
KOOTENAI COUNTY, IDAHO

2024
ADOPTED
BUDGET



Board of County Commissioners
Bill Brooks, Commissioner
Bruce Mattare, Commissioner
Leslie Duncan, Commissioner, Chair

Auditor's Office
Jennifer Locke, Clerk
Grace Blomgren, Chief Deputy Clerk
Brandi Falcon, Finance Director

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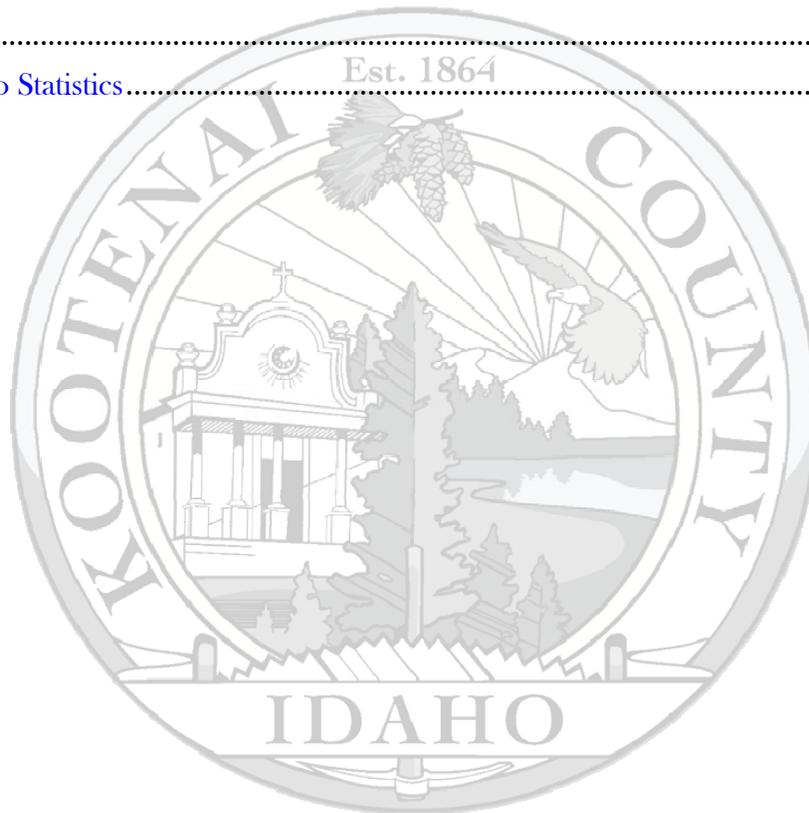
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Quick Reference and Reader's Guide

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 Table of Contents 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.

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GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kootenai County, Idaho for its annual budget for the fiscal year beginning October 1, 2022. This the 11th 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, 2023 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, 2022

Christopher P. Morrill
Executive Director



INTRODUCTION & OVERVIEW



Kootenai County Clerk Jennifer Locke

Auditor · Clerk of the District Court · County Assistance · Elections · Recorder

451 Government Way · P.O. Box 9000

Coeur d'Alene, ID 83816-9000

Phone (208) 446-1650 · Fax (208) 446-1661

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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, 2023 and ending September 30, 2024, referred to as the Fiscal Year 2024 budget, adopted on September 1st, 2023. The budget is balanced and in accordance with Idaho State Law. This budget is a collaboration of the Elected Officials, the Auditor, management, and staff of Kootenai County.

Kootenai County has prepared a formal budget book for submission to the Government Officers Finance Association (GFOA) for consideration of their Distinguished Budget Presentation Award for the past 11 years and has received the award for the past 11 years. The formal budget book offers elected officials, employees, and citizens a concise summarized document of Kootenai County's budget and functions as a financial plan, operations guide, communications device, and includes applicable policy documents that guide the County's budget process.

Through the Fiscal Year 2024 budget, the citizens of Kootenai County will continue to receive mandated services, County assets will be maintained in good condition, and the financial condition will remain healthy. Kootenai County continues to implement Countywide and departmental mission statements, goals, and objectives that are in alignment with County long-term goals. This year, you will see enhanced reporting of departmental performance measures, in an effort to further showcase the operations and performance of our departments.

BUDGET HIGHLIGHTS

The County's total 2024 adopted budget is \$141,126,170, a 17% increase from the adopted 2023 budget. The main contributing factor to this increase is the Enterprise Fund, which is the County's Solid Waste department. Solid Waste's adopted 2024 budget is \$31,077,359, which is a 76% increase over their adopted 2023 budget. This increase for Solid Waste is primarily due to several large upcoming capital projects, as well as cost increases in their hauling contracts. Solid Waste is a fee supported operation and is completely self-supporting from their revenues.

The County's 2024 adopted budget, not including Solid Waste, is \$110,048,811, which is a 7% increase over the 2023 adopted budget. The main contributing factor to this increase is the implementation of a new pay matrix for patrol deputies and command staff, as well as a 4.5% Cost of Living Adjustment (COLA) for County employees.

The 2024 adopted budget for the County's Internal Service Fund is \$13,270,812 and the Ambulance District is \$3,710,699. These are not included in the County's budget figures above.

CHALLENGES & OPPORTUNITIES

Kootenai County has struggled to fill a significant number of open positions Countywide, and this was a main concern during the development of the 2024 budget. At the time of budget adoption, there were 96 open positions Countywide out of 924 total positions. This is a Countywide vacancy rate of 10%, which is

higher than the State rate of 3.2%¹ and the national average of 3.9%². The top four departments with the highest vacancies were Public Defender (18), Jail (24), 911 (12), and Patrol (8). When open positions are considered as percentage of total positions, 911 had the highest vacancy rate at 35%.

The County maintains a pay matrix for employees, which has helped bring stability to many departments. However, public safety departments are continuing to experience high vacancy rates. In an effort to address these significant vacancies, the County Commissioners approved a new 5 year matrix for all patrol deputies and command staff. It was calculated to be much closer to the pay of competing local law enforcement agencies and also includes longevity pay for officers at 15, 20, and 25 years of service. We are optimistic this will help improve Patrol vacancies.

FY 2024 is the last year that Public Defense will be considered a County department. As of October 1, 2024, they will be under the newly created Idaho State Public Defender's Office and public defense will no longer be the responsibility of any Idaho counties. This is due to recent legislation, House Bill 236, in which the State of Idaho will take over all public defense.

Kootenai County's cost of living has steadily increased in recent years, and, in an effort to ensure employee retention in an era of high inflation, the 2024 budget includes a 4.5% Cost of Living Adjustment (COLA) for all employees. In addition, each employee in good standing will advance one step on the pay matrix on their anniversary date with the County. For those employees that were on too low of a step on their pay matrix, based on their time in position, their step was adjusted to the appropriate level. The Elected Officials' wages were increased to 3% below Canyon County's 2023 elected wages, since Canyon is closest in size to Kootenai County. The Kootenai County Commissioners are in the process of writing a policy to standardize pay increases for elected officials.

Lastly, to incur budget savings, any positions that had been open longer than 100 days at the time of budget adoption were budgeted at 50%. This resulted in \$1.8 million in budgeted savings, however it is important to remember that this also represents an ongoing liability. Once these positions are filled, they must be budgeted at 100%.

In terms of revenues, we are budgeting a significant increase in our interest revenue at \$4 million, compared to \$1.5 million in 2023. This is partially due to the influx of cash from the ARPA grant, as well as a favorable interest rate market. This large of an increase in interest revenue is an anomaly and is not expected to continue from year to year. Conversely, trend data from the State of Idaho is showing a slowing down and even decrease in state revenue sharing and sales tax amounts, therefore these have been budgeted conservatively with no increase over the last 4 quarters. The County's health insurance rates are also holding steady, with no budgeted increase for 2024. This is primarily attributed to prescription savings, as well as a lower claims year.

RESERVES

Kootenai County has a history of modest fund balance reserves that are often used for budgeted capital purchases, as well as unanticipated capital needs throughout the year. There are several large capital projects in process and upcoming, which exceed available reserves. Therefore, in an effort to preserve our reserves for these upcoming projects, many requested capital purchases in the 2024 budget were levied, rather than funded with reserves. More information can be found in the [Fund Balance](#) section and [Capital & Debt](#) section.

¹ Per University of Idaho Indicators Idaho as of August 2023

² Per U.S. Bureau of Labor Statistics as of August 2023

PROPERTY TAX IMPLICATIONS

The County's levy rate increased this year, increasing tax bills from \$123 per \$100,000 of value to \$126 per \$100,000 of value. This increase in the levy rate was caused by both the increase in the County's budget, as well as increased property values in Kootenai County. The net taxable value of all assessed property in Kootenai County as of the date of adoption was \$47,163,403,473. The net taxable value used to certify the levy rate is \$47,065,069,714. This change reflects final values received after the budget adoption deadline.

For the third year in a row, property tax revenue is less than non-property tax revenues. For the 2024 budget, property tax is 42% of budgeted revenues. This reflects the ongoing goal of the County Commissioners to place the burden of certain services on the users of those services, rather than on property tax. In addition, House Bill 292 established funding for property tax relief for taxpayers and Kootenai County taxpayers will be recipients of this relief. This bill created a Homeowner's Property Tax Relief Fund at the state level and annual amounts of tax relief will be distributed to taxing districts statewide. For FY2024, the amount of relief provided to all taxing districts in Kootenai County is approximately \$23M.

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 thirty (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.

BUDGET AMENDMENT PROCESS

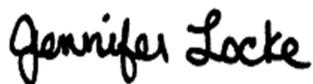
Kootenai County regularly makes changes to the Adopted Budget to account for items such as grants and unanticipated revenue. All budget amendments are approved by the County Commissioners during weekly business meetings and then adopted via resolution by the County Commissioners at year-end.

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 2023 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 2024 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,

A handwritten signature in black ink that reads "Jennifer Locke". The signature is written in a cursive, flowing style.

Jennifer Locke, Kootenai County Clerk

Kootenai County Elected Officials



Bill Brooks
Commissioner, District 1



Bruce Mattare
Commissioner, District 2



Leslie Duncan
Commissioner, District 3
Chair



Bela Kovacs
Assessor



Jennifer Locke
Clerk



Dr. Duke Johnson
Coroner



Stan Mortensen
Prosecutor



Bob Norris
Sheriff



Steve Matheson
Treasurer

Kootenai County Organization Chart

Kootenai County Citizens





FINANCIAL STRUCTURE

EXECUTIVE SUMMARY

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 FY24 budget reflects the mission and values with wage increases for law enforcement, a cost of living adjustment (COLA) for all employees, investments in public safety infrastructure and equipment, landfill expansion, and minimal increases to operating expenditures, 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 third year in a row our non-property tax revenues exceed our property tax amount.

The goals of each budget cycle are determined in early spring via discussion between the Board of County Commissioners and the Auditor's office. This year, the Board had several goals and directives for departments to consider in the development of their FY24 budgets. For personnel, the Board required all personnel requests to be vetted by HR before being added as a budget request. They also did not allow requests for employee steps to be considered, instead intending to fund annual step increases countywide or not at all. Initially, the Board did not want a COLA calculation provided. However, this was changed later in the budget cycle, and a COLA was eventually funded as part of the FY24 budget. For operation expenses, the Board directed departments to submit their operation budget flat and any increases had to have reasonable substantiation. For capital requests, departments were required to provide the estimated useful life, quotes, and funding source for all their requests. In addition, all vehicle purchases were vetted by the Fleet Management committee. Overall, the Board

remained committed to funding the pay matrix, taking a closer look at departmental fee revenues, and preserving fund balance.

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 the new pay matrix for patrol deputies and command staff, the 4.5% COLA, and annual pay step increases for employees. In addition, changing legislation continues to impact Kootenai County and we monitor legislative activity closely.

LEGISLATIVE CHANGES

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. FY24 is the last year in which public defense will be part of the County's budget. As of October 1, 2024, they will be responsibility of the State of Idaho.

House Bill 316 doubled Kootenai County's funding requirement for Panhandle Health. Previously, the 5 northern counties and the State of Idaho split the funding burden 50/50. Now, the counties must fund the entire amount that was previously split with the State. For FY24, the northern counties collectively fund 19% of Panhandle Health's budget, which is a total of \$2,496,903. Of this, \$1,696,345 is Kootenai County's portion. The allocation of the 19% amongst the 5 northern counties is based on population and Kootenai County's share is the largest at 67%.

BUDGET OVERVIEW

Kootenai County's adopted budget for FY24 for all funds is \$158,107,681. This includes our Internal Service Fund, which is our self-insurance fund, at \$13,270,812 for FY24, as well as our Ambulance District, at \$3,710,699. 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

EXECUTIVE SUMMARY

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 \$89.4 million represents labor costs and employer-paid benefits. The Operating budget of \$34.9 million includes daily operating costs such as supplies, utilities, and maintenance. The Capital budget of approximately \$16.7 million funds infrastructure, facilities, vehicles, and equipment. As part of the FY24 budget cycle, all departments were required to provide detailed justification for Personnel requests, Operating expenses, and Capital requests. Total personnel expense increased by \$6.1 million, or 7%, primarily due to the implementation of a new 5 year matrix for patrol deputies and command staff, a 4.5% COLA, annual steps for each employee, and increased Elected Official's wages. Total operating expenses decreased by \$644k over FY23 amended budget, or 2%, (does not include grants). Lastly, capital purchases total \$16.9 million.

CAPITAL INVESTMENTS

Kootenai County's capital purchases for FY24 are \$16.9 million, which is a \$2.2 million increase from prior year (does not include grants). Of this, \$14.9 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 FY24 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 FY24 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 that each elected official is responsible for and the fund that 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

EXECUTIVE SUMMARY

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, their departments, and historical performance can be found in the [Fund Summaries](#) and [Department Summaries](#).

GENERAL FUND

The General Fund budget for FY24 is \$30 million, a decrease of \$18k over FY23 amended. This is primarily due to an increase in personnel costs of \$3.2 million, which is offset by a decrease in operating expenses of \$1.3 million and a decrease in capital expenses of \$2 million. The General Fund contains budgets for the following departments, which report to their respective Elected Official: 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. Other Levy Funds, not including the Justice Fund, for FY24 total \$19 million, a decrease of \$792k or 4%. This is due to a decrease in capital expenditures of \$408k, a decrease in operating expenditures of \$1 million, and an increase in personnel expenditures of \$582k. The Justice Fund is the County's largest Other Levy Fund, therefore we break it out separately. The Justice Fund for FY24 totals \$58 million, a decrease of \$900k or 2%. This is due primarily to a \$3.7 million decrease in capital expenses, which offsets the \$231k increase in operating expenses and the \$2.5 million increase in personnel expenditures. 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 \$3.7 million of the FY24 budget. 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, Aquifer Protection, Jail Commissary, Sheriff Donation, Drug Seizure, Centennial Trail, Tourism Promotion, Transit, Airport Sewer, and Court Interlock. Collectively they make up \$2.3 million of the budget, with \$2.1 million in revenues and \$250,000 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 finances their operations mainly through user fees or charges. Kootenai County's Enterprise 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.

Departments by Elected Official

Elected Official	Department	Fund Description	Service Type
Assessor			
	Administrative Services	10 - General	Mandated
	Appraisal (Residential & Specialized)	46 - Revaluation	Mandated
	Mapping	46 - Revaluation	Mandated
	Surveyor	10 - General	Mandated
	Vehicle Licensing	10 - General	Mandated
BOCC			
	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	
	Risk Management	13 - Liability Insurance	Mandated
	Snow Groomers	36 - Snowmobile	
	Solid Waste	60 - Solid Waste	Mandated
	CityLink Transit	20 - Public Transport	
	Vessel	37 - Vessel	
	Veterans Services	10 - General	
Clerk			
	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
Coroner			
	Coroner	10 - General	Mandated
District Court			
	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
Prosecutor			
	Civil Division	10 - General	Mandated
	Criminal Division	15 - Justice	Mandated
	Human Resources	10 - General	Mandated
	Juvenile Diversion	10 - General	
Sheriff			
	911	10 - General	Mandated
	Air Support Unit	15 - Justice	
	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
Treasurer			
	Treasurer	10 - General	Mandated



**POLICIES
& PROCESSES**

FINANCIAL POLICIES

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. Currently, there are several resolutions that formalize procedures for specific items and those resolutions or policies have been included. 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 a 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: 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 RFP process. The agreement with the firm is for 3 years and at each 3 year interval the agreement is re-analyzed. 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 an annual budget report and an Annual Comprehensive Financial Report (ACFR), which includes the Schedule of Expenditures of Federal Awards (SEFA) and the audited financial statements. All issued reports are compiled in accordance with GAAP. 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 access to reporting and accounting for all County departments.

PROCUREMENT

The County maintains a Procurement Procedures Policy regarding Federally Funded Purchases. It is 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

FINANCIAL POLICIES

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 targets a minimum reserve of 3 months (25%) of operating costs, however the Board may choose a lesser amount if they wish. The Auditor's office will always recommend the target of 3 months.

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 Commissioners 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 large capital projects, grant match, or unexpected large healthcare claims. Emphasis will be placed on 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 & STRUCTURE

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. 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 intergovernmental revenues. Services with specific customer use are funded with charges for services directly related to the level of service provided. The County maximizes the utilization of these charges for services in lieu of property tax revenues.

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. 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.

FINANCIAL POLICIES

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, seasonal 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 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 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 expenditure.

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

FINANCIAL POLICIES

assessed market value. Currently, the County is debt free with the goal of maintaining such status for fiscal year 2024. However, as a result of the provisions of GASB 87, the new lease standard, certain lease liabilities are reported under the debt category.

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 maintains 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. The accounting system flags transactions for review that exceed budget appropriations per line item and per budget classification category.



BUDGET PROCESS

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 1st 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 3rd Monday in May (IC 31-1602(2)).

On or before the 3rd 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 1st 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 3rd 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 2nd 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.

BUDGET PROCESS

In no event shall the final budget be greater than the amount of the advertised tentative budget. Per Idaho Code Section 31-1605, the actual expenditures for the ensuing fiscal year shall not exceed the appropriations legally adopted by the Commissioners. The County's policy is that amounts may not be transferred between personnel services and other charges and services (including capital outlay); also amounts may not be transferred between departments or funds.

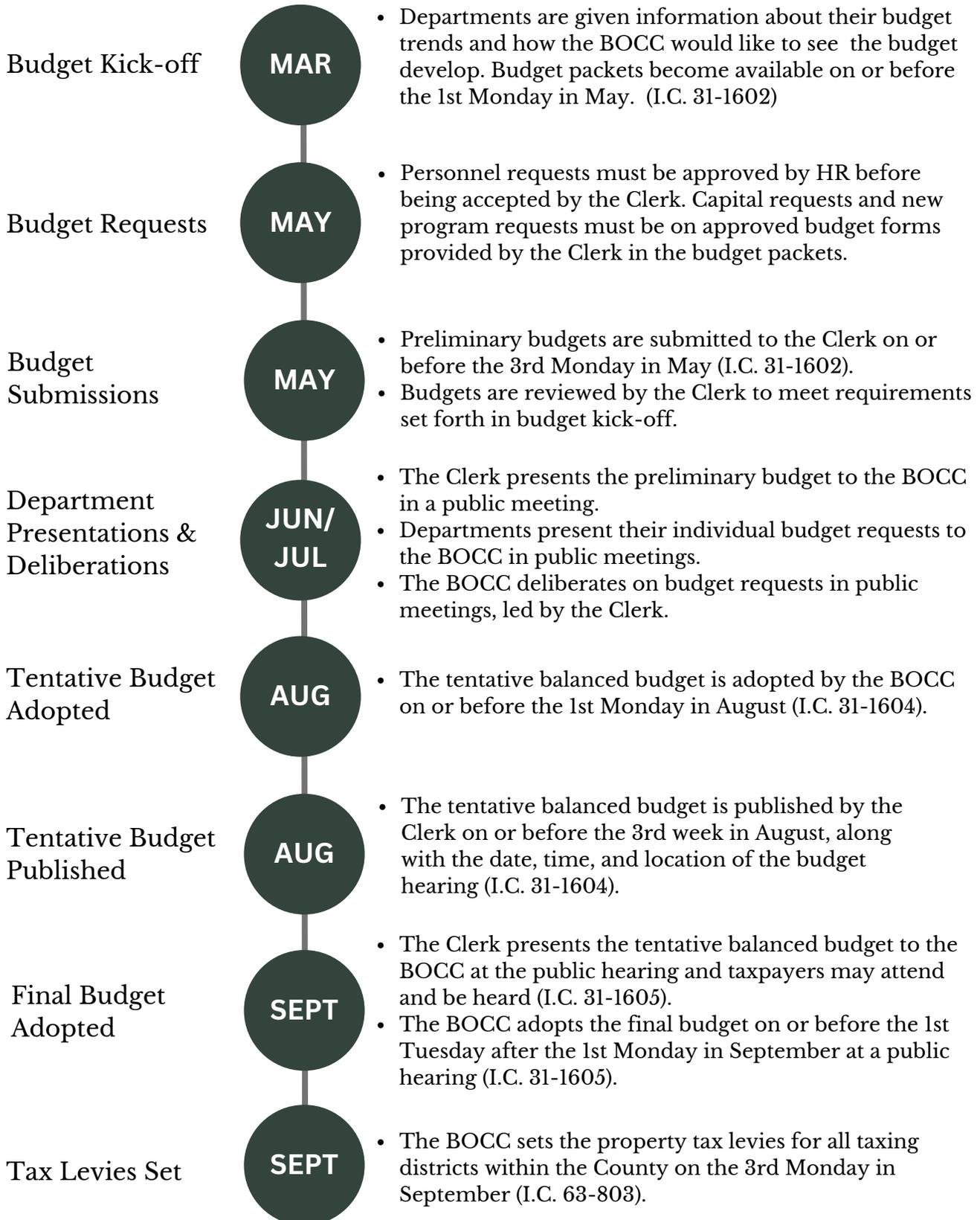
Kootenai County may increase the total appropriations budget during the current year as grants are subsequently awarded by federal or state agencies, for donations, for carrying forward incomplete capital project balances, and for receipt of unscheduled and/or unanticipated revenue, provided that there is no increase in anticipated property taxes. The appropriations budget may only be increased by the amount of actual revenues received or carried forward in the case of major capital construction projects. Such budget revisions must be 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.



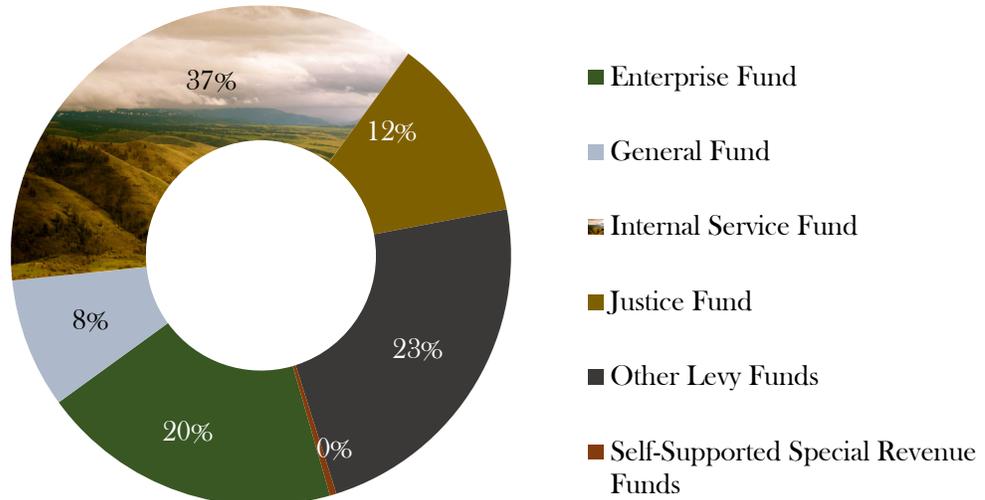
Budget Calendar





FINANCIAL SUMMARIES

FY 2024 BUDGET REQUESTS BY FUND TYPE



GENERAL FUND

911	\$	4,504,386
Assessor Administration		971,688
Building & Grounds		1,139,201
BOCC Administration		1,483,892
Clerk/Auditor/Recorder/Elections		3,364,700
Community Development		4,119,749
Coroner		881,038
Department of Motor Vehicles		1,638,687
General Accounts		3,271,258
Human Resources		814,401
Information Systems		4,067,352
Juvenile Diversion		430,980
Office of Emergency Management		394,338
Prosecutor - Civil Division		1,209,176
Resource Management Office		406,653
Sheriff Auto Shop		416,831
Treasurer		1,367,376
Veterans Services		266,536
Total	\$	30,748,242

JUSTICE FUND

Adult Misdemeanor Probation	\$	1,371,308
Constitutional Public Defense		6,065,332
Civil/Records/Warrants		1,900,336
Detectives		2,607,359
Driver Licensing		858,534
General Accounts		1,605,700
Jail		18,079,112
Juvenile Probation/Detention		5,268,581
Patrol		11,687,880
Prosecutor		5,237,648
Search & Rescue		84,974
Sheriff Administration		2,230,609
Sheriff Maintenance		986,697
SWAT		82,581
Total	\$	58,066,651

OTHER LEVY FUNDS

Airport	\$	1,754,026
County Fair		-
District Court		9,632,106
Revaluation		4,060,992
Historical Society		28,300
Indigent Fund*		176,353
Liability Insurance		1,022,373
Noxious Weeds		367,121
Panhandle Health District		1,696,345
Parks & Waterways		580,021
Total	\$	19,317,637

SELF-SUPPORTED SPECIAL REVENUE FUNDS

Aquifer Protection District	\$	702,132
Centennial Trail		31,500
Public Transit		379,226
Snowmobile		99,599
Tourism Promotion		1,500
Vessel		702,324
Total	\$	1,916,281

ENTERPRISE FUND

Solid Waste	\$	31,077,359
County Total	\$	141,126,170

SPECIAL TAXING DISTRICTS

Kootenai County EMS System	\$	3,710,699
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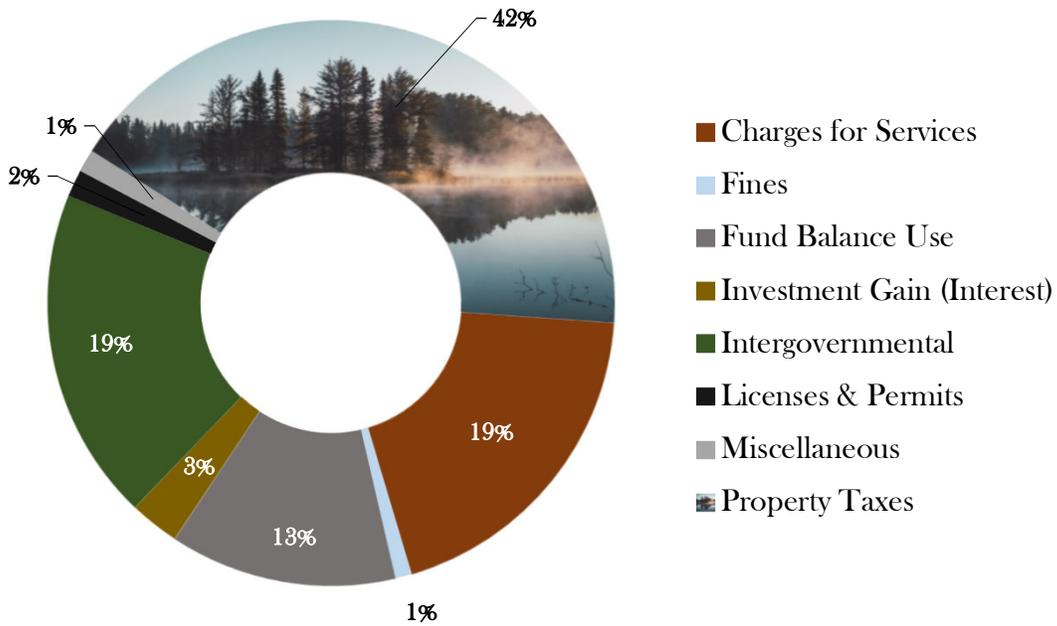
INTERNAL SERVICE FUND

Health Insurance Fund	\$	13,270,812
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GRAND TOTAL BUDGET	\$	158,107,681
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**Levy authority eliminated by HB 735 during the 2022 Legislative Session*

FY2024 BUDGET FUNDING BY SOURCE



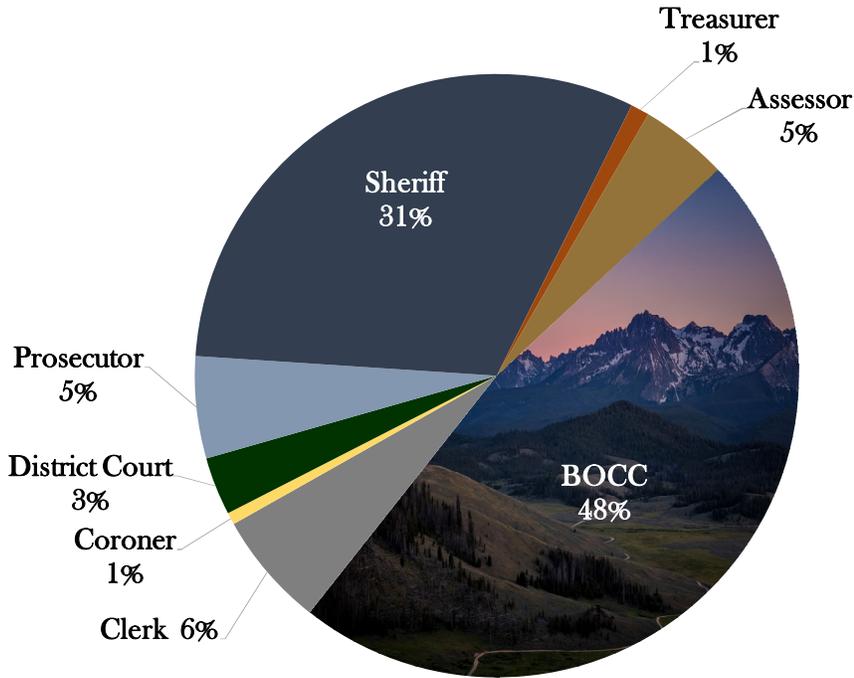
KOOTENAI COUNTY FUNDING BY SOURCE

CHARGES FOR SERVICES - 19%	\$	27,240,411
FINES - 1%		1,320,592
FUND BALANCE USE - 13%		18,275,361
INVESTMENT GAIN (INTEREST) - 3%		4,000,000
INTERGOVERNMENTAL - 19%		26,894,573
LICENSES & PERMITS - 2%		2,204,904
*MISCELLANEOUS - 1%		1,774,086
PROPERTY TAXES - 42%		59,416,243
TOTAL FUNDING	\$	141,126,170

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

FY 2024 Budget by Elected Official

Fiscal Year 2024 Total Adopted Budget - \$141,126,170
 Internal Service Fund & Special Taxing District Excluded



	FY2020	FY2021	FY2022	FY2023	FY2024
Elected Official	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Adopted Budget
Assessor	\$ 4,570,575	\$ 4,558,842	\$ 4,969,079	\$ 5,936,813	\$ 6,671,367
BOCC	\$ 43,890,788	\$ 50,376,834	\$ 48,190,322	\$ 56,828,947	\$ 67,144,764
Clerk	\$ 7,180,555	\$ 6,687,460	\$ 7,233,877	\$ 7,766,118	\$ 8,762,752
Coroner	\$ 438,720	\$ 484,052	\$ 611,077	\$ 640,816	\$ 881,038
District Court	\$ 2,804,319	\$ 3,071,724	\$ 3,492,300	\$ 4,075,799	\$ 4,410,407
Prosecutor	\$ 5,183,028	\$ 5,498,262	\$ 6,283,293	\$ 6,770,576	\$ 7,692,205
Sheriff	\$ 37,166,349	\$ 37,374,175	\$ 39,419,336	\$ 44,389,189	\$ 44,196,261
Treasurer	\$ 703,490	\$ 825,971	\$ 843,043	\$ 928,786	\$ 1,367,376
Grand Total	\$ 101,937,823	\$ 108,877,319	\$ 111,042,327	\$ 127,337,042	\$ 141,126,170

	FY2020	FY2021	FY2022	FY2023	FY2024
Elected Official	Increase/Decrease	Increase/Decrease	Increase/Decrease	Increase/Decrease	Increase/Decrease
Assessor	3%	0%	9%	19%	12%
BOCC	13%	15%	-4%	18%	18%
Clerk	12%	-7%	8%	7%	13%
Coroner	18%	10%	26%	5%	37%
District Court	-3%	10%	14%	17%	8%
Prosecutor	7%	6%	14%	8%	14%
Sheriff	13%	1%	5%	13%	0%
Treasurer	-4%	17%	2%	10%	47%
Grand Total	58%	52%	75%	97%	149%

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 chart below reflects the amount of the total budget dedicated to each function, not including the Internal Service Fund or Special Taxing District.

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. Includes the Sheriff’s Office, Emergency Services, E-911 Communications Center, and other Public Safety activities.

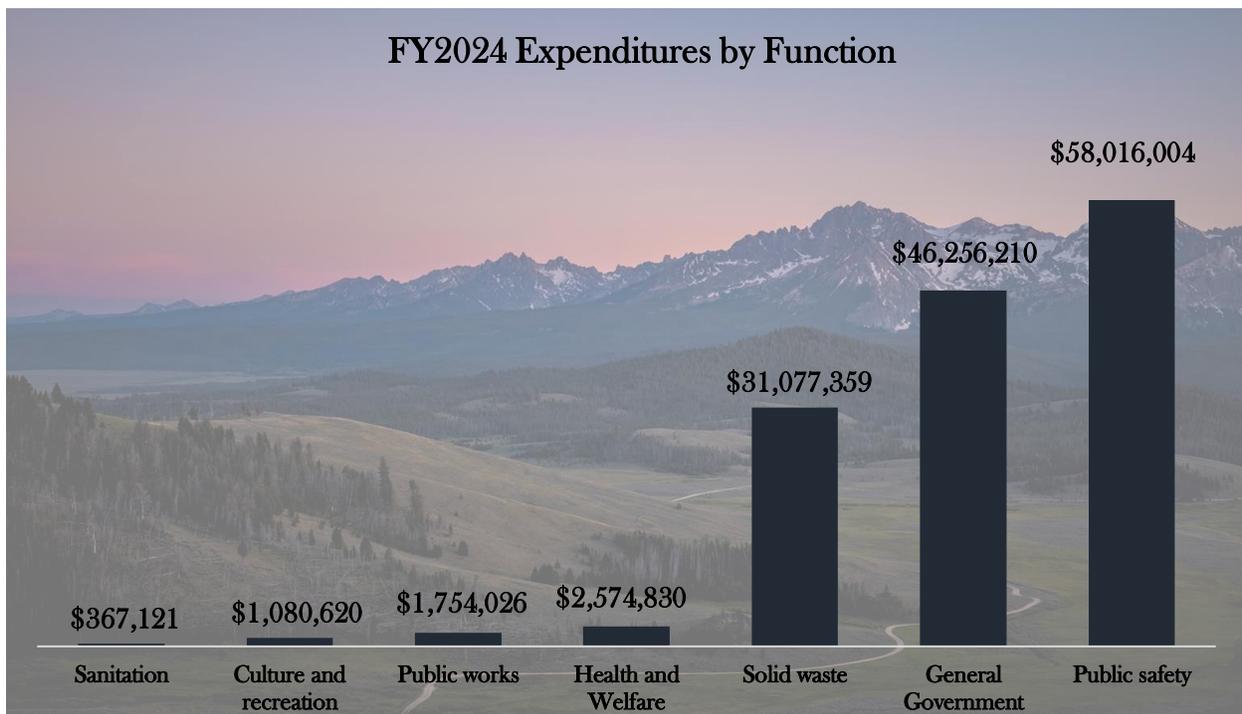
CULTURE AND RECREATION Includes the County Parks and Waterways, as well as outside organizations such as Kootenai County Historical Society, Kootenai County Fair, and Centennial Trail support.

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.



2024 CONSOLIDATED SUMMARY

Budgeted Revenues and Expenditures

	Governmental Funds	Enterprise Funds	Grand Total
REVENUES			
Charges for Services	\$ 12,347,556	\$ 14,892,855	\$ 27,240,411
Fines	1,320,592	-	1,320,592
Fund Balance Use	1,354,448	16,920,913	18,275,361
Intergovernmental	26,894,573	-	26,894,573
Investment Gain (Interest)	4,000,000	-	4,000,000
Licenses & Permits	2,204,904	-	2,204,904
Miscellaneous	941,542	199,000	1,140,542
Property Taxes	59,416,243	-	59,416,243
Special Assessments & Warrant Costs	633,544	-	633,544
Transfers	935,409	(935,409)	-
TOTAL REVENUES	\$ 110,048,811	\$ 31,077,359	\$ 141,126,170
EXPENSES			
Culture and Recreation	\$ 1,080,620	\$ -	\$ 1,080,620
General Government	46,256,210	-	46,256,210
Health and Welfare	2,574,830	-	2,574,830
Public safety	58,016,004	-	58,016,004
Public works	1,754,026	-	1,754,026
Sanitation	367,121	-	367,121
Solid waste	-	31,077,359	31,077,359
TOTAL EXPENSES	\$ 110,048,811	\$ 31,077,359	\$ 141,126,170
Net Revenues & Expenditures	\$ -	\$ -	\$ -
Kootenai County EMS System			
REVENUES			
Intergovernmental	\$ 194,127	\$ -	\$ 194,127
Licenses & Permits	45,000	-	45,000
Taxes	3,471,572	-	3,471,572
TOTAL REVENUES	\$ 3,710,699	\$ -	\$ 3,710,699
EXPENSES			
Public safety	\$ 3,710,699	\$ -	\$ 3,710,699
TOTAL EXPENSES	\$ 3,710,699	\$ -	\$ 3,710,699
Net Revenues & Expenditures	\$ -	\$ -	\$ -
Internal Service Fund			
REVENUES			
Charges for Services	\$ 12,469,812	\$ -	\$ 12,469,812
Fund Balance Use	\$ 255,000	\$ -	\$ 255,000
Intergovernmental	\$ 96,000	\$ -	\$ 96,000
Miscellaneous	450,000	-	450,000
TOTAL REVENUES	\$ 13,270,812	\$ -	\$ 13,270,812
EXPENSES			
General Government	\$ 13,270,812	\$ -	\$ 13,270,812
TOTAL EXPENSES	\$ 13,270,812	\$ -	\$ 13,270,812
Net Revenues & Expenditures	\$ -	\$ -	\$ -
Total Revenues	\$ 127,030,322	\$ 31,077,359	\$ 158,107,681
Total Expenditures	\$ 127,030,322	\$ 31,077,359	\$ 158,107,681

**5 YEAR CONSOLIDATED
BUDGET PERFORMANCE SUMMARY
BUDGET TO ACTUAL 2019-2023**

	FY2019		FY2020		FY2021		FY2022		FY2023	
GENERAL GOVERNMENT	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual
REVENUES										
Charges for Services	\$ 9,063,027	\$ 9,684,612	\$ 11,008,535	\$ 10,866,958	\$ 9,950,538	\$ 12,324,560	\$ 11,615,157	\$ 12,896,417	\$ 11,664,160	\$ 15,461,866
Fines	1,179,042	1,330,758	1,258,071	1,190,087	964,235	1,178,225	1,003,333	1,368,759	1,756,882	1,563,352
Fund Balance Use	5,443,567	-	10,378,326	-	10,005,649	-	10,426,495	-	10,708,538	-
Intergovernmental	19,544,265	18,230,200	35,962,111	21,230,499	62,546,659	30,264,435	64,496,896	26,201,318	77,777,414	38,091,376
Investment Gain (Interest)	1,260,000	4,073,351	1,260,000	2,914,402	2,300,000	(713)	2,400,000	(2,432,821)	1,340,000	6,232,920
Licenses & Permits	1,513,775	1,586,065	1,528,203	1,395,499	1,640,942	1,545,142	1,517,262	2,057,425	2,225,829	2,055,313
Miscellaneous	1,661,159	1,644,179	3,113,493	3,442,461	2,901,128	2,880,584	1,518,401	1,977,881	2,131,452	2,374,740
Property Taxes	47,299,287	46,901,227	49,926,627	49,778,047	51,314,811	51,228,197	52,989,078	52,519,564	56,190,801	56,195,721
Special Assessments & Warrant Costs	908,308	1,623,265	863,560	1,934,508	1,099,174	1,680,712	872,368	1,671,736	1,509,969	2,037,853
Transfers	956,007	956,007	800,516	800,517	785,889	785,890	945,668	945,669	890,382	890,382
TOTAL REVENUES	\$ 88,828,437	\$ 86,029,665	\$ 116,099,442	\$ 93,552,979	\$ 143,509,025	\$ 101,887,031	\$ 147,784,658	\$ 97,205,948	\$ 166,195,427	\$ 124,903,522
EXPENSES										
Culture and Recreation	\$ 2,884,275	\$ 995,981	\$ 3,536,484	\$ 2,661,192	\$ 1,956,673	\$ 1,896,802	\$ 2,571,252	\$ 2,100,146	\$ 2,189,286	\$ 1,985,749
General Government	35,503,758	31,730,229	52,271,474	33,016,685	83,410,246	40,331,987	82,298,125	37,903,641	89,086,862	44,715,348
Health and Welfare	3,068,602	2,302,978	2,983,467	2,039,170	2,850,899	1,704,635	2,611,851	1,944,894	2,703,637	2,451,533
Public safety	45,541,434	43,069,847	52,883,436	48,633,160	50,000,625	48,731,326	53,726,427	50,685,810	61,622,306	57,309,811
Public works	1,506,724	1,367,222	4,035,969	2,061,966	4,925,686	3,178,548	6,159,494	3,291,004	10,206,777	8,499,966
Sanitation	323,644	304,715	388,612	377,310	364,896	339,804	417,509	402,137	386,559	350,872
TOTAL EXPENSES	\$ 88,828,437	\$ 79,770,971	\$ 116,099,442	\$ 88,789,482	\$ 143,509,025	\$ 96,183,101	\$ 147,784,658	\$ 96,327,632	\$ 166,195,427	\$ 115,313,279
Net Revenues & Expenditures	\$ -	\$ 6,258,694	\$ -	\$ 4,763,497	\$ -	\$ 5,703,930	\$ -	\$ 878,317	\$ -	\$ 9,590,242
ENTERPRISE FUND										
REVENUES										
Charges for Services	\$ 12,865,000	\$ 14,225,583	\$ 13,369,274	\$ 14,548,777	\$ 13,313,084	\$ 15,787,853	\$ 14,253,152	\$ 16,420,132	\$ 14,678,855	\$ 16,829,460
Fines	-	-	-	472	-	714	-	5,488	-	5,466
Fund Balance Use	5,803,549	-	4,690,185	-	2,999,468	-	4,228,181	-	5,424,848	-
Intergovernmental	-	-	-	22,617	-	101,161	-	6,744	-	-
Miscellaneous	120,000	94,840	88,400	150,748	114,647	349,341	124,000	345,928	171,000	176,113
Taxes	-	32,878	-	26,828	-	29,330	-	26,332	-	26,300
Transfers	(577,452)	(577,452)	(800,516)	(800,517)	(785,889)	(785,890)	(945,668)	(945,669)	(890,382)	(890,382)
TOTAL REVENUES	\$ 18,211,097	\$ 13,775,850	\$ 17,347,343	\$ 13,948,924	\$ 15,641,310	\$ 15,482,509	\$ 17,659,665	\$ 15,858,954	\$ 19,384,321	\$ 16,146,957
EXPENSES										
Solid waste	\$ 18,211,097	\$ 11,831,306	\$ 17,347,343	\$ 13,148,340	\$ 15,641,310	\$ 12,694,218	\$ 17,659,665	\$ 14,714,695	\$ 19,384,321	\$ 12,023,763
TOTAL EXPENSES	\$ 18,211,097	\$ 11,831,306	\$ 17,347,343	\$ 13,148,340	\$ 15,641,310	\$ 12,694,218	\$ 17,659,665	\$ 14,714,695	\$ 19,384,321	\$ 12,023,763
Net Revenues & Expenditures	\$ -	\$ 1,944,544	\$ -	\$ 800,584	\$ -	\$ 2,788,291	\$ -	\$ 1,144,260	\$ -	\$ 4,123,195

5 YEAR CONSOLIDATED BUDGET PERFORMANCE SUMMARY

BUDGET TO ACTUAL 2019-2023

	FY2019		FY2020		FY2021		FY2022		FY2023	
KOOTENAI COUNTY EMS	Amended Budget	Actual								
REVENUES										
Intergovernmental	\$ 97,911	\$ 129,975	\$ 101,316	\$ 135,996	\$ 118,203	\$ 179,552	\$ 137,984	\$ 196,325	\$ 1,209,943	\$ 250,138
Licenses & Permits	42,000	46,882	42,000	45,585	45,000	45,481	40,000	51,905	40,000	49,819
Taxes	2,630,085	2,671,173	2,797,637	2,840,468	2,960,666	3,000,230	3,105,437	3,121,593	3,284,147	3,296,631
TOTAL REVENUES	\$ 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	\$ 3,596,589
EXPENSES										
Public safety	\$ 2,769,996	\$ 2,849,330	\$ 2,940,953	\$ 3,020,867	\$ 3,123,869	\$ 3,219,812	\$ 3,283,421	\$ 3,355,396	\$ 4,534,090	\$ 3,592,522
TOTAL EXPENSES	\$ 2,769,996	\$ 2,849,330	\$ 2,940,953	\$ 3,020,867	\$ 3,123,869	\$ 3,219,812	\$ 3,283,421	\$ 3,355,396	\$ 4,534,090	\$ 3,592,522
Net Revenues & Expenditures	\$ -	\$ (1,300)	\$ -	\$ 1,182	\$ -	\$ 5,452	\$ -	\$ 14,427	\$ -	\$ 4,067
INTERNAL SERVICE FUND										
REVENUES										
Charges for Services	\$ 9,866,963	\$ 10,261,861	\$ 10,682,290	\$ 11,239,096	\$ 11,175,087	\$ 11,211,948	\$ 11,489,171	\$ 11,814,140	\$ 12,412,485	\$ 12,036,163
Fund Balance Use	\$ 692,647	-	-	-	-	-	-	-	-	-
Intergovernmental	\$ 96,000	67,668	96,000	176,559	96,000	92,938	96,000	328,361	96,000	119,807
Miscellaneous	\$ -	-	-	-	-	84,553	-	-	-	283,468
Transfers	\$ (378,555)	(378,555)	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 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	\$ 12,439,439
EXPENSES										
General Government	\$ 10,277,055	\$ 10,271,683	\$ 10,778,290	\$ 10,444,372	\$ 11,271,087	\$ 11,330,587	\$ 11,585,171	\$ 10,698,259	\$ 12,508,485	\$ 12,247,288
TOTAL EXPENSES	\$ 10,277,055	\$ 10,271,683	\$ 10,778,290	\$ 10,444,372	\$ 11,271,087	\$ 11,330,587	\$ 11,585,171	\$ 10,698,259	\$ 12,508,485	\$ 12,247,288
Net Revenues & Expenditures	\$ -	\$ (320,709)	\$ -	\$ 971,284	\$ -	\$ 58,852	\$ -	\$ 1,444,242	\$ -	\$ 192,151
Net Revenues & Expenditures	\$ -	\$ 7,881,229	\$ -	\$ 6,536,547	\$ -	\$ 8,556,525	\$ -	\$ 3,481,945	\$ -	\$ 13,909,655

2024 FUND EXPENDITURES BY CLASSIFICATION

TOTAL ADOPTED BUDGET - \$158,107,681

Fund Description	Personnel Expenses	Operating Expenses	Capital Expenses	Total
General Funds				
10 - General Fund	\$ 22,423,651	\$ 6,813,332	\$ 836,769	\$ 30,073,752
11 - Replacement Reserve	-	-	539,738	539,738
21 - ARPA Recovery Fund	134,752	-	-	134,752
Other Levy Funds				
13 - Liability Insurance	-	1,022,373	-	1,022,373
15 - Justice Fund	47,084,681	10,191,114	658,961	57,934,756
30 - Airport	925,825	544,796	-	1,470,621
32 - Noxious Weed Control	257,339	94,439	15,343	367,121
33 - Panhandle Health District	-	1,696,345	-	1,696,345
34 - Historical Society	-	28,300	-	28,300
35 - Parks & Waterways	363,362	201,659	15,000	580,021
40 - Indigent	142,353	34,000	-	176,353
45 - District Court	8,574,656	1,024,650	17,500	9,616,806
46 - Revaluation	3,336,829	724,163	-	4,060,992
Self-Supported Special Revenue Funds				
154 - Jail Commissary	-	67,301	-	67,301
155 - Sheriff Donations	-	49,594	-	49,594
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	379,226	-	-	379,226
301 - Airport Sewer Fund	-	58,405	225,000	283,405
36 - Snowmobile	16,625	82,974	-	99,599
37 - Vessel	475,988	226,336	-	702,324
38 - Public Access	-	-	-	-
455 - Court Interlock	-	15,300	-	15,300
49 - Aquifer Protection District	-	702,132	-	702,132
Enterprise Fund				
60 - Solid Waste	5,311,657	11,376,702	14,389,000	31,077,359
Internal Service Fund				
14 - Health Insurance	8,600	13,007,212	255,000	13,270,812
Special Taxing District				
47 - Kootenai County EMS System	-	3,710,699	-	3,710,699
Total	\$ 89,435,544	\$ 51,694,826	\$ 16,977,311	\$ 158,107,681

**5 YEAR FUND EXPENDITURES BY CLASSIFICATION:
PERSONNEL**

BUDGET TO ACTUAL 2019-2023

Fund Description	FY2019		FY2020		FY2021		FY2022		FY2023	
	Amended Budget	Actual								
General Funds										
10 - General Fund	\$ 16,991,133	\$ 16,625,048	\$ 14,945,287	\$ 14,440,570	\$ 15,373,842	\$ 15,182,539	\$ 17,065,768	\$ 16,179,773	\$ 19,220,726	\$ 18,386,312
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	167,771	152,767
Other Levy Funds										
15 - Justice Fund	32,893,545	32,639,652	36,180,420	35,292,265	36,961,560	37,159,608	40,701,120	39,210,763	44,547,823	41,441,612
30 - Airport	703,358	704,470	728,037	636,100	721,274	662,120	756,843	630,441	881,930	884,500
32 - Noxious Weed Control	196,054	193,244	249,183	238,662	253,329	251,134	265,941	251,192	294,471	264,048
35 - Parks & Waterways	245,274	240,021	269,068	263,438	304,953	282,091	335,190	327,317	378,571	323,421
40 - Indigent	331,502	300,846	350,702	232,565	248,256	235,188	261,476	245,432	176,016	104,365
45 - District Court	2,034,688	1,993,073	5,613,122	5,475,909	5,966,015	5,833,231	6,894,102	6,687,970	8,153,128	7,488,574
46 - Revaluation	2,588,222	2,482,375	2,586,018	2,434,586	2,635,585	2,405,805	2,979,100	2,662,730	3,133,863	2,987,520
Self-Supported Special Revenue Funds										
158 - Drug Seizure	-	-	-	-	-	-	5,000	2,262	-	794
20 - Public Transport	175,306	160,879	1,150,734	231,201	1,032,236	267,192	518,383	262,773	798,056	333,644
36 - Snowmobile	24,536	30,357	37,467	25,886	44,743	29,672	8,843	7,028	16,703	11,556
37 - Vessel	318,931	243,763	349,851	369,005	413,504	390,227	407,525	412,102	420,873	379,552
50 - Construction	-	-	69,000	69,000	-	-	82,000	82,000	-	-
Enterprise Fund										
60 - Solid Waste	3,984,479	3,960,678	4,097,431	4,471,366	4,284,836	3,570,581	4,558,790	4,578,435	5,078,816	5,048,534
Internal Service Fund										
14 - Health Insurance	6,750	5,708	6,750	7,253	6,750	7,725	6,840	8,441	8,600	8,190
TOTAL	\$60,493,778	\$59,580,114	\$67,803,620	\$64,199,529	\$69,417,358	\$66,296,405	\$74,976,209	\$71,650,761	\$83,277,347	\$77,815,389

**5 YEAR FUND EXPENDITURES BY CLASSIFICATION:
OPERATING**

BUDGET TO ACTUAL 2019-2023

Fund Description	FY2019		FY2020		FY2021		FY2022		FY2023	
	Amended Budget	Actual								
General Funds										
10 - General Fund	\$ 6,929,591	\$ 5,599,203	\$ 7,251,831	\$ 5,692,869	\$ 7,149,998	\$ 5,526,144	\$ 6,759,846	\$ 5,397,951	\$ 8,074,971	\$ 6,056,825
11 - Replacement Reserve	136,500	62,236	1,797,847	642,271	1,267,108	449,651	5,207	(9,782)	52,003	52,003
21 - ARPA Recovery Fund	-	-	-	-	1,296	1,296	6,775,466	10,946	2,447,914	1,289,455
Other Levy Funds										
13 - Liability Insurance	795,890	807,100	810,701	811,850	843,874	860,470	879,669	864,272	921,258	858,624
15 - Justice Fund	7,091,877	6,815,645	7,460,995	7,160,475	7,725,678	7,412,994	8,814,403	8,279,482	9,960,008	9,171,930
30 - Airport	394,059	444,049	405,638	419,055	415,544	303,262	490,900	436,100	512,329	485,600
31 - County Fair	123,219	123,058	80,000	92,833	80,000	117,108	122,892	80,209	514,800	523,478
32 - Noxious Weed Control	127,590	111,471	89,779	89,433	91,567	68,669	91,567	90,944	92,088	86,824
33 - Panhandle Health District	800,545	800,545	804,126	804,126	824,859	824,859	1,266,408	1,103,610	1,685,546	1,685,546
34 - Historical Society	57,000	30,792	51,885	47,000	31,712	29,812	46,364	32,616	58,035	38,869
35 - Parks & Waterways	135,993	135,958	134,834	167,400	130,550	162,795	153,682	155,898	183,201	154,442
40 - Indigent	820,595	402,629	832,450	388,058	728,853	71,957	283,339	98,755	173,524	129,699
45 - District Court	750,237	813,344	893,991	709,353	962,333	836,568	943,825	994,843	1,213,524	1,140,526
46 - Revaluation	105,141	86,793	135,110	83,309	159,718	92,912	250,916	156,373	982,730	500,402
Self-Supported Special Revenue Funds										
154 - Jail Commissary	67,301	58,947	67,301	53,319	53,995	57,035	67,301	29,406	67,301	39,158
155 - Sheriff Donations	27,950	57,713	31,330	32,180	31,858	83,436	32,268	132,162	45,748	78,180
158 - Drug Seizure	149,695	15,194	9,800	11,285	21,900	17,699	-	9,421	15,000	14,651
18 - Centennial Trail	14,500	945	43,555	7,177	6,500	1,136	6,500	1,620	6,500	-
19 - Tourism Promotion	500	1,817	1,000	791	1,500	1,601	1,500	1,470	1,500	461
20 - Public Transport	1,661,926	1,505,812	7,557,573	1,491,120	6,424,205	1,880,562	7,632,397	1,843,574	7,830,594	2,313,372
301 - Airport Sewer Fund	45,000	49,732	53,691	44,840	54,765	57,178	125,965	116,708	54,765	73,071
36 - Snowmobile	30,853	36,695	142,255	164,930	94,519	87,809	80,306	78,844	98,055	89,231
37 - Vessel	248,016	255,947	505,277	253,968	251,972	264,971	271,828	239,808	324,844	279,830
38 - Public Access	-	-	6,970	-	-	-	-	-	-	-
455 - Court Interlock	15,000	7,937	15,000	8,973	15,300	7,313	15,300	13,370	15,300	23,035
49 - Aquifer Protection District	555,694	403,485	554,859	275,137	546,874	320,834	525,628	432,685	668,551	531,924
50 - Construction	328,766	568	3,448,331	1,693,611	1,757,190	1,752,998	608,631	608,631	500,525	16,144
Enterprise Fund										
60 - Solid Waste	7,847,025	7,870,628	7,911,416	8,676,975	7,978,059	9,123,637	9,177,880	10,136,260	9,899,003	6,975,229
Internal Service Fund										
14 - Health Insurance	10,270,305	10,265,975	10,771,540	10,437,119	11,264,337	11,322,862	11,578,331	10,689,818	12,499,885	12,239,098
Special Taxing District										
47 - EMS	2,769,996	2,849,330	2,940,953	3,020,867	3,123,869	3,219,812	3,283,421	3,355,396	4,534,090	3,592,522
TOTAL	\$ 42,300,764	\$ 39,613,548	\$ 54,810,038	\$ 43,280,323	\$ 52,039,933	\$ 44,957,379	\$ 60,291,740	\$ 45,381,392	\$ 63,433,592	\$ 48,440,129

