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KOOTENAI COUNTY

2023  
ADOPTED  
BUDGET



*Board of County Commissioners*  
*Bill Brooks, Commissioner*  
*Chris Fillios, Commissioner*  
*Leslie Duncan, Chair*

*Auditor's Office*  
*Jim Brannon, Clerk*  
*Jennifer Locke, Chief Deputy Clerk*  
*Brandi Falcon, Finance Director*

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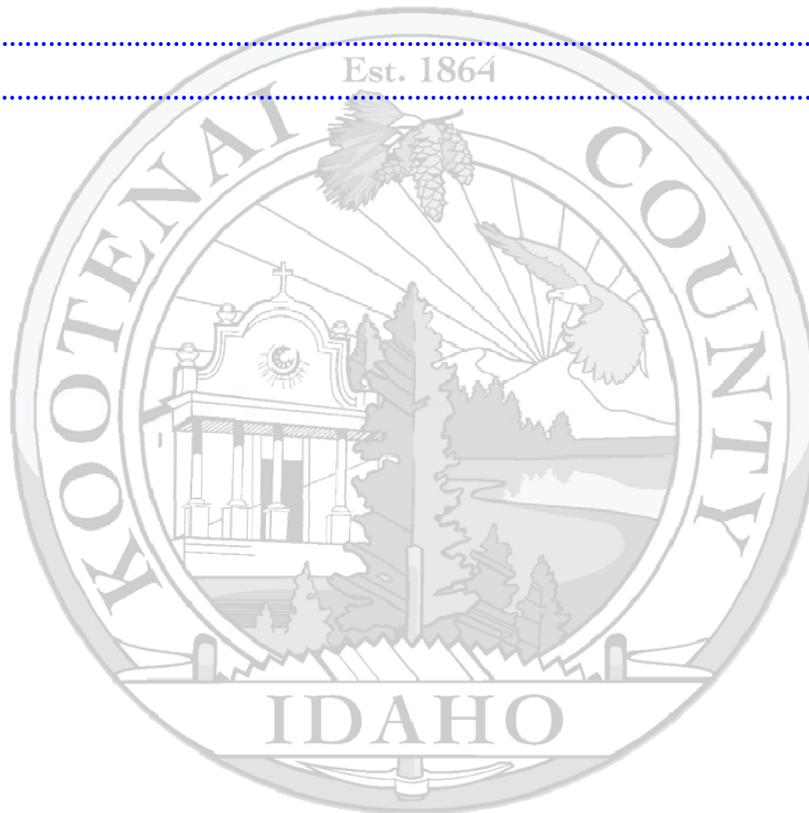
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# GFOA Distinguished Budget Presentation Award

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kootenai County, Idaho for its annual budget for the fiscal year beginning October 1, 2021. This the 10<sup>th</sup> consecutive year of receiving this award.

In order to receive this award, a governmental entity must publish a budget document that meets the program criteria as a policy document, an operations guide, a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget for the fiscal year beginning October 1, 2022 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, 2021**

*Christopher P. Morrell*

Executive Director

# Quick Reference and Reader's Guide

## Navigating the Budget Book Electronically

 Bookmarks have been provided for the major sections of the Budget Book. The Bookmarks pane should automatically display on the left side of the document when you open it. If the Bookmarks pane does not automatically display, then click on the small grey arrow to expand the vertical menu on the left side of the screen. By clicking on the bookmark icon, you will be able to open the bookmarks and scroll through the sections. If a “>” sign is to the left of the heading, click on the “>” to open the subheadings. To return to the Table of Contents, click on the bookmark in the bookmark pane on the left side of the document.

The Table of Contents is hyperlinked. To jump to a specific page or subsection from the Table of Contents, hover your mouse on the title or page number and click the mouse to go to that section. Throughout the Budget Book, you will see [blue text](#), which means that text is a hyperlink to another section with more detail. Hover your mouse over the blue underlined text, click, and it will take you to the linked page.

If you have this question:	Refer to this section:	Page(s)
How much is in the 2023 budget?	Executive Summary – Budget Overview	8
How was the 2023 budget developed?	Budget Process Budget Calendar	<a href="#">15-16</a> <a href="#">17</a>
How much is budgeted by department?	Budget Expense Summary by Department	<a href="#">32-33</a>
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What does the County spend money on?	Fund Expenditures by Classification Expense Summary by Department Expense Summary by Fund	<a href="#">28-31</a> <a href="#">32-33</a> <a href="#">34-35</a>
What is the County’s budget process timeline?	Budget Process Budget Calendar	<a href="#">15-16</a> <a href="#">17</a>
What are the goals of Kootenai County?	Executive Summary – Strategic Goals & Mission, Priorities & Issues	8
Where can I learn about the capital budget?	Capital Improvement Plan	<a href="#">91-92</a>
What capital purchases were approved?	Capital Projects Approved Capital Projects Rolled Forward to 2023	<a href="#">93-94</a> <a href="#">95-97</a>
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# **INTRODUCTION & OVERVIEW**

# MESSAGE FROM THE CLERK

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To Board of County Commissioners and Citizens of Kootenai County:

I am pleased to present the Adopted Budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023, referred to as the Fiscal Year 2023 budget, adopted on September 1<sup>st</sup>, 2022. In accordance with Idaho State Statute, the budget is balanced. This budget is a collaboration of the elected officials, the Auditor, management, and staff of Kootenai County.

## **BUDGET HIGHLIGHTS**

The total 2023 adopted budget is \$137,519,510, an 11% increase from the adopted 2022 budget. Contributing factors to this increase included the implementation of a Wage Study and a cost of living increase for employees, as well as legislative changes which increase Kootenai County's funding of Panhandle Health and Constitutional Public Defense.

## **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 (30) 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.

## **PROPERTY TAX IMPLICATIONS**

The levy rate decreased this year, reducing tax bills from \$199 per \$100,000 of value to \$123 per \$100,000 of value. This reduction in the levy rate was caused by increased property values in Kootenai County. The net taxable value of all assessed property in Kootenai County as of the date of adoption was \$45,720,391,116. The net taxable value used to certify the levy rate is \$45,788,391,255. This change reflects final values received after the budget adoption deadline.

## **BUDGET AMENDMENT PROCESS NOTE**

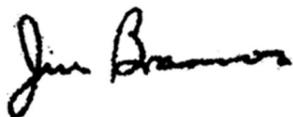
Kootenai County regularly makes changes to the Adopted Budget to account for items such as grants and unanticipated revenue. All budget amendments are adopted via resolution by the County Commissioners, and published in the local newspaper.

## **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 2022 budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, a financial plan, an operations guide, and as a communications device. I believe the FY 2023 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

# Kootenai County Elected Officials



Bill Brooks  
Commissioner, District 1



Chris Fillios  
Commissioner, District 2



Leslie Duncan  
Commissioner, District 3  
Chair



Bela Kovacs  
Assessor



Jim Brannon  
Clerk



Warren Keene  
Coroner



Stan Mortensen  
Prosecutor



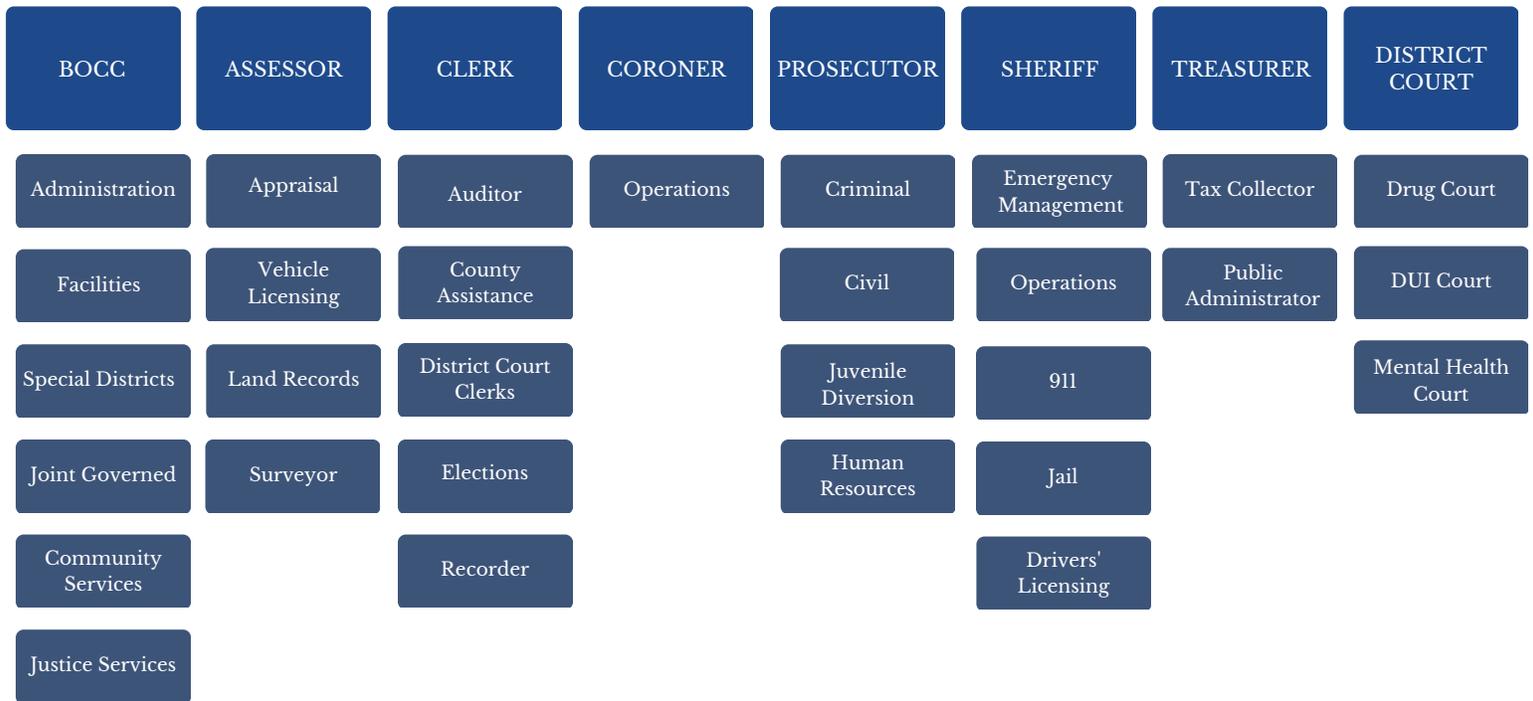
Bob Norris  
Sheriff



Steve Matheson  
Treasurer

# Kootenai County Organization Chart

Kootenai County Citizens





**FINANCIAL  
STRUCTURE,  
POLICIES,  
& PROCESSES**

# EXECUTIVE SUMMARY

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## STRATEGIC GOALS & MISSION

It is the mission of Kootenai County to provide professional service with regard to public safety, essential service, preservation of natural resources, and the responsible management of public assets for the common well-being of our citizens.

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

The FY23 budget reflects the mission and values with investments in market wages for our employees, ensuring Kootenai County continues to be a great place to work and serve our community. Our employees will also benefit from zero increases in their health insurance costs, ensuring reliable and consistent access to the benefits they and their families need. As always, we work hard to reduce the burden on property taxes, and for the second year in a row our non-property tax revenues exceed our property tax amount.

## PRIORITIES & ISSUES

This budget cycle, we dealt most heavily with the record number of open positions in the County. Efforts to combat this are reflected in our implementation of a wage study and cost of living adjustment for all employees. In addition, changing legislation continues to impact Kootenai County, and we monitor legislative activity closely.

House Bill 389, which established the “preliminary levy rate” and reduced counties’ taxing authority, once again contributed to losses of property tax revenues of \$1.8 million between FY22 and FY23.

House Bill 735 changed the way in which Public Defense is funded, and counties can no longer levy for these amounts. Instead, we must now rely on fixed sales tax distributions from the State, as well as grant revenues.

House Bill 316 double Kootenai County’s funding requirement for Panhandle Health. Previously, the County paid half and the State paid half. Now, the County must fund the entire amount of \$1.6 million in FY23, and every year thereafter.

## BUDGET OVERVIEW

Kootenai County’s adopted budget for FY23 for all funds is \$137,519,510. This includes our Internal Service Fund, which is our self-insurance fund, at \$12,508,485 for FY23, as well as our Ambulance District, at \$4,534,090. Only the levy (tax portion) of the Ambulance District’s budget is reflected in the County’s budget, per statute.

As required by Idaho State law, our budget is balanced. The County’s budget is broken down between those funds that are property tax supported - such as our Current Expense Fund (General Fund), Other Levy Funds, and Special Taxing Districts - and funds that are self-supporting Special Revenue Funds, as well as our Internal Service Fund and our Enterprise Fund.

There are multiple revenue streams that balance the budget. These are property tax, state revenue sharing, interest, fees, and use of fund balance or savings.

Our budgeted expenses are broken into three categories: personnel, operating, and capital expenses. The personnel budget of \$82.6 million represents labor costs and employer-paid benefits. The operating budget of \$48.8 million includes daily operating costs such as supplies, utilities, and maintenance. The capital budget of approximately \$6 million funds infrastructure, facilities, vehicles, and equipment.

As part of the FY23 budget cycle, all departments were required to provide detailed justification for personnel requests, operating expenses, and capital requests. Total personnel expense increased by \$10.9 million, or 15%, primarily due to the implementation of the wage study and COLA increase. Total operating expenses

# EXECUTIVE SUMMARY

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increased by \$3.4 million, or 8%, primarily due to inflation and supply chain demands. Lastly, capital purchases totaled \$6 million.

## CAPITAL INVESTMENTS

Kootenai County's capital purchases for FY23 are \$6 million, which is a \$1.3 million decrease from prior year. Of this, \$4 million is being paid for with restricted fund balances, and \$2 million is being levied. Restricted fund balances are savings that have built up over time in funds other than the general fund, and are legally restricted to expenditures for that fund's particular purpose. More detail on these capital purchases can be found in the [Capital Projects Summary](#).

## PROPERTY TAX OVERVIEW

Property taxes are the second-largest revenue stream for the County, and State law limits the amount of property tax that can be levied in any given year. Total property tax (levy amount) can be increased by 3% of the highest of the last three years' levy amounts, plus 90% of the value of any new construction, plus 80% of the value of any expiring urban renewal districts, less any property tax replacement dollars paid to the county by the State. This property tax amount is divided by the County's current year taxable value plus the prior year's operating property value, and the resulting decimal is the County's levy rate for that year.

Any property tax calculated by this formula, but not levied, may be banked for future use by the County and is considered foregone. State law limits how much foregone Counties may recapture up to 1%. When foregone is recaptured, a public hearing must be held and an advertisement of such must be published. A resolution detailing the amount of foregone being contemplated and its specific use is then adopted at a separate public hearing. Kootenai County did not recover any foregone for the FY23 budget, rather we levied the full 3% allowed and the 90% new construction allowable by law, as described above. More detail on the County's FY23 property tax and levy rate can be found in the [Property Tax](#) section.

## FUND DESCRIPTIONS & STRUCTURE

The County utilizes the fund accounting method, in order to illustrate accountability, rather than profitability. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities. Like other governments, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

## FUND & DEPARTMENT RELATIONSHIP

Within each fund, there are multiple departments. For example, in the Justice Fund, there are numerous departments, including Probation, Public Defense, Prosecution, County Jail, etc. Each department falls under the duties of different elected officials. Therefore, each fund contains various departments that report to their applicable elected official. Many of the County's departments perform functions mandated by Idaho law. For more detail on the departments each elected official is responsible for and the fund each department is located in, see the [Departments by Elected Official](#) summary.

For the purposes of the budget process, funds are grouped by revenue source, in order to transparently show sources of funding. Revenue streams are heavily regulated by statute. Below are descriptions of each of the County's funds by levy and/or major revenue source. More detail on individual funds and their departments and historical performance can be found in the [Fund Summaries](#) and [Department Summaries](#).

## GENERAL FUND

The General Fund budget for FY23 is \$29 million, an increase of \$2.3 million or 9%. This is primarily due to an increase in personnel costs of \$750,000, and an increase in capital purchases of \$890,000. The increase in personnel costs is a reflection of the wage study and COLA increase, as well as several new employee positions added. The capital purchases consist of information security purchases through IT, as well as various

# EXECUTIVE SUMMARY

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facility improvements, such as parking lot maintenance, flooring, and HVAC units.

The General Fund contains budgets for the following departments, which report to their respective elected official: Resource Management, Building & Grounds, Veterans Services, Community Development, Reprographics, Information Technology, Human Resources, Auditor, Elections, Recorder, Treasurer, DMV, Coroner, Emergency Management, 911, Juvenile Diversion, and Civil Prosecutor. More information on the [General Fund](#) can be found in the Fund Summaries.

## OTHER LEVY FUNDS

Other Levy Funds are those County funds that are authorized by Idaho Code to collect property tax as a separate levy from Current Expense; however, they share in the distribution of the allowed 3% increase and new development growth as discussed above. These funds include Justice, Liability Insurance, Airport, County Fair, Noxious Weeds, Panhandle Health District, Historical Society, Parks & Waterways, District Court (Clerk and Trial Court Administration), and Revaluation. Special Levy Funds, not including the Justice Fund, for FY23 total \$18 million, an increase of \$2.3 million or 15%. This is due to the increase in funding for Panhandle Health as discussed earlier, as well as increases in District Court's personnel and operating budgets and the Assessor's appraisal budget.

The Justice Fund is the County's largest other levy fund, therefore we break it out separately. The Justice Fund for FY23 totals \$53 million, an increase of \$4.8 million or 10%. This is due primarily to increases in personnel costs in the Sheriff's office, contracted medical services in the jail, and equipment purchases. More information on the [Justice Fund](#) can be found in the Fund Summaries.

## SPECIAL TAXING DISTRICTS

Special taxing districts are those districts that have their own levy and are allowed by law to increase

their property taxes by 3% and use the new construction roll. Kootenai Ambulance District is a special taxing district within Kootenai County that makes up \$4.5 million of the budget, with \$4.5 million in departmental revenue, \$3.2 million in property tax and \$1.2 million of other revenues. More information can be found on the County's [Ambulance District](#) in the Fund Summaries.

## SELF-SUPPORTED SPECIAL REVENUE FUNDS

Self-supported special revenue funds are exactly that. They each have specific revenue sources that are legally restricted to expenditures for specific purposes per Idaho Code. These funds in Kootenai County are Vessel, Snowmobile, and Aquifer Protection. Collectively they make up \$2 million of the budget, with \$2 million in revenues and \$30,000 in fund balance. More information on [Special Revenue Funds](#) can be found in the Fund Summaries.

## ENTERPRISE FUND

This type of fund provides goods and/or services to the general public and finance their operations mainly through user fees or charges. Kootenai County's business-type fund is our Solid Waste Department. They make up \$17.6 million of the FY23 budget. More information on the [Enterprise Fund](#) can be found in the Fund Summaries.

## INTERNAL SERVICE FUND

This type of fund is used to charge County departments, on a cost reimbursement basis, for any activity that provides goods or services to multiple departments. Kootenai County's internal service fund is for our self-funded health insurance, and makes up \$12.5 million of the FY23 budget. More information on [the Internal Service Fund](#) can be found in the Fund Summaries.

# FINANCIAL POLICIES

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At this time, the Kootenai County Board of 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 statute for guidance on financial planning. Kootenai County is in the process of compiling a formal Financial Policy Manual. The following accounting and budgetary guidelines were 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.

## **ACCOUNTING POLICIES**

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 prepares financial statements and maintains our accounting system according to Generally Accepted Accounting Principles (GAAP), and adheres to the accounting standards of the Governmental Accounting Standards Board (GASB) as well as prescribed best practices of the Government Finance Officers Association (GFOA).

## **BASIS OF BUDGETING**

The County's budget is presented on the modified accrual basis of accounting, the same presentation at the audited financial statements. Under modified basis, revenues are recognized when they become available, that is, when they are collectible within the fiscal year or within 30 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.

The County shall adopt and maintain a balanced budget as required by Idaho statute. For each fund, ongoing costs shall not exceed ongoing revenues plus available fund balances used in accordance with fund restrictions and Board approval.

Kootenai County regularly makes changes to the Adopted Budget to account for items such as grant awards, capital project roll forwards, and unanticipated revenue. The budget amendment process is as follows: publication in the local newspaper, public hearing, and a budget amendment via resolution approved by the Board of County Commissioners.

## **ANNUAL EXTERNAL AUDIT**

As required by Idaho statute, as well as by the County's use of grant and federal funds, an annual audit is performed by a firm selected by the Board of County Commissioners (BOCC) via a competitive bid selection process. The agreement with the firm is for 3 years, and at each 3 year interval the agreement is re-bid. The firm issues an official opinion on the annual financial statements, with a management letter detailing areas that need improvement, if required.

## **FINANCIAL REPORTS**

The County issues annual audited financial statements, an annual budget report, and an Annual Comprehensive Financial Report (ACFR). All issued reports are compiled in accordance with GAAP and the audited financials are full disclosure. In addition, summary financials are presented to the BOCC quarterly, and expense reports are issued monthly. The County maintains an accounting system that allows for all financial data to be compiled and entered according to GAAP, as well as provide

# FINANCIAL POLICIES

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## **PROCUREMENT**

The County maintains a Procurement Procedures Policy regarding public works construction, and a Procurement Policy for Federally Funded Purchases. Both policies are updated as needed to conform to Idaho statute and federal guidelines.

## **FIXED ASSETS**

The County's capitalization threshold for fixed assets is \$10,000. Certain exceptions are made if grant funded purchases require a \$5,000 threshold.

## **MINIMUM FUND BALANCE**

The Board annually establishes minimum levels of fund balance reserves, also known as emergency funds, to ensure County operations could continue in the event of an unforeseen emergency. Fund balance is an important funding source both for unanticipated mid-year expenses, and to cover one-time purchases requested during the budget process. The County maintains a minimum reserve of 2 months of operating costs.

The objective of the minimum reserves is not to hold funds merely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates. These funds help to mitigate against current and future unknown risks, address long-term financial planning, protect against increases in service delivery costs, avoid cash flow interruptions, and avoid the need for operational based borrowing. These take precedence over fund balance usage in the budget.

The County maintains levels of fund balance to protect against these risks. Subsequent to the annual year-end audit, the Auditor's office conducts an analysis of the General Fund and reviews potential risk factors including: changes in

projected property taxes and charges for services, likelihood of extreme events and the associated recovery from them, fund balances in other funds, self-insurance liabilities, state revenue sharing, sales tax, investment performance, pending lawsuits, and general uncertainty.

Available fund balances will not be used for ongoing operating expenditures unless the Commissioner's formally commit amounts to the current budget. Otherwise, available balances in excess of recommended guidelines are earmarked as assigned fund balance to address future needs of the County such as future operating budget shortfalls. Emphasis will be placed one-time uses such as capital expenditures which achieve future operating cost reductions. The use of fund balances is subject to approval by the Board of County Commissioners.

## **REVENUE POLICIES**

The objective of these 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.

## **FUNDING FOR SERVICES**

Services that have countywide benefits are funded with revenue sources that are generated from a broad base, such as property taxes and state funds. Services with specific customer use are funded with user fees, charges, and assessments directly related to the level of service provided. The County maximizes the utilization of these charges for services in lieu of property tax revenues.

# FINANCIAL POLICIES

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## **CHARGES FOR SERVICES**

The County establishes user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. Operating, direct, indirect, and capital costs shall be considered in establishing charges for services.

## **ANNUAL REVIEW**

Elected officials and their department heads review charges and fees annually and make appropriate modifications as necessary to ensure funding keeps pace with the costs of providing service.

## **INTERNAL SERVICE FEES**

When interdepartmental charges are used to fund internal functions, charges shall reflect full costs, and indirect expenses shall be included where practical.

## **LICENSES AND PERMITS**

The County establishes license and permit levels which reflect full administrative costs, to the extent legally allowable.

## **FINES & FORFEITURES**

Levels of fines are set and enforced according to various considerations, including legal guidelines, deterrent effect, and administrative costs. Since the purpose of penalties and interest against those violating County ordinances is to deter continuing or future offenses, the County will not institute any increase in fine amounts with the singular purpose of increasing revenues.

## **INTERGOVERNMENTAL**

The County seeks all possible Federal, State, and County reimbursement for County programs and services provided.

## **DEDICATED REVENUES**

Except where required by law or Generally Accepted Accounting Principles (GAAP), no

revenues shall be dedicated for a specific purpose. All non-restricted revenues shall be deposited in the General Fund and appropriated during the annual budget process.

## **EXPENDITURE POLICIES**

The objective of these expenditure policies is to ensure funds are expended in accordance with approved budget appropriations, GAAP, and the County's accounting policies.

## **BUDGET EXPENDITURE CATEGORIES**

The County's expenditures are classified in three categories - personnel (A budget), operating (B budget), and capital (C budget). The use of funds in excess of approved appropriations within each budget category, by any elected official or their designee, is prohibited without the express written approval of the Board of County Commissioners. Appropriated funds in each budget classification are limited in use for that classification only. Any recapture or savings must have Board approval before being re-allocated.

## **PERSONNEL EXPENDITURES**

The Board of Commissioners provides budget appropriations for departments sufficient to cover costs for full and part-time budgeted positions, overtime, season staffing, and for all related employer-paid benefits necessary for each position. Any changes to personnel wages require the approval of the Board.

## **OPERATING EXPENDITURES**

The operating budget for each department is appropriated to each elected official or their designees to address the operational needs of their departments. Elected officials and department heads may spend up to \$10,000 per transaction within a B budget line item without advance approval from the Board. Expenditures in excess of \$10,000 per transaction shall require express Board approval unless authorized

# FINANCIAL POLICIES

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through a Board-signed contractual agreement. All contractual agreements require Board approval and signature prior to payment.

## **CAPITAL EXPENDITURES**

The capital budget is appropriated for specific Board approved capital expenditures. Funds must be spent on the specific purchases approved by the Board. Any expenditures of appropriated funds on projects other than those approved by the Board is prohibited.

## **ACCOUNTS PAYABLE**

Departments enter and approve vendor invoices for payment on a weekly basis in the accounting system. The Auditor department reviews these proposed expenditures for the purpose of determining adherence to the approved accounting procedures and budget appropriations.

The Board of Commissioners reviews the Auditor's report of proposed expenditures weekly, and approves payment in a public meeting. Once approved, the Auditor's office issues checks for payment. The Clerk and Board of Commissioners review monthly expenditure reports to determine adherence to the approved budget appropriations.

## **BORROWING FOR OPERATIONS**

The County does not use debt or bond financing to fund current expenditures.

## **CAPITAL PURCHASES**

Operating expenditures are considered in the approval of capital outlays. All individual assets purchased by the County which have a cost of \$10,000 or greater are classified as Capital and depreciated over the expected useful life. Individual assets with a cost of less than \$10,000 are classified as Capital only at a department's request, and are usually due to federal grant requirements.

Each department's operating budget provides for the adequate maintenance and repair of capital items from current revenues. Board approval is required for the disposal, sale, donation, or transfer of any individual 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 2023.

## **BUDGETING POLICIES**

The objective of these budget policies is to ensure that all competing requests for County resources are evaluated and approved within expected fiscal constraints, and that budgeted revenues accurately align with trends, forecasts, legislation, and statute.

## **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 and budgetary system access for ensuring compliance with their approved departmental budget.

Any elected official, or their designee, that approves any claim or expenditure in excess of any budget appropriation, except as ordered by a court with competent jurisdiction or for emergency, is liable to the County for the amount of the claim or expenditure.

The Auditor department reviews disbursements on a weekly basis via the Accounts Payable process to ensure adherence to approved accounting procedures and budget appropriations.

# BUDGET PROCESS

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## STATUTORY DEADLINES

Kootenai County adheres to Idaho Code Section 31, Chapter 16 that provides deadlines for major stages of the budget process as outlined below:

On or before the 1<sup>st</sup> Monday in May, the Clerk, as the County Budget Officer, shall notify in writing each county official that they need to file an itemized estimate of revenues and expenditures required by their departments, on forms supplied by the Clerk, no later than the 3<sup>rd</sup> Monday in May (IC 31-1602(2)).

On or before the 3<sup>rd</sup> Monday in May, the County officials are to file their itemized estimate of revenues and expenditures with the Clerk, who then begins the preparation of the preliminary County budget for the next fiscal year (IC 31-1602(2)).

On or before the 1<sup>st</sup> Monday in August, the Clerk must present a preliminary balanced budget to the Board of County Commissioners for a final review of itemized estimated revenues and expenditures. The Board of County Commissioners shall consider the proposed budget in detail and agree upon a tentative amount to be appropriated for the ensuing fiscal year to each department's budget (IC 31-1604).

On or before the 3<sup>rd</sup> week of August, the Clerk must have published the tentative budget, including the anticipated revenue from property taxes and the total of revenues anticipated from sources other than property taxes, and the amount proposed to be appropriated to each department, with amounts expended in each of the two previous fiscal years by each department, along with the time and place that the Board of County Commissioners will meet to consider and fix a final budget. (IC 16-1604).

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

must be concluded by the 2<sup>nd</sup> Monday in September. County Commissioners shall, by resolution, adopt a final budget for the ensuing fiscal year, which shall in no event be greater than the amount of the published preliminary budget or include an amount to be raised from property taxes greater than the amount published (IC 31-1605).

## INTERNAL 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 budget process for the County:

Prior to the third Monday in May, each elected official or their department head submits to the Auditor's Office a proposed operating budget for the next 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

# BUDGET PROCESS

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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.

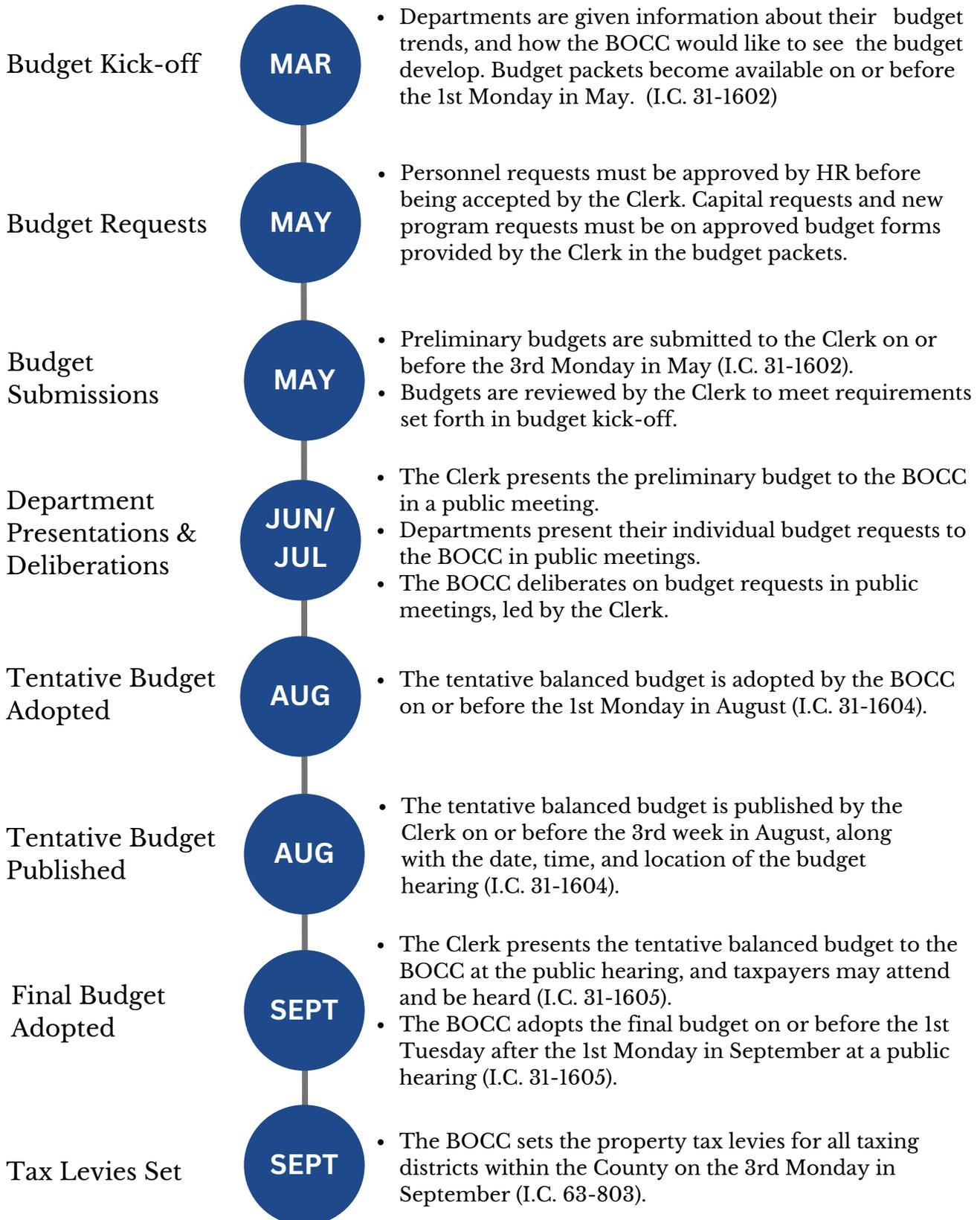
Kootenai County may increase the total appropriations budget during the current year as grants are subsequently awarded by federal or state agencies, for donations, for carrying forward incomplete capital project balances, and for receipt of unscheduled and/or unanticipated revenue, provided that there 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.

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.

A more detailed view of the County's budget calendar is on the next page.

# Budget Calendar

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# Departments by Elected Official

Elected Official	Department	Fund Description	Service Type
<b>Assessor</b>			
	Administrative Services	10 - General	Mandated
	Appraisal (Residential & Specialized)	46 - Revaluation	Mandated
	Mapping	46 - Revaluation	Mandated
	Surveyor	10 - General	Mandated
	Vehicle Licensing	10 - General	Mandated
<b>BOCC</b>			
	Administrative Services	10 - General	Mandated
	Adult Misdemeanor Probation	15 - Justice	Mandated
	Airport	301 - Airport Sewer Fund	
	Airport	30 - Airport	
	Building & Grounds	10 - General	Mandated
	Constitutional Public Defense	15 - Justice	Mandated
	External Community Services	18 - Centennial Trail	
	External Community Services	19 - Tourism Promotion	
	External Community Services	31 - County Fair	
	External Community Services	47 - EMS Services	Mandated
	External Community Services	49 - Aquifer Protection District	
	Health District	33 - Panhandle Health District	Mandated
	Health Insurance	14 - Health Insurance	
	Historic Society	34 - Historical Society	
	Information Systems	10 - General	Mandated
	Juvenile Detention	15 - Justice	Mandated
	Juvenile Probation	15 - Justice	Mandated
	Noxious Weed Control	32 - Noxious Weed Control	Mandated
	Parks & Waterways	35 - Parks & Waterways	
	Reprographics	10 - General	
	Resource Management Office	10 - General	
	Risk Management	13 - Liability Insurance	Mandated
	Snow Groomers	36 - Snowmobile	
	Solid Waste	60 - Solid Waste	Mandated
	Transit Program	20 - Public Transport	
	Vessel	37 - Vessel	
	Veterans Services	10 - General	
<b>Clerk</b>			
	Administrative Services	10 - General	Mandated
	Auditor	10 - General	Mandated
	County Assistance	40 - Indigent	Mandated
	District Court Clerks	45 - District Court	Mandated
	Elections	10 - General	Mandated
	Recorder	10 - General	Mandated

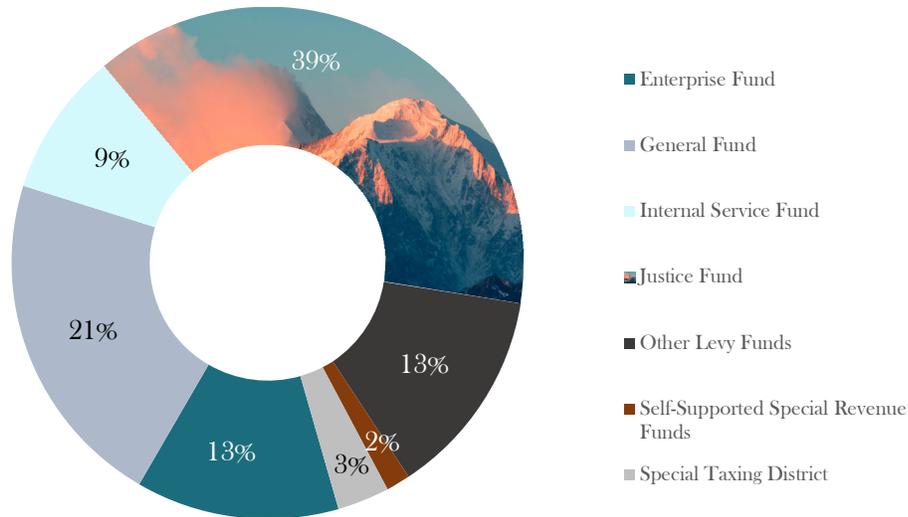
# Departments by Elected Official

Elected Official	Department	Fund Description	Service Type
<b>Coroner</b>			
	Coroner	10 - General	Mandated
<b>District Court</b>			
	Drug Court	45 - District Court	
	DUI Court	45 - District Court	
	Interlock Device	455 - Interlock	
	Mental Health Court	45 - District Court	
	Trial Court Administrator	45 - District Court	Mandated
<b>Prosecutor</b>			
	Civil Division	10 - General	Mandated
	Criminal Division	15 - Justice	Mandated
	Human Resources	10 - General	Mandated
	Juvenile Diversion	10 - General	
<b>Sheriff</b>			
	911	10 - General	Mandated
	Administrative Services	15 - Justice	Mandated
	Animal Control	15 - Justice	Mandated
	Auto Shop	10 - General	
	Backcountry Patrol	15 - Justice	
	Civil Division	15 - Justice	Mandated
	County Jail	15 - Justice	Mandated
	Detectives	15 - Justice	Mandated
	Drivers Licensing	10 - General	Mandated
	K-9 Program	15 - Justice	
	Maintenance	15 - Justice	
	Marine Patrol	37 - Vessel	
	Office of Emergency Management	10 - General	
	Patrol	15 - Justice	Mandated
	Records Division	15 - Justice	Mandated
	Recreational Safety	36 - Snowmobile	
	School Resource Officers	15 - Justice	
	Search & Rescue	15 - Justice	Mandated
	SWAT	15 - Justice	
	Warrants & Extradition	15 - Justice	Mandated
<b>Treasurer</b>			
	Treasurer	10 - General	Mandated



# **FINANCIAL SUMMARIES**

# FY 2023 BUDGET REQUESTS BY FUND TYPE



<b>ENTERPRISE FUND</b>	
Solid Waste	\$ 17,629,285

<b>GENERAL FUND</b>	
911	\$ 5,435,222
Assessor Administration	869,456
Building & Grounds	856,213
BOCC Administration	1,457,107
Clerk/Auditor/Recorder/Elections	3,187,055
Community Development	3,572,416
Coroner	619,396
Department of Motor Vehicles	1,603,425
General Accounts	3,555,555
Human Resources	793,048
Information Systems	3,903,886
Juvenile Diversion	414,957
Office of Emergency Management	376,071
Prosecutor - Civil Division	1,033,249
Resource Management Office	341,301
Sheriff Auto Shop	267,344
Treasurer	1,096,802
Veterans Services	166,776
<b>Total</b>	<b>\$ 29,549,279</b>

<b>INTERNAL SERVICE FUND</b>	
Health Insurance Fund	\$ 12,508,485

<b>JUSTICE FUND</b>	
Adult Misdemeanor Probation	\$ 1,117,741
Constitutional Public Defense	5,820,931
Civil/Records/Warrants	1,769,795
Detectives	2,338,471
Driver Licensing	753,248
General Accounts	1,237,677
Jail	16,707,073
Juvenile Probation/Detention	4,959,116
Patrol	10,489,481

Prosecutor	4,960,805
Search & Rescue	40,584
Sheriff Administration	2,026,262
Sheriff Maintenance	907,635
SWAT	73,206
<b>Total</b>	<b>\$ 53,202,025</b>

<b>OTHER LEVY FUNDS</b>	
Airport	\$ 1,397,748
County Fair	150,000
District Court	8,969,750
Revaluation	3,795,127
Historical Society	28,035
Indigent Fund*	264,189
Liability Insurance	924,758
Noxious Weeds	383,076
Panhandle Health District	1,685,546
Parks & Waterways	528,874
<b>Total</b>	<b>\$ 18,127,103</b>

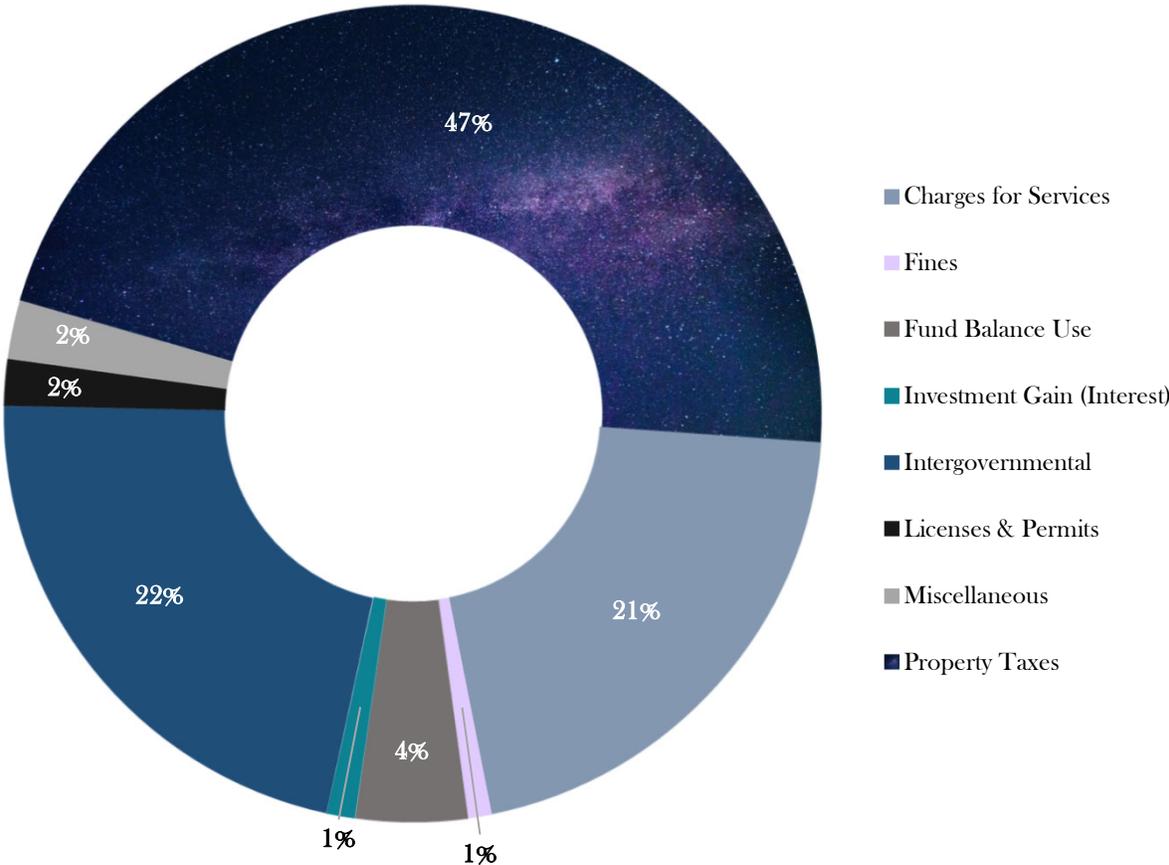
<b>SELF-SUPPORTED SPECIAL REVENUE FUNDS</b>	
Aquifer Protection District	\$ 668,551
Centennial Trail	31,500
Public Transit	418,056
Snowmobile	119,733
Tourism Promotion	1,500
Vessel	729,903
<b>Total</b>	<b>\$ 1,969,243</b>

<b>SPECIAL TAXING DISTRICTS</b>	
Kootenai County EMS System	\$ 4,534,090

<b>GRAND TOTAL BUDGET</b>	<b>\$ 137,519,510</b>
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# FY 2023 BUDGET FUNDING BY SOURCE

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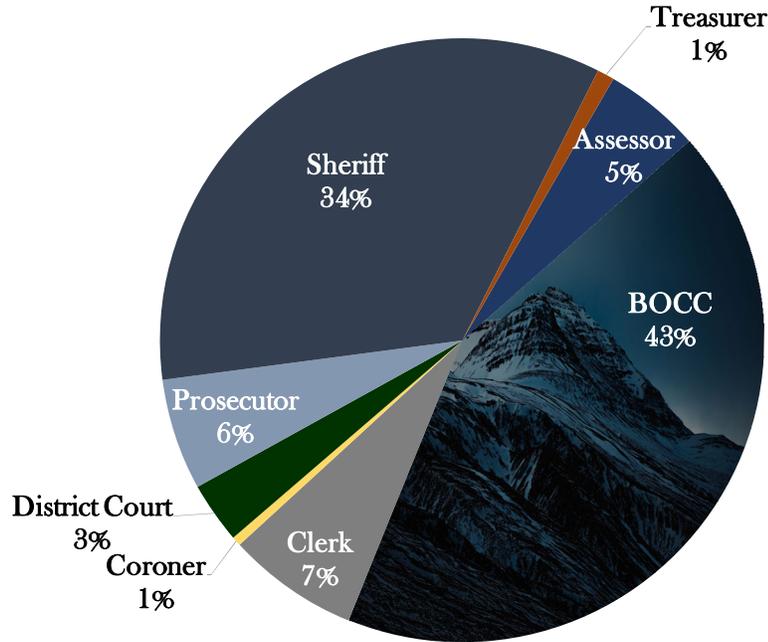
### KOOTENAI COUNTY FUNDING BY SOURCE

CHARGES FOR SERVICES - 21%	\$	25,058,924
FINES - 1%		1,136,333
FUND BALANCE USE - 4%		5,311,331
INVESTMENT GAIN (INTEREST) - 1%		1,340,000
INTERGOVERNMENTAL - 22%		26,439,449
LICENSES & PERMITS - 2%		2,225,829
* MISCELLANEOUS - 2%		2,774,268
PROPERTY TAXES - 47%		56,190,801
<b>TOTAL FUNDING</b>		<b>\$ 120,476,935</b>

*\* Includes Special Assessment taxes, Property Tax Late Charges & Interest, and Warrant costs  
 Note: Internal Service Fund and Special Taxing District excluded*

# FY 2023 Budget by Elected Official

Fiscal Year 2023 Total Adopted Budget - \$120,476,935  
 Internal Service Fund & Special Taxing District Excluded



Elected Official	FY2019 Actual Expenditures	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Actual Expenditures	FY2023 Adopted Budget Expenditures
Assessor	\$ 4,445,334	\$ 4,570,575	\$ 4,558,842	\$ 4,969,079	\$ 6,268,008
BOCC	\$ 38,949,738	\$ 43,890,788	\$ 50,376,834	\$ 48,190,322	\$ 51,314,191
Clerk	\$ 6,427,375	\$ 7,180,555	\$ 6,687,460	\$ 7,233,877	\$ 8,489,283
Coroner	\$ 372,603	\$ 438,720	\$ 484,052	\$ 611,077	\$ 619,396
District Court	\$ 2,880,168	\$ 2,804,319	\$ 3,071,724	\$ 3,492,300	\$ 3,931,711
Prosecutor	\$ 4,842,124	\$ 5,183,028	\$ 5,498,262	\$ 6,283,293	\$ 7,202,059
Sheriff	\$ 32,950,893	\$ 37,166,349	\$ 37,374,175	\$ 39,419,336	\$ 41,555,485
Treasurer	\$ 734,044	\$ 703,490	\$ 825,971	\$ 843,043	\$ 1,096,802
<b>Grand Total</b>	<b>\$ 91,602,277</b>	<b>\$ 101,937,823</b>	<b>\$ 108,877,319</b>	<b>\$ 111,042,327</b>	<b>\$ 120,476,935</b>

Elected Official	FY2019 Increase/ Decrease	FY2020 Increase/ Decrease	FY2021 Increase/ Decrease	FY2022 Increase/ Decrease	FY2023 Increase/ Decrease
Assessor	1%	3%	0%	9%	26%
BOCC	-23%	13%	15%	-4%	6%
Clerk	-1%	12%	-7%	8%	17%
Coroner	5%	18%	10%	26%	1%
District Court	10%	-3%	10%	14%	13%
Prosecutor	6%	7%	6%	14%	15%
Sheriff	5%	13%	1%	5%	5%
Treasurer	3%	-4%	17%	2%	30%
<b>Grand Total</b>	<b>6%</b>	<b>58%</b>	<b>52%</b>	<b>75%</b>	<b>114%</b>

# 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, Finance, and IT Services.

**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.

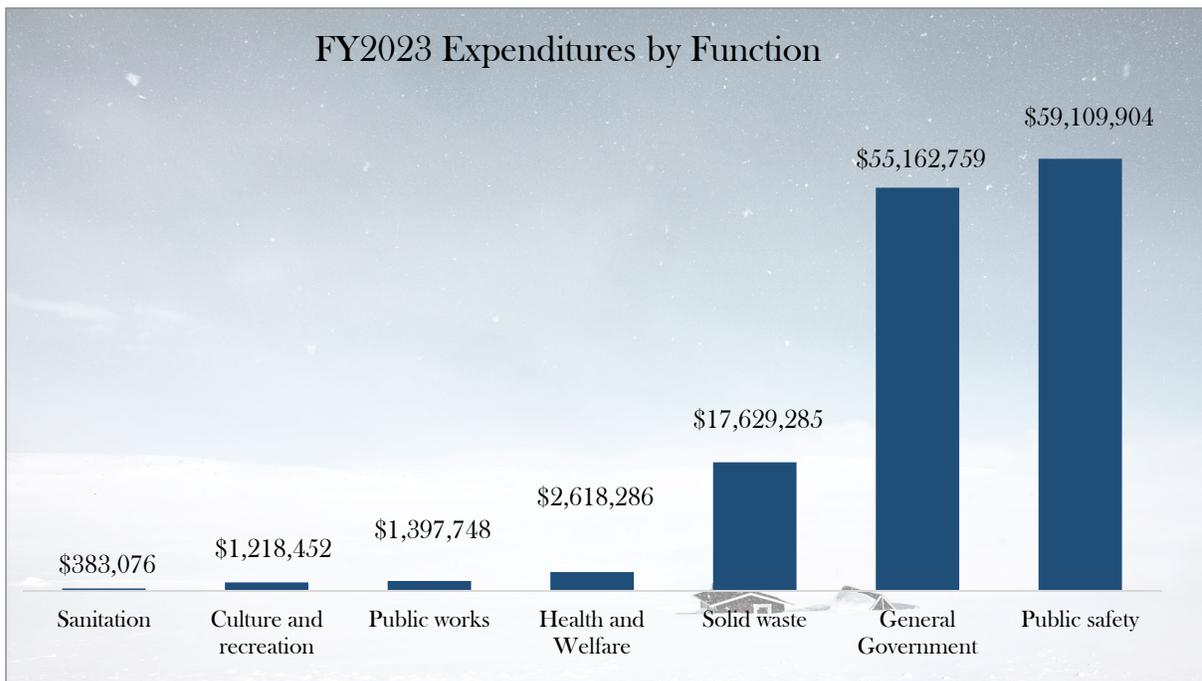
**CULTURE AND RECREATION** Includes the County Parks and Waterways as well as outside organizations such as Kootenai County Historical Society, Kootenai County Fair, and Centennial Trail support.

**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



## 2023 CONSOLIDATED SUMMARY

### Budgeted Revenues Expenditures

	Governmental Funds	Enterprise Funds	Grand Total
<b>REVENUES</b>			
Charges for Services	\$ 10,380,069	\$ 14,678,855	\$ 25,058,924
Fines	1,136,333	-	1,136,333
Fund Balance Use	1,637,985	3,673,346	5,311,331
Intergovernmental	26,439,449	-	26,439,449
Investment Gain (Interest)	1,340,000	-	1,340,000
Licenses & Permits	2,225,829	-	2,225,829
Miscellaneous	1,093,299	171,000	1,264,299
Property Taxes	56,190,801	-	56,190,801
Special Assessments & Warrant Costs	1,509,969	-	1,509,969
Transfers	893,916	(893,916)	-
<b>TOTAL REVENUES</b>	<b>\$ 102,847,650</b>	<b>\$ 17,629,285</b>	<b>\$ 120,476,935</b>
<b>EXPENSES</b>			
Culture and Recreation	\$ 1,218,452	\$ -	\$ 1,218,452
General Government	42,654,274	-	42,654,274
Health and Welfare	2,618,286	-	2,618,286
Public safety	54,575,814	-	54,575,814
Public works	1,397,748	-	1,397,748
Sanitation	383,076	-	383,076
Solid waste	-	17,629,285	17,629,285
<b>TOTAL EXPENSES</b>	<b>\$ 102,847,650</b>	<b>\$ 17,629,285</b>	<b>\$ 120,476,935</b>
<b>Net Revenues &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Kootenai County EMS System</b>			
<b>REVENUES</b>			
Intergovernmental	\$ 1,209,943	\$ -	\$ 1,209,943
Licenses & Permits	40,000	-	40,000
Taxes	3,284,147	-	3,284,147
<b>TOTAL REVENUES</b>	<b>\$ 4,534,090</b>	<b>\$ -</b>	<b>\$ 4,534,090</b>
<b>EXPENSES</b>			
Public safety	\$ 4,534,090	\$ -	\$ 4,534,090
<b>TOTAL EXPENSES</b>	<b>\$ 4,534,090</b>	<b>\$ -</b>	<b>\$ 4,534,090</b>
<b>Net Revenues &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Internal Service Fund</b>			
<b>REVENUES</b>			
Charges for Services	\$ 12,412,485	\$ -	\$ 12,412,485
Intergovernmental	96,000	-	96,000
<b>TOTAL REVENUES</b>	<b>\$ 12,508,485</b>	<b>\$ -</b>	<b>\$ 12,508,485</b>
<b>EXPENSES</b>			
General Government	\$ 12,508,485	\$ -	\$ 12,508,485
<b>TOTAL EXPENSES</b>	<b>\$ 12,508,485</b>	<b>\$ -</b>	<b>\$ 12,508,485</b>
<b>Net Revenues &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 119,890,225</b>	<b>\$ 17,629,285</b>	<b>\$ 137,519,510</b>
<b>Total Expenditures</b>	<b>\$ 119,890,225</b>	<b>\$ 17,629,285</b>	<b>\$ 137,519,510</b>

# 5 YEAR CONSOLIDATED BUDGET PERFORMANCE SUMMARY

## BUDGET TO ACTUAL 2018-2022

GENERAL GOVERNMENT	FY2018		FY2019		FY2020		FY2021		FY2022	
	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual
<b>REVENUES</b>										
Charges for Services	\$ 9,032,616	\$ 10,274,910	\$ 9,063,027	\$ 9,684,612	\$ 11,008,535	\$ 10,866,958	\$ 9,950,538	\$ 12,324,560	\$ 11,615,157	\$ 13,036,676
Fines	1,087,450	1,733,352	1,179,042	1,330,758	1,258,071	1,190,087	964,235	1,178,225	1,003,333	1,368,759
Fund Balance Use	16,117,083	-	5,443,567	-	10,378,326	-	10,005,649	-	10,426,495	-
Intergovernmental	20,523,776	16,813,693	19,544,265	18,230,200	35,962,111	21,230,499	62,546,659	30,264,435	64,496,896	26,201,318
Investment Gain (Interest)	1,060,000	333,928	1,260,000	4,073,351	1,260,000	2,914,402	2,300,000	(713)	2,400,000	(2,679,055)
Licenses & Permits	1,491,830	1,535,448	1,513,775	1,586,065	1,528,203	1,395,499	1,640,942	1,545,142	1,517,262	2,057,425
Miscellaneous	1,408,228	2,040,981	1,661,159	1,644,179	3,113,493	3,442,461	2,901,128	2,880,584	1,518,401	1,977,881
Property Taxes	45,435,436	45,980,693	47,299,287	47,593,536	49,926,627	50,562,776	51,314,811	51,924,451	52,989,078	53,103,027
Special Assessments & Warrant Costs	877,808	995,954	908,308	930,957	863,560	1,149,780	1,099,174	984,457	872,368	1,088,274
Transfers	745,282	756,974	956,007	956,007	800,516	800,517	785,889	785,890	945,668	945,669
<b>TOTAL REVENUES</b>	<b>\$ 97,779,509</b>	<b>\$ 80,465,934</b>	<b>\$ 88,828,437</b>	<b>\$ 86,029,665</b>	<b>\$ 116,099,442</b>	<b>\$ 93,552,979</b>	<b>\$ 143,509,025</b>	<b>\$ 101,887,031</b>	<b>\$ 147,784,658</b>	<b>\$ 97,099,973</b>
<b>EXPENSES</b>										
Culture and Recreation	\$ 2,398,873	\$ 2,332,187	\$ 2,884,275	\$ 995,981	\$ 3,536,484	\$ 2,661,192	\$ 1,956,673	\$ 1,896,802	\$ 2,571,252	\$ 2,100,146
General Government	37,406,354	31,396,899	35,503,758	31,730,229	52,271,474	33,016,685	83,410,246	40,331,987	82,298,125	37,903,641
Health and Welfare	3,238,076	2,610,008	3,068,602	2,302,978	2,983,467	2,039,170	2,850,899	1,704,635	2,611,851	1,944,894
Public safety	51,821,215	50,567,419	45,541,434	43,069,847	52,883,436	48,633,160	50,000,625	48,731,326	53,726,427	50,685,810
Public works	2,519,831	2,981,756	1,506,724	1,367,222	4,035,969	2,061,966	4,925,686	3,178,548	6,159,494	3,291,004
Sanitation	395,160	367,877	323,644	304,715	388,612	377,310	364,896	339,804	417,509	402,137
<b>TOTAL EXPENSES</b>	<b>\$ 97,779,509</b>	<b>\$ 90,256,145</b>	<b>\$ 88,828,437</b>	<b>\$ 79,770,971</b>	<b>\$ 116,099,442</b>	<b>\$ 88,789,482</b>	<b>\$ 143,509,025</b>	<b>\$ 96,183,101</b>	<b>\$ 147,784,658</b>	<b>\$ 96,327,632</b>
<b>Net Revenues &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ (9,790,211)</b>	<b>\$ -</b>	<b>\$ 6,258,694</b>	<b>\$ -</b>	<b>\$ 4,763,497</b>	<b>\$ -</b>	<b>\$ 5,703,930</b>	<b>\$ -</b>	<b>\$ 772,341</b>
<b>ENTERPRISE FUND</b>										
<b>REVENUES</b>										
Charges for Services	\$ 12,310,000	\$ 13,597,666	\$ 12,865,000	\$ 14,225,583	\$ 13,369,274	\$ 14,548,777	\$ 13,313,084	\$ 15,787,853	\$ 14,253,152	\$ 16,420,132
Fines	-	-	-	-	-	472	-	714	-	5,488
Fund Balance Use	4,409,780	-	5,803,549	-	4,690,185	-	2,999,468	-	4,228,181	-
Intergovernmental	-	113,083	-	-	-	22,617	-	101,161	-	6,744
Miscellaneous	282,500	232,513	120,000	94,840	88,400	150,748	114,647	349,341	124,000	345,928
Taxes	33,000	32,362	-	32,878	-	26,828	-	29,330	-	26,332
Transfers	(745,282)	(756,974)	(577,452)	(577,452)	(800,516)	(800,517)	(785,889)	(785,890)	(945,668)	(945,669)
<b>TOTAL REVENUES</b>	<b>\$ 16,289,998</b>	<b>\$ 13,218,650</b>	<b>\$ 18,211,097</b>	<b>\$ 13,775,850</b>	<b>\$ 17,347,343</b>	<b>\$ 13,948,924</b>	<b>\$ 15,641,310</b>	<b>\$ 15,482,509</b>	<b>\$ 17,659,665</b>	<b>\$ 15,858,954</b>
<b>EXPENSES</b>										
Solid waste	\$ 16,289,998	\$ 10,706,037	\$ 18,211,097	\$ 11,831,306	\$ 17,347,343	\$ 13,148,340	\$ 15,641,310	\$ 12,694,218	\$ 17,659,665	\$ 14,714,695
<b>TOTAL EXPENSES</b>	<b>\$ 16,289,998</b>	<b>\$ 10,706,037</b>	<b>\$ 18,211,097</b>	<b>\$ 11,831,306</b>	<b>\$ 17,347,343</b>	<b>\$ 13,148,340</b>	<b>\$ 15,641,310</b>	<b>\$ 12,694,218</b>	<b>\$ 17,659,665</b>	<b>\$ 14,714,695</b>
<b>Net Revenues &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ 2,512,613</b>	<b>\$ -</b>	<b>\$ 1,944,544</b>	<b>\$ -</b>	<b>\$ 800,584</b>	<b>\$ -</b>	<b>\$ 2,788,291</b>	<b>\$ -</b>	<b>\$ 1,144,260</b>

## 5 YEAR CONSOLIDATED BUDGET PERFORMANCE SUMMARY

### BUDGET TO ACTUAL 2018-2022

	FY2018		FY2019		FY2020		FY2021		FY2022	
<b>KOOTENAI COUNTY EMS SYSTEM</b>										
<b>REVENUES</b>										
Intergovernmental	\$ 97,911	\$ 120,785	\$ 97,911	\$ 129,975	\$ 101,316	\$ 135,996	\$ 118,203	\$ 179,552	\$ 137,984	\$ 196,325
Licenses & Permits	42,000	44,423	42,000	46,882	42,000	45,585	45,000	45,481	40,000	51,905
Taxes	2,517,282	2,540,357	2,630,085	2,671,173	2,797,637	2,840,468	2,960,666	3,000,230	3,105,437	3,121,593
<b>TOTAL REVENUES</b>	<b>\$ 2,657,193</b>	<b>\$ 2,705,565</b>	<b>\$ 2,769,996</b>	<b>\$ 2,848,030</b>	<b>\$ 2,940,953</b>	<b>\$ 3,022,049</b>	<b>\$ 3,123,869</b>	<b>\$ 3,225,264</b>	<b>\$ 3,283,421</b>	<b>\$ 3,369,823</b>
<b>EXPENSES</b>										
Public safety	\$ 2,657,193	\$ 2,704,608	\$ 2,769,996	\$ 2,849,330	\$ 2,940,953	\$ 3,020,867	\$ 3,123,869	\$ 3,219,812	\$ 3,283,421	\$ 3,355,396
<b>TOTAL EXPENSES</b>	<b>\$ 2,657,193</b>	<b>\$ 2,704,608</b>	<b>\$ 2,769,996</b>	<b>\$ 2,849,330</b>	<b>\$ 2,940,953</b>	<b>\$ 3,020,867</b>	<b>\$ 3,123,869</b>	<b>\$ 3,219,812</b>	<b>\$ 3,283,421</b>	<b>\$ 3,355,396</b>
<b>Net Revenues &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ 958</b>	<b>\$ -</b>	<b>\$ (1,300)</b>	<b>\$ -</b>	<b>\$ 1,182</b>	<b>\$ -</b>	<b>\$ 5,452</b>	<b>\$ -</b>	<b>\$ 14,427</b>
<b>INTERNAL SERVICE FUND</b>										
<b>REVENUES</b>										
Charges for Services	\$ 8,804,029	\$ 8,948,316	\$ 9,866,963	\$ 10,261,861	\$ 10,682,290	\$ 11,239,096	\$ 11,175,087	\$ 11,211,948	\$ 11,489,171	\$ 11,814,140
Fund Balance Use	114,250	-	692,647	-	-	-	-	-	-	-
Intergovernmental	96,000	85,735	96,000	67,668	96,000	176,559	96,000	92,938	96,000	328,361
Miscellaneous	-	-	-	-	-	-	-	84,553	-	-
Transfers	-	-	(378,555)	(378,555)	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,014,279</b>	<b>\$ 9,034,051</b>	<b>\$ 10,277,055</b>	<b>\$ 9,950,974</b>	<b>\$ 10,778,290</b>	<b>\$ 11,415,655</b>	<b>\$ 11,271,087</b>	<b>\$ 11,389,439</b>	<b>\$ 11,585,171</b>	<b>\$ 12,142,501</b>
<b>EXPENSES</b>										
General Government	\$ 9,014,279	\$ 9,430,864	\$ 10,277,055	\$ 10,271,683	\$ 10,778,290	\$ 3,020,867	\$ 11,271,087	\$ 11,330,587	\$ 11,585,171	\$ 10,698,259
<b>TOTAL EXPENSES</b>	<b>\$ 9,014,279</b>	<b>\$ 9,430,864</b>	<b>\$ 10,277,055</b>	<b>\$ 10,271,683</b>	<b>\$ 10,778,290</b>	<b>\$ 10,444,372</b>	<b>\$ 11,271,087</b>	<b>\$ 11,330,587</b>	<b>\$ 11,585,171</b>	<b>\$ 10,698,259</b>
<b>Net Revenues &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ (396,813)</b>	<b>\$ -</b>	<b>\$ (320,709)</b>	<b>\$ -</b>	<b>\$ 971,284</b>	<b>\$ -</b>	<b>\$ 58,852</b>	<b>\$ -</b>	<b>\$ 1,444,242</b>
<b>Net Revenues &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ (7,673,453)</b>	<b>\$ -</b>	<b>\$ 7,881,229</b>	<b>\$ -</b>	<b>\$ 6,536,547</b>	<b>\$ -</b>	<b>\$ 8,556,525</b>	<b>\$ -</b>	<b>\$ 3,375,270</b>

# 2023 FUND EXPENDITURES BY CLASSIFICATION

TOTAL ADOPTED BUDGET - \$137,519,510

Fund Description	Personnel Expenses	Operating Expenses	Capital Expenses	Total
<b>General Funds</b>				
10 - General Fund	\$ 20,189,158	\$ 6,314,126	\$ 1,785,000	\$ 28,288,284
11 - Replacement Reserve	-	9,000	1,129,456	1,138,456
21 - ARPA Recovery Fund	122,539	-	-	122,539
<b>Other Levy Funds</b>				
13 - Liability Insurance	-	924,758	-	924,758
15 - Justice Fund	43,504,741	9,350,242	218,993	53,073,976
30 - Airport	842,872	500,111	-	1,342,983
301 - Airport Sewer Fund	-	54,765	-	54,765
31 - County Fair	-	150,000	-	150,000
32 - Noxious Weed Control	290,988	92,088	-	383,076
33 - Panhandle Health District	-	1,685,546	-	1,685,546
34 - Historical Society	-	28,035	-	28,035
35 - Parks & Waterways	370,673	158,201	-	528,874
38 - Public Access	-	-	-	-
40 - Indigent	173,689	90,500	-	264,189
45 - District Court	8,019,773	934,677	-	8,954,450
46 - Revaluation	3,072,397	472,730	250,000	3,795,127
<b>Self-Supported Special Revenue Funds</b>				
154 - Jail Commissary	-	67,301	-	67,301
155 - Sheriff Donations	-	45,748	-	45,748
158 - Drug Seizure	-	15,000	-	15,000
18 - Centennial Trail	-	6,500	25,000	31,500
19 - Tourism Promotion	-	1,500	-	1,500
20 - Public Transport	418,056	-	-	418,056
36 - Snowmobile	36,678	83,055	-	119,733
37 - Vessel	492,116	237,787	-	729,903
455 - Court Interlock	-	15,300	-	15,300
49 - Aquifer Protection District	-	668,551	-	668,551
<b>Enterprise Fund</b>				
60 - Solid Waste	5,075,282	9,899,003	2,655,000	17,629,285
<b>Internal Service Fund</b>				
14 - Health Insurance	8,600	12,499,885	-	12,508,485
<b>Special Taxing District</b>				
47 - Kootenai County EMS Sys	-	4,534,090	-	4,534,090
<b>Total</b>	<b>\$ 82,617,562</b>	<b>\$ 48,838,499</b>	<b>\$ 6,063,449</b>	<b>\$ 137,519,510</b>

## 5 YEAR FUND EXPENDITURES BY CLASSIFICATION: PERSONNEL

BUDGET TO ACTUAL 2018-2022

Fund Description	FY2018		FY2019		FY2020		FY2021		FY2022	
	Amended Budget	Actual								
<b>General Funds</b>										
10 - General Fund	\$ 16,702,133	\$ 15,727,176	\$ 16,991,133	\$ 16,625,048	\$ 14,945,287	\$ 14,440,570	\$ 15,373,842	\$ 15,182,539	\$ 17,065,768	\$ 16,179,773
11 - Replacement Reserve	-	-	-	-	1,170,550	11,725	1,158,825	7,642	-	-
21 - ARPA Recovery Fund	-	-	-	-	-	-	11,650	11,650	129,288	102,102
<b>Special Levy Funds</b>										
15 - Justice Fund	30,737,885	30,441,765	32,893,545	32,639,652	36,180,420	35,292,265	36,961,560	37,159,608	40,701,120	39,210,763
30 - Airport	729,945	670,748	703,358	704,470	728,037	636,100	721,274	662,120	756,843	630,441
32 - Noxious Weed Control	183,940	163,576	196,054	193,244	249,183	238,662	253,329	251,134	265,941	251,192
35 - Parks & Waterways	218,694	210,691	245,274	240,021	269,068	263,438	304,953	282,091	335,190	327,317
40 - Indigent	316,134	299,006	331,502	300,846	350,702	232,565	248,256	235,188	261,476	245,432
45 - District Court	1,959,758	1,889,396	2,034,688	1,993,073	5,613,122	5,475,909	5,966,015	5,833,231	6,894,102	6,687,970
46 - Revaluation	2,349,104	2,312,945	2,588,222	2,482,375	2,586,018	2,434,586	2,635,585	2,405,805	2,979,100	2,662,730
<b>Self-Supported Special Revenue Funds</b>										
158 - Drug Seizure	-	-	-	-	-	-	-	-	5,000	2,262
20 - Public Transport	292,115	115,828	175,306	160,879	1,150,734	231,201	1,032,236	267,192	518,383	262,773
36 - Snowmobile	23,205	27,504	24,536	30,357	37,467	25,886	44,743	29,672	8,843	7,028
37 - Vessel	333,356	318,979	318,931	243,763	349,851	369,005	413,504	390,227	407,525	412,102
50 - Construction	-	-	-	-	69,000	69,000	-	-	82,000	82,000
<b>Enterprise Fund</b>										
60 - Solid Waste	3,625,492	3,573,589	3,984,479	3,960,678	4,097,431	4,471,366	4,284,836	3,570,581	4,558,790	4,578,435
<b>Internal Service Fund</b>										
14 - Health Insurance	6,750	5,726	6,750	5,708	6,750	7,253	6,750	7,725	6,840	8,441
<b>TOTAL</b>	<b>\$ 57,478,511</b>	<b>\$ 55,756,928</b>	<b>\$ 60,493,778</b>	<b>\$ 59,580,114</b>	<b>\$ 67,803,620</b>	<b>\$ 64,199,529</b>	<b>\$ 69,417,358</b>	<b>\$ 66,296,405</b>	<b>\$ 74,976,209</b>	<b>\$ 71,650,761</b>

