

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Kootenai County Board of Commissioners will hold a public hearing per Idaho Code #31-1605 on Wednesday, August 30, 2023, at 6:00pm, in Meeting Room 1A/B, County Administration Building, 451 Government Way, Coeur d'Alene, Idaho. The purpose of the hearing is to consider and fix the final budget for each office, department, and agency for the fiscal year ending September 30, 2024. Any taxpayer may appear and be heard upon any part of said tentative budget, published below, at this time.

	Personnel Expenses	Operating Expenses	Capital Outlay	FY 2021 Total Expended	Personnel Expenses	Operating Expenses	Capital Outlay	FY 2022 Total Expended	Personnel Expenses	Operating Expenses	Capital Outlay	FY 2023 Total Adopted	Personnel Expenses	Operating Expenses	Capital Outlay	FY 2024 Tentative Budget
GENERAL FUND																
BOCC	\$ 5,508,796	\$ 2,783,672	\$ 840,359	\$ 9,132,828	\$ 5,959,348	\$ 3,057,277	\$ 1,209,356	\$ 10,225,981	\$ 8,359,124	\$ 3,385,674	\$ 720,000	\$ 12,464,798	\$ 12,534,985	\$ 3,494,439	\$ 778,450	\$ 16,807,874
Clerk	\$ 2,070,029	\$ 679,572	\$ 13,485	\$ 2,763,086	\$ 2,207,899	\$ 459,587	\$ -	\$ 2,667,486	\$ 2,591,735	\$ 595,320	\$ -	\$ 3,187,055	\$ 2,603,702	\$ 621,286	\$ -	\$ 3,224,988
Treasurer	\$ 609,056	\$ 216,914	\$ -	\$ 825,971	\$ 665,639	\$ 177,404	\$ -	\$ 843,043	\$ 760,822	\$ 335,980	\$ -	\$ 1,096,802	\$ 786,724	\$ 530,583	\$ -	\$ 1,317,307
Assessor	\$ 1,805,799	\$ 144,896	\$ -	\$ 1,950,695	\$ 2,015,237	\$ 134,739	\$ -	\$ 2,149,976	\$ 2,373,566	\$ 99,315	\$ -	\$ 2,472,881	\$ 2,376,197	\$ 115,263	\$ -	\$ 2,491,460
Coroner	\$ 270,566	\$ 213,486	\$ -	\$ 484,052	\$ 318,737	\$ 201,118	\$ 91,222	\$ 611,077	\$ 348,203	\$ 271,193	\$ -	\$ 619,396	\$ 510,299	\$ 338,656	\$ -	\$ 848,955
Sheriff	\$ 3,356,004	\$ 1,379,371	\$ 145,872	\$ 4,881,247	\$ 3,400,751	\$ 1,218,851	\$ 606,422	\$ 5,226,024	\$ 3,841,613	\$ 1,172,024	\$ 1,065,000	\$ 6,078,637	\$ 4,341,739	\$ 1,216,615	\$ 58,319	\$ 5,616,673
Prosecutor	\$ 1,573,937	\$ 109,530	\$ -	\$ 1,683,467	\$ 1,714,265	\$ 159,920	\$ -	\$ 1,874,185	\$ 2,036,634	\$ 204,620	\$ -	\$ 2,241,254	\$ 2,017,608	\$ 246,490	\$ -	\$ 2,264,098
General Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000
Replacement Reserve	\$ 7,642	\$ 449,651	\$ 5,956,282	\$ 6,413,575	\$ -	\$ (9,782)	\$ 183,990	\$ 174,208	\$ -	\$ 9,000	\$ 1,129,456	\$ 1,138,456	\$ -	\$ -	\$ 539,738	\$ 539,738
TOTAL CURRENT EXPENSE	\$ 15,201,831	\$ 5,977,092	\$ 6,955,998	\$ 28,134,921	\$ 16,281,875	\$ 5,399,115	\$ 2,090,991	\$ 23,771,981	\$ 20,311,697	\$ 6,323,126	\$ 2,914,456	\$ 29,549,279	\$ 25,171,254	\$ 6,813,332	\$ 1,376,507	\$ 33,361,093
JUSTICE FUND																
BOCC	\$ 8,756,189	\$ 1,533,781	\$ 74,340	\$ 10,364,310	\$ 8,899,614	\$ 1,717,654	\$ 450,052	\$ 11,067,321	\$ 10,901,977	\$ 1,894,474	\$ 39,014	\$ 12,835,465	\$ 11,328,012	\$ 2,372,010	\$ -	\$ 13,700,022