**5 YEAR FUND EXPENDITURES BY CLASSIFICATION:
CAPITAL**

BUDGET TO ACTUAL 2019-2023

Fund Description	FY2019		FY2020		FY2021		FY2022		FY2023	
	Amended Budget	Actual								
General Funds										
10 - General Fund	\$ 2,324,533	\$ 1,193,611	\$ 2,939,121	\$ 2,337,295	\$ 1,623,066	\$ 999,716	\$ 2,653,619	\$ 1,907,001	\$ 2,795,823	\$ 1,039,303
11 - Replacement Reserve	1,403,233	703,404	7,097,765	921,105	7,315,204	5,956,282	3,351,535	183,990	1,886,590	814,873
21 - ARPA Recovery Fund	-	-	-	-	32,171,754	-	25,267,000	-	29,443,021	1,112,796
Other Levy Funds										
15 - Justice Fund	883,700	868,481	2,373,711	1,844,282	819,851	648,190	950,535	860,696	4,343,107	4,023,569
30 - Airport	72,873	47,038	189,603	158,581	1,479,097	393,510	1,378,034	1,339,710	140,080	246,807
31 - County Fair	594,928	63,096	531,915	472,433	86,649	45,542	490,050	477,833	12,008	11,721
32 - Noxious Weed Control	-	-	49,650	49,215	20,000	20,000	60,001	60,001	-	-
35 - Parks & Waterways	26,250	24,655	84,611	91,426	36,761	33,773	255,309	88,068	235,983	235,266
45 - District Court	18,041	12,428	24,613	-	19,000	11,841	24,659	18,320	-	-
46 - Revaluation	7,200	7,200	186,835	98,535	140,763	109,430	64,000	-	68,256	68,256
Self-Supported Special Revenue Funds										
155 - Sheriff Donations	-	24,000	-	10,856	-	19,323	-	32,063	-	13,010
158 - Drug Seizure	10,204	10,204	17,500	-	17,500	18,155	-	-	100,000	100,000
18 - Centennial Trail	-	-	-	-	-	-	44,796	44,796	97,000	73,546
20 - Public Transport	4,093,741	2,326,898	1,581,289	460,983	808,520	500,973	1,620,301	1,099,285	3,257,890	1,582,455
301 - Airport Sewer Fund	30,000	-	30,000	-	30,000	-	209,232	126,108	53,124	35,751
36 - Snowmobile	-	-	-	6,433	5,000	5,000	41,541	43,187	22,174	22,240
37 - Vessel	156,544	77,295	220,819	172,777	452,344	223,731	369,839	192,072	311,500	289,827
50 - Construction	1,291,203	171,318	3,886,442	1,299,288	2,984,076	2,508,405	3,641,520	910,635	8,738,326	6,934,895
Enterprise Fund										
60 - Solid Waste	6,379,593	-	5,338,496	-	3,378,415	-	3,922,995	-	4,406,502	-
Internal Service Fund										
14 - Health Insurance	-	-	-	-	-	-	-	-	-	-
TOTAL	\$17,292,043	\$ 5,529,628	\$24,552,370	\$ 7,923,209	\$51,388,000	\$11,493,870	\$44,344,966	\$ 7,383,764	\$55,911,384	\$16,604,316

**BUDGETED EXPENSE SUMMARY BY DEPARTMENT
FY 2019 - FY 2024**

Departments	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Assessor						
Assessor Administration	\$ 792,592	\$ 835,463	\$ 751,980	\$ 745,997	\$ 839,897	\$ 971,688
Appraisal	1,998,131	2,041,687	2,013,643	2,158,550	2,662,011	3,319,784
DMV	1,076,374	1,118,681	1,198,715	1,403,979	1,540,738	1,638,687
Land Records	578,238	574,743	594,505	660,553	894,167	741,208
Total	\$ 4,445,334	\$ 4,570,575	\$ 4,558,842	\$ 4,969,079	\$ 5,936,813	\$ 6,671,367
BOCC						
Adult Misdemeanor Probation	\$ 791,324	\$ 904,662	\$ 941,887	\$ 1,141,328	\$ 1,121,796	\$ 1,371,308
Airport	1,367,222	2,061,966	3,178,548	3,291,004	8,499,966	1,754,026
Aquifer Protection District	403,485	275,137	320,834	432,685	531,924	702,132
ARPA	-	-	12,946	113,048	2,555,019	134,752
BOCC Administration	637,846	1,881,351	2,380,730	1,357,288	816,451	872,974
Building and Grounds	631,114	650,459	738,271	824,517	821,426	1,139,201
Centennial Trail	945	7,177	1,136	46,416	73,546	31,500
Community Development	2,019,060	2,220,277	2,714,352	3,147,368	3,535,238	4,119,749
County Fair	186,154	565,266	162,650	558,042	535,200	-
General Accounts	2,638,664	3,579,298	8,270,903	2,101,916	3,275,782	4,742,206
Panhandle Health District	800,545	804,126	824,859	1,103,610	1,685,546	1,696,345
Historical Society	30,792	47,000	29,812	32,616	38,869	28,300
Information Technology	3,014,415	2,830,589	3,233,010	3,548,921	3,976,833	4,067,352
Juvenile Detention Center	2,706,941	2,782,890	2,692,286	2,870,361	3,215,232	3,516,082
Juvenile Probation	1,231,472	1,277,711	1,394,798	1,375,548	1,492,881	1,752,499
Liability Insurance	807,100	811,850	860,470	864,272	858,624	1,022,373
Maintenance	592,319	607,185	-	-	-	-
Noxious Weed Control	304,715	377,310	339,804	402,137	350,872	367,121
Parks and Waterways	400,633	522,264	478,658	571,282	713,129	580,021
Public Defender	3,562,716	4,210,301	4,573,494	4,844,825	4,798,406	6,065,332
Reprographics	284,014	267,763	274,919	289,818	545,978	610,918
Resource Management Office	213,695	230,934	243,795	275,814	344,568	406,653
Snowmobile	62,595	191,142	117,271	104,518	99,235	91,399
Solid Waste	11,831,306	13,148,340	12,694,218	14,714,695	12,023,763	31,077,359
Tourism Promotion	1,817	791	1,601	1,470	461	1,500
Transit	3,993,589	2,183,304	2,648,727	3,205,632	4,229,471	379,226
Vessel	313,044	1,327,552	1,105,674	785,801	525,309	347,900
Veterans Services	122,216	124,140	141,183	185,389	163,420	266,536
Total	\$ 38,949,738	\$ 43,890,788	\$ 50,376,834	\$ 48,190,322	\$ 56,828,947	\$ 67,144,764
Clerk						
Clerk Administration	\$ 2,944	\$ 4,492	\$ 3,572	\$ 3,418	\$ 7,332	\$ 13,541
Auditor	1,218,952	1,381,600	1,445,715	1,590,583	1,768,927	1,958,907
County Assistance	1,098,948	959,907	558,942	408,599	234,063	176,353
Court Clerks	3,085,337	3,389,916	3,617,229	4,222,203	4,576,336	5,221,699
Elections	634,503	1,085,336	724,535	680,512	806,451	958,486
Recorder	386,691	359,304	337,467	328,561	373,009	433,766
Total	\$ 6,427,375	\$ 7,180,555	\$ 6,687,460	\$ 7,233,877	\$ 7,766,118	\$ 8,762,752
Coroner						
Coroner	\$ 372,603	\$ 438,720	\$ 484,052	\$ 611,077	\$ 640,816	\$ 881,038
Total	\$ 372,603	\$ 438,720	\$ 484,052	\$ 611,077	\$ 640,816	\$ 881,038
District Court						
Court Facilities	\$ 53,386	\$ -	\$ -	\$ -	\$ -	\$ -
Trial Court Administration	2,642,371	2,653,509	2,887,410	3,234,197	3,780,712	4,084,643
Drug Court	28,206	22,738	21,142	41,274	22,593	70,162
DUI Court	23,458	20,325	17,113	34,660	35,001	35,716
Mental Health Court	124,810	98,773	138,746	168,799	214,458	204,586
Court Interlock	7,937	8,973	7,313	13,370	23,035	15,300
Total	\$ 2,880,168	\$ 2,804,319	\$ 3,071,724	\$ 3,492,300	\$ 4,075,799	\$ 4,410,407

**BUDGETED EXPENSE SUMMARY BY DEPARTMENT
FY 2019 - FY 2024**

Departments	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Prosecuting Attorney						
Civil Division	\$ 762,268	\$ 810,385	\$ 879,639	\$ 974,308	\$ 1,009,002	1,209,176
Criminal	3,287,973	3,620,457	3,814,795	4,409,108	4,557,772	5,237,648
Human Resources	463,053	429,659	473,642	521,648	769,881	814,401
Juvenile Diversion	328,830	322,527	330,186	378,229	433,920	430,980
Total	\$ 4,842,124	\$ 5,183,028	\$ 5,498,262	\$ 6,283,293	\$ 6,770,576	\$ 7,692,205
Sheriff						
911	\$ 2,340,445	\$ 2,547,828	\$ 2,553,557	\$ 2,458,565	\$ 2,557,921	\$ 2,712,073
Animal Control	198,879	219,935	217,440	224,237	251,431	283,200
Auto Shop	223,632	238,375	229,600	240,362	259,978	416,831
Civil	684,619	805,258	827,863	881,789	979,652	1,071,417
Detective	2,072,656	2,018,802	1,941,182	2,442,775	2,168,282	2,607,359
Drivers Licensing	584,487	622,760	638,902	650,902	672,483	858,534
Enhanced 911	2,013,729	3,006,421	1,471,346	1,729,282	1,668,668	1,792,313
Jail	13,716,556	14,204,959	15,050,504	16,060,178	17,166,338	18,079,112
Maintenance	-	-	640,419	768,586	849,316	986,697
Office of Emergency Management	598,032	702,586	626,744	797,816	800,517	394,338
Patrol	8,425,026	9,977,597	9,653,805	10,041,299	13,438,709	11,426,744
Records	597,439	606,436	670,130	730,691	771,856	828,919
Search & Rescue	51,907	87,215	55,466	81,567	80,246	112,504
Sheriff Administration	1,081,102	1,567,055	2,165,952	1,827,728	2,042,167	2,181,015
Snowmobile	4,457	6,106	5,210	24,541	23,792	8,200
SWAT	44,013	52,795	55,735	50,140	59,632	82,581
Vessel	313,915	502,222	570,318	408,879	598,202	354,424
Total	\$ 32,950,893	\$ 37,166,349	\$ 37,374,175	\$ 39,419,336	\$ 44,389,189	\$ 44,196,261
Treasurer						
Treasurer	\$ 734,044	\$ 703,490	\$ 825,971	\$ 843,043	\$ 928,786	\$ 1,367,376
Total	\$ 734,044	\$ 703,490	\$ 825,971	\$ 843,043	\$ 928,786	\$ 1,367,376
Total Expense	\$ 91,602,277	\$ 101,937,823	\$ 108,877,319	\$ 111,042,327	\$ 127,337,042	\$ 141,126,170
EMS and Internal Service Fund						
BOCC						
Internal Service Fund	\$ 10,271,683	\$ 10,444,372	\$ 11,330,587	\$ 10,698,259	\$ 12,247,288	\$ 13,270,812
Kootenai County EMS Services	2,849,330	3,020,867	3,219,812	3,355,396	3,592,522	3,710,699
Total Expense	\$ 13,121,013	\$ 13,465,238	\$ 14,550,399	\$ 14,053,655	\$ 15,839,810	\$ 16,981,511
Total Expenses	\$ 104,723,290	\$ 115,403,061	\$ 123,427,719	\$ 125,095,982	\$ 143,176,852	\$ 158,107,681

BUDGETED EXPENSE SUMMARY BY FUND
FY 2019-FY 2024

Fund	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Personnel Expenses						
10-General	\$ 16,625,048	\$ 14,440,570	\$ 15,182,539	\$ 16,179,773	\$ 18,386,312	\$ 22,423,651
11-Replacement Reserve	-	11,725	7,642	-	-	-
14-Health Insurance	5,708	7,253	7,725	8,441	8,190	8,600
15-Justice Fund	32,639,652	35,292,265	37,159,608	39,210,763	41,441,612	47,084,681
158-Drug Seizure	-	-	-	2,262	794	-
20-Public Transport	160,879	231,201	267,192	262,773	333,644	379,226
21-ARPA Recovery Funds	-	-	11,650	102,102	152,767	134,752
30-Airport	704,470	636,100	662,120	630,441	884,500	925,825
32-Noxious Weed Control	193,244	238,662	251,134	251,192	264,048	257,339
35-Parks	240,021	263,438	282,091	327,317	323,421	363,362
36-Snowmobile	30,357	25,886	29,672	7,028	11,556	16,625
37-Vessel	243,763	369,005	390,227	412,102	379,552	475,988
40-Indigent	300,846	232,565	235,188	245,432	104,365	142,353
45-District Court	1,993,073	5,475,909	5,833,231	6,687,970	7,488,574	8,574,656
46-Revaluation	2,482,375	2,434,586	2,405,805	2,662,730	2,987,520	3,336,829
50-Construction	-	69,000	-	82,000	-	-
60-Solid Waste	3,960,678	4,471,366	3,570,581	4,578,435	5,048,534	5,311,657
Total	\$ 59,580,114	\$ 64,199,529	\$ 66,296,405	\$ 71,650,761	\$ 77,815,389	\$ 89,435,544

Operating Expenses						
10-General Funds	\$ 5,599,203	\$ 5,692,869	\$ 5,526,144	\$ 5,397,951	\$ 6,056,825	\$ 6,813,332
11-Replacement Reserve	62,236	642,271	449,651	(9,782)	52,003	-
13-Liability Insurance	807,100	811,850	860,470	864,272	858,624	1,022,373
14-Health Insurance	10,265,975	10,437,119	11,322,862	10,689,818	12,239,098	13,007,212
15-Justice Fund	6,815,645	7,160,475	7,412,994	8,279,482	9,171,930	10,191,114
154-Jail Commissary	58,947	53,319	57,035	29,406	39,158	67,301
155-Sheriff Donation	57,713	32,180	83,436	132,162	78,180	49,594
158-Drug Seizure	15,194	11,285	17,699	9,421	14,651	15,000
18-Centennial Trail	945	7,177	1,136	1,620	-	6,500
19-Tourism Promotion	1,817	791	1,601	1,470	461	1,500
20-Public Transport	1,505,812	1,491,120	1,880,562	1,843,574	2,313,372	-
21-ARPA Recovery Funds	-	-	1,296	10,946	1,289,455	-
30-Airport	444,049	419,055	303,262	436,100	485,600	544,796
301-Airport Sewer Fund	49,732	44,840	57,178	116,708	73,071	58,405
31-County Fair	123,058	92,833	117,108	80,209	523,478	-
32-Noxious Weed Control	111,471	89,433	68,669	90,944	86,824	94,439
33-Health District	800,545	804,126	824,859	1,103,610	1,685,546	1,696,345
34-Historical Society	30,792	47,000	29,812	32,616	38,869	28,300
35-Parks	135,958	167,400	162,795	155,898	154,442	201,659
36-Snowmobile	36,695	164,930	87,809	78,844	89,231	82,974
37-Vessel	255,947	253,968	264,971	239,808	279,830	226,336
38-Public Access	-	-	-	-	-	-
40-Indigent	402,629	388,058	71,957	98,755	129,699	34,000
45-District Court	813,344	709,353	836,568	994,843	1,140,526	1,024,650
455-Interlock Fund	7,937	8,973	7,313	13,370	23,035	15,300
46-Revaluation	86,793	83,309	92,912	156,373	500,402	724,163

BUDGETED EXPENSE SUMMARY BY FUND
FY 2019-FY 2024

Fund	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
47-EMS	2,849,330	3,020,867	3,219,812	3,355,396	3,592,522	3,710,699
49-Aquifer Protection	403,485	275,137	320,834	432,685	531,924	702,132
50-Construction	568	1,693,611	1,752,998	608,631	16,144	-
60-Solid Waste	7,870,628	8,676,975	9,123,637	10,136,260	6,975,229	11,376,702
Total	\$ 39,613,548	\$ 43,280,323	\$ 44,957,379	\$ 45,381,392	\$ 48,440,129	\$ 51,694,826

Capital Outlay

10-General	\$ 1,193,611	\$ 2,337,295	\$ 999,716	\$ 1,907,001	\$ 1,039,303	\$ 836,769
11-Replacement Reserve	703,404	921,105	5,956,282	183,990	814,873	539,738
14-Health Insurance	-	-	-	-	-	255,000
15-Justice Fund	868,481	1,844,282	648,190	860,696	4,023,569	658,961
155-Sheriff Donation	24,000	10,856	19,323	32,063	13,010	-
158-Drug Seizure	10,204	-	18,155	-	100,000	-
18-Centennial Trail	-	-	-	44,796	73,546	25,000
20-Public Transport	2,326,898	460,983	500,973	1,099,285	1,582,455	-
21-ARPA Recovery Funds	-	-	-	-	1,112,796	-
30-Airport	47,038	158,581	393,510	1,339,710	246,807	-
301-Airport Sewer Fund	-	-	-	126,108	35,751	225,000
31-County Fair	63,096	472,433	45,542	477,833	11,721	-
32-Noxious Weed Control	-	49,215	20,000	60,001	-	15,343
35-Parks	24,655	91,426	33,773	88,068	235,266	15,000
36-Snowmobile	-	6,433	5,000	43,187	22,240	-
37-Vessel	77,295	172,777	223,731	192,072	289,827	-
45-District Court	12,428	-	11,841	18,320	-	17,500
46-Revaluation	7,200	98,535	109,430	-	68,256	-
50-Construction	171,318	1,299,288	2,508,405	910,635	6,934,895	-
60-Solid Waste	-	-	-	-	-	14,389,000
Total	\$ 5,529,628	\$ 7,923,209	\$ 11,493,870	\$ 7,383,764	\$ 16,604,316	\$ 16,977,311

Debt Service/Leases

10-General	-	-	-	-	124,890	-
15-Justice Fund	-	-	680,065	680,065	179,578	-
155-Sheriff Donation	-	-	-	-	550	-
30-Airport	-	-	-	-	12,000	-
Total	\$ -	\$ -	\$ 680,065	\$ 680,065	\$ 317,018	\$ -

Total Expenses	\$104,723,290	\$115,403,061	\$123,427,719	\$125,095,982	\$143,176,852	\$158,107,681
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REVENUE FORECASTING

REVENUE PROJECTION FACTORS:

Taxes

A levy amount 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 \$47,065,069,714 in FY 2024.

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

License and permit revenues are 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-funded personnel at budget adoption. All other grant revenue is brought forward as a budget amendment after adoption.

Interest

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

Fines & Forfeitures

Fines and forfeitures are 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: 911 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.

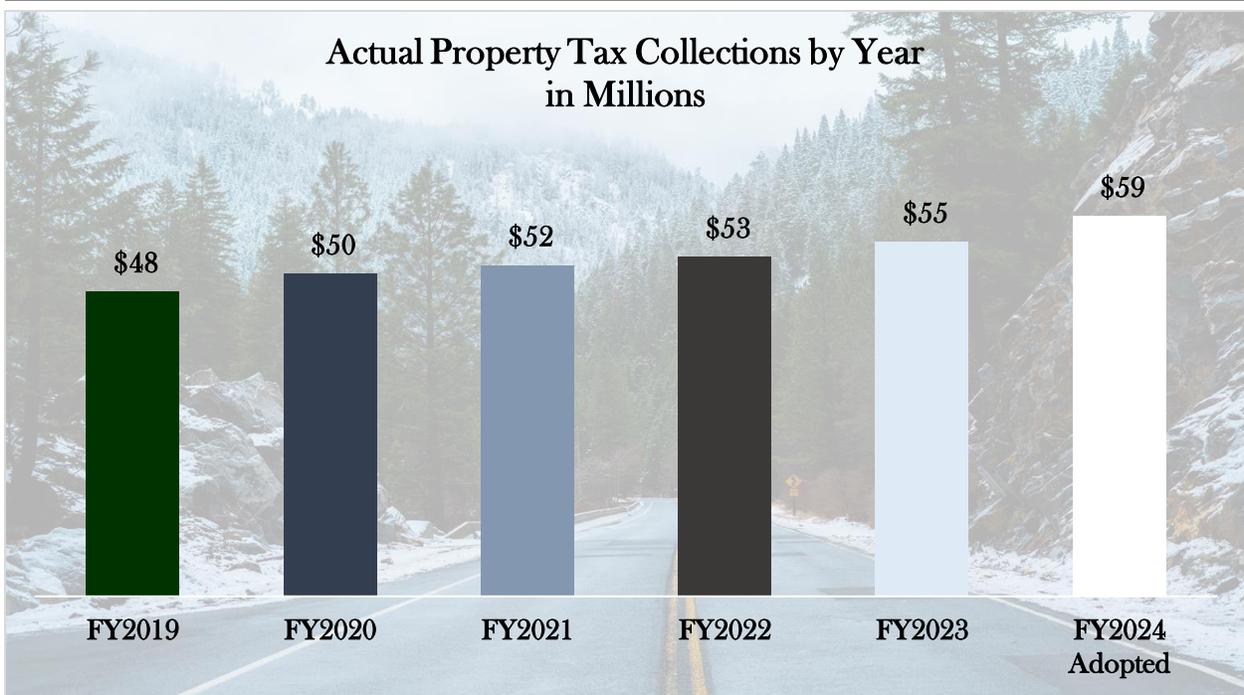
Transfers

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

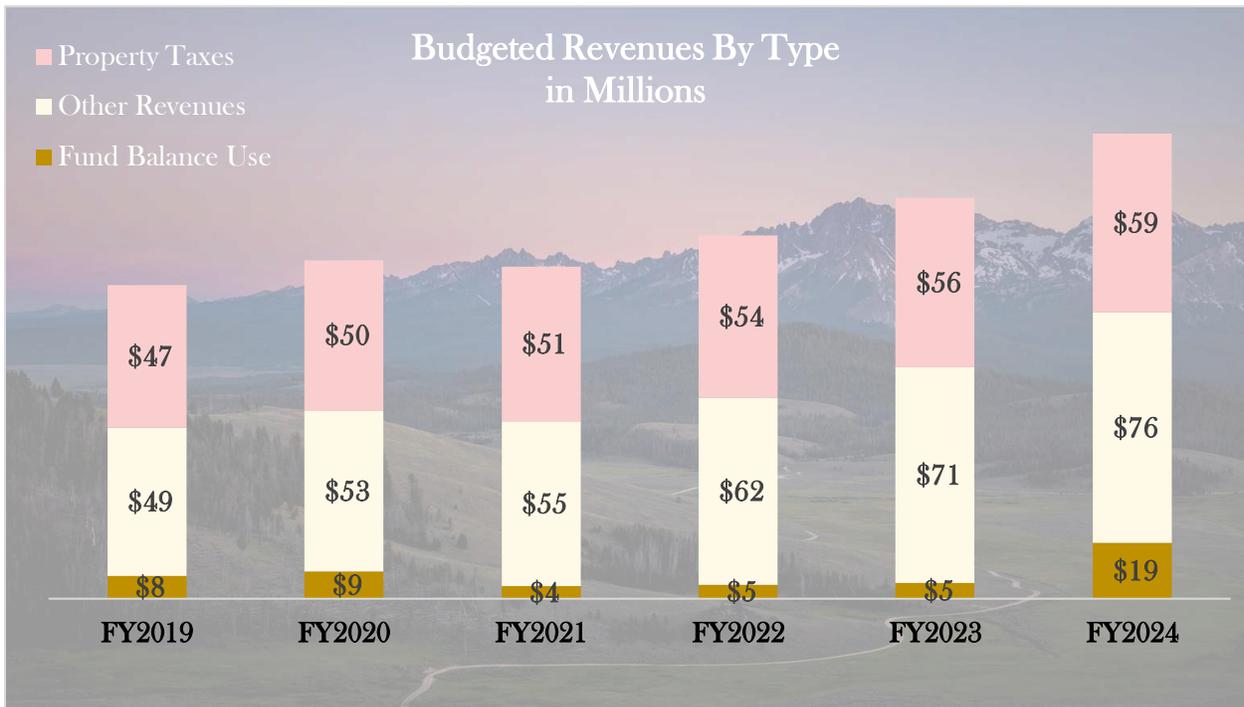
The amounts appropriated by the Board of County Commissioners to balance funds with respect to expected revenues and approved expenditures

REVENUE FORECASTING



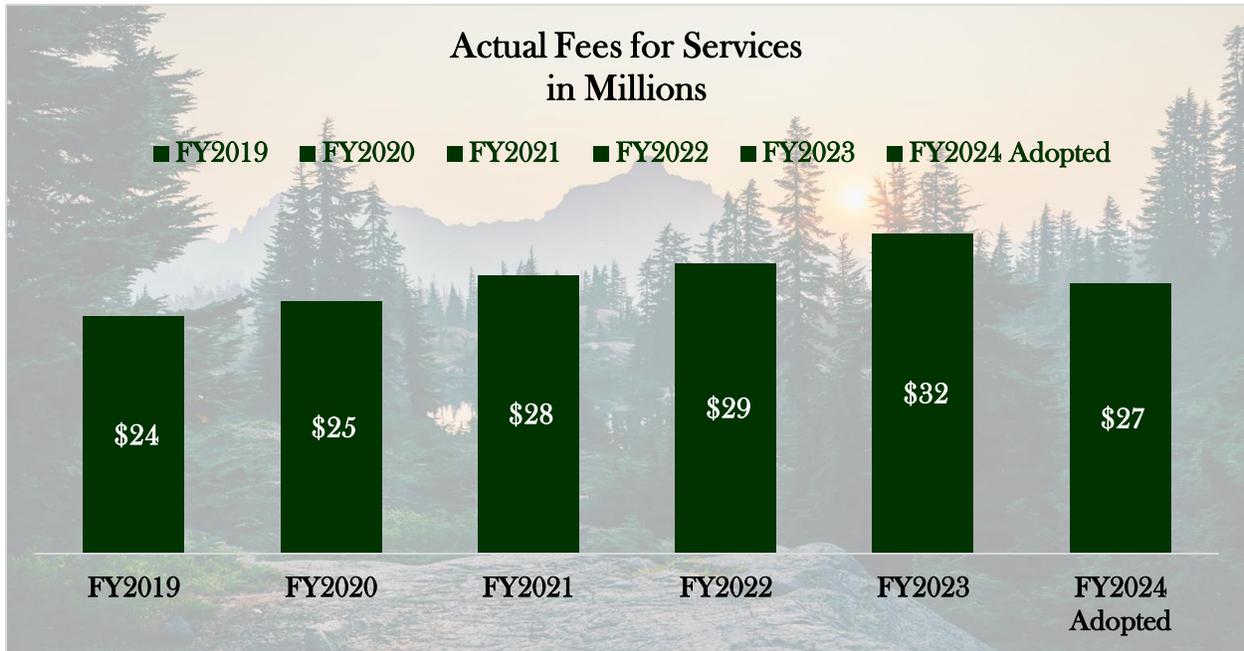
EMS & Internal Service Fund excluded

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. It is important to remember that property tax collections throughout the year include current taxes due, as well as collections of prior year property taxes that citizens have paid late.

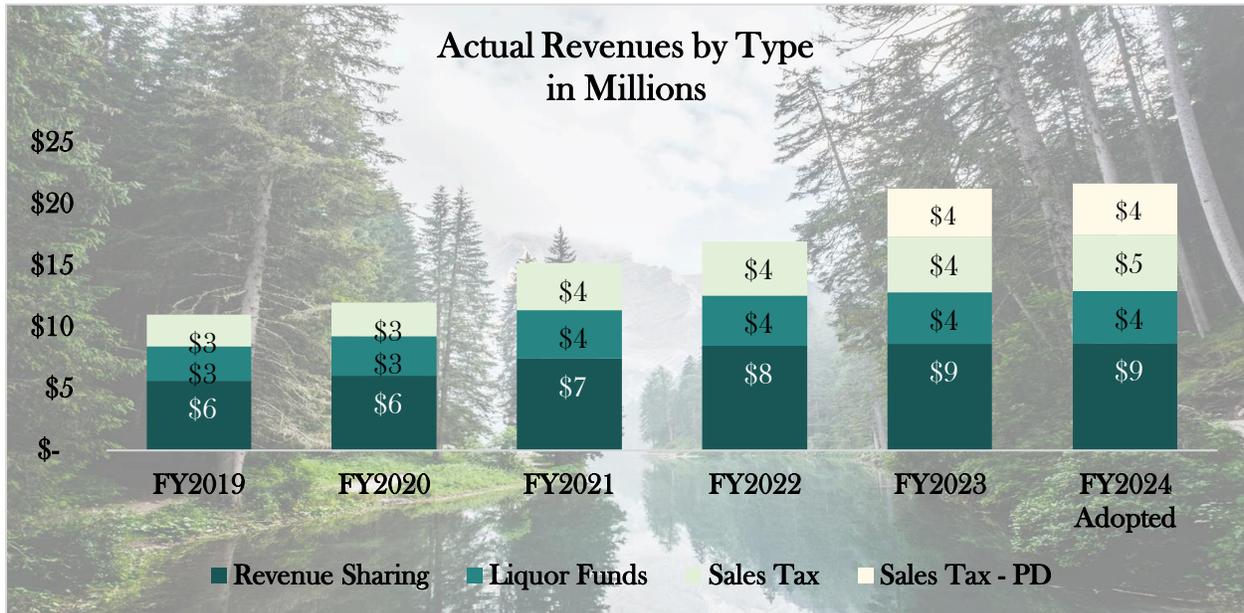


EMS & Internal Service Fund excluded

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.

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 flat over the actual payments of Q3 and Q4 of FY22, and Q1 and Q2 of FY23 (the 4 most recent payments at the time of budget). Liquor funds are budgeted stable with prior year for FY 2024. 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 2024, additional sales tax was budgeted, based on a figure provided by the State of approximately \$4 million. This is not sufficient to fund Public Defense and fund balance is used to make up the difference.

2024 BUDGETED FUND BALANCE USE

Fund Description	FY2024 Beginning Balance	FY2024 Budgeted Use	FY2024 Projected Ending Balance	FY2024 % Used
General Funds				
10 - General Fund	\$ 17,762,908	\$ 88,618	\$ 17,674,290	0.50%
11 - Replacement Reserve	18,646,293	59,188	18,587,105	0.32%
21 - ARPA Recovery Fund	-	-	-	0.00%
Special Levy Funds				
13 - Liability Insurance	366,353	-	366,353	0.00%
15 - Justice Fund	18,683,401	530,784	18,152,617	2.84%
30 - Airport	1,912,983	(109,379)	2,022,362	-5.72%
31 - County Fair	53,107	-	53,107	0.00%
32 - Noxious Weed Control	78,512	15,343	63,169	19.54%
33 - Panhandle Health District	370,294	-	370,294	0.00%
34 - Historical Society	16,239	-	16,239	0.00%
35 - Parks & Waterways	332,587	(110,068)	442,655	-33.09%
40 - Indigent*	3,133,221	176,353	2,956,868	5.63%
45 - District Court	3,316,817	54,464	3,262,353	1.64%
46 - Revaluation	1,303,544	400,000	903,544	30.69%
Self-Supported Special Revenue Funds				
154 - Jail Commissary	541,464	(46,699)	588,163	-8.62%
155 - Sheriff Donations	-	-	-	0.00%
158 - Drug Seizure	107,490	-	107,490	0.00%
18 - Centennial Trail	179,017	1,500	177,517	0.84%
19 - Tourism Promotion	978	-	978	0.00%
20 - Public Transport	-	-	-	0.00%
301 - Airport Sewer Fund	316,382	199,405	116,977	63.03%
36 - Snowmobile	66,569	(9,701)	76,270	-14.57%
37 - Vessel	332,917	(101,998)	434,915	-30.64%
38 - Public Access	44,579	(10,000)	54,579	-22.43%
455 - Court Interlock	142,305	15,000	127,305	10.54%
49 - Aquifer Protection District	1,068,046	201,638	866,408	18.88%
Enterprise Fund				
60 - Solid Waste	62,552,233	16,920,913	45,631,320	27.05%
Internal Service Fund				
14 - Health Insurance	3,796,999	255,000	3,541,999	6.72%
Special Taxing District				
47 - Kootenai County EMS System	64,172	-	64,172	0.00%
Total	\$ 135,189,411	\$ 18,530,361	\$ 116,659,050	

Explanations on Usage Over 10%

Fund 32 - Noxious Weed Control: purchase of a flatbed tilt trailer, which will last the department many years, and is not expected to have a long-term affect on fund balance.

Fund 46 - Revaluation: professional services agreement with XTR Value Services for process fixes in Aumentum, the assessment and tax software. Fund balance is being monitored closely to ensure continued usage does not reduce the fund balance too low.

Fund 301 - Airport Sewer Fund: repairs to the Miles lift station, which are expected to last many years, and is not expected to have a long-term affect on fund balance.

Fund 455 - Court Interlock: transfer to Adult Misdemeanor Probation to offset cost of new probation officer. Annual fund balance usage is being monitored to not exceed annual revenues earned.

Fund 49 - Aquifer Protection District: fund balance is intentionally being drawn down after building to too high of an amount.

Fund 60 - Solid Waste: majority of fund balance usage (\$9.8M) is expansion of cell E3, which is a large scale project type that will only occur every 7-10 years. Fund balance is expected to rebuild timely.

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

5 Year Fund Balance Summary

FY 2019 - FY 2023

Fund Description	FY2019 Ending Balance	FY2020 Ending Balance	FY2021 Ending Balance	FY2022 Ending Balance	FY2023 Ending Balance
General Funds					
10 - General Fund	\$ 20,457,445	\$ 19,822,112	\$ 18,621,545	\$ 13,210,315	\$ 17,762,908
11 - Replacement Reserve	10,665,957	13,016,063	14,293,992	17,461,614	18,646,293
21 - ARPA Recovery Fund	-	-	-	-	-
Special Levy Funds					
13 - Liability Insurance	196,837	226,487	237,786	264,911	366,353
15 - Justice Fund	7,901,497	10,357,962	14,189,176	16,343,004	18,683,401
30 - Airport	842,825	964,046	1,037,447	877,427	1,912,983
31 - County Fair	12,459	2,844	19,095	35,539	53,107
32 - Noxious Weed Control	69,267	44,019	75,011	36,231	78,512
33 - Panhandle Health District	166,351	180,931	193,585	360,561	370,294
34 - Historical Society	995	6,157	8,419	10,109	16,239
35 - Parks & Waterways	296,205	263,464	397,800	414,110	332,587
40 - Indigent	3,699,397	3,534,878	3,787,872	3,352,570	3,133,221
45 - District Court	496,782	981,629	1,778,138	2,430,733	3,316,817
46 - Revaluation	760,422	810,656	1,040,281	1,387,524	1,303,544
Self-Supported Special Revenue Funds					
154 - Jail Commissary	186,410	231,363	291,313	393,033	541,464
155 - Sheriff Donations	-	-	-	-	-
158 - Drug Seizure	196,599	201,596	178,441	185,222	107,490
18 - Centennial Trail	127,291	150,115	178,979	222,563	179,017
19 - Tourism Promotion	978	1,338	1,451	978	978
20 - Public Transport	-	-	-	-	-
301 - Airport Sewer Fund	155,590	178,977	215,835	321,172	316,382
36 - Snowmobile	201,837	114,963	57,562	62,607	66,569
37 - Vessel	576,371	490,878	497,466	427,353	332,917
38 - Public Access	23,584	11,489	19,847	30,797	44,579
455 - Court Interlock	120,715	128,427	141,596	149,943	142,305
49 - Aquifer Protection District	684,210	883,128	1,044,811	1,101,477	1,068,046
Enterprise Fund					
60 - Solid Waste	55,146,904	55,947,488	57,284,778	58,429,038	62,552,233
Internal Service Fund					
14 - Health Insurance	1,130,470	2,101,753	2,160,606	3,604,847	3,796,999
Special Taxing District					
47 - EMS System	39,043	40,226	45,677	60,105	64,172
Total	\$ 104,156,440	\$ 110,692,986	\$ 117,798,511	\$ 121,173,781	\$ 135,189,411

**REVENUE SUMMARY PER ELECTED OFFICIAL
FY 2019-FY 2024**

Elected Official	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Assessor						
Charges for Services						
Elected Official	\$ 78,625	\$ 89,440	\$ 97,245	\$ 93,340	\$ 53,650	\$ 42,500
DMV	253,139	249,399	134,470	124,064	8,161	39,687
Fines and Forfeitures						
DMV	1,180	(480)	(850)	(858)	300	-
Fund Balance Appropriation						
Appraisal	-	-	-	-	-	400,000
Land Records	-	-	-	-	-	-
Intergovernmental						
Appraisal	-	-	-	-	-	-
Licenses and Permits						
Elected Official	203	172	183	274	-	-
DMV	1,013,662	896,782	922,768	1,241,085	1,253,969	1,573,326
Miscellaneous						
Elected Official	27	-	65	-	11	-
DMV	(44,061)	(47,214)	4,310	(10,621)	(8,373)	-
Taxes						
DMV	1,196	809	(299)	-	-	-
Appraisal	2,590,611	2,581,971	2,769,306	3,041,683	3,410,732	3,660,992
Transfers						
DMV	-	-	3,429	604	-	-
Appraisal	127,726	77,438	64,180	105,414	39,628	-
Land Records	7,152	7,255	4,287	19,249	21,838	-
Assessor Total	\$ 4,029,459	\$ 3,855,573	\$ 3,999,093	\$ 4,614,234	\$ 4,779,917	\$ 5,716,505

BOCC

Charges for Services						
Elected Official	\$ 211	\$ 143	\$ 141	\$ 605	\$ 321	\$ 100
General Accounts	1,476	2,224	64,845	315,969	(171)	3,200
Veterans Services	4,500	-	-	-	-	-
Community Development	1,731,500	2,405,623	2,884,041	2,652,811	3,484,027	3,722,400
Building Inspection	(450)	-	-	-	-	-
Information Technology	18,387	26,702	16,760	24,683	12,523	19,800
Health Insurance	10,261,861	11,239,096	11,211,948	11,814,140	12,036,163	12,469,812
Juvenile Detention	135,705	111,750	84,285	54,045	98,730	117,000
Adult Misdemeanor Probation	3,588	-	-	-	-	-
Juvenile Probation	186	93	67	64	153	100
Centennial Trail	18,000	20,000	20,000	20,000	20,000	20,000
Transit	798,636	418,166	648,406	695,879	1,106,188	-
Airport	903,182	991,754	1,273,581	2,009,330	2,096,475	1,614,000
Noxious Weed Control	180	141	30	1,455	97	200
Parks & Waterways	118,511	129,577	200,314	185,720	190,286	206,500
Solid Waste	14,225,583	14,548,777	15,787,853	16,420,132	16,829,460	14,892,855
Fines and Forfeitures						
General Accounts	9,622	33,076	14,760	93,350	149,900	98,859
Public Defender	94,228	79,391	77,566	69,495	87,289	60,000
Juvenile Detention	43	92	-	66	-	-
Adult Misdemeanor Probation	240,976	239,744	203,960	214,305	305,167	240,000
Juvenile Probation	750	450	10,931	6,865	2,361	3,000
Parks & Waterways	-	-	(20)	(20)	(20)	-
Solid Waste	-	472	714	5,488	5,466	-
Fund Balance Appropriation						
General Accounts	-	-	-	-	-	59,188
Health Insurance	-	-	-	-	-	255,000
Public Defender	-	-	-	-	-	359,263
Juvenile Probation	-	-	-	-	-	171,521
Centennial Trail	-	-	-	-	-	1,500
Airport	-	-	-	-	-	90,026
Noxious Weed Control	-	-	-	-	-	15,343
Parks & Waterways	-	-	-	-	-	(110,068)
Snowmobile	-	-	-	-	-	(7,901)
Vessel	-	-	-	-	-	(2,100)
Public Access	-	-	-	-	-	(10,000)
Aquifer Protection District	-	-	-	-	-	201,638
Solid Waste	-	-	-	-	-	16,920,913

**REVENUE SUMMARY PER ELECTED OFFICIAL
FY 2019-FY 2024**

Elected Official	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Intergovernmental						
Elected Official	-	1,225,587	1,703,913	612,504	20,953	-
General Accounts	12,067,011	12,923,717	19,850,057	17,582,101	17,870,605	18,024,284
Information Technology	-	19,790	-	-	-	-
Office of Emergency Management	3,486	(97,782)	-	-	-	-
Health Insurance	67,668	176,559	92,938	328,361	119,807	96,000
Public Defender	472,057	1,151,729	1,244,569	1,355,951	4,853,375	5,646,069
Juvenile Detention	143,798	136,579	154,649	127,126	153,396	100,000
Adult Misdemeanor Probation	43,724	42,011	44,394	2,625	-	-
Juvenile Probation	545,955	556,409	628,476	586,591	784,621	654,208
Tourism Promotion	1,817	1,151	1,713	998	461	1,500
Transit	2,795,845	1,676,759	1,865,908	2,282,286	2,815,032	379,226
ARPA	-	-	12,946	113,048	2,555,019	134,752
Airport	113,784	802,972	1,762,182	620,200	6,432,334	-
County Fair	54,033	428,590	57,498	454,140	11,135	-
Noxious Weed Control	3,686	2,500	-	-	-	-
Panhandle Health District	-	-	-	-	-	-
Historical Society	7,896	13,000	4,906	12,232	2,171	-
Parks & Waterways	-	-	-	-	-	-
Vessel	455,049	777,755	1,061,327	563,402	414,293	350,000
Public Access	6,917	6,917	7,690	10,769	12,756	10,000
EMS	129,975	135,996	179,532	196,325	250,138	194,127
Solid Waste	-	22,617	101,161	6,744	-	-
Investment Gain/(Loss)						
General Accounts	3,997,533	2,884,051	(3,997)	(2,684,489)	5,876,741	-
Airport	-	-	-	243,730	338,646	-
Public Access	535	414	97	181	1,026	-
Licenses and Permits						
General Accounts	825	675	725	550	525	725
Snowmobile	69,597	67,764	52,917	99,247	73,833	99,300
EMS	46,882	45,585	45,481	51,905	49,819	45,000
Miscellaneous						
Elected Official	-	-	-	-	271	-
General Accounts	161,901	125,233	944,894	214,265	184,449	176,000
Resource Management Office	(365,349)	12,911	31,317	4,136	17,129	-
Building & Grounds	-	-	-	266	5	-
Veterans Services	-	-	1,600	734	247	-
Community Development	(19,383)	(17,720)	56,261	(1,983)	(11,650)	-
Reprographics	38,695	28,165	21,578	23,645	31,184	31,700
Information Technology	72,981	58,747	2,706	-	-	-
Liability Insurance	4,060	19,240	16,634	6,636	20,651	-
Health Insurance	-	-	84,553	-	283,468	450,000
Public Defender	21,537	60	3,676	32,450	227,534	-
Juvenile Detention	766	609	787	1,548	1,642	850
Adult Misdemeanor Probation	270	695	1,140	380	200	50
Juvenile Probation	1,809	80	2,291	25,850	33	1
Maintenance	-	151	-	-	-	-
Centennial Trail	-	-	-	60,000	-	-
Transit	399,108	88,379	134,414	227,467	308,251	-
Airport	47,012	64,337	70,168	52,286	516,568	50,000
County Fair	27,727	45,000	-	-	24,759	-
Noxious Weed Control	-	-	-	2,015	-	-
Historical Society	7,896	13,000	4,906	-	14,403	-
Parks & Waterways	17,598	610,514	79,310	20,103	4,946	-
Snowmobile	-	31,999	29,019	193	31,804	-
Vessel	(7,638)	(83,006)	500	-	-	-
Public Access	(4,851)	(19,425)	571	-	-	-
Aquifer Protection District	100,000	100,000	100,000	100,000	100,000	100,000
Solid Waste	94,840	150,748	349,341	345,928	176,113	199,000
Taxes						
General Accounts	41,407,940	44,277,797	41,297,303	41,997,817	43,699,324	44,961,514

**REVENUE SUMMARY PER ELECTED OFFICIAL
FY 2019-FY 2024**

Elected Official	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Liability Insurance	690,516	712,188	745,062	774,689	829,346	912,303
Airport	267,773	328,973	166,271	133,112	3,198	-
County Fair	76,999	82,061	81,403	120,346	152,074	-
Noxious Weed Control	319,721	342,949	362,216	350,065	389,573	351,578
Panhandle Health District	763,585	773,710	792,518	789,653	1,650,283	1,651,349
Historical Society	15,155	26,162	22,262	22,074	28,425	28,300
Parks & Waterways	348,803	348,127	393,284	411,668	330,494	483,589
EMS	2,671,173	2,840,468	3,000,230	3,121,593	3,296,631	3,471,572
Aquifer Protection District	403,574	410,106	418,569	425,403	434,543	436,544
Solid Waste	32,878	26,828	29,330	26,332	26,300	-
Transfers						
Elected Official	-	-	-	872	2,035	-
General Accounts	489,895	(3,110,606)	199,236	(1,401,395)	(5,615,100)	26,050
Resource Management Office	894	-	-	-	8,256	-
Building & Grounds	-	-	508	83,748	-	-
Veterans Services	-	-	-	43,000	-	-
Community Development	-	-	-	83,308	-	-
Reprographics	-	-	-	-	28,727	28,824
Information Technology	-	63,308	(90,888)	30,732	853,582	273,378
Liability Insurance	110,070	110,072	110,072	110,072	110,070	110,070
Health Insurance	(378,555)	-	-	-	-	-
Public Defender	-	-	-	258	(188,350)	-
Juvenile Detention	(1,407)	-	1,580	23,009	80,734	-
Adult Misdemeanor Probation	-	-	-	75,176	17,443	15,000
Juvenile Probation	-	-	-	5,586	(83,010)	-
Centennial Trail	10,000	10,000	10,000	10,000	10,000	10,000
Transit	-	-	-	-	-	-
Airport	61,478	18,538	16,604	283,898	37,276	-
County Fair	-	-	40,000	-	364,800	-
Noxious Weed Control	3,685	6,472	8,550	9,821	3,483	-
Panhandle Health District	44,996	44,996	44,996	480,933	44,996	44,996
Parks & Waterways	11,130	7,500	11,863	85,852	165,169	-
Snowmobile	1,853	65	-	25,000	(5,884)	-
Vessel	7,974	7,309	8,887	9,592	7,195	-
Aquifer Protection District	(36,050)	(36,052)	(36,052)	(36,052)	(36,050)	(36,050)
Solid Waste	(577,452)	(800,517)	(785,890)	(945,669)	(890,382)	(935,409)
BOCC Total	\$ 96,940,353	\$ 100,968,784	\$ 110,152,866	\$ 105,417,323	\$ 126,748,291	\$ 129,988,549

Clerk						
Charges for Services						
Elections	\$ 283,371	\$ 436,669	\$ 298,279	\$ 328,620	\$ 369,097	\$ 377,000
Recorder	1,218,335	1,512,636	1,823,304	1,301,053	871,286	853,000
District Court Clerks	8,904	19,719	25,822	32,837	31,713	31,000
Fines and Forfeitures						
County Assistance	20	(100)	(20)	(60)	-	-
Elections	150	-	-	-	-	-
Recorder	-	(20)	(20)	-	-	-
Fund Balance Appropriation						
County Assistance Admin	-	-	-	-	-	148,403
County Assistance	-	-	-	-	-	27,950
Intergovernmental						
Elections	-	198,187	51,970	-	-	-
District Court Clerks	-	-	-	-	443,673	446,400
Licenses and Permits						
Recorder	134,589	135,591	136,870	138,040	134,423	135,550
Miscellaneous						
County Assistance	589,187	540,766	638,128	494,642	238,245	250,000
Auditor	-	-	268	411	110	-
Elections	8	4	-	61	11,970	-
Recorder	433	152	488	(1,214)	279	-
District Court Clerks	36	(189)	(28)	41	(20)	-
Taxes						
County Assistance	13,442	6,779	1,298	58	48	-
Transfers						
County Assistance	13,103	27,586	7,262	(423,018)	14,351	-
Auditor	-	-	2,407	4,549	139,850	132,564
Elections	-	-	7,009	-	-	-
District Court Clerks	-	3,474,532	112,424	194,941	86,440	-
Clerk Total	\$ 2,261,578	\$ 6,352,312	\$ 3,105,461	\$ 2,070,960	\$ 2,341,466	\$ 2,401,867

**REVENUE SUMMARY PER ELECTED OFFICIAL
FY 2019-FY 2024**

Elected Official	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Coroner						
Intergovernmental	\$ 4,165	\$ -	\$ -	\$ 6,000	\$ -	\$ -
Miscellaneous	375	-	2,192	7,600	5,087	-
Transfers	(13,564)	-	-	69,992	18,849	-
Coroner Total	\$ (9,024)	\$ -	\$ 2,192	\$ 83,592	\$ 23,936	\$ -
District Court						
Charges for Services						
Elected Official	\$ 113,706	\$ 116,649	\$ 121,497	\$ 122,470	\$ 127,930	\$ 120,000
Fines and Forfeitures						
Elected Official	854,597	757,227	785,389	896,277	917,994	839,400
Court Interlock	15,939	16,685	20,483	21,716	18,892	15,300
Fund Balance Appropriation						
Elected Official	-	-	-	-	-	54,464
Court Interlock	-	-	-	-	-	15,000
Intergovernmental						
Elected Official	300,362	408,774	502,758	808,469	472,208	564,600
Licenses and Permits						
Elected Official	425	300	-	-	875	-
Miscellaneous						
Court Facilities	174,022	153,447	167,125	160,565	171,100	-
Elected Official	(345)	1,022	17,272	1,138	1,068	824
Taxes						
Elected Official	1,622,097	1,818,970	5,857,548	6,121,676	7,303,159	7,560,118
Transfers						
Court Facilities	-	-	-	-	(63,243)	-
Elected Official	117,072	92,104	55,468	175,880	130,142	-
Court Interlock	-	-	-	-	(3,495)	(15,000)
District Court Total	\$ 3,197,875	\$ 3,365,178	\$ 7,527,539	\$ 8,308,190	\$ 9,076,631	\$ 9,154,706
Prosecutor						
Charges for Services						
Elected Official	\$ 63,755	\$ 64,540	\$ 63,165	\$ 13,370	\$ 11,165	\$ 16,000
Juvenile Diversion	3,534	3,205	2,866	3,211	3,953	5,300
Fines and Forfeitures						
Elected Official	37,129	30,049	36,296	34,014	37,867	34,700
Intergovernmental						
Elected Official	-	2,127	-	995	-	-
Juvenile Diversion	5,616	5,130	5,163	5,342	7,344	-
Miscellaneous						
Elected Official	127,475	100,025	113,591	110,053	15,118	-
Civil Division	200	345	124	-	-	-
Human Resources	-	-	51	-	-	-
Juvenile Diversion	2,645	1,650	1,783	3,838	2,139	1,650
Transfers						
Elected Official	-	-	-	8,678	76,962	-
Civil Division	-	-	-	2,942	70,080	77,088
Human Resources	-	-	-	639	64,822	64,822
Juvenile Diversion	-	-	-	-	7,855	-
Prosecutor Total	\$ 240,354	\$ 207,071	\$ 223,039	\$ 183,082	\$ 297,305	\$ 199,560
Sheriff						
Charges for Services						
Office of Emergency Management	\$ -	\$ -	\$ -	\$ 8,078	\$ -	\$ -
911	(88,986)	102,674	51,337	51,337	-	51,337
Enhanced 911	1,841,268	1,781,735	1,785,106	1,856,325	1,896,061	1,703,695
Elected Official	73	33	-	245	-	-
Civil	428,193	369,926	314,322	318,876	312,014	420,000
Animal Control	16,419	11,473	9,343	9,930	4,700	16,419
Patrol	470,502	561,245	470,418	572,328	961,689	1,317,474
Driver Licensing	43,280	48,640	54,120	59,600	60,680	50,000
Records	5,364	5,113	3,225	4,298	5,229	5,364
Jail	1,051,749	1,221,995	1,707,078	1,853,173	3,510,433	1,411,380
Jail Commissary	79,554	98,272	116,986	131,126	187,590	114,000
Donations	-	-	1,487	6,400	-	-
Fines and Forfeitures						
Elected Official	890	3,031	2,008	5,809	2,732	-
Civil	-	-	-	15	50	-

REVENUE SUMMARY PER ELECTED OFFICIAL
FY 2019-FY 2024

Elected Official	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Animal Control	2,513	2,116	1,434	1,549	1,436	2,513
Patrol	100	-	25	(81)	-	-
Driver Licensing	80	(60)	(80)	-	60	-
Jail	11,296	9,311	12,381	4,628	2,988	8,120
Drug Seizure	58,245	13,324	7,757	15,907	32,775	15,000
Vessel	400	400	678	522	-	-
Fund Balance Appropriation						
Enhanced 911	-	-	-	-	-	88,618
Jail Commissary	-	-	-	-	-	(46,699)
Snowmobile	-	-	-	-	-	(1,800)
Vessel	-	-	-	-	-	(99,898)
Intergovernmental						
Office of Emergency Management	469,991	376,739	600,873	464,479	535,864	112,812
Enhanced 911	36,462	71,359	-	-	98,027	-
Administration	-	16,330	42,787	51,259	19,835	-
Patrol	139,340	36,039	115,710	93,161	32,706	-
Detective	-	-	-	-	-	-
Jail	39,382	13,100	16,400	27,992	22,400	16,400
Vessel	519,824	435,030	528,545	419,647	533,167	454,322
Investment Gain/(Loss)						
Enhanced 911	71,430	26,980	2,070	6,460	11,570	-
Drug Seizure	3,854	2,957	1,117	1,297	4,937	-
Licenses and Permits						
Animal Control	4,089	3,556	3,151	2,917	2,799	4,089
Patrol	2,010	1,600	1,350	1,210	1,905	-
Driver Licensing	316,576	259,842	375,041	518,578	517,317	350,000
Records	31,914	18,670	38,484	34,182	45,230	31,914
Snowmobile	12,176	10,547	7,144	9,663	12,237	10,000
Vessel	-	-	6,510	11,680	12,200	-
Miscellaneous						
Elected Official	-	-	-	-	-	90,888
Office of Emergency Management	10,488	15,016	-	21,925	4,595	-
911	22	(1)	-	(0)	100	-
Enhanced 911	-	-	-	-	-	-
Elected Official	701	-	60,156	62,730	152,413	-
Civil	-	-	-	45	-	-
Animal Control	-	-	-	521	125	-
Patrol	109,834	1,449,912	125,562	124,906	108,889	163,596
Detective	42	10,796	49,801	25	-	-
Driver Licensing	(3,400)	827	3,616	1,178	621	-
Records	338	767	9,687	3,578	5,593	4,240
Search and Rescue	-	-	900	818	-	-
Maintenance	-	-	-	450	1,211	-
Jail	82,952	90,108	73,059	39,997	58,919	22,149
Donations	81,713	43,036	101,272	157,825	103,177	49,594
Drug Seizure	-	-	3,825	1,260	-	-
Vessel	7,348	600	3,150	600	2,600	-
Transfers						
Office of Emergency Management	-	-	23,945	123,904	-	-
911	-	88,986	471	63,471	1,735	-
Enhanced 911	-	(88,986)	-	471	-	-
Elected Official	-	-	90,888	18,655	22,902	-
Administration	-	-	1,738	-	-	-
Civil	-	-	-	4,699	11,617	-
Animal Control	-	-	-	-	2,323	-
Patrol	-	-	52,555	255,374	3,933,480	92,957
Detective	-	-	-	220,569	41,164	-
Driver Licensing	-	-	3,079	482	10,356	-
Records	-	-	-	2,100	23,920	-
Maintenance	-	-	-	1,112	131,389	-
Jail	-	-	44,849	168,159	211,614	-
Donations	-	-	-	-	(11,437)	-
Snowmobile	-	-	(24,000)	-	15,000	-
Vessel	-	-	1,226	3,393	350	-
Sheriff Total	\$ 5,858,028	\$ 7,113,038	\$ 6,902,585	\$ 7,820,837	\$ 13,661,286	\$ 6,458,484

**REVENUE SUMMARY PER ELECTED OFFICIAL
FY 2019-FY 2024**

Elected Official	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Treasurer						
Charges for Services	\$ 80,217	\$ 67,423	\$ 52,020	\$ 45,175	\$ 37,888	70,100
Fines and Forfeitures	2,599	5,852	5,546	5,261	3,560	3,700
Investment Gain/(Loss)	-	-	-	-	-	4,000,000
Miscellaneous	-	2,423	2,417	25,516	27,335	-
Taxes	3,081	1,953	2,167	3,057	2,375	3,500
Transfers	-	-	9,317	-	86,518	110,710
Treasurer Total	\$ 85,896	\$ 77,652	\$ 71,468	\$ 79,009	\$ 157,677	\$ 4,188,010
Total Revenue: \$ 112,604,519 \$ 121,939,608 \$ 131,984,243 \$ 128,577,227 \$ 157,086,507 \$ 158,107,681						

REVENUE PERFORMANCE BY FUND FY 2019 - FY 2024

Fund	FY2019		FY2020		FY2021		FY2022		FY2023		FY2024
	Amended	Actual	Adopted								
10 - General	\$ 26,243,257	\$ 27,208,002	\$ 25,136,239	\$ 25,802,428	\$ 24,146,906	\$ 24,442,632	\$ 26,479,234	\$ 20,392,300	\$ 30,091,520	\$ 31,892,823	\$ 30,073,752
11 - Replacement Reserve	1,539,733	187,586	10,066,162	87,344	9,741,137	3,874,682	3,356,742	(1,280,959)	1,938,593	(2,605,547)	539,738
13 - Liability Insurance	795,890	804,646	810,701	841,500	843,874	871,769	879,669	891,397	921,258	960,067	1,022,373
15 - Justice Fund	40,869,122	42,558,849	46,015,126	46,624,322	46,207,089	49,614,094	51,166,058	53,488,558	58,850,938	60,081,549	57,934,756
154 - Jail Commissary	67,301	79,554	67,301	98,272	53,995	116,986	67,301	131,126	67,301	187,590	67,301
155 - Sheriff Donation	27,950	81,713	31,330	43,036	31,858	102,759	32,268	164,225	45,748	91,740	49,594
158 - Drug Seizure	159,899	62,099	27,300	16,281	39,400	12,699	5,000	18,465	115,000	37,712	15,000
18 - Centennial Trail	14,500	28,000	43,555	30,000	6,500	30,000	51,296	90,000	103,500	30,000	31,500
19 - Tourism Promotion	500	1,817	1,000	1,151	1,500	1,713	1,500	998	1,500	461	1,500
20 - Public Transport	5,930,973	3,993,589	10,289,596	2,183,304	8,264,961	2,648,727	9,771,081	3,205,632	11,886,540	4,229,471	379,226
21 - ARPA Recovery Funds	-	-	-	-	32,184,700	12,946	32,171,754	113,048	32,058,706	2,555,019	134,752
30 - Airport	1,170,290	1,162,213	1,323,278	1,334,957	2,615,915	1,432,292	2,625,777	2,352,466	1,534,339	2,558,228	1,470,621
301 - Airport Sewer Fund	75,000	109,082	83,691	68,228	84,765	94,035	335,197	348,154	107,889	104,033	283,405
31 - County Fair	718,147	158,759	611,915	555,651	166,649	178,901	612,942	574,485	526,808	532,768	-
32 - Noxious Weed Control	323,644	327,272	388,612	352,062	364,896	370,796	417,509	363,357	386,559	393,153	367,121
33 - Health District	800,545	808,581	804,126	818,706	824,859	837,514	1,266,408	1,270,586	1,685,546	1,695,279	1,696,345
34 - Historical Society	57,000	30,947	51,885	52,162	31,712	32,074	46,364	34,306	58,035	44,999	28,300
35 - Parks	407,517	483,533	488,513	489,523	472,264	612,994	744,181	587,593	797,755	631,666	580,021
36 - Snowmobile	55,389	83,626	179,722	110,375	144,262	65,080	130,690	134,103	136,932	126,990	99,599
37 - Vessel	723,491	945,492	1,075,947	710,257	1,117,820	885,516	1,049,192	773,868	1,057,217	854,773	702,324
38 - Public Access	-	2,601	6,970	(12,094)	-	8,358	-	10,950	-	13,782	-
40 - Indigent	1,152,097	520,842	1,183,152	456,104	977,109	560,139	544,815	(91,114)	349,540	14,714	176,353
45 - District Court	2,802,966	3,010,001	6,531,726	6,670,109	6,947,348	7,478,149	7,862,585	8,353,728	9,366,652	9,515,183	9,616,806
455 - Interlock Fund	15,000	15,939	15,000	16,685	15,300	20,483	15,300	21,716	15,300	15,397	15,300
46 - Revaluation	2,700,563	2,725,489	2,907,963	2,666,664	2,936,066	2,837,773	3,294,016	3,166,346	4,184,849	3,472,198	4,060,992
49 - Aquifer Protection	555,694	467,521	554,859	474,054	546,874	482,517	525,628	489,351	668,551	498,493	702,132
50 - Construction	1,619,969	171,886	7,403,773	3,061,899	4,741,266	4,261,402	4,332,151	1,601,266	9,238,851	6,931,039	-
60 - Solid Waste	18,211,097	13,775,850	17,347,343	13,948,924	15,641,310	15,482,509	17,639,665	15,858,954	19,384,321	16,146,957	31,077,359
Total	\$ 107,039,534	\$ 99,805,515	\$ 133,446,785	\$ 107,501,904	\$ 159,150,335	\$ 117,869,540	\$ 165,444,323	\$ 113,064,903	\$ 185,579,743	\$ 141,050,479	\$ 141,196,170
Internal Service Fund & EMS											
14-Health Insurance	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	12,439,439	13,270,812
47-EMS	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	3,596,589	3,710,699
Total	\$ 13,047,051	\$ 12,799,003	\$ 13,719,243	\$ 14,437,704	\$ 14,394,956	\$ 14,614,703	\$ 14,868,592	\$ 15,512,324	\$ 17,042,575	\$ 16,036,028	\$ 16,981,511
Total Revenues	\$ 120,086,585	\$ 112,604,519	\$ 147,166,028	\$ 121,939,608	\$ 173,545,291	\$ 131,984,243	\$ 180,312,915	\$ 128,577,227	\$ 202,622,323	\$ 157,086,507	\$ 158,107,681

2024 REVENUE TYPE BY FUND

Fund	Property Taxes	Charges for Services	Inter-governmental	Fund Balance Use	Licenses & Permits	Investment Gain/Loss	Misc	Fines & Forfeitures	Special Assessments & Warrant Costs	Transfers	Total
10 - General	\$ 8,637,233	\$ 6,888,119	\$ 7,921,886	\$ 88,618	\$ 1,709,601	\$ 4,000,000	\$ 459,350	\$ 92,559	\$ 43,500	\$ 232,886	\$ 30,073,752
11 - Replacement Reserve	-	-	-	59,188	-	-	-	-	-	480,550	539,738
13 - Liability Insurance	912,303	-	-	-	-	-	-	-	-	110,070	1,022,373
14 - Health Insurance	-	12,469,812	96,000	255,000	-	-	450,000	-	-	-	13,270,812
15 - Justice Fund	36,134,281	3,353,737	16,631,887	530,784	386,003	-	281,774	358,333	150,000	107,957	57,934,756
154 - Jail Commissary	-	114,000	-	(46,699)	-	-	-	-	-	-	67,301
155 - Sheriff Donation	-	-	-	-	-	-	49,594	-	-	-	49,594
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	-	-	379,226	-	-	-	-	-	-	-	379,226
21 - ARPA Recovery Funds	-	-	134,752	-	-	-	-	-	-	-	134,752
30 - Airport	-	1,530,000	-	(109,379)	-	-	50,000	-	-	-	1,470,621
301 - Airport Sewer Fund	-	84,000	-	199,405	-	-	-	-	-	-	283,405
31 - County Fair	-	-	-	-	-	-	-	-	-	-	-
32 - Noxious Weed Service	351,578	200	-	15,343	-	-	-	-	-	-	367,121
33 - Health District	1,647,849	-	-	-	-	-	-	-	3,500	44,996	1,696,345
34 - Historical Society	28,300	-	-	-	-	-	-	-	-	-	28,300
35 - Parks	483,589	206,500	-	(110,068)	-	-	-	-	-	-	580,021
36 - Snowmobile	-	-	-	(9,701)	109,300	-	-	-	-	-	99,599
37 - Vessel	-	-	804,322	(101,998)	-	-	-	-	-	-	702,324
38 - Public Access	-	-	10,000	(10,000)	-	-	-	-	-	-	-
40 - Indigent	-	-	-	176,353	-	-	-	-	-	-	176,353
45 - District Court	7,560,118	151,000	1,011,000	54,464	-	-	824	839,400	-	-	9,616,806
455 - Interlock Fund	-	-	-	15,000	-	-	-	15,300	-	(15,000)	15,300
46 - Revaluation	3,660,992	-	-	400,000	-	-	-	-	-	-	4,060,992
47 - EMS	3,454,572	-	194,127	-	45,000	-	-	-	17,000	-	3,710,699
49 - Aquifer Protection	-	-	-	201,638	-	-	100,000	-	436,544	(36,050)	702,132
50 - Construction	-	-	-	-	-	-	-	-	-	-	-
60 - Solid Waste	-	14,892,855	-	16,920,913	-	-	199,000	-	-	(935,409)	31,077,359
Total	\$ 62,870,815	\$ 39,710,223	\$ 27,184,700	\$18,530,361	\$ 2,249,904	\$ 4,000,000	\$ 1,590,542	\$ 1,320,592	\$ 650,544	\$ -	\$ 158,107,681



PROPERTY TAX

Property Tax, Valuation, and Budget Trends

Idaho’s property tax system is the principal source of funding for local governments. It is a levy based system where the levy rate is derived by dividing the taxing districts’ budget by the net taxable value determined by the County Assessor.