## 5 YEAR FUND EXPENDITURES BY CLASSIFICATION: OPERATING

### BUDGET TO ACTUAL 2018-2022

Fund Description	FY2018		FY2019		FY2020		FY2021		FY2022	
	Amended Budget	Actual								
<b>General Funds</b>										
10 - General Fund	\$ 6,609,910	\$ 5,521,423	\$ 6,929,591	\$ 5,599,203	\$ 7,251,831	\$ 5,692,869	\$ 7,149,998	\$ 5,526,144	\$ 6,759,846	\$ 5,397,951
11 - Replacement Reserve	134,382	139,268	136,500	62,236	1,797,847	642,271	1,267,108	449,651	5,207	(9,782)
21 - ARPA Recovery Fund	-	-	-	-	-	-	1,296	1,296	6,775,466	10,946
<b>Special Levy Funds</b>										
13 - Liability Insurance	796,155	786,159	795,890	807,100	810,701	811,850	843,874	860,470	879,669	864,272
15 - Justice Fund	7,547,476	8,523,345	7,091,877	6,815,645	7,460,995	7,160,475	7,725,678	7,412,994	8,814,403	8,279,482
30 - Airport	400,693	899,718	394,059	444,049	405,638	419,055	415,544	303,262	490,900	436,100
31 - County Fair	280,292	207,073	123,219	123,058	80,000	92,833	80,000	117,108	122,892	80,209
32 - Noxious Weed Control	190,954	184,036	127,590	111,471	89,779	89,433	91,567	68,669	91,567	90,944
33 - Panhandle Health District	797,753	797,753	800,545	800,545	804,126	804,126	824,859	824,859	1,266,408	1,103,610
34 - Historical Society	37,730	37,730	57,000	30,792	51,885	47,000	31,712	29,812	46,364	32,616
35 - Parks & Waterways	133,063	137,948	135,993	135,958	134,834	167,400	130,550	162,795	153,682	155,898
40 - Indigent	1,026,145	705,977	820,595	402,629	832,450	388,058	728,853	71,957	283,339	98,755
45 - District Court	638,970	709,332	750,237	813,344	893,991	709,353	962,333	836,568	943,825	994,843
46 - Revaluation	238,842	211,908	105,141	86,793	135,110	83,309	159,718	92,912	250,916	156,373
<b>Self-Supported Special Revenue Funds</b>										
154 - Jail Commissary	57,601	56,518	67,301	58,947	67,301	53,319	53,995	57,035	67,301	29,406
155 - Sheriff Donations	32,590	62,519	27,950	57,713	31,330	32,180	31,858	83,436	32,268	132,162
158 - Drug Seizure	25,000	57,732	149,695	15,194	9,800	11,285	21,900	17,699	-	9,421
18 - Centennial Trail	51,245	51,245	14,500	945	43,555	7,177	6,500	1,136	6,500	1,620
19 - Tourism Promotion	500	1,125	500	1,817	1,000	791	1,500	1,601	1,500	1,470
20 - Public Transport	2,833,866	1,242,033	1,661,926	1,505,812	7,557,573	1,491,120	6,424,205	1,880,562	7,632,397	1,843,574
301 - Airport Sewer Fund	37,000	56,692	45,000	49,732	53,691	44,840	54,765	57,178	125,965	116,708
36 - Snowmobile	34,228	39,274	30,853	36,695	142,255	164,930	94,519	87,809	80,306	78,844
37 - Vessel	275,613	228,714	248,016	255,947	505,277	253,968	251,972	264,971	271,828	239,808
38 - Public Access	-	-	-	-	6,970	-	-	-	-	-
455 - Court Interlock	15,000	11,360	15,000	7,937	15,000	8,973	15,300	7,313	15,300	13,370
49 - Aquifer Protection District	497,778	404,689	555,694	403,485	554,859	275,137	546,874	320,834	525,628	432,685
50 - Construction	7,554	5,901	328,766	568	3,448,331	1,693,611	1,757,190	1,752,998	608,631	608,631
<b>Enterprise Fund</b>										
60 - Solid Waste	7,285,110	7,132,448	7,847,025	7,870,628	7,911,416	8,676,975	7,978,059	9,123,637	9,177,880	10,136,260
<b>Internal Service Fund</b>										
14 - Health Insurance	9,007,529	9,425,138	10,270,305	10,265,975	10,771,540	10,437,119	11,264,337	11,322,862	11,578,331	10,689,818
<b>Special Taxing District</b>										
47 - EMS	2,657,193	2,704,608	2,769,996	2,849,330	2,940,953	3,020,867	3,123,869	3,219,812	3,283,421	3,355,396
<b>TOTAL</b>	<b>\$ 41,650,172</b>	<b>\$ 40,341,669</b>	<b>\$ 42,300,764</b>	<b>\$ 39,613,548</b>	<b>\$ 54,810,038</b>	<b>\$ 43,280,323</b>	<b>\$ 52,039,933</b>	<b>\$ 44,957,379</b>	<b>\$ 60,291,740</b>	<b>\$ 45,381,392</b>

## 5 YEAR FUND EXPENDITURES BY CLASSIFICATION: CAPITAL

BUDGET TO ACTUAL 2018-2022

Fund Description	FY2018		FY2019		FY2020		FY2021		FY2022	
	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual
<b>General Funds</b>										
10 - General Fund	\$ 1,519,392	\$ 1,243,054	\$ 2,324,533	\$ 1,193,611	\$ 2,939,121	\$ 2,337,295	\$ 1,623,066	\$ 999,716	\$ 2,653,619	\$ 1,907,001
11 - Replacement Reserve	12,821,383	12,262,765	1,403,233	703,404	7,097,765	921,105	7,315,204	5,956,282	3,351,535	183,990
21 - ARPA Recovery Fund	-	-	-	-	-	-	32,171,754	-	25,267,000	-
<b>Special Levy Funds</b>										
15 - Justice Fund	400,800	229,834	883,700	868,481	2,373,711	1,844,282	819,851	648,190	950,535	860,696
30 - Airport	861,452	872,830	72,873	47,038	189,603	158,581	1,479,097	393,510	1,378,034	1,339,710
31 - County Fair	796,781	781,495	594,928	63,096	531,915	472,433	86,649	45,542	490,050	477,833
32 - Noxious Weed Control	20,266	20,265	-	-	49,650	49,215	20,000	20,000	60,001	60,001
35 - Parks & Waterways	54,000	52,826	26,250	24,655	84,611	91,426	36,761	33,773	255,309	88,068
45 - District Court	-	-	18,041	12,428	24,613	-	19,000	11,841	24,659	18,320
46 - Revaluation	75,000	74,500	7,200	7,200	186,835	98,535	140,763	109,430	64,000	-
<b>Self-Supported Special Revenue Funds</b>										
155 - Sheriff Donations	-	-	-	24,000	-	10,856	-	19,323	-	32,063
158 - Drug Seizure	7,760	7,760	10,204	10,204	17,500	-	17,500	18,155	-	-
18 - Centennial Trail	-	-	-	-	-	-	-	-	44,796	44,796
20 - Public Transport	3,593,626	375,078	4,093,741	2,326,898	1,581,289	460,983	808,520	500,973	1,620,301	1,099,285
301 - Airport Sewer Fund	-	-	30,000	-	30,000	-	30,000	-	209,232	126,108
36 - Snowmobile	6,000	37,691	-	-	-	6,433	5,000	5,000	41,541	43,187
37 - Vessel	160,699	137,190	156,544	77,295	220,819	172,777	452,344	223,731	369,839	192,072
50 - Construction	915,741	903,770	1,291,203	171,318	3,886,442	1,299,288	2,984,076	2,508,405	3,641,520	910,635
<b>Enterprise Fund</b>										
60 - Solid Waste	5,379,396	-	6,379,593	-	5,338,496	-	3,378,415	-	3,922,995	-
<b>TOTAL</b>	<b>\$ 26,612,296</b>	<b>\$ 16,999,057</b>	<b>\$ 17,292,043</b>	<b>\$ 5,529,628</b>	<b>\$ 24,552,370</b>	<b>\$ 7,923,209</b>	<b>\$ 51,388,000</b>	<b>\$ 11,493,870</b>	<b>\$ 44,344,966</b>	<b>\$ 7,383,764</b>

# BUDGETED EXPENSE SUMMARY BY DEPARTMENT

## FY 2018 - FY 2023

Departments	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
<b>Assessor</b>						
Assessor Administration	\$ 810,701	\$ 792,592	\$ 835,463	\$ 751,980	\$ 745,997	\$ 869,456
Appraisal	1,893,496	1,998,131	2,041,687	2,013,643	2,158,550	2,830,874
DMV	1,002,614	1,076,374	1,118,681	1,198,715	1,403,979	1,603,425
Land Records	705,857	578,238	574,743	594,505	660,553	964,253
Total	\$ 4,412,669	\$ 4,445,334	\$ 4,570,575	\$ 4,558,842	\$ 4,969,079	\$ 6,268,008
<b>BOCC</b>						
Adult Misdemeanor Probation	\$ 669,975	\$ 791,324	\$ 904,662	\$ 941,887	\$ 1,141,328	\$ 1,117,741
Airport	2,981,756	1,367,222	2,061,966	3,178,548	3,291,004	1,397,748
Aquifer Protection District	404,689	403,485	275,137	320,834	432,685	668,551
ARPA	-	-	-	12,946	113,048	122,539
BOCC Administration	542,011	637,846	1,881,351	2,380,730	1,357,288	828,783
Building and Grounds	664,682	631,114	650,459	738,271	824,517	856,213
Centennial Trail	51,245	945	7,177	1,136	46,416	31,500
Community Development	1,930,245	2,019,060	2,220,277	2,714,352	3,147,368	3,572,416
County Fair	988,568	186,154	565,266	162,650	558,042	150,000
General Accounts	14,351,750	2,638,664	3,579,298	8,270,903	2,101,916	4,670,693
Panhandle Health District	797,753	800,545	804,126	824,859	1,103,610	1,685,546
Historical Society	37,730	30,792	47,000	29,812	32,616	28,035
Information Technology	3,131,256	3,014,415	2,830,589	3,233,010	3,548,921	3,903,886
Juvenile Detention Center	2,588,376	2,706,941	2,782,890	2,692,286	2,870,361	3,464,684
Juvenile Probation	1,276,219	1,231,472	1,277,711	1,394,798	1,375,548	1,494,432
Liability Insurance	786,159	807,100	811,850	860,470	864,272	924,758
Maintenance	491,493	592,319	607,185	-	-	-
Noxious Weed Control	367,877	304,715	377,310	339,804	402,137	383,076
Office of Emergency Management	51,695	-	-	-	-	-
Parks and Waterways	401,465	400,633	522,264	478,658	571,282	528,874
Public Defender	4,020,852	3,562,716	4,210,301	4,573,494	4,844,825	5,820,931
Reprographics	279,608	284,014	267,763	274,919	289,818	628,324
Resource Management Office	185,375	213,695	230,934	243,795	275,814	341,301
Snowmobile	93,264	62,595	191,142	117,271	104,518	112,733
Solid Waste	-	10,706,037	11,831,306	13,148,340	12,694,218	17,629,285
Tourism Promotion	1,125	1,817	791	1,601	1,470	1,500
Transit	1,732,939	3,993,589	2,183,304	2,648,727	3,205,632	418,056
Vessel	758,789	313,044	1,327,552	1,105,674	785,801	365,810
Veterans Services	108,529	122,216	124,140	141,183	185,389	166,776
Total	\$ 39,695,425	\$ 37,824,468	\$ 42,573,754	\$ 50,830,956	\$ 46,169,845	\$ 51,314,191
<b>Clerk</b>						
Clerk Administration	\$ 4,222	\$ 2,944	\$ 4,492	\$ 3,572	\$ 3,418	7,550
Auditor	1,165,005	1,218,952	1,381,600	1,445,715	1,590,583	1,871,625
County Assistance	1,407,566	1,098,948	959,907	558,942	408,599	264,189
Court Clerks	2,962,712	3,085,337	3,389,916	3,617,229	4,222,203	5,038,039
Elections	547,892	634,503	1,085,336	724,535	680,512	886,474
Recorder	374,236	386,691	359,304	337,467	328,561	421,406
Total	\$ 6,461,634	\$ 6,427,375	\$ 7,180,555	\$ 6,687,460	\$ 7,233,877	\$ 8,489,283
<b>Coroner</b>						
Coroner	\$ 353,758	\$ 372,603	\$ 438,720	\$ 484,052	\$ 611,077	\$ 619,396
Total	\$ 353,758	\$ 372,603	\$ 438,720	\$ 484,052	\$ 611,077	\$ 619,396
<b>District Court</b>						
Court Facilities	\$ -	\$ 53,386	\$ -	\$ -	\$ -	-
Trial Court Administration	2,417,924	2,642,371	2,653,509	2,887,410	3,234,197	3,650,457
Drug Court	34,927	28,206	22,738	21,142	41,274	45,050
DUI Court	39,500	23,458	20,325	17,113	34,660	35,587
Mental Health Court	106,378	124,810	98,773	138,746	168,799	185,317
Court Interlock	11,360	7,937	8,973	7,313	13,370	15,300
Total	\$ 2,610,088	\$ 2,880,168	\$ 2,804,319	\$ 3,071,724	\$ 3,492,300	\$ 3,931,711

# BUDGETED EXPENSE SUMMARY BY DEPARTMENT

## FY 2018 - FY 2023

Departments	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
<b>Prosecuting Attorney</b>						
Civil Division	\$ 699,137	\$ 762,268	\$ 810,385	\$ 879,639	\$ 974,308	1,033,249
Criminal	3,161,859	3,287,973	3,620,457	3,814,795	4,409,108	4,960,805
Human Resources	423,631	463,053	429,659	473,642	521,648	793,048
Juvenile Diversion	303,764	328,830	322,527	330,186	378,229	414,957
Total	\$ 4,588,392	\$ 4,842,124	\$ 5,183,028	\$ 5,498,262	\$ 6,283,293	\$ 7,202,059
<b>Sheriff</b>						
911	\$ 2,240,841	\$ 2,340,445	\$ 2,547,828	\$ 2,553,557	\$ 2,458,565	\$ 2,741,812
Animal Control	183,473	198,879	219,935	217,440	224,237	260,043
Auto Shop	212,645	223,632	238,375	229,600	240,362	267,344
Civil	603,154	684,619	805,258	827,863	881,789	941,381
Detective	2,031,003	2,072,656	2,018,802	1,941,182	2,442,775	2,338,471
Drivers Licensing	518,305	584,487	622,760	638,902	650,902	753,248
Enhanced 911	1,767,180	2,013,729	3,006,421	1,471,346	1,729,282	2,693,410
Jail	13,808,801	13,716,556	14,204,959	15,050,504	16,060,178	16,707,073
Maintenance	-	-	-	640,419	768,586	907,635
Office of Emergency Management	493,782	598,032	702,586	626,744	797,816	376,071
Patrol	7,531,108	8,425,026	9,977,597	9,653,805	10,041,299	10,252,688
Records	521,115	597,439	606,436	670,130	730,691	828,414
Search & Rescue	74,991	51,907	87,215	55,466	81,567	63,082
Sheriff Administration	1,027,996	1,081,102	1,567,055	2,165,952	1,827,728	1,980,514
Snowmobile	11,204	4,457	6,106	5,210	24,541	7,000
SWAT	44,553	44,013	52,795	55,735	50,140	73,206
Vessel	348,583	313,915	502,222	570,318	408,879	364,093
Total	\$ 31,418,735	\$ 32,950,893	\$ 37,166,349	\$ 37,374,175	\$ 39,419,336	\$ 41,555,485
<b>Treasurer</b>						
Treasurer	\$ 715,446	\$ 734,044	\$ 703,490	\$ 825,971	\$ 843,043	\$ 1,096,802
Total	\$ 715,446	\$ 734,044	\$ 703,490	\$ 825,971	\$ 843,043	\$ 1,096,802
<b>Total Expense</b>	\$ 90,256,145	\$ 90,477,008	\$ 100,620,788	\$ 109,331,442	\$ 109,021,850	\$ 120,476,935
<b>EMS and Internal Service Fund</b>						
<b>BOCC</b>						
Internal Service Fund	\$ 9,430,864	\$ 10,271,683	\$ 10,444,372	\$ 11,330,587	\$ 10,698,259	\$ 12,508,485
Kootenai County EMS Services	2,704,608	2,849,330	3,020,867	3,219,812	3,355,396	4,534,090
<b>Total Expense</b>	\$ 12,135,472	\$ 13,121,013	\$ 13,465,238	\$ 14,550,399	\$ 14,053,655	\$ 17,042,575
<b>Total Expenses</b>	\$ 102,391,618	\$ 103,598,021	\$ 114,086,027	\$ 123,881,841	\$ 123,075,505	\$ 137,519,510

**BUDGETED EXPENSE SUMMARY BY FUND**  
**FY 2018-FY 2023**

Fund	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
<b>Personnel Expenses</b>						
10-General	\$ 15,727,176	\$ 16,625,048	\$ 14,440,570	\$ 15,182,539	\$ 16,179,773	\$ 20,189,158
11-Replacement Reserve	-	-	11,725	7,642	-	-
14-Health Insurance	5,726	5,708	7,253	7,725	8,441	8,600
15-Justice Fund	30,441,765	32,639,652	35,292,265	37,159,608	39,210,763	43,504,741
158-Drug Seizure	-	-	-	-	2,262	-
20-Public Transport	115,828	160,879	231,201	267,192	262,773	418,056
21-ARPA Recovery Funds	-	-	-	11,650	102,102	122,539
30-Airport	670,748	704,470	636,100	662,120	630,441	842,872
32-Noxious Weed Control	163,576	193,244	238,662	251,134	251,192	290,988
35-Parks	210,691	240,021	263,438	282,091	327,317	370,673
36-Snowmobile	27,504	30,357	25,886	29,672	7,028	36,678
37-Vessel	318,979	243,763	369,005	390,227	412,102	492,116
40-Indigent	299,006	300,846	232,565	235,188	245,432	173,689
45-District Court	1,889,396	1,993,073	5,475,909	5,833,231	6,687,970	8,019,773
46-Revaluation	2,312,945	2,482,375	2,434,586	2,405,805	2,662,730	3,072,397
50-Contruction	-	-	69,000	-	82,000	-
60-Solid Waste	3,573,589	3,960,678	4,471,366	3,570,581	4,578,435	5,075,282
<b>Total</b>	<b>\$ 55,756,928</b>	<b>\$ 59,580,114</b>	<b>\$ 64,199,529</b>	<b>\$ 66,296,405</b>	<b>\$ 71,650,761</b>	<b>\$ 82,617,562</b>

<b>Operating Expenses</b>						
10-General Funds	\$ 5,521,423	\$ 5,599,203	\$ 5,692,869	\$ 5,526,144	\$ 5,397,951	\$ 6,314,126
11-Replacement Reserve	139,268	62,236	642,271	449,651	(9,782)	9,000
13-Liability Insurance	786,159	807,100	811,850	860,470	864,272	924,758
14-Health Insurance	9,425,138	10,265,975	10,437,119	11,322,862	10,689,818	12,499,885
15-Justice Fund	8,523,345	6,815,645	7,160,475	7,412,994	8,279,482	9,350,242
154-Jail Commissary	56,518	58,947	53,319	57,035	29,406	67,301
155-Sheriff Donation	62,519	57,713	32,180	83,436	132,162	45,748
158-Drug Seizure	57,732	15,194	11,285	17,699	9,421	15,000
18-Centennial Trail	51,245	945	7,177	1,136	1,620	6,500
19-Tourism Promotion	1,125	1,817	791	1,601	1,470	1,500
20-Public Transport	1,242,033	1,505,812	1,491,120	1,880,562	1,843,574	-
21-ARPA Recovery Funds	-	-	-	1,296	10,946	-
30-Airport	899,718	444,049	419,055	303,262	436,100	500,111
301-Airport Sewer Fund	56,692	49,732	44,840	57,178	116,708	54,765
31-County Fair	207,073	123,058	92,833	117,108	80,209	150,000
32-Noxious Weed Control	184,036	111,471	89,433	68,669	90,944	92,088
33-Health District	797,753	800,545	804,126	824,859	1,103,610	1,685,546
34-Historical Society	37,730	30,792	47,000	29,812	32,616	28,035
35-Parks	137,948	135,958	167,400	162,795	155,898	158,201
36-Snowmobile	39,274	36,695	164,930	87,809	78,844	83,055
37-Vessel	228,714	255,947	253,968	264,971	239,808	237,787
38-Public Access	-	-	-	-	-	-
40-Indigent	705,977	402,629	388,058	71,957	98,755	90,500

**BUDGETED EXPENSE SUMMARY BY FUND**  
**FY 2018-FY 2023**

Fund	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
45-District Court	709,332	813,344	709,353	836,568	994,843	934,677
455-Interlock Fund	11,360	7,937	8,973	7,313	13,370	15,300
46-Revaluation	211,908	86,793	83,309	92,912	156,373	472,730
47-EMS	2,704,608	2,849,330	3,020,867	3,219,812	3,355,396	4,534,090
49-Aquifer Protection	404,689	403,485	275,137	320,834	432,685	668,551
50-Construction	5,901	568	1,693,611	1,752,998	608,631	-
60-Solid Waste	7,132,448	7,870,628	8,676,975	9,123,637	10,136,260	9,899,003
Total	\$ 40,341,669	\$ 39,613,548	\$ 43,280,323	\$ 44,957,379	\$ 45,381,392	\$ 48,838,499

<b>Capital Outlay</b>						
10-General	\$ 1,243,054	\$ 1,193,611	\$ 2,337,295	\$ 999,716	\$ 1,907,001	\$ 1,785,000
11-Replacement Reserve	12,262,765	703,404	921,105	5,956,282	183,990	1,129,456
15-Justice Fund	229,834	868,481	1,844,282	648,190	860,696	218,993
155-Sheriff Donation	-	24,000	10,856	19,323	32,063	-
158-Drug Seizure	7,760	10,204	-	18,155	-	-
18-Centennial Trail	-	-	-	-	44,796	25,000
20-Public Transport	375,078	2,326,898	460,983	500,973	1,099,285	-
21-ARPA Recovery Funds	-	-	-	-	-	-
30-Airport	872,830	47,038	158,581	393,510	1,339,710	-
301-Airport Sewer Fund	-	-	-	-	126,108	-
31-County Fair	781,495	63,096	472,433	45,542	477,833	-
32-Noxious Weed Control	20,265	-	49,215	20,000	60,001	-
35-Parks	52,826	24,655	91,426	33,773	88,068	-
36-Snowmobile	37,691	-	6,433	5,000	43,187	-
37-Vessel	137,190	77,295	172,777	223,731	192,072	-
45-District Court	-	12,428	-	11,841	18,320	-
46-Revaluation	74,500	7,200	98,535	109,430	-	250,000
50-Construction	903,770	171,318	1,299,288	2,508,405	910,635	-
60-Solid Waste	-	-	-	-	-	2,655,000
Total	\$ 16,999,057	\$ 5,529,628	\$ 7,923,209	\$ 11,493,870	\$ 7,383,764	\$ 6,063,449

<b>Debt Service/Leases</b>						
15-Justice Fund	-	-	-	680,065	680,065	-
Total	\$ -	\$ -	\$ -	\$ 680,065	\$ 680,065	\$ -

<b>Total Expenses</b>	<b>\$ 113,097,654</b>	<b>\$ 104,723,290</b>	<b>\$ 115,403,061</b>	<b>\$ 123,427,719</b>	<b>\$ 125,095,982</b>	<b>\$ 137,519,510</b>
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# REVENUE FORECASTING

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## REVENUE PROJECTION FACTORS:

### Taxes

Levy is based on the amount needed to support the activities of a fund, within an overall property tax target established by the Board of County Commissioners. To arrive at a levy rate, tax amounts are then divided by estimated Net Taxable Value of \$45,744,303,312 in FY 2023.

Note that any fund which has budgeted expenses that 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.

### Licenses and Permits

Based on departmental estimates, reviewed in light of three-year trend data and current year-to-date collections, as well as any State laws guiding rates to be charged.

### Intergovernmental

*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.

*State Lottery Revenue:* Based on estimates received from the State and prior year actual data. Due to the unpredictable nature of these revenues, budgets are set based on lower average trend rates received in previous years.

*Grant:* Based only on grant personnel at budget adoption. All other grant revenue is brought forward as a budget amendment after adoption.

### Interest

Based on the current market value return on investments from available cash balances. This budgeted amount is projected by the elected Treasurer.

### Fines & Forfeitures

Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.

### Charges for Services

*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 future cost of services as determined by the County's Health Benefit Consultant. Internal service rates are established to charge departments and individuals for the cost of benefits.

*Cooperative Agreements:* Based on cooperative agreements between the County and other Organizations.

### Miscellaneous

*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 rates, departmental estimates, five-year trend data and a review of current year-to-date collections.

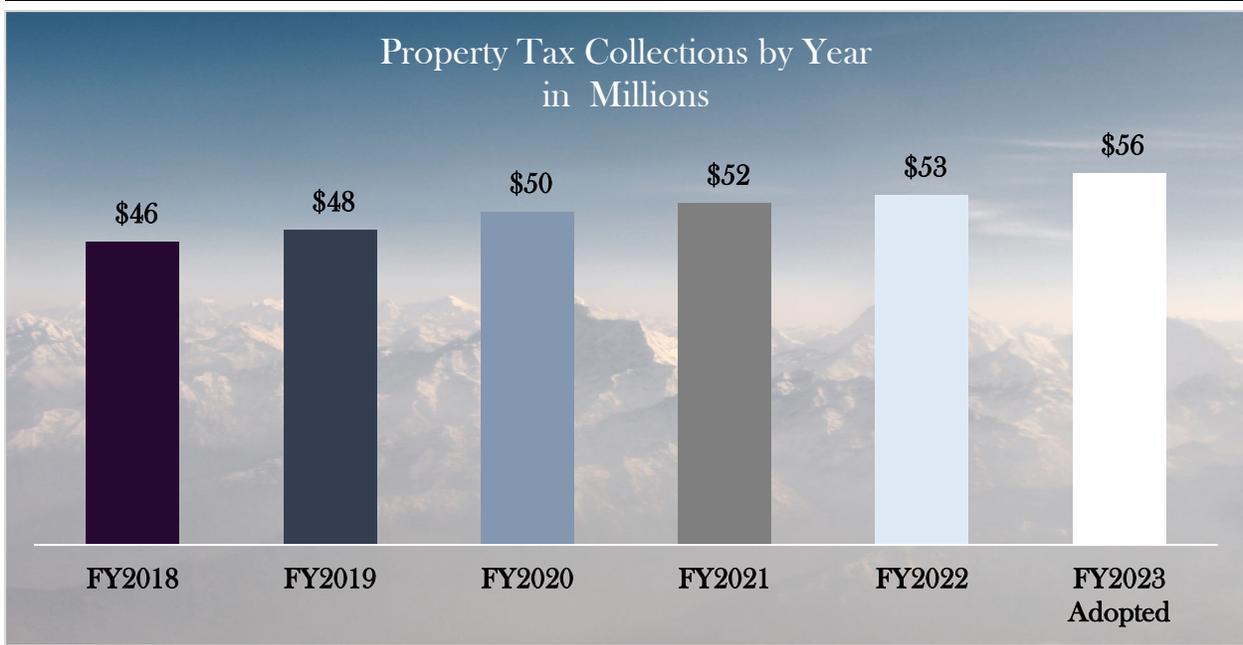
### Transfers

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 Use

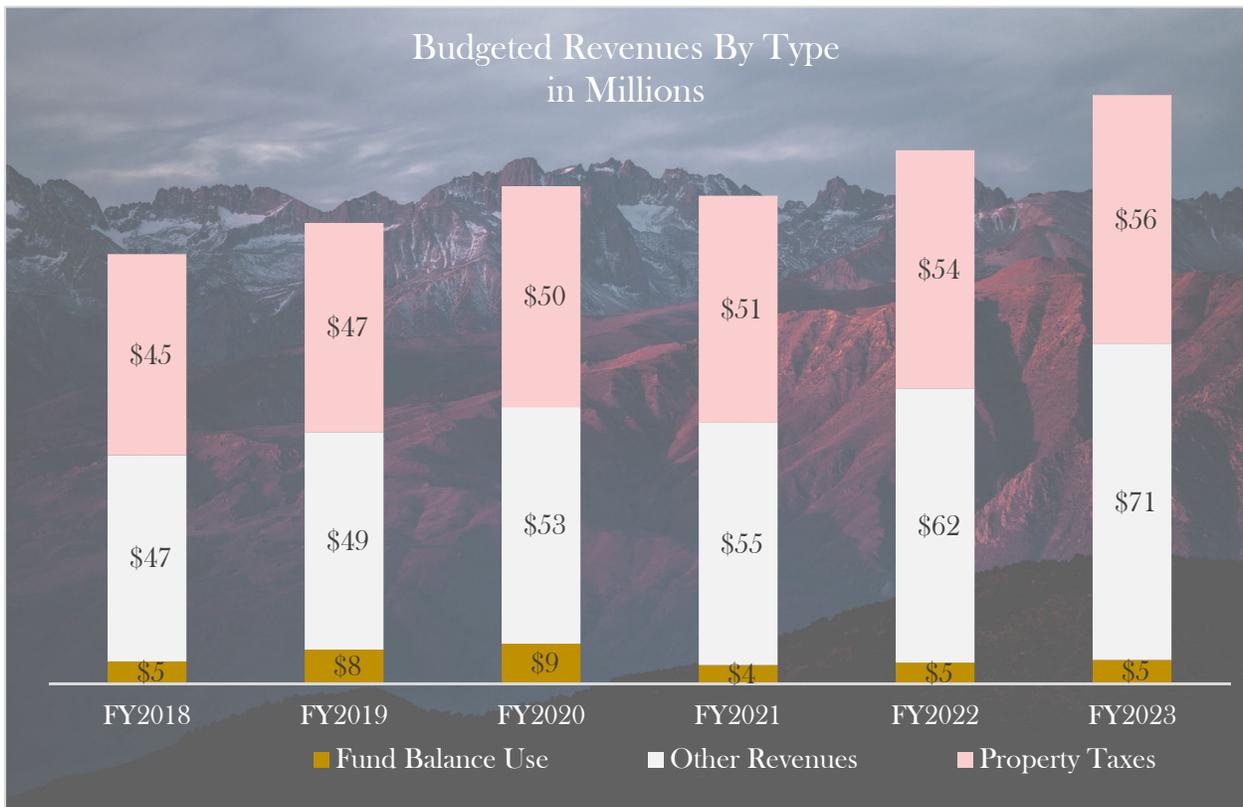
The amounts appropriated by the Board of County Commissioners to balance funds with respect to expected revenues and approved expenditures

# REVENUE FORECASTING



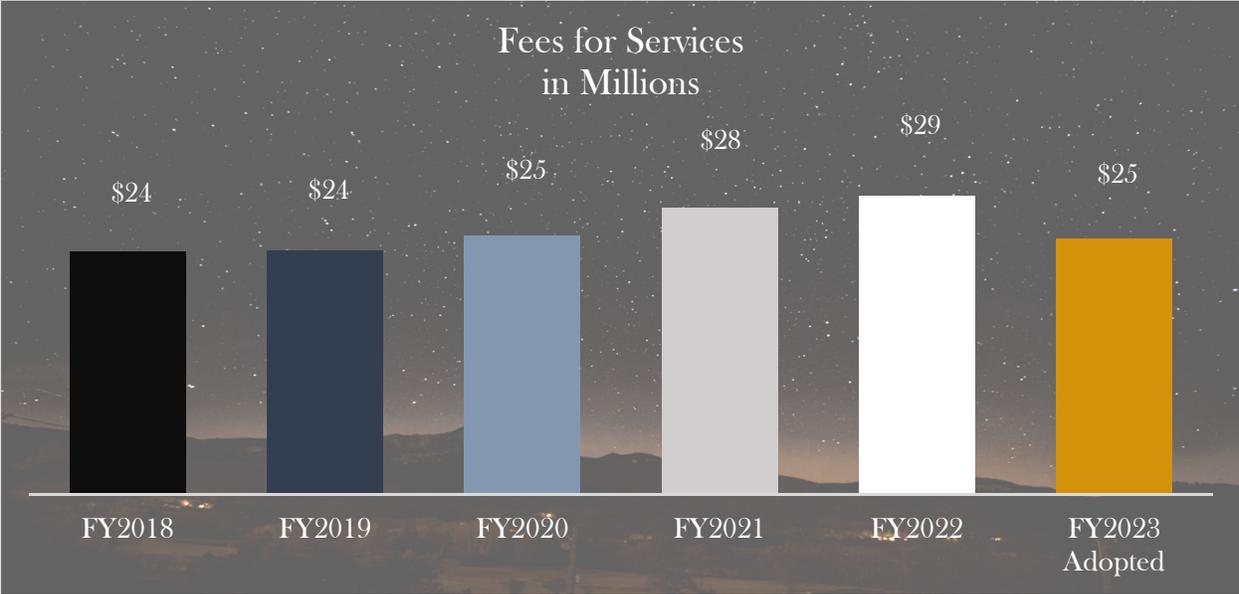
*EMS & Internal Service Fund excluded*

Property tax revenue is the primary source of funding for the County operations. Although property tax collections have 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.



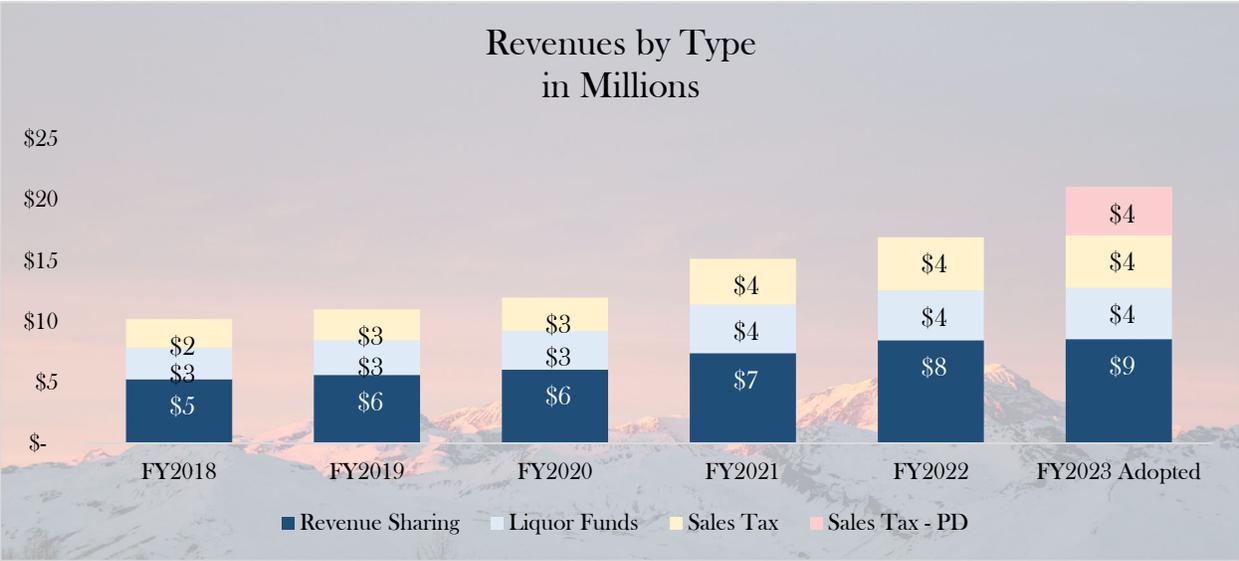
*EMS & Internal Service Fund excluded*

# REVENUE FORECASTING



*EMS & Internal Service Fund excluded*

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. For FY 2023, revenues from prisoner housing are budgeted much lower due to a change in contract terms with the Marshall Service. In addition, actual revenues in prior year came in higher than anticipated for Solid Waste’s commercial billings. Lastly, since 2021 there has been a large development project at the Airport, which concluded in FY 2022, therefore budgeted tenant reimbursement revenues dropped significantly in 2023.



The third largest revenue source comes from the State of Idaho through sales tax and taxes on tobacco and liquor. Based on year over year increases and guidance from the Idaho Association of Counties, Sales Tax and Revenue Sharing are budgeted 7% higher than FY 2022. Liquor funds are budgeted stable with prior year for FY 2023. As a result of HB 735, the County can no longer levy for Public Defense (PD), and instead must rely on sales tax. In FY 2023, additional sales tax was budgeted based on a figure provided by the State of approximately \$3 million. This is not sufficient to fund Public Defense, and fund balance is used to make up the difference.

# 2023 BUDGETED FUND BALANCE USE

Fund Description	FY2023 Beginning Balance	FY2023 Budgeted Use	FY2023 Projected Ending Balance
<b>General Funds</b>			
10 - General Fund	\$ 13,210,315	\$ 1,381,760	\$ 11,828,555
11 - Replacement Reserve	17,461,614	48,000	17,413,614
21 - ARPA Recovery Fund	-	-	-
<b>Special Levy Funds</b>			
13 - Liability Insurance	264,911	-	264,911
15 - Justice Fund	16,343,004	(22,493)	16,365,497
30 - Airport	877,427	(177,017)	1,054,444
31 - County Fair	35,539	(364,800)	400,339
32 - Noxious Weed Control	36,231	-	36,231
33 - Panhandle Health District	360,561	-	360,561
34 - Historical Society	10,109	-	10,109
35 - Parks & Waterways	414,110	-	414,110
40 - Indigent	3,352,570	264,189	3,088,381
45 - District Court	2,430,733	65,717	2,365,016
46 - Revaluation	1,387,524	440,920	946,604
<b>Self-Supported Special Revenue Funds</b>			
154 - Jail Commissary	393,033	-	393,033
155 - Sheriff Donations	-	-	-
158 - Drug Seizure	185,222	-	185,222
18 - Centennial Trail	222,563	1,500	221,063
19 - Tourism Promotion	978	-	978
20 - Public Transport	-	-	-
301 - Airport Sewer Fund	321,172	(29,235)	350,407
36 - Snowmobile	62,607	10,433	52,174
37 - Vessel	427,353	(142,521)	569,874
38 - Public Access	30,797	(7,500)	38,297
455 - Court Interlock	149,943	-	149,943
49 - Aquifer Protection District	1,101,477	169,032	932,445
<b>Enterprise Fund</b>			
60 - Solid Waste	58,429,038	3,673,346	54,755,692
<b>Internal Service Fund</b>			
14 - Health Insurance	3,604,847	-	3,604,847
<b>Special Taxing District</b>			
47 - Kootenai County EMS System	60,105	-	60,105
<b>Total</b>	<b>\$ 121,173,781</b>	<b>\$ 5,311,331</b>	<b>\$ 115,862,450</b>

# 5 Year Fund Balance Summary

FY 2018 - FY 2022

Fund Description	FY2018 Ending Balance	FY2019 Ending Balance	FY2020 Ending Balance	FY2021 Ending Balance	FY2022 Ending Balance
<b>General Funds</b>					
10 - General Fund	\$ 15,879,910	\$ 20,457,445	\$ 19,822,112	\$ 18,621,545	\$ 13,210,315
11 - Replacement Reserve	12,031,406	10,665,957	13,016,063	14,293,992	17,461,614
21 - ARPA Recovery Fund	-	-	-	-	-
<b>Special Levy Funds</b>					
13 - Liability Insurance	199,291	196,837	226,487	237,786	264,911
15 - Justice Fund	5,666,426	7,901,497	10,357,962	14,189,176	16,343,004
30 - Airport	876,169	842,825	964,046	1,037,447	877,427
31 - County Fair	39,855	12,459	2,844	19,095	35,539
32 - Noxious Weed Control	46,709	69,267	44,019	75,011	36,231
33 - Panhandle Health District	158,314	166,351	180,931	193,585	360,561
34 - Historical Society	840	995	6,157	8,419	10,109
35 - Parks & Waterways	213,284	296,205	263,464	397,800	414,110
40 - Indigent	3,882,029	3,699,397	3,534,878	3,787,872	3,352,570
45 - District Court	305,626	496,782	981,629	1,778,138	2,430,733
46 - Revaluation	611,301	760,422	810,656	1,040,281	1,387,524
<b>Self-Supported Special Revenue Funds</b>					
154 - Jail Commissary	165,803	186,410	231,363	291,313	393,033
155 - Sheriff Donations	-	-	-	-	-
158 - Drug Seizure	159,899	196,599	201,596	178,441	185,222
18 - Centennial Trail	100,236	127,291	150,115	178,979	222,563
19 - Tourism Promotion	978	978	1,338	1,451	978
20 - Public Transport	-	-	-	-	-
301 - Airport Sewer Fund	96,239	155,590	178,977	215,835	321,172
36 - Snowmobile	185,263	201,837	114,963	57,562	62,607
37 - Vessel	207,884	576,371	490,878	497,466	427,353
38 - Public Access	20,983	23,584	11,489	19,847	30,797
455 - Court Interlock	112,713	120,715	128,427	141,596	149,943
49 - Aquifer Protection District	620,171	684,210	883,128	1,044,811	1,101,477
<b>Enterprise Fund</b>					
60 - Solid Waste	53,202,360	55,146,904	55,947,488	57,284,778	58,429,038
<b>Internal Service Fund</b>					
14 - Health Insurance	1,451,179	1,130,470	2,101,753	2,160,606	3,604,847
<b>Special Taxing District</b>					
47 - EMS System	40,344	39,043	40,226	45,677	60,105
<b>Total</b>	<b>\$ 96,275,211</b>	<b>\$ 104,156,440</b>	<b>\$ 110,692,986</b>	<b>\$ 117,798,511</b>	<b>\$ 121,173,781</b>

**REVENUE SUMMARY PER ELECTED OFFICIAL  
FY 2018-FY 2023**

Elected Official	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
<b>Assessor</b>						
<b>Charges for Services</b>						
Elected Official	\$ 76,210	\$ 78,625	\$ 89,440	\$ 97,245	\$ 93,340	\$ 74,620
DMV	275,246	253,139	249,399	134,470	124,064	-
<b>Fines and Forfeitures</b>						
DMV	1,110	1,180	(480)	(850)	(858)	800
<b>Fund Balance Appropriation</b>						
Appraisal	-	-	-	-	-	250,000
Land Records	-	-	-	-	-	190,920
<b>Intergovernmental</b>						
Appraisal	6	-	-	-	-	-
<b>Licenses and Permits</b>						
Elected Official	9	203	172	183	274	-
DMV	999,358	1,013,662	896,782	922,768	1,241,085	1,631,500
<b>Miscellaneous</b>						
Elected Official	-	27	-	65	-	-
DMV	(34,548)	(44,061)	(47,214)	4,310	(10,621)	-
<b>Taxes</b>						
DMV	1,616	1,196	809	(299)	-	-
Appraisal	2,467,722	2,590,611	2,581,971	2,769,306	3,041,683	3,354,207
<b>Transfers</b>						
DMV	-	-	-	3,429	604	-
Appraisal	119,354	127,726	77,438	64,180	105,414	-
Land Records	4,984	7,152	7,255	4,287	19,249	-
<b>Assessor Total</b>	<b>\$ 3,911,067</b>	<b>\$ 4,029,459</b>	<b>\$ 3,855,573</b>	<b>\$ 3,999,093</b>	<b>\$ 4,614,234</b>	<b>\$ 5,502,047</b>

**BOCC**

<b>Charges for Services</b>						
Elected Official	\$ 835	\$ 211	\$ 143	\$ 141	\$ 605	\$ 100
General Accounts	1,350	1,476	2,224	64,845	316,229	2,700
Veterans Services	5,000	4,500	-	-	-	-
Community Development	1,812,800	1,731,500	2,405,623	2,884,041	2,652,811	2,368,037
Building Inspection	-	(450)	-	-	-	-
Information Technology	15,200	18,387	26,702	16,760	24,683	19,800
Health Insurance	8,948,316	10,261,861	11,239,096	11,211,948	11,814,140	12,412,485
Juvenile Detention	135,870	135,705	111,750	84,285	54,045	104,950
Adult Misdemeanor Probation	-	3,588	-	-	-	-
Juvenile Probation	248	186	93	67	64	100
Centennial Trail	8,000	18,000	20,000	20,000	20,000	20,000
Transit	1,040,602	798,636	418,166	648,406	695,879	-
Airport	1,631,649	903,182	991,754	1,273,581	1,903,095	1,554,000
Noxious Weed Control	405	180	141	30	1,455	200
Parks & Waterways	103,577	118,511	129,577	200,314	185,720	206,500
Solid Waste	13,597,666	14,225,583	14,548,777	15,787,853	16,420,132	14,678,855
<b>Fines and Forfeitures</b>						
General Accounts	9,148	9,622	33,076	14,760	93,350	15,000
Public Defender	784,564	94,228	79,391	77,566	69,495	60,000
Juvenile Detention	-	43	92	-	66	-
Adult Misdemeanor Probation	156,087	240,976	239,744	203,960	214,305	225,000
Juvenile Probation	1,500	750	450	10,931	6,865	3,000
Parks & Waterways	-	-	-	(20)	(20)	-
Solid Waste	-	-	472	714	5,488	-
<b>Fund Balance Appropriation</b>						
General Accounts	-	-	-	-	-	374,800
Juvenile Probation	-	-	-	-	-	(22,493)
Centennial Trail	-	-	-	-	-	1,500
Airport	-	-	-	-	-	(206,252)
County Fair	-	-	-	-	-	(364,800)
Snowmobile	-	-	-	-	-	13,433
Vessel	-	-	-	-	-	15,810
Public Access	-	-	-	-	-	(7,500)
Aquifer Protection District	-	-	-	-	-	169,032

**REVENUE SUMMARY PER ELECTED OFFICIAL  
FY 2018-FY 2023**

Elected Official	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Solid Waste	-	-	-	-	-	3,673,346
<b>Intergovernmental</b>						
Elected Official	4,060	-	1,225,587	1,703,913	612,504	-
General Accounts	11,297,552	12,067,011	12,923,717	19,850,057	17,582,101	17,695,235
Information Technology	-	-	19,790	-	-	-
Office of Emergency Management	145,991	3,486	(97,782)	-	-	-
Liability Insurance	1	-	-	-	-	-
Health Insurance	85,735	67,668	176,559	92,938	328,361	96,000
Public Defender	461,197	472,057	1,151,729	1,244,569	1,355,951	5,609,163
Juvenile Detention	131,331	143,798	136,579	154,649	127,126	114,005
Adult Misdemeanor Probation	30,450	43,724	42,011	44,394	2,625	-
Juvenile Probation	439,570	545,955	556,409	628,476	586,591	654,208
Tourism Promotion	1,125	1,817	1,151	1,713	998	1,500
Transit	581,096	2,795,845	1,676,759	1,865,908	2,282,286	418,056
ARPA	-	-	-	12,946	113,048	122,539
Airport	1,235,610	113,784	802,972	1,762,182	620,200	-
County Fair	754,916	54,033	428,590	57,498	454,140	-
Noxious Weed Control	63,631	3,686	2,500	-	-	-
Panhandle Health District	2	-	-	-	-	-
Historical Society	9,624	7,896	13,000	4,906	12,232	-
Parks & Waterways	322,086	37,465	427,831	725,308	234,968	-
Vessel	276,759	417,584	349,925	336,020	328,435	350,000
Public Access	6,462	6,917	6,917	7,690	10,769	7,500
EMS	120,785	129,975	135,996	179,552	196,325	1,209,943
Solid Waste	113,083	-	22,617	101,161	6,744	-
<b>Investment Gain/(Loss)</b>						
General Accounts	282,464	3,997,533	2,884,051	(3,997)	(2,684,489)	40,000
Airport	-	-	-	-	243,730	-
Public Access	775	535	414	97	181	-
<b>Licenses and Permits</b>						
General Accounts	525	825	675	725	550	850
Snowmobile	69,930	69,597	67,764	52,917	99,247	99,300
EMS	44,423	46,882	45,585	45,481	51,905	40,000
<b>Miscellaneous</b>						
Elected Official	1,353	-	-	-	-	-
General Accounts	189,447	161,901	125,233	944,894	214,265	120,000
Resource Management Office	(29,813)	(365,349)	12,911	31,317	4,136	25,000
Building & Grounds	-	-	-	-	266	-
Veterans Services	-	-	-	1,600	734	-
Community Development	2,319	(19,383)	(17,720)	56,261	(1,983)	-
Reprographics	31,060	38,695	28,165	21,578	23,645	29,900
Information Technology	57,963	72,981	58,747	2,706	-	-
Human Resources	185	-	-	-	-	-
Liability Insurance	29,700	4,060	19,240	16,634	6,636	-
Health Insurance	-	-	-	84,553	-	-
Public Defender	-	21,537	60	3,676	32,450	-
Juvenile Detention	651	766	609	787	1,548	600
Adult Misdemeanor Probation	25	270	695	1,140	380	50
Juvenile Probation	6,970	1,809	80	2,291	25,850	1
Maintenance	839	-	151	-	-	-
Centennial Trail	-	-	-	-	60,000	-
Transit	110,618	399,108	88,379	134,414	227,467	-
Airport	94,357	47,012	64,337	70,168	52,286	50,000
County Fair	26,000	27,727	45,000	-	-	-
Noxious Weed Control	1,537	-	-	-	2,015	-
Historical Society	13,106	7,896	13,000	4,906	-	-
Parks & Waterways	104,647	17,598	610,514	79,310	20,103	-
Snowmobile	-	-	31,999	29,019	193	-
Vessel	(49,405)	(7,638)	(83,006)	500	-	-
Public Access	(50,000)	(4,851)	(19,425)	571	-	-
Aquifer Protection District	100,000	100,000	100,000	100,000	100,000	100,000
Solid Waste	232,513	94,840	150,748	349,341	345,928	171,000

**REVENUE SUMMARY PER ELECTED OFFICIAL  
FY 2018-FY 2023**

Elected Official	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
<b>Taxes</b>						
General Accounts	39,302,304	41,407,940	44,277,797	41,297,303	41,997,817	42,736,775
Liability Insurance	381,289	690,516	712,188	745,062	774,689	814,688
Airport	397,560	267,773	328,973	166,271	133,112	-
County Fair	176,884	76,999	82,061	81,403	120,346	150,000
Noxious Weed Control	306,217	319,721	342,949	362,216	350,065	382,876
Panhandle Health District	765,714	763,585	773,710	792,518	789,653	1,640,550
Historical Society	15,265	15,155	26,162	22,262	22,074	28,035
Parks & Waterways	298,315	348,803	348,127	393,284	411,668	322,374
EMS	2,540,357	2,671,173	2,840,468	3,000,230	3,121,593	3,284,147
Aquifer Protection District	402,079	403,574	410,106	418,569	425,403	435,569
Solid Waste	32,362	32,878	26,828	29,330	26,332	-
<b>Transfers</b>						
Elected Official	-	-	-	-	872	-
General Accounts	374,388	489,895	(3,110,606)	199,236	(1,401,395)	(290,750)
Resource Management Office	-	894	-	-	-	-
Building & Grounds	-	-	-	508	83,748	-
Veterans Services	-	-	-	-	43,000	-
Community Development	-	-	-	-	83,308	-
Reprographics	-	-	-	-	-	28,727
Information Technology	-	-	63,308	(90,888)	30,732	273,378
Liability Insurance	73,161	110,070	110,072	110,072	110,072	110,070
Health Insurance	-	(378,555)	-	-	-	-
Public Defender	-	-	-	-	258	-
Juvenile Detention	74,831	(1,407)	-	1,580	23,009	-
Adult Misdemeanor Probation	13,000	-	-	-	75,176	-
Juvenile Probation	(74,831)	-	-	-	5,586	-
Centennial Trail	8,500	10,000	10,000	10,000	10,000	10,000
Transit	623	-	-	-	-	-
Airport	58,576	61,478	18,538	16,604	283,898	-
County Fair	-	-	-	40,000	-	364,800
Noxious Weed Control	7,383	3,685	6,472	8,550	9,821	-
Panhandle Health District	44,996	44,996	44,996	44,996	480,933	44,996
Parks & Waterways	7,419	11,130	7,500	11,863	85,852	-
Snowmobile	-	1,853	65	-	25,000	-
Vessel	9,149	7,974	7,309	8,887	9,592	-
Aquifer Protection District	(36,050)	(36,050)	(36,052)	(36,052)	(36,052)	(36,050)
Solid Waste	(756,974)	(577,452)	(800,517)	(785,890)	(945,669)	(893,916)
<b>BOCC Total</b>	\$ 90,028,588	\$ 96,940,353	\$ 100,968,784	\$ 110,152,866	\$ 105,311,347	\$ 111,678,722

**Clerk**

<b>Charges for Services</b>						
Elections	\$ 271,289	\$ 283,371	\$ 436,669	\$ 298,279	\$ 328,620	\$ 332,000
Recorder	1,171,162	1,218,335	1,512,636	1,823,304	1,301,053	1,293,000
District Court Clerks	-	8,904	19,719	25,822	32,837	26,900
<b>Fines and Forfeitures</b>						
County Assistance	(20)	20	(100)	(20)	(60)	-
Elections	-	150	-	-	-	-
Recorder	(20)	-	(20)	(20)	-	-
<b>Fund Balance Appropriation</b>						
County Assistance	-	-	-	-	-	264,189
<b>Intergovernmental</b>						
Elections	-	-	198,187	51,970	-	-
County Assistance	3	-	-	-	-	-
District Court Clerks	-	-	-	-	-	366,000
<b>Licenses and Permits</b>						
Recorder	133,451	134,589	135,591	136,870	138,040	131,600
<b>Miscellaneous</b>						
County Assistance	719,641	589,187	540,766	638,128	494,642	400,000
Auditor	1,623	-	-	268	411	-
Elections	74	8	4	-	61	-
Recorder	(349)	433	152	488	(1,214)	-

REVENUE SUMMARY PER ELECTED OFFICIAL  
FY 2018-FY 2023

Elected Official	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
District Court Clerks	(728)	36	(189)	(28)	41	-
<b>Taxes</b>						
County Assistance	991,195	13,442	6,779	1,298	58	-
<b>Transfers</b>						
County Assistance	14,528	13,103	27,586	7,262	(423,018)	-
Auditor	-	-	-	2,407	4,549	132,564
Elections	-	-	-	7,009	-	-
District Court Clerks	-	-	3,474,532	112,424	194,941	-
<b>Clerk Total</b>	<b>\$ 3,301,848</b>	<b>\$ 2,261,578</b>	<b>\$ 6,352,312</b>	<b>\$ 3,105,461</b>	<b>\$ 2,070,960</b>	<b>\$ 2,946,253</b>

<b>Coroner</b>						
<b>Intergovernmental</b>	\$ -	\$ 4,165	\$ -	\$ -	\$ 6,000	\$ -
<b>Miscellaneous</b>	2,206	375	-	2,192	7,600	-
<b>Transfers</b>	-	(13,564)	-	-	69,992	-
<b>Coroner Total</b>	<b>\$ 2,206</b>	<b>\$ (9,024)</b>	<b>\$ -</b>	<b>\$ 2,192</b>	<b>\$ 83,592</b>	<b>\$ -</b>

<b>District Court</b>						
<b>Charges for Services</b>						
Elected Official	\$ 107,203	\$ 113,706	\$ 116,649	\$ 121,497	\$ 122,470	\$ 98,600
<b>Fines and Forfeitures</b>						
Elected Official	703,666	854,597	757,227	785,389	896,277	740,400
Court Interlock	13,311	15,939	16,685	20,483	21,716	15,300
<b>Fund Balance Appropriation</b>						
Court Facilities	-	-	-	-	-	48000
Elected Official	-	-	-	-	-	65,717
<b>Intergovernmental</b>						
Elected Official	198,321	300,362	408,774	502,758	808,469	464,637
<b>Licenses and Permits</b>						
Elected Official	300	425	300	-	-	-
<b>Miscellaneous</b>						
Court Facilities	75,127	174,022	153,447	167,125	160,565	-
Elected Official	2,690	(345)	1,022	17,272	1,138	-
<b>Taxes</b>						
Elected Official	1,467,767	1,622,097	1,818,970	5,857,548	6,121,676	7,192,196
<b>Transfers</b>						
Elected Official	64,963	117,072	92,104	55,468	175,880	(48,000)
Court Interlock	(13,000)	-	-	-	-	-
<b>District Court Total</b>	<b>\$ 2,620,347</b>	<b>\$ 3,197,875</b>	<b>\$ 3,365,178</b>	<b>\$ 7,527,539</b>	<b>\$ 8,308,190</b>	<b>\$ 8,576,850</b>

<b>Prosecutor</b>						
<b>Charges for Services</b>						
Elected Official	\$ 63,720	\$ 63,755	\$ 64,540	\$ 63,165	\$ 13,370	\$ 68,000
Juvenile Diversion	3,496	3,534	3,205	2,866	3,211	5,300
<b>Fines and Forfeitures</b>						
Elected Official	44,332	37,129	30,049	36,296	34,014	47,500
<b>Intergovernmental</b>						
Elected Official	2,397	-	2,127	-	995	-
Juvenile Diversion	3,404	5,616	5,130	5,163	5,342	-
<b>Miscellaneous</b>						
Elected Official	120,566	127,475	100,025	113,591	110,053	112,581

**REVENUE SUMMARY PER ELECTED OFFICIAL  
FY 2018-FY 2023**

Elected Official	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Civil Division	-	200	345	124	-	-
Human Resources	-	-	-	51	-	-
Juvenile Diversion	1,818	2,645	1,650	1,783	3,838	1,650
<b>Transfers</b>						
Elected Official	-	-	-	-	8,678	-
Civil Division	-	-	-	-	2,942	70,080
Human Resources	-	-	-	-	639	64,822
<b>Prosecutor Total</b>	<b>\$ 239,733</b>	<b>\$ 240,354</b>	<b>\$ 207,071</b>	<b>\$ 223,039</b>	<b>\$ 183,082</b>	<b>\$ 369,933</b>

**Sheriff**

<b>Charges for Services</b>						
Office of Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ 8,078	\$ -
911	51,337	(88,986)	102,674	51,337	51,337	51,337
Enhanced 911	1,738,306	1,841,268	1,781,735	1,785,106	1,856,325	1,686,450
Elected Official	-	73	33	-	245	-
Civil	392,605	428,193	369,926	314,322	318,876	400,000
Animal Control	14,914	16,419	11,473	9,343	9,930	16,419
Patrol	370,678	470,502	561,245	470,418	572,328	963,631
Driver Licensing	66,240	43,280	48,640	54,120	59,600	43,280
Records	6,023	5,364	5,113	3,225	4,298	5,364
Jail	742,414	1,051,749	1,221,995	1,707,078	1,853,173	896,380
Jail Commissary	74,340	79,554	98,272	116,986	131,126	67,301
Donations	-	-	-	1,487	6,400	-
<b>Fines and Forfeitures</b>						
Elected Official	150	890	3,031	2,008	5,809	-
Civil	-	-	-	-	15	-
Animal Control	1,253	2,513	2,116	1,434	1,549	2,513
Patrol	-	100	-	25	(81)	-
Driver Licensing	140	80	(60)	(80)	-	-
Jail	10,293	11,296	9,311	12,381	4,628	8,120
Drug Seizure	5,201	58,245	13,324	7,757	15,907	15,000
Vessel	-	400	400	678	522	-
<b>Fund Balance Appropriation</b>						
Enhanced 911	-	-	-	-	-	1,006,960
Snowmobile	-	-	-	-	-	(3,000)
Vessel	-	-	-	-	-	(158,331)
<b>Intergovernmental</b>						
Office of Emergency Management	319,253	469,991	376,739	600,873	464,479	97,782
Enhanced 911	84,037	36,462	71,359	-	-	-
CESF	-	-	16,330	42,787	51,259	-
Patrol	41,606	139,340	36,039	115,710	93,161	-
Detective	5,625	-	-	-	-	-
Jail	13,600	39,382	13,100	16,400	27,992	16,400
Vessel	383,980	519,824	435,030	528,545	419,647	522,424
<b>Investment Gain/(Loss)</b>						
Enhanced 911	47,700	71,430	26,980	2,070	6,460	-
Drug Seizure	2,989	3,854	2,957	1,117	1,297	-
<b>Licenses and Permits</b>						
Animal Control	3,231	4,089	3,556	3,151	2,917	4,089
Patrol	2,270	2,010	1,600	1,350	1,210	-
Driver Licensing	270,587	316,576	259,842	375,041	518,578	316,576
Records	43,994	31,914	18,670	38,484	34,182	31,914
Snowmobile	11,794	12,176	10,547	7,144	9,663	10,000
Vessel	-	-	-	6,510	11,680	-
<b>Miscellaneous</b>						
Office of Emergency Management	3,302	10,488	15,016	-	21,925	-
911	-	22	(1)	-	(0)	-
Enhanced 911	295,534	-	-	-	-	-
Elected Official	-	701	-	60,156	62,730	90,888

**REVENUE SUMMARY PER ELECTED OFFICIAL  
FY 2018-FY 2023**

Elected Official	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Civil	-	-	-	-	45	-
Animal Control	(50)	-	-	-	521	-
Patrol	49,069	109,834	1,449,912	125,562	124,906	93,326
Detective	100	42	10,796	49,801	25	-
Driver Licensing	(1,671)	(3,400)	827	3,616	1,178	-
Records	243	338	767	9,687	3,578	1,406
Search and Rescue	1,465	-	-	900	818	-
Maintenance	-	-	-	-	450	-
Jail	96,666	82,952	90,108	73,059	39,997	22,149
Jail Commissary	95	-	-	-	-	-
Donations	62,519	81,713	43,036	101,272	157,825	45,748
Drug Seizure	3,528	-	-	3,825	1,260	-
Vessel	100	7,348	600	3,150	600	-
<b>Transfers</b>						
Office of Emergency Management	-	-	-	23,945	123,904	-
911	-	-	88,986	471	63,471	-
Enhanced 911	5,000	-	(88,986)	-	471	-
Elected Official	-	-	-	90,888	18,655	-
CESF	-	-	-	1,738	-	-
Civil	-	-	-	-	4,699	-
Patrol	-	-	-	52,555	255,374	92,957
Detective	-	-	-	-	220,569	-
Driver Licensing	-	-	-	3,079	482	-
Records	-	-	-	-	2,100	-
Maintenance	-	-	-	-	1,112	-
Jail	-	-	-	44,849	168,159	-
Snowmobile	-	-	-	(24,000)	-	-
Vessel	-	-	-	1,226	3,393	-
<b>Sheriff Total</b>	<b>\$ 5,220,460</b>	<b>\$ 5,858,028</b>	<b>\$ 7,113,038</b>	<b>\$ 6,902,585</b>	<b>\$ 7,820,837</b>	<b>\$ 6,347,083</b>
<b>Treasurer</b>						
<b>Charges for Services</b>	<b>\$ 94,194</b>	<b>\$ 80,217</b>	<b>\$ 67,423</b>	<b>\$ 52,020</b>	<b>\$ 45,175</b>	<b>75,100</b>
<b>Fines and Forfeitures</b>	<b>2,689</b>	<b>2,599</b>	<b>5,852</b>	<b>5,546</b>	<b>5,261</b>	<b>3,700</b>
<b>Investment Gain/(Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>
<b>Miscellaneous</b>	<b>399</b>	<b>-</b>	<b>2,423</b>	<b>2,417</b>	<b>25,516</b>	<b>-</b>
<b>Taxes</b>	<b>2,719</b>	<b>3,081</b>	<b>1,953</b>	<b>2,167</b>	<b>3,057</b>	<b>643,500</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,317</b>	<b>-</b>	<b>76,322</b>
<b>Treasurer Total</b>	<b>\$ 99,952</b>	<b>\$ 85,896</b>	<b>\$ 77,652</b>	<b>\$ 71,468</b>	<b>\$ 79,009</b>	<b>\$ 2,098,622</b>
<b>Total Revenue:</b>	<b>\$ 105,424,201</b>	<b>\$ 112,604,519</b>	<b>\$ 121,939,608</b>	<b>\$ 131,984,243</b>	<b>\$ 128,471,252</b>	<b>\$ 137,519,510</b>

**REVENUE PERFORMANCE BY FUND**  
**FY 2018 - FY 2023**

Fund	FY2018		FY2019		FY2020		FY2021		FY2022		FY2023
	Amended	Actual	Adopted								
10 - General	\$ 24,831,435	\$ 24,646,778	\$ 26,245,257	\$ 27,208,002	\$ 25,136,239	\$ 25,802,428	\$ 24,146,906	\$ 24,442,632	\$ 26,479,234	\$ 20,392,559	\$ 28,288,284
11 - Replacement Reserve	12,955,765	55,256	1,539,733	187,586	10,066,162	87,344	9,741,137	3,874,682	3,356,742	(1,280,959)	1,138,456
13 - Liability Insurance	796,155	484,151	795,890	804,646	810,701	841,500	843,874	871,769	879,669	891,397	924,758
15 - Justice Fund	38,686,161	39,077,436	40,869,122	42,558,849	46,015,126	46,624,322	46,207,089	49,614,094	51,166,058	53,488,558	53,073,976
154 - Jail Commissary	57,601	74,435	67,301	79,554	67,301	98,272	53,995	116,986	67,301	131,126	67,301
155 - Sheriff Donation	32,590	62,519	27,950	81,713	31,330	43,036	31,858	102,759	32,268	164,225	45,748
158 - Drug Seizure	32,760	11,718	159,899	62,099	27,300	16,281	39,400	12,699	5,000	18,465	15,000
18 - Centennial Trail	51,245	16,500	14,500	28,000	43,555	30,000	6,500	30,000	51,296	90,000	31,500
19 - Tourism Promotion	500	1,125	500	1,817	1,000	1,151	1,500	1,713	1,500	998	1,500
20 - Public Transport	6,719,607	1,732,939	5,930,973	3,993,589	10,289,596	2,183,304	8,264,961	2,648,727	9,771,081	3,205,632	418,056
21 - ARPA Recovery Funds	-	-	-	-	-	-	32,184,700	12,946	32,171,754	113,048	122,539
30 - Airport	1,992,090	2,811,870	1,170,290	1,162,213	1,323,278	1,334,957	2,615,915	1,432,292	2,625,777	2,246,231	1,342,983
301 - Airport Sewer Fund	37,000	124,114	75,000	109,082	83,691	68,228	84,765	94,035	335,197	348,154	54,765
31 - County Fair	1,077,073	957,800	718,147	158,759	611,915	555,651	166,649	178,901	612,942	574,485	150,000
32 - Noxious Weed Control	395,160	379,173	323,644	327,272	388,612	352,062	364,896	370,796	417,509	363,357	383,076
33 - Health District	797,753	810,712	800,545	808,581	804,126	818,706	824,859	837,514	1,266,408	1,270,586	1,685,546
34 - Historical Society	37,730	37,995	57,000	30,947	51,885	52,162	31,712	32,074	46,364	34,306	28,035
35 - Parks	405,757	413,554	407,517	483,553	488,513	489,523	472,264	612,994	744,181	587,593	528,874
36 - Snowmobile	63,433	81,725	55,389	83,626	179,722	110,375	144,262	65,080	130,690	134,103	119,733
37 - Vessel	769,668	620,583	723,491	945,492	1,075,947	710,257	1,117,820	885,516	1,049,192	773,868	729,903
38 - Public Access	-	(42,763)	-	2,601	6,970	(12,094)	-	8,358	-	10,950	-
40 - Indigent	1,342,279	1,595,328	1,152,097	520,842	1,183,152	456,104	977,109	560,139	544,815	(91,114)	264,189
45 - District Court	2,598,728	2,544,909	2,802,966	3,010,001	6,531,726	6,670,109	6,947,348	7,478,149	7,862,585	8,353,728	8,954,450
455 - Interlock Fund	15,000	311	15,000	15,939	15,000	16,685	15,300	20,483	15,300	21,716	15,300
46 - Revaluation	2,662,946	2,592,066	2,700,563	2,725,489	2,907,963	2,666,664	2,936,066	2,837,773	3,294,016	3,166,346	3,795,127
49 - Aquifer Protection	497,778	466,029	555,694	467,524	554,859	474,054	546,874	482,517	525,628	489,351	668,551
50 - Construction	923,295	909,671	1,619,969	171,886	7,403,773	3,061,899	4,741,266	4,261,402	4,332,151	1,601,266	-
60 - Solid Waste	16,289,998	13,218,650	18,211,097	13,775,850	17,347,343	13,948,924	15,641,310	15,482,509	17,659,665	15,858,954	17,629,285
<b>Total</b>	<b>\$ 114,069,507</b>	<b>\$ 93,684,585</b>	<b>\$ 107,039,534</b>	<b>\$ 99,805,515</b>	<b>\$ 133,446,785</b>	<b>\$ 107,501,904</b>	<b>\$ 159,150,335</b>	<b>\$ 117,369,540</b>	<b>\$ 165,444,323</b>	<b>\$ 112,958,928</b>	<b>\$ 120,476,935</b>
<b>Internal Service Fund &amp; EMS</b>											
14-Health Insurance	9,014,279	9,034,051	10,277,055	9,950,974	10,778,290	11,415,655	11,271,087	11,389,439	11,585,171	12,142,501	12,508,485
47-EMS	2,657,193	2,705,565	2,769,996	2,848,030	2,940,953	3,022,049	3,123,869	3,225,264	3,283,421	3,369,823	4,534,090
<b>Total</b>	<b>\$ 11,671,472</b>	<b>\$ 11,739,617</b>	<b>\$ 13,047,051</b>	<b>\$ 12,799,003</b>	<b>\$ 13,719,243</b>	<b>\$ 14,437,704</b>	<b>\$ 14,394,956</b>	<b>\$ 14,614,703</b>	<b>\$ 14,868,592</b>	<b>\$ 15,512,324</b>	<b>\$ 17,042,575</b>
<b>Total Revenues</b>	<b>\$ 125,740,979</b>	<b>\$ 105,424,201</b>	<b>\$ 120,086,585</b>	<b>\$ 112,604,519</b>	<b>\$ 147,166,028</b>	<b>\$ 121,939,608</b>	<b>\$ 173,545,291</b>	<b>\$ 131,984,243</b>	<b>\$ 180,312,915</b>	<b>\$ 128,471,252</b>	<b>\$ 137,519,510</b>

## 2023 REVENUE TYPE BY FUND

Fund	Property Taxes	Charges for Services	Inter-governmental	Fund Balance Use	Licenses & Permits	Investment Gain/Loss	Miscellaneous	Fines & Forfeitures	Special Assessments & Warrant Costs	Transfers	Total
10 - General	\$ 9,361,176	\$ 5,908,444	\$ 7,814,317	\$ 1,381,760	\$ 1,763,950	\$ 1,340,000	\$ 576,550	\$ 4,500	\$ 920,900	\$ (783,313)	\$ 28,288,284
11 - Replacement Reserve	-	-	-	48,000	-	-	-	-	-	1,090,456	1,138,456
13 - Liability Insurance	814,688	-	-	-	-	-	-	-	-	110,070	924,758
14 - Health Insurance	-	12,412,485	96,000	-	-	-	-	-	-	-	12,508,485
15 - Justice Fund	32,947,699	2,498,124	16,372,476	(22,493)	352,579	-	321,001	361,133	150,500	92,957	53,073,976
154 - Jail Commissary	-	67,301	-	-	-	-	-	-	-	-	67,301
155 - Sheriff Donation	-	-	-	-	-	-	45,748	-	-	-	45,748
158 - Drug Seizure	-	-	-	-	-	-	-	15,000	-	-	15,000
18 - Centennial Trail	-	20,000	-	1,500	-	-	-	-	-	10,000	31,500
19 - Tourism Promotion	-	-	1,500	-	-	-	-	-	-	-	1,500
20 - Public Transport	-	-	418,056	-	-	-	-	-	-	-	418,056
21 - ARPA Recovery Funds	-	-	122,539	-	-	-	-	-	-	-	122,539
30 - Airport	-	1,470,000	-	(177,017)	-	-	50,000	-	-	-	1,342,983
301 - Airport Sewer Fund	-	84,000	-	(29,235)	-	-	-	-	-	-	54,765
31 - County Fair	150,000	-	-	(364,800)	-	-	-	-	-	364,800	150,000
32 - Noxious Weed Service	382,876	200	-	-	-	-	-	-	-	-	383,076
33 - Health District	1,637,550	-	-	-	-	-	-	-	3,000	44,996	1,685,546
34 - Historical Society	28,035	-	-	-	-	-	-	-	-	-	28,035
35 - Parks	322,374	206,500	-	-	-	-	-	-	-	-	528,874
36 - Snowmobile	-	-	-	10,433	109,300	-	-	-	-	-	119,733
37 - Vessel	-	-	872,424	(142,521)	-	-	-	-	-	-	729,903
38 - Public Access	-	-	7,500	(7,500)	-	-	-	-	-	-	-
40 - Indigent	-	-	-	264,189	-	-	-	-	-	-	264,189
45 - District Court	7,192,196	125,500	830,637	65,717	-	-	-	740,400	-	-	8,954,450
455 - Interlock Fund	-	-	-	-	-	-	-	15,300	-	-	15,300
46 - Revaluation	3,354,207	-	-	440,920	-	-	-	-	-	-	3,795,127
47 - EMS	3,267,147	-	1,209,943	-	40,000	-	-	-	17,000	-	4,534,090
49 - Aquifer Protection	-	-	-	169,032	-	-	100,000	-	435,569	(36,050)	668,551
50 - Construction	-	-	-	-	-	-	-	-	-	-	-
60 - Solid Waste	-	14,678,855	-	3,673,346	-	-	171,000	-	-	(893,916)	17,629,285
<b>Total</b>	<b>\$ 59,457,948</b>	<b>\$ 37,471,409</b>	<b>\$ 27,745,392</b>	<b>\$ 5,311,331</b>	<b>\$ 2,265,829</b>	<b>\$ 1,340,000</b>	<b>\$ 1,264,299</b>	<b>\$ 1,136,333</b>	<b>\$ 1,526,969</b>	<b>\$ -</b>	<b>\$ 137,519,510</b>

# PROPERTY TAX

# Property Taxes

Idaho’s property tax system is the 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 numerous 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 of tax increase 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 an additional component in the support needed from County services and infrastructure for the growth. For FY 2023 (Tax Year 2022), new construction was estimated at \$908.5 million, and the 90% allowable portion equated to \$825.9 million. This will result in \$993,675 additional tax revenue. For fiscal year 2023, the table below breaks down levy rates by fund, both the maximum allowed by law and the actual rate levied for FY 2023. The District Court levies the most at 39.33% of the maximum allowed rate, and the Justice Fund is a close second at 36.03%. The Airport is making strides to be self-supporting, and for FY 2023 did not levy any property tax, but rather will rely primarily on lease revenues for funding.