Sheriff	\$ 24,724,452	\$ 5,901,555	\$ 1,291,393	\$ 31,917,400	\$ 26,136,543	\$ 6,500,578	\$ 1,122,771	\$ 33,759,892	\$ 27,834,793	\$ 7,090,983	\$ 179,979	\$ 35,105,755	\$ 29,023,307	\$ 7,440,428	\$ 658,961	\$ 37,122,696
Prosecutor	\$ 3,678,967	\$ 135,828	\$ -	\$ 3,814,795	\$ 4,176,868	\$ 232,240	\$ -	\$ 4,409,108	\$ 4,767,971	\$ 192,834	\$ -	\$ 4,960,805	\$ 4,895,622	\$ 210,571	\$ -	\$ 5,106,193
Justice Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000
TOTAL JUSTICE FUND	\$ 37,159,608	\$ 7,571,163	\$ 1,365,733	\$ 46,096,505	\$ 39,213,025	\$ 8,450,472	\$ 1,572,824	\$ 49,236,321	\$ 43,504,741	\$ 9,478,291	\$ 218,993	\$ 53,202,025	\$ 45,246,941	\$ 10,323,009	\$ 658,961	\$ 56,228,911
OTHER FUNDS																
Liability Insurance	\$ -	\$ 860,470	\$ -	\$ 860,470	\$ -	\$ 864,272	\$ -	\$ 864,272	\$ -	\$ 924,758	\$ -	\$ 924,758	\$ -	\$ 1,022,373	\$ -	\$ 1,022,373
Centennial Trail	\$ -	\$ 1,136	\$ -	\$ 1,136	\$ -	\$ 1,620	\$ 44,796	\$ 46,416	\$ -	\$ 6,500	\$ 25,000	\$ 31,500	\$ -	\$ 6,500	\$ 25,000	\$ 31,500
Tourism Promotion	\$ -	\$ 1,601	\$ -	\$ 1,601	\$ -	\$ 1,470	\$ -	\$ 1,470	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Federal Transit Authority	\$ 267,192	\$ 1,880,562	\$ 500,973	\$ 2,648,727	\$ 262,773	\$ 1,843,574	\$ 1,099,285	\$ 3,205,632	\$ 418,056	\$ -	\$ -	\$ 418,056	\$ 399,472	\$ -	\$ -	\$ 399,472
Airport	\$ 662,120	\$ 303,262	\$ 393,510	\$ 1,358,891	\$ 630,441	\$ 436,100	\$ 1,339,710	\$ 2,406,251	\$ 842,872	\$ 500,111	\$ -	\$ 1,342,983	\$ 840,464	\$ 544,796	\$ -	\$ 1,385,260
HARSB	\$ -	\$ 57,178	\$ -	\$ 57,178	\$ -	\$ 116,708	\$ 126,108	\$ 242,816	\$ -	\$ 54,765	\$ -	\$ 54,765	\$ -	\$ 58,405	\$ 225,000	\$ 283,405
County Fair	\$ -	\$ 117,108	\$ 45,542	\$ 162,650	\$ -	\$ 80,209	\$ 477,833	\$ 558,042	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Noxious Weed Control	\$ 251,134	\$ 68,669	\$ 20,000	\$ 339,804	\$ 251,192	\$ 90,944	\$ 60,001	\$ 402,137	\$ 290,988	\$ 92,088	\$ -	\$ 383,076	\$ 274,490	\$ 94,439	\$ 15,343	\$ 384,272
Health District	\$ -	\$ 824,859	\$ -	\$ 824,859	\$ -	\$ 1,103,610	\$ -	\$ 1,103,610	\$ -	\$ 1,685,546	\$ -	\$ 1,685,546	\$ -	\$ 1,696,345	\$ -	\$ 1,696,345
Historical Society	\$ -	\$ 29,812	\$ -	\$ 29,812	\$ -	\$ 32,616	\$ -	\$ 32,616	\$ -	\$ 28,035	\$ -	\$ 28,035	\$ -	\$ 28,300	\$ -	\$ 28,300
Parks & Waterways	\$ 282,091	\$ 162,795	\$ 33,773	\$ 478,658	\$ 327,317	\$ 155,898	\$ 88,068	\$ 571,282	\$ 370,673	\$ 158,201	\$ -	\$ 528,874	\$ 335,363	\$ 201,659	\$ 15,000	\$ 552,022
Snowmobile	\$ 29,672	\$ 87,809	\$ 5,000	\$ 122,481	\$ 7,028	\$ 78,844	\$ 43,187	\$ 129,059	\$ 36,678	\$ 83,055	\$ -	\$ 119,733	\$ 16,225	\$ 82,974	\$ -	\$ 99,199
County Vessel	\$ 390,227	\$ 264,971	\$ 223,731	\$ 878,928	\$ 412,102	\$ 239,808	\$ 192,072	\$ 843,981	\$ 492,116	\$ 237,787	\$ -	\$ 729,903	\$ 458,353	\$ 226,336	\$ -	\$ 684,689
Indigent	\$ 235,188	\$ 71,957	\$ -	\$ 307,145	\$ 245,432	\$ 98,755	\$ -	\$ 344,188	\$ 173,689	\$ 90,500	\$ -	\$ 264,189	\$ 129,643	\$ 34,000	\$ -	\$ 163,643
