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# **Kootenai County Proposed Budget**

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

**Jennifer Locke, Clerk  
Grace Blomgren, Chief Deputy  
Brandi Falcon, Finance Director  
Arrow Gidney, Budget Accountant**



# Elected Officials



Commissioner, District 1  
Bill Brooks



Assessor  
Béla Kovacs



Prosecutor  
Stan Mortensen



Commissioner, District 2  
Bruce Mattare



Clerk  
Jennifer Locke



Sheriff  
Bob Norris



Commissioner, District 3  
Leslie Duncan



Coroner  
Dr. Duke Johnson



Treasurer  
Steve Matheson

# Kootenai County Org Chart

## CITIZENS

### Board of County Commissioners

#### Facilities & Operations Management

Board Administration  
 Building & Grounds  
 Grant Compliance  
 Information Technology  
 Reographics

#### Special Districts

Ambulance District  
 Aquifer Protection District  
 Kootenai County Fair

#### Joint Governed

Centennial Trail Board  
 Hayden Area Regional Sewer Board  
 Kootenai County Emergency Medical Services System

#### Community Services

Airport  
 Community Development  
 Noxious Weeds  
 Parks & Waterways  
 Public Transit  
 Snowgroomers  
 Solid Waste  
 Veteran's Services

#### Justice Services

Adult Misdemeanor Probation  
 Juvenile Detention Center  
 Juvenile Probation  
 Public Defender

### Assessor

Land Records Division  
 Residential Appraisal  
 Specialized Appraisal  
 Vehicle Licensing

### Clerk

Auditor  
 County Assistance  
 District Court Clerks  
 Elections  
 Recorder

### Coroner

### Prosecutor

Civil Division  
 Criminal Division  
 Human Resources  
 Juvenile Diversion  
 Risk Management

### Sheriff

911  
 Civil/Records/Warrants  
 Detectives  
 Drivers' Licensing  
 Jail  
 Office of Emergency Management  
 Patrol  
 Search & Rescue

### Treasurer

Public Administrator  
 Tax Collector

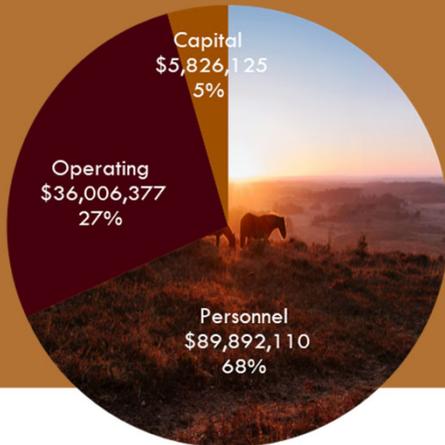
### District Court

Trial Court Administration

# Overview

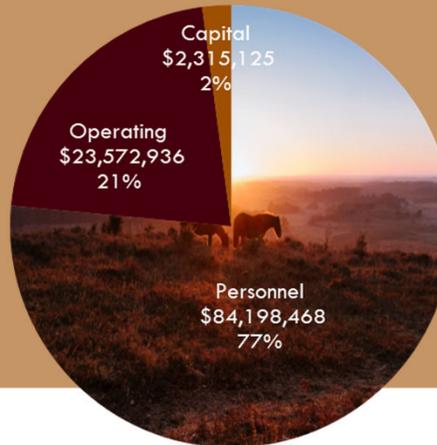
## Total County

Personnel \$89,982,110  
Operating \$36,006,377  
Capital \$5,826,125  
Total \$131,724,612



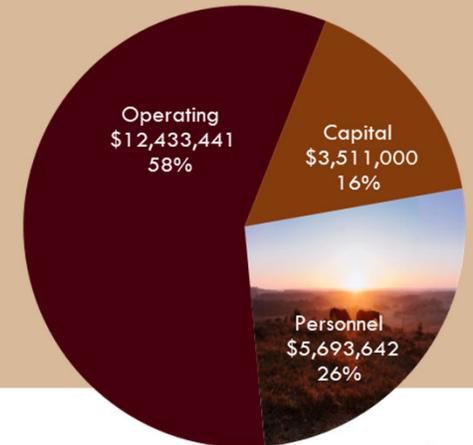
## General Gov't

Personnel \$84,198,468  
Operating \$23,572,936  
Capital \$2,315,125  
General Gov't \$110,086,529