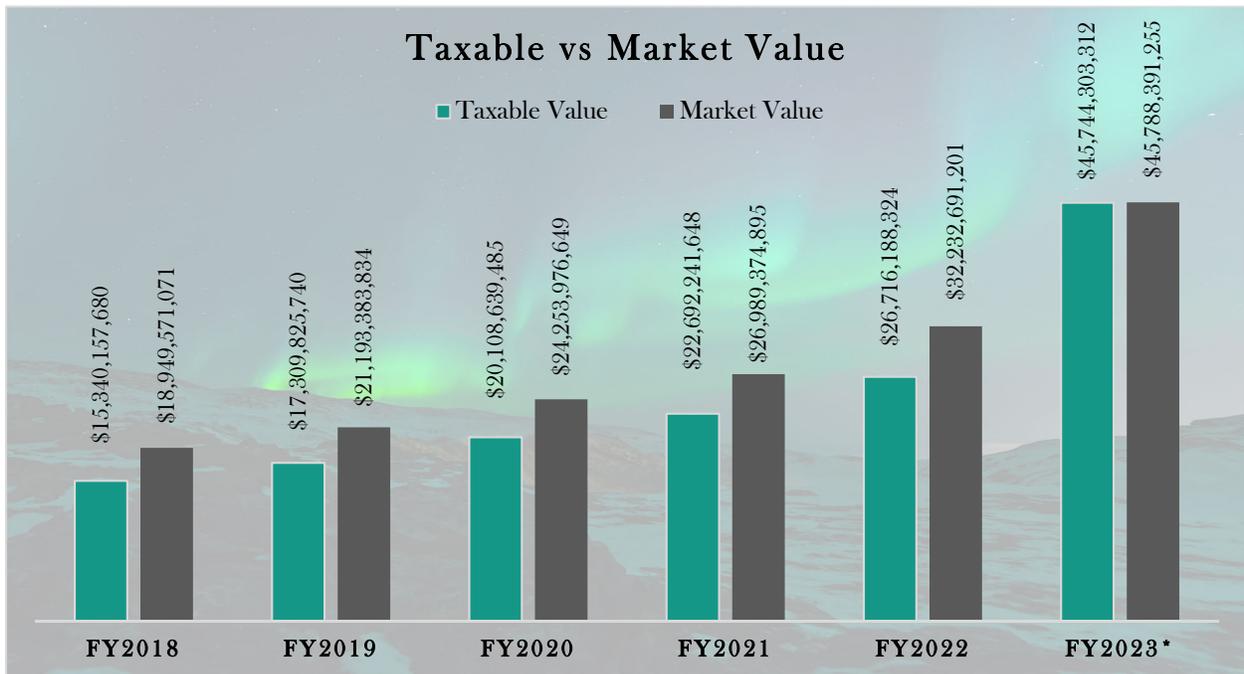
Fund	Maximum Allowed Levy Rate	FY2023 Levy Rate	% of Maximum Rate Allowed
Airport	0.000400000	-	0.00%
County Fair	0.000100000	0.000003281	3.28%
District Court	0.000400000	0.000157308	39.33%
General Fund	0.002600000	0.000204748	7.87%
Health District	0.000400000	0.000035817	8.95%
Historical Society	0.000120000	0.000000613	0.51%
Justice Fund	0.002000000	0.000720635	36.03%
Liability Insurance	No Limit	0.000017819	N/A
Noxious Weeds	0.000600000	0.000008374	1.40%
Parks and Waterways	0.000100000	0.000007051	7.05%
Revaluation	0.000400000	0.000073363	18.34%
<b>Total</b>	<b>0.007120000</b>	<b>0.001229010</b>	<b>17.26%</b>

# Property Tax, Valuation, and Budget Trends

The three largest taxing districts in Kootenai County are Schools, Cities, and Urban Renewal Districts. Kootenai County’s portion of taxes levied by all taxing districts is 25%.

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 takes the role of stewarding taxpayer dollars very seriously.

For every tax dollar spent in fiscal year 2023, 59 cents will fund Justice Services which includes Public Safety, Public Defender, Prosecution, Juvenile Detention and Adult Misdemeanor. Some services, such as Solid Waste, are not funded by property tax.



*\*FY2023 values are Preliminary Values captured at the time of setting levies, whereas the values for previous years have been finalized and closed. FY2023 values will be finalized in March 2023.*

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 46.64% of the fiscal year 2023 total budget.

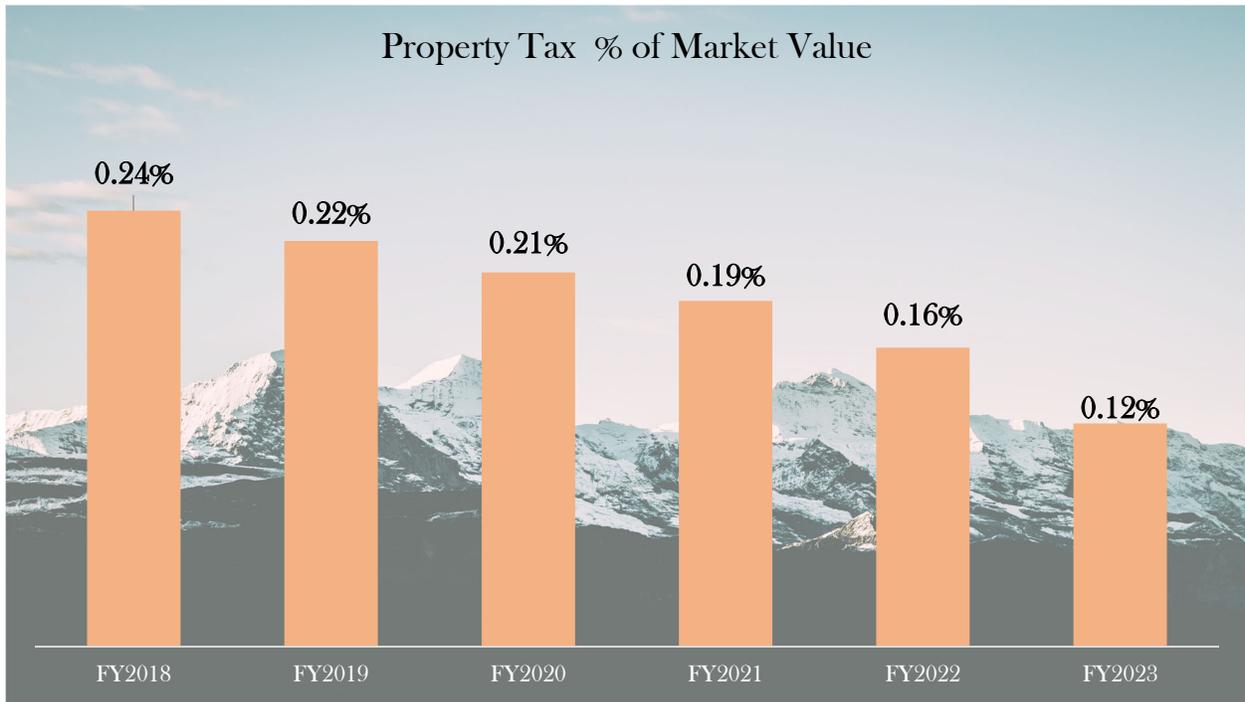
# Property Tax, Valuation, and Budget Trends

The chart below illustrates the County’s budget in relation to the amount of property tax levied, in comparison with values and forgone.

	<i>In Thousands</i>					
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
County Budget	\$ 88,002	\$ 94,103	\$ 101,598	\$ 98,949	\$ 108,923	\$ 120,477
Property Tax Levy	\$ 45,435	\$ 47,299	\$ 49,927	\$ 51,315	\$ 52,989	\$ 56,191
Property Tax % of Budget	51.63%	50.26%	49.14%	51.86%	48.65%	46.64%
Market Value	\$ 18,949,571	\$ 21,193,384	\$ 24,253,977	\$ 26,989,375	\$ 32,232,691	\$ 45,788,391
Taxable Value	\$ 15,340,158	\$ 17,309,826	\$ 20,108,639	\$ 22,692,242	\$ 26,716,188	\$ 45,744,303
Levy Rate	0.002970344	0.002737167	0.002488493	0.002267729	0.001988108	0.001227184
Property Tax % of Market	0.24%	0.22%	0.21%	0.19%	0.16%	0.12%
Forgone Accrued	\$ -	\$ -	\$ -	\$ 1,498	\$ 838	\$ -
Forgone Balance	\$ 9,106	\$ 9,106	\$ 9,106	\$ 10,604	\$ 11,442	\$ 11,442

*(Excludes EMS and Internal Revenue Service)*

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). However in recent years, property values have steadily risen as more people move in the County each year. Therefore, as property values rise, property tax as a percentage of value decreases.



# 5 YEAR PROPERTY TAX COMPARISON

## Property Tax Levied per Fund 2018-2023

	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<b>County Levy Funds</b>						
General Fund	\$ 10,962,753	\$ 9,375,511	\$ 11,450,754	\$ 6,713,659	\$ 6,488,224	\$ 9,361,176
Liability Insurance	\$ 368,324	\$ 685,820	\$ 700,631	\$ 733,804	\$ 769,599	\$ 814,688
Justice Fund	\$ 27,324,962	\$ 31,292,813	\$ 31,585,373	\$ 33,527,378	\$34,793,891	\$32,947,699
Airport	\$ 392,899	\$ 263,729	\$ 323,137	\$ 161,214	\$ 131,000	\$ -
County Fair	\$ 175,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 120,000	\$ 150,000
Noxious Weeds	\$ 300,966	\$ 316,578	\$ 336,940	\$ 356,715	\$ 347,487	\$ 382,876
Panhandle Health District	\$ 752,757	\$ 755,549	\$ 759,130	\$ 779,863	\$ 783,975	\$ 1,637,550
Historical Society	\$ 15,000	\$ 15,000	\$ 25,885	\$ 21,900	\$ 21,900	\$ 28,035
Parks & Waterways	\$ 293,480	\$ 346,002	\$ 341,867	\$ 387,574	\$ 409,127	\$ 322,374
Indigent Fund*	\$ 978,986	\$ -	\$ -	\$ -	\$ -	\$ -
District Court	\$ 1,443,592	\$ 1,607,600	\$ 1,789,353	\$ 5,825,868	\$ 6,099,855	\$ 7,192,196
Revaluation	\$ 2,426,717	\$ 2,565,685	\$ 2,533,557	\$ 2,726,836	\$ 3,024,020	\$ 3,354,207
<b>Total</b>	<b>\$ 45,435,436</b>	<b>\$ 47,299,287</b>	<b>\$ 49,926,627</b>	<b>\$ 51,314,811</b>	<b>\$52,989,078</b>	<b>\$56,190,801</b>
<i>* Levy Authority eliminated by HB 735 during the 2022 legislative session.</i>						
<b>Special Taxing Districts</b>						
Kootenai County EMS	\$ 2,490,376	\$ 2,630,085	\$ 2,776,182	\$ 2,937,665	\$ 3,081,437	\$ 3,267,308
<b>Total</b>	<b>\$ 2,490,376</b>	<b>\$ 2,630,085</b>	<b>\$ 2,776,182</b>	<b>\$ 2,937,665</b>	<b>\$ 3,081,437</b>	<b>\$ 3,267,308</b>
<b>Total Funds</b>	<b>\$ 47,925,812</b>	<b>\$ 49,929,372</b>	<b>\$ 52,702,809</b>	<b>\$ 54,252,476</b>	<b>\$56,070,515</b>	<b>\$59,458,109</b>



# **FUND SUMMARIES**

# Fund Summaries

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## **GENERAL FUNDS**

# Fund Summaries

## 10 - GENERAL FUND

The General Fund contains many Departments managed by different elected officials. The Commissioners manage Building & Grounds, Community Development, Information Systems, Resource Management, Veteran’s Services, liquidity reserves, as well as their own administrative staff. The Sheriff manages 911, Office of Emergency Management, and the Auto Shop. The Assessor manages the Department of Motor Vehicles, as well as his own administrative staff. The Clerk manages the Auditors Department, Recorder, Elections, and his own administrative staff. The Coroner manages his own department and administrative staff. The Prosecutor manages Human Resources, Juvenile Diversion, and the Civil Attorneys. Lastly, the Treasurer manages his own department. All these departments, managed by each elected official, is included in the General Fund. The General Fund has a levy limit set by statute.

**Statute: I.C. 63-805**

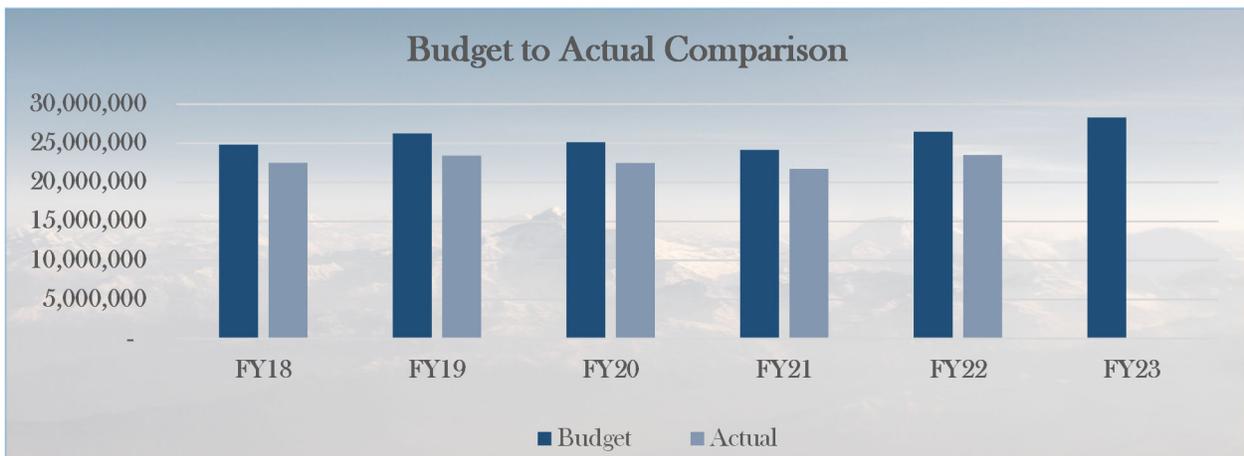
### FY2023 Highlights:

- Increase in fees in Community Development and the DMV

### Major Revenue Streams

- Property Taxes
- State Revenues
  - Sales Tax
  - Revenue Sharing
  - Liquor Apportionment
- Interest
- Restricted Revenues (E911 Line Fees)
- Department Revenues
  - Building & Planning Fees
  - Recording Fees
  - DMV Fees

The General Fund represents the most flexible funding 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. The General Fund also contains a portion of the County’s liquidity reserves, also referred to as “Emergency Funds”, which the Commissioners set aside for use only in the event of an emergency. More information on the County’s Fund Balance Policy can be found in the [Financial Policies](#).



# Fund Summaries

## 11 - REPLACEMENT RESERVE

The Replacement Reserve is managed by the elected Commissioners, and is used to hold funds assigned for capital projects and purchases. During FY22, the BOCC used funds from the Replacement Reserve to purchase the old Kootenai Electric building, now referred to as KC North. There is a portion of Fund 11 that is restricted for use only on Court Facilities, per Idaho Code 31-3201. Each civil case, including each appeal, is charge a \$10 fee, which funds this restricted fund balance. These funds are used to keep court facilities in good working order. For reporting purposes, Fund 11 is often combined with Fund 10.

**Statute: I.C. 31-3201**

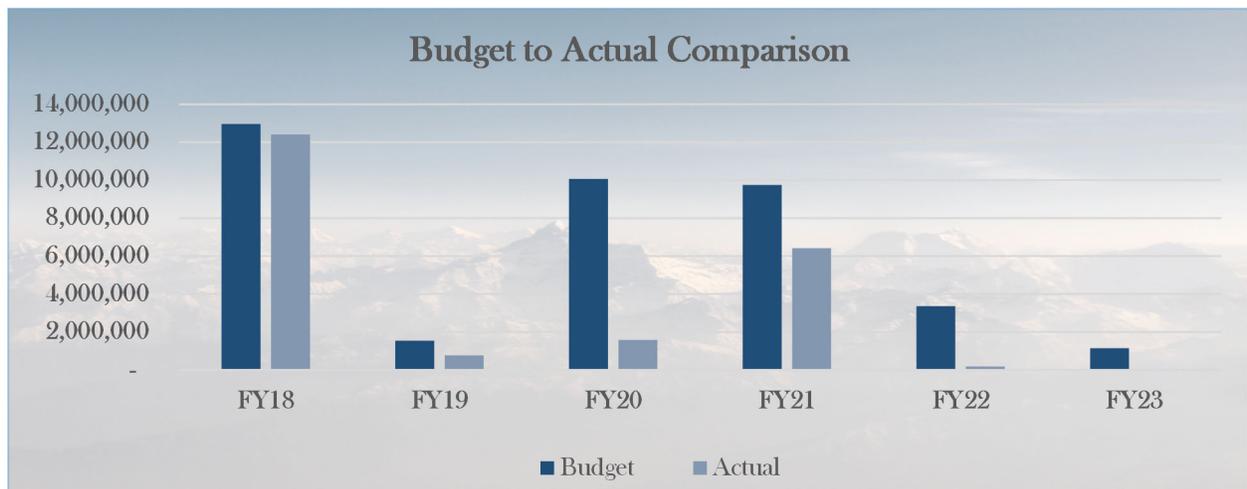
### FY2023 Highlights:

- Funds assigned for furnishing the new KC North building
- Funds assigned for purchasing 45 patrol & detention vehicles for the Sheriff's office
- Funds assigned for various facility repairs
  - Seal various County parking lots
  - Jail sliders
  - Jail HVAC units
  - Juvenile Detention Building water seal
  - Juvenile Detention cooling tower
- Restricted District Court funds utilized for new flooring in judge offices

### Major Revenue Streams

- Fund Balance from General Fund

The Replacement Reserve represents ongoing commitments from the BOCC to provide funding for significant facility repairs before the immediate need arises. The plan is to cover major system components and structures such as roofs, HVAC units, parking lot sealing and paving, detention facilities, and building exteriors. The goal is to have a fiscally prudent 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.



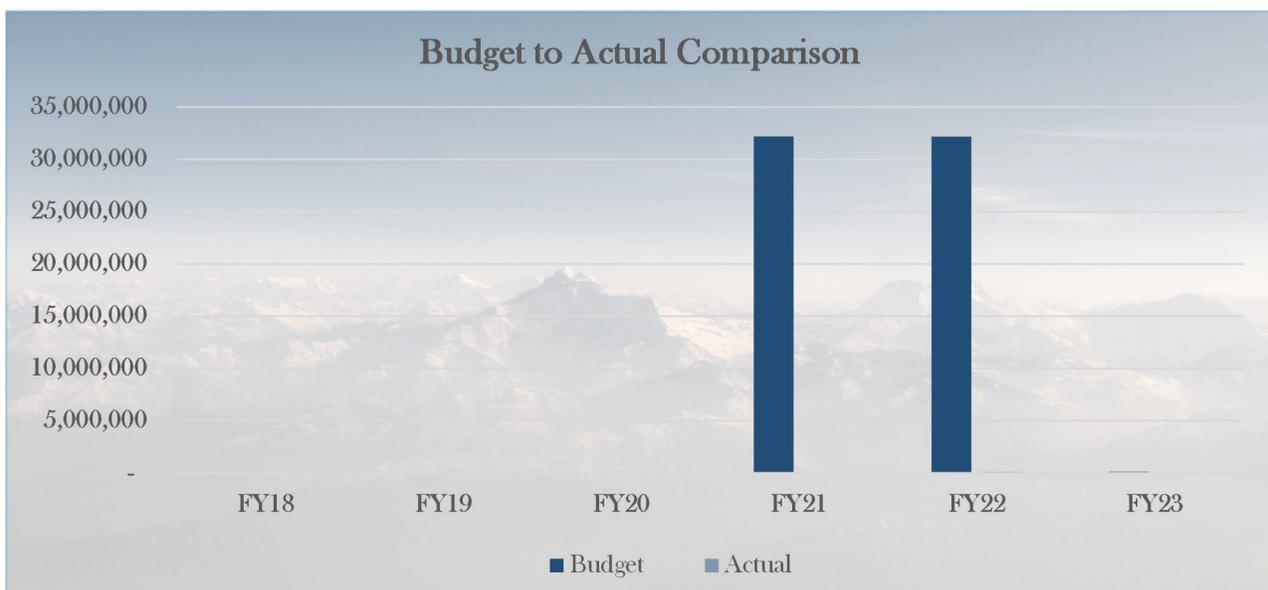
# Fund Summaries

## 21 - AMERICAN RECOVERY PLAN ACT (ARPA) FUND

On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) was signed into law, providing for over \$350 billion in funding for state and local governments, intended to provide economic relief from the COVID-19 Pandemic. Kootenai County received \$16,092,350 of ARPA funds in August of 2021, and \$16,092,350 in July of 2022, for a total of \$32,184,700 in funds. The BOCC oversees the ARPA fund, and has assigned the bulk of funds to pay for an expansion to the County’s existing justice building. This fund will remain in existence until all ARPA funds have been spent, and is utilized to transparently track activity year over year. As a grant activity the ARPA Fund does not accumulate a fund balance. Any funds that are remaining at year-end are noted as deferred revenue and rolled into the next fiscal year

### FY2023 Highlights:

- Funds assigned for -
  - \$26,376,021 assigned for the expansion of the current Justice Building.
  - \$2,000,000 admin campus HVAC
  - \$1,031,872 Kootenai County EMS Services Ambulance purchases
  - \$550,000 Jail Generator Upgrade
  - \$500,000 Cybersecurity and Data Backup for Kootenai County IT
  - \$332,640 Direct Care Retention and Sign-On Bonuses Wellspring Meadows
  - \$291,000 Premium Pay for Non-Executive Staff Children’s Village
  - \$217,000 Juvenile Detention Center HVAC
  - \$175,000 Family Justice Center Study
  - \$125,000 On Site for Seniors
  - \$50,000 Direct and Staffing Costs CDAIDE
  - \$14,087 COVID-19 PPE for Kootenai County EMS Services
  - \$6,000 Mobile Morgue Trailer
  - **\$31,668,620 Total Assigned**



# Fund Summaries

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## **OTHER LEVY FUNDS**

# Fund Summaries

## Fund 13 - LIABILITY INSURANCE

This fund is managed by the elected Commissioners. It 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. The Liability Insurance fund has a levy limit set by statute.

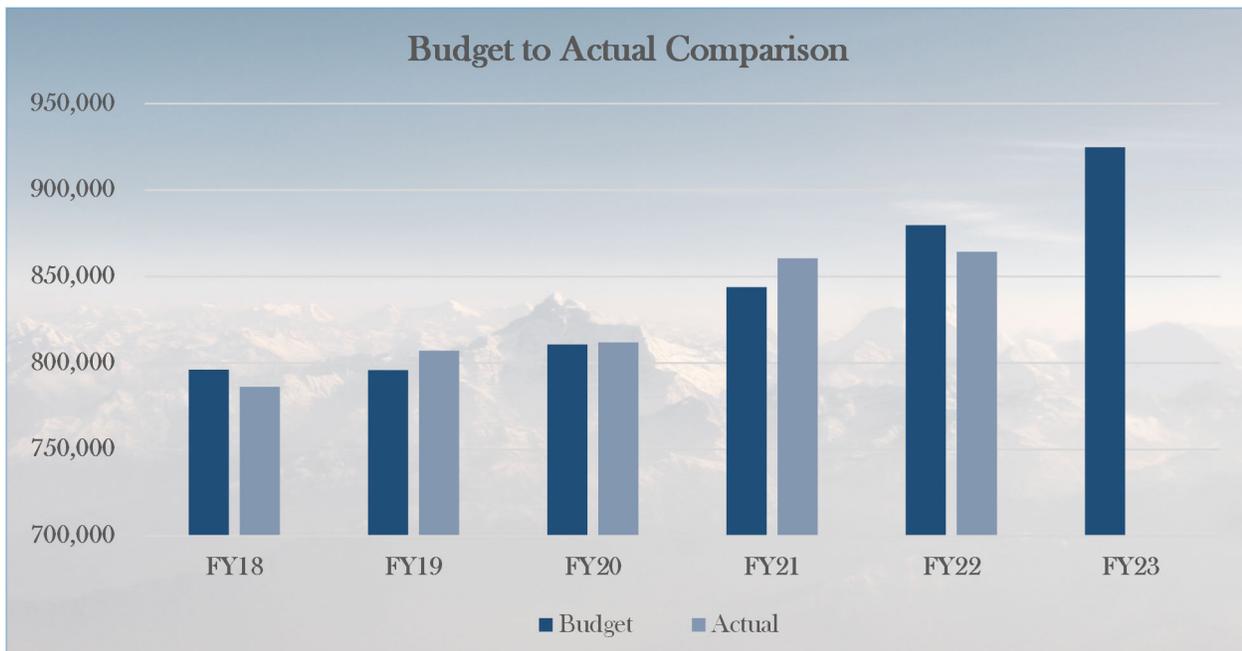
**Statute: I.C. 6-927**

### Major Revenue Streams

- Property Tax

### FY2023 Highlights

- Increase in ICRMP premium of 4%, primarily due to increased values of County property, as well as increased County population.



# Fund Summaries

## Fund 15 - JUSTICE FUND

The Justice Fund contains Departments managed by different elected officials. The Commissioners manage Adult Misdemeanor Probation, Constitutional Public Defense, liquidity reserves, Juvenile Probation, and Juvenile Detention. The Sheriff manages Civil, Records, Warrants, Detectives, Driver Licensing, the County Jail, Patrol, Search & Rescue, his administrative staff, his Maintenance department, and SWAT. The Prosecutor manages his administrative staff and the Prosecuting Attorneys. The Justice Fund is the largest Special Levy fund in the County, and encompasses the majority of the operations of the Sheriff and Prosecutor, as well as the BOCC departments, and these are all the Justice services of the County. The Justice Fund has a levy limit set by statute.

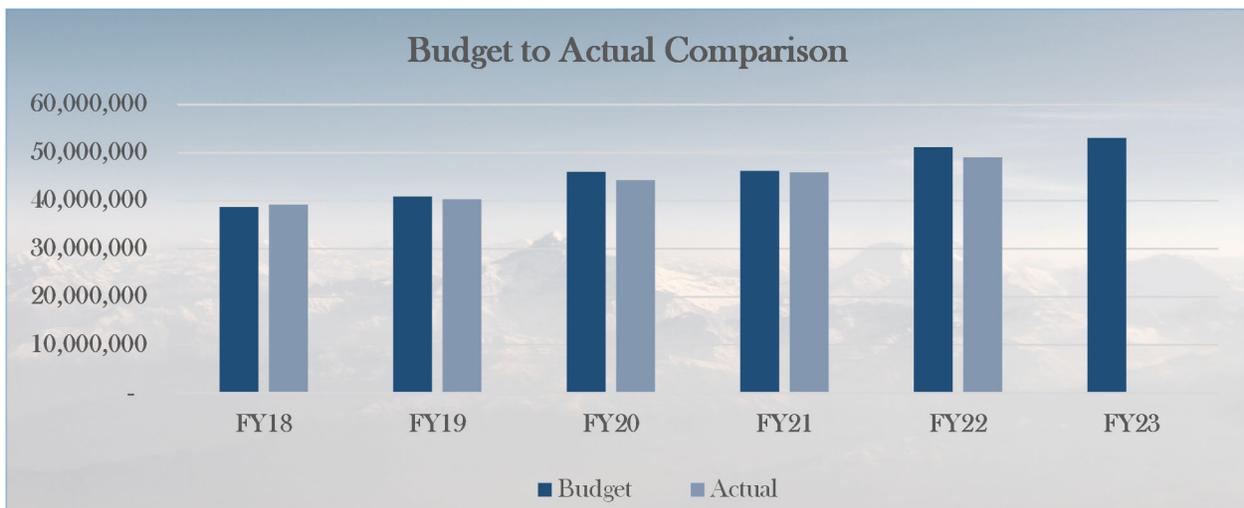
**Statute: I.C. 63-805**

### FY2023 Highlights:

- Large wage increases for Detention and Dispatch staff, ranging from 22%-27% increases
- Constitutional Public Defense is no longer able to be funded by Property Tax, per House Bill 735. For FY2023, the County levied \$0 for Public Defense, and instead relied on Sales Tax and fund balance.

### Major Revenue Streams

- Property Taxes
- State Revenues
  - Sales Tax
  - Revenue Sharing
- Restricted Revenues
  - Lottery funds
  - Tobacco funds
  - Juvenile Justice Act funds
- Department Revenues
  - Driver Licensing fees
  - Reimbursement for cost defense (reimbursement for providing public defense services for other Counties)



# Fund Summaries

## Fund 30 - AIRPORT

The Airport is managed by the Commissioners. 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. The airport also receives lease revenues from airport tenants, ranging from private pilots to commercial businesses, flight schools, and developers. A wide variety of businesses lease and develop large parcels at the Airport. Due to increased development and revenues, the Airport is able to be self-sustaining in FY 2023, thereby reducing the property tax burden on taxpayers.

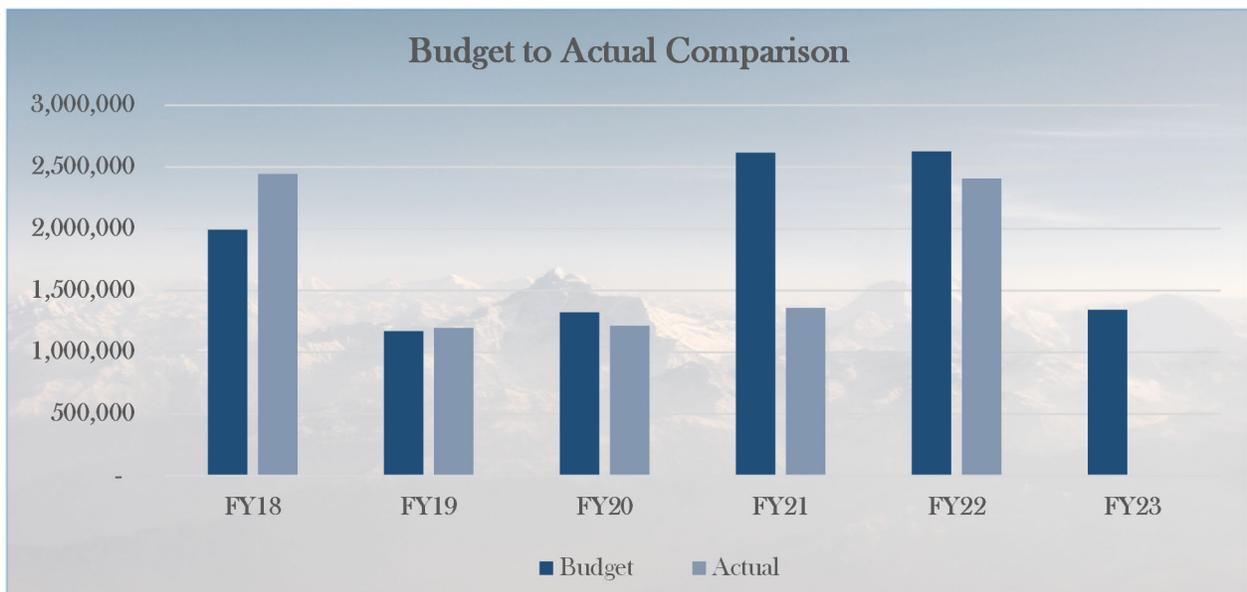
**Statute: I.C. 21-404**

### FY2023 Highlights:

- No property tax levied
- Gulfstream Road utility project substantially completed
- The Airport is in the beginning stages of developing a terminal for passenger service

### Major Revenue Streams

- Airport use fees
- Lease revenues
- Tenant reimbursements for development costs
- Fuel flowage fees



# Fund Summaries

## Fund 31 - COUNTY FAIR

Idaho statute provides for the County to purchase and develop fairgrounds, and the Commissioners manage the component portion of the fairgrounds. A portion of fairground property has been leased, under a 50 year lease, to the Coeur d'Alene Fire Department to construct and develop a new fire station. Ideally, the Fair would be supported by their own revenues and would not need to be a burden on taxpayers. However, they have levied small amounts of property tax year over year for large infrastructure projects. The Fair is a discreetly presented component unit of the County. Component Units are legally separate organizations for which the County is financially accountable. A Discretely Presented Component Unit does not provide services exclusively to the County, and therefore its financial information is reported in a separate column on the County's government-wide financial statements. However, the County's contributions to the Fair, including levy amount, are reported in Fund 31 and are included in the County's financial statements.

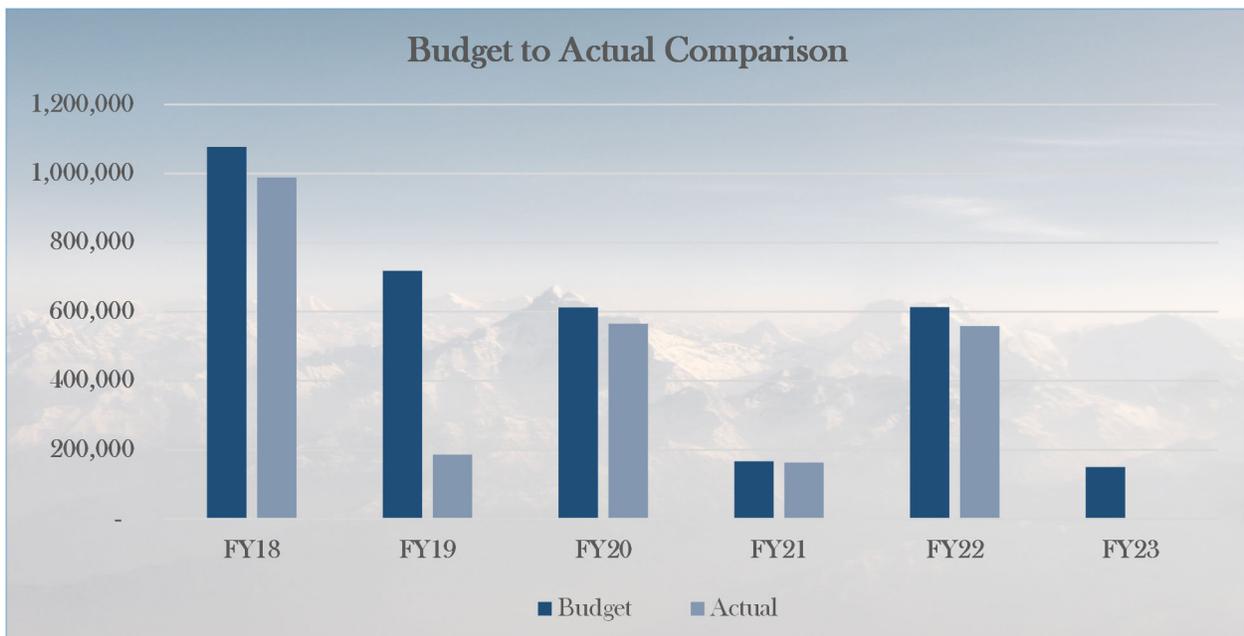
**Statute: I.C. 31-822**

### FY2023 Highlights:

- Received lump sum lease revenue from the Coeur d'Alene Fire Department of \$364,800 for 50 years, which equates to \$7,296 per year.
- Substantially completed a large RV Park project, funded by grants from the Forest Service.

### Major Revenue Streams

- Fair attendance fees
- Rental revenue



# Fund Summaries

## Fund 32 – NOXIOUS WEED CONTROL

Idaho statute mandates that Counties fund a Noxious Weed Control department, responsible for the control of certain noxious weeds. This department is managed by the Commissioners, and is managed in conjunction with Parks and Waterways, Vessel, and Snowmobile. The County primarily uses this fund in order to fund personnel, and occasionally equipment purchases. Noxious Weeds has a levy limit set by statute.

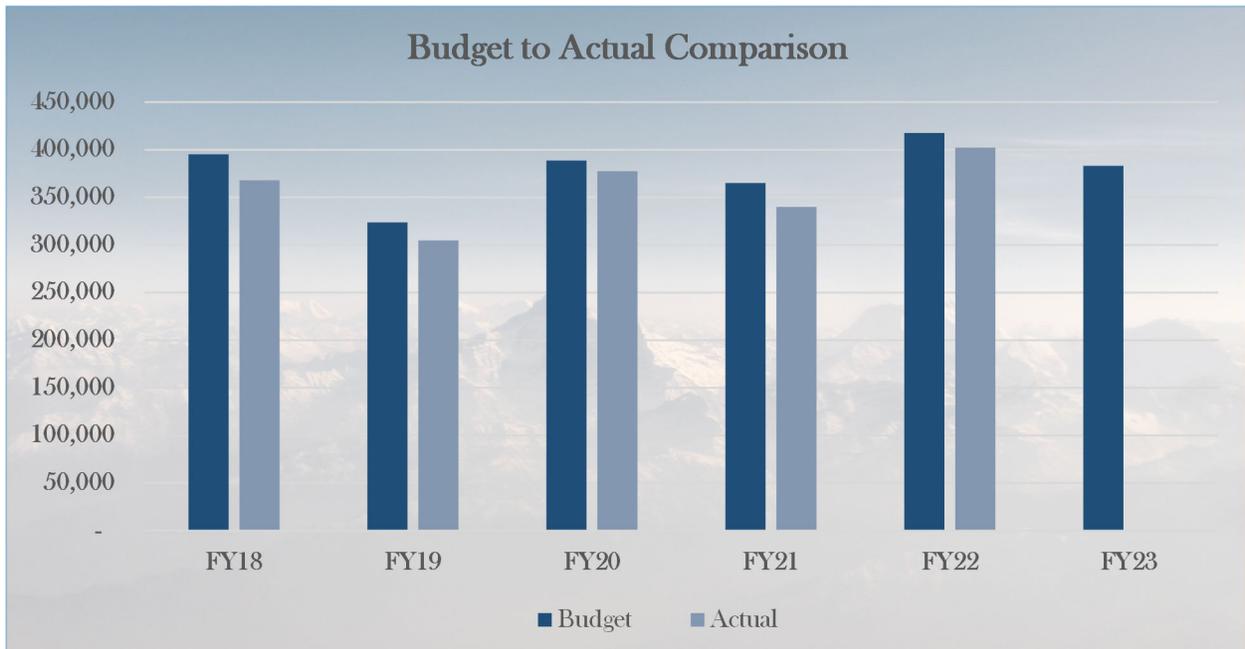
Statute: I.C. 22-2406

### FY2023 Highlights:

- A portion of noxious weeds funds is being used to pay the personnel costs associated with the Parks and Waterways and Noxious Weed Control manager.

### Major Revenue Streams

- Property tax



# Fund Summaries

## Fund 33 - HEALTH DISTRICT

This fund is used to generate the funds necessary to provide for the county's proportional 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 a state formula which mandates the allocation of the costs to each of the counties. The District's budget is approved by the governing board setting the participation rates for each of the counties. In Kootenai County, the Commissioners manage the County's portion of funding, and determine how that is funded each year. The health district is provided for in Idaho statute, and has a levy limit set by statute.

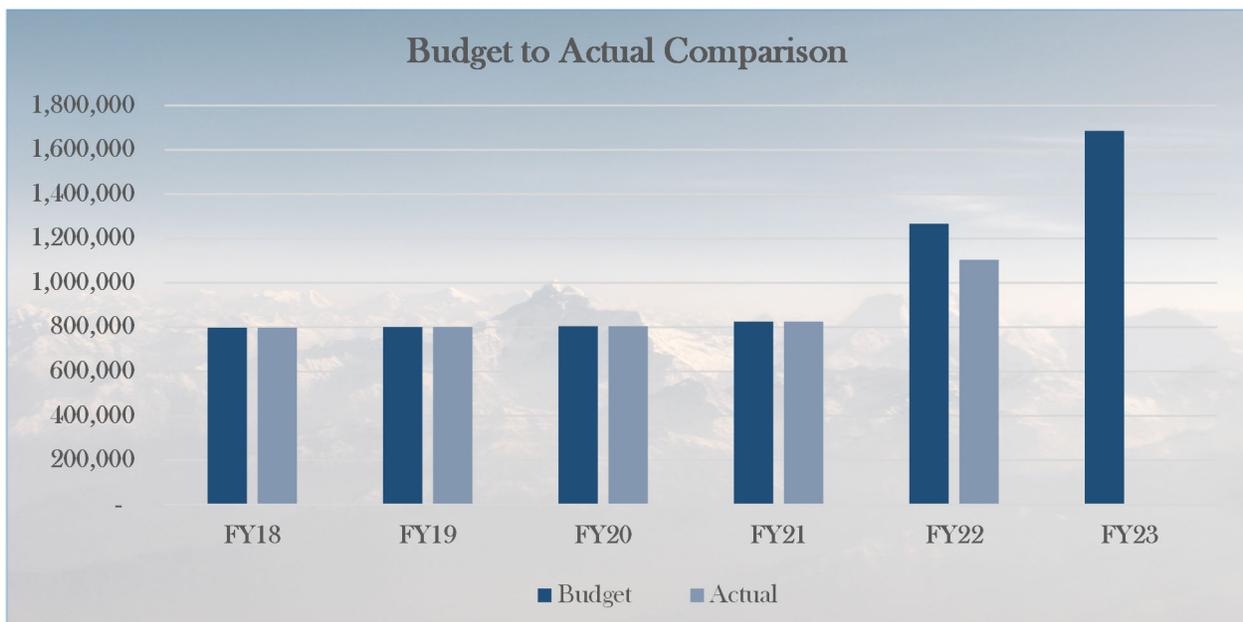
**Statute: I.C. 31-862**

### FY2023 Highlights:

- Due to House Bill 316, passed during the 2021 legislative session, the County's burden of funding Panhandle Health District has doubled from \$800k to \$1.6 million. This took effect in FY 2022, however was pro-rated. The full effect is felt in FY 2023. Previously, the cost was shared between the County and the State. However, legislators have placed the full burden on the Counties, which is a direct increase in property taxes to local taxpayers in Kootenai County.

### Major Revenue Streams

- Property tax



# Fund Summaries

## Fund 34 - HISTORICAL SOCIETY

This fund is used to account for the property tax and expenses of the Historical Society, and is managed by the Commissioners. The Historical Society makes a contribution annually to the Museum of North Idaho, and this funding is included in this fund as well. The society is required to present their budget annually to the Commissioners for approval to levy.

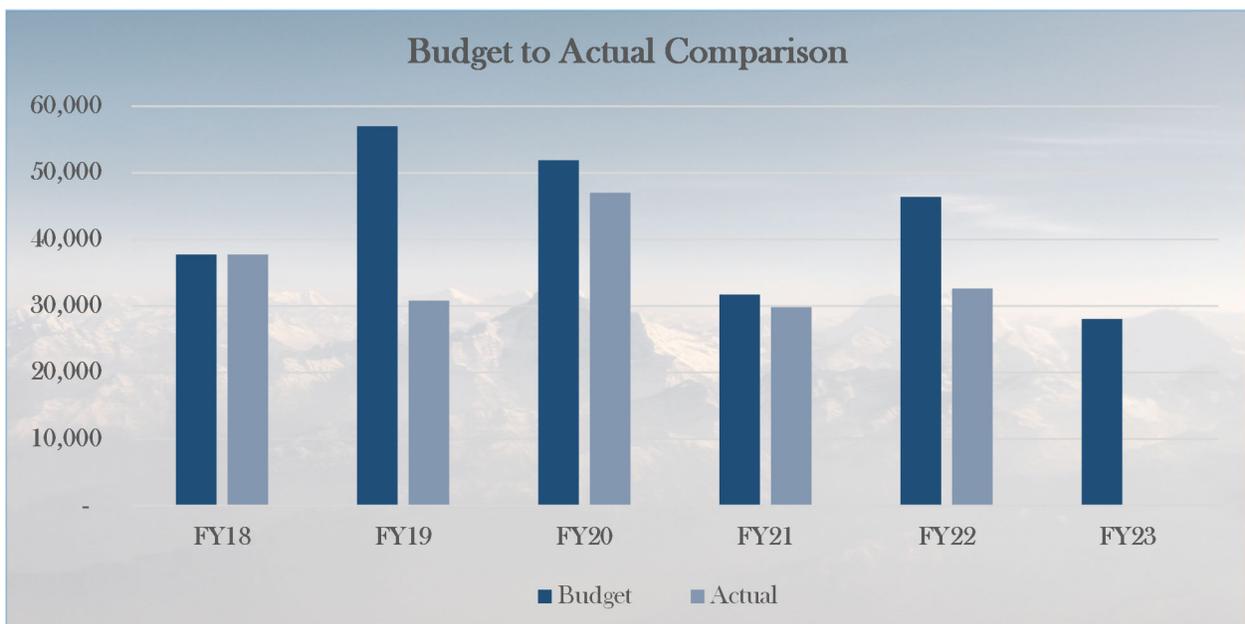
Statute: I.C. 31-864

### FY2023 Highlights:

- Total levy of \$28k

### Major Revenue Streams

- Property tax



# Fund Summaries

## Fund 35 - PARKS & WATERWAYS

This fund is to account for all the operations of the Parks and Waterways department, and is managed by the Commissioners. This includes all personnel and operational expense related to the maintenance and upkeep of all the County's 21 boat launches, boat launch fees, boat passes, 10 parks totaling over 162 acres, 3 cemeteries, recreational trails, 25 docks, RV dump stations, public restrooms, regulatory buoys, and marine vessel pump-outs. Kootenai County is the largest boating community in the State of Idaho, with approximately 20,000 registered boaters and just over 44,000 navigable acres for boaters to enjoy. This fund has a levy limit set by statute.

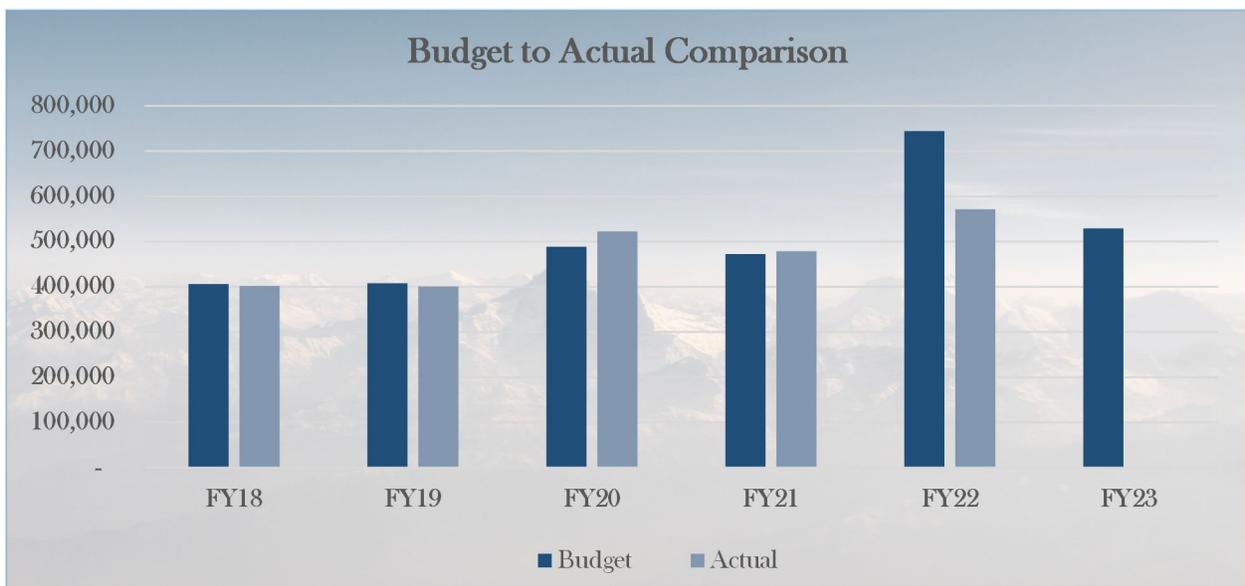
**Statute: I.C. 63-805**

### FY2023 Highlights:

- Custom-built workboat, partially grant funded, is still in process and slated to be completed during FY 2023.

### Major Revenue Streams

- Property tax
- Boat launch user fees



# Fund Summaries

## Fund 40 - INDIGENT FUND

This fund is used to capture the cost of state mandated support of non-medical needs for financially disadvantaged citizens that qualify for the program. This department is County Assistance, and is overseen by the Clerk. The purpose of this mandated service is to provide limited and temporary assistance to Kootenai County residents for the payment of some non-medical expenses. Assistance from Kootenai County is required to be "as a last resort" only; or when no alternative exists. The services provided to indigent citizens who meet qualifications are cremation, certain utilities, and rent.

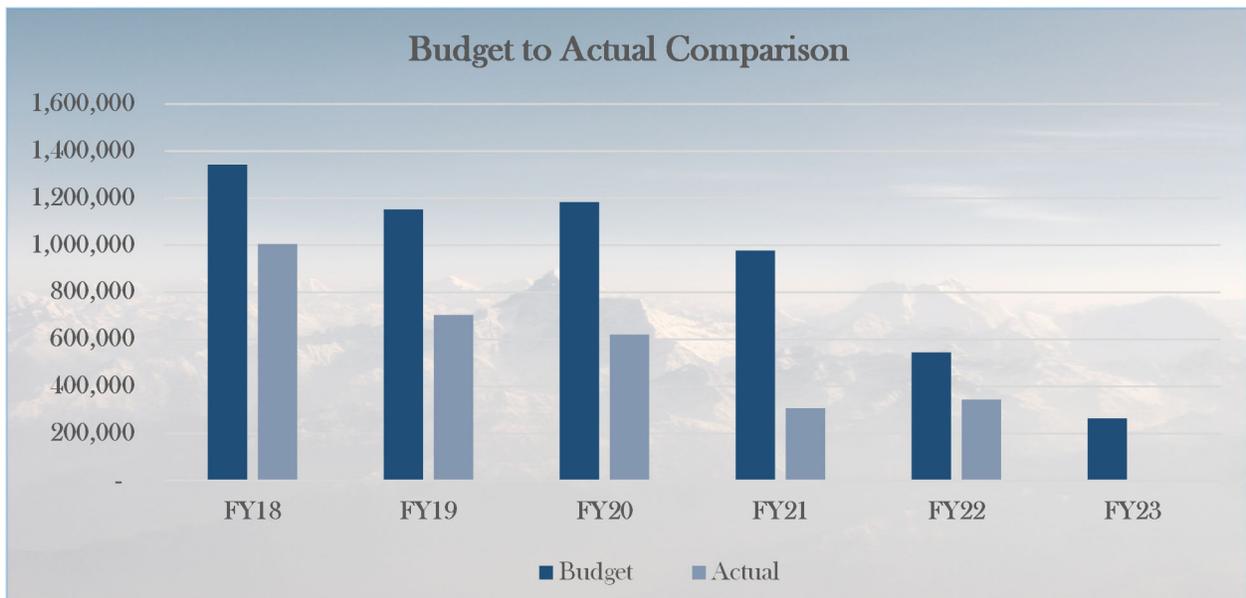
**Statute: I.C. 31-863**

### FY2023 Highlights:

- Due to House Bill 735, Counties are no longer allowed to levy for Indigent services. In addition, the medical portion of indigent services was repealed.
- There are a small number of open medical cases that the department has to finish out, however after these remaining open cases are closed, there will no longer be any medical assistance cases.

### Major Revenue Streams

- Fund balance



# Fund Summaries

## Fund 45 - DISTRICT COURT

The district court fund is used to capture the costs of providing the supporting operations for the state's district court including all supporting personnel and related operating costs. The management of departments in this fund is split between the elected Clerk and the Administrative Judge. The Clerk oversees the Court Clerks, and the Administrative Judge oversees Drug Court, DUI Court, and Mental Health Court. The Judge and several of her employees are state employees, as the State of Idaho runs the court system. The remainder of Trial Court staff are county employees, working under the direction of the Judge. This fund has a levy limit set by statute.

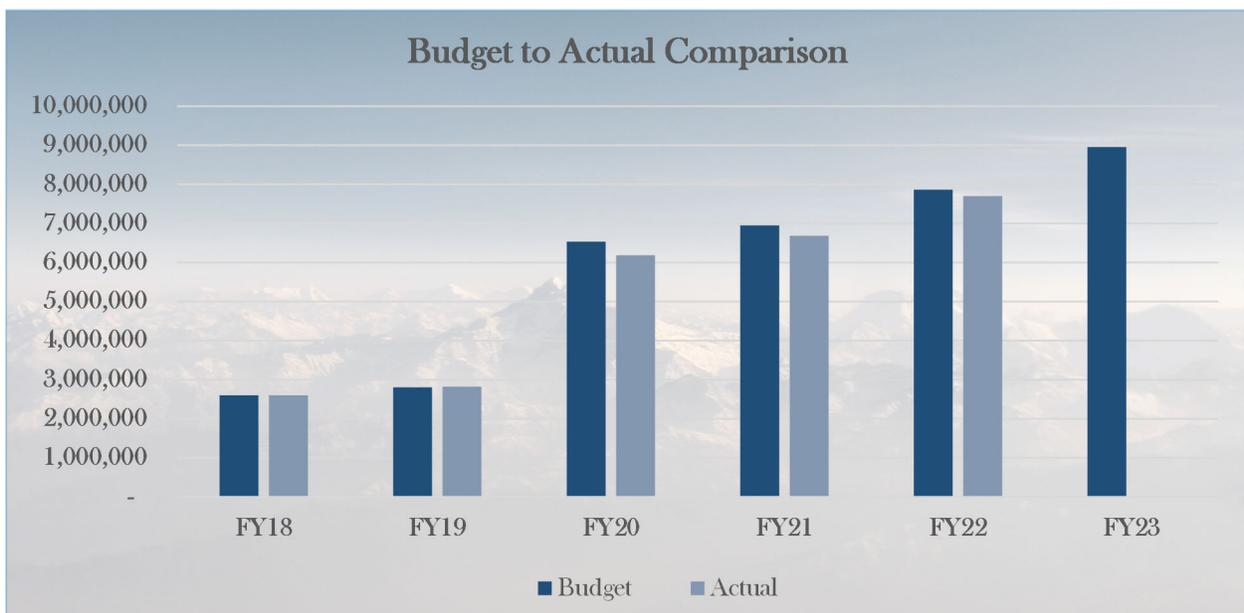
**Statute: I.C. 31-867**

### FY2023 Highlights:

- Increase in cost of State required drug tests
- Case volume as increased dramatically post-pandemic as courts return to in-person trials, as has operational costs. The expansion of the Justice Building with ARPA funds will help with added courtroom space and more office space for court clerks and administrative staff.

### Major Revenue Streams

- Property tax
- State Liquor funds



# Fund Summaries

## Fund 46 - REVALUATION

The Revaluation fund is established by Idaho statute and captures the costs of the elected Assessor's appraisal program. Statute mandates that each parcel be appraised every five years. The values of parcels in the County are determined by the Assessor, and are re-mitted annually to the Auditor's office for calculation of property tax and levy rates. This fund contains the Mapping, Residential Appraisal, and Commercial Appraisal departments, which play a crucial role in establishing market values Countywide.

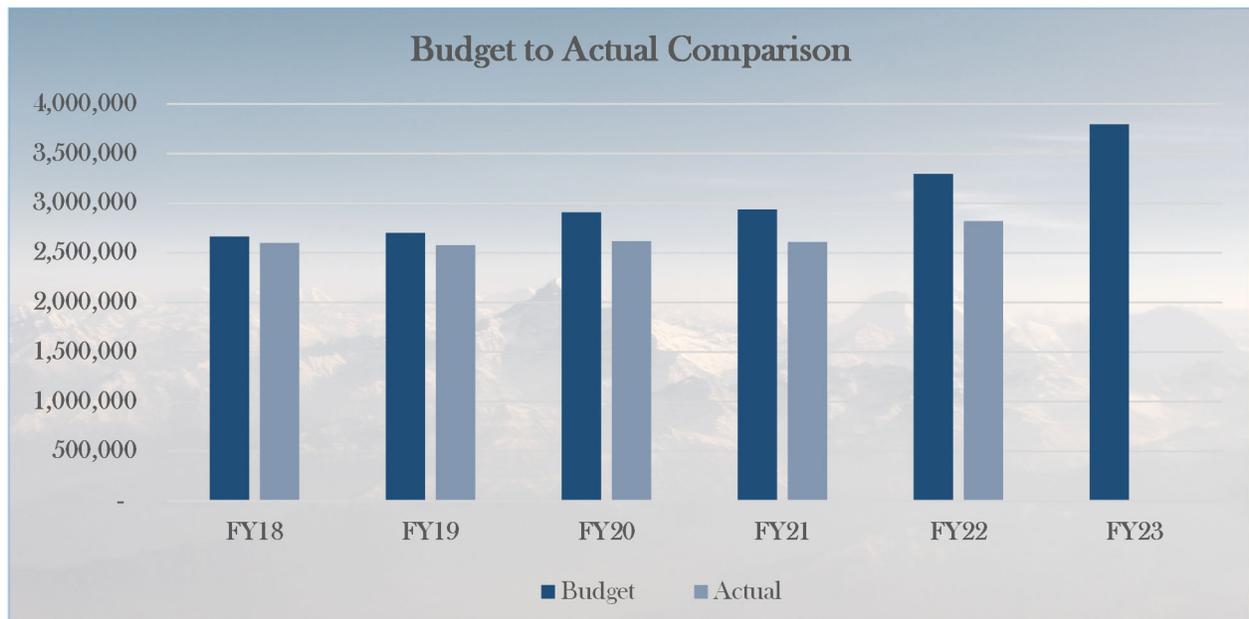
Statute: I.C. 63-314

### FY2023 Highlights:

- \$250,000 of fund balance budgeted to be used on Aumentum process fixes, the software system used by both the Assessor and Treasurer.

### Major Revenue Streams

- Property tax
- Fund balance



# Fund Summaries

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## **SPECIAL REVENUE FUNDS**

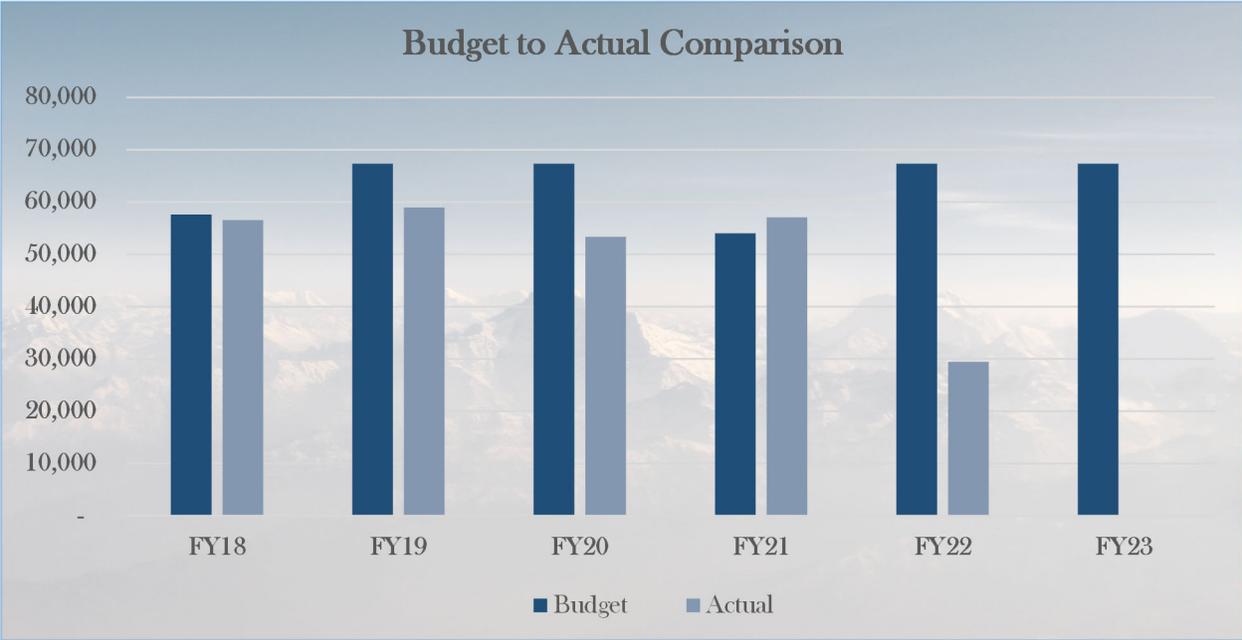
# Fund Summaries

## Fund 154 - JAIL COMMISSARY

This fund captures the activity in inmate trust accounts at the County jail. Inmates are able to receive deposits into their accounts from friends and family to spend on items in the Jail's commissary. This fund is overseen by the Sheriff.

### Major Revenue Streams

- Inmate deposits



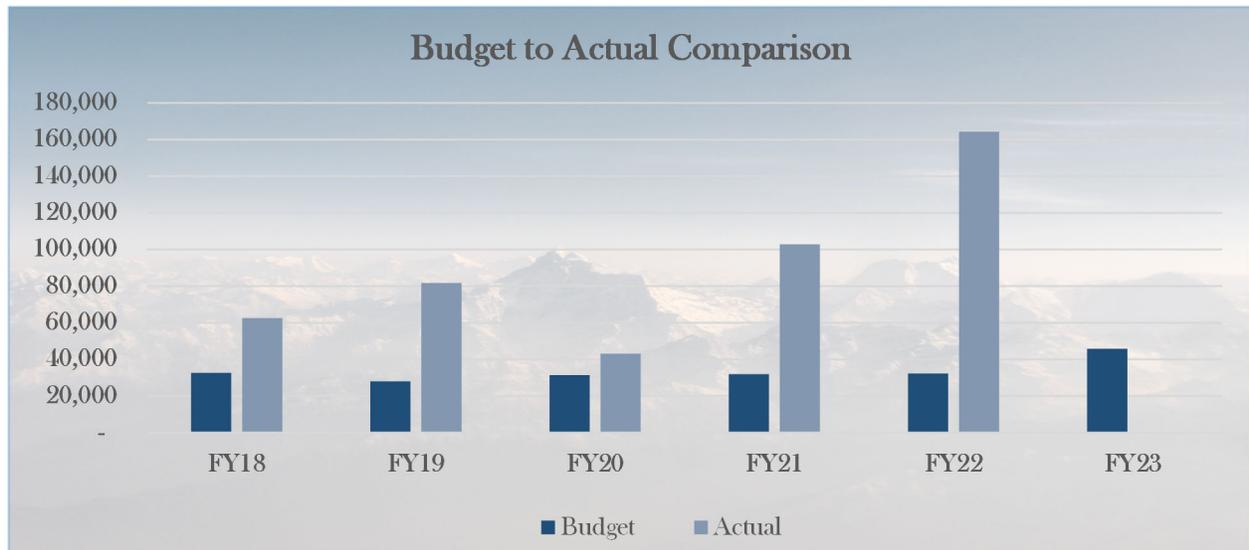
# Fund Summaries

## Fund 155 – SHERRIFF DONATION

This fund is used to account for all donations to Sheriff departments. These are considered restricted donations. These funds go towards the Sheriff’s K-9 program, Holidays and Heroes, and Volunteer Search & Rescue. Any funds that are remaining at year-end are noted as deferred revenue and rolled into the next fiscal year

### Major Revenue Streams

- Restricted donations



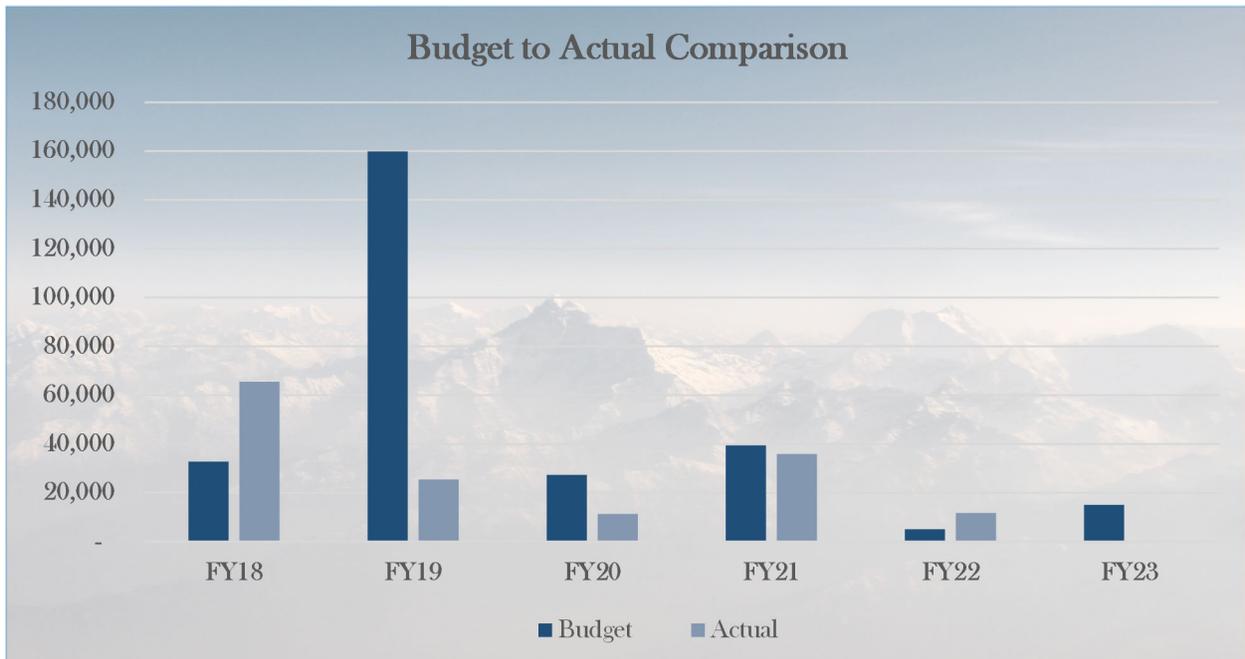
# Fund Summaries

## Fund 158 - DRUG SEIZURE

This fund is used to account for monies seized in the course of an investigation, and is overseen by the Sheriff. These funds are delineated between State and Federal funds, and funds received as reimbursement for work on Federal Marshall cases.

### Major Revenue Streams

- Funds seized
- Reimbursements from the State for overtime worked on the Federal Marshall Fugitive Taskforce



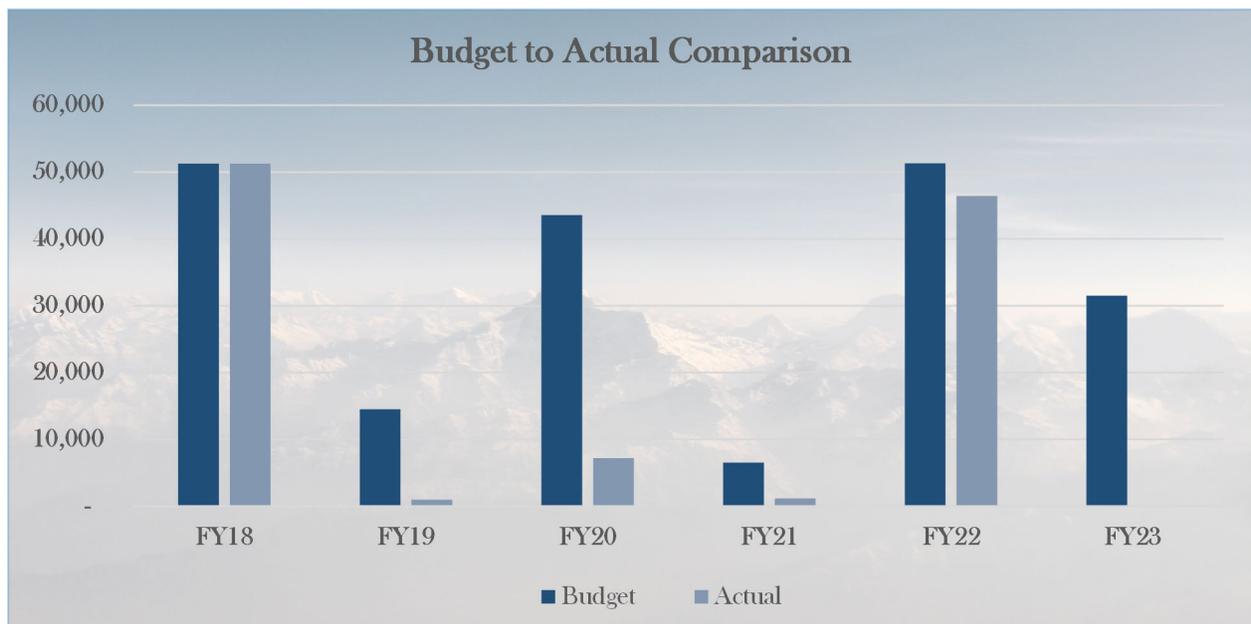
# Fund Summaries

## 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. This fund is overseen by the Commissioners as part of the Recreation departments.

### Major Revenue Streams

- Contributions from the County and Cities



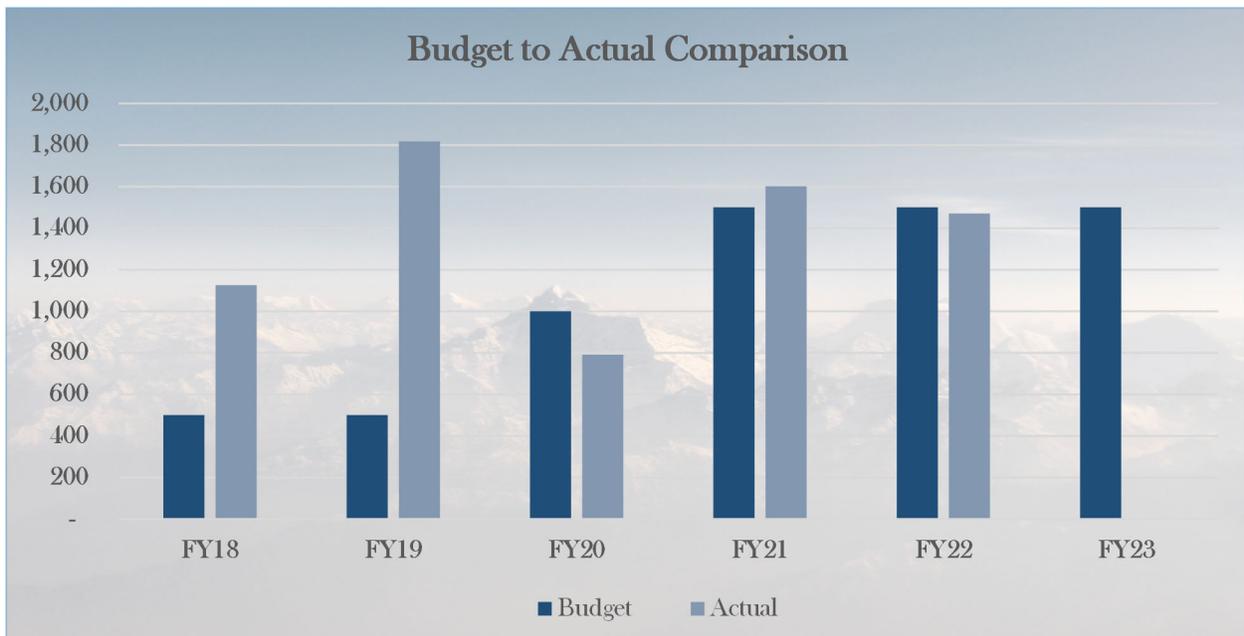
# Fund Summaries

## Fund 19 - TOURISM PROMOTION

This fund is capture proceeds from the race track in Post Falls, the Greyhound Park. 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. This fund is overseen by the Commissioners.

### Major Revenue Streams

- Track proceeds



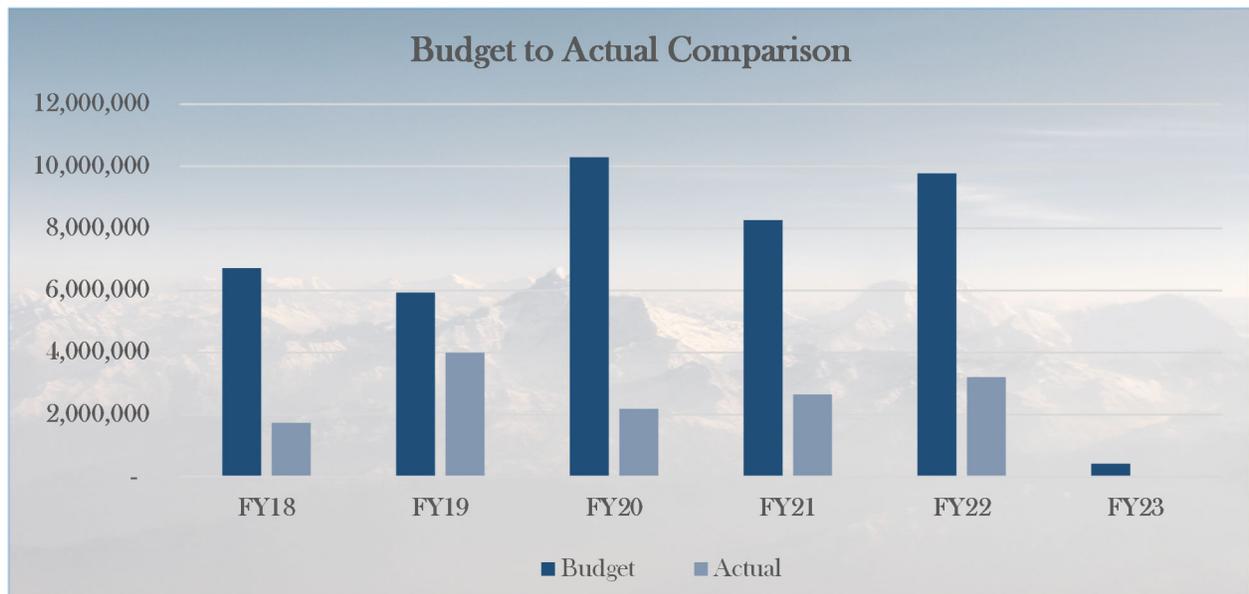
# Fund Summaries

## Fund 20 - PUBLIC TRANSPORT

The Public Transportation Fund is used for the sole purpose of tracking the County's FTA grant funds received and the related activities. 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 now the County manages all aspects of the FTA grant in-house through the Resource Management Office. 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.

