>26.38%</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

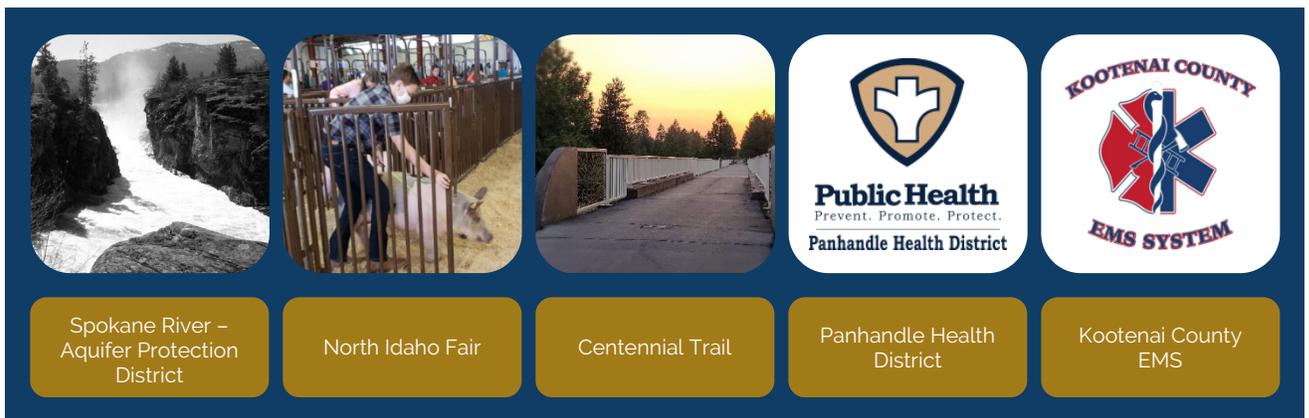
- 📌 Maintaining high-quality service delivery with increased population growth and limited funding
- 📌 Meeting the demand for services for the County's most vulnerable individuals.

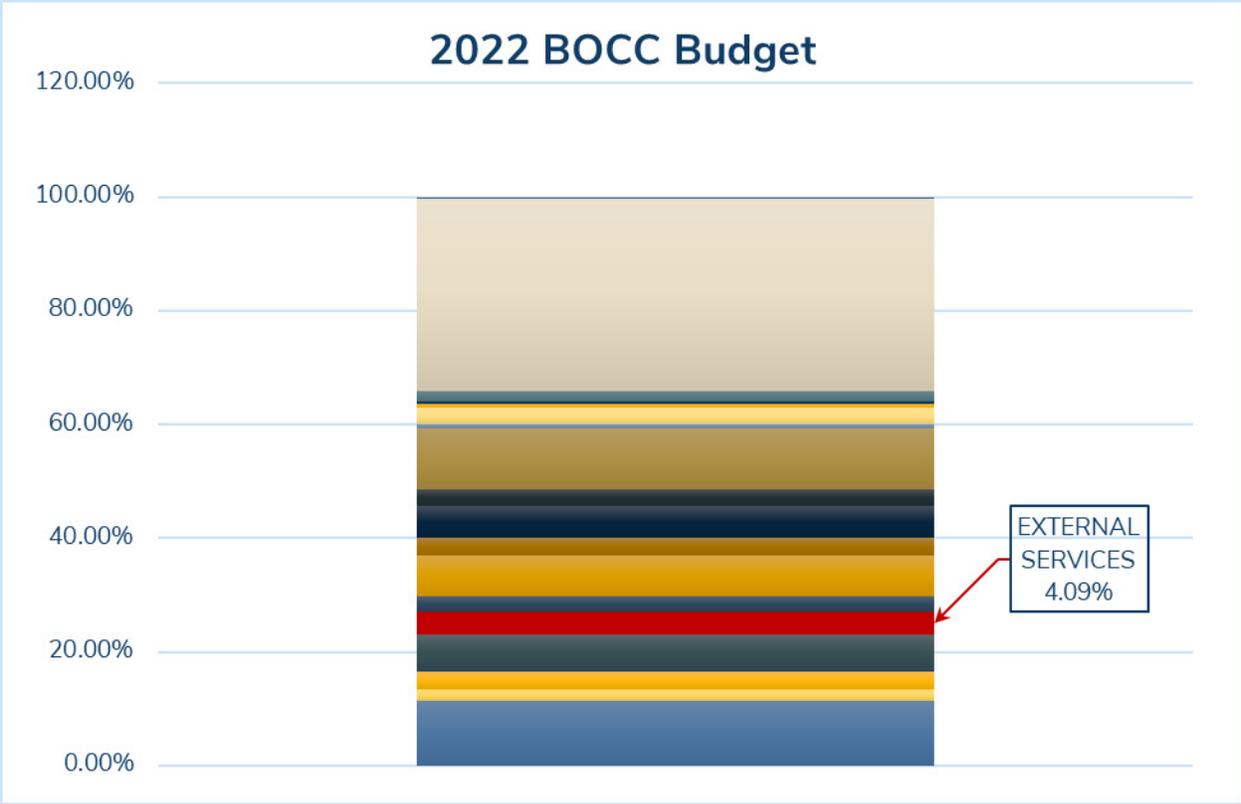
### PERFORMANCE MEASURES

- 📌 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.





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	366,304	63,096	224,709	40,000	120,000	200.00%
CONSTRUCTION IN PROGRESS	415,192	-	247,725	-	-	0.00%
INTERDEPARTMENTAL SERVICES	-	-	16	125	125	0.00%
MAINTENANCE AND REPAIRS	114,219	49,088	7,177	6,500	6,500	0.00%
MATERIALS AND SUPPLIES	16,582	40,825	337	1,300	1,300	0.00%
NON-CAPITAL PURCHASES	-	-	12,833	-	-	0.00%
OTHER SERVICES AND EXPENSES	1,359,087	1,256,822	1,184,368	1,416,333	1,763,636	24.52%
PROFESSIONAL SERVICES	8,978	13,400	20,774	50,325	45,650	-9.29%
TRAVEL AND PROFESSIONAL DEVELOPMENT	752	509	1,562	7,050	4,725	-32.98%
	<b>2,281,114</b>	<b>1,423,740</b>	<b>1,699,501</b>	<b>1,521,633</b>	<b>1,941,936</b>	<b>27.62%</b>
CHARGES FOR SERVICES	8,000	18,000	20,000	20,000	20,000	0.00%
FUND BALANCE APPROPRIATION	-	-	-	459,424	19,210	-95.82%
INTERGOVERNMENTAL	765,667	63,747	442,741	1,500	1,500	0.00%
MISCELLANEOUS	139,106	135,623	158,000	100,000	100,000	0.00%
TAXES	1,359,943	1,259,314	1,292,039	881,763	1,346,343	52.69%
TRANSFERS	17,446	18,946	18,944	58,946	454,883	671.69%
	<b>2,290,162</b>	<b>1,495,630</b>	<b>1,931,724</b>	<b>1,521,633</b>	<b>1,941,936</b>	<b>27.62%</b>

## 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

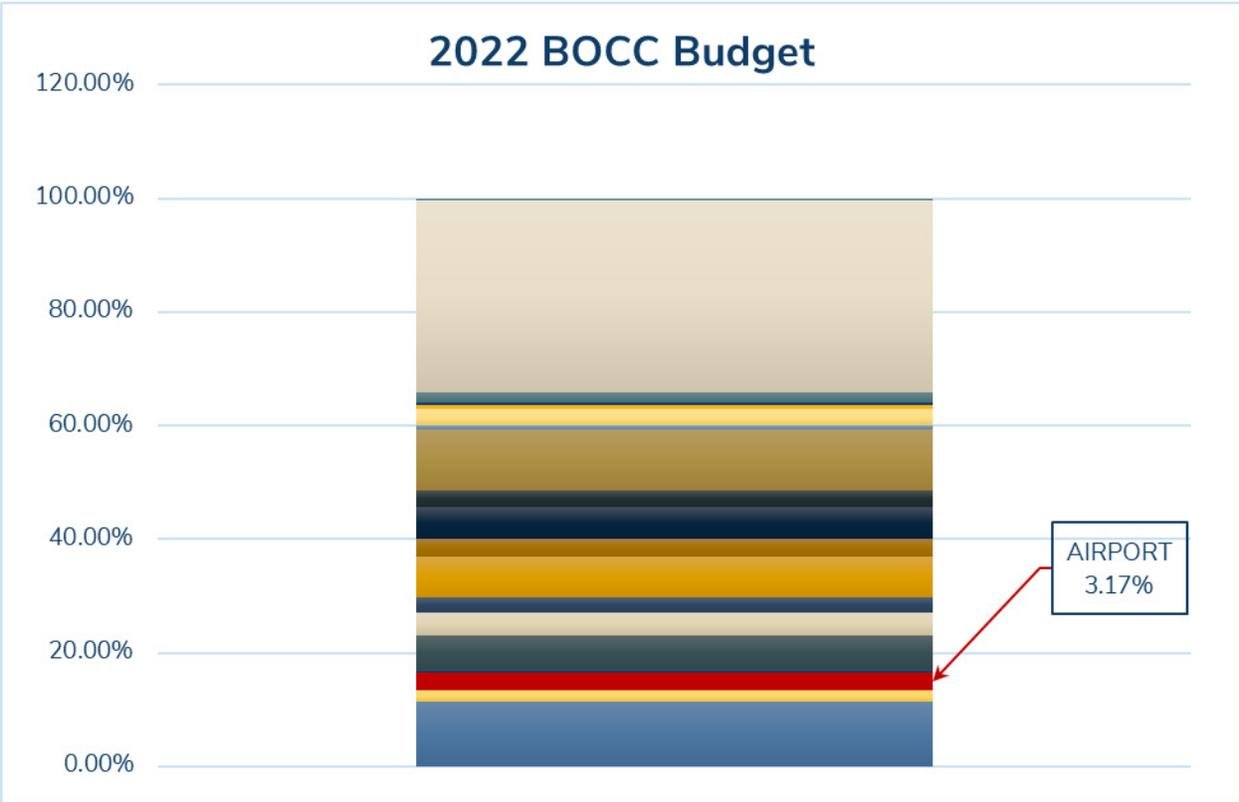
- 📍 Develop an air transportation facility to meet the needs of the aviation industry and the future economic development of Kootenai County.
- 📍 To generate both employment and income revenues to support economic development within Kootenai County.
- 📍 Design and construction of decoupling of Runways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



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	872,831	29,090	147,291	48,000	-	-100.00%
CONSTRUCTION IN PROGRESS	481,368	139,315	740,139	-	234,232	100.00%
INTERDEPARTMENTAL SERVICES	198	100	32	821	821	0.00%
MAINTENANCE AND REPAIRS	418,381	150,050	94,130	106,614	106,614	0.00%
MATERIALS AND SUPPLIES	174,180	150,632	153,178	123,782	125,132	1.09%
NON-CAPITAL PURCHASES	26,271	6,464	12,456	16,379	33,279	103.18%
OTHER SERVICES AND EXPENSES	58,111	33,454	41,351	57,623	47,535	-17.51%
PERSONNEL EXPENSES	670,748	704,470	636,100	704,670	727,945	3.30%
PROFESSIONAL SERVICES	153,088	28,293	57,845	25,500	45,000	76.47%
TRAVEL AND PROFESSIONAL DEVELOPMENT	16,507	17,740	5,742	17,153	23,969	39.74%
UTILITIES	110,078	107,619	104,706	110,437	163,315	47.88%
<b>EXPENSE TOTAL</b>	<b>2,981,761</b>	<b>1,367,227</b>	<b>1,992,970</b>	<b>1,210,979</b>	<b>1,507,842</b>	<b>24.51%</b>
CHARGES FOR SERVICES	1,631,649	903,183	991,755	982,000	1,196,000	21.79%
FUND BALANCE APPROPRIATION	-	-	-	57,765	(91,158)	-257.81%
INTERGOVERNMENTAL	1,235,610	113,784	733,973	-	-	0.00%
MISCELLANEOUS	94,358	47,012	64,338	10,000	17,000	70.00%
TAXES	397,561	267,774	328,973	161,214	131,000	-18.74%
TRANSFERS	58,576	61,478	18,538	-	255,000	100.00%
<b>REVENUE TOTAL</b>	<b>3,417,754</b>	<b>1,393,231</b>	<b>2,137,577</b>	<b>1,210,979</b>	<b>1,507,842</b>	<b>24.51%</b>



### DESCRIPTION

Public Transportation staff oversee, manage, and operate public transportation services in Kootenai County (Citylink North). Management of public transportation includes system technology and design, partnership networks, service planning, financial planning, fleet management, safety and security, and capital oversight. Citylink North, in collaboration with the Coeur d'Alene Tribe and local municipalities, provides regular route service on three (3) routes. The A route provides local service in the Coeur d'Alene core area with connections to the communities of Post Falls, Dalton Gardens, and Hayden. The B route provides local service with east and west connections from Coeur d'Alene through the community of Huetter and into Post Falls. The C route provides north and south connections in the Coeur d'Alene area and southern portions of Hayden. The three routes operate Monday through Friday from 6:00 a.m. to 7:00 p.m., and 9:00 a.m. to 4:00 p.m. on Saturdays, with the exception of six holidays. The Riverstone Transit Center serves as a key transfer point for the A, B, and C routes, as well as a connection point for Citylink South transportation services to more rural communities. Citylink North also provides curb-to-curb Americans with Disabilities Act (ADA) complementary paratransit service within a 3/4 mile area of the regular routes, as well as a supplemental "Ring-a-Ride" service for seniors over the age of 65 who live where transportation is unavailable, insufficient, or inappropriate. The benefits of available and efficient public transportation impact every segment of our community and economy as individuals and families access employment, education, health care, recreation, and business and government services. 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 is allowing us to currently develop the Regional Mobility Platform and Integrated Mobility Innovation app. We were also able to secure a grant to provide monies to create a website and marketing for outreach to educate the community on the app availability when completed and ready for launch.



Since public transportation is funded by Federal and State grants, with matching funds provided by local jurisdictions and partner agencies, there was no fiscal impact to the County budget.

## PERFORMANCE MEASURES

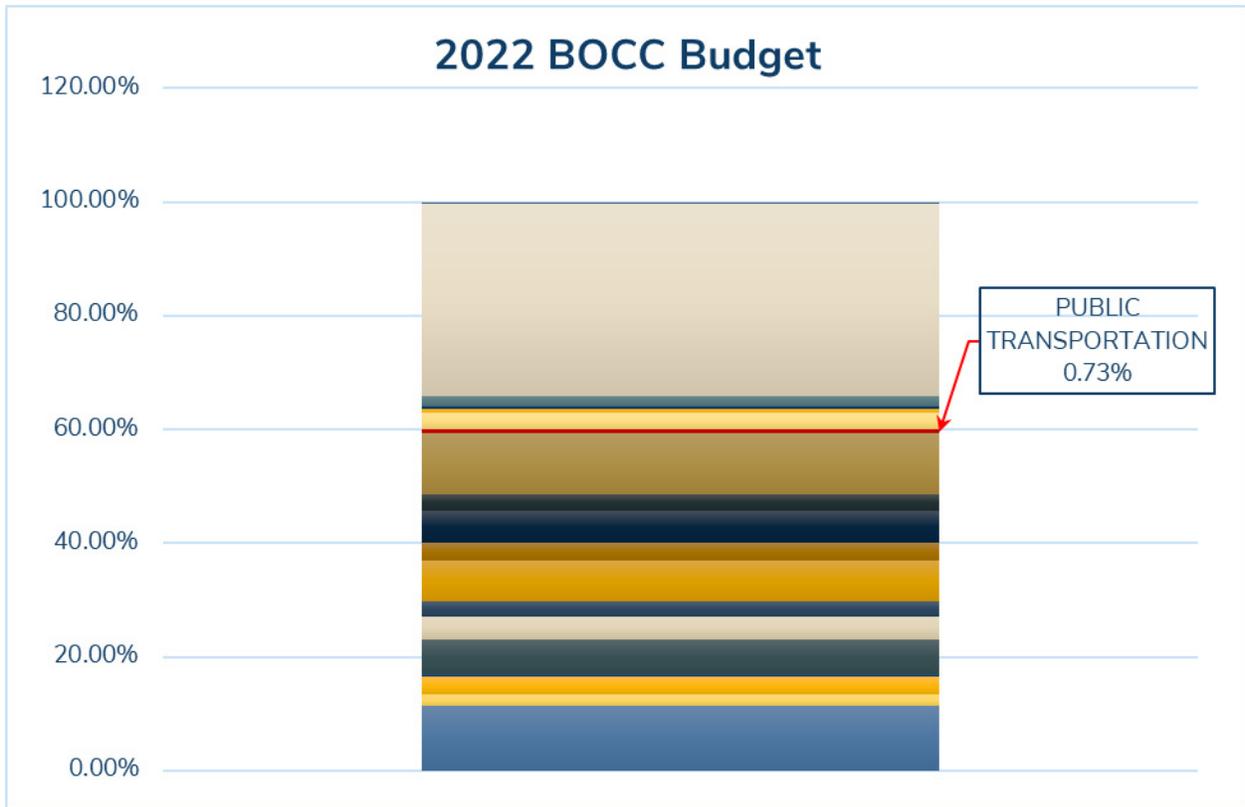
- 📍 **Safety:** Provide a safe transportation system for users and general public.
- 📍 **Security:** Ensure that the transportation system is secure from, ready for, and resilient to threats from all hazards and/or events.
- 📍 **Service Effectiveness:** Manage travel time, frequency, headway, and ridership.
- 📍 **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.
- 📍 Sustain and enhance existing public transportation services.
- 📍 Provide public, private, and shared mobility options with improved safety, convenient payment, and expanded services.

- This will be accomplished by the development and subsequent launch of the Kootenai Regional Mobility Platform, an Integrated Mobility Innovation (IMI) app (utilizing GTFS-Flex for demand response vehicle tracking). The platform will provide a menu of the most feasible mobility options to allow travelers to make informed choices that meet their needs.
- 📍 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.





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	77,082	9,739	429,300	-	-	0.00%
CONSTRUCTION IN PROGRESS	297,997	2,317,159	31,684	-	-	0.00%
INTERDEPARTMENTAL SERVICES	1,766	1,012	337	-	-	0.00%
MAINTENANCE AND REPAIRS	32,297	42,912	43,982	-	-	0.00%
MATERIALS AND SUPPLIES	196,818	194,152	257,120	-	-	0.00%
NON-CAPITAL PURCHASES	-	10,259	47,811	-	-	0.00%
OTHER SERVICES AND EXPENSES	476,160	511,217	725,486	-	-	0.00%
PERSONNEL EXPENSES	115,828	160,880	231,202	334,166	348,786	4.38%
PROFESSIONAL SERVICES	525,816	741,241	389,772	-	-	0.00%
TRAVEL AND PROFESSIONAL DEVELOPMENT	1,724	4,189	6,734	-	-	0.00%
UTILITIES	7,455	834	19,881	-	-	0.00%
<b>EXPENSE TOTAL</b>	<b>1,732,943</b>	<b>3,993,594</b>	<b>2,183,309</b>	<b>334,166</b>	<b>348,786</b>	<b>4.38%</b>
CHARGES FOR SERVICES	1,040,602	798,637	418,166	-	-	0.00%
INTERGOVERNMENTAL	581,097	2,795,845	1,676,760	334,166	348,786	4.38%
MISCELLANEOUS	110,618	399,108	88,380	-	-	0.00%
TRANSFERS	623	-	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>1,732,940</b>	<b>3,993,590</b>	<b>2,183,306</b>	<b>334,166</b>	<b>348,786</b>	<b>4.38%</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

### 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 2022, inspection maps are being developed for next season to minimize office time and increase time in the field.