## Solid Waste

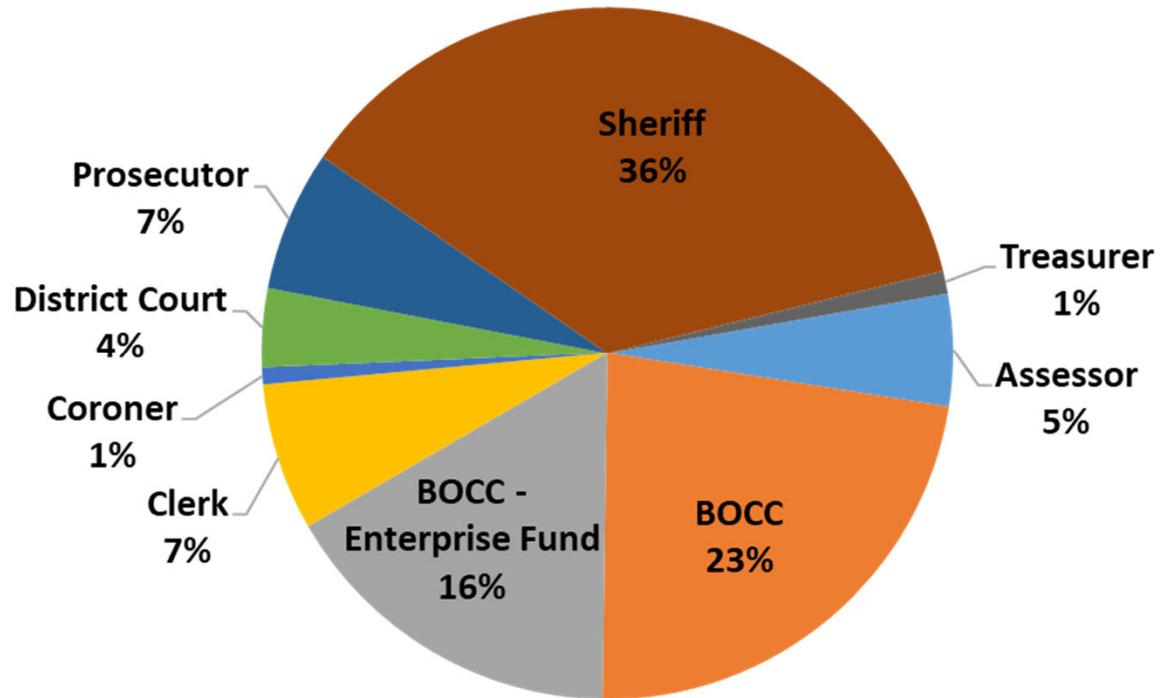
Personnel \$5,693,642  
Operating \$12,433,441  
Capital \$3,511,000  
Solid Waste \$21,638,083



<b>FY2025 Preliminary Summary</b>	<b>FY24 3% Tax Increase</b>				<b>FY25 2% Tax Increase</b>		
<b>8/27/2024</b>							
<b>REVENUES</b>	<b>GOV'T</b>	<b>Public Defense</b>	<b>SOLID WASTE</b>	<b>TOTAL</b>	<b>GOV'T</b>	<b>SOLID WASTE</b>	<b>TOTAL</b>
Property Tax Base [Including Ptax Replacement]	56,604,936			56,604,936	59,885,548		59,885,548
Less: FY25 Property Tax Replacement	(469,305)			(469,305)	(467,544)		(467,544)
% Increase	1,698,148			1,698,148	1,197,711		1,197,711
90% Estimated New Growth	882,484			882,484	924,130		924,130
80% Estimated URD Return	699,980			699,980	-		-
1% M&O Forgone				-			-
3% Capital Forgone							
<b>Total Levy Amount</b>	<b>59,416,243</b>	<b>-</b>	<b>-</b>	<b>59,416,243</b>	<b>61,539,845</b>	<b>-</b>	<b>61,539,845</b>
State Funds & Other Fees	42,932,603	4,256,301	14,156,446	61,345,350	46,505,656	15,157,428	61,663,084
Grant-Funded Existing Personnel	639,448	1,449,768		2,089,216	750,712		750,712
Restricted FB Use	935,997			935,997	1,043,489		1,043,489
SW Fund Balance Use			16,920,913	16,920,913		6,480,655	6,480,655
Assigned - PD		359,263		359,263	242,698		242,698
Assigned FB Use	59,188			59,188	4,129		4,129
<b>Total Non-Tax Revenues</b>	<b>44,567,236</b>	<b>6,065,332</b>	<b>31,077,359</b>	<b>81,709,927</b>	<b>48,546,684</b>	<b>21,638,083</b>	<b>70,184,767</b>
<b>TOTAL REVENUES</b>	<b>103,983,479</b>	<b>6,065,332</b>	<b>31,077,359</b>	<b>141,126,170</b>	<b>110,086,529</b>	<b>21,638,083</b>	<b>131,724,612</b>
<b>CURRENT EXPENDITURES</b>							
Personnel "A" Current	76,127,674	5,333,873	5,198,634	86,660,181	82,873,046	5,530,175	88,403,221
OPEX "B" Current (FY24 Adopted)	22,949,364	539,171	9,899,003	33,387,538	23,395,939	11,376,702	34,772,641
<b>Total Current Expenditures</b>	<b>99,077,038</b>	<b>5,873,044</b>	<b>15,097,637</b>	<b>120,047,719</b>	<b>106,268,985</b>	<b>16,906,877</b>	<b>123,175,862</b>
Personnel "A" Increases	1,361,256	80,169	68,602	1,510,026	254,137	77,086	331,223
OPEX "B" Increases	6,804	31,607	1,477,699	1,516,110	99,142	1,054,239	1,153,381
OPEX "B" - New Programs	71,372	1,895	-	73,267	77,855	2,500	80,355
CAPEX "C" - New Capital Requests	2,333,311	-	14,389,000	16,722,311	2,315,125	3,511,000	5,826,125
Capital Planning Fund					-	-	-
Steps on Anniversary Dates	688,141	78,617	44,421	811,179	657,309	52,597	709,906
Employer Health/Benefits Increase	-	-	-	-	413,975	33,784	447,760
<b>Total Proposed Increases</b>	<b>4,906,441</b>	<b>192,288</b>	<b>15,979,722</b>	<b>21,078,450</b>	<b>3,817,544</b>	<b>4,731,206</b>	<b>8,548,750</b>
<b>TOTAL EXPENDITURES</b>	<b>103,983,479</b>	<b>6,065,332</b>	<b>31,077,359</b>	<b>141,126,169</b>	<b>110,086,529</b>	<b>21,638,083</b>	<b>131,724,612</b>
<b>Budget Surplus/(Shortfall) to Balance</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