### Major Revenue Streams

- Federal Transit Authority grants



# Fund Summaries

## Fund 301 – AIRPORT SEWER FUND

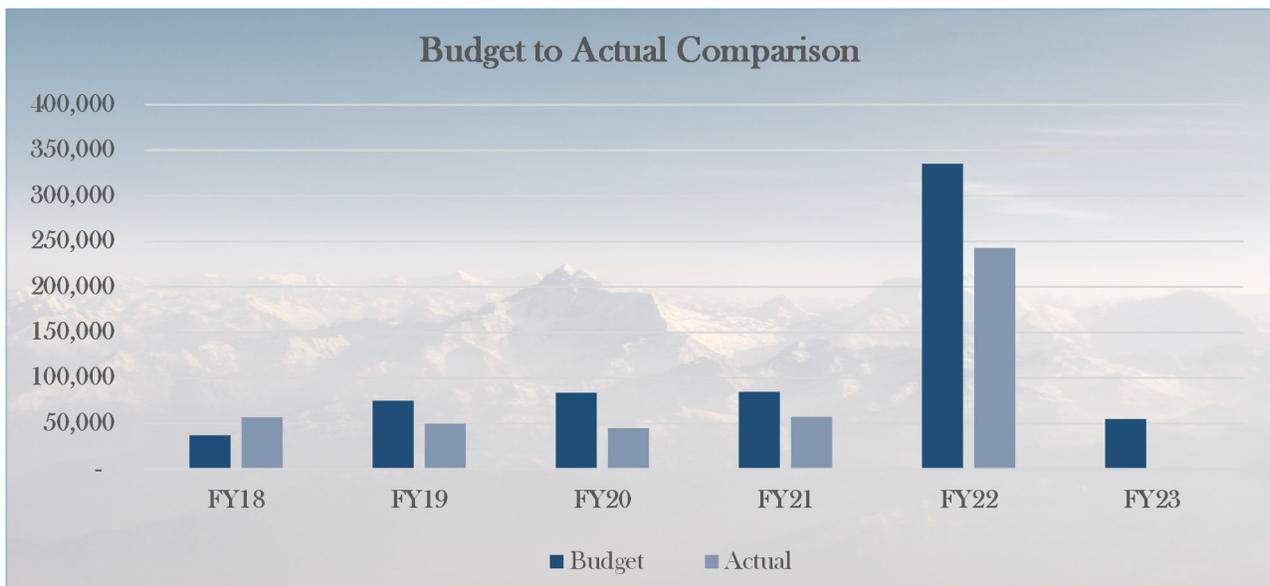
The Airport Sewer Fund is managed by the Commissioners, and was established per direction of the Board to assure the long term financial health of the airport sewer operations. A significant portion of these costs are reflected through the obligations to Hayden Area Regional Sewer Board (HARSB) approved 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.

### FY2023 Highlights:

- The Airport is planning to install a lift station at some point in the future, however the costs are significant, and the project has yet to be funded
- There was a significant sewer study done in FY 2022 to evaluate the condition of the sewer lines, and costs to install a lift station

### Major Revenue Streams

- Water/sewer system fees



# Fund Summaries

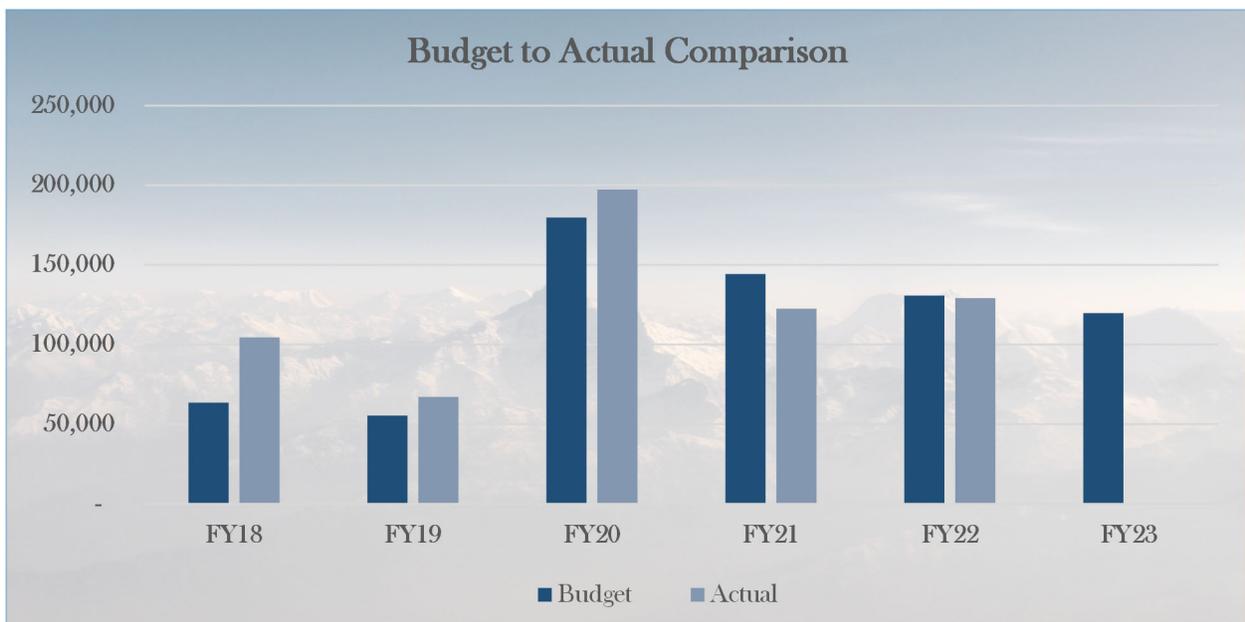
## Fund 36 - SNOWMOBILE

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. The fund is split between the Commissioners and the Sheriff.

**Statute: I.C. 67-7106**

### Major Revenue Streams

- Snowmobile fees from the State
- Snowmobile fees paid directly to the County by residents



# Fund Summaries

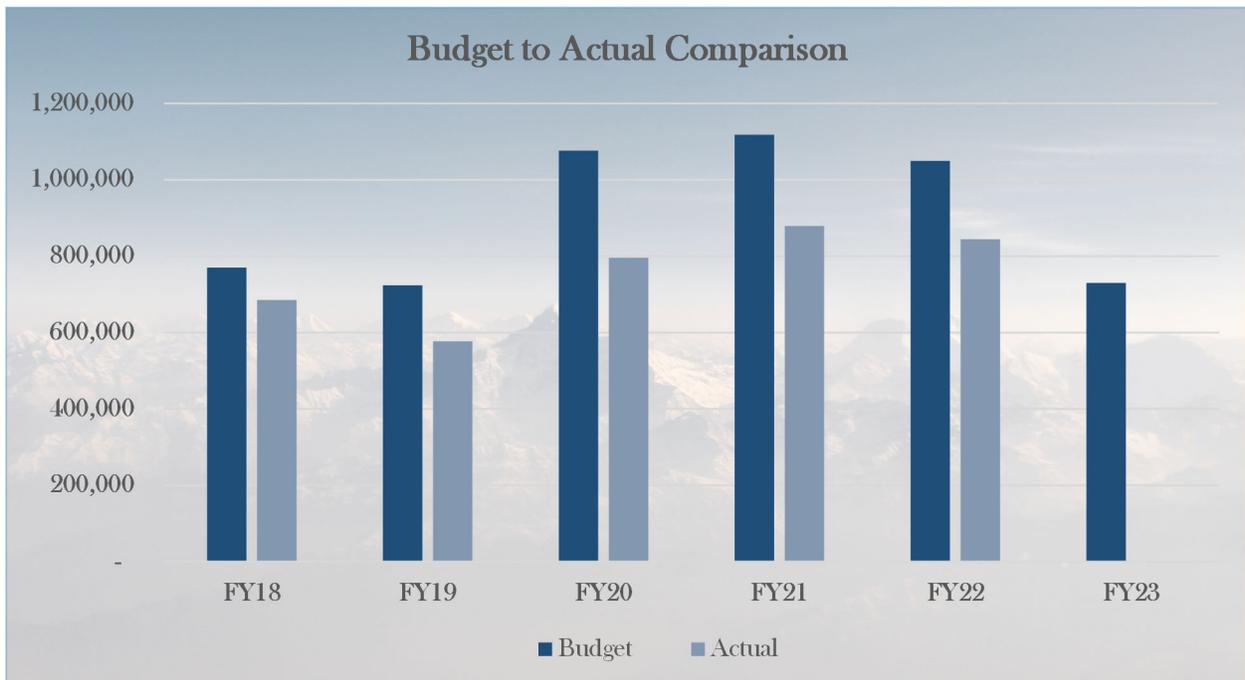
## Fund 37 - VESSEL

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 statute. This fund encompasses departments from the Commissioners and the Sheriff. The Commissioners oversee the Parks & Waterways department portion of the fund, and the Sheriff oversees the Marine Patrol deputies.

Statute: IDAPA 26.01.30-400(01)

### Major Revenue Streams

- Boater registrations



# Fund Summaries

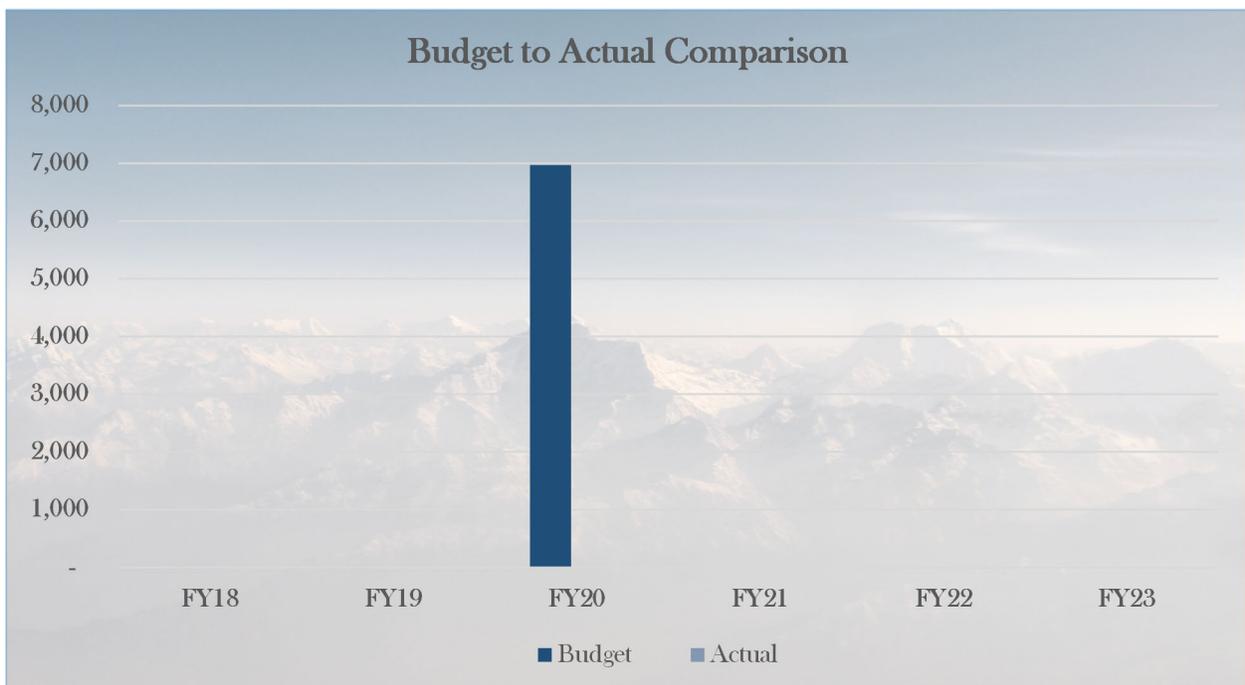
## Fund 38 - PUBLIC ACCESS

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 the floating green to the County to be placed in a dedicated account to be used to provide public access on Lake Coeur d'Alene. This fund is managed by the Commissioners.

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 Pointer property in Cougar Bay, and Carlin Bay frontage.

### Major Revenue Streams

- Payments from Hagadone Corp



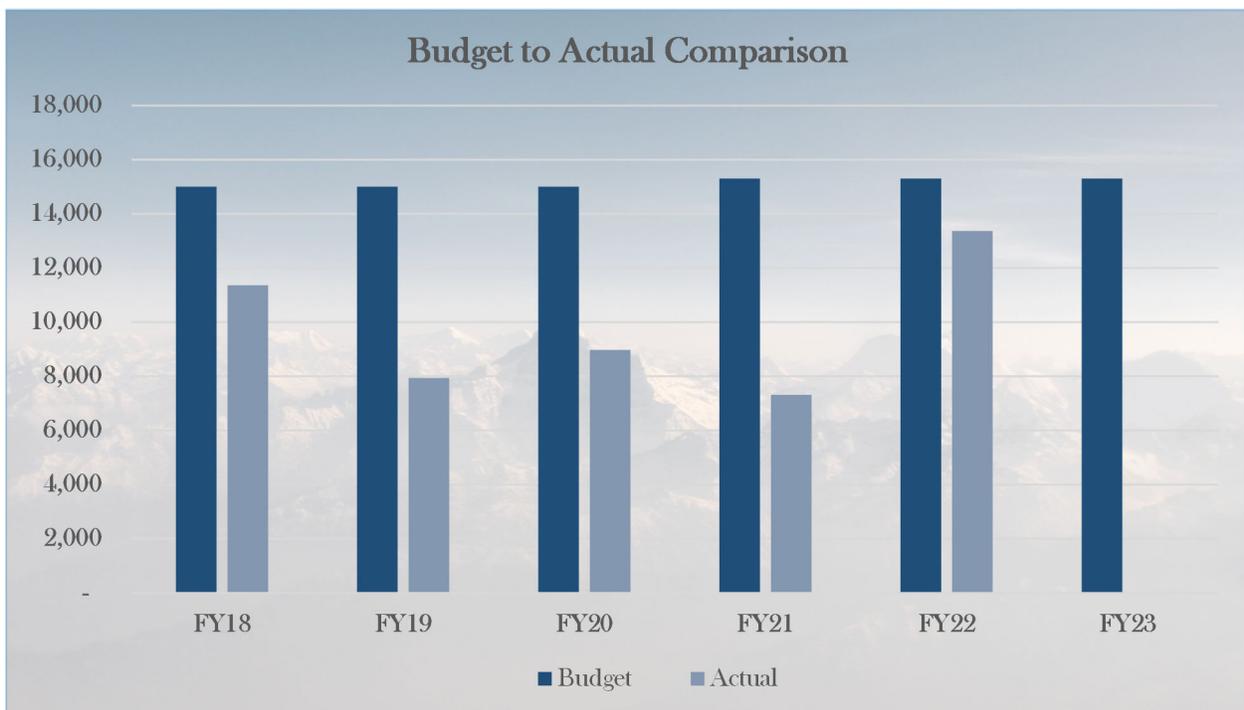
# Fund Summaries

## Fund 455 - COURT INTERLOCK

This fund is provided for in statute, and captures the fees paid as a result of a court order for an ignition interlock device on DUI charges. Those found guilty on these charges must pay a fee to have an ignition interlock device installed on their vehicle while on probation, and those fees are captured in this fund. This revenue is restricted only to be used for drug and alcohol related expenses in the courts. These funds are often utilized by the Administrative Judge to offset the costs of drug tests in cases, as well as by Adult Misdemeanor Probation to purchase new interlock devices for probationers or to offset the personnel costs associated with Drug Court probationers.

### Major Revenue Streams

- Interlock fees paid by probationers



# Fund Summaries

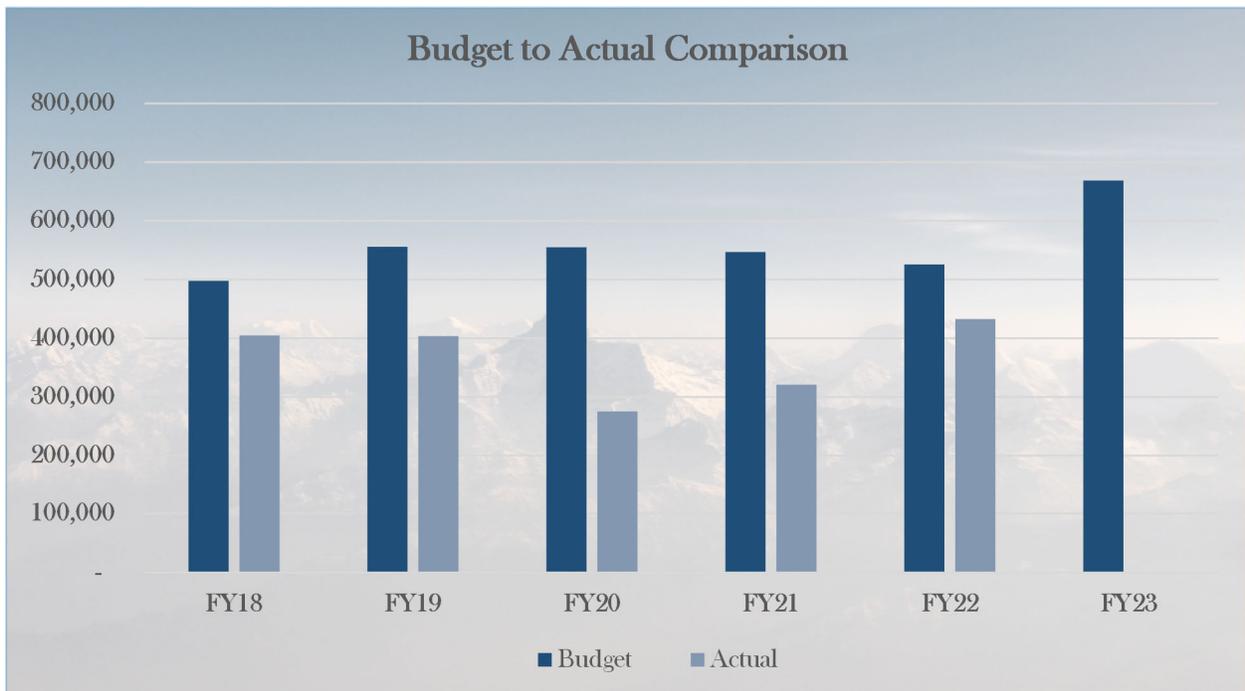
## Fund 49 - AQUIFER PROTECTION DISTRICT

This fund was established to capture the funding and the costs for protecting the Spokane Valley-Rathdrum Prairie Aquifer, which is one of three sole-source aquifers in the state of Idaho, and is also designated as a Sensitive Resource Aquifer by the EPA. This aquifer is the sole source of drinking water for most of Kootenai County and neighboring Spokane County in Washington. The District collects a per parcel fee each year in Kootenai County of \$5.74, which goes to protecting and maintaining the aquifer. This 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. This fund is managed by the Commissioners.

**Statute: I.C. 39-503**

### Major Revenue Streams

- Fee per year per parcel of \$5.74



# Fund Summaries

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## **ENTERPRISE FUND**

# Fund Summaries

## Fund 60 - SOLID WASTE

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 fund captures the activities of the County’s waste disposal system, and is managed by the Commissioners. 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.

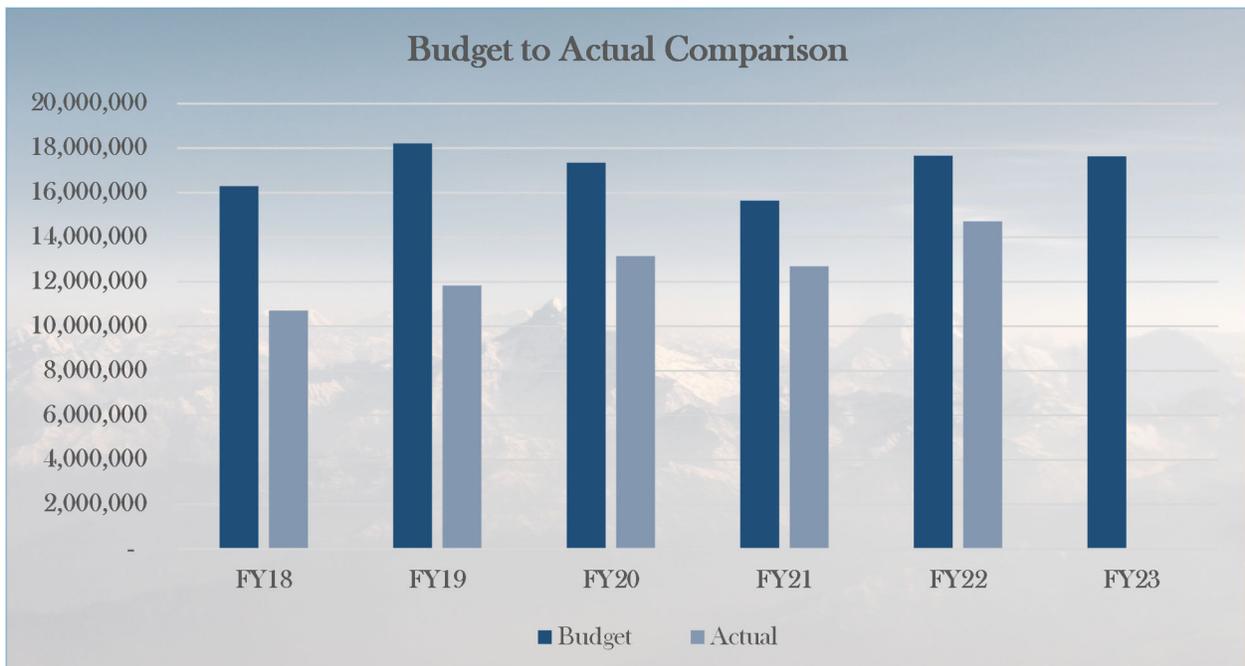
The Solid Waste Department has an active capital plan that is used to determine when significant expenditures are likely to occur in the future. This information is used for budgeting and fee setting purposes so that sufficient funding is available when the expenditures are required. The needs for the 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.

**Statute: I.C. 31-4404**

### Major Revenue Streams

- Commercial waste disposal fees
- Scalehouse receipts
- Recycling revenue
- Fund balance



# Fund Summaries

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## **INTERNAL SERVICE FUND**

# Fund Summaries

## Fund 14 - HEALTH INSURANCE

This fund is managed by the elected Commissioners, and is used for the County’s self-insured medical, dental, and vision plans. The employee contributions for these plans are deducted from their paychecks and transferred into this fund along with the County’s contribution portion. This fund accounts for health insurance activities and costs provided to the County’s primary government departments and agencies on a cost reimbursement basis. This is the County’s only Internal Service Fund, and any net gain or loss is eliminated for financial reporting purposes.

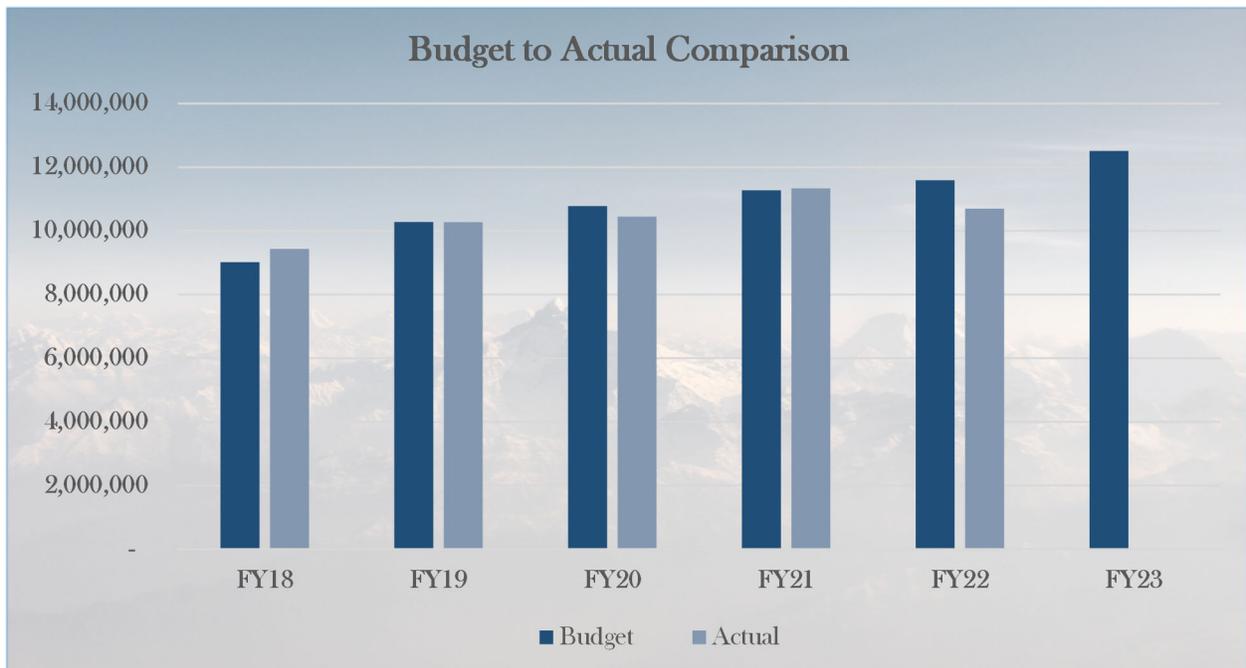
Internal Service Funds are used by government entities to bill back individual departments, on a cost reimbursement basis, for any activity that provides goods or services to multiple departments. Internal Service Funds are appropriate only for activities that are intended to operate on a break-even basis over time, therefore cost recovery is measured instead of profitability. Using an Internal Service Fund to allocate costs or bill back to departments provides a more complete picture of the true cost of operating a department and its programs. Because these insurance plans predominately benefit government rather than business-type functions, they are included within governmental activities in the government-wide financial statements.

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.

### Major Revenue Streams

- Internal Reimbursements from departments



# Fund Summaries

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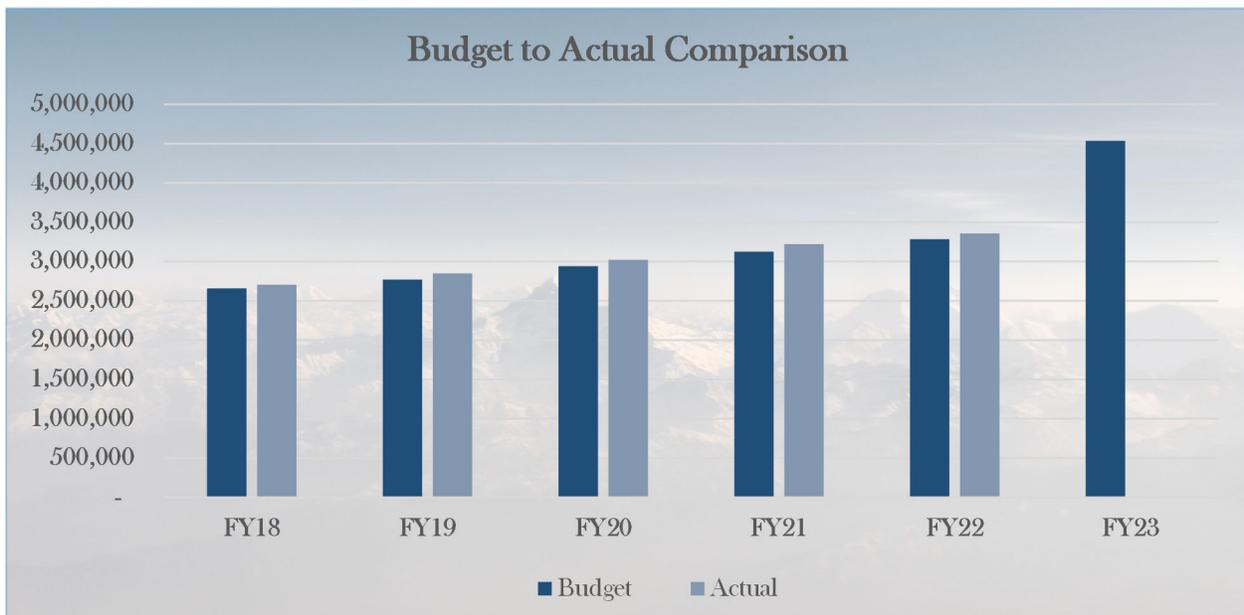
## **SPECIAL TAXING DISTRICT**

# Fund Summaries

## Fund 47 - EMERGENCY MEDICAL SERVICES

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 Kootenai 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. KCEMSS is a discretely presented component unit of the County. Component Units are legally separate organizations for which the County is financially accountable. A Discretely Presented Component Unit does not provide services exclusively to the County, and therefore its financial information is reported in a separate column on the County's government-wide financial statements. However, the County's contributions to KCEMSS, including levy amount, are reported in Fund 47 and are included in the County's financial statements.

Statute: I.C. 31-3908



# CAPITAL & DEBT

# CAPITAL IMPROVEMENT PLAN

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This fiscal year 2023, capital investments made up just 4.4% of the total budget at \$6M. 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 Justice Building continues to be a focus of the budget, with \$26M in assigned ARPA funds dedicated to the project. When ARPA funds were initially received by the County, the Commissioners assembled a taskforce from the Auditor, Treasurer, and Resource Management offices to analyze and review all requests for the funding. The taskforce issued their official recommendations on projects eligible for funding in April 2022, and the Commissioners adopted the taskforce's recommendations in their entirety in June 2022. For more information on the use of ARPA funds, see the [ARPA fund summary](#).

The Justice Building expansion has received the majority of ARPA funds, and Phase I of the project, Design and Pre-Construction, is expected to be complete in November 2023. This expansion will add several larger courtrooms capable of holding jury trials, as well as more space for court clerks, judges, and prosecutor offices. This project is expected to span several years into 2026.

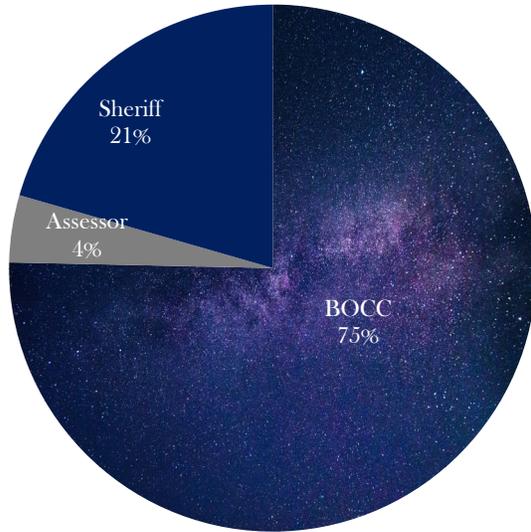
**Debt** - Kootenai County is debt-free, and all major purchases and projects are either funded with grant dollars or fund balance. The three year capital lease for patrol vehicles, which ended in 2022, was included in the "debt" classification in prior years reporting, as is standard.



*Rendering of the proposed Justice Building expansion.*

# CAPITAL IMPROVEMENT PLAN

For the County as a whole, the largest capital investments for FY 2023 are for vehicles and equipment (\$1.5M), followed by landfill operations (\$1.2M), facilities improvements (\$1.1M), phone and dispatch systems for E911 (\$1M), computer equipment (\$1M), and cooperative agreements (\$25,000).



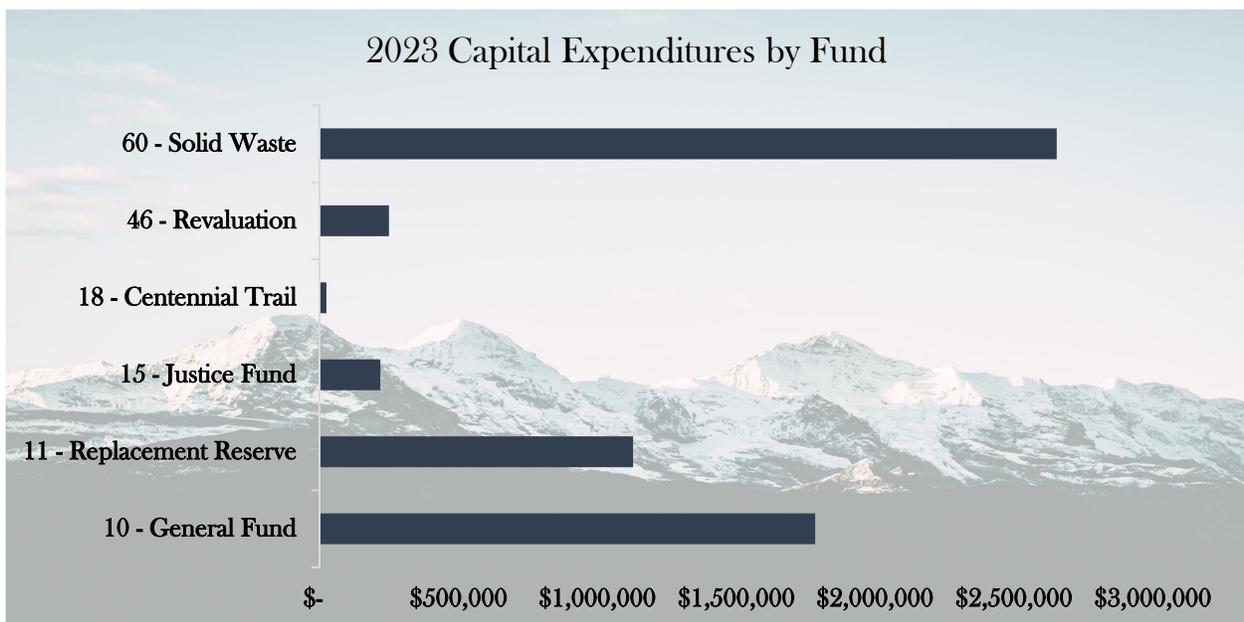
■ BOCC ■ Assessor ■ Sheriff

Per elected official, the BOCC has 75% of the budgeted capital expenditures, primarily due to the large landfill projects in the Solid Waste department. Secondly, the Sheriff has 21% of the budgeted capital expenditures, while the Assessor has 4%.

Fleet purchases have continued to be a main point of focus in 2022 and 2023. The Commissioners dedicated \$2.2 million in fund balance for the purchase of 45 vehicles for the Sheriff’s office in FY 2022, with another \$1.2 assigned in FY 2023. This brings the total fund balance for this ongoing project to \$3.4 million. This is for 40 patrol vehicles, and 5 detention vehicles. Due to increased population, the need for patrol and detention services is rising quickly.

In addition, several larger cities in Kootenai County have not formed their own police force, therefore the burden on Kootenai

County’s patrol deputies is greater, leading to a direct increase in the need for vehicles and an increase in operational expenses. Fleet Management has aided in replacing 12 vehicles throughout the County over the past year, including vehicles for building inspectors, building and grounds, detectives, the Coroner, and Veterans Services.



# Purchases and Projects Approved in 2023 Budget

Fund	Department	Cost Center	Type	Description	Number of Units	Price per Unit	Amount	Funding Source
BOCC								
10	IT	10.1.040.0.41-9005	Computer Equipment	Evidence Storage Upgrade (Watchguard)	1	\$ 300,000	\$ 300,000	Property Tax
10	IT	10.1.040.0.41-9005	Computer Equipment	Mobile Data Terminals Patrol	120	\$ 3,500	\$ 420,000	Property Tax
11	General Accounts	11.1.003.0-9002	Building	Maintenance and furniture pool for KC North	1	\$ 494,332	\$ 494,332	Property Tax
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Jail Sliders	1	\$ 49,970	\$ 49,970	Property Tax
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Jail HVAC RTU's	1	\$ 450,900	\$ 450,900	Property Tax
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Parking Lot for Transport Team Jail	1	\$ 11,649	\$ 11,649	Property Tax
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Re-do Judge's Parking Lot Correct Drainage	1	\$ 21,105	\$ 21,105	Property Tax
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Seal coat, stripe, and repair 3 parking lots	1	\$ 53,500	\$ 53,500	Property Tax
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Flooring courtrooms, and judges offices	1	\$ 48,000	\$ 48,000	Restricted Fund Balance
15	Juvenile Detention	15.1.128.3.182-9011	Equipment and Machinery	Washers & Dryers for Juvenile Detention Center	1	\$ 39,014	\$ 39,014	Property Tax
18	Centennial Trail	18.1.004.3-9025	Improvements	Fencing	1	\$ 25,000	\$ 25,000	Restricted Fund Balance
60	Solid Waste	60.1.182.3-9011	Equipment and Machinery	Transfer trailers (Ramsey Transfer Station)	2	\$ 120,000	\$ 240,000	Restricted Fund Balance
60	Solid Waste	60.1.182.3-9011	Equipment and Machinery	Loader (waste handler) (Ramsey Transfer Station)	1	\$ 280,000	\$ 280,000	Restricted Fund Balance
60	Solid Waste	60.1.182.5.925-9025	Improvements	Traffic Flow Improvements (Ramsey Transfer Station)	1	\$ 75,000	\$ 75,000	Restricted Fund Balance
60	Solid Waste	60.1.182.5.925-9025	Improvements	Scale Deck Replacement (Ramsey Transfer Station)	1	\$ 125,000	\$ 125,000	Restricted Fund Balance
60	Solid Waste	60.1.183.3-9011	Equipment and Machinery	Transfer Trailers (Prairie Transfer Station)	2	\$ 140,000	\$ 280,000	Restricted Fund Balance

## Purchases and Projects Approved in 2023 Budget

Fund	Department	Cost Center	Type	Description	Number of Units	Price per Unit	Amount	Funding Source
60	Solid Waste	60.1.183.3-9011	Equipment and Machinery	Recycle Truck (Prairie Transfer Station)	1	\$ 245,000	\$ 245,000	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9025	Improvements	Scale Heaters (Prairie Transfer Station)	2	\$ 10,000	\$ 20,000	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9930	Construction	TBS Storage Room (Prairie Transfer Station)	1	\$ 50,000	\$ 50,000	Restricted Fund Balance
60	Solid Waste	60.1.187.3-9930	Construction	Athol shed (Rural System)	1	\$ 15,000	\$ 15,000	Restricted Fund Balance
60	Solid Waste	60.1.187.3-9930	Construction	Athol paving, engineering, & grading (Rural System)	1	\$ 80,000	\$ 80,000	Restricted Fund Balance
60	Solid Waste	60.1.190.3-9010	Vehicles	Mechanic truck accessories (Fighting Creek)	1	\$ 25,000	\$ 25,000	Restricted Fund Balance
60	Solid Waste	60.1.190.3-9011	Equipment and Machinery	Compactor #220 Rebuild (Fighting Creek)	1	\$ 700,000	\$ 700,000	Restricted Fund Balance
60	Solid Waste	60.1.190.5.910-9025	Improvements	Misting VFD Replacement (Fighting Creek)	1	\$ 20,000	\$ 20,000	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9902	Engineering	E3 Engineering (Design)	1	\$ 500,000	\$ 500,000	SW Fund Balance
<b>Assessor</b>								
46	Appraisal	46.4.421.3-9006	Software	Aumentum system repairs through XTR	1	\$ 250,000	\$ 250,000	Restricted Fund Balance
<b>Sherriff</b>								
10	Enhanced 911	10.6.124.3-9005	Computer Equipment	Fire Dispatching Station Alerting	1	\$ 1,000,000	\$ 1,000,000	Restricted Fund Balance
10	Enhanced 911	10.6.124.3-9025	Improvements	KCSO COMMS Building Backup Generator	1	\$ 50,000	\$ 50,000	Restricted Fund Balance
10	Enhanced 911	10.6.124.3-9025	Improvements	KCSO COMMS Building Backup Battery - Power System	1	\$ 15,000	\$ 15,000	Restricted Fund Balance
15	Backcountry Patrol	15.6.605.3.526-9010	Vehicles	Partial funding of a truck for Backcountry	1	\$ 40,000	\$ 40,000	Property Tax
15	Jail	15.6.660.3-9020	Other Equipment	Title Kettle	1	\$ 35,102	\$ 35,102	Property Tax
15	Jail	15.6.660.3-9020	Other Equipment	Conveyor	1	\$ 84,877	\$ 84,877	Property Tax
15	Jail	15.6.660.3-9020	Other Equipment	Body cameras	1	\$ 20,000	\$ 20,000	Property Tax
<b>Total</b>						\$	<b>6,063,449</b>	

## Ongoing Projects Rolled Forward into 2023

Fund	Department	Cost Center	Type	Description	Number of Units	Price per Unit	Amount	Funding Source
<b>BOCC</b>								
10	IT	10.1.040.0.41-9006	Software	Deepnet	1	\$ 8,012	\$ 8,012	General Fund Balance
10	IT	10.1.040.0.41-9006	Software	Watchguard Upgrade	1	\$ 27,778	\$ 27,778	General Fund Balance
10	IT	10.1.040.0.41-9025	Improvements	Jail cabling & security systems	1	\$ 5,827	\$ 5,827	General Fund Balance
10	IT	10.1.040.0.43-9005	Computer Equipment	Various IT projects	1	\$ 209,634	\$ 209,634	General Fund Balance
10	IT	10.1.040.0-9006	Software	Website platform enhancement	1	\$ 32,195	\$ 32,195	General Fund Balance
10	IT	10.1.040.5.46-9006	Software	OnBase	1	\$ 84,098	\$ 84,098	General Fund Balance
11	General Accounts	11.1.003.5.69-9901	Design and Bid Preparation	Justice Building Addition	1	\$ 371,203	\$ 371,203	General Fund Balance
11	General Accounts	11.1.003.0-9010	Vehicles	Assigned funds for 45 KCSO vehicles & outfitting	1	\$ 2,237,801	\$ 2,237,801	General Fund Balance
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Jail Slider	1	\$ 38,055	\$ 38,055	General Fund Balance
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Jail HVAC RTU's	1	\$ 54,440	\$ 54,440	General Fund Balance
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Jail Heat Pumps	1	\$ 65,000	\$ 65,000	General Fund Balance
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Jail Generator Replacement	1	\$ 88,325	\$ 88,325	General Fund Balance
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Jail Boiler Replacement	1	\$ 50,809	\$ 50,809	General Fund Balance
15	Juvenile Detention	11.1.003.5.65-9002	Building	JDC Roof	1	\$ 86,960	\$ 86,960	Tobacco Funds
30	Airport	30.1.101.3.101-9930	Construction	Gulstream Rd	1	\$ 30,649	\$ 30,649	Restricted Fund Balance
30	Airport	30.1.101.3.105-9025	Improvements	Phantom Drive Paving Project	1	\$ 33,435	\$ 33,435	Restricted Fund Balance
301	Airport Sewer	301.1.101.3-9930	Construction	HARSB	1	\$ 53,124	\$ 53,124	Restricted Fund Balance
37	Vessel	37.1.155.3-9002	Building	CXT Restroom at Fernan	1	\$ 39,449	\$ 39,449	Restricted Fund Balance
60	Solid Waste	60.1.182.3-9011	Equipment and Machinery	Knuckle Boom Crane	1	\$ 193,700	\$ 193,700	Restricted Fund Balance
60	Solid Waste	60.1.187.3-9010	Vehicles	Rural Truck finishing	1	\$ 32,157	\$ 32,157	Restricted Fund Balance
60	Solid Waste	60.1.002.2-9020	Other Equipment	Video surveillance	1	\$ 32,945	\$ 32,945	Restricted Fund Balance

## Ongoing Projects Rolled Forward into 2023

Fund	Department	Cost Center	Type	Description	Number of Units	Price per Unit	Amount	Funding Source
60	Solid Waste	60.1.182.5.925-9025	Improvements	Ramsey Facility improvements	1	\$ 304,915	\$ 304,915	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9930	Construction	Prairie Facility improvements	1	\$ 155,273	\$ 155,273	Restricted Fund Balance
60	Solid Waste	60.1.187.5.945-9930	Construction	Athol expansion engineering & design.	1	\$ 145,587	\$ 145,587	Restricted Fund Balance
60	Solid Waste	60.1.190.3.90-9930	Construction	Closure materials as well reach elevations.	1	\$ 392,038	\$ 392,038	Restricted Fund Balance
60	Solid Waste	60.1.190.5.910-9930	Construction	Landfill Operations Building	1	\$ 247,728	\$ 247,728	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9930	Construction	Gas System & Leachate Improvements	1	\$ 247,159	\$ 247,159	Restricted Fund Balance
Clerk								
45	District Court	45.2.221.3-9930	Construction	Front counter remodel	1	\$ 6,339	\$ 6,339	Restricted Fund Balance
Assessor								
46	Revaluation	46.4.421.3-9010	Vehicles	2 Ford Explorers	1	\$ 64,000	\$ 64,000	Restricted Fund Balance
Coronor								
10	Coroner	10.5.001.3-9010	Vehicles	Remaining outfitting costs paid in FY23	1	\$ 163	\$ 163	General Fund Balance
Sherriff								
10	Enhanced 911	10.6.124.3-9005	Computer Equipment	Motorola MPLS & Detailed Design Review	1	\$ 250,000	\$ 250,000	Restricted Fund Balance
10	Enhanced 911	10.6.124.3-9005	Computer Equipment	Computer Aided Dispatch PCs graphics cards	1	\$ 9,000	\$ 9,000	Restricted Fund Balance
10	Enhanced 911	10.6.124.3-9005	Computer Equipment	Consolette Replacement Project	1	\$ 72,000	\$ 72,000	General Fund Balance
15	Jail	15.6.660.3-9005	Computer Equipment	Dynamic Imaging	1	\$ 46,835	\$ 46,835	General Fund Balance
15	Jail	15.6.660.3-9020	Other Equipment	Jail camera upgrade	1	\$ 54,211	\$ 54,211	General Fund Balance
15	Patrol	15.6.605.3-9010	Vehicles	Solid Waste Patrol Truck	1	\$ 72,168	\$ 72,168	General Fund Balance
15	Patrol	15.6.605.3-9010	Vehicles	1 CSO Truck	1	\$ 38,964	\$ 38,964	General Fund Balance
15	Patrol	15.6.605.3-9010	Vehicles	Outfitting for CSO truck purchased in FY22	1	\$ 6,060	\$ 6,060	General Fund Balance
15	KCSO Maintenance	15.6.650.3-9010	Vehicles	Snowplow	1	\$ 7,000	\$ 7,000	General Fund Balance

## Ongoing Projects Rolled Forward into 2023

Fund	Department	Cost Center	Type	Description	Number of Units	Price per Unit	Amount	Funding Source
15	Jail	15.6.660.3-9010	Vehicles	ADA vehicle outfitting	1	\$ 12,052	\$ 12,052	General Fund Balance
37	Vessel	37.6.685.3-9010	Vehicles	Boat Outfitting	1	\$ 49,506	\$ 49,506	Restricted Fund Balance
Total						\$	5,956,594	



**PERSONNEL**

# PERSONNEL AND COMPENSATION

## ATTRACTING AND RETAINING QUALITY EMPLOYEES

For Fiscal 2023, employee compensation was a key focus area for Kootenai County with the philosophy of retaining and attracting talented employees. During FY 2022, the Commissioners approved Human Resources to fund a countywide salary study. This entailed the engagement of an outside data firm, who spent several months compiling and analyzing market wage data for surrounding agencies, and comparing against Kootenai County’s wage scales.

The Auditor’s office and Human Resources worked closely during this year’s budget cycle to calculate the cost to implement the results of the pay study. In the end, as part of the adopted FY 2023 budget, the Commissioners implemented historic pay increases totaling \$8.4M in order to bring Kootenai County wages up to market rates. Due to a record high number of open positions, in order to achieve budget savings, the Commissioners chose to fund those positions that had been open longer than 100 days at 50%. This equated to \$2.2M in savings.

In addition to wage adjustments, the County’s costs for benefits grew moderately. The plan did not change from 2022 and medical expense increased \$554k, or 6%. The Commissioners chose for the County to absorb the increased cost, rather than pass it along to employees. When compared to the total budget, this makes up approximately 9% of total county expenses. The Idaho pension plan (PERSI) had a legislative change late in FY 2022 that added Probation and Dispatch employees to the law enforcement Rule of 80 rate. This had only a small effect on the budgeted personnel expenses.

The ongoing nature of personnel costs requires careful review of needs and balancing those needs with competing priorities. Of the 23 new position requests this year, 11 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 when formulating these requests, budget request forms are structured to make it easier to answer these questions and prepare clear analysis for return on investment of personnel dollars.

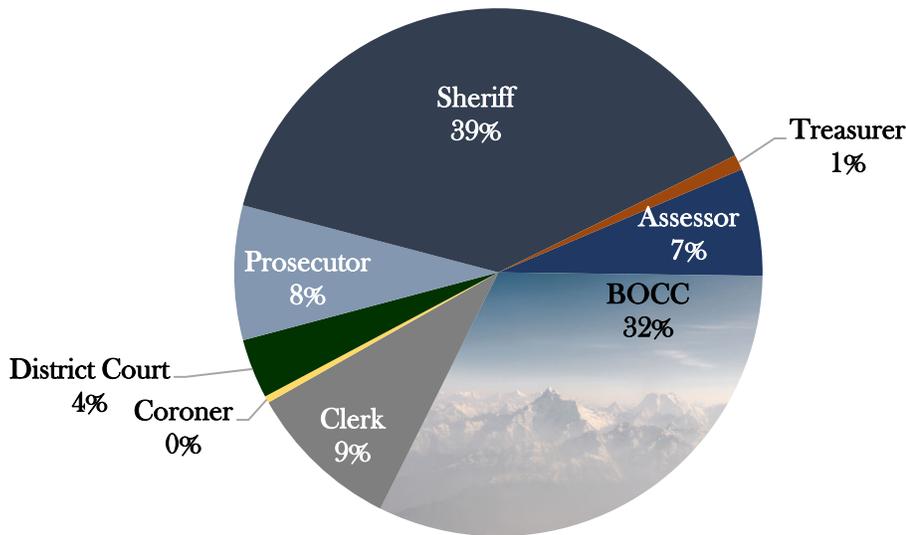
Elected Official	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Adopted Budget Expenditures
Assessor	\$ 4,227,763	\$ 4,192,313	\$ 4,211,605	\$ 4,677,966	\$ 5,445,963
BOCC	\$ 18,067,885	\$ 20,074,450	\$ 19,549,713	\$ 21,255,433	\$ 26,580,630
Clerk	\$ 5,189,909	\$ 5,607,160	\$ 5,882,867	\$ 6,661,087	\$ 7,777,232
Coroner	\$ 211,306	\$ 249,358	\$ 270,566	\$ 318,737	\$ 348,203
District Court	\$ 1,993,073	\$ 2,105,618	\$ 2,255,581	\$ 2,480,215	\$ 3,007,965
Prosecutor	\$ 4,537,731	\$ 4,958,746	\$ 5,252,905	\$ 5,891,132	\$ 6,804,605
Sheriff	\$ 24,787,789	\$ 26,421,283	\$ 28,256,387	\$ 29,692,111	\$ 31,883,542
Treasurer	\$ 558,952	\$ 583,349	\$ 609,056	\$ 665,639	\$ 760,822
<b>Grand Total</b>	<b>\$ 59,574,406</b>	<b>\$ 64,192,277</b>	<b>\$ 66,288,680</b>	<b>\$ 71,642,320</b>	<b>\$ 82,608,962</b>

# PERSONNEL PERFORMANCE MEASURES

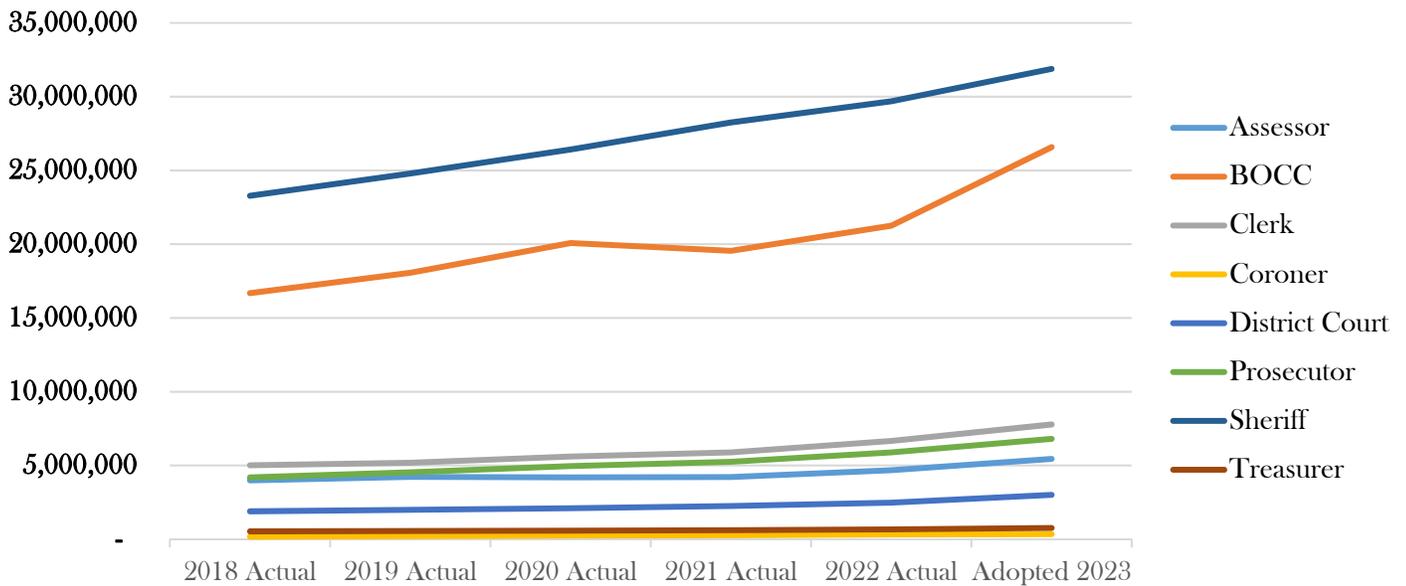
## 2023 Personnel Budget

Of the 2023 personnel budget, the Sheriff's departments have the largest portion making up 39% of the budget. The BOCC has the second-largest share at 32%. This chart shows the portions of personnel budget per elected official.

Below, the chart shows the upwards trend of personnel costs per elected official since 2018. The Sheriff's departments have the highest increasing wages year over year, while the BOCC departments fall into second place.



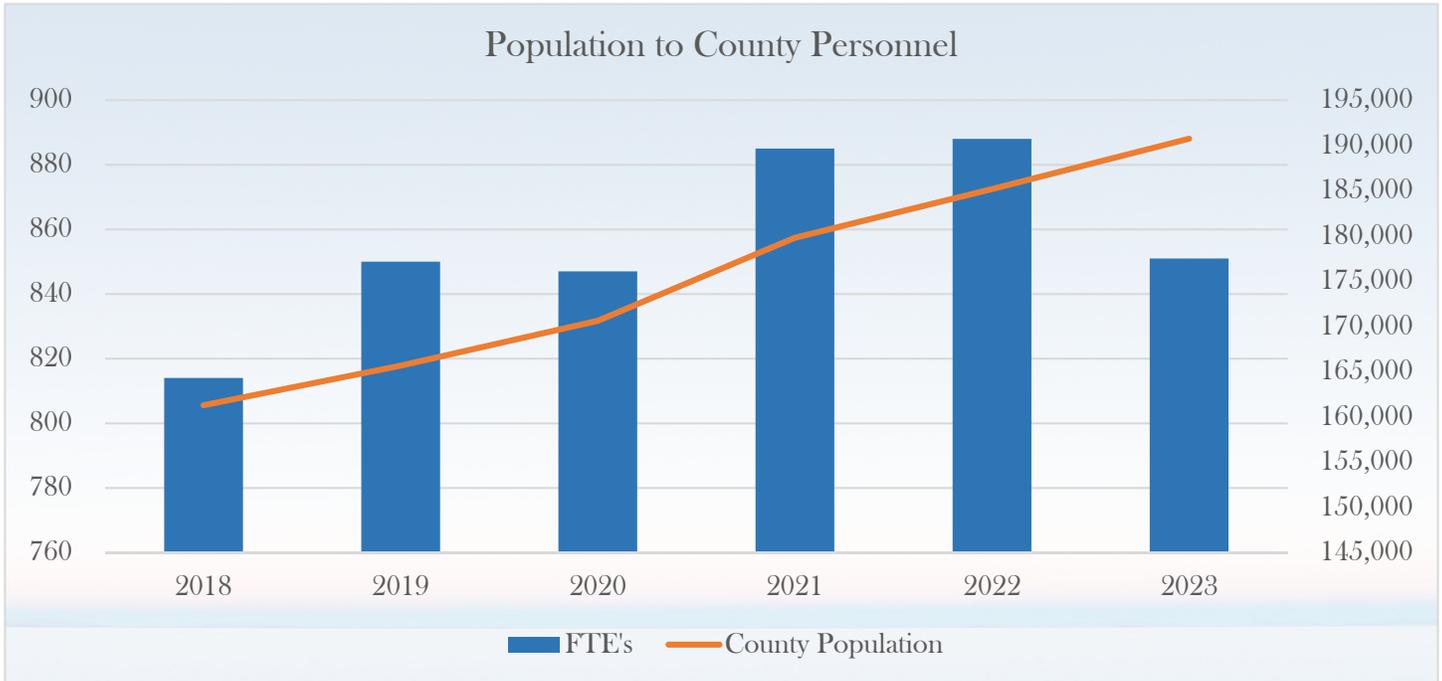
## Personnel Budget Trend



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
FTE's	814	850	847	885	888	851

# PERSONNEL PERFORMANCE MEASURES

The 2023 personnel budget of \$82.6 million increased over the prior year budget by \$7.6 million, or 10%. Overall, personnel expenses comprise 60% of the County’s total budget. Personnel costs have increased 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 of 23.2%, making us the 3<sup>rd</sup> fastest growing county in Idaho behind Madison and Ada counties. Nationwide, Idaho is the fastest growing state, with Utah and Texas at second a third. The following graph shows the population growth in comparison to the County personnel growth.



*Population taken from University of Idaho Indicators  
Population for 2022-2023 assumed at 3% growth, since census data is not yet available*

## 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.

## PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO (PERSI)

Period	General Member (Class 1)	Police Officer/Fire (Class 2)*
7/01/2019 - present	11.94%	12.28%
7/01/2013 - 6/30/2019	11.32%	11.66%
7/1/2004 - 6/30/2013	10.39%	10.73%
7/1/2003 - 6/30/2004	9.77%	10.11%
11/1/1997 - 6/30/2003	9.77%	10.01%

*Rates from PERSI Contribution Rate History*

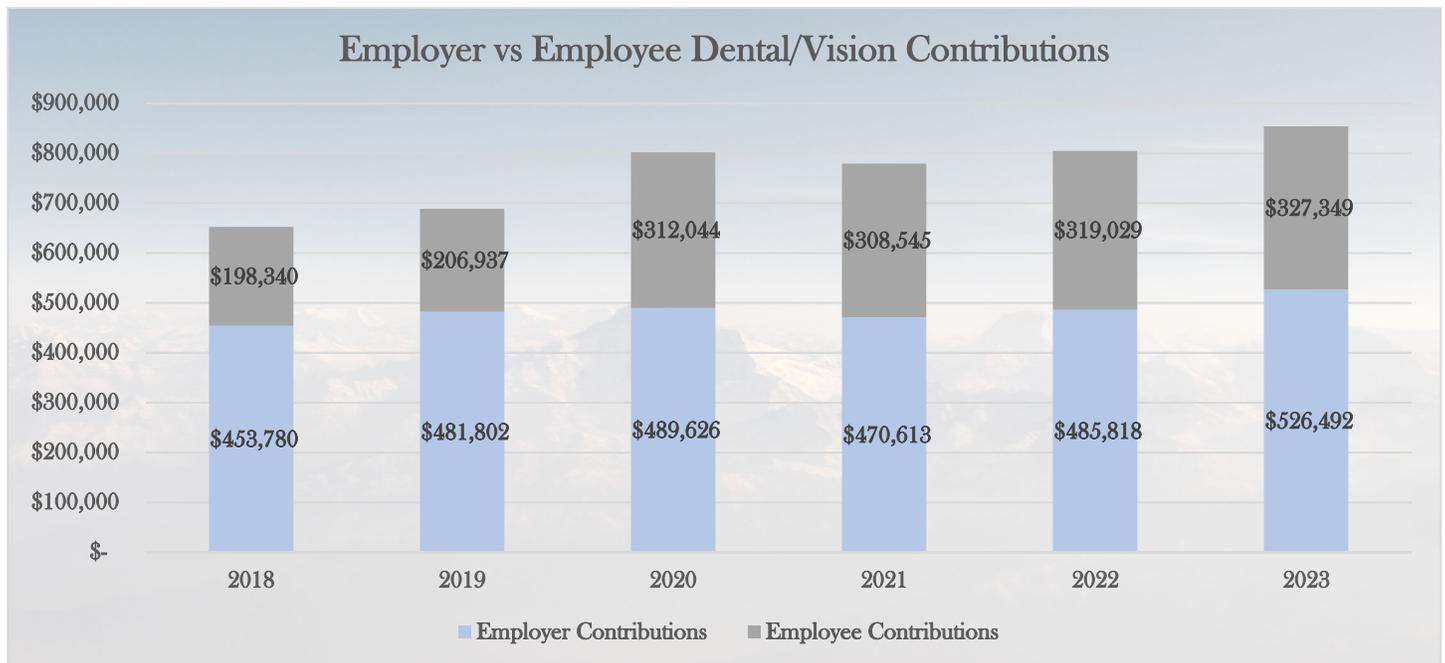
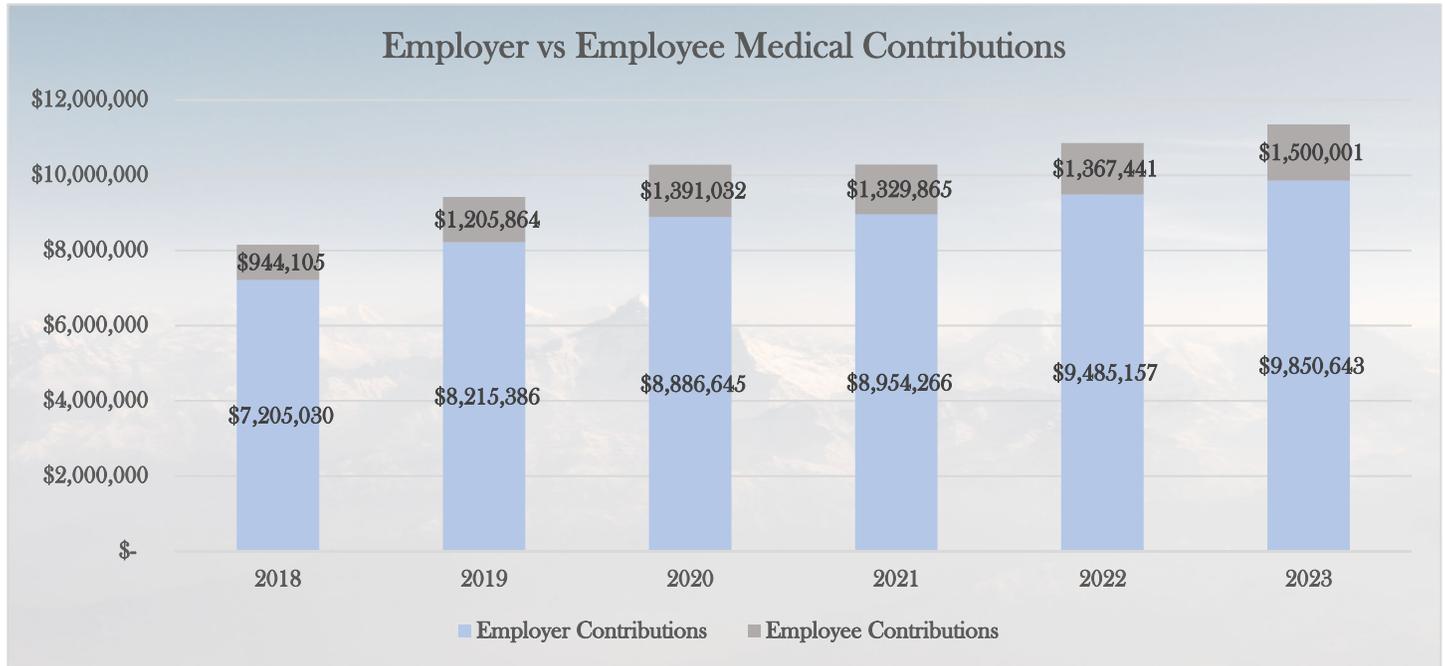
*\*From the 2022 legislative session, House Bill 499 classified Dispatch and Probation employees as Class 2*

# PERSONNEL PERFORMANCE MEASURES

## HEALTH CARE EXPENSES

Medical claims are the largest driver for health care expenses for the County. In 2022, expenses were just under budget. Medical claim actuals were down 7% over the prior year. For FY 2023, we are anticipating a 6% increase based on our plan administrator’s projections.

For FY 2023, the Board decided to keep employee healthcare contributions the same to preserve the impact of wage increases. In the charts below, you can see that historically most increases in healthcare costs are absorbed by the County.



# FY 2023 New Positions and Other Personnel Changes

## New Positions Approved

Elected Official	Department	Title/Description	#FTE	Total
BOCC	Building & Grounds	Maintenance Operator II	1	\$ 81,699
BOCC	Solid Waste	Equipment Operator	1	\$ 61,180
Clerk	District Court - Clerks	Float Clerk Supervisor	1	\$ 77,673
Clerk	District Court - Clerks	Court Services Compliance Supervisor	1	\$ 75,594
Sheriff	Jail Maintenance	Sr. Maintenance Operator	1	\$ 81,699
Sheriff	Patrol	Patrol Deputy - Hayden	1	\$ 43,029
Sheriff	Patrol	Patrol Deputy - Hayden	1	\$ 43,029
Sheriff	Patrol	Patrol Deputy - Hayden	1	\$ 43,029
Sheriff	Patrol	Operations Lieutenant - NIC	1	\$ 138,711
Specialty Court	District Court	Secretary to Jury Commissioner	1	\$ 66,774
Treasurer	Treasurer	Overtime Pool		\$ 1,295
Totals			10	\$ 713,713

## Other Position Changes Approved

Elected Official	Department	Title/Description	Change	Total
BOCC	Adult Misdemeanor Probation	Probation Officers	Hourly stipend	\$ 5,116
BOCC	AMP	Overtime	Pool Increase	\$ 3,052
BOCC	Building & Grounds	Temporary/Seasonal Maintenance Operator	Freeze	\$ (17,693)
BOCC	Building & Grounds	Maintenance Operator II's	Reclass	\$ 27,740
BOCC	BOCC	Admin Supervisor	Step Move	\$ 10,072
BOCC	Community Development	Plans Examiner/Building Inspector	Reclass	\$ 26,974
BOCC	Community Development	Plans Examiner/Building Inspector	Step	\$ 6,264
BOCC	Parks/Vessel	Operator II, Maintenance	Reclass	\$ 37,057
BOCC	Snowmobile	Temporary/Seasonal	Freeze	\$ (2,760)
BOCC	Solid Waste	Operator II, Maintenance	Reclass	\$ 8,207
BOCC	Verteran's Service Office	Veterans Services Officer	Step Increase	\$ 6,715
Clerk	Audit	Grants Staff Accountant	Grade Increase	\$ 6,214
Clerk	District Court - Clerks	Clerk Overtime pool	Pool Increase	\$ 59,930
Clerk	District Court - Clerks	Court Services Clerk II	Grade Change	\$ 5,287
Clerk	District Court - Clerks	Temporary Scanners	Conversion	\$ 14,047
Clerk	Elections	Overtime	Pool Increase	\$ 1,199
Clerk	Elections	Elections Clerk	Conversion	\$ 9,571
Clerk	Elections	Elections Clerk II	Conversion	\$ 11,526
Clerk	Elections	Elections Temp pool	Increase pool	\$ 4,794
Prosecutor	Human Resources	HR Generalist	Conversion	\$ 28,463
Prosecutor	Prosecutor	Deputy Prosecuting Attorney	Career Progression	\$ 15,736
Prosecutor	Prosecutor	Deputy Prosecuting Attorney	Promotion	\$ 8,820
Prosecutor	Prosecutor	On-call Pay	Pool Increase	\$ 18,700
Sheriff	Jail Maintenance	Temporary/Seasonal Maintenance Operator	Freeze	\$ (17,693)
Sheriff	Recreational Safety	Rec Safety Stipend	Hourly stipend	\$ 12,792
Sheriff	Marine	Seasonal Marine Deputy	Pool Increase	\$ 2,863
Sheriff	Marine	Temporary/Seasonal	Pool Increase	\$ 87,393
Sheriff	Jail	Records Clerk Jail Booking	Conversion	\$ 12,841
Sheriff	Detective	On-call Pay	Pool Increase	\$ 10,663
Specialty Court	District Court	Bailiff Overtime Pool	Pool Increase	\$ 18,309
Treasurer	Treasurer	Temporary/Seasonal	Freeze	\$ (16,900)
Other Positions Changes Total				\$ 405,302

**Total Personnel Changes \$ 1,119,015**

# 5 YEAR WAGES SUMMARY

Departments	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
<b>Assessor</b>						
Assessor Administration	724,420	708,324	673,022	667,487	652,381	825,271
Appraisal	1,767,930	1,931,827	1,870,368	1,826,060	2,015,976	2,340,303
DMV	957,175	1,037,063	1,084,705	1,138,312	1,362,856	1,548,295
Land Records	545,015	550,548	564,218	579,745	646,753	732,094
Total \$	\$ 3,994,540	\$ 4,227,763	\$ 4,192,313	\$ 4,211,605	\$ 4,677,966	\$ 5,445,963
<b>BOCC</b>						
Airport	670,748	704,470	636,100	662,120	630,441	842,872
Adult Misdemeanor Probation	603,010	709,388	838,378	875,109	954,152	1,047,960
ARPA County Funding	-	-	-	11,650	102,102	122,539
Building and Grounds	316,606	325,414	326,762	374,283	359,702	489,604
BOCC Administration	703,061	824,070	840,824	866,019	947,343	1,052,806
Community Development	1,804,529	1,896,483	2,110,600	2,500,556	2,784,205	3,411,814
Construction	-	-	69,000	-	82,000	-
General Accounts	62,474	15,440	21,103	14,794	6,088	1,250,080
Information Technology	1,267,026	1,355,977	1,428,226	1,385,820	1,357,169	1,558,909
Juvenile Detention Center	2,369,109	2,492,025	2,587,034	2,502,620	2,607,774	3,192,787
Juvenile Probation	1,075,260	1,127,139	1,168,073	1,203,163	1,271,813	1,375,059
Maintenance	281,984	359,531	401,987	-	-	-
Parks and Waterways	374,267	433,265	502,100	533,225	578,509	661,661
Public Defender	2,937,890	3,170,451	3,874,551	4,175,298	4,065,876	5,286,171
Public Transport	115,828	160,879	231,201	267,192	262,773	418,056
Resource Management Office	167,199	204,393	224,788	238,533	270,286	321,663
Snowmobile	27,504	30,357	25,886	29,672	7,028	36,678
Solid Waste	3,573,589	3,960,678	4,471,366	3,570,581	4,578,435	5,075,282
Vessel	237,345	184,100	199,907	214,295	257,285	284,980
Veterans Services	97,044	113,826	116,564	124,783	132,453	151,709
Total \$	\$ 16,684,471	\$ 18,067,885	\$ 20,074,450	\$ 19,549,713	\$ 21,255,433	\$ 26,580,630
<b>Clerk</b>						
Auditor	1,131,558	1,182,544	1,354,613	1,412,595	1,561,598	1,793,387
County Assistance	299,006	300,846	232,565	235,188	245,432	173,689
District Court Clerks	2,952,388	3,073,643	3,370,292	3,577,649	4,207,756	5,011,808
Elections	268,401	271,151	311,458	323,737	322,655	387,156
Recorder	358,598	361,724	338,234	333,697	323,646	411,192
Total \$	\$ 5,009,951	\$ 5,189,909	\$ 5,607,160	\$ 5,882,867	\$ 6,661,087	\$ 7,777,232
<b>Coroner</b>						
Coroner	174,752	211,306	249,358	270,566	318,737	348,203
Total \$	\$ 174,752	\$ 211,306	\$ 249,358	\$ 270,566	\$ 318,737	\$ 348,203

# 5 YEAR WAGES SUMMARY

Departments	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
<b>District Court</b>						
Trial Court	1,889,396	1,993,073	2,105,618	2,255,581	2,480,215	3,007,965
Total	\$ 1,889,396	\$ 1,993,073	\$ 2,105,618	\$ 2,255,581	\$ 2,480,215	\$ 3,007,965
<b>Prosecuting Attorney</b>						
Civil Division	671,556	730,112	781,880	846,102	895,786	956,024
Criminal	2,870,771	3,124,487	3,471,789	3,678,967	4,176,868	4,767,971
Human Resources	350,408	366,711	392,904	407,451	451,341	678,608
Juvenile Diversion	293,264	316,421	312,173	320,384	367,138	402,002
Total	\$ 4,185,999	\$ 4,537,731	\$ 4,958,746	\$ 5,252,905	\$ 5,891,132	\$ 6,804,605
<b>Sheriff</b>						
911 and 911 Enhanced Systems	2,477,566	2,644,833	2,797,324	2,923,359	2,895,682	3,249,009
Auto Shop	195,532	206,093	218,980	217,862	229,661	249,791
Civil/Records/Warrants	1,082,320	1,240,471	1,247,742	1,454,817	1,562,814	1,718,797
Detective	1,913,576	1,986,978	1,945,168	1,806,824	2,116,258	2,204,174
Drivers License	495,068	559,280	597,208	611,932	620,336	719,679
Jail	9,089,404	10,098,383	10,053,757	10,673,046	11,556,539	11,692,501
Office Emergency Management	222,224	220,567	285,428	214,783	275,408	342,813
Patrol/Animal Control	6,930,080	6,956,704	7,846,978	8,145,569	8,547,019	9,532,037
Sherriff Administration	793,120	814,817	1,259,600	1,610,290	1,277,671	1,404,544
Sheriff Maintanance	-	-	-	421,975	455,905	563,061
SWAT	174	-	-	-	-	-
Vessel	81,634	59,663	169,098	175,931	154,817	207,136
Total	\$ 23,280,698	\$ 24,787,789	\$ 26,421,283	\$ 28,256,387	\$ 29,692,111	\$ 31,883,542
<b>Treasurer</b>						
Treasurer	531,396	558,952	583,349	609,056	665,639	760,822
Total	\$ 531,396	\$ 558,952	\$ 583,349	\$ 609,056	\$ 665,639	\$ 760,822
<b>Total Expense</b>	<b>\$ 55,751,202</b>	<b>\$ 59,574,406</b>	<b>\$ 64,192,277</b>	<b>\$ 66,288,680</b>	<b>\$ 71,642,320</b>	<b>\$ 82,608,962</b>
<b>Internal Service Fund</b>						
<b>BOCC</b>						
Internal Service Fund	5,726	5,708	7,253	7,725	8,441	8,600
<b>Total Expense</b>	<b>\$ 5,726</b>	<b>\$ 5,708</b>	<b>\$ 7,253</b>	<b>\$ 7,725</b>	<b>\$ 8,441</b>	<b>\$ 8,600</b>
<b>Total Expenses</b>	<b>\$ 55,756,928</b>	<b>\$ 59,580,114</b>	<b>\$ 64,199,529</b>	<b>\$ 66,296,405</b>	<b>\$ 71,650,761</b>	<b>\$ 82,617,562</b>



# **DEPARTMENT SUMMARIES**

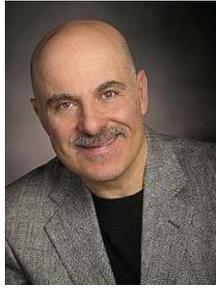
# DEPARTMENT SUMMARIES

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## BOARD OF COUNTY COMMISSIONERS



Bill Brooks  
District 1



Chris Fillios  
District 2



Leslie Duncan  
District 3

The Board of County Commissioners (also referred to as the BOCC or Board of Commissioners) 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. For the FY 2023 Budget Adoption, the elected Commissioners were Bill Brooks, Chris Fillios, and Leslie Duncan.