A key aspect established in state law is a 3% annual budget cap. The 3% cap allows taxing districts to increase their budgets by no more than 3% per year, plus an additional consideration for growth. Certain increases above the 3% are allowed by law, with limitations. 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 slightly different from a homeowner living in another city. For example, some areas in Kootenai County pay taxes to a watershed district, while others do not.

Like the County, taxing districts are legally allowed to increase taxes by up to 3% each year plus consideration for new construction, annexation, and urban renewal district closures. 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, special levy, permanent override, or allocate from previous forgone taxes, with limitations.

New construction value is an additional component in the support needed for County services and infrastructure for the growth. For FY 2024 (Tax Year 2023), new construction was valued at \$793 million, and the 90% allowable portion equated to \$714 million. This will result in \$882,484 of additional tax revenue. For fiscal year 2024, the table below breaks down levy rates by fund, both the maximum allowed by law and the actual rate levied for FY 2024. The District Court levies the most at 40.16% of the maximum allowed rate and the Justice Fund is a close second at 38.39%. The Airport is making strides to be self-supporting and for FY 2024, the second year in a row, did not levy any property tax, but will rather rely primarily on lease revenues for funding.

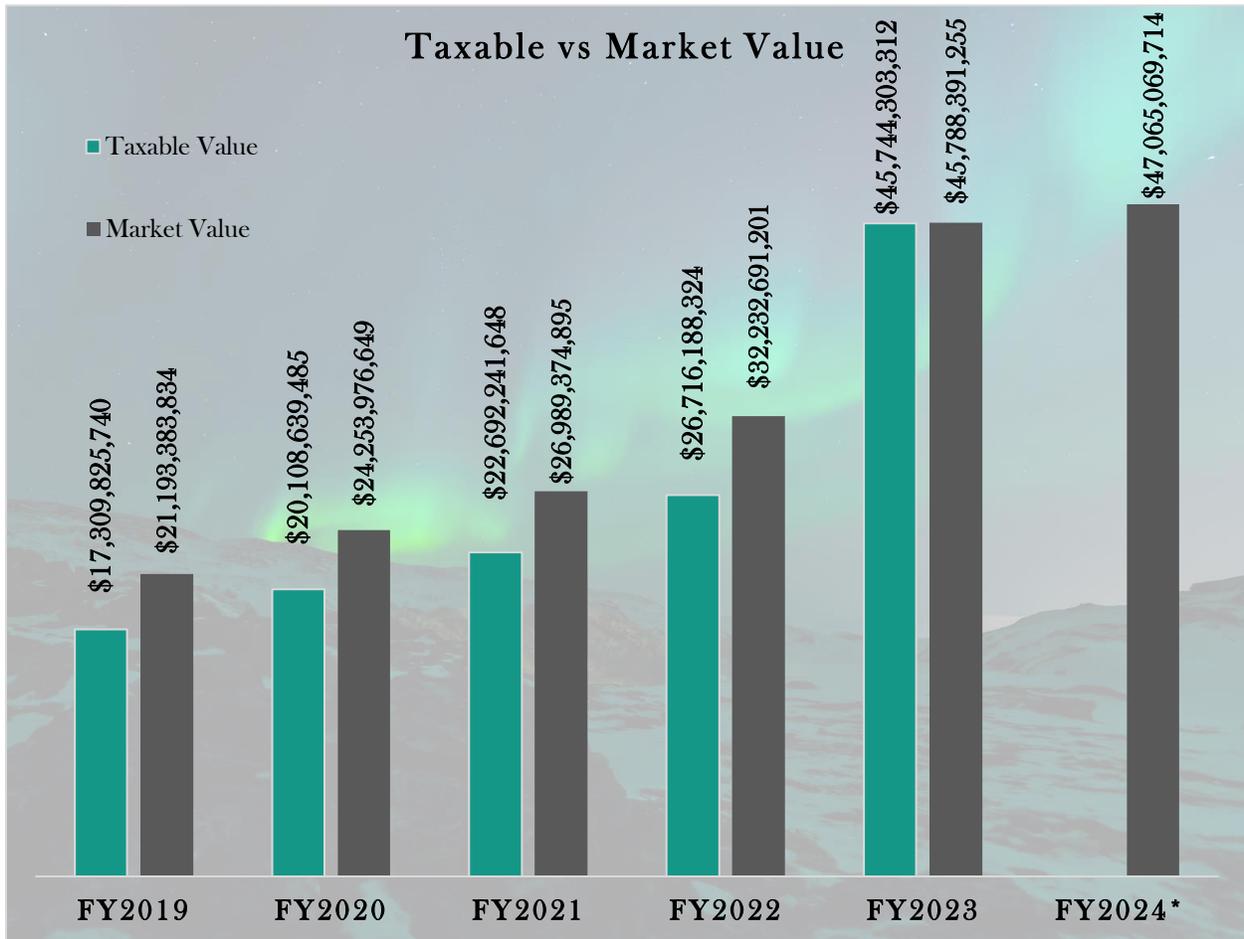
Fund	Maximum Allowed Levy Rate	FY2024 Levy Rate	% of Maximum Rate Allowed
Airport	0.000400000	-	0.00%
County Fair	0.000100000	-	0.00%
District Court	0.000400000	0.000160631	40.16%
General Fund	0.002600000	0.000183517	7.06%
Health District	0.000400000	0.000035012	8.75%
Historical Society	0.000120000	0.000000601	0.50%
Justice Fund	0.002000000	0.000767752	38.39%
Liability Insurance	No Limit	0.000019384	N/A
Noxious Weeds	0.000600000	0.000007470	1.25%
Parks and Waterways	0.000100000	0.000010275	10.28%
Revaluation	0.000400000	0.000077786	19.45%
Total	0.007120000	0.001262428	17.73%

Property Tax, Valuation, and Budget Trends

The three largest taxing district types in Kootenai County are the County, schools, and cities. Kootenai County’s portion of all taxes levied in FY24 is 26.74%; the cities in total are 22.48%, and the schools in total are 18.92%.

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 and parks and recreation. Kootenai County takes the role of stewarding taxpayer dollars very seriously.

For every Kootenai County tax dollar spent in fiscal year 2024, 61 cents will fund Justice Services, including Public Safety, Prosecution, Juvenile Detention and Adult Misdemeanor Probation. Some services, such as Solid Waste, are not funded by property tax.



*FY2024 values are Preliminary Values captured at the time of setting levies, whereas the values for previous years have been finalized and closed. FY2024 values will be finalized in March 2024.

Idaho law allows local governments to increase base property taxes by up to 3% a year, with certain allowable increases over 3%, however total increase may not exceed 8%. 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

Property Tax, Valuation, and Budget Trends

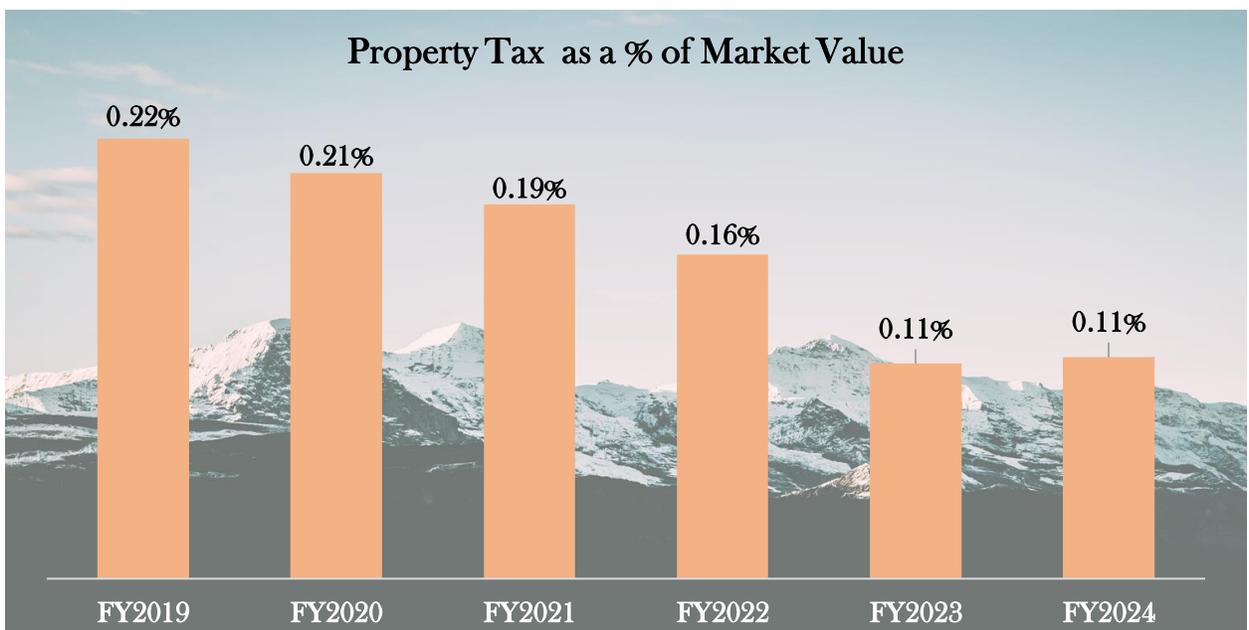
operations and in the Recreation Fund for park operations and maintenance. Property tax revenues are used to pay for services such as police, fire, and emergency medical services. Property tax makes up 42.10% of the County’s fiscal year 2024 total budget (does not include the Ambulance District).

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>					
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
County Budget	\$ 94,103	\$ 101,598	\$ 98,949	\$ 108,923	\$ 120,477	\$ 141,126
Property Tax Levy	\$ 47,299	\$ 49,927	\$ 51,315	\$ 52,989	\$ 56,191	\$ 59,416
Property Tax % of Budget	50.26%	49.14%	51.86%	48.65%	46.64%	42.10%
Market Value	\$ 21,193,384	\$ 24,253,977	\$ 26,989,375	\$ 32,232,691	\$ 51,461,130	\$ 52,868,700
Taxable Value	\$ 17,309,826	\$ 20,108,639	\$ 22,692,242	\$ 26,716,188	\$ 45,753,915	\$ 47,065,070
Levy Rate	0.002737167	0.002488493	0.002267729	0.001988108	0.001227184	0.001262428
Property Tax % of Market	0.22%	0.21%	0.19%	0.16%	0.11%	0.11%
Forgone Accrued	\$ -	\$ -	\$ -	\$ 1,498	\$ 838	\$ -
Forgone Balance	\$ 9,106	\$ 9,106	\$ 9,106	\$ 10,604	\$ 11,442	\$ 11,442

**FY2024 values are Preliminary Values captured at the time of setting levies, whereas the values for previous years have been finalized and closed. FY2024 values will be finalized in March 2024. (Excludes EMS and Internal Revenue Service)*

Prior to 2008, Kootenai County experienced the benefits of a growing tax base, which is the total value of all taxable property as determined by the County. County government was able to roll back the levy 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 base. 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 into 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 2019-2024

	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
County Levy Funds						
10 - General Fund	\$ 9,375,511	\$ 11,450,754	\$ 6,713,659	\$ 6,488,224	\$ 9,361,176	\$ 8,637,233
13 - Liability Insurance	\$ 685,820	\$ 700,631	\$ 733,804	\$ 769,599	\$ 814,688	\$ 912,303
15 - Justice Fund	\$ 31,292,813	\$ 31,585,373	\$ 33,527,378	\$ 34,793,891	\$ 32,947,699	\$ 36,134,281
30 - Airport	\$ 263,729	\$ 323,137	\$ 161,214	\$ 131,000	\$ -	\$ -
31 - County Fair	\$ 75,000	\$ 80,000	\$ 80,000	\$ 120,000	\$ 150,000	\$ -
32 - Noxious Weeds	\$ 316,578	\$ 336,940	\$ 356,715	\$ 347,487	\$ 382,876	\$ 351,578
33 - Panhandle Health Dist	\$ 755,549	\$ 759,130	\$ 779,863	\$ 783,975	\$ 1,637,550	\$ 1,647,849
34 - Historical Society	\$ 15,000	\$ 25,885	\$ 21,900	\$ 21,900	\$ 28,035	\$ 28,300
35 - Parks & Waterways	\$ 346,002	\$ 341,867	\$ 387,574	\$ 409,127	\$ 322,374	\$ 483,589
45 - District Court	\$ 1,607,600	\$ 1,789,353	\$ 5,825,868	\$ 6,099,855	\$ 7,192,196	\$ 7,560,118
46 - Revaluation	\$ 2,565,685	\$ 2,533,557	\$ 2,726,836	\$ 3,024,020	\$ 3,354,207	\$ 3,660,992
Total	\$ 47,299,287	\$ 49,926,627	\$ 51,314,811	\$ 52,989,078	\$ 56,190,801	\$ 59,416,243
Special Taxing Districts						
47 - Kootenai County EMS	\$ 2,630,085	\$ 2,776,182	\$ 2,937,665	\$ 3,081,437	\$ 3,267,308	\$ 3,454,574
Total	\$ 2,630,085	\$ 2,776,182	\$ 2,937,665	\$ 3,081,437	\$ 3,267,308	\$ 3,454,574
Total Funds	\$ 49,929,372	\$ 52,702,809	\$ 54,252,476	\$ 56,070,515	\$ 59,458,109	\$ 62,870,817



FUND SUMMARIES

Fund Summaries

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, Veteran’s Services and 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 their own administrative staff. The Clerk manages the Auditor Department, Recorder, Elections, and their own administrative staff. The Coroner manages their own department and administrative staff. The Prosecutor manages Human Resources, Juvenile Diversion, and the Civil Attorneys. Lastly, the Treasurer manages their 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

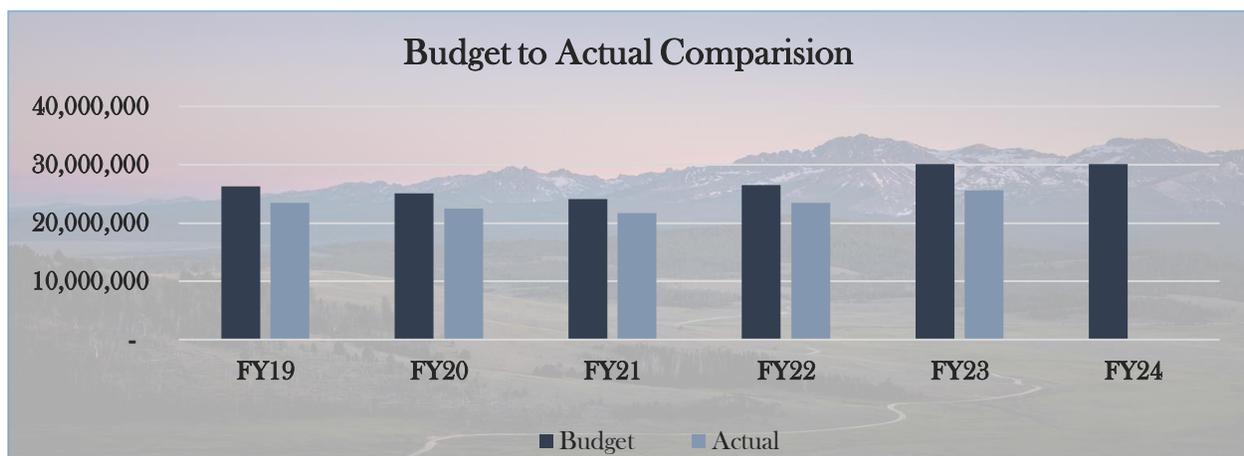
FY2024 Highlights:

- 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. 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 charged 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

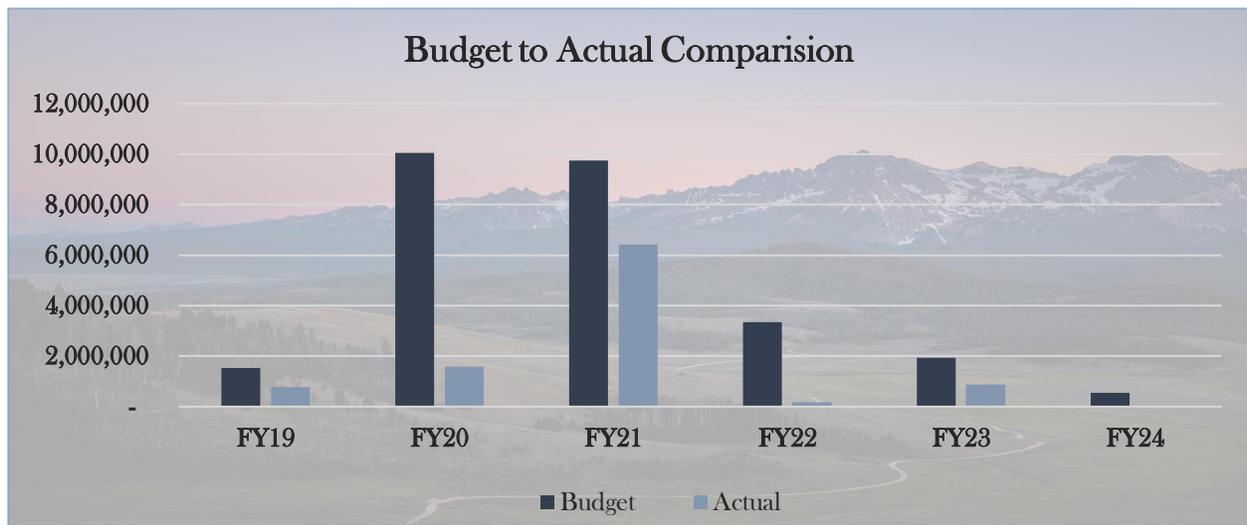
FY2024 Highlights:

- Funds assigned for furnishing and retro-fitting the new KC North building
- Funds assigned for various facility repairs
 - Seal various County parking lots
 - Jail sliders
 - Jail HVAC units
 - Juvenile Corrections HVAC

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.



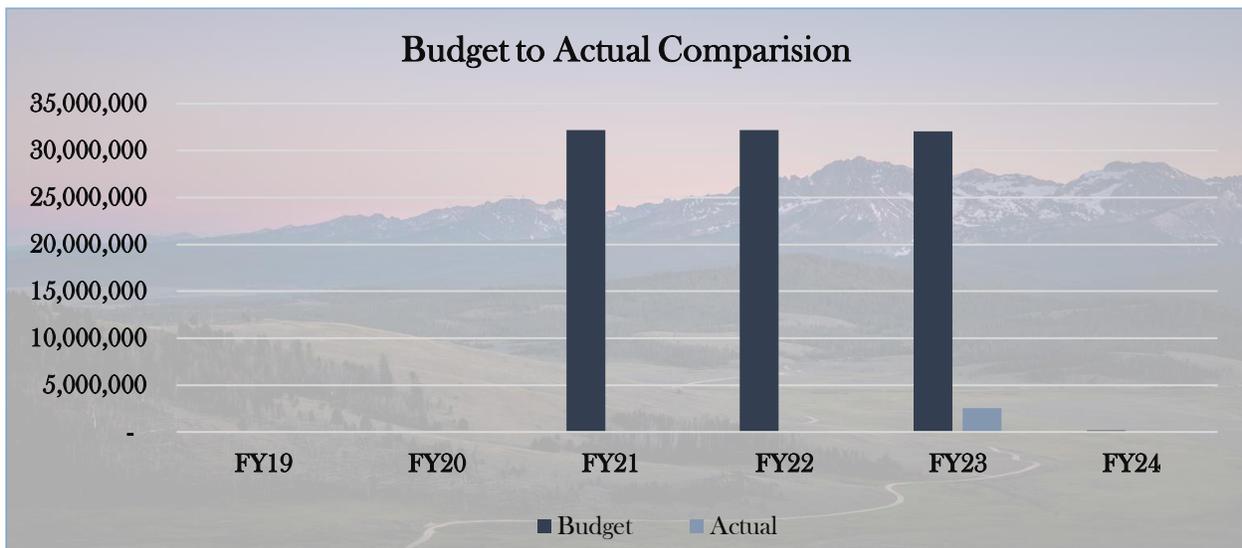
Fund Summaries

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. During 2023, the Board re-allocated the \$500,000 previously assigned to Cybersecurity and Data Backup to the Justice Building (\$300,000) and Staff Administration (\$200,000). In addition, the \$6,000 for the morgue trailer and the \$175,000 for the Family Justice Study were also re-allocated to Staff Administration.

FY2024 Highlights:

- Funds assigned for -
 - \$26,676,021 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
 - \$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
 - \$125,000 On Site for Seniors
 - \$50,000 Direct and Staffing Costs CDAIDE
 - \$14,087_COVID-19 PPE for Kootenai County EMS Services
 - \$897,080 County Staff Administration
 - \$32,184,700 Total Assigned



Fund Summaries

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.

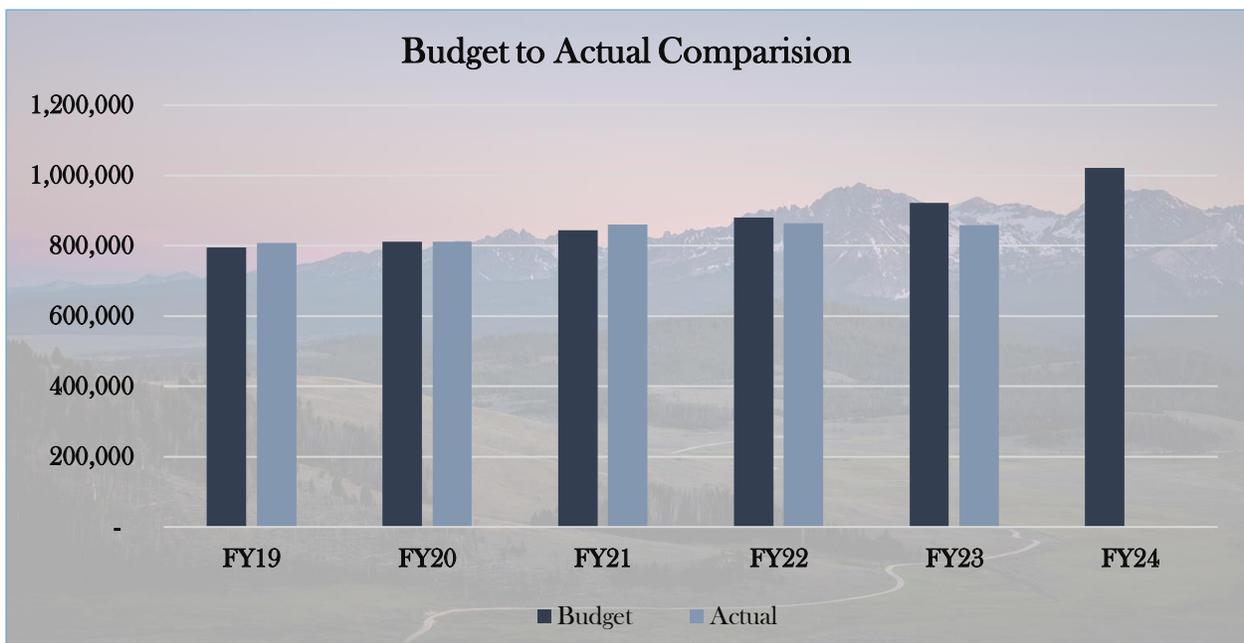
Statute: I.C. 6-927

Major Revenue Streams

- Property Tax

FY2024 Highlights

- Increase in ICRMP premium of 15%, and increase in Petroleum Storage of 3%. The ICRMP increase is primarily due to wage increases over the past two years.



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, administrative staff, Maintenance, and SWAT. The Prosecutor manages administrative staff and the Prosecuting Attorneys. The Justice Fund is the largest Other Levy fund in the County and encompasses the majority of the operations of the Sheriff and Prosecutor, as well as the BOCC justice departments; these are all the Justice services of the County. The Justice Fund has a levy limit set by statute.

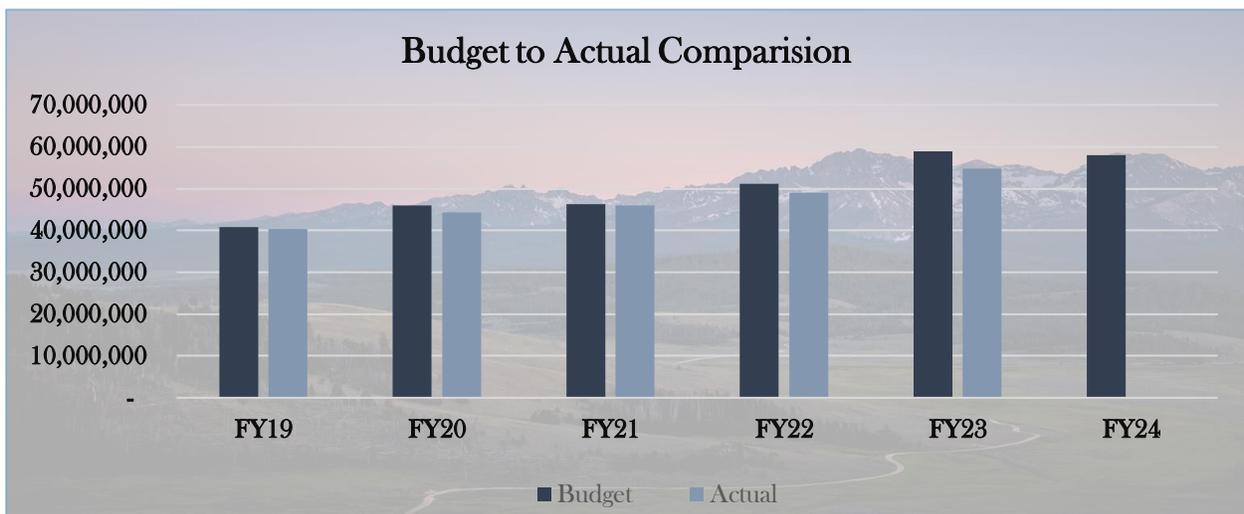
Statute: I.C. 63-805

FY2024 Highlights:

- New 5 Year Matrix for all Patrol Deputies and Command Staff.
- Constitutional Public Defense is no longer able to be funded by Property Tax, per House Bill 735. For FY2024, 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
 - Agency revenues for law enforcement services in Hayden, Dalton Gardens, and Fernan, as well as for School Resource Officers.



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 2024, thereby reducing the property tax burden on taxpayers.

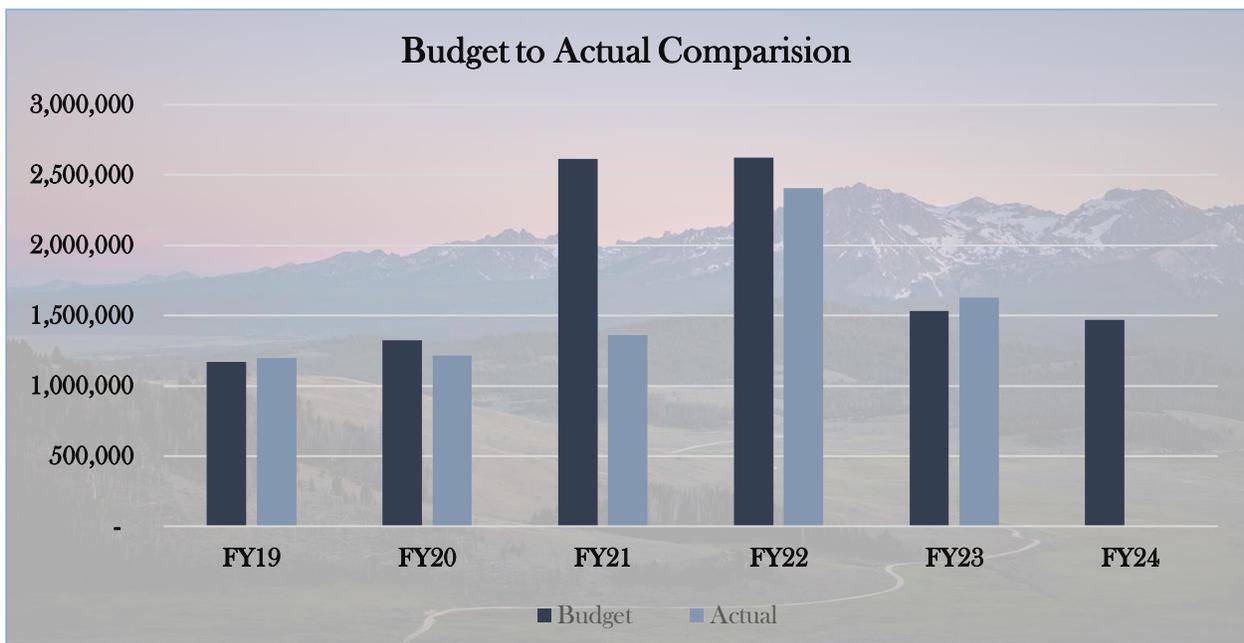
Statute: I.C. 21-404

FY2024 Highlights:

- No property tax levied

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 choose the members of the Fair Board. 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. Historically the Fair has levied small amounts of property tax year over year for large infrastructure projects. During the 2023 audit, it was determined that the Fair is not a component unit, since the Fair has no legal autonomy apart from Kootenai County. Beginning in 2024, the Fair will be reported as a fund and function of the County. The County’s contributions to the Fair, including levy amount, are reported in Fund 31 and are included in the County’s financial statements.

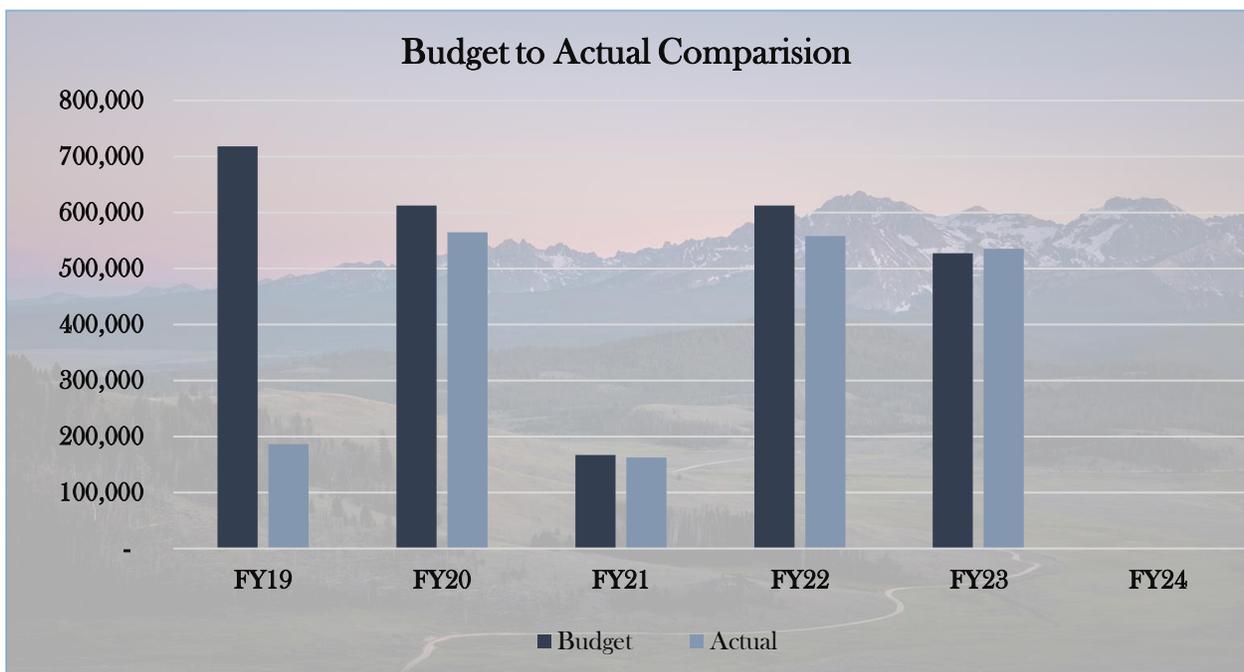
Statute: I.C. 31-822

FY2024 Highlights:

- No property tax levied

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.

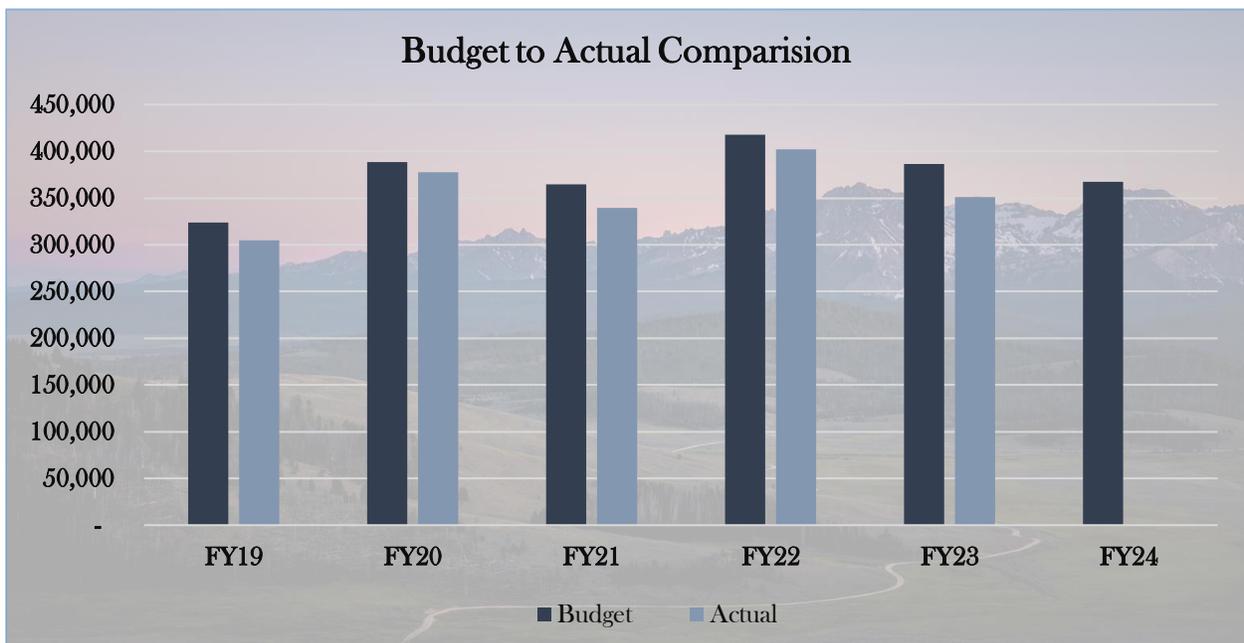
Statute: I.C. 22-2406

FY2024 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 Commissioner 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.

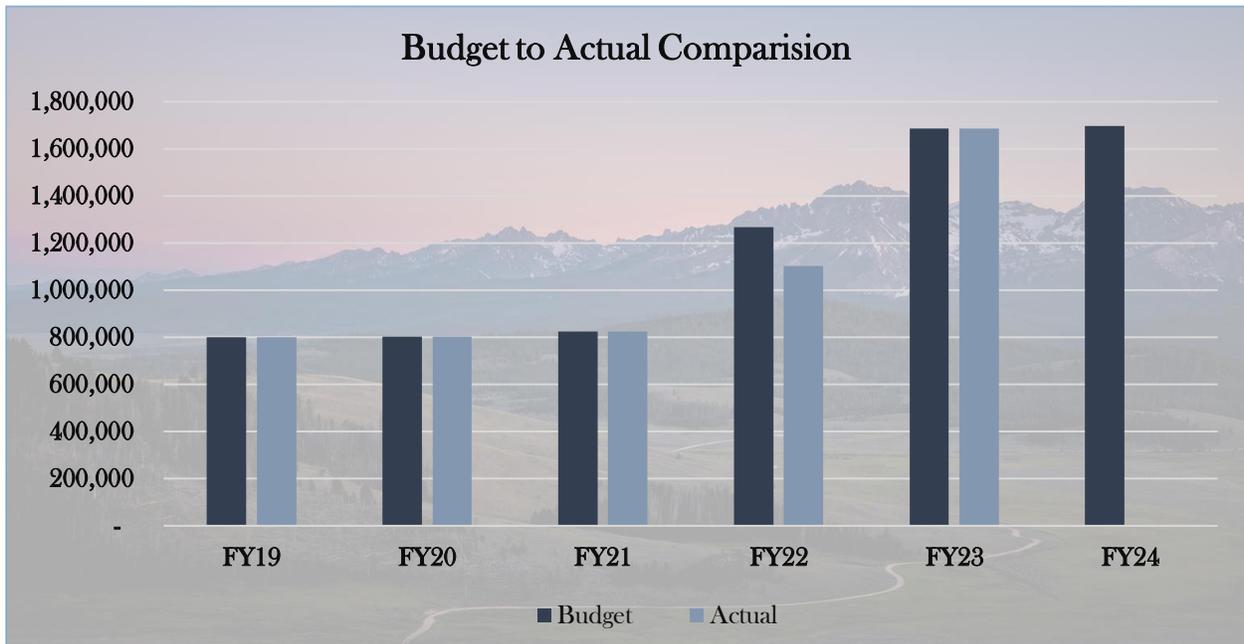
Statute: I.C. 31-862

FY2024 Highlights:

- Kootenai County's FY24 portion of funding is \$1,696,345.

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.

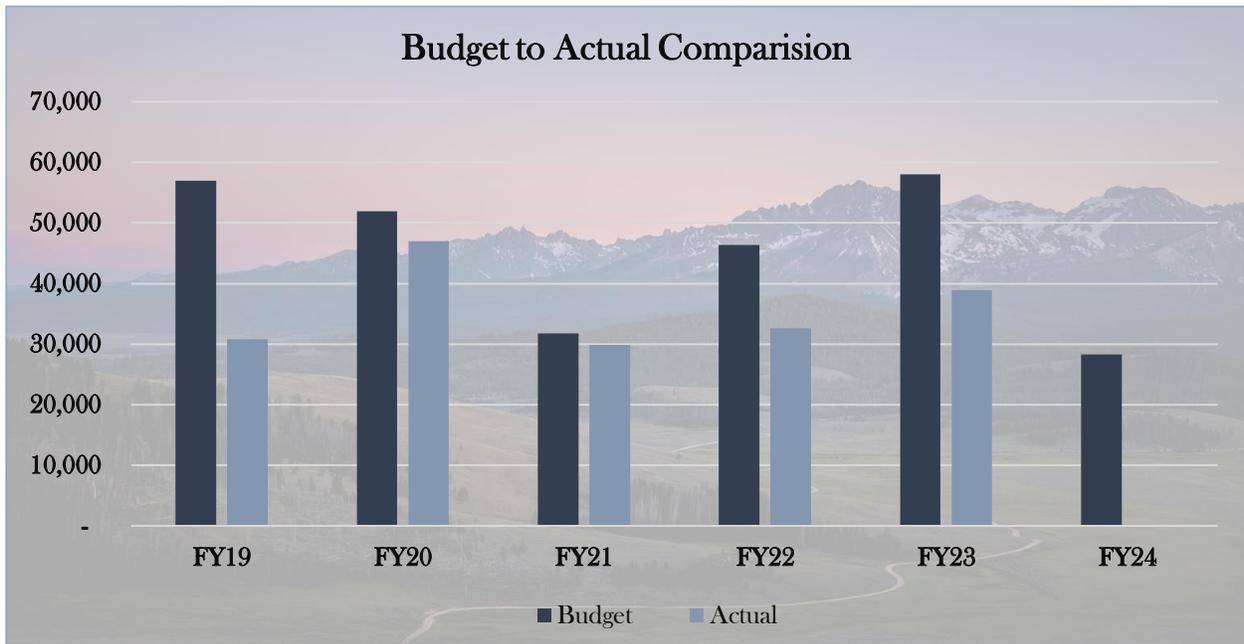
Statute: I.C. 31-864

FY2024 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.

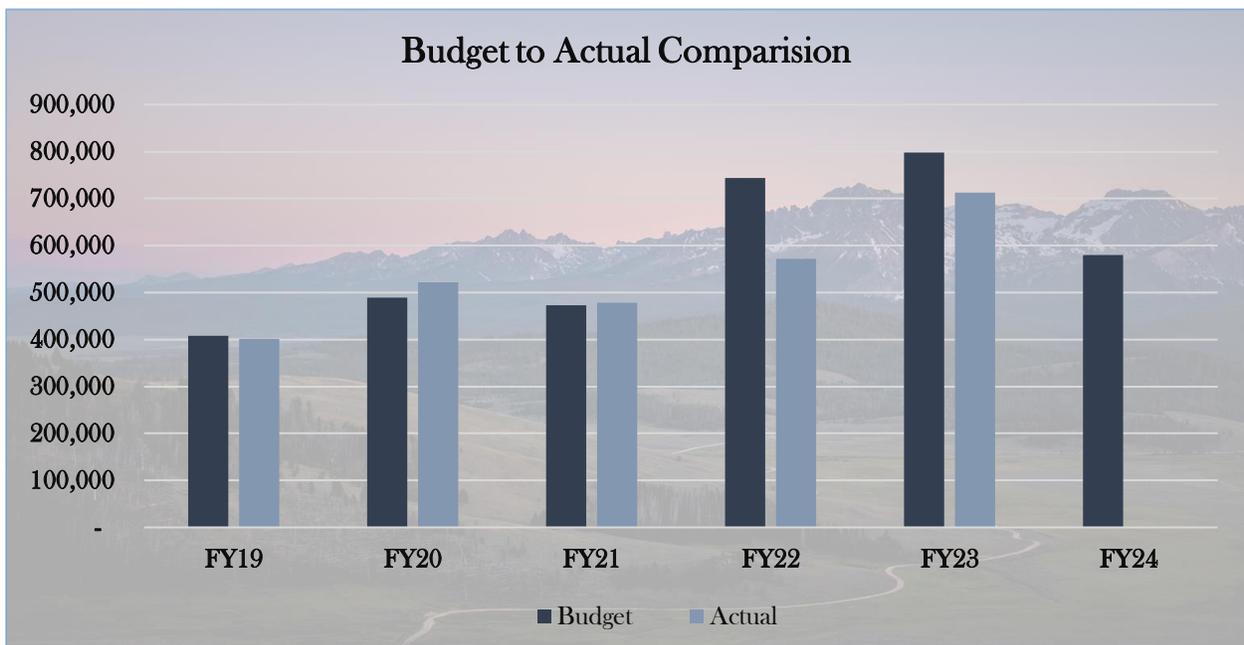
Statute: I.C. 63-805

FY2024 Highlights:

- Custom-built workboat, partially grant funded, completed.

Major Revenue Streams

- Property tax
- Boat launch 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.

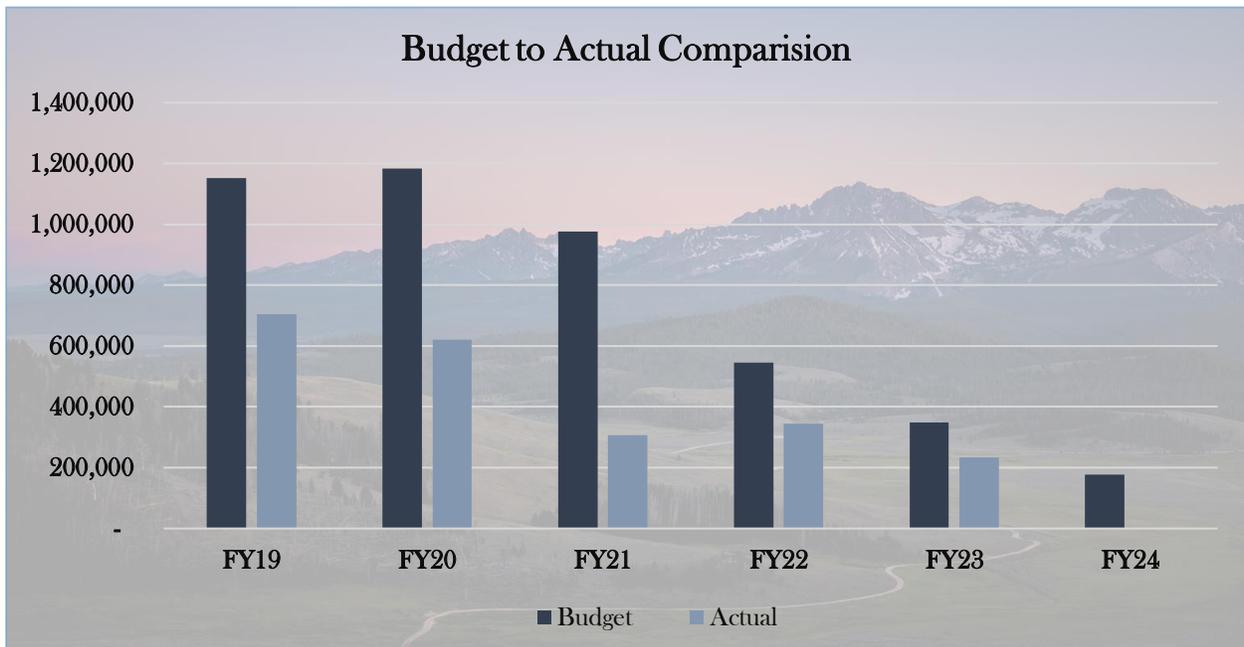
Statute: I.C. 31-863

FY2024 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.

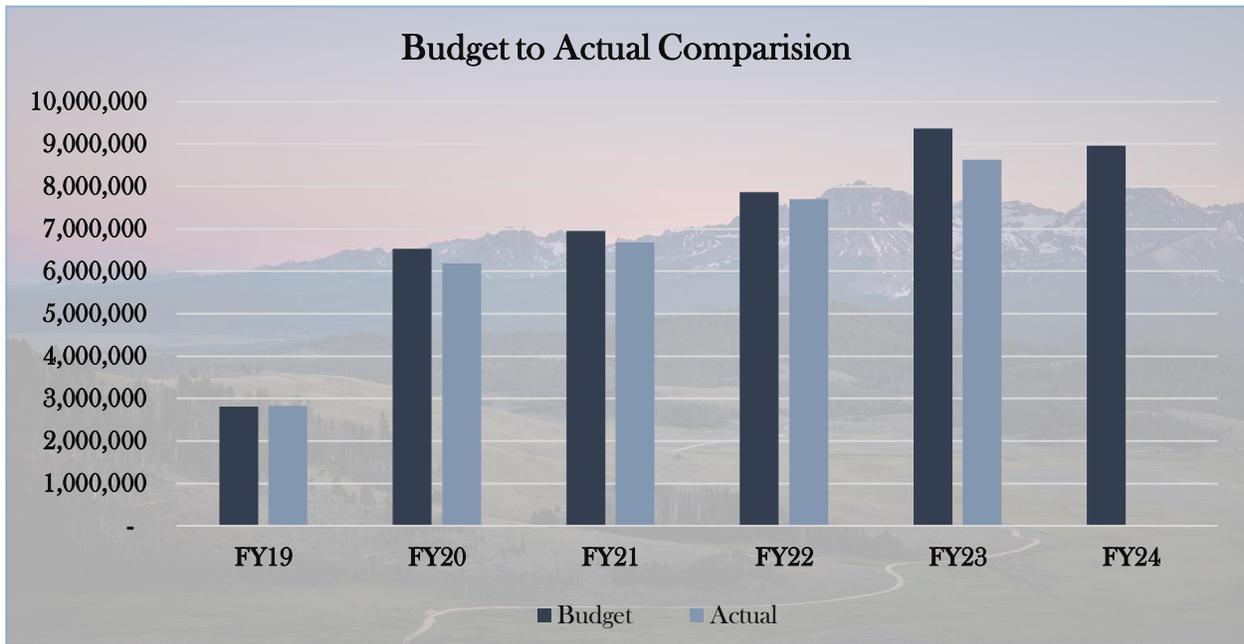
Statute: I.C. 31-867

FY2024 Highlights:

- Increase in cost and volume 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 remitted 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.

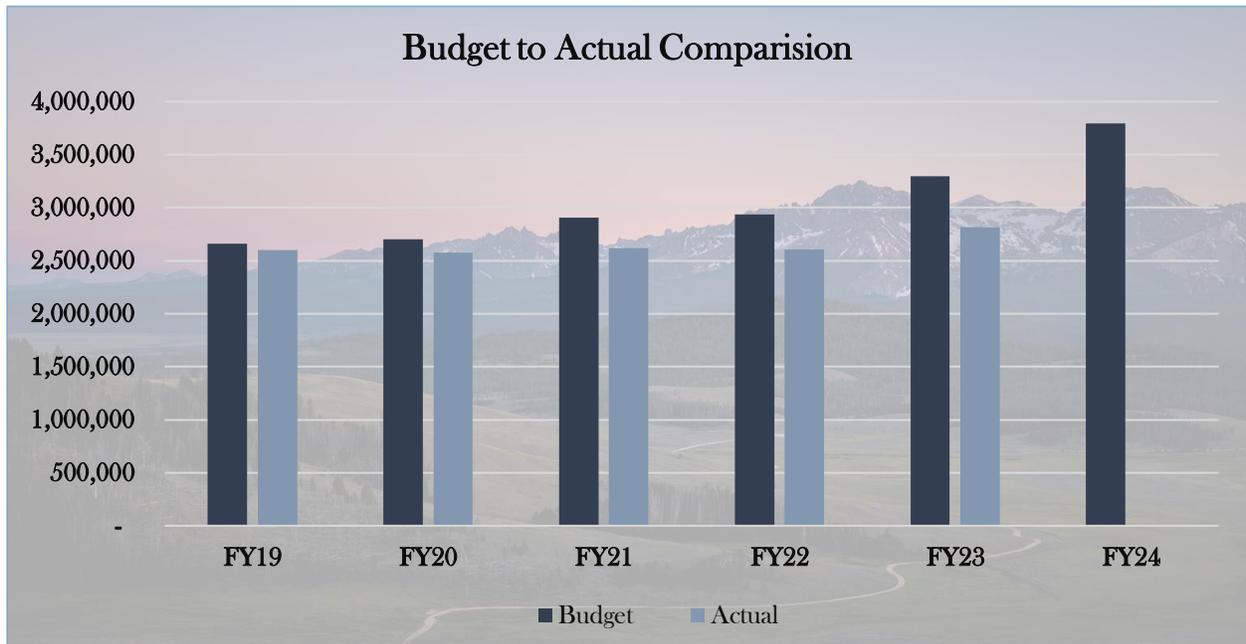
Statute: I.C. 63-314

FY2024 Highlights:

- \$400,000 budgeted to be used on Aumentum process fixes via XTR Value Services.