## PERFORMANCE MEASURES

None provided

## 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

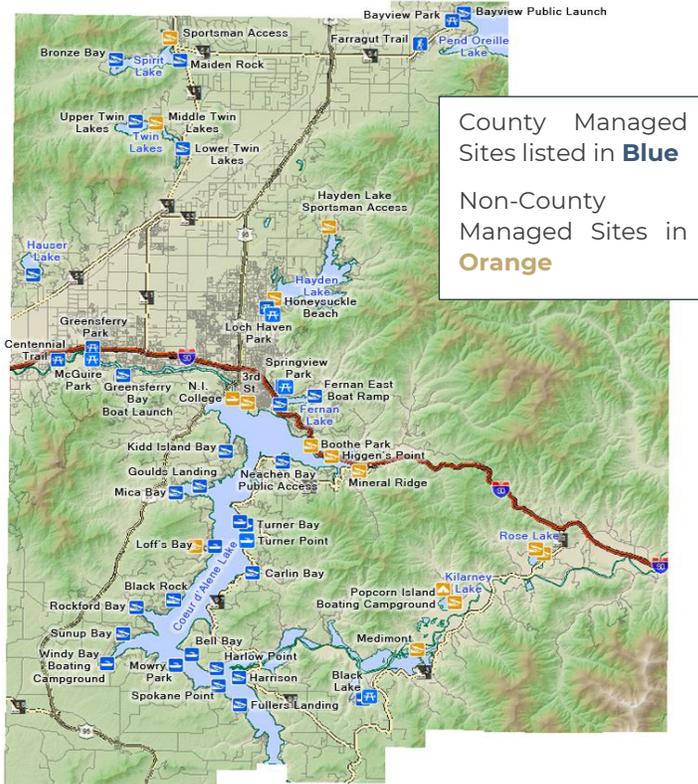
The Parks Department is responsible for the ongoing management and maintenance of County park properties, marine facilities, recreational trails, RV dump station, undeveloped rural properties, and three cemeteries. Some of these properties were acquired through private citizen donation and Memorandums 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

### 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.

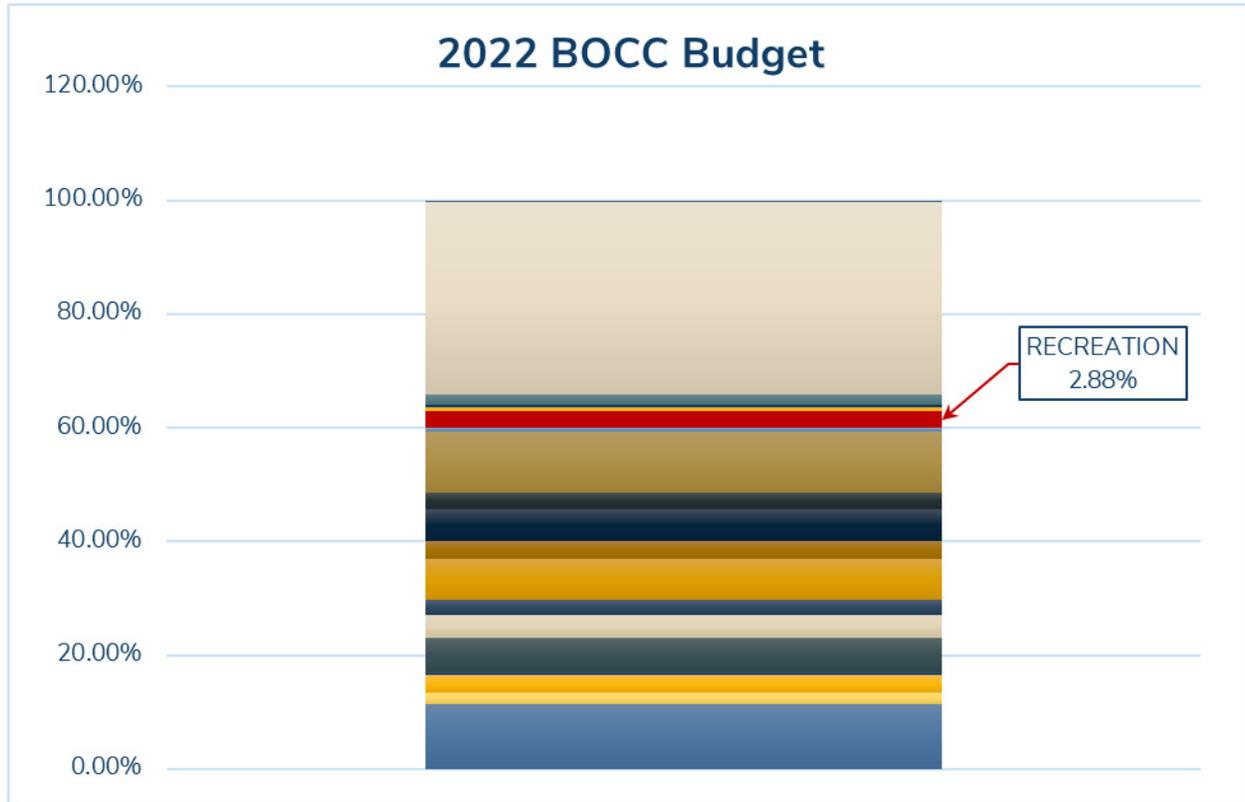
Performance will also be measured by observing the number of mechanical failures, accidents, user fee increases or decreases and other measurable data in comparison with previous years.

### 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	554,733	32,785	57,075	73,622	65,000	-11.71%
CONSTRUCTION IN PROGRESS	1,277	49,954	660,441	-	70,000	100.00%
INTERDEPARTMENTAL SERVICES	3,631	2,300	4,074	3,494	7,010	100.63%
MAINTENANCE AND REPAIRS	69,433	79,273	122,979	74,226	88,186	18.81%
MATERIALS AND SUPPLIES	106,336	102,654	194,575	118,856	115,916	-2.47%
NON-CAPITAL PURCHASES	11,016	18,747	38,613	17,151	25,959	51.36%
OTHER SERVICES AND EXPENSES	81,009	58,180	515,128	51,842	58,489	12.82%
PERSONNEL EXPENSES	639,116	647,723	727,893	820,810	837,497	2.03%
PROFESSIONAL SERVICES	120,373	57,721	61,129	60,230	60,160	-0.12%
TRAVEL AND PROFESSIONAL DEVELOPMENT	8,625	5,520	5,599	13,893	9,484	-31.74%
UTILITIES	25,852	26,136	30,767	28,569	33,200	16.21%
<b>EXPENSE TOTAL</b>	<b>1,621,401</b>	<b>1,080,993</b>	<b>2,418,273</b>	<b>1,262,693</b>	<b>1,370,901</b>	<b>8.57%</b>
CHARGES FOR SERVICES	103,982	118,691	129,718	104,700	156,200	49.19%
FUND BALANCE APPROPRIATION	-	-	-	6,684	(64,463)	-
INTERGOVERNMENTAL	668,938	465,653	787,173	336,970	357,500	6.09%
INVESTMENT GAIN/(LOSS)	775	535	414	-	-	0.00%
LICENSES AND PERMITS	69,931	69,597	67,764	70,050	70,050	0.00%
MISCELLANEOUS	6,780	5,110	540,082	-	-	0.00%
TAXES	604,533	668,524	691,076	744,289	756,614	1.66%
TRANSFERS	23,951	24,642	21,346	-	95,000	100.00%
<b>REVENUE TOTAL</b>	<b>1,478,890</b>	<b>1,352,752</b>	<b>2,237,573</b>	<b>1,262,693</b>	<b>1,370,901</b>	<b>8.57%</b>

## 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 2022 budget preparation the Department the goal was to address budget issues from FY 2021 in response to the pandemic and substantial waste growth. Base budgets were increased by 12% overall with the majority of the increases related to waste growth, contract increases and fuel costs.

Capital requests were increased by 22% which includes adding to the fleet of transfer trailers, heavy landfill equipment, and replacement rural systems truck. The Capital construction project was decreased by \$1.2M due to no major construction projects slated for FY 2022

Overall the FY 2022 budget request was an increase of 3% over FY 2021. The revenue projection for the department will cover the request and increase the Solid Waste fund in FY 2022.

Accomplishments:

In 2019, the Department managed 237,396 tons and served 819,828 customer site visits (an increase of 12.6% in one year. The landfill managed a total of 200,121 tons, an increase of 9.5%

## 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

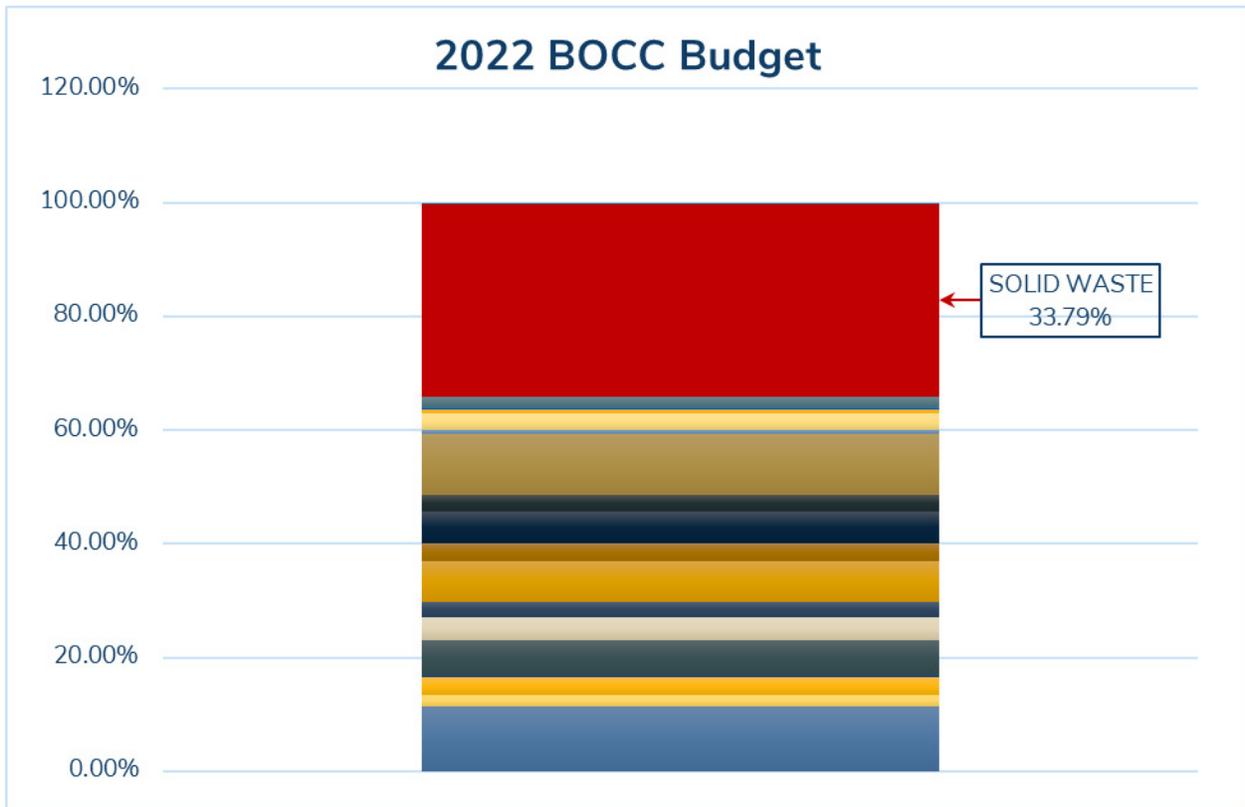
The Solid Waste Department Mission Statement states that the Department will “Protect the health and well-being for all citizens affected directly or indirectly now and in the future; provide environmentally sound facilities and operations before, during and after the disposal of solid waste; provide 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.





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	(2,458,736)	(2,478,882)	(2,462,803)	1,275,000	1,956,000	53.41%
CONSTRUCTION IN PROGRESS	2,458,737	2,478,883	2,462,804	840,000	400,000	-52.38%
INTERDEPARTMENTAL SERVICES	3,392	1,739	2,869	4,725	4,050	-14.29%
LANDFILL CLOSURE AND POST-CLOSURE	482,000	505,000	546,000	529,100	570,100	7.75%
MAINTENANCE AND REPAIRS	400,859	276,230	425,342	489,120	516,370	5.57%
MATERIALS AND SUPPLIES	839,637	877,577	811,736	929,595	1,051,300	13.09%
NON-CAPITAL PURCHASES	51,607	46,556	36,528	32,210	59,060	83.36%
OTHER SERVICES AND EXPENSES	3,034,518	3,740,780	4,355,447	3,137,205	3,777,797	20.42%
PERSONNEL EXPENSES	3,573,589	3,960,678	4,471,366	4,269,766	4,530,542	6.11%
PROFESSIONAL SERVICES	2,120,067	2,257,741	2,362,096	2,639,550	3,000,978	13.69%
TRAVEL AND PROFESSIONAL DEVELOPMENT	42,336	20,891	9,599	39,704	27,875	-29.79%
UTILITIES	158,036	144,118	127,362	169,350	170,350	0.59%
<b>EXPENSE TOTAL</b>	<b>10,706,042</b>	<b>11,831,311</b>	<b>13,148,346</b>	<b>14,355,325</b>	<b>16,064,422</b>	<b>11.9%</b>
CHARGES FOR SERVICES	13,597,667	14,225,584	14,548,777	13,313,084	14,253,152	7.06%
FINES AND FORFEITURES	-	-	472	-	-	0.00%
FUND BALANCE APPROPRIATION	-	-	-	1,728,553	2,661,186	53.95%
INTERGOVERNMENTAL	113,083	-	22,617	-	-	0.00%
MISCELLANEOUS	232,514	94,841	150,749	114,647	124,000	8.16%
TAXES	32,362	32,879	26,828	-	-	0.00%
TRANSFERS	(756,974)	(577,452)	(800,517)	(800,959)	(973,916)	21.59%
<b>REVENUE TOTAL</b>	<b>13,218,652</b>	<b>13,775,852</b>	<b>13,948,926</b>	<b>14,355,325</b>	<b>16,064,422</b>	<b>11.9%</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.

 **COUNTY CLERK**

	<b>Department</b>	<b>FTE</b>
	AUDITOR	18.00
	COUNTY ASSISTANCE	4.00
	DISTRICT COURT CLERKS	70.24
	ELECTIONS	6.00
	RECORDER	7.00

**Total: 105.24 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

Challenges for 2022 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. Additionally, the task force manages the new ARPA awards. The task force will continue to operate until the end of the ARPA act period on December 30, 2026. Members will be available for future audit support.

Accomplishments in FY 2021 include:

- 📌 Distinguished Budget Presentation Award for the FY 2021 Budget from the Government Finance Officers Association of the United States and Canada (GFOA). The award for the FY 2021 Budget Presentation marks the 10th 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

None provided

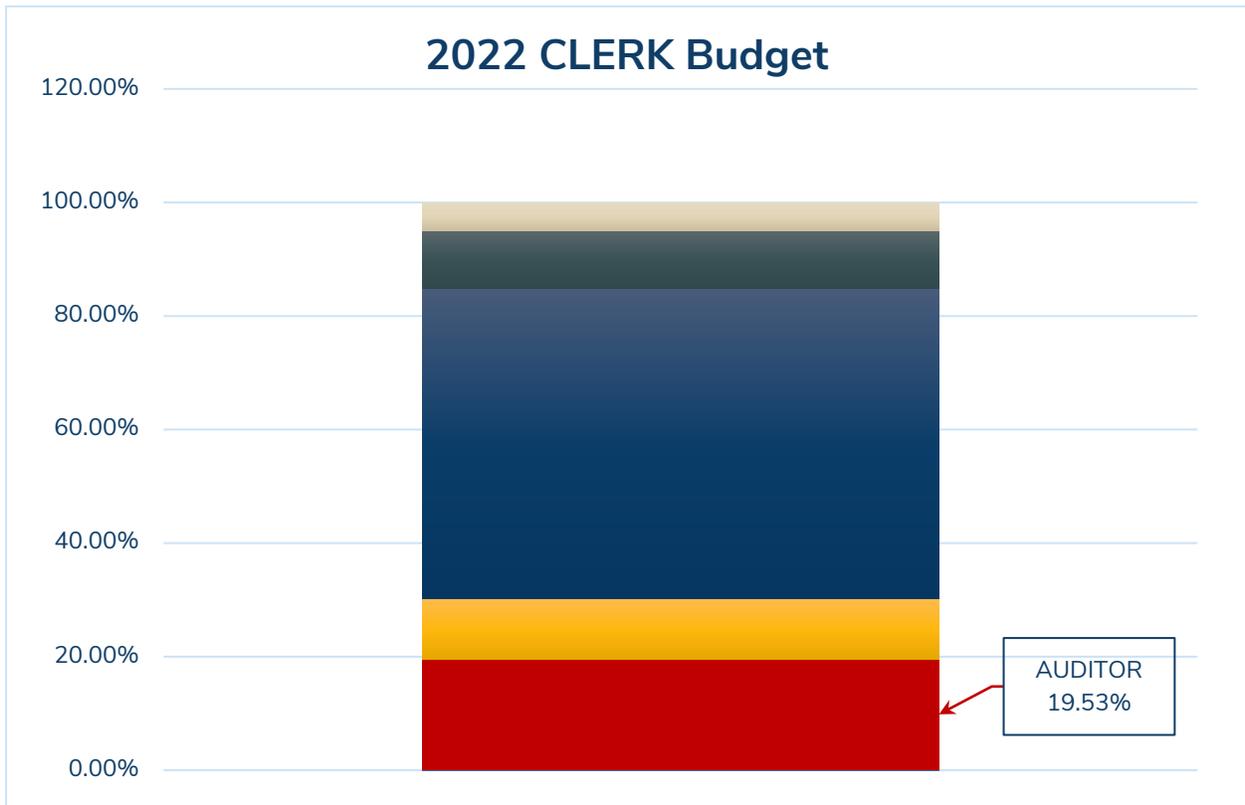
## DEPARTMENT GOALS/OBJECTIVES

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



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	903	1,120	1,533	1,836	1,500	-18.30%
MAINTENANCE AND REPAIRS	2,559	2,386	2,528	1,800	2,500	38.89%
MATERIALS AND SUPPLIES	4,404	3,921	6,847	6,659	5,050	-24.16%
NON-CAPITAL PURCHASES	2,245	1,776	2,648	2,867	11,150	288.91%
OTHER SERVICES AND EXPENSES	2,529	2,358	2,801	4,318	3,139	-27.30%
PERSONNEL EXPENSES	1,131,558	1,182,545	1,354,613	1,344,299	1,442,536	7.31%
PROFESSIONAL SERVICES	3,370	2,592	1,394	3,774	2,220	-41.18%
TRAVEL AND PROFESSIONAL DEVELOPMENT	17,161	22,257	9,239	25,991	25,159	-3.20%
UTILITIES	280	-	-	-	-	0.00%
<b>EXPENSE TOTAL</b>	<b>1,165,009</b>	<b>1,218,955</b>	<b>1,381,603</b>	<b>1,391,544</b>	<b>1,493,254</b>	<b>7.31%</b>
MISCELLANEOUS	1,623	-	-	-	-	0.00%
TRANSFERS	-	-	-	-	132,564	100.00%
<b>REVENUE TOTAL</b>	<b>1,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,564</b>	<b>100.00%</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

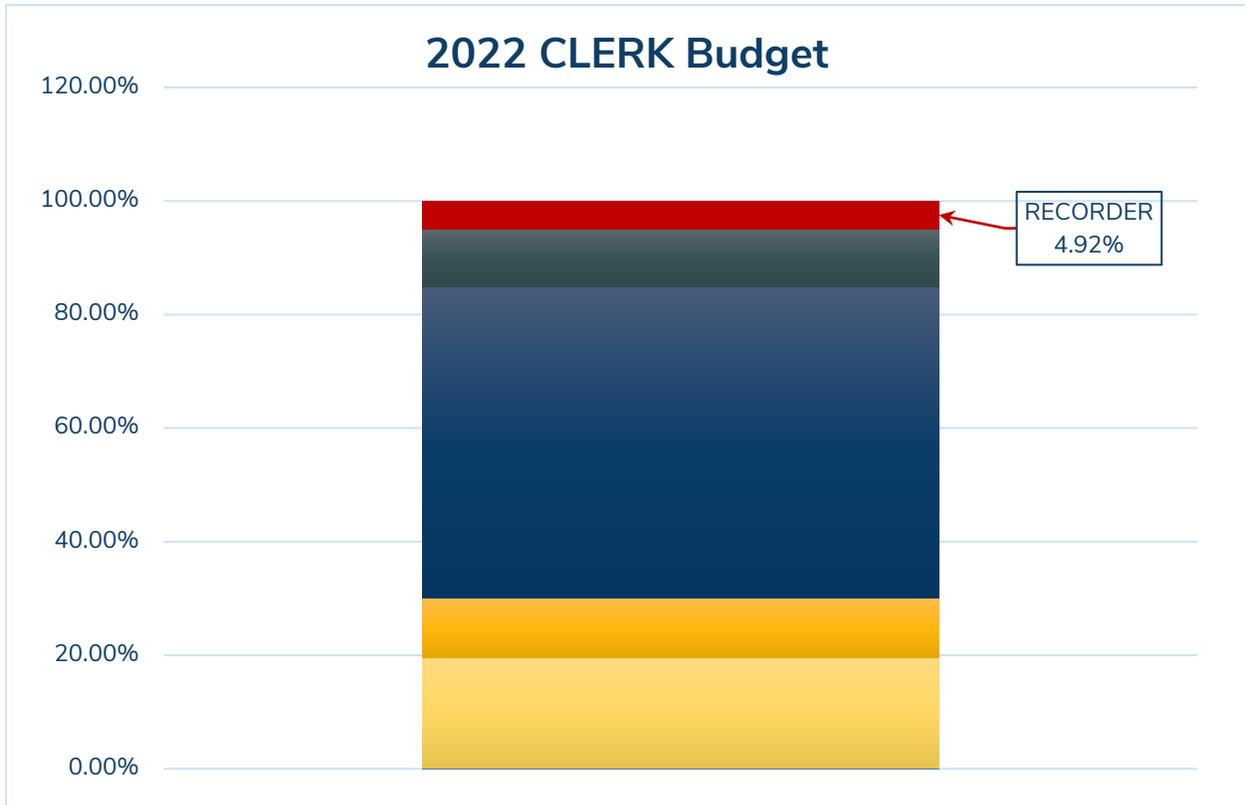
The goal of the Recorder is to provide exceptional customer service in carrying out all mandated functions accurately and efficiently. Part of providing exceptional customer service is to monitor response times to eRecording requests. On average it takes 3 to 5 minutes to process an eRecording. While 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.