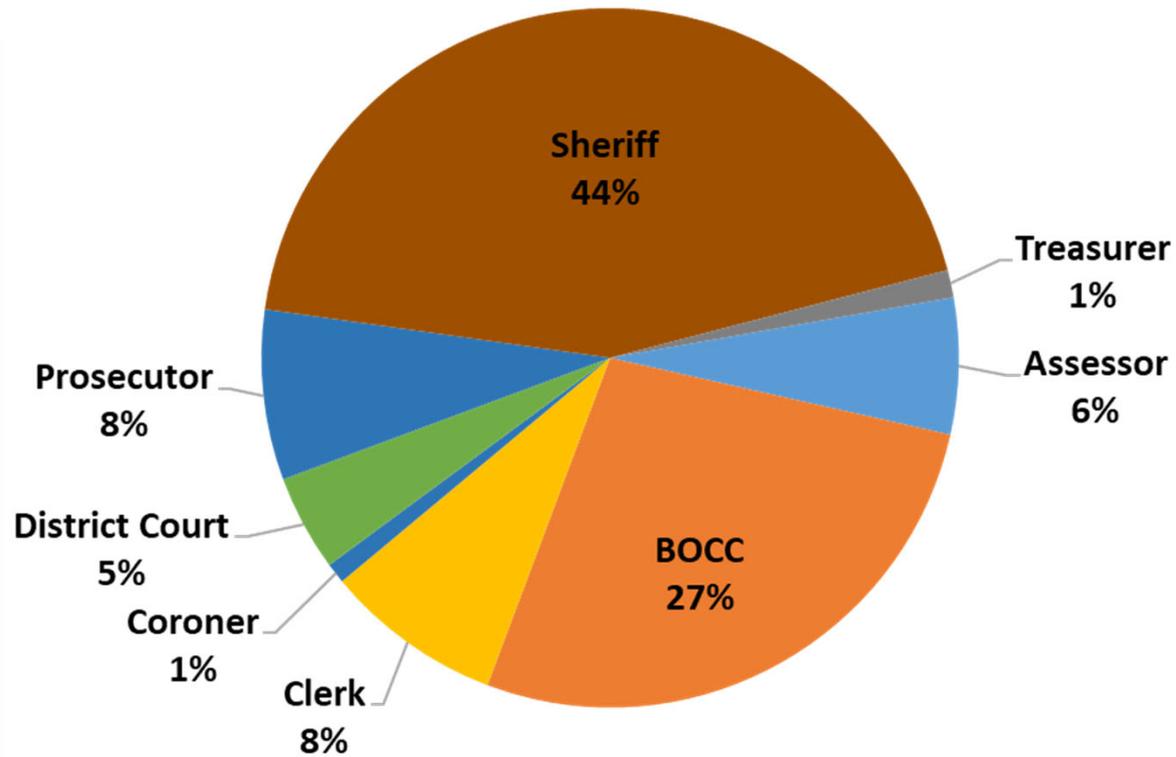
# Budget per Elected Official with Solid Waste

<u>Elected Official</u>	<u>2025 Budget</u>
Assessor	\$6,944,145
BOCC	\$29,935,470
BOCC - Enterprise Fund	\$21,638,083
Clerk	\$9,073,487
Coroner	\$1,036,792
District Court	\$4,892,938
Prosecutor	\$8,665,635
Sheriff	\$48,145,806
<u>Treasurer</u>	<u>\$1,392,256</u>
<b>Total</b>	<b>\$131,724,612</b>