Major Revenue Streams

- Property tax
- Fund balance



Fund Summaries

SPECIAL REVENUE FUNDS

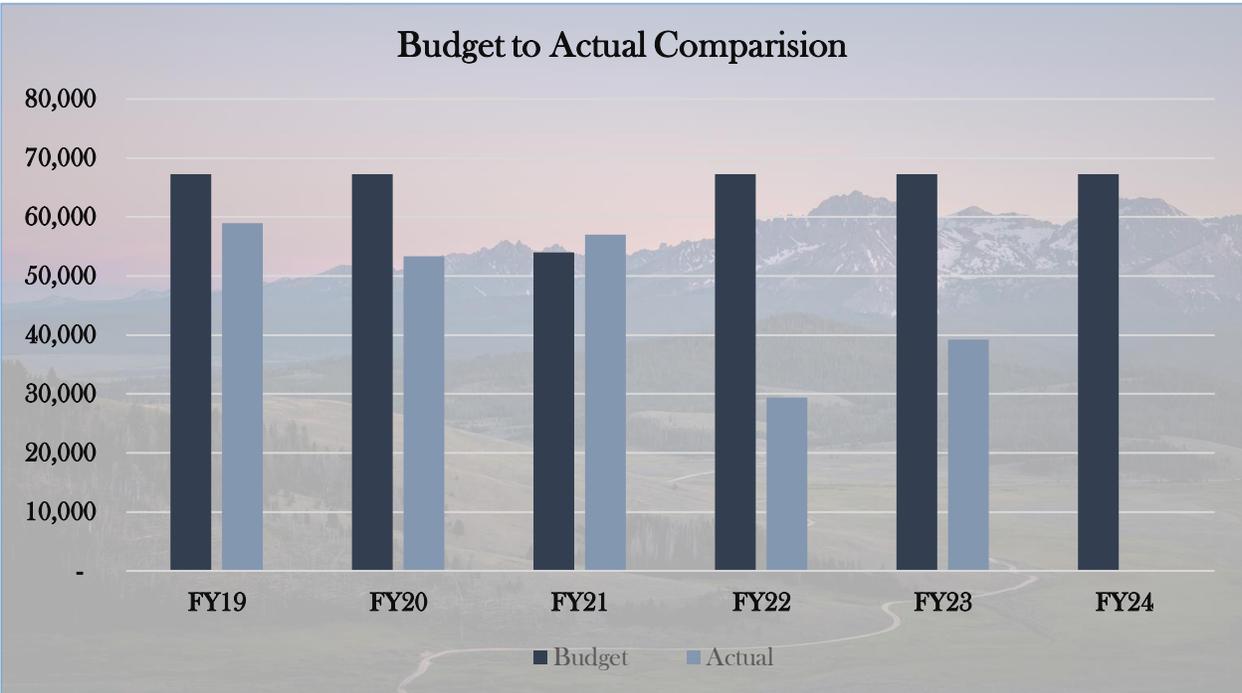
Fund Summaries

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



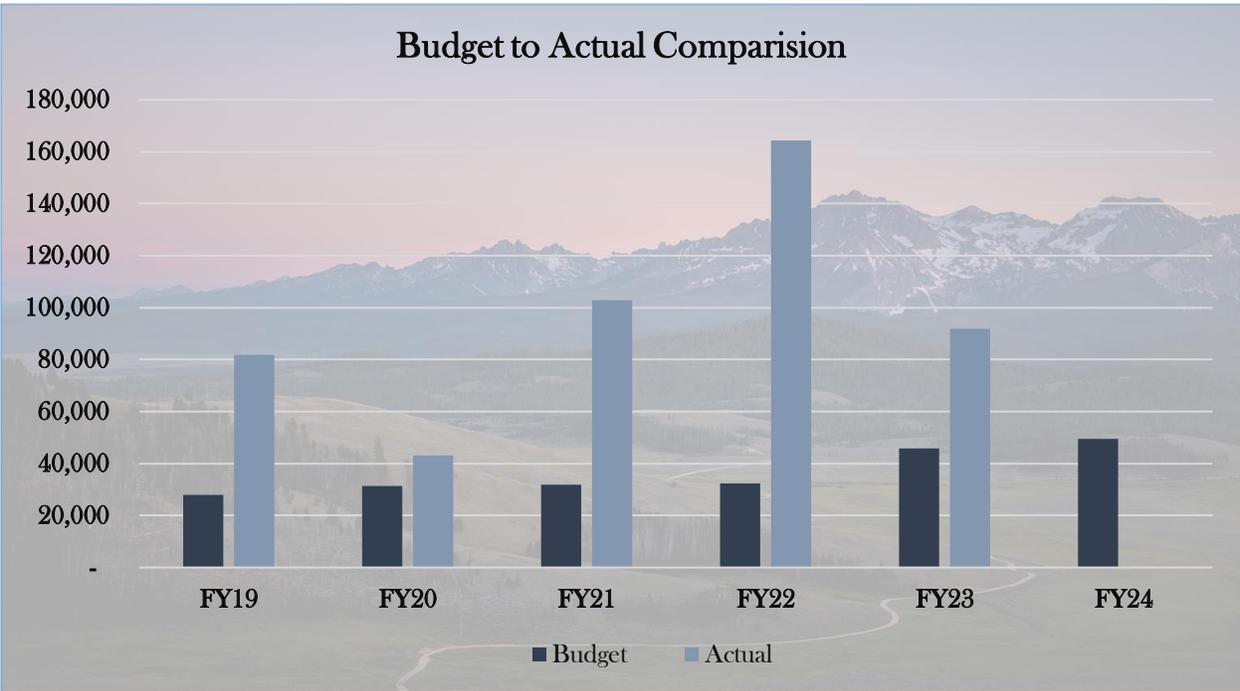
Fund Summaries

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



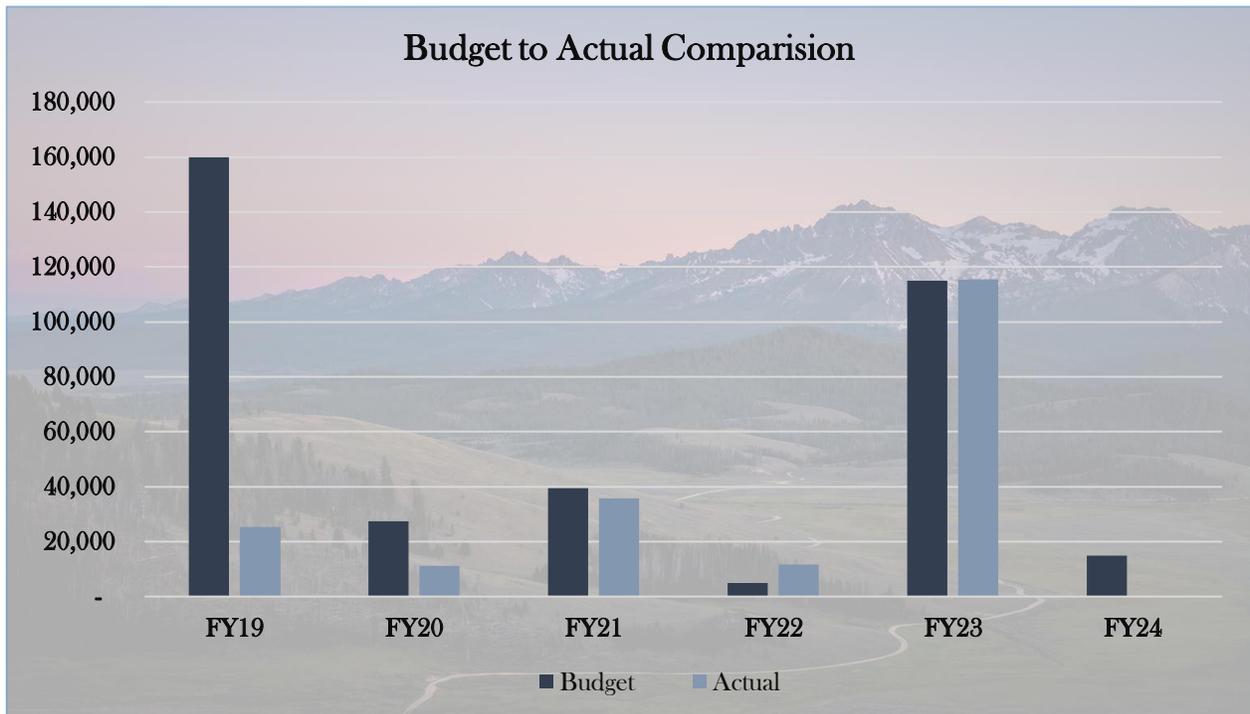
Fund Summaries

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. The State funds are 85% of forfeitures in civil cases, while the other 15% is remitted to the Prosecutor. These funds can be used for law enforcement activities related to drug enforcement.

Major Revenue Streams

- Forfeitures from civil cases
- Reimbursements from the State for overtime worked on the Federal Marshall Fugitive Taskforce



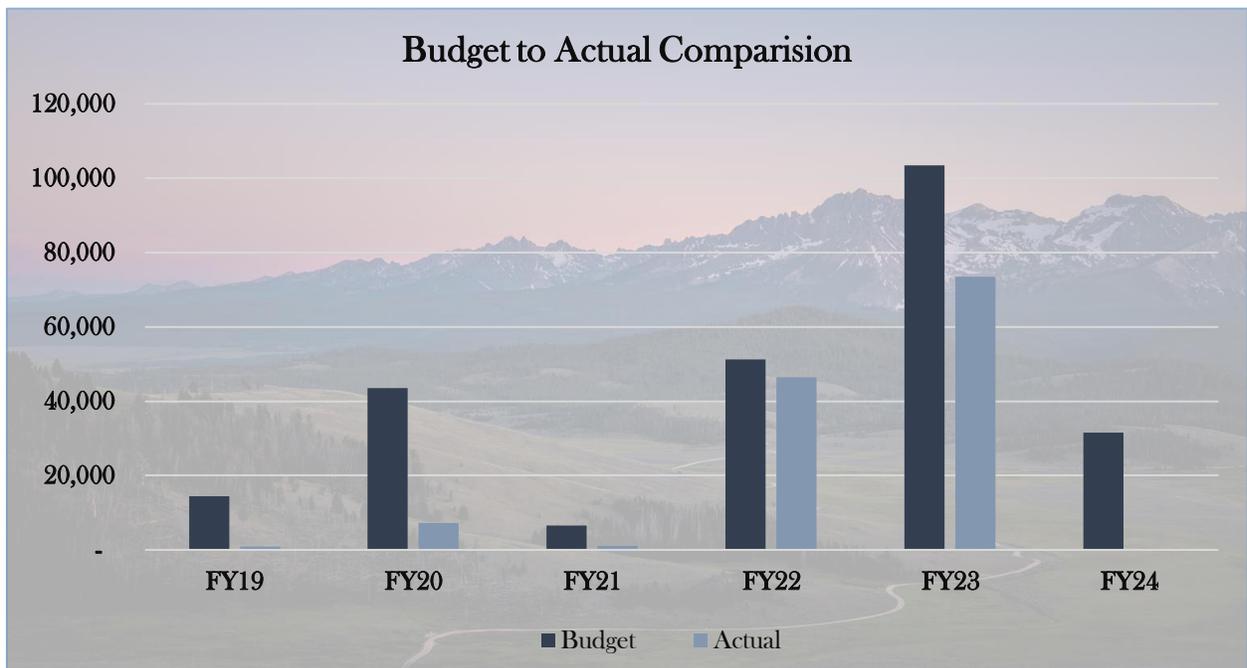
Fund Summaries

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



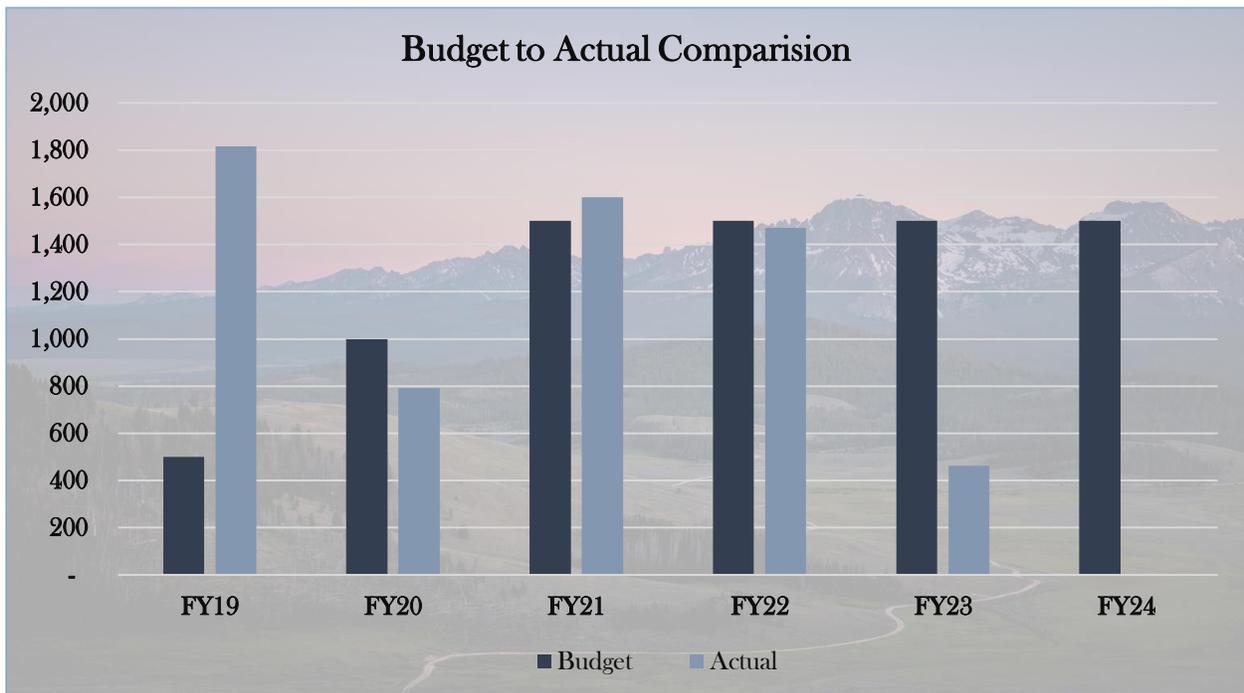
Fund Summaries

Fund 19 – TOURISM PROMOTION

This fund is to 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



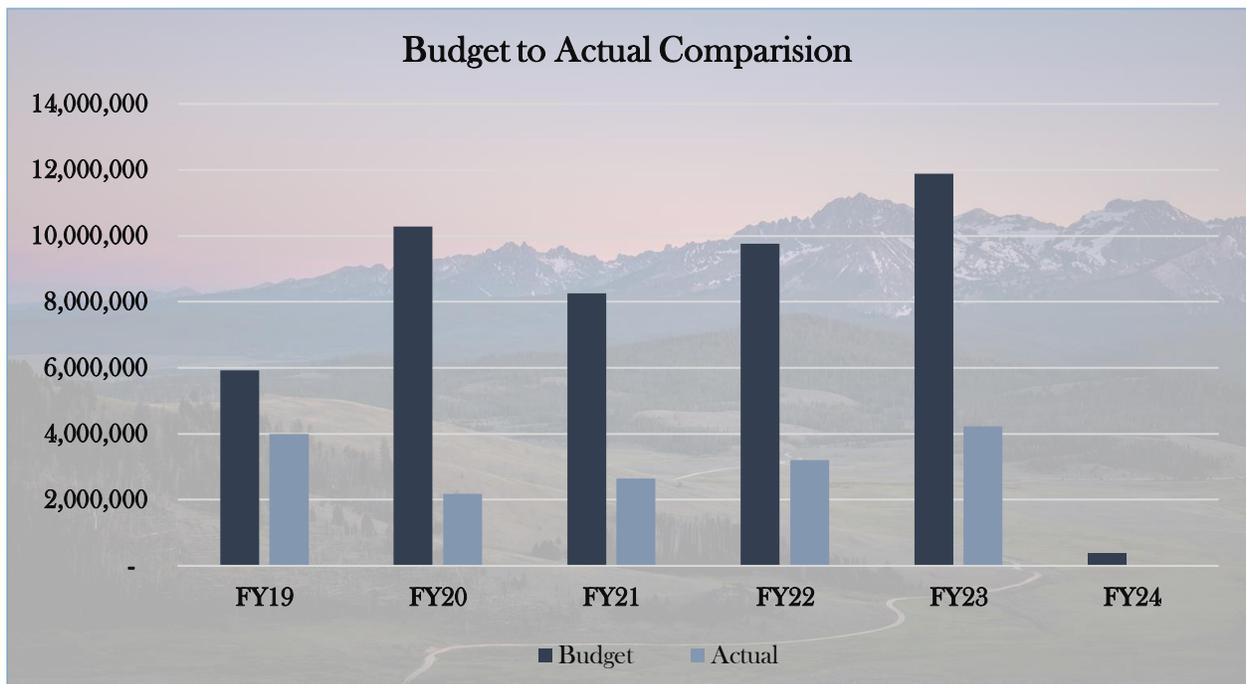
Fund Summaries

Fund 20 – PUBLIC TRANSPORT

The Public Transportation Fund is used for the sole purpose of tracking the County’s FTA and ITD 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 and ITD grants in-house through the CityLink Transit department. As a grant activity, the Public Transportation Fund does not accumulate a fund balance. Any balance due from Federal Transit Administration or ITD 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 and Idaho Transportation Department grants



Fund Summaries

Fund 301 – AIRPORT SEWER FUND

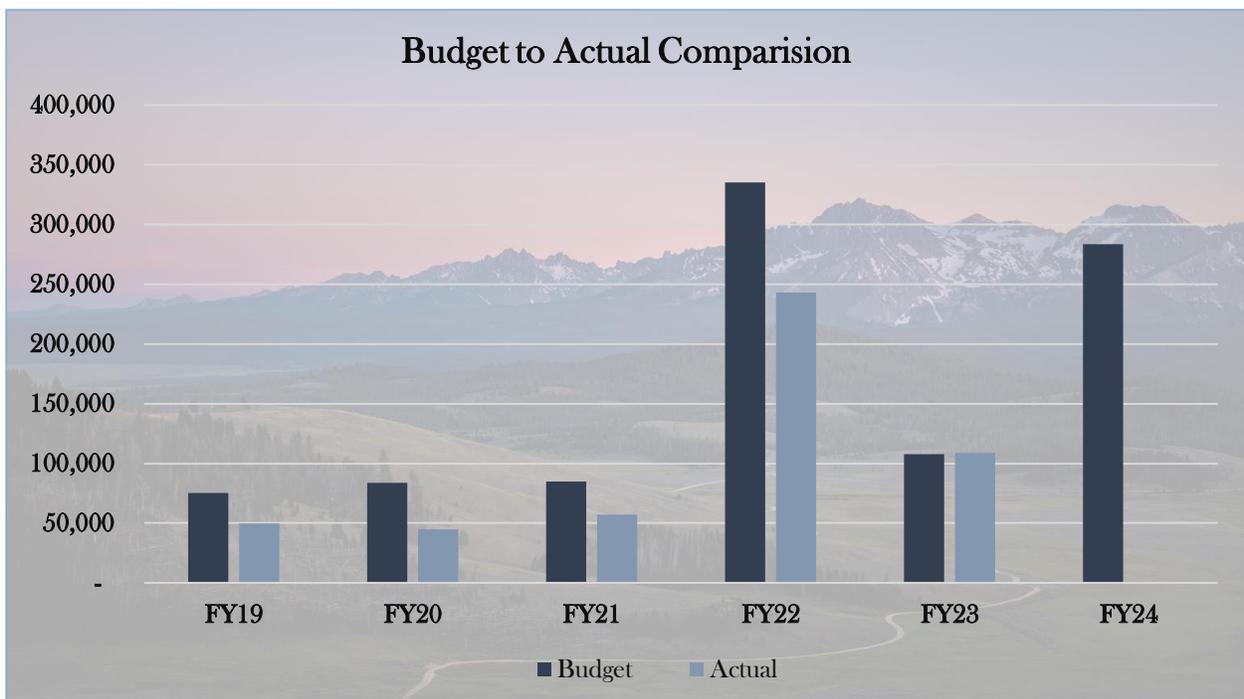
The Airport Sewer Fund is managed by the Commissioners and was established per direction of the Board to assure the long term financial health of the airport sewer operations. A significant portion of these costs are reflected through the obligations to Hayden Area Regional Sewer Board (HARSB), approved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

FY2024 Highlights:

- \$225,000 of budgeted fund balance use for the Miles lift station repair

Major Revenue Streams

- Water/sewer system fees



Fund Summaries

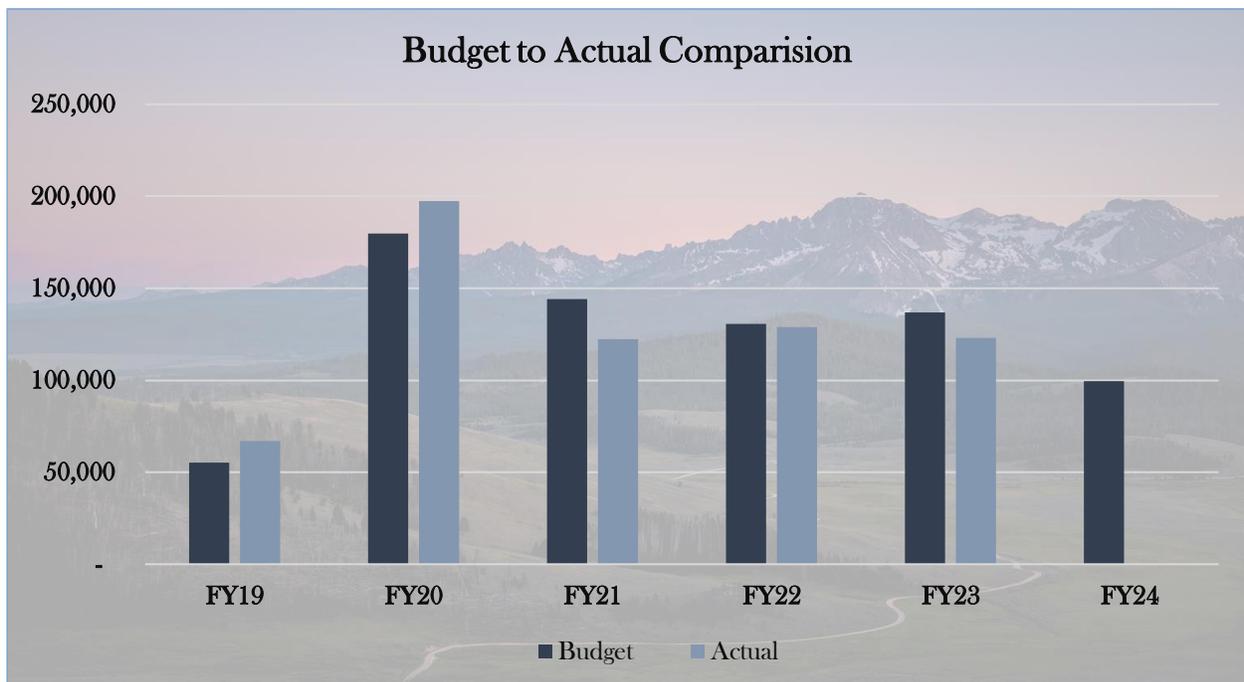
Fund 36 - SNOWMOBILE

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 previously charged a County Groomer Fee for the support of snowmobile operations and the law enforcement related to those activities. However, the Groomer Fees have been discontinued via Board resolution. Therefore, grooming activities will be scaled back significantly in 2024. 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 registration fees from the State



Fund Summaries

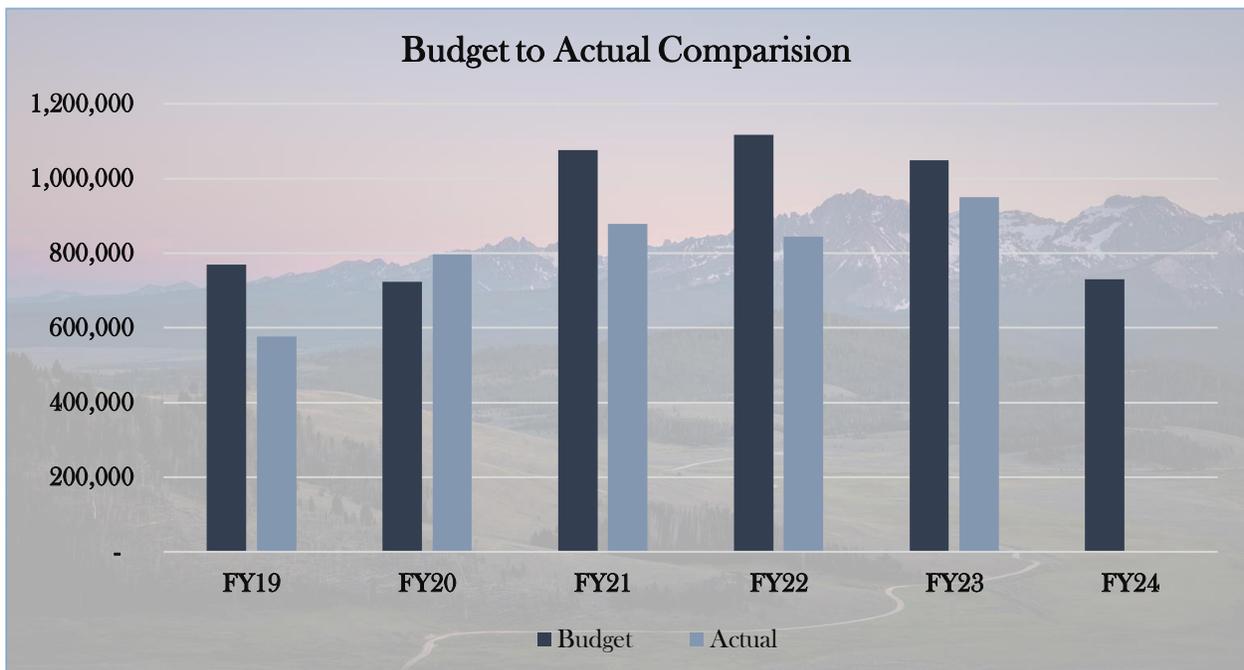
Fund 37 - VESSEL

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 registration fees



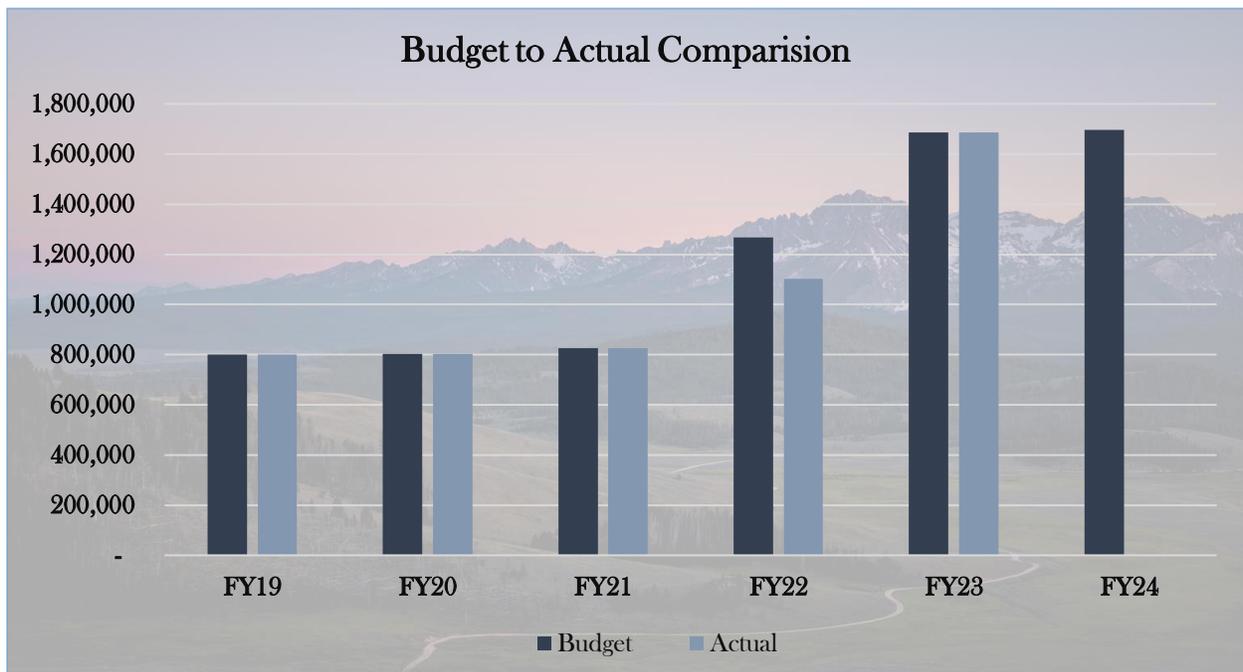
Fund Summaries

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

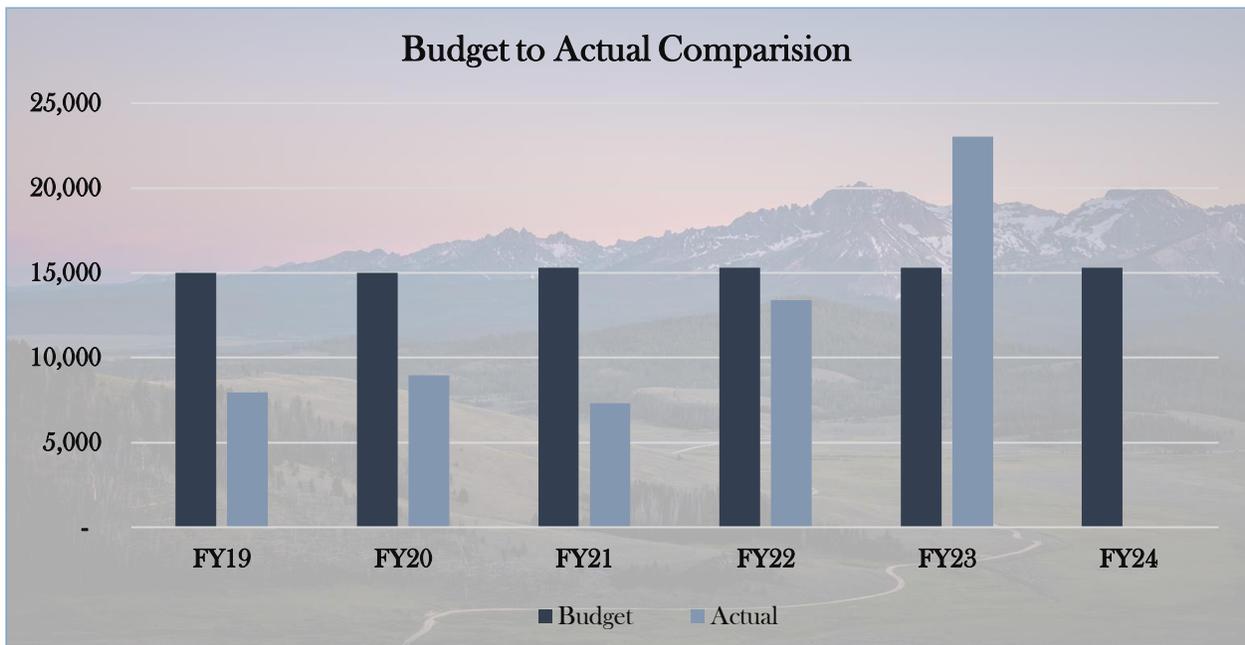
Fund 455 - COURT INTERLOCK

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 to be used only 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.

Statute: I.C. 18-8010

Major Revenue Streams

- Interlock fees paid by probationers



Fund Summaries

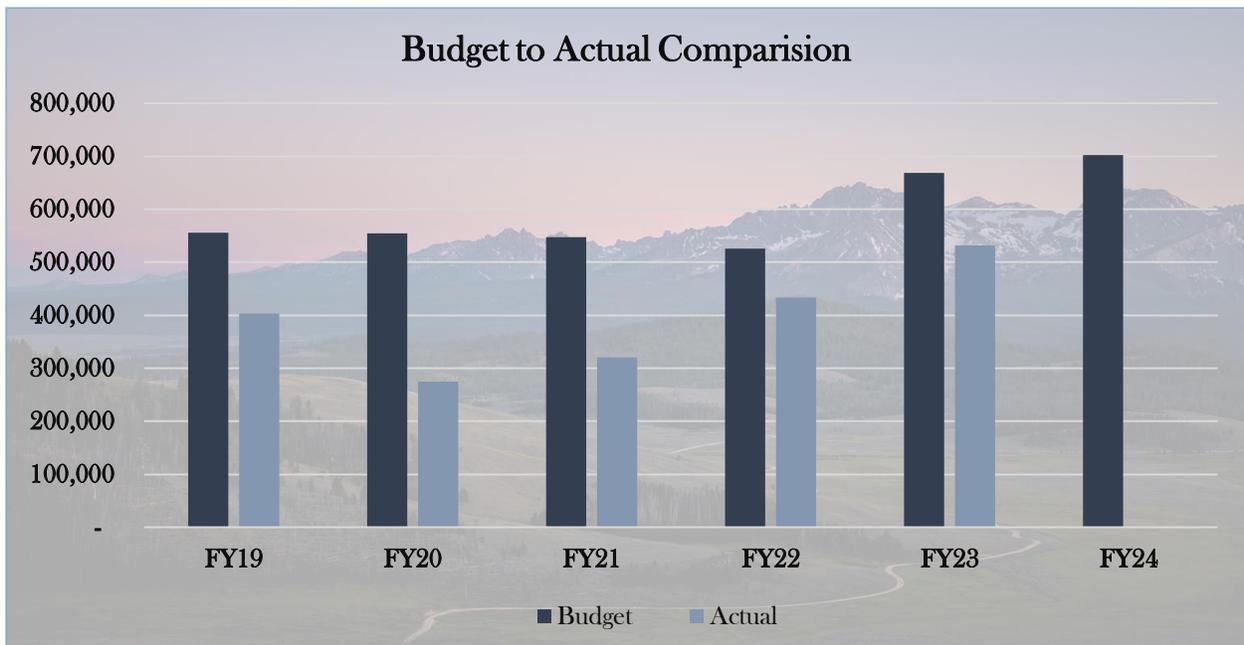
Fund 49 – AQUIFER PROTECTION DISTRICT

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 from each parcel on the aquifer. This goes to protecting and maintaining the aquifer, and started in fiscal year 2008. Most of the activity up 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

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.

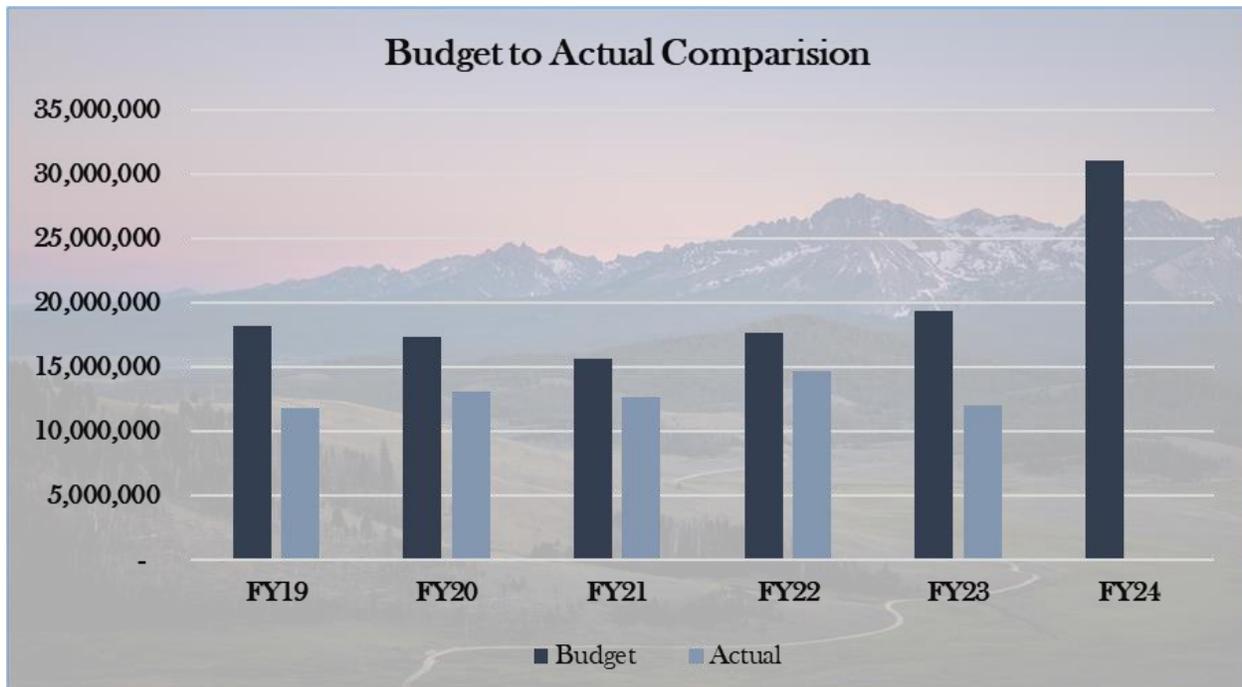
The Solid Waste Department has an active capital plan that is used to determine when significant expenditures are likely to occur in the future. This information is used for budgeting and fee setting purposes so that sufficient funding is available when the expenditures are required. The needs for the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

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.

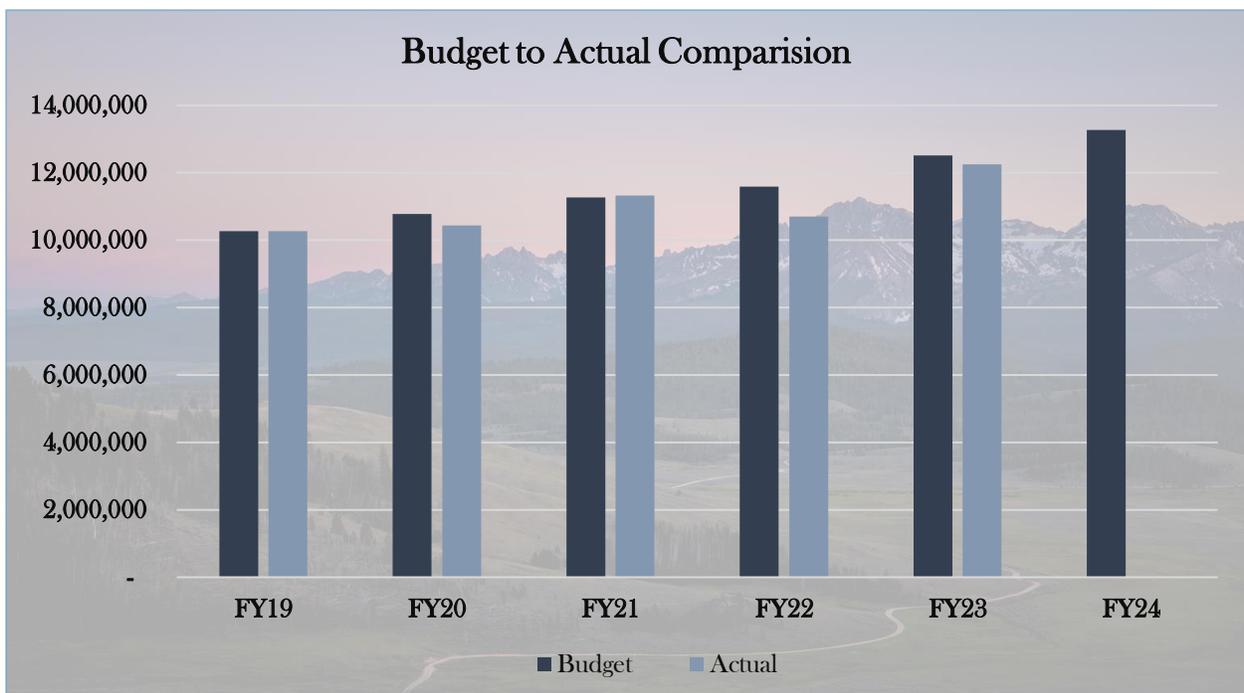
Internal Service Funds are used by government entities to bill back individual departments, on a cost reimbursement basis, for any activity that provides goods or services to multiple departments. Internal Service Funds are appropriate only for activities that are intended to operate on a break-even 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

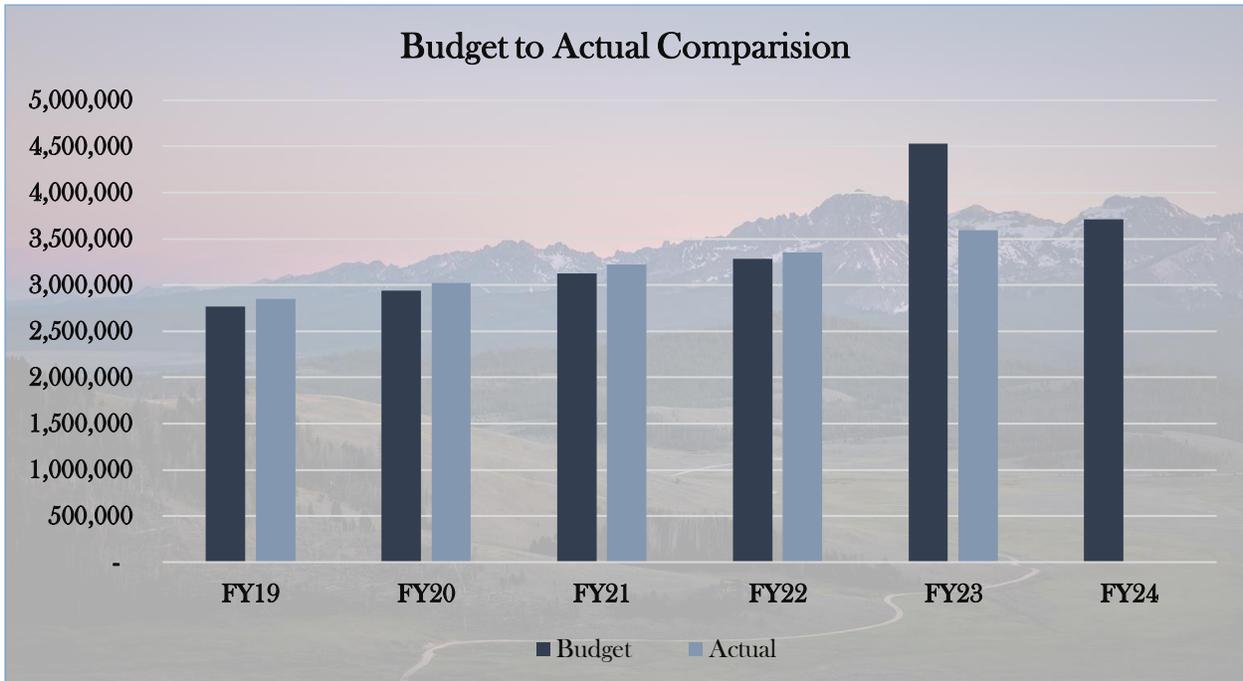
SPECIAL TAXING DISTRICT

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

This fiscal year 2024, capital investments made up 10.7% of the total budget at \$17M. Key drivers besides building improvements are landfill operations and new facilities.

Several of the County's departments have long term capital plans, the largest of which is the Solid Waste operation. IT, Facilities, and the Jail have done a good job of evaluating, repairing, and replacing assets through their useful lives to minimize unbudgeted expenditures through their capital replacement plans. The E911 operation has ongoing requirements for software, phone systems, and connectivity which are planned and budgeted using restricted funds.

Justice Building Expansion

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 the County officially broke ground on the project in September 2023. This expansion will add onto the existing justice building and 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 be completed in spring of 2025. Funds for this project are not reflected in the adopted 2024 budget, rather they will be shown as budget amendments in 2024. This is because the project is grant funded and remaining grant funds are rolled forward to the next fiscal year as budget amendments each year, once final expenditures are received for the prior year. In addition, at the date of adoption, no County funds had yet been dedicated to this building project. This is expected to be done in spring of 2024.



Rendering of the Justice Building expansion from street level.

CAPITAL IMPROVEMENT PLAN



Rendering of the Justice Building expansion from above.

Kootenai County Sheriff's Office Relocation

In December of 2020, Kootenai County used fund balance to purchase the Kootenai Electric facility in Hayden, with the agreement that Kootenai Electric would have until December 2023 to completely move out of the facility. There were various discussions at the Board level on what the facility would be used for and eventually it was agreed that the Sheriff's Office would relocate all of their operations, except the Jail and the 911 dispatch center, to the facility. A small portion of staff, including the Sheriff, will remain in an office near the Jail, since Coeur d'Alene is the county seat.



The new facility comes equipped with a 31,056 square foot warehouse/shop, and 17,468 square feet of office and administration space. This will allow the Sheriff's Office to consolidate their administration, vehicle maintenance, marine and recreational, snowmobile, backcountry, and search and rescue operations in one location. In FY 2023, the Board assigned \$950,000 in fund balance for the Sheriff's Office to utilize in retro-fitting the facility to fit their immediate move-in needs. The funds appropriated to the Sheriff's budget as of year-end 2023 were rolled forward to 2024 and can be seen in the [Capital Projects Rolled Forward](#) schedule. The anticipated relocation is summer 2024.

The existing buildings that are being vacated by the Sheriff's Office are available for use by other County departments, however the Board of Commissioners has not yet made any formal decisions on what these buildings will be used for.

CAPITAL IMPROVEMENT PLAN

Near Site Health Clinic

A brand new capital project in FY 2024 is the County's agreement with PMR Healthcare. The agreement will establish a health clinic in Coeur d'Alene, near County facilities, and will be available for use exclusively to Kootenai County employees that are on our health plan, as well as their dependents that are on our health plan. The clinic will offer physician appointments with little to no wait times for employees and appointments will often be available same day. It will also have a pharmacy, available for employees to utilize to fill prescriptions same day. The clinic will be free to employees and will require no co-pays. There are several benefits to this health clinic, both for the County and the employees.



Financial Implications: Since the County's health plan is self-funded, the County is responsible to pay employee and dependents medical claims. We monitor our claims expenses closely and work with our healthcare consultant on best practices to ensure claims expenses stay reasonable. When an employee or their dependent does not have a primary care physician (PCP) and instead relies on Urgent Care or emergency care for health needs, the claims expense the County has to pay is much higher than it would be if the employee saw a PCP. According to claims data, a large percentage of Kootenai County employees do not have a PCP.

The benefit of this health clinic is that employees who do not have a PCP will now have access to this free clinic and pharmacy and, when employees utilize the clinic, the claims expense to the County actually decreases. Decreasing claims expenses equates to lower health insurance costs in each department. The clinic is only available to employees on the County's health plan and their dependents on the health plan, however even those with a PCP are able to utilize the clinic as needed. In addition to lower claims expense, the clinic would also help lower the prescription expense to the County. Prescriptions are sold at various locations at various prices, however if employees utilize the pharmacy at the clinic, it is significantly cheaper for the County.

The cost of PMR is \$45,000 per month, after the clinic is established. The clinic buildout of \$255,000 is being funded with restricted Health Insurance fund balance and the ongoing monthly costs are a direct offset to a decrease in claims expense. In short, the ongoing expense is projected to be budget neutral, and long term the clinic may even lead to budget savings.

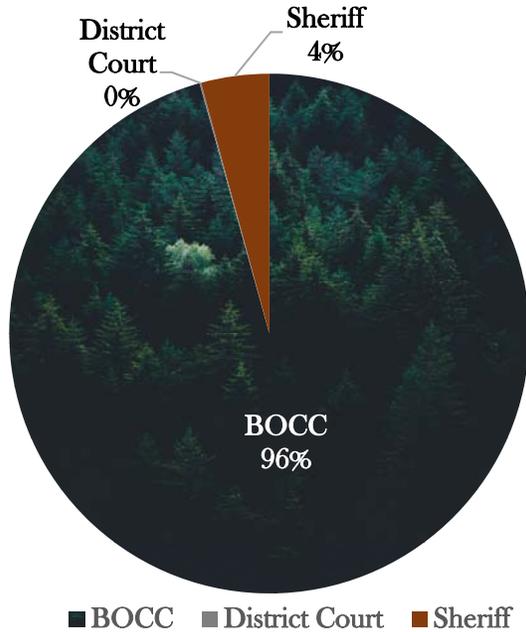
Employment Implications: In addition to incurring budget savings, the County is hoping this clinic will serve as a competitive fringe benefit for employees and potential employees, especially when considered against other agencies in the area. We are exploring having worker's comp evaluations handled at the clinic, which would result in no wait time for employees, when current wait times are significant. However that is further down the road. Overall, the County is hoping this clinic will serve as an additional recruiting and retainment tool. Employees will have quick and easy access to healthcare for them and their dependents, as well as a pharmacy available to them for their routine prescriptions.

Solid Waste

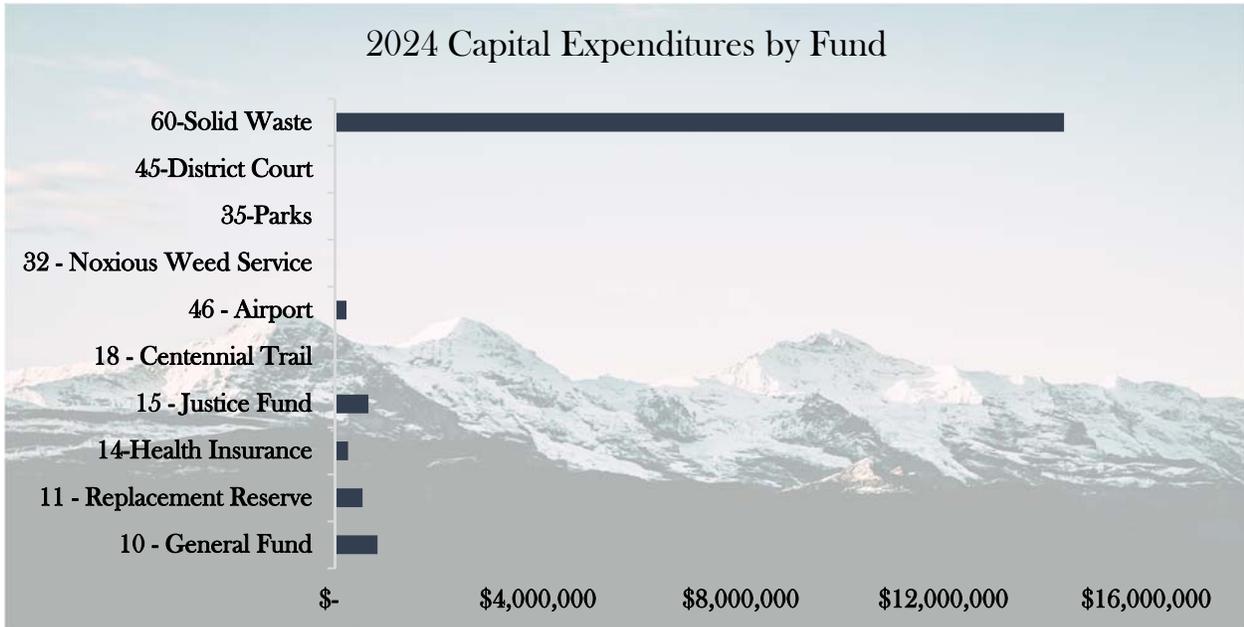
For FY24, Solid Waste is budgeting \$1M for the purchases of equipment and machinery, \$650k for improvements to the Ramsey and Prairie Transfer Stations, \$750k for the appraisal and purchase of land for another rural site, \$2M to build a leachate treatment system, and \$9.9M for the expansion of East Cell 3 at the Fighting Creek landfill. Historically, the Hayden water district has allowed the County to utilize them for disposal of leachate, however restrictions have tightened on how clean leachate must be before being

CAPITAL IMPROVEMENT PLAN

disposed. Therefore, Solid Waste will be building a leachate treatment system to treat and clean leachate before disposing of it with the Hayden water district. The expansion of East Cell 3 at the landfill is part of the long-term plan and lifecycle of the landfill and has been planned for many years. The new cell is approximately 12 acres at the base, and will be an expansion of the Fighting Creek landfill.



For the County as a whole, the largest capital investment for FY 2024 is the landfill expansion (\$14.4M), followed by IT projects (\$668k), facilities improvements (\$540k), sewer improvements near the Airport (\$255k), and the new onsite health clinic for employees (\$255k). Per elected official, the BOCC has 96% of the budgeted capital expenditures, primarily due to the large expansion project in the Solid Waste department. Secondly, the Sheriff has 4% of the budgeted capital expenditures, while District Court has less than 1%.



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.