- 📌 Annual training for all staff for new processes with Aumentum Recorder
- 📌 Provide annual passport recertification training through US Department of State for all staff
- 📌 Review budget performance reports monthly for proper assessment of progress throughout the fiscal year.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	864	6,881	16,800	-	-	0.00%
INTERDEPARTMENTAL SERVICES	2,280	869	634	1,148	1,500	30.66%
MAINTENANCE AND REPAIRS	648	1,922	492	600	550	-8.33%
MATERIALS AND SUPPLIES	4,271	4,352	2,186	5,206	4,850	-6.84%
NON-CAPITAL PURCHASES	-	531	-	-	1,095	100.00%
OTHER SERVICES AND EXPENSES	430	568	180	1,100	600	-45.45%
PERSONNEL EXPENSES	358,598	361,724	338,234	377,500	358,809	-4.95%
PROFESSIONAL SERVICES	572	1,433	281	2,769	450	-83.75%
TRAVEL AND PROFESSIONAL DEVELOPMENT	6,578	8,414	499	6,930	8,550	23.38%
<b>EXPENSE TOTAL</b>	<b>374,241</b>	<b>386,694</b>	<b>359,306</b>	<b>395,253</b>	<b>376,404</b>	<b>-4.77%</b>
CHARGES FOR SERVICES	1,171,162	1,218,336	1,512,637	1,049,335	1,181,000	12.55%
FINES AND FORFEITURES	(20)	-	(20)	-	-	0.00%
LICENSES AND PERMITS	133,451	134,589	135,592	127,600	127,500	-0.08%
MISCELLANEOUS	(349)	434	153	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>1,304,244</b>	<b>1,353,359</b>	<b>1,648,362</b>	<b>1,176,935</b>	<b>1,308,500</b>	<b>11.18%</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

Elections continued to face challenges from the COVID-19 pandemic. Preparations had to start earlier to accommodate the multiple elections during the year. More people are 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 biggest hurdle we face currently is public perception of the election process. Even though Kootenai County has highly secure and fair elections, issues in other states along with narratives regarding the security of elections in America have contributed to a level of distrust heretofore unseen by our department. We are proud of the level of security and fairness that exists in our department, including the accuracy of our tabulators and the conduct of our staff and poll workers.

Even with the high levels of security already present in our elections, we are still constantly looking to improve our chain-of-custody and ballot handling procedures to ensure the utmost levels of security and efficiency in every step of the balloting process.

## PERFORMANCE MEASURES

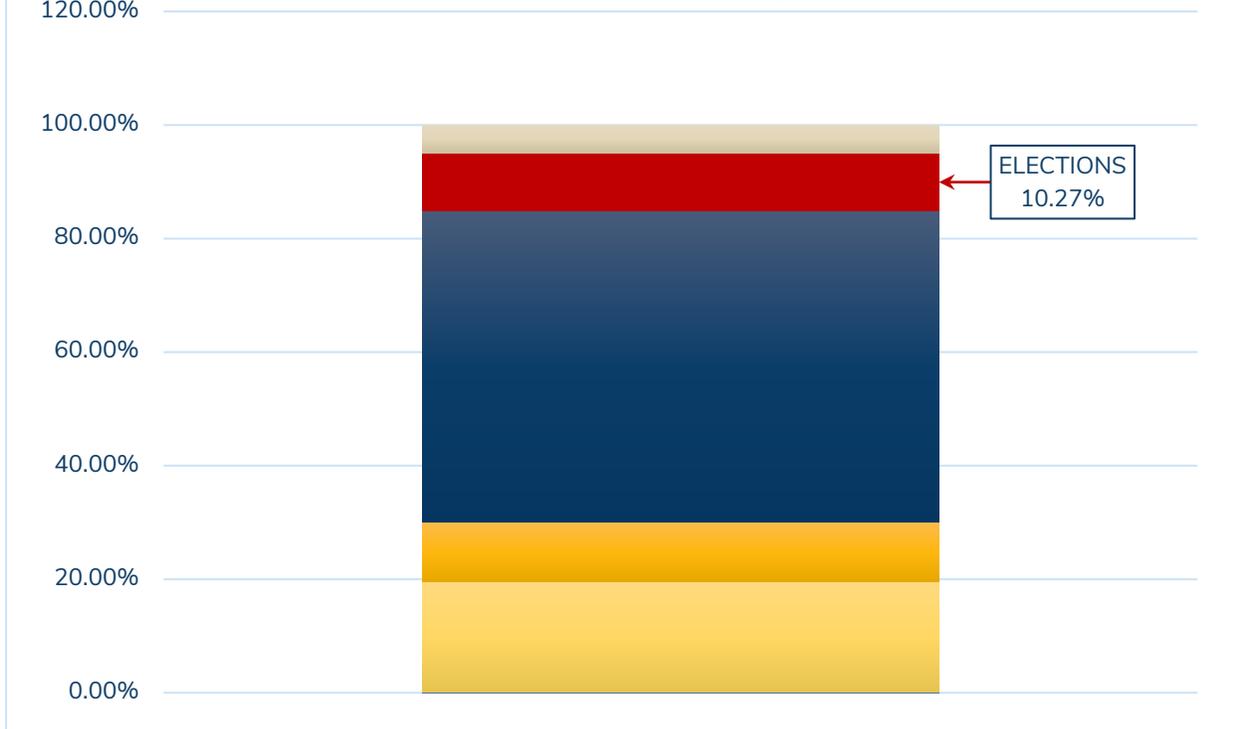
Elections conducted in March and May of 2021 saw Kootenai County a higher turnout than usually observed in odd-year elections. Efficiencies in technology, along with strong motivation among staff, have allowed for increased accuracy in ballot ordering, polling place processes, and election night results. Moving forward, the Elections Department looks to translate these increasing areas of accuracy into even more efficient Election Day and night procedures.

## 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.



## 2022 CLERK Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	-	-	111,431	-	-	0.00%
INTERDEPARTMENTAL SERVICES	1,767	1,491	1,405	3,060	3,200	4.58%
MAINTENANCE AND REPAIRS	35,144	33,108	28,110	57,803	53,360	-7.69%
MATERIALS AND SUPPLIES	126,008	165,907	216,328	214,000	164,000	-23.36%
NON-CAPITAL PURCHASES	10,035	2,133	311,391	3,500	1,180	-66.29%
OTHER SERVICES AND EXPENSES	5,623	9,600	5,744	11,599	10,694	-7.80%
PERSONNEL EXPENSES	268,402	271,151	311,458	314,509	337,490	7.31%
PROFESSIONAL SERVICES	99,370	148,383	97,341	168,440	207,890	23.42%
TRAVEL AND PROFESSIONAL DEVELOPMENT	1,126	2,453	2,132	3,978	4,830	21.42%
UTILITIES	420	280	-	-	2,500	100.00%
<b>EXPENSE TOTAL</b>	<b>547,895</b>	<b>634,506</b>	<b>1,085,340</b>	<b>776,889</b>	<b>785,144</b>	<b>1.06%</b>
CHARGES FOR SERVICES	271,290	283,371	436,669	300,000	304,000	1.33%
FINES AND FORFEITURES	-	150	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	198,187	-	-	0.00%
MISCELLANEOUS	74	8	4	100	75	-25.00%
<b>REVENUE TOTAL</b>	<b>271,364</b>	<b>283,529</b>	<b>634,860</b>	<b>300,100</b>	<b>304,075</b>	<b>1.32%</b>

## 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 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.

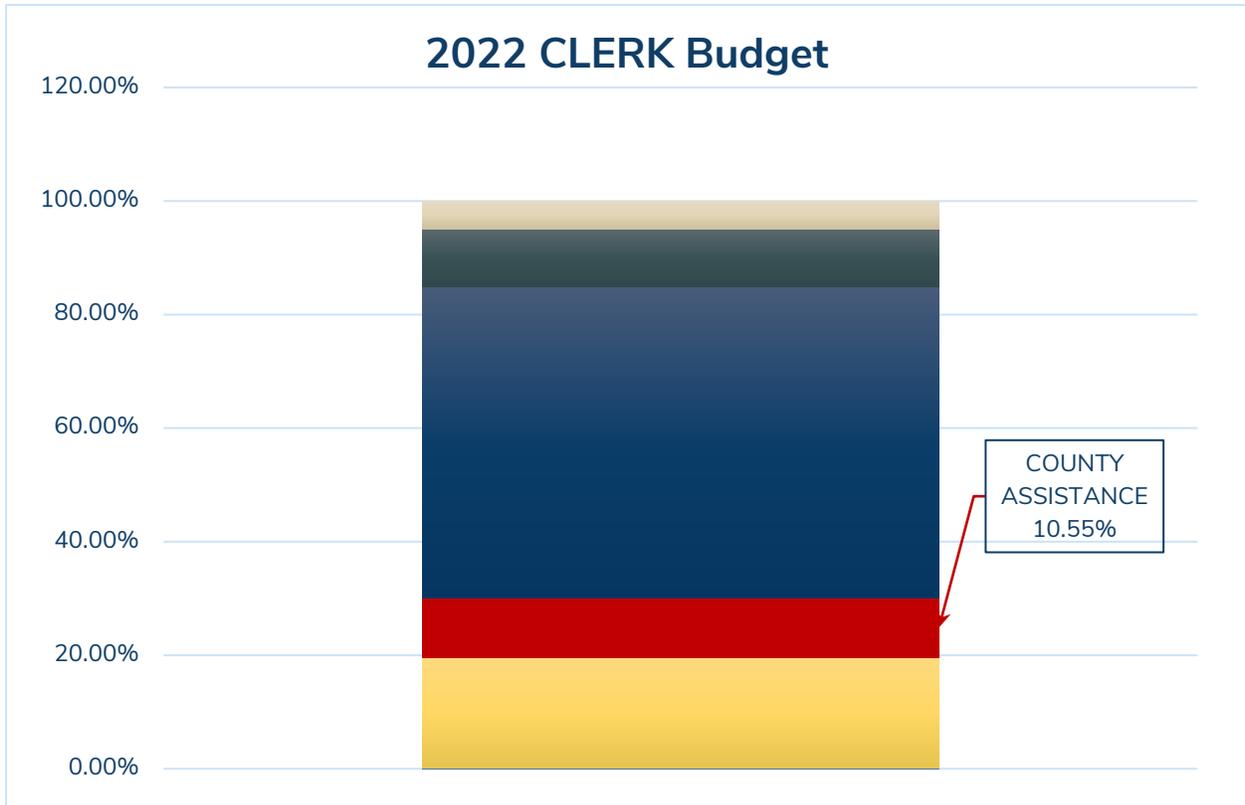
## PERFORMANCE MEASURES

Medical applications for FY 2021 totaled 194 and 56 mental health applications.

All deadlines (100%) were met for the same time period.

## 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%.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	434	367	375	1,428	1,428	0.00%
MAINTENANCE AND REPAIRS	657	824	671	2,202	2,202	0.00%
MATERIALS AND SUPPLIES	2,590	1,705	1,312	5,650	5,650	0.00%
NON-CAPITAL PURCHASES	-	4,716	-	-	-	0.00%
OTHER SERVICES AND EXPENSES	916,230	655,237	585,281	987,029	395,019	-59.98%
PERSONNEL EXPENSES	299,007	300,846	232,565	240,993	248,557	3.14%
PROFESSIONAL SERVICES	186,231	133,435	139,706	227,767	147,206	-35.37%
TRAVEL AND PROFESSIONAL DEVELOPMENT	2,422	1,821	-	5,355	5,355	0.00%
UTILITIES	-	-	-	1,479	1,479	0.00%
<b>EXPENSE TOTAL</b>	<b>1,407,571</b>	<b>1,098,951</b>	<b>959,910</b>	<b>1,471,903</b>	<b>806,896</b>	<b>-45.18%</b>
FINES AND FORFEITURES	(20)	20	(100)	-	-	0.00%
FUND BALANCE APPROPRIATION	-	-	-	619,846	667,833	7.74%
INTERGOVERNMENTAL	3	-	-	-	-	0.00%
MISCELLANEOUS	719,642	589,187	540,767	415,000	315,000	-24.10%
TAXES	991,196	13,443	6,779	-	-	0.00%
TRANSFERS	14,528	13,103	27,586	-	(435,937)	100.00%
<b>REVENUE TOTAL</b>	<b>1,725,349</b>	<b>615,753</b>	<b>575,032</b>	<b>1,034,846</b>	<b>546,896</b>	<b>-47.15%</b>

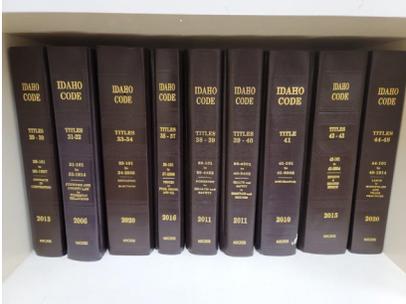
**DESCRIPTION**

District Court receives and processes all paperwork and payments involved in all court cases, makes public information accessible to all, clerks in-court proceedings while making an official record of those proceedings, monitors community service and unsupervised misdemeanor probation, and processes payment plans on court fees owing. The District Court Office is responsible for 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 3 full time positions and one position converted from part time to full time.

Challenges for 2022 continue to include maintaining 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

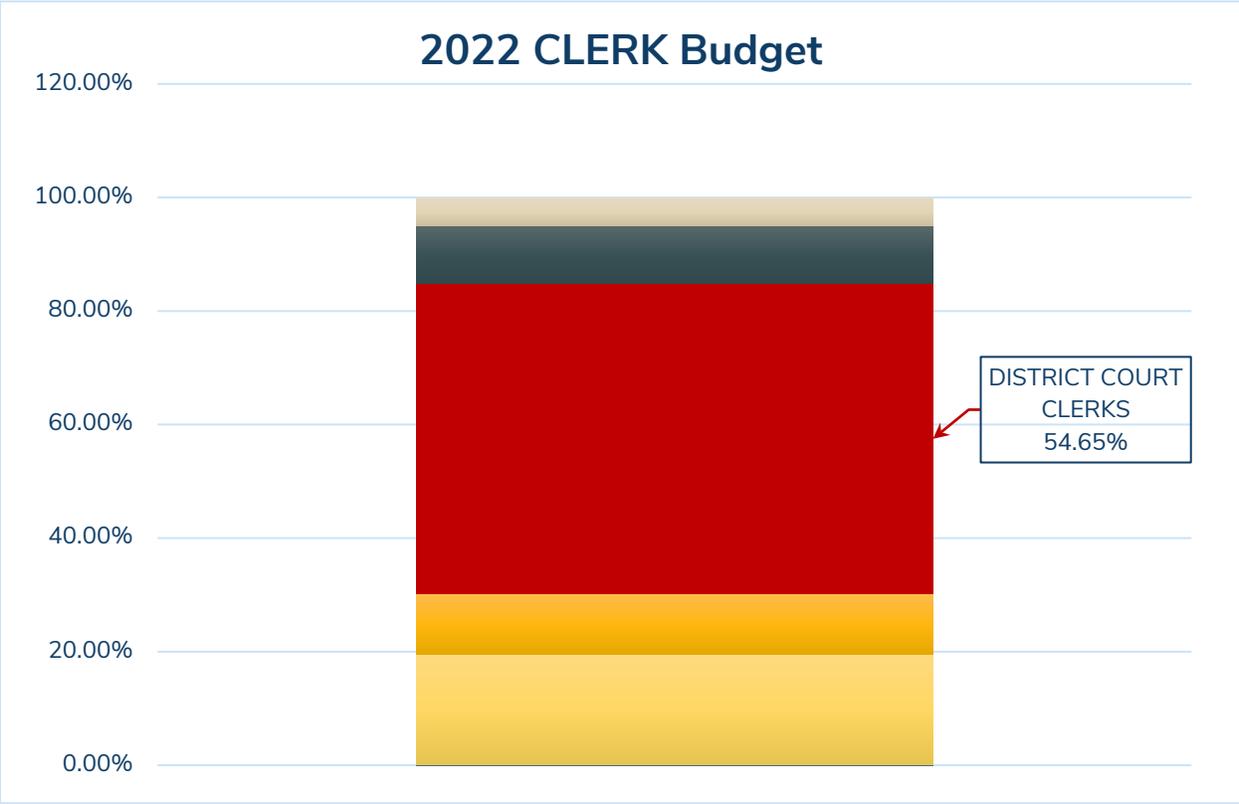
**PERFORMANCE MEASURES**

None provided

## 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 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.





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	-	3,252	615	510	3,836	652.16%
MATERIALS AND SUPPLIES	311	-	-	-	-	0.00%
NON-CAPITAL PURCHASES	-	-	6,806	8,722	4,500	-48.41%
OTHER SERVICES AND EXPENSES	2,940	956	5,163	8,856	5,050	-42.98%
PERSONNEL EXPENSES	2,952,389	3,073,644	3,370,292	3,622,303	4,152,548	14.64%
PROFESSIONAL SERVICES	-	101	-	2,550	-	-
TRAVEL AND PROFESSIONAL DEVELOPMENT	7,075	7,387	6,934	8,379	13,405	59.98%
UTILITIES	-	-	109	-	-	0.00%
<b>EXPENSE TOTAL</b>	<b>2,962,715</b>	<b>3,085,340</b>	<b>3,389,919</b>	<b>3,651,320</b>	<b>4,179,339</b>	<b>14.46%</b>
CHARGES FOR SERVICES	-	8,904	19,720	18,000	11,500	-36.11%
MISCELLANEOUS	(727)	36	(189)	-	-	0.00%
TRANSFERS	-	-	3,474,532	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>(727)</b>	<b>8,940</b>	<b>3,494,063</b>	<b>18,000</b>	<b>11,500</b>	<b>-36.11%</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

Total 8.15 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.
-  The fiscal year 2022 "B Budget" request reflects a 19% decrease from the departments' fiscal year 2021 budget. With the significant changes in County (i.e. growing parcel count, population) Treasurer's office continues to excel in performance and meeting the needs of the community.
-  Greatest challenge is technology. The current phone system does not allow the collection of data call or reporting. It limits the ability to work from home, which puts the Treasurer at a disadvantage in the current global environment.

- 📌 The property tax and collection system no longer has the internal support needed to function optimally which puts the Treasurer in danger of not being able to complete work that is required by statute.

## PERFORMANCE MEASURES

- 📌 Currently only tracking number of payments posted by each employee. At some point, once better systems are in place begin tracking data such as number of calls responded to, average length of call, and how long taxpayers wait for calls to be answered. This correlates back to the department goals and objectives.

## 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.

## 2022 TREASURER Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	7,496	11,613	-	-	-	0.00%
INTERDEPARTMENTAL SERVICES	2,915	8,010	2,468	714	730	2.24%
MAINTENANCE AND REPAIRS	1,539	2,968	1,688	1,020	2,265	122.06%
MATERIALS AND SUPPLIES	5,836	4,115	3,893	6,013	6,607	9.88%
NON-CAPITAL PURCHASES	-	3,401	83	1,530	5,030	228.76%
OTHER SERVICES AND EXPENSES	80,561	85,136	85,541	144,350	153,074	6.04%
PERSONNEL EXPENSES	531,397	558,952	583,349	584,716	601,489	2.87%
PROFESSIONAL SERVICES	79,863	51,985	22,675	107,294	99,120	-7.62%
TRAVEL AND PROFESSIONAL	5,423	7,447	3,200	11,195	12,717	13.60%
UTILITIES	420	420	597	428	820	91.59%
<b>EXPENSE TOTAL</b>	<b>715,450</b>	<b>734,047</b>	<b>703,494</b>	<b>857,260</b>	<b>881,852</b>	<b>2.87%</b>
CHARGES FOR SERVICES	94,195	80,217	67,423	110,100	75,100	-31.79%
FINES AND FORFEITURES	2,640	2,599	5,853	2,400	3,700	54.17%
INVESTMENT GAIN/(LOSS)	-	-	-	1,200,000	1,300,000	8.33%
MISCELLANEOUS	400	-	2,424	-	-	0.00%
TAXES	2,719	3,081	1,954	253,500	3,500	-98.62%
TRANSFERS	-	-	-	-	76,322	100.00%
<b>REVENUE TOTAL</b>	<b>99,954</b>	<b>85,897</b>	<b>77,654</b>	<b>1,566,000</b>	<b>1,458,622</b>	<b>-6.86%</b>



**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**

	<b>Department</b>	<b>FTE</b>
	ADMIN SERVICES	8.00
	APPRAISAL	27.00
	MAPPING	8.00
	SURVEYOR	1.00
	VEHICLE LICENSING	24.00

**Total: 68.00 FTE**

### 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

COVID-19 continued to present challenges in the areas of health, safety and work processes. It forced the department to find new ways of accomplishing old goals. Extreme county growth also created stress on departmental functions with new remote work practices and limited staff.