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.

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### BOCC DEPARTMENTS:

- Administration
- Adult Misdemeanor Probation
- Airport
- Building & Grounds
- Community Development
- Information Technology
- Juvenile Detention
- Juvenile Probation
- Public Defender
- Public Transportation - Grant Funded
- Recreation
  - Noxious Weed Control
  - Parks & Waterways
  - Snowmobile
- Reographics
- Resource Management
- Solid Waste
- Veteran Services
- Community Services & External Partners

# DEPARTMENT SUMMARIES

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## **BOCC: ADMINISTRATION**

### **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 16 County departments. The BOCC staff provides administrative and clerical support to the BOCC and other departments on a countywide basis. This administrative support also includes administration of the County's contract conflict attorneys.

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### **CHALLENGES & ACCOMPLISHMENTS**

The BOCC Admin Department had an FY 2023 budget increase of 11%, primarily due to increases in personnel expenses and traveling expenses. 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 2023 budget.
- Conducted Board meetings to ensure County business continued as necessary.
- Attended off site and virtual meetings with various agencies and 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.

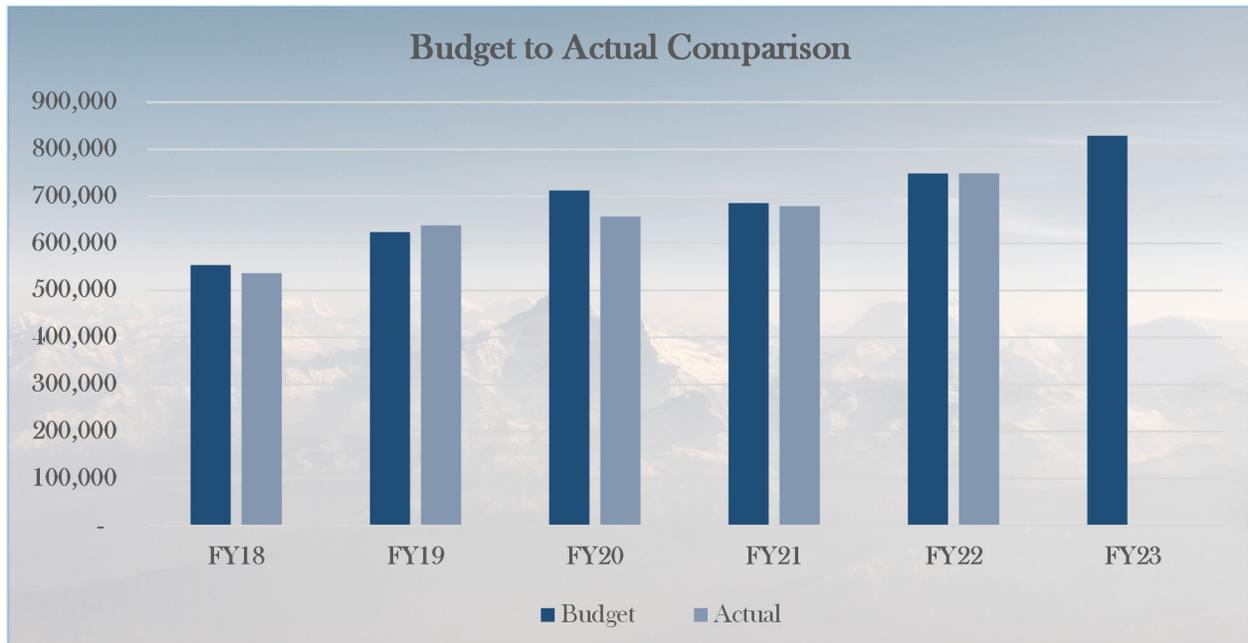
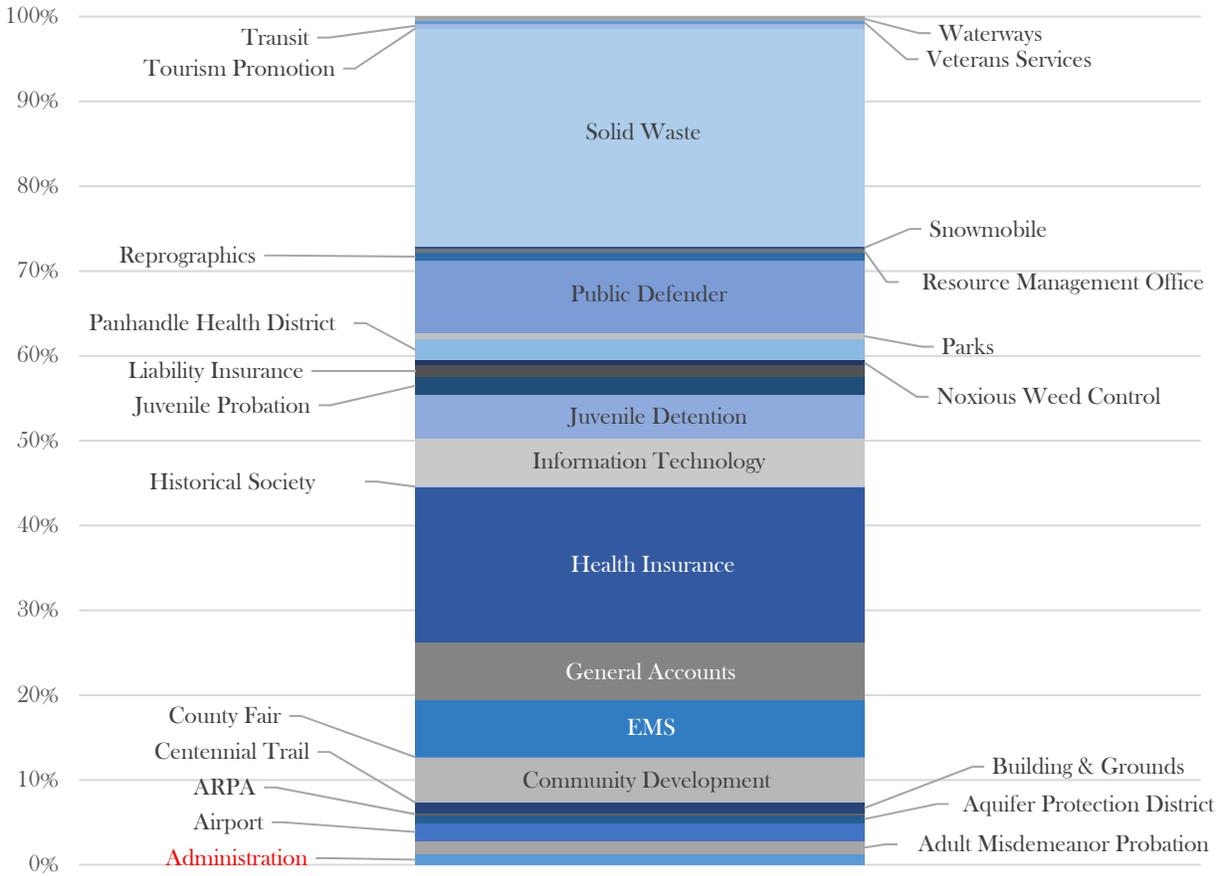
### **DEPARTMENT GOALS /OBJECTIVES**

- 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.
- 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.

# DEPARTMENT SUMMARIES

## BOCC: ADMINISTRATION

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: ADULT MISDEMEANOR PROBATION

### DESCRIPTION

Effective July 2008, Idaho Code 31-878 made 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.

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### CHALLENGES & ACCOMPLISHMENTS

The State Supreme Court has continued to trend towards pleading cases down from felonies to misdemeanors, meaning that the level of violent offenders AMP is responsible to supervise is increasing dramatically. This means more serious offenses are being handled at the County level instead of the State, and many probationers are on long-term probation of up to 6 years. In addition, there has been an increase in felons moving from out of state, and AMP is required to take on the probationary duties for these probationers. AMP continues to supervise very high numbers of probationers that are high-risk and/or dual-supervised felons.

### 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

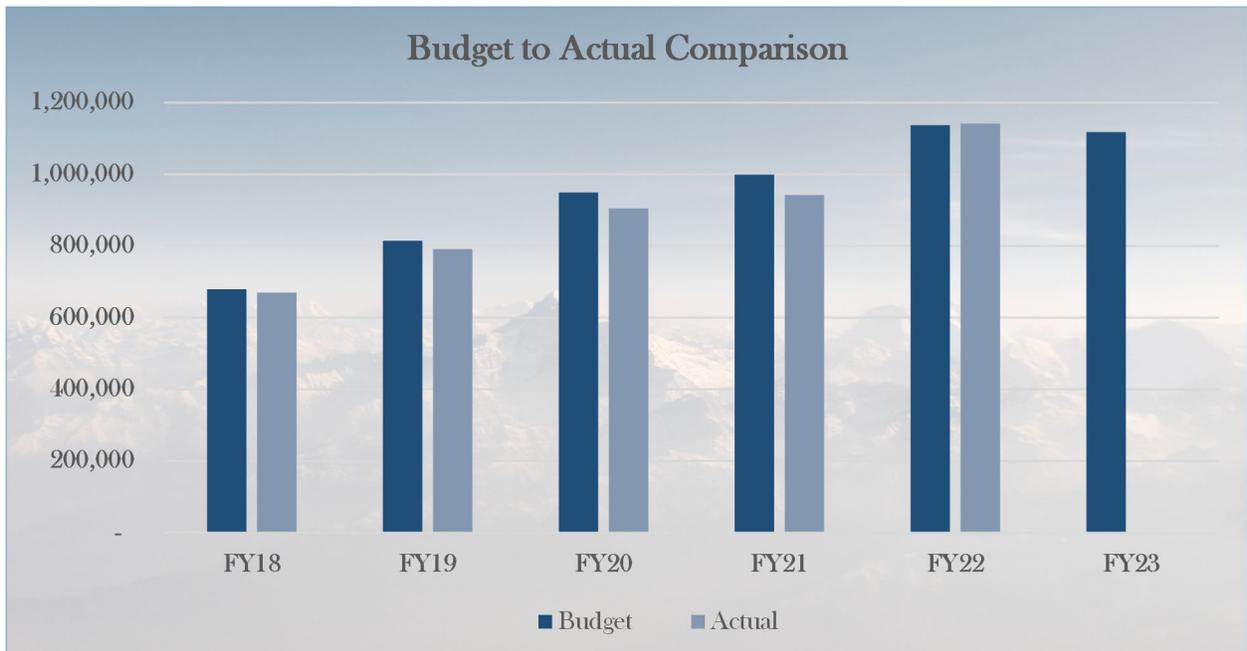
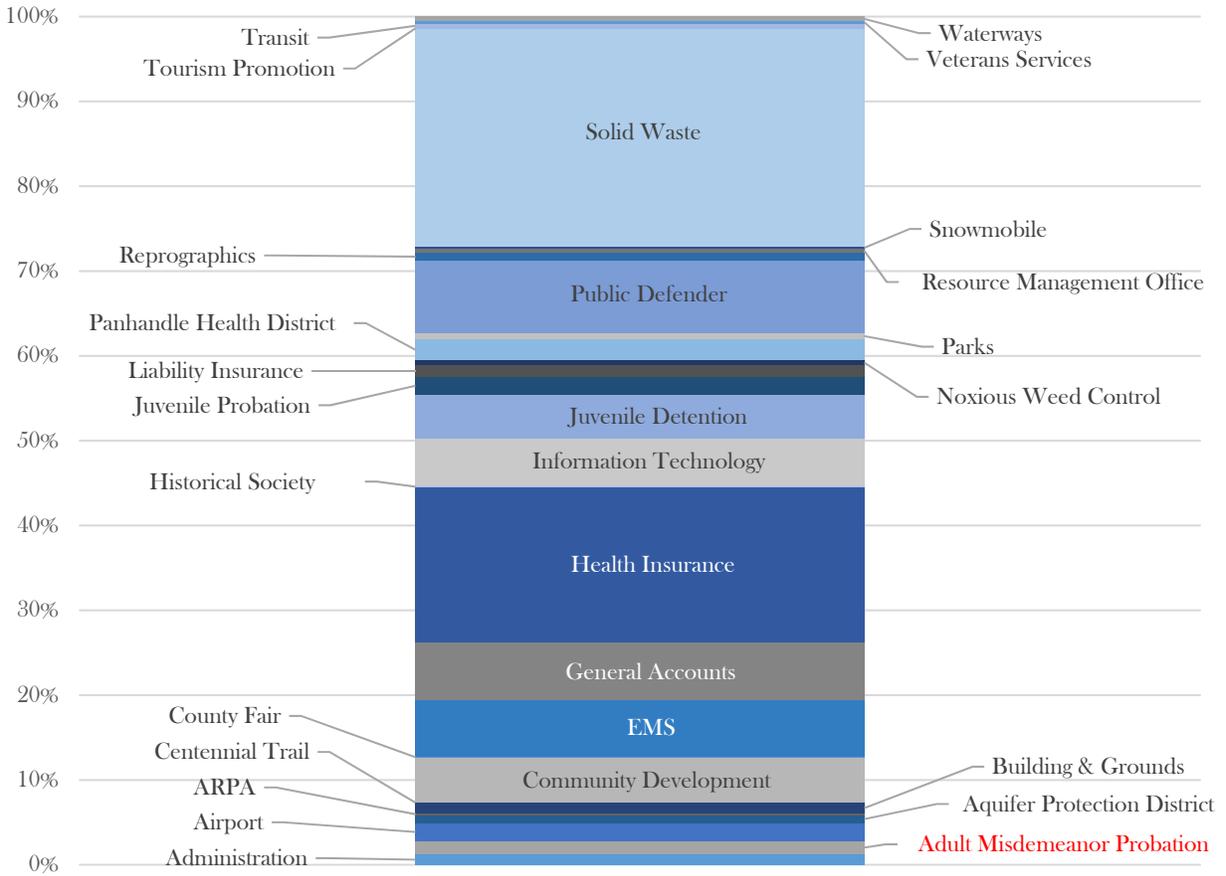
### DEPARTMENT GOALS /OBJECTIVES

- Pro-actively supervise offenders, including high risk/felony dual probationers, to lower recidivism rates and ensure public safety
- Continue to increase field contacts/home visits (minimum 100 per month) to ensure compliance with probation terms and deter criminal behaviors
- Utilizing narcotic K9 to ensure offender compliance and public safety
- Ensure all probationers receive professional supervision consistent with their risk level
- Continue to work with treatment providers to give the best avenues to recovery
- Continue to work with the Specialty Courts, DUI Court, Domestic Violence Court and Mental Health Court.
- Coordinate with the Court Clerks to collect all fees owed to the County for Supervision
- Continue formal training in the program to keep the officer, K9 and handler skills up to date
- Continue to improve and promote our K9 with other agencies and offer assistance when applicable
- Identify new or improved ways to monitor probationers
- Support All agencies during and after work hours

# DEPARTMENT SUMMARIES

## BOCC: ADULT MISDEMEANOR PROBATION

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: AIRPORT**

### **DESCRIPTION**

The Coeur d'Alene Airport, Pappy Boyington Field, is a transportation facility owned and operated by Kootenai County. The Airport provides a safe, efficient, and environmentally acceptable facility. In addition, the Airport provides a business center for community industry. The Airport maintains a Federal Operating Certificate under FAR Part 139 for the operation of large aircraft (over 30 seats). The airport hosts the Coeur d'Alene Air Expo which includes vendor aircraft displays and an opportunity to fly in a B-17 or B-25 aircraft. The airport is also the site for the Bird Aviation Museum and Invention Center.

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### **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
- Continue to be self-supporting through lease revenues and avoid relying on property tax

### **PERFORMANCE MEASURES**

- Maintain safety level of zero accidents.

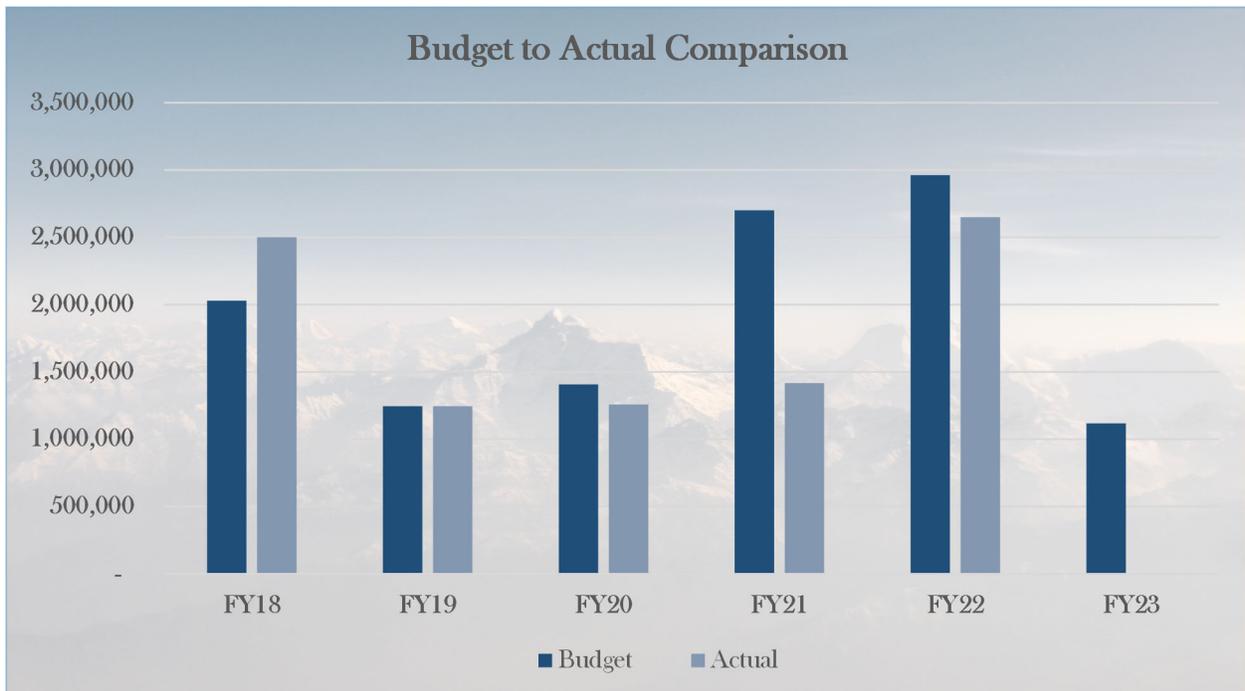
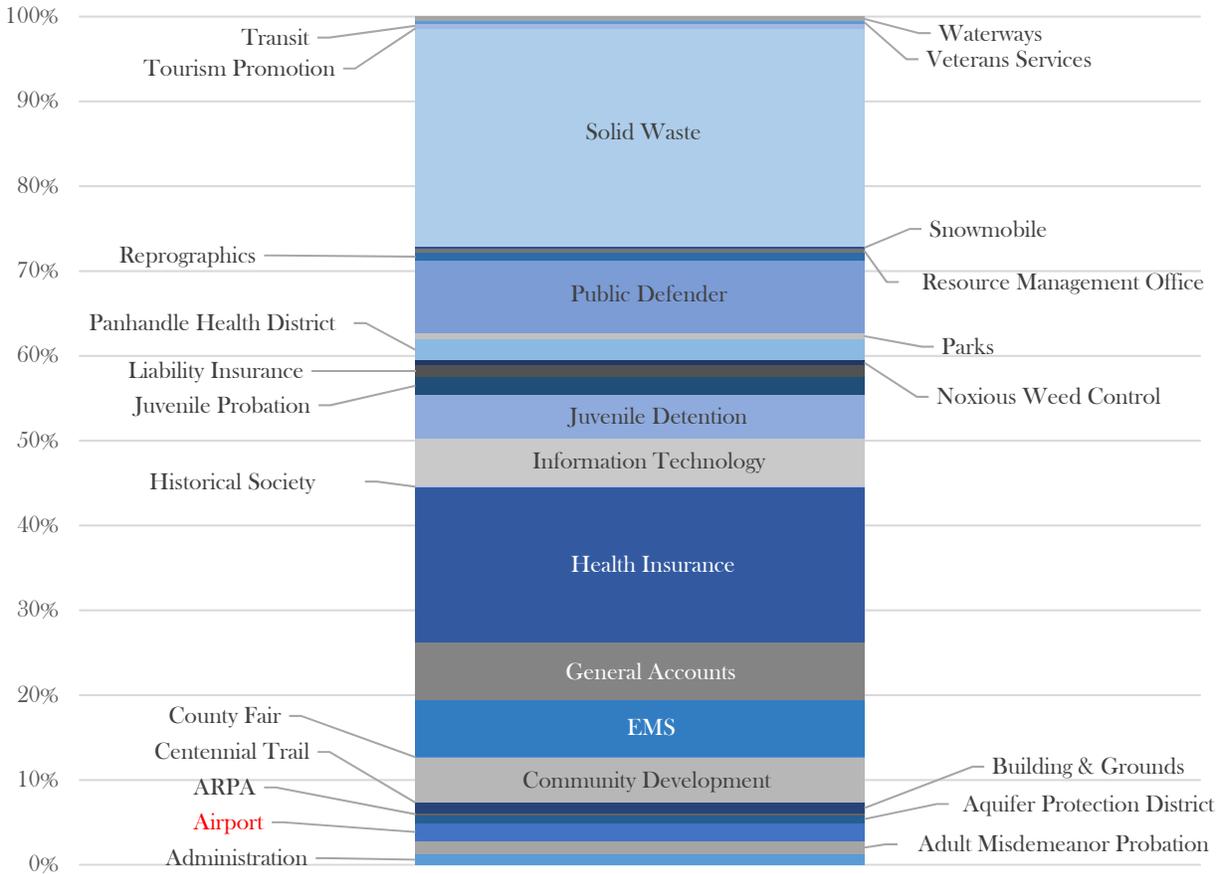
### **DEPARTMENT GOALS /OBJECTIVES**

- 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

# DEPARTMENT SUMMARIES

## BOCC: AIRPORT

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: BUILDING & GROUNDS**

### **DESCRIPTION**

The Building & Grounds department functions as the facility and operations department for the County, and 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.

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### **CHALLENGES & ACCOMPLISHMENTS**

The effects of COVID-19 on supply chains is still being felt and greatly delaying several projects. Parts, equipment, and materials are taking significantly longer to arrive.

- 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

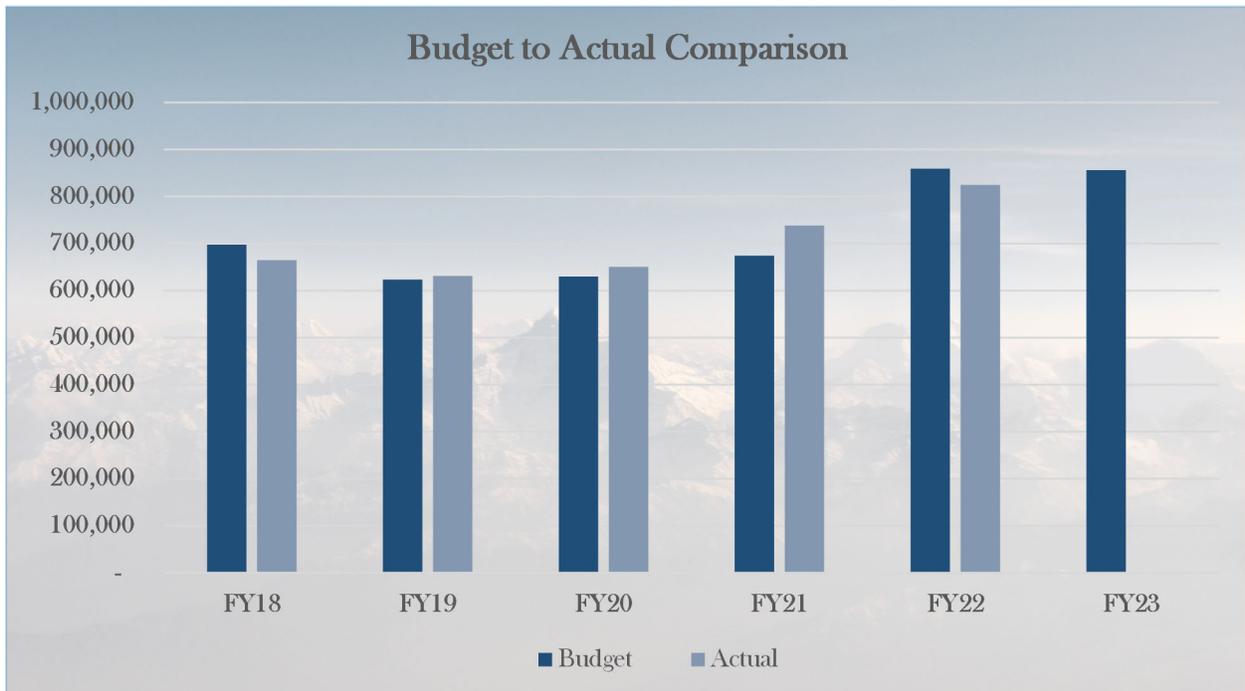
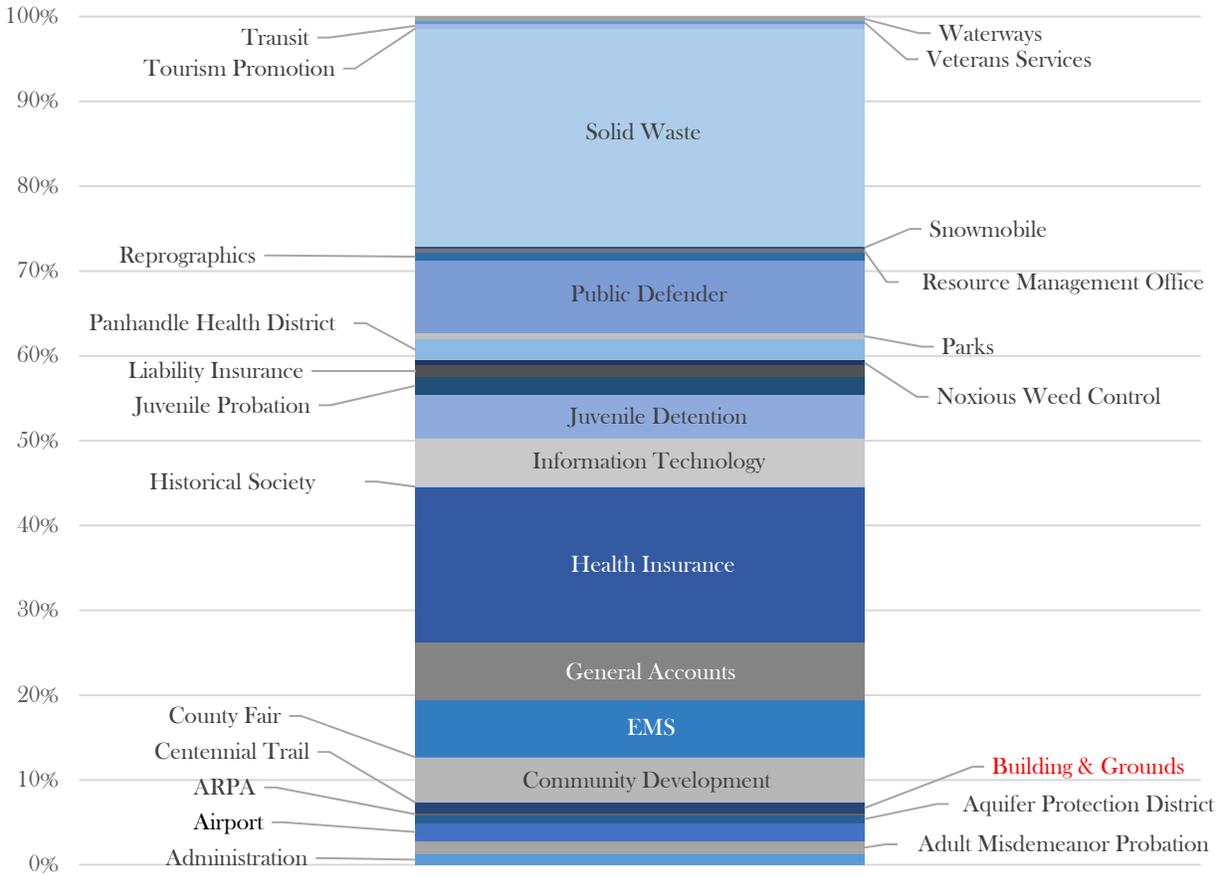
### **DEPARTMENT GOALS/OBJECTIVES**

- 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

# DEPARTMENT SUMMARIES

## BOCC: BUILDING & GROUNDS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: COMMUNITY DEVELOPMENT

### DESCRIPTION

The Community Development Department provides services essential for property protection and the promotion of the health, safety, and welfare of the public in the built environment. The department is responsible for enforcing compliance with matters such as abandoned vehicles, zoning regulations, site disturbance, and building codes. Additionally, the department maintains the Comprehensive Plan, provides for the administration and enforcement of land use ordinances, application processing, public information, and community development programs. Plans and programs that the Department administers include the Comprehensive Plan, road naming and addressing, zoning regulations, the site disturbance regulations, Areas of City Impact (ACIs) Agreements, and the FEMA Flood Insurance Program.

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### CHALLENGES & ACCOMPLISHMENTS

The most significant challenge for 2022 was staying current with an annual increase in land use applications in building permits. The work load is expected to continue through 2023.

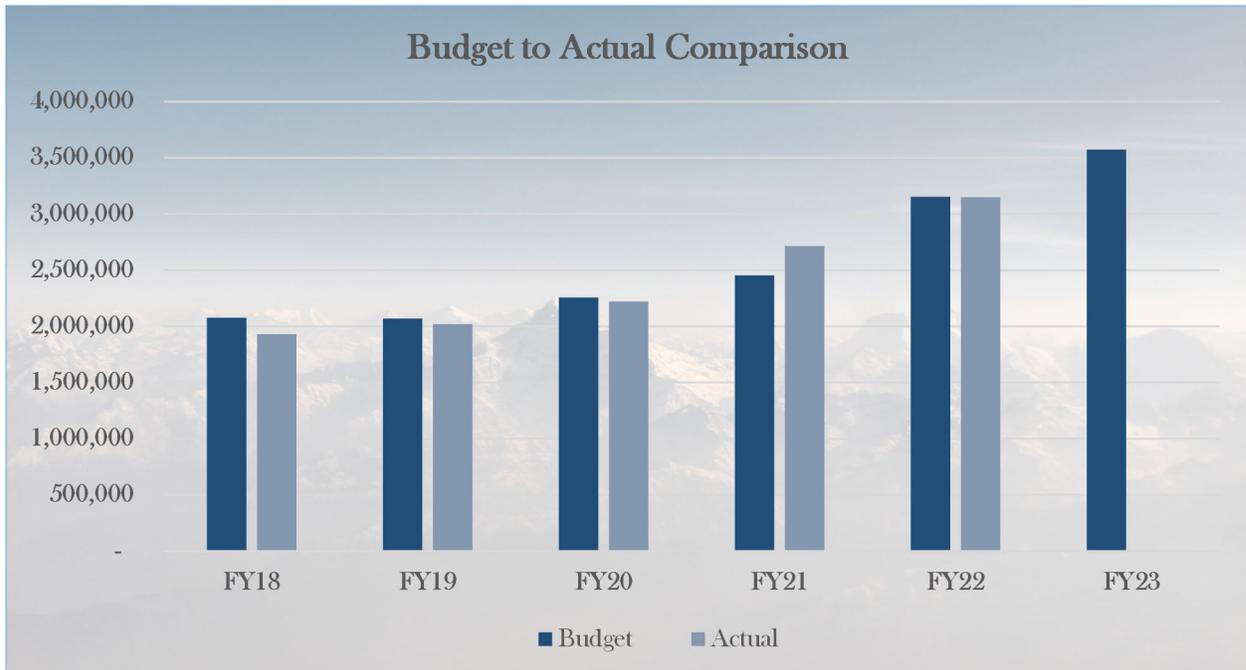
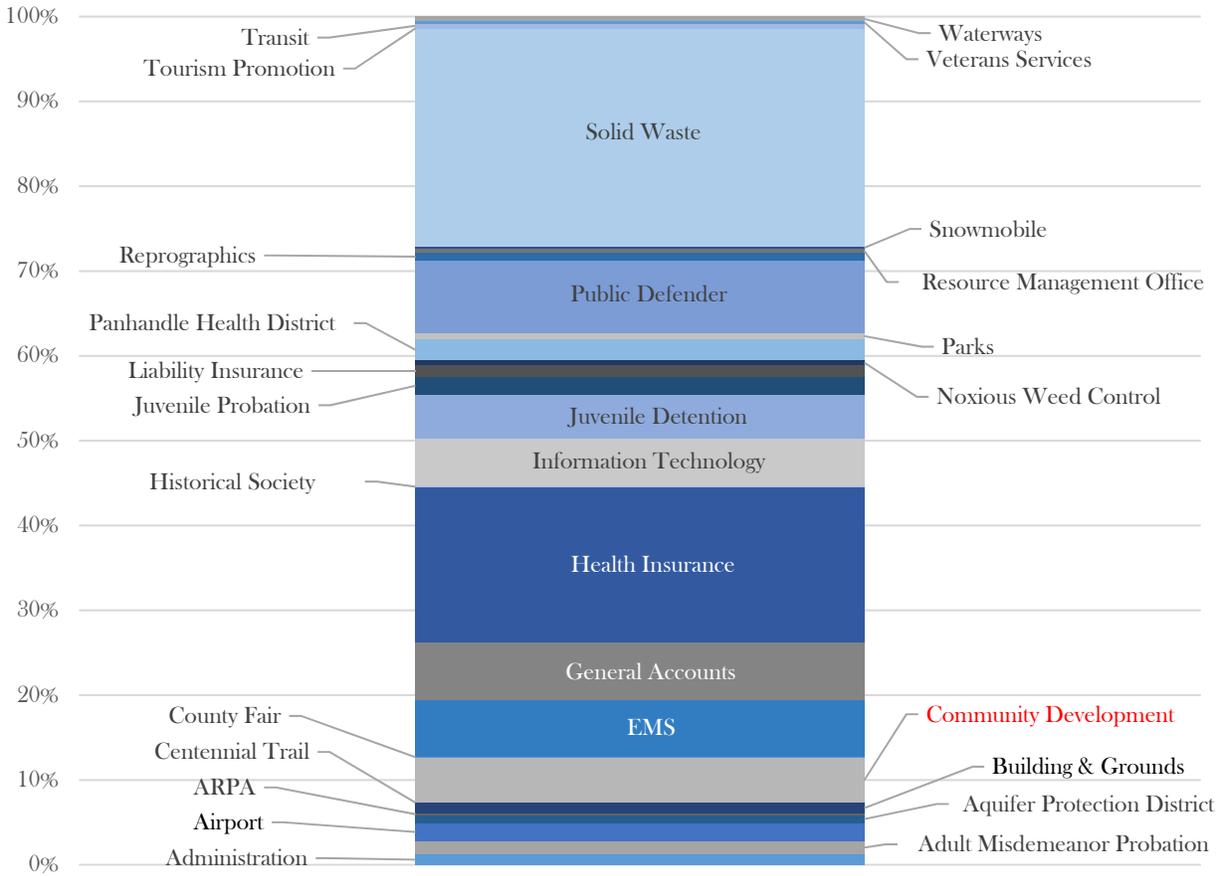
### DEPARTMENT GOALS/OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

## BOCC: COMMUNITY DEVELOPMENT

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: INFORMATION TECHNOLOGY

### 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 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.

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### CHALLENGES & ACCOMPLISHMENTS

Implementation of On-Base Document Management System is entering the final year of a 4- year budgeted project. (Implementation may continue past this year.) On-Base allows the automation of many manual tasks through built-in workflow processes and forms creation (BOCC agenda process, Budget workflow, Employee Onboarding, etc.) Additional customization is possible through staff programming. The IT Capital Plan for FY2024 is scheduled to budget for Microsoft Office Upgrade and new Mitel desk phones.

### PERFORMANCE MEASURES

- 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.

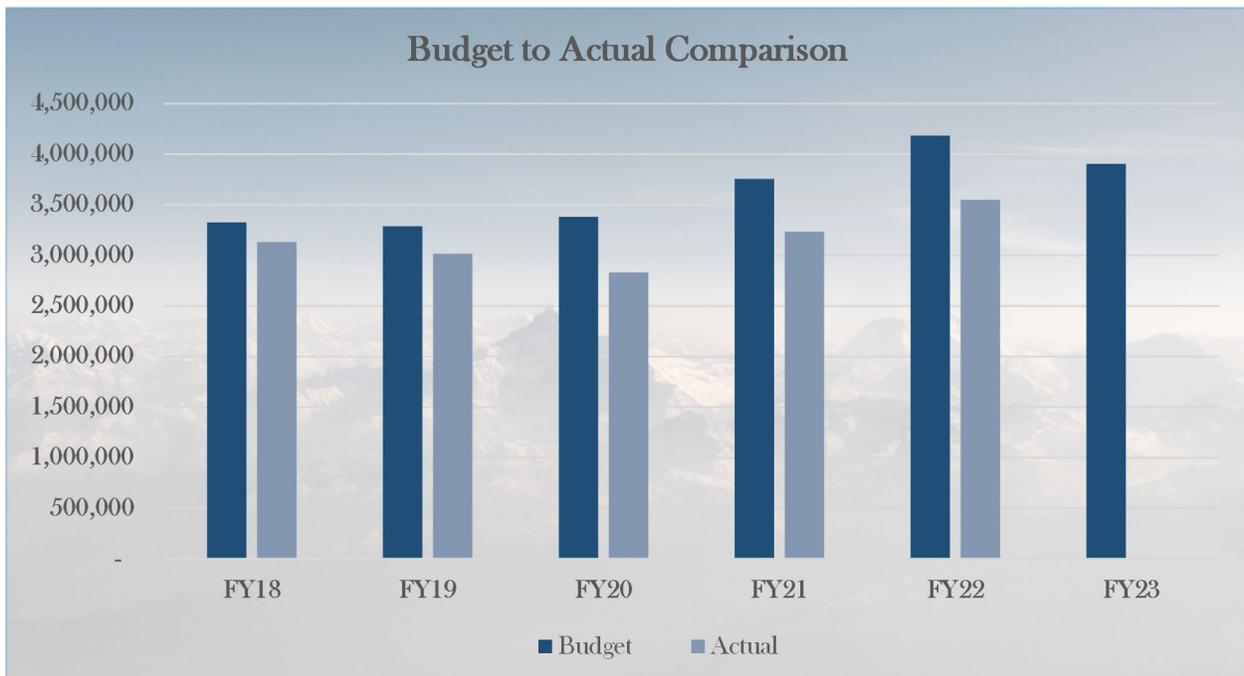
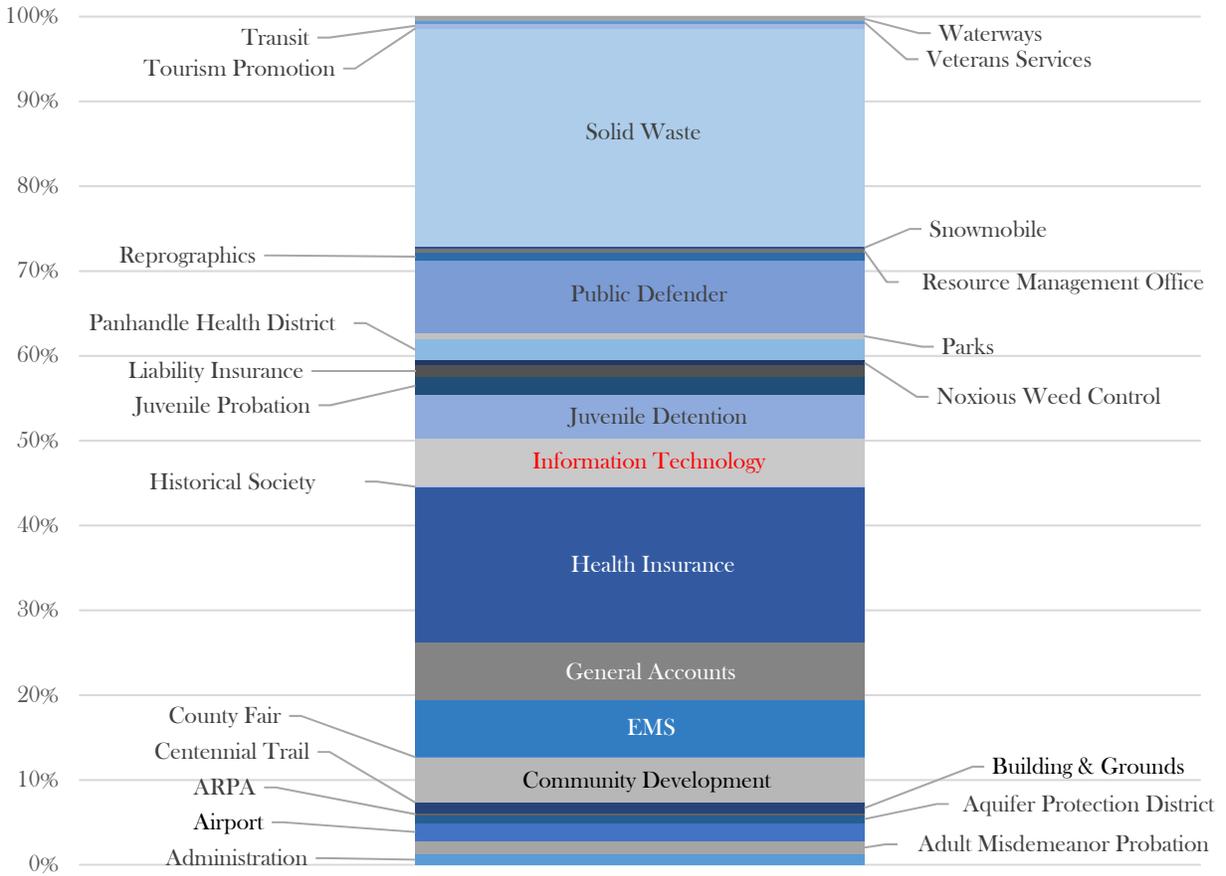
### DEPARTMENT GOALS /OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

## BOCC: INFORMATION TECHNOLOGY

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: JUVENILE DETENTION

### DESCRIPTION

The District 1 Juvenile Detention Center (JDC) provides secure confinement for juveniles primarily from the five northern counties, Coeur d'Alene Indian Tribe, and the Idaho Department of Juvenile Corrections. Approximately 68% of the juveniles are pre-adjudicated. A number of services and programs are centered on community protection, accountability and skill competencies. The Mental Health Clinician is grant funded by the state with the purpose of facilitating connections to services between the community, the juvenile and their family. The operational standards of this facility are guided by State, Federal PREA and USDA standards.

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### CHALLENGES & ACCOMPLISHMENTS

Projected juvenile populations and programming needs guide our decisions for budget preparation.

- PREA Audit -Triennial audit completed, meeting or exceeding all auditable standards.
- IJOS Database- Made available to the clinician that was cost neutral.
- NSLP Audit -audit slated for 2023
- Succession planning - former director retired in 2022, interim director is retiring in 2023, and new director is being promoted in 2023. The new director has been with our department for over 20 years, and is well prepared for the role.
- Security line staff are now eligible for PERSI rule of 80.
- The clinician is required to complete 22 hours of training per year and maintain clinician licensure with the State of Idaho.
- New Juvenile Detention Officer Training - 8 new hires will need to attend the Juvenile Detention Academy (POST) within a year of hiring. Another four positions are still vacant.

### PERFORMANCE MEASURES

- Staff met or exceeded training requirements in 2022
- State compliance audit met or exceeded standards
- USDA child nutrition program is compliant
- PREA audit completed with standards met or exceeded
- Facility Clinician exceeds requirements consistently, conducting interviews with 95% of juveniles entering facility

### DEPARTMENT GOALS/OBJECTIVES

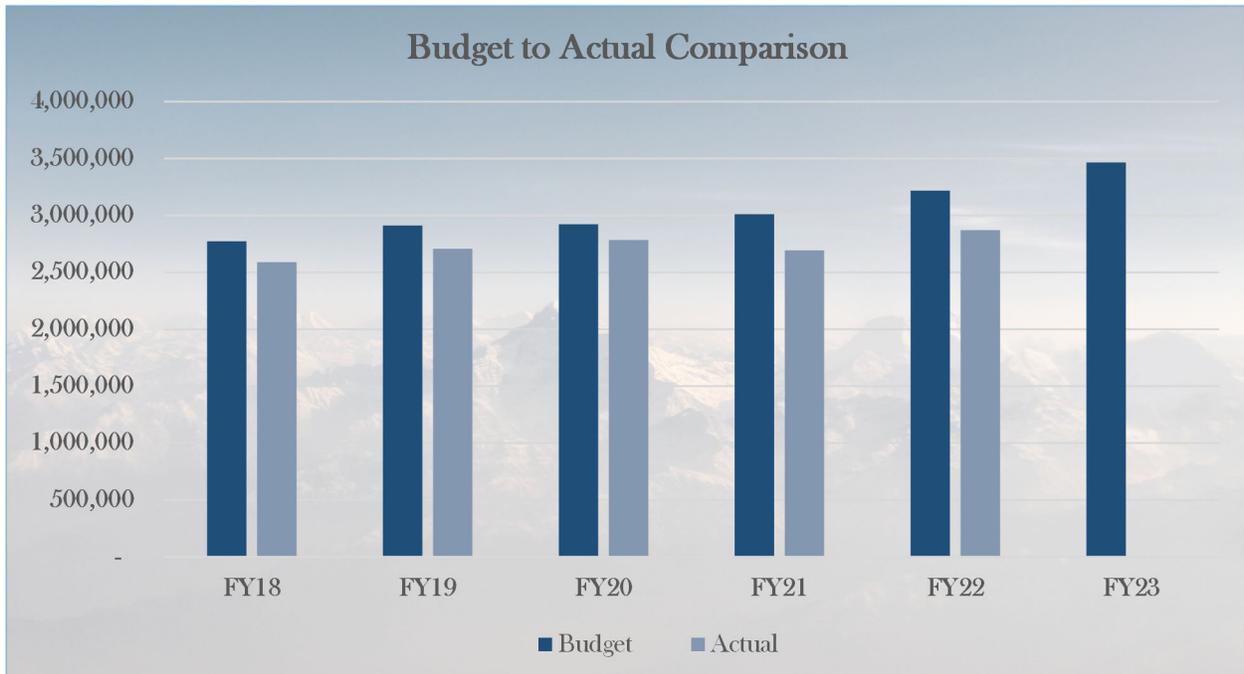
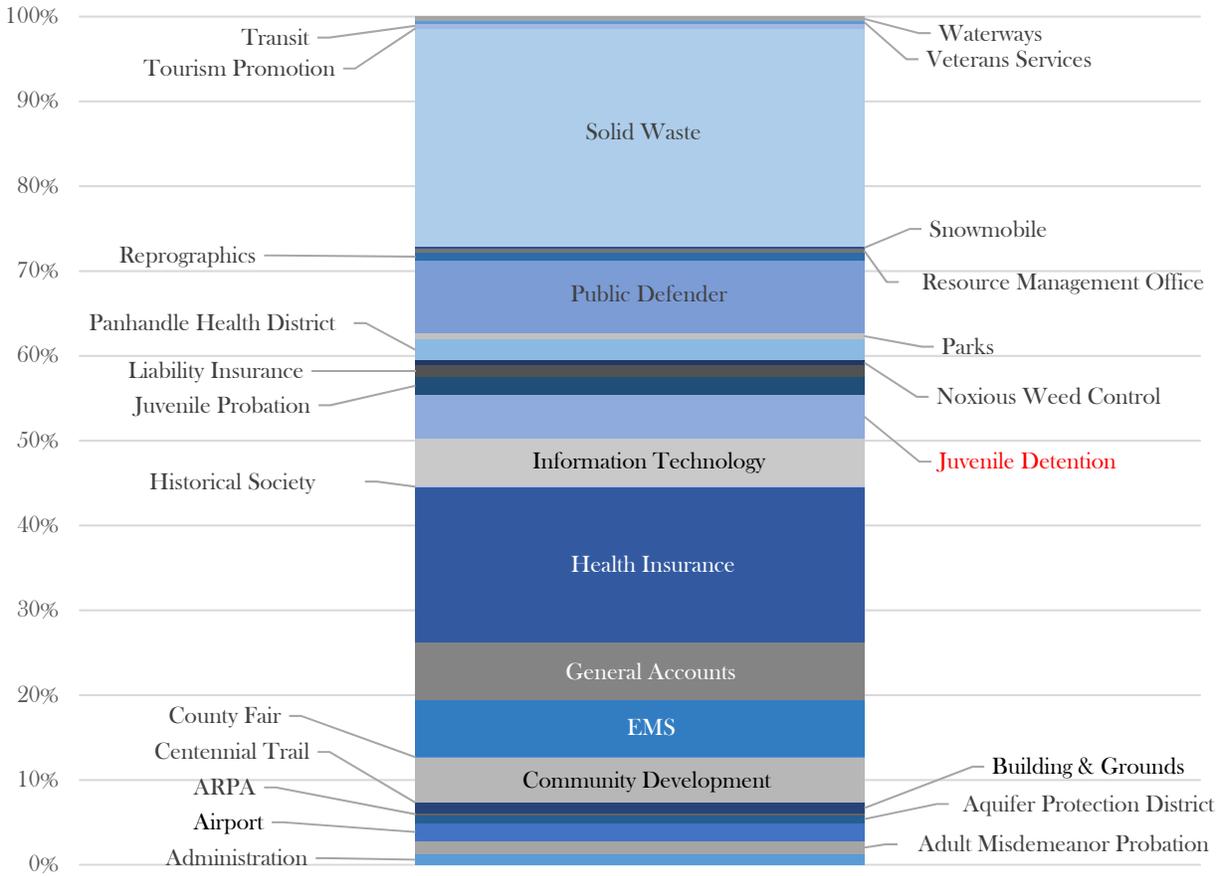
The primary goal of our organization is to provide a safe and secure environment for those juveniles who are detained. Additionally, we partner with the Juvenile Probation Department in providing community service through the WILD (Work in Lieu of Detention) program. Our budget is aligned with the County's mission to provide professional service with regard to public safety, essential services, 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 and Federal USDA, National School Lunch and PREA standards.
- Evaluate and adjust facility programming on a monthly basis, targeting needs of the juvenile population.
- Clinician program is reviewed quarterly to determine effectiveness across the State of Idaho.

# DEPARTMENT SUMMARIES

## BOCC: JUVENILE DETENTION

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: JUVENILE PROBATION

### DESCRIPTION

The Juvenile Probation department provides court ordered supervision and related support services to adjudicated youth and their families/guardians. Services provided by Juvenile Probation include, but are not limited to: preparation of Court ordered Social Investigative Reports, Court ordered offender supervision, Electronic Home Monitoring, Work in Lieu of Detention (WILD) Program, Arise Anger Management Program, Parenting with Love and Limits Classes, and 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.

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### 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 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. The current level of operation could not continue without the assistance of these dedicated volunteers.

### 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 and grant writing. 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

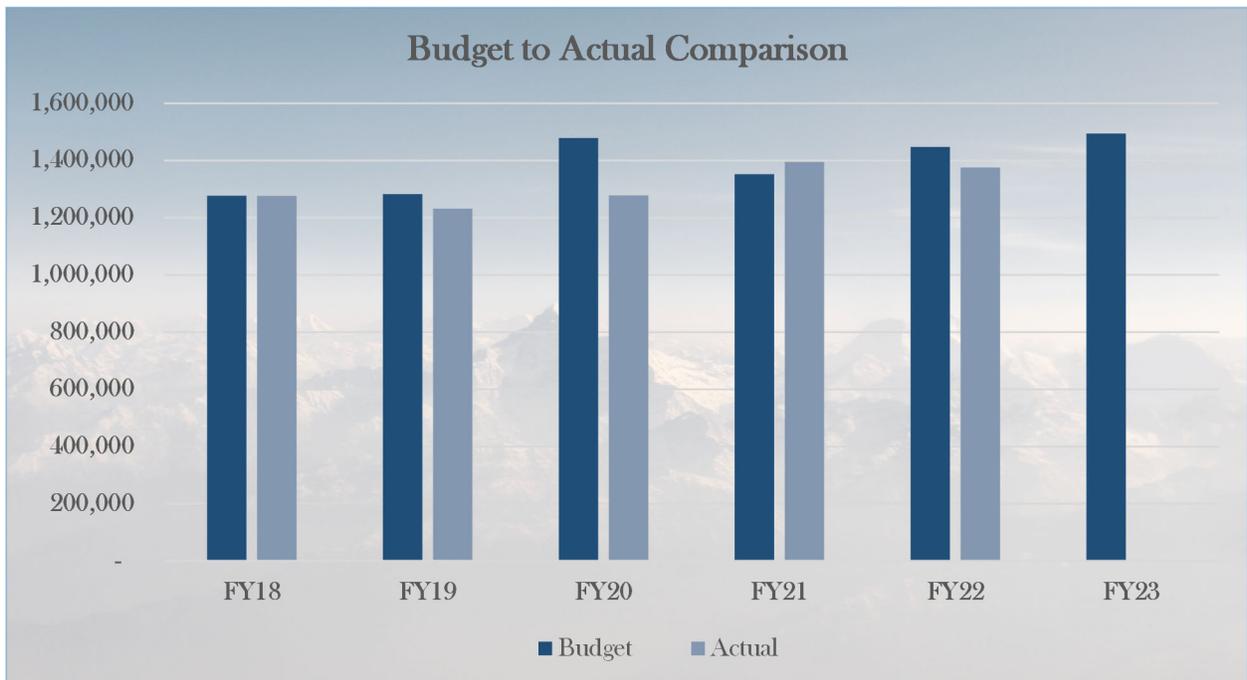
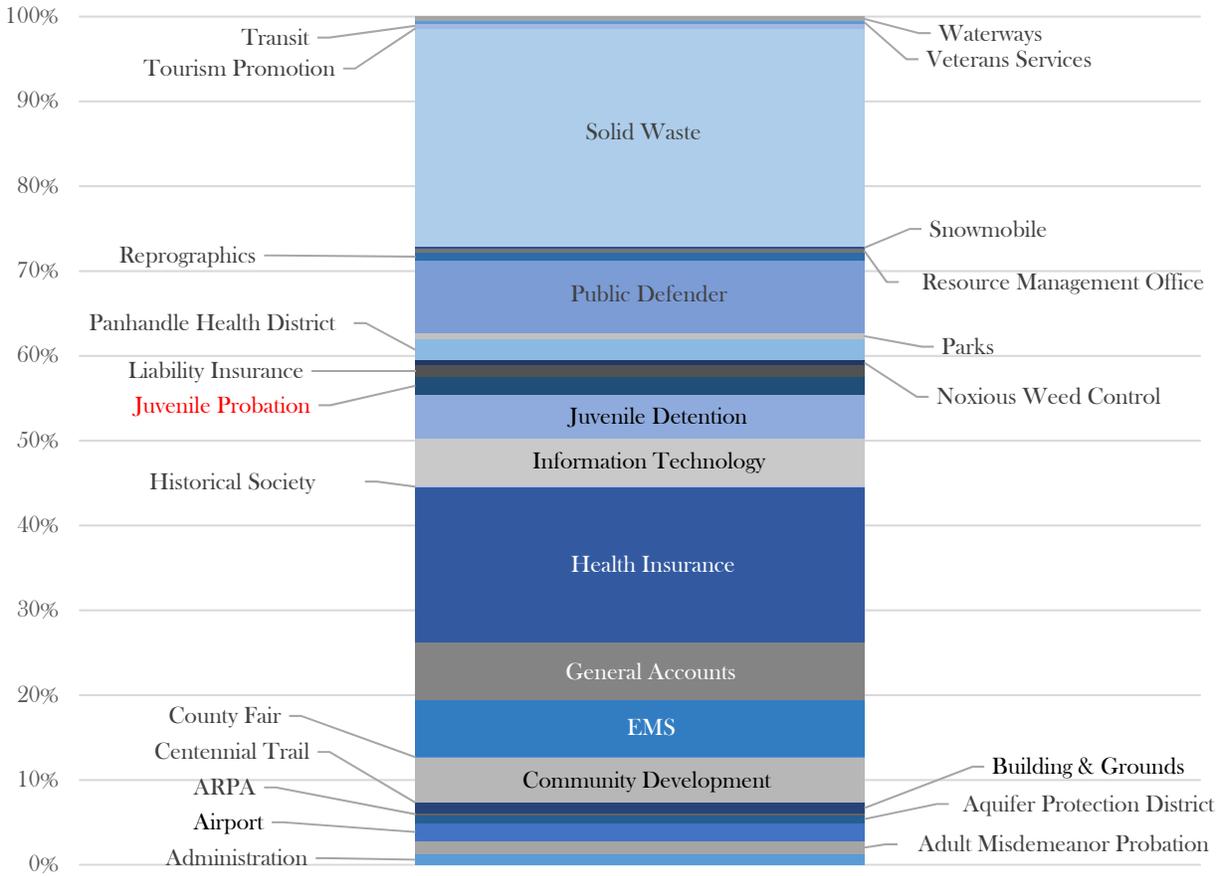
In order to continue to meet the goals of this state's Juvenile Justice theme of the "Balanced Approach" (Community Safety - Accountability - Competency Development), the department anticipates the continuation of a number of already successful programs, dependent on cost and resources available.

- 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.

# DEPARTMENT SUMMARIES

## BOCC: JUVENILE PROBATION

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: PUBLIC DEFENDER**

### **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.

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### **CHALLENGES & ACCOMPLISHMENTS**

Vacant unfilled positions continue to be the greatest challenge facing our office, meaning cases are now being conflicted out to our contract conflict attorneys, since the number of public defenders in our office is insufficient to carry the caseload from the courts. This has put a strain on existing public defenders, since their caseloads are at max capacity, and they must cover caseloads of vacant positions as well. We are hoping that 2023 wage increases help to attract qualified applicants.

### **PERFORMANCE MEASURES**

- CLE hours received by each attorney
- Caseload per 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.

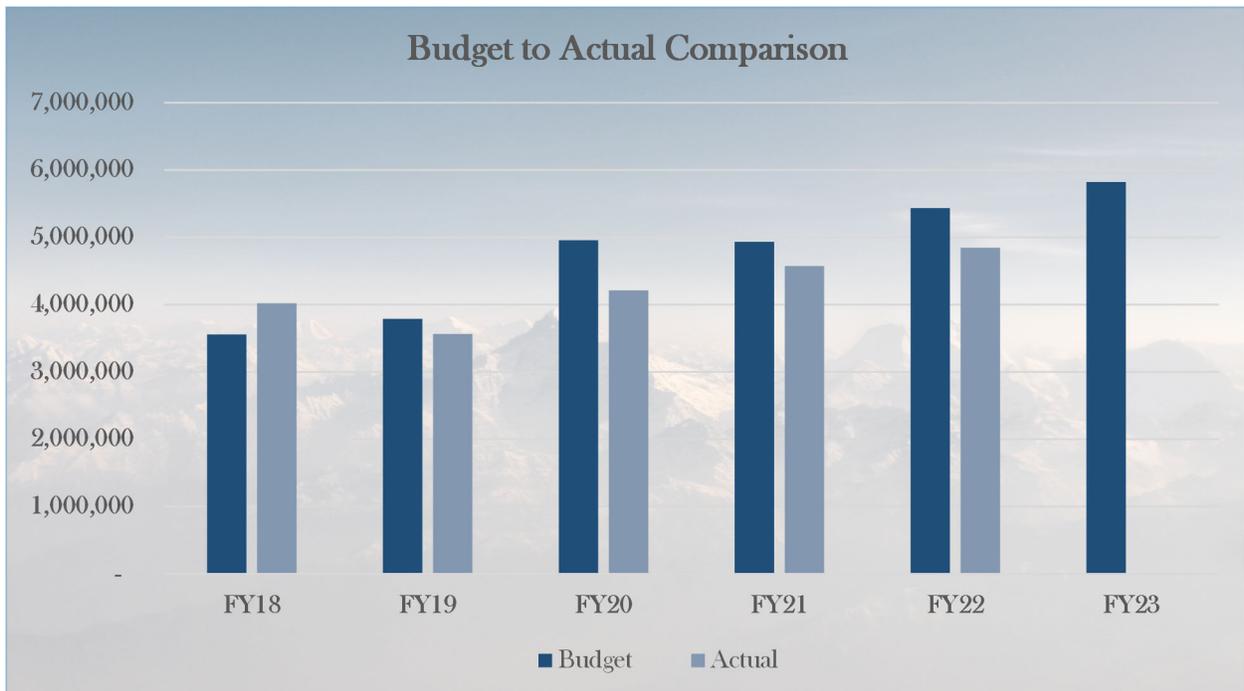
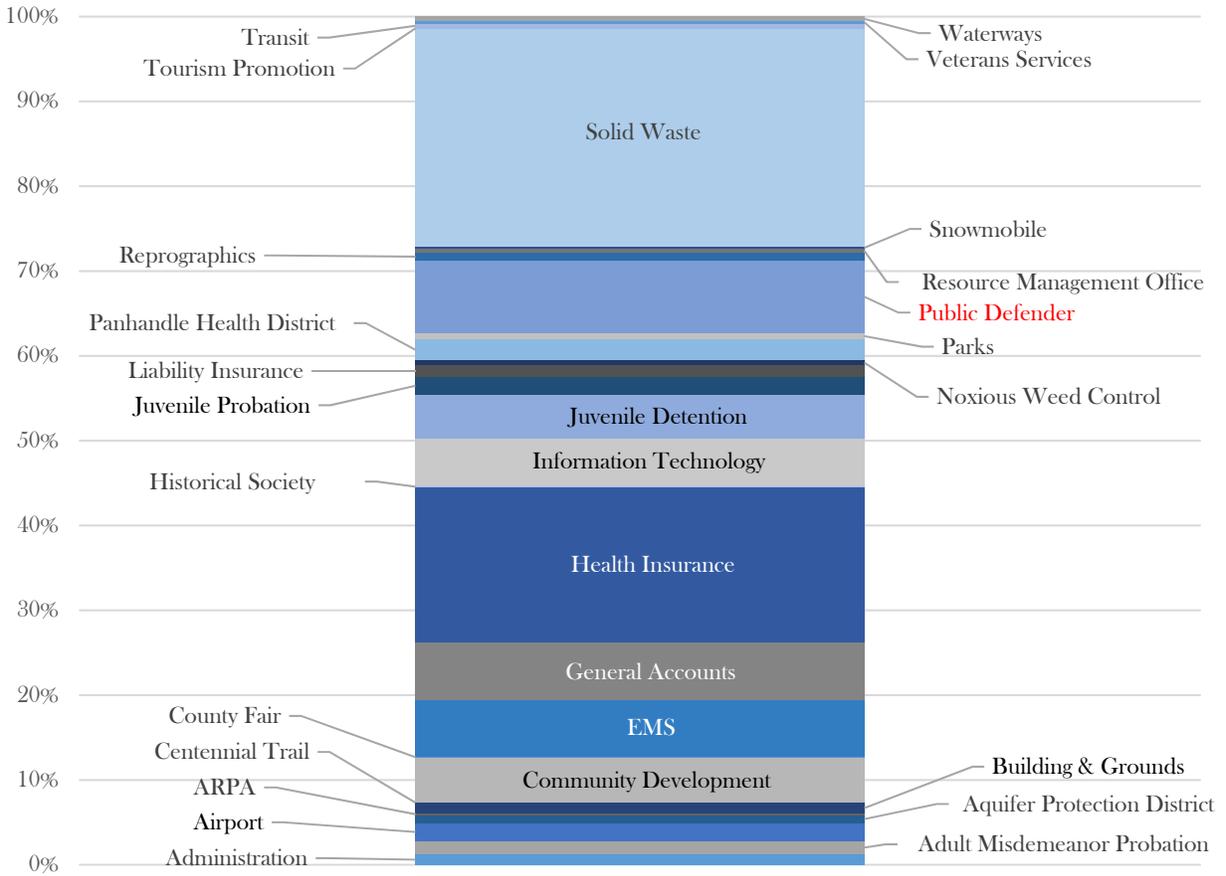
### **DEPARTMENT GOALS /OBJECTIVES**

- 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.

# DEPARTMENT SUMMARIES

## BOCC: PUBLIC DEFENDER

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: PUBLIC TRANSPORTATION CITYLINK

### 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 fixed route bus 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 public transportation system is 100% grant funded.

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### CHALLENGES & ACCOMPLISHMENTS

The Riverstone Transit Center opened in October 2019. 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's highly competitive "Integrated Mobility Innovation Program." The grant is currently allowing us to develop a Regional Mobility Platform and Integrated Mobility Innovation app. We were also able to secure grant funding to create a website and perform 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, these activities make 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.
- Asset Management: Ensure property and equipment are kept in a state of good repair and operate at a high level of performance.

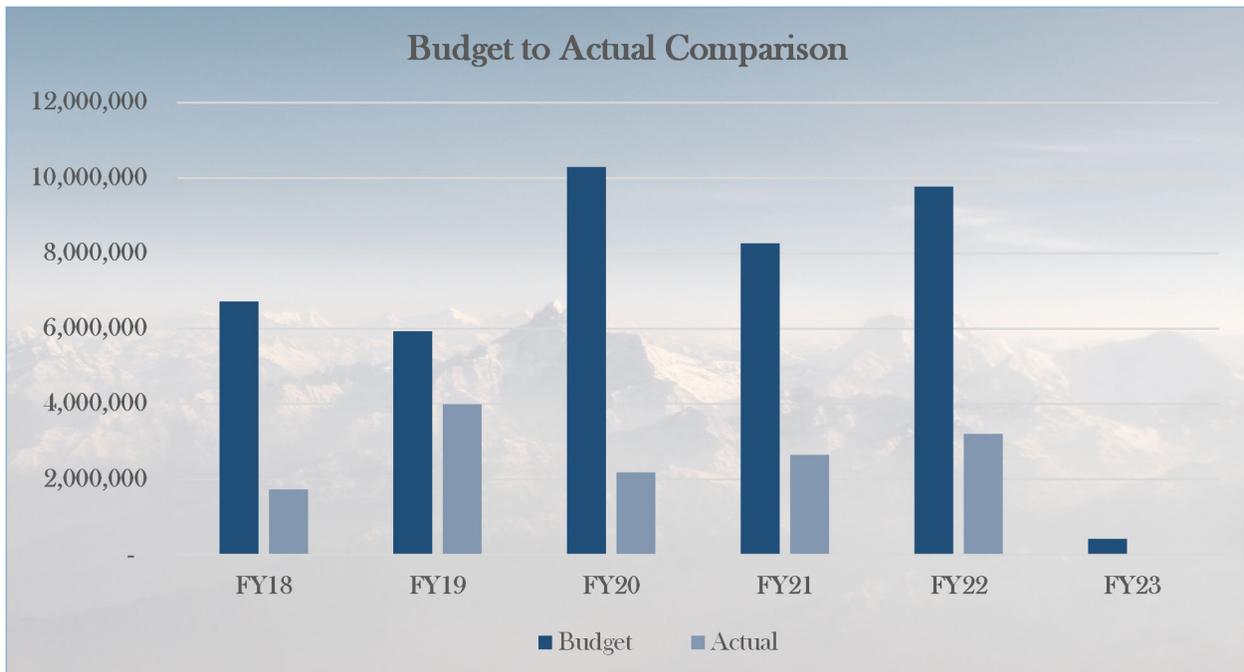
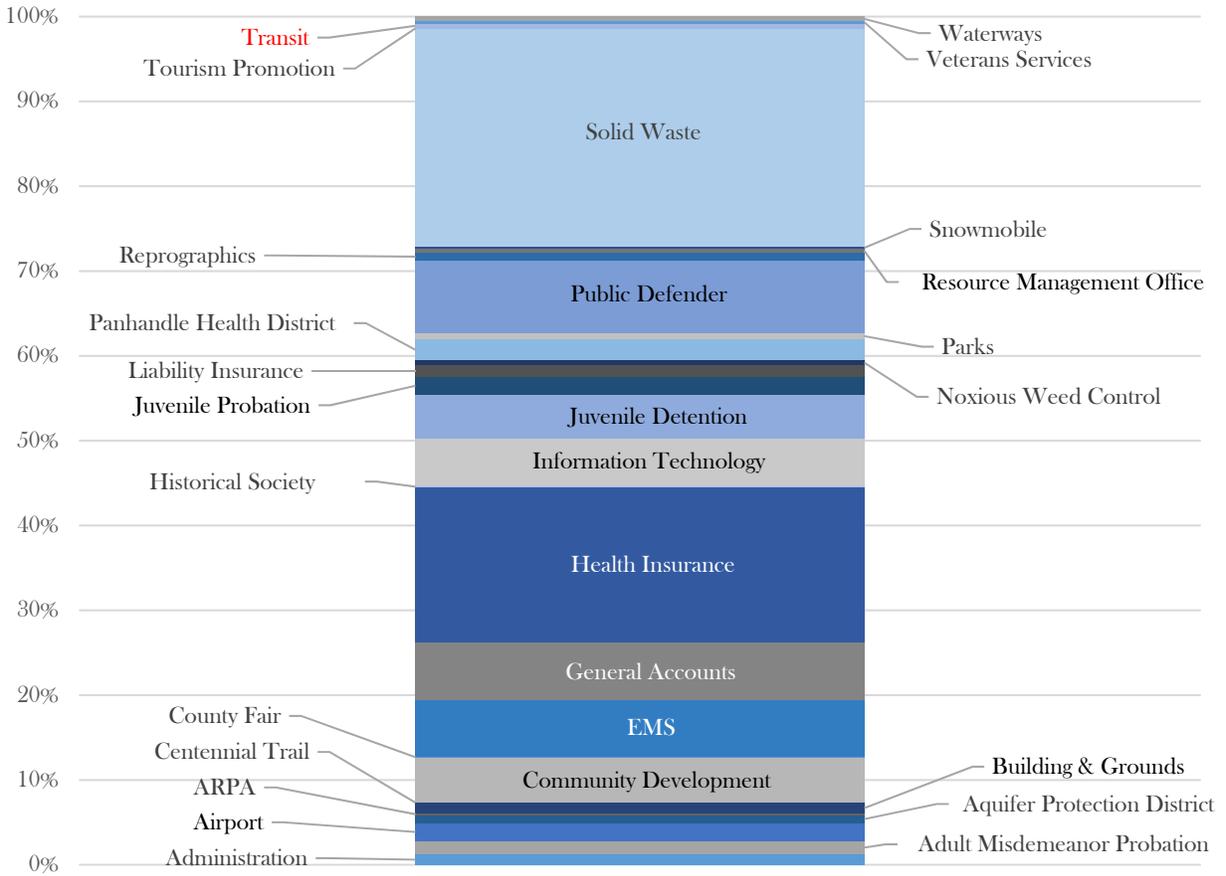
### DEPARTMENT GOALS /OBJECTIVES

- Collaborate and coordinate to deliver cost-effective, efficient transportation service throughout Kootenai County.
- Coordinate with transportation providers to meet service demand for seniors, individuals with disabilities, and low-income individuals.
- Connect riders with public, private, and shared mobility options with improved safety, convenient payment, and expanded services.
- Improve economic and quality of life factors for citizens through public transit access to employment, education, health care, and recreation.