Purchases and Projects Approved in 2024 Budget

Fund	Department	Cost Center	Type	Description	Number of Units	Price per Unit	Amount	Funding Source
BOCC								
10	Community Development	10.1.020.3-9010	Vehicles Boats and Accessories	2 New Vehicles for inspectors and code enforcements officers	2	\$ 45,000	\$ 90,000	Property Tax
10	Reprographics	10.1.030.0-9020	Other Equipment	Reprographics Postal Mail Machine, USPS required update	1	\$ 20,000	\$ 20,000	Property Tax
10	IT	10.1.040.0-9005	Computer Equipment	Mitel Desk Phones Purchase	1	\$ 388,450	\$ 388,450	Property Tax
10	IT	10.1.040.0.43-9006	Software	Office Suit of Programs, Office 365 & Endpoint Protection	1	\$ 280,000	\$ 280,000	Property Tax
11	Facilities 5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Chiller/HVAC Building replacement in JJC Building	1	\$ 400,000	\$ 400,000	Property Tax
11	Facilities 5 Year Plan	11.1.003.5.65-9025	Improvements Other Than Bldgs	Elevator Replacement in JJC Building and Sidewalk Repair between Admin and Courthouse	1	\$ 59,188	\$ 59,188	Facilities assigned fund balance
11	Jail 5 Year Plan	11.1.003.5.72-9006	Software	Software, Graphics, and ACM Upgrades - PSB HVAC - Upgrade/Update	1	\$ 30,860	\$ 30,860	Property Tax
11	Jail 5 Year Plan	11.1.003.5.72-9020	Other Equipment	PSB Slider Replacement due to failing/end of life for equipment	1	\$ 49,690	\$ 49,690	Property Tax
18	Centennial Trail	18.1.004.3-9025	Improvements Other Than Bldgs	Centennial Trail Fencing Installment	1	\$ 25,000	\$ 25,000	Restricted Fund Balance
32	Noxious Weed Control	32.1.002.3-9011	Equipment and Machinery	NWC Flatbed Tilt Trailer	1	\$ 15,343	\$ 15,343	Restricted Fund Balance
35	Parks and Waterways	35.1.002.3-9025	Improvements Other Than Bldgs	Stateline Park Drinking Water System	1	\$ 15,000	\$ 15,000	Restricted Fund Balance
301	Airport Sewer	301.1.101.3-9930	Construction	Miles Lift Station Repair	1	\$ 225,000	\$ 225,000	Restricted Fund Balance
60	Solid Waste	60.1.182.3-9011	Equipment and Machinery	40ft Transfer Trailer (2), and Front Load Garbage Truck	1	\$ 437,000	\$ 437,000	Restricted Fund Balance
60	Solid Waste	60.1.182.5.925-9025	Improvements Other Than Bldgs	Improvements to Ramsey Drop Off Area, Ramsey Facility Improvements	1	\$ 550,000	\$ 550,000	Restricted Fund Balance
60	Solid Waste	60.1.183.3-9011	Equipment and Machinery	48ft Transfer Trailers, Loader (Waste Handler), & Oil Tanker Trailer	1	\$ 627,000	\$ 627,000	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9025	Improvements Other Than Bldgs	Prairie Transfer Station Facility Improvements	1	\$ 100,000	\$ 100,000	Restricted Fund Balance
60	Solid Waste	60.1.187.5.945-9001	Land	Appraisal and Purchase of Rural Site	1	\$ 750,000	\$ 750,000	Restricted Fund Balance
60	Solid Waste	60.1.190.5.910-9025	Improvements Other Than Bldgs	Leachate Treatment Project	1	\$ 2,000,000	\$ 2,000,000	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9902	Engineering Services	E3 Design and Construction Engineering	1	\$ 125,000	\$ 125,000	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9930	Construction	Landfill E3 Construction	1	\$ 9,800,000	\$ 9,800,000	Restricted Fund Balance

Purchases and Projects Approved in 2024 Budget

Fund	Department	Cost Center	Type	Description	Number of Units	Price per Unit	Amount	Funding Source
Sherriff								
10	Enhanced 911	10.6.124.3-9005	Computer Equipment	Tower Top Amplifier, Replacement Project	1	\$ 43,952	\$ 43,952	Restricted Fund Balance
10	Auto Shop	10.6.049.3-9011	Equipment and Machinery	Rotary Lift - 12,000 LBs, Includes Installation	1	\$ 14,367	\$ 14,367	Property Tax
15	Patrol	15.6.605.3-9020	Other Equipment	Event Data Recorder for criminal investigations related to crashes	1	\$ 31,050	\$ 31,050	Property Tax
15	Detective	15.6.620.3-9010	Vehicles Boats and Accessories	4 Detective Vehicles for Investigation Divison	4	\$ 36,750	\$ 147,000	Property Tax
15	Search & Rescue	15.6.640.3-9028	Building Systems or Equipment	SAR Building Updates and Maintenance	1	\$ 25,000	\$ 25,000	Property Tax
15	Search & Rescue	15.6.640.3.603-9020	Other Equipment	Breathing Air Filling Station for Dive Team	1	\$ 15,931	\$ 15,931	Property Tax
15	KCSO Maintenance	15.6.650.3-9025	Improvements Other Than Bldgs	911 Employee Parking Lot Renovation	1	\$ 45,795	\$ 45,795	Property Tax
15	Jail	15.6.660.3-9002	Building	Construction to install walk-in freezers	1	\$ 22,250	\$ 22,250	Property Tax
10	Jail	15.6.660.3-9010	Vehicles Boats and Accessories	Large Transportation Vehicle	1	\$ 194,547	\$ 194,547	Property Tax
15	Jail	15.6.660.3-9011	Equipment and Machinery	Jail Laundry Equipment and walk-in freezers	1	\$ 177,388	\$ 177,388	Property Tax
District Court								
45	District Court	45.8.001.3-9089	Capital Expenditures - Purchases	Refurbished Smithes detection X-Ray Imaging System	1	17,500	\$ 17,500	Property Tax
Total							\$ 16,722,311	

Ongoing Projects Rolled Forward into 2024

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	Watchguard Storage	1	\$ 6,611	\$ 6,611	General Fund Balance
10	IT	10.1.040.0.41-9006	Software	Deepnet & Watchguard Upgrade	1	\$ 35,790	\$ 35,790	General Fund Balance
10	IT	10.1.040.0.41-9025	Improvements Other Than Bldgs	Jail Cabling	1	\$ 5,827	\$ 5,827	General Fund Balance
10	IT	10.1.040.0.43-9005	Computer Equipment	Phones, Backup System, Cloud Projects	1	\$ 183,591	\$ 183,591	General Fund Balance
10	IT	10.1.040.0-9006	Software	ExecuTime Project & Website Platform Upgrade	1	\$ 76,545	\$ 76,545	General Fund Balance
10	IT	10.1.040.5.46-9006	Software	OnBase	1	\$ 84,098	\$ 84,098	General Fund Balance
10	IT	10.1.040.5.495-9005	Computer Equipment	Jail Camera Project	1	\$ 56,054	\$ 56,054	General Fund Balance
11	5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Flooring courtrooms and judges offices	1	\$ 47,455	\$ 47,455	General Fund Balance
11	5 Year Plan	11.1.003.5.72-9011	Equipment and Machinery	Jail HVAC RTU's and Jail Heat Pumps	1	\$ 570,340	\$ 570,340	General Fund Balance
15	Juvenile Detention	15.1.128.3-9944	HVAC Services	HVAC Project, JDET	1	\$ 12,920	\$ 12,920	Tobacco Funds
30	Airport	30.1.101.2-9020	Other Equipment	Mower Purchase Funds	1	\$ 53,250	\$ 53,250	Restricted Fund Balance
30	Airport	30.1.101.3.105-9025	Improvements Other Than Bldgs	Phantom Drive Paving Project	1	\$ 33,435	\$ 33,435	Restricted Fund Balance
301	Airport Sewer	301.1.101.3-9930	Construction	HARSB	1	\$ 6,000	\$ 6,000	Restricted Fund Balance
60	Solid Waste	60.1.002.2-9020	Other Equipment	Cameras at rural sites	1	\$ 17,090	\$ 17,090	Restricted Fund Balance
60	Solid Waste	60.1.182.5.925-9025	Improvements Other Than Bldgs	Ramsey Facility Improvements	1	\$ 308,104	\$ 308,104	Restricted Fund Balance
60	Solid Waste	60.1.183.3-9011	Equipment and Machinery	Transfer Trailers & Recycle Truck	1	\$ 393,687	\$ 393,687	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9025	Improvements Other Than Bldgs	Prairie Facility Improvements	1	\$ 9,910	\$ 9,910	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9930	Construction	PTS TSB Storage Room	1	\$ 205,273	\$ 205,273	Restricted Fund Balance
60	Solid Waste	60.1.187.5.945-9930	Construction	Rural Site Expansion	1	\$ 54,415	\$ 54,415	Restricted Fund Balance
60	Solid Waste	60.1.190.3.90-9930	Construction	Landfill Closure/Post Closure	1	\$ 392,038	\$ 392,038	Restricted Fund Balance
60	Solid Waste	60.1.190.3-9011	Equipment and Machinery	Compactor #220 Rebuild	1	\$ 635,480	\$ 635,480	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9902	Engineering Services	Landfill Expansion (E3 design)	1	\$ 412,647	\$ 412,647	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9930	Construction	Landfill Expansion	1	\$ 237,530	\$ 237,530	Restricted Fund Balance
Coronor								
10	Coroner	10.5.001.3-9025	Improvements Other Than Bldgs	Peirce Clegg Building Project	1	\$ 4,750	\$ 4,750	General Fund Balance

Ongoing Projects Rolled Forward into 2024

Fund	Department	Cost Center	Type	Description	Number of Units	Price per Unit	Amount	Funding Source
Sherriff								
10	Enhanced 911	10.6.124.3-9005	Computer Equipment	Motorala MPLS Project & Fire Dispatching Station Alerting Project	1	\$ 900,000	\$ 900,000	Restricted Fund Balance
10	Enhanced 911	10.6.124.3-9025	Improvements Other Than Bldgs	KCSO COMMS building battery backup project	1	\$ 15,000	\$ 15,000	Restricted Fund Balance
15	Jail	15.6.605.3-9010	Vehicles Boats and Accessories	Patrol Vehicle Costs	1	\$ 334,292	\$ 334,292	General Fund Balance
15	Jail	15.6.650.3-9901	Design and Bid Preparation	Longwell Trapp design services for Kootenai North Building	1	\$ 109,268	\$ 109,268	General Fund Balance
Total							\$ 5,201,398	



PERSONNEL

PERSONNEL AND COMPENSATION

ATTRACTING AND RETAINING QUALITY EMPLOYEES

For Fiscal Year 2024, employee compensation was a key focus area for Kootenai County, with the philosophy of retaining and attracting talented employees. Specifically, the Board focused on increasing pay for patrol and command staff via the new 5 year matrix, funding annual career progression steps for employees, implementing a 4.5% COLA, correcting steps for employees who were on the wrong step based on time in their current position, and increasing elected official wages to 97% of Canyon County’s FY23 elected official wages.

In addition to wage adjustments, the County’s costs for benefits held steady. The plan did not change from 2023 and medical expense are projected to remain flat with last year. When compared to the total budget, medical, dental, and vision claims make up approximately 7% 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.

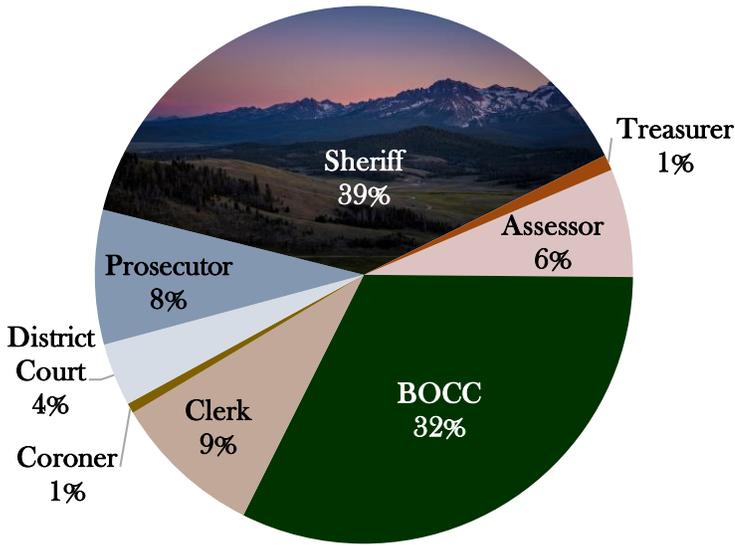
The ongoing nature of personnel costs requires careful review of needs and balancing those needs with competing priorities. Of the 11 new position requests this year, 8 were approved. Below are examples of questions asked during Board deliberations:

- 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	FY2020	FY2021	FY2022	FY2023	FY2024
	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Adopted Budget Expenditures
Assessor	\$ 4,192,313	\$ 4,211,605	\$ 4,677,966	\$ 5,285,654	\$ 5,831,941
BOCC	\$ 20,074,450	\$ 19,549,713	\$ 21,255,433	\$ 23,565,186	\$ 28,848,010
Clerk	\$ 5,607,160	\$ 5,882,867	\$ 6,661,087	\$ 7,051,775	\$ 8,081,496
Coroner	\$ 249,358	\$ 270,566	\$ 318,737	\$ 376,001	\$ 542,382
District Court	\$ 2,105,618	\$ 2,255,581	\$ 2,480,215	\$ 2,963,177	\$ 3,378,927
Prosecutor	\$ 4,958,746	\$ 5,252,905	\$ 5,891,132	\$ 6,377,985	\$ 7,235,144
Sheriff	\$ 26,421,283	\$ 28,256,387	\$ 29,692,111	\$ 31,437,984	\$ 34,672,251
Treasurer	\$ 583,349	\$ 609,056	\$ 665,639	\$ 749,435	\$ 836,793
Grand Total	\$ 64,192,277	\$ 66,288,680	\$ 71,642,320	\$ 77,807,199	\$ 89,426,944

PERSONNEL PERFORMANCE MEASURES

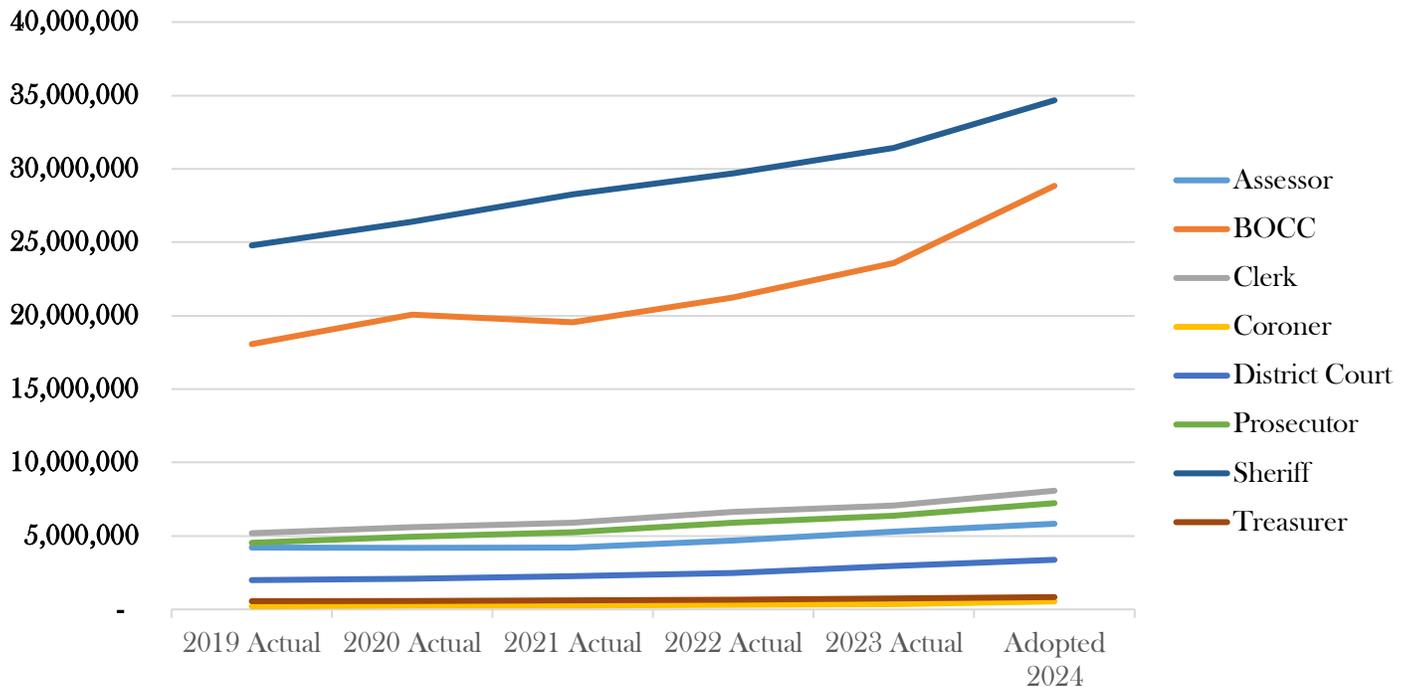
2024 Personnel Budget



Of the 2024 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.

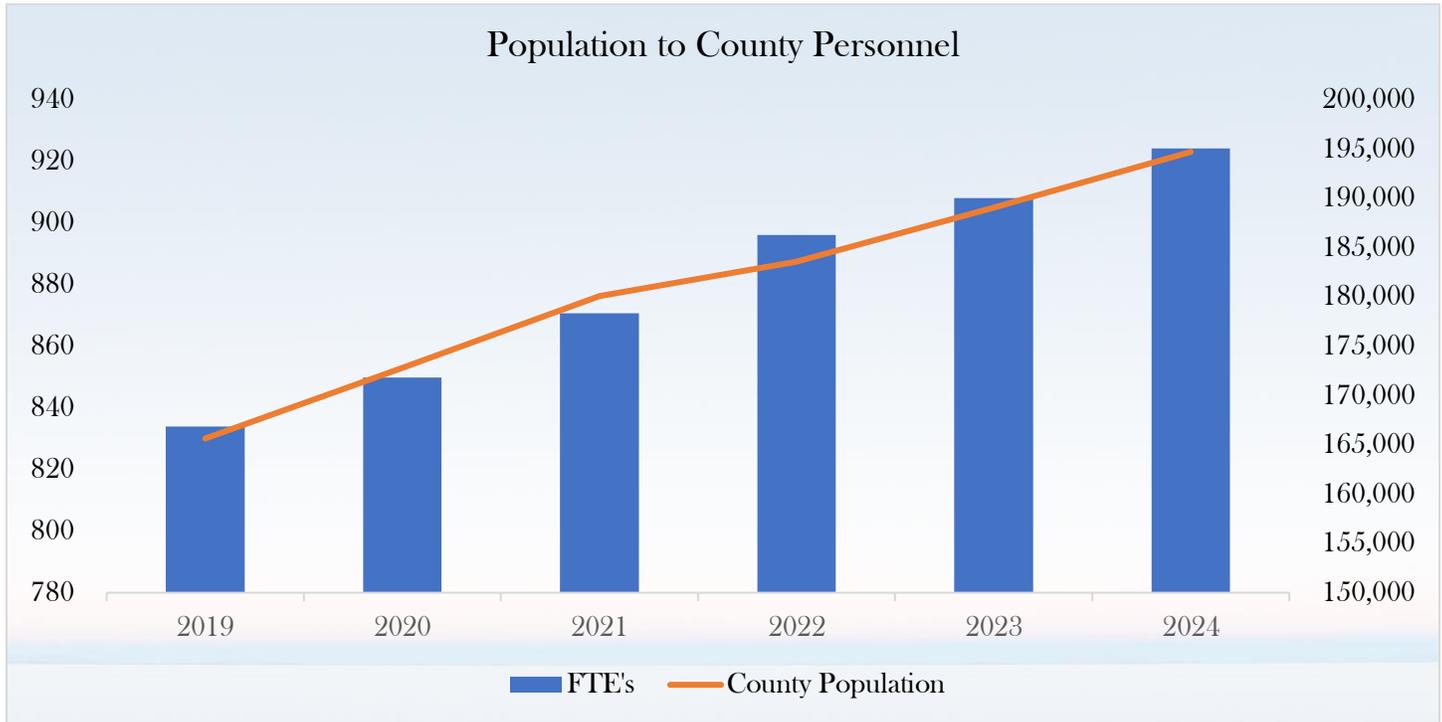
Below, the chart shows the upwards trend of personnel costs per elected official since 2019. The Sheriff's departments have the highest increasing wages year over year, while the BOCC departments fall into second place.

Personnel Budget Trend



PERSONNEL PERFORMANCE MEASURES

The 2024 personnel budget of \$89.4 million increased over the prior year budget by \$6.8 million, or 8%. Overall, personnel expenses comprise 63% of the County’s total budget. Personnel costs have increased year over year as the County adds necessary personnel to meet increased service demands. From 2010 to 2022, Kootenai County has seen a population growth rate of 32.6%, making us the 3rd fastest growing county in Idaho, behind Madison and Canyon counties. Nationwide, Idaho is still the fastest growing state, with Utah and Texas at second and third. The following graph shows the population growth in comparison to the County personnel growth.



County and State data taken from University of Idaho Indicators
 Population for 2023-2024 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)*	
	Employee	Employer	Employee	Employer
7/01/2019 - 6/30/2021	7.16%	11.94%	8.81%	12.28%
7/1/2021 - 6/30/2022	7.16%	11.94%	9.13%	12.28%
7/1/2022 - 6/30/2023	7.16%	11.94%	9.13%	12.28%
7/1/2023 - 6/30/2024	6.71%	11.18%	9.83%	13.26%
7/1/2024 -	7.18%	11.96%	10.83%	14.65%

Rates from PERSI Contribution Rate History

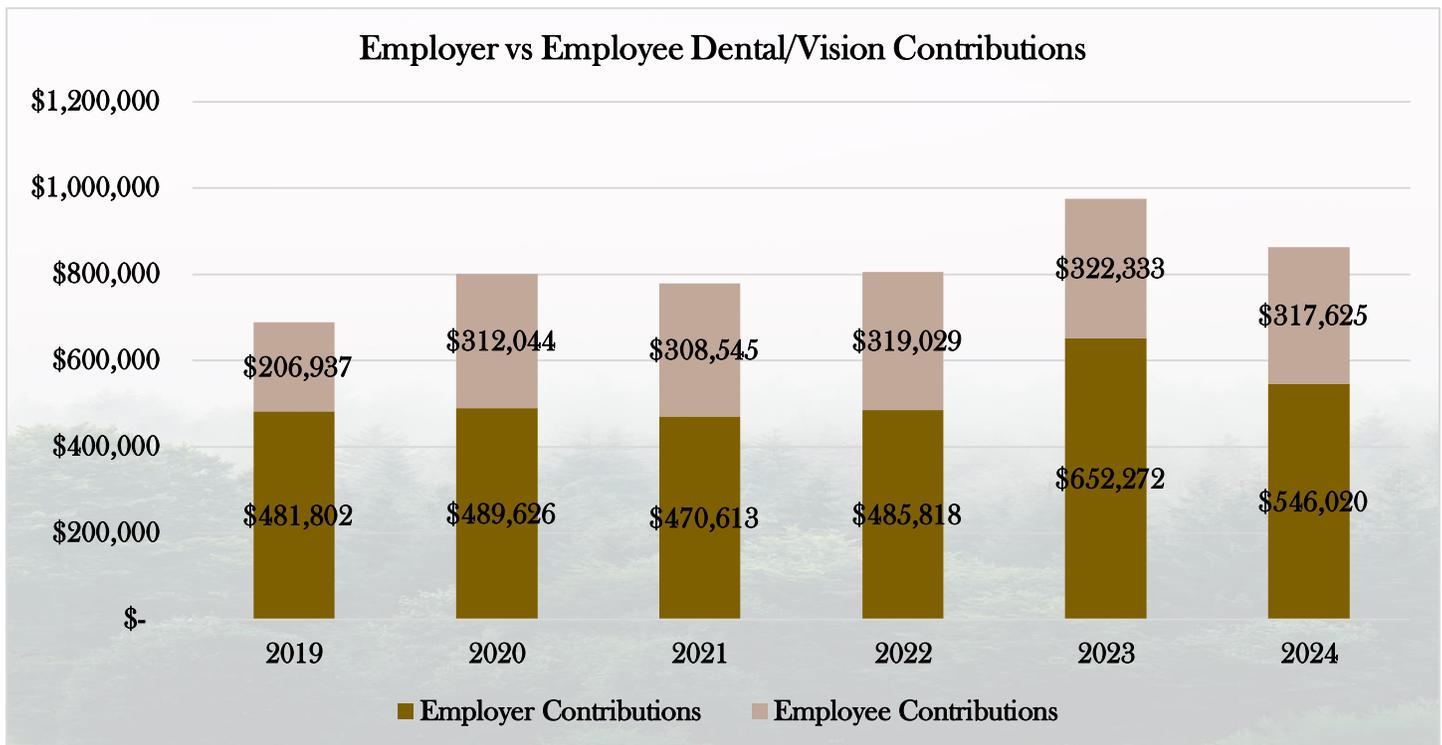
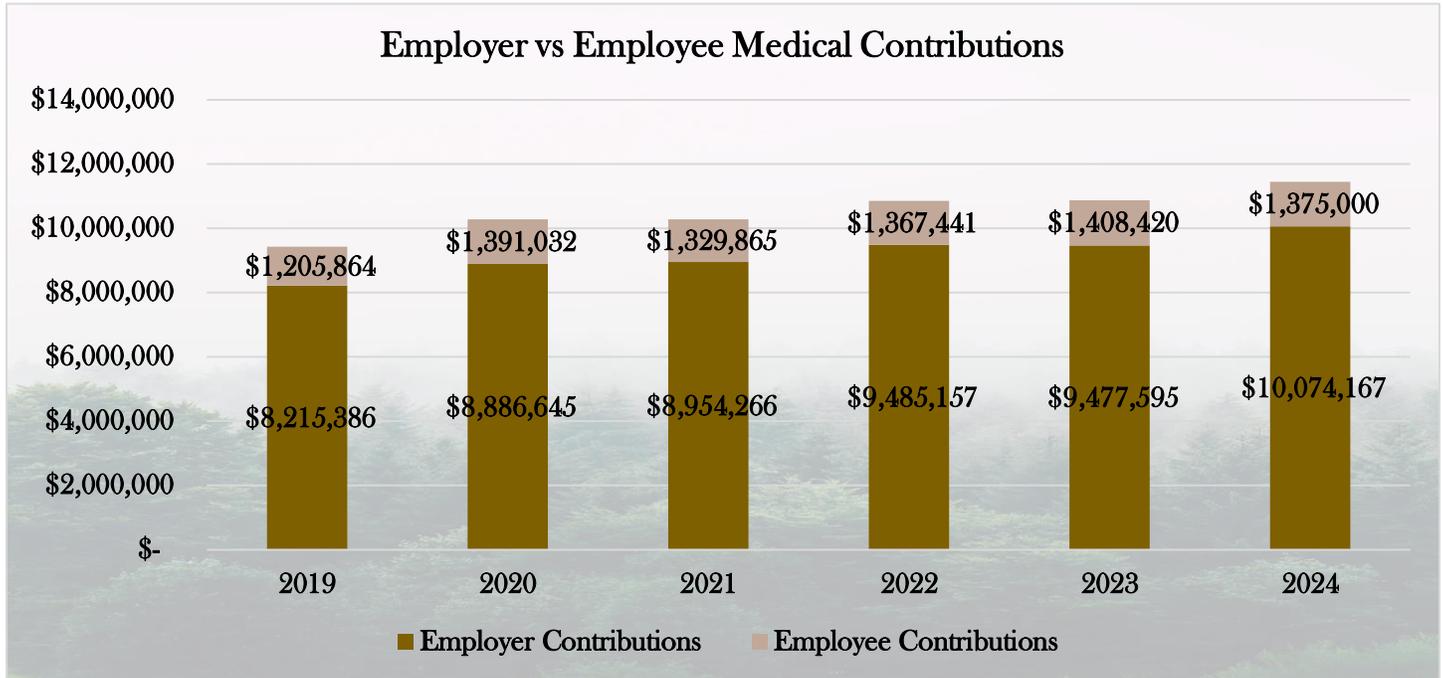
*From the 2022 legislative session, House Bill 499 classified Dispatch and Probation employees as Class 2

PERSONNEL PERFORMANCE MEASURES

HEALTH CARE EXPENSES

Medical claims are the largest driver for health care expenses for the County. For FY 2024, we are anticipating a 0% increase based on our plan administrator’s projections.

For FY 2024, 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 2024 New Positions and Other Personnel Changes

New Positions Approved

Elected Official	Department	Title/Description	#FTE	Total
Assessor	Assessor	Customer Service Technician I	1	\$ 65,504
BOCC	Community Development	Landscape Architect	1	\$ 124,562
BOCC	JDC Maintenance	Overtime Pool		\$ 1,216
BOCC	Public Defender	Social Worker	1	\$ 80,169
BOCC	VSO	Veteran Services Assistant	1	\$ 83,904
Coroner	Coroner	Overtime Pool		\$ 1,191
Prosecutor	Prosecutor	Legal Assistant	1	\$ 73,994
Sheriff	Mechanic	Mechanic (50% funded)	1	\$ 69,305
Sheriff	Patrol Deputy	Patrol Deputy (50% funded)	1	\$ 49,715
Sheriff	Patrol Deputy	Patrol Deputy (50% funded)	1	\$ 49,715
Totals			8	\$ 599,275

Other Position Changes Approved

Elected Official	Department	Title/Description	Change	Total
Assessor	Assessor	Customer Service Technician II	Conversion	\$ 2,266
Assessor	Residential Appraisal	Residential Appraisers I	Conversion	\$ 17,329
Assessor	Residential Appraisal	Technician II/Comptrollers	Conversion	\$ 11,055
Assessor	Residential Appraisal	Commercial Appraisers I	Conversion	\$ 9,312
BOCC	Airport	Overtime	Pool Increase	\$ 12,121
BOCC	Adult Misdemeanor Probation	Call-Out Comp Time	Call-Out	\$ -
BOCC	Adult Misdemeanor Probation	Probation Supervisor	Training Stipend	\$ 5,169
BOCC	Adult Misdemeanor Probation	Lead Probation Officers	Training Stipend	\$ 10,338
BOCC	Adult Misdemeanor Probation	Probation Officers	Training Stipend	\$ 12,923
BOCC	Building & Grounds	Overtime	Pool Increase	\$ 1,191
BOCC	Community Development	Building Inspectors	Conversion	\$ 15,134
BOCC	Community Development	Code Compliance Officer I	Conversion	\$ 3,760
BOCC	Community Development	Customer Service Technician I	Re-Grade	\$ 4,108
BOCC	Community Development	Customer Service Clerk	Re-Grade	\$ 3,560
BOCC	Noxious Weed Control	Seasonal Weed Specialist	Freeze	\$ (17,234)
BOCC	Parks and Waterways	Admin Assistant	Re-Grade	\$ 4,880
BOCC	Solid Waste	Overtime	Pool Increase	\$ 57,168
BOCC	Solid Waste	Temp/Seasonal	Pool Increase	\$ 11,434
Clerk	Auditor	Payroll Accountants	Re-Grade	\$ 15,159
Clerk	District Court Clerks	Clerks II, Court Services	Conversion	\$ 8,142
Clerk	District Court Clerks	Judicial Assistant	Conversion	\$ 10,183
Clerk	Elections	Overtime	Pool Increase	\$ 2,382
Clerk	Elections	Temp/Seasonal	Pool Increase	\$ 4,317
Coroner	Coroner	On-Call Pay	On-Call Pay	\$ 5,955
Prosecutor	Prosecutor	On-Call Pay	On-Call Pay	\$ 18,580
Prosecutor	Prosecutor	Overtime	Pool Increase	\$ 11,910
Sheriff	911	Overtime	Pool Increase	\$ 90,885
Sheriff	Administration	Overtime	Pool Increase	\$ 1,191
Sheriff	Detectives	On-Call Pay	On-Call Pay	\$ 10,758
Sheriff	Jail	Overtime	Pool Increase	\$ 309,150
Sheriff	Jail	Temp/Seasonal	Pool Increase	\$ 197,574
Sheriff	KCSO Maintenance	Maintenance Supervisor	Re-Grade	\$ 6,323
Sheriff	OEM	Admin Assistant	Conversion	\$ 4,755
Treasurer	Treasurer	Treasury Specialist I	Conversion	\$ 8,490
Treasurer	Treasurer	Treasury Specialist II	Conversion	\$ 2,191
Other Positions Changes Total				\$ 872,458

Total Personnel Changes			\$	1,471,733
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5 YEAR WAGES SUMMARY

Departments	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
Assessor						
Assessor Administration	\$ 708,324.0	\$ 673,022.0	\$ 667,486.9	\$ 652,381.1	\$ 802,135.7	\$ 927,483.0
Appraisal	\$ 1,931,827.3	\$ 1,870,367.6	\$ 1,826,059.7	\$ 2,015,976.5	\$ 2,302,849.9	\$ 2,630,374.0
DMV	\$ 1,037,063.1	\$ 1,084,705.2	\$ 1,138,312.4	\$ 1,362,855.7	\$ 1,495,998.1	\$ 1,567,629.0
Land Records	\$ 550,548.1	\$ 564,218.3	\$ 579,745.5	\$ 646,753.1	\$ 684,670.4	\$ 706,455.0
Total	\$ 4,227,762.6	\$ 4,192,313.1	\$ 4,211,604.5	\$ 4,677,966.3	\$ 5,285,654.0	\$ 5,831,941.0
BOCC						
Airport	\$ 704,469.9	\$ 636,099.7	\$ 662,120.2	\$ 630,441.0	\$ 884,499.8	\$ 925,825.0
Adult Misdemeanor Probation	\$ 709,387.7	\$ 838,377.9	\$ 875,109.2	\$ 954,151.9	\$ 1,047,041.6	\$ 1,287,923.0
ARPA County Funding	\$ -	\$ -	\$ 11,650.4	\$ 102,101.7	\$ 152,767.5	\$ 134,752.0
Building and Grounds	\$ 325,414.2	\$ 326,762.2	\$ 374,282.7	\$ 359,701.7	\$ 452,285.4	\$ 846,775.0
BOCC Administration	\$ 824,070.1	\$ 840,824.1	\$ 866,019.4	\$ 947,343.4	\$ 1,026,353.9	\$ 1,105,935.0
Community Development	\$ 1,896,483.5	\$ 2,110,599.9	\$ 2,500,556.4	\$ 2,784,204.8	\$ 3,360,580.2	\$ 3,801,465.0
Construction	\$ -	\$ 69,000.0	\$ -	\$ 82,000.0	\$ -	\$ -
General Accounts	\$ 15,439.7	\$ 21,102.9	\$ 14,793.8	\$ 6,088.4	\$ 7,951.1	\$ 1,511,799.0
Information Technology	\$ 1,355,976.7	\$ 1,428,226.2	\$ 1,385,819.6	\$ 1,357,168.9	\$ 1,542,895.7	\$ 1,731,620.0
Juvenile Detention Center	\$ 2,492,024.6	\$ 2,587,034.2	\$ 2,502,620.0	\$ 2,607,773.8	\$ 2,934,511.0	\$ 3,256,390.0
Juvenile Probation	\$ 1,127,138.6	\$ 1,168,072.6	\$ 1,203,162.5	\$ 1,271,812.7	\$ 1,353,569.6	\$ 1,601,939.0
Maintenance	\$ 359,530.9	\$ 401,987.2	\$ -	\$ -	\$ -	\$ -
Parks and Waterways	\$ 433,264.5	\$ 502,100.2	\$ 533,225.0	\$ 578,508.9	\$ 587,469.4	\$ 620,701.0
Public Defender	\$ 3,170,451.1	\$ 3,874,550.8	\$ 4,175,297.7	\$ 4,065,876.0	\$ 4,157,877.5	\$ 5,492,659.0
Public Transport	\$ 160,879.5	\$ 231,201.5	\$ 267,192.2	\$ 262,772.7	\$ 333,643.5	\$ 379,226.0
Resource Management Office	\$ 204,392.5	\$ 224,788.2	\$ 238,532.7	\$ 270,285.6	\$ 275,851.4	\$ 315,015.0
Snowmobile	\$ 30,357.3	\$ 25,885.6	\$ 29,671.6	\$ 7,028.5	\$ 11,556.0	\$ 16,625.0
Solid Waste	\$ 3,960,677.5	\$ 4,471,365.9	\$ 3,570,581.3	\$ 4,578,434.5	\$ 5,048,534.2	\$ 5,311,657.0
Vessel	\$ 184,100.3	\$ 199,907.1	\$ 214,295.5	\$ 257,285.2	\$ 236,208.6	\$ 263,051.0
Veterans Services	\$ 113,826.2	\$ 116,563.7	\$ 124,783.3	\$ 132,453.5	\$ 151,589.8	\$ 244,653.0
Total	\$ 18,067,884.6	\$ 20,074,450.0	\$ 19,549,713.5	\$ 21,255,433.3	\$ 23,565,186.1	\$ 28,848,010.0
Clerk						
Auditor	\$ 1,182,544.4	\$ 1,354,612.6	\$ 1,412,594.9	\$ 1,561,598.1	\$ 1,706,504.1	\$ 1,876,613.0
County Assistance	\$ 300,846.0	\$ 232,564.6	\$ 235,188.2	\$ 245,432.4	\$ 104,364.6	\$ 142,353.0
District Court Clerks	\$ 3,073,643.3	\$ 3,370,291.6	\$ 3,577,649.1	\$ 4,207,755.5	\$ 4,525,396.7	\$ 5,195,729.0
Elections	\$ 271,151.0	\$ 311,457.9	\$ 323,737.1	\$ 322,655.2	\$ 348,127.4	\$ 440,785.0
Recorder	\$ 361,724.0	\$ 338,233.7	\$ 333,697.4	\$ 323,645.6	\$ 367,382.3	\$ 426,016.0
Total	\$ 5,189,908.6	\$ 5,607,160.4	\$ 5,882,866.8	\$ 6,661,086.8	\$ 7,051,775.1	\$ 8,081,496.0
Coroner						
Coroner	\$ 211,306.2	\$ 249,358.2	\$ 270,566.4	\$ 318,736.8	\$ 376,001.5	\$ 542,382.0
Total	\$ 211,306.2	\$ 249,358.2	\$ 270,566.4	\$ 318,736.8	\$ 376,001.5	\$ 542,382.0

5 YEAR WAGES SUMMARY

Departments	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted
District Court						
Trial Court	\$ 1,993,073	\$ 2,105,618	\$ 2,255,581	\$ 2,480,215	\$ 2,963,177	\$ 3,378,927
Total	\$ 1,993,073	\$ 2,105,618	\$ 2,255,581	\$ 2,480,215	\$ 2,963,177	\$ 3,378,927
Prosecuting Attorney						
Civil Division	\$ 730,112	\$ 781,880	\$ 846,102	\$ 895,786	\$ 958,224	\$ 1,090,049
Criminal	\$ 3,124,487	\$ 3,471,789	\$ 3,678,967	\$ 4,176,868	\$ 4,318,957	\$ 5,027,077
Human Resources	\$ 366,711	\$ 392,904	\$ 407,451	\$ 451,341	\$ 683,560	\$ 700,768
Juvenile Diversion	\$ 316,421	\$ 312,173	\$ 320,384	\$ 367,138	\$ 417,244	\$ 417,250
Total	\$ 4,537,731	\$ 4,958,746	\$ 5,252,905	\$ 5,891,132	\$ 6,377,985	\$ 7,235,144
Sheriff						
911 and 911 Enhanced Systems	\$ 2,644,833	\$ 2,797,324	\$ 2,923,359	\$ 2,895,682	\$ 3,069,036	\$ 3,319,874
Auto Shop	\$ 206,093	\$ 218,980	\$ 217,862	\$ 229,661	\$ 249,640	\$ 359,110
Civil/Records/Warrants	\$ 1,240,471	\$ 1,247,742	\$ 1,454,817	\$ 1,562,814	\$ 1,697,034	\$ 1,836,520
Detective	\$ 1,986,978	\$ 1,945,168	\$ 1,806,824	\$ 2,116,258	\$ 2,075,194	\$ 2,305,102
Drivers License	\$ 559,280	\$ 597,208	\$ 611,932	\$ 620,336	\$ 637,523	\$ 822,713
Jail	\$ 10,098,383	\$ 10,053,757	\$ 10,673,046	\$ 11,556,539	\$ 12,275,763	\$ 12,706,061
Office Emergency Management	\$ 220,567	\$ 285,428	\$ 214,783	\$ 275,408	\$ 345,515	\$ 361,637
Patrol/Animal Control	\$ 6,956,704	\$ 7,846,978	\$ 8,145,569	\$ 8,547,019	\$ 9,037,177	\$ 10,546,718
Sherriff Administration	\$ 814,817	\$ 1,259,600	\$ 1,610,290	\$ 1,277,671	\$ 1,406,345	\$ 1,592,353
Sheriff Maintanance	\$ -	\$ -	\$ 421,975	\$ 455,905	\$ 501,413	\$ 609,226
SWAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vessel	\$ 59,663	\$ 169,098	\$ 175,931	\$ 154,817	\$ 143,344	\$ 212,937
Total	\$ 24,787,789	\$ 26,421,283	\$ 28,256,387	\$ 29,692,111	\$ 31,437,984	\$ 34,672,251
Treasurer						
Treasurer	\$ 558,952	\$ 583,349	\$ 609,056	\$ 665,639	\$ 749,435	\$ 836,793
Total	\$ 558,952	\$ 583,349	\$ 609,056	\$ 665,639	\$ 749,435	\$ 836,793
Total Expense	\$ 59,574,406	\$ 64,192,277	\$ 66,288,680	\$ 71,642,320	\$ 77,807,199	\$ 89,426,944
Internal Service Fund						
BOCC						
Internal Service Fund	\$ 5,708	\$ 7,253	\$ 7,725	\$ 8,441	\$ 8,190	\$ 8,600
Total Expense	\$ 5,708	\$ 7,253	\$ 7,725	\$ 8,441	\$ 8,190	\$ 8,600
Total Expenses	\$ 59,580,114	\$ 64,199,529	\$ 66,296,405	\$ 71,650,761	\$ 77,815,389	\$ 89,435,544

3 Year FTE Summary

Elected Official	Department	FTE Positions		
		2022	2023	2024
Administrative Judge	262 - Bailiffs & Security	27.00	28.00	29.00
Administrative Judge	267 - Specialty Court	10.00	10.00	10.00
Administrative Judge Total		37.00	38.00	39.00
Assessor	040 - Assessor	8.00	8.00	8.00
Assessor	040 042 - Assessor.Mapping	9.00	10.00	10.00
Assessor	040 044 - Assessor.Residential Appraisal Division	19.00	21.00	21.00
Assessor	040 046 - Assessor.Specialized Appraisal Division	8.00	9.00	9.00
Assessor	048 - Assessor - Vehicle License (DMV)	24.00	24.00	24.00
Assessor Total		68.00	72.00	72.00
BOCC	010 - BOCC	8.00	8.00	8.00
BOCC	015 - Resource Mgmt Office	9.00	9.00	9.00
BOCC	090 - Public Defender	58.75	58.75	59.55
BOCC	100 - Adult Misdemeanor Probation	12.00	12.00	13.00
BOCC	110 - Juvenile Detention	35.00	36.00	35.00
BOCC	130 - Juvenile Probation	16.60	16.00	16.60
BOCC	140 - Building and Grounds	7.40	7.40	12.40
BOCC	150 - Noxious Weeds	2.00	2.00	2.00
BOCC	160 - Parks	9.00	9.00	8.00
BOCC	180 - Airport	10.00	10.00	10.50
BOCC	200 - Community Development	35.96	38.96	38.96
BOCC	220 - Mail and Reprographics Center	3.00	3.00	3.00
BOCC	240 - Information Technology	18.00	17.00	17.00
BOCC	250 - Veteran's Services	2.00	2.00	2.00
BOCC	280 - Solid Waste	65.00	64.00	65.00
BOCC Total		291.71	293.11	300.01
Clerk	020 - Auditor's Office	18.00	19.00	19.00
Clerk	022 - Election's Office	5.00	5.00	5.00
Clerk	024 - Recorder's Office	7.00	7.00	7.00
Clerk	028 - County Assistance	4.00	2.00	2.00
Clerk	264 264 - Dist Court Clerk.Civil	10.00	10.00	11.00
Clerk	264 265 - Dist Court Clerk.Criminal	8.00	8.00	8.00
Clerk	264 266 - Dist Court Clerk.Records	12.62	12.62	12.62
Clerk	264 267 - Dist Court Clerk.Judicial	39.62	27.62	27.62
Clerk	264 270 - Dist Court Clerk.Compliance	0.00	4.00	5.00
Clerk	264 272 - Dist Court Clerk.Float	0.00	9.00	9.00
Clerk Total		104.24	104.24	106.24
Coroner	210 - Coroner	3.48	3.96	5.76
Corner Total		3.48	3.96	5.76
Prosecutor	080 - Prosecuting Attorney	44.48	47.48	49.44
Prosecutor	080 264 - Prosecuting Attorney.Civil	7.00	7.00	7.00
Prosecutor	120 - Juvenile Diversion	4.62	4.62	4.62
Prosecutor	234 - Human Resources	5.00	6.00	6.00
Prosecutor Total		61.10	65.10	67.06
Sheriff	050 - Sheriff - County Auto Shop	3.00	3.00	3.00
Sheriff	052 - Sheriff - Driver's License	12.00	12.00	12.00

3 Year FTE Summary

Elected Official	Department	FTE Positions		
		2022	2023	2024
Sheriff	054 - Sheriff - Rec Safety	2.00	3.00	3.00
Sheriff	060 - Sheriff	9.00	14.00	14.00
Sheriff	060 062 - Sheriff.Patrol	72.00	75.00	78.00
Sheriff	060 064 - Sheriff.Detective	18.77	22.77	22.77
Sheriff	060 264 - Sheriff.Civil	11.00	11.00	11.00
Sheriff	060 266 - Sheriff.Records	12.00	12.00	12.00
Sheriff	060 523 - Sheriff.Professional Standards	9.00	0.00	0.00
Sheriff	070 - Sheriff - Jail	136.00	131.00	131.50
Sheriff	076 - Office of Emergency Mgmt	4.00	4.00	4.00
Sheriff	270 - 9 1 1	34.00	35.00	34.00
Sheriff Total		322.77	322.77	325.27
Treasurer	030 - Treasurer's Office	8.00	9.00	9.00
Treasurer Total		8.00	9.00	9.00
County Grand Total		896.30	908.18	924.34



DEPARTMENT SUMMARIES

DEPARTMENT SUMMARIES

BOARD OF COUNTY COMMISSIONERS



Bill Brooks
District 1



Bruce Mattare
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 responsibility for development and implementation of County policies and procedures, including personnel, financial,

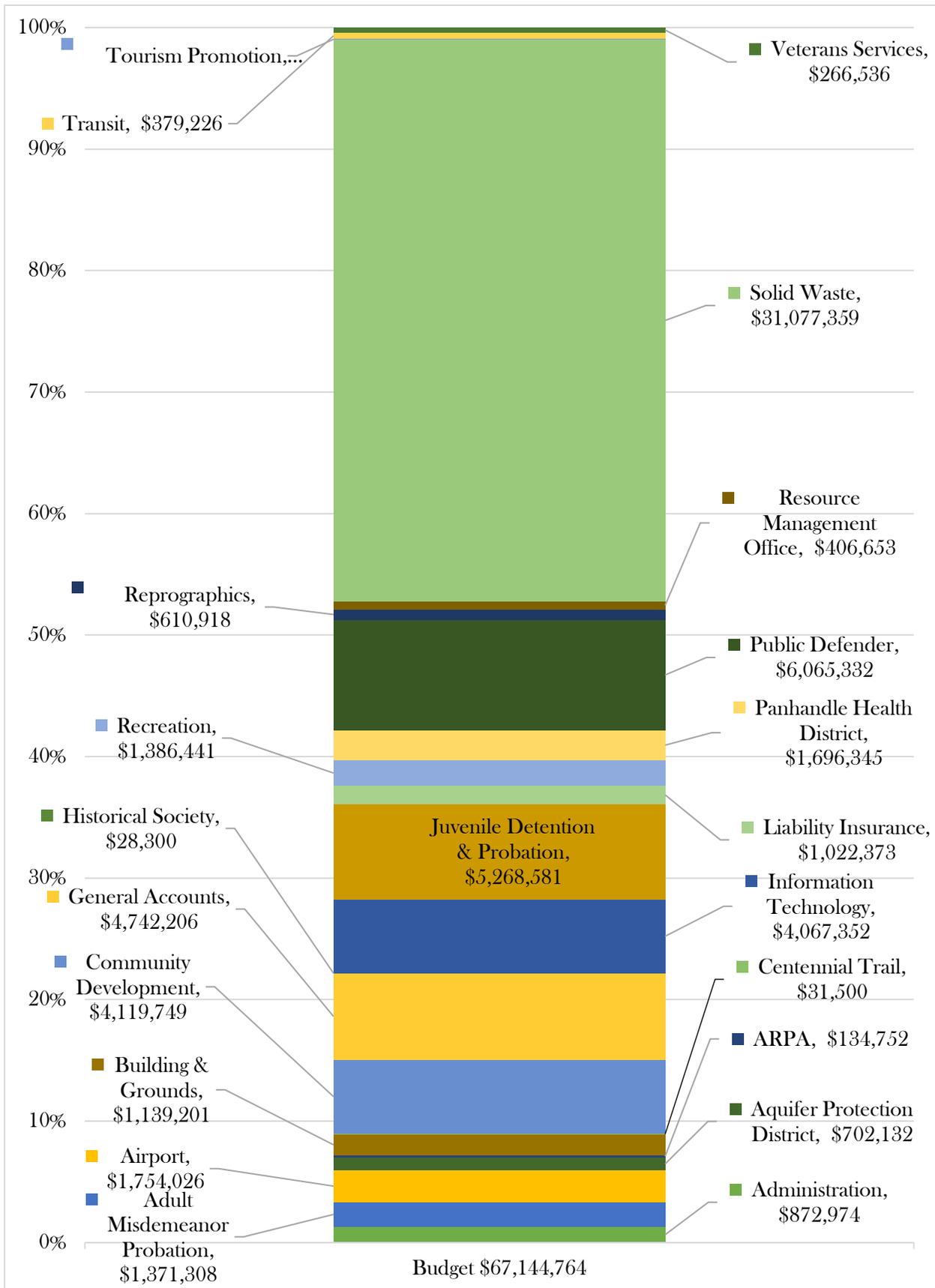
and facility needs. For the FY 2024 Budget Adoption, the elected Commissioners were Bill Brooks, Bruce Mattare, and Leslie Duncan.

Additionally, the Board oversees the daily operations of 15 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.

BOCC DEPARTMENTS:

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

DEPARTMENT SUMMARIES



DEPARTMENT SUMMARIES

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 15 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.

CHALLENGES & ACCOMPLISHMENTS

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 2024 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.

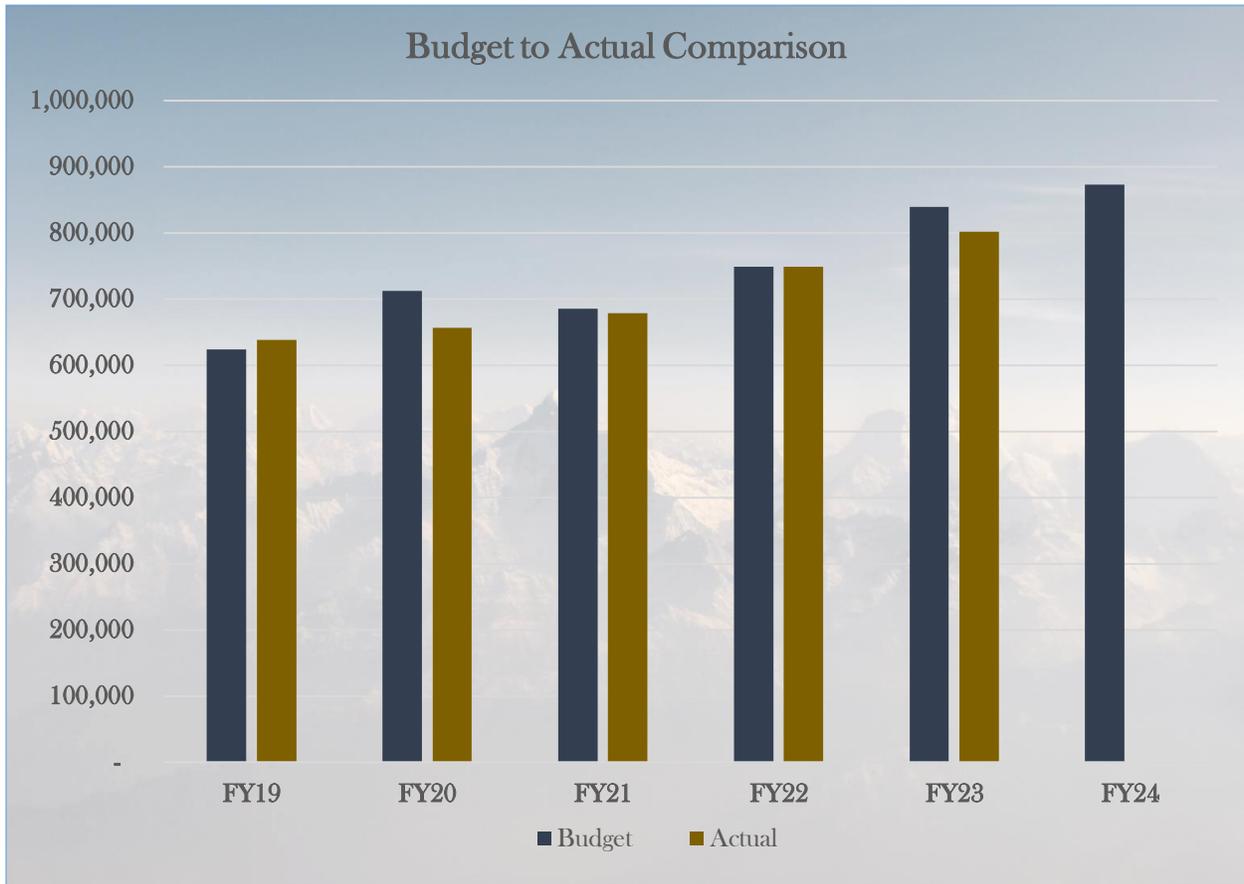
DEPARTMENT GOALS /OBJECTIVES

- 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

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.

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

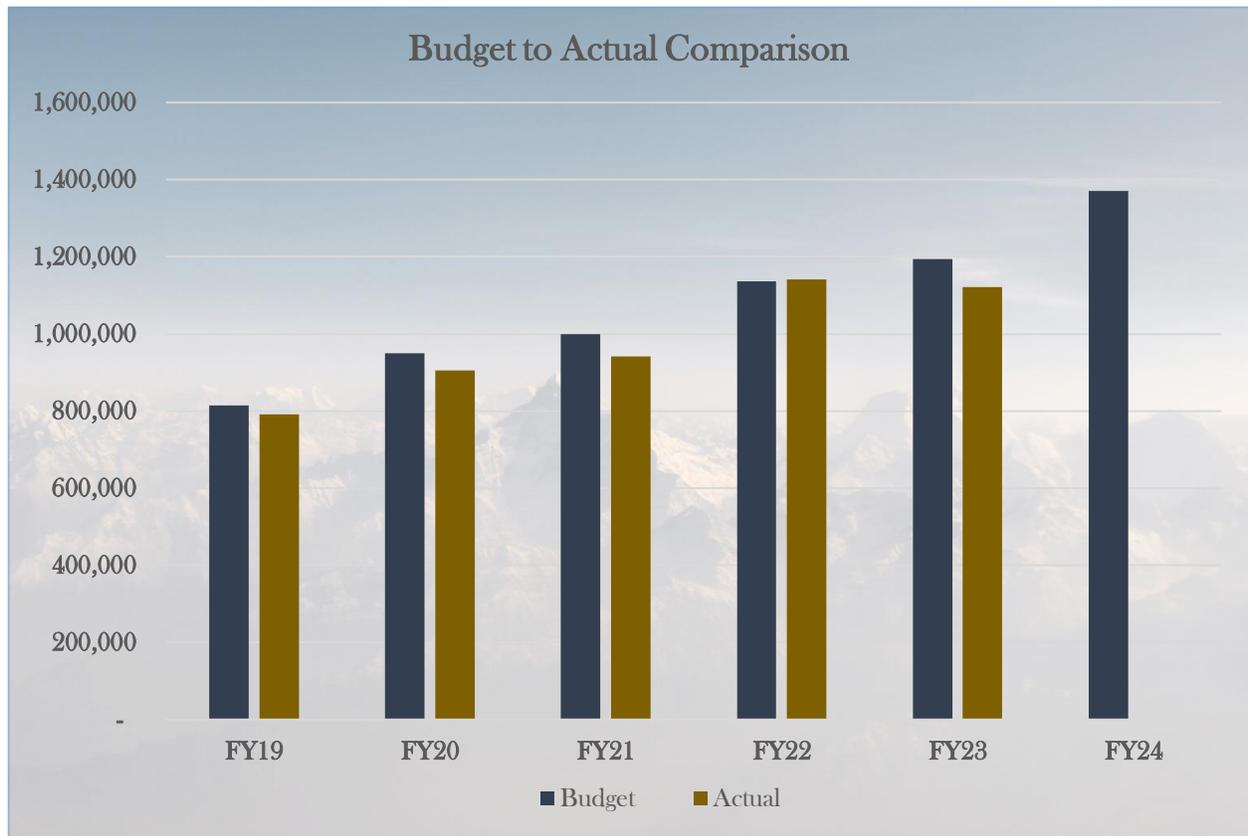
Adult Misdemeanor Probation

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Case referrals from court	594	701	660
3	Cases closed	521	257	310
4	Parole violations filed	376	332	313
5	*SCRAM participants	18	30	47
6	Unscheduled Jail Time (UJT)	408	228	326
7	Home Visits	921	979	1,115
8	Active cases (does not include outstanding warrants)	562	716	716
9	Outstanding warrants	+	434	484
Employee Engagement				
10	Number of open positions at the start of each budget year	-	-	-

*SCRAM (Secure Continuous Remote Alcohol Monitoring) is a transdermal alcohol monitoring system that can be attached to the probationer via an ankle bracelet.

+ No data available



DEPARTMENT SUMMARIES

BOCC: AIRPORT

DESCRIPTION

The Coeur d'Alene Airport, Pappy Boyington Field, is a transportation facility owned and operated by Kootenai County. The Airport maintains a Federal Operating Certificate under FAR Part 139 for the operation of large aircraft (over thirty seats). The Airport provides a transportation center for business and industry, in support of the local community. Additionally, the Airport hosts flight training, commercial aviation businesses, manufacturing, recreational pilots, emergency response, and a US Forest Service Wildland firefighting air tanker and helitack base. The Airport periodically hosts aviation events for the general public and aviation enthusiasts such as the Coeur d'Alene Air Expo, which includes vendor aircraft displays and an opportunity to fly in a B-17 or B-25 aircraft. The Airport is also the site for the Bird Aviation Museum and Invention Center.

CHALLENGES & ACCOMPLISHMENTS

- Develop an air transportation facility to meet the needs of the aviation industry and the future economic development of Kootenai County.
- To generate both employment and income revenues to support economic development within Kootenai County.
- Continue to be self-supporting through lease revenues and avoid relying on property tax.

PERFORMANCE MEASURES

- Provide the community with an Airport that maintains an exceptional level of safety and service for all Airport users and stakeholders.

DEPARTMENT GOALS /OBJECTIVES

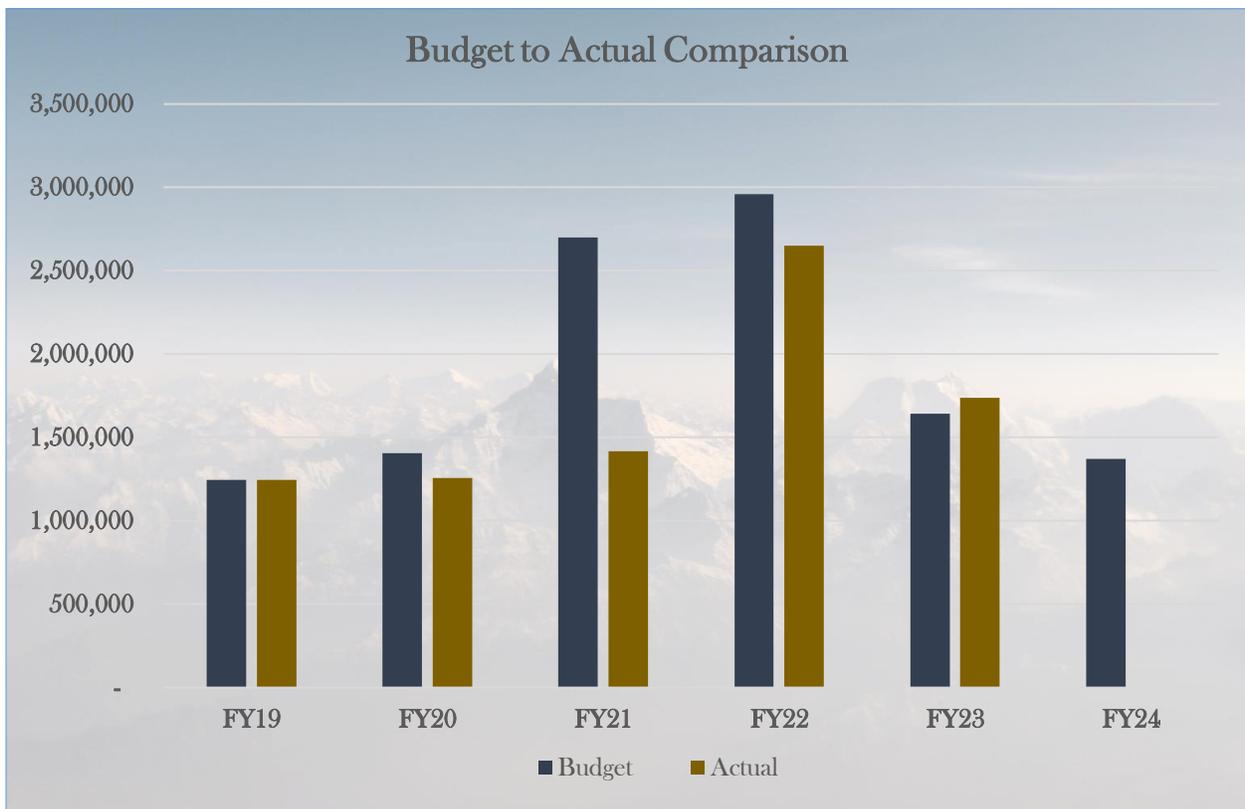
- Maintain excellent ratings on scheduled airport safety inspections by providing daily runway/taxiway/field inspections.
- Make the best possible decisions every day for the Airport Area of Operations relating to surface conditions, air traffic levels, and safety.
- Continue established relationship with the Federal Aviation Administration and Idaho Division of Aeronautics to determine and obtain funding for prioritized construction and rehabilitation airport improvement projects.
- Continue developing the airside with the best utilization of available space for all Airport users.
- Develop and facilitate property acquisition for required safety areas and development.
- Improve and increase awareness of the Airport by employing various advertising methods, including a larger presence on social media.
- Use the Airport Sustainability Plan as a guide to self-sufficiency.