The new budgeting process of adjusting line by line and having to attest to cost centers was at first tedious and time consuming but with great benefits for future budgeting processes. This data will be easy to access in the future. It was very user friendly and easy to maneuver around and see where the funds were to be allocated. A strict scrutiny over past year’s actual use of funds resulted in this year’s budget for the Administration Department seeing an overall decrease of 2%.

### 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

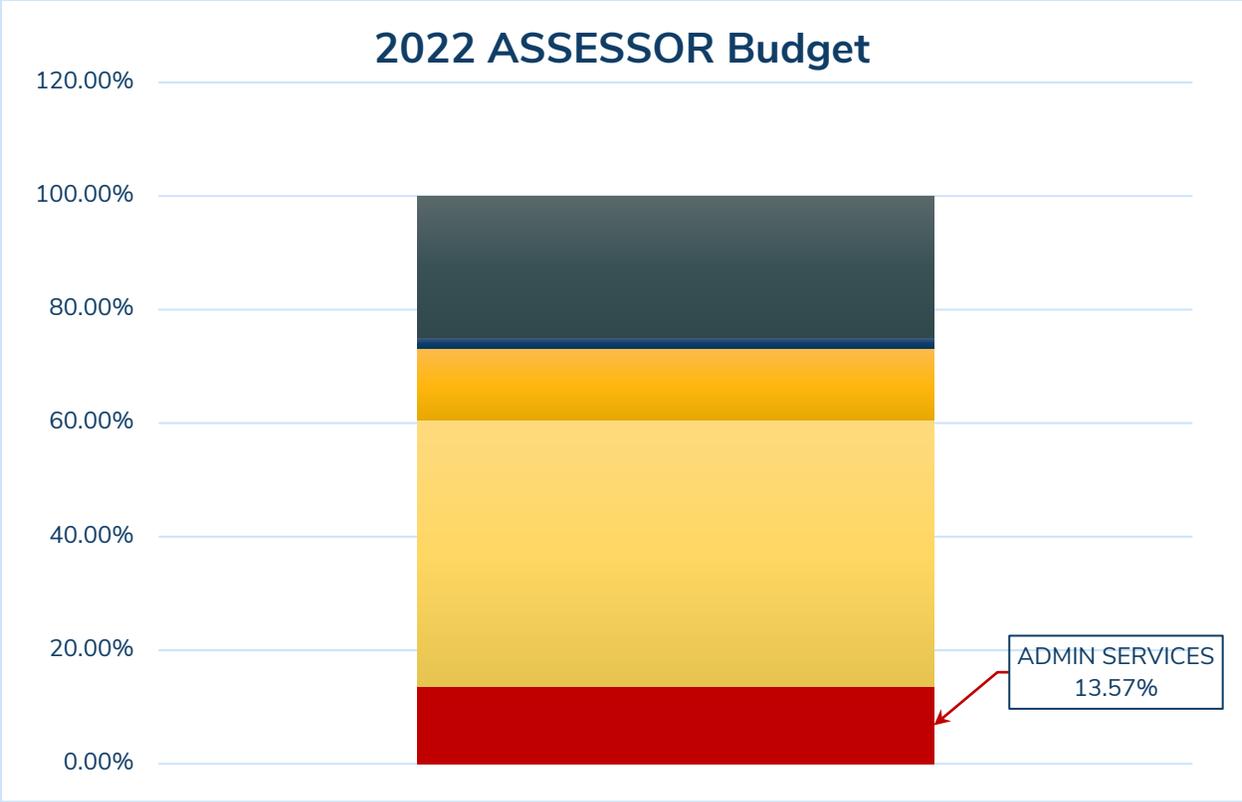
It is the goal of the Assessor’s Office to maintain a fair and equitable tax-base and to provide vehicle license services in the most cost effective way possible. We aim to provide these services in a professional, courteous, and friendly atmosphere, in a timely and efficient manner to the

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 3083 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	542	1,148	1,403	700	2,706	286.57%
MAINTENANCE AND REPAIRS	234	245	917	306	400	30.72%
MATERIALS AND SUPPLIES	5,685	4,943	4,062	6,442	5,050	-21.61%
NON-CAPITAL PURCHASES	78	4,982	636	1,632	-	-
OTHER SERVICES AND EXPENSES	57,995	55,036	58,088	60,795	65,323	7.45%
PERSONNEL EXPENSES	632,990	613,438	574,780	586,873	611,146	4.14%
TRAVEL AND PROFESSIONAL DEVELOPMENT	16,702	13,687	7,654	17,238	14,404	-16.44%
UTILITIES	1,057	1,054	1,545	1,179	1,600	35.71%
<b>EXPENSE TOTAL</b>	<b>715,283</b>	<b>694,533</b>	<b>649,085</b>	<b>675,165</b>	<b>700,629</b>	<b>3.77%</b>
CHARGES FOR SERVICES	8,195	280	65	-	-	0.00%
LICENSES AND PERMITS	9	203	172	-	-	0.00%
MISCELLANEOUS	-	27	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>8,204</b>	<b>510</b>	<b>237</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

### 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 for 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
- 📍 Addition of Cadastral Mapping Specialist
- 📍 Anticipate increased overtime

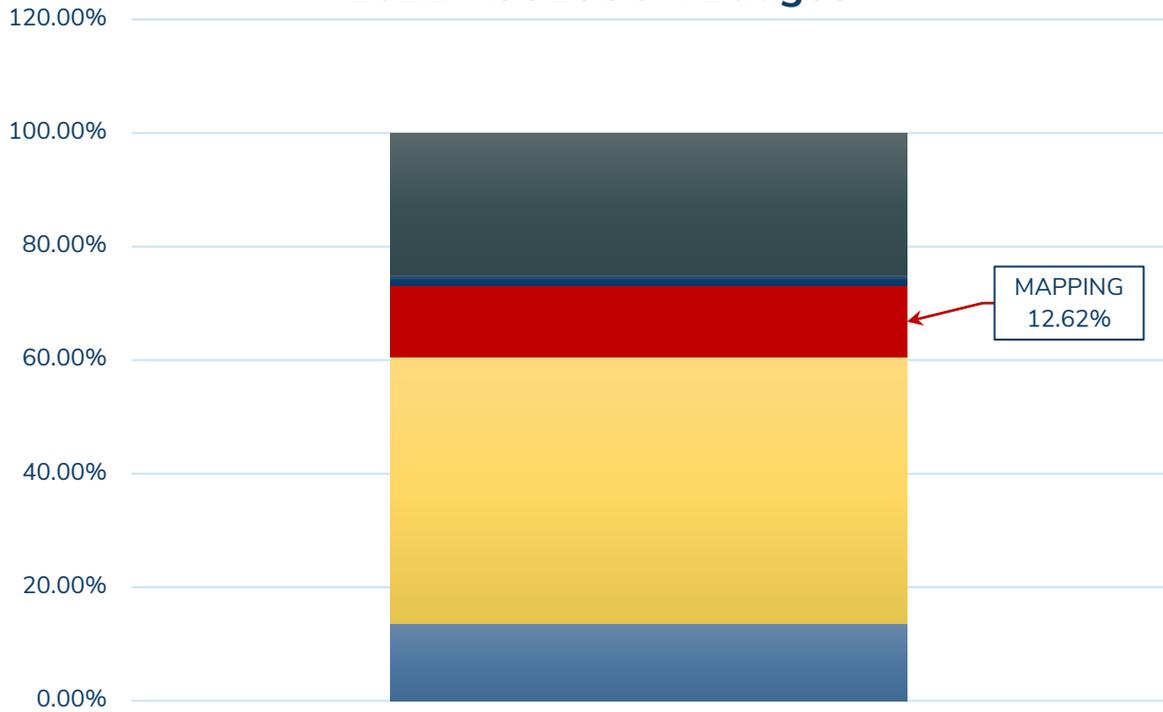
### PERFORMANCE MEASURES

- 📍 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.

### 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.

## 2022 ASSESSOR Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	16	8	13	26	20	-23.08%
MAINTENANCE AND REPAIRS	9,708	12,039	540	2,666	1,080	-59.49%
MATERIALS AND SUPPLIES	4,327	4,020	2,894	4,097	3,979	-2.88%
NON-CAPITAL PURCHASES	515	424	355	-	-	0.00%
OTHER SERVICES AND EXPENSES	-	-	-	-	1,675	100.00
PERSONNEL EXPENSES	545,01	550,549	564,219	560,914	631,855	12.65%
PROFESSIONAL SERVICES	136,70	-	2,200	-	2,200	100.00
TRAVEL AND PROFESSIONAL DEVELOPMENT	9,578	11,201	4,525	10,842	11,135	2.70%
<b>EXPENSE TOTAL</b>	<b>705,85</b>	<b>578,24</b>	<b>574,74</b>	<b>578,54</b>	<b>651,94</b>	<b>12.67%</b>
TRANSFERS	4,984	7,152	7,255	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>4,984</b>	<b>7,152</b>	<b>7,255</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.
- 📍 Implemented remote work due to COVID-19
- 📍 Developed new procedures and protocols for tracking time.
- 📍 Productions needed to be implemented resulting in increased workloads on management and staff
- 📍 Timely completion of all parcels in the 5 year cycle.
- 📍 Train incoming employees.

### PERFORMANCE MEASURES

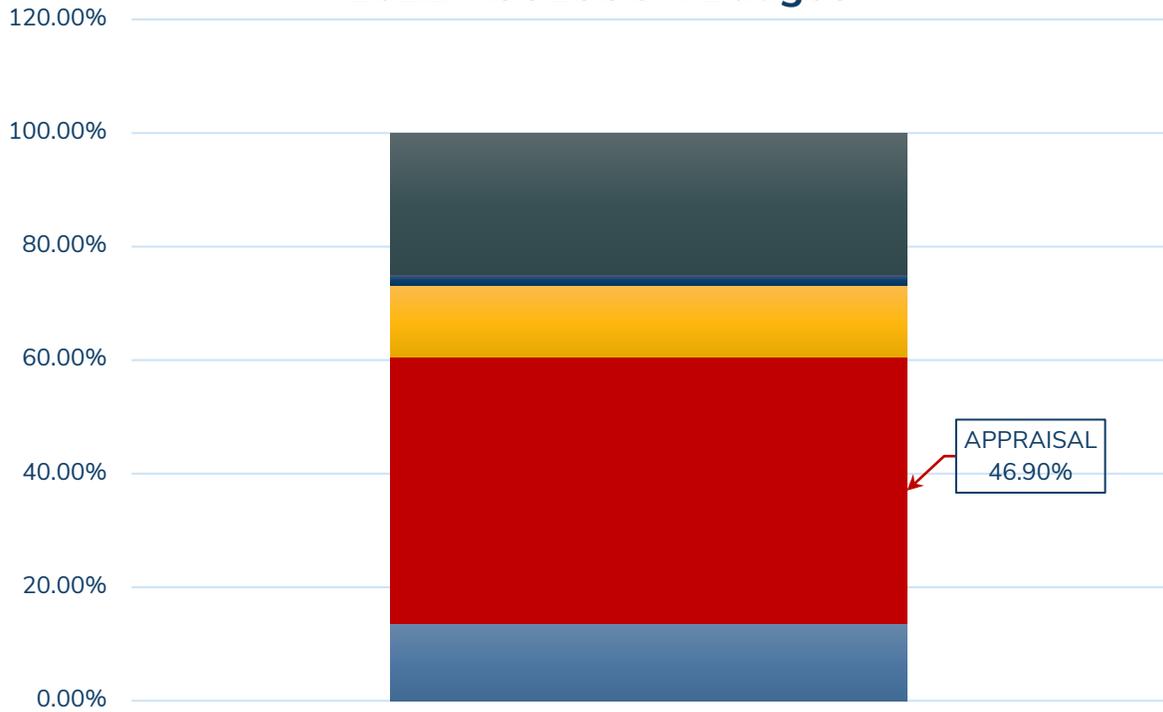
- 📍 Definitive annual production goals are measured and evaluated in the context of individual performance plans.
- 📍 Statistical measures of uniformity are employed to ensure the confidence and reliability of assessment equity and long-term integrity. Appraisal measures currently in practice will monitor 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.



## 2022 ASSESSOR Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	74,500	7,200	98,535	60,000	50,000	-
INTERDEPARTMENTAL SERVICES	670	588	828	775	612	-
MAINTENANCE AND REPAIRS	4,130	3,073	1,870	36,250	53,401	47.31
MATERIALS AND SUPPLIES	22,215	21,313	15,475	24,398	22,979	-5.82%
NON-CAPITAL PURCHASES	395	855	20,684	2,601	600	-
OTHER SERVICES AND EXPENSES	784	3,683	6,653	43,080	32,504	-
PERSONNEL EXPENSES	1,767,93	1,931,82	1,870,36	2,006,20	2,222,58	10.79
TRAVEL AND PROFESSIONAL	22,768	29,550	26,395	24,781	29,196	17.82
UTILITIES	107	44	883	10,202	10,202	0.00%
<b>EXPENSE TOTAL</b>	<b>1,893,49</b>	<b>1,998,13</b>	<b>2,041,69</b>	<b>2,208,29</b>	<b>2,422,07</b>	<b>9.08%</b>
FUND BALANCE APPROPRIATION	-	-	-	60,000	50,000	-
INTERGOVERNMENTAL	7	-	-	-	-	0.00%
TAXES	2,467,72	2,590,61	2,581,97	2,726,83	3,024,02	10.90
TRANSFERS	119,354	127,726	77,438	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>2,587,08</b>	<b>2,718,33</b>	<b>2,659,41</b>	<b>2,786,83</b>	<b>3,074,02</b>	<b>10.31</b>

## 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 2022.

## PERFORMANCE MEASURES

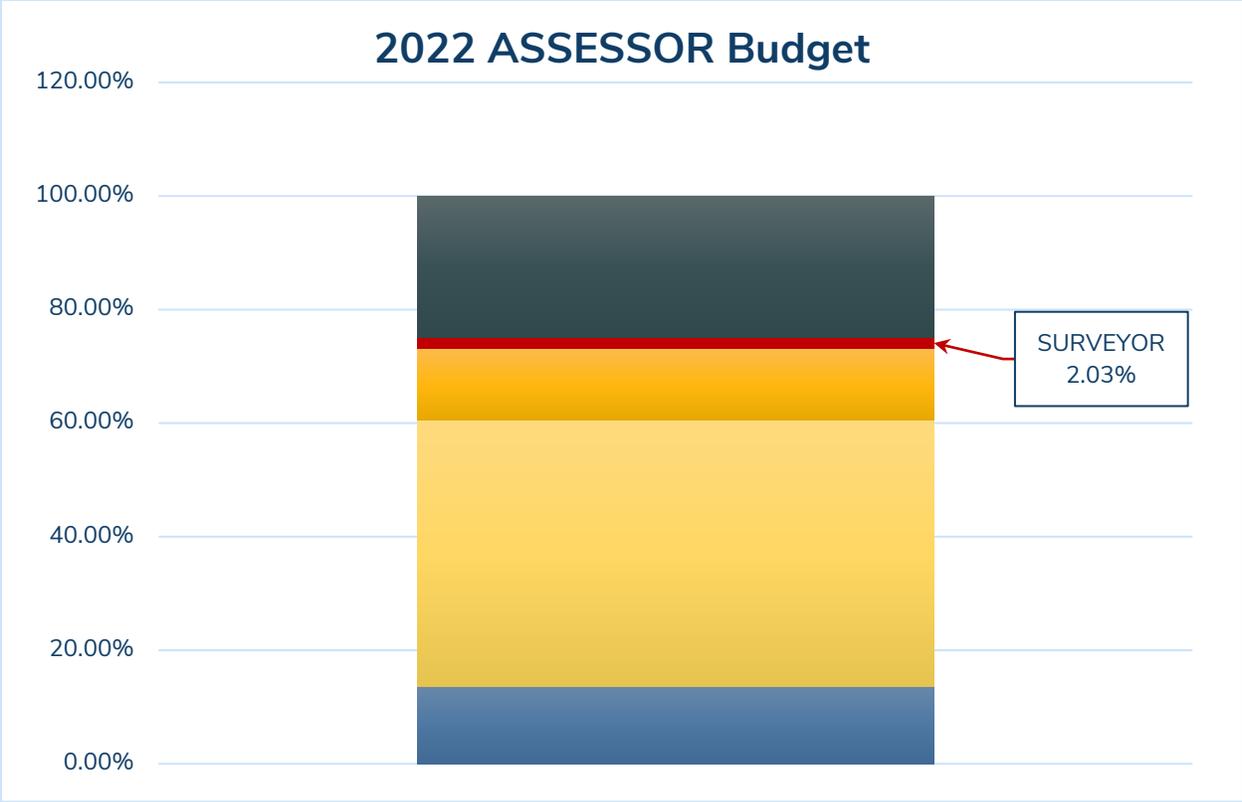
- 📍 Performance can be measured by meeting the goal of maintaining an up-to-date subdivision review process that is accurate, conforms to Idaho Code and/or city/county subdivision ordinance, and that meets the requirements of the Assessor's Office for mapping standards. Performance can also be measured 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	-	-	82,570	-	-	0.00%
MAINTENANCE AND REPAIRS	730	500	449	1,354	482	-64.40%
MATERIALS AND SUPPLIES	1,538	1,432	1,577	1,532	1,618	5.61%
OTHER SERVICES AND EXPENSES	-	-	-	-	120	100.00%
PERSONNEL EXPENSES	91,431	94,887	98,243	97,030	99,969	3.03%
TRAVEL AND PROFESSIONAL DEVELOPMENT	966	547	3,179	926	1,851	99.89%
UTILITIES	757	697	367	959	796	-17.00%
<b>EXPENSE TOTAL</b>	<b>95,422</b>	<b>98,063</b>	<b>186,385</b>	<b>101,801</b>	<b>104,836</b>	<b>2.98%</b>
CHARGES FOR SERVICES	68,015	78,345	89,375	66,528	71,436	7.38%
<b>REVENUE TOTAL</b>	<b>68,015</b>	<b>78,345</b>	<b>89,375</b>	<b>66,528</b>	<b>71,436</b>	<b>7.38%</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.

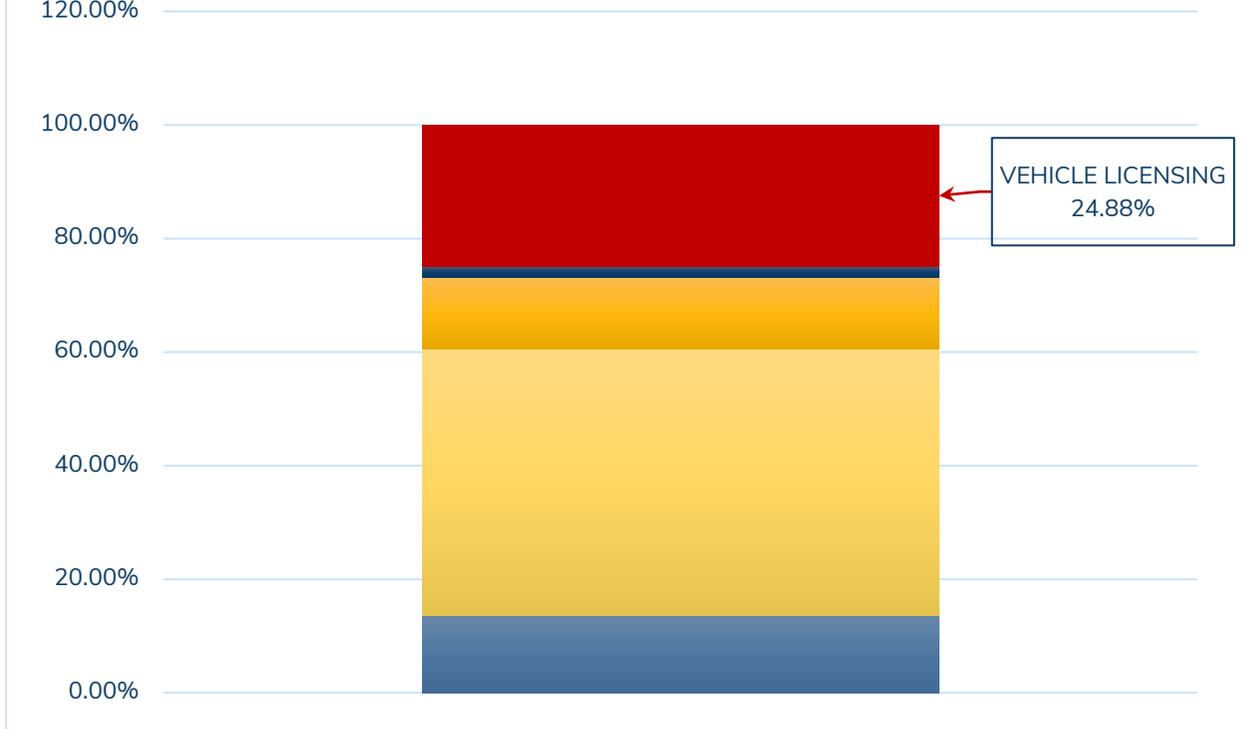
## DEPARTMENT GOALS/OBJECTIVES

Our 1st key goal is to continue to grow our department to meet the demands of new opportunities created due to our fast growing county population. To accomplish this, we are proactively creating new efficient processes, within our current means, to effectively execute needed vehicle licensing services. Our 2nd key goal is to broaden our appointment services options to include possible changes to our application provider so that we maximize this service to its greatest potential for our customer.