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Assessor	\$6,944,145
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<u>Treasurer</u>	<u>\$1,392,256</u>
<b>Total</b>	<b>\$110,086,529</b>



# Budget Challenges & Opportunities

- **Open Positions — 76 Countywide**
  - Jail — 27 (130 total, 21% vacancy)
  - 911 — 12 (34 total, **35% vacancy**)
  - Prosecutor — 7 (52 total, 13% vacancy)
- **Health Insurance Increase**
  - \$447k increase to County, \$119k increase to Employee Spouses/Children deductions
- **ICRMP Increase — \$290k (29%)**

## **Budget Challenges & Opportunities**

- **HB 236 - Public Defense transition to State in FY25**
  - **Rent \$219,898 — paid with fund balance**
  - **Utilities \$22,800 — paid with fund balance**
- **Interest Revenue - \$4.5 million budgeted**
- **Flattening & Decreasing State Revenues**
  - **Sales Tax 1%, Revenue Sharing 0.4%, Liquor 4%**

# Fund Overview

## • Funds

### • Property Tax Supported

- County General Fund
- Justice Fund — largest special levy
- Other Special Levy Funds
  - Liability Insurance, Airport, County Fair, Noxious Weeds, Panhandle Health District, Historical Society, Parks & Waterways, District Court, & Revaluation

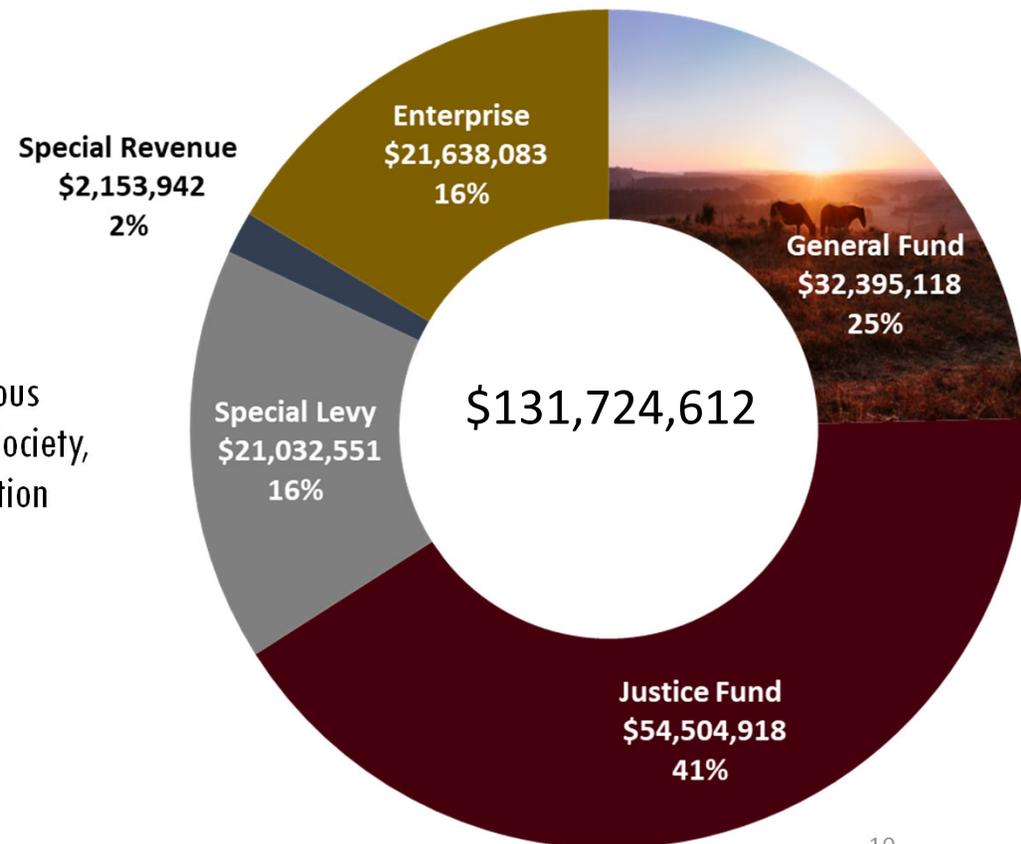
### • Self-Supported Special Revenue

- Vessel, E911, Snowmobile, Aquifer Protection

### • Enterprise

- Solid Waste

Budget Requests by Fund Type



## Personnel

- **2.5% COLA - \$1.7M**
  - Does not include elected officials
- **Step Progression - \$709k**
- **Saving on Open Positions of \$1.9M**
  - Cut 41 positions by 50% if they were open longer than 100 days
  - 38 Sheriff, 1 Appraisal, 1 Juvenile Diversion, 1 Design Professional