DEPARTMENT SUMMARIES

Airport

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Accounts receivable balance over 90 days	\$ 38.50	\$ 4,049.05	\$ 5,895.50
3	Lease revenue as a % of personnel & operating expenditures	90%	73%	83%
4	FAA grant assurance findings	-	-	-
Employee Engagement				
5	Number of open positions at the start of each budget year	5	2	1



DEPARTMENT SUMMARIES

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.

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

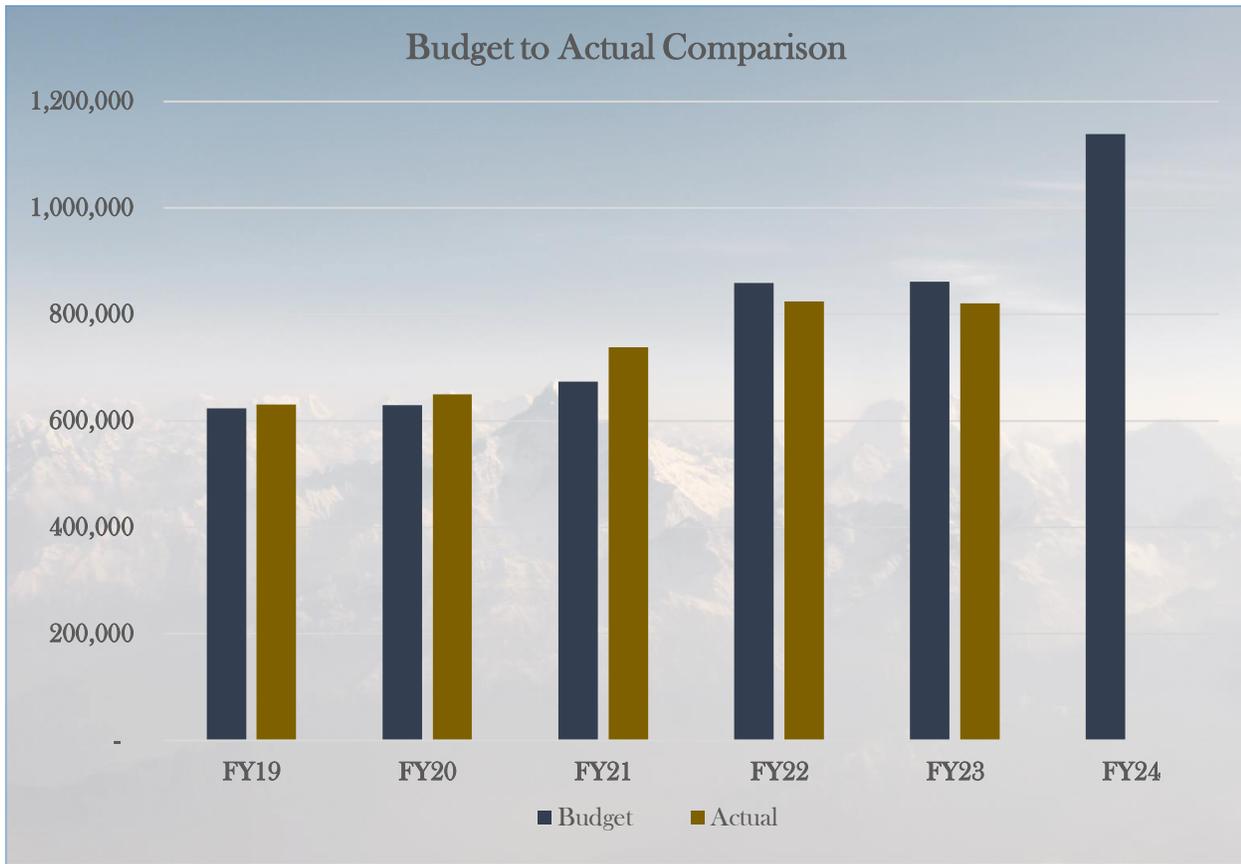
DEPARTMENT GOALS/OBJECTIVES

- 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

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.

CHALLENGES & ACCOMPLISHMENTS

The Department has successfully achieved the goal of implementing an electronic application submittal and permitting program. The most significant challenge for 2023 was providing an excellent level of service considering the high demand for land use applications and building permits. The work load is expected to continue through 2024.

DEPARTMENT GOALS/OBJECTIVES

- Complete initial plan review for small building project permits no later than fourteen 14 business days.
- Complete initial plan review for single family home permits within 60 business days.
- Complete initial plan review for commercial permits within 60 business days.
- Process building and mechanical permits in a timely and efficient manner.
- Increase credibility by expanding the certifications Community Development 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, with better explanations and response times.
- Provide education and awareness training to the general public, including the CDA Association of Realtors Surf and Turf and the Our Gem Symposium.
- Maintain a 65% code enforcement case resolution and closure rate for FY2024. Enhance awareness in the spirit of cooperation to reduce legal involvement.

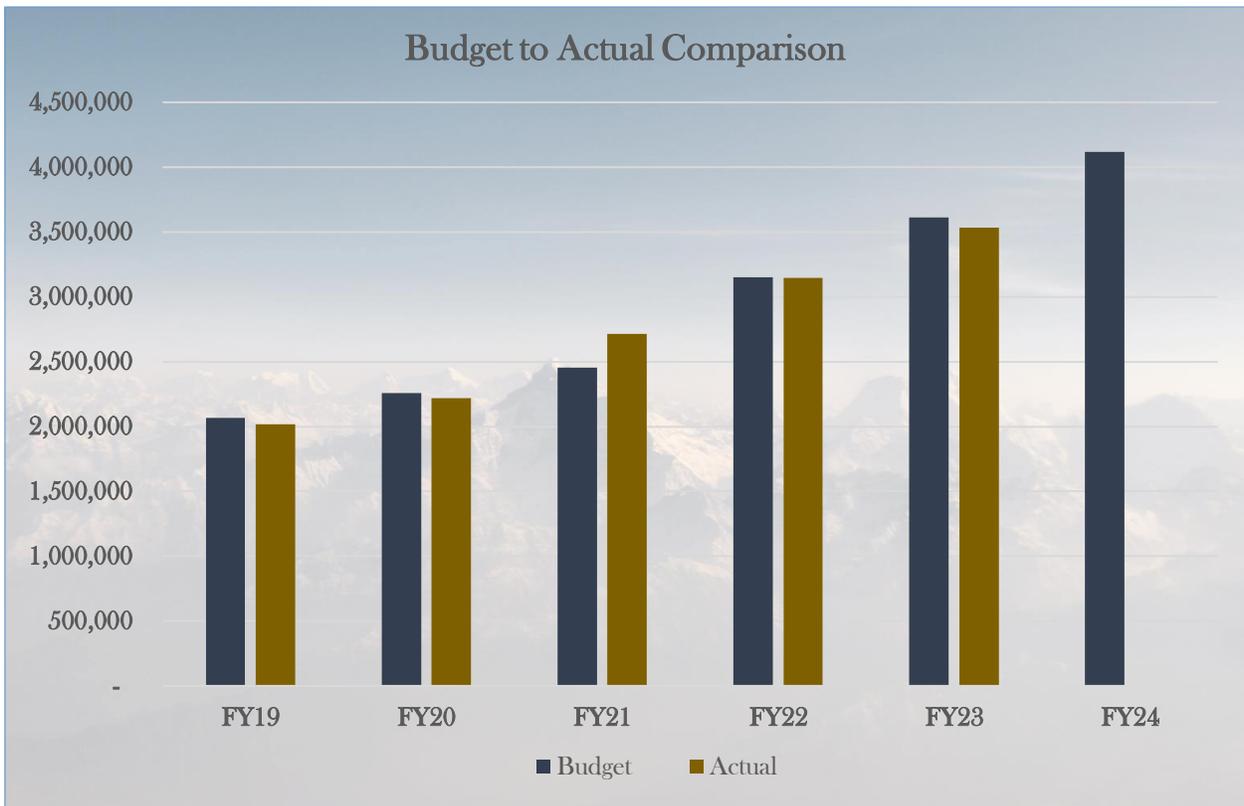
DEPARTMENT SUMMARIES

Community Development

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
Building permits issued				
2	Single family residences/manufactured homes	+	393	334
3	Manufactured/Mobile homes permanent foundation	+	22	31
4	Multi-Family construction	+	10	3
5	Mobile homes temporary foundation	+	58	38
6	New nonresidential construction	+	68	65
7	Additions, alterations, and repairs	+	484	615
Employee Engagement				
8	Number of open positions at the start of each budget year	3	3	7

+ No data available



DEPARTMENT SUMMARIES

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.

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.

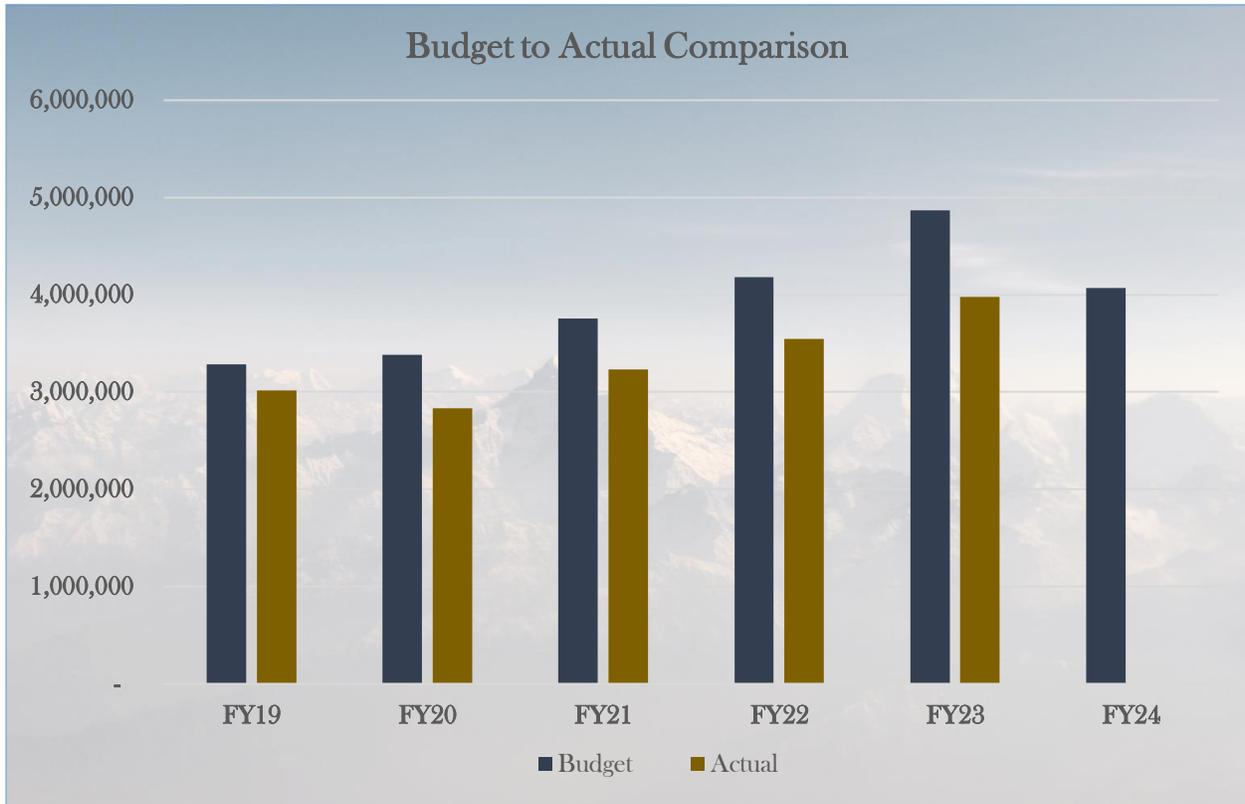
DEPARTMENT GOALS /OBJECTIVES

- 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

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 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.

CHALLENGES & ACCOMPLISHMENTS

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

- Idaho Secure Juvenile Detention Standards - 2023 Inspection resulted in meeting or exceeding compliance with all standards outlined in IDAPA 05.01.02.
- Upgrade to Case Management Systems (CMS) database planned for FY24. Cost for the upgrade will be provided by Tobacco Funds.
- NSLP Audit - audit in progress September 2023 through November 2024.
- 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.
- Two JDC staff acquired their ARCON defensive tactics certification and went on to train our Juvenile Detention Officers.
- P.O.S.T. - Three Juvenile Detention Officers will attend the Juvenile Detention Academy in October 2023. Three to four JDOs will attend the academy in April of 2024.

PERFORMANCE MEASURES

- Staff met or exceeded training requirements in 2023.
- State compliance inspection completed.
- USDA child nutrition program is compliant.
- PREA compliant.
- 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 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, to grow into mature adults and to do so without endangering the community.

CHALLENGES & ACCOMPLISHMENTS

Community safety will continue to be this department's major focus, followed by offender accountability, and competency building. Factors influencing the Department's current and future service delivery include, but are not limited to: lowered state and federal funding levels; continued escalation of supervised probation cases, many of which now include active supervision for status offenses (truancy, runaway) and decreased funding levels for many previously available state and federal grants. The Juvenile Probation Department currently utilizes over 20 community volunteers for various programs which include the Mentoring Program, 301 Program, My Choice Panels, Girls Circle, First Tee Program, Anglers Art, Creative Youth Art Program 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 since 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.

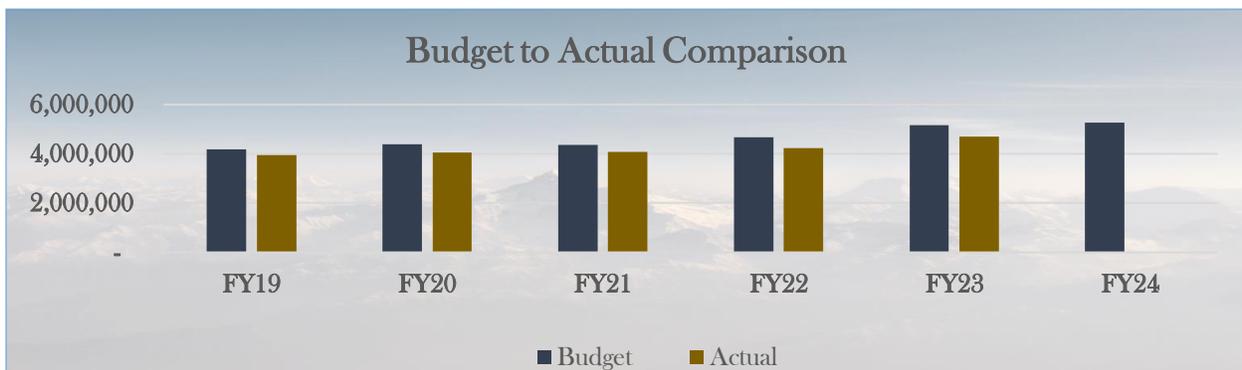
- Be responsive to the needs of and advocate for the victims of juvenile crime in Kootenai County.
- Enhance the department's staff development opportunities to ensure the citizens of Kootenai County receive professional, fair, and dedicated Juvenile Probation supervision services.

DEPARTMENT SUMMARIES

Juvenile Detention & Probation Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
<i>Probation</i>				
2	Case referrals from court	287	306	379
3	Cases closed	352	266	274
4	Probation violations filed	100	70	93
5	*SCRAM participants	23	16	7
6	Unscheduled Jail Time (UJT)			
7	Home Visits	69	110	460
8	School Visits	126	293	558
9	Office Visits	78	113	482
<i>Detention</i>				
10	Total intakes (includes warrants & unscheduled detention)	604	501	648
11	Male intakes	411	362	433
12	Female intakes	193	139	215
13	New Charges	1147	959	622
14	Average daily population	17	13	18
15	Average number of days held in custody	11	12	10.5
Booked by County				
16	Kootenai	535	452	584
17	Benewah	39	16	16
18	Shoshone	14	15	22
19	Latah	6	9	15
20	Tribe/other	10	9	11
21	Court transports/number of residents transported	19/25	45/65	142/205
22	Other transports/number of residents transported	49/49	50/50	52/52
23	Non-custody juveniles community service hours completed	318	0	582
Employee Engagement				
24	Number of open positions at the start of each budget year	1	5.6	5.6

*SCRAM (Secure Continuous Remote Alcohol Monitoring) is a transdermal alcohol monitoring system that can be attached to the probationer via an ankle bracelet.



DEPARTMENT SUMMARIES

BOCC: PUBLIC DEFENDER

DESCRIPTION

The Public Defender's Office provides legal representation as court-appointed attorneys for indigent clients in criminal cases, including felony, misdemeanor and selected civil cases, for juveniles in criminal cases, and for children and their families in Child Protective hearings. Our dedicated attorneys and support staff strive to uphold the constitutional protections the law affords to those accused of crimes.

CHALLENGES & ACCOMPLISHMENTS

Vacant unfilled positions continue to be the greatest challenge facing our office. Since the number of public defenders in our office is insufficient to carry the caseload from the courts, some cases are now being conflicted out to our contract conflict attorneys. High caseloads, the need to cover caseloads of vacant positions, as well as the chaotic and unpredictable court schedule contribute to the strain on both existing public defenders and conflict attorneys. We are hopeful that the 2024 wage increase will 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.

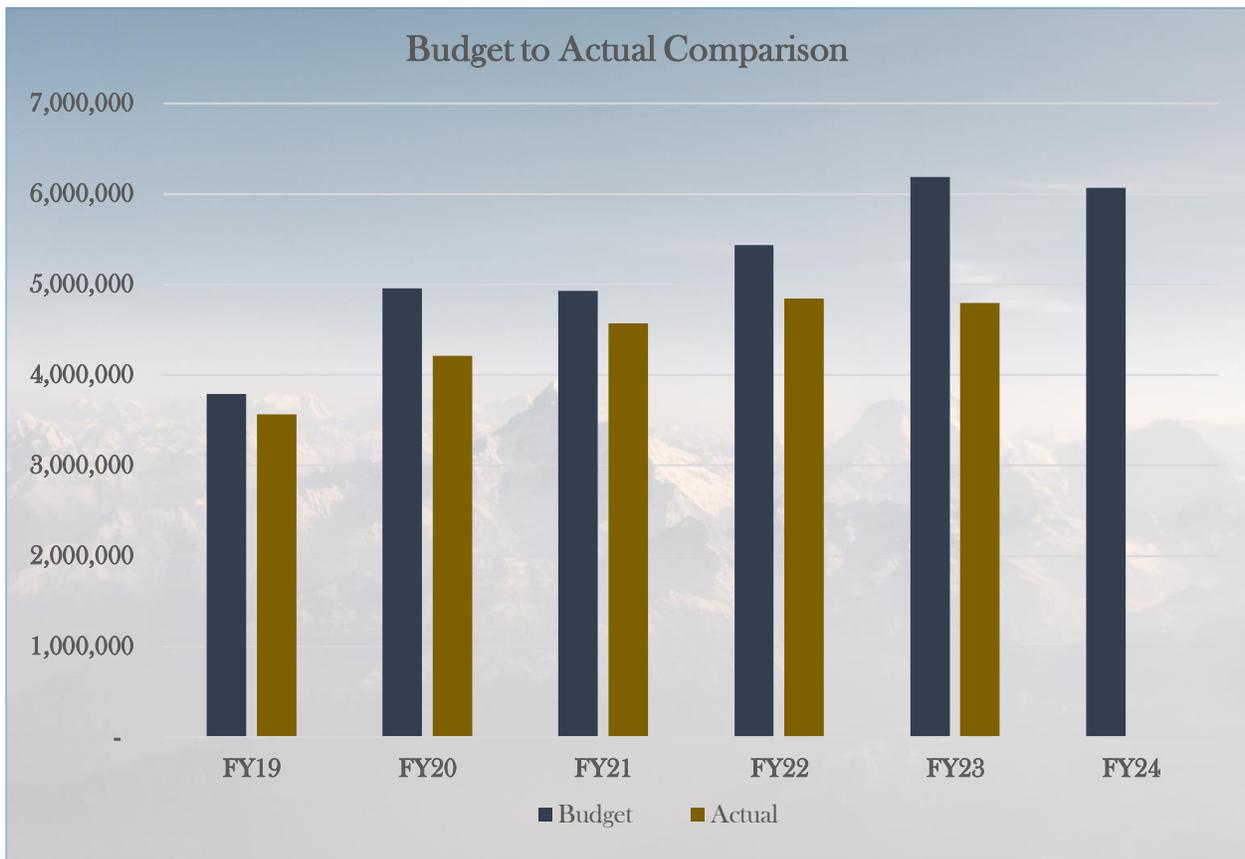
DEPARTMENT GOALS /OBJECTIVES

- 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.
- Continue training and maintain professional certifications and licenses.
- 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.
- Smooth transition into a State Public Defense System while continuing to provide quality representation of our clients as this transition occurs.

DEPARTMENT SUMMARIES

BOCC: PUBLIC DEFENDER

BUDGET PERFORMANCE



DEPARTMENT SUMMARIES

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.

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

Transit Department (FTA/CityLink)

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
<i>Fixed Route</i>				
2	Service area square miles	32	32	32
3	Number of operating fixed routes	3	3	3
4	Annual Trips (UPT)	102,741	114,854	115,395
5	Average daily trips (300 operational days)	342	383	385
6	Operational Revenue Vehicles	10	13	7
7	Average fleet age in years	9	7	3
8	Annual Vehicle Revenue Miles (VRM)	152,295	152,254	152,295
9	Annual Vehicle Revenue Hours (VRH)	11,076	11,073	11,076
10	Operational vehicles purchased	3	-	-
11	Vehicles disposed of	-	-	6
Operating Expenses		596,101	531,876	563,989
12	Federal funding	\$ 595,064	\$ 531,876	\$ 563,989
13	Local funding	\$ 1,037	\$ -	\$ -
Capital Expenses		\$ 561,028	\$ 9,623	\$ -
14	Federal funding	\$ 492,157	\$ 9,623	\$ -
15	Local funding	\$ 68,871	\$ -	\$ -
16	Operating Expenses per VRM	\$ 3.91	\$ 3.49	\$ 3.70
17	Operating Expenses per VRH	\$ 53.82	\$ 48.03	\$ 50.92
18	Operating Expenses per UPT	\$ 5.80	\$ 4.63	\$ 4.89
19	UPT per VRM (passengers per mile)	0.67	0.75	0.76
20	UPT per VRH (passengers per hour)	9.28	10.37	10.42
<i>Paratransit</i>				
21	Service area square miles	-	-	-
22	Number of operating fixed routes	-	-	-
23	Annual Trips (UPT)	33,194	33,711	34,929
24	Average daily trips (300 operational days)	111	112	116
25	Operational Revenue Vehicles	13	13	13
26	Average fleet age in years	4	5	6
27	Annual Vehicle Revenue Miles (VRM)	210,844	210,873	210,859
28	Annual Vehicle Revenue Hours (VRH)	11,696	14,363	13,030
29	Operational vehicles purchased	-	-	2
30	Vehicles disposed of	-	-	-
31	Operating Expenses	652,913	723,138	688,026
32	Federal funding	\$ 639,284	\$ 708,915	\$ 678,261
33	Local funding	\$ 13,629	\$ 14,223	\$ 9,765
34	Capital Expenses	\$ 68,065	\$ 1,053,702	\$ 496,061
35	Federal funding	\$ 63,618	\$ 883,857	\$ 290,711
36	Local funding	\$ 4,447	\$ 169,845	\$ 205,350

DEPARTMENT SUMMARIES

		Actual 2021	Actual 2022	Estimated 2023
37	Operating Expenses per VRM	\$ 3.10	\$ 3.43	\$ 3.26
38	Operating Expenses per VRH	\$ 55.82	\$ 50.35	\$ 52.80
39	Operating Expenses per UPT	\$ 19.67	\$ 21.45	\$ 19.70
40	UPT per VRM (passengers per mile)	0.16	0.16	0.17
41	UPT per VRH (passengers per hour)	2.84	2.35	2.68
42	Percentage of federal funding for staff at the beginning of each budget year*	60%	67%	63%
43	Percentage of property tax funding for staff at the beginning of each budget year*	40%	33%	37%
44	Number of FTE's (full time employees) at the beginning of each budget year*	7	9	9
Employee Engagement				
45	Number of open positions at the start of each budget year	-	-	1

+ *No Data Available*

TBD *Data is To Be Determined*

* For FY21-FY23, staff for Transit were combined with Resource Management Office

UPT *Annual Unlinked Trips - the number of passengers who board public transportation vehicles*

VRM *Annual Vehicle Revenue Miles - the miles a vehicle actually travels while in revenue service*

VRH *Annual Vehicle Revenue Hours - the hours a vehicle actually travels while in revenue service*

VOMS *Vehicles Operated in Maximum Service - the largest number of vehicles operated at any one time during the day, normally the rush hour periods.*

Revenue Service - *the operation of a transit vehicle during the period which passengers can board and ride on the vehicle*

Revenue Vehicle - *the rolling stock (bus, van, etc) used to provide revenue service for passengers*

Service Vehicle - *vehicles used to indirectly deliver transit service, maintain revenue vehicles, and perform transit-oriented activities*

Facility - *transit facilities include spaces that are required for boarding and alighting activity of passengers, infrastructure (system) needed for bus vehicles to service passengers maintain and store vehicles, etc.*

DEPARTMENT SUMMARIES

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. Idaho Code Title 22, Chapter 24 Noxious Weeds requires the County to establish and maintain a program for the 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, identifying and mapping infestations, and educating the public using multiple communication tools.

CHALLENGES & ACCOMPLISHMENTS

In conjunction with Nez Perce Biocontrol Center and private landowners, Kootenai County Noxious Weed Control released bio controls on 15 sites targeting three species of noxious weeds. The department provided public education by assisting with the State Forestry Contest, presenting at Farm to Table, presenting to an NIC Botany class, hosting an educational workshop and providing recommendations to the owners of every parcel inspected. The department also provided over 60 pieces of equipment at no cost which citizens used to treat noxious weeds on approximately 300 acres. Additionally, the department treated 281 acres of county-owned property.

PERFORMANCE MEASURES

- County owned properties treated for noxious weeds.
- Public education initiatives.
- Bio control releases.
- Acres and sections inspected.
- Weed control equipment loaned to citizens at no cost.

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 square mile sections. The department inspects as many properties as possible within a 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 acres inspected, and the number of citizens assisted. This year's objectives were exceeded by performing inspections of 134 parcels, totaling 2,093 acres, which covered 9 sections of the county.

DEPARTMENT SUMMARIES

BOCC: PARKS & WATERWAYS

DESCRIPTION

Kootenai County is the largest boating community in the State of Idaho with approximately 27,000 registered boaters and just over 44,000 navigable acres for boaters to enjoy. The Department is responsible for the ongoing management and maintenance of County park properties, marine facilities, recreational trails, RV dump station, undeveloped rural properties, and two 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 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.

CHALLENGES & ACCOMPLISHMENTS

Post-pandemic conditions continue to adversely affect capital purchases, materials, and contractor availability. Increased costs of materials, fuel, and contractors has impacted the Department. In June of 2023, the Department was awarded \$116,000 from a Waterways Improvement Fund Grant to replace the Spokane Point Boat Launch Docks. The Department also received a new work boat, which was also funded from a Waterways Improvement Fund Grant and other restricted funds.

PERFORMANCE MEASURES

- User fees collected.
- Boat registration fees received.
- Capital projects completed.

DEPARTMENT GOALS /OBJECTIVES

The mission of the Department is to provide the recreational users of County facilities with 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 in our efforts to serve the citizens of Kootenai County.

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 provides jobs, revenue, and has a significant impact on the overall social and economic health of Kootenai County.

The Department measures performance by completing projects listed in its strategic plan by fiscal year and comparing annual revenue trends. The Department Director routinely inspects facilities to ensure they are maintained commensurate with the public’s expectations. 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: SNOW GROOMERS

DESCRIPTION

The Snow Groomer Department is responsible for grooming approximately 300 miles of snowmobile trails in the Coeur d'Alene National Forest and portions of Shoshone and Bonner Counties. Snow grooming programs are described in Idaho Code 67-7106.

CHALLENGES & ACCOMPLISHMENTS

The department completed 3071 miles of groomed trails for the 2022-2023 winter season.

Challenges to operations can vary each year and are typically caused by weather. They include, but are not limited to: windstorms which cause trees to fall and block trails, low snow conditions, or extreme cold temperatures. Unique to operations in the backcountry during winter, major mechanical failures to grooming equipment creates challenges mobilizing parts and personnel necessary to make repairs.

PERFORMANCE MEASURES

Performance is measured by observing the total number of trail miles groomed in comparison with previous years, utilizing similar funding appropriations, and comparable weather conditions.

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 department goals and objectives are to provide the best groomed trails in the State of Idaho, while operating within available funding sources. This will be accomplished by continually improving the efficiency and safety of the program through training, implementation of new technologies, travel routes, and partnerships with private and public entities.

DEPARTMENT SUMMARIES

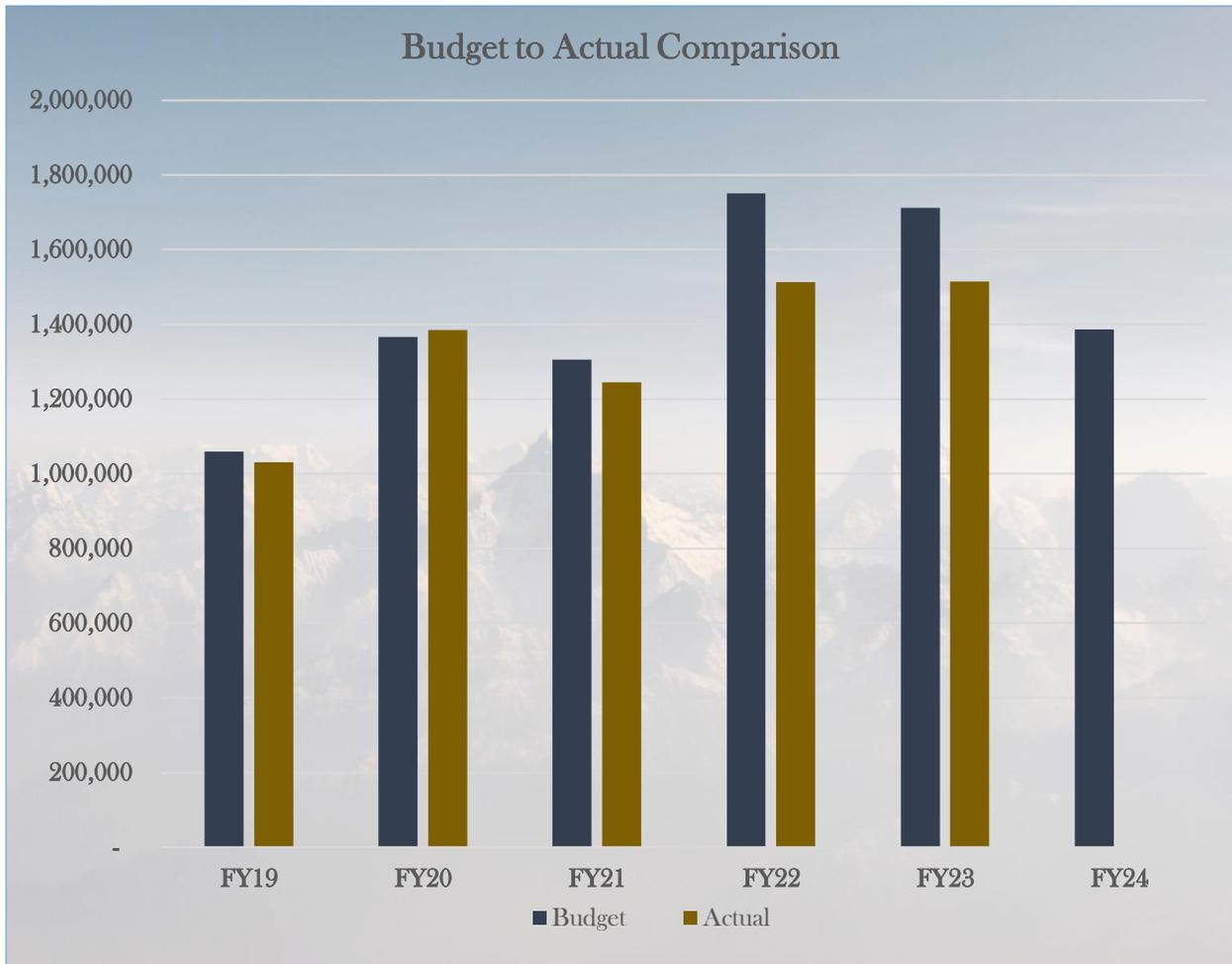
Recreation

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Number of boat launch citations issued	1,048	694	737
3	Number of boat launch passes sold 1st Pass/2nd Pass	2,453/431	2,209/404	2,286/397
4	Registered boats - Kootenai County Designation	27,422	27,828	TBD
5	Miles of snow trails groomed	+	3,012	3,619
6	Acres inspected for noxious weeds	3,486	8,105	2,093
7	County owned acres treated for noxious weeds	295	451	281
8	Acres treated by citizens via loan-out program	254	451	291
Employee Engagement				
9	Number of open positions at the start of each budget year	3	1	-

+ No Data Available

TBD Data is To Be Determined



DEPARTMENT SUMMARIES

BOCC: REPROGRAPHICS MAIL CENTER

DESCRIPTION

The Reprographics Mail Center 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

- Increase delivery locations without adding additional personnel.
- Perform services with professionalism and consistent product quality.
- Research other vendors for best cost and quality of supplies used by departments.

PERFORMANCE MEASURES

- Volume of paper used annually.
- Number of images produced annually.
- Quantity and cost of postal mail and parcels.

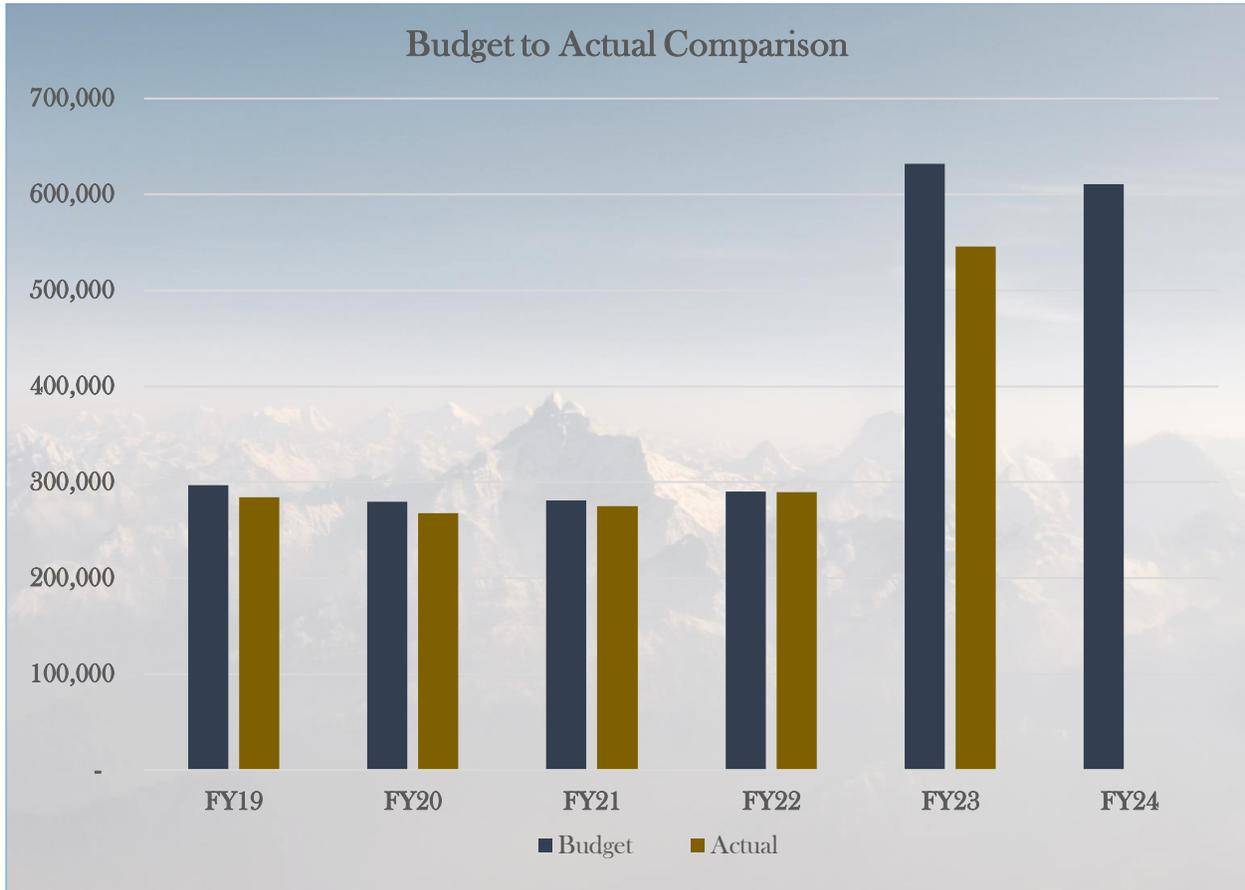
DEPARTMENT GOALS/OBJECTIVES

- 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

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.

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 1,450 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 cost effective means of waste disposal for all citizens.”

DEPARTMENT SUMMARIES

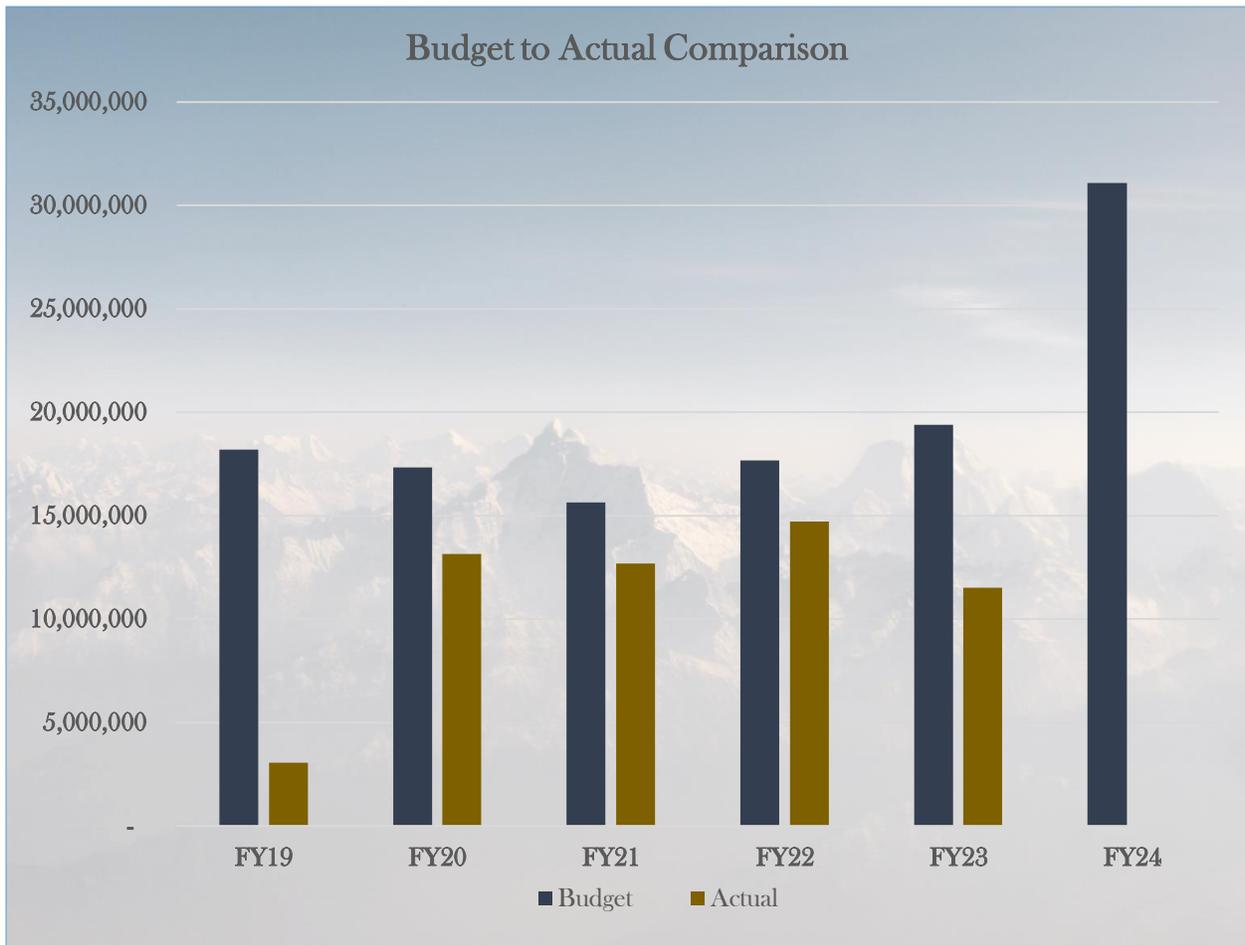
BOCC: SOLID WASTE

Solid Waste

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Gallons (in millions) of leachate processed and hauled	5.4	4.2	TBD
3	Customer site visits	808,744	765,466	TBD
4	Processed tons	252,470	259,195	TBD
Employee Engagement				
5	Number of open positions at the start of each budget year	5	9	13

TBD Data is To Be Determined



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. As of 2022, Kootenai County is the second largest veteran population in the State of Idaho. Veterans make-up 10.5% of the county's population not including immediate family members and survivors. Over 6,000 veterans utilize the services of this office on an annual basis.

CHALLENGES & ACCOMPLISHMENTS

The Veteran Services Office continues to be a top performing office in the state with a high success rate on claims and has earned a 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. Success is attributed to Veterans/families putting their trust and confidence in the VSO.

It is important that the County keep pace with the growth, changes and 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 which particularly affects Elder Care services.

DEPARTMENT GOALS /OBJECTIVES

- Maintain a high level of certification and education for the Veteran Services Officer (VSO) and staff 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

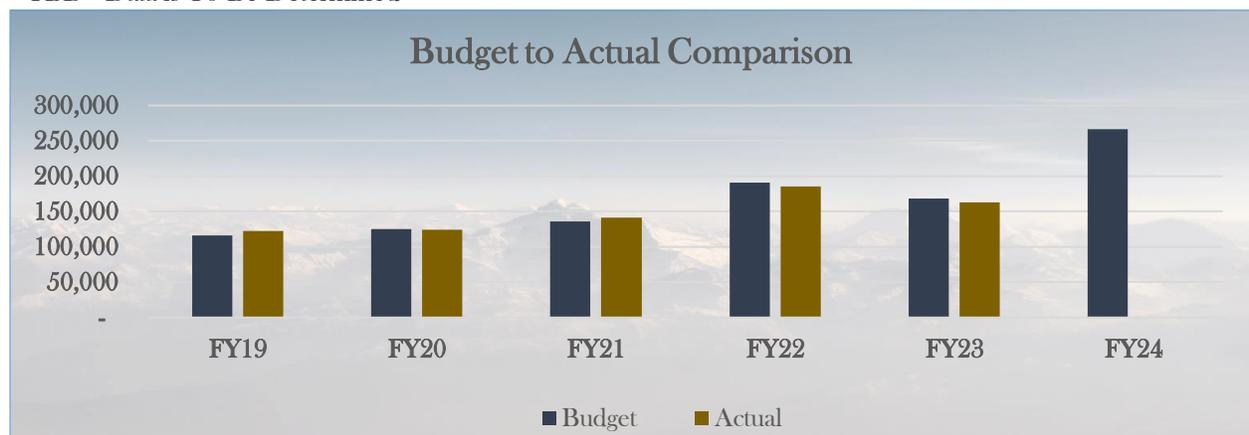
BOCC: VETERAN'S SERVICES

Veteran Services

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
VA expenditures by type of claim				
2	Compensation/Pension	\$85,361,000	\$92,654,000	TBD
3	Education/Voc Rehab	\$ 5,967,000	\$ 5,565,000	TBD
4	Insurance and Indemnity	\$ 829,000	\$ 967,000	TBD
5	Medical Care	\$70,722,000	\$69,178,000	TBD
Average % of Veterans seen and most common claim filed				
6	WWII (hearing loss/pension)	9%	8%	TBD
7	Korean (hearing loss/pension)	10%	9%	TBD
8	Vietnam (hearing loss/agent orange presumptives)	37%	35%	TBD
9	Gulf War/OEF/OIF (PTSD/sustained injuries/education)	28%	27%	TBD
10	Peace Time (hearing loss/sustained injuries)	16%	15%	TBD
11	Other (survivor DIC/pension)	0%	6%	TBD
Community Outreach				
12	Shut-in visits average per month	2	2	TBD
13	VA briefings to area agencies average per month	1	2	TBD
14	Attendance at service organizations average per month	1	2	TBD
15	Scheduled appointments	750	552	TBD
16	Walk-in appointments	769	1,593	TBD
17	New clients added	206	191	TBD
18	Records edited	2,940	2,147	TBD
19	Forms prepared	1,310	2,272	TBD
20	Phone calls returned	4,163	3,146	TBD
21	County veteran population	14,631	14,631	TBD
Employee Engagement				
22	Number of open positions at the start of each budget year	-	-	-

TBD Data is To Be Determined



DEPARTMENT SUMMARIES

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: Airport Sewer Fund, Aquifer Protection District, Court-Appointed Special Advocates, Centennial Trail Joint Powers Board, Historic Preservation Commission, Kootenai County Emergency Services System, North Idaho State Fair, and Panhandle Health District #1. 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.

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
- \$20,000 Board of Community Guardian
- \$10,000 Kootenai Recovery Community Center
- \$10,000 Northern Idaho Crisis Center
- \$6,000 Kootenai-Shoshone Soil & Water Conservation District
- \$5,000 Animal Damage Control District #1
- \$3,000 Safe Passage Women's Center
- \$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
- **\$222,219 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

CLERK



Jennifer Locke

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:

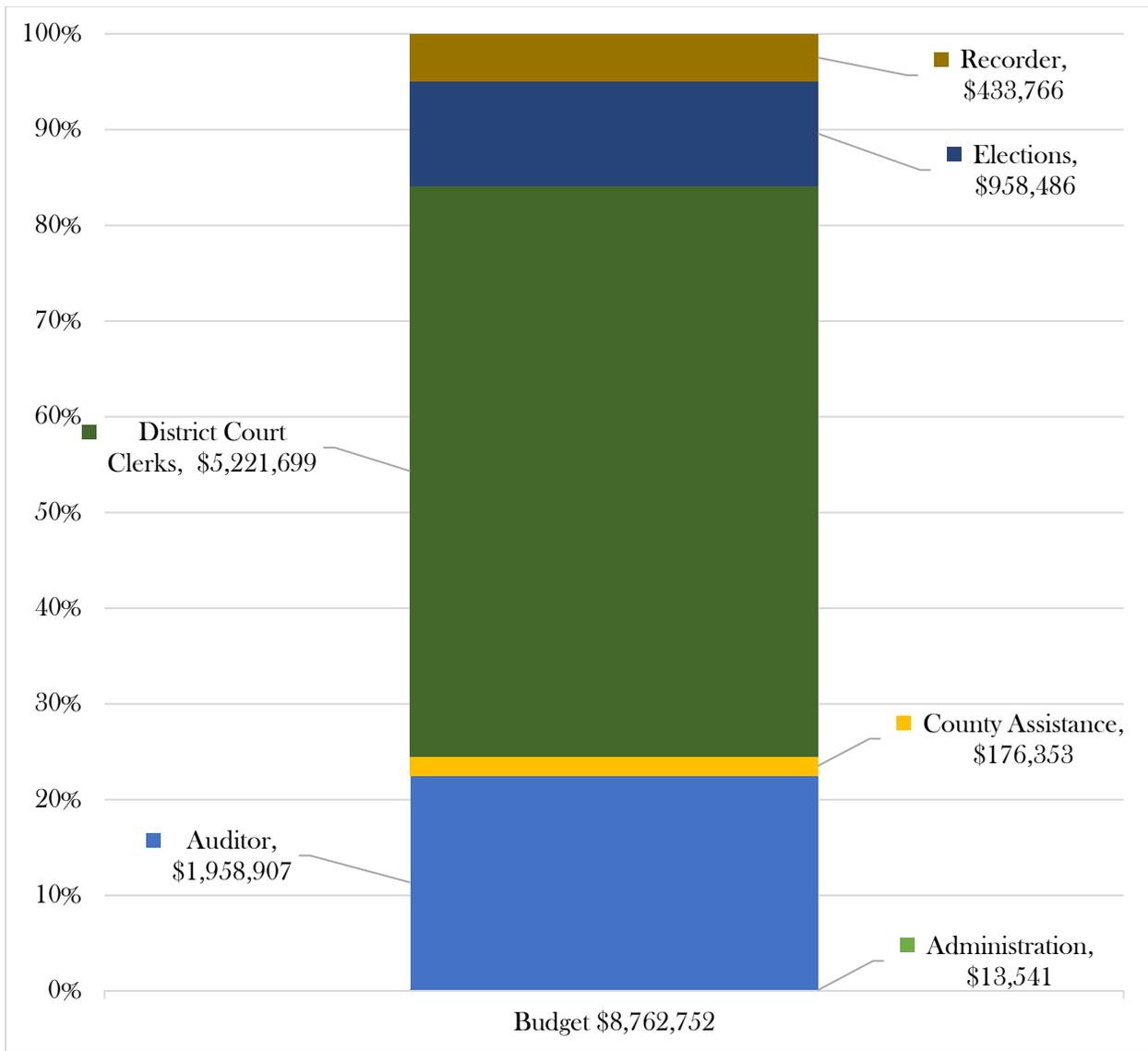
- Auditor
- Chief Elections Officer of the County
- Clerk of the Board of County Commissioners
- Clerk of the District Court
- Recorder

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.

CLERK DEPARTMENTS

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

DEPARTMENT SUMMARIES



DEPARTMENT SUMMARIES

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 Annual Comprehensive Financial Report (ACFR), the office provides financial information to internal and external users and promulgates financial policies to ensure strong internal controls are maintained throughout the County

CHALLENGES & ACCOMPLISHMENTS

Challenges for 2024 include staff turnover in the Accounting Manager and Sr Accountant positions, which necessitate training and process learning, while still providing high levels of service to other County departments.

Accomplishments in FY 2023 include:

- Distinguished Budget Presentation Award for the FY 2023 Budget from the Government Finance Officers Association of the United States and Canada (GFOA). The award for the FY 2023 Budget Presentation marks the 11th consecutive year the County has received this award.
- Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the FY22 ACFR including an unmodified opinion on the annual financial and grant compliance audit, with no audit comments.

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:

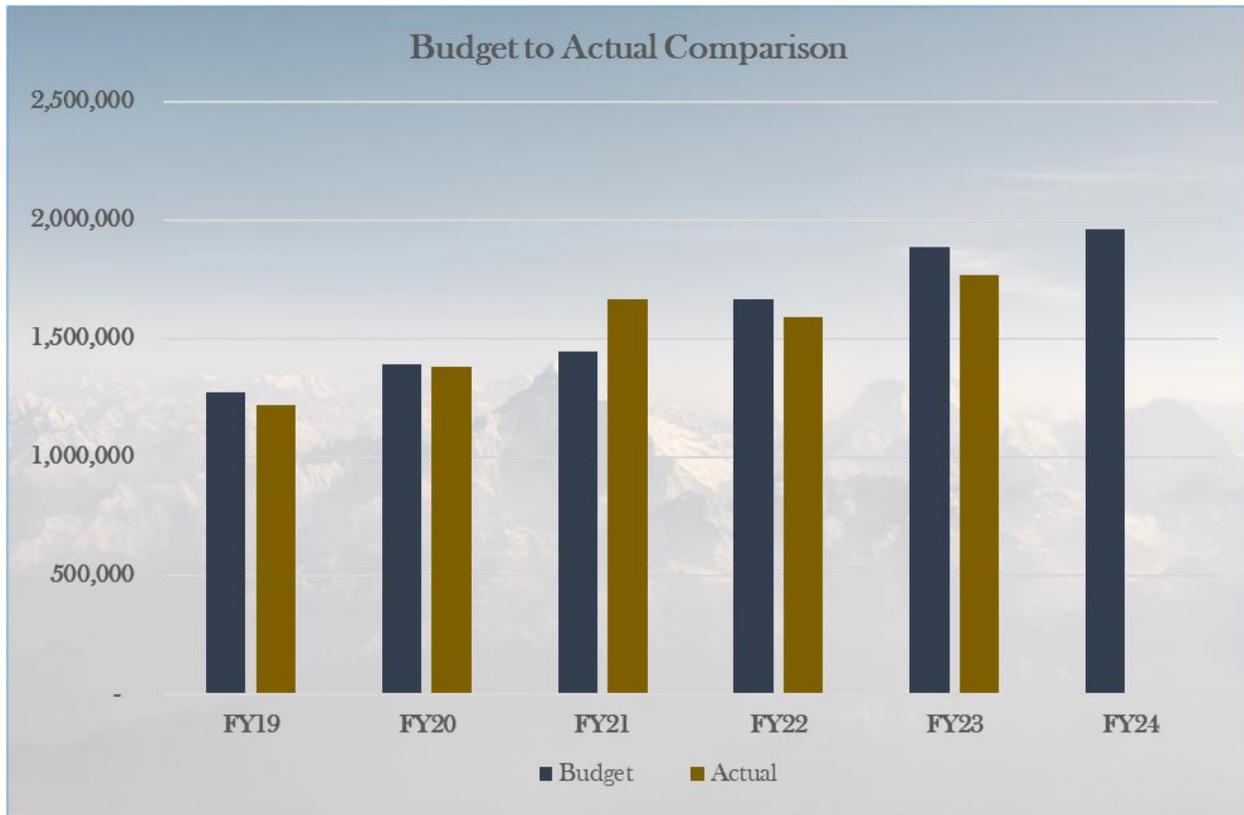
- Daily processing of revenues and expenses to keep financial system records up-to-date
- Provide same day turnaround for ad-hoc reporting requests to department management and Elected Officials, allowing time for questions and revisions.
- Serve as subject matter experts at public meetings to verify 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.
- Monthly, Quarterly and Annual reports completed on time with multi-level review and analytical commentary.
- The Annual Comprehensive Financial Report (ACFR) and Budget Book documents prepared to the standards of the Government Finance Officers Association (GFOA) and attain the yearly awards that recognize with these quality standards.

DEPARTMENT SUMMARIES

Auditor

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Governmental funds current ratio	6.23	3.87	TBD
3	Enterprise fund working capital	\$ 33,861,099	\$ 36,979,779	TBD
4	General fund Emergency Reserves (unrestricted fund balance) in monthly operating expenditures	2 Months	2.5 Months	2.5 Months
5	Number of journal entries	110,619	109,018	TBD
6	Number of manual journal entries	21,618	19,525	TBD
7	Number of budget adjustments	2,014	1,961	TBD
8	Funds collected and distributed to other taxing districts	\$189,142,816	\$200,854,333	\$196,781,266
9	Property taxes received for all taxing districts (includes County)	\$215,050,013	\$230,937,617	\$229,835,561
10	GFOA Certificate of Achievement for Excellence in Financial Reporting	yes	yes	yes
11	GFOA Distinguished Budget Presentation Award	yes	yes	yes
Employee Engagement				
12	Number of open positions at the start of each budget year	-	-	1



DEPARTMENT SUMMARIES

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.

CHALLENGES & ACCOMPLISHMENTS

Changing legislation to eliminate all County Assistance, except cremation, request for modification of previously approved medical and involuntary mental holds, payments, certain utilities, and rent has been our largest challenge, necessitating downscaling to only one staff member in FY24.

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, of the past health care costs covered by the County taxpayers. County Assistance is self-funded and does not require property tax to fund the department's remaining operations. All applications from non-medical, requests for modification of previously approved medical and involuntary mental holds, and payments, 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%.