District Court	\$ 5,833,231	\$ 836,568	\$ 11,841	\$ 6,681,640	\$ 6,687,970	\$ 994,843	\$ 18,320	\$ 7,701,133	\$ 8,019,773	\$ 934,677	\$ -	\$ 8,954,450	\$ 8,058,305	\$ 1,024,650	\$ 17,500	\$ 9,100,455
Court Interlock	\$ -	\$ 7,313	\$ -	\$ 7,313	\$ -	\$ 13,370	\$ -	\$ 13,370	\$ -	\$ 15,300	\$ -	\$ 15,300	\$ -	\$ 15,300	\$ -	\$ 15,300
Revaluation	\$ 2,405,805	\$ 92,912	\$ 109,430	\$ 2,608,147	\$ 2,662,730	\$ 156,373	\$ -	\$ 2,819,103	\$ 3,072,397	\$ 472,730	\$ 250,000	\$ 3,795,127	\$ 3,191,559	\$ 724,163	\$ -	\$ 3,915,722
Aquifer Protection	\$ -	\$ 320,834	\$ -	\$ 320,834	\$ -	\$ 432,685	\$ -	\$ 432,685	\$ -	\$ 668,551	\$ -	\$ 668,551	\$ -	\$ 702,132	\$ -	\$ 702,132
Construction	\$ -	\$ 1,752,998	\$ 2,508,405	\$ 4,261,402	\$ 82,000	\$ 608,631	\$ 910,635	\$ 1,601,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FUNDS	\$ 10,356,660	\$ 7,742,813	\$ 3,852,204	\$ 21,951,676	\$ 11,568,985	\$ 7,350,330	\$ 4,400,014	\$ 23,319,330	\$ 13,717,242	\$ 6,104,104	\$ 275,000	\$ 20,096,346	\$ 13,703,874	\$ 6,463,872	\$ 297,843	\$ 20,465,589
TOTAL GOVERNMENTAL FUNDS	\$ 62,718,099	\$ 21,291,068	\$ 12,173,935	\$ 96,183,101	\$ 67,063,885	\$ 21,199,917	\$ 8,063,829	\$ 96,327,632	\$ 77,533,680	\$ 21,905,521	\$ 3,408,449	\$ 102,847,650	\$ 84,122,069	\$ 23,600,213	\$ 2,333,311	\$ 110,055,593
ENTERPRISE FUND																
Waste Disposal	\$ 3,570,581	\$ 9,123,637	\$ -	\$ 12,694,218	\$ 4,578,435	\$ 10,136,260	\$ -	\$ 14,714,695	\$ 5,075,282	\$ 9,899,003	\$ 2,655,000	\$ 17,629,285	\$ 5,312,308	\$ 11,376,702	\$ 14,389,000	\$ 31,078,010
GRAND TOTAL COUNTY	\$ 66,288,680	\$ 30,414,705	\$ 12,173,935	\$ 108,877,319	\$ 71,642,320	\$ 31,336,178	\$ 8,063,829	\$ 111,042,327	\$ 82,608,962	\$ 31,804,524	\$ 6,063,449	\$ 120,476,935	\$ 89,434,377	\$ 34,976,915	\$ 16,722,311	\$ 141,133,603
INTERNAL SERVICE FUND																
	\$ 7,725	\$ 11,322,862	\$ -	\$ 11,330,587	\$ 8,441	\$ 10,689,818	\$ -	\$ 10,698,259	\$ 8,600	\$ 12,499,885	\$ -	\$ 12,508,485	\$ 8,600	\$ 13,007,212	\$ 255,000	\$ 13,270,812
KOOTENAI AMBULANCE DISTRICT																
	\$ -	\$ 3,219,812	\$ -	\$ 3,219,812	\$ -	\$ 3,355,396	\$ -	\$ 3,355,396	\$ -	\$ 4,534,090	\$ -	\$ 4,534,090	\$ -	\$ 3,710,699	\$ -	\$ 3,710,699
TOTAL	\$ 66,296,405	\$ 44,957,379	\$ 12,173,935	\$ 123,427,719	\$ 71,650,761	\$ 45,381,392	\$ 8,063,829	\$ 125,095,982	\$ 82,617,562	\$ 48,838,499	\$ 6,063,449	\$ 137,519,510	\$ 89,442,977	\$ 51,694,826	\$ 16,977,311	\$ 158,115,114

FY 2024 TENTATIVE REVENUE SUMMARY

COUNTY	INTERNAL SERVICE FUND	AMBULANCE DISTRICT	
PROPERTY TAX	\$ 59,416,243	PROPERTY TAX	\$ 3,454,572
ESTIMATED FUND BALANCES	\$ 17,543,550	ESTIMATED FUND BALANCES	\$ -
OTHER REVENUE	\$ 61,610,850	OTHER REVENUES	\$ 256,127
GRANTS	\$ 2,562,960	GRANTS	\$ -
PROJECTED REVENUES	\$ 141,133,603	PROJECTED REVENUES	\$ 3,710,699

Leslie Duncan, Chairman

Jennifer Locke, Clerk

ADDITIONAL INFORMATION IS AVAILABLE FROM THE KOOTENAI COUNTY COMMISSIONERS' OR AUDITOR'S OFFICES AT THE COUNTY ADMINISTRATION BUILDING OR ONLINE AT <https://www.kcgov.us/211/Financial-Reports>