# DEPARTMENT SUMMARIES

## BOCC: PUBLIC TRANSPORTATION CITYLINK

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: NOXIOUS WEED CONTROL**

### **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.

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### **CHALLENGES & ACCOMPLISHMENTS**

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 2023, inspection maps are being developed for next season to minimize office time and increase time in the field.

### **PERFORMANCE MEASURES**

- Sites treated
- Public education initiatives
- Infestations
- Number of inspections performed

### **DEPARTMENT GOALS /OBJECTIVES**

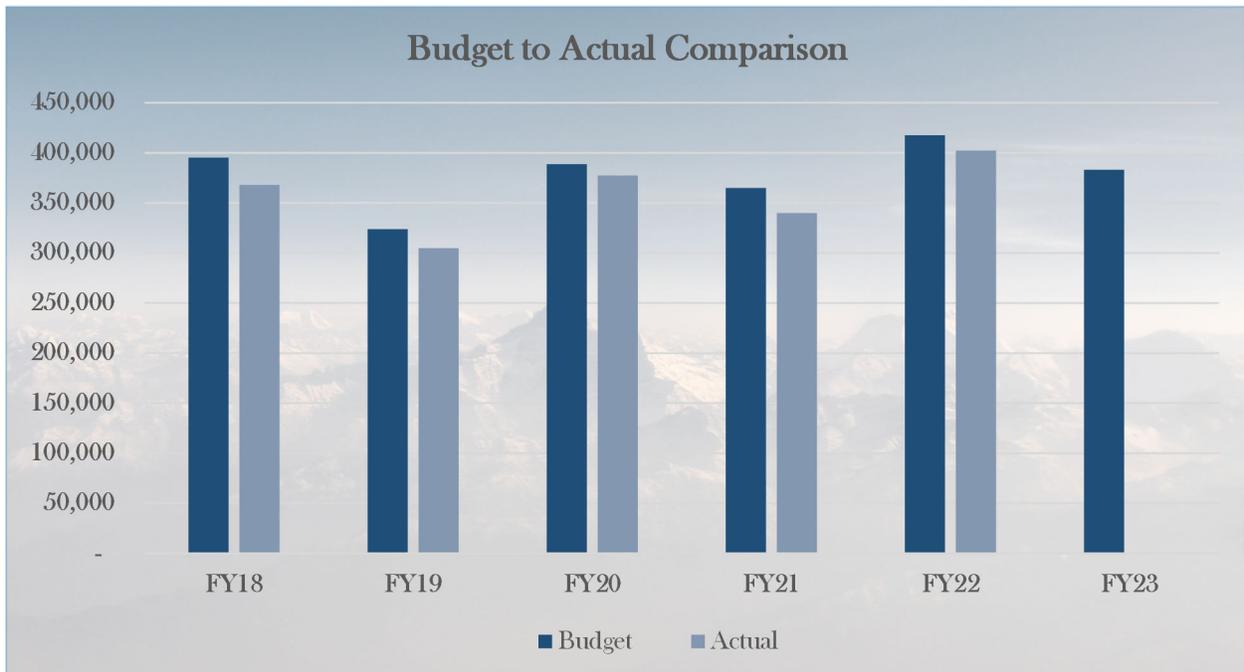
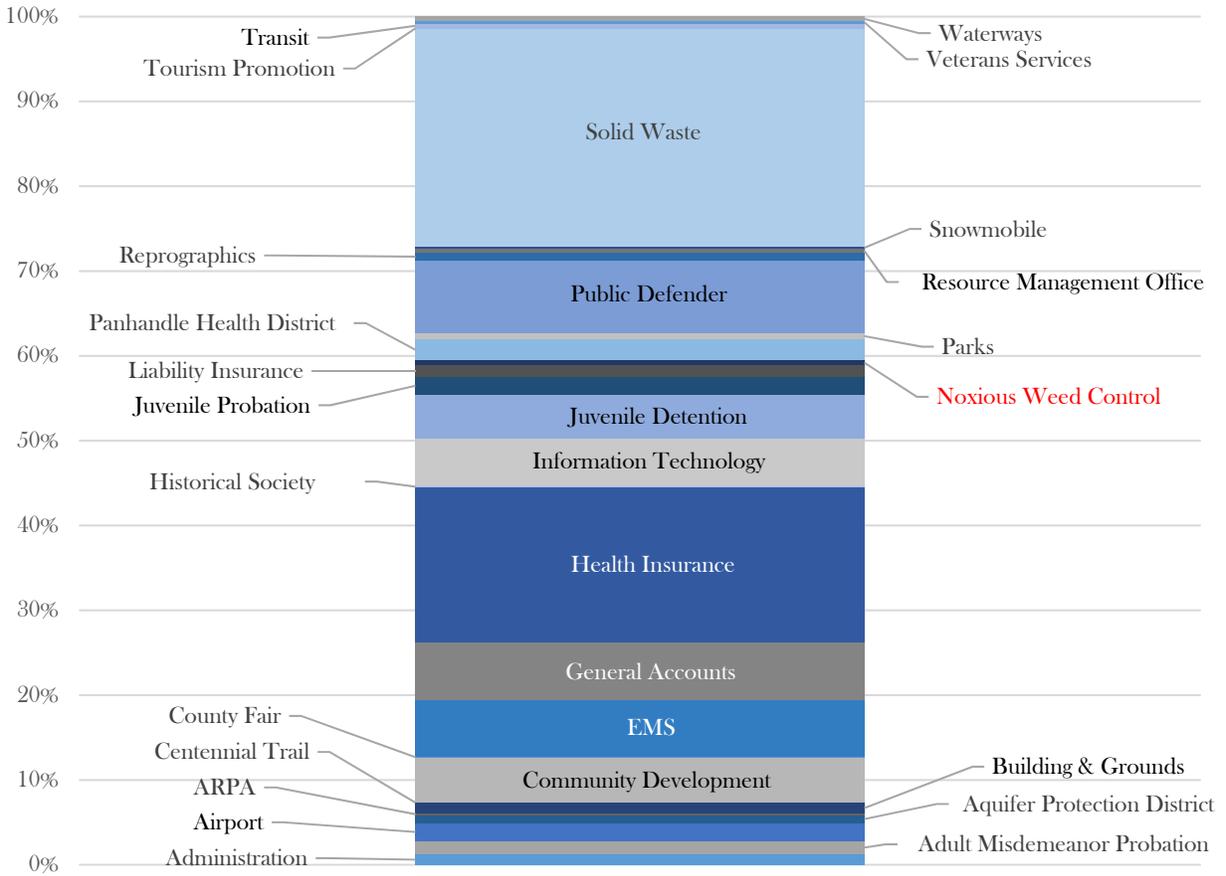
The goal of the department is to fulfill Idaho Code 22-2406 by inspecting public and private lands within Kootenai County for the presence of Noxious Weeds, mapping infestations across the County, submitting map data to ISDA, and providing education to the public on the reasons and best methods to treat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

# DEPARTMENT SUMMARIES

## BOCC: NOXIOUS WEED CONTROL

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: PARKS & WATERWAYS

### DESCRIPTION

Kootenai County is the largest boating community in the State of Idaho with approximately 20,000 registered boaters and just over 44,000 navigable acres for boaters to enjoy. 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. 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 areas 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.

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### CHALLENGES & ACCOMPLISHMENTS

Supply chain disruptions continue to be an issue post-pandemic, and have significantly delayed capital purchases and projects. When equipment becomes available, we have to move quickly to purchase it, or risk months of waiting for available equipment and vehicles.

### PERFORMANCE MEASURES

- User fees
- Boat launch fees
- Boat registration fees

### 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 department’s 5-Year Strategic Plan.

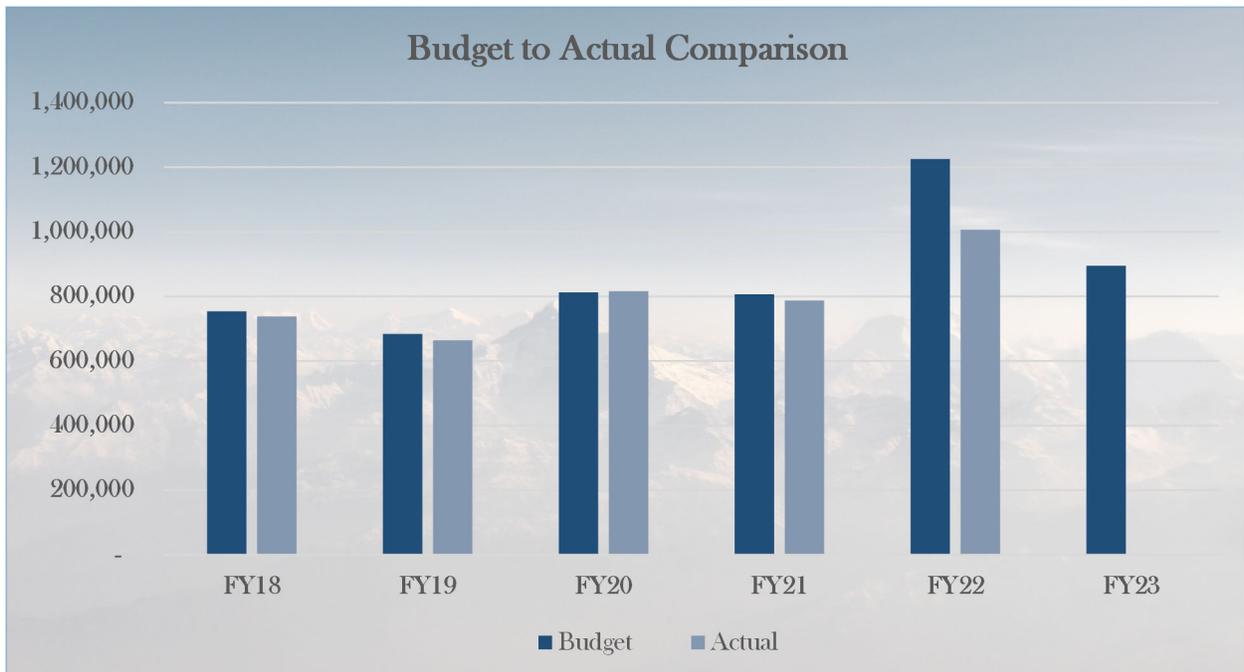
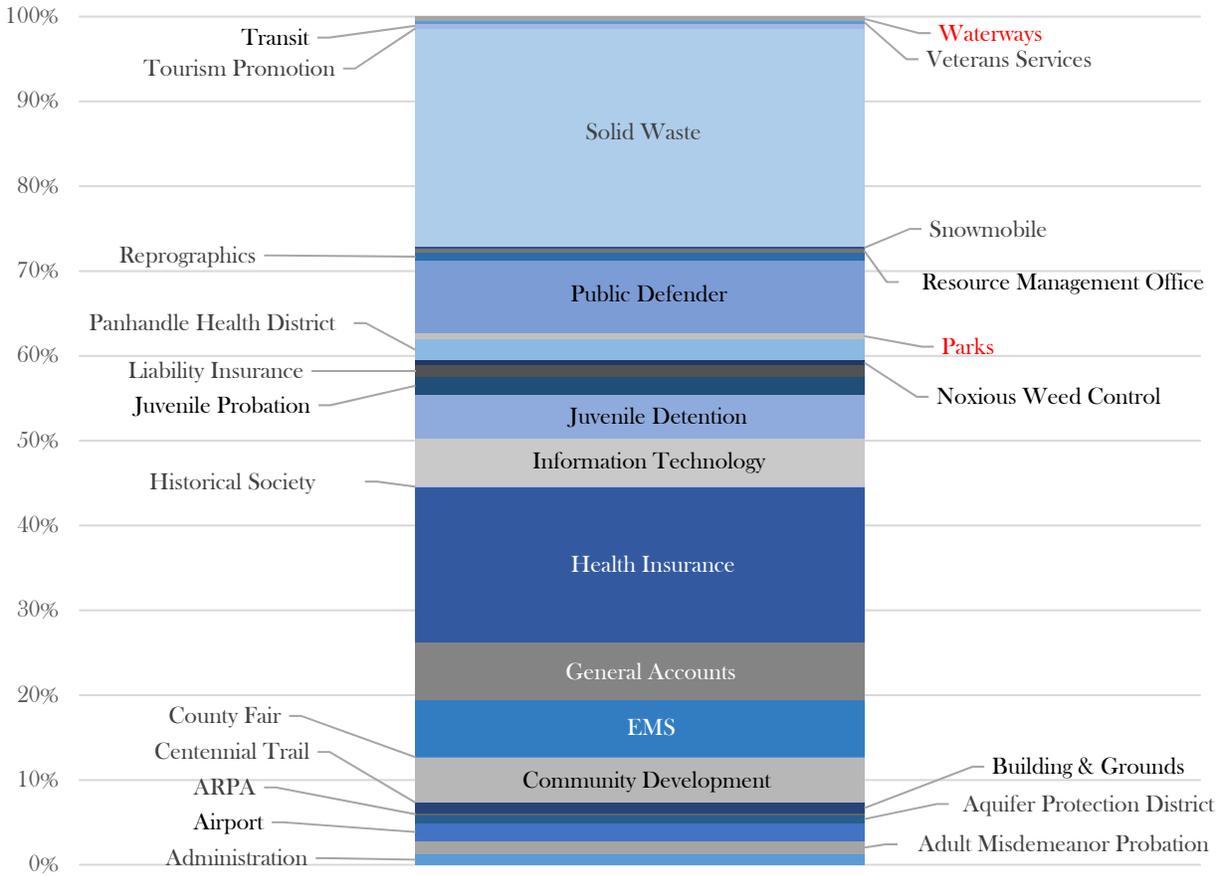
The County’s investment in parks, waterways, and other recreational facilities should be managed to benefit the greatest number of people in the best possible manner. It is the goal of the department to provide fun, safe, clean, and suitable facilities for the public to use. Recreation in the community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

# DEPARTMENT SUMMARIES

## BOCC: PARKS & WATERWAYS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: 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.

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### **CHALLENGES & ACCOMPLISHMENTS**

Outdated equipment, supply chain disruptions, and funding have all been significant challenges, since this department is fairly new to being a County function. However, we have made progress in the last year, and have been able to purchase some new equipment.

### **PERFORMANCE MEASURES**

Performance is 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.

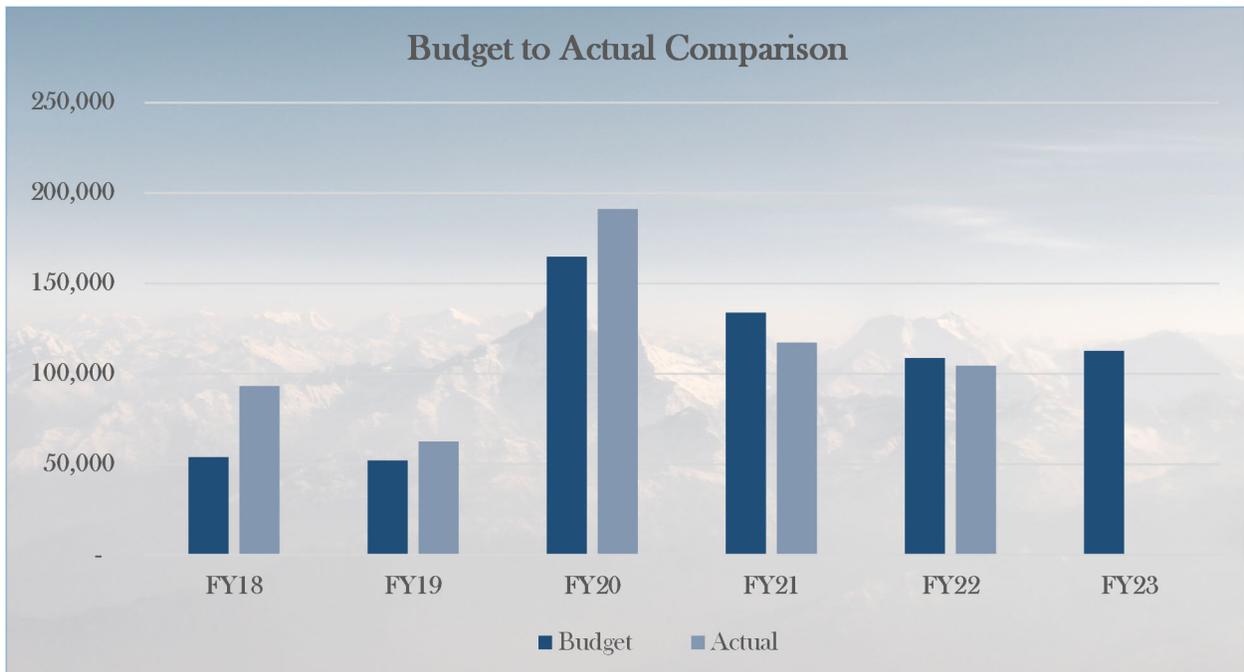
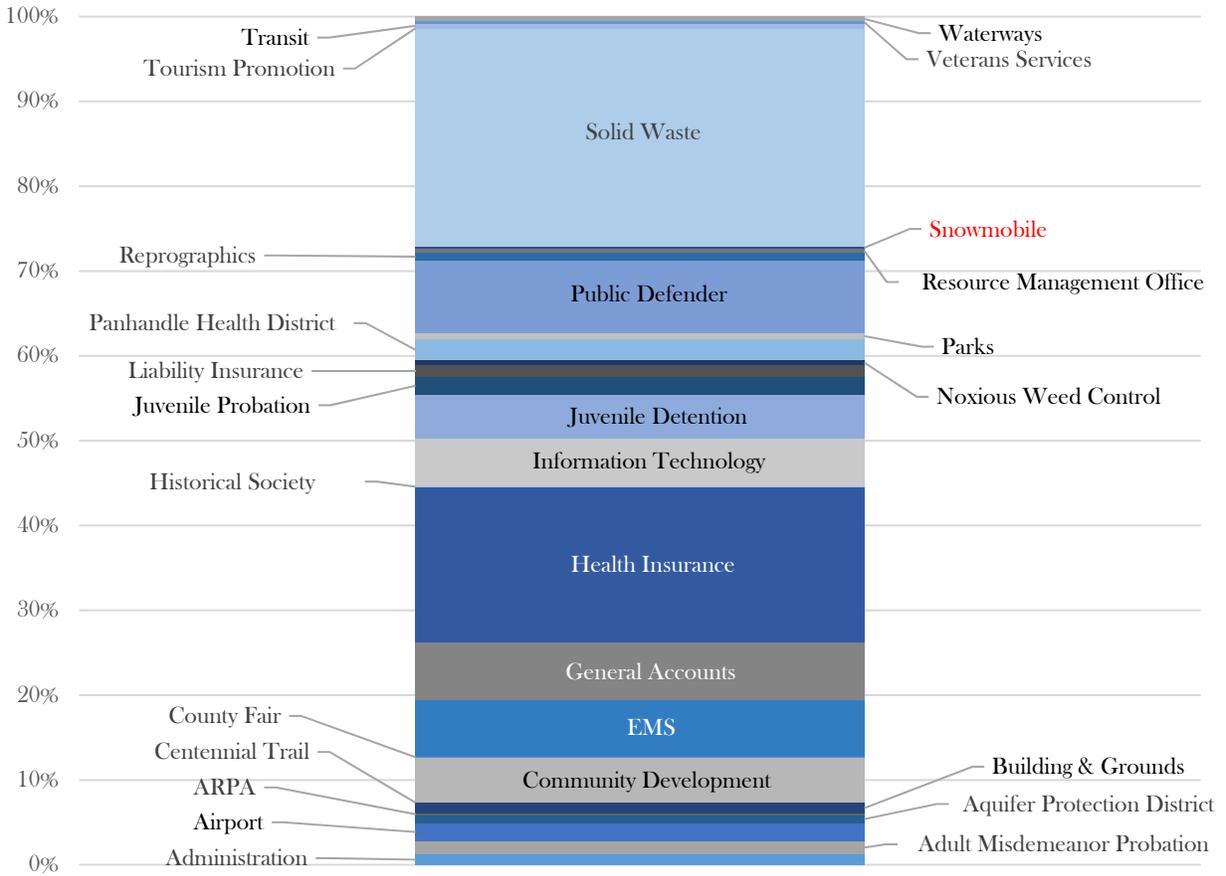
The department goals and objectives are to provide the best groomed trails in the State of Idaho. The goal will be accomplished by constantly improving the efficiency and safety of the program through training, implementation of new technologies, travel routes, and partnerships with private and public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

Performance can be measured by observing the total number and miles groomed in comparison with previous years.

# DEPARTMENT SUMMARIES

## BOCC: SNOW GROOMERS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: REPROGRAPHICS**

### **DESCRIPTION**

The Reprographics Department is responsible for providing printing and bindery services for all Kootenai County departments and tax supported entities within Kootenai County. The department also provides shipping and mailing services for all Kootenai County departments.

---

### **CHALLENGES & ACCOMPLISHMENTS**

- Increased delivery locations without adding additional personnel
- Continuity of services during pandemic with professionalism and consistent product quality
- For FY 2023, Reprographics absorbed the postage budget for the majority of County departments to streamline invoicing.

### **PERFORMANCE MEASURES**

- Volume of paper used annually
- Number of documents published annually

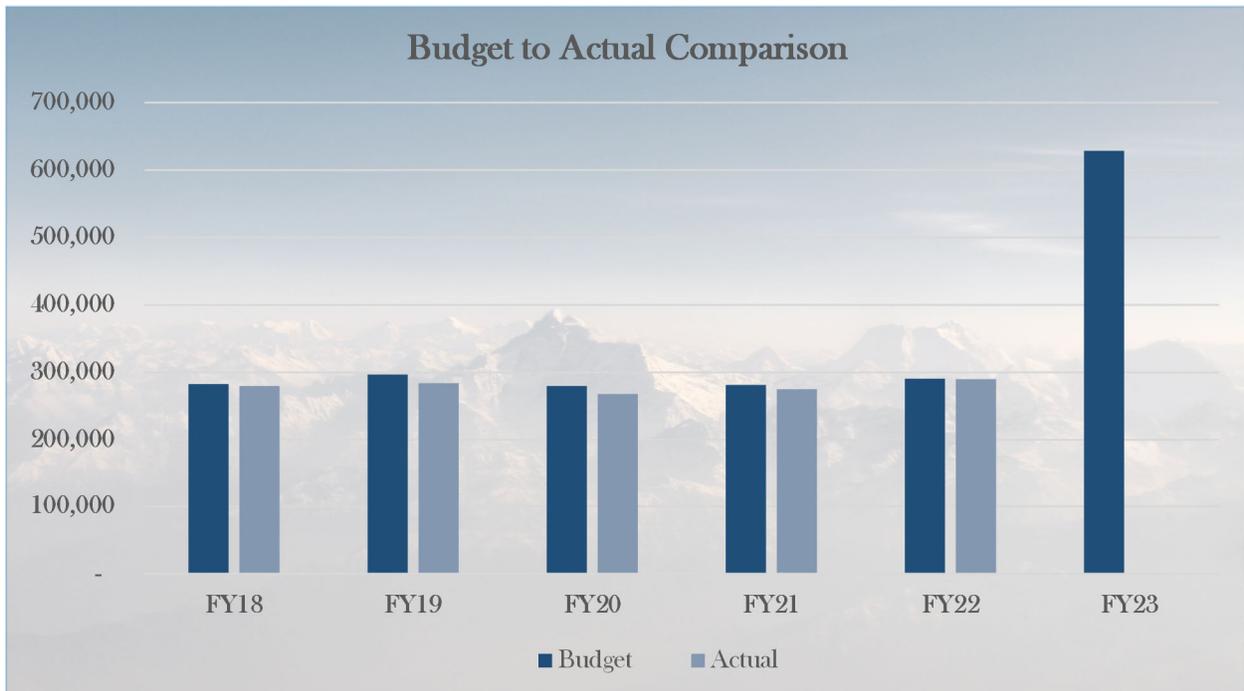
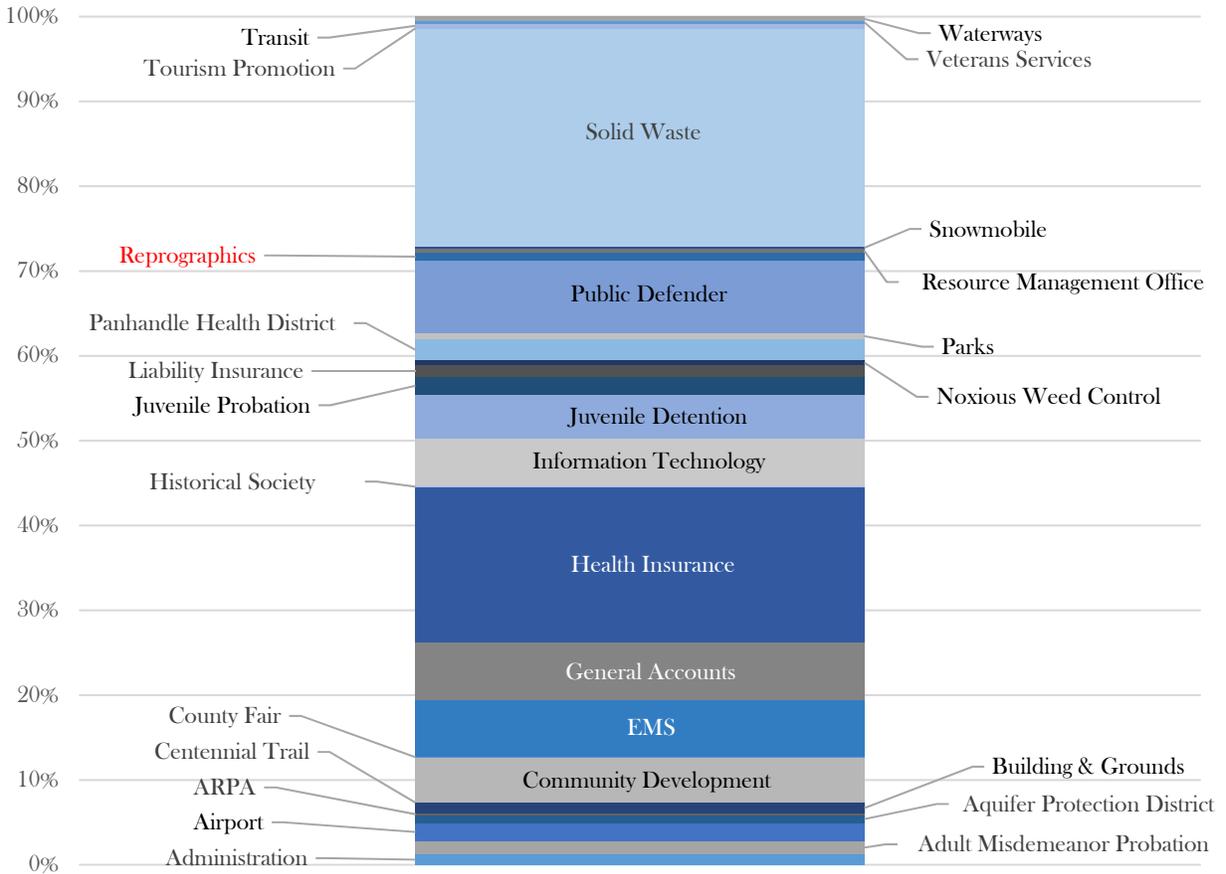
### **DEPARTMENT GOALS/OBJECTIVES**

- 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.

# DEPARTMENT SUMMARIES

## BOCC: REPROGRAPHICS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: RESOURCE MANAGEMENT OFFICE

### DESCRIPTION

The Resource Management Office (RMO) provides administrative and operational support Countywide for grants identification, application, administration, 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 maintain or improve level of service provided to citizens with the minimum feasible budget impact. The RMO also oversees and manages Public Transportation, funded by Federal Transit Administration grants.

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### CHALLENGES & ACCOMPLISHMENTS

- Responded to an increase in requests from other departments to facilitate application, management, and reporting for state and/or federal funding opportunities.
- Responsible for ensuring that Kootenai County complies with regulatory requirements associated with each grant, including its allocated COVID-19 economic relief funding. Utilized the Resource Management Office's grant management process.
- Created and administered the evaluation process used to prioritize over \$90 million in ARPA funding requests in collaboration with the Clerk and Treasurer.
- Began ongoing process to perform procurements for all ARPA projects while maintaining compliance with regulatory requirements.

### PERFORMANCE MEASURES

- Compliance with the uniform requirements for managing grants, designed to reduce administrative burden and risk of waste, fraud and abuse.
- Monitoring and reporting on all active grants.
- Assisting departments in achieving successful funding agency reviews, where applicable.
- Maintaining a high success rate on grant applications, projects, and closeouts, such that applicant departments receive all or most of the funding originally applied for, and are able to fully expend each award.

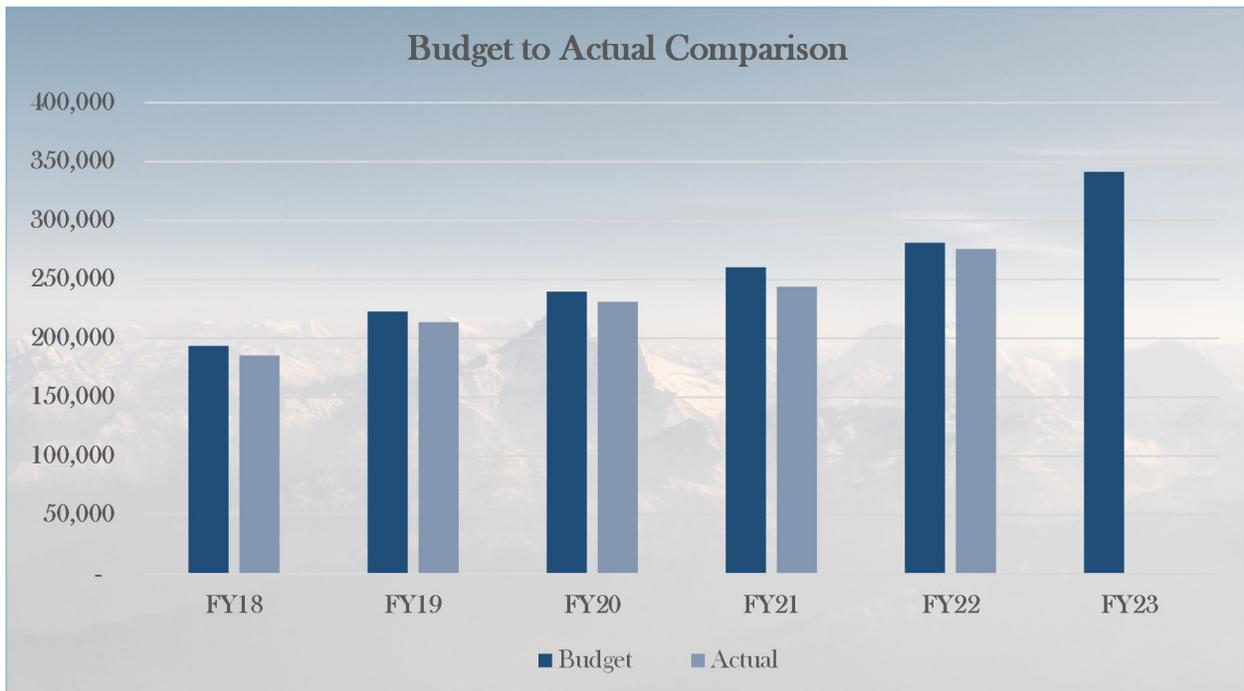
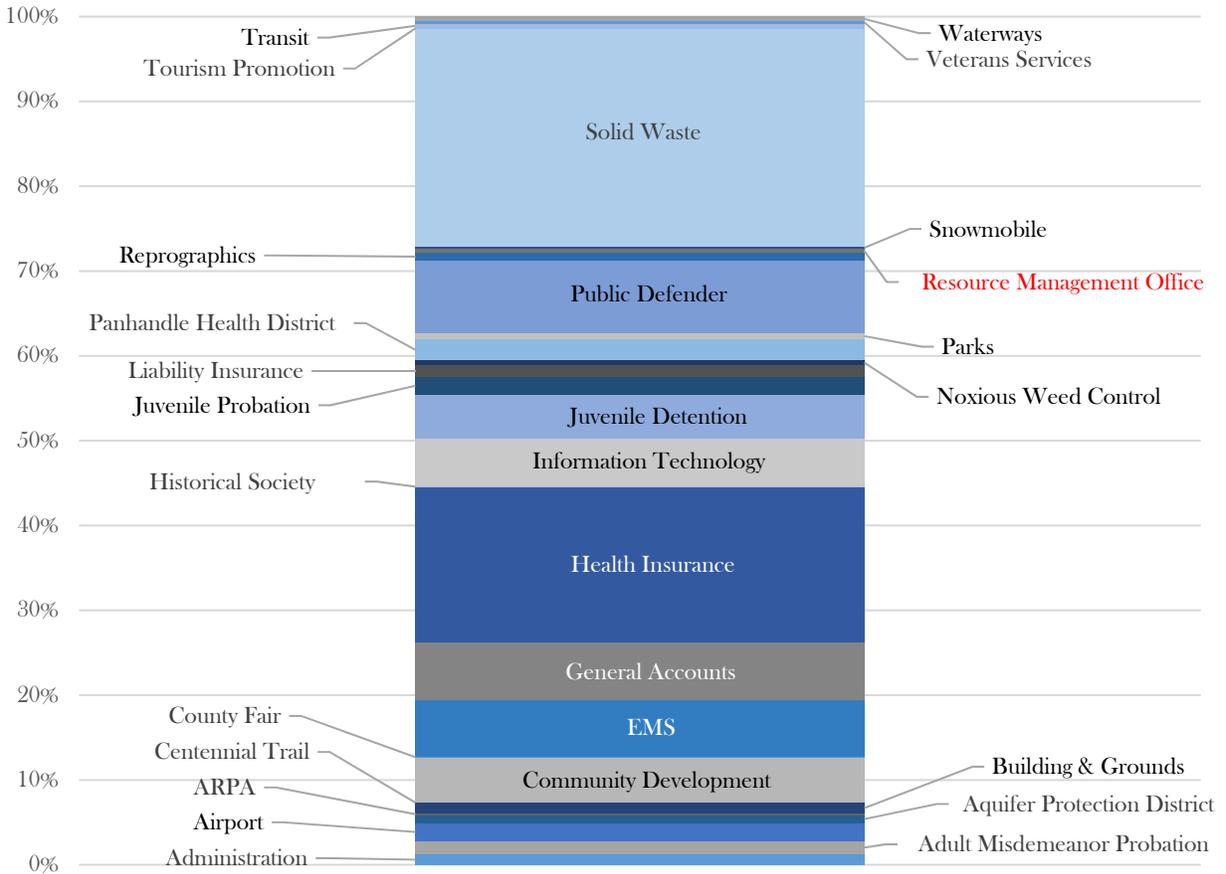
### DEPARTMENT GOALS/OBJECTIVES

- 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 to all departments on application for and use of grant monies and adherence to regulatory requirements.
- Provide the County with strategic financial and operational planning to mitigate economic turbulence and ensure continuity of long-term objectives.
- 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.

# DEPARTMENT SUMMARIES

## BOCC: RESOURCE MANAGEMENT OFFICE

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: SOLID WASTE**

### **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 maintains fiscal responsibility for operations, development, equipment, expansion, and future landfill closure and post closure costs.

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### **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.

### **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.

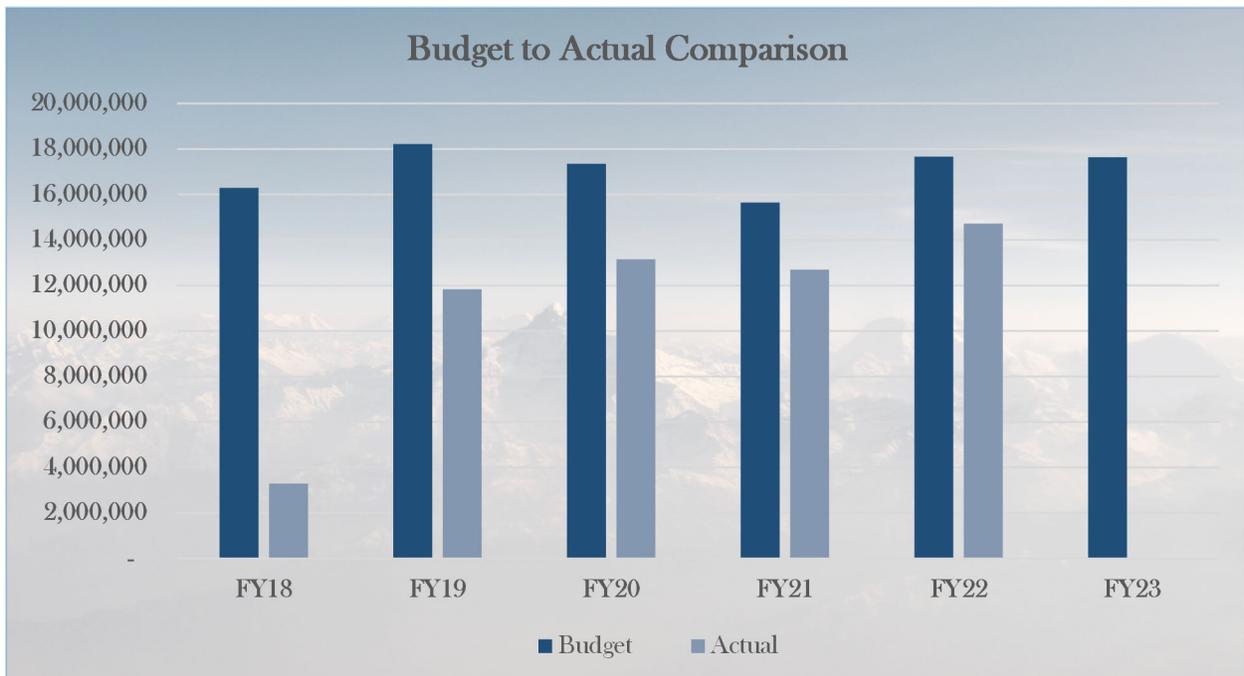
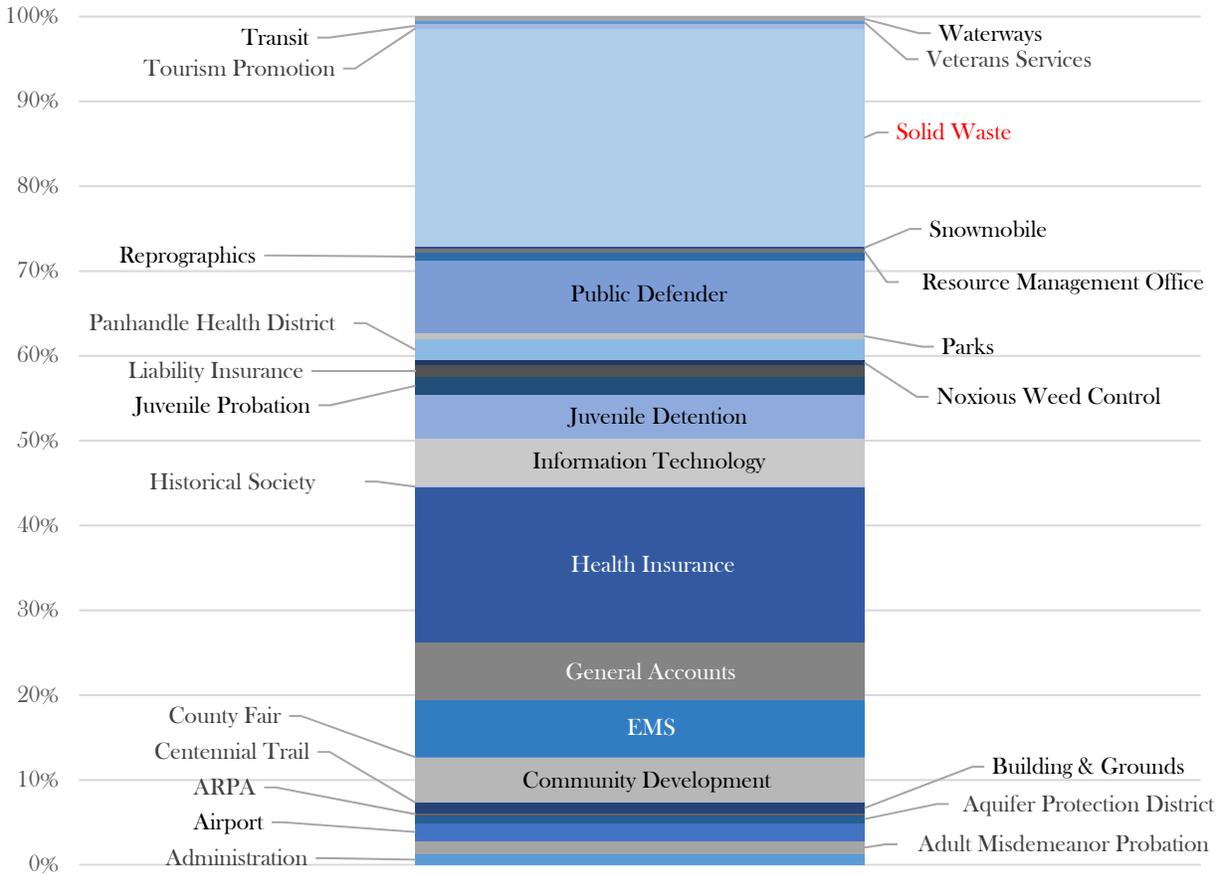
### **DEPARTMENT GOALS /OBJECTIVES**

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.”

# DEPARTMENT SUMMARIES

## BOCC: SOLID WASTE

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

## BOCC: VETERAN'S SERVICES

### DESCRIPTION

The Veteran's Services Office (VSO) is a discretionary department that supports federal Veterans Services to assist the nation's veterans in obtaining the wide-range of VA Benefits. The Veteran Service Officer is an advocate for veterans and their family members. The Officer provides professional technical assistance in obtaining a wide range of entitled VA benefits and stands as the counties number one resource for all veteran issues. Kootenai County has the second largest veteran population in the State of Idaho. Over 6,000 veterans utilize the services of this office on an annual basis.

### CHALLENGES & ACCOMPLISHMENTS

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.

It is important that the County keep pace with the growth and changes/enhancements to VA benefits programs to better serve the Veterans in Kootenai County. 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

Year	County	Claims Paid by Type in Millions			
		Veteran Population	Total Expenditure	Compensation & Pension	Medical Care
2022	Kootenai	14,631	\$168,364	\$92,654	\$75,710
2021	Kootenai	14,631	\$162,916	\$85,361	\$77,518
2020	Kootenai	16,000	\$171,000	\$82,000	\$78,000
2019	Kootenai	13,208	\$138,917	\$74,955	\$57,181
2018	Kootenai	13,332	\$124,671	\$63,870	\$54,619

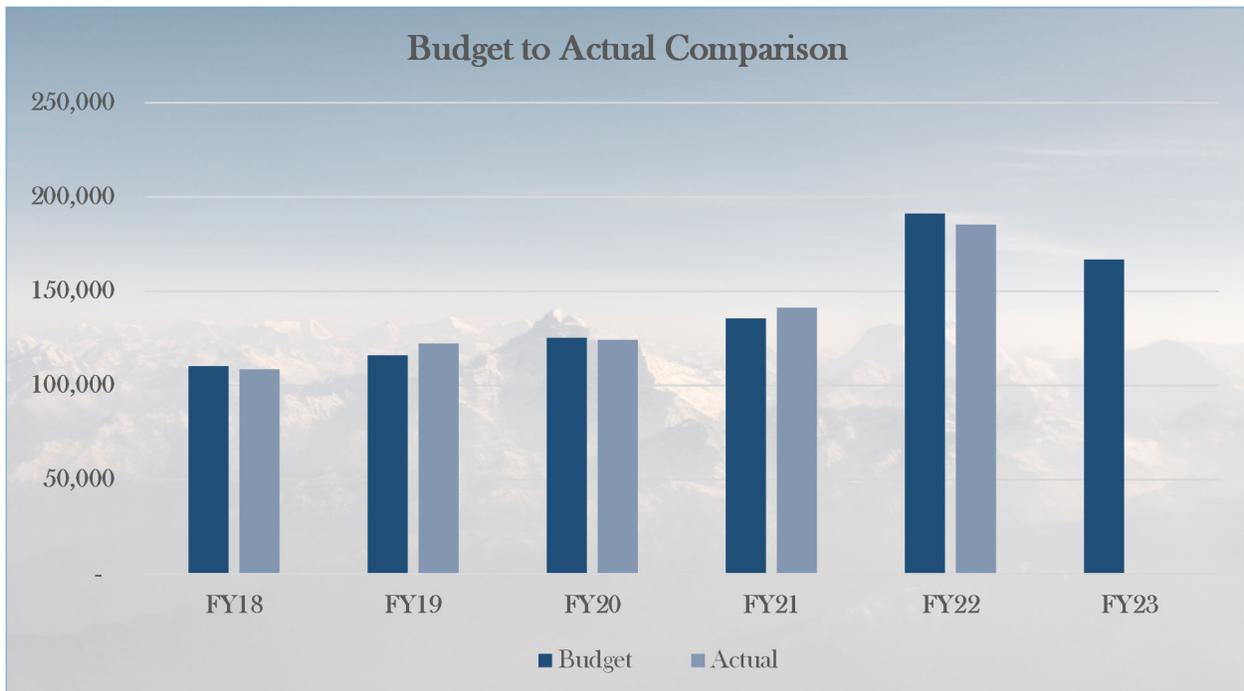
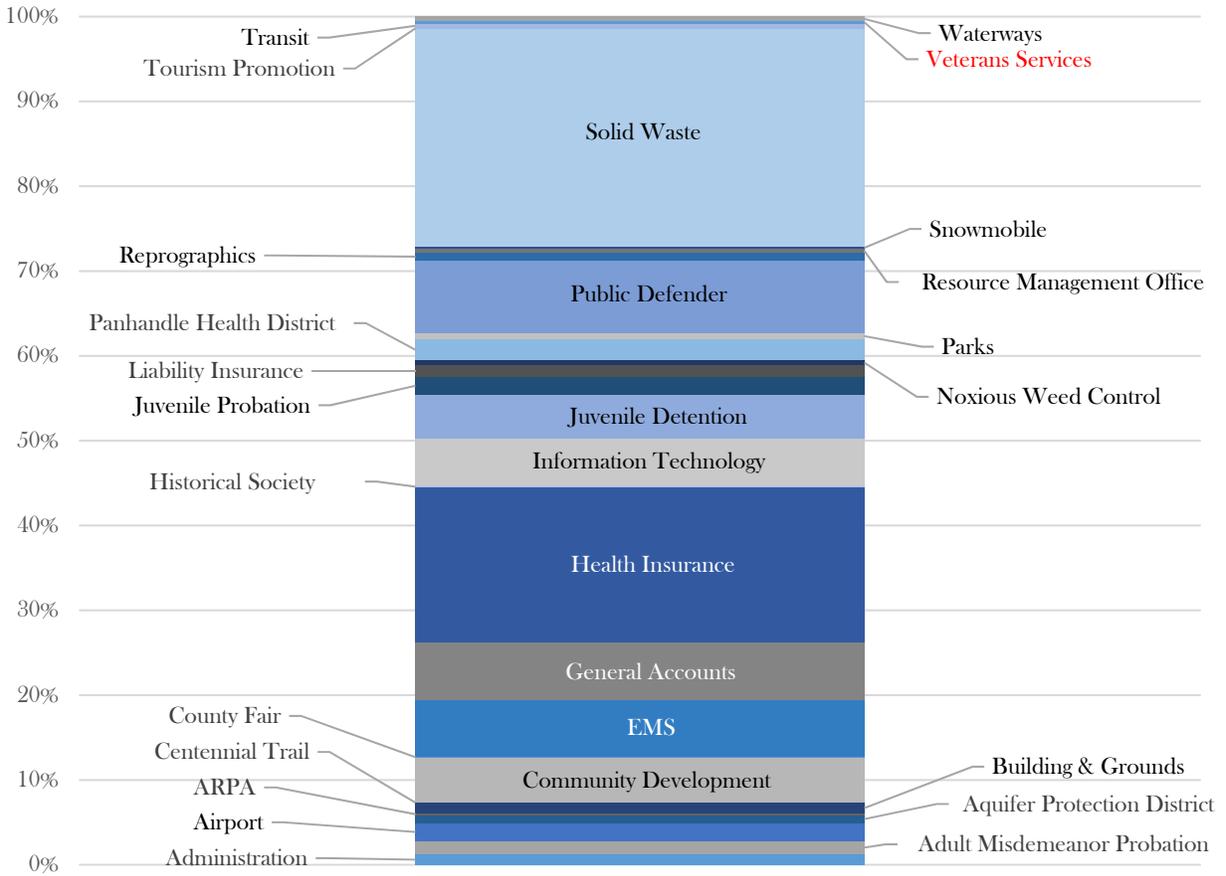
### DEPARTMENT GOALS /OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

## BOCC: VETERAN'S SERVICES

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: COMMUNITY SUPPORT SERVICES & EXTERNAL PARTNERS

### DESCRIPTION

The Board of County Commissioners allocate funds annually to several external partners and efforts. The agencies supported are: Centennial Trail Joint Powers Board, 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. In addition, per Idaho statute the Board is able to levy funds for certain causes they deem needy in the community.

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### 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

- \$156,519 University of Idaho Extension
- \$50,000 Heritage Health
- \$45,000 Coeur d'Alene Economic Development (Jobs Plus)
- \$20,000 Board of Community Guardian
- \$10,000 Kootenai Recovery Center (PEER)
- \$10,000 Northern Idaho Crisis Center
- \$6,000 Soil & Water Conservation District
- \$3,000 Safe Passage Women's Center
- \$2,500 Animal Damage Control Board
- \$2,400 Lake City Senior Center
- \$2,400 Post Falls Senior Center
- \$2,000 Rathdrum Senior Center
- \$1,800 Spirit Lake Senior Center
- \$1,800 Worley Senior Center
- \$800 Hayden Senior Center
- \$500 Harrison Senior Center
- \$300 Fig Tree Directory
- **\$315,019 Total Levied for Community Services**

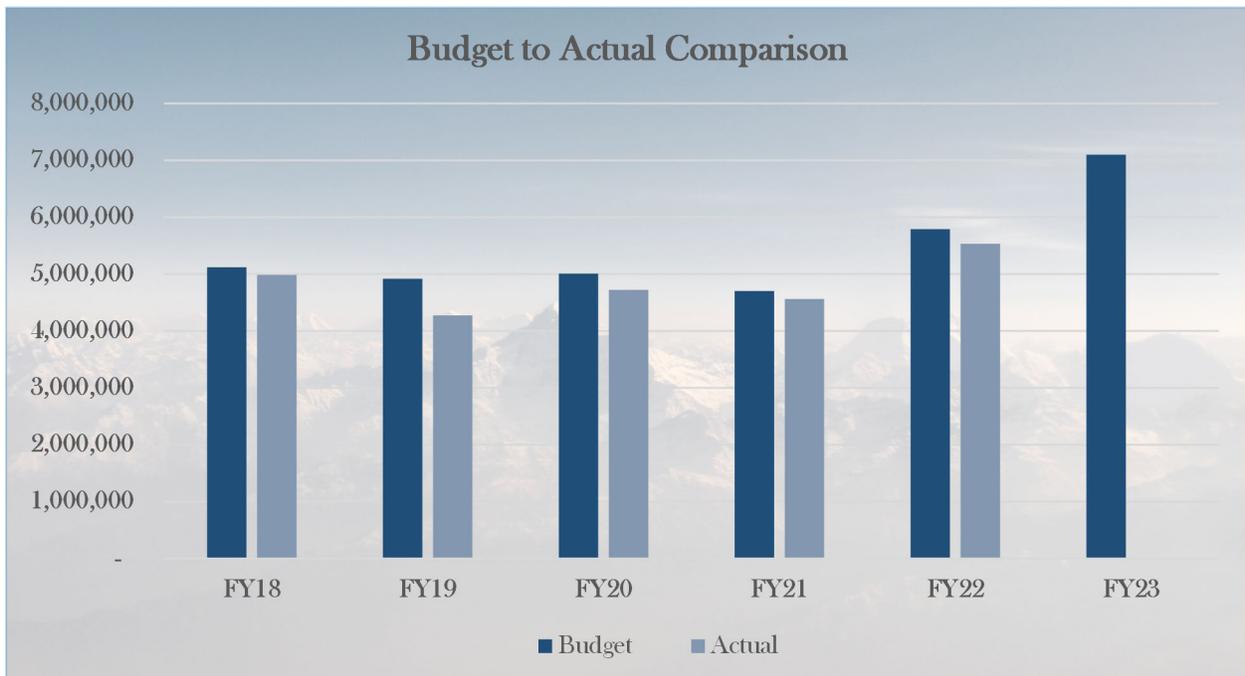
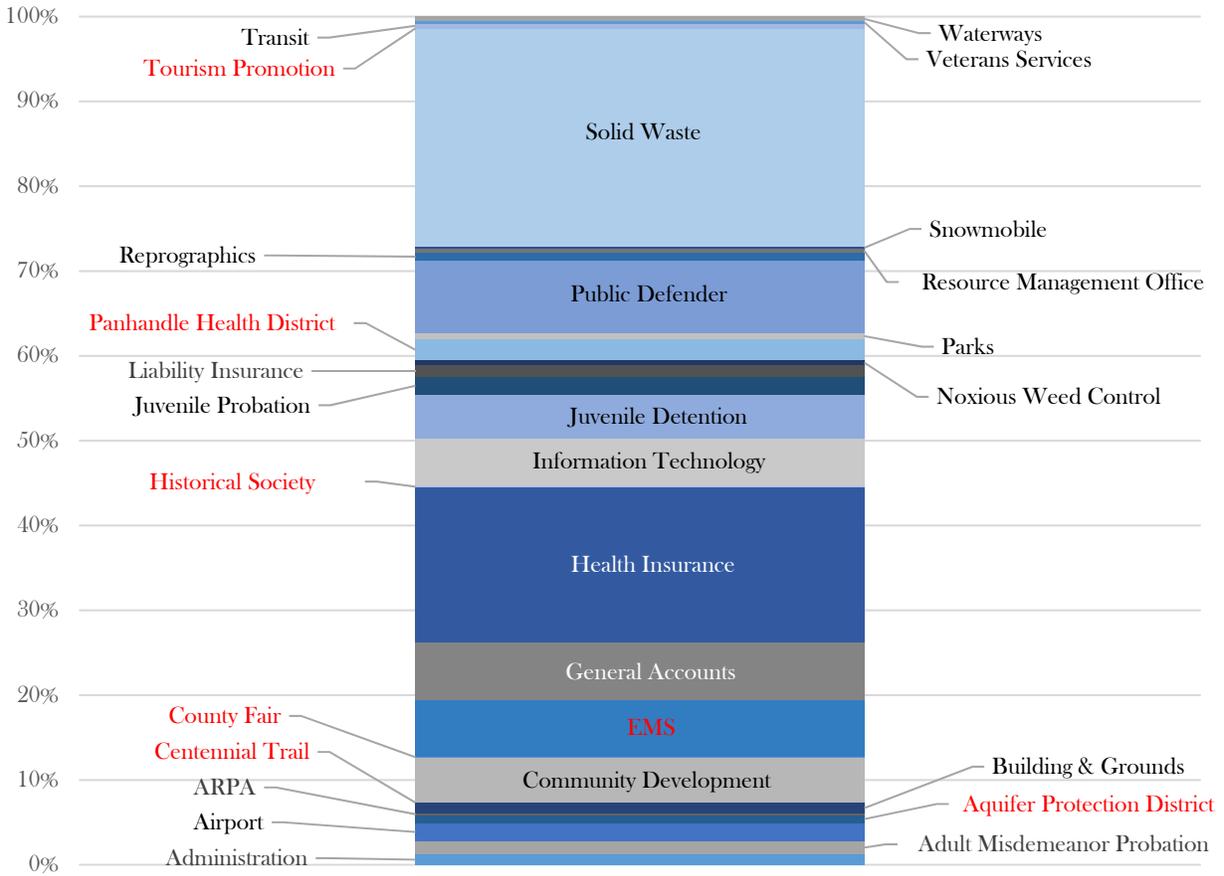
### DEPARTMENT GOALS /OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

## BOCC: COMMUNITY SUPPORT SERVICES & EXTERNAL PARTNERS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## CLERK



Jim Brannon

The County Clerk has one of the most diverse jobs of all the 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
- 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. For the FY 2023 adopted budget, Jim Brannon was the elected Clerk.

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## CLERK DEPARTMENTS

- Auditor
- County Assistance
- District Court Clerks
- Elections
- Recorder

# DEPARTMENT SUMMARIES

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## CLERK: AUDITOR

### 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

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### CHALLENGES & ACCOMPLISHMENTS

Challenges for 2023 include increased volume in grant funds, necessitating the addition of a grants accountant. Staff promotions in the Budget Accountant, Tax Accountant, District Court Accountant, Accounting Manager, and Finance Director positions have added value to the department, but have also necessitated training and process learning, while still providing high levels of service to other County departments.

Accomplishments in FY 2022 include:

- Distinguished Budget Presentation Award for the FY 2022 Budget from the Government Finance Officers Association of the United States and Canada (GFOA). The award for the FY 2022 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 a modified opinion on the annual financial and grant compliance audit, with no audit comments.

### PERFORMANCE MEASURES

- 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

### DEPARTMENT GOALS/OBJECTIVES

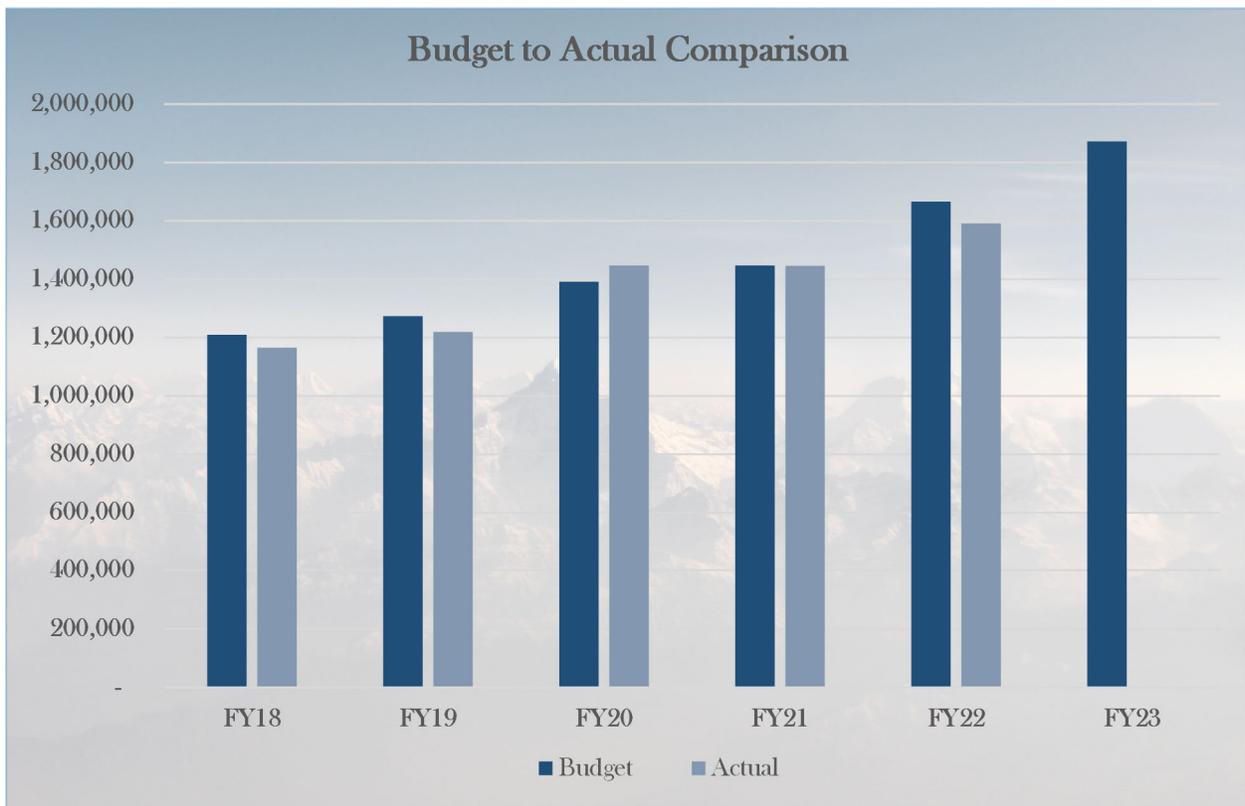
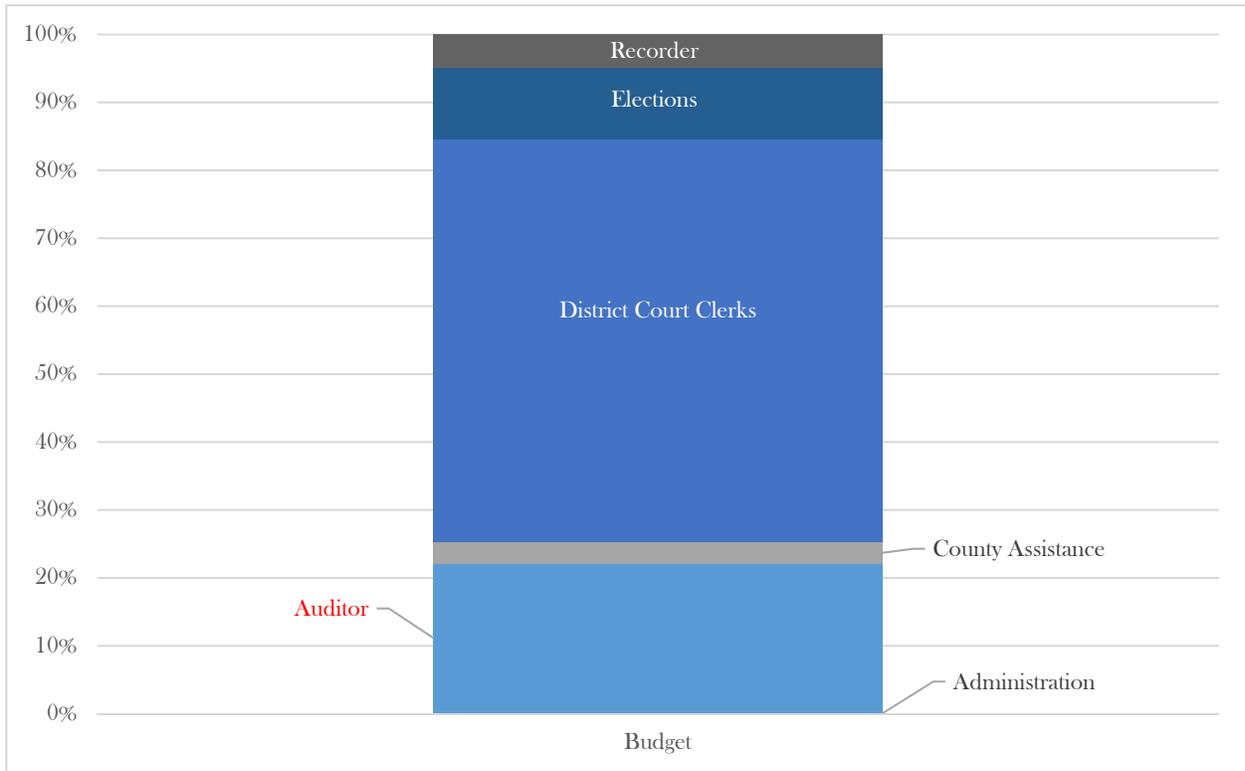
The primary goal of the department is to provide superior decision support to County leadership through timely and accurate financial information. Achievement of this primary goal drives efficient use of taxpayer resources, giving residents the most value for their tax dollar. This primary goal is achieved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

# DEPARTMENT SUMMARIES

## CLERK: AUDITOR

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **CLERK: COUNTY ASSISTANCE**

### **DESCRIPTION**

The County Assistance Department provides non-medical assistance to indigent Kootenai County residents when no other resources are available, pursuant to Idaho Code Title 31-3401 and 31-3503.

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### **CHALLENGES & ACCOMPLISHMENTS**

Changing legislation to eliminate all County Assistance except cremation, certain utilities, and rent has been our largest challenge, necessitating downscaling to only one staff member.

### **PERFORMANCE MEASURES**

- All deadlines (100%) were met for the applications.

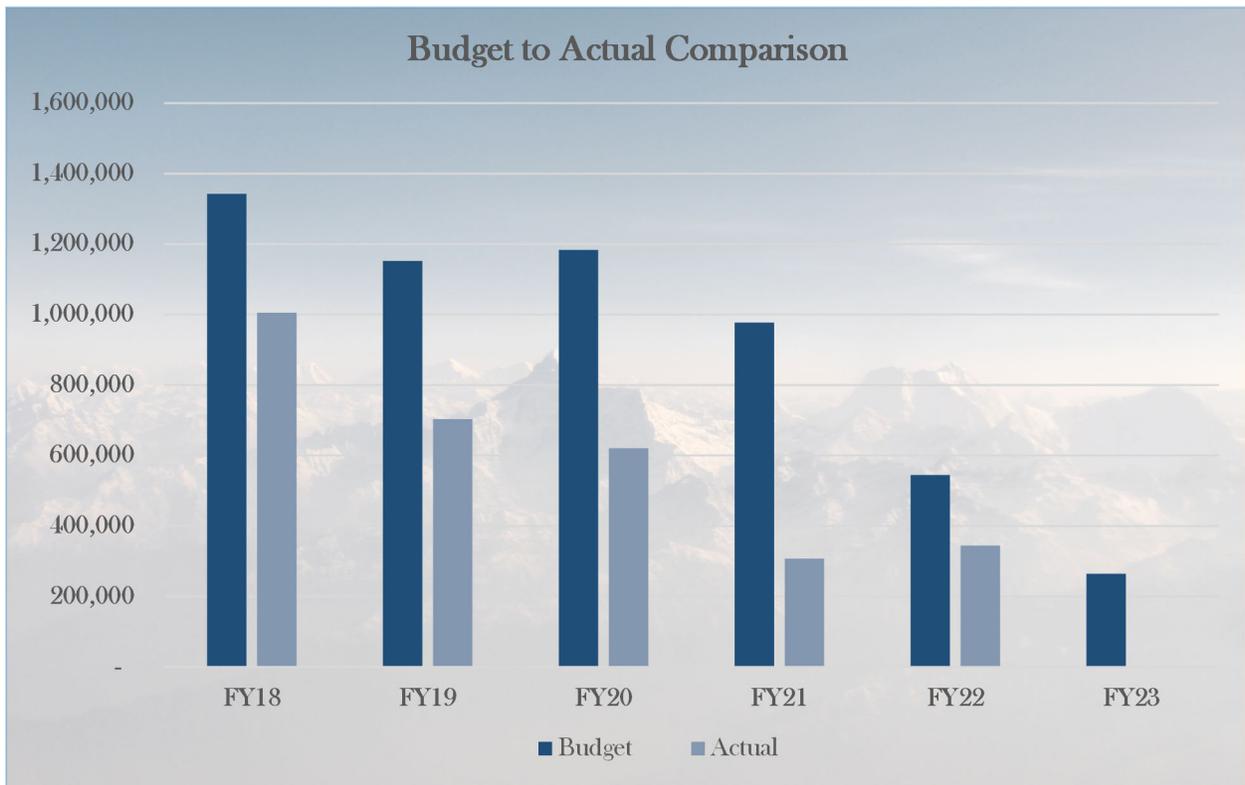
### **DEPARTMENT GOALS /OBJECTIVES**

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 non-medical 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%.

# DEPARTMENT SUMMARIES

## CLERK: COUNTY ASSISTANCE

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## CLERK: DISTRICT COURT CLERKS

### 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.

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### CHALLENGES & ACCOMPLISHMENTS

Challenges for 2023 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.