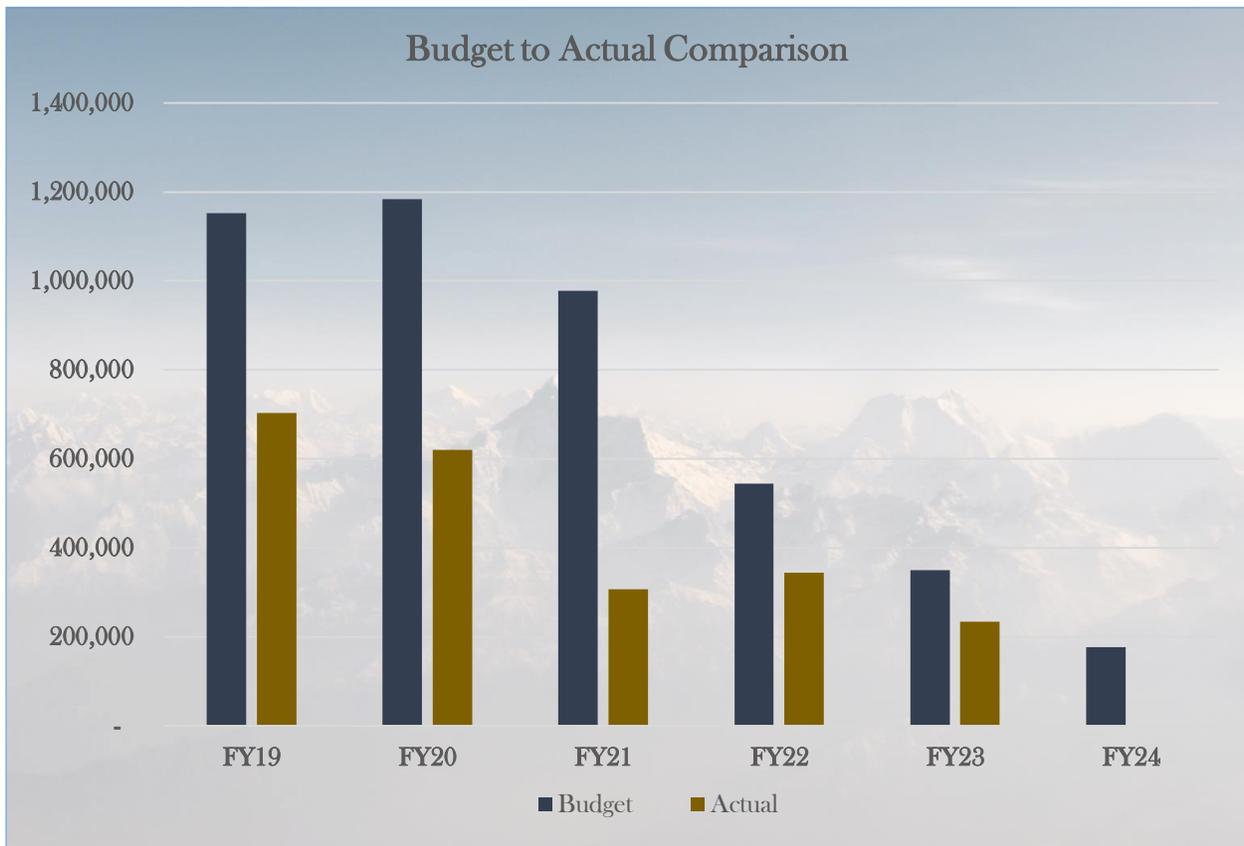
DEPARTMENT SUMMARIES

County Assistance

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Number of cremation assistance applications received	+	26	27
3	Number of cremation assistance applications approved	+	4	13
Employee Engagement				
4	Number of open positions at the start of each budget year	-	-	-

+ No Data Available



DEPARTMENT SUMMARIES

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 litigants navigate the court system. The court is guided by Idaho Code, Supreme Court Rules and local Administrative Rules.

CHALLENGES & ACCOMPLISHMENTS

Challenges for 2024, include maintaining drastically increased workloads while maintaining customer service. Limited technology adds time and additional complexity. Another challenge is that some positions require a training period of (6) months to a year, due to the complexity of the job duties. Continued changes in Legislature cause a ripple effect in updating local practices and forms. District Court has implemented texting software regarding payment plans. This has improved the process, and provided the community with easy access to complying with court orders and judgments.

PERFORMANCE MEASURES

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

DEPARTMENT GOALS /OBJECTIVES

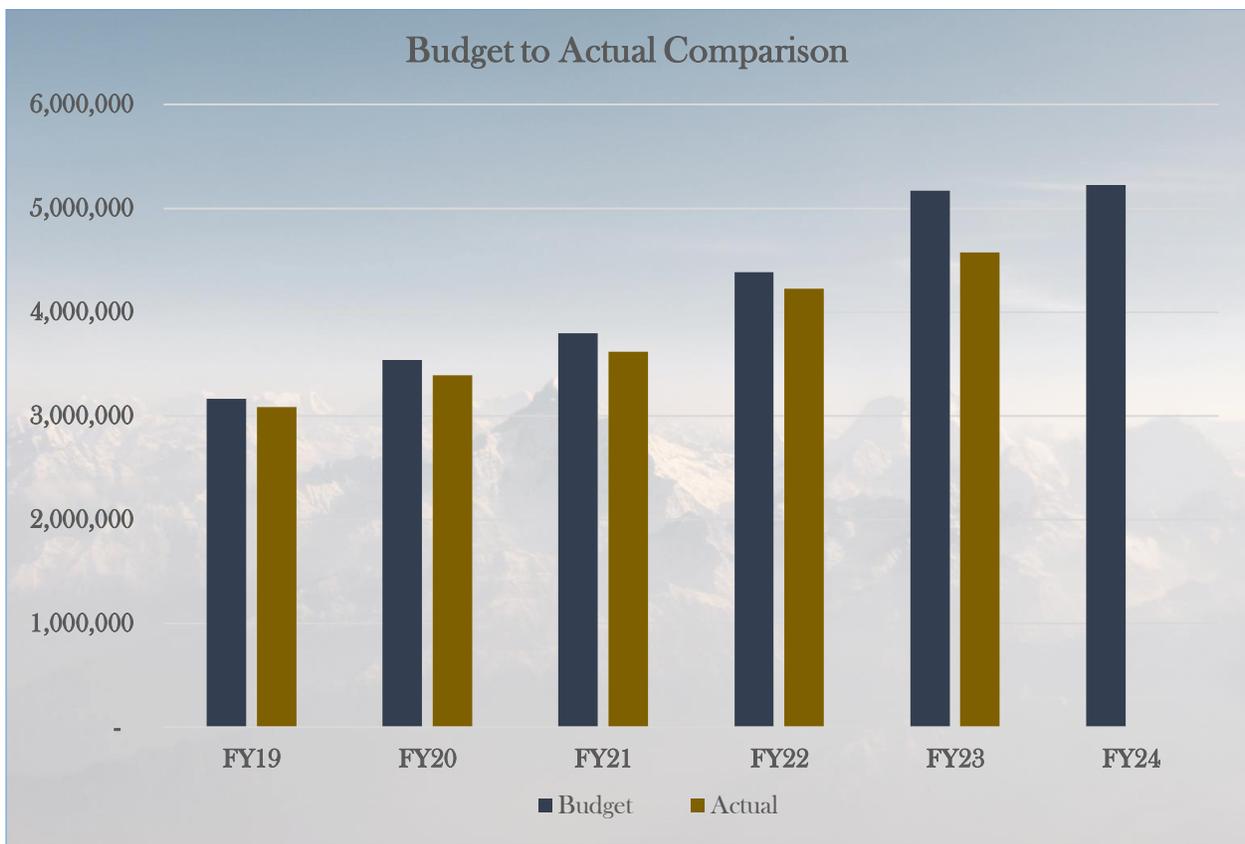
- Provide and process information received in a non-biased, efficient manner which enhances smooth processing of court cases to conclusion. District Courts goals parallel the County's mission to provide professional service.
- Process both digital and paper court filings in a streamlined and efficient manner.
- Process record requests for the public, while meeting regulations of Idaho Code Rule 32.
- Track and monitor community service hours, along with offering in-house payment plans.
- Convert paper case files to digital format. We are hoping to complete this project within the next 4 to 5 years.
- Clerk in-court proceedings, while preserving an official record of both audio and written case adjudication.

DEPARTMENT SUMMARIES

District Court Clerks

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Length of time to process payments and update records	24 hours	24 hours	24 hours
3	Length of time to wait for court hearings on private motions or contempt matters	4-6 weeks	4-6 weeks	4-6 weeks
4	Length of time to process case documents	1-2 days	1-2 days	1-2 days
5	Ensure compliance with laws and regulations	100%	100%	100%
6	Revenues generated from Compliance Program	\$ 39,969	\$ 32,837	\$ 31,713
Employee Engagement				
7	Number of open positions at the start of each budget year	6	4	12



DEPARTMENT SUMMARIES

CLERK: ELECTIONS

DESCRIPTION

The Elections department maintains the voter registration system and administers the election process in Kootenai County. Additionally, the Elections department utilizes public information opportunities such as voting equipment demonstrations, press releases, and 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 important platform for citizens to access important voter resources, such as precinct location, voter registration and absentee balloting information, election-specific details and sample ballots. The administration of the election process, from candidate filing and ballot preparation, to the selection of precincts, including outfitting, training and staffing the many voting locations, 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 the information of over 105,000 registered voters in the voter registration system, and can hold up to three (3) elections in a year. In addition, the office maintains voting records for all Consolidated, Primary and General elections, verifies petition and recall signatures, and operates and maintains voting equipment.

CHALLENGES & ACCOMPLISHMENTS

The biggest hurdle the Elections Department faces currently is public perception of the election process. Even though Kootenai County has been shown through recounts and audits to have 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 doubt and suspicion heretofore unseen by the department. The Elections Department is proud of the level of security and fairness that exists in the elections process, including the accuracy of the tabulators and the conduct of elections staff and poll workers.

Even with the high levels of security already present in Kootenai County elections, the Elections Department is still constantly looking to improve efficiencies in elections administration, to continue to ensure the utmost levels of accuracy, fairness and integrity in every step of the voting 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 laws, systems, and technology to help maximize efficiency and revise procedures.

DEPARTMENT SUMMARIES

Elections

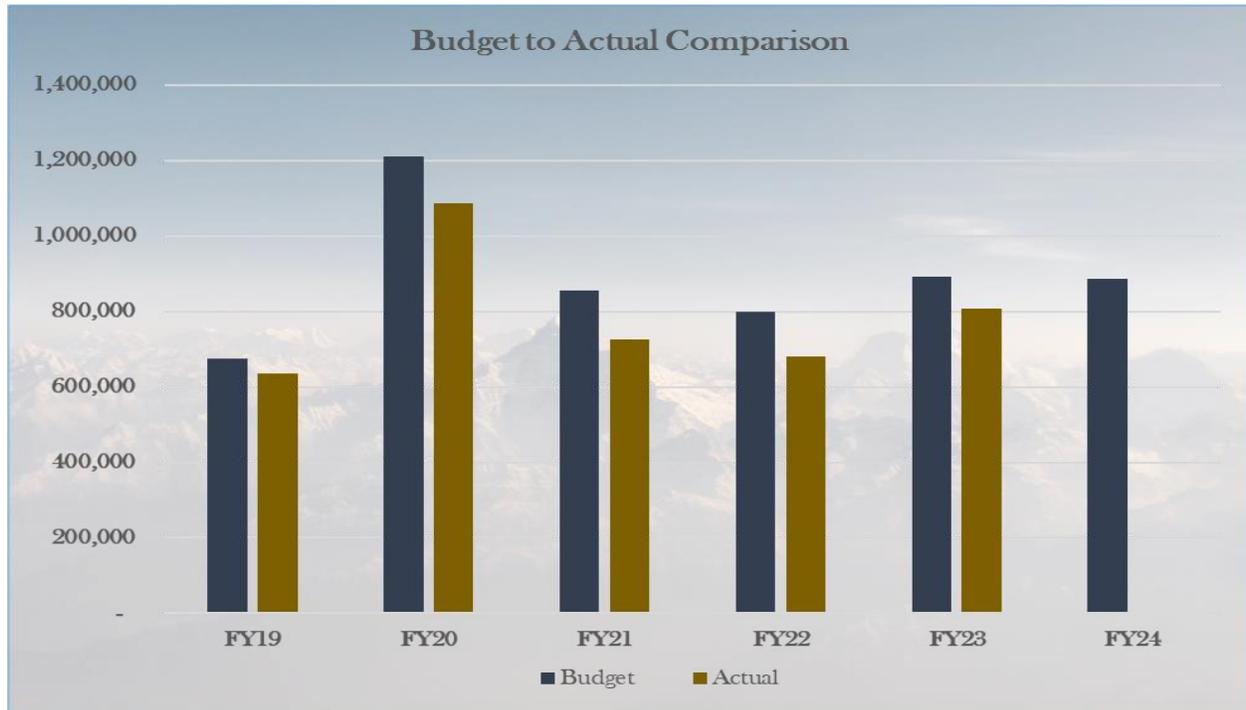
Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Percentage of Eligible Voters Registered to Vote *	73%	74%	+
3	Registered Voters as of July report	101,589	105,162	105,367
4	Estimated Total Population (as of July 1)	180,146	183,578	+
5	Estimated Population 18+ (per Census Bureau as of July 1)	139,912	142,953	+
6	Number of Elections	3	4	3
7	Advance Voting Ballots Cast	22,337	34,902	30,895
8	Absentee Voting	18,140	26,702	22,200
9	Early Voting	4,197	8,200	8,695
10	Military and Overseas Ballots Sent	51	87	31
11	Candidate Filings (does not include candidates filing with Secretary of State's office)	195	195	173
12	Seasonal Election Workers			
13	Election Worker Training Sessions	+	22**	43
14	November Voter Turnout	35%	59%	31%
Employee Engagement				
15	Number of open positions at the start of each budget year	-	-	1

*Based on census data for voting age population and total number of active registered voters.

**based on data from August and November 2022 elections

+ Data is not yet available



DEPARTMENT SUMMARIES

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 and alcoholic beverage licenses pursuant to Idaho Code. Additionally, the Recorder processes passport applications according to directives from the U.S. Department of State. The Recorder uses no property tax funds. Operations are completely funded by user fees. Any remaining funds are contributed to the General Fund.

CHALLENGES & ACCOMPLISHMENTS

The Recorder accurately imported and verified all recorded 1997 documents into Aumentum Recorder system. This was a total of 46,303 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. Keeping response times low 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.

Other Goals:

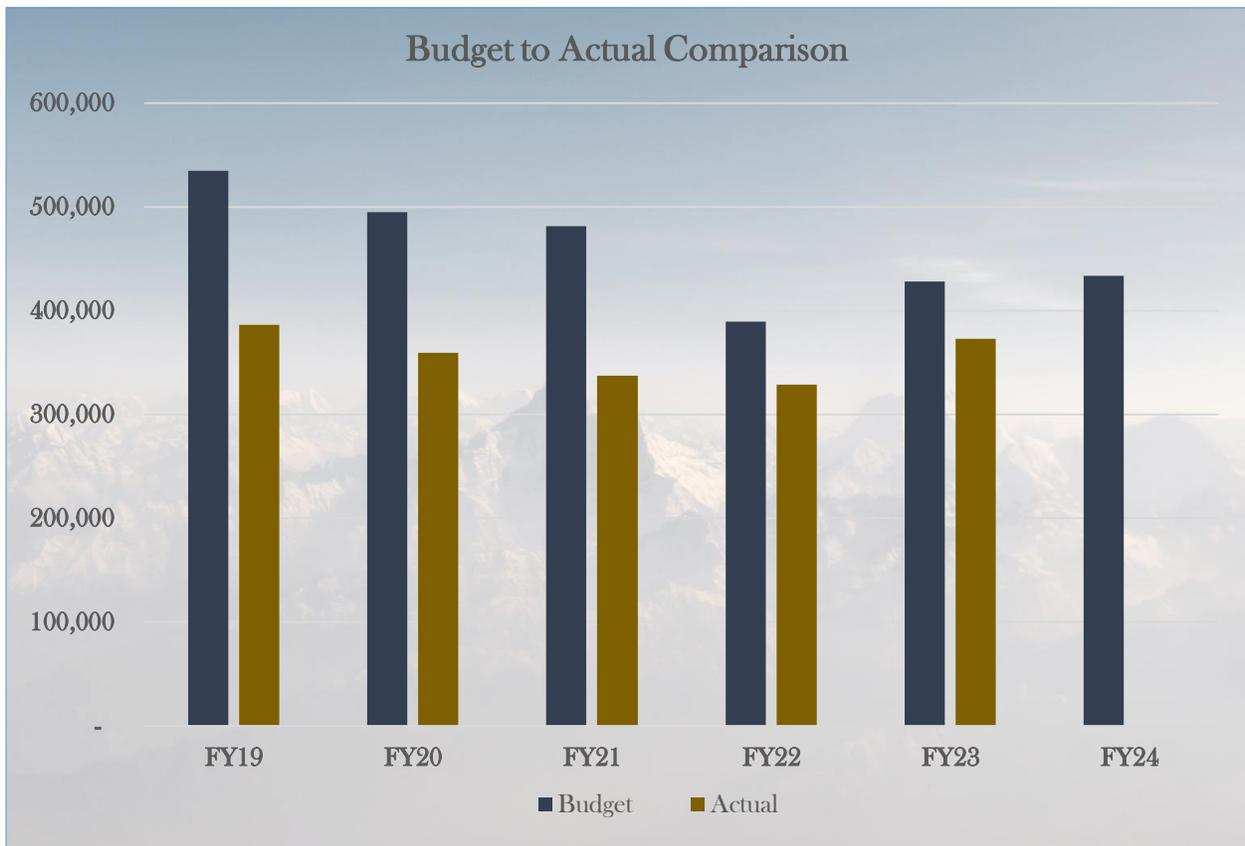
- Annual training for all staff for new processes with Aumentum Recorder.
- Provide annual passport recertification training through US Department of State for all staff.
- Review budget performance reports monthly for proper assessment of progress throughout the fiscal year.

DEPARTMENT SUMMARIES

Recorder

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Beverage licenses issued	449	456	451
3	Passports issued	2,299	4,152	5,902
4	Recorded documents	81,520	54,482	32,509
Employee Engagement				
5	Number of open positions at the start of each budget year	1	2	1



DEPARTMENT SUMMARIES

TREASURER



Steve Matheson

DESCRIPTION

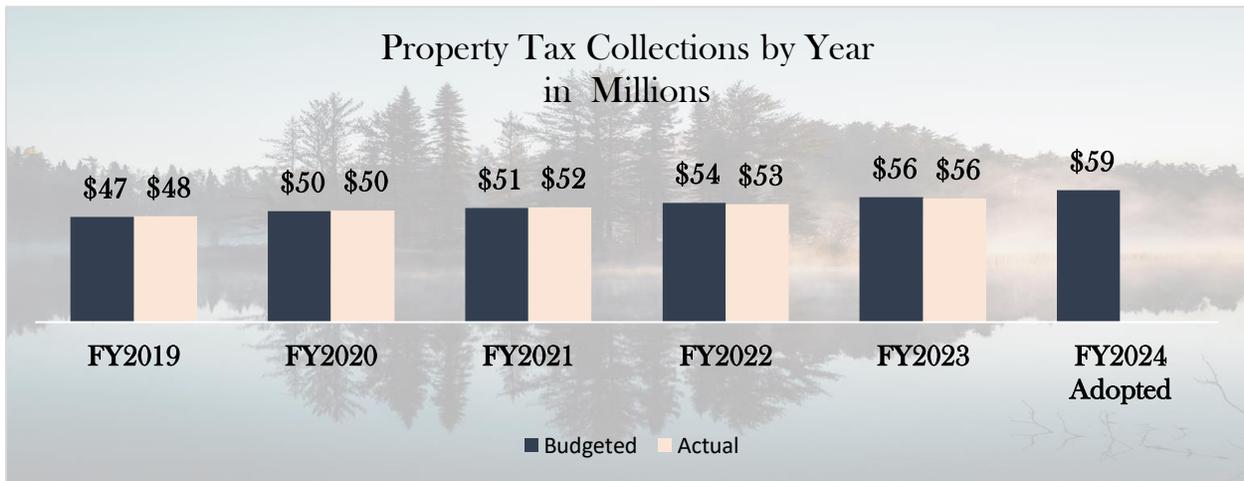
The Treasurer's office handles all treasury functions for the County. As the custodian of County funds, the Treasurer's office serves as the depository or bank for all County agencies, manages the County's cash accounts at area banks and serves as the County's investing authority. As Tax Collector, the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

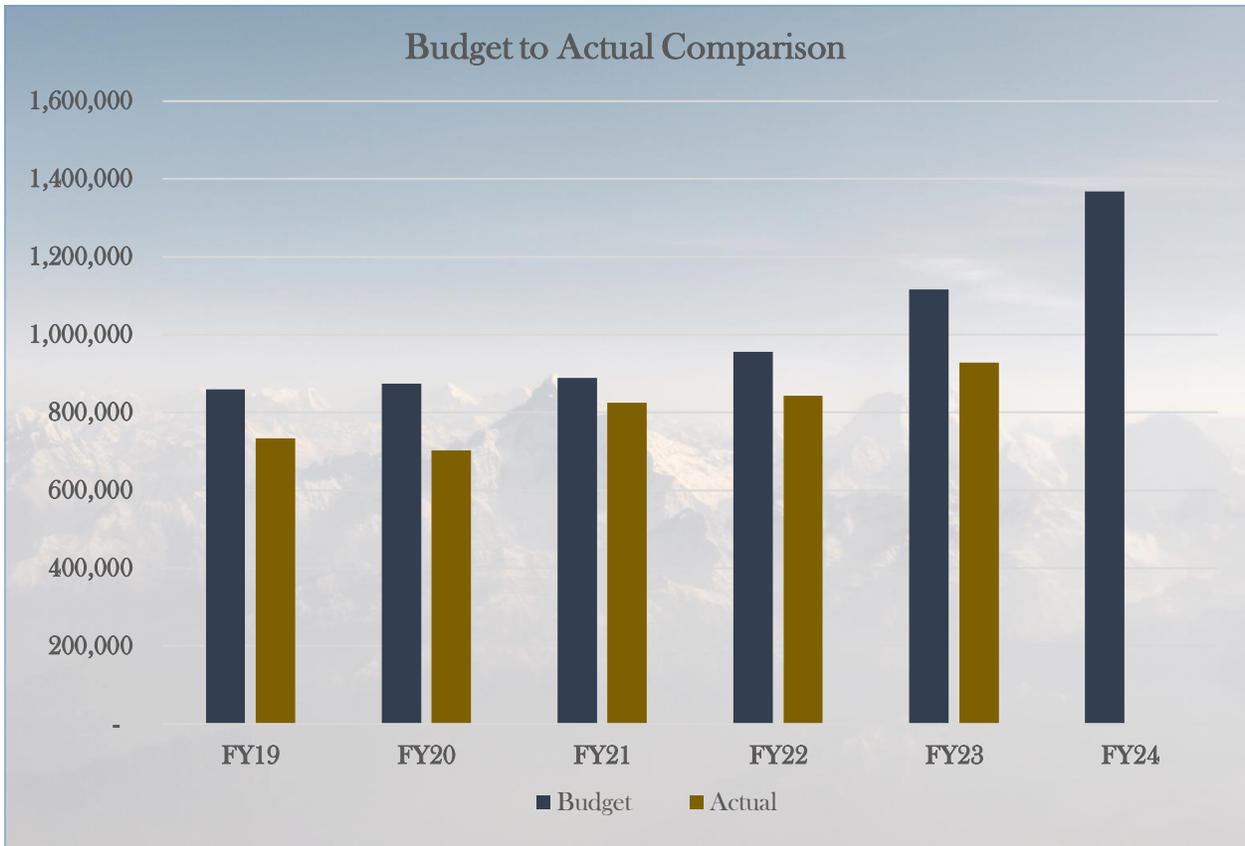
- Accuracy
- Efficiency
- Standardization
- Excellence in customer service

DEPARTMENT SUMMARIES

Treasurer

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
3	Interest earned	\$ 780,318	\$ 1,072,240	\$ 5,773,086
5	Percentage of property tax collected	99%	101%	101%
Employee Engagement				
6	Number of open positions as of October 1st each year	-	-	1



DEPARTMENT SUMMARIES

ASSESSOR



The County Assessor is primarily responsible for determining equitable assessed values on both real and personal property for tax purposes (§ 63-207, Idaho Code). The Assessor also serves as the local agent of the Department of Idaho Transportation in the titling, licensing and registration of vehicles in the County (§ 49-205, I.C.), as well as the local agent for the State Department of Parks and Recreation (§ 67-7008, I.C.; § 67-7014, I.C.; § 67-7029, I.C.; § 67-7106, I.C.; and § 67-7126, I.C.). Idaho State Law also provides that if the Governor should call up a militia, he may order the Assessor to carry out a registration of all County residents liable for such service (§ 46-104, I.C.).

Bela Kovacs

The Assessor’s Office continues to experience transition and change including retirements of long-term personnel, the discovery of undocumented processes, and the on-going improvement of processes and practices. In January of 2023, the Assessor’s

Office obtained approval from the Board of County Commissioners to continue his contract with its expert systems consultant XTR Value Services, LLC, to address problematic aspects of the existing computer systems as inherited from a prior 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. In 2024, the Assessor will revamp the performance measurement approach for all Divisions of the Department by setting new performance measures and metrics and by carving out a new Business Intelligence and Technology Division that will report on performance measurement tracking and progress and to drive further innovation and process improvements through technology.

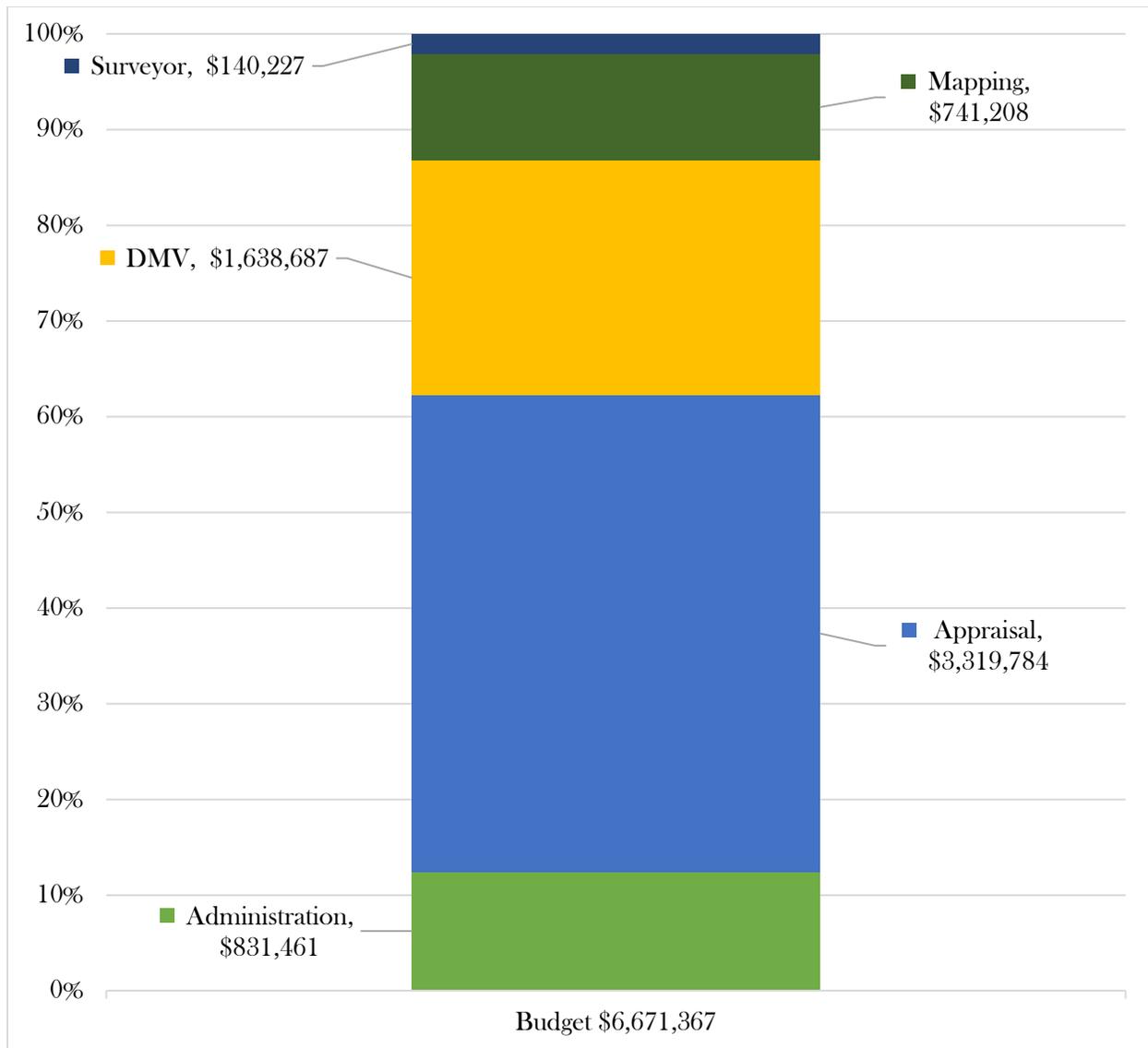
ASSESSOR DEPARTMENTS

- 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



DEPARTMENT SUMMARIES

ASSESSOR: ADMINISTRATIVE DIVISION

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 homeowners’ 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 has required training of Assessor personnel and running parallel with the traditional method until the program is fully transitioned.

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.

DIVISION’S GOALS /OBJECTIVES

It is the goal of the Assessor’s Office to maintain a fair and equitable tax-base and to provide customer services to the public 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 objective 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: RESIDENTIAL & SPECIALIZED APPRAISAL DIVISIONS

DESCRIPTION

The Appraisal Divisions are 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 revaluation of 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 performed by the Idaho State Tax Commission (ISTC) will continue to measure assessment uniformity on a statewide basis.

DIVISIONS' 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: LAND RECORDS & MAPPING DIVISION

DESCRIPTION

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

CHALLENGES & ACCOMPLISHMENTS

Increased demand associated with the significant growth of the County. 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.

DIVISION 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: 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.

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 2024.

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.

DIVISION 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: DIVISION 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.

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.

DIVISION 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.

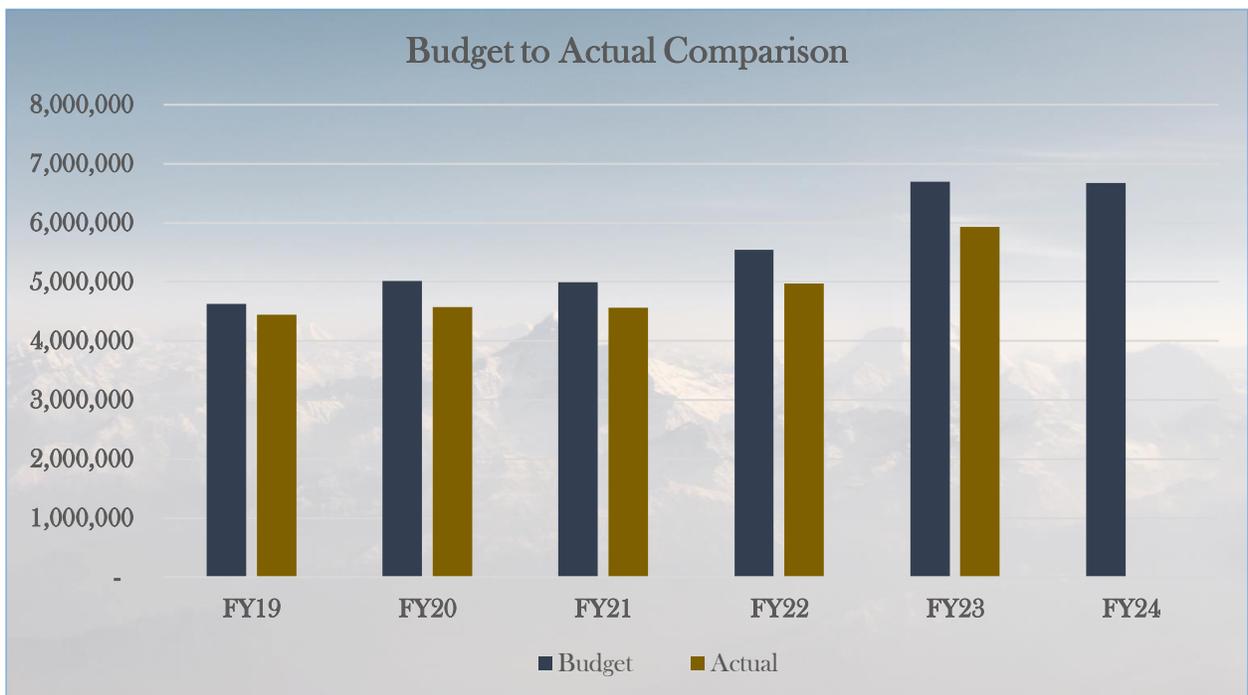
- Provide professional, courteous, knowledgeable, and cost effective service to the people of Kootenai County and out of state visitors for all motor vehicle needs.
- Provide a dealer registration service in addition to the current dealer titling service.
- Maintain 3-day turnaround for monthly mail-in registration renewals.
- Process 66,600 titles with less than 1% error rate, per year (includes counter, lien changes and dealer).

DEPARTMENT SUMMARIES

Assessor

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures & revenues to compared to actual	See below		
Operational Effectiveness				
2	Number of Internal Property Assessment Reviews	237	545	422
3	Number of Internal Property Value Inquiries	278	422	299
4	Number of Board of Equalization Appeals Received	84	793	86
5	Number of State Board Tax Appeals	2	26	5
6	Percentage of Properties Appealed During Board of Equalization	0.08%	0.76%	0.09%
7	Number of Walk-in Customers Helped	10,454	9,988	13,016
8	Number of Phone Calls Taken	13,269	15,529	17,759
9	Percentage of State Mandated Revaluation Quota Met	100%	100%	100%
10	Number of Permits Completed	5,003	5,105	6,980
11	Number of Parcels Visited	57,825	36,034	39,449
12	Number of Sales Reviewed	5,961	4,107	3,068
13	Number of Trusts Received and Processed	1,172	1,337	1,323
14	Number of Property Tax Relief Applications Processed	3,083	2,966	3,134
15	Number of Tax Cancellations Processed	743	773	783
16	DMV Number of Vehicle Registrations Processed	60,678	64,047	65,319
17	DMV Number of Titles Processed	74,546	77,562	73,388
18	DMV Walk-in Traffic	57,458	61,155	62,921
Employee Engagement				
19	Number of open positions at the start of each budget year	6	7	10



DEPARTMENT SUMMARIES

CORONER



Dr. Duke Johnson

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.

CHALLENGES & ACCOMPLISHMENTS

In FY 2023, 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

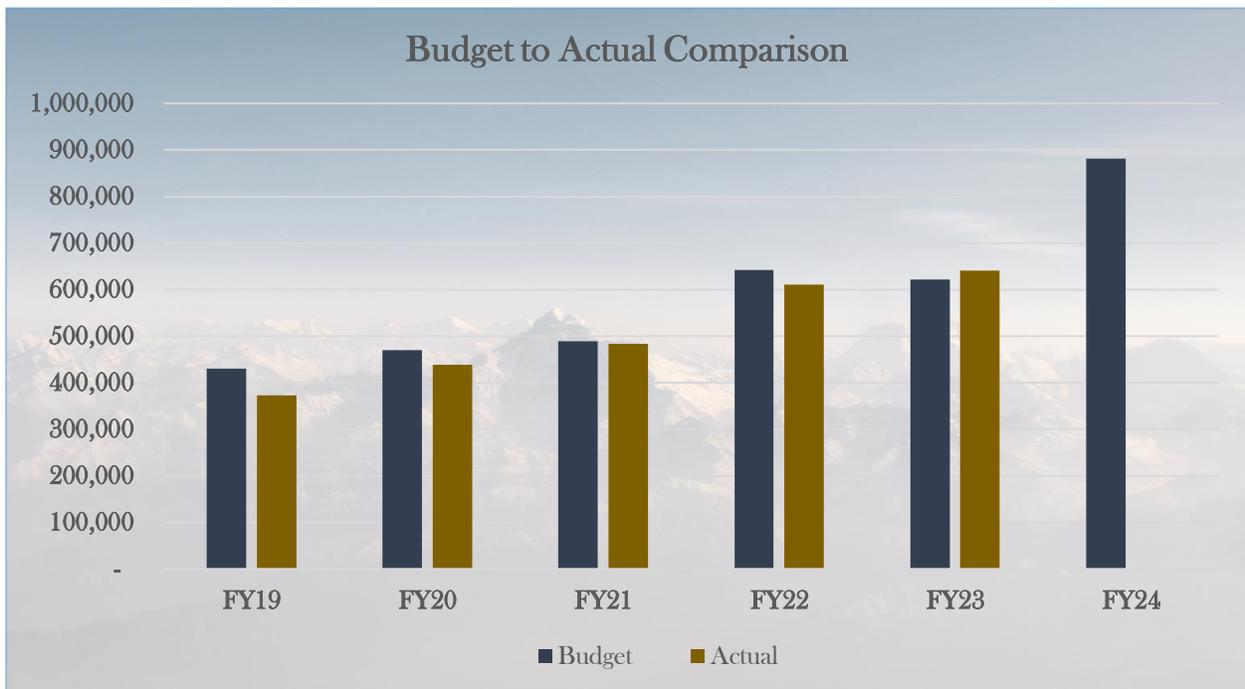
- Continued training for all aspects of the office and job skills to perform at high levels consistently.
- Provide staffing to serve a rapidly growing community
- Provide adequate storage in any large scale event
- Provide adequate transportation daily and in any large scale event

DEPARTMENT SUMMARIES

Coroner

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Total Cases	2,059	1,797	1,636
3	Coroner Calls/Coroner Call-Outs	486/150	345/158	495/167
4	Autopsies	65	52	66
Employee Engagement				
5	Number of open positions as of October 1st each year	-	-	-



DEPARTMENT SUMMARIES

SHERIFF



DESCRIPTION

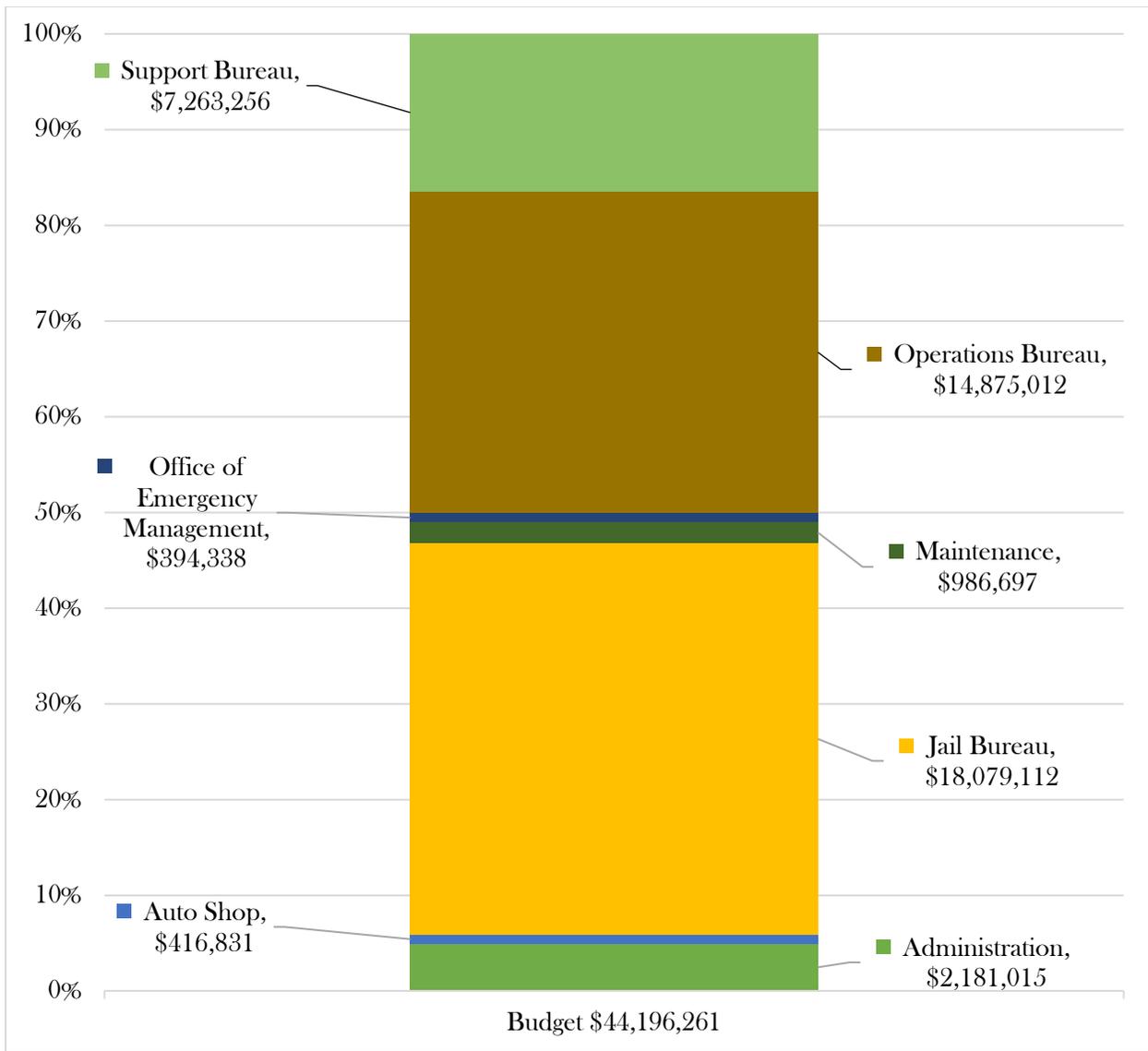
Headed by Elected Sheriff Robert Norris, the Sheriff's Office is Kootenai County's largest law enforcement organization, which works every day to ensure Kootenai County is a safe place to live, work and play. The Sheriff's Office is allocated into three divisions. Each division will be presented individually on the following pages.

Robert Norris

SHERIFF DEPARTMENTS

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

DEPARTMENT SUMMARIES



DEPARTMENT SUMMARIES

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.

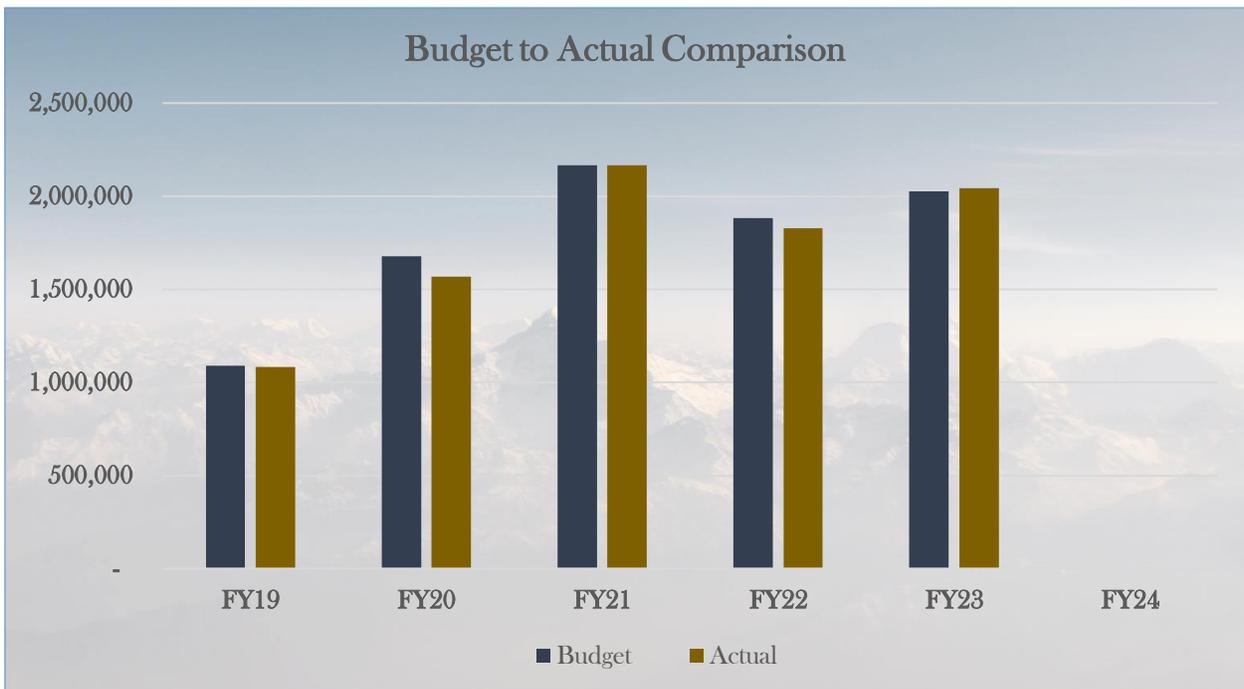
DEPARTMENT SUMMARIES

SHERIFF: ADMINISTRATION

Administration

Department Performance Measures

		Actual 2021	Estimated 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Number of Sheriff budgets managed	21	23	23
Employee Engagement				
3	Number of open positions at the start of each budget year	-	1	-



DEPARTMENT SUMMARIES

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.

CHALLENGES & 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.

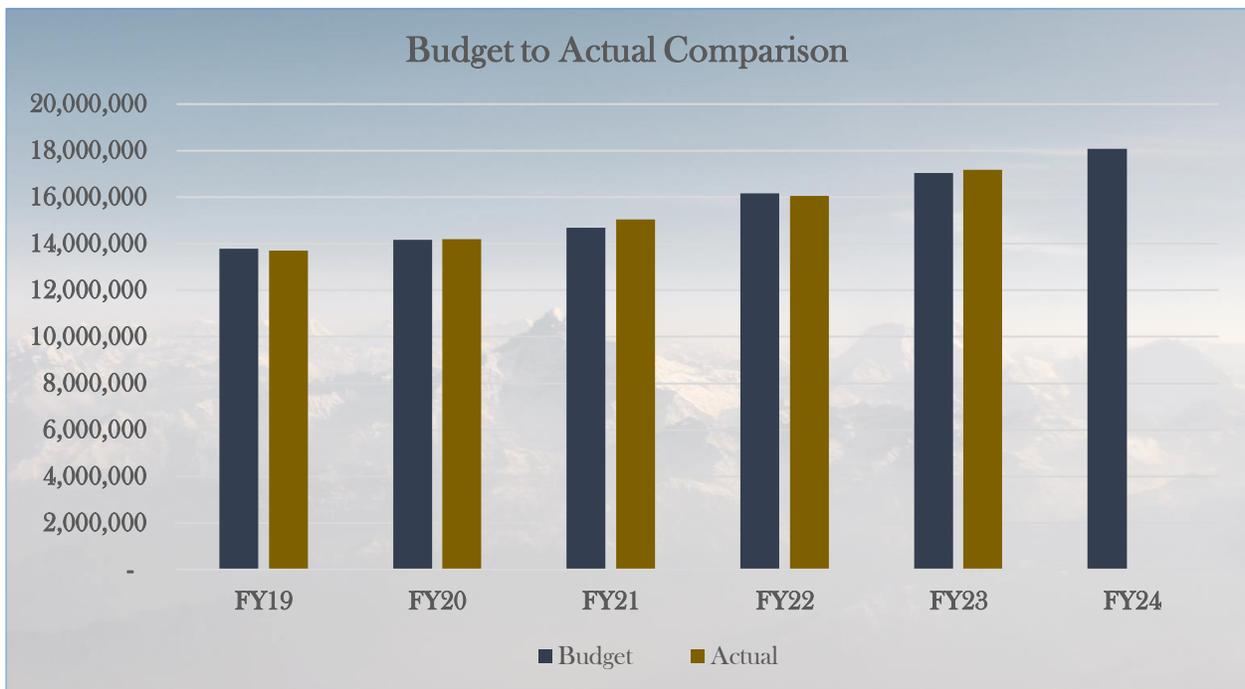
DEPARTMENT SUMMARIES

Jail

Department Performance Measures

		Actual 2021	Estimated 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Average daily jail population	371.39	427.84	487.89
3	Inmate Cost Per Day	\$ 129.84	\$ 123.51	\$ 112.67
4	Inmate Suicide Attempted/Successful	+	+	7/0
5	Inmate Fights	42	49	58
6	Drugs Found In The Jail	NA	NA	90
7	Escapes From Custody	+	+	0
Employee Engagement				
8	Number of open positions at the start of each budget year	4	11	18

+ No Data Available



DEPARTMENT SUMMARIES

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.

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 do not 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

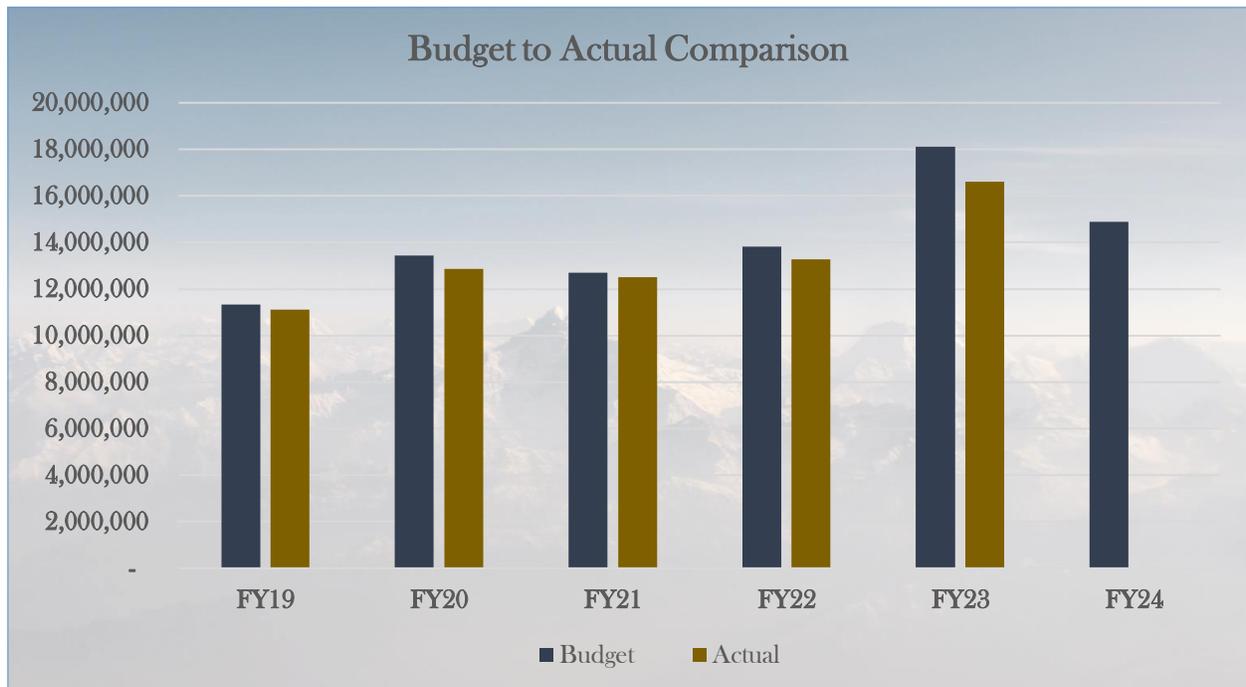
- Track compliance of sex offenders.
- Improved community outreach.
- High level of safety service to crime victims committed within the Sheriff's jurisdiction.
- Continue to evaluate available technology with goal to improve efficiency where possible.
- Store and safeguard all items booked into the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

DEPARTMENT SUMMARIES

Operations

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Calls for service (patrol)	20,788	20,364	17,476
3	Traffic Stops	14,142	15,475	13,615
4	Total Persons Arrested	1,064	1,025	938
5	Protective Custody Holds	87	62	73
6	Infraction Citations Issued	4,031	5,223	5,385
7	Misdemeanor Citations Issued	654	1,048	1,049
8	Animal Control Citations Issued	70	79	90
9	Marine Citation Issued	286	353	126
10	Number of Cases worked by Detectives	3,183	3,292	3,311
Employee Engagement				
11	Number of open positions at the start of each budget year	3	6	14



DEPARTMENT SUMMARIES

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), FireSmart Program Grants and various Wildfire Grants.

CHALLENGES & ACCOMPLISHMENTS

- A steady increase in the scope and demand of our countywide preparedness programs.
- Identifying vital partnerships to expand preparedness programs and aid in response efforts.
- Undergoing a comprehensive update to the countywide Emergency Operations Plan (EOP) with relevant stakeholders.
- Increased engagement with FireSmart Programs and heightened education efforts targeting residents in the Wildland Urban Interface (WUI).
- Increased enrollment to ALERT! Kootenai due to successful public service announcement campaigns.

PERFORMANCE MEASURES

- Conduct a Training and Exercise Workshop with local stakeholders to identify training and exercise needs to develop and implement the County's 3-year Training and Exercise Plans.
- Perform annual reviews of and update as necessary the KC Comprehensive Emergency Operations Plan, KCOEM Continuity of Operations/Government Plan, Multi-Jurisdictional All Hazard Mitigation Plan, Community Wildfire Protection Plan, 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 Emergency Operations Center (EOC) quarterly trainings for staff and volunteers.