- 📍 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 66,600 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.

## 2022 ASSESSOR Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	1,360	3,719	388	1,042	370	-
MAINTENANCE AND REPAIRS	12,890	13,060	13,819	16,123	15,464	-
MATERIALS AND SUPPLIES	4,062	5,654	4,805	5,757	5,821	1.11%
NON-CAPITAL PURCHASES	11,796	996	274	2,709	1,300	-
OTHER SERVICES AND EXPENSES	100	331	280	4,935	4,165	-
PERSONNEL EXPENSES	957,176	1,037,06	1,084,70	1,134,71	1,239,02	9.19%
PROFESSIONAL SERVICES	6,414	7,115	7,445	7,921	8,446	6.63%
TRAVEL AND PROFESSIONAL	2,075	1,094	574	2,324	2,688	15.66
UTILITIES	6,746	7,343	6,394	7,956	7,379	-
<b>EXPENSE TOTAL</b>	<b>1,002,61</b>	<b>1,076,37</b>	<b>1,118,68</b>	<b>1,183,48</b>	<b>1,284,66</b>	<b>8.55%</b>
CHARGES FOR SERVICES	275,247	253,139	249,400	150,000	240,999	60.67
FINES AND FORFEITURES	1,110	1,180	(480)	800	800	0.00%
LICENSES AND PERMITS	999,358	1,013,66	896,783	960,000	961,027	0.11%
MISCELLANEOUS	(34,548)	(44,061)	(47,213)	-	-	0.00%
TAXES	1,617	1,196	809	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>1,242,78</b>	<b>1,225,11</b>	<b>1,099,29</b>	<b>1,110,80</b>	<b>1,202,82</b>	<b>8.28%</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 2022, the Coroner's operating budget had a minimal increase due to a new part time deputy and increase in vehicle maintenance and utilities.

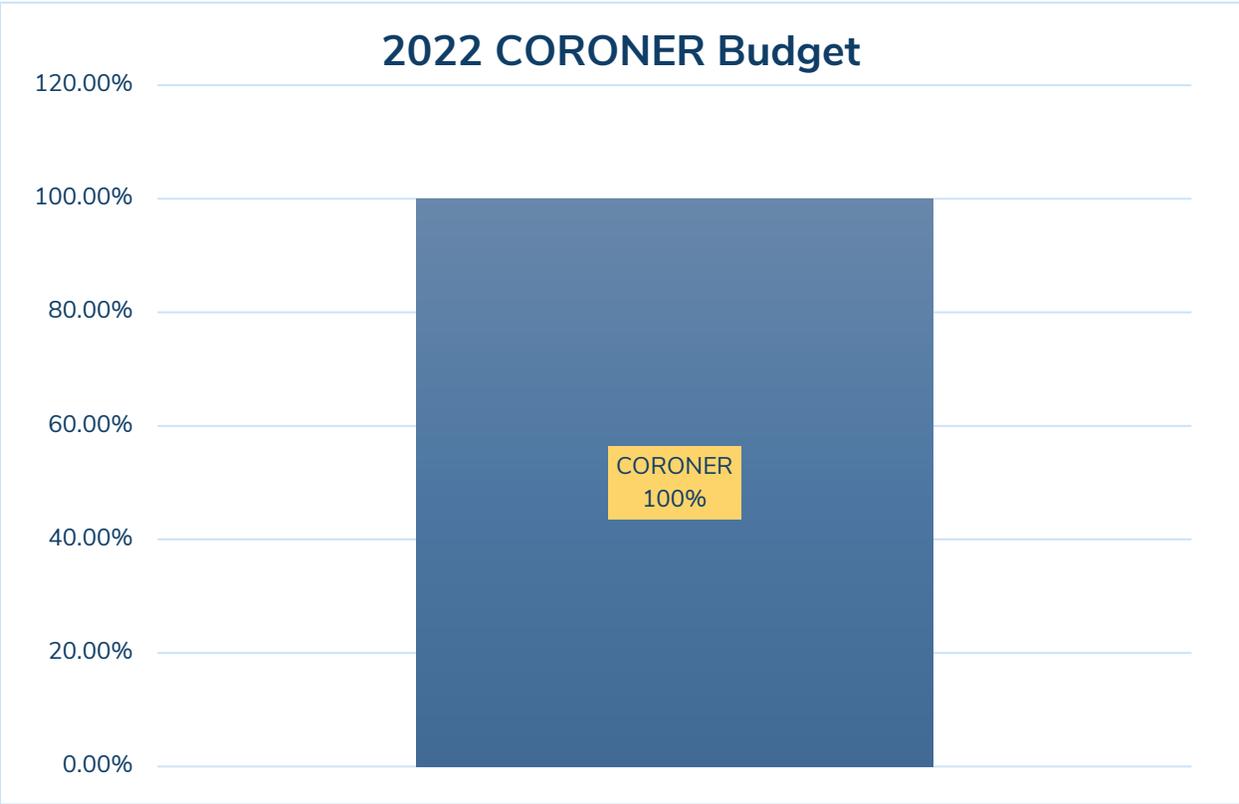
The Coroner's Staff maintained an excellent working relationship with all our community partners. After much determination and perseverance, remodeled office space was completed and staffed. This leaves room for future laboratory expansion as needed.

## 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	-	639	-	-	-	0.00%
CONSTRUCTION IN PROGRESS	-	10,297	-	-	-	0.00%
INTERDEPARTMENTAL SERVICES	27	41	74	153	153	0.00%
MAINTENANCE AND REPAIRS	179	800	-	4,901	4,901	0.00%
MATERIALS AND SUPPLIES	4,100	24,423	10,201	4,460	6,707	50.38%
NON-CAPITAL PURCHASES	580	6,490	2,444	-	-	0.00%
OTHER SERVICES AND EXPENSES	1,430	1,021	2,403	102	4,102	3921.57%
PERSONNEL EXPENSES	174,752	211,307	249,359	249,462	294,550	18.07%
PROFESSIONAL SERVICES	164,779	111,163	166,625	207,437	207,937	0.24%
TRAVEL AND PROFESSIONAL	6,632	5,056	5,843	6,646	6,646	0.00%
UTILITIES	1,283	1,370	1,777	1,754	3,163	80.33%
<b>EXPENSE TOTAL</b>	<b>353,762</b>	<b>372,607</b>	<b>438,726</b>	<b>474,915</b>	<b>528,159</b>	<b>11.21%</b>
INTERGOVERNMENTAL	-	4,165	-	-	-	0.00%
MISCELLANEOUS	2,207	375	-	-	-	0.00%
TRANSFERS	-	(13,564)	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>2,207</b>	<b>(9,024)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>



**DESCRIPTION**

Headed by Elected Sheriff Robert Norris, 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**

	<b>Department</b>	<b>FTE</b>
	ADMINISTRATION	18.00
	JAIL CUSTODY	134.00
	MAINTENANCE	6.00
	OPERATIONS DETECTIVE	19.77
	OPERATIONS PATROL	79.00
	OPERATIONS SUPPORT	76.00

**Total: 332.77 FTE**

## 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
- Onboard new Sheriff

## PERFORMANCE MEASURES

- Gauge the health and personal welfare of its employees by routine monitoring by management which includes surveys
- Conduct training and exercise workshops with local stakeholders to identify needs

## 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.

## OFFICE OF EMERGENCY MANAGEMENT



### 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
- 📍 Retirement of key personnel and recruiting new personnel

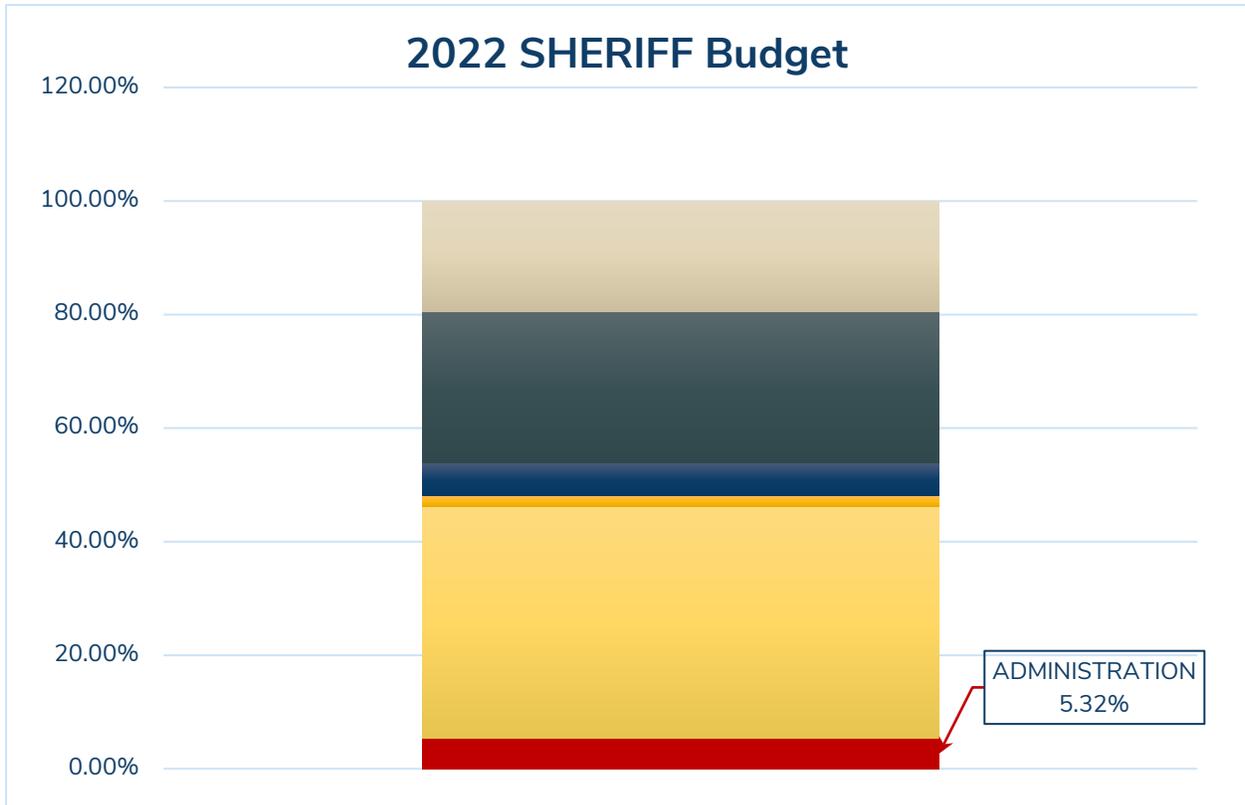
### PERFORMANCE MEASURES

- 📍 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.





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	68,373	25,600	-	-	-	0.00%
INTERDEPARTMENTAL SERVICES	1,432	2,535	885	2,014	2,014	0.00%
MAINTENANCE AND REPAIRS	5,723	11,917	20,189	7,624	166,654	2085.91%
MATERIALS AND SUPPLIES	35,136	38,024	140,864	45,755	40,663	-11.13%
NON-CAPITAL PURCHASES	124,029	120,299	107,926	15,339	1,559	-89.84%
OTHER SERVICES AND EXPENSES	76,569	151,035	135,959	56,598	43,893	-22.45%
PERSONNEL EXPENSES	1,015,344	1,035,385	1,545,028	2,197,720	1,441,173	-34.42%
PROFESSIONAL SERVICES	121,694	206,072	205,466	88,789	121,766	37.14%
TRAVEL AND PROFESSIONAL	36,145	16,150	13,185	29,479	28,053	-4.84%
UTILITIES	37,337	72,122	100,142	124,523	161,278	29.52%
<b>EXPENSE TOTAL</b>	<b>1,521,782</b>	<b>1,679,139</b>	<b>2,269,644</b>	<b>2,567,841</b>	<b>2,007,053</b>	<b>-21.84%</b>
CHARGES FOR SERVICES	-	73	33	2,100	-	-100.00%
FINES AND FORFEITURES	150	891	3,031	-	-	0.00%
INTERGOVERNMENTAL	319,254	469,991	393,070	97,782	97,782	0.00%
MISCELLANEOUS	3,302	11,190	15,016	-	90,888	100.00%
<b>REVENUE TOTAL</b>	<b>322,706</b>	<b>482,145</b>	<b>411,150</b>	<b>99,882</b>	<b>188,670</b>	<b>88.90%</b>

## 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

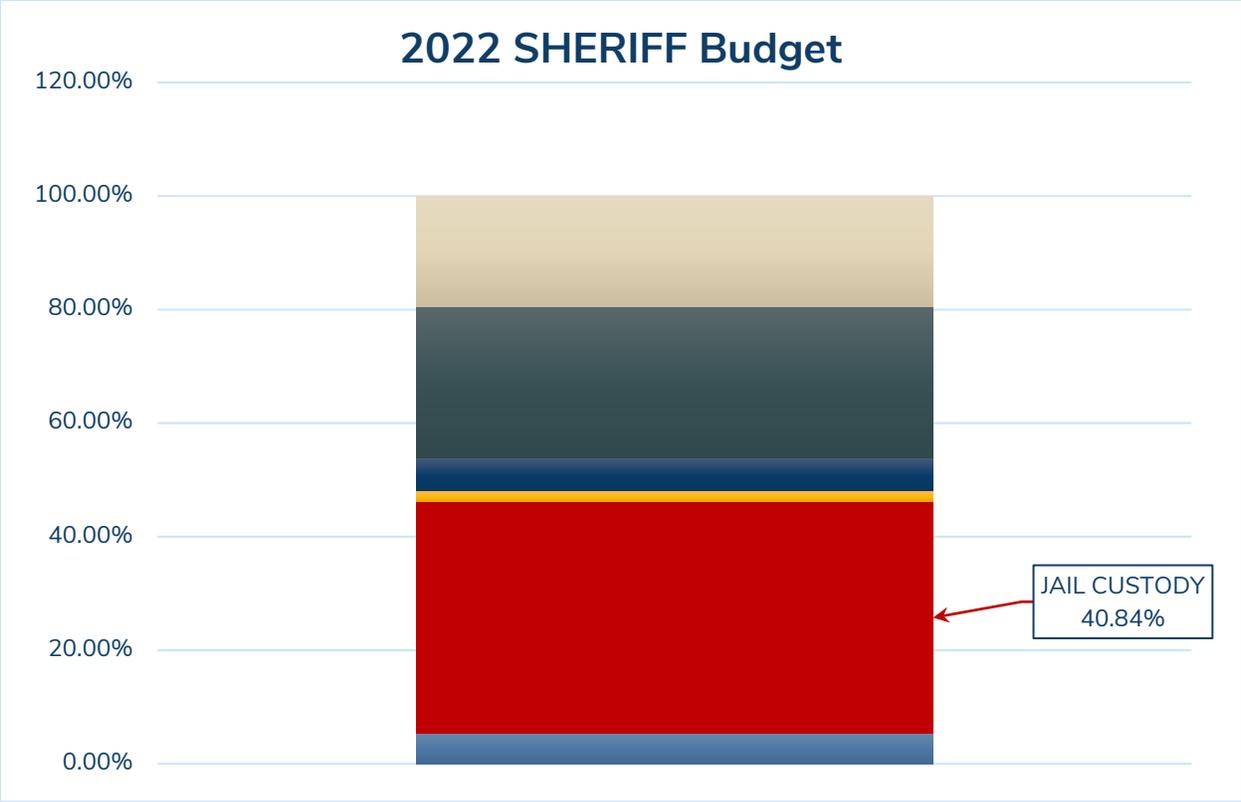
- 📌 Rapid growth of County is increasing the need for additional trained staff.
- 📌 Increased workload due to COVID-19 which required different handling of inmates
- 📌 Work Release and Labor Program relocation completion
- 📌 Wage study for Detention Deputies and Sergeants
- 📌 Expansion completion planning

## 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	11,372	52,477	5,736	134,559	55,066	-59.08%
INTERDEPARTMENTAL SERVICES	4,476	4,077	2,584	4,486	3,712	-17.25%
MAINTENANCE AND REPAIRS	20,752	27,965	34,410	20,404	42,307	107.35%
MATERIALS AND SUPPLIES	234,574	226,878	222,543	279,677	286,911	2.59%
NON-CAPITAL PURCHASES	95,999	89,216	58,166	76,476	150,588	96.91%
OTHER SERVICES AND EXPENSES	2,349,713	854,354	786,518	953,050	1,552,800	62.93%
PERSONNEL EXPENSES	9,089,405	10,098,384	10,053,757	10,123,739	10,996,155	8.62%
PROFESSIONAL SERVICES	1,675,125	1,990,808	2,656,992	1,988,530	1,878,576	-5.53%
TRAVEL AND PROFESSIONAL DEVELOPMENT	61,182	67,966	35,512	72,783	86,585	18.96%
UTILITIES	266,205	304,437	348,746	302,470	366,819	21.27%
<b>EXPENSE TOTAL</b>	<b>13,808,803</b>	<b>13,716,562</b>	<b>14,204,964</b>	<b>13,956,174</b>	<b>15,419,519</b>	<b>10.49%</b>
CHARGES FOR SERVICES	816,754	1,131,304	1,320,267	793,125	797,319	0.53%
FINES AND FORFEITURES	10,293	11,297	9,311	10,150	8,120	-20.00%
INTERGOVERNMENTAL	13,600	39,382	13,100	13,320	11,945	-10.32%
MISCELLANEOUS	96,762	82,953	90,108	68,760	72,149	4.93%
<b>REVENUE TOTAL</b>	<b>937,409</b>	<b>1,264,936</b>	<b>1,432,786</b>	<b>885,355</b>	<b>889,533</b>	<b>.47%</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



#### 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

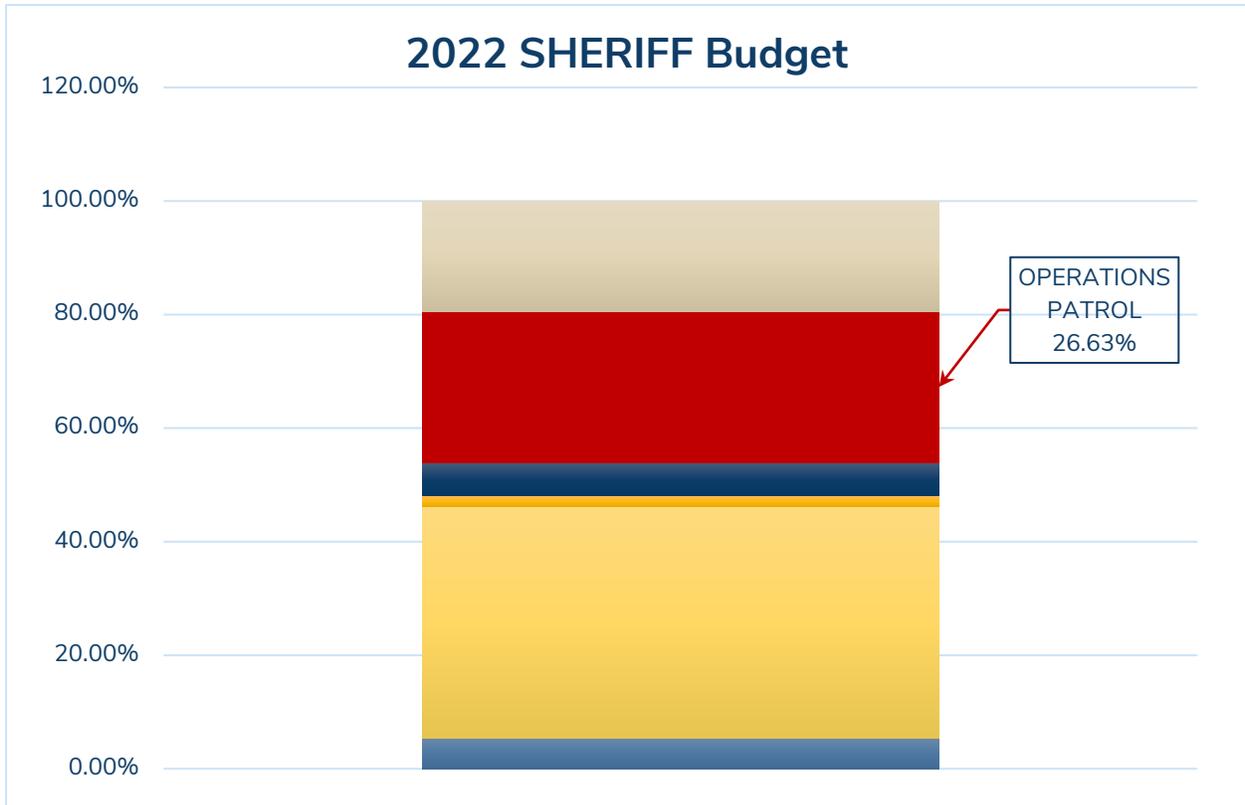
-  Rapid growth of County is increasing the need for additional trained staff.
-  Retention of patrol officers continues to be an issue especially with higher wages outside of area
-  Address fleet vehicle and usage numbers as it pertains to the business model of squads being located remotely throughout the County.
-  Human Trafficking
-  Increased use of marijuana associated with legalization in Washington State.
-  Increased use of illicit drugs
-  Deteriorating mental health and suicide prevention within community