### PERFORMANCE MEASURES

- Budgeted expenditures to actual
- Number of staff vacancies
- Amount of overtime necessary to provide levels of service

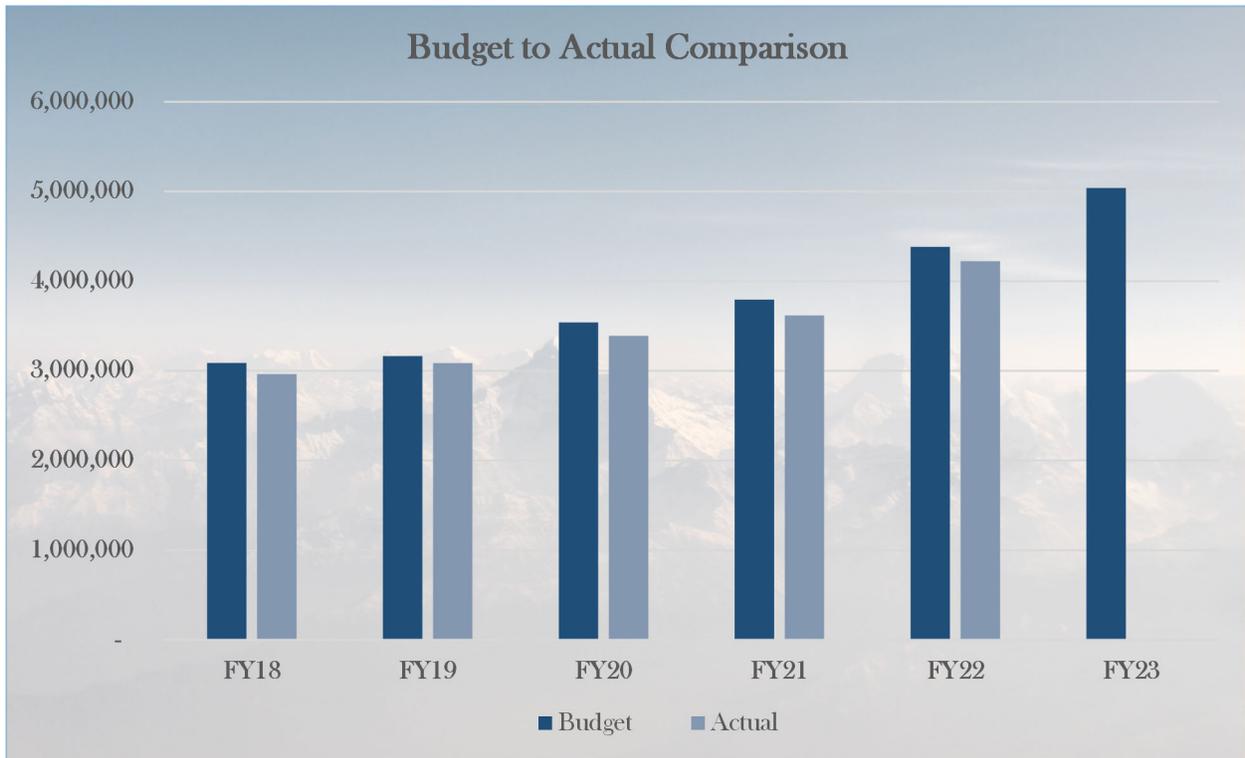
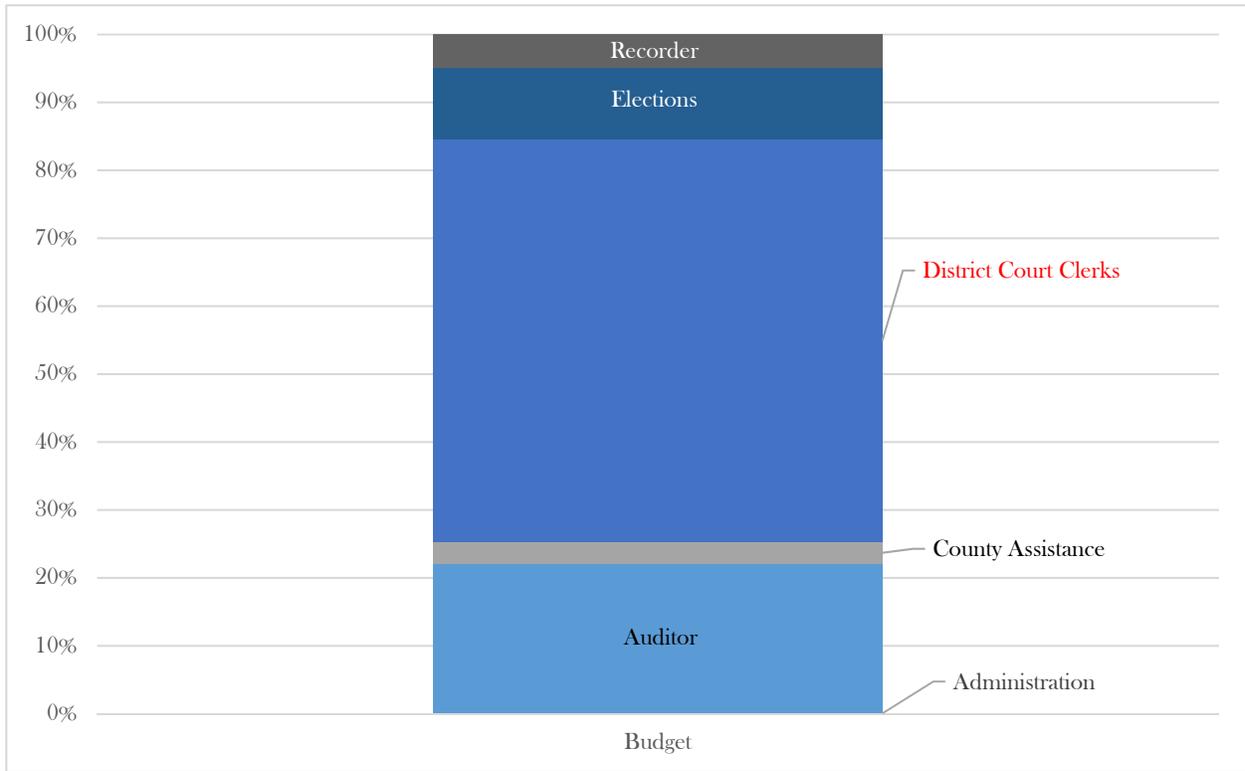
### DEPARTMENT GOALS /OBJECTIVES

- 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

# DEPARTMENT SUMMARIES

## CLERK: DISTRICT COURT CLERKS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## CLERK: ELECTIONS

### 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.

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### CHALLENGES & ACCOMPLISHMENTS

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

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

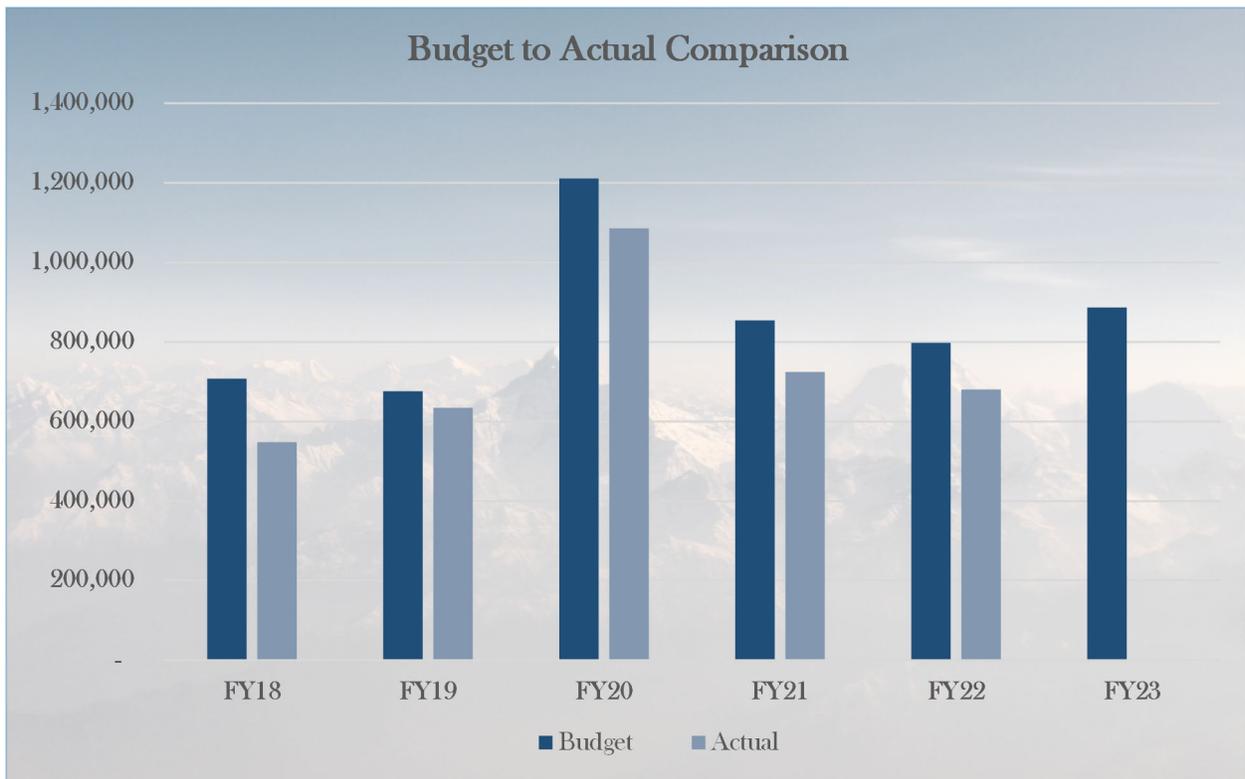
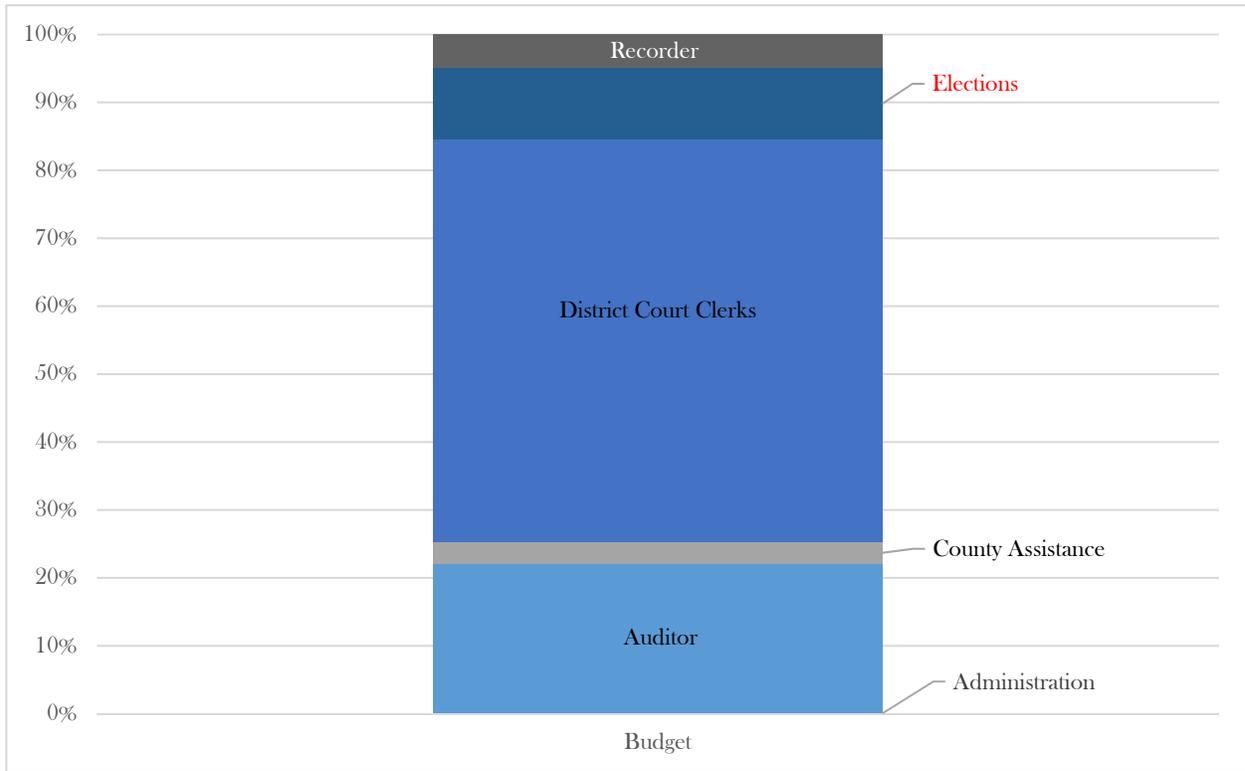
Move to a more technologically driven department to maximize efficiencies and meet the demands of the growing County.

- 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.

# DEPARTMENT SUMMARIES

## CLERK: ELECTIONS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## CLERK: RECORDER

### 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.

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### CHALLENGES & ACCOMPLISHMENTS

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.

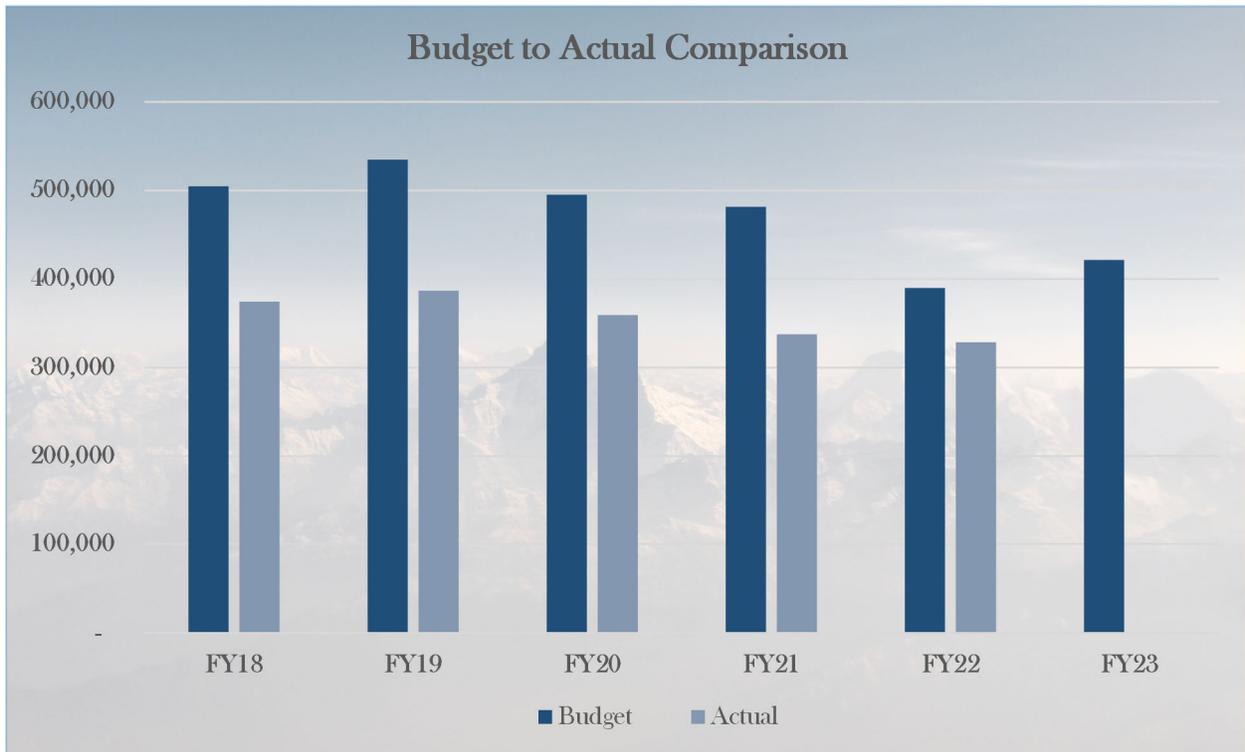
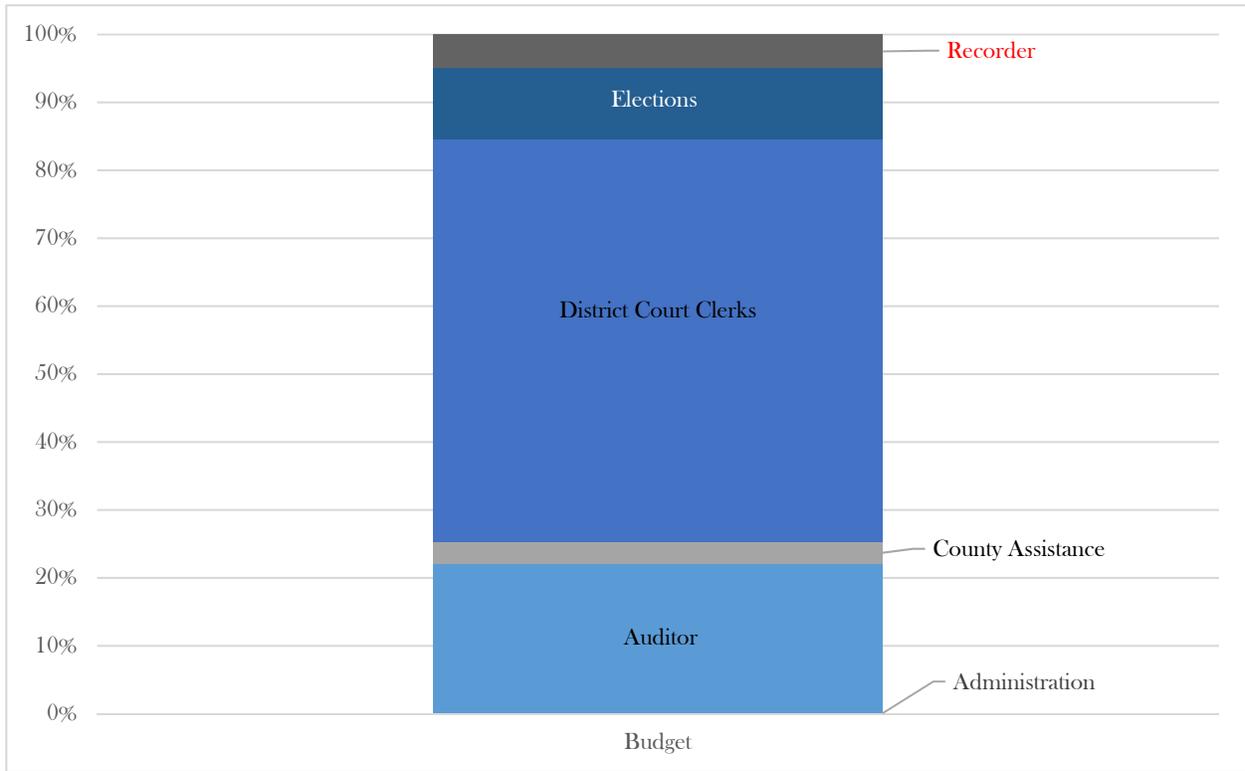
In addition, the Recorder tracks revenue and expenses, and reviews monthly budget performance reports to evaluate progress throughout the year.

- 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

# DEPARTMENT SUMMARIES

## CLERK: RECORDER

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

## TREASURER



Steve Matheson

### DESCRIPTION

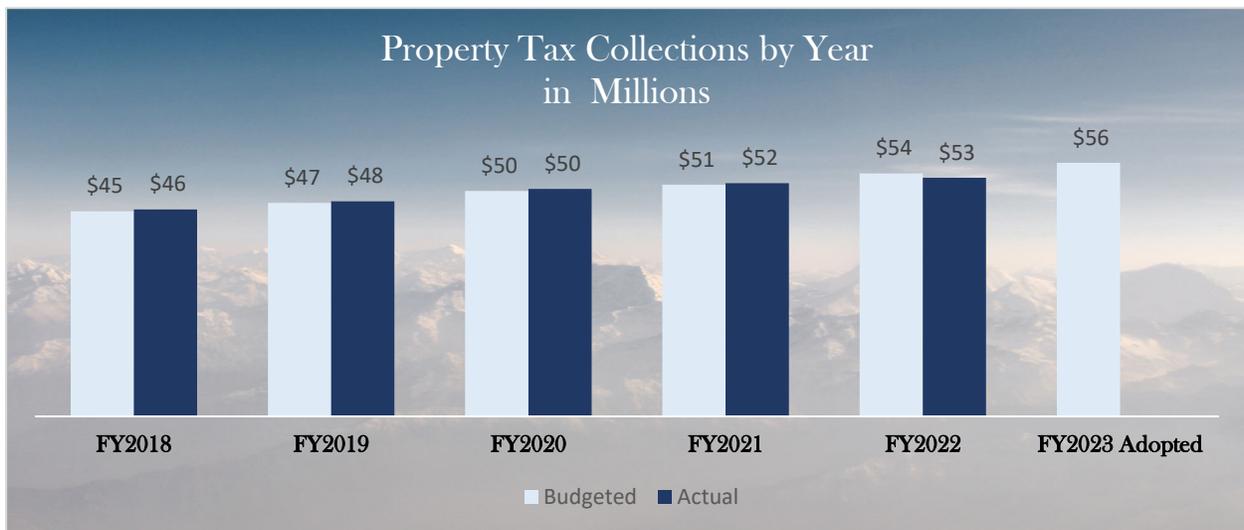
The Treasurer's office handles all treasury functions for the County. As the custodian of County funds, the Treasurer's office serves as the depository or bank for all County agencies, manages the County's cash accounts at area banks and serves as the County's investing authority. As Tax Collector, the 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 Distrain on personal property with delinquent taxes and coordinates 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.

### CHALLENGES & ACCOMPLISHMENTS

- Increased demand associated with the significant growth of the County.
- With the significant changes in County (i.e. growing parcel count, population), the Treasurer's office continues to excel in performance and meeting the needs of the community.
- The property tax and collection system no longer has the internal support needed to function optimally, and Kootenai County is on a waiting list with our provider for a software upgrade.

### PERFORMANCE MEASURES

- Minimum property tax collection rate of 98%.



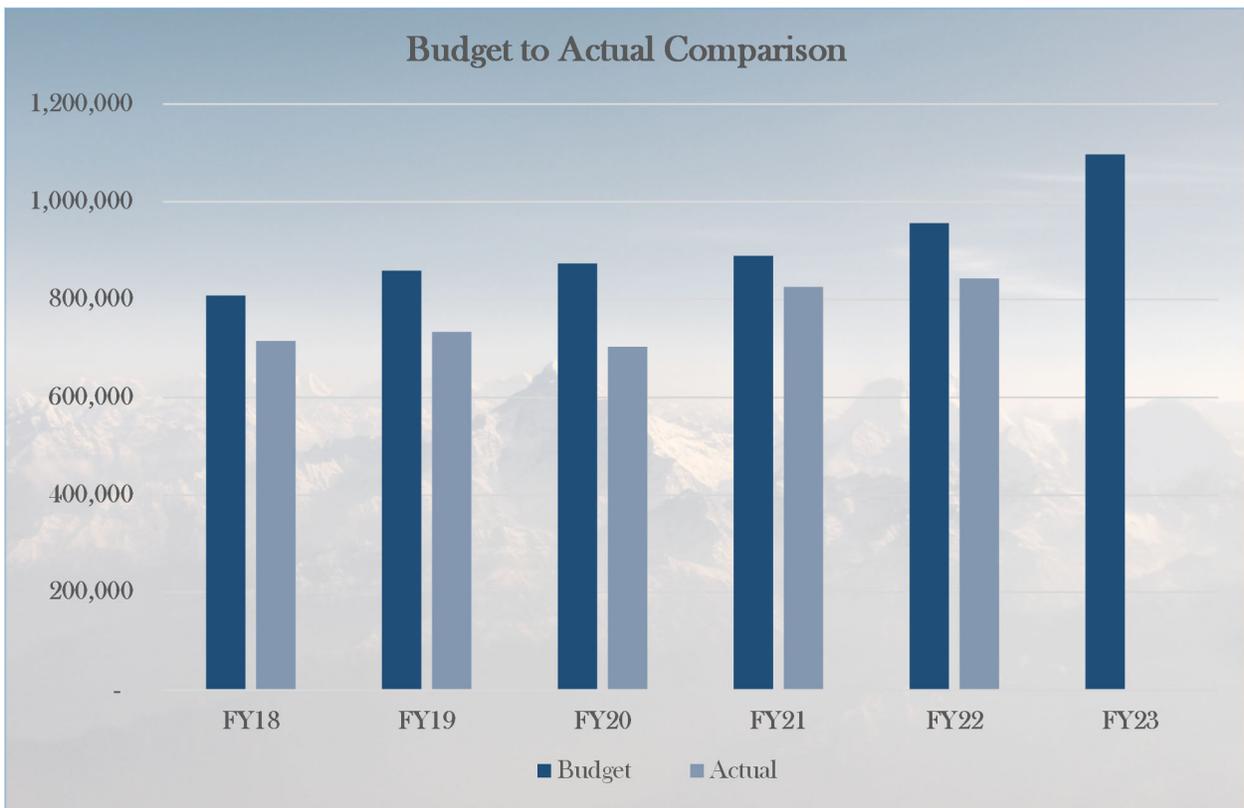
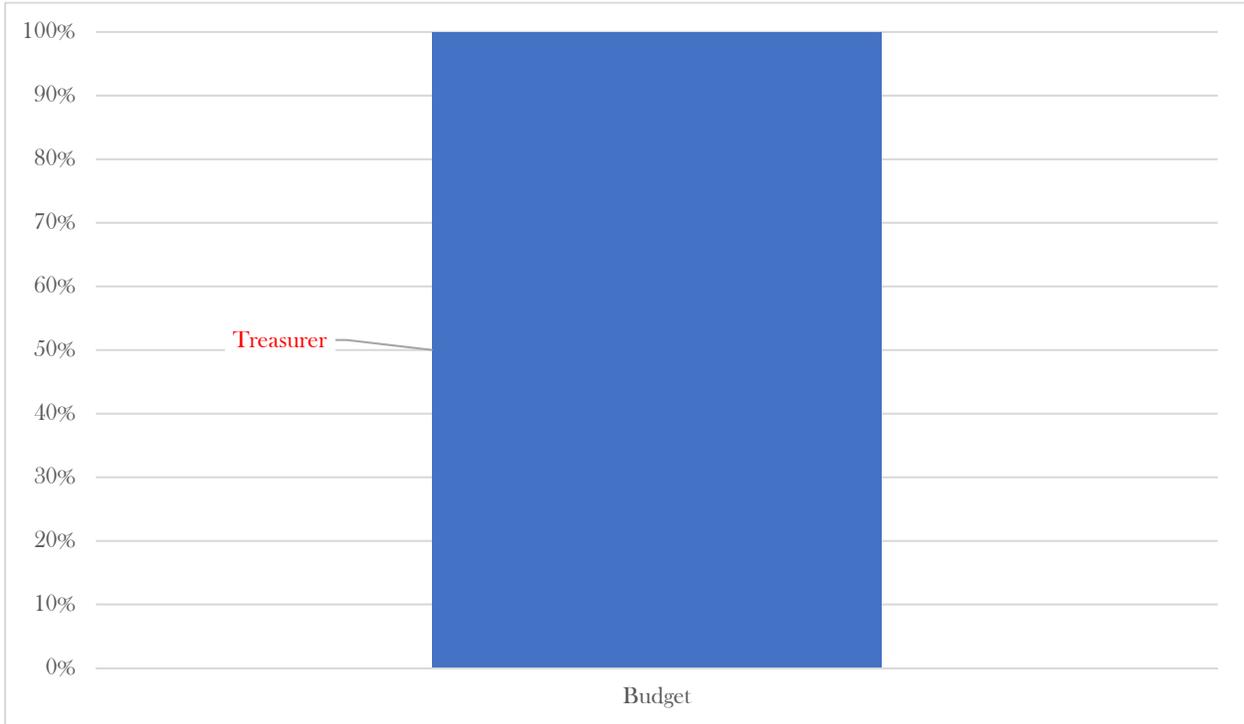
### DEPARTMENT GOALS /OBJECTIVES

- Accuracy
- Efficiency
- Standardization
- Excellence in customer service

# DEPARTMENT SUMMARIES

## TREASURER

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## ASSESSOR



The County assessor is primarily responsible for determining equitable values on both real and personal property for tax purposes (63-207, Idaho Code). The assessor acts as the agent of the Department of Idaho Transportation in titling and licensing of vehicles, and in processing vehicle registrations (49-205, I.C.; 67-7008, I.C.; 67-7014, I.C.; 67-7029, I.C.; 67-7106, I.C.; and 67-7126, I.C.), 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).

Bela Kovacs

The Assessor's Office continues to experience change including retirements, the discovery of undocumented processes, and the review and improvement of processes and practices. In January of 2023, the Assessor's Office obtained approval from the

Board of County Commissioners for the continuation of its contract with its expert systems consultant XTR Value Services, LLC, to continue with the efforts of addressing problematic aspects of the systems associated with prior customizations made to the system by a preceding Assessor administration.

Looking forward to fiscal year 2024, the Assessor's Office intends to engage in teambuilding efforts with its management team. The Assessor's Office will also continue with its initiatives to document and retain institutional knowledge with written standard operating procedures (SOPs) and to streamline and improve appraisal process, practices and methodology.

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## ASSESSOR DEPARTMENTS

- [Administration](#)
- [Appraisal](#)
- [Mapping](#)
- [Surveyor](#)
- [Department of Motor Vehicles \(DMV\)](#)

## PERSONNEL - FULL-TIME EMPLOYEES (FTE)

	DIVISION	FTE COUNT
	Administrative Services Division	8
	Residential Appraisal Division	21
	Commercial-Specialized Appraisal Division	9
	Land Records and Mapping Division	9
	Surveyor Division	1
	Motor Vehicle Division	24
	TOTAL =	72

# DEPARTMENT SUMMARIES

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## ASSESSOR: ADMINISTRATION

### DESCRIPTION

The Administrative Services Division provides overall office management, budget & personnel, as well as strategic planning. The Administrative Services Division serves the public in a professional, courteous, and cost-effective manner in the area of assessment related inquiries. Locating parcels on maps, making copies, taking and processing exemption applications, researching parcels, processing address changes, and researching trusts, are also under the supervision of the Administrative Service Division. Master property file management in a “paperless” environment, is also a key function.

---

### CHALLENGES & ACCOMPLISHMENTS

The Idaho State Tax Commission (ISTC) has implemented a new online PTR (Circuit Breaker) application system called Taxpayer Access Point (TAP). The objective of the new TAP system is to allow homeowner’s the ability to complete the application online for the Circuit Breaker program. As with any new system the ISTC encountered some challenges getting the new system running and it will improve over time. The TAP system will require training of Assessor personnel and running parallel with the traditional method until the program is fully transitioned. Last year we received a record number of appeals, which helped to train our staff to properly address any concerns the public might have.

### PERFORMANCE MEASURES

- Customer counts, phone calls and emails daily, weekly, monthly.
- Meeting statutory deadlines in various areas.
- Number of completed PTR applications.
- Number of processed cancellations.
- Balancing the Personnel and Operating Expense Budgets monthly with the Auditor’s reported amounts with prompt feedback to management.

### 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.

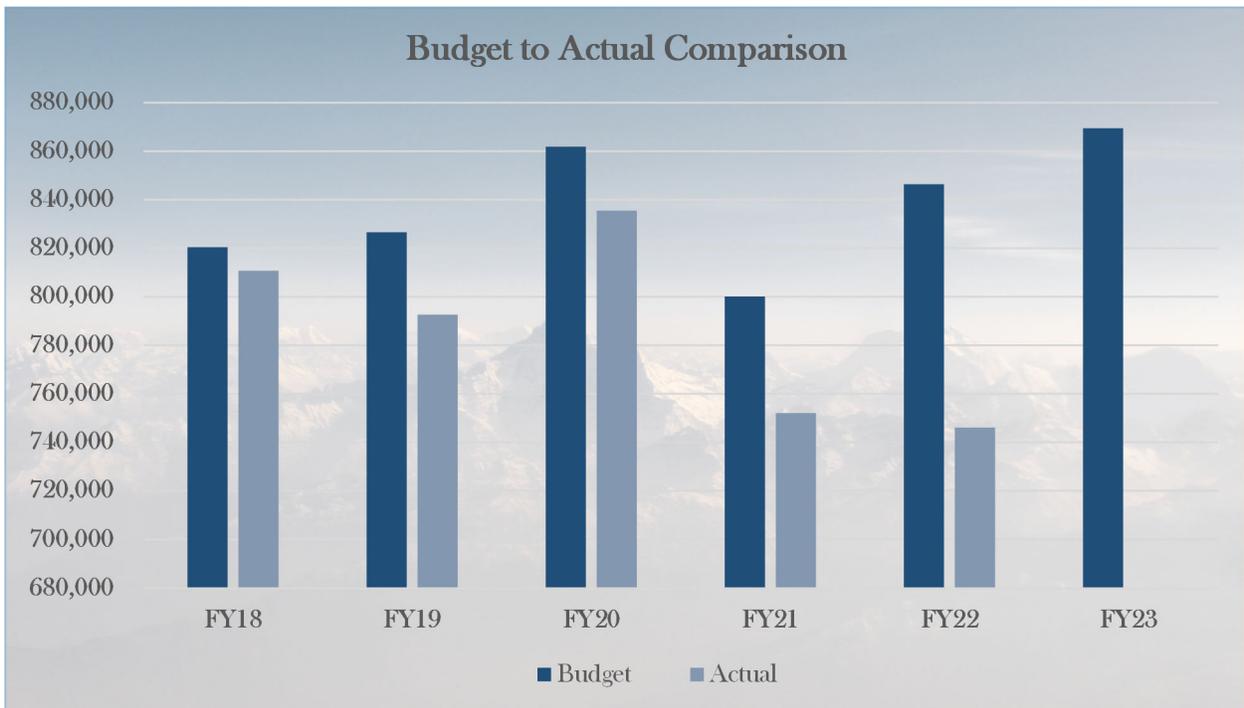
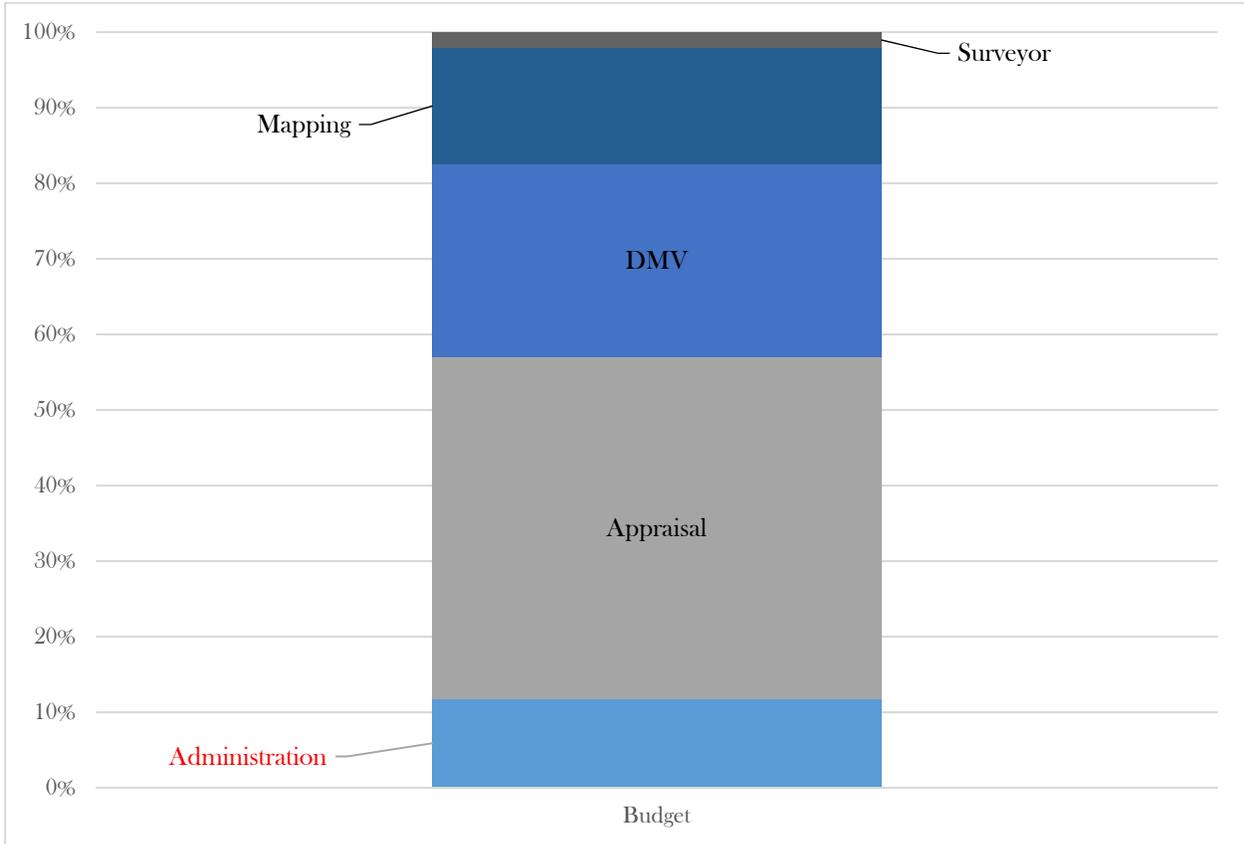
It is the effort of the Administrative Division of the Assessor’s Office to follow the goals of the County’s Mission and Visions Statement in regards to essential service and reasonable management of public assets while maintaining an innovative, cost effective government that community can be proud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

# DEPARTMENT SUMMARIES

ASSESSOR: ADMINISTRATION

## BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## 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 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.
- Managing increased workload with existing staff.
- Develop and implement concurrent audit processes for ongoing data integrity and quality control.
- Streamlining and automating processes.
- Developing new procedures and protocols for tracking time.
- Timely completing all parcels in the 5 year cycle.
- Training 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.

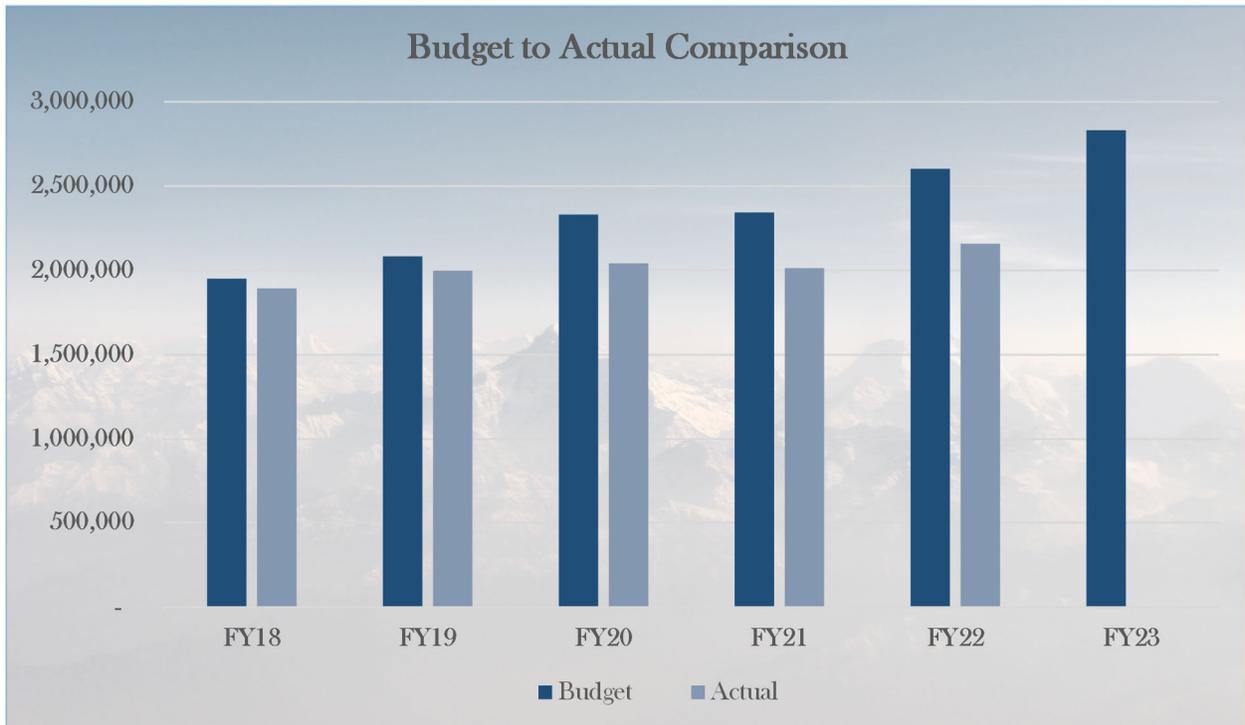
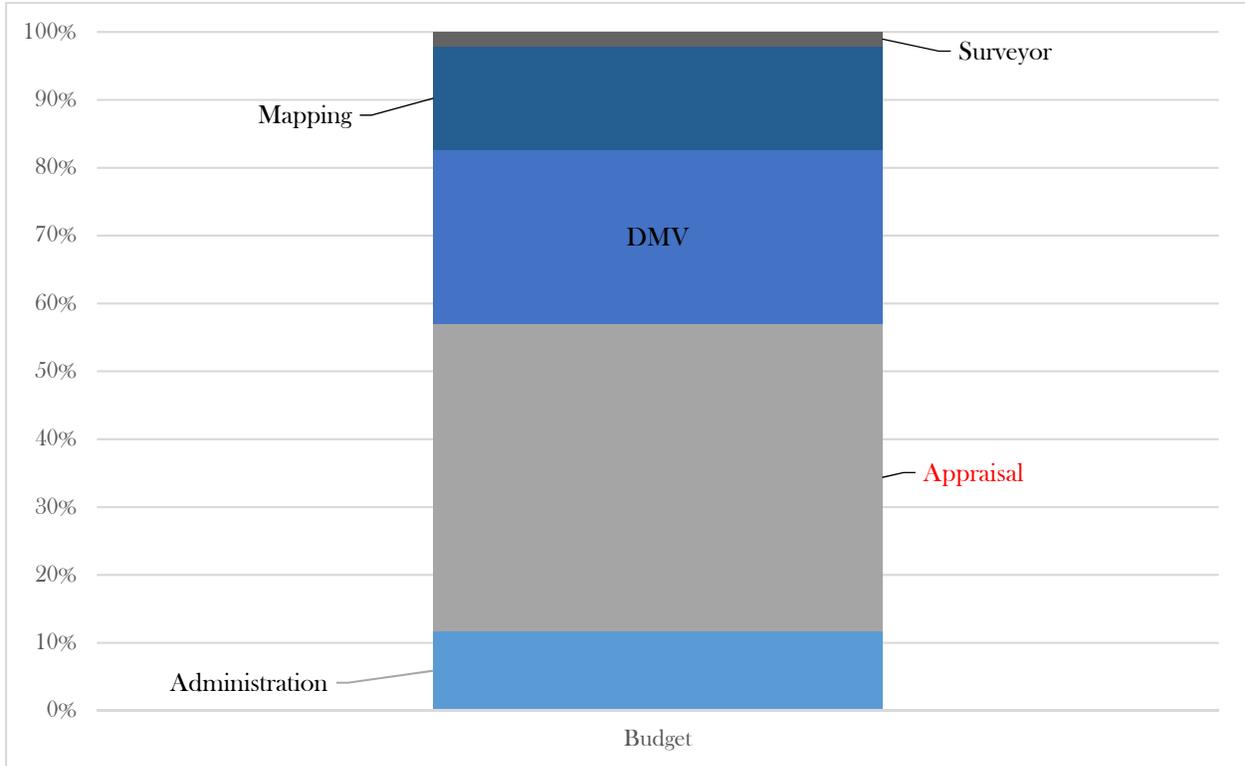
### DEPARTMENT GOALS/OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

## ASSESSOR: RESIDENTIAL & SPECIALIZED APPRAISAL

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

---

## ASSESSOR: MAPPING DIVISION

### DESCRIPTION

The Mapping Division is responsible for identifying and mapping all real property in Kootenai County, identifying ownership for assessment purposes. The Mapping division also provides GIS products, data support and assistance to County departments, outside agencies and the public.

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### CHALLENGES & ACCOMPLISHMENTS

Increased demand associated with the significant growth of the County. 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
- Retaining a fully trained staff due to retirements.
- Meeting production timelines.
- Anticipate increased overtime.

### PERFORMANCE MEASURES

- Monitoring of production performed as a function of data entry reporting, map checkout/check-in/plot file creation (map file conversion database and GIS data set), turnaround 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.

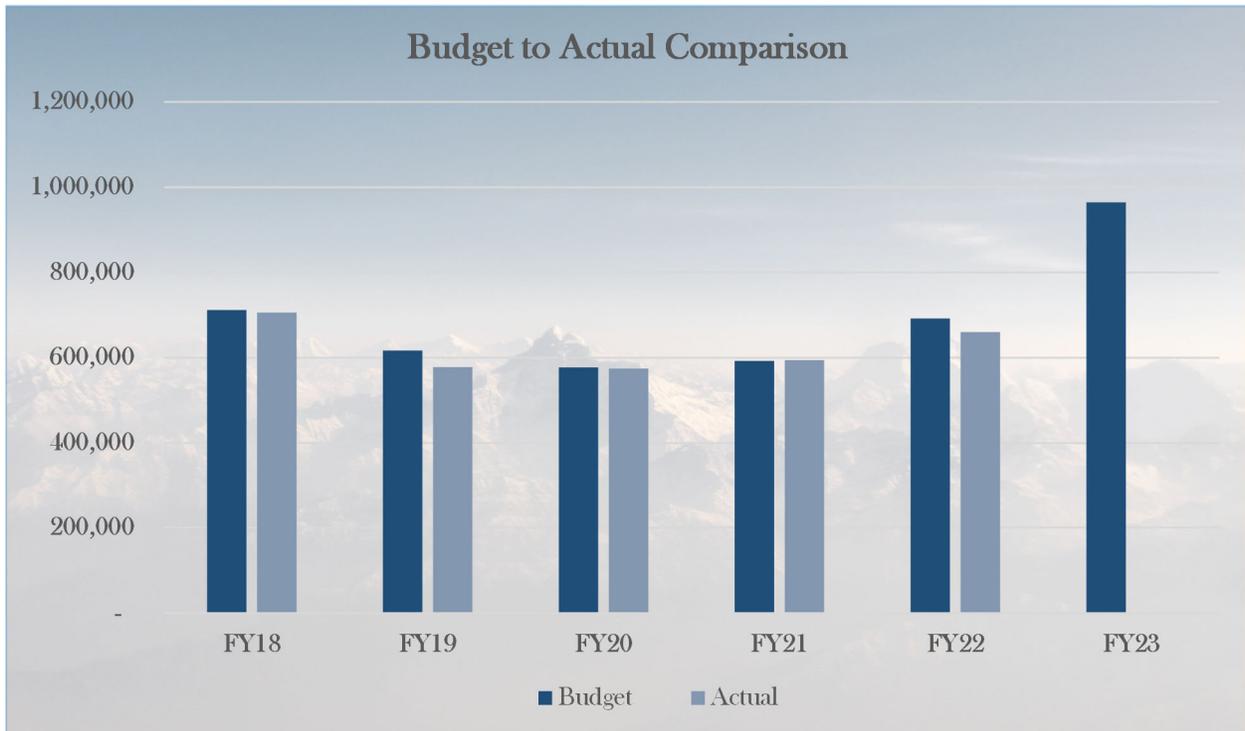
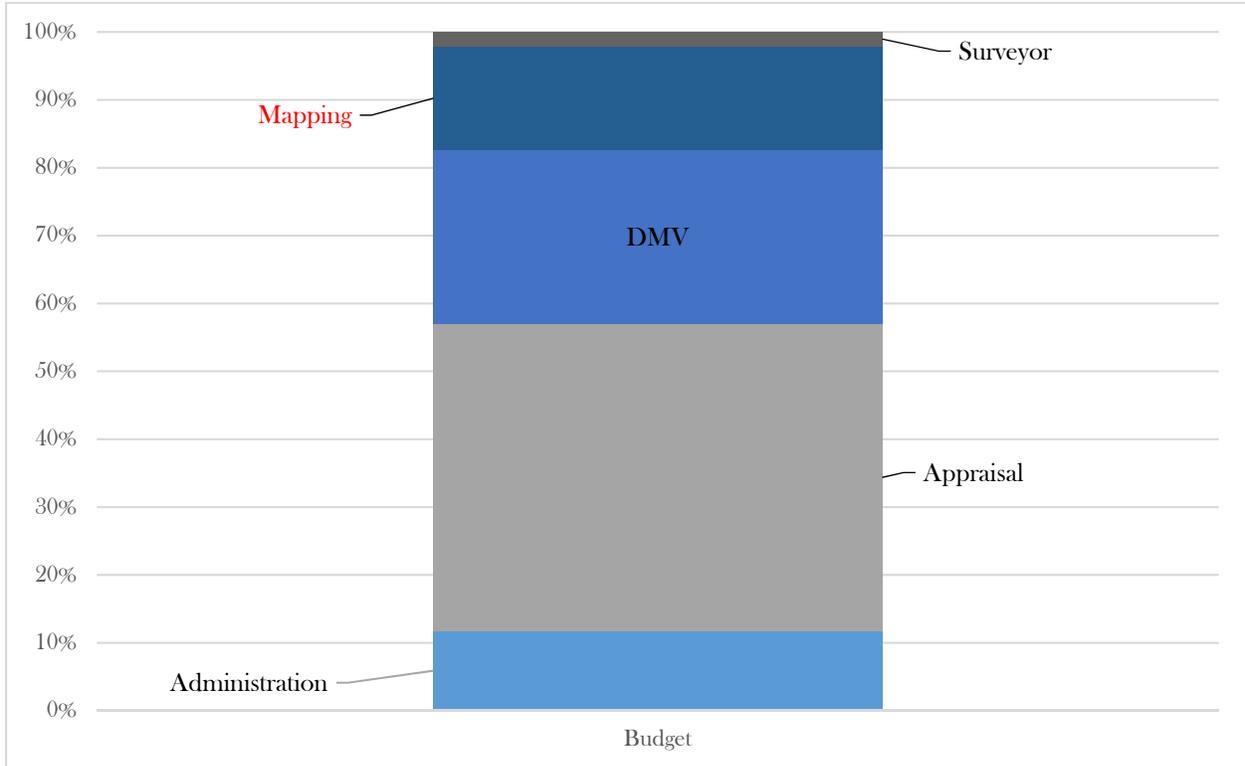
### DEPARTMENT GOALS /OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

ASSESSOR: MAPPING DIVISION

BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## ASSESSOR: SURVEYOR DIVISION

### DESCRIPTION

The Surveyor Division is responsible for the reviewing all subdivisions within the County to ensure compliance with Idaho code. With the aid of survey grade GPS system and conventional survey methods, the Surveyor Division is able to produce accurate base maps for all departments and products distributed to the public. The Surveyor Division provides boundary analysis, determines County owned and maintained properties, provides design grade base mapping for County funded developments and projects. Additionally The Surveyor Division aids in the development of policies related to the survey aspect of subdivisions within the County.

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### 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. Continue to developed methods of data collection and project review/development using current technology for the benefit of the County and the public.

Existing equipment and software are sufficient to accomplish foreseen tasks. No significant upgrades or purchases are anticipated for 2023.

### 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 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 targeted two-week time frame.
- Providing the Land Records and Mapping Division with accurate location data of section corners and other controlling monuments. 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 by the amount of data provided throughout the year 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 the necessary data with as few mobilizations as possible to the site. Performance on these requests can be evaluated as to timeliness and accuracy of the data or service provided.

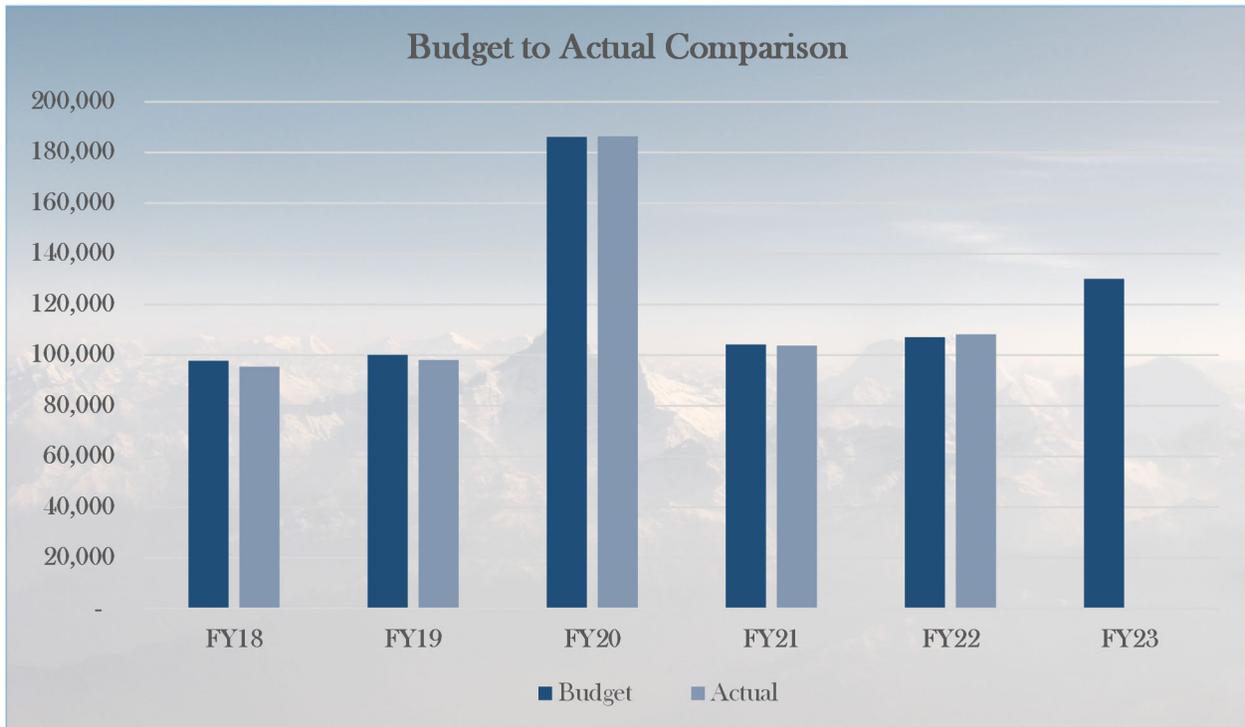
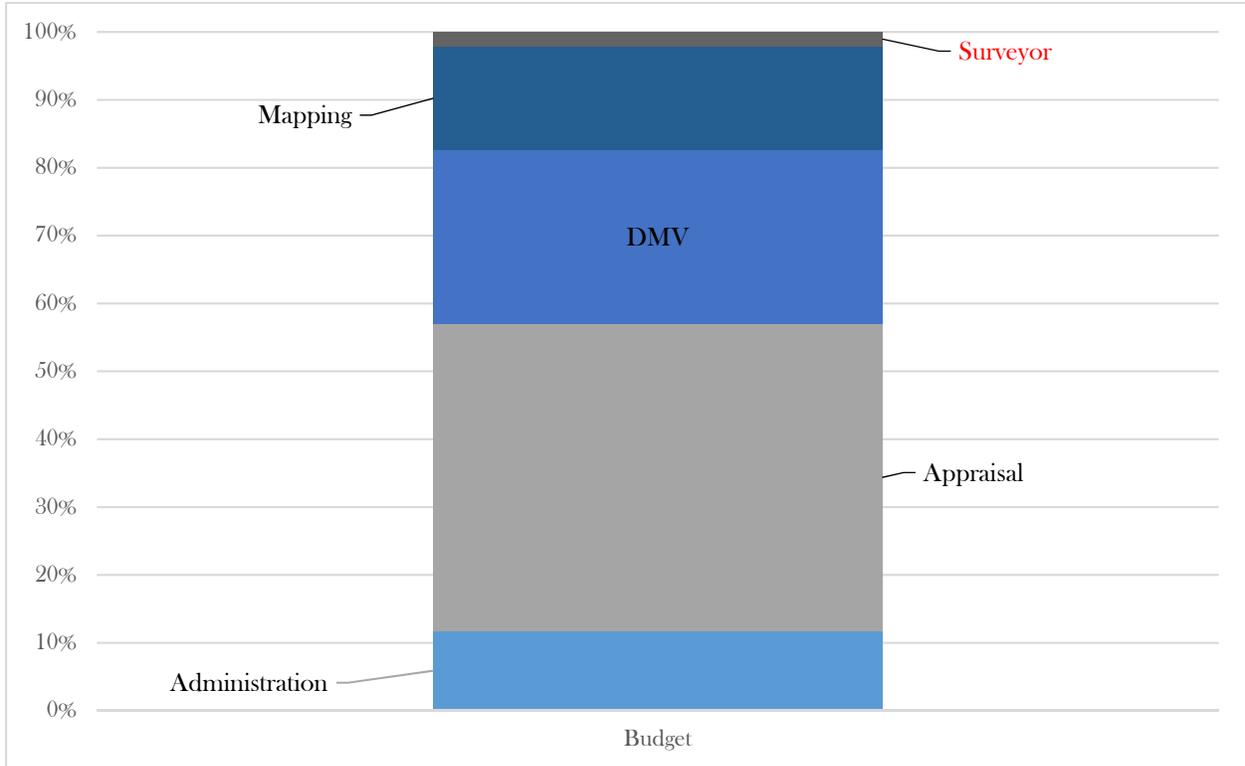
### DEPARTMENT GOALS/OBJECTIVES

- 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 feedback to improve the subdivision review process.

# DEPARTMENT SUMMARIES

ASSESSOR: SURVEYOR DIVISION

BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## ASSESSOR: DEPARTMENT OF MOTOR VEHICLES (DMV)

### DESCRIPTION

The Division of Motor Vehicles of the Kootenai County Assessor's Office remains the local "go to" place where our citizens come for help in resolving issues or problems with vehicle titling, licensing and registrations that have been processed centrally in Boise, Idaho. The Division of Motor Vehicles 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 Kootenai County DMV of the Assessor's Office, acting as the local agent for Idaho Transportation Department (ITD), Motor Vehicle Department (DMV), State Tax Commission, and State Department of Parks and Recreation (IDPR), 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 for ITD, DMV and Title 67 sets forth the majority laws for IDPR.

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### CHALLENGES & ACCOMPLISHMENTS

- Increased demand associated with the significant growth in the County.
- Manage increased workload with existing staff.
- Simplification of the County DMV website for ease of use.

### PERFORMANCE MEASURES

- Title accuracy tracked by the ITD performing below a 1% error rate.
- Track in-house renewals to ensure a 1-day turnaround.
- Track customer transaction times.
- Fiduciary responsibility managed through daily and yearly audits.

### DEPARTMENT GOALS /OBJECTIVES

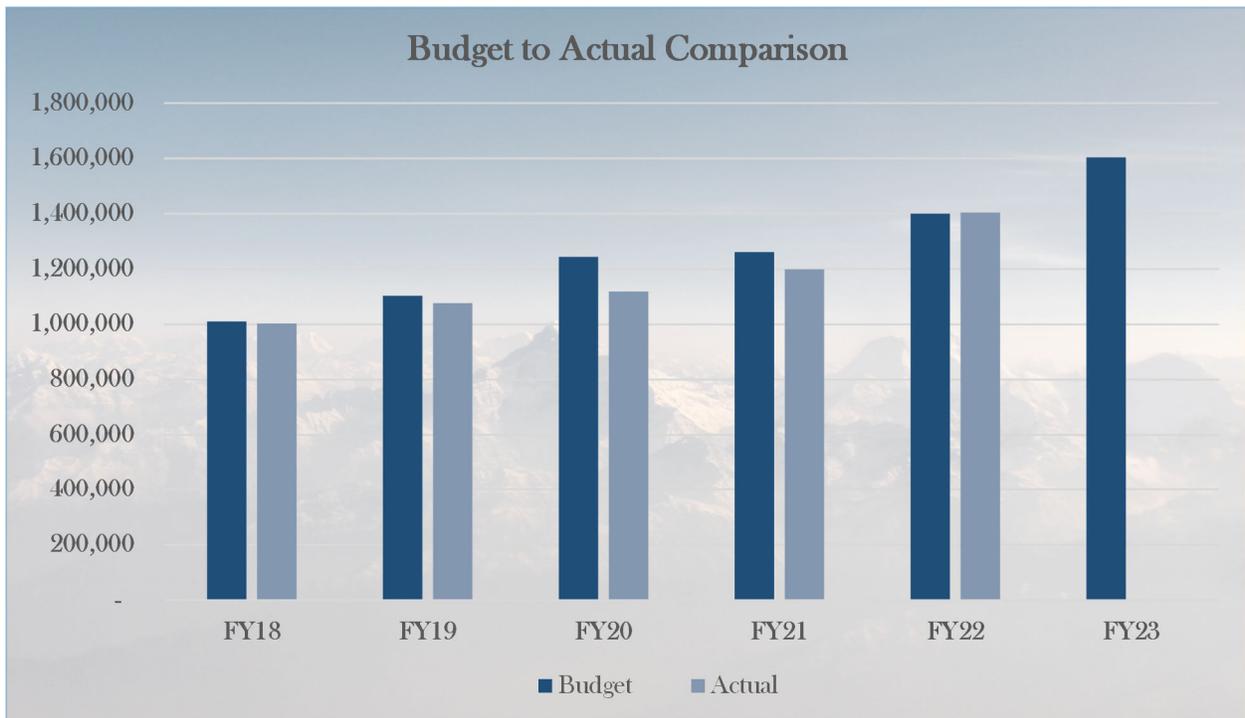
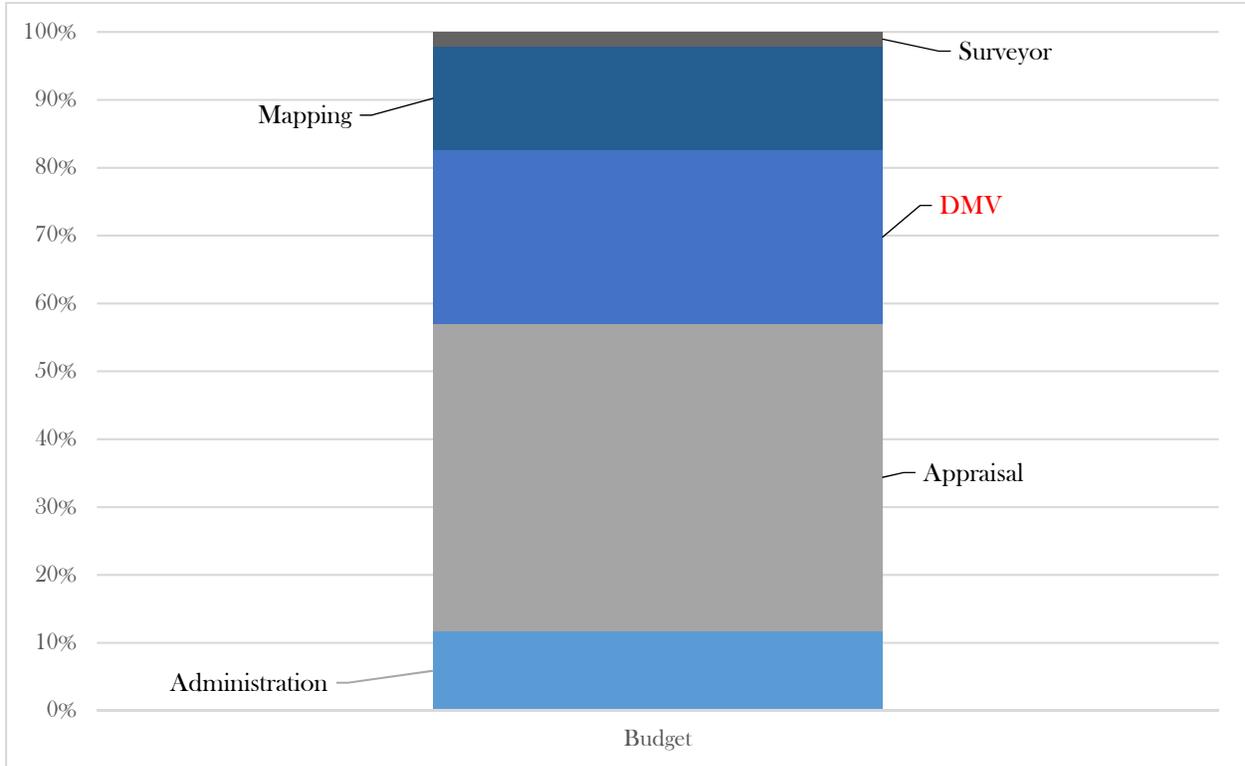
Our main goal is to continue to grow our department to meet the demands of new opportunities created due to the continuous growth of our county. To accomplish this we are proactively creating new efficient processes to effectively execute our obligated motor vehicle services.

- Provide professional, courteous, knowledgeable, and cost effective service to the people of Kootenai County and out of state visitors for all motor vehicle needs.
- Provide a dealer registration service in addition to the current dealer titling service.
- 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).

# DEPARTMENT SUMMARIES

ASSESSOR: DEPARTMENT OF MOTOR VEHICLES (DMV)

## BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## CORONER



Warren Keene

### 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. Staff are certified by the American Board of Medicolegal Death investigators.

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### CHALLENGES & ACCOMPLISHMENTS

For FY 2023, the Coroner's operating budget had an increase due to the Fentanyl Crisis and the need for autopsies. The Coroner's staff maintained an excellent, ongoing partnership with all Law Enforcement Agencies as well as community partners. The Coroner's office looks forward to providing the professional services necessary to our rapidly growing community.

### PERFORMANCE MEASURES

- Constant tracking of the increase in calls responded to on a 24/7/365 basis
- Maintain all educational training for staff

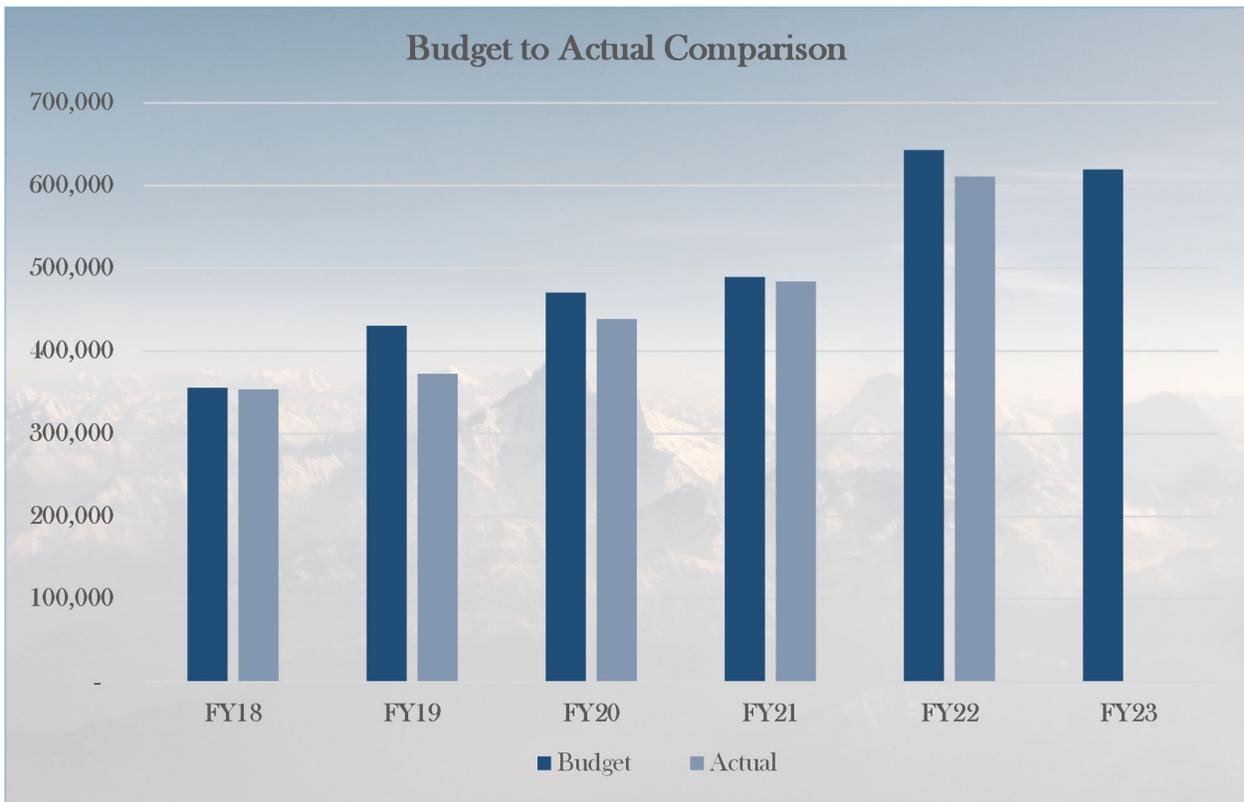
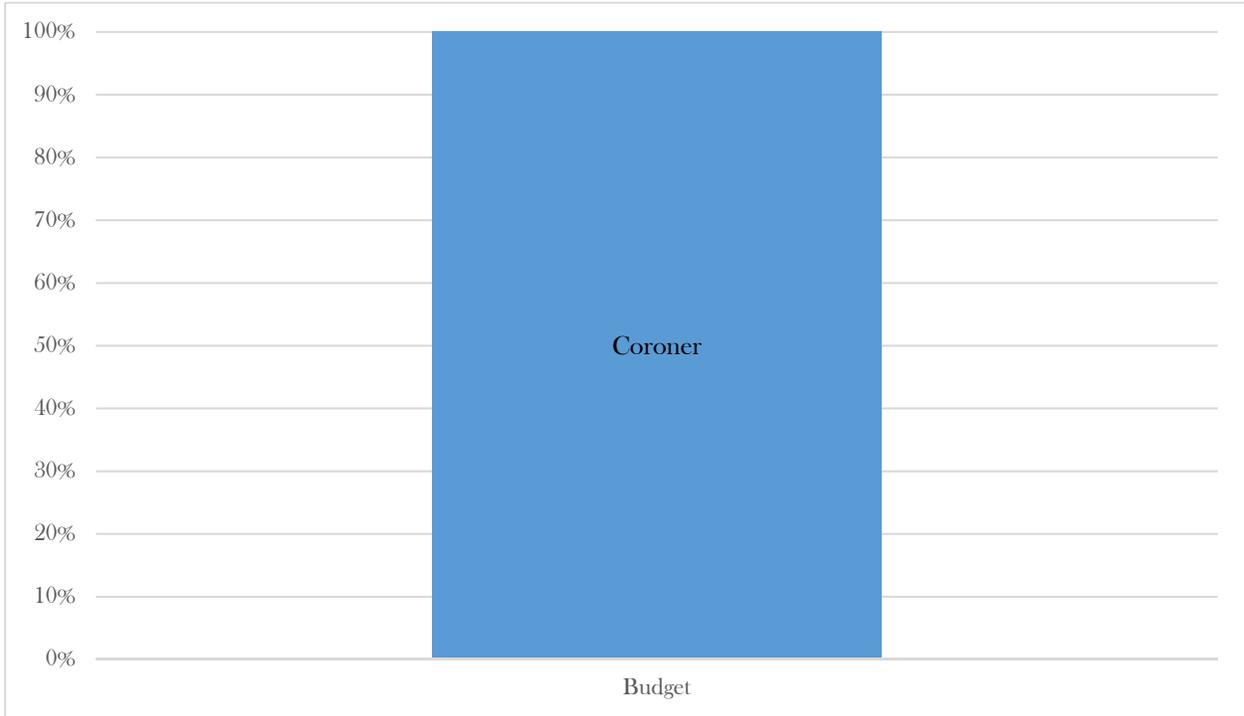
### DEPARTMENT GOALS/OBJECTIVES

- Continued training for all aspects of the office and job skills to perform at high levels consistently.
- Provide staffing to serve a rapidly growing community
- Provide adequate storage in any large scale event
- Provide adequate transportation daily and in any large scale event

# DEPARTMENT SUMMARIES

## CORONER

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF



Robert Norris

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### 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 DEPARTMENTS

- Administration
- Jail Bureau
  - Inmate Extradition
  - Court Ordered Transport
  - Detention Response Team
  - Chaplain
- Maintenance
- Auto Shop
- Operations Bureau
  - Patrol
  - Detectives
  - Specialized Units
    - SWAT
    - K9
    - Recreational Safety
    - Marine Patrol
    - Dive Team
    - Backcountry Unit
    - Drone Team
    - Animal Control
    - Community Service Officers
- Office of Emergency Management
- Support Bureau
  - 911 Dispatch
  - Civil
  - Driver's Licensing
  - Training & Backgrounds
  - Records

# DEPARTMENT SUMMARIES

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## **SHERIFF: ADMINISTRATION**

### **DESCRIPTION**

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

---

### **CHALLENGES & ACCOMPLISHMENTS**

- Increased demand associated with the significant growth of the County.
- Recruit new personnel for open positions

### **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

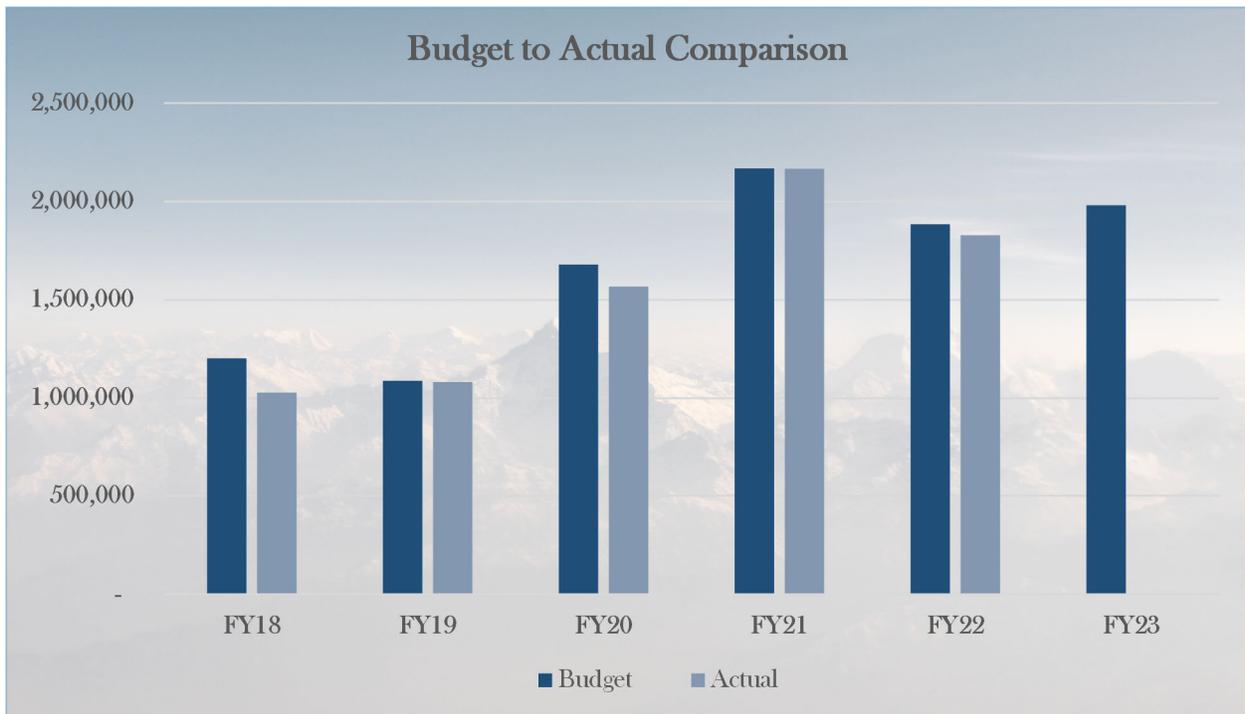
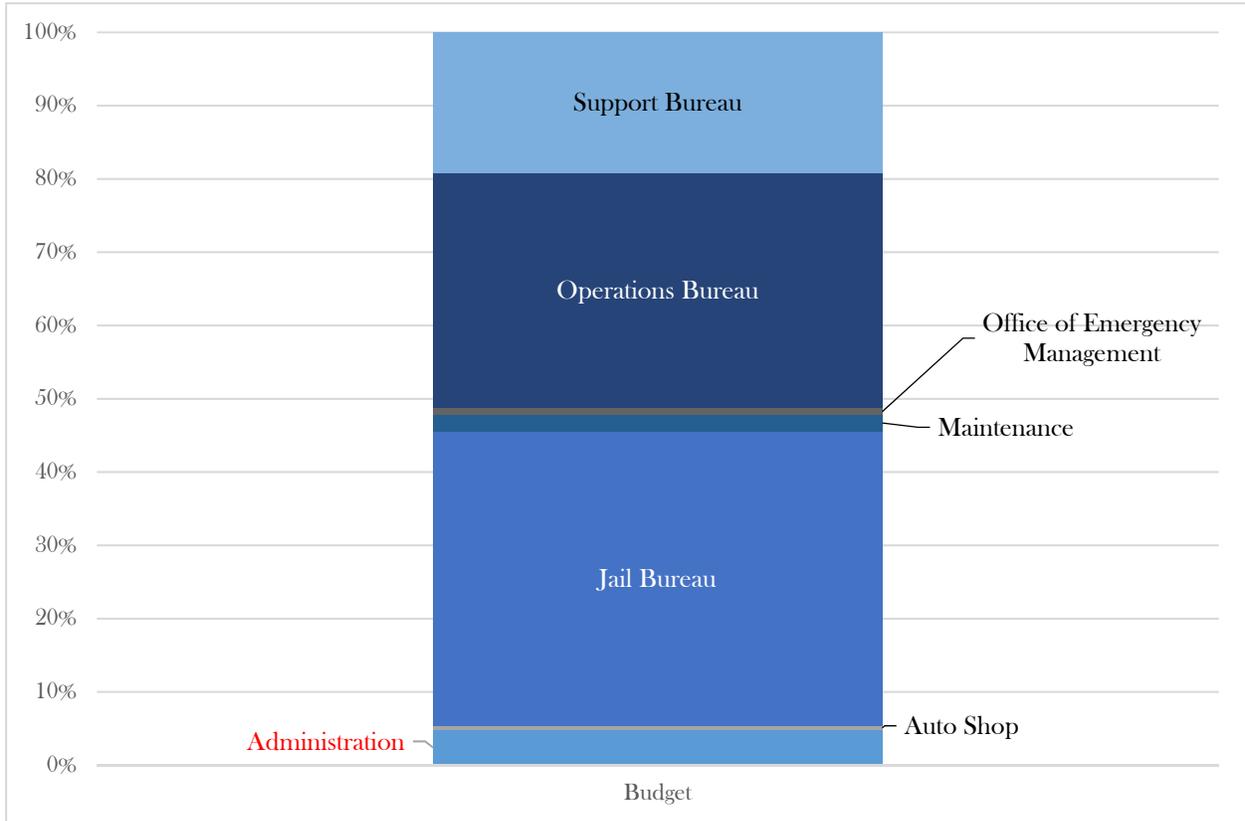
### **DEPARTMENT GOALS /OBJECTIVES**

- 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.
- Recruit, hire and retain quality staff.