## Personnel

- **Requests for New Positions**
  - 13 requests received- \$1M
  - 6 requests approved - \$280k
    - Airport and Solid Waste positions have no tax impact
- **Requests for Changes to Positions**
  - 43 requests received - \$486k
  - 31 requests approved - \$78k

# Operating Expense

- Operating Expense decreased \$27k (0.12%)
- \$1M increase for Solid Waste

Elected	Operating			
	2024 Adopted	2025 Budgeted	Change	
Assessor	\$ 839,426	\$ 786,875	\$	(52,551)
BOCC	\$ 10,932,521	\$ 10,192,848	\$	(739,673)
Clerk	\$ 681,256	\$ 688,272	\$	7,016
Coroner	\$ 338,656	\$ 444,240	\$	105,584
District Court	\$ 1,013,980	\$ 1,243,413	\$	229,433
Prosecutor	\$ 457,061	\$ 498,284	\$	41,223
Sheriff	\$ 8,806,730	\$ 9,199,412	\$	392,682
Treasurer	\$ 530,583	\$ 519,592	\$	(10,991)
	\$ 23,600,213	\$ 23,572,936	\$	(27,277) -0.12%
BOCC - Enterprise Fund	\$ 11,376,702	\$ 12,433,441	\$	1,056,739
	\$ <b>34,976,915</b>	\$ <b>36,006,377</b>	\$	<b>1,029,462</b> 2.94%