#### 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.
- 📌 Improved community outreach

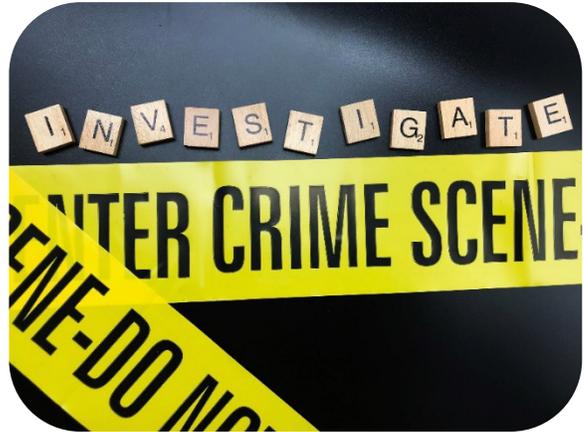


	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	238,768	884,603	1,887,829	101,366	-	-100.00%
CONSTRUCTION IN PROGRESS	-	-	-	175,000	-	-100.00%
INTERDEPARTMENTAL SERVICES	1,982	2,680	1,408	1,963	1,550	-21.04%
MAINTENANCE AND REPAIRS	71,645	45,350	45,515	77,414	65,874	-14.91%
MATERIALS AND SUPPLIES	558,928	538,106	529,089	522,366	616,860	18.09%
NON-CAPITAL PURCHASES	95,135	271,748	201,437	65,233	174,681	167.78%
OTHER SERVICES AND EXPENSES	40,065	42,908	34,897	32,474	127,801	293.55%
PERSONNEL EXPENSES	7,011,888	7,016,367	8,016,076	7,673,955	8,212,363	7.02%
PRINCIPLE RETIREMENT	-	-	-	700,000	700,000	0.00%
PROFESSIONAL SERVICES	56,621	55,213	37,765	55,211	50,511	-8.51%
TRAVEL AND PROFESSIONAL DEVELOPMENT	62,468	158,925	78,875	70,315	86,193	22.58%
UTILITIES	56,418	22,301	12,983	20,475	18,190	-11.16%
<b>EXPENSE TOTAL</b>	<b>8,193,918</b>	<b>9,038,201</b>	<b>10,845,874</b>	<b>9,495,772</b>	<b>10,054,023</b>	<b>5.88%</b>
CHARGES FOR SERVICES	385,592	486,921	572,719	354,549	433,696	22.32%
FINES AND FORFEITURES	6,454	61,259	15,841	2,513	2,513	0.00%
FUND BALANCE APPROPRIATION	-	-	-	(6,469)	(82,176)	1170.30%
INTERGOVERNMENTAL	425,586	659,164	471,070	455,380	345,965	-24.03%
INVESTMENT GAIN/(LOSS)	2,990	3,854	2,958	-	-	0.00%
LICENSES AND PERMITS	17,296	18,275	15,703	14,089	9,520	-32.43%
MISCELLANEOUS	116,632	198,895	1,493,548	129,563	125,187	-3.38%
TRANSFERS	-	-	-	-	172,957	100.00%
<b>REVENUE TOTAL</b>	<b>954,550</b>	<b>1,428,368</b>	<b>2,571,839</b>	<b>949,625</b>	<b>1,007,662</b>	<b>6.11%</b>

## INVESTIGATIONS DIVISION

### 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. The division 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

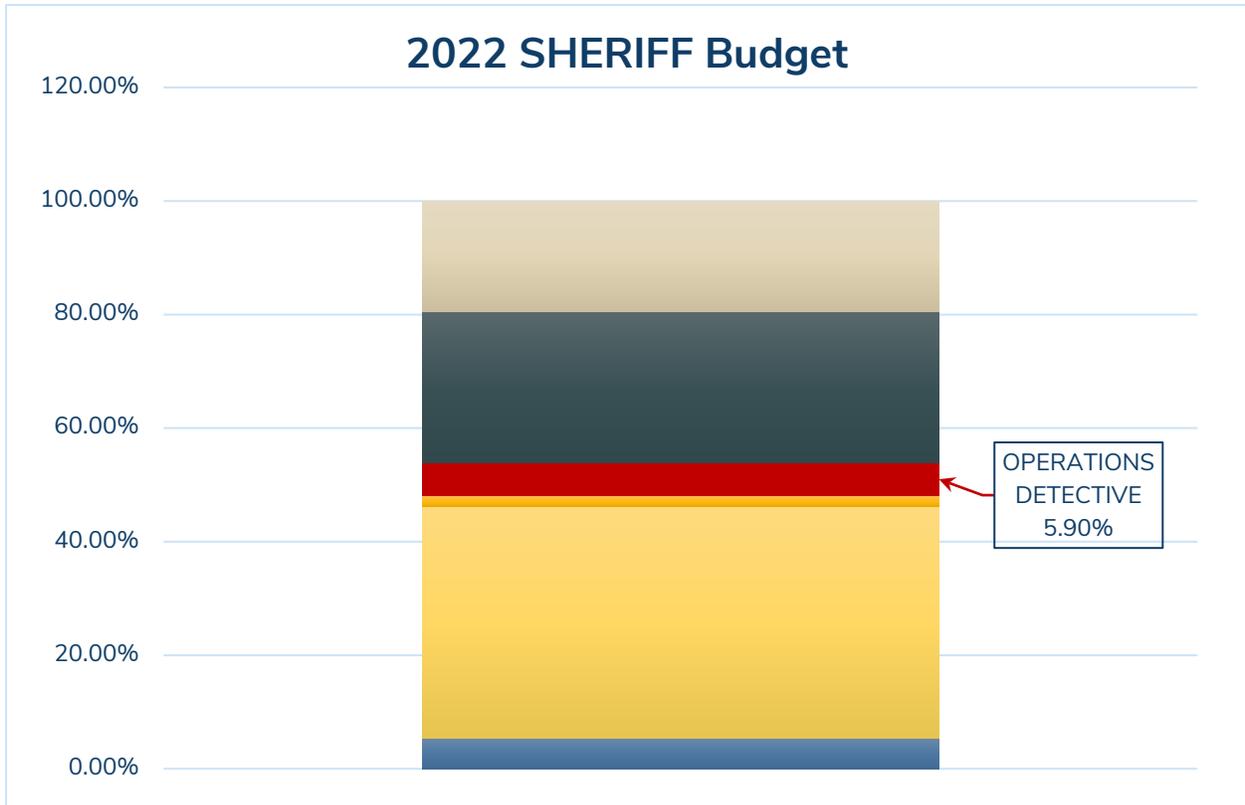
- 📌 Cases assigned to investigators are assigned more selectively on solvability factors due to a continued increase in caseloads.
- 📌 Detectives have been utilized to fill open patrol grids due to staffing shortages.
- 📌 Many crimes are primarily dealing with computers or have a computer forensics component,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

### PERFORMANCE MEASURES

- 📌 Random audits of cases and evidence will be conducted to ensure accountability.
- 📌 Monthly case management report and annual Crime in Idaho Report

### 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.
- 📌 Evaluate available technology with goal to improve efficiency where possible.
- 📌 Store and safeguard all items booked into the Sheriff's property and evidence system.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	-	-	-	10,397	-	-
INTERDEPARTMENTAL SERVICES	451	74	353	825	500	-39.39%
MAINTENANCE AND REPAIRS	4,619	5,560	10,949	16,100	24,966	55.07%
MATERIALS AND SUPPLIES	42,489	39,823	36,016	41,667	45,622	9.49%
NON-CAPITAL PURCHASES	16,934	4,902	5,508	5,445	21,855	301.38%
OTHER SERVICES AND EXPENSES	10,486	8,019	3,790	9,582	10,897	13.72%
PERSONNEL EXPENSES	1,913,576	1,986,979	1,945,169	1,748,932	2,080,932	18.98%
PROFESSIONAL SERVICES	5,121	4,114	2,891	6,972	4,850	-30.44%
TRAVEL AND PROFESSIONAL	33,096	21,071	12,661	22,762	30,690	34.83%
UTILITIES	4,236	2,118	1,469	-	7,301	100.00%
<b>EXPENSE TOTAL</b>	<b>2,031,008</b>	<b>2,072,660</b>	<b>2,018,806</b>	<b>1,862,682</b>	<b>2,227,613</b>	<b>19.59%</b>
INTERGOVERNMENTAL	5,625	-	-	-	-	0.00%
MISCELLANEOUS	100	42	10,797	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>5,725</b>	<b>42</b>	<b>10,797</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

## SUPPORT SERVICES DIVISION

### DESCRIPTION

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

At this time, the primary focus is on the continued staffing needs for the 911 center. The growth of both the community and the Law/Fire/Medical entities served, the need to expand the 911 center staff and work space is critical. The current 911 center is currently at maximum capacity and there is a need to focus on a larger facility that can handle the needs of the community in the coming years.

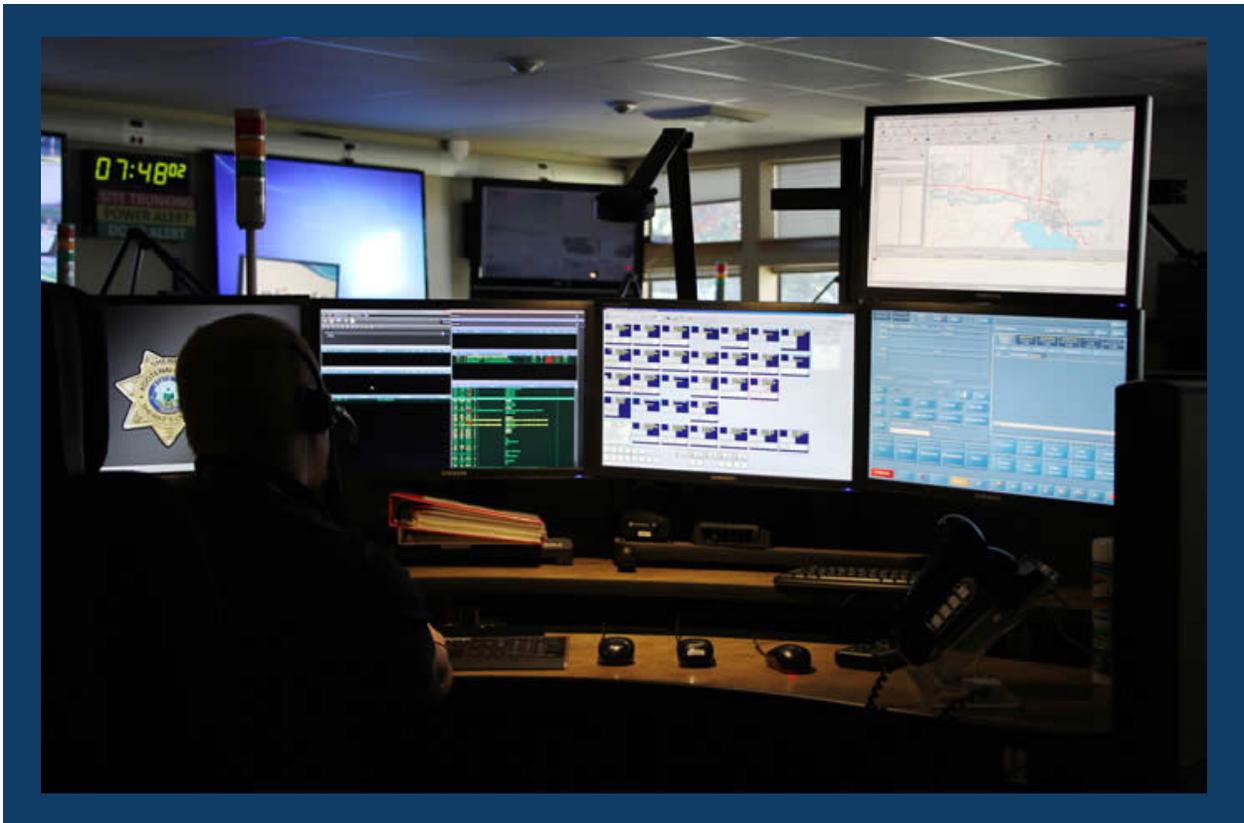
### PERFORMANCE MEASURES

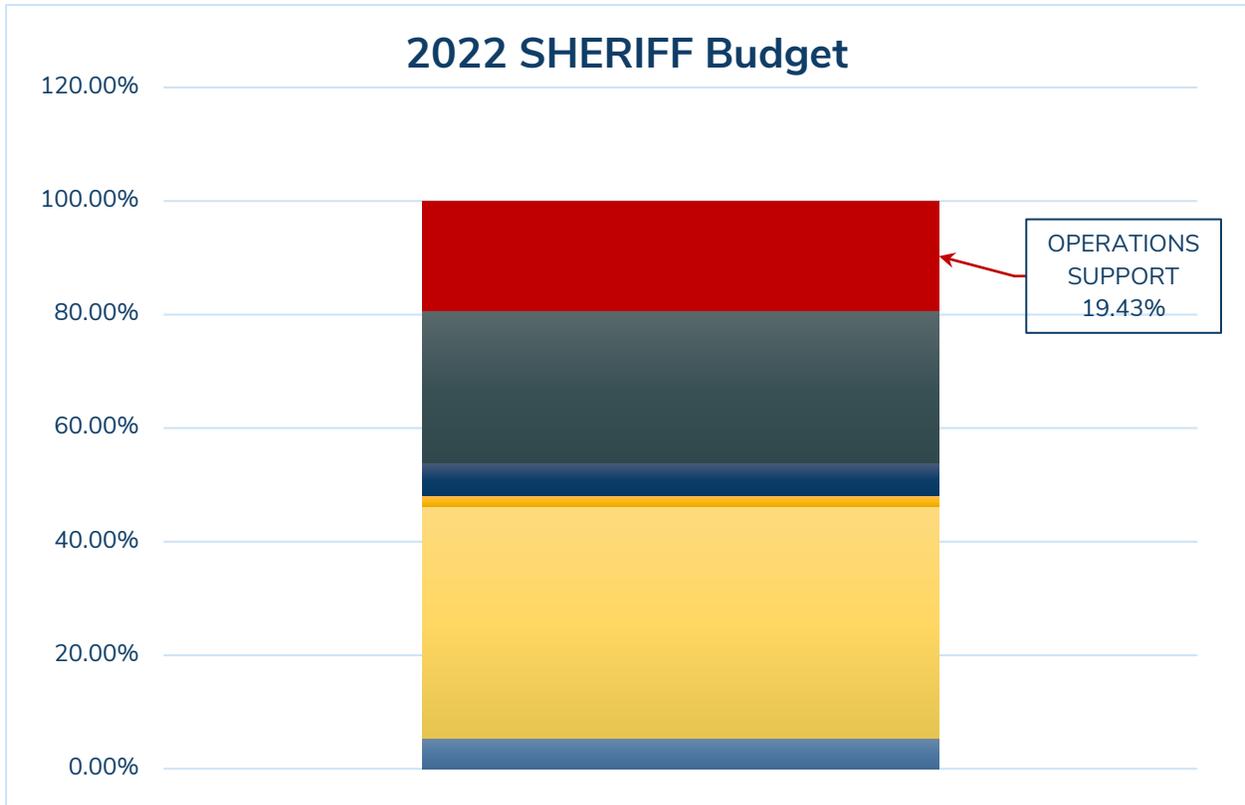
📍 None provided.

### 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.
- 📌 Continue to recruit, train and retain valuable staff





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	528,555	725,448	1,951,587	127,785	572,000	347.63%
CONSTRUCTION IN PROGRESS	5,000	-	-	-	-	0.00%
INTERDEPARTMENTAL SERVICES	736	939	524	940	890	-5.32%
MAINTENANCE AND REPAIRS	446,869	374,530	373,162	496,571	508,661	2.43%
MATERIALS AND SUPPLIES	55,479	52,345	43,343	60,703	69,291	14.15%
NON-CAPITAL PURCHASES	36,360	17,609	18,138	15,000	22,077	47.18%
OTHER SERVICES AND EXPENSES	83,298	80,995	86,420	91,817	97,180	5.84%
PERSONNEL EXPENSES	4,250,487	4,650,677	4,861,255	4,863,973	5,456,040	12.17%
PROFESSIONAL SERVICES	23,651	13,651	80,494	98,554	98,050	-0.51%
TRAVEL AND PROFESSIONAL	46,719	41,183	29,185	54,079	46,311	-14.36%
UTILITIES	386,093	486,980	382,973	511,282	464,814	-9.09%
<b>EXPENSE TOTAL</b>	<b>5,863,247</b>	<b>6,444,357</b>	<b>7,827,081</b>	<b>6,320,704</b>	<b>7,335,314</b>	<b>16.05%</b>
CHARGES FOR SERVICES	2,254,510	2,229,120	2,308,089	2,384,583	2,283,704	-4.23%
FINES AND FORFEITURES	140	80	(60)	-	-	0.00%
FUND BALANCE APPROPRIATION	-	-	-	(159,450)	406,763	-
INTERGOVERNMENTAL	84,038	36,462	71,359	-	-	0.00%
INVESTMENT GAIN/(LOSS)	47,700	71,430	26,980	-	-	0.00%
LICENSES AND PERMITS	314,582	348,490	278,513	468,528	348,490	-25.62%
MISCELLANEOUS	294,108	(3,039)	1,594	1,287	1,406	9.25%
TRANSFERS	5,000	-	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>3,000,078</b>	<b>2,682,543</b>	<b>2,686,475</b>	<b>2,694,948</b>	<b>3,040,363</b>	<b>12.82%</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

	<b>Department</b>	<b>FTE</b>
	CIVIL	7.00
	CRIMINAL	45.46
	HUMAN RESOURCES	5.00
	JUVENILE DIVERSION	4.62

**Total: 62.08 FTE**

### 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 salary increases from the 2% COLA and matrix adjustment in FY2022.
- 📌 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

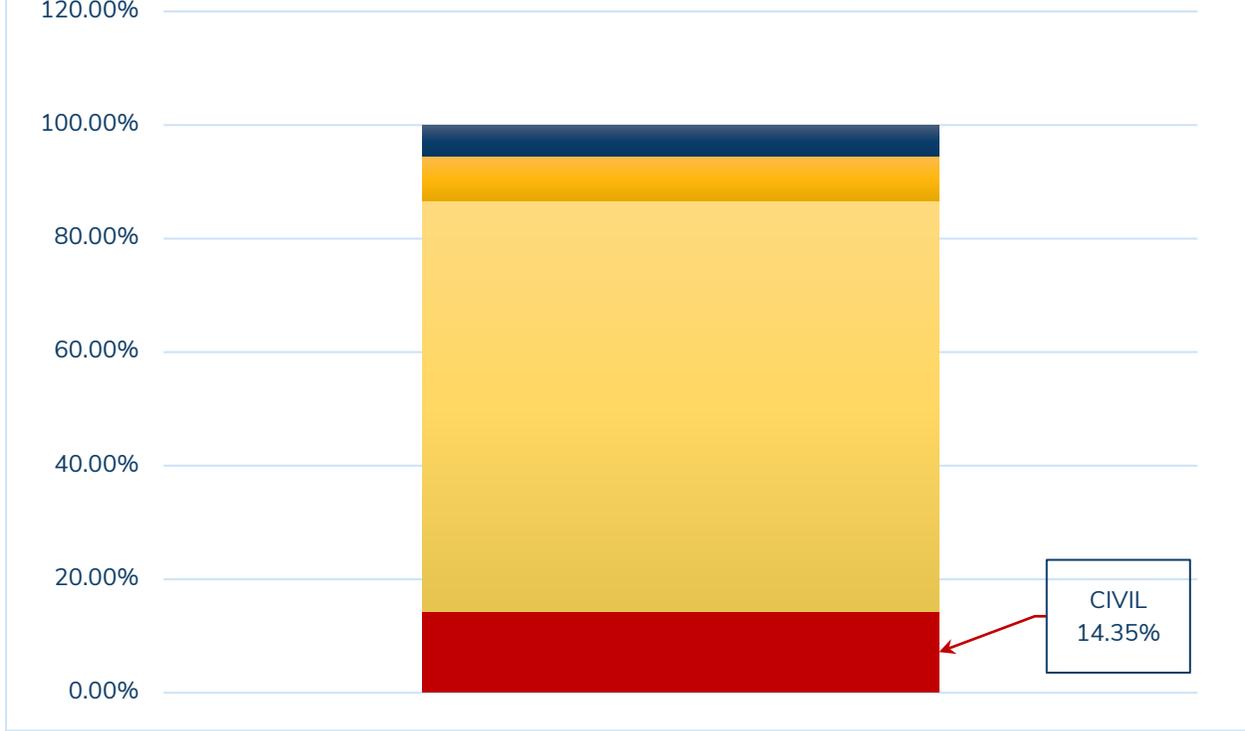
The key goal of the Civil Division is to provide up-to-date, accurate and consistent legal advice to the County. In addition, provide effective representation in litigation, resulting in maximum benefit to the County.

