

**Kootenai County
Levy by Fund
FY 2024 Tentative Budget**

Max Levy Rate By Fund

County Levy Funds	Preliminary Budget	Fund Balance Use	Interfund Transfer	State Funds & Other Fees	Property Tax Replacement	Balance to be Levied	Proposed FY24 Levy Rate	FY 2023 Levy Rate	Percentage Change	Fund	Maximum Allowed Rate	FY 2024 Proposed	Percentage of Maximum Allowed
Current Expense	\$ 33,361,093	\$ 60,792	\$ 713,436	\$ 20,808,603	\$ 469,305	\$ 11,308,957	0.000239775	0.000204444	17%	Current Expense	0.002600000	0.000239775	9.22%
Liability Insurance	\$ 1,022,373	\$ -	\$ 110,070	\$ -	\$ -	\$ 912,303	0.000019343	0.000017792	9%	Liability Insurance	No Limit	0.000019343	N/A
Justice	\$ 56,228,911	\$ (25,578)	\$ 107,957	\$ 22,031,185	\$ -	\$ 34,115,347	0.000723320	0.000719564	1%	Justice	0.002000000	0.000723320	36.17%
Airport	\$ 1,385,260	\$ (194,740)	\$ -	\$ 1,580,000	\$ -	\$ -	-	-	-	Airport	0.000400000	0.000000000	0.00%
County Fair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.000003276	-100%	County Fair	0.000100000	0.000000000	0.00%
Noxious Weed Control	\$ 384,272	\$ 15,343	\$ -	\$ 200	\$ -	\$ 368,729	0.000007818	0.000008362	-7%	Noxious Weed Control	0.000600000	0.000007818	1.30%
Panhandle Health District	\$ 1,696,345	\$ -	\$ 44,996	\$ 3,500	\$ -	\$ 1,647,849	0.000034938	0.000035763	-2%	Panhandle Health District	0.000400000	0.000034938	8.73%
Historical Society	\$ 28,300	\$ -	\$ -	\$ -	\$ -	\$ 28,300	0.000000600	0.000000612	-2%	Historical Society	0.000120000	0.000000600	0.50%
Parks & Waterways	\$ 552,022	\$ (110,068)	\$ -	\$ 206,500	\$ -	\$ 455,590	0.000009660	0.000007041	37%	Parks & Waterways	0.000100000	0.000009660	9.66%
Indigent*	\$ 163,643	\$ 163,643	\$ -	\$ -	\$ -	\$ -	-	-	-	Indigent	-	-	0.00%
District Court	\$ 9,100,455	\$ 34,785	\$ -	\$ 2,002,224	\$ -	\$ 7,063,446	0.000149760	0.000157075	-5%	District Court	0.000400000	0.000149760	37.44%
Revaluation	\$ 3,915,722	\$ 400,000	\$ -	\$ -	\$ -	\$ 3,515,722	0.000074541	0.000073255	2%	Revaluation	0.000400000	0.000074541	18.64%
Total County Levy Funds	\$ 107,838,396	\$ 344,177	\$ 976,459	\$ 46,632,212	\$ 469,305	\$ 59,416,243	0.001259755	0.001227184				0.001259755	

Non Levy Funds	Preliminary Budget	Fund Balance Use	Interfund Transfer	State Funds & Other Fees	Property Tax Replacement	Balance to be Levied	Proposed FY24 Levy Rate	FY 2023 Levy Rate	Percentage Change
Centennial Trail	\$ 31,500	\$ 1,500	\$ 10,000	\$ 20,000	\$ -	\$ -	-	-	-
Tourism Promotion	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	-	-	-
Federal Transit Authority	\$ 399,472	\$ -	\$ -	\$ 399,472	\$ -	\$ -	-	-	-
HARSB	\$ 283,405	\$ 199,405	\$ -	\$ 84,000	\$ -	\$ -	-	-	-
Snowmobile	\$ 99,199	\$ (10,101)	\$ -	\$ 109,300	\$ -	\$ -	-	-	-
County Vessel	\$ 684,689	\$ (119,633)	\$ -	\$ 804,322	\$ -	\$ -	-	-	-
Public Access	\$ -	\$ (10,000)	\$ -	\$ 10,000	\$ -	\$ -	-	-	-
Court Interlock	\$ 15,300	\$ 15,000	\$ (15,000)	\$ 15,300	\$ -	\$ -	-	-	-
Aquifer Protection	\$ 702,132	\$ 201,638	\$ (36,050)	\$ 536,544	\$ -	\$ -	-	-	-
Total Non Levy Funds	\$ 2,217,197	\$ 277,809	\$ (41,050)	\$ 1,980,438	\$ -	\$ -			
Total General Governmental	\$ 110,055,593	\$ 621,986	\$ 935,409	\$ 48,612,650	\$ 469,305	\$ 59,416,243	0.001259755	0.001227184	
Enterprise Fund - Waste Disposal	\$ 31,078,010	\$ 16,921,564	\$ (935,409)	\$ 15,091,855	\$ -	\$ -			
Total County Budget	\$ 141,133,603	\$ 17,543,550	\$ -	\$ 63,704,505	\$ 469,305	\$ 59,416,243			
Internal Service Fund - Health Insurance	\$ 13,270,812	\$ 255,000	\$ -	\$ 13,015,812	\$ -	\$ -			
Kootenai Ambulance District	\$ 3,710,699	\$ -	\$ -	\$ 232,000	\$ 24,127	\$ 3,454,572			
Total All Budgets	\$ 158,115,114	\$ 17,798,550	\$ -	\$ 76,952,317	\$ 493,432	\$ 62,870,815			

Property Tax Summary		
Levy Certified FY21 + Replacement (Base)	\$	51,731,277
Levy Certified FY22 + Replacement (Base)	\$	53,407,962
Levy Certified FY23 + Replacement (Base)	\$	56,604,936
County Levy		
Highest of Prior 3 Years	\$	56,604,936
3% Increase	\$	1,698,148
New Growth	\$	882,484
URD Return	\$	699,980
Less FY24 Property Tax Replacement	\$	(469,305)
County Tax Dollars Available	\$	59,416,243
FY23 Forgone Balance	\$	11,441,505
Forgone Taken in FY24	\$	-
Forgone Accrued in FY24	\$	-
FY24 Forgone Balance	\$	11,441,505

County Market Value		
FY24 Locally Assessed Net Taxable Value	\$	46,450,638,611
FY23 Operating Property Value	\$	714,315,052
County Market Value	\$	47,164,953,663

*Levy authority eliminated by HB 735 during the 2022 Legislative Session