# DEPARTMENT SUMMARIES

## SHERIFF: ADMINISTRATION

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF: JAIL BUREAU

### 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.

---

### CHALLENGE S & ACCOMPLISHMENTS

- Rapid growth of County is increasing the need for additional trained staff.
- Increased workload due to higher number of assaultive/special management inmates
- Expansion completion planning
- Attract and retain staff

### 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.

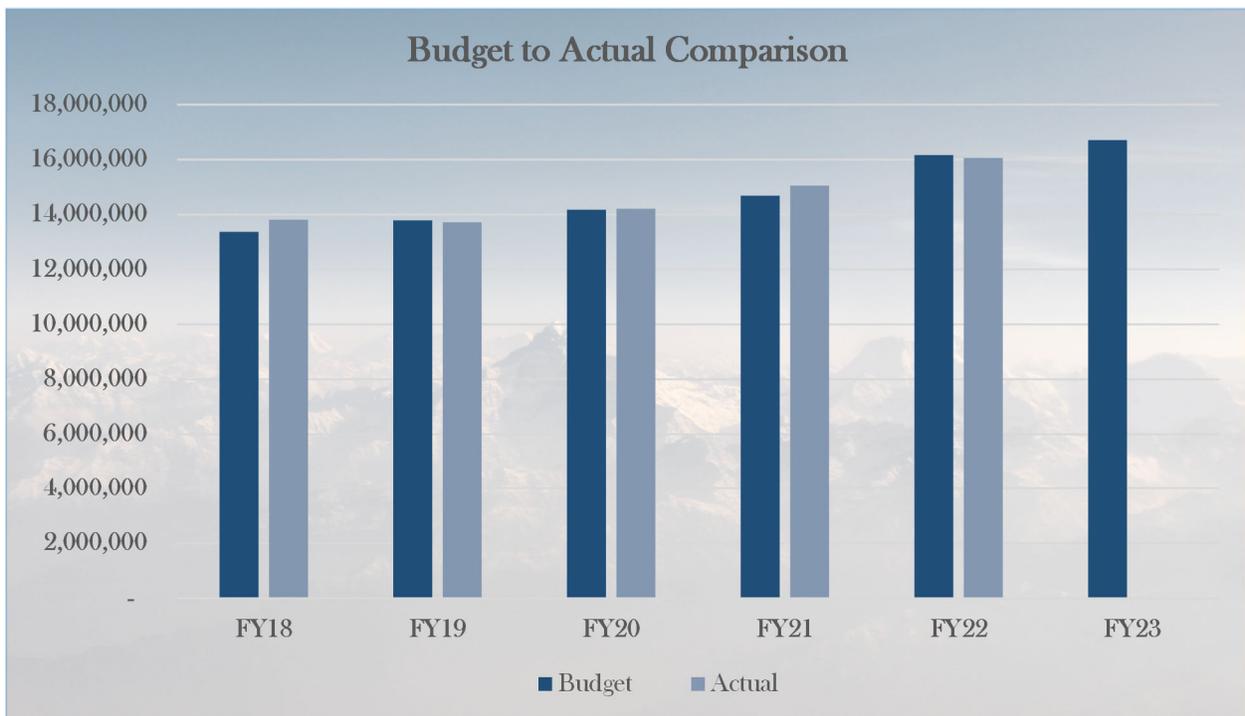
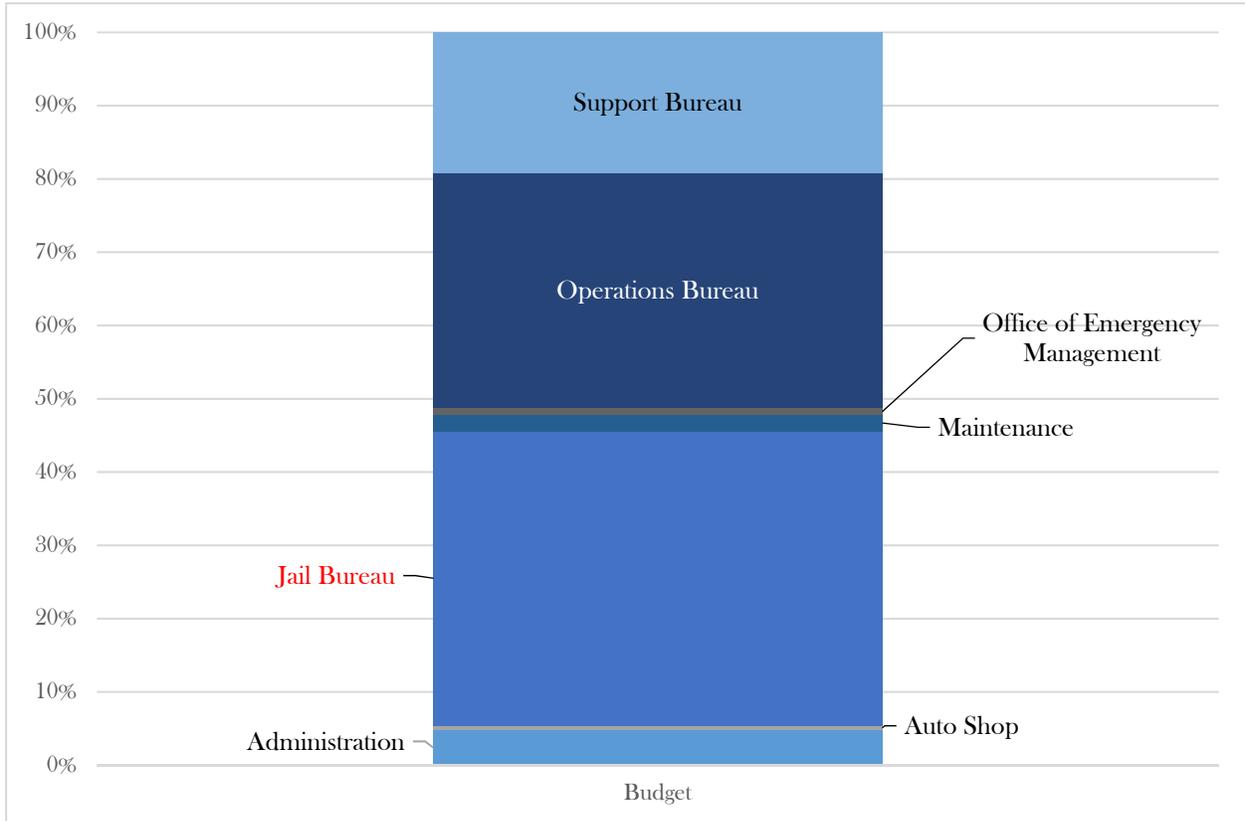
### DEPARTMENT GOALS /OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

## SHERIFF: JAIL BUREAU

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF: OPERATIONS BUREAU

### DESCRIPTION

The Operations Bureau is charged with policing over 1300 square miles, 18 lakes, and 54 miles of river frontage. The Operations Bureau consists of Patrol, Detectives, and Specialized Units.

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### PATROL DIVISION

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.

### DETECTIVES

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.

### SPECIALIZED UNITS

Specialized units are an important part of the Operations Bureau. The teams are responsible for community outreach and enforcement efforts.

### 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
- Increased use of marijuana associated with legalization in Washington State.
- Increased use of illicit drugs
- Deteriorating mental health and suicide prevention within community
- Cases assigned to investigators are assigned more selectively on solvability factors due to a continued increase in caseloads.

### PERFORMANCE MEASURES

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

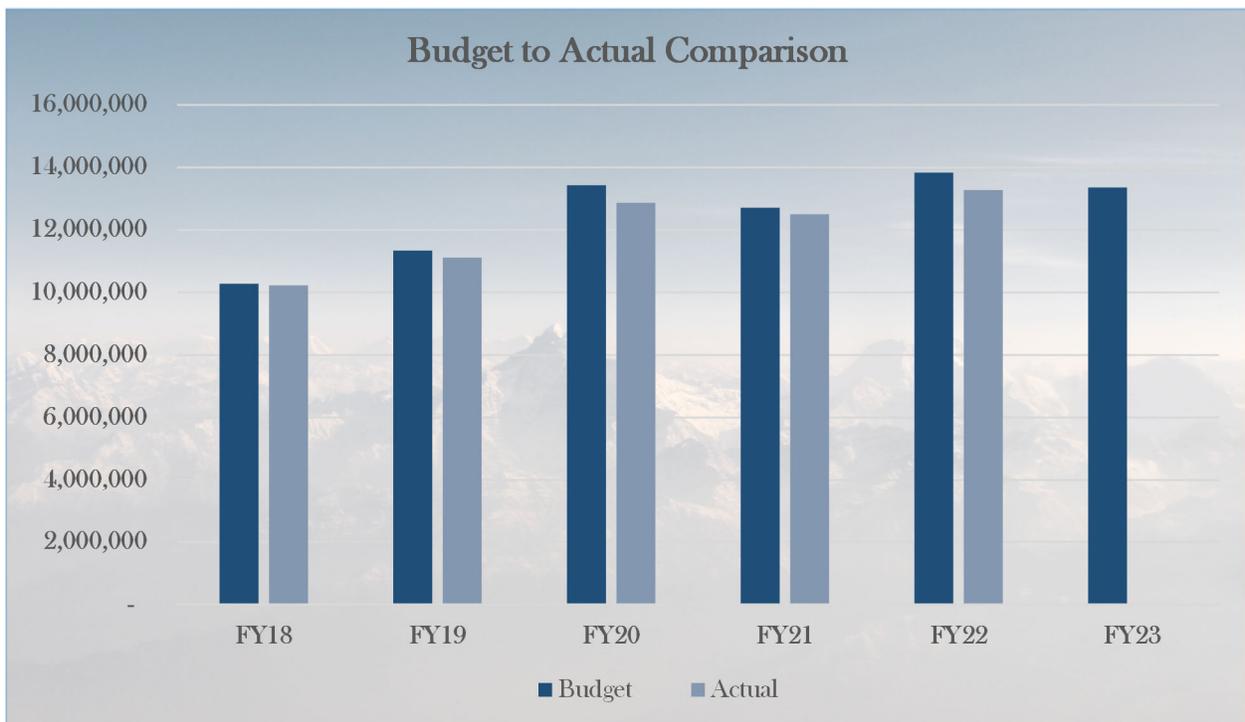
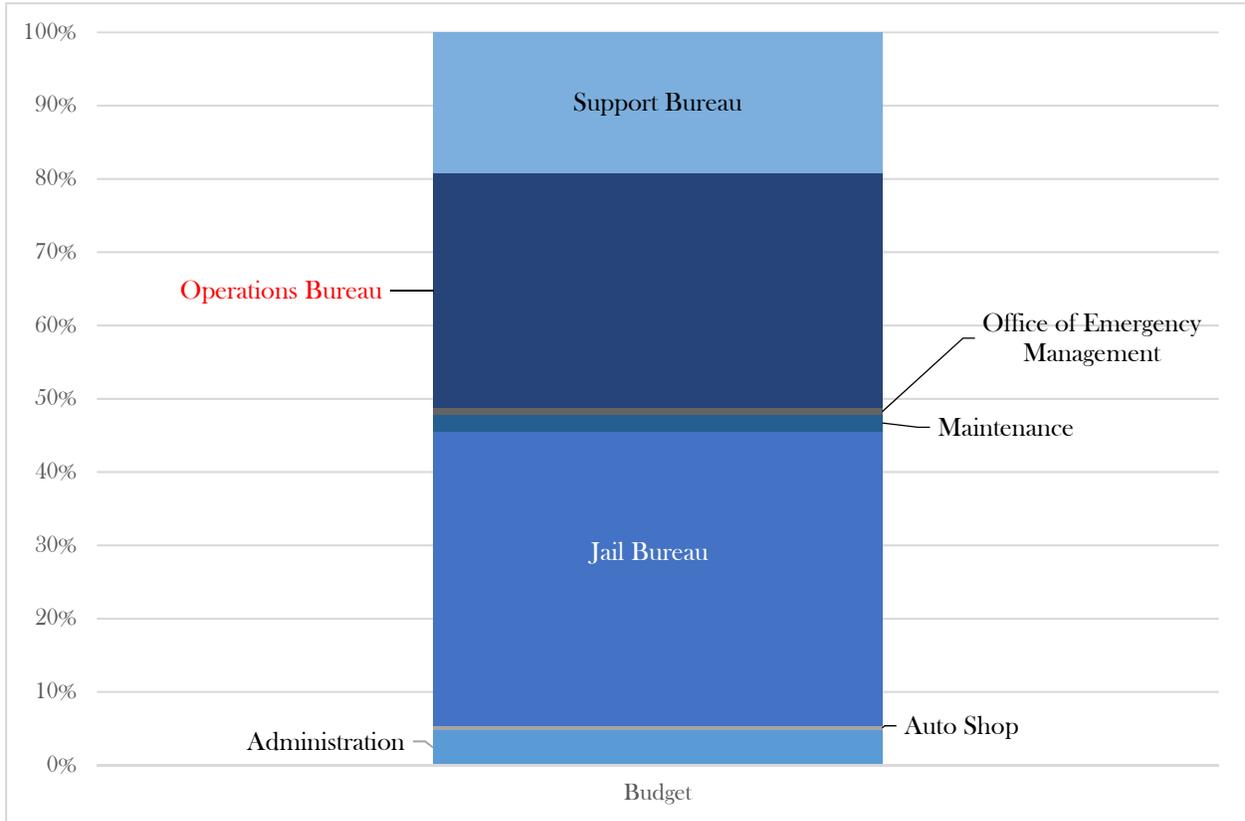
### DEPARTMENT GOALS /OBJECTIVES

- Track compliance of sex offenders.
- Improved community outreach
- High level of safety service to crime victims committed within the Sheriff's jurisdiction.
- Continue to evaluate available technology with goal to improve efficiency where possible.
- Store and safeguard all items booked into the Sheriff's property and evidence system.

# DEPARTMENT SUMMARIES

## SHERIFF: OPERATIONS BUREAU

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF: 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), the Hazard Mitigation Grant Program (HMGP) and various Wildfire Grants.

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### 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.
- Remodel and Relocation of OEM offices and Emergency Operations Center to Army Reserve Training Center

### 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, KC Evacuation and Reception 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/events and/or public service announcements focusing on groups identified in above objectives.
- Develop and conduct EOC quarterly trainings.

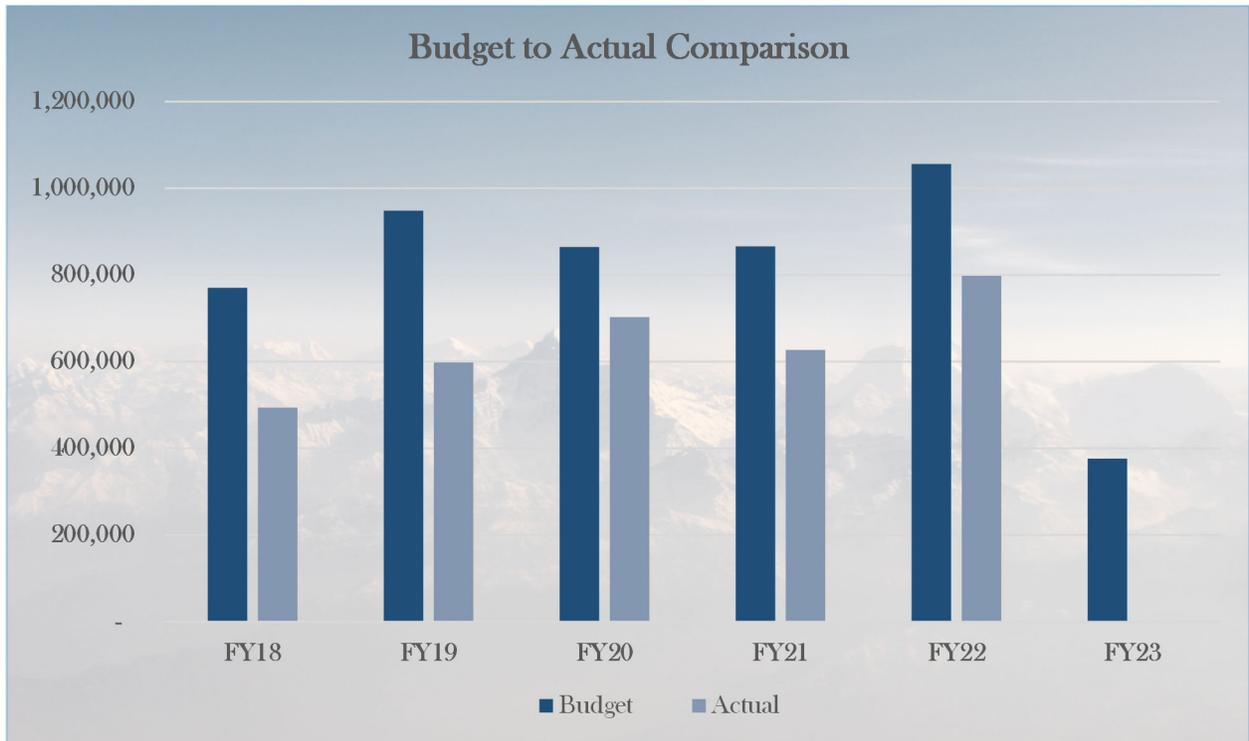
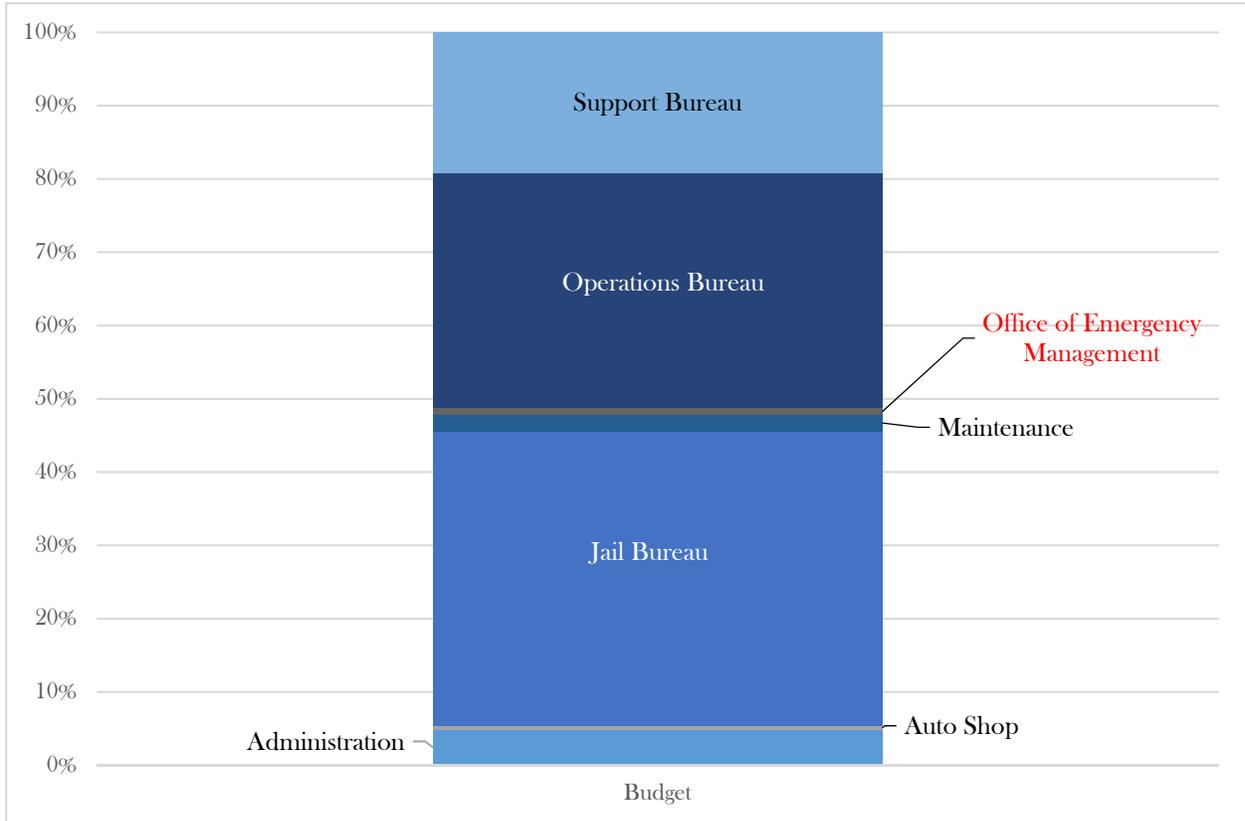
### DEPARTMENT GOALS /OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

## SHERIFF: OFFICE OF EMERGENCY MANAGEMENT

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF: SUPPORT BUREAU

### DESCRIPTION

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.

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 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.

### 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

- Number of calls handled
- Records Requests processed
- Concealed Carry Permits Issued

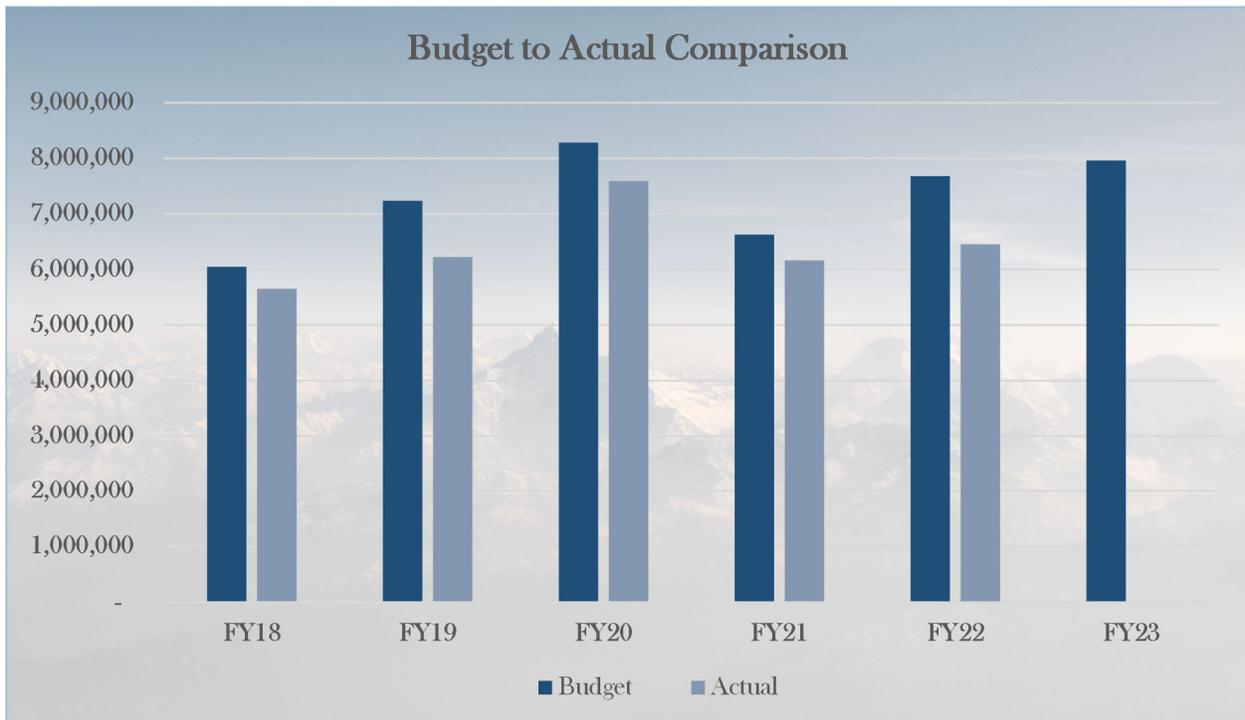
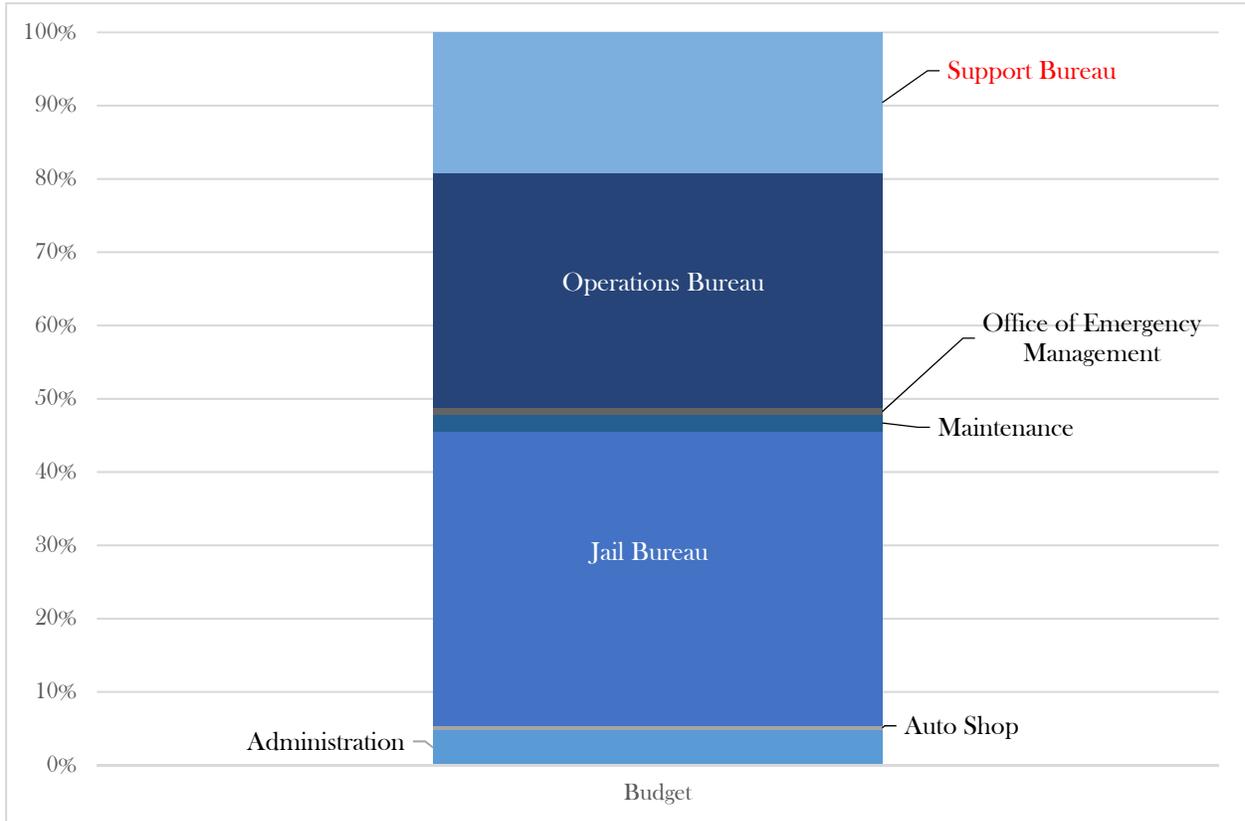
### DEPARTMENT GOALS /OBJECTIVES

- 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.
- Continue to recruit, train and retain valuable staff.
- Host additional professional Law Enforcement Training in Kootenai County for all regional agencies.
- Maintain excellent service for all emergency and fleet vehicles.
- Work with local elected officials for future growth and facility needs.

# DEPARTMENT SUMMARIES

## SHERIFF: SUPPORT BUREAU

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## PROSECUTOR



Stanley Mortensen

### 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.

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### PROSECUTOR DEPARTMENTS

- [Civil](#)
- [Criminal](#)
- [Human Resources](#)
- [Juvenile Diversion](#)

# DEPARTMENT SUMMARIES

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## PROSECUTOR: CIVIL DIVISION

### DESCRIPTION

The Civil division serves as the legal advisor for all County offices, and as a legal advisor and prosecutor for all law enforcement agencies in Kootenai County. The goal of the division is to provide up-to-date, accurate and consistent legal advice to the County. The Civil Division also represents the County in pursuing enforcement actions and argue in support of actions of the County in certain appeals.

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### CHALLENGES & ACCOMPLISHMENTS

- The Civil Division's budget remains largely unchanged from last year with the exception of salary increases from the 6% COLA and matrix adjustment in FY2023.
- 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.

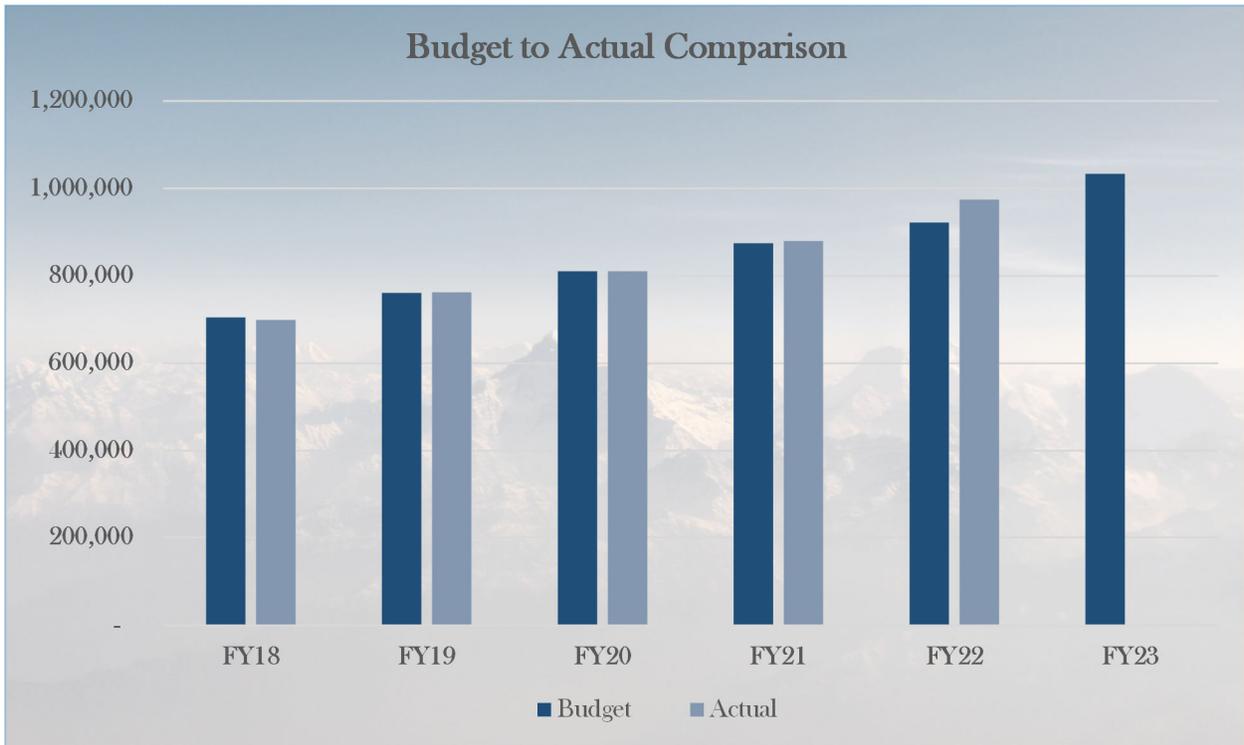
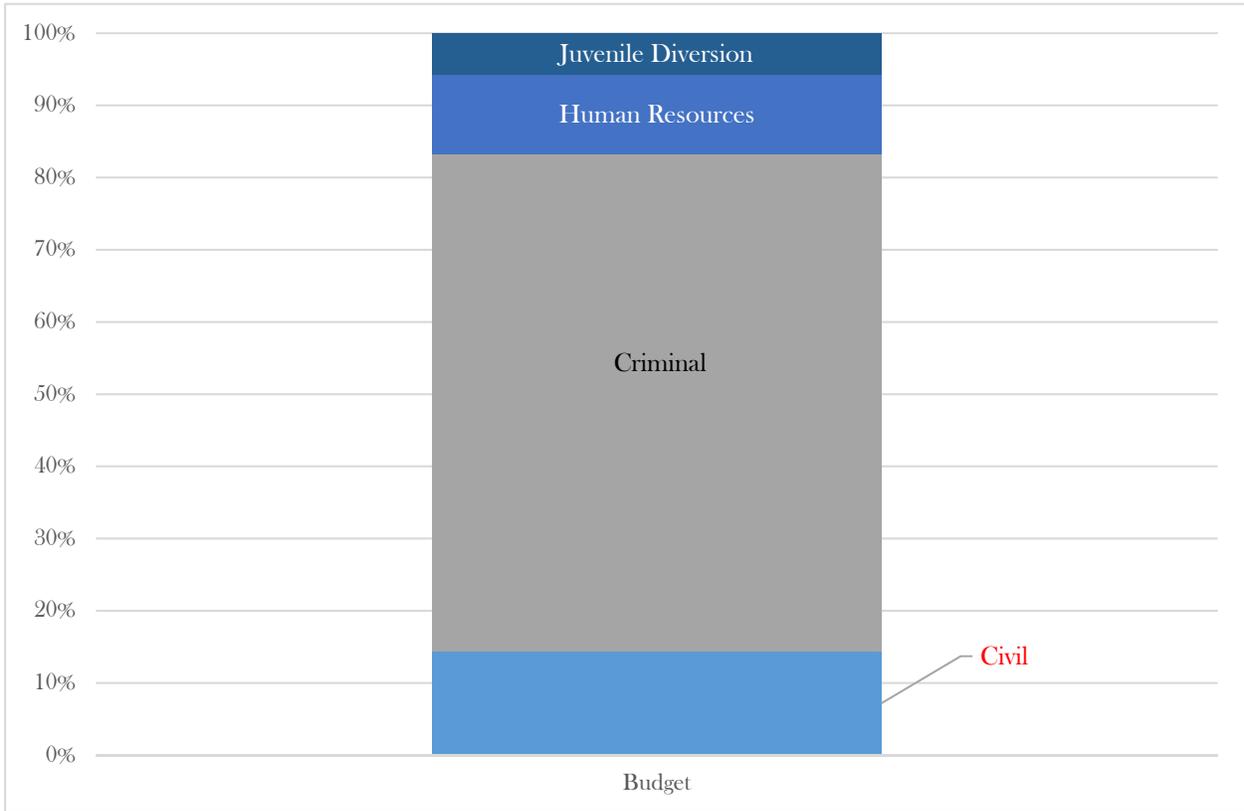
When it is necessary to initiate litigation, it is an objective to efficiently pursue a positive outcome for the County.

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

# DEPARTMENT SUMMARIES

PROSECUTOR: CIVIL DIVISION

## BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## 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.

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### CHALLENGES & ACCOMPLISHMENTS

Our challenge continues to be working within the Supreme Court's schedule, even when it does not align with the County. For example, during weather events many County offices may close, however the courts do not, therefore administrative staff, attorneys, and bailiffs all must still appear, despite challenges. In addition, several wifi outages have caused issues with trials, necessitating a new generator for the courthouse. When wifi is out, judges are unable to view documents, and attorneys are unable to utilize the network.

### 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.

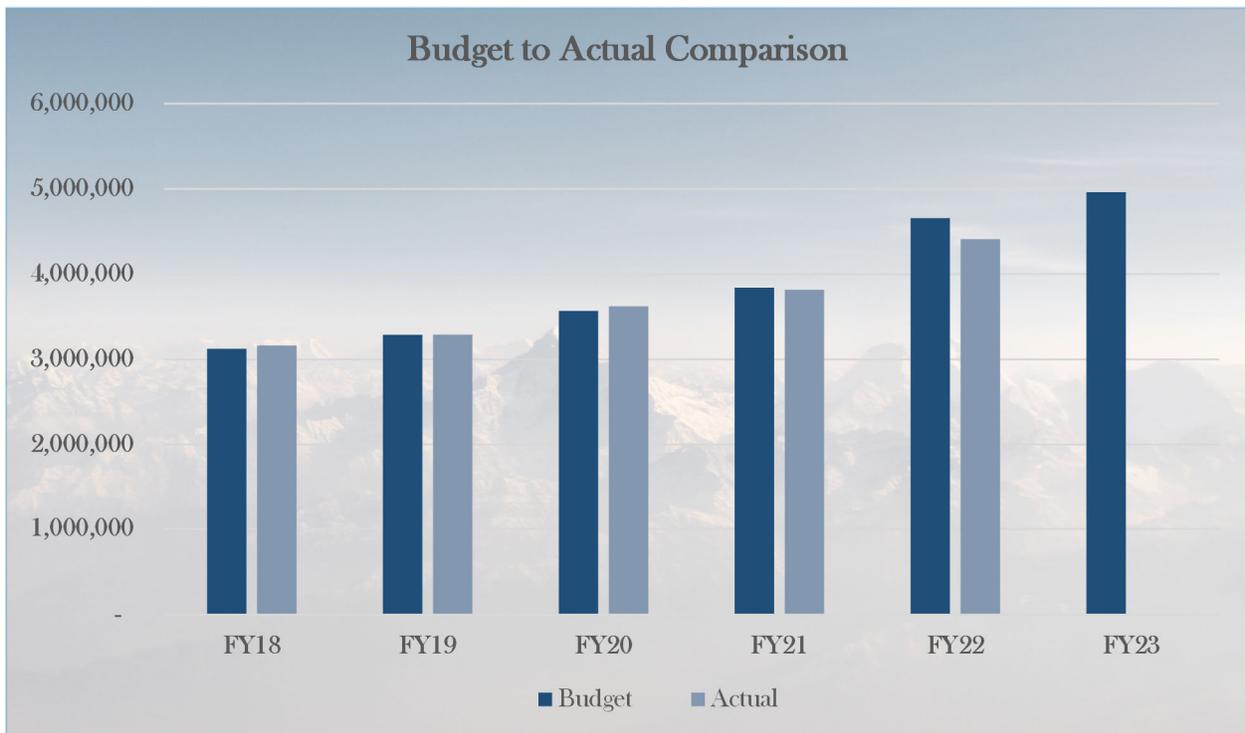
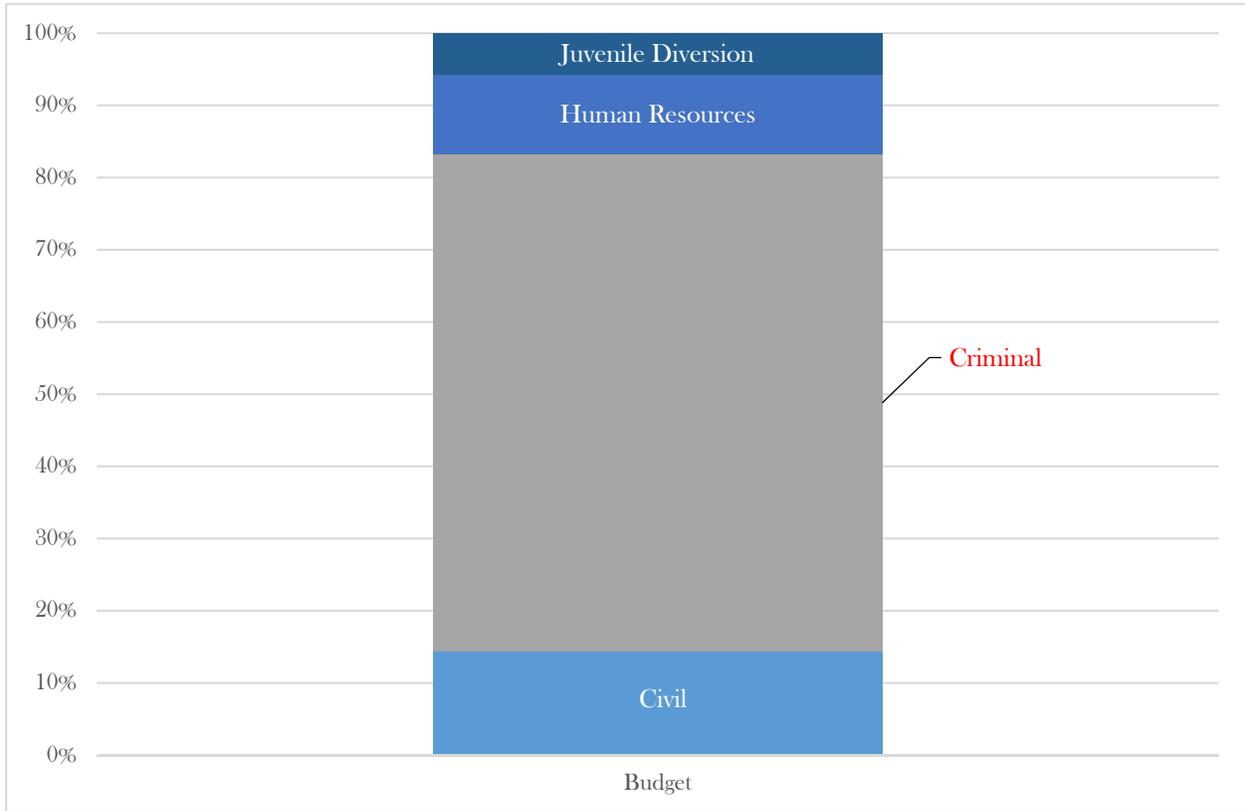
### DEPARTMENT GOALS /OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

PROSECUTOR: CRIMINAL DIVISION

## BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## PROSECUTOR: HUMAN RESOURCES

### 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.

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### 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.

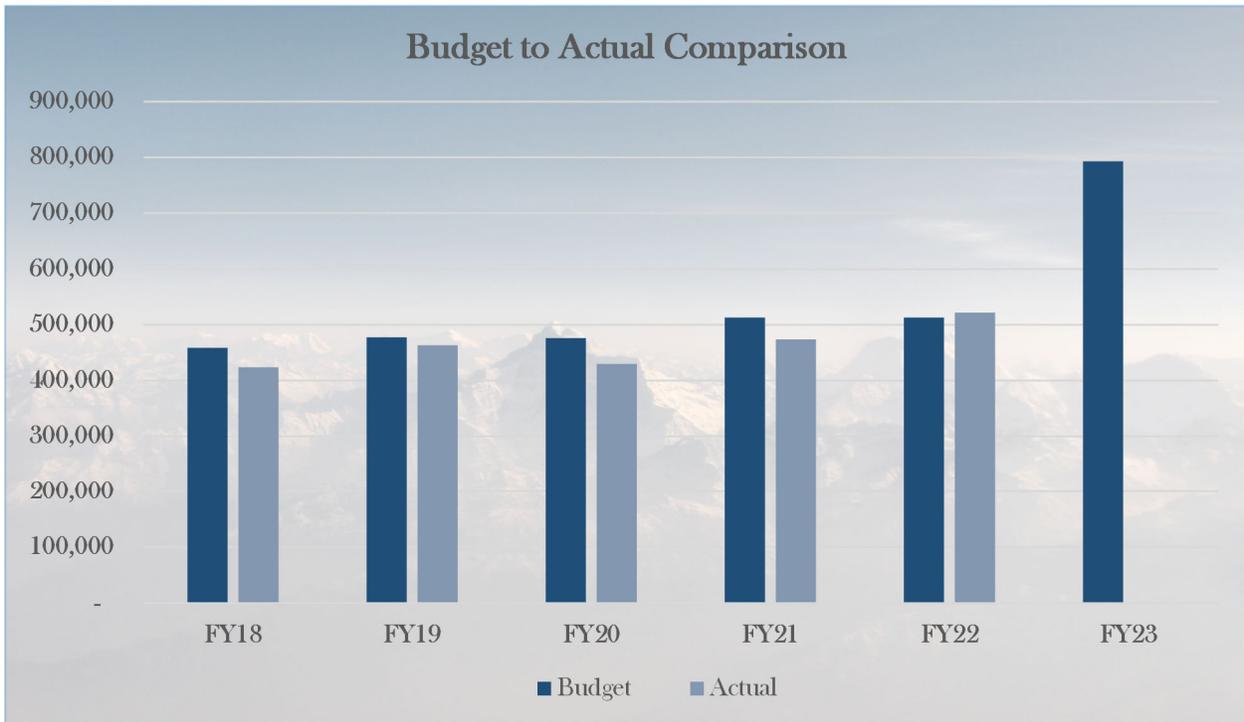
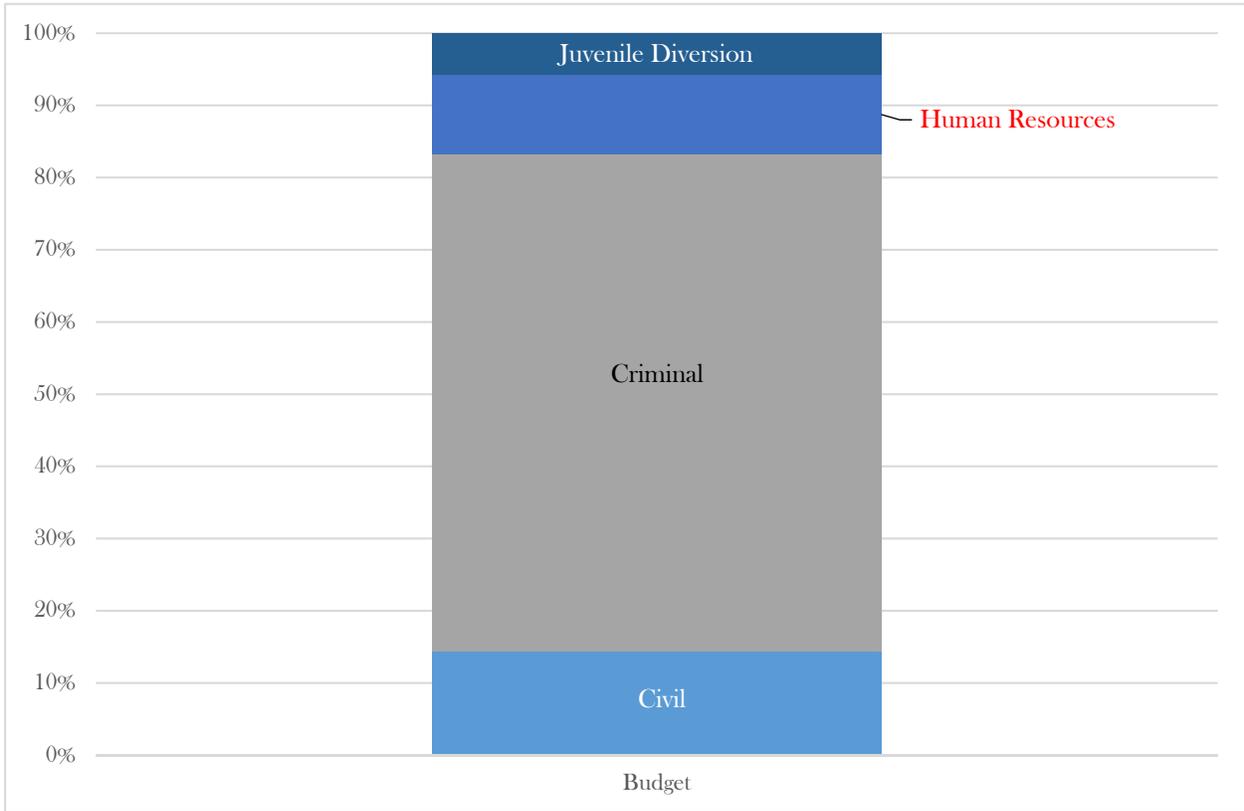
### DEPARTMENT GOALS /OBJECTIVES

- 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

# DEPARTMENT SUMMARIES

PROSECUTOR: HUMAN RESOURCES

## BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## PROSECUTOR: JUVENILE DIVERSION

### 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). 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.

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### 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.
- **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.

### PERFORMANCE MEASURES

	2018	2019	2020	2021	2022
Juvenile Police Reports Staffed	571	624	428	440	507
Juvenile Cases Entered Diversion from Staffing	255	303	224	235	285

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

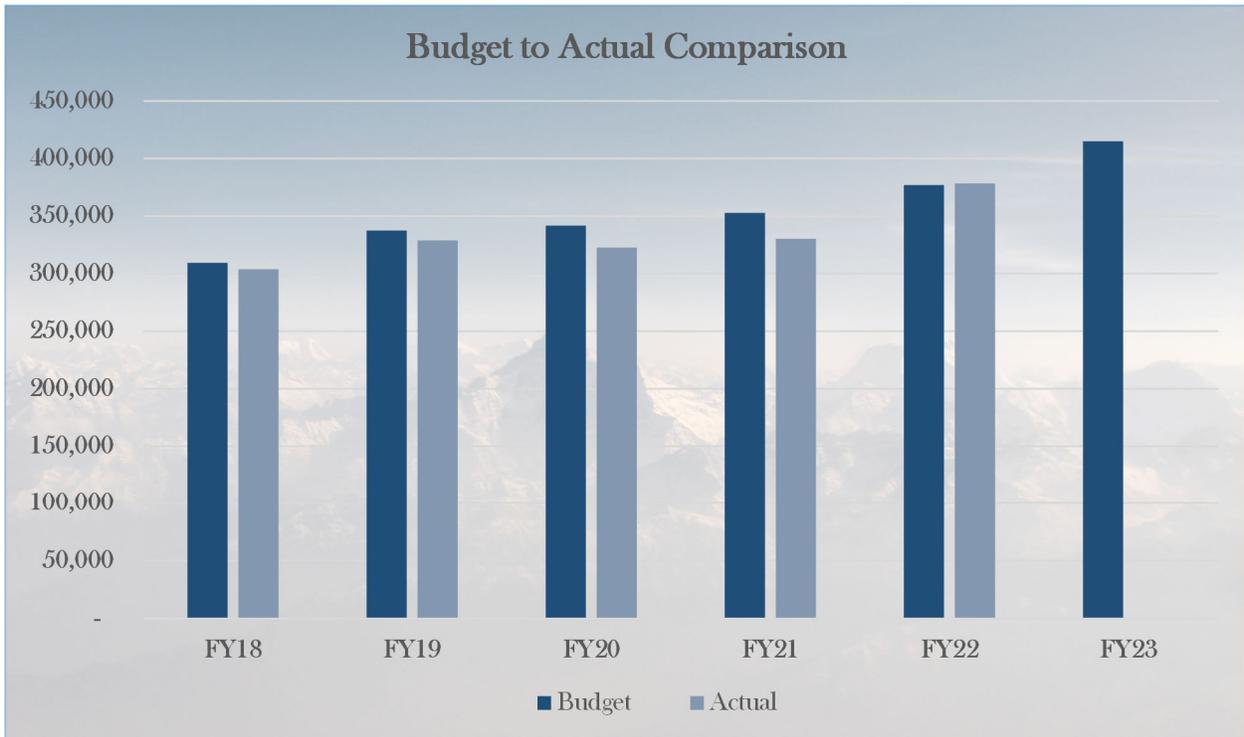
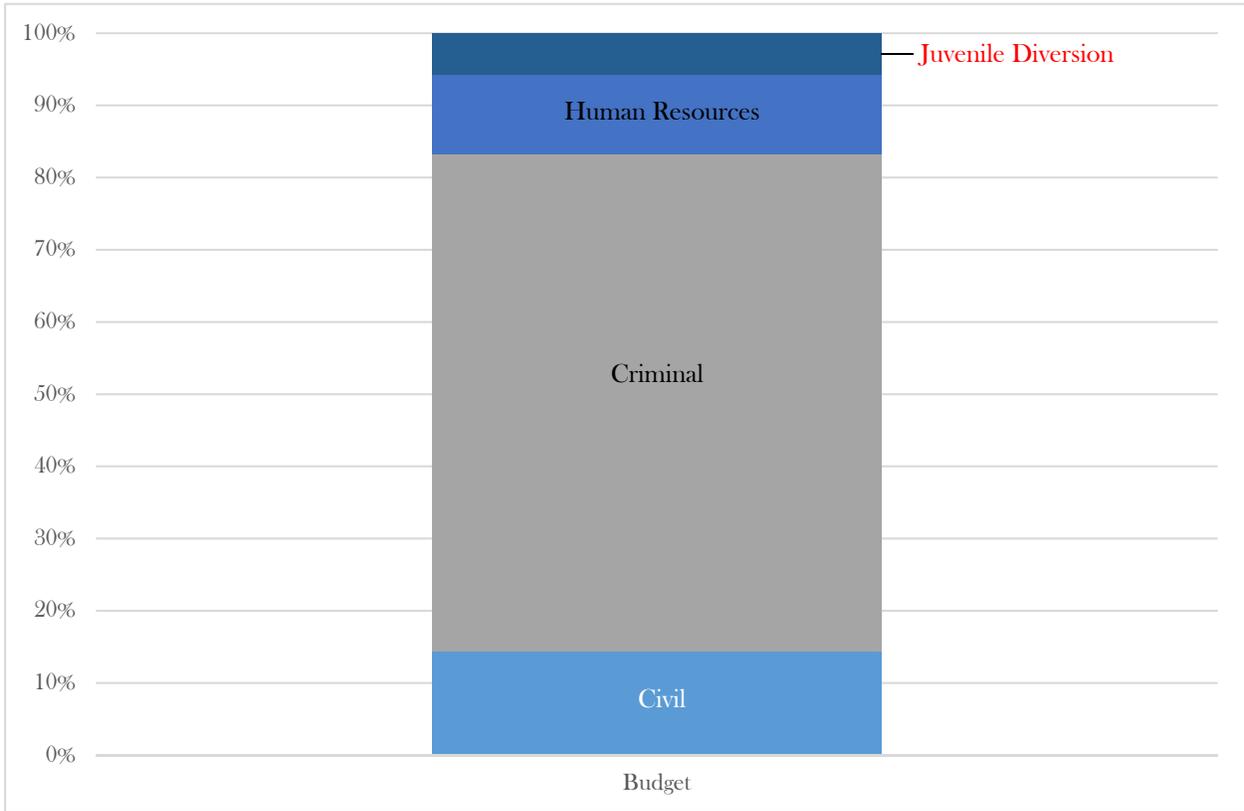
The goals of the program include providing a prompt and effective alternative to the traditional juvenile court system, reducing recidivism, providing fair, efficient and cost effective services, and maintaining a balance of accountability, rehabilitation, and community protection. Diversion staff members 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.

# DEPARTMENT SUMMARIES

PROSECUTOR: JUVENILE DIVERSION

## BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## DISTRICT COURT



Cynthia Meyer

### 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.

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### DISTRICT COURT DEPARTMENTS

- [Trial Court Administrator \(Operations\)](#)
- [Specialty Courts](#)
  - Drug Court
  - DUI Court
  - Mental Health Court

# DEPARTMENT SUMMARIES

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## 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, the Trial Court Administrator and the Deputy Trial Court Administrator 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.

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### 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 Trial Court Administrator was added in 2022 and is a state employee. However, 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.

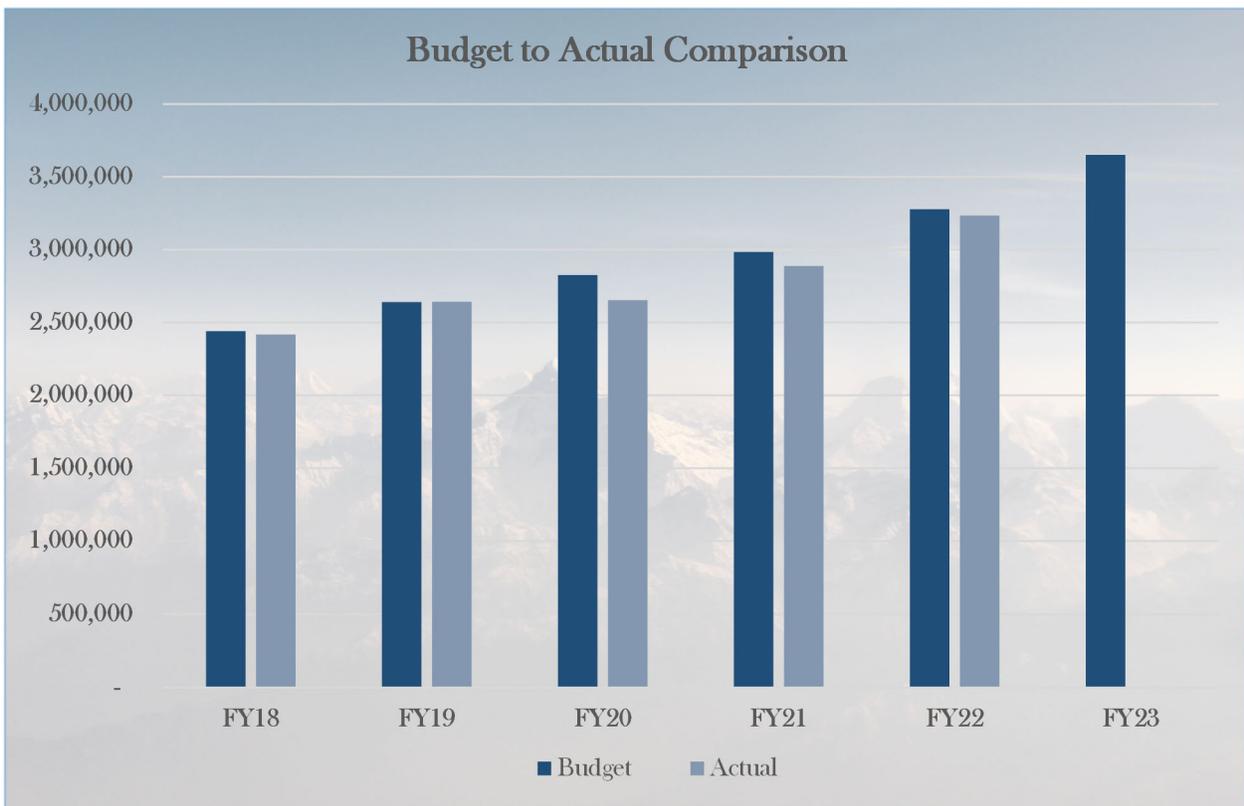
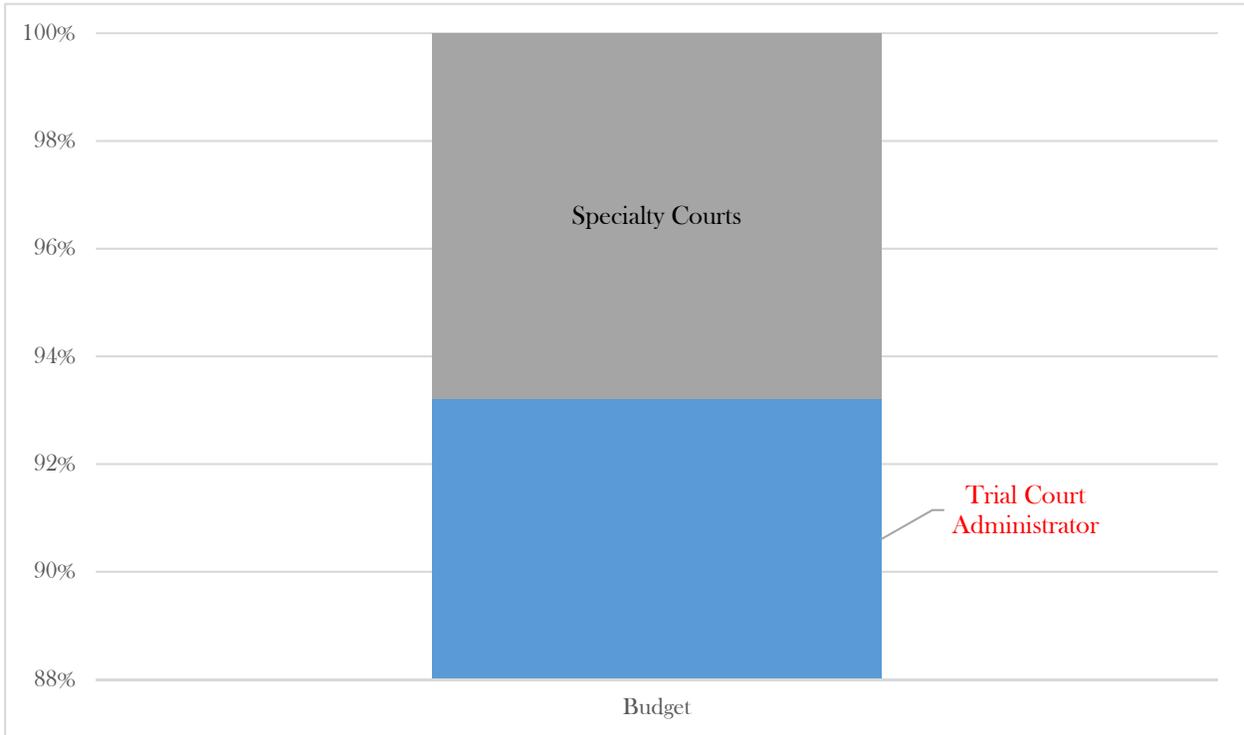
### DEPARTMENT GOALS /OBJECTIVES

- 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.

# DEPARTMENT SUMMARIES

## DISTRICT COURT: TRIAL COURT ADMINISTRATOR (OPERATIONS)

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **DISTRICT COURT: SPECIALTY COURTS**

The Specialty Courts are specific courts that endeavor to address the underlying causes of criminal behavior. The specialized court sessions offer an intensive probation program for people with substance use and/or mental health disorders.

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## **DRUG COURT**

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.

## **DUI COURT**

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.

## **MENTAL HEALTH COURT**

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**

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**

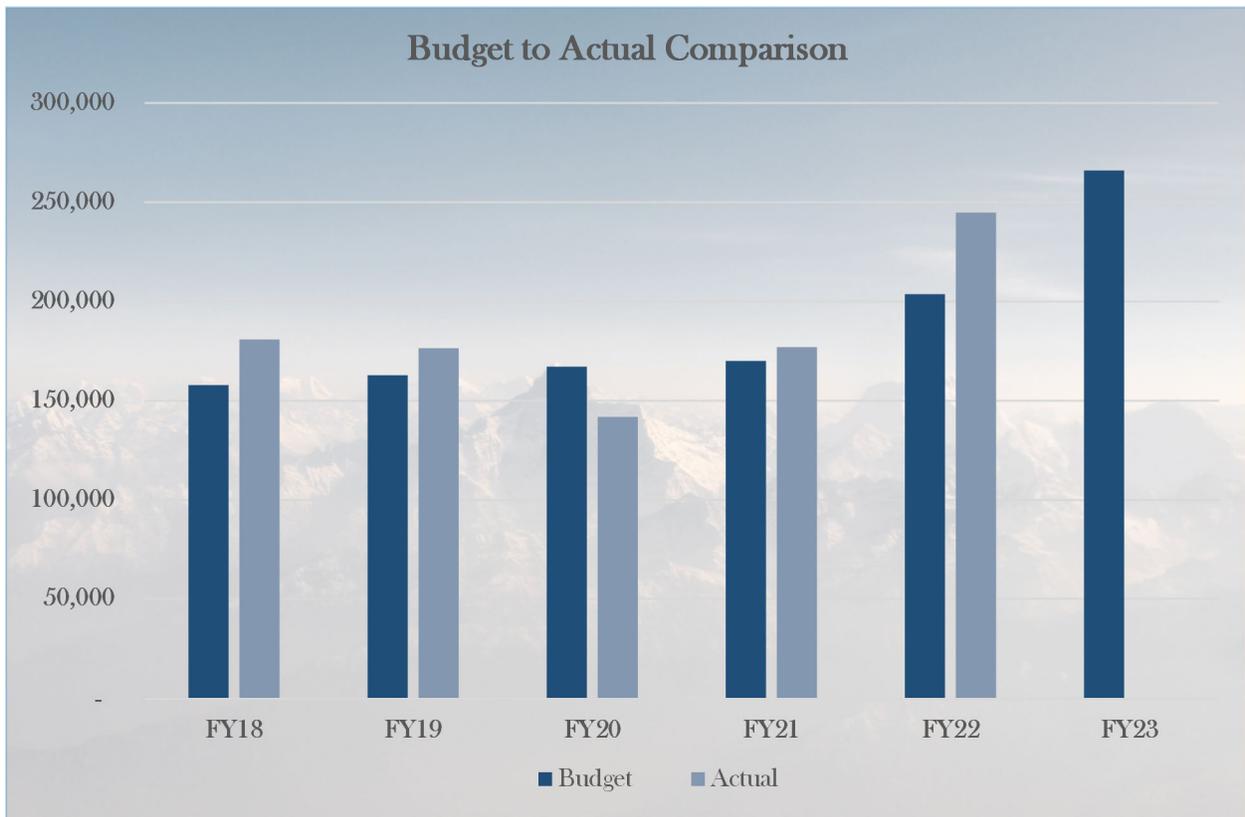
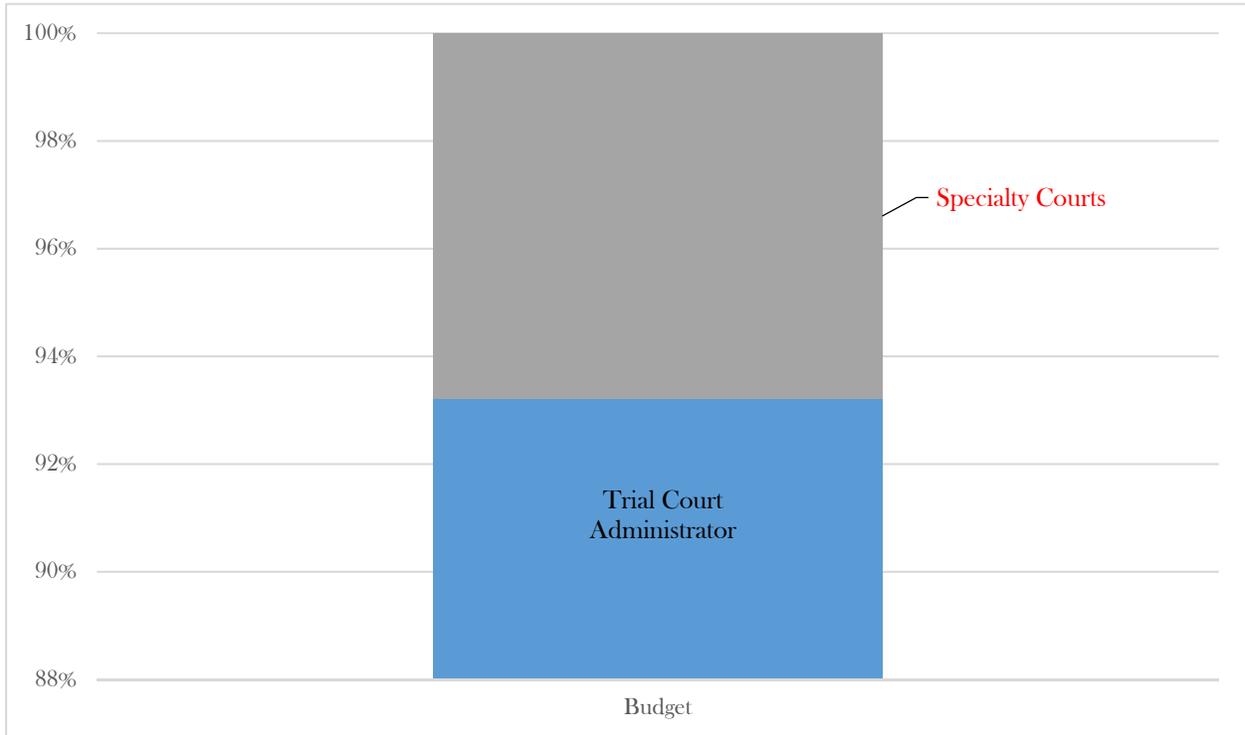
The Idaho Legislature established the following goals for drug courts:

- Reduce the overcrowding of jails and prisons.
- Reduce alcohol and drug abuse and dependency among criminal offenders.
- Hold offenders accountable.

# DEPARTMENT SUMMARIES

## DISTRICT COURT: SPECIALTY COURTS

### BUDGET PERFORMANCE



# REFERENCE

# GLOSSARY

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Terminology	Description
<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.

# GLOSSARY

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Terminology	Description
<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 for reaching implications for all sectors of the economy.
<b>Contingency Reserve</b>	The County follows a concept of budgeting for contingencies and does so at the fund level, under both the General Fund and the Justice Fund. These funds cover revenue shortfall and unplanned expenditures.
<b>Debt Limit</b>	Maximum debt permitted by state statute.
<b>Debt Service</b>	The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
<b>Deficit</b>	Amount by which expenditure exceeds revenue.
<b>Department</b>	A major administrative division of the County which includes overall management responsibility for program services or a group of related operations within a functional area.
<b>Depreciation</b>	An allowance made for the consumption of the value of an asset due to the passage of time, wear, or market conditions.
<b>Disbursement</b>	Payment for goods and services in cash or by check.
<b>Elected Officials</b>	Board of County Commissioners, Clerk, Treasurer, Assessor, Coroner, Sheriff and Prosecuting Attorney
<b>Encumbrance</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
<b>Enterprise Fund</b>	Funds a governmental operation which receives revenue through service on a business basis.
<b>Expenditure</b>	This term refers to the outflow of funds paid or to be paid for an asset obtained, or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: An encumbrance is not an expenditure, it reserves funds to be expended.)

# GLOSSARY

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Terminology	Description
<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>GAAP (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..

# GLOSSARY

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Terminology	Description
<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.

# GLOSSARY

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Terminology	Description
<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

# ACRONYMS

Acronym	Description
JJC	Juvenile Justice Center
JPRO	Juvenile Probation
KCEMSS	Kootenai County Emergency Medical Services System
KCSD	Kootenai County Sheriff's Department
KMC-IPH	Kootenai Medical Center- Involuntary Police Holds
KMPO	Kootenai Metropolitan Planning Organization
MIS	Managerial Information System
MOSCAD	Motorola Supervisory Control and Data Acquisition
OEM	Office of Emergency Management
PAC	Panhandle Area Council
PAO	Prosecuting Attorney's Office
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