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.

## 2022 PROSECUTOR Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	30	-	21	-	-	0.00%
MAINTENANCE AND REPAIRS	803	544	446	524	524	0.00%
MATERIALS AND SUPPLIES	995	777	764	940	980	4.26%
NON-CAPITAL PURCHASES	183	1,301	-	-	-	0.00%
OTHER SERVICES AND EXPENSES	67	218	601	30,090	30,090	0.00%
PERSONNEL EXPENSES	671,556	730,113	781,880	781,813	811,337	3.78%
PROFESSIONAL SERVICES	17,266	21,318	19,798	24,106	24,620	2.13%
TRAVEL AND PROFESSIONAL DEVELOPMENT	5,923	5,792	4,724	7,389	6,563	-11.18%
UTILITIES	2,318	2,210	2,153	2,100	1,680	-20.00%
<b>EXPENSE TOTAL</b>	<b>699,141</b>	<b>762,273</b>	<b>810,387</b>	<b>846,962</b>	<b>875,794</b>	<b>12.82%</b>
MISCELLANEOUS	-	200	346	-	-	0.00%
TRANSFERS	-	-	-	-	70,080	100.00%
<b>REVENUE TOTAL</b>	<b>-</b>	<b>200</b>	<b>346</b>	<b>-</b>	<b>70,080</b>	<b>100.00%</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

A significant goal will be to meet the ongoing challenges of court restrictions arising from COVID. After a fourteen month jury trial prohibition imposed by the Idaho Supreme Court, we were able to make progress this spring and summer on the backlog of cases. At the end of September, jury trials were again suspended until December 6, 2021. Over the remaining months in the fiscal year we will be litigating another backlog of jury trials.

An additional attorney position and legal assistant position was approved by the Board, to start on October 1, 2021. These positions 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.

The addition of two new Magistrate Judges resulted in a busier courtroom calendar, creating challenges to cover all hearings and trials.

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.

The lack of jury trials during most of 2020, the first quarter of 2021 and last two months at the end of 2021 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.

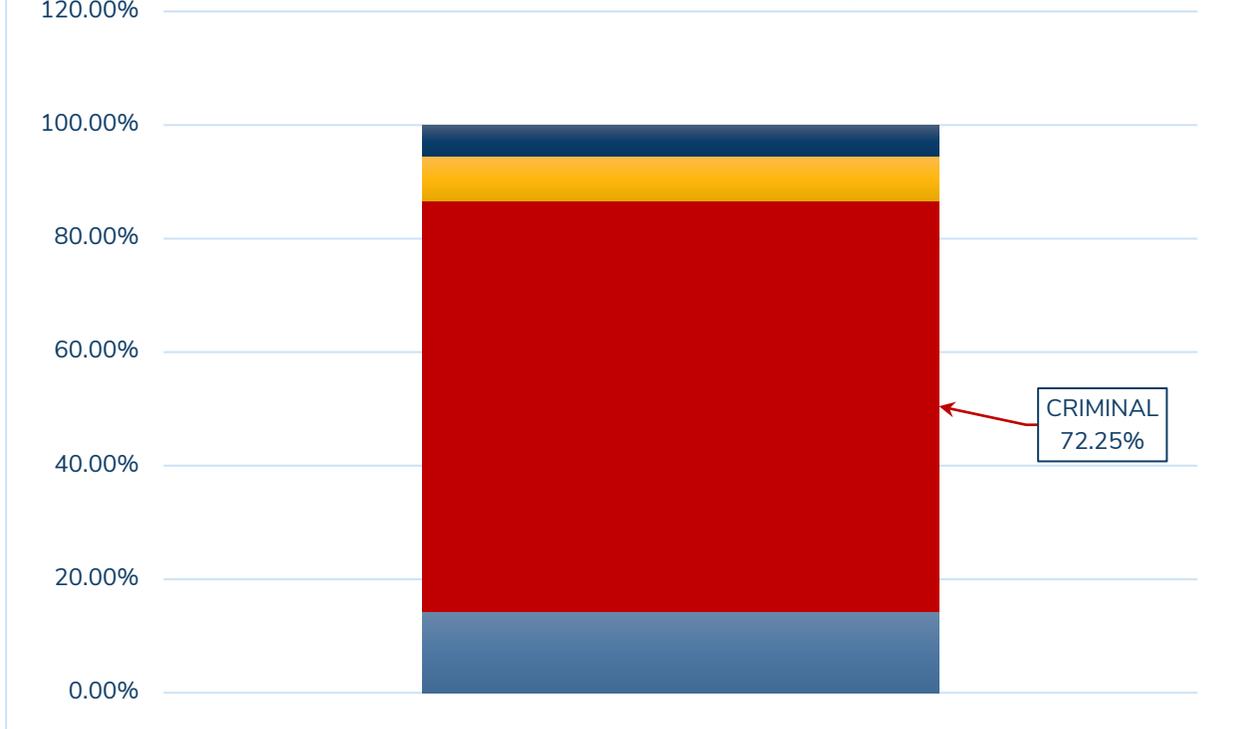
## PERFORMANCE MEASURES

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

## DEPARTMENT GOALS/OBJECTIVES

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

## 2022 PROSECUTOR Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	24,665	-	-	-	-	0.00%
INTERDEPARTMENTAL SERVICES	1,276	5,149	1,368	1,220	1,700	39.34%
MAINTENANCE AND REPAIRS	3,050	2,176	1,559	2,424	1,680	-30.69%
MATERIALS AND SUPPLIES	6,674	9,390	4,213	8,898	8,908	0.11%
NON-CAPITAL PURCHASES	-	4,814	11,013	3,658	4,895	33.82%
OTHER SERVICES AND EXPENSES	165,402	44,103	34,860	71,294	60,915	-14.56%
PERSONNEL EXPENSES	2,870,772	3,124,487	3,471,790	3,552,348	4,224,052	18.91%
PROFESSIONAL SERVICES	42,723	50,071	54,233	49,933	60,033	20.23%
TRAVEL AND PROFESSIONAL DEVELOPMENT	43,559	42,437	36,954	42,365	44,298	4.56%
UTILITIES	3,744	5,350	4,471	4,185	4,032	-3.66%
<b>EXPENSE TOTAL</b>	<b>3,161,865</b>	<b>3,287,977</b>	<b>3,620,461</b>	<b>3,736,325</b>	<b>4,410,513</b>	<b>18.04%</b>
CHARGES FOR SERVICES	63,720	63,755	64,540	68,000	68,000	0.00%
FINES AND FORFEITURES	44,332	37,129	30,050	47,500	47,500	0.00%
INTERGOVERNMENTAL	2,397	-	2,128	-	-	0.00%
MISCELLANEOUS	120,567	127,475	100,026	112,581	112,581	0.00%
<b>REVENUE TOTAL</b>	<b>231,016</b>	<b>228,359</b>	<b>196,744</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.

Juvenile Diversion’s budget supports the Diversion program, which includes the following: preparation and weekly staffing of all new juvenile cases, case management of cases taken into Diversion, home visits, school visits, and other work conducted in the community, the delivery of programs and classes, random drug testing to ensure accountability, and other various Diversion related functions.

### 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 is limited.
- 📌 Covid-19 related expenses: Concerns and costs related to Covid-19 continue to impact Diversion’s services. However, in spite of the need to limit class sizes as well as provide for enhanced safety practices, Diversion has been able to continue offering the programming and classes that our department always has, and was able to process the large backlog of clients through programming that was created by the limitations on services that went into effect during the initial wave of the pandemic in 2020.
- 📌 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 timely intervention in most cases, as opposed to cases that 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. Additionally, another factor that greatly impacts Diversion's ability to assist client's with substance abuse issues are the changing perceptions, especially among young people and even their parents, with regard to marijuana use.
- 📌 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 has recently implemented a new service; the Runaway Intervention Program. This service was 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. Diversion has been able to implement this service with no additional cost to the County.
- 📌 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.

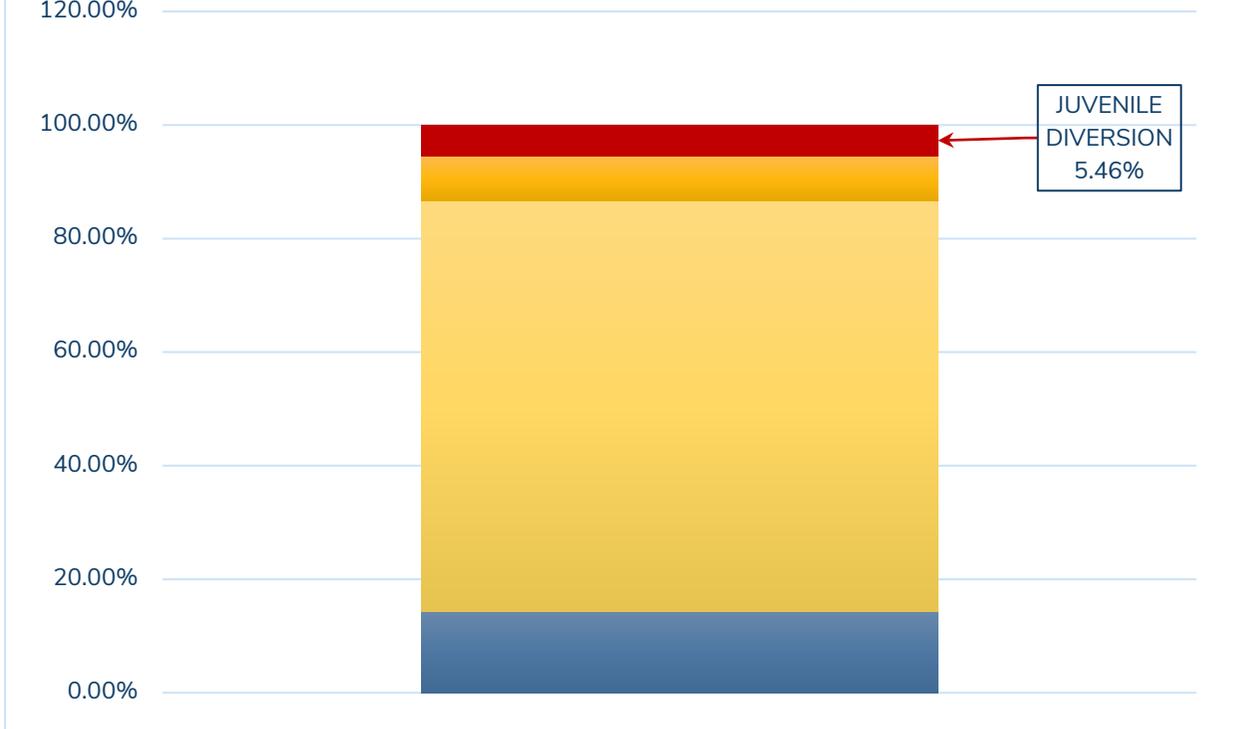
## DEPARTMENT GOALS/OBJECTIVES

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.
- 📌 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 to the public in a professional and courteous atmosphere in a timely and efficient

## 2022 PROSECUTOR Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	70	133	132	204	200	-1.96%
MAINTENANCE AND REPAIRS	337	278	118	612	580	-5.23%
MATERIALS AND SUPPLIES	7,638	8,592	7,553	3,801	6,375	67.72%
OTHER SERVICES AND EXPENSES	30	362	832	479	700	46.14%
PERSONNEL EXPENSES	293,265	316,421	312,174	324,319	320,473	-1.19%
PROFESSIONAL SERVICES	-	-	-	-	-	0.00%
TRAVEL AND PROFESSIONAL DEVELOPMENT	1,586	2,207	861	2,277	3,815	67.55%
UTILITIES	840	840	861	1,285	1,285	0.00%
<b>EXPENSE TOTAL</b>	<b>303,766</b>	<b>328,833</b>	<b>322,531</b>	<b>332,977</b>	<b>333,428</b>	<b>.135%</b>
CHARGES FOR SERVICES	3,496	3,534	3,205	10,400	5,300	-
INTERGOVERNMENTAL	3,405	5,617	5,130	-	-	0.00%
MISCELLANEOUS	1,819	2,645	1,650	2,000	1,650	-
<b>REVENUE TOTAL</b>	<b>8,720</b>	<b>11,796</b>	<b>9,985</b>	<b>12,400</b>	<b>6,950</b>	<b>-4.40%</b>

## 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.

The Human Resources (HR) Department assists with overseeing the health insurance cost center, benefits plan design, benefits administration, and benefits vendor contracts, with ultimate decision-making authority residing with the BOCC.

An additional function of the HR Department is to oversee risk management and compliance.

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, 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.

## 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

	2018 Annual	2019 Annual	2020 Annual	2021 Estimated	2022 Projected
<b>Employees</b>					
Active Employees	796	828	845	850	860
<b>Benefits</b>					
Employees on health insurance	730	742	744	754	760
Non-Nicotine Participants	681 (92%)	713 (96%)	690 (93%)	703 (93%)	707 (93%)
Benefits & Wellness Fair Participants	231	223	**	230	230
<b>Recruitment</b>					
Number of Applicants	5,032	4,182	3,937	3,200	3,500
Hires (External)	147	161	194	171	175
Promotions (Internal)	78	78	92	94	93
Average Days-to-Hire (Excludes KCSO)	59	61.8	58	60	62
<b>Turnover</b>					
Turnover(w/out seasonal or temps)	14.80%	13.40%	15.50%	17.75%	16.00%
<b>Professional Development</b>					
Number of Participants (Supervisory)	included below	114	***	120	
Number of Participants (Risk Mgmt)	309	252	321	57	294

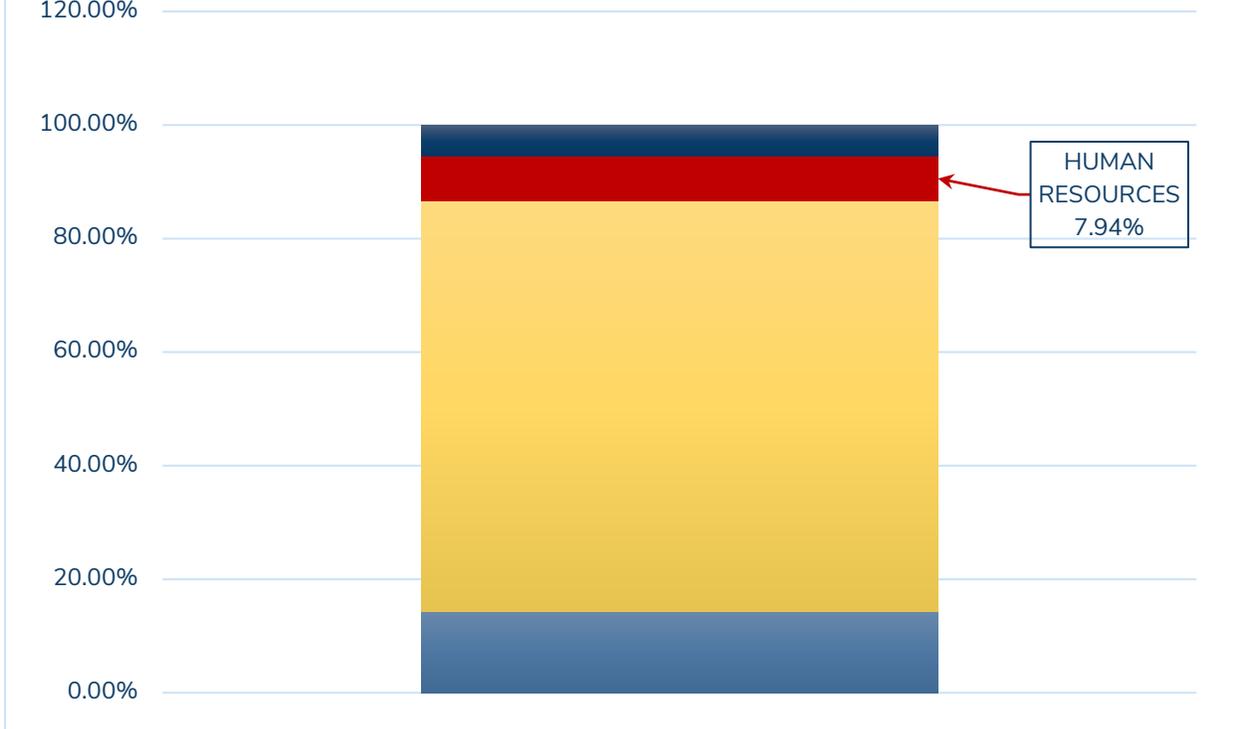
\*\*Due to COVID-19, benefit fair not held

\*\*\*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 in person and virtual 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.
- 📌 To coordinate and implement risk management programs and trainings for all county employees. Goals include: providing trainings on personnel policies, risk management/safety trainings, completing the biennial Equal Employment Opportunity Plan (EEO-4) and the Equal Employment Opportunity Survey (EEO-4) and update/revise the personnel policy manual.
- 📌 Develop and deploy an education campaign on health care benefits to include mental health resources and MDLIVE
- 📌 Host the annual flu vaccine clinic (benefit and wellness fair postponed due to pandemic).
- 📌 Propose change to eligibility date of benefit coverage to first of the month following date of hire as a recruitment strategy.

## 2022 PROSECUTOR Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
INTERDEPARTMENTAL SERVICES	575	325	232	700	700	0.00%
MAINTENANCE AND REPAIRS	1,174	1,093	915	1,122	1,122	0.00%
MATERIALS AND SUPPLIES	1,211	4,152	716	1,800	1,750	-2.78%
NON-CAPITAL PURCHASES	-	40,382	2,000	3,098	2,500	-19.30%
OTHER SERVICES AND EXPENSES	57,312	35,343	18,335	51,437	42,565	-17.25%
PERSONNEL EXPENSES	350,408	366,712	392,904	387,611	416,672	7.50%
PROFESSIONAL SERVICES	10,619	10,450	11,322	13,926	15,190	9.08%
TRAVEL AND PROFESSIONAL DEVELOPMENT	1,775	3,801	2,807	3,011	4,047	34.41%
UTILITIES	561	801	431	714	420	-41.18%
<b>EXPENSE TOTAL</b>	<b>423,635</b>	<b>463,059</b>	<b>429,662</b>	<b>463,419</b>	<b>484,966</b>	<b>4.65%</b>
TRANSFERS	-	-	-	-	64,822	100.00%
<b>REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,822</b>	<b>100.00%</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