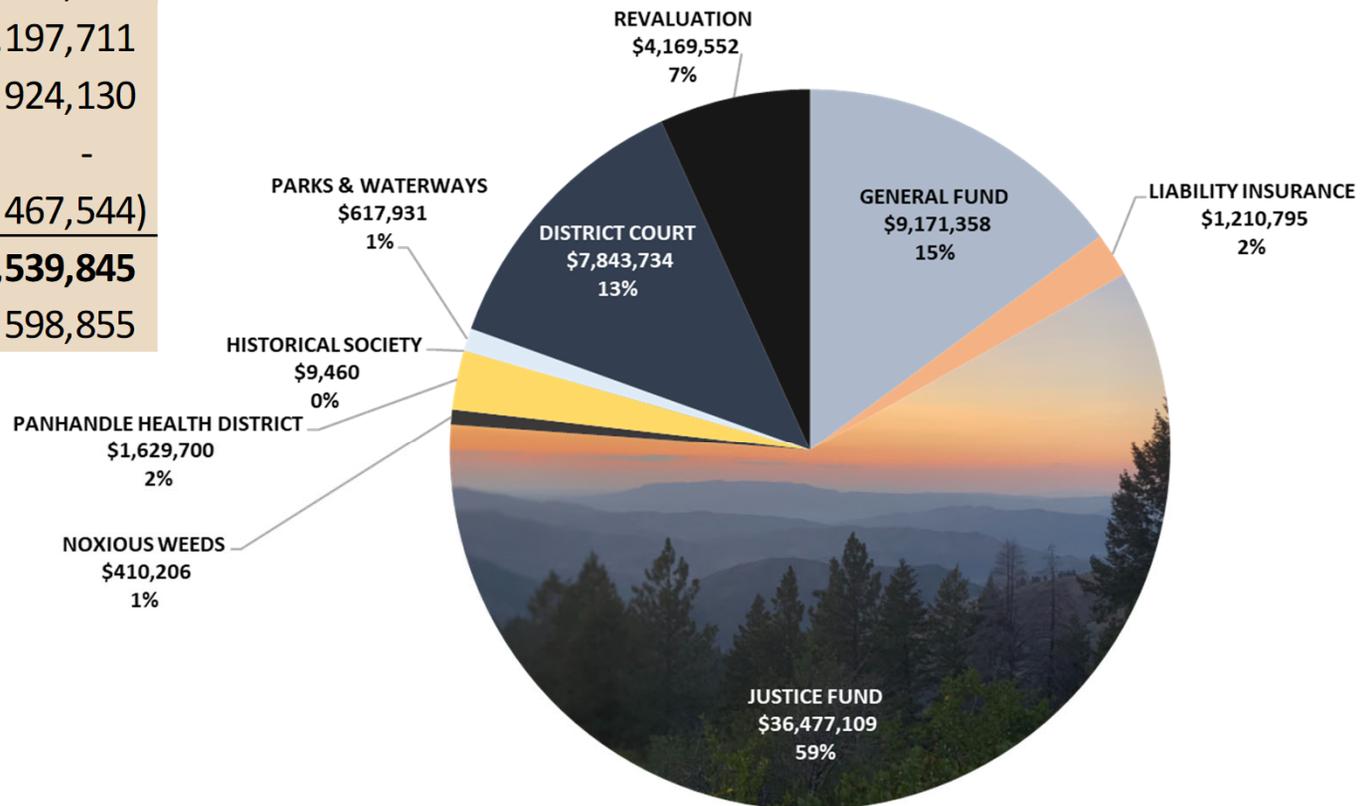
# Capital Expense

- Capital Expense decrease \$18k (0.78%)
- \$10M decrease for Solid Waste

Elected	Capital			Change
	2024 Adopted	2025 Budgeted		
Assessor	\$ -	\$ 40,000	\$ 40,000	
BOCC	\$ 1,598,531	\$ 687,059	\$ (911,472)	
Clerk	\$ -	\$ -	\$ -	
Coroner	\$ -	\$ -	\$ -	
District Court	\$ 17,500	\$ -	\$ (17,500)	
Prosecutor	\$ -	\$ -	\$ -	
Sheriff	\$ 717,280	\$ 1,588,066	\$ 870,786	
Treasurer	\$ -	\$ -	\$ -	
	\$ 2,333,311	\$ 2,315,125	\$ (18,186)	-0.78%
BOCC - Enterprise Fund	\$ 14,389,000	\$ 3,511,000	\$ (10,878,000)	
	\$ 16,722,311	\$ 5,826,125	\$ (10,896,186)	-65.16%

# Property Tax

Base	\$	59,885,548
2% Increase	\$	1,197,711
90% New Growth	\$	924,130
80% URD Return	\$	-
FY25 Replacement	\$	(467,544)
<b>FY25 Levy</b>	<b>\$</b>	<b>61,539,845</b>
Levy Forgone	\$	598,855



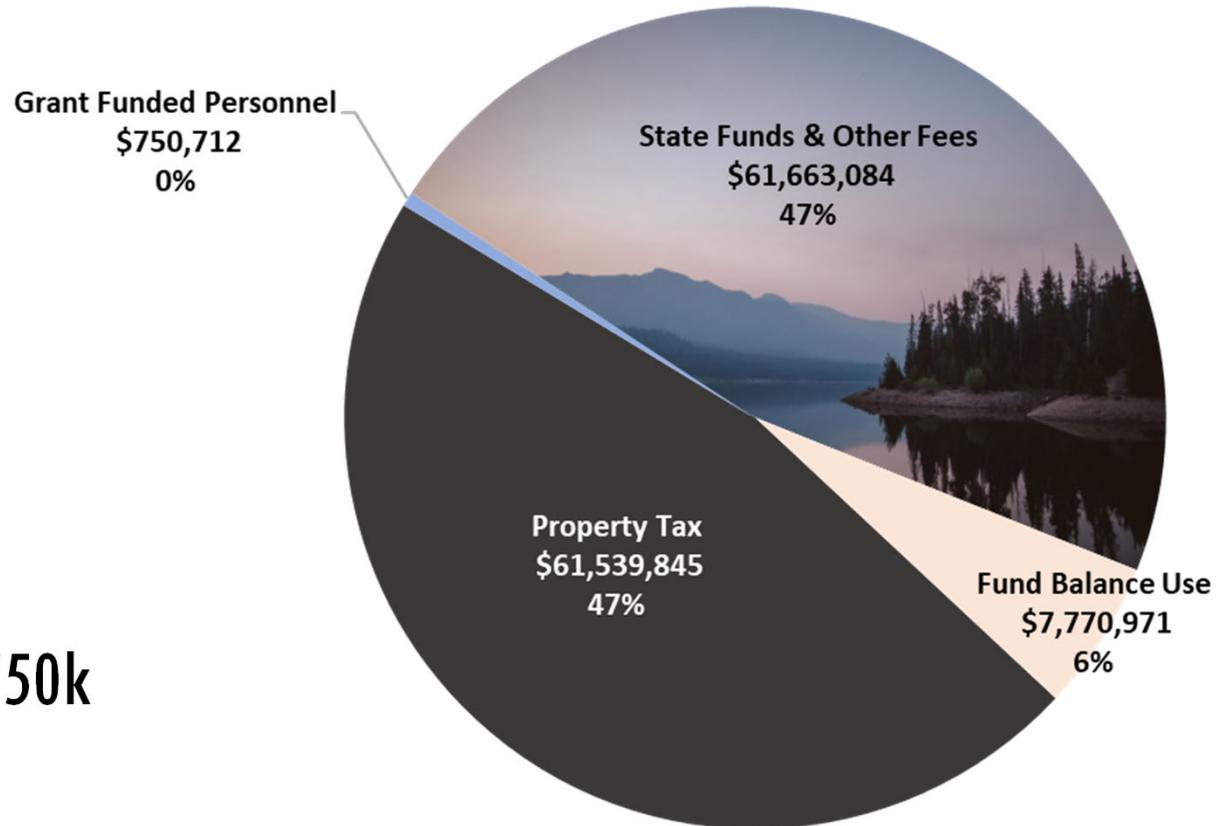
# Enterprise Fund

- Enterprise Fund — Solid Waste
- Self-funded through fees & fund balance usage
- Internal payments to other County departments for services provided to offset property tax