DEPARTMENT GOALS /OBJECTIVES

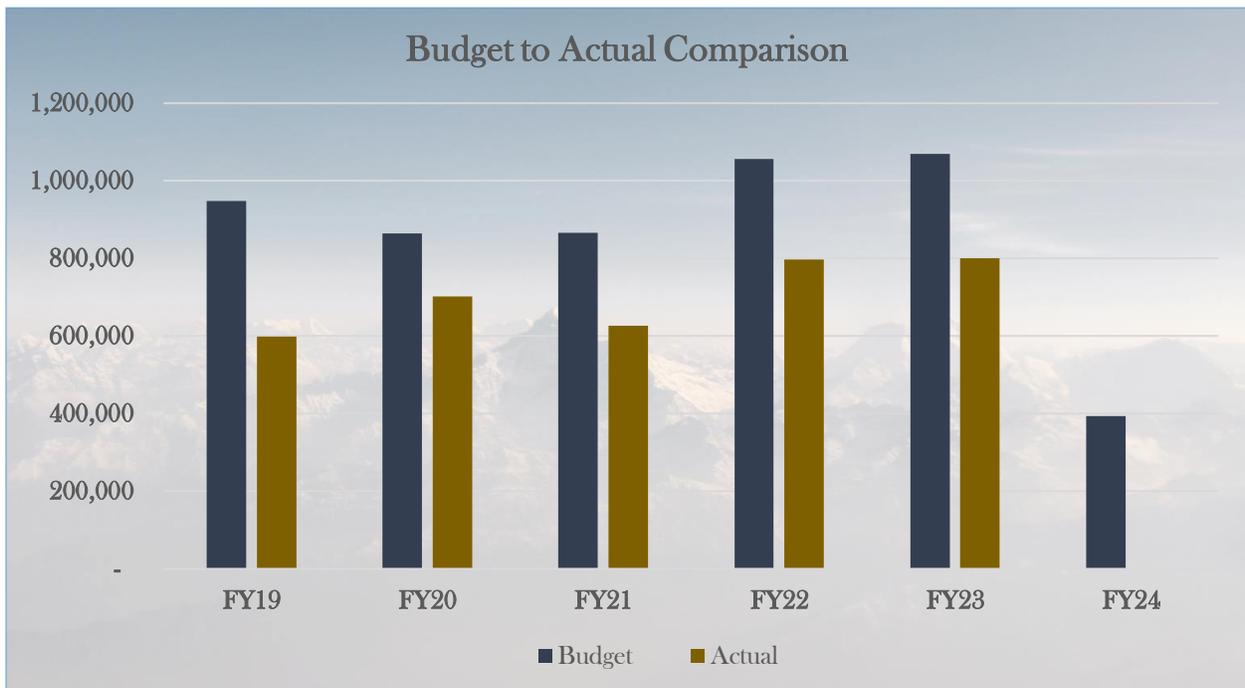
- Direct and integrate activities and programs necessary to build, sustain and improve the County's preparedness from threatened or actual natural disasters, acts of terrorism, or other human-caused disasters.
- Expand volunteer opportunities to further increase community resiliency and support EOC capabilities.
- 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

Office of Emergency Management

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Social media engagement on disaster and preparedness related content	45,021	495,998	1,690,867
3	Individuals engaged in training events and exercises	47	96	172
4	Total grant programs administered	4	6	7
Employee Engagement				
5	Number of open positions at the start of each budget year	-	-	-



DEPARTMENT SUMMARIES

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 dispatches all Fire and Medical calls for the Post Falls dispatch center, which covers the cities of Post Falls and Rathdrum. The Kootenai County 911 Center also 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

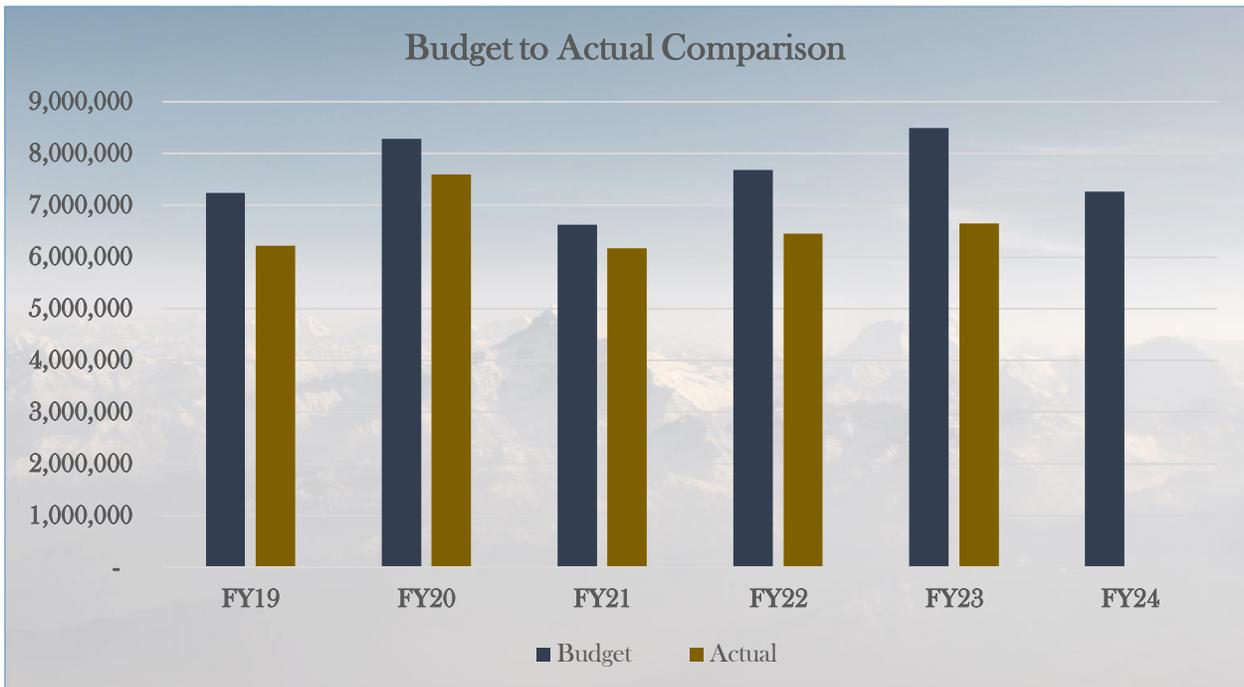
- Serve all processes and ensure monies are collected and distributed accurately in a timely, efficient manner.
- Ensure compliance with requirements of Public Records Law.
- Function in a manner which increases efficiency while limiting liability.
- Efficiently operate the Driver's License facilities 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

Support

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
911 Dispatch				
2	Total incoming calls	148,513	136,374	136,400
3	Total outgoing calls	53,035	45,120	42,500
4	911 calls	33,643	47,152	50,500
5	Percentage of dispatch calls answered in less than 30 seconds	100%	100%	99%
6	Fire and Medical calls	24,278	23,531	22,900
7	Law calls	112,744	115,505	115,000
8	Sex offenders registered per year (new/annual/vacation)	368	378	375
9	Number of driver's licensing transactions per year	61,902	59,366	55,000
Employee Engagement				
10	Number of open positions at the start of each budget year	7	9	14



DEPARTMENT SUMMARIES

PROSECUTOR



Stanley T. Mortensen

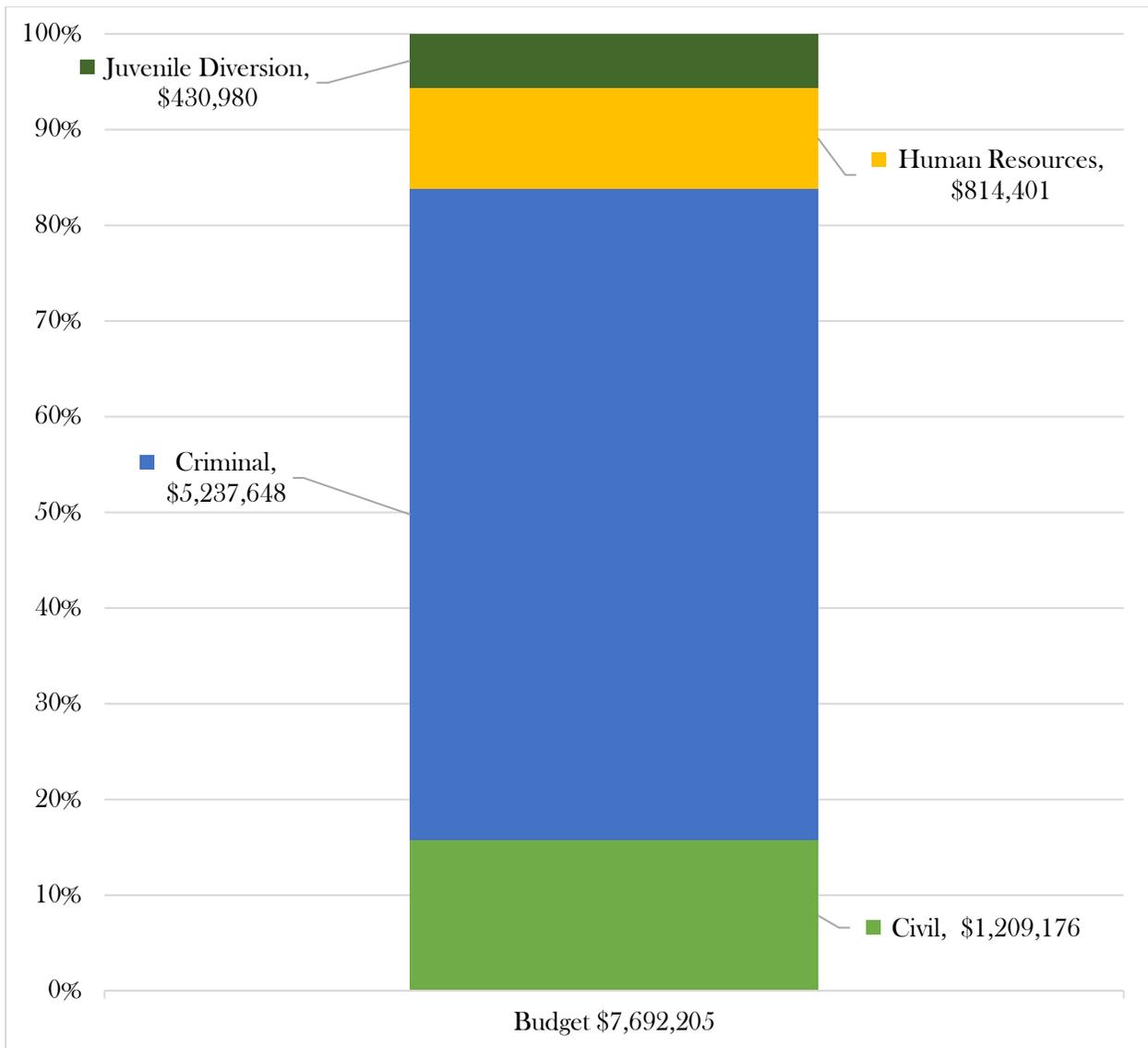
DESCRIPTION

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.

PROSECUTOR DEPARTMENTS

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

DEPARTMENT SUMMARIES



DEPARTMENT SUMMARIES

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.

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.

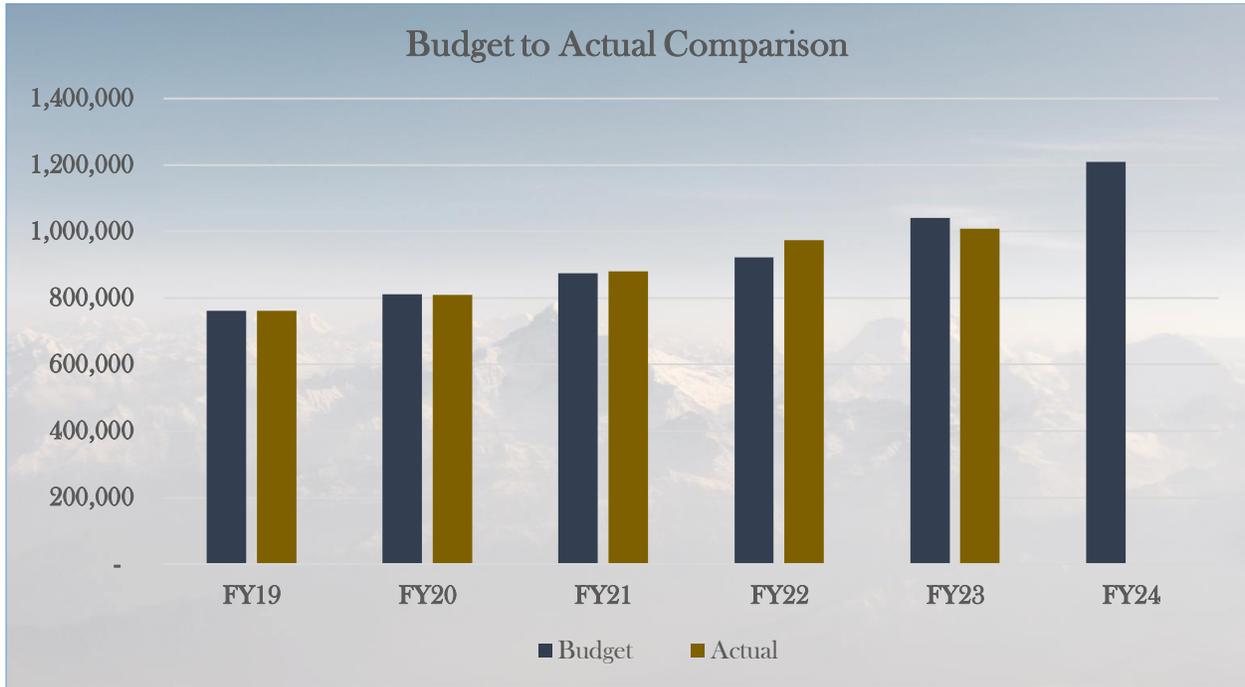
When it is necessary to initiate litigation, it is an objective to efficiently pursue a positive outcome for the County.

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

DEPARTMENT SUMMARIES

PROSECUTOR: CIVIL DIVISION

BUDGET PERFORMANCE



DEPARTMENT SUMMARIES

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 to protect the rights of all citizens. The Criminal division provides support to crime victims through the Victim Services program as well as a strong voice for survivors of crime. The Criminal Division provides legal advice and guidance to law enforcement agencies.

CHALLENGES & ACCOMPLISHMENTS

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

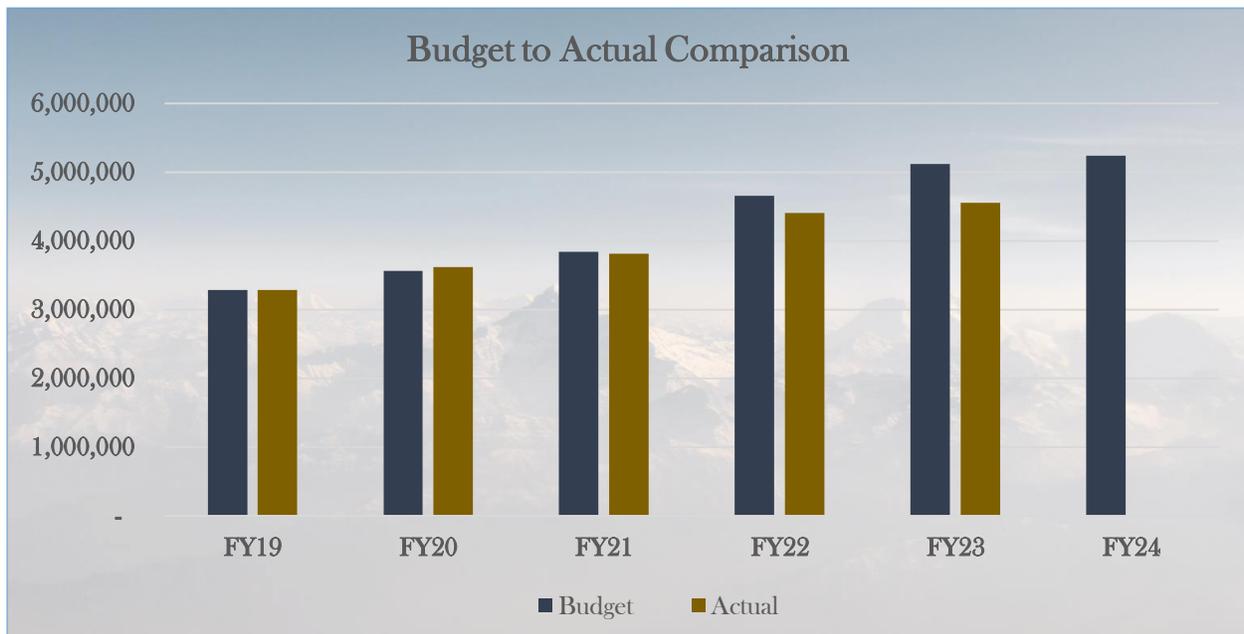
- Maintain a balance of accountability, rehabilitation, and community protection.
- Provide a prompt and effective alternative to the traditional juvenile court system, reducing recidivism, providing fair, efficient and cost-effective services.
- Provide services in a professional, courteous, and friendly 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

Criminal

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Cases received:			
	Felony	1,593	1,699	1,733
	Infraction	918	874	1,003
	Juvenile	585	651	827
	Mental Commitment	732	653	804
	Misdemeanor	3,083	2,532	2,295
	Other	284	298	240
3	Cases filed:			
	Felony	1,220	1,411	1,454
	Infraction	226	205	223
	Juvenile	330	392	394
	Mental Commitment	725	653	803
	Misdemeanor	2,199	1,769	1,478
	Other	269	284	226
4	Probation violations filed:			
	Felony	628	605	2
	Misdemeanor	187	171	168
Employee Engagement				
5	Number of open positions at the start of each budget year	3.48	5.48	6.44



DEPARTMENT SUMMARIES

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.

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

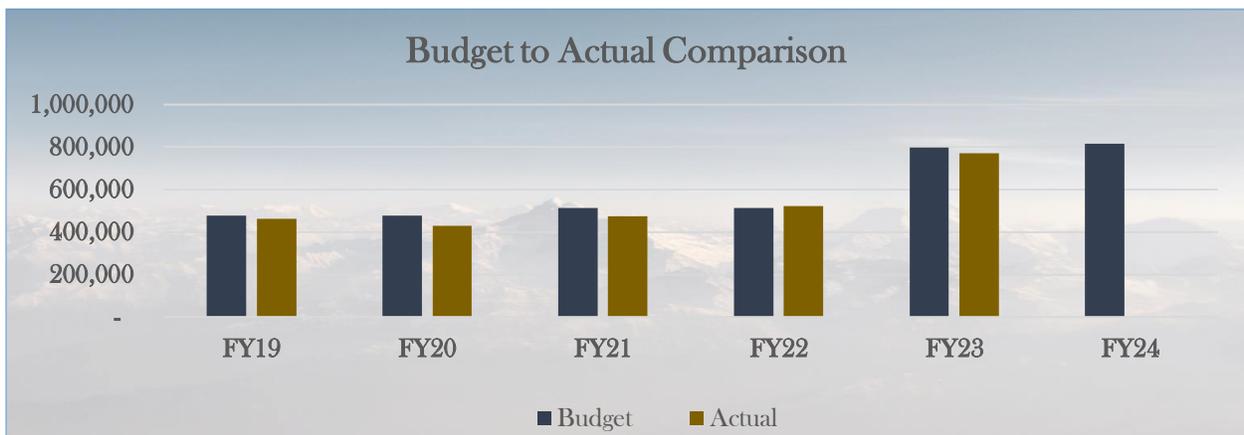
- Provide in person and virtual training opportunities for employees and management that align with the County's personnel policies and mission.
- Update personnel policies ensuring alignment with local, state and federal employment laws.
- Update job descriptions to accurately reflect knowledge, skills 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

Human Resources

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
Employees				
2	Number of employees	850	860	850
3	Full Time Equivalents (FTE)	874.47	922.42	908.18
Benefits				
4	Employees on health insurance	754	752	753
Compliance				
5	ICRMP Claims (calendar)	34	46	23
6	Worker's Compensation Claims	62	48	43
7	Unemployment Claims	46	38	15
8	E-mod Rate	0.85	0.77	0.89
9	FMLA Claims	170	181	180
Positions				
10	Initial Classifications	8	4	9
11	Reclassifications	27	18	41
Recruitment				
12	Number of applicants	3,097	3,082	3,060
13	Hires (external)	192	207	166
14	Average days-to-hire	56	73	52
Turnover				
15	Turnover (w/o seasonal/temps)	22.90%	21.30%	16.34%
Professional Deveopment				
16	# of Participants (Supervisory/General Education)	133	-	208
17	# of Participants (Risk Management)	57	312	199
Employee Engagement				
18	Number of open positions at the start of each budget year	1	1	-



DEPARTMENT SUMMARIES

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.

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.

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.

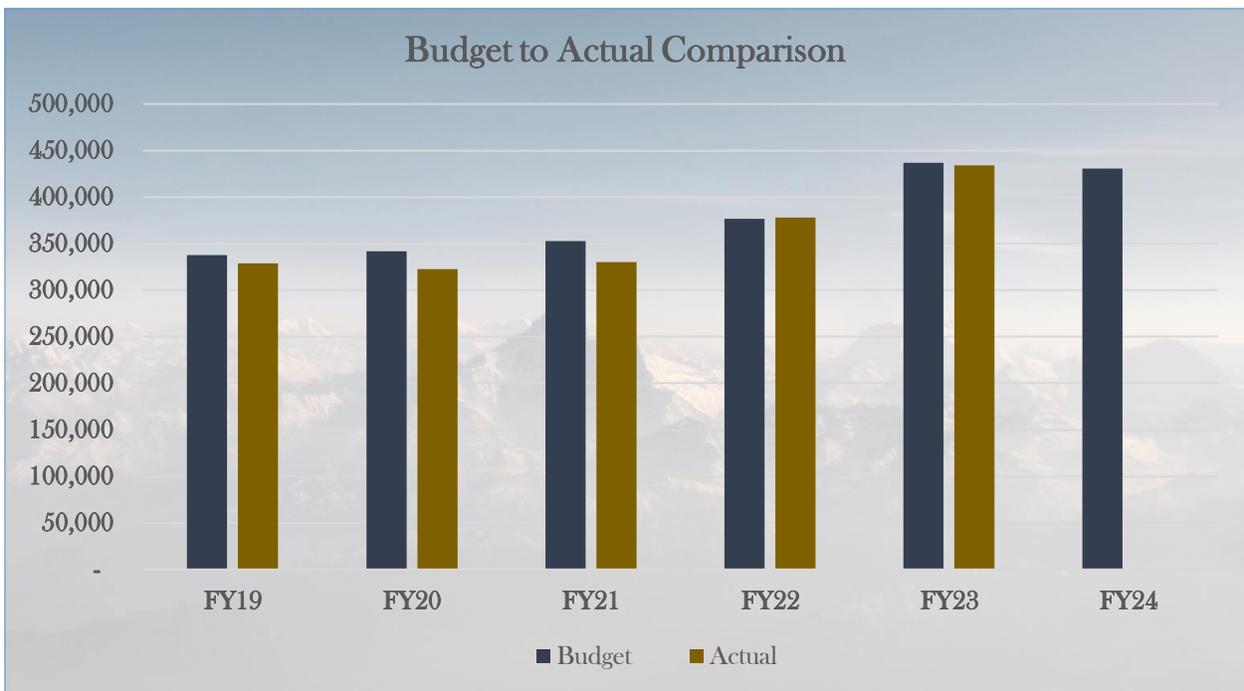
- Inform parents/guardians in a timely manner (within a week of receiving referred cases) of the Diversion opportunity to hold the juvenile accountable through the program.
- Maintain procedures and techniques to hold referred juveniles accountable for their offenses while employing current best practice 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

Juvenile Diversion

Department Performance Measures

		Actual 2021	Actual 2022	Estimated 2023
Financial Stewardship				
1	Budgeted expenditures to actual	See below		
Operational Effectiveness				
2	Juvenile Police Reports Staffed	440	507	627
3	Juvenile Cases Entered Diversion from Staffing	235	285	356
Employee Engagement				
4	Number of open positions at the start of each budget year	-	0.62	-



DEPARTMENT SUMMARIES

DISTRICT COURT



Cynthia Meyer

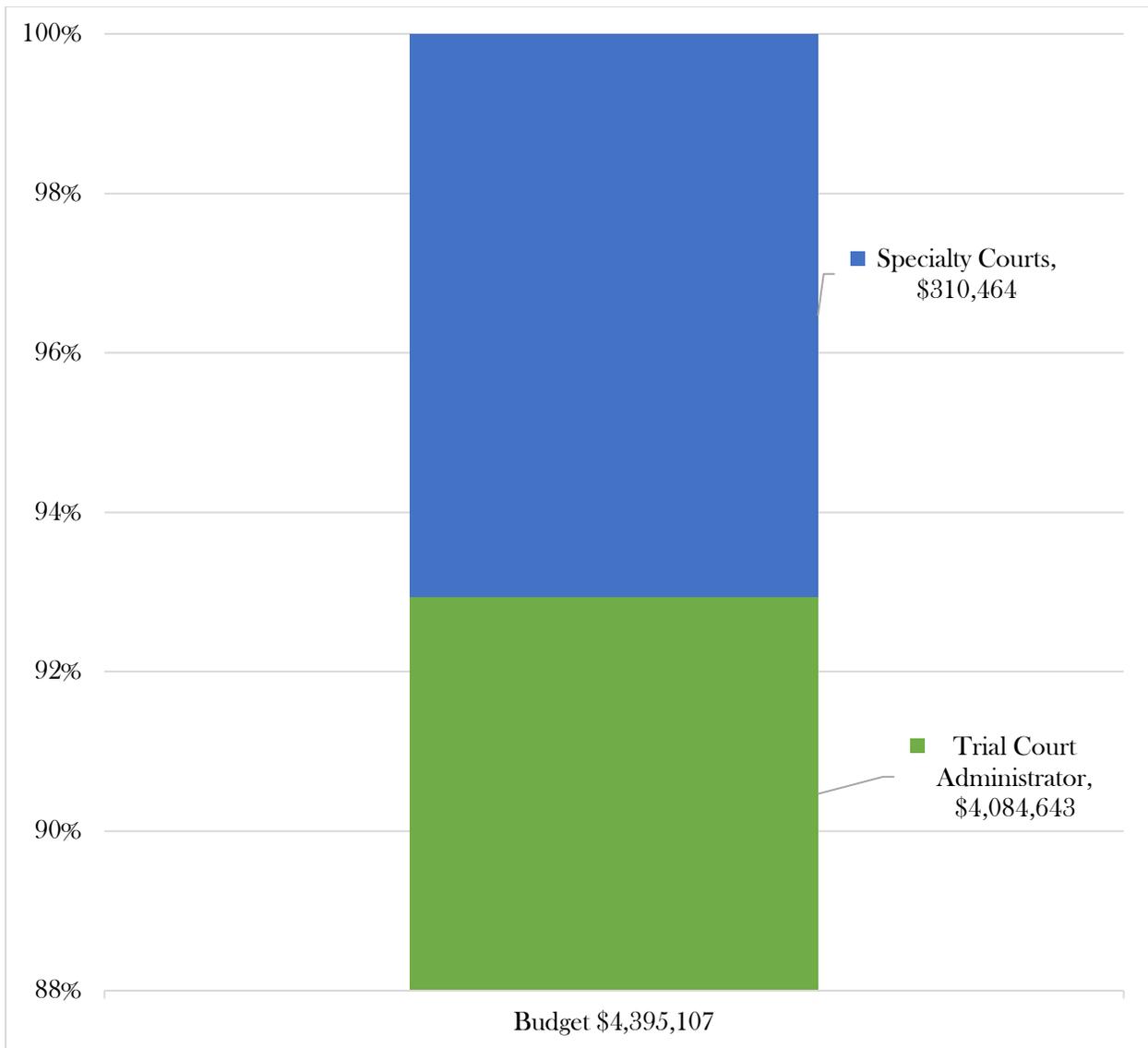
DESCRIPTION

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.

DISTRICT COURT DEPARTMENTS

- [Trial Court Administrator \(Operations\)](#)
- [Specialty Courts](#)
 - Drug Court
 - DUI Court
 - Mental Health Court
 - Domestic Violence Court
 - Family Court Services
 - Court Assistant Office
 - Guardian and Conservatorship Monitoring Program

DEPARTMENT SUMMARIES



DEPARTMENT SUMMARIES

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.

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.

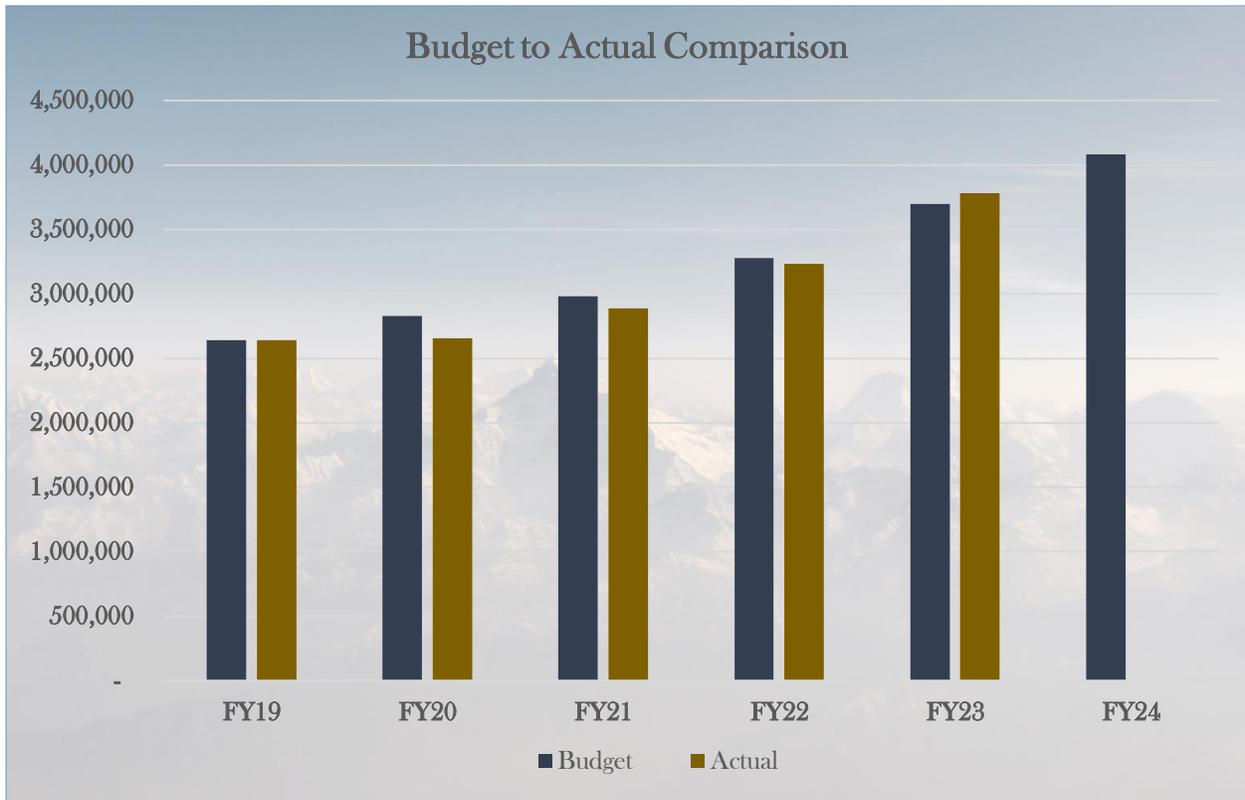
DEPARTMENT GOALS /OBJECTIVES

- 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

DISTRICT COURT: SPECIALTY COURTS - DRUG COURT

DESCRIPTION

Drug Courts represent a non-traditional approach to criminal offenders that have a Substance Use Disorder. Rather than focusing only on the crimes they commit and the punishments they receive, Drug Court participants are required to complete an individualized recovery program, tailored to address underlining thinking and behaviors that lead to substance use and involvement with the criminal justice system. The department provides comprehensive supervision, evidenced based clinically appropriate treatment, random observed testing and intensive counseling services to program participants.

CHALLENGES & ACCOMPLISHMENTS

Drug Court runs at capacity. The need is greater than the amount of participants drug court is able to accept. Drug Court has celebrated 538 graduations to date, and in the past year, three drug free babies were born. A high percentage of participants report fentanyl use history, which has increased the cost of drug testing and the potential risk for overdose. The team strives to remain proactive; all team members have been trained in Narcan administration. Treatment and probation have also implemented specific measures to reduce risk. The number of participants diagnosed with co-occurring disorders has increased. All drug court participants are now required to tour the Crisis Center and the Recovery Center upon entrance into drug court. These free community recourses help decrease the risk for relapse, overdose and self-harm behaviors for participants. Affordable housing is a challenge and a barrier to long term stability, self-sufficiency and sobriety. Drug Court participants are required to be employed; most fall within the A.L.I.C.E. population. The addition of an Assistant Treatment Court Coordinator has been extremely helpful. Drug Court has recently welcomed a few new team members. As with learning any new position, providing Treatment Court roles specific education and training is a current need.

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 - DUI COURT

DESCRIPTION

DUI (Driving Under Influence) Courts represent a non-traditional approach to criminal offenders who are addicted to alcohol. Rather than focusing only on crimes committed and punishment, DUI Court attempts to solve underlying problems. The program is designed to promote self-sufficiency and to return the offenders to the community as productive and responsible citizens.

CHALLENGES & ACCOMPLISHMENTS

Returning to in-person court sessions has reduced the number of bench warrants issued for clients facing sanctions who chose to run instead of turning themselves into jail. Staffing meetings have continued via Zoom and this has been both a cost- and time-savings benefit to the team members comprised of multiple agency representatives. Members do 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: We have had 672 graduations since the inception of the program. In January of 2021 we accepted our first Felony DUI offender and have had 10 complete the program and graduate. Our clients are now able to access Medically Assisted Treatment through IROC funding from the Opiate lawsuits.

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 - MENTAL HEALTH COURT

DESCRIPTION

The MENTAL HEALTH COURT (MHC) is a voluntary post-conviction program for offenders who are mentally ill and have not been successful in their compliance with treatment. The four phase program consists of: intensive supervision of clients by a mental health probation officer, frequent appearances before the MHC judge, mandatory mental health counseling, regular attendance at group counseling sessions, as well as attendance at substance abuse classes and drug and alcohol testing. At the beginning of the program, staff control the participant's risk through frequent drug testing, meetings with the probation officer and treatment team, and frequent court attendance. As the participant moves through the program, they will begin to understand and learn about their mental illness, addiction, and how to control their own lives. Once this is accomplished, the participant moves from risk-control to self-risk management. The entire program length, which is determined by the participant's progress, will not be less than eighteen (18) months. After graduation from the MHC program, each client will remain on supervised probation for six (6) months, and then be moved to unsupervised probation for six (6) months. It is critical for the participant to understand that completion of the Mental Health Court program is a condition of their probation. Failure to successfully complete the program will likely result in a probation violation.

CHALLENGES & ACCOMPLISHMENTS

The MHC continues to struggle with an increase of those using illegal substances, specifically fentanyl. Due to the lethality of this drug, all participants are now tested for fentanyl. Another challenge has been the lack of psychiatric prescribers available to treat this population. In August, a contract between Health and Welfare and our private treatment agency was signed. This contract helps to cover the costs of treatment, and allows our participants to come off of Medicaid, but still get assistance with the treatment and medications they need. Through our partnership with Heritage Health, we have a psychiatric nurse practitioner that joined our team. This allows for client consistency, and quicker stabilization.

PERFORMANCE MEASURES

- We will be able to measure the recidivism rate and the number of felonies committed by doing a yearly research project. This will consist of pulling NCIC reports for graduates to see who has been convicted of new crimes, and what kind of crimes they were convicted of.
- When a client is initially screened for the Mental Health Court program, they are asked about the number of times they have at a psychiatric hospital. During their time in Mental Health Court, we track the number of days spent in the hospital. We can then compare the two.

DEPARTMENT GOALS /OBJECTIVES

- Decrease Recidivism by those who have graduated from our program.
- Decrease number of new felonies committed by our graduates.
- Decrease the number of psychiatric hospital days spent by our clients.
- Throughout the 4 phase MHC program, clients are provided with different education classes, as well as weekly individual therapy. Group classes are focused on changing criminal thinking, learning new coping skills, learning how to live in recovery, and various other life skills classes.
- MHC participants meet with the judge on a weekly basis to discuss progress.
- Upon graduation, clients are then involved in an aftercare program. They attend a weekly process group with other graduates. They also are required to attend a quarterly status hearing with the MHC Judge to discuss progress or setbacks. These status hearing have proven effective in helping to keep graduates on the right track after completion of the MHC program.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS - DOMESTIC VIOLENCE COURT

DESCRIPTION

The Kootenai County Domestic Violence Court provides a centralized process for handling criminal misdemeanor domestic violence cases. The court provides increased offender accountability through judicial review hearings and a dedicated probation officer, as well as enhanced victim safety by providing on-site governmental and non-governmental victim advocacy. The infrastructure provides enhanced information sharing related to offender risk, victim safety, inconsistent orders, and offender compliance. This highly successful court is in a small jurisdiction with a single judge, probation officer, court coordinator and limited funding and resources. Collaboration requires an intensive effort and active participation from all stakeholders to ensure an effective community response to domestic violence. It really is about having the right people at the table and the integrity they bring with them.

CHALLENGES & ACCOMPLISHMENTS

On-going collaboration between victim service agencies, treatment/intervention providers, domestic violence evaluators, law enforcement, and other community stakeholders who represent or have on-going relationships with victims and offenders is critical to ensure the successful and effective operation of the Kootenai County Domestic Violence Court. By doing all of this, Kootenai County DV Court has become a nationally recognized Mentor Court in 2020. We have also just be awarded a 2-year extension on this status to remain a Mentor Court through 2025.

PERFORMANCE MEASURES

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

DEPARTMENT GOALS /OBJECTIVES

- Improve the criminal justice systems response to domestic violence through a centralized handling of all misdemeanor domestic violence cases with specialized staff; increase stakeholder communication and effectiveness and identify and address barriers that challenge effective and efficient Domestic Violence
- Enhance victim safety by coordinating assistance, resources, and referrals to comprehensively address the needs of victims; collaborate with community agencies to enhance coordination of resources; and provide on-site non-governmental victim advocacy.
- Increase offender accountability through enhanced monitoring with judicial review hearings and a dedicated probation officer and provide comprehensive intervention to address domestic violence, substance abuse, and mental health concerns.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS - FAMILY COURT SERVICES

DESCRIPTION

The 1st District Family Court Services was established to assist families who find themselves involved in the Family Court system and serves the counties of Benewah, Bonner, Boundary, Kootenai, and Shoshone. Family Court Services provides resources, referrals, information about services for funding for mediation, supervised visitation, brief focused assessments, and parenting time evaluations. These interactions include litigants in family court, judges, attorneys, community providers, victim advocates, and community resource offices. They also educate families about options available to help them resolve their case outside of the court system. Additionally, Family Court Services presents the Focus on Children class which is required for cases involving custody disputes. While the Family Court Services manager is a state employee, the support staff is a Kootenai County employee.

CHALLENGES & ACCOMPLISHMENTS

One of the responsibilities of Family Court Services is to maintain a list of mediators, supervised visitation providers, parenting coordinators, parenting time evaluators, and assessors. Due to a lack of providers available and provider retention, it has been a challenge to provide these referrals to the community and the court. To combat this challenge, Family Court Services conducted numerous trainings.

To further strengthen community relations, Family Court Services along with the Court Assistance Office, Guardianship/Conservatorship Program, and Domestic Violence Coordinator make yearly trips to educate and inform on the services offered. These include court staff, Judges, Victim Advocate Centers, and Community Resource Advocates. In response to the rapid growth of Kootenai County and the increased need for assistance, Family Court Services and the Court Assistance Office began offering in-person assistance on Thursdays in July 2021. The in-person open hours has assisted pro-se litigants with guardianship, custody, parenting plans, child support, divorce, name change, and small claims cases. In 2022, 547 people attended the open office hours at the Kootenai County Administration Building. In 2023, we are on track to see approximately 864 people.

PERFORMANCE MEASURES

The State Supreme Court evaluates our performance measures with yearly reports to the State Legislature. Family Court Services provides a yearly report to the Judges on use of direct service money and projects of the team of Domestic Violence Court Coordinator, Guardianship Coordinator, Court Assistance Officer, and Family Court Services.

DEPARTMENT GOALS /OBJECTIVES

- Recruit and retain community providers
- Continue to educate and assist the community and litigants with services and referrals
- Continue to educate Judges, Attorneys and Community Providers regarding services offered by the Domestic Violence Court Coordinator, Guardianship Coordinator, Court Assistance Officer, and Family Court Services!
- Utilize resources in ways to lower conflict and provide peaceful resolutions when possible.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS - COURT ASSISTANT OFFICE

DESCRIPTION

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.

The 1st District Court Assistance Office is a self-help resource center providing court forms, document review, attorney referrals, community referrals and legal education for self-represented litigants, or people unable to afford an attorney. The 1st Judicial District includes the counties of Benewah, Bonner, Boundary, Kootenai, and Shoshone. The Court Assistance Officer and support staff are Kootenai County employees.

CHALLENGES & ACCOMPLISHMENTS

During the pandemic, the Court Assistance Office offered assistance by telephone or zoom appointments, email, and zoom workshops. Currently the family law workshop is still offered weekly by zoom as it has provided a convenient method of obtaining form assistance. Due to the rapid growth of Kootenai County and the increased need for assistance, the Court Assistance Office and Family Court Services began offering in-person assistance on Thursdays in July 2021. The in-person open hours has assisted pro se litigants with guardianship, custody, parenting plans, child support, divorce, name change, and small claims cases. In 2022, 547 people attended the open office hours at the Kootenai County Administration Building.

Another challenge is the lack of attorneys available for representation. Throughout the 1st District, there has been a substantial increase in cases filed which has resulted in a lack of attorneys available for representation. The Court Assistance Office refers out to the Idaho State Bar Lawyer Referral Program, Idaho Volunteer Lawyers Program, and Idaho Legal Aid. However, these programs are limited in the amount of attorneys who agree to the program or the availability of resources. Additionally with the increased population in Kootenai County, there has been a significant strain on community resources available. The Court Assistance Office also serves as a Navigator for assistance in obtaining resources, referrals, housing assistance, etc.

To further strengthen community relations, Court Assistance along with Family Court Services, Guardianship/Conservatorship Program, and Domestic Violence Coordinator make yearly trips to educate and inform on the service offered. These include court staff, Judges, Victim Advocate Centers, and Community Resource Advocates.

PERFORMANCE MEASURES

The State Supreme Court evaluates our performance measures with yearly reports to the State Legislature. A yearly report to the Judges on projects and stats for the Court Assistance Office is compiled by Family Court Services.

DEPARTMENT GOALS /OBJECTIVES

- To continually provide excellent service to the 1st Judicial District.
- To continue to provide services to the public by e-mail, phone, and in person.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS - GUARDIAN AND CONSERVATORSHIP MONITORING PROGRAM

DESCRIPTION

The First District Guardianship and Conservatorship Monitoring Coordinator (GCMC) is responsible for establishing systems to enhance the safety and well-being of protected persons throughout the Judicial District. Reviews documentation, conducts home visits, and monitors compliance with guardianship and conservatorship policies and procedures. The GCMC reports directly to the Trial Court Administrator and the Family Court Services Manager, and receives guidance from the Statewide Guardianship and Conservatorship Manager.

CHALLENGES & ACCOMPLISHMENTS

One of the challenges faced is not being able to access necessary information to monitor all cases throughout the District (GCMC cannot access sealed guardianship and conservatorship cases, and is therefore not notified when a guardian or conservator filed a report with the Court). The issue is being reviewed and a solution is in process.

Over the course of the past year, there have been numerous successes and accomplishments. The GCMC has presented information and training to Law Enforcement, Adult Protective Services (APS), Child Protective Services (CPS), the Public Defender's Office, and has more trainings scheduled for the next year. The GCMC meets at least annually with the Boards of Community Guardians of each County in the District. The GCMC has also presented information at public at events such as high school minor to adult services transition fairs, designed for parents of children with Developmental Disabilities who may be considering obtaining guardianship for their child when they reach the age of Majority. Phone traffic has doubled over the past year (based on phone logs), as more and more stake holders and other agencies are referring people with questions, and current guardians involved in networking activities have provided the GCMC contact information to others. Office visit requests made by guardians and conservators have increased sharply. The favorite and best compliment given to the GCMC is typically appreciation for being available to assist by phone or office visit.

PERFORMANCE MEASURES

The greatest measurement of performance is whether or not annual reports are being reviewed and memos are being filed with the Courts.

DEPARTMENT GOALS /OBJECTIVES

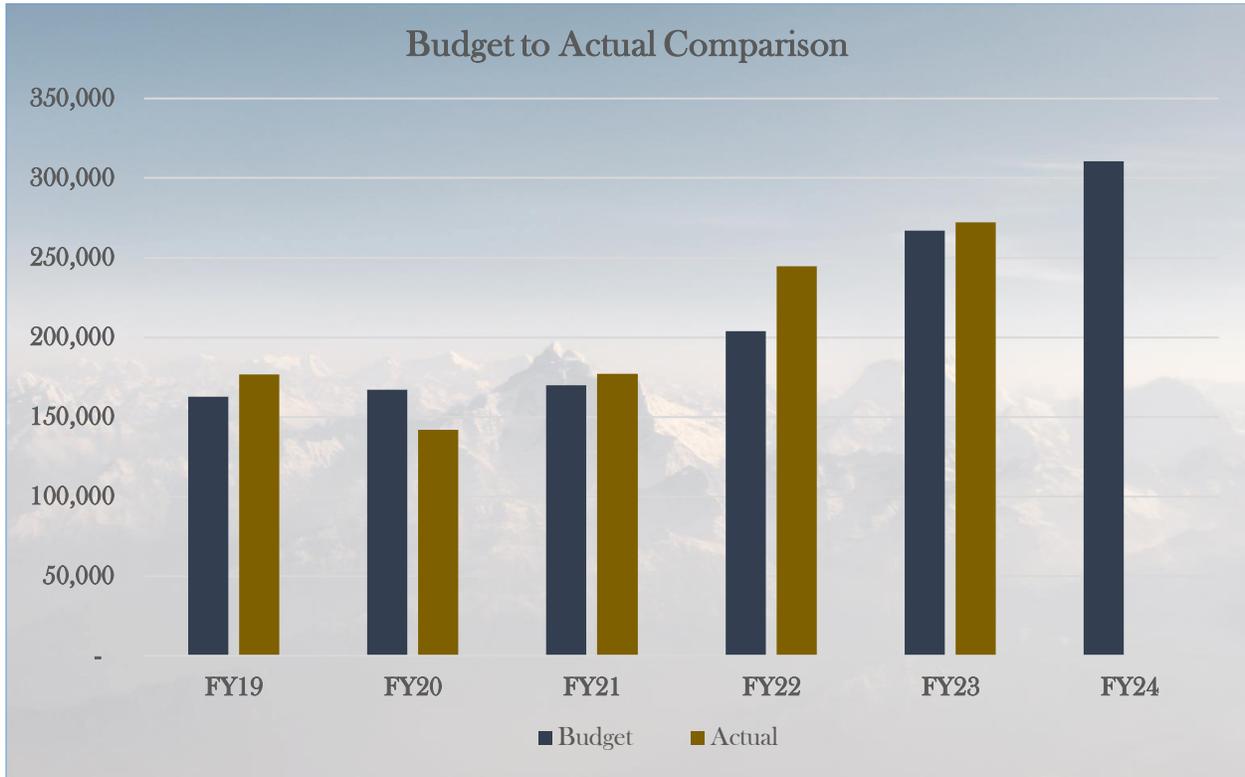
The goals for 2024 revolve around

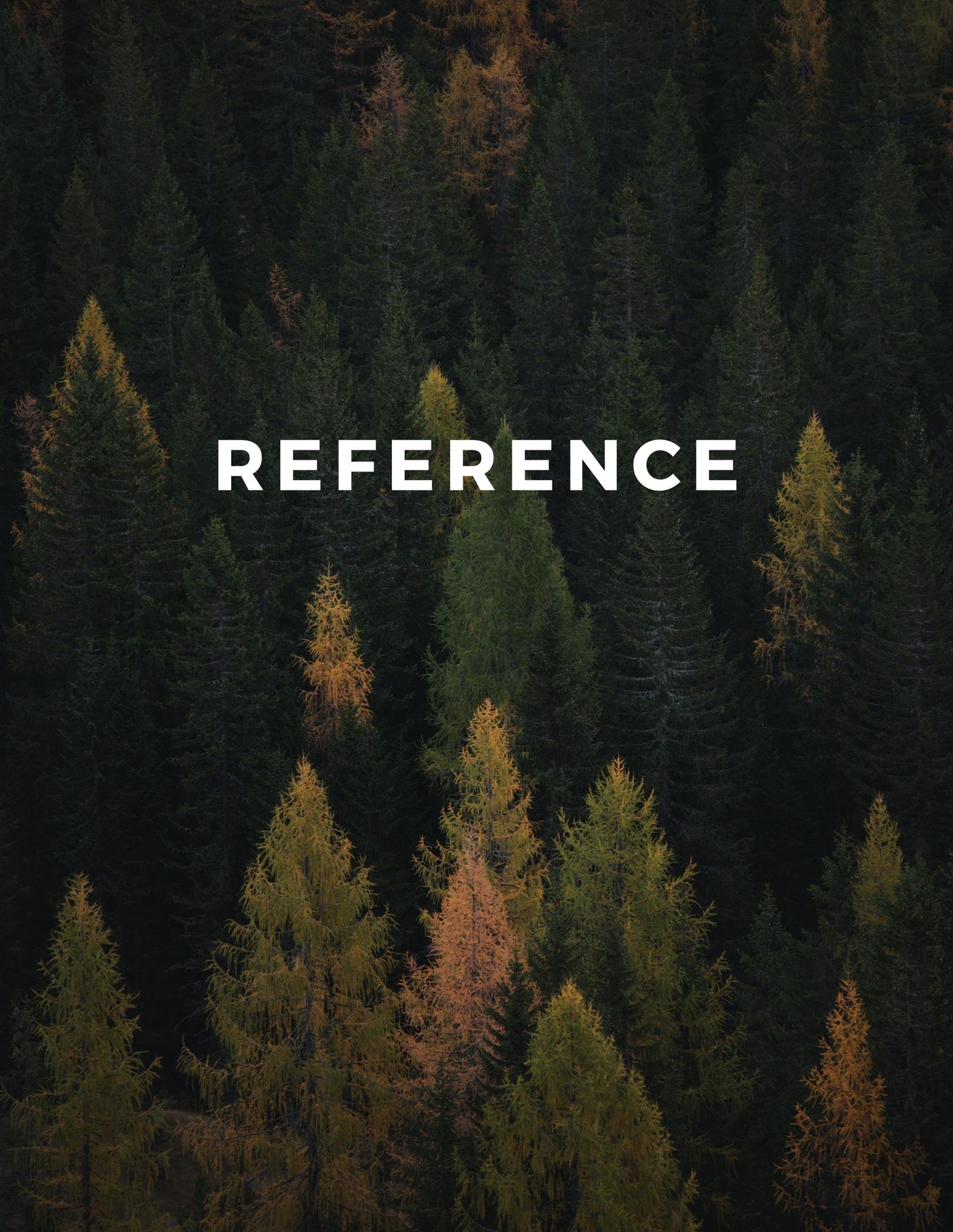
- Provide consistent, efficient services during 2024.
- To meet and better manage the increasing demand for GCMC services, as more stakeholders and entities throughout the District become aware of the GCMC and the services offered.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS

BUDGET PERFORMANCE





REFERENCE

GLOSSARY

Terminology	Description
125 Plan	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.
A Budget	Synonym for Personnel Budget, see definition.
Accrual Basis	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.
Actual	When used on schedules in this document, total amount spent as recorded and audited.
ADA (Americans with Disabilities Act)	Federal act which requires that all County facilities be constructed and remodeled to accommodate persons with disabilities.
Ad Valorem Tax	A tax computed from assessed valuation of land and improvements.
Adoption	Formal action by the Board of County Commissioners which permits the County to incur obligations and to make expenditures of resources.
Appropriation	An authorization made by the Board of County Commissioners to incur obligations and to make expenditures of resources.
Assess	To value property for the purpose of taxation. The County assesses property every year; that assessment must be used by the County.
Assessed Valuation	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
Balanced Budget	An annual budget in which revenue anticipated is equal to budgeted expenditures.
The Board or BOCC (BOARD of County Commissioners)	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 Budget	Synonym for Operating Budget, see definition.
Budget	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.
Budget Adjustments	A procedure utilized by the Board of County Commissioners and Auditor Staff to revise a line item budget appropriation without changing the program total.
Budget Amendment	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.
Budget Basis	Modified accrual basis. Expenditures are recognized when commitment is made; revenue is recognized when received.
Budget Calendar	The schedule of key dates or milestones which the County departments follow in preparation, adoption, and administration of the budget.

GLOSSARY

Terminology	Description
Budget Control	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.
Budget Document	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.
C Budget	Synonym for Capital Budget, see definition of Capital Outlay and Debt Service.
ACFR (Annual Comprehensive Financial Report)	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).
Capital Outlay/Capital Project	An expenditure which results in the acquisition of, or addition to, fixed assets and meets these criteria
Cash Management	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.
CIP (Construction in Progress)	Capitalized costs related to a tangible asset that is not yet substantially ready to be placed into service.
CPI (Consumer Price Index)	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.
Contingency Reserve	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.
Debt Limit	Maximum debt permitted by state statute.
Debt Service	The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
Deficit	Amount by which expenditure exceeds revenue.
Department	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.
Depreciation	An allowance made for the consumption of the value of an asset due to the passage of time, wear, or market conditions.
Disbursement	Payment for goods and services in cash or by check.
Elected Officials	Board of County Commissioners, Clerk, Treasurer, Assessor, Coroner, Sheriff and Prosecuting Attorney
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

GLOSSARY

Terminology	Description
Enterprise Fund	Funds a governmental operation which receives revenue through service on a business basis.
Expenditure	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.)
FEMA (Federal Emergency Management Association)	Agency of the federal government responsible for responding to and assisting local governments to deal with catastrophic events.
Fixed Asset	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment
Forgone	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.
Full Time Equivalent Position (FTE)	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.
Fund	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.
Fund Balance	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.
FY (Fiscal Year)	Kootenai County operates on a fiscal year of October 1st through September 30th.
General Fund	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.
GAAP (Generally Accepted Accounting Principles)	Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).
GASB (Government Accounting Standards Board)	The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
Goal	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.

GLOSSARY

Terminology	Description
Governmental Funds	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.
Grant	A contribution by government or other organization to support a particular function or program..
ICRMP (Idaho Counties Risk Management Program)	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.
Infrastructure	County owned buildings, parks and park structures, airport runways and other non-moveable property.
Intergovernmental Revenue	Revenue received from another government for a specified purpose. In Kootenai County, these are funds from federal, state or other governmental agencies.
Internal Service Fund	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.
Levy	(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.
Line-Item Budget	A budget that lists each expending category (salary, supplies, services, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
Major Funds	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.
Modified Accrual Basis	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.
N/A	This is an abbreviation for “information not available” and “information not applicable.”
New Growth	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.

GLOSSARY

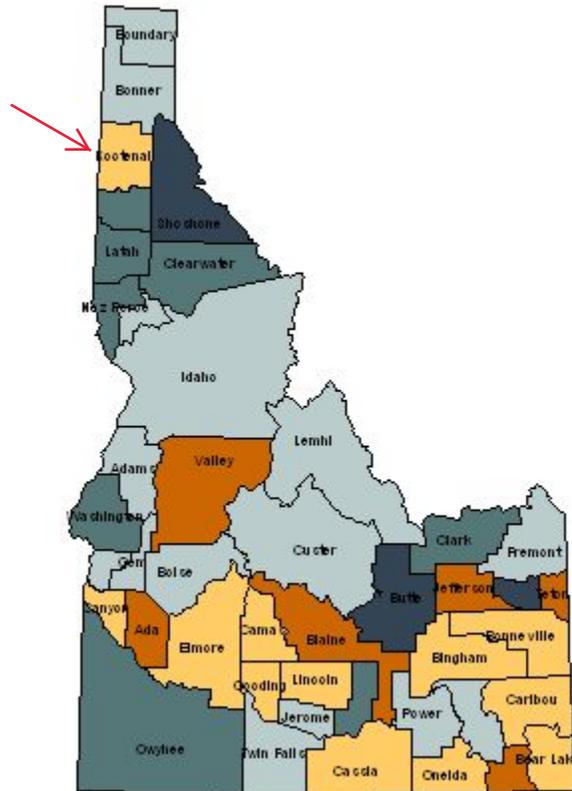
Terminology	Description
Objective	Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.
Operating Budget	The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, travel and fuel.
Performance Indicators	Specific quantitative and qualitative measures of work performed as an objective of a program.
Personnel Budget	The portion of the budget that pertains to employees. The personnel budget contains appropriations for such expenditures as wages, benefits and employer tax obligations.
Program	A group of related activities performed by an organizational unit for the purpose of accomplishing a service for which the County is responsible.
Property Tax	Property taxes levied on both real and personal property according to the assessed value and the tax rate.
Enterprise Fund	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.
Reappraisal/Revaluation	The County Assessor reviews values of property in the County on a five-year cycle, changing those that have increased or decreased in value.
Revenue	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.
Reserve	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.
Risk Management	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.
Special Revenue Funds	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.
Surplus	Amount of revenue which exceeds expenditure.
Tax Rate	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.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Three (3) Year Trend	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.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

ACRONYMS

Acronym	Description
AIP	Airport Improvement Program
AMP	Adult Misdemeanor Probation
ARPA	American Rescue Plan Act
B&G	Buildings and Grounds
BOCC	Board of County Commissioners
CAD	Computer Aided Dispatch
ACFR	Annual Comprehensive Financial Report
CARES ACT	Corona Virus Aid Relief and Economic Security Act
CDA	The City of Coeur d’Alene
COPS (GRANTS)	Community Oriented Policing Services
DEQ	Department of Environmental Quality
DMV	Department of Motor Vehicles or Vehicle Licensing
ECO	Emergency Communications Officer
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FCL	Fighting Creek Landfill
FTE	Full Time Equivalent
FTA	Federal Transit Administration
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HR	Human Resources
IC	Idaho Code
IDAPA	Idaho Administrative Procedures Act
IT	Information Technology
ITD	Idaho Transportation Department
JDC	Juvenile Detention Center
JJC	Juvenile Justice Center

ACRONYMS

Acronym	Description
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

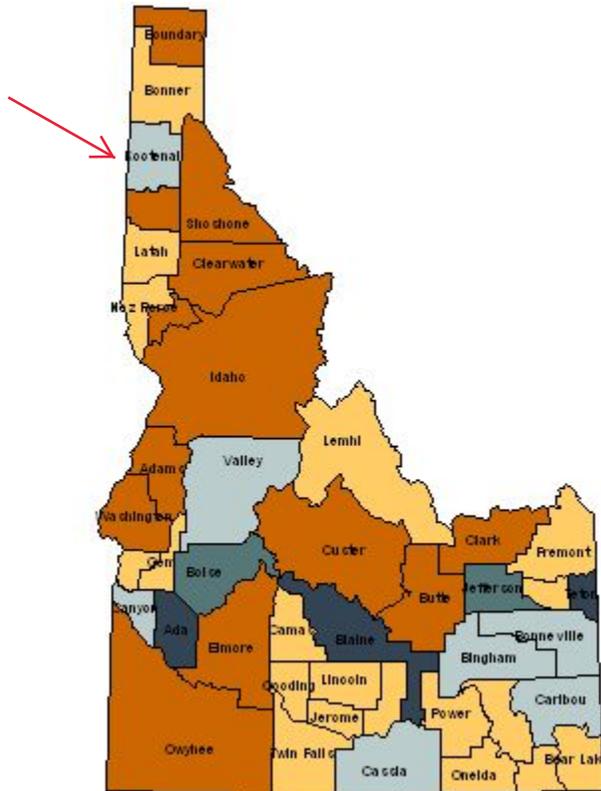


Poverty rate (%) (2021)

- 7.2% to 9.2%
- 9.3% to 11.4%
- 11.5% to 13.5%
- 13.6% to 15.7%
- 15.8% to 17.9%

Map Source: <http://www.indicatorsidaho.org>

The poverty rate is the percentage of people living below the poverty level or "threshold." Each year, the US Office of Management and Budget establishes a series of poverty thresholds for different family sizes and ages of household heads.

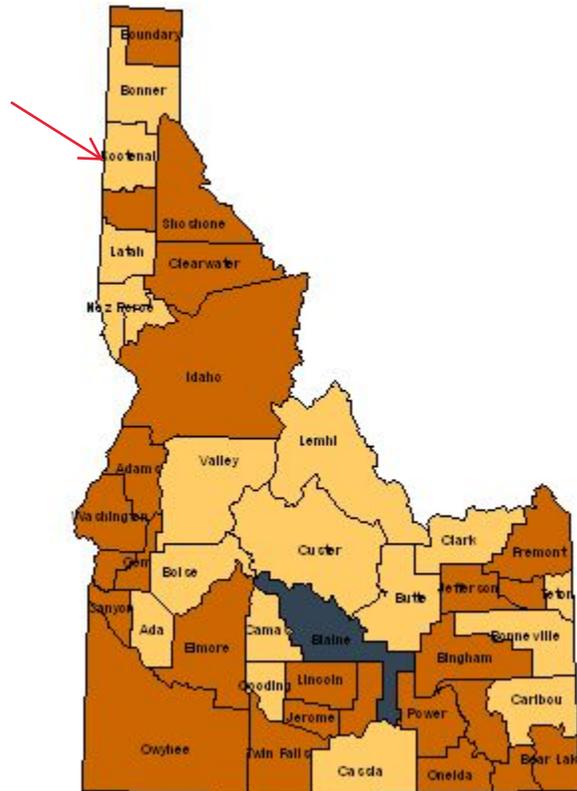


Median household income (real) (2021)

- \$51,516 to \$59,947
- \$59,948 to \$68,379
- \$68,380 to \$76,811
- \$76,812 to \$85,243
- \$85,244 to \$93,676

Map Source: <http://www.indicatorsidaho.org>

Median household income is the level of income at which half the population has lower incomes and half has higher incomes. Here, we provide information on real median household income, which means the data have been adjusted for inflation.



Per capita income (2021)

- Dark Orange: \$27,701 to \$51,260
- Light Orange: \$51,261 to \$74,821
- Light Yellow: \$74,822 to \$98,381
- Dark Yellow: \$98,382 to \$121,942
- Dark Blue: \$121,943 to \$145,503

Map Source: <http://www.indicatorsidaho.org>

Per capita income is the "mean" or average income received by individuals, that is, total income divided by total number of people. Here, we provide information on real per capita income, which means the data have been adjusted for inflation.



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