	<b>Department</b>	<b>FTE</b>
	MENTAL HEALTH COURT	1.00
	OPERATIONS	35.48

**Total: 36.48 FTE**

# 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.

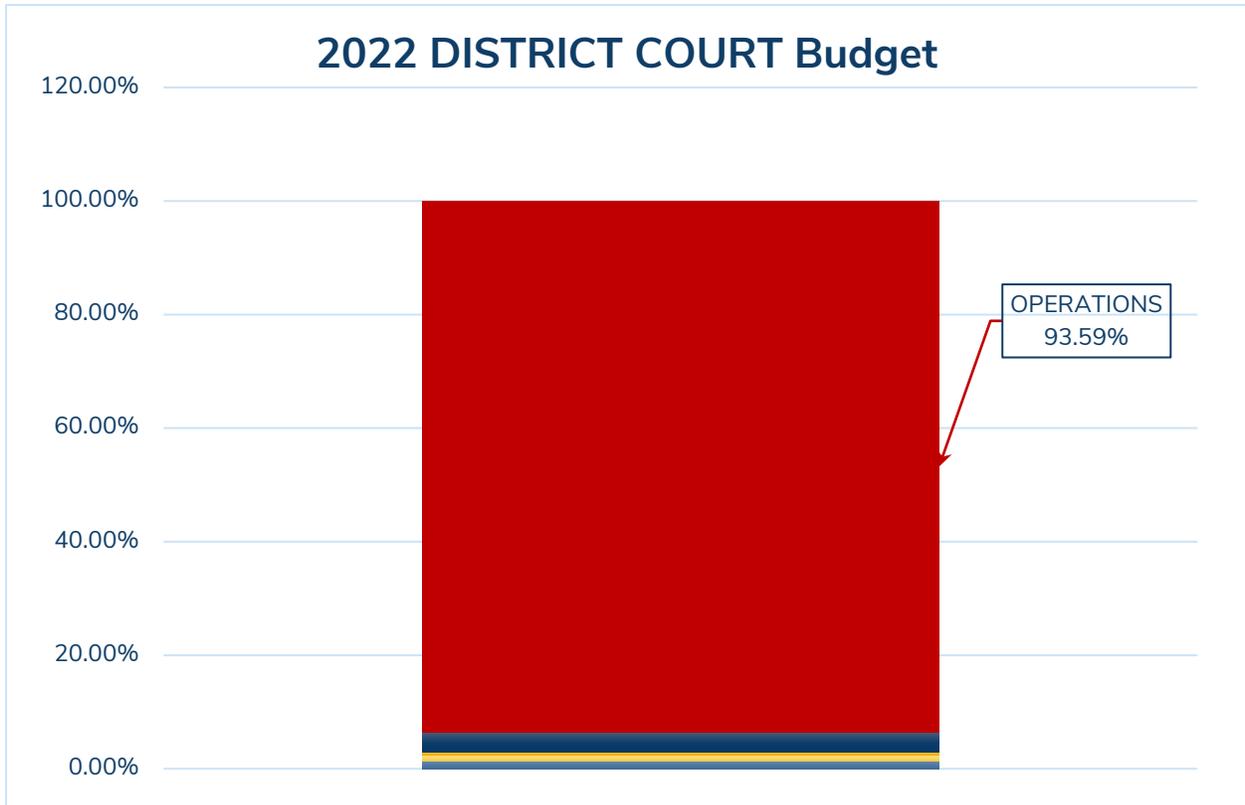
## PERFORMANCE MEASURES

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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
CAPITAL EXPENDITURES	-	12,428	-	-	-	0.00%
INTERDEPARTMENTAL SERVICES	9,597	11,948	10,961	8,220	9,645	17.34%
MAINTENANCE AND REPAIRS	21,578	7,618	12,165	18,159	10,000	-44.93%
MATERIALS AND SUPPLIES	61,025	58,971	68,662	100,166	71,022	-29.10%
NON-CAPITAL PURCHASES	8,815	28,718	30,551	23,256	103,896	346.75%
OTHER SERVICES AND EXPENSES	187,006	201,261	132,571	177,246	174,650	-1.46%
PERSONNEL EXPENSES	1,818,408	1,921,793	2,028,116	2,125,047	2,293,079	7.91%
PROFESSIONAL SERVICES	284,208	373,484	353,916	428,074	404,000	-5.62%
TRAVEL AND PROFESSIONAL DEVELOPMENT	25,600	22,257	9,288	38,002	8,124	-78.62%
UTILITIES	1,692	3,897	7,283	4,968	17,000	242.19%
<b>EXPENSE TOTAL</b>	<b>2,417,929</b>	<b>2,642,375</b>	<b>2,653,513</b>	<b>2,923,138</b>	<b>3,091,416</b>	<b>5.76%</b>
CHARGES FOR SERVICES	82,325	90,074	89,437	69,718	69,000	-1.03%
FINES AND FORFEITURES	703,666	854,597	757,228	600,872	630,400	4.91%
INTERGOVERNMENTAL	60,004	151,477	266,393	60,000	460,000	666.67%
LICENSES AND PERMITS	300	425	300	-	-	0.00%
MISCELLANEOUS	2,691	(344)	1,022	-	-	0.00%
TAXES	1,467,767	1,622,097	1,818,971	5,825,868	6,099,855	4.70%
TRANSFERS	64,963	117,072	92,104	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>2,381,716</b>	<b>2,835,398</b>	<b>3,025,455</b>	<b>6,556,458</b>	<b>7,259,255</b>	<b>10.72%</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

#### 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

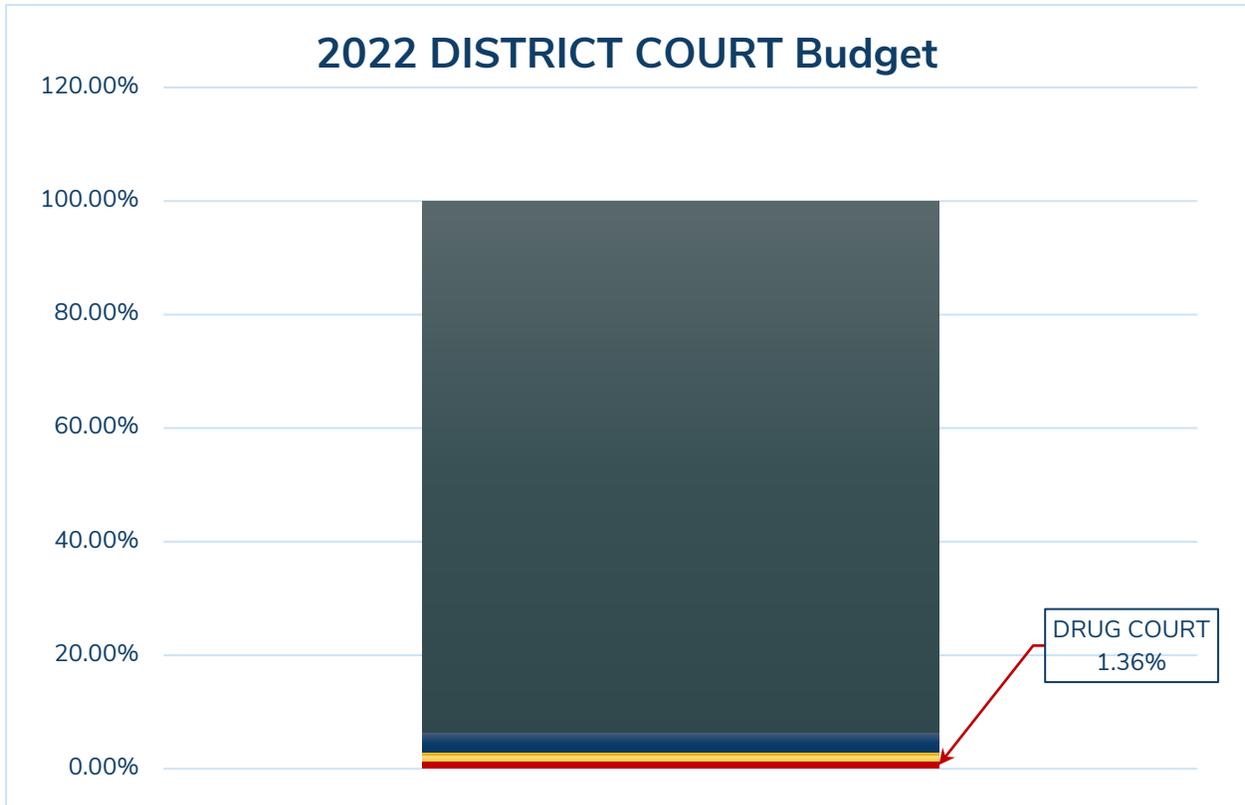
The State Supreme Court evaluates our performance measures with yearly reports to the State Legislature.

## 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.





	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
MATERIALS AND SUPPLIES	3,756	655	1,445	357	300	-15.97%
NON-CAPITAL PURCHASES	-	-	781	-	-	0.00%
OTHER SERVICES AND EXPENSES	11,083	3,748	2,716	3,621	8,550	136.12%
PERSONNEL EXPENSES	-	-	-	-	-	0.00%
PROFESSIONAL SERVICES	19,867	20,399	16,819	18,972	26,400	39.15%
TRAVEL AND PROFESSIONAL DEVELOPMENT	222	3,406	980	7,354	9,800	33.26%
<b>EXPENSE TOTAL</b>	<b>34,928</b>	<b>28,208</b>	<b>22,741</b>	<b>30,304</b>	<b>45,050</b>	<b>48.66%</b>
CHARGES FOR SERVICES	8,449	5,850	9,612	7,500	10,000	33.33%
INTERGOVERNMENTAL	23,100	18,400	13,127	19,736	35,050	77.59%
MISCELLANEOUS	-	-	-	3,068	-	-100.00%
<b>REVENUE TOTAL</b>	<b>31,549</b>	<b>24,250</b>	<b>22,739</b>	<b>30,304</b>	<b>45,050</b>	<b>48.66%</b>

## DUI Court

### 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.

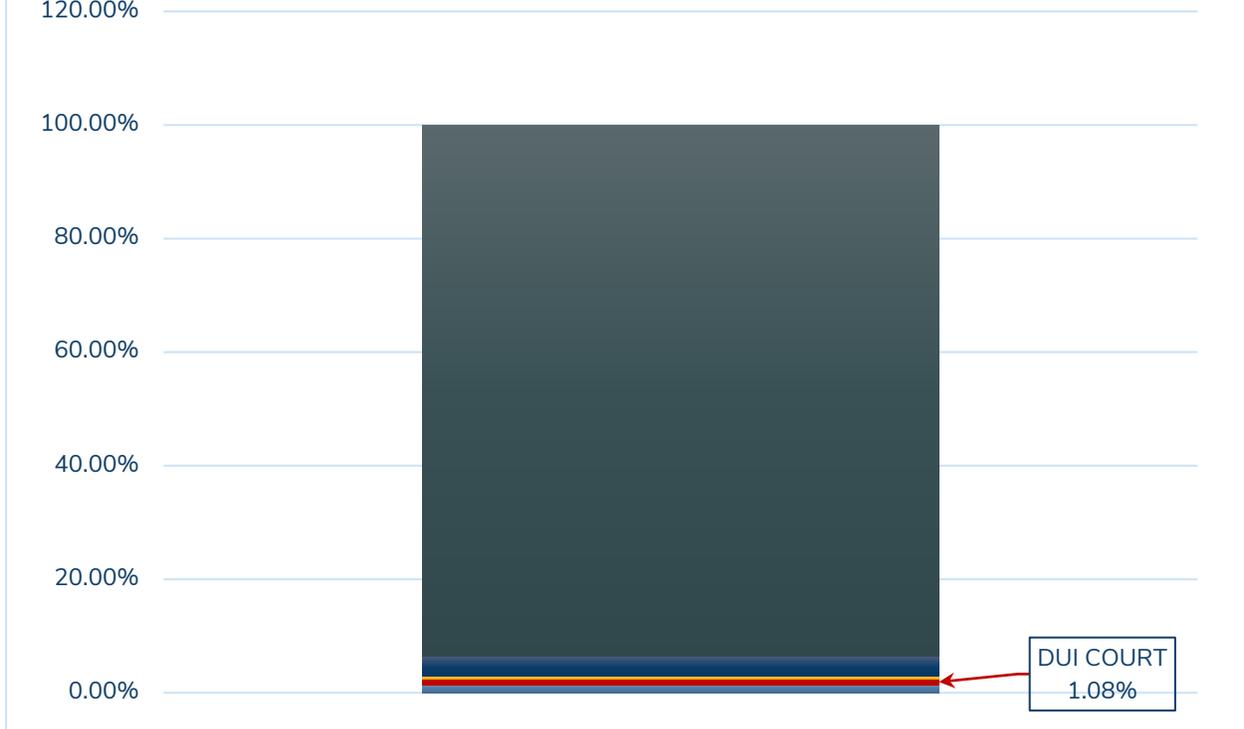
### DEPARTMENT GOALS/OBJECTIVES

Although individual Drug Court Programs will vary, the goals common to all are

- 📍 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.



## 2022 DISTRICT COURT Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
MAINTENANCE AND REPAIRS	9	-	-	-	-	0.00%
MATERIALS AND SUPPLIES	30	155	218	944	500	-47.03%
OTHER SERVICES AND EXPENSES	4,546	2,904	2,003	2,142	3,837	79.13%
PERSONNEL EXPENSES	2,221	368	1,700	-	-	0.00%
PROFESSIONAL SERVICES	23,076	15,720	16,165	23,067	23,400	1.44%
TRAVEL AND PROFESSIONAL DEVELOPMENT	9,620	4,314	240	6,582	7,850	19.26%
<b>EXPENSE TOTAL</b>	<b>39,502</b>	<b>23,461</b>	<b>20,326</b>	<b>32,735</b>	<b>35,587</b>	<b>8.71%</b>
CHARGES FOR SERVICES	11,210	13,167	11,322	14,040	10,000	-28.77%
INTERGOVERNMENTAL	20,475	10,291	9,003	18,321	25,587	39.66%
MISCELLANEOUS	-	-	-	374	-	-100.00%
<b>REVENUE TOTAL</b>	<b>31,685</b>	<b>23,458</b>	<b>20,325</b>	<b>32,735</b>	<b>35,587</b>	<b>8.71%</b>

## Mental Health Court

### 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.
- 📌 Three (3) drug free babies born to clients participating in the program

### 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

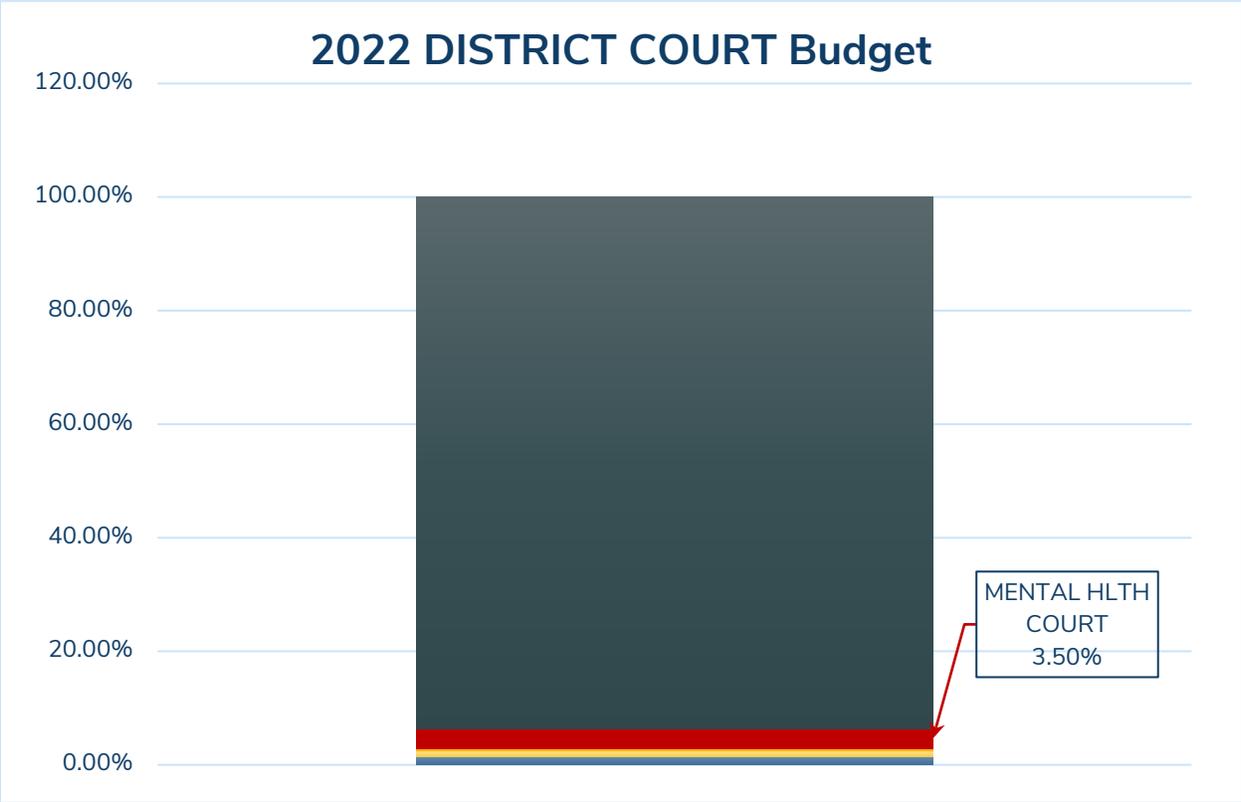
COVID-19 influenced our client population as well as the team. We were forced like many others to think outside of the box while trying to maintain best practices. Treatment sessions, community supervision and court sessions all were impacted by having to distance and to utilize web-based contacts. We managed to impose some house-arrest sanctions instead of local jail with varied outcomes. There was an 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 as the team is 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.

- 📍 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.



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
MATERIALS AND SUPPLIES	178	912	-	204	200	-1.96%
OTHER SERVICES AND EXPENSES	2,155	2,488	2,755	2,550	2,540	-0.39%
PERSONNEL EXPENSES	68,769	70,914	75,803	75,283	77,653	3.15%
PROFESSIONAL SERVICES	35,277	48,287	18,420	21,430	27,600	28.79%
TRAVEL AND PROFESSIONAL DEVELOPMENT	-	2,212	1,797	6,907	7,720	11.77%
<b>EXPENSE TOTAL</b>	<b>106,379</b>	<b>124,813</b>	<b>98,775</b>	<b>106,374</b>	<b>115,713</b>	<b>8.78%</b>
CHARGES FOR SERVICES	5,220	4,616	6,281	4,800	9,600	100.00%
INTERGOVERNMENTAL	94,743	120,194	120,251	101,574	106,113	4.47%
<b>REVENUE TOTAL</b>	<b>99,963</b>	<b>124,810</b>	<b>126,532</b>	<b>106,374</b>	<b>115,713</b>	<b>8.78%</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.
- 📌 Provide indigent defendants with substance abuse and interlock resources from Interlock fund surcharges

Recidivism is always a challenge for offenders who struggle with substance abuse. Providing offenders with appropriate resources is imperative to their success



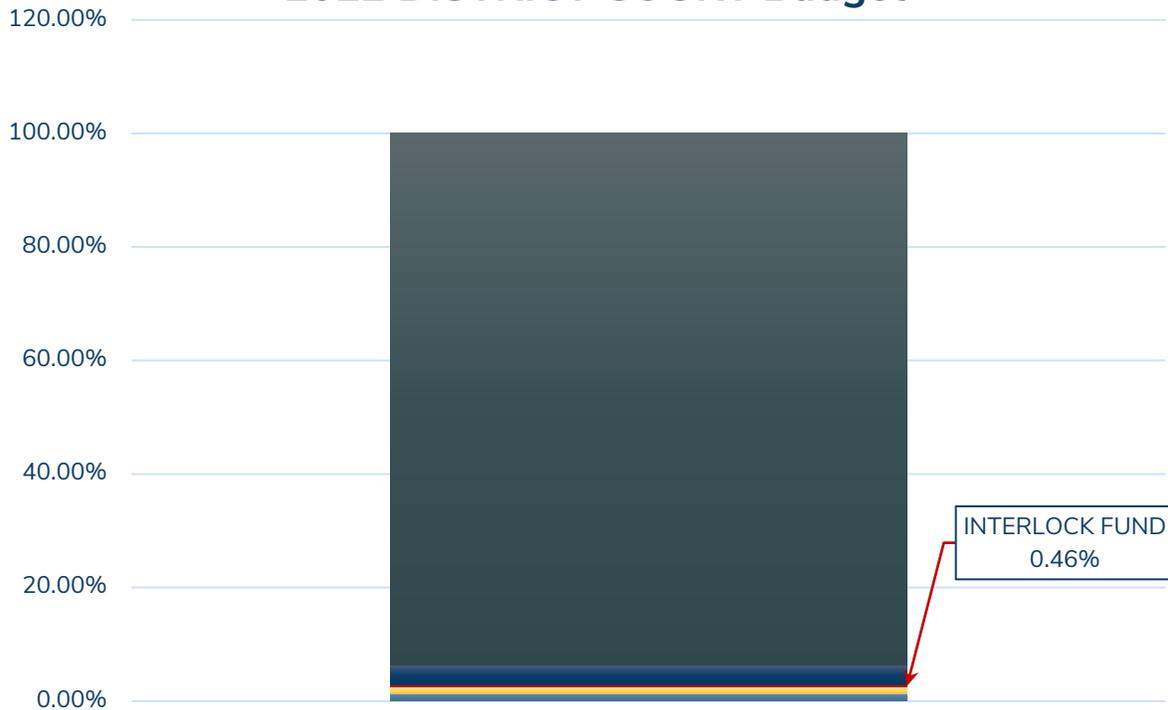
### PERFORMANCE MEASURES

District Court Performance is 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 indigent defendants with substance abuse and interlock resources.

## 2022 DISTRICT COURT Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Budget Chg
OTHER SERVICES AND EXPENSES	50	-	281	4,080	4,080	0.00%
PROFESSIONAL SERVICES	11,310	7,938	8,693	11,220	11,220	0.00%
<b>EXPENSE TOTAL</b>	<b>11,360</b>	<b>7,938</b>	<b>8,974</b>	<b>15,300</b>	<b>15,300</b>	<b>0.00%</b>
FINES AND FORFEITURES	13,312	15,940	16,685	15,000	15,300	2.00%
FUND BALANCE APPROPRIATION	-	-	-	300	-	-100.00%
TRANSFERS	(13,000)	-	-	-	-	0.00%
<b>REVENUE TOTAL</b>	<b>312</b>	<b>15,940</b>	<b>16,685</b>	<b>15,300</b>	<b>15,300</b>	<b>0.00%</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>ACFR (Annual Comprehensive 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 far-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. (Note: An encumbrance is not an expenditure, it reserves funds to be expended.)
<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
ARPA	American Rescue Plan Act
B&G	Buildings and Grounds
BOCC	Board of County Commissioners
CAD	Computer Aided Dispatch
ACFR	Annual Comprehensive Financial Report
CARES ACT	Corona Virus Aid Relief and Economic Security Act
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

Acronym	Description
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
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