	FY24		FY25	
Personnel Expenses	\$	5,311,657	\$	5,693,642
Operating Expenses	\$	11,376,702	\$	12,433,441
Capital Expenses	\$	14,389,000	\$	3,511,000
	\$	31,077,359	\$	21,638,083
Charges for Services	\$	14,892,855	\$	15,890,315
Fund Balance Use	\$	16,920,913	\$	6,480,655
Miscellaneous	\$	199,000	\$	199,000
Internal Payments	\$	(935,409)	\$	(931,887)
	\$	31,077,359	\$	21,638,083

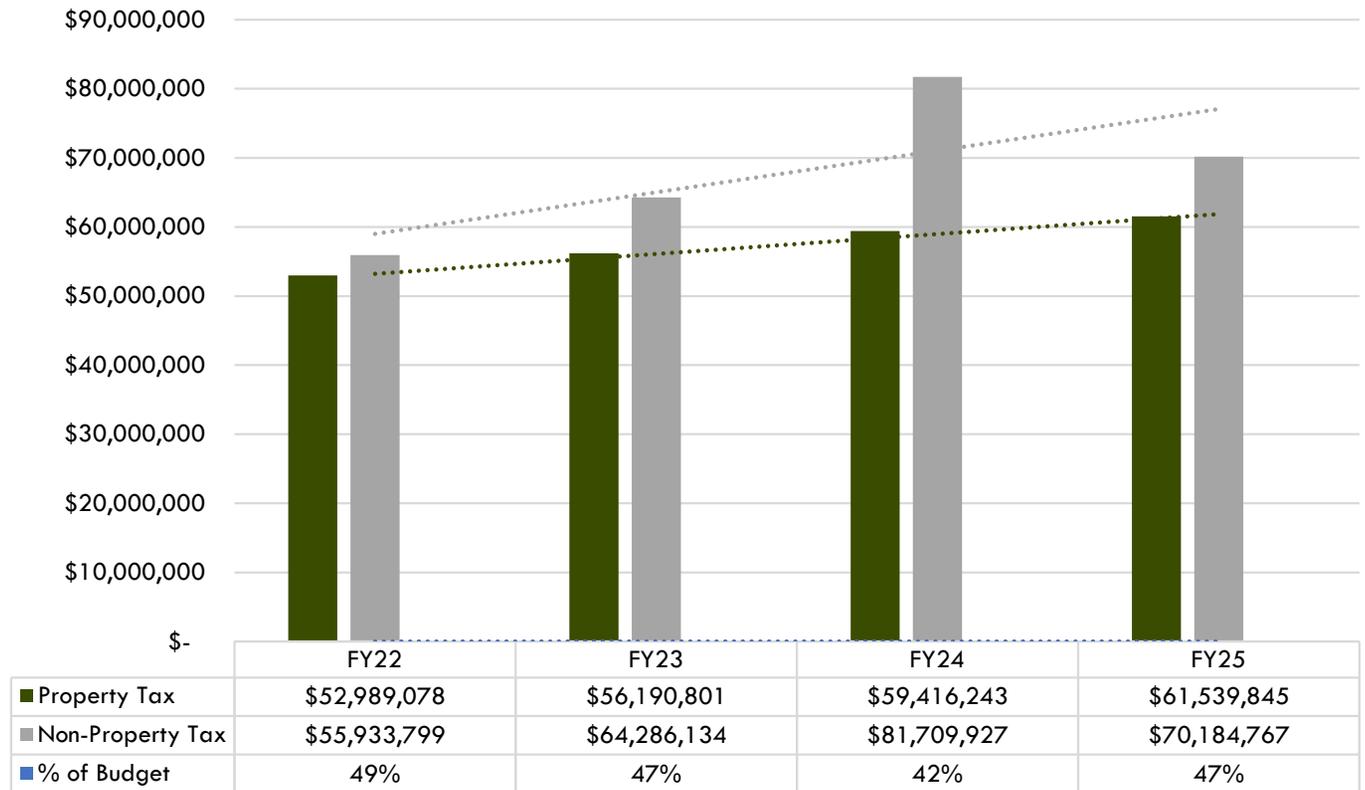
# Revenues

- Revenues \$131,724,612
  - Property Tax - \$61.5M
    - ie “Levy Amount”
  - State Funds & Other Fees - \$61.6M
  - Fund Balance Use \$7.8M
  - Grant-Funded Personnel \$750k



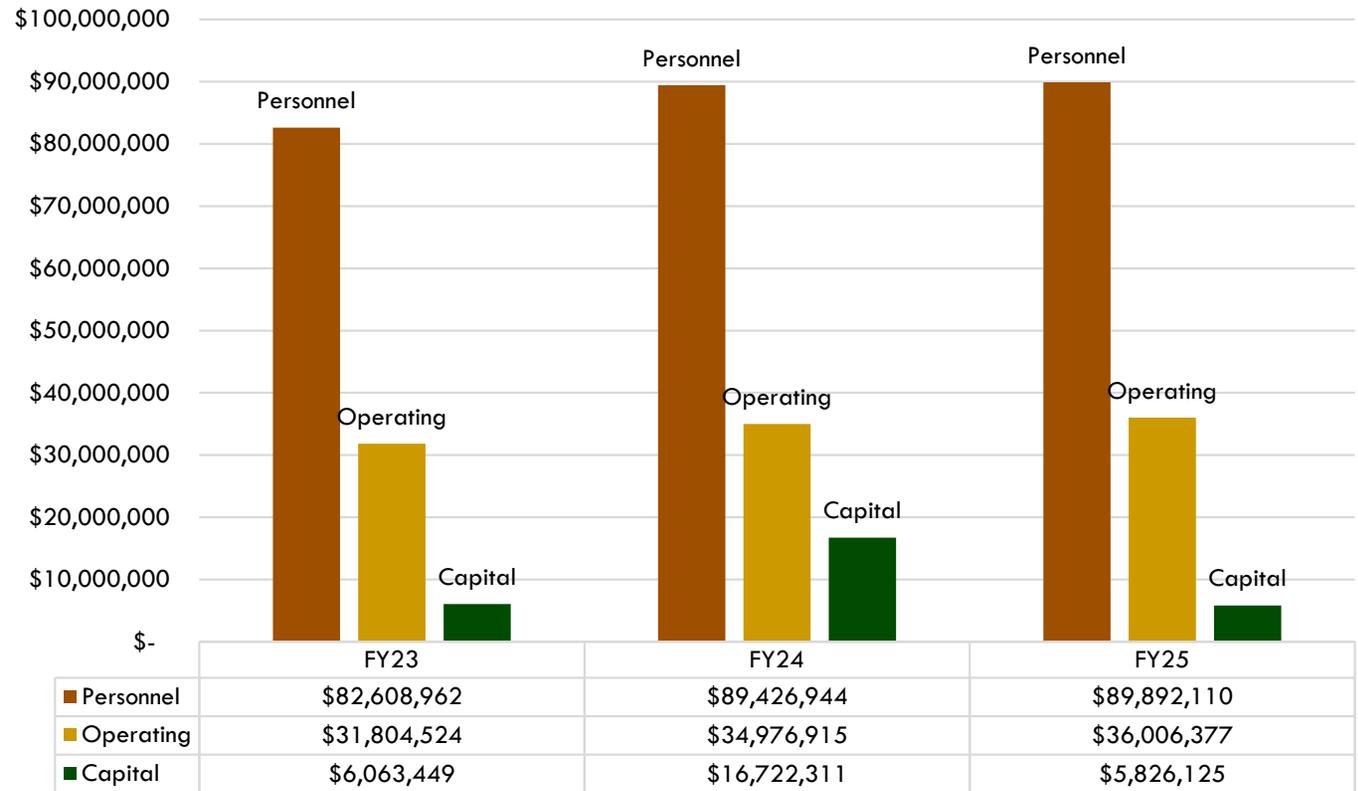
# Comparison to FY 2024

- Levy increase of \$2.1M from FY24
- Non-Property Tax Revenues decreased \$11.5M
  - Public Defender
  - Solid Waste



# Comparison to FY 2024

- A Budget — Personnel Costs
- B Budget — Operating Expenses
- C Budget — Capital Expenses



## Looking Forward to FY 2025

- **Ongoing Personnel Costs**
  - \$89M salary load
- **Open Position Liability**
  - 41 Positions funded at 50% - \$1.9M
- **Public Defense Transition**
  - Employee payouts, rent & utility payments

## **In Process Capital Project**

- **Justice Building Expansion — \$36.3M**
  - **\$29.2M ARPA, \$782k LATCF, \$6.3M Fund Balance**
- **KC North — \$1.6M Fund Balance**
- **Jail Pods — \$9M Fund Balance**
- **Jail Generator - \$550k Fund Balance**
- **Admin HVAC - \$2M Fund Balance**

## **Conclusion**

- **Total Property Tax \$61,539,845 — 47% of Kootenai County anticipated revenues**
- **Personnel & Labor Shortage — largest budget factor (76%) & ongoing liability**
- **Healthy fund balance reserves — General Reserves & Capital Projects**
- **Debt Free**
- **Government Finance Officers Association — awarded for outstanding financial reporting since 2012**
- **Kootenai County Budget Reports: [www.kcgov.us/211/Financial-Reports](http://www.kcgov.us/211/Financial-Reports)**

# Thank You

**Jennifer Locke, Clerk**  
**Grace Blomgren, Chief Deputy**  
**Brandi Falcon, Finance Director**  
**Arrow Gidney, Budget Accountant**

